



Board of Trustees
AGENDA & NOTICE OF MEETING
MONDAY, JULY 27, 2026 6:30 PM
Village Hall | MacArthur Room
112 Algonquin Road
Barrington Hills, IL 60010

AUDIO OPTIONS:

- Dial: 312-626-6799 and enter meeting ID 889-5617-0602
- Link: [Zoom Meeting ID 889-5617-0602; Passcode: 849920](#)

CALL TO ORDER & ROLL CALL

PLEDGE OF ALLEGIANCE

PUBLIC COMMENT

Be advised that public comment at the meeting is limited to three (3) minutes per person. If you are not able to attend, send your comment to the Village Clerk at clerk@barringtonhills-il.gov and it will be forwarded to the Board Members.

1. APPROVAL OF MINUTES

- 1.1 [Vote] Minutes - June 29, 2026
[06-29-26 BOT Minutes.pdf](#)

2. FINANCE - Thomas W. Strauss

- 2.1 [Vote] Village Treasurer's Report
[2.1.A. Treasurer's Report - June 2026.pdf](#)
[2.1.B. Schedules.pdf](#)
- 2.2 [Vote] Invoices
[2.2.A. Open Payables - July 2026.pdf](#)
- 2.3 [Vote] Overtime Monthly Report
[2.3. OT Report - June 2026.pdf](#)
- 2.4 [Vote] Police Pension Report
[2.4.A. PD Pension Rpt - L&A June 2026.pdf](#)
[2.4.B. PD Pension Rpt - IPOPIF June 2026.pdf](#)
- 2.5 [Vote] Accept the Annual Financial Report for Fiscal Year Ended December 31, 2025 - Eccezion
[2.5. Annual Financial Report FY2025.pdf](#)

3. ROADS AND BRIDGES - Laura S. Ekstrom

- 3.1 Monthly Report

4. PUBLIC SAFETY - David Riff

- 4.1 Monthly Report
[4.1. PD Activity Rpt - June 2026.pdf](#)
- 4.2 [Vote] Ordinance Authorizing Disposal of Personal Property Owned by the Village of Barrington Hills Ordinance 26 -
[4.2. Ord- Authorizing Disposal of Personal Property Owned by VBH.pdf](#)

5. BUILDING & ZONING - Jessica Hoffmann

- 5.1 Permit Report
[5.1. Permit Report - June 2026.pdf](#)
- 5.2 Enforcement Report
[5.2. Enforcement Rpt - July 2026.pdf](#)
- 5.3 Zoning Monthly Report

6. PLANNING - Marsha McClary

- 6.1 Monthly Report

7. INSURANCE - John Carpenter (JC) Clarke

- 7.1 Monthly Report

8. HEALTH, ENVIRONMENT, EQUESTRIAN, BUILDINGS & GROUNDS

- 8.1 Health Monthly Report - Jessica Hoffmann
- 8.2 Environment Monthly Report - John Carpenter (JC) Clarke
- 8.3 Equestrian Monthly Report - Laura S. Ekstrom
- 8.4 Buildings & Grounds Monthly Report - David Riff

9. ATTORNEY - Bond Conway Smith Law Firm, Ltd.

- 9.1 Monthly Report

10. ADMINISTRATION - Brian D. Cecola

- 10.1 [Vote] Resolution Approving the 2026 Stormwater Management Program Plan (SMPP) and Authorizing its use for the Collection of Data Necessary to Prepare the Village's Annual Municipal Separate Storm Sewer System(MS4) Report Resolution 26 -
[10.1. Res-Approving the 2026 Stormwater Management Plan and Data Collection.pdf](#)

- 10.2 Land We Love Run America 250 5K/10K or 2-Mile Walk Summary
- 10.3 Save the Date! Barrington Hills Fall Festival - October 11, 2026
[Barrington Hills Fall Festival Oct. 11.pdf](#)

EXECUTIVE SESSION

11. REFERRED FROM EXECUTIVE SESSION

ADJOURNMENT

NOTICE AS POSTED

Board of Trustees Agenda Item Report

Meeting Date: July 27, 2026

Submitted By: Nikki Panos

Submitting Department:

Item Type: Minutes

Agenda Section: APPROVAL OF MINUTES

Subject:

[Vote] Minutes - June 29, 2026

Suggested Action:

Attachments:

[06-29-26 BOT Minutes.pdf](#)



BOARD OF TRUSTEES MEETING

MINUTES - Draft

MONDAY, JUNE 29, 2026

President Cecola called the meeting to order at 6:30 PM.

PRESENT

- | | |
|------------------------------|---|
| ❖ Brian D. Cecola, President | ❖ Kyle Murphy, Chief of Police |
| ❖ David Riff, ProTem/Trustee | ❖ Anna Paul, Dir. of Administration |
| ❖ Laura S. Ekstrom, Trustee | ❖ Gillian Stoettner, Deputy Village Clerk |
| ❖ Thomas W. Strauss, Trustee | ❖ Sean Conway, Village Attorney |
| ❖ Jessica Hoffmann, Trustee | ❖ Wes Levy, Village Treasurer |
| ❖ Marsha McClary, Trustee | ❖ Steve Cieslica, Village Engineer |

ABSENT

- John Carpenter (JC) Clarke, Trustee

AUDIENCE

None

PLEDGE OF ALLEGIANCE

PUBLIC COMMENT

None

APPROVE MINUTES – MAY 19, 2026

MOTION: Riff **SECOND:** Strauss

Roll Call: Ayes: 4 (Hoffmann, Strauss, Ekstrom, Riff)

Nays: 0

Absent: 1 (Clarke)

Abstain: 1 (McClary)

MOTION APPROVED

ACCEPT VILLAGE TREASURER'S REPORT FOR MAY 2026

MOTION: Riff **SECOND:** Hoffmann

Treasurer Levy was not here today. Nothing different than expected.

Roll Call: Ayes: 5 (McClary, Hoffmann, Strauss, Ekstrom, Riff)

Nays: 0

Absent: 1 (Clarke)

Abstain: 0

MOTION APPROVED

APPROVE INVOICES FOR JUNE 2026

MOTION: Riff **SECOND:** Hoffmann

As submitted and a little higher than normal. Part of this is insurance costs and road maintenance.

Roll Call: Ayes: 5 (McClary, Hoffmann, Strauss, Ekstrom, Riff)
Nays: 0
Absent: 1 (Clarke)
Abstain: 0
MOTION APPROVED

APPROVE OVERTIME REPORT FOR MAY 2026

MOTION: Riff **SECOND:** Hoffmann

Roll Call: Ayes: 5 (McClary, Hoffmann, Strauss, Ekstrom, Riff)
Nays: 0
Absent: 1 (Clarke)
Abstain: 0
MOTION APPROVED

ACCEPT POLICE PENSION REPORT FOR MAY 2026

MOTION: Riff **SECOND:** McClary

Roll Call: Ayes: 5 (McClary, Hoffmann, Strauss, Ekstrom, Riff)
Nays: 0
Absent: 1 (Clarke)
Abstain: 0
MOTION APPROVED

ROADS & BRIDGES REPORT - TRUSTEE EKSTROM

As submitted.

PUBLIC SAFETY - TRUSTEE RIFF

As submitted. Reminder: fireworks are not permitted!
QuadCom 911 consolidation; the Village is evaluating on our options.
National Night Out will be August 6, 2026

PERMIT REPORT – TRUSTEE HOFFMANN

As submitted.

ENFORCEMENT REPORT – TRUSTEE HOFFMANN

As submitted.

ZONING MONTHLY REPORT – TRUSTEE HOFFMANN

Did not meet.

PLANNING MONTHLY REPORT – TRUSTEE MCCLARY

Below, two ordinances to review.

AN ORDINANCE APPROVING A FINAL PLAT OF CONSOLIDATION FOR THE PARCELS AT 56 RIDGE ROAD AND 60 SPRING CREEK ORDINANCE 26 - 05

MOTION: Riff **SECOND:** Strauss

Roll Call: Ayes: 5 (McClary, Clarke, Hoffmann, Strauss, Ekstrom, Riff)
Nays: 0
Absent: 1 (Clarke)
Abstain: 0
MOTION PASSED AS ORDINANCE 26 – 05

AN ORDINANCE APPROVING A FINAL PLAT OF CONSOLIDATION FOR THE PARCELS AT 19 PERAINO CIRCLE AND 21 PERAINO CIRCLE ORDINANCE 26 - 06

MOTION: Riff **SECOND:** Strauss

Roll Call: Ayes: 5 (McClary, Hoffmann, Strauss, Ekstrom, Riff)
Nays: 0
Absent: 1 (Clarke)
Abstain: 0

MOTION PASSED AS ORDINANCE 26 - 06

INSURANCE MONTHLY REPORT – TRUSTEE CLARKE

Insurance did not meet.

HEALTH MONTHLY REPORT - TRUSTEE HOFFMANN

Board of Health did not meet.

ENVIRONMENT – TRUSTEE CLARKE

The Environment Committee did not meet.

EQUESTRIAN MONTHLY REPORT – TRUSTEE EKSTROM

Trustee Ekstrom reported that the VHB police still train on horse / large animal disaster plan.
Trustee Ekstrom also mentioned Emily McCue, the first Equestrian Commission Chair, was honored.

BUILDINGS & GROUNDS MONTHLY REPORT – TRUSTEE RIFF

Trustee Riff reported that paint swatches are being reviewed. The Village is still waiting on furniture.

PENDING LITIGATION REPORT – SEAN CONWAY, ATTORNEY

Attorney Conway reported that the ruling came in on the 7th circuit court VRBO case. The Village prevailed, and affirmed the dismissal of the lawsuit in federal court. There were no out of pocket costs.
The latest horse boarding case is ongoing, and we wait for the judge's written decision in mid-July.
Attorney Conway reported that there was a name added to his law firm. It is now 'Bond, Conway, Smith.' Neil Smith is the addition to the firm.

A RESOLUTION AUTHORIZING EXECUTION OF AN INTERGOVERNMENTAL AGREEMENT FOR THE EQUALLY SHARED COSTS FOR WORK TOWARDS THE RECERTIFICATION OF A QUIET CORRIDOR ALONG THE CANADIAN NATIONAL RAILROAD RESOLUTION 26 - 07

MOTION: Riff **SECOND:** Strauss

We have train crossings throughout the Village. The Village is part of the Quiet Corridor Program, allowing trains not to have to use their horns at crossings. We share the cost with the other communities in this section of the corridor. Barrington leads the group to help renew certification. The renewal is required every three years.

Roll Call: Ayes: 5 (McClary, Hoffmann, Strauss, Ekstrom, Riff)
Nays: 0
Absent: 1 (Clarke)
Abstain: 0

MOTION PASSED AS RESOLUTION 26 – 07

A RESOLUTION OPPOSING THE PROPOSED REZONING OF THE PLUM FARMS PROPERTY TO M-2 MANUFACTURING THE VILLAGE OF HOFFMAN ESTATES RESOLUTION 26 – 08

MOTION: Riff **SECOND:** Hoffmann

Roll Call: Ayes: 5 (McClary, Hoffmann, Strauss, Ekstrom, Riff)
Nays: 0
Absent: 1 (Clarke)
Abstain: 0

MOTION PASSED AS RESOLUTION 26 – 08

**REGISTRATION THROUGH JUNE 28: LAND WE LOVE RUN 5K/10K OR 2-MILE WALK CELEBRATING AMERICA250
ON JUNE 28, 2026**

President Cecola thanked Colleen Konicek and her family. The Village has raised over \$20,000 so far. The number of runners were lower, and we had kids, dogs and people of all ages. The national anthem was sung by Ron Hawking, our own Village of Barrington Hills resident.

SAVE THE DATE! BARRINGTON HILLS FALL FESTIVAL – OCTOBER 11, 2026

APPROVE EXECUTIVE SESSION MINUTES - APRIL 27, 2026

MOTION: Riff **SECOND:** Hoffmann

Roll Call: Ayes: 5 (McClary, Hoffmann, Strauss, Ekstrom, Riff)
 Nays: 0
 Absent: 1 (Clarke)
 Abstain: 0

MOTION APPROVED

Motion to adjourn meeting made by Strauss, seconded by McClary. Upon all present Trustees voting Aye, the Motion to adjourn carried and the meeting adjourned at 6:57 PM.

MEETING ADJOURNED

Board of Trustees Agenda Item Report

Meeting Date: July 27, 2026

Submitted By: Nikki Panos

Submitting Department:

Item Type: Vote

Agenda Section: FINANCE - Thomas W. Strauss

Subject:

[Vote] Village Treasurer's Report

Suggested Action:

Attachments:

[2.1.A. Treasurer's Report - June 2026.pdf](#)

[2.1.B. Schedules.pdf](#)

Village of Barrington Hills
Department Budget Report
Revenue & Expenditure Report as of June 30, 2026

	M-T-D Actual	Y-T-D Actual	2026 Budget	% Collect/ Expend.	Prior Y-T-D Actual
<u>General Fund</u>					
10-00-40000 - Property Taxes	219.50	532.28	1,000.00	53.23%	521.42
10-00-40001 - Property Taxes - Police Pension	255,047.13	604,978.64	1,172,000.00	51.62%	561,399.62
10-00-40100 - State Sales Tax & Use Tax	41,731.87	239,159.97	400,000.00	59.79%	194,571.11
10-00-40110 - Grant Revenues	0.00	0.00	66,000.00	-%	3,635.00
10-00-40200 - State Income Tax	44,724.90	432,555.47	680,000.00	63.61%	421,546.49
10-00-40225 - State Cannabis Use Tax	541.17	3,391.85	7,000.00	48.46%	3,300.42
10-00-40300 - Building Permits & Perc Tests	19,311.15	105,774.67	160,000.00	66.11%	91,386.88
10-00-40400 - Utility Tax - Telecommunications	5,168.86	32,826.06	75,000.00	43.77%	32,422.81
10-00-40410 - Utility Tax - Nicor Gas	9,629.23	141,348.37	200,000.00	70.67%	121,780.25
10-00-40420 - Utility Tax - Electricity	44,621.02	102,145.91	205,000.00	49.83%	103,085.73
10-00-40500 - Liquor & Scavenger Licenses	50.00	1,050.00	1,500.00	70.00%	1,000.00
10-00-40600 - Police Accident Reports	295.00	840.00	1,500.00	56.00%	825.60
10-00-40800 - Traffic Fines	8,296.00	30,295.03	80,000.00	37.87%	26,428.50
10-00-40900 - No Trespassing Sign Revenue	45.00	165.00	150.00	110.00%	410.00
10-00-41000 - Interest Income	9,846.29	86,629.78	235,000.00	36.86%	144,634.44
10-00-41200 - Personal Prop Replacement Tax	777.49	27,471.05	75,000.00	36.63%	26,040.33
10-00-41300 - Overweight Permit Fees	1,630.00	17,361.53	25,000.00	69.45%	25,420.00
10-00-41400 - Ordinance Violations	6,160.76	11,570.78	30,000.00	38.57%	20,750.00
10-00-41425 - Administrative Adjudication - Fines	1,000.00	4,940.00	20,000.00	24.70%	5,950.00
10-00-41500 - BACOG Rent	0.00	865.59	3,500.00	24.73%	1,731.18
10-00-41600 - Franchise Fees	0.00	39,946.50	90,000.00	44.39%	40,102.37
10-00-41700 - Other Income	3,301.00	5,201.00	5,000.00	104.02%	685.00
10-00-41800 - Surplus Property	0.00	0.00	0.00	-%	11,218.00
10-00-41900 - Lease Income	0.00	0.00	13,596.00	-%	0.00
10-00-42050 - Towing Fee	5,500.00	10,500.00	20,000.00	52.50%	10,500.00
10-00-42400 - Zoning/Petition Fees	2,839.25	2,839.25	2,000.00	141.96%	400.00
10-00-42600 - Animal Services Reimbursements	0.00	0.00	1,000.00	-%	150.00
10-00-42700 - Subdivision Reimbursements	0.00	21,801.75	0.00	-%	2,382.00
10-00-42800 - Contributions/Donations	0.00	0.00	2,500.00	-%	0.00
10-00-42900 - BCFPD Insurance Premium Reimb.	0.00	4,451.00	4,800.00	92.73%	4,773.00
10-00-49000 - Miscellaneous Revenue	251.54	251.54	1,000.00	25.15%	100.00
10-00-49100 - Special Events - Other	12,262.20	13,135.00	28,000.00	46.91%	18,442.00
Total Revenues	473,249.36	1,942,028.02	3,605,546.00	53.86%	1,875,592.15

Village of Barrington Hills
Department Budget Report
Revenue & Expenditure Report as of June 30, 2026

	M-T-D Actual	Y-T-D Actual	2026 Budget	% Collect/ Expend.	Prior Y-T-D Actual
<u>General Fund - Administration</u>					
10-01-50201 - Village Clerk	3,375.26	20,251.56	39,105.00	51.79%	18,982.68
10-01-50202 - Village Treasurer	2,350.00	11,851.00	29,905.00	39.63%	11,490.00
10-01-50203 - Office and Software Supplies	801.86	3,018.07	11,500.00	26.24%	2,038.58
10-01-50204 - Computer Equipment	0.00	386.78	2,000.00	19.34%	0.00
10-01-50205 - Office Equipment	434.08	1,729.40	3,500.00	49.41%	1,477.56
10-01-50206 - Telephone & Internet Services	871.05	4,413.25	15,000.00	29.42%	3,705.59
10-01-50207 - Telephone Lease/Purchase	0.00	0.00	500.00	-%	0.00
10-01-50209 - BACOG Assessment	4,296.00	8,592.00	17,000.00	50.54%	8,424.00
10-01-50210 - Longevity Pay	0.00	500.00	2,100.00	23.81%	500.00
10-01-50211 - Meetings Expenses	339.01	2,873.87	15,000.00	19.16%	2,956.87
10-01-50212 - Dues and Subscriptions	341.46	5,114.55	7,000.00	73.07%	4,448.94
10-01-50213 - Tuition/Travel Expense	0.00	431.59	3,500.00	12.33%	1,704.50
10-01-50214 - Outreach Services	0.00	2,852.55	8,000.00	35.66%	3,977.55
10-01-50216 - Administrative Vehicle	0.00	138.93	2,000.00	6.95%	189.62
10-01-50218 - Postage Expense	500.00	2,146.99	4,000.00	53.67%	2,411.42
10-01-50224 - Web Services	393.10	8,133.02	8,500.00	95.68%	8,957.45
10-01-50230 - Director of Administration	9,535.72	57,214.32	114,115.00	50.14%	55,413.36
10-01-50235 - Clerical Services	0.00	840.00	4,000.00	21.00%	0.00
10-01-50241 - Director of Communications	3,343.00	20,058.00	40,119.00	50.00%	20,058.00
10-01-50250 - Temporary Staffing	0.00	0.00	0.00	-%	6,459.75
10-01-50400 - Special Events	0.00	220.00	18,000.00	1.22%	220.00
10-01-50401 - Merchant Fees - Credit Card Fees	62.11	372.87	1,100.00	33.90%	601.73
10-01-50403 - Special Events - Other	0.00	340.18	10,000.00	3.40%	1,487.87
Total Administration Expenditures	26,642.65	151,478.93	355,944.00	42.56%	155,505.47

Village of Barrington Hills
Department Budget Report
Revenue & Expenditure Report as of June 30, 2026

	M-T-D Actual	Y-T-D Actual	2026 Budget	% Collect/ Expend.	Prior Y-T-D Actual
<u>General Fund - Building Department</u>					
10-02-50301 - Permit Administration	2,741.37	15,046.33	50,000.00	30.09%	14,206.06
10-02-50302 - Outside Services	22,454.54	89,301.44	125,000.00	71.44%	41,645.73
10-02-50308 - Inspections	5,956.63	31,181.60	70,000.00	44.55%	26,585.37
10-02-50309 - Records Management	0.00	4,196.28	8,750.00	47.96%	4,074.06
Total Building Department Expenditures	31,152.54	139,725.65	253,750.00	55.06%	86,511.22
<u>General Fund - Health Services</u>					
10-03-50401 - Animal Services	0.00	0.00	2,000.00	-%	0.00
10-03-50403 - Board of Health	0.00	0.00	1,500.00	-%	0.00
10-03-50405 - Potable Water	1,220.25	2,440.50	4,900.00	49.81%	2,440.50
Total Health Services Expenditures	1,220.25	2,440.50	8,400.00	29.05%	2,440.50
<u>General Fund - Legal Services</u>					
10-04-50501 - Village Attorney	2,093.00	24,253.76	90,000.00	26.95%	36,726.00
10-04-50502 - Court Attorney	0.00	16,152.44	36,000.00	44.87%	11,354.00
10-04-50503 - Adjudication Expenses	1,708.00	11,628.00	58,000.00	20.05%	26,834.00
10-04-50504 - Other Legal Fees	0.00	2,714.00	5,000.00	54.28%	626.90
10-04-50505 - Publication of Notices	0.00	307.80	1,500.00	20.52%	988.70
10-04-50506 - Expert Witnesses	0.00	0.00	1,500.00	-%	0.00
10-04-50507 - Court Reporters	330.00	2,010.00	5,000.00	40.20%	2,215.00
10-04-50508 - Litigation Expenses	3,964.00	24,355.51	58,000.00	41.99%	22,361.52
10-04-50509 - Labor Relations	0.00	192.50	8,000.00	2.41%	0.00
10-04-50510 - Planning/Zoning Attorney	2,001.00	11,937.00	36,000.00	33.16%	17,141.00
10-04-50511 - FOIA Records Management	1,624.55	14,013.07	37,493.00	37.38%	12,711.68
Total Legal Services Expenditures	11,720.55	107,564.08	336,493.00	31.97%	130,958.80

Village of Barrington Hills
Department Budget Report
Revenue & Expenditure Report as of June 30, 2026

	M-T-D Actual	Y-T-D Actual	2026 Budget	% Collect/ Expend.	Prior Y-T-D Actual
<u>General Fund - Public Safety</u>					
10-05-50215 - Restit. Exchange & Bond Transfer	0.00	0.00	1,000.00	-%	0.00
10-05-50601 - Purchase/Lease Automobiles	3,159.95	104,905.90	105,000.00	99.91%	119,997.80
10-05-50602 - Petroleum Supplies	7,047.24	26,841.99	70,000.00	38.35%	23,694.91
10-05-50603 - Automobile Repairs	2,134.51	6,218.58	30,000.00	20.73%	18,576.62
10-05-50604 - Tires	0.00	594.00	3,800.00	15.63%	891.00
10-05-50606 - Telecommunication Services	32.50	1,553.83	3,800.00	40.89%	1,273.07
10-05-50614 - Squad Setup	5,000.00	10,000.00	15,000.00	66.67%	910.78
10-05-50615 - Police Communications Contract	406.51	2,208.21	6,000.00	36.80%	1,692.38
10-05-50616 - Radar Expenses	0.00	0.00	900.00	-%	405.00
10-05-50617 - Building Security/Maintenance	4,117.00	5,413.00	8,000.00	67.66%	5,951.78
10-05-50618 - Police Lock Up Expense	100.00	100.00	600.00	16.67%	0.00
10-05-50619 - Memberships & Dues	2,090.00	12,470.00	16,000.00	77.94%	9,855.00
10-05-50621 - Uniforms	2,109.30	6,637.53	24,000.00	27.66%	4,998.44
10-05-50625 - I.T. Consultant	997.50	6,422.50	42,000.00	15.29%	14,553.75
10-05-50630 - Marking Vehicles	975.00	1,950.00	3,000.00	65.00%	0.00
10-05-50641 - Training Expense	597.00	5,310.62	18,000.00	29.50%	8,615.38
10-05-50642 - Shooting Program/Armory	0.00	0.00	18,000.00	-%	(3,343.96)
10-05-50651 - Vehicular Expenses	0.00	463.90	6,000.00	7.73%	370.67
10-05-50652 - Employee Recognition/Awards	564.13	1,542.73	2,500.00	61.71%	1,992.67
10-05-50653 - Equipment Replacement	2,337.45	3,822.14	20,000.00	19.11%	9,183.62
10-05-50654 - Office Expenses	0.00	990.63	5,000.00	19.81%	2,128.86
10-05-50655 - Office Supplies	405.46	814.38	6,000.00	13.57%	1,029.75
10-05-50658 - Dispatch Service Expense	21,247.43	119,149.66	280,000.00	42.55%	108,640.92
10-05-50661 - Police Supplies	683.21	1,183.00	5,000.00	23.66%	1,673.22
10-05-50662 - Towing Expenses	50.00	50.00	500.00	10.00%	100.00
10-05-50663 - Recruitment/Promotional	850.00	1,793.00	10,000.00	17.93%	1,150.97
10-05-50665 - Professional Services/Counseling	0.00	0.00	3,000.00	-%	0.00
10-05-50667 - Public Education Expense	0.00	0.00	3,000.00	-%	21.66
10-05-50668 - Computer Software/Equipment	818.64	24,531.24	55,000.00	44.60%	25,046.70
10-05-50669 - Disaster/Emergency	0.00	2,410.00	6,000.00	40.17%	2,160.00
10-05-50670 - Furniture & Equipment	0.00	0.00	3,000.00	-%	0.00
10-05-50671 - CALEA Expense	0.00	4,000.00	6,000.00	66.67%	4,000.00
10-05-50672 - Public Safety Equipment	874.00	874.00	3,000.00	29.13%	3,635.00
10-05-50674 - ALPR CAMERA PROGRAM	0.00	0.00	63,500.00	-%	0.00
10-05-50675 - Police E-Citation	0.00	0.00	5,500.00	-%	4,127.33
10-05-50676 - Body & Squad Video	22,495.06	37,860.11	40,000.00	94.65%	35,120.53
10-05-50677 - Live-Scan Fees	0.00	0.00	1,100.00	-%	0.00
Total Public Safety Expenditures	79,091.89	390,110.95	889,200.00	43.87%	408,453.85

Village of Barrington Hills
Department Budget Report
Revenue & Expenditure Report as of June 30, 2026

	M-T-D Actual	Y-T-D Actual	2026 Budget	% Collect/ Expend.	Prior Y-T-D Actual
<u>General Fund - Insurance</u>					
10-06-50902 - Wellness Reimbursements	400.00	400.00	1,000.00	40.00%	0.00
10-06-50903 - Employee Dental Plan	3,476.59	20,962.06	43,000.00	48.75%	22,888.76
10-06-50904 - Workers Compensation Insurance	0.00	26,588.00	42,720.00	62.24%	23,724.00
10-06-50905 - Employee Medical and Life	55,288.19	341,169.83	690,000.00	49.44%	370,493.07
10-06-50906 - Vehicle/Physical Damage	0.00	6,500.00	6,500.00	100.00%	6,500.00
10-06-50907 - Surety Bonds	0.00	0.00	3,000.00	-%	900.00
10-06-50908 - Disability Insurance	147.02	879.26	2,000.00	43.96%	1,027.69
10-06-50909 - Property Insurance	0.00	8,000.00	8,000.00	100.00%	8,000.00
10-06-50910 - Inland Marine/Computer Equip	0.00	1,000.00	1,000.00	100.00%	1,000.00
10-06-50912 - Property - Fire Station	0.00	4,300.00	4,300.00	100.00%	4,300.00
10-06-50913 - Deductible Payments	0.00	0.00	0.00	-%	1,000.00
10-06-50915 - Employee Medical Premium Return	1,817.14	10,902.84	0.00	-%	8,969.88
Total Insurance Expenditures	61,128.94	420,701.99	801,520.00	52.49%	448,803.40
<u>General Fund - Municipal Buildings & Grounds</u>					
10-07-51001 - Building Improvements	0.00	205,695.23	50,000.00	411.39%	21,178.50
10-07-51002 - Furniture and Equipment	2,979.95	6,742.06	30,000.00	22.47%	0.00
10-07-51003 - Interior Bldg Maintenance	2,927.15	32,620.79	22,500.00	144.98%	13,096.74
10-07-51004 - Exterior Bldg Maintenance	0.00	2,105.50	7,500.00	28.07%	3,874.00
10-07-51005 - Grounds Maintenance	3,112.50	6,622.28	15,000.00	44.15%	7,338.75
10-07-51006 - Contractual Services	174.26	4,884.31	6,000.00	81.41%	1,197.07
10-07-51007 - Parking Lot Maintenance	0.00	0.00	1,000.00	-%	0.00
10-07-51008 - Property Taxes	0.00	4,322.22	4,500.00	96.05%	4,019.34
10-07-51009 - Landscape	0.00	0.00	17,000.00	-%	0.00
10-07-51010 - Landscape Irrigation	173.55	173.55	1,000.00	17.36%	0.00
10-07-51012 - Safety/Security Equipment	962.04	6,884.35	6,000.00	114.74%	8,400.93
10-07-51013 - Generator	365.00	1,139.62	5,000.00	22.79%	365.00
10-07-51098 - Fire Station Maintenance	0.00	0.00	10,000.00	-%	0.00
Total Municipal Buildings & Grounds Expenditures	10,694.45	271,189.91	175,500.00	154.52%	59,470.33

Village of Barrington Hills
Department Budget Report
Revenue & Expenditure Report as of June 30, 2026

	M-T-D Actual	Y-T-D Actual	2026 Budget	% Collect/ Expend.	Prior Y-T-D Actual
<u>General Fund - Zoning & Planning</u>					
10-08-50801 - Minutes - Plannin & ZBA	0.00	0.00	500.00	-%	0.00
10-08-50802 - GIS-Supplies/Printing	141.00	2,986.00	5,000.00	59.72%	5,204.00
10-08-50803 - Engineering Services	0.00	0.00	1,000.00	-%	0.00
10-08-50804 - Subdivision Review Costs	1,192.00	17,903.25	2,000.00	895.16%	0.00
10-08-50808 - Professional Consultants	0.00	0.00	2,000.00	-%	0.00
Total Zoning & Planning Expenditures	1,333.00	20,889.25	10,500.00	198.95%	5,204.00
<u>General Fund - Police Pension **</u>					
10-99-50999 - Transfer to Police Pension	255,047.13	604,978.64	1,172,000.00	51.62%	561,399.62
Total Police Pension Expenditures **	255,047.13	604,978.64	1,172,000.00	51.62%	561,399.62
Total Revenues	473,249.36	1,942,028.02	3,605,546.00	53.86%	1,875,592.15
Total Expenditures	478,031.40	2,109,079.90	4,003,307.00	52.68%	1,858,747.19
Total Fund Surplus/(Deficit)	(4,782.04)	(167,051.88)	(397,761.00)	42.00%	16,844.96

** Police Pension Expenditures were reclassified as 10-99-50999 from 10-01-50999 as of March 2017 to properly reflect the General Fund - Administration expenditures in Department 01

Village of Barrington Hills
Department Budget Report
Revenue & Expenditure Report as of June 30, 2026

	M-T-D Actual	Y-T-D Actual	2026 Budget	% Collect/ Expend.	Prior Y-T-D Actual
<u>Police Protection Fund</u>					
20-00-40000 - Property Taxes	543,836.40	1,318,747.98	2,477,400.00	53.23%	1,160,165.10
20-00-40110 - Grant Revenues	11,803.35	24,933.96	98,000.00	25.44%	44,574.74
20-00-40440 - Special Detail Income	637.50	4,069.50	8,000.00	50.87%	4,519.50
Total Revenues	556,277.25	1,347,751.44	2,583,400.00	52.17%	1,209,259.34
20-00-51101 - Police Chief	14,455.02	86,730.12	154,875.00	56.00%	84,000.00
20-00-51102 - Supervisors (Sworn)	47,257.42	283,744.26	670,100.00	42.34%	280,092.64
20-00-51103 - Patrol Officers	112,939.78	669,944.37	1,417,000.00	47.28%	661,575.62
20-00-51104 - Employees - PT	2,033.40	3,824.28	15,000.00	25.50%	5,655.91
20-00-51105 - Employees (Non-Sworn)	29,400.76	176,404.56	351,100.00	50.24%	169,610.04
20-00-51106 - Overtime	15,208.30	68,563.66	200,000.00	34.28%	79,063.27
20-00-51108 - Educational Benefits	2,000.00	2,000.00	4,000.00	50.00%	4,000.00
20-00-51109 - Employee Benefits	0.00	0.00	18,585.00	-%	0.00
20-00-51111 - Benefit Time Buy Out	200.86	3,073.63	60,000.00	5.12%	973.04
20-00-51112 - Longevity Awards	500.00	14,750.00	21,000.00	70.24%	16,000.00
Total Expenditures	223,995.54	1,309,034.88	2,911,660.00	44.96%	1,300,970.52
Total Revenues	556,277.25	1,347,751.44	2,583,400.00	52.17%	1,209,259.34
Total Expenditures	223,995.54	1,309,034.88	2,911,660.00	44.96%	1,300,970.52
Total Fund Surplus/(Deficit)	332,281.71	38,716.56	(328,260.00)	-11.79%	(91,711.18)

Village of Barrington Hills
Department Budget Report
Revenue & Expenditure Report as of June 30, 2026

	<u>M-T-D Actual</u>	<u>Y-T-D Actual</u>	<u>2026 Budget</u>	<u>% Collect/ Expend.</u>	<u>Prior Y-T-D Actual</u>
<u>Social Security Fund</u>					
30-00-40000 - Property Taxes	<u>39,513.43</u>	<u>95,816.04</u>	<u>180,000.00</u>	<u>53.23%</u>	<u>93,856.04</u>
Total Revenues	<u>39,513.43</u>	<u>95,816.04</u>	<u>180,000.00</u>	<u>53.23%</u>	<u>93,856.04</u>
30-00-51201 - Social Security Taxes	<u>17,884.46</u>	<u>105,305.79</u>	<u>218,400.00</u>	<u>48.22%</u>	<u>104,388.30</u>
Total Expenditures	<u>17,884.46</u>	<u>105,305.79</u>	<u>218,400.00</u>	<u>48.22%</u>	<u>104,388.30</u>
Total Revenues	<u>39,513.43</u>	<u>95,816.04</u>	<u>180,000.00</u>	<u>53.23%</u>	<u>93,856.04</u>
Total Expenditures	<u>17,884.46</u>	<u>105,305.79</u>	<u>218,400.00</u>	<u>48.22%</u>	<u>104,388.30</u>
Total Fund Surplus/(Deficit)	<u>21,628.97</u>	<u>(9,489.75)</u>	<u>(38,400.00)</u>	<u>24.71%</u>	<u>(10,532.26)</u>

Village of Barrington Hills
Department Budget Report
Revenue & Expenditure Report as of June 30, 2026

<u>Audit Fund</u>	<u>M-T-D Actual</u>	<u>Y-T-D Actual</u>	<u>2026 Budget</u>	<u>% Collect/ Expend.</u>	<u>Prior Y-T-D Actual</u>
40-00-40000 - Property Taxes	13,390.65	32,470.98	61,000.00	53.23%	31,806.77
Total Revenues	13,390.65	32,470.98	61,000.00	53.23%	31,806.77
40-00-51301 - Annual Audit Expense	6,850.00	31,850.00	32,750.00	97.25%	19,000.00
40-00-51303 - Finance Consulting	2,109.00	14,750.00	29,500.00	50.00%	10,570.00
40-00-51305 - Payroll Services	600.00	2,600.00	6,700.00	38.81%	2,500.00
Total Expenditures	9,559.00	49,200.00	68,950.00	71.36%	32,070.00
Total Revenues	13,390.65	32,470.98	61,000.00	53.23%	31,806.77
Total Expenditures	9,559.00	49,200.00	68,950.00	71.36%	32,070.00
Total Fund Surplus/(Deficit)	3,831.65	(16,729.02)	(7,950.00)	210.43%	(263.23)

Village of Barrington Hills
Department Budget Report
Revenue & Expenditure Report as of June 30, 2026

	<u>M-T-D Actual</u>	<u>Y-T-D Actual</u>	<u>2026 Budget</u>	<u>% Collect/ Expend.</u>	<u>Prior Y-T-D Actual</u>
<u>Lighting Fund</u>					
50-00-40000 - Property Taxes	<u>1,229.30</u>	<u>2,980.94</u>	<u>5,600.00</u>	<u>53.23%</u>	<u>2,085.69</u>
Total Revenues	<u>1,229.30</u>	<u>2,980.94</u>	<u>5,600.00</u>	<u>53.23%</u>	<u>2,085.69</u>
50-00-51401 - Municipal Street Lighting	<u>484.09</u>	<u>2,677.61</u>	<u>6,000.00</u>	<u>44.63%</u>	<u>2,440.28</u>
Total Expenditures	<u>484.09</u>	<u>2,677.61</u>	<u>6,000.00</u>	<u>44.63%</u>	<u>2,440.28</u>
Total Revenues	<u>1,229.30</u>	<u>2,980.94</u>	<u>5,600.00</u>	<u>53.23%</u>	<u>2,085.69</u>
Total Expenditures	<u>484.09</u>	<u>2,677.61</u>	<u>6,000.00</u>	<u>44.63%</u>	<u>2,440.28</u>
Total Fund Surplus/(Deficit)	<u>745.21</u>	<u>303.33</u>	<u>(400.00)</u>	<u>-75.83%</u>	<u>(354.59)</u>

Village of Barrington Hills
Department Budget Report
Revenue & Expenditure Report as of June 30, 2026

	<u>M-T-D Actual</u>	<u>Y-T-D Actual</u>	<u>2026 Budget</u>	<u>% Collect/ Expend.</u>	<u>Prior Y-T-D Actual</u>
<u>Liability Insurance Fund</u>					
60-00-40000 - Property Taxes	<u>21,951.91</u>	<u>53,231.14</u>	<u>100,000.00</u>	<u>53.23%</u>	<u>52,142.25</u>
Total Revenues	<u>21,951.91</u>	<u>53,231.14</u>	<u>100,000.00</u>	<u>53.23%</u>	<u>52,142.25</u>
60-00-51501 - General Liability Policy	0.00	11,350.00	11,350.00	100.00%	10,517.00
60-00-51502 - Vehicle Liability Policy	0.00	7,681.00	7,750.00	99.11%	7,150.00
60-00-51503 - Employment Practice Liability	0.00	5,900.00	5,900.00	100.00%	5,450.00
60-00-51504 - Law Enforcement Policy	0.00	54,575.00	55,000.00	99.23%	50,400.00
60-00-51505 - Public Entity Management	0.00	4,150.00	4,300.00	96.51%	4,000.00
60-00-51506 - Excess Liability Policy	<u>0.00</u>	<u>64,200.00</u>	<u>68,900.00</u>	<u>93.18%</u>	<u>58,596.00</u>
Total Expenditures	<u>0.00</u>	<u>147,856.00</u>	<u>153,200.00</u>	<u>96.51%</u>	<u>136,113.00</u>
Total Revenues	21,951.91	53,231.14	100,000.00	53.23%	52,142.25
Total Expenditures	0.00	147,856.00	153,200.00	96.51%	136,113.00
Total Fund Surplus/(Deficit)	<u>21,951.91</u>	<u>(94,624.86)</u>	<u>(53,200.00)</u>	<u>177.87%</u>	<u>(83,970.75)</u>

Village of Barrington Hills
Department Budget Report
Revenue & Expenditure Report as of June 30, 2026

	M-T-D Actual	Y-T-D Actual	2026 Budget	% Collect/ Expend.	Prior Y-T-D Actual
<u>Unemployment Insurance Fund</u>					
80-00-51701 - Unemployment Taxes	37.33	2,604.32	3,250.00	80.13%	2,554.53
Total Expenditures	37.33	2,604.32	3,250.00	80.13%	2,554.53
Total Expenditures	37.33	2,604.32	3,250.00	80.13%	2,554.53
Total Fund Surplus/(Deficit)	(37.33)	(2,604.32)	(3,250.00)	80.13%	(2,554.53)

Village of Barrington Hills
Department Budget Report
Revenue & Expenditure Report as of June 30, 2026

	M-T-D Actual	Y-T-D Actual	2026 Budget	% Collect/ Expend.	Prior Y-T-D Actual
<u>Roads And Bridges Fund</u>					
90-00-40000 - Property Taxes	152,565.72	369,956.35	695,000.00	53.23%	518,815.41
90-00-40090 - Road & Bridge Town Taxes	34,350.25	41,068.88	80,000.00	51.34%	41,484.65
 Total Revenues	<u>186,915.97</u>	<u>411,025.23</u>	<u>775,000.00</u>	<u>53.04%</u>	<u>560,300.06</u>
90-00-50701 - Road Maintenance Contracts	94,390.20	94,390.20	750,000.00	12.59%	613,544.45
90-00-50702 - Snowplowing Contracts	0.00	731.34	0.00	-%	1,387.65
90-00-50703 - Mowing/Trimming/Cleanup	7,829.02	21,720.16	100,000.00	21.72%	18,430.76
90-00-50704 - Sign Purchase/Installation	0.00	5,140.65	25,000.00	20.56%	4,108.40
90-00-50705 - Drainage Management	20,222.68	34,292.01	65,000.00	52.76%	554.00
90-00-50706 - Engineering Fees	8,778.50	76,231.05	110,000.00	69.30%	86,736.21
90-00-50708 - Equipment Maintenance	0.00	2,590.00	0.00	-%	0.00
90-00-50709 - Road Patching Contracts	0.00	0.00	25,000.00	-%	822.80
90-00-50711 - Bridge Inspections	0.00	0.00	10,000.00	-%	0.00
90-00-50716 - Salt	0.00	0.00	100.00	-%	0.00
 Total Expenditures	<u>131,220.40</u>	<u>235,095.41</u>	<u>1,085,100.00</u>	<u>21.67%</u>	<u>725,584.27</u>
Total Revenues	186,915.97	411,025.23	775,000.00	53.04%	560,300.06
Total Expenditures	131,220.40	235,095.41	1,085,100.00	21.67%	725,584.27
Total Fund Surplus/(Deficit)	<u>55,695.57</u>	<u>175,929.82</u>	<u>(310,100.00)</u>	<u>-56.73%</u>	<u>(165,284.21)</u>

Village of Barrington Hills
Department Budget Report
Revenue & Expenditure Report as of June 30, 2026

	M-T-D Actual	Y-T-D Actual	2026 Budget	% Collect/ Expend.	Prior Y-T-D Actual
<u>Motor Fuel Tax Fund</u>					
95-00-40195 - Motor Fuel Tax Allotments	7,453.70	43,913.87	98,000.00	44.81%	43,617.64
95-00-40196 - Transportation Renewal Fund	8,228.38	48,977.13	101,000.00	48.49%	46,449.80
95-00-41000 - Interest Income	576.00	3,515.97	6,000.00	58.60%	3,407.00
Total Revenues	16,258.08	96,406.97	205,000.00	47.03%	93,474.44
95-00-50100 - Motor Fuel Tax Expenses	0.00	103,800.00	176,000.00	58.98%	0.00
95-00-50120 - MFT Snowplowing Contract	0.00	0.00	0.00	-%	103,800.00
95-00-50200 - Rebuild IL Funds Project	0.00	0.00	0.00	-%	0.00
95-00-50716 - Salt	0.00	0.00	0.00	-%	0.00
Total Expenditures	0.00	103,800.00	176,000.00	58.98%	103,800.00
Total Revenues	16,258.08	96,406.97	205,000.00	47.03%	93,474.44
Total Expenditures	0.00	103,800.00	176,000.00	58.98%	103,800.00
Total Fund Surplus/(Deficit)	16,258.08	(7,393.03)	29,000.00	-25.49%	(10,325.56)

Village of Barrington Hills
Department Budget Report
Revenue & Expenditure Report as of June 30, 2026

	M-T-D Actual	Y-T-D Actual	2026 Budget	% Collect/ Expend.	Prior Y-T-D Actual
<u>IMRF Fund</u>					
96-00-40000 - Property Taxes	0.00	0.00	0.00	-%	0.00
96-00-48000 - Transfers In	0.00	0.00	0.00	-%	0.00
Total Revenues	0.00	0.00	0.00		0.00
96-00-51801 - IMRF Expenses	341.49	2,071.18	6,000.00	34.52%	1,978.90
Total Expenditures	341.49	2,071.18	6,000.00	34.52%	1,978.90
Total Revenues	0.00	0.00	0.00		0.00
Total Expenditures	341.49	2,071.18	6,000.00	34.52%	1,978.90
Total Fund Surplus/(Deficit)	(341.49)	(2,071.18)	(6,000.00)	34.52%	(1,978.90)

Village of Barrington Hills
Department Budget Report
Revenue & Expenditure Report as of June 30, 2026

	<u>M-T-D Actual</u>	<u>Y-T-D Actual</u>	<u>2026 Budget</u>	<u>% Collect/ Expend.</u>	<u>Prior Y-T-D Actual</u>
<u>Drug/Gang/DUI Fund</u>					
98-00-45000 - Drug/Gang/DUI Fund Revenue	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>-%</u>	<u>0.00</u>
Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>		<u>0.00</u>
98-00-50000 - Drug/Gang/DUI Expenses	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>-%</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>-%</u>	<u>0.00</u>
Total Revenues	0.00	0.00	500.00		0.00
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>-%</u>	<u>0.00</u>
Total Fund Surplus/(Deficit)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-%</u>	<u>0.00</u>

VILLAGE OF BARRINGTON HILLS

Statement of Cash

June 30, 2026

Account Number		Bank Balance
10-00-10000	Harris Bank - Deposits	\$ 67,445.20
10-00-10050	Wintrust Checking	-
10-00-10060	Wintrust - MM	916,529.31
10-00-10101	Illinois Funds - Deposits	2,542,265.12
10-00-10907	Multi Bank Securities - CD's	2,521,888.85
GENERAL FUND		<u>\$ 6,048,128.48</u>
95-00-10095	Illinois Funds - MFT	187,865.25
RESTRICTED FUNDS		<u>\$ 187,865.25</u>
CASH - ALL FUNDS		<u><u>\$ 6,235,993.73</u></u>
TOTAL FUNDS AT BMO HARRIS		\$ 67,445.20
TOTAL FUNDS AT WINTRUST		916,529.31
TOTAL FUNDS AT ILLINOIS FUNDS		2,730,130.37
TOTAL FUNDS IN INVESTMENT VEHICLES		<u>2,521,888.85</u>
		<u><u>\$ 6,235,993.73</u></u>

VILLAGE OF BARRINGTON HILLS
Statement of Investments
June 30, 2026

Multi-Bank Securities, Inc., 1000 Town Center, Suite 2300, Southfield, MI 48075
 Illinois Funds/US Bank Money Market Fund & Barrington Bank & Trust MaxxSafe

Money Market/Sweep

Barrington Bank & Trust	\$ 1,180,842.87
Illinois Funds	2,542,265.12
Multi-Bank Securities, Inc.	24,254.80

Certificates of Deposit

Multi-Bank Securities, Inc.	2,497,634.05
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TOTAL PORTFOLIO VALUE

\$ 6,244,996.84

Interest

Barrington Bank & Trust	\$ 2,858.33
Illinois Funds (E-Pay)	7,735.63
Multi-Bank Securities, Inc.	5,060.28

Change in Value

Multi-Bank Securities, Inc.	(5,545.52)
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TOTAL INCOME THIS PERIOD

\$ 10,108.72

VILLAGE OF BARRINGTON HILLS
Statement of Revenues vs Annual Budget
June 30, 2026

9		<u>M-T-D</u>	<u>Y-T-D</u>	<u>Y-T-D</u>	<u>2026</u>
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
	<u>FUND REVENUES</u>				
10	GENERAL	\$ 473,249.36	\$ 1,942,028.02	\$ 1,802,773.00	\$ 3,605,546.00
20	POLICE PROTECTION	556,277.25	1,347,751.44	1,291,700.00	2,583,400.00
30	SOCIAL SECURITY	39,513.43	95,816.04	90,000.00	180,000.00
40	AUDIT	13,390.65	32,470.98	30,500.00	61,000.00
50	LIGHTING	1,229.30	2,980.94	2,800.00	5,600.00
60	LIABILITY INSURANCE	21,951.91	53,231.14	50,000.00	100,000.00
90	ROADS AND BRIDGES	186,915.97	411,025.23	387,500.00	775,000.00
95	MOTOR FUEL TAX	16,258.08	96,406.97	102,500.00	205,000.00
98	DRUG/GANG/DUI	0.00	0.00	250.00	500.00
	TOTAL ALL FUNDS	\$ 1,308,785.95	\$ 3,981,710.76	\$ 3,758,023.00	\$ 7,516,046.00

VILLAGE OF BARRINGTON HILLS
Statement of Expenditures vs Annual Budget

June 30, 2026

		<u>M-T-D</u>	<u>Y-T-D</u>	<u>Y-T-D</u>	<u>2026</u>
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
	<u>FUND EXPENDITURES</u>				
10	GENERAL - TOTAL	\$ 478,031.40	\$ 2,109,079.90	\$ 2,001,653.50	\$ 4,003,307.00
	<u>By Department</u>				
01	Administration	26,642.65	151,478.93	177,972.00	355,944.00
02	Building Department	31,152.54	139,725.65	126,875.00	253,750.00
03	Health Services	1,220.25	2,440.50	4,200.00	8,400.00
04	Legal Services	11,720.55	107,564.08	168,246.50	336,493.00
05	Public Safety	79,091.89	390,110.95	444,600.00	889,200.00
06	Insurance	61,128.94	420,701.99	400,760.00	801,520.00
07	Municipal Building & Grounds	10,694.45	271,189.91	87,750.00	175,500.00
08	Zoning & Planning	1,333.00	20,889.25	5,250.00	10,500.00
99	Police Pension	255,047.13	604,978.64	586,000.00	1,172,000.00
20	POLICE PROTECTION	223,995.54	1,309,034.88	1,455,830.00	2,911,660.00
30	SOCIAL SECURITY	17,884.46	105,305.79	109,200.00	218,400.00
40	AUDIT	9,559.00	49,200.00	34,475.00	68,950.00
50	LIGHTING	484.09	2,677.61	3,000.00	6,000.00
60	LIABILITY INSURANCE	-	147,856.00	76,600.00	153,200.00
80	UNEMPLOYMENT INSURANCE	37.33	2,604.32	1,625.00	3,250.00
90	ROADS AND BRIDGES	131,220.40	235,095.41	542,550.00	1,085,100.00
95	MOTOR FUEL TAX	-	103,800.00	88,000.00	176,000.00
96	IMRF	341.49	2,071.18	3,000.00	6,000.00
98	DRUG/GANG/DUI	-	-	250.00	500.00
	TOTAL ALL FUNDS	\$ 861,553.71	\$ 4,066,725.09	\$ 4,316,183.50	\$ 8,632,367.00
	NET REVENUES LESS EXPENDITURES	\$ 447,232.24	\$ (85,014.33)	\$ (558,160.50)	\$ (1,116,321.00)

VILLAGE OF BARRINGTON HILLS

Investment Portfolio

June 30, 2026

Information provided by Wells Fargo Advisors, 1000 Hart Road, Suite 105, Barrington IL 60010-2611
and Multi-Bank Securities, Inc., 1000 Town Center, Suite 2300, Southfield, MI 48075

SHORT TERM INVESTMENTS

Maturity Date	Purchase Date		Quantity	Issuer	Coupon	Purchase Price	Cost/Basis	Annual Income	Market Price 06/30/26	Market Value 06/30/26	Change Since 05/31/26	Unrealized Gain (Loss)
08/28/26	08/28/23	MBS	206,000	Southern Bk Popular Bluff MO	4.750%	206.0000	206,000	9,785	100.1200	206,247.20	(144.20)	247.20
10/26/26	10/24/23	MBS	150,000	Wells Fargo Bk N A Sioux Falls	5.100%	150.0000	150,000	7,650	100.3520	150,528.00	(150.00)	528.00
03/08/27	03/06/24	MBS	100,000	Haven Svgs Bk Hoboken NJ	4.500%	100.0000	100,000	4,500	100.2800	100,280.00	(79.00)	280.00
Investment Totals								21,935		457,055.20	(373.20)	1,055.20
Cash Accounts										-		
Total Portfolio Value										\$ 457,055.20	\$ (373.20)	1,055.20

LONG TERM INVESTMENTS

Maturity Date	Purchase Date		Quantity	Issuer	Coupon	Purchase Price	Cost/Basis	Annual Income	Market Price 06/30/26	Market Value 06/30/26	Change Since 05/31/26	Unrealized Gain (Loss)
08/16/27	08/16/24	MBS	249,000	Carter Bk & Tr Martinsville VA	3.950%	249.0000	249,000	9,836	99.7880	248,472.12	(288.84)	(527.88)
11/01/27	10/30/24	MBS	100,000	American Express Natl Bk	3.900%	100.0000	100,000	3,900	99.6520	99,652.00	(147.00)	(348.00)
11/26/27	11/12/24	MBS	70,000	Texas Exchange BK Crowley CTF Dep	4.000%	100.0000	70,000	2,800	99.7670	69,836.90	(105.00)	(163.10)
12/30/27	12/30/24	MBS	110,000	First Natl Bk McGregor Tex	4.050%	110.0000	110,000	4,455	99.8110	109,792.10	(192.50)	(207.90)
03/21/28	03/21/25	MBS	225,000	BMW BK North Amer Salt Lake City UT	4.050%	225.0000	225,000	9,113	99.6980	224,320.50	(445.50)	(679.50)
04/24/28	04/23/25	MBS	100,000	American Express Natl Bk	3.950%	100.0000	100,000	3,950	99.5380	99,538.00	(201.00)	(462.00)
05/15/28	05/13/25	MBS	194,000	Valley Natl BK Passaic NJ	4.000%	194.0000	194,000	7,760	99.5820	193,189.08	(411.28)	(810.92)
08/28/28	08/26/25	MBS	115,000	Bank Wis Dells WI	4.100%	115.0000	115,000	4,715	99.4210	114,334.15	(412.85)	(665.85)
09/11/28	09/10/25	MBS	100,000	Luana Savings Bk IA	3.650%	100.0000	100,000	3,650	98.7630	98,763.00	(242.00)	(1,237.00)
10/23/28	10/21/25	MBS	165,000	Goladman Sachs BK New York	3.650%	165.0000	100,000	6,023	98.6900	162,838.50	(435.60)	62,838.50
11/29/28	11/22/23	MBS	100,000	UBS Bank USA Salt Lake City UT	4.550%	100.0000	100,000	4,550	100.6850	100,685.00	(358.00)	685.00
02/13/29	02/06/24	MBS	100,000	Wells Fargo Bank NA Sioux Falls SD	4.100%	100.0000	100,000	4,100	99.6010	99,601.00	(351.00)	(399.00)
03/12/29	03/11/26	MBS	100,000	Morgan Stanley Private Bk Natl Assn Pur N Y	3.810%	100.0000	100,000	3,800	98.7860	98,786.00	(351.00)	(1,214.00)
04/27/29	04/29/26	MBS	225,000	Peoples Sec Bk & Tr Co., Stranton PA	3.810%	225.0000	225,000	8,550	98.7380	222,160.50	(852.75)	(2,839.50)
04/30/29	04/30/26	MBS	100,000	American Coml Bk & Tr Natl Assn, Ottawa IL	3.770%	100.0000	100,000	3,750	98.6100	98,610.00	(378.00)	(1,390.00)
Investment Totals								80,951		2,040,579	(5,172)	52,579
Total Portfolio Value										2,497,634.05	(5,545.52)	53,634.05

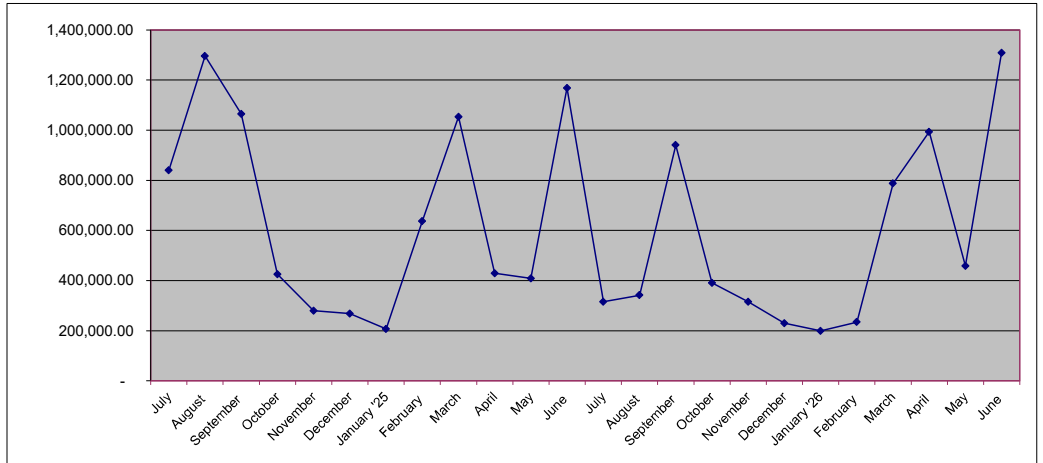
102,886	TOTAL	\$ 2,497,634.05	\$ (5,545.52)	\$ 53,634.05
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The Investment Policy of the Village of Barrington Hills adopted in compliance with Public Act 90-688 invests public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands and conforming to all state and local statutes governing the investment of public funds in Village Ord 14-18.

VILLAGE OF BARRINGTON HILLS
Monthly Balances for the 24 Month Period Ending
June 30, 2026

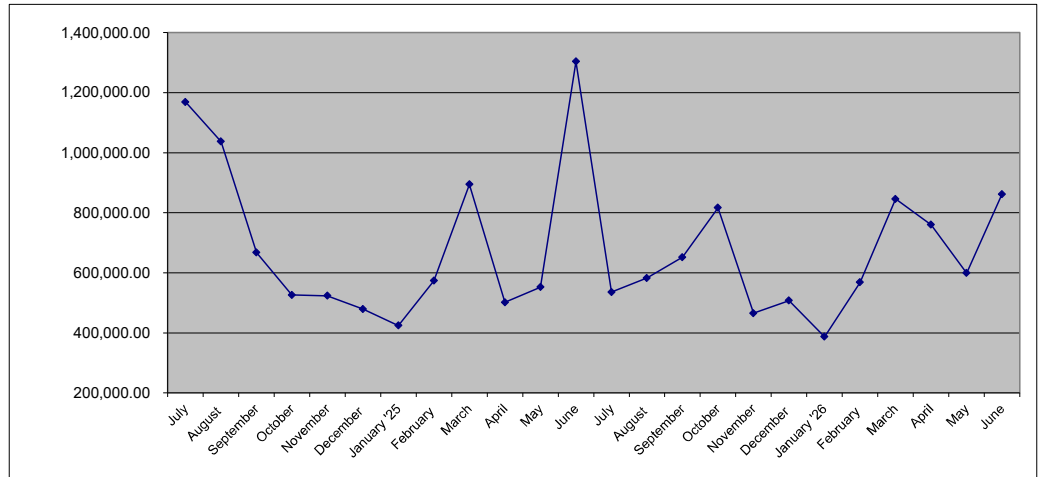
Revenues:

July	839,715.62
August	1,296,104.52
September	1,064,623.40
October	424,777.89
November	279,556.30
December	268,228.26
January '25	207,292.81
February	637,255.26
March	1,053,464.20
April	429,057.79
May	408,422.06
June	1,168,155.26
July	315,899.53
August	341,631.72
September	940,337.25
October	390,836.90
November	315,172.19
December	230,287.00
January '26	199,211.00
February	234,402.44
March	787,197.72
April	993,401.12
May	458,712.53
June	1,308,785.95



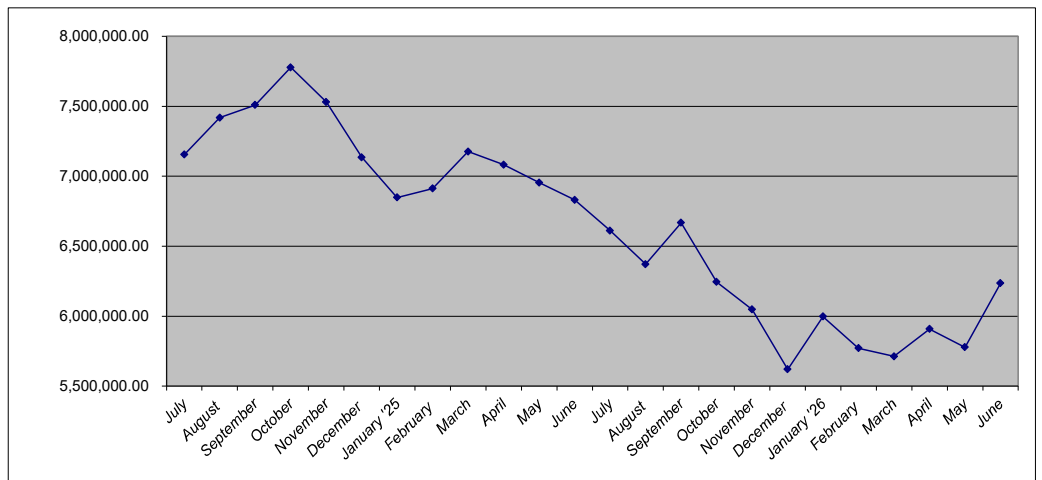
Expenditures:

July	1,169,061.91
August	1,037,013.77
September	667,203.11
October	526,440.64
November	523,619.90
December	479,342.71
January '25	424,321.43
February	573,415.49
March	894,308.80
April	501,706.05
May	552,322.31
June	1,303,658.74
July	535,904.73
August	582,950.86
September	652,105.25
October	816,421.12
November	465,324.04
December	507,388.38
January '26	387,189.01
February	568,429.52
March	846,137.11
April	760,112.63
May	599,285.79
June	861,553.71



Cash:

July	7,154,140.50
August	7,418,716.50
September	7,509,099.59
October	7,777,325.76
November	7,531,035.57
December	7,135,164.83
January '25	6,848,165.94
February	6,912,738.63
March	7,176,551.21
April	7,082,540.22
May	6,954,574.75
June	6,830,785.87
July	6,611,239.91
August	6,371,233.87
September	6,668,157.05
October	6,244,925.82
November	6,047,583.34
December	5,619,548.23
January '26	5,997,928.57
February	5,771,471.76
March	5,712,618.35
April	5,907,327.34
May	5,778,067.46
June	6,235,993.73



12-Month Average Cash \$ 6,080,508

VILLAGE OF BARRINGTON HILLS
Fund Balance Revenue/Expenditure Report
June 30, 2026

Fund 10	Fund 20	Fund 30	Fund 40	Fund 50	Fund 60	Fund 95	Fund 96	Fund 98	
	Police	Social			Liability			Drug/	
General	Prot.	Security	Audit	Lighting	Insurance	MFT	IMRF	Gang/DUI	
Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	TOTALS

M-T-D SUMMARY

Revenues

473,249.36	556,277.25	39,513.43	13,390.65	1,229.30	21,951.91	16,258.08	-	-	1,308,785.95
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Expenditures

(478,031.40)	(223,995.54)	(17,884.46)	(9,559.00)	(484.09)	-	-	(341.49)	-	(861,553.71)
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Excess Revenues less Expenditures

<u>(4,782.04)</u>	<u>332,281.71</u>	<u>21,628.97</u>	<u>3,831.65</u>	<u>745.21</u>	<u>21,951.91</u>	<u>16,258.08</u>	<u>(341.49)</u>	<u>-</u>	<u>447,232.24</u>
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VILLAGE OF BARRINGTON HILLS
Fund Balance Revenue/Expenditure Report
June 30, 2026

Fund 10	Fund 20	Fund 30	Fund 40	Fund 50	Fund 60	Fund 80	Fund 90	Fund 95	Fund 96	Fund 98	
General	Police	Social			Liability	Unemp.	Roads &			Drug/	
Fund	Prot.	Security	Audit	Lighting	Insurance	Insurance	Bridges	MFT	IMRF	Gang/DUI	TOTALS
Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	

Y-T-D SUMMARY

FUND BALANCE AT BEGINNING OF YEAR

4,600,204.36	438,242.38	-	-	-	78,237.00	6,680.60	1,090,620.85	211,913.65	108,116.82	-	6,534,015.66
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Revenues

1,942,028.02	1,347,751.44	95,816.04	32,470.98	2,980.94	53,231.14	-	411,025.23	96,406.97	-	-	3,981,710.76
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Expenditures

(2,109,079.90)	(1,309,034.88)	(105,305.79)	(49,200.00)	(2,677.61)	(147,856.00)	(2,604.32)	(235,095.41)	(103,800.00)	(2,071.18)	-	(4,066,725.09)
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FUND BALANCE

<u>4,433,152.48</u>	<u>476,958.94</u>	<u>(9,489.75)</u>	<u>(16,729.02)</u>	<u>303.33</u>	<u>(16,387.86)</u>	<u>4,076.28</u>	<u>1,266,550.67</u>	<u>204,520.62</u>	<u>106,045.64</u>	<u>-</u>	<u>6,449,001.33</u>
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BARRINGTON HILLS ROADS & BRIDGES FUND
REPORT FOR MONTH ENDING JUNE 30, 2026

ROADS & BRIDGES PROJECT SUMMARY

Project Description	MFT Section # (If Applicable)	VBH Resolution Approval Date	Original Contract Amount	Amount Paid To Date	Remaining Balance To Be Paid
2026 Road Program	26-00000-01-GM	10/28/2025	\$190,000.00	\$103,800.00	\$86,200.00

Project Type	2026 Budgeted Expenditure	2026 Actual Expenditures to Date	Total MFT Resolution Amount	MFT Resolution #
MFT Road Maintenance Contracts	\$190,000.00	\$103,800.00	\$190,000.00	25-16

MFT ACCOUNT SUMMARY- BARRINGTON HILLS ACCOUNT SUMMARY - IL Funds

Report Month	Balance on May 31, 2026	MFT Monthly Allotment	Transportation Renewal Fund/Rebuild IL	MFT Expenditures	Interest on MFT Account	Balance on June 30, 2026
Jun-2026	\$171,607.17	\$7,453.70	\$8,228.38	\$ -	\$576.00	\$187,865.25

MFT ACCOUNT SUMMARY- FUND BALANCE

Report Month	Unobligated Balance	MFT Allotments 95-00-40195	Transp. Renewal Fund 95-00-40196	Approved Authoriza-tions	Interest Income 95-00-41000	Current Unobligated Balance
Jan. 2026	\$ 229,858.28	\$ 8,049.54	\$ 8,605.83	\$ 34,600.00	\$ 790.58	\$ 212,704.23
Feb. 2026	212,704.23	7,747.87	8,421.78	69,200.00	694.37	160,368.25
Mar. 2026	160,368.25	7,418.59	8,306.31	34,600.00	447.85	141,941.00
Apr. 2026	141,941.00	6,170.95	7,301.16	-	473.60	155,886.71
May. 2026	155,886.71	7,073.22	8,113.67	-	533.57	171,607.17
Jun. 2026	171,607.17	7,453.70	8,228.38	-	576.00	187,865.25
Jul. 2026	187,865.25	-	-	-	-	187,865.25
Aug. 2026	187,865.25	-	-	-	-	187,865.25
Sep. 2026	187,865.25	-	-	-	-	187,865.25
Oct. 2026	187,865.25	-	-	-	-	187,865.25
Nov. 2026	187,865.25	-	-	-	-	187,865.25
Dec. 2026	187,865.25	-	-	-	-	187,865.25
YTD		\$43,913.87	\$48,977.13	\$138,400.00	\$3,515.97	

1. The MFT Section # is the project number assigned by IDOT to MFT projects based on year and type of project.
2. The MFT Allotment is the amount VBH receives during a month from the state.

**VILLAGE OF BARRINGTON HILLS
PROPERTY TAX REPORT
FISCAL YEAR ENDING DECEMBER 31, 2026
As of June, 2026**

FUND NAME	COOK		KANE		LAKE		MCHENRY		Month TOTALS	YTD TOTALS
	Month Total	YTD Total	Month Total	YTD Total	Month Total	YTD Total	Month Total	YTD Total		
General Fund	\$ 30.13	\$ 304.19	\$ 9.09	\$ 10.19	\$ 55.16	\$ 66.53	\$ 125.12	\$ 151.37	\$ 219.50	\$ 532.28
Police Protection Fund	74,657.58	753,642.80	\$ 22,526.25	25,259.95	136,657.08	164,823.51	309,995.49	375,021.72	543,836.40	1,318,747.98
Social Security Fund	5,424.38	54,757.29	\$ 1,636.69	1,835.31	9,929.07	11,975.55	22,523.29	27,247.89	39,513.43	95,816.04
Audit Fund	1,838.26	18,556.64	\$ 554.65	621.96	3,364.85	4,058.38	7,632.89	9,234.00	13,390.65	32,470.98
Lighting Fund	168.76	1,703.56	\$ 50.92	57.10	308.90	372.57	700.72	847.71	1,229.30	2,980.94
Liability Insurance Fund	3,013.55	30,420.72	\$ 909.27	1,019.62	5,516.15	6,653.08	12,512.94	15,137.72	21,951.91	53,231.14
Unemployment Insurance	-	-	\$ -	-	-	-	-	-	-	-
Roads and Bridges Fund	20,944.14	211,423.97	\$ 6,319.43	7,086.33	38,337.24	46,238.94	86,964.91	105,207.11	152,565.72	369,956.35
Police Pension Fund	33,494.82	338,116.39	\$ 10,656.64	11,949.89	64,244.74	77,499.19	146,650.93	177,413.17	255,047.13	604,978.64
Total Property Tax Revenue	\$ 139,571.62	\$ 1,408,925.56	\$ 42,662.94	\$ 47,840.35	\$ 258,413.19	\$ 311,687.75	\$ 587,106.29	\$ 710,260.69	\$ 1,027,754.04	\$ 2,478,714.35
Total R & B Township Tax	\$ -	\$ -	\$ 1,873.88	\$ 2,057.45	\$ 5,005.08	\$ 6,037.80	\$ 27,471.29	\$ 32,973.63	34,350.25	41,068.88
Total Tax Revenue	\$ 139,571.62	\$ 1,408,925.56	\$ 44,536.82	\$ 49,897.80	\$ 263,418.27	\$ 317,725.55	\$ 614,577.58	\$ 743,234.32	\$ 1,062,104.29	\$ 2,519,783.23

Board of Trustees Agenda Item Report

Meeting Date: July 27, 2026

Submitted By: Nikki Panos

Submitting Department:

Item Type: Vote

Agenda Section: FINANCE - Thomas W. Strauss

Subject:

[Vote] Invoices

Suggested Action:

Attachments:

[2.2.A. Open Payables - July 2026.pdf](#)

Village of Barrington Hills

Open Payables

Wintrust Bank - Checking
July 1, 2026 - July 31, 2026

Date	Payee Name	Account	Account Description	Description	Amount
07/27/26	Aflac	10-00-21100	AFLAC Deduction	Aflac / 493092	1,120.28
				Check Amount	<u>1,120.28</u>
07/27/26	Alan F. Friedman, Ph.D, Inc.	10-05-50663	Recruitment/Promotional	Alan F. Friedman, Ph.D, Inc. / 20260709	835.90
				Check Amount	<u>835.90</u>
07/27/26	Alan Horticulture	90-00-50703	Mowing/Trimming/Cleanup	Alan Horticulture / 27851	1,776.00
		90-00-50703	Mowing/Trimming/Cleanup	Alan Horticulture / 27866	444.00
		90-00-50703	Mowing/Trimming/Cleanup	Alan Horticulture / 27742	1,184.00
		90-00-50703	Mowing/Trimming/Cleanup	Alan Horticulture / 27744	1,920.00
		90-00-50703	Mowing/Trimming/Cleanup	Alan Horticulture / 27222	1,835.00
		90-00-50703	Mowing/Trimming/Cleanup	Alan Horticulture / 27317	200.00
		10-07-51005	Grounds Maintenance	Alan Horticulture / 27317	1,456.25
				Check Amount	<u>8,815.25</u>
07/27/26	Alarm Detection Systems Inc.	10-07-51012	Safety/Security Equipment	Alarm Detection Systems Inc. / 176536-1054	223.44
				Check Amount	<u>223.44</u>
07/27/26	American National Sprinkler & Lighting Co	10-07-51010	Landscape Irrigation	American National Sprinkler & Lighting Co / 98234783	535.15
		10-07-51010	Landscape Irrigation	American National Sprinkler & Lighting Co / 98813384	260.25
				Check Amount	<u>795.40</u>
07/27/26	Applied Concepts, Inc Stalker Radar	10-05-50616	Radar Expenses	Applied Concepts, Inc Stalker Radar / 480957	437.50
				Check Amount	<u>437.50</u>
07/27/26	AT&T Mobility	10-01-50206	Telephone & Internet Services	AT&T Mobility / 287346817698	114.25
				Check Amount	<u>114.25</u>
07/27/26	Auto Image, Inc.	10-05-50651	Vehicular Expenses	Auto Image, Inc. / 2663	425.00
				Check Amount	<u>425.00</u>
07/27/26	B&F Construction Code Services, Inc.	10-02-50308	Inspections	B&F Construction Code Services, Inc. / 22609	4,474.58
		10-02-50302	Outside Services	B&F Construction Code Services, Inc. / 22609	840.00
		10-02-50302	Outside Services	B&F Construction Code Services, Inc. / 72268	470.00
		10-02-50302	Outside Services	B&F Construction Code Services, Inc. / 71879	400.00
				Check Amount	<u>6,184.58</u>
07/27/26	Best Quality Cleaning	10-07-51003	Interior Bldg Maintenance	Best Quality Cleaning / 58442	1,150.00
				Check Amount	<u>1,150.00</u>
07/27/26	Blue Cross Blue Shield of IL	10-06-50905	Employee Medical and Life	Blue Cross Blue Shield of IL / 595679	47,093.17
				Check Amount	<u>47,093.17</u>

Village of Barrington Hills

Open Payables

Wintrust Bank - Checking
July 1, 2026 - July 31, 2026

Date	Payee Name	Account	Account Description	Description	Amount
07/27/26	Bond Conway Law Firm LTD				
		10-04-50510	Planning/Zoning Attorney	Bond Conway Law Firm LTD / 21049, 21050	3,243.00
		10-04-50511	FOIA Records Management	Bond Conway Law Firm LTD / 21051	470.00
		10-04-50501	Village Attorney	Bond Conway Law Firm LTD / 21052	2,068.00
		10-04-50508	Litigation Expenses	Bond Conway Law Firm LTD	0.00
		10-04-50503	Adjudication Expenses	Bond Conway Law Firm LTD / 21053	1,316.00
				Check Amount	<u>7,097.00</u>
07/27/26	Canon Financial Services Inc.				
		10-05-50654	Office Expenses	Canon Financial Services Inc. / 43505663	167.59
				Check Amount	<u>167.59</u>
07/27/26	Canon Financial Services Inc.				
		10-01-50205	Office Equipment	Canon Financial Services Inc. / 43505666	189.17
				Check Amount	<u>189.17</u>
07/27/26	Cintas Corporation #22				
		10-07-51003	Interior Bldg Maintenance	Cintas Corporation #22 / 4275956079	148.89
				Check Amount	<u>148.89</u>
07/27/26	Clark Baird Smith LLP				
		10-04-50509	Labor Relations	Clark Baird Smith LLP / 3824	866.25
		10-04-50509	Labor Relations	Clark Baird Smith LLP / 3998	1,251.25
				Check Amount	<u>2,117.50</u>
07/27/26	ClientFirst Consulting Group, LLC				
		10-05-50625	I.T. Consultant	ClientFirst Consulting Group, LLC / 19828	665.00
				Check Amount	<u>665.00</u>
07/27/26	College of Lake County				
		10-05-50641	Training Expense	College of Lake County / CI-001412	1,535.00
				Check Amount	<u>1,535.00</u>
07/27/26	Com Ed				
		50-00-51401	Municipal Street Lighting	Com Ed / 6270062222	452.79
				Check Amount	<u>452.79</u>
07/27/26	Com Ed				
		50-00-51401	Municipal Street Lighting	Com Ed / 6382161222	41.45
				Check Amount	<u>41.45</u>
07/27/26	Com Ed				
		50-00-51401	Municipal Street Lighting	Com Ed / 5187744000	41.45
				Check Amount	<u>41.45</u>
07/27/26	Cuba Township Road District				
		90-00-50709	Road Patching Contracts	Cuba Township Road District / bhasp2627-1	753.15
		90-00-50709	Road Patching Contracts	Cuba Township Road District / bhasp2627-2	753.15
		90-00-50703	Mowing/Trimming/Cleanup	Cuba Township Road District / bhfor2627-09	1,041.70
		10-07-51009	Landscape	Cuba Township Road District / bhfor2627-08	312.51
				Check Amount	<u>2,860.51</u>
07/27/26	David Kann				
		10-05-50641	Training Expense	David Kann / 8/6 Juv Court Act	19.00
				Check Amount	<u>19.00</u>

Village of Barrington Hills

Open Payables

Wintrust Bank - Checking
July 1, 2026 - July 31, 2026

Date	Payee Name	Account	Account Description	Description	Amount
07/27/26	David Kann	10-05-50641	Training Expense	David Kann / 7/29 Basics of search and seizure	20.00
				Check Amount	<u>20.00</u>
07/27/26	Dearborn National Life Ins Co	10-06-50905	Employee Medical and Life	Dearborn National Life Ins Co / FP95679	148.35
				Check Amount	<u>148.35</u>
07/27/26	EHMS Mechanical Services	10-07-51002	Furniture and Equipment	EHMS Mechanical Services / 98110	1,460.64
				Check Amount	<u>1,460.64</u>
07/27/26	FNBO	10-05-50603	Automobile Repairs	FNBO / 0750	331.06
		10-05-50641	Training Expense	FNBO	43.90
		10-05-50655	Office Supplies	FNBO	219.83
		10-05-50606	Telecommunication Services	FNBO	32.50
		10-05-50654	Office Expenses	FNBO	222.33
		10-05-50621	Uniforms	FNBO	435.26
		10-05-50661	Police Supplies	FNBO	888.68
		10-05-50619	Memberships & Dues	FNBO	139.00
		10-05-50618	Police Lock Up Expense	FNBO	240.37
				Check Amount	<u>2,552.93</u>
07/27/26	Garvey's Office Products	10-05-50655	Office Supplies	Garvey's Office Products / 986262-1	140.89
				Check Amount	<u>140.89</u>
07/27/26	Garvey's Office Products	10-01-50203	Office and Software Supplies	Garvey's Office Products / 994779-1	164.18
		10-01-50203	Office and Software Supplies	Garvey's Office Products / 987726-2	178.39
				Check Amount	<u>342.57</u>
07/27/26	Granicus LLC	10-04-50511	FOIA Records Management	Granicus LLC / 233322	1,155.71
		10-02-50309	Records Management	Granicus LLC	2,098.14
				Check Amount	<u>3,253.85</u>
07/27/26	InterFlex Payment LLC dba Ameriflex	10-06-50905	Employee Medical and Life	Ameriflex / 994206	85.00
				Check Amount	<u>85.00</u>
07/27/26	InterFlex Payment LLC dba Ameriflex	10-06-50905	Employee Medical and Life	Ameriflex / 996503	206.00
				Check Amount	<u>206.00</u>
07/27/26	IPRF	10-06-50904	Workers Compensation Insurance	IPRF / 100280	10,680.00
				Check Amount	<u>10,680.00</u>
07/27/26	ITU Absorb Tech, Inc.	10-07-51003	Interior Bldg Maintenance	ITU Absorb Tech, Inc. / 8765412	92.48
				Check Amount	<u>92.48</u>

Village of Barrington Hills

Open Payables

Wintrust Bank - Checking
July 1, 2026 - July 31, 2026

Date	Payee Name	Account	Account Description	Description	Amount
07/27/26	JG Uniforms, Inc.	10-05-50621	Uniforms	JG Uniforms, Inc. / 163576	64.60
				Check Amount	64.60
07/27/26	Kathleen W Bono, CSR, LTD	10-04-50507	Court Reporters	Kathleen W Bono, CSR, LTD / 10156	2,880.00
				Check Amount	2,880.00
07/27/26	Kristyn Ramsey	10-05-50641	Training Expense	Kristyn Ramsey / 8/4-6 Reid	48.00
				Check Amount	48.00
07/27/26	Kristyn Ramsey	10-05-50641	Training Expense	Kristyn Ramsey / 8/17 Leaking the truth	32.00
				Check Amount	32.00
07/27/26	Lauterbach & Amen, LLP	40-00-51303	Finance Consulting	Finance Consulting - Invoice #	2,109.00
		40-00-51305	Payroll Services	Payroll Services - Invoice #	600.00
		10-01-50202	Village Treasurer	Village Treasurer - Invoice #	2,350.00
				Check Amount	5,059.00
07/27/26	Lexis Nexis Risk Solutions	10-05-50668	Computer Software/Equipment	Lexis Nexis Risk Solutions / 1100327548	200.00
				Check Amount	200.00
07/27/26	Motorola Solutions	10-05-50658	Dispatch Service Expense	Motorola Solutions / 10481620260601	949.00
				Check Amount	949.00
07/27/26	NCPERS Group Life Ins.	10-00-21300	NCPERS Life Insurance	NCPERS Group Life Ins. / 7788082026	64.00
				Check Amount	64.00
07/27/26	NCPERS Group Life Ins.	10-00-21300	NCPERS Life Insurance	NCPERS Group Life Ins. 4076082026	48.00
				Check Amount	48.00
07/27/26	Paddock Publications, Inc.	10-04-50505	Publication of Notices	Paddock Publications, Inc. / 383467	51.30
				Check Amount	51.30
07/27/26	Patrick Mc Kinney	10-05-50641	Training Expense	Patrick Mc Kinney / 8/20 Suicides in LE	16.00
				Check Amount	16.00
07/27/26	Quadcom 911	10-05-50658	Dispatch Service Expense	Quadcom 911 / 26-BHPD-07	20,336.43
				Check Amount	20,336.43
07/27/26	Race Time, Inc.	10-01-50403	Special Events - Other	Race Time, Inc. / X0626	1,147.10
				Check Amount	1,147.10
07/27/26	Reyes Leon	10-05-50641	Training Expense	Reyes Leon / 8/10-14 40-hour basic inv	80.00
				Check Amount	80.00

Village of Barrington Hills

Open Payables

Wintrust Bank - Checking
July 1, 2026 - July 31, 2026

Date	Payee Name	Account	Account Description	Description	Amount
07/27/26	Sabas Parada	10-05-50641	Training Expense	Sabas Parada / 7/27-30 one with the gun	64.00
				Check Amount	<u>64.00</u>
07/27/26	Toscas Law Group, LLC	10-04-50503	Adjudication Expenses	Toscas Law Group, LLC / 7/14	650.00
				Check Amount	<u>650.00</u>
07/27/26	True North Software, LLC.	10-05-50668	Computer Software/Equipment	True North Software, LLC. / 2026-2248	400.00
				Check Amount	<u>400.00</u>
07/27/26	Ultra Strobe Communications	10-05-50603	Automobile Repairs	Ultra Strobe Communications / 88165	498.45
				Check Amount	<u>498.45</u>
07/27/26	Verizon	10-05-50615	Police Communications Contract	Verizon / 6148340074	433.29
		10-01-50206	Telephone & Internet Services	Verizon	78.78
				Check Amount	<u>512.07</u>
07/27/26	Wells Fargo	10-05-50606	Telecommunication Services	Wells Fargo	348.86
				Check Amount	<u>348.86</u>
07/27/26	Wex Bank	10-05-50602	Petroleum Supplies	Wex Bank / 113544079	6,285.32
				Check Amount	<u>6,285.32</u>
07/27/26	Wickstrom Ford	10-05-50603	Automobile Repairs	Wickstrom Ford / 70293	604.49
		10-05-50603	Automobile Repairs	Wickstrom Ford / 70415	124.04
		10-05-50603	Automobile Repairs	Wickstrom Ford / 68278	112.68
		10-05-50603	Automobile Repairs	Wickstrom Ford / 67568	67.10
		10-05-50603	Automobile Repairs	Wickstrom Ford / 66466	372.22
				Check Amount	<u>1,280.53</u>
				Check Total	<u>142,527.49</u>

Check count = 56

Board of Trustees Agenda Item Report

Meeting Date: July 27, 2026

Submitted By: Nikki Panos

Submitting Department:

Item Type: Vote

Agenda Section: FINANCE - Thomas W. Strauss

Subject:

[Vote] Overtime Monthly Report

Suggested Action:

Attachments:

[2.3. OT Report - June 2026.pdf](#)



BARRINGTON HILLS POLICE DEPARTMENT

112 Algonquin Road • Barrington Hills, IL 60010 • P: 847- 551-3006 • www.bhpd.net

June 1-15, 2026 Overtime Explanation

18 hours	Patrol Coverage
13 hours	Detail
10.84 hours	Early / Late Calls
8.42 hours	Court
7.67 hours	Major Case Assistance Team
5.5 hours	Major Crash Assistance Team
5.5 hours	Meeting
4.33 hours	Training
1.75 hours	Weather Event

75.01 Total hours

Total Overtime: \$6,109.73

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The report on the following page(s) is generated by the Village's scheduling software when the semi-monthly payroll is processed. As it has no dedicated functionality for part-time or specialty-pay hours, these hours are requested, approved and managed within the software's overtime section; however, these hours are paid at straight time rates, not overtime rates (i.e. time and one-half). Accordingly, the grand total of the attached report includes both full-time employee overtime hours part-time employee straight time hours, and specialty pay hours. The above-listed total represents only the true overtime for the pay period.



Overtime Listing By Employee

Barrington Hills Police Department

Report Date: 06/11/2026

	<u>Reason</u>	<u>Date</u>	<u>Hours</u>	<u>Pay Type</u>	<u>Rate</u>	<u>Pay</u>
BELCORE, NICHOLAS OFC	Part-Time PD Hours	05/29/2026	12.00	Cash Payment	1x	\$447.72
	Part-Time PD Hours	05/30/2026	12.00	Cash Payment	1x	\$447.72
	Employee Total:		24.00			\$895.44
BORCK, TODD SGT	Meeting	06/11/2026	3.50	Cash Payment	1.5x	\$359.76
	Employee Total:		3.50			\$359.76
DEL RE, KEVIN OFC	Patrol Coverage -	06/11/2026	6.00	Cash Payment	1.5x	\$428.21
	Comp. Usage					
	Court	06/09/2026	3.00	Cash Payment	1.5x	\$214.10
	Employee Total:		9.00			\$642.31
HACKBARTH, RYAN SGT	Meeting	06/11/2026	2.00	Cash Payment	1.5x	\$190.42
	Employee Total:		2.00			\$190.42
HAWKING, AMY VA	Part-Time Village Hall Hours	05/28/2026	5.00	Cash Payment	1x	\$123.60
	Part-Time Village Hall Hours	05/29/2026	4.00	Cash Payment	1x	\$98.88
	Part-Time Village Hall Hours	06/02/2026	5.00	Cash Payment	1x	\$123.60
	Part-Time Village Hall Hours	06/04/2026	5.00	Cash Payment	1x	\$123.60
	Part-Time Village Hall Hours	06/05/2026	4.00	Cash Payment	1x	\$98.88
	Part-Time Village Hall Hours	06/09/2026	5.50	Cash Payment	1x	\$135.96
	Part-Time Village Hall Hours	06/10/2026	5.25	Cash Payment	1x	\$129.78
	Employee Total:		33.75			\$834.30
JOHNSON, MARK OFC	Patrol Coverage -	06/07/2026	6.00	Cash Payment	1.5x	\$525.78
	Other					
	Employee Total:		6.00			\$525.78
KANN, DAVID SGT	Early/Late Call	06/02/2026	1.50	Cash Payment	1.5x	\$154.18
	Court	06/09/2026	5.42	Cash Payment	1.5x	\$556.80
	Early/Late Call	06/10/2026	0.67	Cash Payment	1.5x	\$68.56
	Employee Total:		7.58			\$779.54
LEON, REYES OFC	Detail	06/13/2026	6.50	Cash Payment	1.5x	\$534.52
	Employee Total:		6.50			\$534.52
MCKINNEY, PATRICK OFC	Early/Late Call	06/02/2026	0.75	Cash Payment	1.5x	\$65.72



Overtime Listing By Employee

Barrington Hills Police Department

Report Date: 06/11/2026

	<u>Reason</u>	<u>Date</u>	<u>Hours</u>	<u>Pay Type</u>	<u>Rate</u>	<u>Pay</u>
	Early/Late Call	06/05/2026	0.25	Cash Payment	1.5x	\$21.91
	Employee Total:		1.00			\$87.63
NORMAN, BRIDGET VA						
	Part-Time Village Hall Hours	05/27/2026	5.00	Cash Payment	1x	\$139.10
	Part-Time Village Hall Hours	05/26/2026	5.00	Cash Payment	1x	\$139.10
	Part-Time Village Hall Hours	06/03/2026	5.00	Cash Payment	1x	\$139.10
	Part-Time Village Hall Hours	06/01/2026	5.00	Cash Payment	1x	\$139.10
	Part-Time Village Hall Hours	05/15/2026	4.00	Cash Payment	1x	\$111.28
	Employee Total:		24.00			\$667.68
PARADA, SABAS OFC						
	Training	05/27/2026	4.33	Cash Payment	1.5x	\$379.70
	Early/Late Call	06/08/2026	1.17	Cash Payment	1.5x	\$102.27
	Employee Total:		5.50			\$481.97
RAMSEY, KRISTYN OFC						
	Early/Late Call	05/31/2026	1.00	Cash Payment	1.5x	\$77.18
	Patrol Coverage - Comp. Usage	06/11/2026	6.00	Cash Payment	1.5x	\$463.10
	Employee Total:		7.00			\$540.29
VALDES, JENRY OFC						
	Detail	06/13/2026	6.50	Cash Payment	1.5x	\$387.01
	Employee Total:		6.50			\$387.01
WALEGA, DENNIS OFC						
	Major Crash Asst Team	05/30/2026	4.00	Cash Payment	1.5x	\$350.52
	Major Crash Asst Team	06/06/2026	1.50	Cash Payment	1.5x	\$131.45
	On Call - Investigations	06/05/2026	2.00	Cash Payment	0.0415x	\$4.85
	On Call - Investigations	06/05/2026	12.00	Cash Payment	0.0415x	\$29.09
	On Call - Investigations	06/06/2026	6.00	Cash Payment	0.0415x	\$14.55
	On Call - Investigations	06/06/2026	6.00	Cash Payment	0.0415x	\$14.55
	On Call - Investigations	06/07/2026	6.00	Cash Payment	0.0415x	\$14.55
	On Call - Investigations	06/07/2026	6.00	Cash Payment	0.0415x	\$14.55
	On Call - Investigations	06/08/2026	12.00	Cash Payment	0.0415x	\$29.09
	On Call - Investigations	06/08/2026	12.00	Cash Payment	0.0415x	\$29.09



Overtime Listing By Employee

Barrington Hills Police Department

Report Date: 06/11/2026

<u>Reason</u>	<u>Date</u>	<u>Hours</u>	<u>Pay Type</u>	<u>Rate</u>	<u>Pay</u>
On Call - Investigations	06/09/2026	12.00	Cash Payment	0.0415x	\$29.09
On Call - Investigations	06/09/2026	12.00	Cash Payment	0.0415x	\$29.09
On Call - Investigations	06/10/2026	12.00	Cash Payment	0.0415x	\$29.09
On Call - Investigations	06/10/2026	12.00	Cash Payment	0.0415x	\$29.09
On Call - Investigations	06/11/2026	12.00	Cash Payment	0.0415x	\$29.09
On Call - Investigations	06/11/2026	12.00	Cash Payment	0.0415x	\$29.09
On Call - Investigations	06/12/2026	12.00	Cash Payment	0.0415x	\$29.09
On Call - Investigations	06/12/2026	12.00	Cash Payment	0.0415x	\$29.09
On Call - Investigations	06/13/2026	12.00	Cash Payment	0.0415x	\$29.09
On Call - Investigations	06/13/2026	12.00	Cash Payment	0.0415x	\$29.09
On Call - Investigations	06/14/2026	12.00	Cash Payment	0.0415x	\$29.09
On Call - Investigations	06/14/2026	12.00	Cash Payment	0.0415x	\$29.09
On Call - Investigations	06/15/2026	6.00	Cash Payment	0.0415x	\$14.55
On Call - Investigations	06/15/2026	6.00	Cash Payment	0.0415x	\$14.55
Employee Total:		223.50			\$1,010.51
WALSH, WILLIAM CSO					
Early/Late Call	06/02/2026	4.25	Cash Payment	1.5x	\$304.60
Major Case Asst Team	06/08/2026	7.67	Cash Payment	1.5x	\$549.50
Weather Event	06/10/2026	1.75	Cash Payment	1.5x	\$125.42
Employee Total:		13.67			\$979.52
WOJCIK, WILLIAM SGT					
Early/Late Call	05/31/2026	1.25	Cash Payment	1.5x	\$119.01
Employee Total:		1.25			\$119.01
Grand Total:		374.75			\$9,035.69



BARRINGTON HILLS POLICE DEPARTMENT

112 Algonquin Road • Barrington Hills, IL 60010 • P: 847- 551-3006 • www.bhpd.net

June 16-30, 2026 Overtime Explanation

49 hours	Grant ***Reimbursable***
14 hours	Patrol Coverage
7.33 hours	Early / Late Calls
6.83 hours	NIPAS MFF
6 hours	Court
6 hours	Training
5.66 hours	Detail
2 hours	Prisoner Watch
2 hours	Weather Event
1 hour	Meeting

99.82 Total hours

Total Overtime: \$8,569.53

jm

The report on the following page(s) is generated by the Village's scheduling software when the semi-monthly payroll is processed. As it has no dedicated functionality for part-time or specialty-pay hours, these hours are requested, approved and managed within the software's overtime section; however, these hours are paid at straight time rates, not overtime rates (i.e. time and one-half). Accordingly, the grand total of the attached report includes both full-time employee overtime hours part-time employee straight time hours, and specialty pay hours. The above-listed total represents only the true overtime for the pay period.



Overtime Listing By Employee

Barrington Hills Police Department

Report Date: 06/29/2026

	<u>Reason</u>	<u>Date</u>	<u>Hours</u>	<u>Pay Type</u>	<u>Rate</u>	<u>Pay</u>
BELCORE, NICHOLAS OFC	Part-Time PD	06/13/2026	12.00	Cash Payment	1x	\$447.72
	Hours					
	Part-Time PD	06/25/2026	6.00	Cash Payment	1x	\$223.86
	Hours					
	Part-Time PD	06/26/2026	6.00	Cash Payment	1x	\$223.86
	Hours					
	Employee Total:		24.00			\$895.44
CHRISTIAN, TRISHA VA	Part-Time Village	06/18/2026	2.00	Cash Payment	1x	\$48.00
	Hall Hours					
	Employee Total:		2.00			\$48.00
DEL RE, KEVIN PPO PPO	Training	06/17/2026	2.00	Cash Payment	1.5x	\$142.74
	Employee Total:		2.00			\$142.74
GOMEZ, MARIA TEMSL	NIPAS EST	06/11/2026	3.50	Cash Payment	1x	\$130.59
	NIPAS EST	06/25/2026	3.00	Cash Payment	1x	\$111.93
	Employee Total:		6.50			\$242.52
HACKBARTH, RYAN SGT	Detail	06/28/2026	2.50	Cash Payment	1.5x	\$238.02
	Grant	06/23/2026	7.00	Cash Payment	1.5x	\$666.47
	Training	06/16/2026	2.00	Cash Payment	1.5x	\$190.42
	Court	06/29/2026	3.00	Cash Payment	1.5x	\$285.63
	NIPAS MFF	06/18/2026	6.83	Cash Payment	1.5x	\$650.57
	Detail	06/28/2026	0.33	Cash Payment	1.5x	\$31.70
	Employee Total:		21.67			\$2,062.80
HAWKING, AMY VA	Part-Time Village	06/11/2026	5.25	Cash Payment	1x	\$141.75
	Hall Hours					
	Part-Time Village	06/15/2026	5.00	Cash Payment	1x	\$135.00
	Hall Hours					
	Part-Time Village	06/16/2026	4.75	Cash Payment	1x	\$117.42
	Hall Hours					
	Part-Time Village	06/17/2026	5.00	Cash Payment	1x	\$123.60
	Hall Hours					
	Part-Time Village	06/18/2026	5.00	Cash Payment	1x	\$123.60
	Hall Hours					
	Part-Time Village	06/22/2026	2.25	Cash Payment	1x	\$55.62
	Hall Hours					
	Part-Time Village	06/23/2026	5.00	Cash Payment	1x	\$123.60
	Hall Hours					
	Part-Time Village	06/24/2026	5.25	Cash Payment	1x	\$129.78
	Hall Hours					
	Part-Time Village	06/25/2026	5.00	Cash Payment	1x	\$123.60
	Hall Hours					



Overtime Listing By Employee

Barrington Hills Police Department

Report Date: 06/29/2026

	<u>Reason</u>	<u>Date</u>	<u>Hours</u>	<u>Pay Type</u>	<u>Rate</u>	<u>Pay</u>
	Employee Total:		42.50			\$1,073.97
JOHNSON, MARK OFC	Early/Late Call	06/18/2026	0.25	Cash Payment	1.5x	\$21.91
	Early/Late Call	06/26/2026	0.25	Cash Payment	1.5x	\$21.91
	Employee Total:		0.50			\$43.82
KANN, DAVID SGT	Patrol Coverage -	06/17/2026	2.00	Cash Payment	1.5x	\$205.58
	Training	06/22/2026	7.00	Cash Payment	1.5x	\$719.52
	Prisoner Watch /	06/21/2026	2.00	Cash Payment	1.5x	\$205.58
	Transport					
	Employee Total:		11.00			\$1,130.67
LEON, REYES OFC	Grant	06/22/2026	4.00	Cash Payment	1.5x	\$328.94
	Grant	06/23/2026	3.00	Cash Payment	1.5x	\$246.70
	Employee Total:		7.00			\$575.64
MCKINNEY, PATRICK OFC	Detail	06/28/2026	2.50	Cash Payment	1.5x	\$219.08
	Grant	06/26/2026	7.00	Cash Payment	1.5x	\$613.41
	Detail	06/28/2026	0.33	Cash Payment	1.5x	\$29.18
	Employee Total:		9.83			\$861.67
PARADA, SABAS OFC	Grant	06/19/2026	7.00	Cash Payment	1.5x	\$613.41
	Meeting	06/18/2026	1.00	Cash Payment	1.5x	\$87.63
	Early/Late Call	06/27/2026	1.42	Cash Payment	1.5x	\$124.17
	Employee Total:		9.42			\$825.22
RAMSEY, KRISTYN OFC	Patrol Coverage -	06/21/2026	12.00	Cash Payment	1.5x	\$926.20
	Comp. Usage					
	Early/Late Call	06/11/2026	0.50	Cash Payment	1.5x	\$38.59
	Early/Late Call	06/13/2026	1.08	Cash Payment	1.5x	\$83.59
	Early/Late Call	06/14/2026	1.33	Cash Payment	1.5x	\$102.89
	Employee Total:		14.92			\$1,151.27
VALDES, JENRY PPO	Early/Late Call	06/13/2026	0.50	Cash Payment	1.5x	\$29.77
	Grant	06/26/2026	7.00	Cash Payment	1.5x	\$416.78
	Training	06/16/2026	2.00	Cash Payment	1.5x	\$119.08
	Employee Total:		9.50			\$565.63
WALEGA, DENNIS OFC	Court	06/12/2026	3.00	Cash Payment	1.5x	\$262.89
	Grant	06/27/2026	7.00	Cash Payment	1.5x	\$613.41



Overtime Listing By Employee

Barrington Hills Police Department

Report Date: 06/29/2026

	<u>Reason</u>	<u>Date</u>	<u>Hours</u>	<u>Pay Type</u>	<u>Rate</u>	<u>Pay</u>
	Employee Total:		10.00			\$876.31
WALSH, WILLIAM CSO	Weather Event	06/11/2026	2.00	Cash Payment	1.5x	\$143.34
	Employee Total:		2.00			\$143.34
WOJCIK, WILLIAM SGT	Early/Late Call	06/23/2026	2.00	Cash Payment	1.5x	\$190.42
	Employee Total:		2.00			\$190.42
Grand Total:			174.83			\$10,829.44

Board of Trustees Agenda Item Report

Meeting Date: July 27, 2026

Submitted By: Nikki Panos

Submitting Department:

Item Type: Vote

Agenda Section: FINANCE - Thomas W. Strauss

Subject:

[Vote] Police Pension Report

Suggested Action:

Attachments:

[2.4.A. PD Pension Rpt - L&A June 2026.pdf](#)

[2.4.B. PD Pension Rpt - IPOPIF June 2026.pdf](#)

Barrington Hills Police Pension Fund

Monthly Financial Report
For the Month Ended
June 30, 2026

Prepared By



Lauterbach & Amen

Barrington Hills Police Pension Fund

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Accountants' Compilation Report



July 17, 2026

Barrington Hills Police Pension Fund
112 Algonquin Road
Barrington Hills, IL 60010-5102

To Members of the Pension Board:

Management is responsible for the accompanying interim financial statements of the Barrington Hills Police Pension Fund which comprise the statement of net position - modified cash basis as of June 30, 2026 and the related statement of changes in net position - modified cash basis for the six months then ended in accordance with the modified cash basis of accounting and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the interim financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these interim financial statements.

The interim financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in interim financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the interim financial statements and other supplementary information, they might influence the user's conclusions about the Pension Fund's assets, liabilities, net position, additions and deductions. Accordingly, the interim financial statements and other supplementary information are not designed for those who are not informed about such matters.

Other Matter

The other supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The other supplementary information was subject to our compilation engagement. We have not audited or reviewed the other supplementary information nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the other supplementary information.

Cordially,

Lauterbach & Amen

Lauterbach & Amen



Financial Statements

Barrington Hills Police Pension Fund

Statement of Net Position - Modified Cash Basis

As of June 30, 2026

Assets

Cash and Cash Equivalents	\$ 102,222.90
Investments at Fair Market Value	
Illinois Funds	99,392.08
Pooled Investments	22,838,916.91
Total Cash and Investments	<u>23,040,531.89</u>
Due from Municipality	11,949.89
Prepays	<u>3,477.50</u>
Total Assets	<u>23,055,959.28</u>

Liabilities

Due to Municipality	<u>16,527.00</u>
Total Liabilities	<u>16,527.00</u>

Net Position Held in Trust for Pension Benefits	<u><u>23,039,432.28</u></u>
--	------------------------------------

Barrington Hills Police Pension Fund

Statement of Changes in Net Position - Modified Cash Basis

For the Six Months Ended June 30, 2026

Additions

Contributions - Municipal	\$ 659,134.86
Contributions - Members	155,846.92
Total Contributions	<u>814,981.78</u>
Investment Income	
Interest and Dividends Earned	72,413.06
Net Change in Fair Value	<u>2,196,119.67</u>
Total Investment Income	2,268,532.73
Less Investment Expense	<u>(10,598.62)</u>
Net Investment Income	<u>2,257,934.11</u>
Total Additions	<u>3,072,915.89</u>

Deductions

Administration	15,042.00
Pension Benefits and Refunds	
Pension Benefits	636,042.56
Refunds	<u>0.00</u>
Total Deductions	<u>651,084.56</u>

Change in Position	2,421,831.33
---------------------------	---------------------

Net Position Held in Trust for Pension Benefits

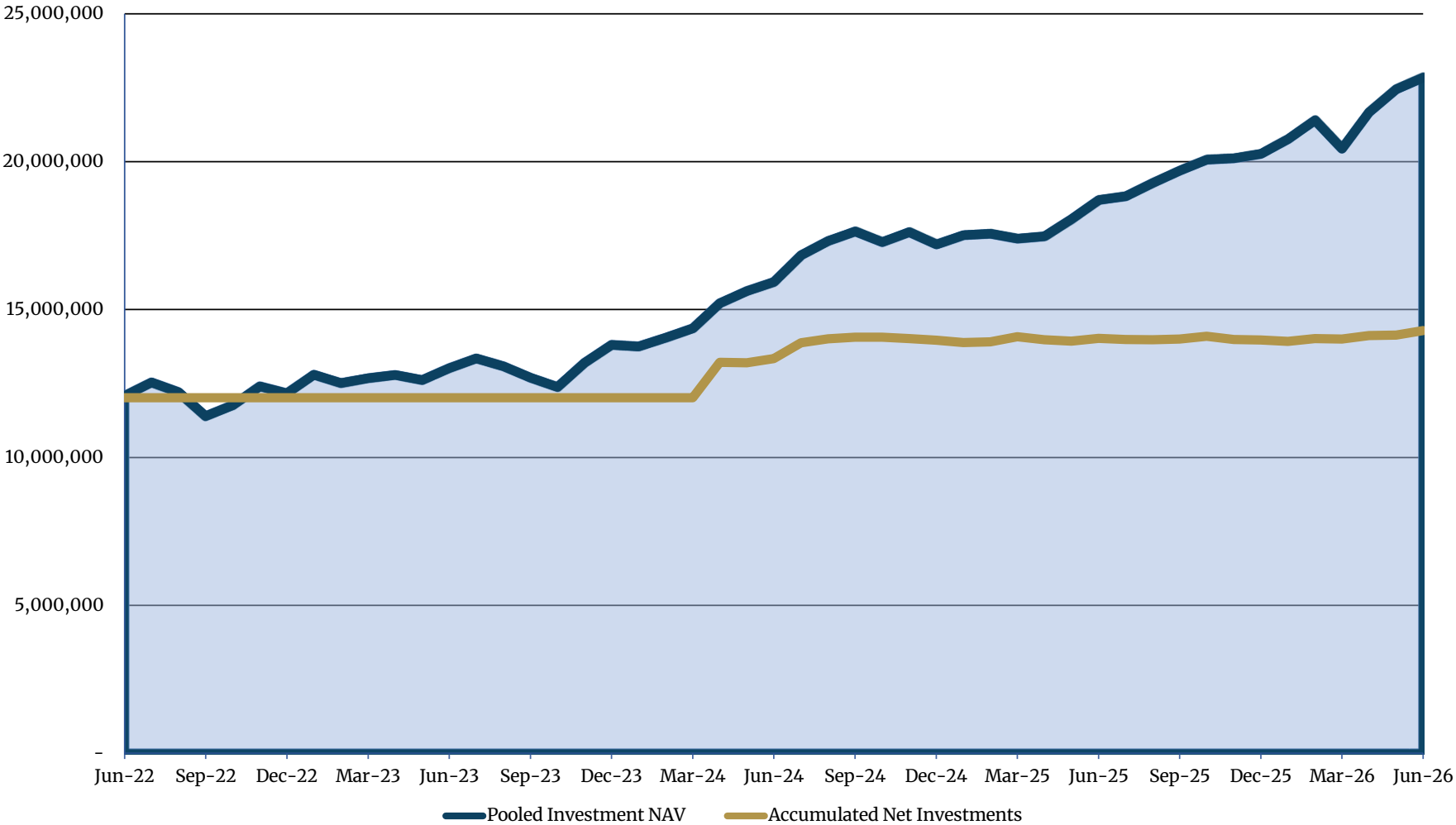
Beginning of Year	<u>20,617,600.95</u>
End of Period	<u>23,039,432.28</u>



Other Supplementary Information

Barrington Hills Police Pension Fund

Pooled Investment NAV vs Accumulated Net Investments



Barrington Hills Police Pension Fund

Cash Analysis Report

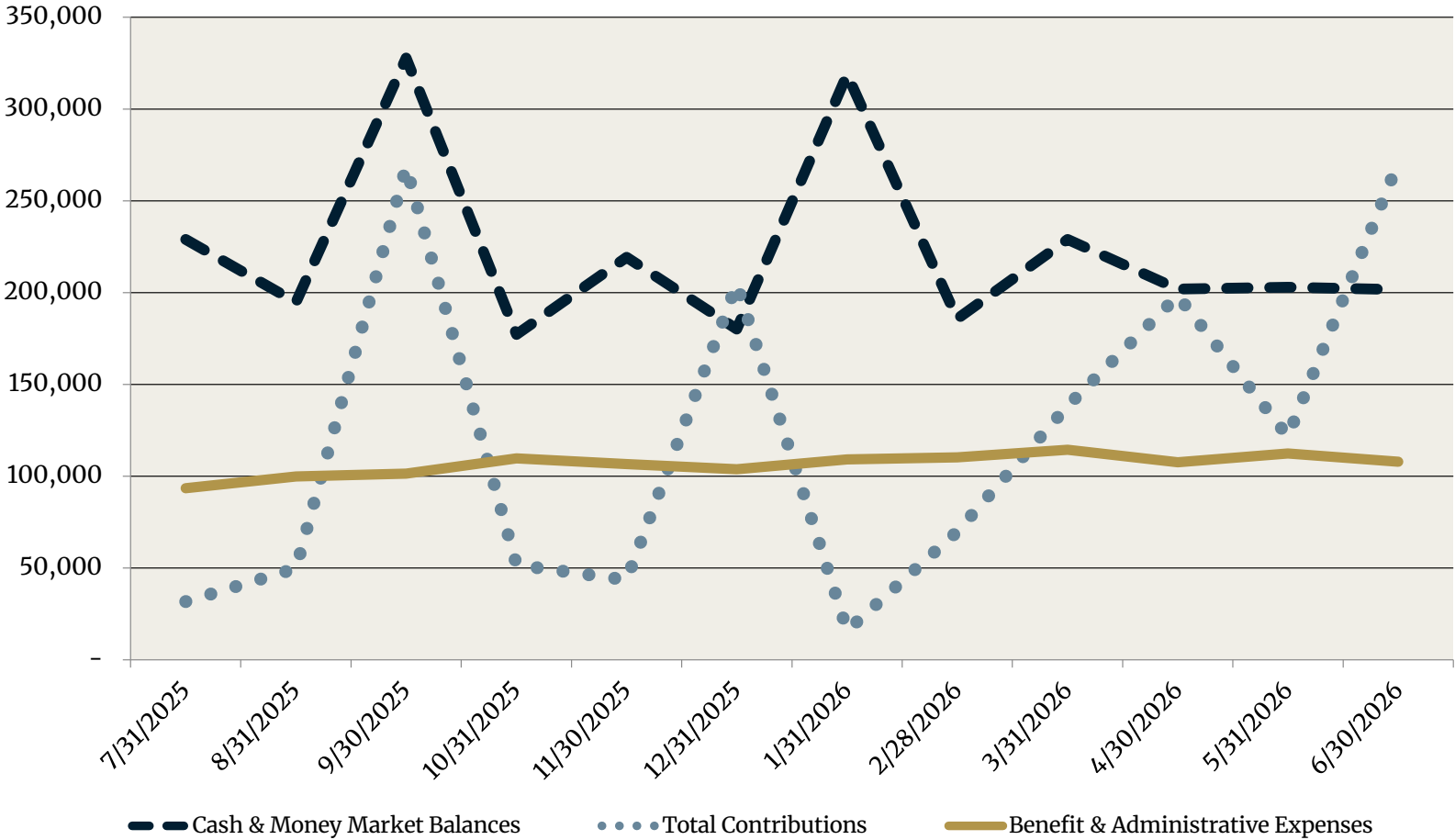
For the Twelve Periods Ending June 30, 2026

	<u>07/31/25</u>	<u>08/31/25</u>	<u>09/30/25</u>	<u>10/31/25</u>	<u>11/30/25</u>	<u>12/31/25</u>	<u>01/31/26</u>	<u>02/28/26</u>	<u>03/31/26</u>	<u>04/30/26</u>	<u>05/31/26</u>	<u>06/30/26</u>
<u>Financial Institutions</u>												
BMO Bank - CK	\$ 86,353	96,732	229,340	78,395	120,155	82,601	220,880	87,573	130,559	103,218	103,799	102,223
	<u>86,353</u>	<u>96,732</u>	<u>229,340</u>	<u>78,395</u>	<u>120,155</u>	<u>82,601</u>	<u>220,880</u>	<u>87,573</u>	<u>130,559</u>	<u>103,218</u>	<u>103,799</u>	<u>102,223</u>
Illinois Funds - MM	142,697	98,098	98,450	98,805	99,138	97,549	97,867	98,151	98,467	98,772	99,086	99,392
	<u>142,697</u>	<u>98,098</u>	<u>98,450</u>	<u>98,805</u>	<u>99,138</u>	<u>97,549</u>	<u>97,867</u>	<u>98,151</u>	<u>98,467</u>	<u>98,772</u>	<u>99,086</u>	<u>99,392</u>
Total	<u>229,050</u>	<u>194,830</u>	<u>327,790</u>	<u>177,200</u>	<u>219,293</u>	<u>180,150</u>	<u>318,747</u>	<u>185,724</u>	<u>229,026</u>	<u>201,990</u>	<u>202,885</u>	<u>201,615</u>
<u>Contributions</u>												
Current Tax - Village	15,861	34,268	146,477	36,599	28,478	189,563	-	54,156	122,651	181,971	45,310	255,047
Contributions - Current Year	15,803	15,537	14,903	15,109	15,109	15,160	15,933	15,660	15,660	16,288	15,801	15,925
Contributions - Prior Year	-	-	9,167	-	-	-	-	-	-	-	6,549	-
Interest Received from Members	-	-	38,899	-	-	-	-	-	-	-	22,895	-
Other Member Revenue	-	-	59,148	-	-	-	-	-	-	-	31,134	-
	<u>31,664</u>	<u>49,805</u>	<u>268,594</u>	<u>51,708</u>	<u>43,587</u>	<u>204,723</u>	<u>15,933</u>	<u>69,816</u>	<u>138,311</u>	<u>198,259</u>	<u>121,689</u>	<u>270,972</u>
<u>Expenses</u>												
Pension Benefits	89,810	93,655	100,028	103,529	103,529	103,529	105,637	106,081	106,081	106,081	106,081	106,081
Administration	3,652	6,158	1,442	6,185	3,132	235	3,505	4,186	8,331	1,537	6,307	1,774
	<u>93,462</u>	<u>99,813</u>	<u>101,470</u>	<u>109,714</u>	<u>106,661</u>	<u>103,764</u>	<u>109,142</u>	<u>110,267</u>	<u>114,412</u>	<u>107,618</u>	<u>112,388</u>	<u>107,855</u>
Total Contributions less Expenses	<u>(61,798)</u>	<u>(50,008)</u>	<u>167,124</u>	<u>(58,006)</u>	<u>(63,074)</u>	<u>100,959</u>	<u>(93,209)</u>	<u>(40,451)</u>	<u>23,899</u>	<u>90,641</u>	<u>9,301</u>	<u>163,117</u>

See Accountants' Compilation Report

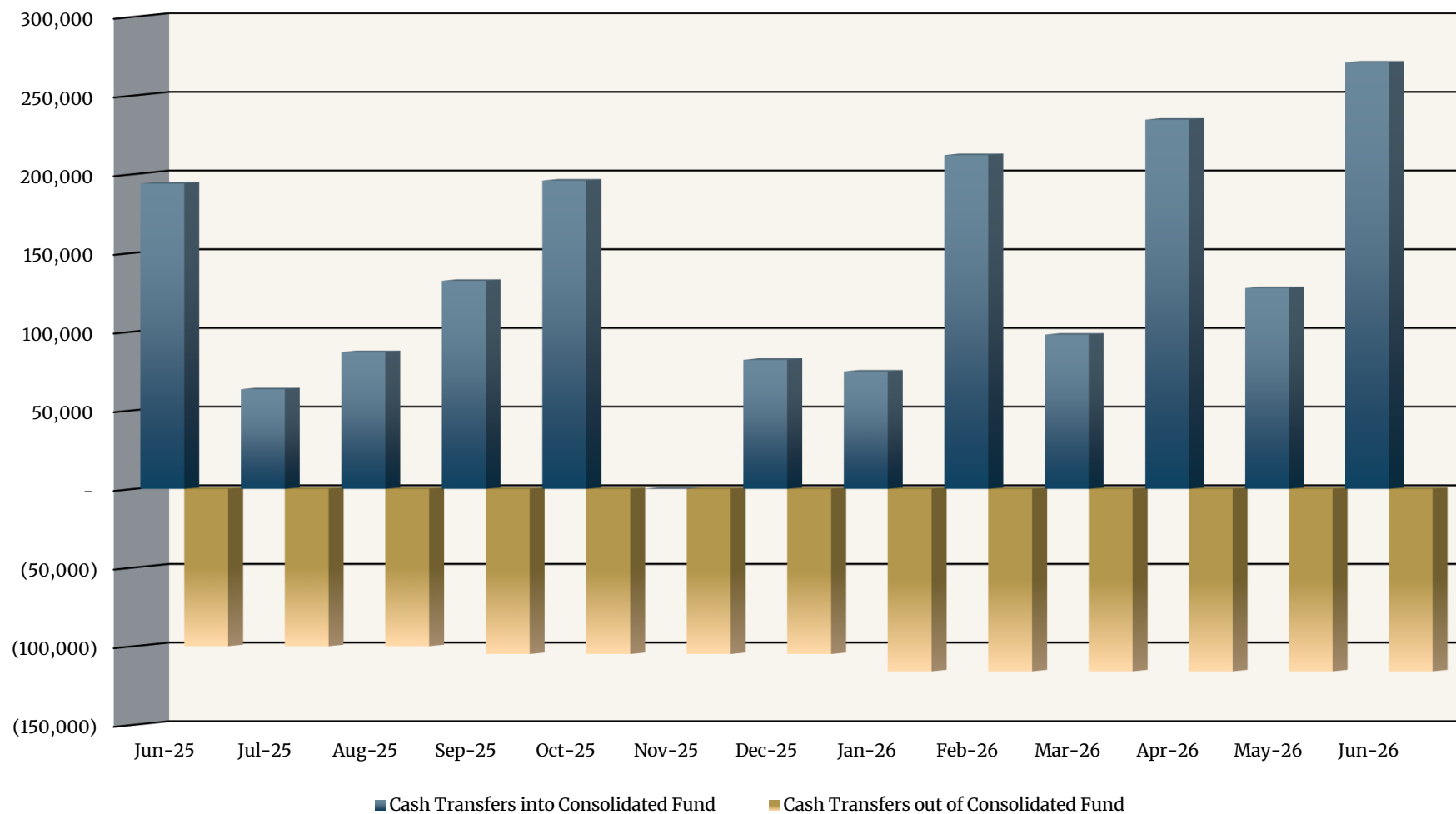
Barrington Hills Police Pension Fund

Cash Analysis Summary



Barrington Hills Police Pension Fund

Cash Transfers to/from Consolidated Fund



See Accountants' Compilation Report

Barrington Hills Police Pension Fund

Revenue Report as of June 30, 2026

	<u>Received this Month</u>	<u>Received this Year</u>
<u>Contributions</u>		
Contributions - Municipal		
41-210-00 - Current Tax - Village	\$ 255,047.13	659,134.86
	<u>255,047.13</u>	<u>659,134.86</u>
Contributions - Members		
41-410-00 - Contributions - Current Year	15,925.05	95,268.42
41-420-00 - Contributions - Prior Year	0.00	6,549.41
41-440-00 - Interest Received from Members	0.00	22,895.19
41-450-00 - Other Member Revenue	0.00	31,133.90
	<u>15,925.05</u>	<u>155,846.92</u>
Total Contributions	<u>270,972.18</u>	<u>814,981.78</u>
<u>Investment Income</u>		
Interest and Dividends		
43-102-09 - BMO Bank - Checking	0.00	33.52
43-106-01 - Illinois Funds - Money Market	306.44	1,842.59
43-800-01 - IPOPIF Consolidated Pool Income	16,931.34	70,536.95
	<u>17,237.78</u>	<u>72,413.06</u>
Gains and Losses		
44-800-01 - IPOPIF Consolidated Pool - Unrealized	124,884.04	1,752,233.98
44-800-02 - IPOPIF Consolidated Pool - Realized	101,940.53	443,885.69
	<u>226,824.57</u>	<u>2,196,119.67</u>
Total Investment Income	<u>244,062.35</u>	<u>2,268,532.73</u>
Total Revenue	<u>515,034.53</u>	<u>3,083,514.51</u>

Barrington Hills Police Pension Fund

Municipal Revenue as of June 30, 2026

	FYE 12/31/26	FYE 12/31/25	FYE 12/31/24	FYE 12/31/23
<u>Property Taxes Received</u>				
Property Tax - January	\$ 0.00	63.14	1,673.19	102,318.24
Property Tax - February	54,156.22	96,881.29	93,432.09	4,317.56
Property Tax - March	122,650.83	184,427.47	194,663.79	154,288.95
Property Tax - April	181,970.74	36,507.52	0.00	138,530.94
Property Tax - May	45,309.94	34,497.21	34,956.30	25,291.45
Property Tax - June	255,047.13	209,086.13	222,277.94	184,372.80
Property Tax - July	0.00	15,860.70	168,458.37	14,395.88
Property Tax - August	0.00	34,267.87	151,236.39	28,166.66
Property Tax - September	0.00	146,477.15	176,083.02	155,039.06
Property Tax - October	0.00	36,598.79	40,439.41	23,275.42
Property Tax - November	0.00	28,477.78	25,273.14	116,322.18
Property Tax - December*	0.00	189,563.36	(5,778.18)	62,640.42
Total Taxes Received	659,134.86	1,012,708.41	1,102,715.46	1,008,959.56
Total Employer Contributions	659,134.86	1,012,708.41	1,102,715.46	1,008,959.56
Private Actuary Recommended Contribution**	1,172,987.00	1,125,198.00	1,085,185.00	1,006,494.00
Percent Received	56.19%	90.00%	101.62%	100.24%
IFPIF/IPOPIF Minimum Contribution	897,507.00	942,539.00	936,758.00	922,285.00
Percent Received	73.44%	107.44%	117.72%	109.40%

*Final month of the fiscal year may include adjustments and accruals.

**Based on the most recent Actuarial Valuation prior to the levy ordinance being issued for the applicable fiscal-year.

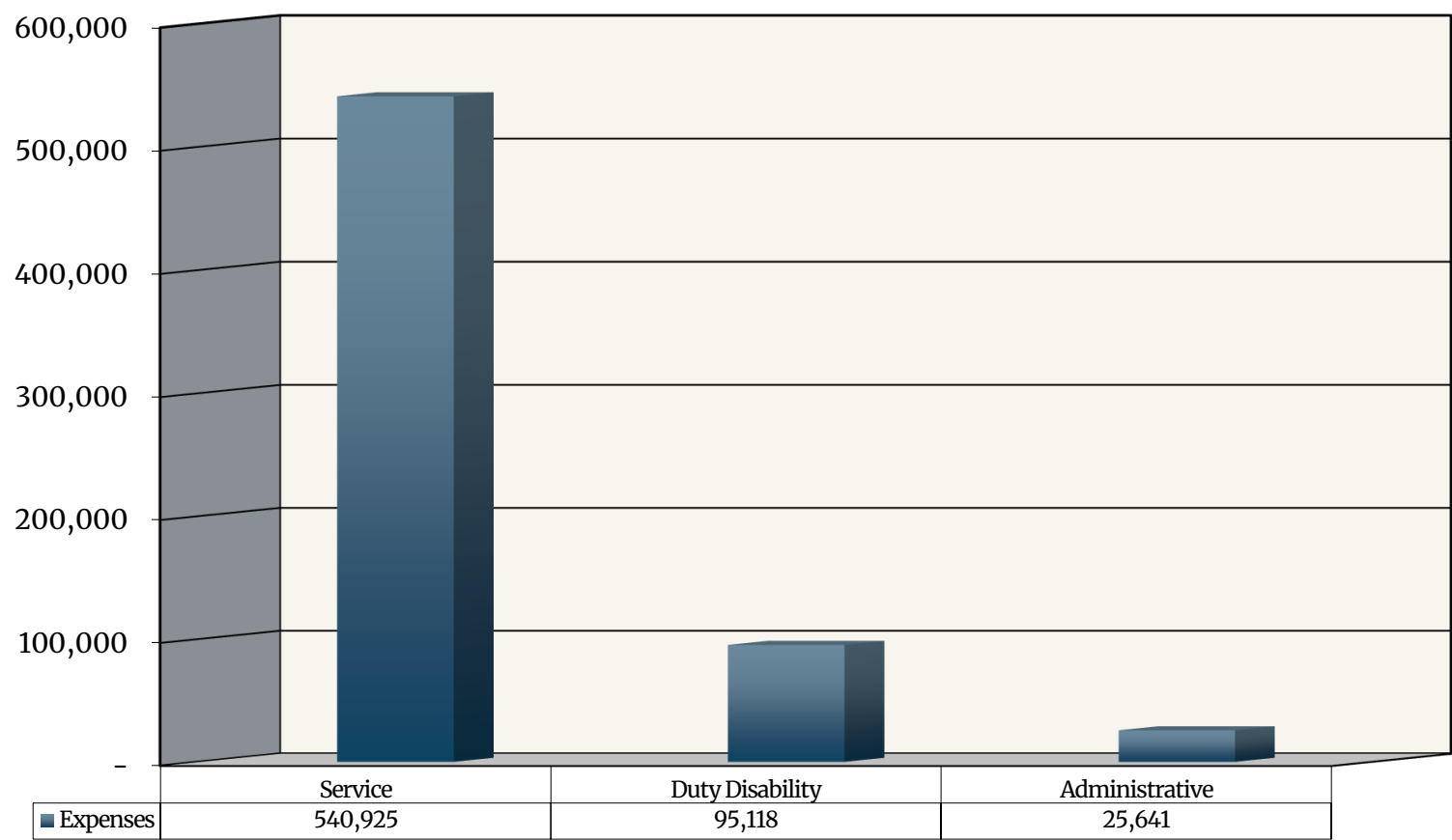
Barrington Hills Police Pension Fund

Expense Report as of June 30, 2026

	<u>Expended this Month</u>	<u>Expended this Year</u>
<u>Pensions and Benefits</u>		
51-020-00 - Service Pensions	\$ 90,228.28	540,924.98
51-040-00 - Duty Disability Pensions	15,852.93	95,117.58
Total Pensions and Benefits	<u>106,081.21</u>	<u>636,042.56</u>
<u>Administrative</u>		
Professional Services		
52-170-01 - Actuarial Services	0.00	5,440.00
52-170-03 - Accounting & Bookkeeping Services	896.00	5,930.00
52-170-05 - Legal Services	0.00	3,672.00
	<u>896.00</u>	<u>15,042.00</u>
Investment		
52-190-04 - Bank Fees	14.58	122.79
52-195-02 - Administrative Expense (IPOPIF)	274.04	1,629.84
52-195-03 - Investment Expense (IPOPIF)	130.96	1,763.00
52-195-04 - Investment Manager Fees (IPOPIF)	458.59	7,082.99
	<u>878.17</u>	<u>10,598.62</u>
Total Administrative	<u>1,774.17</u>	<u>25,640.62</u>
Total Expenses	<u><u>107,855.38</u></u>	<u><u>661,683.18</u></u>

Barrington Hills Police Pension Fund

Pension Benefits and Expenses



Barrington Hills Police Pension Fund

Member Contribution Report

As of Month Ended June 30, 2026

Name		Thru Prior Fiscal Year	Current Fiscal Year	Service Purchase	Refunds	Total Contributions
Borck, Todd M.	\$	232,780.24	7,260.68	29,444.60	0.00	269,485.52
Currie, Jason D.		158,057.73	7,278.88	0.00	0.00	165,336.61
Del Re, Kevin M.		2,249.17	4,903.68	0.00	0.00	7,152.85
Deutschle, Gary A.		178,631.28	6,169.65	0.00	0.00	184,800.93
Hackbarth, Ryan J.		68,516.70	6,541.80	0.00	0.00	75,058.50
Johnson, Mark E.		168,266.89	6,021.00	0.00	0.00	174,287.89
Kann, David M.		233,350.17	7,260.68	0.00	0.00	240,610.85
Leon, Reyes Jr.		37,354.74	5,650.20	0.00	0.00	43,004.94
McKinney, Patrick J.		337,752.32	6,169.65	0.00	0.00	343,921.97
Parada, Sabas N.		175,758.74	6,021.00	0.00	0.00	181,779.74
Ramsey, Kristyn E.		22,813.27	5,070.18	0.00	0.00	27,883.45
Schauner, Megan E.		11,127.06	4,537.80	0.00	0.00	15,664.86
Thomas, Austin A.		80,052.94	6,070.55	0.00	0.00	86,123.49
Valdes, Jenry		3,124.01	4,090.92	0.00	0.00	7,214.93
Walega, Dennis C.		81,976.76	6,070.55	0.00	0.00	88,047.31
Wojcik, William J.		41,138.03	6,151.20	0.00	0.00	47,289.23
Totals		1,832,950.05	95,268.42	29,444.60	0.00	1,957,663.07

Service Purchases				
Name - Type of Purchase	41-420-00	41-440-00	41-450-00	Total
	Prior Year Contributions	Interest from Members	Other Member Revenue	
Borck, Todd M. - Portability - Prior Fund Employee	6,549.41	0.00	0.00	6,549.41
Borck, Todd M. - Portability - Prior Fund Employee - Inter	0.00	22,895.19	0.00	22,895.19
Borck, Todd M. - Portability - Prior Fund Employer	0.00	0.00	31,133.90	31,133.90
Totals	6,549.41	22,895.19	31,133.90	60,578.50

See Accountants' Compilation Report

Barrington Hills Police Pension Fund

Barrington Hills Police Pension Fund

Check Date: 06/30/2026

Family ID	EmployeeName	Retro	Pay Amt	Mbr Gross	Medical Insurance	Dental Insurance	Federal Tax	Check #	Payee Name
Duty Disability									
112938	Caputo, Dominic V.		\$7,425.97	\$7,425.97	\$0.00	\$0.00	\$0.00		
100511	Fernandez, Alexander		\$3,401.34	\$3,401.34	\$0.00	\$0.00	\$0.00		
112578	Stokes, Erik E.		\$5,025.62	\$5,025.62	\$0.00	\$0.00	\$0.00		
Duty Disability			\$15,852.93	\$15,852.93	\$0.00	\$0.00	\$0.00		
Service									
124633	Baird, Brian D.		\$4,818.71	\$5,336.71	\$0.00	\$0.00	\$518.00		
127055	Colditz, Joseph S.		\$7,249.70	\$10,326.87	\$1,924.01	\$116.16	\$1,037.00		
100513	Gallagher, Michael B.		\$6,359.61	\$7,755.61	\$0.00	\$0.00	\$1,396.00		
103734	Hammelmann, Gary A.		\$7,272.63	\$7,998.63	\$0.00	\$0.00	\$726.00		
103733	Murphy, Michael N.		\$9,662.41	\$11,294.41	\$0.00	\$0.00	\$1,632.00		
100512	Prinner, Terry L.		\$6,492.24	\$7,199.24	\$0.00	\$0.00	\$707.00		
129309	Riedel, Ronald W.		\$5,486.09	\$8,753.10	\$1,965.85	\$116.16	\$1,185.00		
129012	Ruffin, Ronald L.		\$4,552.10	\$4,966.10	\$0.00	\$0.00	\$414.00		
100510	Schuld, Alfred W.		\$8,035.75	\$8,978.75	\$0.00	\$0.00	\$943.00		
115692	Semelsberger, Richard W.		\$9,070.87	\$10,558.87	\$0.00	\$0.00	\$1,488.00		
119259	Underwood, Curt A.		\$6,046.99	\$7,059.99	\$0.00	\$0.00	\$1,013.00		
Service			\$75,047.10	\$90,228.28	\$3,889.86	\$232.32	\$11,059.00		

Batch Totals

ACH Flag	Payments	Net Payment Total	Mbr Gross	Medical Insurance	Dental Insurance	Federal Tax
Batch #85832 - 06/12/2026						
ACH	14	\$90,900.03	\$106,081.21	\$3,889.86	\$232.32	\$11,059.00
Batch #85832 - 06/12/2026		\$90,900.03	\$106,081.21	\$3,889.86	\$232.32	\$11,059.00

Barrington Hills Police Pension Fund

Quarterly Deduction Report

All Bank Accounts
April 1, 2026 - June 30, 2026

Check		Vendor Name	Invoice	Check
Date	Number		Amount	Amount
04/30/26	30449	Village of Barrington Hills - Insurance		
		20-220-00 Medical Insurance - 04/26	3,889.86	
		20-220-00 Dental Insurance	232.32	
		ACH Amount (Direct Deposit)		<u>4,122.18</u>
04/30/26	30450	Internal Revenue Service		
		20-230-00 Internal Revenue Service	11,059.00	
		ACH Amount (Direct Deposit)		<u>11,059.00</u>
05/29/26	30454	Village of Barrington Hills - Insurance		
		20-220-00 Medical Insurance - 05/26	3,889.86	
		20-220-00 Dental Insurance	232.32	
		ACH Amount (Direct Deposit)		<u>4,122.18</u>
05/29/26	30455	Internal Revenue Service		
		20-230-00 Internal Revenue Service	11,059.00	
		ACH Amount (Direct Deposit)		<u>11,059.00</u>
06/30/26	30458	Village of Barrington Hills - Insurance		
		20-220-00 Medical Insurance - 06/26	3,889.86	
		20-220-00 Dental Insurance	232.32	
		ACH Amount (Direct Deposit)		<u>4,122.18</u>
06/30/26	30459	Internal Revenue Service		
		20-230-00 Internal Revenue Service	11,059.00	
		ACH Amount (Direct Deposit)		<u>11,059.00</u>
		Total Payments		<u><u>45,543.54</u></u>

Barrington Hills Police Pension Fund Quarterly Transfer Report

All Bank Accounts
April 1, 2026 - June 30, 2026

Check			Invoice	Check
Date	Number	Vendor Name	Amount	Amount
04/30/26	30451	State Street Bank and Trust Company		
		13-800-01 Barrington Hills Police Pension Fund	234,600.00	
			ACH Amount (Direct Deposit)	<u>234,600.00</u>
05/28/26	30456	State Street Bank and Trust Company		
		13-800-01 Barrington Hills Police Pension Fund	127,600.00	
			ACH Amount (Direct Deposit)	<u>127,600.00</u>
06/30/26	30460	State Street Bank and Trust Company		
		13-800-01 Barrington Hills Police Pension Fund	270,900.00	
			ACH Amount (Direct Deposit)	<u>270,900.00</u>
			Total Payments	<u><u>633,100.00</u></u>

Barrington Hills Police Pension Fund Quarterly Disbursement Report

All Bank Accounts
April 1, 2026 - June 30, 2026

Check		Vendor Name	Invoice	Check
Date	Number		Amount	Amount
04/13/26	30448	Lauterbach & Amen, LLP 52-170-03 #116811 03/26 Accounting & Benefits	896.00 ACH Amount (Direct Deposit)	<u>896.00</u>
04/22/26	50156	BMO Bank 52-190-04 Bank Fee	22.71 Check Amount	<u>22.71</u>
04/30/26	202604	IPOPIF 52-195-02 Administrative Expense 52-195-03 Investment Expense	306.79 311.94 Check Amount	<u>618.73</u>
05/06/26	30452	Bond Conway Law Firm 52-170-05 #20632 Legal Service	1,272.00 Check Amount	<u>1,272.00</u>
05/11/26	30453	Lauterbach & Amen, LLP 52-170-03 #117773 04/26 Accounting & Benefits	896.00 ACH Amount (Direct Deposit)	<u>896.00</u>
05/31/26	202605	IPOPIF 52-195-02 Administrative Expense 52-195-03 Investment Expense 52-195-04 Investment Manager Fees	194.99 596.11 3,348.14 Check Amount	<u>4,139.24</u>
06/15/26	30457	Lauterbach & Amen, LLP 52-170-03 #118793 05/26 Accounting & Benefits	896.00 ACH Amount (Direct Deposit)	<u>896.00</u>
06/22/26	50157	BMO Bank 52-190-04 Bank Fee	14.58 Check Amount	<u>14.58</u>
06/30/26	202606	IPOPIF 52-195-02 Administrative Expense 52-195-03 Investment Expense 52-195-04 Investment Manager Fees	274.04 130.96 458.59 Check Amount	<u>863.59</u>
			Total Payments	<u><u>9,618.85</u></u>



Illinois Police Officers' Pension Investment Fund

Market Value Summary:

	Current Period	Year to Date
Beginning Balance	\$22,441,124.59	\$20,260,936.12
Contributions	\$270,900.00	\$1,017,800.00
Withdrawals	(\$116,000.00)	(\$696,000.00)
Transfers In/Out	\$0.00	\$0.00
Income	\$16,931.34	\$70,536.95
Administrative Expense	(\$274.04)	(\$1,629.84)
Investment Expense	(\$130.96)	(\$1,763.00)
Investment Manager Fees	(\$458.59)	(\$7,082.99)
IFA Loan Repayment	\$0.00	\$0.00
Adjustment	\$0.00	\$0.00
Realized Gain/Loss	\$101,940.53	\$443,885.69
Unrealized Gain/Loss	\$124,884.04	\$1,752,233.98
Ending Balance	\$22,838,916.91	\$22,838,916.91

Performance Summary:

	MTD	OTD	YTD	One Year	Three Years	Five Years	Ten Years	Inception to Date	Participant Inception Date
Net of Fees:	1.08%	10.35%	11.11%	20.77%	15.02%	N/A	N/A	13.26%	06/24/2022

Returns for periods greater than one year are annualized

Contact Information: Illinois Police Officers' Pension Investment Fund, 456 Fulton Street, Suite 402 Peoria, Illinois 61602 Phone: (309) 280-6464 Email: Info@ipopif.org

BARRINGTON HILLS POLICE PENSION

Fund Name: IPOPIF Pool

Month Ended: June 30, 2026



Illinois Police Officers' Pension Investment Fund

Market Value Summary:

	Current Period	Year to Date
Beginning Balance	\$22,441,124.59	\$20,260,936.12
Contributions	\$270,900.00	\$1,017,800.00
Withdrawals	(\$116,000.00)	(\$696,000.00)
Transfers In/Out	\$0.00	\$11.80
Income	\$16,931.34	\$70,525.15
Administrative Expense	(\$274.04)	(\$1,629.84)
Investment Expense	(\$130.96)	(\$1,763.00)
Investment Manager Fees	(\$458.59)	(\$7,082.99)
IFA Loan Repayment	\$0.00	\$0.00
Adjustment	\$0.00	\$0.00
Realized Gain/Loss	\$101,940.53	\$443,885.69
Unrealized Gain/Loss	\$124,884.04	\$1,752,233.98
Ending Balance	\$22,838,916.91	\$22,838,916.91

Unit Value Summary:

	Current Period	Year to Date
Beginning Units	1,468,749.560	1,457,644.428
Unit Purchases from Additions	17,540.485	68,659.901
Unit Sales from Withdrawals	(7,494.632)	(47,508.917)
Ending Units	1,478,795.413	1,478,795.413
Period Beginning Net Asset Value per Unit	\$15.279068	\$13.899779
Period Ending Net Asset Value per Unit	\$15.444271	\$15.444271

Performance Summary:

BARRINGTON HILLS POLICE PENSION

	MTD	QTD	YTD	One Year	Three Years	Five Years	Ten Years	Inception to Date	Participant Inception Date
Net of Fees:	1.08%	10.35%	11.11%	20.77%	15.02%	N/A	N/A	13.48%	07/18/2022

Returns for periods greater than one year are annualized

Contact Information: Illinois Police Officers' Pension Investment Fund, 456 Fulton Street, Suite 402 Peoria, Illinois 61602 Phone: (309) 280-6464 Email: Info@ipopif.org

Statement of Transaction Detail for the Month Ending 06/30/2026

BARRINGTON HILLS POLICE PENSION

Trade Date	Settle Date	Description	Amount	Unit Value	Units
IPOPIF Pool					
06/15/2026	06/16/2026	Redemptions	(116,000.00)	15.477745	(7,494.6318)
06/30/2026	07/01/2026	Contribution	270,900.00	15.444271	17,540.4848



June 2026 Statement Supplement

Cash Flows

Period	Contributions	Withdrawals
June 2026	\$104 million	\$67 million
CY 2026	\$404 million	\$406 million

Expenses Paid

Period	Administrative Expenses	Investment Expenses	Direct Investment Manager Fees
6/1/2026	\$198,680.17	\$94,942.43	\$332,479.84
CY 2026	\$1,189,188.94	\$1,285,469.65	\$5,165,900.12

- Expenses are paid from the IPOPIF Pool and allocated proportionately by member value.
- Investment expenses exclude investment manager fees.
- Direct Investment Manager Fee includes those fees invoiced and paid by IPOPIF. Other investment manager fees are tracked separately and reported to the Board and disclosed in the Fund's Annual Comprehensive Financial Report.

Investment Pool Details

Date	Units	Value	Unit Price
5/31/2026	1,064,841,486.5827	16,269,785,626.48	15.279068
6/30/2026	1,067,259,488.6230	16,483,044,629.76	15.444271

A spreadsheet with complete unit and expense detail history is linked on the [Article 3 Fund Reports page](#) as [IPOPIF Unit and Expense Information.xlsx](#).

Resources

- Monthly statement overview: [Link to Statement Overview](#)
- Monthly financial reports: <https://www.ipopif.org/reports/monthly-financial-reports/>
- Monthly and quarterly investment reports: <https://www.ipopif.org/reports/investment-reports/>
- IPOPIF Board Meeting Calendar: <https://www.ipopif.org/meetings/calendar/>

Board of Trustees Agenda Item Report

Meeting Date: July 27, 2026

Submitted By: Nikki Panos

Submitting Department:

Item Type: Vote

Agenda Section: FINANCE - Thomas W. Strauss

Subject:

[Vote] Accept the Annual Financial Report for Fiscal Year Ended December 31, 2025 -
Eccezion

Suggested Action:

Attachments:

[2.5. Annual Financial Report FY2025.pdf](#)



VILLAGE OF BARRINGTON HILLS, ILLINOIS
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2025

VILLAGE OF BARRINGTON HILLS, ILLINOIS
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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Village of Barrington Hills
Barrington Hills, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of

Village of Barrington Hills

as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Village of Barrington Hills as of December 31, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 Village of Barrington Hills 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 issuance date, including any currently known information that may rise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risk 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 Village of Barrington Hills'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 Village of Barrington Hills'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.

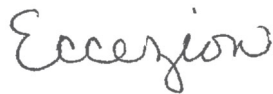
Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed on the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Eccezion
Strategic Business Solutions

McHenry, Illinois
June 22, 2026

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF BARRINGTON HILLS, ILLINOIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2025

As management of Village of Barrington Hills (Village), we offer readers of the Village's statements this narrative overview and analysis of the financial activities of the Village for the fiscal year ended December 31, 2025. We encourage readers to consider the information presented here in conjunction with additional information found in the notes to the financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Village's basic financial statements. The Village's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. Both perspectives (government-wide and fund level financial statements) allow the user to address relevant questions, broaden a basis for comparison (year to year or government to government) and enhance the Village's accountability.

This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the Village's finances, in a manner similar to a private business.

The Statement of Net Position presents information on all of the Village's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference amongst those being reported as net position. Increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating when comparing year to year results.

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

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 governmental activities of the Village include general government, public safety, roads and bridges, and health services.

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 state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into two categories: governmental funds and 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, unlike the government-wide financial statements, 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 a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Village's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this 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, Public Safety Fund, and Roads and Bridges Fund, all of which are considered to be major funds.

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

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 appropriation to actual for the General Fund, Public Safety Fund and Roads and Bridges Fund along with information concerning the Village's Illinois Municipal Retirement Fund and police pension obligations.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. In the case of the Village, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$95,214 at December 31, 2025.

The following table presents a summary of the Village's net position for the years ended December 31, 2025 and 2024:

Village of Barrington Hills' Statement of Net Position

	Governmental Activities	
	FY 2025	FY 2024
Assets		
Current and Other Assets	\$ 12,011,559	\$ 12,263,424
Net Pension Asset - IMRF	3,182,632	2,283,766
Capital Assets	1,843,908	1,717,717
Total Assets	\$ 17,038,099	\$ 16,264,907
Deferred Outflow s of Resources		
Pension Expense - IMRF	\$ 22,480	\$ 240,612
Pension Expense - Police Pension	935,815	2,161,047
Total Deferred Outflow s of Resources	\$ 958,295	\$ 2,401,659
Liabilities		
Other Liabilities	\$ 469,718	\$ 300,101
Net Pension Liability - Police	8,181,534	11,402,636
Long-Term Liabilities Outstanding	503,430	489,859
Total Liabilities	\$ 9,154,682	\$ 12,192,596
Deferred Inflow s of Resources		
Property Taxes	\$ 4,692,000	\$ 4,692,000
Pension Revenue - IMRF	532,111	-
Pension Revenue - Police Pension	3,522,387	1,630,371
Total Deferred Inflow s of Resources	\$ 8,746,498	\$ 6,322,371
Net Position		
Net Investment in Capital Assets	\$ 1,749,457	\$ 1,717,717
Restricted	5,038,206	4,016,510
Unrestricted	(6,692,449)	(5,582,628)
Total Net Position	\$ 95,214	\$ 151,599

One portion of the Village's Net Position reflects its investment in capital assets (e.g., land, construction in progress, buildings, and equipment); less any related debt used to acquire those assets that is still 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 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.

The Village's net position decreased by \$56,385 during the current fiscal year, which includes a prior period adjustment of \$157,532 – See Note 14 for more details on this adjustment.

Governmental Activities. Governmental activities decreased the Village's net position by \$213,917. Key differences from the prior year are as follows:

Village of Barrington Hills' Change in Net Position

	Governmental Activities	
	FY 2025	FY 2024
Revenues		
Program Revenues		
Charges for Services	\$ 553,033	\$ 497,580
Operating Grants and Contributions	272,008	248,581
General Revenues		
Property Taxes	4,848,590	4,953,304
State Sales and Use Tax	451,930	380,084
State Income Tax	741,937	698,642
State Utility Tax	461,824	427,973
Other Taxes	60,186	71,025
Investment Income	291,492	369,095
Other	74,194	29,397
Total Revenues	<u>\$ 7,755,194</u>	<u>\$ 7,675,681</u>
Expenses		
General Government	\$ 2,451,365	\$ 2,049,029
Public Safety	4,070,742	4,704,935
Roads and Bridges	1,439,548	1,111,971
Health Services	7,456	7,182
Total Expenses	<u>\$ 7,969,111</u>	<u>\$ 7,873,117</u>
Increase/(Decrease) in Net Position	<u>\$ (213,917)</u>	<u>\$ (197,436)</u>
Net Position - Beginning of Year, as previously presented	\$ 151,599	\$ 575,051
Change in Accounting Principle	-	(226,016)
Error Corrections	157,532	-
Net Position - Beginning of Year, as restated	<u>\$ 309,131</u>	<u>\$ 349,035</u>
Net Position - End of Year	<u>\$ 95,214</u>	<u>\$ 151,599</u>

Net Position as of December 31, 2025 was restated due to the correction of prior period errors regarding the prior year implementation of the new Compensated Absences standard and a prior year financed purchase. See Note 14 for more details on this adjustment.

Revenues for governmental activities increased by \$79,513, or 1.0%, in relation to the prior year.

Expenses for governmental activities increased by \$95,994 or 1.2%, in relation to the prior year. This was due mainly to an increase in general government and road and bridges expenses, partially offset by a decrease in public safety expenses.

FINANCIAL ANALYSIS OF THE VILLAGE'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. Such information is useful in assessing the Village's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Village's net resources available for spending at the end of the fiscal year.

At December 31, 2025, the Village's governmental funds reported combined ending fund balances of \$6,534,017, a decrease of \$737,306 in comparison with the prior year. Approximately 70% of this total amount constitutes unassigned fund balance, which is available for spending at the Village's discretion. The remaining fund balance (30%) constitutes fund balance that it is not available for new spending because it has already been restricted, assigned, or committed for specific purposes, or is nonspendable.

The General Fund is the chief operating fund of the Village. At December 31, 2025, the fund balance of the General Fund was \$4,793,241, of which \$4,574,563 is unassigned. As a measure of the General

Fund’s liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 110.1% of total General Fund expenditures.

The General Fund’s fund balance decreased by \$889,045 during the year. Overall, revenues increased slightly compared to the prior year, with tax revenue and investment income decreasing, while fees, permits and licenses, intergovernmental and miscellaneous revenues increased. The decrease in tax income was mainly due to the late receipt of Cook County taxes, which required certain amounts to be deferred that were not normally deferred in prior years. Expenditures increased compared to the prior year, mainly due to higher general government and capital outlay expenditures. Transfers from the General Fund to the Public Safety Fund were the main cause of the decrease in Fund Balance in the current year.

The Public Safety Fund reported a fund balance increase of \$369,077 during the year. Overall, revenues decreased compared to the prior year, mostly due to a decrease in tax revenue, which was partially offset by an increase in grant revenues. The decrease in tax income was mainly due to the late receipt of Cook County taxes, which required certain amounts to be deferred that were not normally deferred in prior years. The increase in expenditures was due to an increase in salaries. Transfers from the General Fund to the Public Safety Fund made up for the deficiency of revenues over expenditures, causing the increase in Fund Balance in the current year.

The Roads and Bridges Fund reported a fund balance decrease of \$217,338 due to a decrease in tax revenue. The decrease in tax income was mainly due to the late receipt of Cook County taxes, which required certain amounts to be deferred that were not normally deferred in prior years. Expenditures increased mainly due to an increase in road maintenance expenditures.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Village did not amend their budget during the year ended December 31, 2025.

Significant differences between budgeted and actual revenue and expenditures are summarized as follows:

The General Fund actual revenue was more than budgeted revenue by \$201,503 (favorable). The most significant variances were related to fees, permits and licenses and intergovernmental revenues, where actual amounts were higher than budgeted amounts.

The General Fund actual expenditures were less than budgeted expenditures by \$332,854 (favorable). The most significant variance was related to Public Safety and capital outlay expenditures, where actual amounts were lower than budgeted amounts.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. The Village’s investment in capital assets for its governmental activities as of December 31, 2025 amounts to \$1,843,908 (net of accumulated depreciation). This investment includes land, buildings and building improvements, and machinery and equipment.

Village of Barrington Hills' Capital Assets (net of depreciation)

	Governmental Activities	
	2025	2024
Land	\$ 350,349	\$ 350,349
Construction in Progress	26,120	-
Buildings and Building Improvements	831,358	877,445
Machinery and Equipment	636,081	635,104 *
Total	<u>\$ 1,843,908</u>	<u>\$ 1,862,898 *</u>

*This is the restated balance due to correction of a prior period error - See Note 14

Major capital asset events during the year ended December 31, 2025 included the following:

- Two Chevrolet Tahoe vehicles and upgrades for a total cost of \$146,835
- Ford Utility Squad Car for a total cost of 47,641

For more detail on the Village’s capital assets, see Note 3 in the Notes to the Financial Statements.

Long-Term Debt. At June 30, 2025, the Village’s long-term debt obligations consisted of the following:

	Village of Barrington Hills' Outstanding Debt	
	Governmental Activities	
	2025	2024
Finance Purchase Agreements	\$ 94,451	\$ 125,934 *
Total	\$ 94,451	\$ 125,934 *

*This is the restated balance due to correction of a prior period error - See Note 14

The Village made principal payments on outstanding debt in the amount of \$31,483 in the current year.

For more detail on the Village’s long-term debt, see Note 4 in the Notes to the Financial Statements.

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET AND RATES

In developing the fiscal year 2026 budget, Village officials evaluated a range of economic factors, including reserve levels, property tax revenues, user fees, and overall financial sustainability. A key consideration in this process is the broader economic climate. Similar to many municipalities, the Village continues to experience the effects of persistent inflation, fluctuating interest rates, and evolving economic conditions that may influence costs for goods and services, as well as development activity within the community.

Looking ahead, the Village anticipates that these economic conditions will continue to present both challenges and opportunities. While inflationary pressures and uncertainty in construction activity may impact operating and capital costs, the Village’s strong financial position, conservative budgeting practices, and stable tax base are expected to mitigate significant risk. At this time, no material changes are anticipated that would adversely affect the Village’s overall financial condition, and the Village remains committed to maintaining fiscal stability while adapting to future economic trends.

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 Village’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to: Village of Barrington Hills, 112 Algonquin Rd, Barrington Hills, Illinois 60010-5199.

BASIC FINANCIAL STATEMENTS

VILLAGE OF BARRINGTON HILLS, ILLINOIS
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF NET POSITION
DECEMBER 31, 2025

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	\$ 3,122,129
Investments	2,497,770
Receivables (Net of Allowance for Estimated Uncollectible Amounts)	
Property Taxes	5,940,515
Accrued Interest	13,898
Due from Other Governments	243,424
Other Receivables	89,943
Prepaid Items	103,880
Net Pension Asset - IMRF	3,182,632
Capital Assets	
Land, Construction in Progress, and Other Non-Depreciable Assets	376,469
Other Capital Assets, Net of Depreciation	1,467,439
TOTAL ASSETS	<u>\$ 17,038,099</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension Expense - IMRF	\$ 22,480
Pension Expense - Police Pension	935,815
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 958,295</u>
LIABILITIES	
Accounts Payable	\$ 153,420
Payroll Withholding Payable	168
Due to Police Pension	227,130
Escrow Liability	89,000
Non-Current Liabilities	
Due Within One Year	
Compensated Absences	190,811
Other Liabilities	31,483
Due in More Than One Year	
Compensated Absences	218,168
Other Liabilities	62,968
Net Pension Liability - Police	8,181,534
TOTAL LIABILITIES	<u>\$ 9,154,682</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	\$ 4,692,000
Pension Revenue - IMRF	532,111
Pension Revenue - Police Pension	3,522,387
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>\$ 8,746,498</u>
NET POSITION	
Investment in Capital Assets	\$ 1,749,457
Restricted for:	
Police Protection	438,242
Motor Fuel Tax	211,913
Illinois Municipal Retirement Fund	3,290,749
Road and Bridges	1,090,621
Unemployment Insurance	6,681
Unrestricted/(Deficit)	<u>(6,692,449)</u>
TOTAL NET POSITION	<u>\$ 95,214</u>

The Notes to Financial Statements are an integral part of this statement.

VILLAGE OF BARRINGTON HILLS, ILLINOIS
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Functions/Programs				
Governmental Activities				
General Government	\$ 2,451,365	\$ 543,316	\$ 84,191	\$ (1,823,858)
Public Safety	4,070,742	9,717	-	(4,061,025)
Roads and Bridges	1,439,548	-	187,817	(1,251,731)
Health Services	7,456	-	-	(7,456)
Total Governmental Activities	<u>\$ 7,969,111</u>	<u>\$ 553,033</u>	<u>\$ 272,008</u>	<u>\$ (7,144,070)</u>
General Revenues				
Taxes				
Property Tax				\$ 4,848,590
State Utility Tax				461,824
Intergovernmental				
State Sales and Use Tax				451,930
State Income Tax				741,937
Other Taxes				60,186
Investment Income				291,492
Miscellaneous				74,194
Total General Revenues and Transfers				<u>\$ 6,930,153</u>
Change in Net Position				<u>\$ (213,917)</u>
Net Position - January 1, 2025, as previously presented				\$ 151,599
Error Corrections				<u>157,532</u>
Net Position - January 1, 2025, as restated				<u>\$ 309,131</u>
Net Position - December 31, 2025				<u><u>\$ 95,214</u></u>

The Notes to Financial Statements are an integral part of this statement.

VILLAGE OF BARRINGTON HILLS, ILLINOIS
FUND FINANCIAL STATEMENTS
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2025

	General Fund	Special Revenue Funds Public Safety Fund	Roads and Bridges Fund	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	\$ 1,977,591	\$ -	\$ 1,144,538	\$ 3,122,129
Investments	2,497,770	-	-	2,497,770
Receivables (Net of Allowance for Estimated Uncollectible Amounts)				
Property Taxes	1,926,908	3,058,669	954,938	5,940,515
Accrued Interest	13,898	-	-	13,898
Due from Other Governments	226,769	-	16,655	243,424
Other Receivables	83,631	6,312	-	89,943
Prepaid Items	103,880	-	-	103,880
TOTAL ASSETS	\$ 6,830,447	\$ 3,064,981	\$ 2,116,131	\$ 12,011,559
LIABILITIES				
Accounts Payable	\$ 101,606	\$ -	\$ 51,814	\$ 153,420
Payroll Withholding Payable	168	-	-	168
Due to Police Pension	227,130	-	-	227,130
Escrow Liability	89,000	-	-	89,000
TOTAL LIABILITIES	\$ 417,904	\$ -	\$ 51,814	\$ 469,718
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Property Taxes	\$ 1,619,302	\$ 2,626,739	\$ 761,783	\$ 5,007,824
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 1,619,302	\$ 2,626,739	\$ 761,783	\$ 5,007,824
FUND BALANCES				
Nonspendable				
Prepays	\$ 103,880	\$ -	\$ -	\$ 103,880
Restricted for:				
Police Protection	-	438,242	-	438,242
Motor Fuel Tax	-	-	211,913	211,913
Illinois Municipal Retirement Fund	108,117	-	-	108,117
Road and Bridges	-	-	1,090,621	1,090,621
Unemployment Insurance	6,681	-	-	6,681
Unassigned	4,574,563	-	-	4,574,563
TOTAL FUND BALANCES	\$ 4,793,241	\$ 438,242	\$ 1,302,534	\$ 6,534,017
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 6,830,447	\$ 3,064,981	\$ 2,116,131	\$ 12,011,559

The Notes to Financial Statements are an integral part of this statement.

VILLAGE OF BARRINGTON HILLS, ILLINOIS
FUND FINANCIAL STATEMENTS
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2025

Total Fund Balances - Governmental Funds	\$ 6,534,017
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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.

Capital Assets, net of accumulated depreciation	1,843,908
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Some assets/(liabilities) are not due and payable in the current period and therefore are not reported in the funds.

Compensated Absences	\$ (408,979)	
Finance Purchase Agreement	(94,451)	
Net Pension Asset - IMRF	3,182,632	
Net Pension Liability - Police	<u>(8,181,534)</u>	
		(5,502,332)

Deferred OPEB/pension costs in governmental activities are not financial resources and therefore are not reported in the funds.

Pension Deferred Outflows - IMRF	\$ 22,480	
Pension Deferred Outflows - Police	935,815	
Pension Deferred Inflows - IMRF	(532,111)	
Pension Deferred Inflows - Police	<u>(3,522,387)</u>	
		<u>(3,096,203)</u>

Other assets/liabilities are not available to pay for current period expenditures and therefore are deferred inflows/outflows of resources in the funds

Deferred Property Taxes	315,824
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Net Position of Governmental Activities	<u>\$ 95,214</u>
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The Notes to Financial Statements are an integral part of this statement.

VILLAGE OF BARRINGTON HILLS, ILLINOIS
FUND FINANCIAL STATEMENTS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	General Fund	Special Revenue Funds Public Safety Fund	Roads and Bridges Fund	Total Governmental Funds
REVENUES				
Taxes	\$ 1,856,968	\$ 2,111,457	\$ 1,026,165	\$ 4,994,590
Fees, Permits and Licenses	303,771	-	-	303,771
Charges for Services	104,900	7,456	-	112,356
Fines and Forfeitures	136,906	-	-	136,906
Intergovernmental	1,257,688	-	187,817	1,445,505
Investment Income	284,147	-	7,345	291,492
Grant Revenues	-	80,556	-	80,556
Miscellaneous Revenue	96,869	-	-	96,869
Total Revenues	<u>\$ 4,041,249</u>	<u>\$ 2,199,469</u>	<u>\$ 1,221,327</u>	<u>\$ 7,462,045</u>
EXPENDITURES				
Current				
General Government	\$ 2,246,479	\$ -	\$ -	\$ 2,246,479
Public Safety	1,567,365	2,622,802	-	4,190,167
Roads and Bridges	-	-	1,438,665	1,438,665
Health Services	7,456	-	-	7,456
Capital Outlay	302,646	-	-	302,646
Debt Service				
Principal	31,483	-	-	31,483
	<u>\$ 4,155,429</u>	<u>\$ 2,622,802</u>	<u>\$ 1,438,665</u>	<u>\$ 8,216,896</u>
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (114,180)</u>	<u>\$ (423,333)</u>	<u>\$ (217,338)</u>	<u>\$ (754,851)</u>
OTHER FINANCING SOURCES/(USES)				
Transfers	\$ (792,410)	\$ 792,410	\$ -	\$ -
Sale of Capital Assets	17,545	-	-	17,545
	<u>\$ (774,865)</u>	<u>\$ 792,410</u>	<u>\$ -</u>	<u>\$ 17,545</u>
NET CHANGE IN FUND BALANCES	\$ (889,045)	\$ 369,077	\$ (217,338)	\$ (737,306)
FUND BALANCES - JANUARY 1, 2025	<u>5,682,286</u>	<u>69,165</u>	<u>1,519,872</u>	<u>7,271,323</u>
FUND BALANCES - DECEMBER 31, 2025	<u>\$ 4,793,241</u>	<u>\$ 438,242</u>	<u>\$ 1,302,534</u>	<u>\$ 6,534,017</u>

The Notes to Financial Statements are an integral part of this statement.

VILLAGE OF BARRINGTON HILLS, ILLINOIS
FUND FINANCIAL STATEMENTS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

Net Change in Fund Balances - Total Governmental Funds \$ (737,306)

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. This is the amount by which capital outlay exceeds depreciation expense in the current period.

Depreciation Expense	\$ (203,188)	
Capital Outlays	<u>244,402</u>	41,214

In the Statement of Activities, only the gain or loss on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the undepreciated balance of the capital assets sold.

Proceeds from Sale of Capital Assets	\$ (17,703)	
Capital Asset Insurance Proceeds	(22,675)	
Gain/(Loss) on Sale of Capital Assets	<u>(19,826)</u>	(60,204)

Governmental funds only report revenues that provide current financial resources. Amounts deferred in the current year, due to not providing current financial resources, are reported as revenue in the Statement of Activities in the current year

315,824

Some revenue/expenses reported in the Statement of Activities do not provide/use current financial resources and therefore are not reported as revenues/expenditures in the governmental funds.

Pension Revenue/(Expense) - IMRF	\$ 144,657	
Pension Revenue/(Expense) - Police	(962,948)	
Compensated Absences	<u>(57,405)</u>	(875,696)

Employer Pension Contributions are expensed in the fund financial statements but are treated as a reduction in the Net Pension Liability on the government-wide financial statements.

Pension Employer Contributions - IMRF	\$ 3,966	
Pension Employer Contributions - Police Pension	<u>1,066,802</u>	1,070,768

Repayment of long-term debt requires the use of current financial resources of governmental funds and is therefore shown as an expenditure in the Statement of Revenues, Expenditures, and Changes in Fund Balances, but the repayment reduces long-term liabilities in the Statement of Net Position and is therefore not reported in the Statement of Activities.

Repayment of Finance Purchase Agreements		<u>31,483</u>
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Change in Net Position of Governmental Activities	<u>\$ (213,917)</u>	
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The Notes to Financial Statements are an integral part of this statement.

VILLAGE OF BARRINGTON HILLS, ILLINOIS
 FUND FINANCIAL STATEMENTS
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 DECEMBER 31, 2025

	<u>POLICE PENSION TRUST FUND</u>
ASSETS	
Cash and Cash Equivalents	\$ 180,150
Investments	
Illinois Police Pension Consolidated Investment Fund	20,260,936
Due from Municipality	227,130
Prepaid Items	<u>3,478</u>
TOTAL ASSETS	<u>\$ 20,671,694</u>
 TOTAL LIABILITIES	 <u>\$ -</u>
NET POSITION	
Restricted for Pensions	<u>\$ 20,671,694</u>
TOTAL NET POSITION	<u><u>\$ 20,671,694</u></u>

The Notes to Financial Statements are an integral part of this statement.

VILLAGE OF BARRINGTON HILLS, ILLINOIS
FUND FINANCIAL STATEMENTS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>POLICE PENSION TRUST FUND</u>
ADDITIONS	
Contributions	
Employer	\$ 1,066,802
Plan Members	<u>293,052</u>
Total Contributions	<u>\$ 1,359,854</u>
Investment Income	
Interest and Dividends	\$ 102,080
Increase/(Decrease) in Fair Value of Investments	<u>2,972,523</u>
	\$ 3,074,603
Less: Investment Management Fees	<u>16,053</u>
Net Investment Income	<u>\$ 3,058,550</u>
TOTAL ADDITIONS	<u>\$ 4,418,404</u>
DEDUCTIONS	
Benefits	\$ 1,132,940
Administrative Expenses	<u>25,417</u>
TOTAL DEDUCTIONS	<u>\$ 1,158,357</u>
NET INCREASE/(DECREASE)	\$ 3,260,047
NET POSITION - JANUARY 1, 2025	<u>17,411,647</u>
NET POSITION - DECEMBER 31, 2025	<u><u>\$ 20,671,694</u></u>

The Notes to Financial Statements are an integral part of this statement.

VILLAGE OF BARRINGTON HILLS, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Village's financial statements are prepared in accordance with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant accounting policies used by the Village are discussed below.

A. *Reporting Entity*

The Village's financial reporting entity comprises the following:

Primary Government: Village of Barrington Hills

In determining the financial reporting entity, the Village complies with the provisions of GASB Statements and includes all component units that have a significant operational or financial relationship with the Village. Based upon the criteria set forth in the GASB Statements, there are no component units included in the reporting entity.

The Village's sworn police officers participate in the Police Pension Employees Retirement System (PPERS). PPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by Village Officials and three elected active police employees constitute the pension board. The participants are required to contribute a percentage of salary as established by state statute and the Village is obligated to fund all remaining PPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it is legally separate from the Village, the PPERS is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the Village's police employees. The PPERS is reported as a pension trust fund.

B. *Basic Financial Statements – Government-Wide Statements*

The Village's basic financial statements include both government-wide (reporting the Village as a whole) and fund (reporting the Village's major funds) financial statements. Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Village's general government, public safety, roads and bridges, and health services are classified as governmental activities.

In the government-wide Statement of Net Position, the governmental activities columns (a) are presented on a consolidated basis by column, and (b) are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Village's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. 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. The functions are also supported by general government revenues (property taxes, sales taxes, unrestricted investment earnings among other similar revenues). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (general government, public safety, roads and bridges, or health services). Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given

NOTES TO FINANCIAL STATEMENTS (Continued)

function or segment. Program revenues also include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function) are normally covered by general revenue (property taxes, sales taxes, unrestricted investment earnings, and other similar revenues).

The Village does not allocate indirect costs. Direct costs are allocated amongst Village departments based on the share of goods or services used by each department.

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.

C. *Basic Financial Statements – 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. Funds are organized into two major categories: governmental and fiduciary. The emphasis in fund financial statements is on the major funds in the governmental activities categories. Nonmajor funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of either fund category) for the determination of major funds. The Village electively added all funds as major funds.

If a fund is not electively added as major, the determination of a major fund is as follows:

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental fund are at least 10% of the corresponding total for all funds of that category or type; and total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental fund are at least 5% of the corresponding total for all governmental funds.

The following fund types are used by the Village:

1. 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 Village reports these governmental funds and fund types:

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

Special Revenue Funds – The 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 has two special revenue funds.

Public Safety Fund – Used to account for resources that are restricted, committed or assigned to supporting expenditures for the Village's public safety operation, including police protection, the school crossing guard program, and expenditures related to drug, DUI and gang awareness and prevention programs.

Roads and Bridges Fund – Used to account for resources that are restricted, committed or assigned to supporting expenditures for the repair and maintenance of the Village's roads and bridges.

NOTES TO FINANCIAL STATEMENTS (Continued)

The activities reported in these funds are reported as governmental activities in the government-wide financial statements.

2. Fiduciary Fund Types

Fiduciary Funds are used to report assets held in a trust 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.

Pension Trust Funds – Used to account for assets held in a trustee capacity for pension benefit payments. The Police Pension Fund accounts for the accumulation of resources to be used for disability and retirement annuity payments to employees covered by the plan.

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

D. *Measurement Focus*

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

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

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

E. *Basis of Accounting*

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual

The governmental activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Property tax revenues are recognized in the period for which levied. Other nonexchange revenues, including intergovernmental revenues and grants, are reported when all eligibility requirements are met. Fees and charges and other exchange revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year-end. Property tax revenues are recognized in the period for which levied provided they are

NOTES TO FINANCIAL STATEMENTS (Continued)

also available. Intergovernmental revenues and grants are recognized when all eligibility requirements are met, and the revenues are available. Expenditures are recognized when the related liability is incurred. Exceptions to this general rule include principal and interest on general obligation long-term debt and employee vacation and sick leave, which are recognized when due and payable.

F. *Cash and Cash Equivalents and Investments*

Separate bank accounts are not maintained for all of the Village's funds. Instead, the funds maintain their uninvested cash balances in common checking accounts, with accounting records being maintained to show the portion of the common bank account balances attributable to each participating fund.

Occasionally certain funds participating in the commingled bank accounts will incur overdrafts (deficits) in the accounts. Such overdrafts in effect constitute cash borrowed from other Village funds and are, therefore, interfund loans that have not been authorized by Village Board action.

As of December 31, 2025, there were no cash overdrafts in any Village fund.

Cash and cash equivalents as well as investments on the Statement of Net Position are considered to be cash on hand, demand deposits, or 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.

G. *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, sales and use taxes, franchise taxes, and grants.

All receivables are reported net of estimated uncollectible amounts.

H. *Prepays*

Prepays are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements.

I. *Interfund Activity*

Interfund activity is reported either as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses.

Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Interfund services provided and used are not eliminated in the process of consolidation.

NOTES TO FINANCIAL STATEMENTS (Continued)

J. *Capital Assets*

Capital assets purchased or acquired with an original cost of \$2,500, dependent on asset category, are reported at historical cost or estimated historical cost. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Village as a whole. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Depreciation on all assets is provided on the straight-line half-year basis over the following estimated useful lives:

Buildings and Building Improvements	20-45 years
Machinery and Equipment	5-20 years

K. *Deferred Outflows and Inflows of Resources*

In addition to assets and liabilities, the Balance Sheets and Statements of Net Position will sometimes report separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resource until then. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resource until that time.

L. *Compensated Absences*

Under terms of employment, employees are granted sick leave and vacation in varying amounts. Only benefits considered to be vested are disclosed in the statements. Vested sick and vacation pay is accrued when earned in the financial statements, if it is more likely than not to be used for time off or otherwise paid in cash. At December 31, 2025, the liability for compensated absences totaled \$408,979.

M. *Long-Term Obligations*

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Bond premiums and discounts are amortized over the life of the bonds on a straight-line basis, rather than expensed in the current year. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as debt service expenditures at the time of issuance.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

N. *Lease and Subscription-Based IT Arrangements*

The Village recognizes a right-to-use liability and asset for various lease and subscription-based IT agreements in the government-wide financial statements.

NOTES TO FINANCIAL STATEMENTS (Continued)

At the commencement of a lease or subscription-based IT agreement, the Village initially measures the right-to-use liability at the present value of payments expected to be made during the agreement term. Subsequently, the right-to-use liability is reduced by the principal portion payments made. The right-to-use asset is initially measured as the initial amount of the right-to-use liability, adjusted for payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the right-to-use asset is amortized on a straight-line basis over the term of the lease or subscription-based IT agreement. Key estimates and judgments related to leases or subscription-based IT agreements include how the Village determines (1) the discount rate it uses to discount the expected payments to present value, (2) the term, and (3) payments.

The Village uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Village uses its estimated incremental borrowing rate as the discount rate for leases or subscription-based IT agreements.

The term includes the noncancellable period of the lease or subscription-based IT agreement. Payments included in the measurement of the right-to-use liability are composed of fixed payments and purchase option prices that the Village is reasonably certain to exercise.

The Village monitors changes in circumstances that would require a remeasurement of its lease or subscription-based IT agreements and will remeasure the right-to-use asset and liability if certain changes occur that are expected to significantly affect the amount of the right-to-use liability. Right-to-use assets are reported with Capital Assets and right-to-use liabilities are reported with Long Term Liabilities on the Statement of Net Position.

The Village currently has no material leases that fall under this type of arrangement.

O. Government-Wide Net Position

Government-wide net position is divided into three components:

1. Net investment in capital assets – consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets. When there is no capital related debt, this component is referred to investment in capital assets.
2. Restricted net position – consists of net position that is restricted by the Village's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.
3. Unrestricted – all other net position is reported in this category.

P. Governmental Fund Balances

Governmental fund balances are divided between nonspendable and spendable.

Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact.

The spendable fund balances are arranged in a hierarchy based on spending constraints.

1. Restricted – Restricted fund balances are restricted when constraints are placed on the use by either (a) external creditors, grantors, contributors, or laws or regulations of other governments or (b) law through constitutional provisions or enabling legislation.
2. Committed – Committed fund balances are amounts that can only be used for specific purposes as a result of constraints of the Village Board. Board approval of an ordinance is required to establish, modify, or rescind a fund balance commitment. Committed amounts cannot be used for any other

NOTES TO FINANCIAL STATEMENTS (Continued)

purpose unless the Village Board removes those constraints by taking the same type of action (ordinance). Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

3. Assigned – Assigned fund balances are amounts that are constrained by the Village's intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by an appointed body (e.g., a budget or finance committee) or official to which the Board of Trustees has delegated the authority to assign, modify or rescind amounts to be used for specific purposes.

Assigned fund balances also include (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue fund are assigned for purposes in accordance with the nature of their fund type. Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the Village itself. All assigned fund balances are the residual amounts of the fund.

4. Unassigned – Unassigned fund balance is the residual classification for the General Fund. This classification represents the General Fund balance that has not been assigned to other funds, and that has not been restricted, committed, or assigned to specific purposes within the General Fund. This classification is also used to represent negative fund balances in other funds.

The Village permits funds to be expended in the following order: Restricted, Committed, Assigned and Unassigned.

The Village has a Fund Balance Policy in place that was recommended by the Finance Committee, which requires a fund balance to contain no less than six months of the General Fund and Police Protection Fund expenditures, not to include extraordinary one-time material expenditures and the contribution to the Police Pension Fund. The fund balance is intended to be sufficient to provide financial resources for the Village in the event of an emergency or the loss of a major revenue source.

Q. Property Tax Calendar and Revenues

The Village's property tax is levied each calendar year on all taxable real property located in the Village's boundaries by December of the subsequent fiscal year. The 2025 levy was passed by the Board on November 18, 2024. Property taxes attach as an enforceable lien on property as of January 1 of the calendar year they are for and are payable in two installments early in June and early in September of the following calendar year. The Village receives significant distributions of tax receipts approximately one month after these dates.

R. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2 - CASH AND INVESTMENTS AND FAIR VALUE MEASUREMENT

The Village maintains common checking, savings, and investment accounts for all funds combined with the individual fund balances being maintained by the Village.

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Village's deposits may not be returned to it. The Village's investment policy requires pledging of collateral for all funds on deposit at 110%, including checking accounts and certificates of deposit, that are in

NOTES TO FINANCIAL STATEMENTS (Continued)

excess of FDIC insurance. The collateral must be in the name of the Village and held at an independent third party institution and must be evidenced by a written agreement. At December 31, 2025, the Village was in compliance with this policy.

Investments

The Village is allowed to invest in securities as authorized by the Illinois Compiled Statutes, Chapter 30, Act 235/Articles 2 and 6.

It is the policy of the Village to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Village and conforming to all state and local statutes governing the investment of public funds, using the “prudent person” standard for managing the overall portfolio. The primary objectives of the policy are legality, safety (preservation of capital and protection of investment principal), liquidity and yield.

The Police Pension Fund holds all investments within the Illinois Police Officers’ Pension Investment Fund (IPOPIF). IPOPIF was created by Public Act 101-0610 and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds as defined in 40 ILCS 5/ 22B-105. Participation in IPOPIF by Illinois suburban and downstate police pension funds is mandatory and all Police Pension Fund investments are held with IPOPIF. IPOPIF’s investment policy was originally adopted by the Board of Trustees on December 17, 2021. IPOPIF has the authority to invest trust fund assets in any type of security subject to the requirements and restrictions set forth in the Illinois Pension Code and is not restricted by the Pension Code sections that pertained exclusively to the Article 3 participating police pension funds.

Interest Rate Risk

In accordance with its investment policy, the Village limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for short and long-term cash flow needs while providing a reasonable rate of return based on the current market.

As of December 31, 2025, the Village and Police Pension had the following investments, maturities, and fair value measurements:

Village

Types of investments	Credit Quality/Ratings	Segmented Time Distribution	Amount	Fair Value Measurement Using:		Net Asset Value (NAV)
				Level 1	Level 2	
Certificates of Deposit	N/A	less than 1 year	\$ 2,497,770	\$ -	\$ 2,497,770	\$ -
Illinois Funds Investment Pool	AAAm	less than 1 year	2,080,739	-	-	2,080,739
Total Investments			<u>\$ 4,578,509</u>	<u>\$ -</u>	<u>\$ 2,497,770</u>	<u>\$ 2,080,739</u>

Police Pension

Types of investments	Credit Quality/Ratings	Segmented Time Distribution	Amount	Fair Value Measurement Using:		Net Asset Value (NAV)
				Level 1	Level 2	
Illinois Funds	AAAm	less than 1 year	\$ 97,549	\$ -	\$ -	\$ 97,549
Consolidated Police Pension IPOPIF Investment Pool	N/A	less than 1 year	20,260,936	-	-	20,260,936
Total Investments			<u>\$ 20,358,485</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,358,485</u>

The Village and Police Pension Fund categorize 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

NOTES TO FINANCIAL STATEMENTS (Continued)

markets for identical assets; debt securities and certificates of deposit classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices; Level 3 inputs are significant unobservable inputs.

Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities and certificates of deposit classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

The investments in the Illinois Fund Investment Pool are measured at net asset value. Illinois Funds is not registered with the Securities and Exchange Commission (SEC) but operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940.

The Police Pension Fund held no investments subject to fair value measurement as of December 31, 2025.

The Police Pension Fund's pooled investment in IPOPIF, as noted in the table above, is valued at Net Asset Value per share. The pooled investments consist of the investments as noted in the target allocation table available at www.ipopif.org under Governing Documents, Policies, Investment Policy Statement. Investments in IPOPIF are valued at IPOPIF's share price, which is the amount it would cost to buy the shares in the investment pool.

Credit Risk

The Village limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in negotiable certificates of deposit. The negotiable certificates of deposit are not rated but are each covered by FDIC insurance up to \$250,000.

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Village will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Village's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment basis (DVP) with the underlying investments held in a custodial account with the trust department of an approved financial institution. Illinois Funds are not subject to custodial credit risk.

Concentration of Credit Risk

Concentration of credit risk is the risk that the Village has a high percentage of their investments invested in one type of investment. The Village's investment policy requires diversification of investment to avoid unreasonable risk but has no set percentage limits.

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2025 was as follows:

NOTES TO FINANCIAL STATEMENTS (Continued)

	Balance 1/1/2025	Increases	Decreases	Balance 12/31/2025
Governmental Activities				
Capital Assets not being depreciated				
Land	\$ 350,349	\$ -	\$ -	\$ 350,349
Construction in Progress	-	26,120	-	26,120
Total Capital Assets not being depreciated	\$ 350,349	\$ 26,120	\$ -	\$ 376,469
Other Capital Assets				
Buildings and Building Improvements	\$ 2,450,846	\$ 11,250	\$ -	\$ 2,462,096
Machinery and Equipment	1,912,024 *	207,032	158,763	1,960,293
Total Other Capital Assets at Historical Cost	\$ 4,362,870	\$ 218,282	\$ 158,763	\$ 4,422,389
Less Accumulated Depreciation for:				
Buildings and Building Improvements	\$ 1,573,401	\$ 57,337	\$ -	\$ 1,630,738
Machinery and Equipment	1,276,920	145,851	98,559	1,324,212
Total Accumulated Depreciation	\$ 2,850,321	\$ 203,188	\$ 98,559	\$ 2,954,950
Other Capital Assets, Net	\$ 1,512,549	\$ 15,094	\$ 60,204	\$ 1,467,439
Governmental Activities Capital Assets, Net	\$ 1,862,898	\$ 41,214	\$ 60,204	\$ 1,843,908

*This is the restated balance due to correction of a prior period error - See Note 14

Depreciation expense was charged to functions as follows:

Governmental Activities	
General Government	\$ 63,473
Public Safety	138,832
Roads and Bridges	883
Total Governmental Activities Depreciation Expense	<u>\$ 203,188</u>

NOTE 4 - LONG-TERM LIABILITY ACTIVITY

Long-term liability activity for the year ended December 31, 2025 was as follows:

	Balance 1/1/2025	Additions	Retirements	Balance 12/31/2025	Amounts Due Within One Year
Governmental Activities					
Other Long-Term Liabilities					
Compensated Absences*	\$ 351,574 **	\$ 57,405	\$ -	\$ 408,979	\$ 190,811
Finance Purchase Agreement	125,934 **	-	31,483	94,451	31,483
Total Other Long-Term Liabilities	\$ 477,508	\$ 57,405	\$ 31,483	\$ 503,430	\$ 222,294
Governmental Activities Long-Term Obligations	<u>\$ 477,508</u>	<u>\$ 57,405</u>	<u>\$ 31,483</u>	<u>\$ 503,430</u>	<u>\$ 222,294</u>

*The change in compensated absences liability is presented as a net change

**This is the restated balance due to correction of a prior period error - See Note 14

Finance purchase agreements consisted of the following at December 31, 2025:

	Maturity Date	Interest Rate	Face Amount	Carrying Amount
Axon Body Cameras	1/1/2028	n/a	\$ 81,736	\$ 61,302
Axon Fleet	2/1/2028	n/a	44,198	33,149

At December 31, 2025, the annual debt service requirements to service finance purchase agreements attributable to governmental activities are:

NOTES TO FINANCIAL STATEMENTS (Continued)

Year Ending December 31	Principal	Interest	Total
2026	\$ 31,483	\$ -	\$ 31,483
2027	31,483	-	31,483
2028	31,485	-	31,485
	<u>94,451</u>	<u>-</u>	<u>94,451</u>

Finance purchase agreements are being repaid from the General Fund.

NOTE 5 - PROPERTY TAXES

Property taxes receivable of \$5,940,515 and unavailable revenue of \$4,692,000 recorded in these financial statements are from the 2025 tax levy plus any remaining 2024 levy distributions made within 60 days of the Village's fiscal year-end. The 2025 taxes are unavailable as a majority of the taxes are not collected before the end of the fiscal year and the Village does not consider the amounts to be available and does not budget for their use in fiscal year 2025. The Village has determined that 100% of the amounts collected for 2024 and prior levies are allocable for use in fiscal year 2025 and, therefore, are recorded in these financial statements as property taxes revenue (\$4,532,766). A summary of the assessed valuation, rates, and extensions for the years 2024, 2023, and 2022 follows:

COOK COUNTY

Tax Year	2024		2023		2022	
Assessed Valuation	\$243,955,309		\$241,712,958		\$240,160,042	
	Rate	Extension	Rate	Extension	Rate	Extension
General	0.0002	\$ 578	0.0156	\$ 37,707	0.0709	\$ 170,273
Police Protection	0.5285	1,289,338	0.5516	1,333,289	0.5391	1,294,703
Police Pension	0.2675	652,493	0.2614	631,838	0.2445	587,191
Social Security	0.0428	104,306	0.0432	104,420	0.0447	107,352
Audit	0.0145	35,349	0.0146	35,290	0.0137	32,902
Street and Bridge	0.2363	576,581	0.2386	576,727	0.2404	577,345
Street Lighting	0.0010	2,317	0.0012	2,900	0.0012	3,122
Unemployment Insurance	-	-	0.0001	242	0.0001	240
Liability Insurance	0.0237	57,949	0.0240	58,011	0.0219	52,595
	<u>1.1145</u>	<u>\$ 2,718,911</u>	<u>1.1503</u>	<u>\$ 2,780,424</u>	<u>1.1765</u>	<u>\$ 2,825,723</u>

McHENRY COUNTY

Tax Year	2024		2023		2022	
Assessed Valuation	\$147,294,726		\$131,826,258		\$130,640,185	
	Rate	Extension	Rate	Extension	Rate	Extension
General	0.0002	\$ 267	0.0137	\$ 18,018	0.0615	\$ 80,359
Police Protection	0.4008	590,292	0.4836	637,561	0.4677	610,944
Police Pension	0.2028	298,728	0.2292	302,147	0.2121	277,126
Social Security	0.0324	47,753	0.0379	49,896	0.0462	50,623
Audit	0.0110	16,183	0.0128	16,909	0.0119	15,563
Street and Bridge	0.1792	263,973	0.2092	275,815	0.2085	272,448
Street Lighting	0.0007	1,062	0.0011	1,387	0.0011	1,459
Unemployment Insurance	-	-	0.0001	138	0.0001	138
Liability Insurance	0.0180	26,531	0.0210	27,719	0.0190	24,768
Prior Year Adjustment	-	-	-	-	(0.0968)	(126,419)
	<u>0.8451</u>	<u>\$ 1,244,789</u>	<u>1.0086</u>	<u>\$ 1,329,590</u>	<u>0.9314</u>	<u>\$ 1,207,009</u>

NOTES TO FINANCIAL STATEMENTS (Continued)

LAKE COUNTY

Tax Year	2024		2023		2022	
Assessed Valuation	\$84,276,263		\$78,007,031		\$66,542,786	
	Rate	Extension	Rate	Extension	Rate	Extension
General	0.0002	\$ 148	0.0114	\$ 8,912	0.0581	\$ 39,830
Police Protection	0.3907	329,301	0.4042	315,331	0.4416	302,808
Police Pension	0.1978	166,649	0.1916	149,440	0.2003	137,355
Social Security	0.0316	26,640	0.0316	24,679	0.0366	25,093
Audit	0.0107	9,029	0.0107	8,364	0.0113	7,714
Street and Bridge	0.1747	147,261	0.1749	136,415	0.1969	135,036
Street Lighting	0.0007	593	0.0009	686	0.0011	723
Unemployment Insurance	-	-	0.0001	69	0.0001	69
Liability Insurance	0.0176	14,801	0.0176	13,711	0.0179	12,277
Revenue Recapture	0.0033	2,801	0.0045	3,542	0.0029	2,020
	0.8273	\$ 697,223	0.8476	\$ 661,149	0.9669	\$ 662,925

KANE COUNTY

Tax Year	2024		2023		2022	
Assessed Valuation	\$13,028,115		\$11,788,218		\$10,808,208	
	Rate	Extension	Rate	Extension	Rate	Extension
General	0.0002	\$ 24	0.0126	\$ 1,489	0.0600	\$ 6,482
Police Protection	0.4115	53,623	0.4468	52,670	0.4560	49,284
Police Pension	0.2083	27,137	0.2117	24,961	0.2068	22,355
Social Security	0.0333	4,338	0.0350	4,122	0.0378	4,084
Audit	0.0113	1,470	0.0119	1,397	0.0116	1,255
Street and Bridge	0.1841	23,979	0.1933	22,786	0.2033	21,978
Street Lighting	0.0007	96	0.0010	114	0.0370	118
Unemployment Insurance	-	-	0.0001	11	0.0010	11
Liability Insurance	0.0185	2,410	0.0194	2,290	0.0185	1,998
	0.8679	\$ 113,077	0.9318	\$ 109,840	1.0320	\$ 107,565

NOTE 6 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended December 31, 2025, none of the Village's funds had expenditures exceeding budgeted amounts.

NOTE 7 - ILLINOIS MUNICIPAL RETIREMENT FUND

A. Plan Description

The Village's defined benefit agent multiple-employer pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The Village's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

B. Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

NOTES TO FINANCIAL STATEMENTS (Continued)

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

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

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

C. *Employees Covered by Benefit Terms*

All appointed employees of a participating employer who are employed in a position normally requiring 600 hours (1,000 hours for certain employees hired after 1981) or more of work in a year are required to participate. As of December 31, 2025, the following employees were covered by the benefit terms:

Inactive plan members and beneficiaries currently receiving benefits	22
Inactive plan members entitled to but not yet receiving benefits	14
Active plan members	6
Total	<u>42</u>

D. *Contributions*

As set by statute, the Village's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Village's annual contribution rate for the calendar years 2024 and 2025 were 0.78% and 0.72%, respectively. For the fiscal year ended December 31, 2025, the Village contributed \$3,966 to the plan. The Village also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

E. *Net Pension (Asset)/Liability*

The components of the net pension (asset)/liability of the IMRF actuarial valuation performed as of December 31, 2025, with a measurement date as of that date, calculated in accordance with GASB Statement No. 68, were as follows:

Total Pension Liability	\$ 7,499,698
IMRF Fiduciary Net Position	10,682,330
Village's Net Pension (Asset)/Liability	(3,182,632)
IMRF Fiduciary Net Position as a Percentage of the Total Pension Liability	142.44%

NOTES TO FINANCIAL STATEMENTS (Continued)

See the Schedule of Changes in the Employer's Net Pension Liability and Related Ratios in the Required Supplementary Information following the notes to the financial statements for additional information related to the funded status of the plan.

F. Actuarial Assumptions

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

Assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value of Assets
Inflation	2.25%
Salary Increases	2.85% - 13.75% including inflation
Interest Rate	7.25%
Projected Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2023 valuation according to an experience study from years 2020 to 2022.

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021 were used.

G. Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2025:

Asset Class	Target Allocation	Projected Return
Equities	32.50%	7.35%
International Equities	18.00%	7.45%
Fixed Income	24.00%	4.75%
Real Estate	10.50%	6.25%
Alternatives	14.00%	
Private Equity		8.50%
Hedge Funds		N/A
Commodities		3.90%
Cash Equivalents	1.00%	3.00%
	<u>100.00%</u>	

H. Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability as of December 31, 2025. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer

NOTES TO FINANCIAL STATEMENTS (Continued)

contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 4.83%; and resulting single discount rate is 7.25%. The prior year single discount rate was 7.25% and increased 0.00% to the current year single discount rate.

I. *Changes in the Net Pension (Asset)/Liability*

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension (Asset)/Liability (A)-(B)
Balances at December 31, 2024	\$ 7,273,784	\$ 9,557,550	\$ (2,283,766)
Changes for the year:			
Service Cost	\$ 44,294	\$ -	\$ 44,294
Interest on the Total Pension Liability	513,266	-	513,266
Differences Between Expected and Actual Experience of the Total Pension Liability	101,164	-	101,164
Contributions - Employer	-	3,966	(3,966)
Contributions - Employee	-	24,793	(24,793)
Net Investment Income	-	1,481,636	(1,481,636)
Benefit Payments, including Refunds of Employee Contributions	(432,810)	(432,810)	-
Other (Net Transfer)	-	47,195	(47,195)
Net Changes	\$ 225,914	\$ 1,124,780	\$ (898,866)
Balances at December 31, 2025	\$ 7,499,698	\$ 10,682,330	\$ (3,182,632)

J. *Sensitivity of the Net Pension (Asset)/Liability to Changes in the Discount Rate*

The following presents the plan's net pension (asset)/liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a single Discount Rate that is 1% lower or 1% higher than the current rate:

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
Net Pension (Asset)/Liability	\$ (2,426,225)	\$ (3,182,632)	\$ (3,762,627)

K. *Pension Expense/(Income) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

For the year ended December 31, 2025, the Village recognized pension expense/(income) of \$(144,657). At December 31, 2025, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

NOTES TO FINANCIAL STATEMENTS (Continued)

	Deferred Outflow s of Resources	Deferred Inflow s of Resources	Net Deferred (Inflow s)/Outflow s of Resources
Expense in Future Periods			
Differences between expected and actual experience	\$ 22,480	\$ -	\$ 22,480
Net difference between projected and actual earnings on pension plan investments	-	532,111	(532,111)
Total deferred amounts to be recognized in pension expense in future periods	\$ 22,480	\$ 532,111	\$ (509,631)
Pension contributions made subsequent to the measurement date	-	-	-
Total deferred amounts related to pensions	<u>\$ 22,480</u>	<u>\$ 532,111</u>	<u>\$ (509,631)</u>

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

Year Ending December 31	Net Deferred (Inflow s)/Outflow s of Resources
2026	\$ 147,640
2027	(281,769)
2028	(215,172)
2029	(160,330)
2030	-
Thereafter	-
	<u>\$ (509,631)</u>

NOTE 8 - POLICE PENSION PLAN

A. Plan Administration

Full-time police sworn personnel of the Village are covered by The Police Pension Fund of the Village (Plan). Although this is a single-member pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 IL CS 5/3-1) and may be amended only by the Illinois legislature. The Village accounts for the Plan as a pension trust fund. No separate report is issued on this pension plan.

The Pension Board administers the Plan and the Illinois Department of Insurance is the oversight agency. The Board consists of five elected or appointed members.

B. Plan Membership

At January 1, 2025, the date of the latest actuarial valuation, Plan participation consisted of:

Inactive plan members or beneficiaries currently receiving benefits	12
Inactive plan members entitled to but not yet receiving benefits	-
Active plan members	<u>16</u>
Total	<u>28</u>

C. Benefits Provided

The Plan provides retirement, disability, and death benefits to Plan members and their beneficiaries. Chapter 40-Pensions-Act 5/Article 3 of the Illinois Compiled Statutes assigns the authority to establish and amend the benefit provisions of the Plan to the Illinois legislature.

Covered employees hired before January 1, 2011 attaining the age of 50 or more with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one half of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is

NOTES TO FINANCIAL STATEMENTS (Continued)

greater. The annual benefit shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years, and 1% of such salary for each additional year of service over 30 years, to a maximum of 75% of such salary.

Covered employees hired on or after January 1, 2011 attaining the age of 55 or more with 10 or more years of creditable service are entitled to receive an annual retirement benefit of 2.5% of final average salary for each year of service, with a maximum salary cap of \$106,800 as of January 1, 2011. The maximum salary cap increases each year thereafter. The monthly benefit of a police officer hired before January 1, 2011, who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter. The monthly pension of a police officer hired on or after January 1, 2011, shall be increased annually, following the later of the first anniversary date of retirement or the month following the attainment of age 60, but the lessor of 3% or ½ the consumer price index. Employees with at least 10 years but less than 20 years of creditable service may retire at or after age 60 and receive a reduced benefit.

D. *Contributions*

Employees are required by Illinois Compiled Statutes (ILCS) to contribute 9.91% of their base salary to the Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. Effective January 1, 2011, the Village has until the year 2040 to fund 90% of the past service cost for the Plan. For the year ended December 31, 2025, the Village's contribution was 54% of covered payroll.

E. *Money-Weighted Rate of Return*

For the year ended December 31, 2025, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense was 17.67%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

F. *Net Pension Liability*

The components of the net pension liability of the Plan as of December 31, 2025, calculated in accordance with GASB Statement No. 68, were as follows:

Total Pension Liability	\$ 28,853,228
Plan Fiduciary Net Position	20,671,694
Village's Net Pension Liability	8,181,534
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	71.64%

See the Schedule of Changes in the Employer's Net Pension Liability and Related Ratios in the Required Supplementary Information for additional information related to the funded status of the Plan.

G. *Actuarial Assumptions*

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

NOTES TO FINANCIAL STATEMENTS (Continued)

Actuarial Valuation Date	January 1, 2025
Actuarial Cost Method	Entry Age Normal (Level %)
Assumptions	
Inflation	2.50%
Salary Increases	4.00% - 13.42%
Investment Rate of Return	6.50%
Asset Valuation Method	5-Year Smoothed Market Value

Active Mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study improved to 2021 using MP-2021 Improvement Rates. These rates are then improved generationally using MP-2021 Improvement Rates.

25% of active Member deaths are assumed to be in the Line of Duty.

Retiree Mortality follows the L&A Assumption Study for Police 2024. These rates are experience weighted with the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study improved to 2021 using MP-2021 Improvement Rates. These rates are then improved generationally using MP-2021 Improvement Rates.

Disabled Mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010 Study for disabled participants improved to 2021 using MP-2021 Improvement Rates. These rates are then improved generationally using MP-2021 Improvement Rates.

Spouse Mortality follows the L&A Assumption Study for Police 2024. These rates are experience weighted with the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study for contingent survivors improved to 2021 using MP-2021 Improvement Rates. For all rates not provided there (ages 45 and younger) the PubG-2010 Study for general employees was used. These rates are then improved generationally using MP-2021 Improvement Rates.

H. *Discount Rate*

The discount rate used to measure the total pension liability was 6.40%. The discount rate used in the determination of the Total Pension Liability is based on a combination of the expected long-term rate of return on plan investments and the municipal bond rate.

Cash flow projections were used to determine the extent to which the Plan's projected fiduciary net position will be able to cover projected benefit payments. To the extent that projected benefit payments are covered by the Plan's projected fiduciary net position, the expected rate of return on Plan investments is used to determine the portion of the net pension liability associated with those payments. To the extent that projected benefit payments are not covered by the Plan's projected fiduciary net position, the municipal bond rate is used to determine the portion of the net pension liability associated with those payments.

The Plan's projected fiduciary net position is expected to cover future benefit payments in full for the current employees.

Projected benefit payments are determined during the actuarial process based on assumptions. More details on the assumptions are in the prior section. The expected contributions are based on the funding policy of the Plan.

NOTES TO FINANCIAL STATEMENTS (Continued)

I. *Changes in the Net Pension Liability*

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at December 31, 2024	\$ 28,830,810	\$ 17,428,174	\$ 11,402,636
Changes for the year:			
Service Cost	\$ 603,332	\$ -	\$ 603,332
Interest on the Total Pension Liability	1,723,333	-	1,723,333
Differences Between Expected and Actual Experience of the Total Pension Liability	(324,435)	-	(324,435)
Changes of Assumptions	(846,872)	-	(846,872)
Contributions - Employer	-	1,066,802	(1,066,802)
Contributions - Employee	-	185,838	(185,838)
Contributions - Other	-	107,214	(107,214)
Net Investment Income	-	3,058,264	(3,058,264)
Benefit Payments, including Refunds of Employee Contributions	(1,132,940)	(1,132,940)	-
Administrative Expense	-	(25,131)	25,131
Prior Period Audit Adjustment	-	(16,527)	16,527
Net Changes	\$ 22,418	\$ 3,243,520	\$ (3,221,102)
Balances at December 31, 2025	\$ 28,853,228	\$ 20,671,694	\$ 8,181,534

J. *Sensitivity of the Net Pension Liability to Changes in the Discount Rate*

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 6.40%, as well as what the plan's net pension liability would be if it were calculated using a single Discount Rate that is 1% lower or 1% higher:

	1% Decrease 5.40%	Current Discount Rate 6.40%	1% Increase 7.40%
Net Pension Liability	\$ 12,220,347	\$ 8,181,534	\$ 4,963,717

K. *Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

For the year ended December 31, 2025, the Village recognized pension expense of \$962,948. At December 31, 2025, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Expense in Future Periods	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred (Inflows)/Outflows of Resources
Differences between expected and actual experience	\$ 320,939	\$ 513,993	\$ (193,054)
Assumption changes	614,876	1,562,973	(948,097)
Net difference between projected and actual earnings on pension investments	-	1,445,421	(1,445,421)
Total deferred amounts to be recognized in pension expense in future periods	\$ 935,815	\$ 3,522,387	\$ (2,586,572)

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

NOTES TO FINANCIAL STATEMENTS (Continued)

Year Ending December 31	Net Deferred (Inflow s)/Outflow s of Resources
2026	\$ (76,339)
2027	(1,028,338)
2028	(754,882)
2029	(690,697)
2030	(36,316)
Thereafter	-
	<u>\$ (2,586,572)</u>

NOTE 9 - POST-EMPLOYMENT BENEFIT COMMITMENTS – POST-RETIREMENT HEALTH PLAN

The Village provides continued health insurance coverage at the active employer rate to all eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health insurance. Former employees who choose to retain their rights to health insurance through the Village are required to pay 100% of the current premium. However, no retired employees have chosen to stay in the Village's health insurance plan. Therefore, there has been 0% utilization and, therefore, no implicit subsidy to calculate in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Additionally, the Village had no former employees for whom the Village was providing an explicit subsidy and no current employees with agreements for future explicit subsidies upon retirement. Therefore, the Village has not recorded any postemployment benefit liability as of December 31, 2025.

NOTE 10 - INTERFUND BALANCES AND TRANSFERS

The Village's interfund balances at December 31, 2025 consist of the following:

Due From	Due To	Balance
General Fund	Police Pension Fund	\$ 227,130

The balance due from the General Fund to the Police Pension Fund is to adjust for property tax contributions owed to the Police Pension Fund.

The Village made one transfer of \$792,410 from the General Fund to the Public Safety Fund to cover expenditures in excess of revenues and also due to the timing of cash flows from the late receipt of property taxes from Cook County.

NOTE 11 - 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; injuries to employees; employee health and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage in the current fiscal year or the two prior fiscal years.

NOTE 12 - CONTINGENCIES

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.

NOTE 13 - NET INVESTMENT IN CAPITAL ASSET CALCULATION

Net investment in capital asset calculation as of December 31, 2025, was as follows:

Governmental Activities	
Capital Assets, Net of Accumulated Depreciation	\$ 1,843,908
Less:	
Capital Related Debt	(94,451)
Investment in Capital Assets	<u>\$ 1,749,457</u>

NOTE 14 - ADJUSTMENT TO NET POSITION BEGINNING BALANCE

Net position adjustments were made to the Government-Wide Statement of Activities for the following:

- Correct compensated absences liability, due to prior year liability being overstated by \$138,285 due to incorrect calculations of the historical percentage.
- Record capital asset and related liability beginning balances for Axon camera system that should have been recorded in the prior year for a net adjustment of \$19,247.

	Reporting Units Affected by Adjustments to and Restatements of Beginning Balances	
	<u>Government-Wide</u>	
	Governmental Activities	
12/31/2024 as previously stated	\$	151,599
Error Corrections		157,532
12/31/2024 as adjusted or restated	\$	<u>309,131</u>

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF BARRINGTON HILLS, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION
LIABILITY AND RELATED RATIOS
DECEMBER 31, 2025

	12/31/2025	12/31/2024	12/31/2023	12/31/2022	12/31/2021	12/31/2020	12/31/2019	12/31/2018	12/31/2017	12/31/2016
TOTAL PENSION LIABILITY										
Service Cost	\$ 44,294	\$ 42,931	\$ 42,386	\$ 41,460	\$ 42,540	\$ 42,883	\$ 46,905	\$ 48,689	\$ 50,562	\$ 58,124
Interest on Total Pension Liability	513,266	495,887	486,430	470,830	462,422	453,995	439,037	408,876	410,040	397,493
Differences Between Expected and Actual Experience	101,164	-	12,977	91,687	(13,237)	47,383	96,985	341,488	(370)	(28,899)
Changes of Assumptions	-	127,942	111	-	-	(58,604)	-	165,552	(174,985)	-
Benefit Payments, Including Refunds of Member Contributions	(432,810)	(422,659)	(400,809)	(377,731)	(372,688)	(365,809)	(383,399)	(336,013)	(263,645)	(247,649)
Net Change in Total Pension Liability	\$ 225,914	\$ 244,101	\$ 141,095	\$ 226,246	\$ 119,037	\$ 119,848	\$ 199,528	\$ 628,592	\$ 21,602	\$ 179,069
Total Pension Liability - Beginning	7,273,784	7,029,683	6,888,588	6,662,342	6,543,305	6,423,457	6,223,929	5,595,337	5,573,735	5,394,666
Total Pension Liability - Ending	\$ 7,499,698	\$ 7,273,784	\$ 7,029,683	\$ 6,888,588	\$ 6,662,342	\$ 6,543,305	\$ 6,423,457	\$ 6,223,929	\$ 5,595,337	\$ 5,573,735
PLAN FIDUCIARY NET POSITION										
Contributions - Employer	\$ 3,966	\$ 4,072	\$ 4,059	\$ 3,800	\$ 3,602	\$ 3,572	\$ 3,550	\$ 3,693	\$ 4,481	\$ 18,491
Contributions - Member	24,793	23,097	22,834	22,207	21,051	21,148	20,745	21,575	23,454	24,403
Net Investment Income	1,481,636	917,880	929,861	(1,326,979)	1,544,148	1,177,424	1,354,699	(441,734)	1,181,814	425,165
Benefit Payments, Including Refunds of Member Contributions	(432,810)	(422,659)	(400,809)	(377,731)	(372,688)	(365,809)	(383,399)	(336,013)	(263,645)	(247,649)
Administrative Expenses	47,195	(81,370)	281,323	42,514	(82,151)	66,927	(20,144)	223,567	(38,878)	95,627
Net Change in Plan Fiduciary Net Position	\$ 1,124,780	\$ 441,020	\$ 837,268	\$ (1,636,189)	\$ 1,113,962	\$ 903,262	\$ 975,451	\$ (528,912)	\$ 907,226	\$ 316,037
Plan Net Position - Beginning	9,557,550	9,116,530	8,279,262	9,915,451	8,801,489	7,898,227	6,922,776	7,451,688	6,544,462	6,228,425
Plan Net Position - Ending	\$ 10,682,330	\$ 9,557,550	\$ 9,116,530	\$ 8,279,262	\$ 9,915,451	\$ 8,801,489	\$ 7,898,227	\$ 6,922,776	\$ 7,451,688	\$ 6,544,462
Village's Net Pension (Asset)/Liability	\$ (3,182,632)	\$ (2,283,766)	\$ (2,086,847)	\$ (1,390,674)	\$ (3,253,109)	\$ (2,258,184)	\$ (1,474,770)	\$ (698,847)	\$ (1,856,351)	\$ (970,727)
Plan Fiduciary Net Position as a Percentage of the Total Pension (Asset)/Liability	142.44%	131.40%	129.69%	120.19%	148.83%	134.51%	122.96%	111.23%	133.18%	117.42%
Covered Payroll	\$ 550,950	\$ 521,899	\$ 507,427	\$ 493,506	\$ 467,800	\$ 469,947	\$ 461,001	\$ 479,453	\$ 521,193	\$ 542,290
Employer's Net Pension (Asset)/Liability as a Percentage of Covered Payroll	-577.66%	-437.59%	-411.26%	-281.79%	-695.41%	-480.52%	-319.91%	-145.76%	-356.17%	-179.01%

See Accompanying Independent Auditor's Report

VILLAGE OF BARRINGTON HILLS, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF EMPLOYER CONTRIBUTION
DECEMBER 31, 2025

	<u>12/31/2025*</u>	<u>12/31/2024*</u>	<u>12/31/2023*</u>	<u>12/31/2022*</u>	<u>12/31/2021*</u>	<u>12/31/2020*</u>	<u>12/31/2019*</u>	<u>12/31/2018*</u>	<u>12/31/2017*</u>	<u>12/31/2016*</u>
Actuarially-Determined Contribution	\$ 3,967	\$ 4,071	\$ 4,059	\$ 3,800	\$ 3,602	\$ 3,572	\$ 3,550	\$ 3,692	\$ 4,482	\$ 18,492
Contributions in relation to Actuarially-Determined Contribution	<u>3,966</u>	<u>4,072</u>	<u>4,059</u>	<u>3,800</u>	<u>3,602</u>	<u>3,572</u>	<u>3,550</u>	<u>3,693</u>	<u>4,481</u>	<u>18,491</u>
Contribution deficiency/(excess)	<u>\$ 1</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ 1</u>	<u>\$ 1</u>
Covered Payroll	\$ 550,950	\$ 521,899	\$ 507,427	\$ 493,503	\$ 467,800	\$ 469,947	\$ 461,001	\$ 479,453	\$ 521,193	\$ 542,290
Contributions as a percentage of Covered Payroll	0.72%	0.78%	0.80%	0.77%	0.77%	0.76%	0.77%	0.77%	0.86%	3.41%

Notes to Schedule:

Actuarial Method and Assumptions Used in the Calculation of the 2025 Contribution Rate *

Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.

Actuarial Cost Method: Aggregate Entry Age Normal

Amortization Method: Level percentage of payroll, closed

Remaining Amortization Period: 18-year closed period

Asset Valuation Method: 5-year smoothed market; 20% corridor

Wage Growth: 2.75%

Price Inflation: 2.25%

Salary Increases: 2.85% to 13.75%, including inflation

Investment Rate of Return: 7.25%

Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2023 valuation pursuant to an experience study of the period 2020-2022.

Mortality: For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

*Based on Valuation Assumptions used in the December 31, 2023 actuarial valuation; note two year lag between valuation and rate setting.

See Accompanying Independent Auditor's Report

VILLAGE OF BARRINGTON HILLS, ILLINOIS
POLICE PENSION PLAN
SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION
LIABILITY AND RELATED RATIOS
DECEMBER 31, 2025

	12/31/2025	12/31/2024	12/31/2023	12/31/2022	12/31/2021	12/31/2020	12/31/2019	12/31/2018	12/31/2017	12/31/2016
TOTAL PENSION LIABILITY										
Service Cost	\$ 603,332	\$ 623,700	\$ 605,711	\$ 617,033	\$ 556,383	\$ 515,089	\$ 519,325	\$ 492,962	\$ 485,503	\$ 455,871
Interest	1,723,333	1,640,751	1,551,222	1,477,682	1,426,511	1,416,707	1,245,644	1,164,918	1,095,109	1,053,382
Changes in Benefit Terms	-	-	-	(8,560)	-	-	48,902	-	-	-
Differences Between Expected and Actual Experience	(324,435)	399,070	(54,627)	(147,959)	(868,030)	(298,024)	622,493	222,104	27,390	(127,433)
Changes in Assumptions	(846,872)	(880,539)	486,890	(806,694)	681,774	2,301,837	780,385	-	-	(282,786)
Benefit Payments, Including Refunds of Member Contributions	(1,132,940)	(988,089)	(945,594)	(870,295)	(868,145)	(766,214)	(694,572)	(581,500)	(486,535)	(427,630)
Net Change in Total Pension Liability	\$ 22,418	\$ 794,893	\$ 1,643,602	\$ 261,207	\$ 928,493	\$ 3,169,395	\$ 2,522,177	\$ 1,298,484	\$ 1,121,467	\$ 671,404
Total Pension Liability - Beginning	28,830,810	28,035,917	26,392,315	26,131,108	25,202,615	22,033,220	19,511,043	18,212,559	17,091,092	16,419,688
Total Pension Liability - Ending	\$ 28,853,228	\$ 28,830,810	\$ 28,035,917	\$ 26,392,315	\$ 26,131,108	\$ 25,202,615	\$ 22,033,220	\$ 19,511,043	\$ 18,212,559	\$ 17,091,092
PLAN FIDUCIARY NET POSITION										
Contributions - Employer	\$ 1,066,802	\$ 1,119,242	\$ 1,008,960	\$ 914,699	\$ 875,900	\$ 828,854	\$ 811,181	\$ 759,206	\$ 704,876	\$ 671,907
Contributions - Member	185,838	184,377	179,779	174,172	156,437	165,395	165,467	162,084	161,227	159,036
Contributions - Other	107,214	-	153,720	190,473	-	-	-	-	-	370
Net Investment Income	3,058,264	1,484,147	1,712,846	(2,454,680)	1,463,217	1,679,352	1,745,472	(565,370)	864,893	335,609
Benefit Payments, Including Refunds of Member Contributions	(1,132,940)	(988,089)	(945,594)	(870,295)	(868,145)	(766,214)	(694,572)	(581,500)	(486,535)	(427,630)
Administrative Expenses	(25,131)	(29,669)	(26,386)	(31,448)	(29,667)	(34,500)	(23,022)	(38,366)	(50,013)	(37,533)
Prior Period Audit Adjustment	(16,527)	-	106,635	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	\$ 3,243,520	\$ 1,770,008	\$ 2,189,960	\$ (2,077,079)	\$ 1,597,742	\$ 1,872,887	\$ 2,004,526	\$ (263,946)	\$ 1,194,448	\$ 701,759
Plan Net Position - Beginning	17,428,174	15,658,166	13,468,206	15,545,285	13,947,543	12,074,656	10,070,130	10,334,076	9,139,628	8,437,869
Plan Net Position - Ending	\$ 20,671,694	\$ 17,428,174	\$ 15,658,166	\$ 13,468,206	\$ 15,545,285	\$ 13,947,543	\$ 12,074,656	\$ 10,070,130	\$ 10,334,076	\$ 9,139,628
Village's Net Pension Liability	\$ 8,181,534	\$ 11,402,636	\$ 12,377,751	\$ 12,924,109	\$ 10,585,823	\$ 11,255,072	\$ 9,958,564	\$ 9,440,913	\$ 7,878,483	\$ 7,951,464
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	71.64%	60.45%	55.85%	51.03%	59.49%	55.34%	54.80%	51.61%	56.74%	53.48%
Covered Payroll	\$ 1,875,256	\$ 1,860,529	\$ 1,949,874	\$ 1,780,863	\$ 1,614,960	\$ 1,668,967	\$ 1,669,697	\$ 1,640,626	\$ 1,660,990	\$ 1,604,821
Employer's Net Pension Liability as a Percentage of Covered Payroll	436.29%	612.87%	634.80%	725.72%	655.49%	674.37%	596.43%	575.45%	474.32%	495.47%

See Accompanying Independent Auditor's Report

VILLAGE OF BARRINGTON HILLS, ILLINOIS
POLICE PENSION PLAN
SCHEDULE OF EMPLOYER CONTRIBUTION
LAST TEN FISCAL YEARS

	<u>12/31/2025</u>	<u>12/31/2024</u>	<u>12/31/2023</u>	<u>12/31/2022</u>	<u>12/31/2021</u>	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u>	<u>12/31/2016</u>
Actuarially-Determined Contribution	\$ 1,125,198	\$ 1,085,185	\$ 1,006,494	\$ 1,066,073	\$ 1,013,938	\$ 917,285	\$ 812,999	\$ 757,001	\$ 712,077	\$ 627,580
Contributions in relation to Actuarially-Determined Contribution	<u>1,066,802</u>	<u>1,119,242</u>	<u>1,008,960</u>	<u>1,021,334</u>	<u>875,900</u>	<u>828,854</u>	<u>811,181</u>	<u>759,206</u>	<u>704,876</u>	<u>671,907</u>
Contribution deficiency/(excess)	<u>\$ 58,396</u>	<u>\$ (34,057)</u>	<u>\$ (2,466)</u>	<u>\$ 44,739</u>	<u>\$ 138,038</u>	<u>\$ 88,431</u>	<u>\$ 1,818</u>	<u>\$ (2,205)</u>	<u>\$ 7,201</u>	<u>\$ (44,327)</u>
Covered Payroll	\$ 1,875,256	\$ 1,860,529	\$ 1,949,874	\$ 1,780,863	\$ 1,614,960	\$ 1,668,967	\$ 1,669,697	\$ 1,640,626	\$ 1,660,990	\$ 1,604,821
Contributions as a percentage of Covered Payroll	56.9%	60.2%	51.7%	57.4%	54.2%	49.7%	48.6%	46.3%	42.4%	41.9%

Notes to Schedule:

Actuarial Method and Assumptions Used on the Calculation of the 2025 Contribution Rate

The Actuarially Determined Contribution shown above or the current year is the Recommended Contribution from the January 1, 2024 Actuarial Valuation completed by Lauterbach & Amen, LLP for the December 2024 tax levy. The methods and assumptions shown below are based on the same Actuarial Valuation. For more detail on the age-based and service-based rates disclosed below, please see the Actuarial Valuation.

Actuarial Cost Method: Entry Age Normal (Level % Pay)

Amortization Method: Level percentage of payroll, closed

Amortization Target: 100% Funded Over 17 Years

Asset Valuation Method: 5-year smoothed market value

Inflation (CPI-U): 2.25%

Total Payroll Increases: 3.25%

Individual Pay Increases: 3.75% to 13.17%

Expected Rate of Return on Investments: 6.50%

Mortality: Pub-2010 Adjusted for Plan Status, Demographics, and Illinois Public Pension Data, as Described

Retirement Rates: 100% of L&A 2020 Illinois Police Retirement Rates Capped at Age 65

Termination Rates: 100% of L&A 2020 Illinois Police Termination Rates

Disability Rates: 100% of L&A 2020 Illinois Police Disability Rates

See Accompanying Independent Auditor's Report

VILLAGE OF BARRINGTON HILLS, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts <u>Original and Final</u>	Actual Amounts <u></u>
REVENUES		
Taxes	\$ 1,952,000	\$ 1,856,968
Fees, Permits and Licenses	203,650	303,771
Charges for Services	113,396	104,900
Fines and Forfeitures	135,000	136,906
Intergovernmental	1,173,200	1,257,688
Interest Income	225,000	284,147
Miscellaneous Revenue	37,500	96,869
Total Revenues	<u>\$ 3,839,746</u>	<u>\$ 4,041,249</u>
EXPENDITURES		
Current		
General Government	\$ 2,196,883	\$ 2,246,479
Public Safety	1,747,700	1,567,365
Health Services	8,400	7,456
Capital Outlay	535,300	302,646
Debt Service		
Principal	-	31,483
Total Expenditures	<u>\$ 4,488,283</u>	<u>\$ 4,155,429</u>
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (648,537)</u>	<u>\$ (114,180)</u>
OTHER FINANCING SOURCES/(USES)		
Transfers	\$ -	\$ (792,410)
Sale of Fixed Assets	12,000	17,545
	<u>\$ 12,000</u>	<u>\$ (774,865)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (636,537)</u>	\$ (889,045)
FUND BALANCE - JANUARY 1, 2025		<u>5,682,286</u>
FUND BALANCE - DECEMBER 31, 2025		<u>\$ 4,793,241</u>

See Accompanying Independent Auditor's Report

VILLAGE OF BARRINGTON HILLS, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - PUBLIC SAFETY FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts <u>Original and Final</u>	Actual Amounts <u></u>
REVENUES		
Property Tax	\$ 2,225,000	\$ 2,111,457
Special Detail	8,000	7,456
Drug/Gang/DUI Fund	500	-
Grant Revenues	60,000	80,556
Total Revenues	<u>\$ 2,293,500</u>	<u>\$ 2,199,469</u>
EXPENDITURES		
Public Safety		
Regular Salaries	\$ 2,502,397	\$ 2,423,885
Overtime	193,000	171,917
Longevity Awards	22,750	23,000
Education Benefits	23,500	4,000
	<u>\$ 2,741,647</u>	<u>\$ 2,622,802</u>
Drug/Gang/DUI	<u>\$ 500</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 2,742,147</u>	<u>\$ 2,622,802</u>
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (448,647)	\$ (423,333)
OTHER FINANCING SOURCES/(USES)		
Transfers	<u>-</u>	<u>792,410</u>
NET CHANGE IN FUND BALANCE	<u>\$ (448,647)</u>	\$ 369,077
FUND BALANCE - JANUARY 1, 2025		<u>69,165</u>
FUND BALANCE - DECEMBER 31, 2025		<u>\$ 438,242</u>

See Accompanying Independent Auditor's Report

VILLAGE OF BARRINGTON HILLS, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - ROADS AND BRIDGES FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts <u>Original and Final</u>	Actual Amounts <u></u>
REVENUES		
Property Taxes	\$ 995,000	\$ 944,225
Roads and Bridges Taxes	80,000	81,940
Motor Fuel Tax Interest	8,000	7,345
Motor Fuel Tax	179,000	187,817
Total Revenues	<u>\$ 1,262,000</u>	<u>\$ 1,221,327</u>
EXPENDITURES		
Current		
Roads and Bridges		
Road Maintenance	\$ 1,000,000	\$ 973,965
Snow Plowing	-	1,637
Mowing	100,000	124,697
Sign Purchase and Installation	25,000	9,588
Drainage Management	65,000	22,222
Engineering Fees	110,000	129,308
Road Patching	20,000	4,248
Motor Fuel Tax	176,000	173,000
Bridge Inspection	10,000	-
	<u>\$ 1,506,000</u>	<u>\$ 1,438,665</u>
Total Expenditures	<u>\$ 1,506,000</u>	<u>\$ 1,438,665</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ (244,000)</u></u>	\$ (217,338)
FUND BALANCE - JANUARY 1, 2025		<u>1,519,872</u>
FUND BALANCE - DECEMBER 31, 2025		<u><u>\$ 1,302,534</u></u>

See Accompanying Independent Auditor's Report

VILLAGE OF BARRINGTON HILLS, ILLINOIS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2025

NOTE 1 - BUDGET

Annual budgets are adopted for all Village fund types on a basis consistent with generally accepted accounting principles. All operating departments of the Village submit budget requests to the Village Administrator so that a budget may be prepared. The budget is prepared by fund, function, department, and object, and includes information on the past two years, current year estimated, and requested budgets for the next fiscal year.

The proposed budget is presented to the Board of Trustees for review. The governing body then adopts the annual budget. On the basis of the adopted annual budget, the annual appropriation ordinance is prepared. The Board of Trustees holds public hearings and may add to, subtract from, or change appropriations.

Once the annual appropriation ordinance is enacted the Administrator is authorized to transfer appropriation amounts between departments within any fund, however, any revisions that alter the total appropriated expenditures of any fund must be approved by the governing body. Legally, expenditures may not exceed appropriations at the fund level.

The budget was adopted by the governing body on November 18, 2024, and was not amended for fiscal year 2025. The annual appropriation ordinance was enacted on January 27, 2025, and there were no amendments for fiscal year 2025.

NOTE 2 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended December 31, 2025, none of the Village's funds had expenditures exceeding budgeted amounts.

SUPPLEMENTARY INFORMATION

VILLAGE OF BARRINGTON HILLS, ILLINOIS
DETAILED SCHEDULE OF REVENUES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts <u>Original and Final</u>	Actual Amounts <u></u>
Revenues		
Taxes		
Property Tax	\$ 1,472,000	\$ 1,395,144
Utility	480,000	461,824
Total Taxes	<u>\$ 1,952,000</u>	<u>\$ 1,856,968</u>
Fees, Permits and Licenses		
Building Permits	\$ 155,000	\$ 240,636
Liquor and Scavenger Licenses	1,500	1,000
Zoning and Petition Fees	2,000	1,200
No Trespassing Signs	150	635
Overweight Permit Fees	25,000	40,300
Towing Fees	20,000	20,000
Total Fees, Permits and Licenses	<u>\$ 203,650</u>	<u>\$ 303,771</u>
Charges for Services		
Police Accident Reports	\$ 1,500	\$ 2,261
Franchise Fees	90,000	80,808
Rental Income	3,500	3,462
Lease Income	13,596	13,596
Insurance Reimbursements	4,800	4,773
Total Charges for Services	<u>\$ 113,396</u>	<u>\$ 104,900</u>
Fines and Forfeitures		
Traffic Fines - Cook County	\$ 80,000	\$ 77,502
Police "C" Tickets	30,000	45,704
Administrative Adjudication Fines	25,000	13,700
Total Fines and Forfeitures	<u>\$ 135,000</u>	<u>\$ 136,906</u>
Intergovernmental		
State Income Tax	\$ 675,000	\$ 741,937
State Cannabis Use Tax	7,200	6,255
Sales and Use Tax	350,000	451,930
Replacement Tax	75,000	53,931
Grant Revenues	66,000	3,635
Total Intergovernmental	<u>\$ 1,173,200</u>	<u>\$ 1,257,688</u>
Investment Income	<u>\$ 225,000</u>	<u>\$ 284,147</u>
Miscellaneous Revenue		
Police Training Reimbursements	\$ -	\$ 5,165
Animal Services Reimbursements	1,000	150
Contributions/Donations	2,500	-
Special Events - Other	28,000	44,154
Other	6,000	47,400
Total Miscellaneous Revenue	<u>\$ 37,500</u>	<u>\$ 96,869</u>
Total Revenues	<u><u>\$ 3,839,746</u></u>	<u><u>\$ 4,041,249</u></u>

See Accompanying Independent Auditor's Report

VILLAGE OF BARRINGTON HILLS, ILLINOIS
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts	
	Original and Final	Actual Amounts
General Government		
Administration	\$ 624,808	\$ 673,600
Building Department	253,750	218,775
Insurance and Risk	882,700	933,664
Legal	335,225	324,015
Municipal Building and Grounds	89,900	81,376
Zoning and Planning Development	10,500	15,049
Total General Government	<u>\$ 2,196,883</u>	<u>\$ 2,246,479</u>
Public Safety		
Police Department	<u>\$ 1,747,700</u>	<u>\$ 1,567,365</u>
Health Services	<u>\$ 8,400</u>	<u>\$ 7,456</u>
Capital Outlay	<u>\$ 535,300</u>	<u>\$ 302,646</u>
Debt Service		
Principal	<u>\$ -</u>	<u>\$ 31,483</u>
Total Expenditures	<u><u>\$ 4,488,283</u></u>	<u><u>\$ 4,155,429</u></u>

See Accompanying Independent Auditor's Report

VILLAGE OF BARRINGTON HILLS, ILLINOIS
SCHEDULE OF CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS WITH UNDERLYING INTERNAL FUNDS
LAST FOUR FISCAL YEARS

	General							
	General Fund	Social Security Fund	Audit Fund	Lighting Fund	Liability Insurance Fund	Unemployment Insurance Fund	IMRF Fund	Total General Fund
Fund Balance, January 1, 2025	\$ 5,532,782	\$ 15,597	\$ 4,571	\$ 1,885	\$ 5,797	\$ 9,571	\$ 112,083	\$ 5,682,286
Total Revenues	3,713,855	170,814	57,887	3,796	94,897	-	-	4,041,249
Total Expenditures	3,729,026	210,548	66,956	5,930	136,113	2,890	3,966	4,155,429
Net Other Financing Sources/(Uses)	(917,405)	24,137	4,498	249	113,656	-	-	(774,865)
Fund Balance, December 31, 2025	<u>\$ 4,600,206</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,237</u>	<u>\$ 6,681</u>	<u>\$ 108,117</u>	<u>\$ 4,793,241</u>
Fund Balance, January 1, 2024	\$ 5,357,412	\$ 31,376	\$ 3,447	\$ 2,167	\$ 33,845	\$ 12,159	\$ 116,153	\$ 5,556,559
Total Revenues	3,643,339	183,145	62,066	5,087	101,747	509	-	3,995,893
Total Expenditures	3,475,404	198,924	60,942	5,369	129,795	3,097	4,070	3,877,601
Net Other Financing Sources/(Uses)	7,435	-	-	-	-	-	-	7,435
Fund Balance, December 31, 2024	<u>\$ 5,532,782</u>	<u>\$ 15,597</u>	<u>\$ 4,571</u>	<u>\$ 1,885</u>	<u>\$ 5,797</u>	<u>\$ 9,571</u>	<u>\$ 112,083</u>	<u>\$ 5,682,286</u>
Fund Balance, January 1, 2023	\$ 4,578,671	\$ 41,512	\$ 2,739	\$ 2,014	\$ 67,798	\$ 13,991	\$ 116,374	\$ 4,823,099
Total Revenues	3,782,384	174,925	54,956	5,151	87,463	486	3,839	4,109,204
Total Expenditures	3,022,618	185,061	54,248	4,998	121,416	2,318	4,060	3,394,719
Net Other Financing Sources/(Uses)	18,975	-	-	-	-	-	-	18,975
Fund Balance, December 31, 2023	<u>\$ 5,357,412</u>	<u>\$ 31,376</u>	<u>\$ 3,447</u>	<u>\$ 2,167</u>	<u>\$ 33,845</u>	<u>\$ 12,159</u>	<u>\$ 116,153</u>	<u>\$ 5,556,559</u>
Fund Balance, January 1, 2022	\$ 3,788,558	\$ 30,115	\$ 4,034	\$ 1,474	\$ 68,651	\$ 13,196	\$ 6,029	\$ 3,912,057
Total Revenues	4,195,638	188,228	50,130	5,336	61,453	3,177	-	4,503,962
Total Expenditures	3,241,288	176,831	51,425	4,796	96,867	2,382	3,800	3,577,389
Net Other Financing Sources/(Uses)	(164,237)	-	-	-	34,561	-	114,145	(15,531)
Fund Balance, December 31, 2022	<u>\$ 4,578,671</u>	<u>\$ 41,512</u>	<u>\$ 2,739</u>	<u>\$ 2,014</u>	<u>\$ 67,798</u>	<u>\$ 13,991</u>	<u>\$ 116,374</u>	<u>\$ 4,823,099</u>

See Accompanying Independent Auditor's Report

VILLAGE OF BARRINGTON HILLS, ILLINOIS
SCHEDULE OF CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS WITH UNDERLYING INTERNAL FUNDS
LAST FOUR FISCAL YEARS

	Public Safety			Roads and Bridges			Total All Funds
	Police Protection	Drug/ Gang/DUI	Total Public Safety	Roads and Bridges	Motor Fuel Tax	Total Roads and Bridges	
Fund Balance, January 1, 2025	\$ 69,165	\$ -	\$ 69,165	\$ 1,330,121	\$ 189,751	\$ 1,519,872	\$ 7,271,323
Total Revenues	2,199,469	-	2,199,469	1,026,165	195,162	1,221,327	7,462,045
Total Expenditures	2,622,802	-	2,622,802	1,265,665	173,000	1,438,665	8,216,896
Net Other Financing Sources/(Uses)	792,410	-	792,410	-	-	-	17,545
Fund Balance, December 31, 2025	<u>\$ 438,242</u>	<u>\$ -</u>	<u>\$ 438,242</u>	<u>\$ 1,090,621</u>	<u>\$ 211,913</u>	<u>\$ 1,302,534</u>	<u>\$ 6,534,017</u>
Fund Balance, January 1, 2024	\$ 167,415	\$ 21,658	\$ 189,073	\$ 957,595	\$ 378,949	\$ 1,336,544	\$ 7,082,176
Total Revenues	2,385,312	60	2,385,372	1,091,719	202,697	1,294,416	7,675,681
Total Expenditures	2,483,562	21,718	2,505,280	338,694	772,394	1,111,088	7,493,969
Net Other Financing Sources/(Uses)	-	-	-	(380,499)	380,499	-	7,435
Fund Balance, December 31, 2024	<u>\$ 69,165</u>	<u>\$ -</u>	<u>\$ 69,165</u>	<u>\$ 1,330,121</u>	<u>\$ 189,751</u>	<u>\$ 1,519,872</u>	<u>\$ 7,271,323</u>
Fund Balance, January 1, 2023	\$ 277,469	\$ 28,213	\$ 305,682	\$ 1,142,314	\$ 323,011	\$ 1,465,325	\$ 6,594,106
Total Revenues	2,186,394	497	2,186,891	1,042,866	195,702	1,238,568	7,534,663
Total Expenditures	2,296,448	7,052	2,303,500	1,227,585	139,764	1,367,349	7,065,568
Net Other Financing Sources/(Uses)	-	-	-	-	-	-	18,975
Fund Balance, December 31, 2023	<u>\$ 167,415</u>	<u>\$ 21,658</u>	<u>\$ 189,073</u>	<u>\$ 957,595</u>	<u>\$ 378,949</u>	<u>\$ 1,336,544</u>	<u>\$ 7,082,176</u>
Fund Balance, January 1, 2022	\$ 349,367	\$ 19,125	\$ 368,492	\$ 697,126	\$ 228,944	\$ 926,070	\$ 5,206,619
Total Revenues	2,125,019	89	2,125,108	1,089,085	267,042	1,356,127	7,985,197
Total Expenditures	2,196,917	7,263	2,204,180	643,897	172,975	816,872	6,598,441
Net Other Financing Sources/(Uses)	-	16,262	16,262	-	-	-	731
Fund Balance, December 31, 2022	<u>\$ 277,469</u>	<u>\$ 28,213</u>	<u>\$ 305,682</u>	<u>\$ 1,142,314</u>	<u>\$ 323,011</u>	<u>\$ 1,465,325</u>	<u>\$ 6,594,106</u>

See Accompanying Independent Auditor's Report

Board of Trustees Agenda Item Report

Meeting Date: July 27, 2026

Submitted By: Nikki Panos

Submitting Department:

Item Type: Report

Agenda Section: ATTORNEY - Bond Conway Smith Law Firm, Ltd.

Subject:

Monthly Report

Suggested Action:

Attachments:

Board of Trustees Agenda Item Report

Meeting Date: July 27, 2026

Submitted By: Nikki Panos

Submitting Department:

Item Type: Report

Agenda Section: PUBLIC SAFETY - David Riff

Subject:

Monthly Report

Suggested Action:

Attachments:

[4.1. PD Activity Rpt - June 2026.pdf](#)



Barrington Hills Police Department

Monthly Report

June 2026 Activity

July 2026, BOT meeting

Call Date/Time	Incident Type	Location Street Name
06/01/2026 05:20	Citizen Assist	ALGONQUIN RD
06/01/2026 06:02	ALPR - Automatic Plate Reader	HELM RD
06/01/2026 07:15	Driving Complaint	ALGONQUIN RD
06/01/2026 08:55	Driving Complaint	ALGONQUIN RD
06/01/2026 09:25	Stray Dog	RIDGE RD
06/01/2026 09:50	Stray Dog	BUCKLEY RD
06/01/2026 10:59	Check for Well Being	REGAN BLVD
06/01/2026 11:59	Driving Complaint	HAEGERS BEND RD
06/01/2026 12:53	Animal Compl-Other	SPRING CREEK RD
06/01/2026 16:36	Alarm-Burglar	OTIS RD
06/01/2026 18:09	Crash No Injuries	SILVERSTONE DR
06/01/2026 19:03	Traffic Stop	HELM RD
06/01/2026 19:14	Hazard	ALGONQUIN RD
06/01/2026 19:15	Traffic Stop	RIDGE RD
06/01/2026 20:04	Traffic Stop	POND GATE DR
06/01/2026 20:25	Traffic Stop	BARRINGTON BOURNE
06/01/2026 20:37	Traffic Stop	PENNY RD
06/01/2026 21:20	Traffic Stop	PENNY RD
06/01/2026 23:12	Traffic Stop	ALGONQUIN RD
06/01/2026 23:15	Motorist Assist	ALGONQUIN RD
06/02/2026 01:08	Suspicious Vehicle	BATEMAN RD
06/02/2026 08:27	Stray Dog	HAWTHORNE RD
06/02/2026 10:58	Suspicious Incident	HAWTHORNE RD
06/02/2026 12:24	Alarm	OLD SUTTON RD
06/02/2026 15:43	Driving Complaint	PLUM TREE RD
06/02/2026 16:08	Crash No Injuries	ALGONQUIN RD
06/02/2026 16:14	Crash Personal Injury	DUNDEE RD
06/02/2026 16:47	ALPR - Automatic Plate Reader	RIDGE RD
06/02/2026 19:18	Traffic Stop	HAEGERS BEND RD
06/02/2026 19:24	Citizen Assist	ALGONQUIN RD
06/02/2026 19:28	Traffic Stop	HAEGERS BEND RD
06/02/2026 19:54	Traffic Stop	RIDGE RD
06/02/2026 20:43	Crash No Injuries	COUNTY LINE RD
06/02/2026 22:02	Traffic Stop	HELM RD
06/02/2026 22:06	Driving Complaint	HAWTHORNE RD
06/02/2026 22:46	Unknown Problem	PAWNEE RD
06/02/2026 22:53	Traffic Stop	HAWTHORNE RD
06/03/2026 01:19	Traffic Stop	DUNDEE RD
06/03/2026 01:35	Traffic Stop	DUNDEE RD
06/03/2026 04:52	Traffic Stop	OLD SUTTON RD
06/03/2026 05:14	Traffic Stop	OLD SUTTON RD
06/03/2026 06:44	Crash No Injuries	ALGONQUIN RD
06/03/2026 07:27	Traffic Stop	HAEGERS BEND RD
06/03/2026 09:57	Abandoned 911 Call	REMINGTON DR
06/03/2026 12:12	Dead Animal	HAWTHORNE RD
06/03/2026 22:04	Driving Complaint	COUNTY LINE RD

06/03/2026 22:15	Suspicious Person	COUNTY LINE RD
06/04/2026 07:39	Driving Complaint	HAWTHORNE RD
06/04/2026 07:41	Crash No Injuries	ALGONQUIN RD
06/04/2026 09:10	Burglary	ALDERBERRY LN
06/04/2026 09:36	Motorist Assist	ALGONQUIN RD
06/04/2026 09:58	Suspicious Incident	DUNDEE LN
06/04/2026 12:11	Check for Well Being	ALGONQUIN RD
06/04/2026 12:46	Hazard	BATEMAN RD
06/04/2026 14:04	Motorist Assist	OAK KNOLL RD
06/04/2026 14:59	Traffic Stop	ALGONQUIN RD
06/04/2026 15:54	Open Door/Window	OLD DUNDEE RD
06/04/2026 16:05	Driving Complaint	ALGONQUIN RD
06/04/2026 16:51	Hazard	ELGIN RD
06/04/2026 17:39	Hazard	ALGONQUIN RD
06/04/2026 17:50	Crash No Injuries	COUNTY LINE RD
06/04/2026 20:22	Traffic Stop	HAEGERS BEND RD
06/04/2026 20:35	Driving Complaint	HAWTHORNE RD
06/04/2026 20:57	Traffic Stop	RT 59
06/05/2026 13:41	Citizen Assist	STEEPLECHASE RD
06/05/2026 14:16	Alarm-Burglar	SURREY LN W
06/05/2026 14:39	Hazard	DUNDEE LN
06/05/2026 14:55	Fraud	RAINTREE PL
06/05/2026 15:37	Hazard	ALGONQUIN RD
06/05/2026 17:10	Assist Other Police Agency	W NORTHWEST HWY
06/05/2026 17:49	Crash No Injuries	ALGONQUIN RD
06/05/2026 18:07	Crash No Injuries	ALGONQUIN RD
06/05/2026 19:23	Assist Fire Department	BELLWOOD DR
06/05/2026 20:38	Traffic Stop	RIDGE RD
06/05/2026 20:48	No Drivers License	RIDGE RD
06/05/2026 21:16	Citizen Assist	THREE LAKES RD
06/05/2026 21:41	Traffic Stop	HELM RD
06/05/2026 21:55	Traffic Stop	N RIVER RD
06/05/2026 21:56	Suspended Registration	HELM RD
06/05/2026 22:28	Traffic Stop	ALGONQUIN RD
06/05/2026 22:51	Traffic Stop	DUNDEE RD
06/05/2026 23:07	Traffic Stop	DUNDEE RD
06/05/2026 23:30	Intoxicated Driver	HAWTHORNE RD
06/06/2026 01:29	Suspicious Vehicle	HELM RD
06/06/2026 06:37	Crash No Injuries	HAWTHORNE RD
06/06/2026 08:54	ALPR - Automatic Plate Reader	COUNTY LINE
06/06/2026 09:47	Animal Compl-Other	COUNTY LINE RD
06/06/2026 11:00	Hazard	OLD SUTTON RD
06/06/2026 15:16	Traffic Light Malfunction	HAEGERS BEND RD
06/06/2026 15:47	Unknown Problem	ALGONQUIN RD
06/06/2026 19:01	Traffic Stop	PENNY RD
06/06/2026 19:21	Traffic Stop	OLD SUTTON RD
06/06/2026 19:35	Traffic Stop	PENNY RD

06/06/2026 19:54	Traffic Stop	RIDGE RD
06/06/2026 20:23	Alarm-Burglar	SURREY LN W
06/06/2026 20:48	Traffic Stop	DUNDEE RD
06/06/2026 21:51	Alarm-Burglar	SURREY LN W
06/06/2026 21:58	Assist Other Police Agency	ALGONQUIN RD
06/06/2026 22:23	Traffic Stop	HAEGERS BEND RD
06/06/2026 22:27	Traffic Stop	COUNTY LINE RD
06/06/2026 22:28	Traffic Stop	PENNY RD
06/06/2026 22:45	Traffic Stop	PENNY RD
06/06/2026 22:46	Traffic Stop	HAEGERS BEND RD
06/06/2026 23:04	Traffic Stop	PENNY RD
06/06/2026 23:22	Traffic Stop	PENNY RD
06/06/2026 23:26	Traffic Stop	ALGONQUIN RD
06/06/2026 23:39	Traffic Stop	ALGONQUIN RD
06/06/2026 23:43	Alarm	DUNDEE RD
06/06/2026 23:49	Traffic Stop	ALGONQUIN RD
06/07/2026 00:13	Traffic Stop	DUNDEE RD
06/07/2026 01:19	Driving Complaint	ALGONQUIN RD
06/07/2026 02:08	Disturbance	OVERBROOK RD
06/07/2026 02:13	Assist Other Police Agency	OVERBROOK RD
06/07/2026 09:07	Stray Dog	WINDRUSH LN
06/07/2026 10:02	Suspicious Person	CHAPEL RD
06/07/2026 11:23	ALPR - Automatic Plate Reader	HAWTHORNE RD
06/07/2026 13:07	Check for Well Being	COUNTY LINE RD
06/07/2026 13:56	Stray Dog	ALGONQUIN RD
06/07/2026 15:12	ALPR - Automatic Plate Reader	W COUNTY LINE RD
06/07/2026 15:14	Abandoned 911 Call	COUNTY LINE RD
06/07/2026 15:35	Stray Dog	BRINKER RD
06/07/2026 16:43	Stray Dog	BRINKER RD
06/07/2026 18:17	Suspicious Incident	OLD BARTLETT RD
06/07/2026 19:00	Traffic Stop	DUNDEE RD
06/07/2026 19:01	Traffic Stop	HELM RD
06/07/2026 19:12	Traffic Stop	HELM RD
06/07/2026 19:28	Traffic Stop	HAEGERS BEND RD
06/07/2026 19:54	Traffic Stop	HAEGERS BEND RD
06/07/2026 19:58	Traffic Stop	COUNTY LINE RD
06/07/2026 20:26	Traffic Stop	PLUM TREE RD
06/07/2026 20:30	Stray Dog	DONLEA RD
06/07/2026 20:43	Traffic Stop	COUNTRY OAKS DR
06/07/2026 21:09	Traffic Stop	ALGONQUIN RD
06/07/2026 21:22	Traffic Stop	LONGMEADOW PKY
06/07/2026 21:26	Traffic Stop	HAEGERS BEND RD
06/07/2026 22:24	Traffic Stop	DUNDEE RD
06/07/2026 22:42	Traffic Stop	DUNDEE RD
06/07/2026 23:02	Driving While License Suspended	BRINKER RD
06/07/2026 23:04	Hold Up Alarm	HICKORY LN
06/08/2026 00:28	Abandoned 911 Call	SAVILLE ROW

06/08/2026 02:13	Hazard	COUNTY LINE RD
06/08/2026 07:23	Hazard	COUNTY LINE RD
06/08/2026 09:16	Traffic Stop	PENNY RD
06/08/2026 09:27	Hazard	PENNY RD
06/08/2026 11:01	Traffic Stop	ALGONQUIN RD
06/08/2026 12:17	Parking Complaint	HARVARD AVE
06/08/2026 13:05	Crash No Injuries	DUNDEE RD
06/08/2026 14:19	Traffic Stop	SPRING CREEK RD
06/08/2026 14:35	Traffic Stop	HAEGERS BEND RD
06/08/2026 15:38	Traffic Stop	HELM RD
06/08/2026 16:32	Assist Other Agency	ALGONQUIN RD
06/08/2026 17:25	Crash No Injuries	ALGONQUIN RD
06/08/2026 17:32	Motorist Assist	ALGONQUIN RD
06/08/2026 17:41	Motorist Assist	LONGMEADOW PKY
06/08/2026 17:44	Assist FD-Ambulance	PENNY RD
06/08/2026 18:18	Motorist Assist	S KENNEDY DR
06/08/2026 19:50	Traffic Stop	HAEGERS BEND RD
06/08/2026 20:02	Traffic Stop	HAEGERS BEND RD
06/08/2026 20:30	Assist Other Police Agency	ALGONQUIN RD
06/08/2026 22:55	Motorist Assist	ALGONQUIN RD
06/09/2026 04:28	Crash No Injuries	ALGONQUIN RD
06/09/2026 13:33	Stray Dog	HAWTHORNE RD
06/09/2026 14:19	Hazard	OLD SUTTON RD
06/09/2026 15:26	Hazard	REBECCA DR
06/09/2026 16:57	ALPR - Automatic Plate Reader	ELGIN RD
06/09/2026 19:00	Traffic Stop	RIDGE RD
06/09/2026 19:04	Stray Dog	DONLEA RD
06/09/2026 19:28	Traffic Stop	RIDGE RD
06/09/2026 19:38	Traffic Stop	HAEGERS BEND RD
06/09/2026 20:32	Traffic Stop	HAEGERS BEND RD
06/09/2026 20:39	Traffic Stop	RT 59
06/09/2026 20:57	Traffic Stop	HAEGERS BEND RD
06/10/2026 02:10	Suspicious Person	ELGIN RD
06/10/2026 07:05	Stray Dog	HAWTHORNE RD
06/10/2026 07:38	Animal Compl-Other	ALGONQUIN RD
06/10/2026 09:02	Unwanted Subject	ALGONQUIN RD
06/10/2026 11:17	Alarm-Burglar	OTIS RD
06/10/2026 11:27	Stray Dog	HAWTHORNE RD
06/10/2026 14:34	Suspicious Incident	BRINKER RD
06/10/2026 14:43	Crash No Injuries	ALGONQUIN RD
06/10/2026 15:24	Assist Fire Department	COUNTY LINE RD
06/10/2026 15:31	Assist Fire Department	DUNDEE LN
06/10/2026 15:32	Hazard	BATEMAN RD
06/10/2026 15:36	Hazard	HAEGERS BEND RD
06/10/2026 15:43	Hazard	RIDGE RD
06/10/2026 15:47	Hazard	COUNTY LINE RD
06/10/2026 15:53	Hazard	OTIS RD

06/10/2026 15:53	Hazard	OTIS RD
06/10/2026 16:05	Hazard	BATEMAN RD
06/10/2026 16:09	Hazard	BRINKER RD
06/10/2026 16:54	Hazard	OTIS RD
06/10/2026 16:57	Hazard	PENNY RD
06/10/2026 17:25	Hazard	OLD SUTTON RD
06/10/2026 17:29	Hazard	BATEMAN RD
06/10/2026 17:41	Alarm-Burglar	BRAEBURN LN
06/10/2026 18:04	Motorist Assist	ALGONQUIN RD
06/10/2026 18:28	Assist Fire Department	ABERDEEN DR
06/10/2026 19:03	Stray Dog	CREEKSIDE LN
06/10/2026 19:23	Traffic Stop	ALGONQUIN RD
06/10/2026 19:25	Assist Fire Department	MEADOW HILL RD
06/10/2026 20:32	Traffic Stop	HAEGERS BEND RD
06/11/2026 03:39	Assist FD-Ambulance	POND GATE DR
06/11/2026 04:15	Traffic Stop	HEALLY
06/11/2026 05:27	Traffic Stop	PENNY RD
06/11/2026 05:44	Hazard	OTIS RD
06/11/2026 06:39	Assist Fire Department	BRAEBURN RD
06/11/2026 07:38	ALPR - Automatic Plate Reader	W DUNDEE RD
06/11/2026 07:45	Hazard	ROLLING HILLS DR
06/11/2026 08:15	Check for Well Being	BARRINGTON BOURNE
06/11/2026 09:23	Crash Personal Injury	OLD SUTTON RD
06/11/2026 09:50	Citizen Assist	HAWTHORNE RD
06/11/2026 09:59	Hazard	SURREY LN W
06/11/2026 11:28	Hazard	SPRING CREEK RD
06/11/2026 13:35	Hazard	HAEGERS BEND RD
06/11/2026 14:32	Animal Compl-Other	HAEGERS BEND RD
06/11/2026 14:50	Abandoned 911 Call	RUB-O-GREEN LN
06/11/2026 15:33	Abandoned 911 Call	OAK KNOLL RD
06/11/2026 16:56	Assist FD-Ambulance	SURREY LN W
06/11/2026 18:00	Driving Complaint	ALGONQUIN RD
06/11/2026 18:23	Hazard	HAEGERS BEND RD
06/11/2026 18:52	Hazard	HAEGERS BEND RD
06/11/2026 19:23	Citizen Assist	HAEGERS BEND RD
06/11/2026 21:22	Crash No Injuries	COUNTY LINE RD
06/12/2026 02:12	Assist Other Agency	ELGIN RD
06/12/2026 04:33	Alarm-Burglar	DUNDEE RD
06/12/2026 05:27	Traffic Stop	PENNY RD
06/12/2026 08:48	Traffic Stop	PENNY RD
06/12/2026 09:16	Traffic Stop	PENNY RD
06/12/2026 10:08	Neighbor Problem	BARRINGTON BOURNE
06/12/2026 11:35	Alarm-Burglar	OLD SUTTON RD
06/12/2026 13:14	Traffic Stop	ALGONQUIN RD
06/12/2026 13:43	Assist FD-Ambulance	RT 59
06/12/2026 14:41	Crash No Injuries	ALGONQUIN RD
06/12/2026 14:45	ALPR - Automatic Plate Reader	ALGONQUIN RD

06/12/2026 15:05	Crash No Injuries	HAWTHORNE RD
06/12/2026 21:22	Traffic Stop	COUNTY LINE RD
06/12/2026 21:53	Alarm-Burglar	LAKEVIEW LN
06/13/2026 09:19	Animal Compl-Other	COUNTY LINE RD
06/13/2026 09:22	Alarm-Burglar	PLUM TREE RD
06/13/2026 10:50	Suspicious Incident	BRINKER RD
06/13/2026 12:03	Traffic Stop	W NORTHWEST HWY
06/13/2026 12:19	Motorist Assist	ALGONQUIN RD
06/13/2026 12:50	Alarm-Burglar	OLD SUTTON RD
06/13/2026 13:11	Assist Other Police Agency	DUNDEE AVE
06/13/2026 15:33	Traffic Stop	RIDGE RD
06/13/2026 15:49	Crash No Injuries	ALGONQUIN RD
06/13/2026 19:21	Assist County Police	W CUBA RD
06/13/2026 19:47	Traffic Stop	DEEPWOOD RD
06/13/2026 22:40	Hazard	BRINKER RD
06/13/2026 23:08	Assist Fire Department	ALGONGQUIN RD
06/13/2026 23:29	Unknown	BRINKER RD
06/13/2026 23:33	Citizen Assist	COUNTY LINE RD
06/14/2026 11:03	Motorist Assist	ALGONQUIN RD
06/14/2026 11:58	Crash No Injuries	BATEMAN RD
06/14/2026 13:07	Abandoned 911 Call	MERRI OAKS RD
06/14/2026 13:26	Assist Other Police Agency	E ALGONQUIN RD
06/14/2026 13:44	Hazard	OTIS RD
06/14/2026 16:45	Driving Complaint	W ALGONQUIN RD
06/14/2026 19:25	Driving Complaint	ALGONQUIN RD
06/14/2026 19:57	Traffic Stop	RIDGE RD
06/14/2026 20:12	Traffic Stop	RIDGE RD
06/14/2026 20:36	Traffic Stop	RIDGE RD
06/14/2026 20:57	Traffic Stop	HAEGERS BEND RD
06/14/2026 21:21	No Drivers License	HAEGERS BEND RD
06/14/2026 22:46	Traffic Stop	HELM RD
06/14/2026 23:06	Driving While License Suspended	HELM RD
06/15/2026 09:19	Crash No Injuries	COUNTY LINE RD
06/15/2026 11:24	Traffic Stop	OLD BARTLETT RD
06/15/2026 12:35	Animal Compl-Other	BRAEBURN RD
06/15/2026 13:40	Unwanted Subject	BRAEBURN RD
06/15/2026 15:47	Animal Compl-Other	RUB-O-GREEN LN
06/15/2026 16:02	ALPR - Automatic Plate Reader	COUNTY LINE RD
06/15/2026 17:29	Motor Bike Complaint	BATEMAN RD
06/15/2026 17:53	Hazard	HAEGERS BEND RD
06/15/2026 17:58	Citizen Assist	ALGONQUIN RD
06/15/2026 18:06	ALPR - Automatic Plate Reader	CHURCH RD
06/15/2026 18:19	Unknown	ALGONQUIN RD
06/15/2026 18:27	Suspicious Vehicle	RIDGECROFT LN
06/15/2026 19:48	Traffic Stop	DUNDEE RD
06/15/2026 20:18	Traffic Stop	PENNY RD
06/15/2026 21:10	Fishermen	DONLEA RD

06/15/2026 22:21	Traffic Stop	HELM RD
06/15/2026 22:40	Traffic Stop	HELM RD
06/15/2026 23:15	Traffic Stop	HELM RD
06/16/2026 03:29	Traffic Stop	DUNDEE RD
06/16/2026 05:44	ALPR - Automatic Plate Reader	W ALGONQUIN RD
06/16/2026 07:16	Driving Complaint	HAWTHORNE RD
06/16/2026 08:56	Motorist Assist	COUNTY LINE RD
06/16/2026 13:17	Hazard	SURREY LN W
06/16/2026 14:10	Citizen Assist	PENNY RD
06/16/2026 14:59	Hazard	COUNTY LINE RD
06/16/2026 16:10	ALPR - Automatic Plate Reader	RT 59
06/16/2026 18:41	Traffic Stop	RIDGE RD
06/16/2026 18:56	Traffic Stop	HAEGERS BEND RD
06/16/2026 19:02	Assist Other Agency	ALGONQUIN RD
06/16/2026 21:22	Motorist Assist	BATEMAN RD
06/16/2026 22:14	Alarm-Burglar	BUCKLEY RD
06/17/2026 01:14	Suspicious Noise	HELM RD
06/17/2026 08:16	Motorist Assist	BATEMAN RD
06/17/2026 08:28	Motorist Assist	ALGONQUIN RD
06/17/2026 08:42	Motorist Assist	ALGONQUIN RD
06/17/2026 11:49	Hazard	OLD SUTTON RD
06/17/2026 12:41	Stray Dog	BURNING OAK TRL
06/17/2026 13:54	Traffic Stop	HAEGERS BEND RD
06/17/2026 15:38	Stray Dog	BURNING OAK TRL
06/17/2026 16:03	ALPR - Automatic Plate Reader	ALGONQUIN RD
06/17/2026 17:02	Motorist Assist	DUNDEE RD
06/17/2026 17:22	Premise Check	DUNDEE RD
06/17/2026 20:59	Traffic Stop	RIDGE RD
06/17/2026 21:39	Fireworks Complaint	COUNTY LINE RD
06/18/2026 05:45	ALPR - Automatic Plate Reader	W ALGONQUIN RD
06/18/2026 08:45	Fraud	DONLEA RD
06/18/2026 09:12	Traffic Stop	COUNTY LINE RD
06/18/2026 12:02	Stray Dog	SPRING LN
06/18/2026 12:15	Motorist Assist	COUNTY LINE RD
06/18/2026 12:19	Crash No Injuries	BARRINGTON RD
06/18/2026 12:33	ALPR - Automatic Plate Reader	W ALGONQUIN RD
06/18/2026 12:39	Crash No Injuries	RIDGE RD
06/18/2026 12:57	Motorist Assist	SPRING CREEK RD
06/18/2026 13:54	Assist Other Agency	MUNDELEIN PD
06/18/2026 15:15	Traffic Stop	BRINKER RD
06/18/2026 15:37	Motorist Assist	RT 59
06/18/2026 15:37	Traffic Stop	OLD SUTTON RD
06/18/2026 15:49	Traffic Stop	OLD SUTTON RD
06/18/2026 16:15	Citizen Assist	ALGONQUIN RD
06/18/2026 16:38	Traffic Stop	OLD SUTTON RD
06/18/2026 17:01	Crash No Injuries	OLD SUTTON RD
06/18/2026 18:28	Traffic Stop	RIDGE RD

06/18/2026 18:38	Traffic Stop	DUNDEE RD
06/18/2026 18:56	Traffic Stop	DUNDEE RD
06/18/2026 18:58	Traffic Stop	RIDGE RD
06/18/2026 19:06	Traffic Stop	DUNDEE RD
06/18/2026 19:06	Motorist Assist	RIDGE RD
06/18/2026 20:17	Traffic Stop	HAEGERS BEND RD
06/18/2026 20:28	Traffic Stop	HAEGERS BEND RD
06/18/2026 21:08	Traffic Stop	LONGMEADOW PKY
06/18/2026 21:38	Traffic Stop	IVY LN
06/18/2026 21:48	Assist Other Agency	ALGONQUIN RD
06/18/2026 21:55	Traffic Stop	RIDGE RD
06/18/2026 22:28	Crash Unknown Injuries	BATEMAN RD
06/18/2026 23:46	Alarm-Burglar	LAKEVIEW LN
06/19/2026 00:05	Assist FD-Ambulance	POND GATE DR
06/19/2026 04:15	Crash No Injuries	ALGONQUIN RD
06/19/2026 06:12	Traffic Stop	PENNY RD
06/19/2026 06:41	Traffic Stop	PENNY RD
06/19/2026 06:57	Traffic Stop	PENNY RD
06/19/2026 07:15	Citizen Assist	OAK KNOLL RD
06/19/2026 08:47	Traffic Stop	RIDGE RD
06/19/2026 09:12	Traffic Stop	OLD SUTTON RD
06/19/2026 09:45	Traffic Stop	COUNTY LINE RD
06/19/2026 10:10	Traffic Stop	RIDGE RD
06/19/2026 10:14	Citizen Assist	HELM RD
06/19/2026 10:38	Traffic Stop	OLD SUTTON RD
06/19/2026 13:42	Dead Animal	COUNTY LINE RD
06/19/2026 13:49	Citizen Assist	COUNTY LINE RD
06/19/2026 17:23	Citizen Assist	ALGONQUIN RD
06/19/2026 19:18	Crash No Injuries	ALGONQUIN RD
06/19/2026 19:57	Traffic Stop	PLUM TREE RD
06/19/2026 20:14	Traffic Stop	PENNY RD
06/19/2026 20:18	Criminal Trespass to Land	ALGONQUIN RD
06/19/2026 20:28	Noise Complaint	DEEPWOOD CT
06/19/2026 20:59	Traffic Stop	COUNTY LINE RD
06/19/2026 22:03	Crash No Injuries	ALGONQUIN RD
06/19/2026 23:31	Traffic Stop	CHAPEL RD
06/20/2026 03:27	Motorist Assist	ALGONQUIN RD
06/20/2026 03:56	Traffic Stop	DUNDEE RD
06/20/2026 04:17	Traffic Stop	LONGMEADOW PKY
06/20/2026 05:33	Traffic Stop	PENNY RD
06/20/2026 09:51	Traffic Stop	STEEPLECHASE RD
06/20/2026 13:09	ALPR - Automatic Plate Reader	W DUNDEE RD
06/20/2026 15:57	Driving Complaint	RIDGE RD
06/20/2026 19:09	Traffic Stop	HELM RD
06/20/2026 19:12	Traffic Stop	OLD SUTTON RD
06/20/2026 19:23	Traffic Stop	HELM RD
06/20/2026 19:44	Traffic Stop	DUNDEE RD

06/20/2026 20:01	ALPR - Automatic Plate Reader	W ALGONQUIN RD
06/20/2026 20:30	Traffic Stop	HAEGERS BEND RD
06/20/2026 20:46	Traffic Stop	HAEGERS BEND RD
06/20/2026 20:57	Traffic Stop	RIDGE RD
06/20/2026 21:23	Suspicious Noise	DONLEA RD
06/20/2026 22:03	Traffic Stop	DUNDEE RD
06/20/2026 22:10	Abandoned 911 Call	COUNTY LINE RD
06/20/2026 23:00	Traffic Stop	DUNDEE RD
06/21/2026 00:24	Motorist Assist	ALGONQUIN RD
06/21/2026 01:54	Warrant Arrest	DUNDEE RD
06/21/2026 03:12	Assist Other Police Agency	ALGONQUIN RD
06/21/2026 09:52	Premise Check	DONLEA RD
06/21/2026 10:45	Abandoned 911 Call	REMINGTON DR
06/21/2026 10:58	ALPR - Automatic Plate Reader	HAWTHORNE RD
06/21/2026 11:21	Animal Compl-Other	LONGMEADOW PKY
06/21/2026 15:52	ALPR - Automatic Plate Reader	HAWTHORNE RD
06/21/2026 16:28	Driving Complaint	HAWTHORNE RD
06/21/2026 19:36	Traffic Stop	PENNY RD
06/21/2026 19:55	Traffic Stop	PENNY RD
06/21/2026 20:29	Traffic Stop	HELM RD
06/21/2026 22:15	Crash No Injuries	LAKE COOK RD
06/21/2026 23:23	Intoxicated Driver	ELGIN RD
06/22/2026 05:28	ALPR - Automatic Plate Reader	HELM RD
06/22/2026 05:47	ALPR - Automatic Plate Reader	W ALGONQUIN RD
06/22/2026 06:40	Traffic Stop	HAEGERS BEND RD
06/22/2026 07:46	Traffic Stop	HAEGERS BEND RD
06/22/2026 08:07	Traffic Stop	COUNTY LINE RD
06/22/2026 08:34	Traffic Stop	ALGONQUIN RD
06/22/2026 09:22	Traffic Stop	COUNTRY OAKS DR
06/22/2026 10:23	Traffic Stop	OLD SUTTON RD
06/22/2026 10:32	Traffic Stop	KELSEY RD
06/22/2026 10:41	Theft Under \$300	BARRINGTON HILLS RD
06/22/2026 11:06	Traffic Stop	RIDGE RD
06/22/2026 11:50	Traffic Stop	SPRING CREEK RD
06/22/2026 12:01	Hazard	BRAEBURN RD
06/22/2026 13:03	Crash Personal Injury	ELGIN RD
06/22/2026 13:05	Hazard	HONEYCUTT RD
06/22/2026 13:53	Solicitor Complaint	ASHBURY LN
06/22/2026 16:23	Abandoned 911 Call	CAESAR DR
06/22/2026 16:56	Check for Well Being	PLUM TREE RD
06/22/2026 18:52	Traffic Stop	HAEGERS BEND RD
06/22/2026 18:53	Suspicious Incident	CAESAR DR
06/22/2026 19:36	Traffic Stop	SPRING CREEK RD
06/22/2026 19:37	Traffic Stop	HAEGERS BEND RD
06/22/2026 19:52	Traffic Stop	SPRING CREEK RD
06/22/2026 20:14	Traffic Stop	HELM RD
06/22/2026 20:30	Traffic Stop	STEEPLECHASE RD

06/22/2026 20:43	Traffic Stop	RIDGE RD
06/22/2026 20:59	Traffic Stop	PENNY RD
06/22/2026 21:01	Traffic Stop	RIDGE RD
06/22/2026 21:06	Traffic Stop	PENNY RD
06/23/2026 05:16	ALPR - Automatic Plate Reader	W ALGONQUIN RD
06/23/2026 08:25	Traffic Stop	HAEGERS BEND RD
06/23/2026 10:03	Traffic Stop	OLD SUTTON RD
06/23/2026 15:02	Traffic Stop	ALGONQUIN RD
06/23/2026 15:03	Crash No Injuries	ALGONQUIN RD
06/23/2026 15:32	Driving While License Suspended	HELM RD
06/23/2026 16:55	Traffic Stop	OLD SUTTON RD
06/23/2026 17:19	Traffic Stop	OLD SUTTON RD
06/23/2026 17:25	Check for Well Being	ALGONQUIN RD
06/23/2026 17:26	Crash Unknown Injuries	STEEPLECHASE RD
06/23/2026 17:46	Traffic Stop	HAEGERS BEND RD
06/23/2026 18:01	Traffic Stop	HAEGERS BEND RD
06/23/2026 18:21	Traffic Stop	HAEGERS BEND RD
06/23/2026 18:24	Traffic Stop	RIDGE RD
06/23/2026 18:41	Traffic Stop	RIDGE RD
06/23/2026 18:41	Traffic Stop	ALGONQUIN RD
06/23/2026 19:11	Traffic Stop	RIDGE RD
06/23/2026 19:25	Traffic Stop	RIDGE RD
06/23/2026 19:29	Traffic Stop	HAWTHORNE RD
06/23/2026 19:45	Traffic Stop	PENNY RD
06/23/2026 19:49	Traffic Stop	PENNY RD
06/23/2026 19:56	Traffic Stop	HAEGERS BEND RD
06/23/2026 19:57	Lock Out-Car/House	ELGIN RD
06/23/2026 20:50	Traffic Stop	DUNDEE RD
06/23/2026 21:14	Traffic Stop	DONLEA RD
06/23/2026 23:11	Motorist Assist	ALGONQUIN RD
06/24/2026 00:30	Hazard	RT 59
06/24/2026 08:20	Assist County Police	HAWTHORNE RD
06/24/2026 12:34	Crash Personal Injury	LONGMEADOW PKY
06/24/2026 15:54	Crash Personal Injury	RIDGE RD
06/24/2026 18:43	Motorist Assist	W DUNDEE RD
06/24/2026 18:53	Assist Fire Department	SAVILLE ROW
06/24/2026 19:11	Abandoned 911 Call	HAWTHORNE RD
06/24/2026 19:23	Traffic Stop	DUNDEE RD
06/24/2026 19:30	Abandoned Vehicle	DUNDEE RD
06/24/2026 19:55	Traffic Stop	DUNDEE RD
06/24/2026 23:25	Traffic Stop	HAEGERS BEND RD
06/25/2026 03:33	Traffic Stop	RT 59
06/25/2026 08:02	Traffic Stop	HAEGERS BEND RD
06/25/2026 08:49	Suspicious Person	OAKDENE RD
06/25/2026 13:01	ALPR - Automatic Plate Reader	W ALGONQUIN RD
06/25/2026 14:03	Citizen Assist	DUNDEE RD
06/25/2026 14:49	ALPR - Automatic Plate Reader	ALGONQUIN RD

06/25/2026 16:05	Animal Compl-Other	SPRING LN
06/25/2026 21:41	Traffic Stop	HELM RD
06/25/2026 21:46	Traffic Stop	REDWOOD DR
06/25/2026 21:48	Traffic Stop	HELM RD
06/25/2026 22:33	Traffic Stop	MERRI OAKS RD
06/25/2026 22:55	Traffic Stop	RIDGE RD
06/26/2026 05:13	ALPR - Automatic Plate Reader	W ALGONQUIN RD
06/26/2026 05:24	Traffic Stop	PENNY RD
06/26/2026 06:09	Traffic Stop	OLD SUTTON RD
06/26/2026 06:25	Traffic Stop	COUNTY LINE RD
06/26/2026 06:39	Traffic Stop	RIDGE RD
06/26/2026 07:25	Traffic Stop	HAEGERS BEND RD
06/26/2026 08:51	Alarm-Burglar	HERON LN
06/26/2026 09:11	Traffic Stop	HAEGERS BEND RD
06/26/2026 11:17	Abandoned 911 Call	FERNWOOD DR
06/26/2026 15:27	Traffic Stop	PENNY RD
06/26/2026 15:36	Intoxicated Driver	ALGONQUIN RD
06/26/2026 16:08	Traffic Stop	HELM RD
06/26/2026 16:26	Driving While License Suspended	DUNDEE RD
06/26/2026 16:56	Motorist Assist	DUNDEE RD
06/26/2026 18:10	Driving Complaint	SPRING CREEK RD
06/26/2026 18:16	Traffic Stop	OLD SUTTON RD
06/26/2026 18:41	Traffic Stop	PERAINO DR
06/26/2026 18:47	Traffic Stop	DUNDEE RD
06/26/2026 18:58	Traffic Stop	OLD SUTTON RD
06/26/2026 19:00	Traffic Stop	RIDGE RD
06/26/2026 19:24	Traffic Stop	SPRING CREEK RD
06/26/2026 19:37	Traffic Stop	SPRING CREEK RD
06/26/2026 19:41	Ordinance Violation	HAWTHORNE RD
06/26/2026 20:10	Traffic Stop	DUNDEE RD
06/26/2026 20:33	Traffic Stop	PENNY RD
06/26/2026 20:50	Traffic Stop	HAEGERS BEND RD
06/26/2026 20:51	Driving Complaint	HAWTHORNE RD
06/26/2026 20:53	Suspicious Incident	BRINKER RD
06/26/2026 21:17	Traffic Stop	POND GATE DR
06/26/2026 21:24	Suspicious Person	HAEGERS BEND RD
06/26/2026 21:56	Traffic Stop	DUNDEE RD
06/26/2026 22:51	Check for Well Being	HUBBELL CT
06/27/2026 01:44	Intoxicated Driver	ALGONQUIN RD
06/27/2026 06:01	ALPR - Automatic Plate Reader	W ALGONQUIN RD
06/27/2026 08:53	Assist County Police	RIDGE RD
06/27/2026 15:36	No Drivers License	HELM RD
06/27/2026 16:16	Death Investigation	OLD SUTTON RD
06/27/2026 16:22	Traffic Stop	SIOUX AVE
06/27/2026 16:51	Check for Well Being	BRAEBURN RD
06/27/2026 16:51	Traffic Stop	HAEGERS BEND RD
06/27/2026 17:41	Motorist Assist	HAWTHORNE RD

06/27/2026 17:48	Traffic Stop	HAEGERS BEND RD
06/27/2026 17:51	Driving Complaint	PERAINO CIR
06/27/2026 18:21	Traffic Stop	HAEGERS BEND RD
06/27/2026 18:44	Traffic Stop	HAEGERS BEND RD
06/27/2026 19:52	Traffic Stop	RIDGE RD
06/27/2026 20:12	Traffic Stop	HAEGERS BEND RD
06/27/2026 20:28	Traffic Stop	RIDGE RD
06/27/2026 20:41	Traffic Stop	SPEEDWAY ON 14
06/27/2026 21:28	Traffic Stop	N RIVER RD
06/27/2026 21:54	Parking Complaint	HAWLEY WOODS RD
06/27/2026 22:46	Traffic Stop	DUNDEE RD
06/27/2026 22:59	Alarm-Burglar	HERON LN
06/28/2026 01:21	Traffic Stop	HELM RD
06/28/2026 05:10	Crash No Injuries	N RIVER RD
06/28/2026 08:33	Motorist Assist	W CUBA RD
06/28/2026 09:20	Hazard	N RIVER RD
06/28/2026 10:30	Parking Complaint	MERRI OAKS RD
06/28/2026 10:39	Assist Fire Department	BRINKER RD
06/28/2026 13:07	Citizen Assist	ALGONQUIN RD
06/28/2026 14:06	Driving Complaint	OAK KNOLL RD
06/28/2026 15:56	Motorist Assist	COUNTY LINE RD
06/28/2026 16:10	Crash No Injuries	ALGONQUIN RD
06/28/2026 17:20	Alarm-Burglar	DUNDEE LN
06/28/2026 17:36	Hazard	ALGONQUIN RD
06/28/2026 18:56	Assist Other Agency	HILLTOP LN
06/28/2026 22:33	Driving Complaint	W ALGONQUIN RD
06/28/2026 23:47	Hazard	FAR HILLS RD
06/29/2026 04:18	Abandoned 911 Call	HAEGERS BEND RD
06/29/2026 05:15	ALPR - Automatic Plate Reader	W ALGONQUIN RD
06/29/2026 09:06	Hold Up Alarm	HERON LN
06/29/2026 11:18	Hazard	ALGONQUIN RD
06/29/2026 14:23	Traffic Stop	SILVERTSONE
06/29/2026 15:46	Suspicious Incident	LEEDS DR
06/29/2026 17:44	Crash No Injuries	PALATINE RD
06/29/2026 18:18	Motorist Assist	LONGMEADOW PKY
06/29/2026 19:32	Traffic Stop	PENNY RD
06/29/2026 19:49	Traffic Stop	HAEGERS BEND RD
06/29/2026 20:36	Traffic Stop	PENNY RD
06/29/2026 21:23	Traffic Stop	OLD SUTTON RD
06/29/2026 22:03	Animal Compl-Other	DONLEA RD
06/30/2026 01:01	Traffic Stop	DUNDEE RD
06/30/2026 01:56	Alarm-Burglar	HUBBELL CT
06/30/2026 02:35	Traffic Stop	OLD SUTTON RD
06/30/2026 03:33	Traffic Stop	HAGER BEND
06/30/2026 04:34	Dead Animal	ALGONQUIN RD
06/30/2026 05:16	Traffic Stop	W ALGONQUIN RD
06/30/2026 05:55	Hazard	BUCKLEY RD

06/30/2026 06:57	Traffic Stop	HAEGERS BEND RD
06/30/2026 07:29	Traffic Stop	COUNTY LINE RD
06/30/2026 08:17	Traffic Stop	COUNTY LINE RD
06/30/2026 08:34	Traffic Stop	COUNTY LINE RD
06/30/2026 08:58	Traffic Stop	COUNTY LINE RD
06/30/2026 08:59	Information for Police	ALGONQUIN RD
06/30/2026 10:08	Hazard	CHAPEL RD
06/30/2026 10:19	Traffic Stop	COUNTY LINE RD
06/30/2026 11:16	Traffic Stop	RT 59
06/30/2026 11:59	Assist Fire Department	HAWTHORNE RD
06/30/2026 16:25	Traffic Stop	HAEGERS BEND RD
06/30/2026 17:51	Death Investigation	COUNTY LINE RD
06/30/2026 18:36	Traffic Stop	HAEGERS BEND RD
06/30/2026 19:11	Traffic Stop	HAEGERS BEND RD
06/30/2026 21:51	Driving Complaint	W ALGONQUIN RD
06/30/2026 22:22	Traffic Stop	COUNTY LINE RD

Board of Trustees Agenda Item Report

Meeting Date: July 27, 2026

Submitted By: Nikki Panos

Submitting Department:

Item Type: Ordinance

Agenda Section: PUBLIC SAFETY - David Riff

Subject:

[Vote] Ordinance Authorizing Disposal of Personal Property Owned by the Village of Barrington Hills Ordinance 26 -

Suggested Action:

Attachments:

[4.2. Ord- Authorizing Disposal of Personal Property Owned by VBH.pdf](#)

**ORDINANCE AUTHORIZING DISPOSAL OF PERSONAL PROPERTY
OWNED BY THE VILLAGE OF BARRINGTON HILLS**

WHEREAS, in the opinion of the corporate authorities of the Village of Barrington Hills (the “Village”), it is no longer necessary, useful, or for the best interests of the Village to retain ownership of the personal property hereinafter described: and

WHEREAS, it has been determined by the President and the Board of Trustees of the Village to dispose of said personal property in the manner described in the Ordinance; and

WHEREAS, pursuant to Section 5/11-76-4 of the Illinois Municipal Code (65 ILCS 5/11-76-4), the Village is authorized to direct the sale or disposal of such personal property in the manner most appropriate to the Board of Trustees of the Village.

NOW, THEREFORE, BE IT ORDAINED, by the President and Board of Trustees of the Village, located in the Counties of Cook, Kane, Lake and McHenry in the State of Illinois, a home rule municipality as follows:

SECTION ONE: RECITALS. The foregoing recitals are hereby incorporated into this Ordinance as findings of the President and Board of Trustees.

SECTION TWO: DISPOSAL OF SURPLUS PROPERTY. The President and Board of Trustees find that the personal property described in Exhibit “A” attached to this Ordinance and by this reference incorporated into this Ordinance (the “Property”) is no longer necessary or useful to the Village, and thus the Director of Administration and Chief of Police for the Village are hereby authorized to direct the sale or disposal of the Property in the manner most appropriate to the Village.

SECTION THREE: EFFECTIVE DATE. This Ordinance shall be in full force and effect from and after its passage, approval and publication according to law.

Ayes:

Nays:

Absent:

PASSED AND APPROVED by the President and Board of Trustees of the Village of Barrington Hills, Illinois, this 27th day of July, 2026.

APPROVED:

ATTEST:

Village President

Village Clerk

Barrington Hills Police Department

To: Chief of Police

From: HRC Alice Runvik #870

Page 1 of 1

Reference: Request for Disposal of Surplus Property

Date: 7/27/2026

Exhibit "A"

[illegible]

** Anything listed for auction that is not sold, will be disposed of as provided by ordinance.

Officer's Signature

Chief of Police Approval

Date Approved by Village Board

Board of Trustees Agenda Item Report

Meeting Date: July 27, 2026

Submitted By: Nikki Panos

Submitting Department:

Item Type: Vote

Agenda Section: BUILDING & ZONING - Jessica Hoffmann

Subject:

Permit Report

Suggested Action:

Attachments:

[5.1. Permit Report - June 2026.pdf](#)

VILLAGE OF BARRINGTON HILLS
BUILDING PERMIT REPORT

Issued June 2026

<u>PERMIT TYPE</u>	<u>THIS MONTH</u>	<u>YEAR TO DATE</u>
	11	68
Accessory Building		10
Additions	2	2
Additions/Remodel		1
Alterations	4	6
Culvert		-
Demolition		3
Electrical	1	5
Elevator		-
EV Chargers		-
Fire Suppression		-
Generator		-
New Construction/Demo		2
Pool/Spa		4
Septic System	1	2
Single Family Residence	1	6
Site Development	2	15
Solar/Geo Thermal		1
Sport Court		-
Stable		-
Tree Permit		2
Utility Permits		8
Other Permits		1

Board of Trustees Agenda Item Report

Meeting Date: July 27, 2026

Submitted By: Nikki Panos

Submitting Department:

Item Type: Vote

Agenda Section: BUILDING & ZONING - Jessica Hoffmann

Subject:

Enforcement Report

Suggested Action:

Attachments:

[5.2. Enforcement Rpt - July 2026.pdf](#)

VILLAGE OF BARRINGTON HILLS

CODE ENFORCEMENT REPORT

July 2026

<u>VIOLATION</u>	<u>OPEN CASES</u>
	6
Abandoned Vehicles	
Fencing	
Health & Life Safety	
Home Occupation Ordinance	
Lighting Ordinance	
Manure	
Misc.	
Open Burning	
Private Sewage Disposal	
Property Maintenance	
Sign Ordinance	
Site Development	4
Tree Removal	
Work Without a Permit	1
Zoning Requirements	1

OPEN CASES

Acorn Lane
County Line Road
Crawling Stone Road
Dundee Lane
Dundee Road
Old Sutton Road

Board of Trustees Agenda Item Report

Meeting Date: July 27, 2026

Submitted By: Nikki Panos

Submitting Department:

Item Type: Report

Agenda Section: BUILDING & ZONING - Jessica Hoffmann

Subject:

Zoning Monthly Report

Suggested Action:

Attachments:

Board of Trustees Agenda Item Report

Meeting Date: July 27, 2026

Submitted By: Nikki Panos

Submitting Department:

Item Type: Report

Agenda Section: PLANNING - Marsha McClary

Subject:

Monthly Report

Suggested Action:

Attachments:

Board of Trustees Agenda Item Report

Meeting Date: July 27, 2026

Submitted By: Nikki Panos

Submitting Department:

Item Type: Report

Agenda Section: INSURANCE - John Carpenter (JC) Clarke

Subject:

Monthly Report

Suggested Action:

Attachments:

Board of Trustees Agenda Item Report

Meeting Date: July 27, 2026

Submitted By: Nikki Panos

Submitting Department:

Item Type: Report

Agenda Section: HEALTH, ENVIRONMENT, EQUESTRIAN, BUILDINGS & GROUNDS

Subject:

Health Monthly Report - Jessica Hoffmann

Suggested Action:

Attachments:

Board of Trustees Agenda Item Report

Meeting Date: July 27, 2026

Submitted By: Nikki Panos

Submitting Department:

Item Type: Report

Agenda Section: HEALTH, ENVIRONMENT, EQUESTRIAN, BUILDINGS & GROUNDS

Subject:

Environment Monthly Report - John Carpenter (JC) Clarke

Suggested Action:

Attachments:

Board of Trustees Agenda Item Report

Meeting Date: July 27, 2026

Submitted By: Nikki Panos

Submitting Department:

Item Type: Report

Agenda Section: HEALTH, ENVIRONMENT, EQUESTRIAN, BUILDINGS & GROUNDS

Subject:

Equestrian Monthly Report - Laura S. Ekstrom

Suggested Action:

Attachments:

Board of Trustees Agenda Item Report

Meeting Date: July 27, 2026

Submitted By: Nikki Panos

Submitting Department:

Item Type: Report

Agenda Section: HEALTH, ENVIRONMENT, EQUESTRIAN, BUILDINGS & GROUNDS

Subject:

Buildings & Grounds Monthly Report - David Riff

Suggested Action:

Attachments:

Board of Trustees Agenda Item Report

Meeting Date: July 27, 2026

Submitted By: Nikki Panos

Submitting Department:

Item Type: Report

Agenda Section: ATTORNEY - Bond Conway Smith Law Firm, Ltd.

Subject:

Monthly Report

Suggested Action:

Attachments:

Board of Trustees Agenda Item Report

Meeting Date: July 27, 2026

Submitted By: Nikki Panos

Submitting Department:

Item Type: Resolution

Agenda Section: ADMINISTRATION - Brian D. Cecola

Subject:

[Vote] Resolution Approving the 2026 Stormwater Management Program Plan (SMPP) and Authorizing its use for the Collection of Data Necessary to Prepare the Village's Annual Municipal Separate Storm Sewer System(MS4) Report Resolution 26 -

Suggested Action:

Attachments:

[10.1. Res-Approving the 2026 Stormwater Management Plan and Data Collection.pdf](#)

**RESOLUTION APPROVING
THE 2026 STORMWATER MANAGEMENT PROGRAM PLAN (SMPP) AND AUTHORIZING
ITS USE FOR THE COLLECTION OF DATA NECESSARY TO PREPARE THE VILLAGE’S
ANNUAL MUNICIPAL SEPARATE STORM SEWER SYSTEM (MS4) REPORT**

WHEREAS, the Village of Barrington Hills (hereinafter the “Village”) is an Illinois home rule municipality pursuant to Article VII, Section 6, of the Illinois Constitution and is empowered by the Illinois Constitution to enact all constitutional ordinances, resolutions and motions and to exercise any power and perform any function pertaining to the Village’s local government and affairs, subject to any express limitation provided by the Illinois General Assembly in the manner provided in Article VII, Section 6 of the Illinois Constitution; and

WHEREAS, the Village of Barrington Hills (“Village”) owns and operates a Municipal Separate Storm Sewer System (“MS4”) and is subject to the requirements of the National Pollutant Discharge Elimination System (“NPDES”) General Permit for Small Municipal Separate Storm Sewer Systems (ILR40) issued by the Illinois Environmental Protection Agency (“Illinois EPA”); and

WHEREAS, the Illinois EPA requires the Village to develop, implement, and maintain a Stormwater Management Program (“SMP”) that addresses the Minimum Control Measures established under the ILR40 General Permit; and

WHEREAS, the Village has prepared a 2026 Stormwater Management Program Plan (SMPP) that identifies the Best Management Practices (BMPs), measurable goals, responsible parties, implementation schedules, and documentation procedures necessary to satisfy the requirements of the ILR40 General Permit; and

WHEREAS, the Illinois EPA further requires the Village to submit an Annual MS4 Report documenting implementation of the Stormwater Management Program and demonstrating compliance with the requirements of the ILR40 General Permit; and

WHEREAS, maintaining complete, accurate, and timely documentation throughout the reporting year is necessary to prepare the Annual MS4 Report and demonstrate the Village’s continued compliance with applicable state and federal stormwater regulations; and

WHEREAS, the Village Trustees have determined that the 2026 Stormwater Management Program Plan provides an effective framework for documenting stormwater management activities and collecting the information necessary for preparation of the Village’s Annual MS4 Report.

NOW, THEREFORE, BE IT RESOLVED, by the President and Board of Trustees of the Village, located in the Counties of Cook, Kane, Lake and McHenry in the State of Illinois, a home rule municipality, as follows:

SECTION ONE: The foregoing recitals are hereby incorporated into this Resolution as though fully set forth herein.

SECTION TWO: The Village Trustees hereby approves the 2026 Stormwater Management Program Plan (SMPP) as the Village’s official management document for implementation of its Stormwater Management Program during calendar year 2026.

SECTION THREE: The Village Trustees authorize Village staff, consultants, and other designated personnel responsible for implementation of the Stormwater Management Program to utilize the 2026 SMPP for collecting, documenting, and maintaining records of activities performed in support of the Village’s MS4 Program.

SECTION FOUR: The Village Administrator, Village Engineer, or their designee is hereby authorized to compile the information collected pursuant to the 2026 SMPP and prepare or cause to be prepared the Village’s Annual MS4 Report for submission to the Illinois Environmental Protection Agency in accordance with the requirements of the ILR40 General Permit.

SECTION FIVE: The Village Administrator and Village Engineer are authorized to implement administrative revisions to the 2026 Stormwater Management Program Plan that are necessary to improve program implementation or comply with changes in applicable laws, regulations, or permit requirements, provided such revisions do not materially alter Village policy without further approval of the Village Trustees.

SECTION SIX: This Resolution shall be in full force and effect from and after its passage, approval and publication according to law.

Ayes:
Nays:
Absent:

PASSED AND APPROVED by the President and Board of Trustees of the Village of Barrington Hills, Illinois, this 27th day of July, 2026.

APPROVED:

ATTEST:

Village President

Village Clerk

Board of Trustees Agenda Item Report

Meeting Date: July 27, 2026

Submitted By: Nikki Panos

Submitting Department:

Item Type: Review

Agenda Section: ADMINISTRATION - Brian D. Cecola

Subject:

Land We Love Run America250 5K/10K or 2-Mile Walk Summary

Suggested Action:

Attachments:

Board of Trustees Agenda Item Report

Meeting Date: July 27, 2026

Submitted By: Nikki Panos

Submitting Department:

Item Type: Report

Agenda Section: ADMINISTRATION - Brian D. Cecola

Subject:

Save the Date! Barrington Hills Fall Festival - October 11, 2026

Suggested Action:

Attachments:

[Barrington Hills Fall Festival Oct. 11.pdf](#)

Barrington Hills Fall Festival

Living Horse Museum
Exotic Animals | Bubbles
Food | Pony Rides | Face Painting
Live Music | Drinks
Attractions & So Much More

OCTOBER 11
NOON - 4 PM

**BARRINGTON HILLS PARK DISTRICT
RIDING CENTER
361 BATEMAN ROAD**

Brought to you by the Village of  **BARRINGTON
HILLS** More information at vbhil.gov **171**st