Village Board of Trustees Agenda

Sandra "Sandy" Frum Board Room
1225 Cedar Lane Northbrook, IL 60062
Tuesday, October 13, 2026

7:30 PM

1. **ROLL CALL**
2. **PLEDGE OF ALLEGIANCE**
3. **MINUTES APPROVAL**
   A. September 22, 2026 Regular Board Meeting Minutes for Approval
4. **PUBLIC COMMENT TIME**

This agenda item is reserved for members of the public who desire to address the Village Board on a topic that is within purview and jurisdiction of the Village Board, but that is not listed in another location on the agenda. If you would like to speak about a matter that is listed on the agenda, we ask that you wait until that agenda item is called, and we will give you an opportunity to speak then. If your matter is on the "Consent Agenda", please let us know if you would like us to remove that matter so that you can speak about it.
Anyone desiring to speak should fill out a written speaker form (located in the back of the Board Room) and submit it to the Village Clerk. "Public Comment Time" is not a forum for open dialogue or engagement with members of the Village Board. Rather, it is intended as an opportunity for you to make comments to the Village Board. While the Village Board will not immediately respond to public comments at this meeting, or engage in a back and forth discussion during the meeting, please be assured that the Board is actively listening to all comments, thoughts, and suggestions.
All speakers will be limited to a total of three minutes. We request that everyone be respectful, civil, and non-repetitive; and we ask that members of the audience refrain from applauding or making any other comments during or after any speaker. Thank you for your understanding and taking the time to contribute to the success of our community.

5. **MANAGER'S REPORT**
   A. Weekly Village Manager Reports
      - Week ending September 25
      - Week ending October 2
      - Week ending October 9
6. **WARRANT LIST**
   A. Review and Approval of Escrow Deposits/Performance Bond Refunds Processed Between September 15, 2026 - September 30, 2026
   B. Review and Approval of Payments Processed Between September 15, 2026 - September 30, 2026
7. **PRESIDENT'S REPORT**

Community Moment

A. A Proclamation Recognizing October 18 - 24 as United Against Hate Week
B. A Proclamation Recognizing October 24 as World Polio Day
C. An Ordinance to Amend the Annual Fee Ordinance to Increase the Number of

Class A Liquor Licenses to Enable a License to be Issued to The Ice Shack located in the North Shore Ice Arena at 2111 Founders Drive

The Ice Shack located within the North Shore Ice Arena at 2111 Founders Drive has applied for a Class A Liquor License and this Ordinance will increase available licenses in this class to provide the Liquor Commissioner the ability to issue the license to the applicant.

8. CONSENT AGENDA

The matters listed for consideration on the Consent Agenda are matters that appear to have the unanimous support of the Board of Trustees. The Village President will review, designate the resolution or ordinance number for passage and then inquire if any member of the Board or member of the public objects to any item on the Consent Agenda. If any objections are raised, the matter will be removed from the Consent Agenda and relocated to a location on this agenda for consideration during the appropriate Board Committee report. If no objection is voiced, the Village President will request a motion and second for passage of all items listed. The resultant roll call vote on the Consent Agenda will be applicable to each individual agenda item.

A. A Resolution Approving the Annual Maintenance Renewal for Electronic Content Management Software from Cities Digital Inc.

This Resolution approves the annual maintenance and support renewal for the Village's electronic content management software, Laserfiche, from Cities Digital Inc.

B. A Resolution Approving the Renewal of an Annual Subscription for Village Email Security and Archiving Systems from Insight Public Sector of Chandler, Arizona

This Resolution approves the renewal of an annual subscription for electronic mail security and archiving systems from Insight Public Sector, utilizing pricing on the OMNIA Partners Contract 23-6692-03.

C. A Resolution Authorizing the Purchase and Installation of 245 Trees through the Suburban Tree Consortium for the 2026 Fall Parkway Tree Planting Program

The 2026 Fall program includes planting new trees, replacing some parkway trees, planting trees for participants in the cost-sharing program, and planting trees on public property funded by developers.

D. A Resolution Approving Task Order No. 13 for Purchase and Installation of a Conference Room Videoconferencing and Collaboration System for the New Fleet Maintenance Garage Facility from Sentinel Technologies, Inc. of Downers Grove, Illinois

This resolution approves the purchase of equipment, maintenance, and professional services for the installation of a conference room videoconferencing and collaboration system for the new Fleet Maintenance Garage facility.

E. A Resolution Approving Task Order No. 14 for The Purchase and Installation of a Facility Paging System for the New Fleet Maintenance Garage Facility from Sentinel Technologies, Inc. of Downers Grove, Illinois

New paging system equipment and licenses are proposed to be purchased, configured, and installed in the Village's new Fleet Maintenance Garage facility.

F. A Resolution Approving an Agreement with Mescada LLC of Kankakee, IL for Supervisory Control and Data Acquisition Maintenance Services
The Village's Water Treatment Plant uses professional contractual assistance to perform routine maintenance on its Supervisory Control and Data Acquisition (SCADA) system as well as provide software updates and sensor calibrations.

G. A Resolution Approving a Third Amendment to an Agreement Regarding a Physician Response Vehicle Program
Dr. Feinzimer, Medical Director of the Highland Park Hospital Emergency Medical Service (EMS) System, periodically responds to emergency medical calls with a hospital supplied vehicle for the purposes of EMS response quality control, observing paramedic skills, and training paramedics.

H. A Resolution Waiving Competitive Bidding and Authorizing the Purchase of Water Meters and Associated Parts from Ferguson Supply of Chicago, Illinois
The Village has replaced most residential and commercial water meters, as part of the Village wide water meter replacement program, and converted to an automated metering infrastructure system (AMI). The Village continues to purchase meters for the remaining upgrades as a result of new construction, damaged meters, etc. All meters are compatible with the newly installed AMI system.

I. A Resolution Authorizing the Purchase of a Police Department Replacement Vehicle from Currie Motors of Frankfort, IL
The Village is seeking to replace a Police department front-line response vehicle due to a traffic accident.

9. ADMINISTRATION AND FINANCE

A. A Resolution Accepting the Fiscal Year 2026 Annual Comprehensive Financial Report (ACFR) and Supporting Documents
Pursuant to 65 ILCS 5/8-8-3b, the Village is required to have an independent annual audit completed and submitted to the Illinois Comptroller's Office within six months of fiscal year end, which in this case is October 31, 2026. Aside from this State statutory requirement, the annual audit provides numerous benefits for transparency and the overall public good, as well as provides elected officials with substantive financial information which has been audited and verified by an independent third party.

B. An Ordinance Repealing Ordinance 2026-51 Concerning the Joint Review Board and Public Hearing for the Proposed Northbrook Downtown Redevelopment Area
The Village desires to postpone further consideration of the proposed TIF District, Eligibility Report and Redevelopment Plan and Project, therefore, the Joint Review Board meeting and public hearing will also be postponed until a date to be determined in the coming months.

10. PLANNING AND ECONOMIC DEVELOPMENT

A. Preliminary Review Request by Crossroad Broadway, LLC for a New Commercial Development Located at 755 Skokie Blvd.
Crossroad Broadway LLC has submitted an application for preliminary review for a zoning request to construct a new commercial building at the corner of Dundee Road and Skokie Blvd.

11. COMMUNITY AND SUSTAINABILITY

12. HOUSING

13. LABOR RELATIONS

14. PUBLIC WORKS AND FACILITIES

15. PUBLIC SAFETY

A. Presentation on Northbrook Police Department Use of License Plate Reader Systems

Police Chief Marc Fainman will provide information on the Northbrook Police Department's use of License Plate Reader (LPR) systems.

16. COMMUNICATIONS AND OUTREACH

17. REMARKS FOR THE GOOD OF THE ORDER

18. CLOSED SESSION

19. ADJOURN

The Village of Northbrook is subject to the requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend this meeting and who require certain accommodations in order to allow them to observe or participate in this meeting, or who have questions regarding the accessibility of the meeting or facilities, are requested to promptly contact the Village of Northbrook at (847) 272-5050 to allow the Village of Northbrook to make reasonable accommodations for those persons.

WEEKLY MANAGER'S REPORT

WEEK ENDING SEPTEMBER 25, 2026

Meetings of the Village Board

- There are no meetings of the Village Board next week.

Activity Reports

Police Bulletin: The weekly police bulletin has been updated for the week ending on September 25, 2026.

Save the Date

Opportunities to Learn More and Participate in the Meadow Plaza Process
Village's Meadow Plaza Development Webpage.

Leading up to the Plan Commission meeting on October 6, the Village is providing opportunities for residents to learn more about the development review process, ask questions, share ideas and concerns, and engage with Village staff and elected officials as the Meadow Plaza proposal moves through the review process. On Friday September 25, application documents provided by the developer were posted to the Meadow Plaza Development webpage. This provides the public with an opportunity to review materials ahead of the meetings listed below.

Staff Open Houses
Sept. 28, 4- 6 p.m.
Sept 29, 11 a.m.- 1 p.m.
Village Hall, Sandra "Sandy" Frum Board Room
Village staff will be available to answer factual questions about the development review process, help residents better understand how the process works, and answer questions about the zoning application.

Listening Sessions with Village Board Members
Sept. 30, 5:30 - 7 p.m.
Oct. 1, 2:30 - 4 p.m.
Oct. 2, 9:30 - 11 a.m.
Village Hall, Sandra "Sandy" Frum Board Room
Members of the Village Board of Trustees will be available to listen to residents' concerns and ideas about Meadow Plaza.

Developer-Hosted Community Meeting
Sept. 29, 6:30 - 8 p.m.

Hilton Northbrook
Pulte, the developer proposing the Meadow Plaza project, will host a community meeting at 6:30 p.m. at Hilton Northbrook, 2855 Milwaukee Ave. This is a developer-hosted meeting and is not a Village-led meeting.

Plan Commission Special Meeting
October 6, 6 p.m.
Techny Prairie Activity Center
180 Anets Drive, Northbrook
The Plan Commission will conduct a public hearing and review the developer's proposed plans for Meadow Plaza. Members of the public may submit public comments ahead of the meeting (select for your comments to be directed to the Plan Commission) or provide comments during the public hearing.

Northbrook Fire Department Open House | Saturday, October 3 at Fire Station 10
Join the Fire Department for the annual Fire Department Open House at Fire Station 10 (650 Huehl Road) on October 3 from 9 a.m.-12 p.m. Explore fire trucks and equipment, meet firefighters, watch special team demonstrations, and learn important fire safety tips. Held in recognition of Fire Prevention Week, the Open House is a fun, hands-on way for kids and families to learn how to stay safe. Parking will be available at 655 Huehl Road.

Shermerfest | Sunday, September 27 in Village Green Park
The Northbrook History Museum cordially invites you to the 48th annual Shermerfest in Village Green Park and the Northbrook History Museum located at 1776 Walters Ave. The event features food and fun for all ages, including the "Classic Northbrook" CARavan and Car Show.

125th Anniversary Open House Celebration! | Sunday, November 15 at Village Hall
Celebrate 125 years of Northbrook at a community Open House on Sunday, November 15, from 2-4 p.m. at Village Hall. Enjoy music, a Village birthday cake, Touch-a-Truck, historical displays, and local artwork. At 3:15 p.m., help recreate a community photograph taken in 1925 and become part of Northbrook history. Visit www.northbrook125.com to learn more about our history!

Updates

Skokie Boulevard Resurfacing Project Update
During the week of September 28, curbside lanes within the project corridor will be closed from 7 a.m. to 5 p.m. while the contractor continues curb and gutter replacement. Crews also anticipate beginning placement of soil behind newly installed curb and gutter south of the Edens Spur.

If you have questions or concerns about the project, contact Engineering Technician Jim Huff at 847-272-4711 or via email at James.Huff@northbrook.il.us.

Phase 2 Crestwood Senior Housing Replacement Update
During the week of September 21, the Village's contractor finished removing the existing roofing materials from the southern building and began installation of the new roofing material. Weather permitting and installation work is anticipated to be completed during the week of September 28.

FY 26-27 Concrete Street Patching Improvements Update

Charlemagne Subdivision:

- During the week of September 21, the Village's contractor patched concrete and asphalt driveway aprons, completed sprinkler system restoration, and performed many mailbox restorations.
- During the week of September 28, the contractor is continuing landscape restoration and completing the remaining mailbox restorations. They also anticipate beginning the installation of joint sealing for replaced concrete panels.

Sky Harbor Business Park:

- During the week of September 21, the contractor completed adjustments to storm sewer drainage structures within the replaced concrete panels. The contractor also replaced concrete panels that had previously been left in place to maintain accessibility and traffic control.
- During the week of September 28, the contractor anticipates beginning installation of joint sealing for replaced concrete panels.

Residents and businesses should expect intermittent traffic impacts, including temporary lane and parking restrictions near active work areas. Questions or concerns about the project can be directed to the Project Resident Engineer, Luis Uriostegui at 847-664-4118 or via email at Luis.Uriostegui@northbrook.il.us.

2026 Water Main Improvements Project & Asphalt Street Rehabilitation Program Update
Asphalt rehabilitation work is anticipated to continue through the week of September 28. Questions or concerns regarding the 2026 Water Main Improvements Project may be directed to the Project Manager, Michael Weller, at 847-664-4132 or via email Michael.Weller@northbrook.il.us. Questions or concerns regarding the 2026 Asphalt Street Rehabilitation Program may be directed to Engineering Technician, Jim Huff, at 847-272-4711 or via email at James.Huff@northbrook.il.us.

Fire Station 11 Construction Update
During the week of September 21, the Village's contractor completed installation of the water tap structure and outlet control structure (OCS). The OCS is a designed system used to regulate the release of stormwater. Crews also completed installation of the cleanout in the southeast portion of the site, continued installing concrete masonry units (CMUs) at the apparatus bay mezzanine, and began installing precast planks at the hose tower and framing along the north side of the site.

During the week of September 28, crews are expected to continue installing structural steel, CMUs at the hose tower and apparatus bay mezzanine, and framing on the north side of the worksite.





Fleet Maintenance Garage Construction Update
During the week of September 21, the Village's contractor continued geothermal drilling; mechanical, electrical, and plumbing rough-in and framing work within the office area; and roof installation and exterior soffit work above the office area.

Upcoming work activities for the week of September 28 include:

- Continuing geothermal drilling for the building's heating and cooling system;
- Continuing framing in the office area;
- Continuing mechanical, electrical, and plumbing rough-in work in the office area;
- Continuing roof installation over the office area; and
- Continuing installation of the exterior soffit over the office area.





Issued Building Permits

- An alteration permit was issued for Bank of America located at 1033 Skokie Boulevard, Suite 500 for 5th floor office renovations.
- An alteration permit was issued to DND Fire Protection for 1st and 2nd floor office renovations and a new storefront located at 2909 MacArthur.

Development News

- The Zoning Board of Appeals will hold three public hearings during its regular meeting on Monday, September 28, 2026, at 7 p.m. All three requests are for yard variations to accommodate single family residential properties.

- Development and Planning Services shares comprehensive year-to-date information on the Village Website at the following links:
  - 2026 Commercial Building Permits
  - New 2026 Business Licenses
  - Information about development applications under review
  - Projects and new developments and construction occurring in Northbrook

Citizen's Police Academy

The Citizen's Police Academy continued its fourth week with a new session focused on DUI enforcement. Participants learned about the effects and dangers of impaired driving and took part in a hands-on exercise, navigating an obstacle course while wearing impairment simulation goggles.

Car Seat Event

Northbrook Police Certified Technicians hosted a free safety car seat check event at the police station at 1401 Landwehr Road on Thursday, September 24, 2026, between the hours of 11 a.m.–2 p.m.



WEEKLY MANAGER'S REPORT

WEEK ENDING OCTOBER 2, 2026

Meetings of the Village Board

- There are no meetings of the Village Board next week.

Activity Reports

Police Bulletin: The weekly police bulletin has been updated for the week ending October 2, 2026.

Save the Date

Plan Commission Special Meeting | Tuesday, October 6 at Techny Prairie
The agenda for the Plan Commission Special Meeting on October 6, 2026, at 6 p.m. at Techny Prairie Activity Center has been posted and includes the public hearing for PCD-26-05: 1901-1975 Cherry Lane an application by Pulte Home Company, LLC for a Planned Unit Development. The meeting will be streamed live on the Village of Northbrook Facebook page and the Village Meeting Archive Portal.

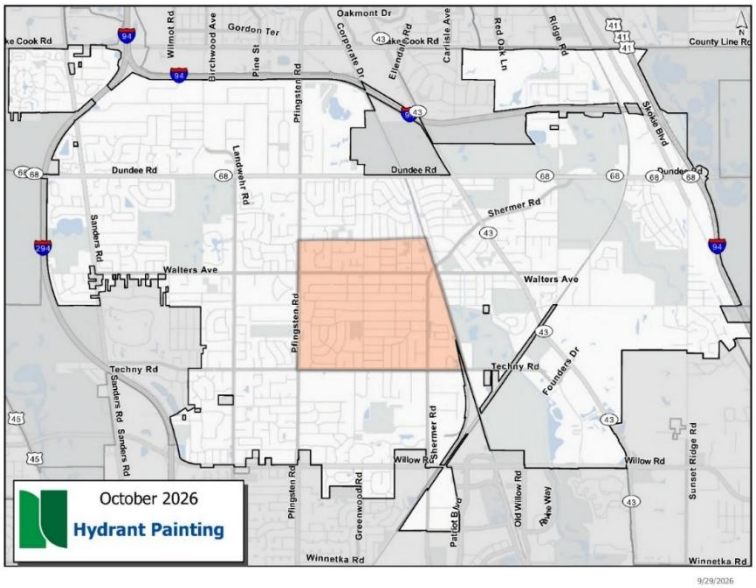
Northbrook Fire Department Open House | Saturday, October 3 at Fire Station 10
Join the Fire Department for the annual Fire Department Open House at Fire Station 10 (650 Huehl Road) on October 3 from 9 a.m.-12 p.m. Explore fire trucks and equipment, meet firefighters, watch special team demonstrations, and learn important fire safety tips. Held in recognition of Fire Prevention Week, the Open House is a fun, hands-on way for kids and families to learn how to stay safe. Parking will be available at 655 Huehl Road.

125th Anniversary Open House Celebration! | Sunday, November 15 at Village Hall
Celebrate 125 years of Northbrook at a community Open House on Sunday, November 15, from 2-4 p.m. at Village Hall. Enjoy music, a Village birthday cake, Touch-a-Truck, historical displays, and local artwork. At 3:15 p.m., help recreate a community photograph taken in 1925 and become part of Northbrook history. Visit northbrook125.com to learn more about our history!

Updates

Skokie Boulevard Resurfacing Project Update
During the week of September 28, the Village's contractor closed the curbside lanes and replaced sections of curb and gutter along the east and west sides of Skokie Boulevard, between the I-94 Edens Expressway bridge and the southern extent of the project corridor. Crews adjusted catch basins and inlets to match the curb and gutter and completed the remaining replacements.. The contractor also began preparing for asphalt resurfacing by milling the existing roadway surface within the outside lane closure limits. During the week of October 5, curbside lanes within the project corridor will be closed from 7 a.m. to 4 p.m., while the contractor continues asphalt milling. Once milling within the outside lanes is complete, the contractor will shift the closures to the inside lanes and continue milling until the remaining pavement within the project limits is completed. Questions or concerns about the project can be directed to Engineering Technician Jim Huff at 847-272-4711 or via email at James.Huff@northbrook.il.us.

Fire Hydrant Painting Work Begins
On Friday, October 2, weather permitting, contractors, began the Village's Fire Hydrant Painting Program. As shown on the map below, this year's work includes repainting 327 Village-owned hydrants in the central portion of town, starting in the northwest part of the project area and moving southeast. Work is expected to be completed by October 16.



Sewer Lining Installation Work Begins Week of October 5
During the week of October 5, the Village's contractor will begin sewer lining work in the Village. This process includes inserting a thin, durable liner into the existing sanitary sewer pipe to reinforce the pipe and address cracks and other deterioration. It typically takes a few hours and requires no excavation, helping minimize disruptions to residents. Sewer lining extends the useful life of the Village's sanitary sewer infrastructure while reducing

the need for excavation and replacement. Questions or concerns about the project can be directed to the Public Works Department at (847) 272-4711.

Phase 2 Crestwood Senior Housing Roof Replacement Update
During the week of September 28, the Village's contractor substantially completed installation of the cap sheet on the southern building. Weather permitting, crews anticipate completing the remaining flashing details, surface coating, and metal detail work for the southern building during the week of October 5.

FY 26-27 Concrete Street Patching Improvements Update
Charlemagne Subdivision: During the week of September 28, the Village's contractor continued landscape and mailbox restoration. They anticipate beginning joint sealing for replaced concrete panels starting the week of October 5.

Sky Harbor Business Park:

- During the week of September 28, the contractor completed saw cutting of several panels on Wainwright Drive, Melvin Drive, and MacArthur Boulevard (shown in image) that require replacement.

- During the week of October 5, the contractor expects to pour the new concrete panels on Wainwright Drive and Melvin Drive and begin the installation of joint sealing for the replaced panels.



Residents and businesses should expect intermittent traffic impacts, including temporary lane and parking restrictions near active work areas. Questions or concerns about the project can be directed to the Project Resident Engineer, Luis Uriostegui at 847-664-4118 or via email at Luis.Uriostegui@northbrook.il.us.

Development News:

- A new business license was issued to Dr. Pearl Park DO, a medical clinic for virtual health encounters at 666 Dundee Rd # 305.

- The Zoning Board of Appeals approved the three following applications during its regular meeting on Monday September 28, 2026:
    - A front yard setback variation for an addition at 3722 Pebble Beach Road
    - A rear yard setback variation for an addition at 1335 Western Avenue.
    - A rear yard setback variation for an addition at 4165 Cardinal Court.

- Development and Planning Services shares comprehensive year-to-date information on the Village website at the following links:
    - 2026 Commercial Building Permits
    - New 2026 Business Licenses
    - Information about development applications under review
    - Projects and new developments and construction occurring in Northbrook

Staff News

- The Village is pleased to welcome Layla Werner as the Village's new Deputy Director of Public Works. Layla started on September 28, 2026, and will support the leadership and daily operations of the Public Works Department.

- Congratulations to Northbrook Police Sergeant Baiocchi, Commander Tadley, and Deputy Chief of Technical Services Ferguson on their promotions. The swearing-in ceremony was held on Tuesday, September 29, 2026.

WEEKLY MANAGER'S REPORT

WEEK ENDING OCTOBER 9, 2026

Meetings of the Village Board

Tuesday, October 13, 2026

- Committee of the Whole Meeting – 6 p.m. in the Terrace Room
- Village Board Regular Meeting – 7:30 p.m. in the Board Room

Activity Reports

Police Bulletin: The weekly police bulletin has been updated for the week ending October 9, 2026.

Save the Date

Early Voting
Early voting for the 2026 Gubernatorial General Election begins on Monday, October 19, at Village Hall. Please note the key election dates below. Visit our website for more information.

- October 19: Early voting begins
- October 26: Last day to request a mail ballot for military and overseas voters
- October 29: Last day to request a mail ballot by mail or online
- November 2: Early voting ends
- November 3: Election Day and last day mail ballots can be postmarked

125th Anniversary Open House Celebration! | Sunday, November 15, Village Hall
Celebrate 125 years of Northbrook at a community Open House on Sunday, November 15, from 2-4 p.m. at Village Hall. Enjoy music, a Village birthday cake, Touch-a-Truck, historical displays, and local artwork. At 3:15 p.m., help recreate a community photograph taken in 1925 and become part of Northbrook history. Visit northbrook125.com to learn more about our history!

Traffic Alert on Dundee Road- Scheduled Water Main Shutdown | Thursday October 15
The northern westbound lane of Dundee Road will be closed on Thursday, October 15, from approximately 7 a.m. until 3 p.m. A water main shutdown is scheduled near the intersection of Dundee Road and Carlyle Court. The contractor will excavate the existing 12-inch water main in the northern westbound lane of Dundee Road to abandon

the existing water service connection for Our Lady of the Brook and connect the new water main serving The Reserve at the Brook subdivision.

Plan Commission (Continuation) | Tuesday, October 20, Techny Prairie
On October 6, 2026, the Plan Commission conducted a public hearing on PCD-26-05 an application by Pulte Home Company, LLC to request a Planned Unit Development at 1901-1975 Cherry Lane. The Commission heard a presentation from staff and the Applicant, asked clarifying questions of the Applicant, and started to listen to public testimony. The public hearing was continued to Tuesday October 20, 2026, at 6 p.m. at the Techny Prairie Activity Center at 180 Anets.

Updates

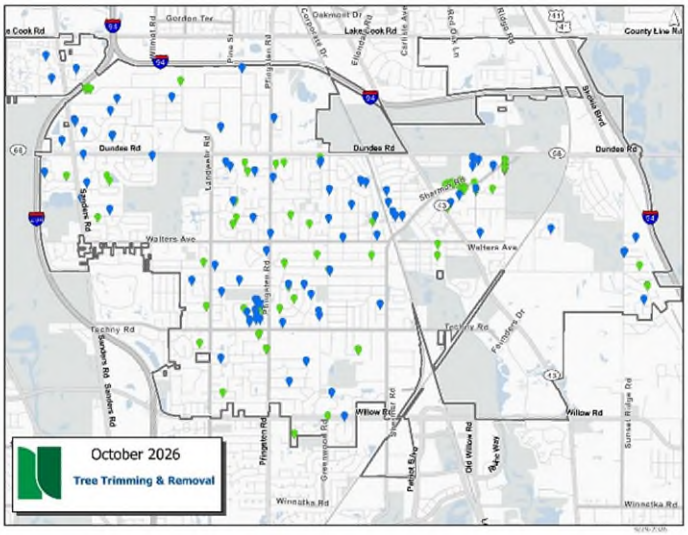
Sanders Road Bridge and Roadway Work Update
The Illinois Tollway is currently performing bridge repairs on Sanders Road over I-294. These repairs are necessary to extend the service life of the roadway and bridge and maintain safe travel for motorists. During the week of October 5, crews closed the northbound and southbound inside lanes of Sanders Road, as well as the westbound left-turn lane on Techny Road. One northbound and one southbound lane on Sanders Road will remain open to traffic, along with one westbound right-turn lane on Techny Road. During the week of October 12, crews will shift the closures to the northbound and southbound outside lanes of Sanders Road. One northbound and one southbound lane will remain open to traffic throughout this phase of work. This work is expected to be completed by the end of October. For additional information regarding the project, please visit the Illinois Tollway's website.

Residents Asked to Help Keep Village Storm Sewers Clear
Raking or blowing leaves into the street is not permitted per Section 22-7 (Obstructions) of the Village's Municipal Code. Depositing any debris into the street can cause blockages in storm sewer inlets and sewer lines, resulting in flooding during rain events. Residents are encouraged to use the curbside composting program through Lakeshore Recycling Services.

Skokie Boulevard Resurfacing Project Update
During the week of October 5, the Village's contractor closed the curbside lanes within the project corridor and began preparing for asphalt resurfacing by milling the existing roadway surface. Once milling of the curbside lanes was completed, crews shifted the closures to the inside lanes and continued milling operations. The contractor also placed the first layer of new asphalt from Dundee Road to the southern limit of the project corridor near Life Time Fitness. During the week of October 12, the contractor will complete placement of the first layer of asphalt throughout the remainder of the project corridor, from Dundee Road to Lake Cook Road. Crews will also replace inductive loop detectors at several intersections. These detectors sense the presence of vehicles and communicate with the traffic signal system to help control signal operations. In addition, crews will adjust manholes to the appropriate elevation in preparation for placement of the final layer of asphalt.

Questions or concerns about the project can be directed to Engineering Technician Jim Huff at 847-272-4711 or via email at James.Huff@northbrook.il.us.

Tree Trimming and Tree & Stump Removals



A total of 106 parkway trees has been identified as dead, diseased or posing a public safety risk, and will be removed by Public Works crews. To date, crews have removed 52 trees and are progressing from west to east through the Village, as shown on the map below. Following completion of the tree removals, the Village's contractor will grind and remove the stumps. Public Works crews will cover stump removal areas with black dirt and grass seed. After tree removal operations are completed, Public Works crews will begin trimming approximately 93 parkway trees in response to resident requests. Tree removal and trimming operations are anticipated to continue through mid-to late October.

Cottony Maple Scale on Parkway Trees

Residents may notice curled or discolored maple leaves, white spots beneath leaves, or sticky "honeydew" on surfaces below trees. Cottony maple scale feeds on tree sap, and its honeydew can develop black sooty mold. The mold does not harm trees, but heavy or recurring infestations can affect tree health and may require treatment. Report concerns to Village Forester Terry Chichoki at terry.chichoki@northbrook.il.us or consult a certified arborist. For more information, contact Public Works at 847-272-4711.





Phase 2 Crestwood Senior Housing Roof Replacement Update
During the week of October 5, the Village's roofing contractor completed installation of the cap sheet on the southern building. Weather permitting, the contractor anticipates completing the remaining flashing details on the southern building, as well as surface coating and metal detail work on both the middle and southern buildings.

FY 26-27 Concrete Street Patching Improvements Update
Charlemagne Subdivision:

- During the week of October 5, the Village's contractor continued the restoration of landscaping, mailboxes, and sprinkler systems throughout the project area.
- During the week of October 12, the contractor anticipates saw-cutting and replacing select concrete panels on Michelline Lane.

Sky Harbor Business Park:

- During the week of October 5, the contractor completed saw-cutting select concrete panels on Wainwright Drive and Melvin Drive.
- During the week of October 12, the contractor anticipates removing and replacing the sawcut concrete panels on Wainwright Drive and Melvin Drive.

Residents and businesses should expect intermittent traffic impacts, including temporary lane and parking restrictions near active work areas. Questions or concerns about the project can be directed to the Project Resident Engineer, Luis Uriostegui at 847-664-4118 or via email at Luis.Uriostegui@northbrook.il.us.

Issued Building Permits:

- 333 Pfingsten – Alteration permit issued for renovation of offices and installation of new scientific equipment.

Issued Business Licenses:

- 3535 Commercial – License issued to First Choice Coffee Services, a business that supplies coffee and water equipment, as well as prepackaged snacks.

Development Information

- Development and Planning Services shares comprehensive year-to-date information on the Village website at the following links:
  - 2026 Commercial Building Permits
  - New 2026 Business Licenses
  - Information about development applications under review
  - Projects and new developments and construction occurring in Northbrook

VILLAGE OF NORTHBROOK

GENERAL LEDGER SYSTEM
WARRANT LIST

ESCROW DEPOSIT/PERFORMANCE BOND REFUNDS
INVOICES PROCESSED BETWEEN SEPTEMBER 16, 2026 - SEPTEMBER 30, 2026
FOR 10/13/26 MEETING

CHECK NUMBER	VENDOR NAME	PURPOSE	AMOUNT
313876	GLENBROOK HIGH SCHOOL DISTRICT 225	PASS-THROUGH IMPACT FEE	3,815.00
313877	NORTHBROOK SCHOOL DISTRICT 28	PASS-THROUGH IMPACT FEE	10,685.00
313878	TODD & MELISSA PIERCE	ESCROW DEPOSIT/PERFORMANCE BOND REFUND	450.00
313879	SUE NISWONGER	ESCROW DEPOSIT/PERFORMANCE BOND REFUND	300.00
313880	WILLIAM & JENNIFER DEAN	ESCROW DEPOSIT/PERFORMANCE BOND REFUND	300.00
313881	SEAN ITTEL	ESCROW DEPOSIT/PERFORMANCE BOND REFUND	300.00
313882	TERY JEBAVY	ESCROW DEPOSIT/PERFORMANCE BOND REFUND	2,250.00
313883	NORTHBROOK PUBLIC LIBRARY	PASS-THROUGH IMPACT FEE	1,130.00
313884	SHARONE SHAMIR	ESCROW DEPOSIT/PERFORMANCE BOND REFUND	500.00
313885	IRA & REBECCA LASKY	ESCROW DEPOSIT/PERFORMANCE BOND REFUND	500.00
313886	CRESTWOOD HOMES INC	ESCROW DEPOSIT/PERFORMANCE BOND REFUND	5,000.00
313887	TRENCHLESS INNOVATIONS INC	ESCROW DEPOSIT/PERFORMANCE BOND REFUND	500.00
313888	RELIANCE PLUMBING	ESCROW DEPOSIT/PERFORMANCE BOND REFUND	1,500.00
313889	BILLS PLUMBING & SEWER INC	ESCROW DEPOSIT/PERFORMANCE BOND REFUND	406.00
313890	J BLANTON PLUMBING	ESCROW DEPOSIT/PERFORMANCE BOND REFUND	1,000.00
313891	IBUILD INC	ESCROW DEPOSIT/PERFORMANCE BOND REFUND	5,000.00
313892	NORTHBROOK PARK DISTRICT	PASS-THROUGH IMPACT FEE	28,140.00
313893	JOHN HOFFMAN	ESCROW DEPOSIT/PERFORMANCE BOND REFUND	1,000.00
313894	RAVINIA PLUMBING & HEATING	ESCROW DEPOSIT/PERFORMANCE BOND REFUND	1,000.00
313895	ARS OF ILLINOIS	ESCROW DEPOSIT/PERFORMANCE BOND REFUND	500.00
313896	ZGREEN LANDSCAPE INC	ESCROW DEPOSIT/PERFORMANCE BOND REFUND	500.00
313897	JZ ALLSCAPE SERVICES LLC	ESCROW DEPOSIT/PERFORMANCE BOND REFUND	500.00
313898	ALANIZ IRRIGATION	ESCROW DEPOSIT/PERFORMANCE BOND REFUND	500.00
313899	J BLANTON PLUMBING	ESCROW DEPOSIT/PERFORMANCE BOND REFUND	500.00
313900	PURE PLUMBING SOLUTIONS INC	ESCROW DEPOSIT/PERFORMANCE BOND REFUND	500.00
313901	COMMAND PLUMBING	ESCROW DEPOSIT/PERFORMANCE BOND REFUND	500.00
313902	RAVINIA PLUMBING & HEATING CO.	ESCROW DEPOSIT/PERFORMANCE BOND REFUND	500.00
313903	ROCK TRENCH & DESIGN	ESCROW DEPOSIT/PERFORMANCE BOND REFUND	500.00
313904	AMERICAN NATIONAL SPRINKLER	ESCROW DEPOSIT/PERFORMANCE BOND REFUND	500.00
		CLASS 'A' TOTAL	**68,776.00**

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CHECK NUMBER	VENDOR NAME	PURPOSE	AMOUNT
313997	AAA GLASS TINT	SUPPLIES - PW	1,109.38
313905	ABT ELECTRONICS INC	SERVICES - FD	285.85
313935	ACE HARDWARE & RENTAL	SUPPLIES - PW/FD	2,455.87
8946(A)	ADVANCED TREE CARE	SERVICES - PW	480.00
8976(A)	AL WARREN OIL CO INC	SUPPLIES/FUEL - PD/PW/FD	27,801.48
313980	ALLIED GARAGE DOOR INC	SERVICES - PW (*)	202.50
8971(A)	ALPHAGRAPHICS US333	SUPPLIES - PW	75.00
8977(A)	AMAZON.COM SERVICES INC	EQUIPMENT/SUPPLIES - PW/FD/DPS/IT/GG/FIN	2,718.10
313979	AMERICAN TAXI DISPATCH INC	SENIOR TRANSPORTATION - FIN	310.00
313906	AP TECHNOLOGY LLC	SUPPLIES - FIN	549.13
8947(A)	ARLINGTON POWER EQUIPMENT	PARTS - PW	67.98
313961	BADE SUPPLY	SUPPLIES - PW/FD	552.47
313907	BANNER PLUMBING SUPPLY CO LLC	SUPPLIES - PW	715.77
8948(A)	BAXTER & WOODMAN INC	PROFESSIONAL SERVICES - PW (*)	15,570.46
314006	BETH DAVIS	WATER/SEWER REFUND - FIN	191.90
8993(A)	BILLS PLUMBING & SEWER INC	SERVICES - PW	568.52
313996	BLD SERVICES LLC	MANHOLE REHABILITATION SERVICES - PW (*)	62,672.50
313908	BONNELL INDUSTRIES INC	PARTS - PW	115.33
313909	BOUND TREE MEDICAL LLC	SUPPLIES - FD	1,442.91
313963	BUILDERS ASPHALT LLC	MATERIALS - PW (*)	2,972.28
8973(A)	CABCONNECT	SENIOR TRANSPORTATION - FIN	79.75
8987(A)	CAHILL HEATING COOLING ELECTRIC	SERVICES - PW (*)	3,690.00
313910	CARUS CORPORATION	CHEMICALS - PW	14,784.40
313911	CASE LOTS INC	SUPPLIES - PW	398.40
8975(A)	CENTER FOR INTERNET SECURITY INC	ANNUAL SUBSCRIPTION - IT (*)	24,720.00
313952	CINTAS CORPORATION #2	UNIFORMS - PW	232.55
8970(A)	CIVICPLUS INC	PUBLISHING - GG	4,469.24
8949(A)	CLARK DIETZ	KOEPKE ROAD IMPROVEMENT - PW (*)	18,060.33
8950(A)	COMCAST	TELECOMMUNICATIONS - IT	3,112.89
313913	COMCAST CABLE	TELECOMMUNICATIONS - IT	465.42
313912	COMCAST CABLE	CABLE - PW	31.63
313914	COMMONWEALTH EDISON COMPANY	UTILITIES - PW	9,366.35
313976	CONSTELLATION ENERGY CORPORATION	UTILITIES - PW	53,891.97
8985(A)	CONSTELLIX	SOFTWARE SUBSCRIPTION - IT	19.28
313990	CONTINENTAL RESOURCES INC	EQUIPMENT - IT (*)	87,755.47
313915	COOK COUNTY RECORDER OF DEEDS	RECORDING FEES - GG/DPS	235.00
313969	CPAH	PROFESSIONAL SERVICES - DPS	610.00
313916	CURRAN CONTRACTING COMPANY	WATER MAIN IMPROVEMENTS - PW (*)	177,461.00
313957	DAUGHERTY SALES INC	SERVICES - PW	1,720.00
314007	DEBORAH BALMES	WATER/SEWER REFUND - FIN	528.10
313918	DELL MARKETING LP	SOFTWARE SUBSCRIPTION - IT	281.25
8951(A)	DLT SOLUTIONS LLC	SOFTWARE SUBSCRIPTION - IT	14,105.84
313981	DRAIN & PLUMBING SERVICES	SERVICES - PW (*)	1,190.10
314004	DUPAGE WATER COMMISSION	REIMBURSEMENT - PW	394.56
313919	EL-COR INDUSTRIES INC	PARTS - PW/PD	294.06
313999	ELIZABETH FELDMAN	AMBULANCE OVERPAYMENT REFUND - FD	122.64
8998(A)	EMS MANAGEMENT & CONSULTANTS INC	AMBULANCE BILLING SERVICES - FD (*)	13,265.73
313984	EN VENDING LLC	CANTEEN - FD	644.16
313964	FE MORAN INC FIRE PROTECTION	SERVICES - PW	1,030.00
8994(A)	FERGUSON WATERWORKS	SUPPLIES - PW	398.73
313921	FIELDS JEEP INC/FIELDS CHRYSLER	PARTS - PD	5,889.61
8972(A)	FIRE SAFETY CONSULTANTS INC	PROFESSIONAL SERVICES - DPS/FD (*)	14,266.00
8974(A)	FIRST CHOICE COFFEE SERVICES	CANTEEN - FD/PW	1,372.58
313922	FOOT STONE INC	PROFESSIONAL SERVICES - PW (*)	3,572.25
8992(A)	GENUINE PARTS COMPANY INC	PARTS - FD/PW/PD	970.07

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313924	GEWALT HAMILTON ASSOCIATES INC	PROFESSIONAL SERVICES - PW (*)	146,594.11
313923	GOLF MILL FORD	PARTS - PD	289.62
313983	GORDON FLESCH COMPANY INC	PRINTING - IT/FIN (*)	3,258.44
8952(A)	GRAINGER	SUPPLIES - FD/PW	1,627.27
8981(A)	GRANITE TELECOMMUNICATIONS LLC	TELECOMMUNICATIONS - IT	5,964.31
8953(A)	GRAYBAR ELECTRIC COMPANY INC	LED STREETLIGHT FIXTURES - PW (*)	129,971.81
8954(A)	HAVEY COMMUNICATIONS INC	PARTS - PD	712.00
313960	HEALTH INSPECTION PROFESSIONALS INC	SERVICES - DPS (*)	5,865.00
313978	HFS BUREAU OF FISCAL OPERATIONS	GEMT MEDICAID AMBULANCE FEE REIMB - FD	25,558.79
8956(A)	HIGHLAND PARK FORD LINCOLN	PARTS - PD	110.44
313925	HIGHWOOD RENTAL & PARTY INC	GRAND PRIX 2026 EVENT RENTAL - GG	200.00
8995(A)	HODC C/O CRESTWOOD PLACE	HODC CRESTWOOD EXPENSES - FIN (*)	40,349.73
313966	IL DEPT OF INNOVATION & TECHNOLOGY	TELECOMMUNICATIONS - IT	2,805.55
313942	ILLINOIS SECRETARY OF STATE	PLATES - FD	25.00
9000(A)	INFOBIP INC	TELECOMMUNICATIONS - IT	7,315.40
8957(A)	INTERSTATE POWER SYSTEMS INC	EQUIPMENT - PW (*)	2,457.00
313965	J&B SOLUTIONS TO HEALTHY TREES	SERVICES - PW	3,475.00
314008	JANET ROBINSON & RICH GUGGEMOS	WATER/SEWER REFUND - FIN	151.50
314005	JASON WOLFE	WATER/SEWER REFUND - FIN	75.00
313958	JCL GRAPHIX LLC	SERVICES - FD	375.00
313962	JONES & BARTLETT LEARNING LLC	PUBLICATIONS - FD	262.39
313955	JOSEPH D FOREMAN & COMPANY INC	PARTS - PW	2,270.29
8997(A)	JOSEPH KLEMM	PSEBA BENEFIT REIMBURSEMENT - GG	1,758.54
314000	JULIE ISAACSON	AMBULANCE OVERPAYMENT REFUND - FD	118.71
313926	KIMLEY-HORN AND ASSOCIATES INC	PROFESSIONAL SERVICES - PW (*)	9,890.00
313988	KIMTEK CORPORATION	EQUIPMENT - PW (*)	7,950.00
313927	LAKE COUNTY PUBLIC WORKS DEPT	SERVICES - PW	86.00
8990(A)	LAKELAND ELEVATOR CORPORATION	SERVICES - PW (*)	3,976.25
8958(A)	LAUTERBACH & AMEN LLP	PROFESSIONAL SERVICES - FIN (*)	825.00
313928	LEACH ENTERPRISES INC	PARTS - FD	2,639.68
8984(A)	LEOPARDO COMPANIES INC	FACILITY CAPITAL PROJECTS - PW/FD (*)	2,744,376.00
313977	LINDE GAS & EQUIPMENT INC	SUPPLIES - FD/PW	1,021.84
8978(A)	MACQUEEN EMERGENCY GROUP	PARTS - FD	3,307.26
8959(A)	MEADE INC	SERVICES - PW (*)	4,134.84
313929	MENONI & MOCOGNI INC	MATERIALS - PW (*)	1,177.00
8980(A)	MERCHANTS CREDIT GUIDE CO	COLLECTIONS - FIN	60.00
8989(A)	MES SERVICE COMPANY LLC	SUPPLIES - FD	2,130.52
8983(A)	MESCADA LLC	SERVICES - PW (*)	7,162.40
8960(A)	METROPOLITAN INDUSTRIES	SERVICES - PW	2,671.00
8961(A)	MGP INC	PROFESSIONAL SERVICES - PW (*)	20,784.26
8962(A)	MID AMERICAN WATER OF WAUCONDA INC	PARTS - PW (*)	6,143.57
313975	MIDWEST POWER INDUSTRY INC	SUPPLIES - PW	674.88
313992	MIDWEST SALT LLC	MATERIALS - PW (*)	8,365.43
313994	MIDWEST SALT LLC	MATERIALS - PW (*)	2,655.99
313991	MIDWEST SALT LLC	MATERIALS - PW (*)	2,643.61
313993	MIDWEST SALT LLC	MATERIALS - PW (*)	2,610.96
313995	MIDWEST SALT LLC	MATERIALS - PW (*)	2,562.55
8963(A)	MOTION INDUSTRIES INC	EQUIPMENT - PW	2,603.95
313930	MULTIPLE CONCRETE ACCESSORIES CORP	SUPPLIES - PW	228.50
314003	NETFLIX PRODUCTIONS LLC	REIMBURSEMENT - PW	610.63
8979(A)	NEXTERA ENERGY SERVICES GAS LLC	UTILITIES - PW	538.60
313936	NICOR	UTILITIES - PW	1,866.48
313934	NIELSEN ENTERPRISES	UTV VEHICLE - PD (*)	42,942.00
313931	NIPSTA	TRAINING - PW (*)	1,185.00
313932	NIPSTA	TRAINING - FD (*)	650.00

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313933	NIPSTA	TRAINING - FD (*)	650.00
313987	NORTH CENTRAL WATER RESCUE LLC	TRAINING - FD	400.00
313937	NORTH SHORE GAS COMPANY	UTILITIES - PW	90.69
313938	NORTHWEST FREIGHTLINER	PARTS - FD	1,236.19
313970	PACE ANALYTICAL SERVICES LLC	SERVICES - PW (*)	150.00
313972	PACE ANALYTICAL SERVICES LLC	SERVICES - PW (*)	74.00
313973	PACE ANALYTICAL SERVICES LLC	SERVICES - PW (*)	71.00
313974	PACE ANALYTICAL SERVICES LLC	SERVICES - PW (*)	71.00
313971	PACE ANALYTICAL SERVICES LLC	SERVICES - PW (*)	20.00
8991(A)	PERFECT CLEANING SYSTEM INC	SERVICES - PW (*)	11,384.50
8964(A)	POMPS TIRE SERVICE INC	TIRES - PD	740.00
313967	PROFESSIONAL CEMETERY SERVICES	SERVICES - PW	650.00
313939	REGIONAL EMERGENCY DISPATCH CENTER	DISPATCH - FD	64,690.00
313968	RICKMAN CONTRACT SERVICES INC	SERVICES - FIN (*)	6,900.00
313940	RUSH TRUCK CENTERS OF ILLINOIS	PARTS - PW	70.01
313941	SCHROEDER & SCHROEDER INC	CONCRETE PATCHING IMPROVEMENTS - PW (*)	1,069,624.74
313943	SHERWIN WILLIAMS COMPANY	SUPPLIES - PW	209.57
313985	SHRED SPOT	SERVICES - GG	1,609.60
313944	SOIL & MATERIAL CONSULTANTS INC	SERVICES - PW	1,588.61
8965(A)	SPOK INC	SERVICES - PW	71.74
8966(A)	SPRING ALIGN OF PALATINE INC	PARTS - FD	126.12
313945	STANDARD EQUIPMENT COMPANY	PARTS - PW	819.48
8999(A)	SWANSONS BLOSSOM SHOP	SERVICES - FD	103.95
314001	TED AQUINO	REIMBURSEMENT - FD	251.40
314002	TED PETERS	REIMBURSEMENT - FD	41.00
8982(A)	THE ORGANIC GARDENER LTD	PROFESSIONAL SERVICES - GG	867.00
313946	THOMPSON ELEVATOR INSP SVC INC	SERVICES - DPS	946.00
8969(A)	TITLE ELECTRIC COMPANY	SERVICES - PW (*)	3,825.00
313989	TRAILER CAPITAL USA LLC	CARGO TRAILER - PW (*)	13,291.00
313920	TRANSCHICAGO TRUCK GROUP	VEHICLE - PW (*)	111,300.00
313947	TREASURER STATE OF ILLINOIS	DUNDEE CORR IMPR COST SHARING - PW (*)	338,276.19
313948	ULINE INC	EQUIPMENT - PW	2,233.23
313949	UNION DRAINAGE DISTRICT NO ONE	MAINTENANCE - PW	47.40
313986	UNITED SYSTEMS & SOFTWARE INC	SUPPLIES - PW	419.71
313954	UNIVERSITY OF ILLINOIS	TRAINING - FD	900.00
8955(A)	USABLUEBOOK	SUPPLIES - PW	479.14
8968(A)	VECTOR SOLUTIONS	ANNUAL SUBSCRIPTION - IT (*)	25,818.10
8986(A)	VEREGY CENTRAL LLC	AUTOMATED WATER METER PROJECT - PW (*)	87,506.96
313950	VERIZON WIRELESS	TELECOMMUNICATIONS - IT	788.99
8988(A)	VERTEXONE SOFTWARE LLC	SOFTWARE SUBSCRIPTION - PW (*)	27,825.94
313956	WATERWAY GAS & WASH COMPANY	SERVICES - FD/PW	84.00
8967(A)	WEIDNER FARMS MATERIAL INC	MATERIALS AND DISPOSAL - PW (*)	9,560.07
313951	WEST SIDE TRACTOR SALES	PARTS - PW	283.57
8996(A)	WHALE SUPPLY LLC	SUPPLIES - PW	116.53
313953	WILSON LAWN & LANDSCAPE LLC	SERVICES - DPS	436.00
313982	WOLTER INC	PARTS - PW	414.07
313917	WS DARLEY & COMPANY	BUNKER GEAR - FD (*)	8,362.20
313959	ZOLL MEDICAL CORP	SUPPLIES - FD	1,894.20
		CLASS 'A' TOTAL	**5,647,670.79**

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	CLASS 'B' WARRANTS		
57(E)	CPAH	AFFORDABLE HOUSING DONATION - DPS (*)	665,000.00
37(E)	HUNTINGTON NATIONAL BANK	VILLAGE CREDIT CARD AUGUST - FIN	18,801.94
9/30/26	PAYROLL	9/30/26 PAYROLL	957,569.40
553(E)	QUADIENT LEASING USA INC	MAILING SYSTEM LEASE - FIN	1,667.85
313998	TC FURLONG	EQUIPMENT RENTAL - GG	6,451.50
551(E)	UPS	SHIPPING - FD	44.60
552(E)	WEX BANK	FUEL - PD/PW/FD	25,682.85
		CLASS 'B' TOTAL	**1,675,218.14**
		REPORT TOTAL	***7,322,888.93***

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8984(A)	LEOPARDO COMPANIES INC	FACILITY CAPITAL PROJECTS - PW/FD (*)	2,744,376.00
313941	SCHROEDER & SCHROEDER INC	CONCRETE PATCHING IMPROVEMENTS - PW (*)	1,069,624.74
313947	TREASURER STATE OF ILLINOIS	DUNDEE CORR IMPR COST SHARING - PW (*)	338,276.19
313916	CURRAN CONTRACTING COMPANY	WATER MAIN IMPROVEMENTS - PW (*)	177,461.00
313924	GEWALT HAMILTON ASSOCIATES INC	PROFESSIONAL SERVICES - PW (*)	146,594.11
8953(A)	GRAYBAR ELECTRIC COMPANY INC	LED STREETLIGHT FIXTURES - PW (*)	129,971.81
313920	TRANSCHICAGO TRUCK GROUP	VEHICLE - PW (*)	111,300.00
313990	CONTINENTAL RESOURCES INC	EQUIPMENT - IT (*)	87,755.47
8986(A)	VEREGY CENTRAL LLC	AUTOMATED WATER METER PROJECT - PW (*)	87,506.96
313939	REGIONAL EMERGENCY DISPATCH CENTER	DISPATCH - FD	64,690.00
313996	BLD SERVICES LLC	MANHOLE REHABILITATION SERVICES - PW (*)	62,672.50
313976	CONSTELLATION ENERGY CORPORATION	UTILITIES - PW	53,891.97
313934	NIELSEN ENTERPRISES	UTV VEHICLE - PD (*)	42,942.00
8995(A)	HODC C/O CRESTWOOD PLACE	HODC CRESTWOOD EXPENSES - FIN (*)	40,349.73
8988(A)	VERTEXONE SOFTWARE LLC	SOFTWARE SUBSCRIPTION - PW (*)	27,825.94
8976(A)	AL WARREN OIL CO INC	SUPPLIES/FUEL - PD/PW/FD	27,801.48
8968(A)	VECTOR SOLUTIONS	ANNUAL SUBSCRIPTION - IT (*)	25,818.10
313978	HFS BUREAU OF FISCAL OPERATIONS	GEMT MEDICAID AMBULANCE FEE REIMB - FD	25,558.79
8975(A)	CENTER FOR INTERNET SECURITY INC	ANNUAL SUBSCRIPTION - IT (*)	24,720.00
8961(A)	MGP INC	PROFESSIONAL SERVICES - PW (*)	20,784.26
8949(A)	CLARK DIETZ	KOEPKE ROAD IMPROVEMENT - PW (*)	18,060.33
8948(A)	BAXTER & WOODMAN INC	PROFESSIONAL SERVICES - PW (*)	15,570.46
313910	CARUS CORPORATION	CHEMICALS - PW	14,784.40
8972(A)	FIRE SAFETY CONSULTANTS INC	PROFESSIONAL SERVICES - DPS/FD (*)	14,266.00
8951(A)	DLT SOLUTIONS LLC	SOFTWARE SUBSCRIPTION - IT	14,105.84
313989	TRAILER CAPITAL USA LLC	CARGO TRAILER - PW (*)	13,291.00
8998(A)	EMS MANAGEMENT & CONSULTANTS INC	AMBULANCE BILLING SERVICES - FD (*)	13,265.73
8991(A)	PERFECT CLEANING SYSTEM INC	SERVICES - PW (*)	11,384.50
313926	KIMLEY-HORN AND ASSOCIATES INC	PROFESSIONAL SERVICES - PW (*)	9,890.00
8967(A)	WEIDNER FARMS MATERIAL INC	MATERIALS AND DISPOSAL - PW (*)	9,560.07
313914	COMMONWEALTH EDISON COMPANY	UTILITIES - PW	9,366.35
313992	MIDWEST SALT LLC	MATERIALS - PW (*)	8,365.43
313917	WS DARLEY & COMPANY	BUNKER GEAR - FD (*)	8,362.20
313988	KIMTEK CORPORATION	EQUIPMENT - PW (*)	7,950.00
9000(A)	INFOBIP INC	TELECOMMUNICATIONS - IT	7,315.40
8983(A)	MESCADA LLC	SERVICES - PW (*)	7,162.40
313968	RICKMAN CONTRACT SERVICES INC	SERVICES - FIN (*)	6,900.00
8962(A)	MID AMERICAN WATER OF WAUCONDA INC	PARTS - PW (*)	6,143.57
8981(A)	GRANITE TELECOMMUNICATIONS LLC	TELECOMMUNICATIONS - IT	5,964.31
313921	FIELDS JEEP INC/FIELDS CHRYSLER	PARTS - PD	5,889.61
313960	HEALTH INSPECTION PROFESSIONALS INC	SERVICES - DPS (*)	5,865.00
8970(A)	CIVICPLUS INC	PUBLISHING - GG	4,469.24
8959(A)	MEADE INC	SERVICES - PW (*)	4,134.84
8990(A)	LAKELAND ELEVATOR CORPORATION	SERVICES - PW (*)	3,976.25
8969(A)	TITLE ELECTRIC COMPANY	SERVICES - PW (*)	3,825.00
8987(A)	CAHILL HEATING COOLING ELECTRIC	SERVICES - PW (*)	3,690.00
313922	FOOT STONE INC	PROFESSIONAL SERVICES - PW (*)	3,572.25
313965	J&B SOLUTIONS TO HEALTHY TREES	SERVICES - PW	3,475.00
8978(A)	MACQUEEN EMERGENCY GROUP	PARTS - FD	3,307.26
313983	GORDON FLESCH COMPANY INC	PRINTING - IT/FIN (*)	3,258.44
8950(A)	COMCAST	TELECOMMUNICATIONS - IT	3,112.89
313963	BUILDERS ASPHALT LLC	MATERIALS - PW (*)	2,972.28
313966	IL DEPT OF INNOVATION & TECHNOLOGY	TELECOMMUNICATIONS - IT	2,805.55
8977(A)	AMAZON.COM SERVICES INC	EQUIPMENT/SUPPLIES - PW/FD/DPS/IT/GG/FIN	2,718.10
8960(A)	METROPOLITAN INDUSTRIES	SERVICES - PW	2,671.00

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313994	MIDWEST SALT LLC	MATERIALS - PW (*)	2,655.99
313991	MIDWEST SALT LLC	MATERIALS - PW (*)	2,643.61
313928	LEACH ENTERPRISES INC	PARTS - FD	2,639.68
313993	MIDWEST SALT LLC	MATERIALS - PW (*)	2,610.96
8963(A)	MOTION INDUSTRIES INC	EQUIPMENT - PW	2,603.95
313995	MIDWEST SALT LLC	MATERIALS - PW (*)	2,562.55
8957(A)	INTERSTATE POWER SYSTEMS INC	EQUIPMENT - PW (*)	2,457.00
313935	ACE HARDWARE & RENTAL	SUPPLIES - PW/FD	2,455.87
313955	JOSEPH D FOREMAN & COMPANY INC	PARTS - PW	2,270.29
313948	ULINE INC	EQUIPMENT - PW	2,233.23
8989(A)	MES SERVICE COMPANY LLC	SUPPLIES - FD	2,130.52
313959	ZOLL MEDICAL CORP	SUPPLIES - FD	1,894.20
313936	NICOR	UTILITIES - PW	1,866.48
8997(A)	JOSEPH KLEMM	PSEBA BENEFIT REIMBURSEMENT - GG	1,758.54
313957	DAUGHERTY SALES INC	SERVICES - PW	1,720.00
8952(A)	GRAINGER	SUPPLIES - FD/PW	1,627.27
313985	SHRED SPOT	SERVICES - GG	1,609.60
313944	SOIL & MATERIAL CONSULTANTS INC	SERVICES - PW	1,588.61
313909	BOUND TREE MEDICAL LLC	SUPPLIES - FD	1,442.91
8974(A)	FIRST CHOICE COFFEE SERVICES	CANTEEN - FD/PW	1,372.58
313938	NORTHWEST FREIGHTLINER	PARTS - FD	1,236.19
313981	DRAIN & PLUMBING SERVICES	SERVICES - PW (*)	1,190.10
313931	NIPSTA	TRAINING - PW (*)	1,185.00
313929	MENONI & MOCOGNI INC	MATERIALS - PW (*)	1,177.00
313997	AAA GLASS TINT	SUPPLIES - PW	1,109.38
313964	FE MORAN INC FIRE PROTECTION	SERVICES - PW	1,030.00
313977	LINDE GAS & EQUIPMENT INC	SUPPLIES - FD/PW	1,021.84
8992(A)	GENUINE PARTS COMPANY INC	PARTS - FD/PW/PD	970.07
313946	THOMPSON ELEVATOR INSP SVC INC	SERVICES - DPS	946.00
313954	UNIVERSITY OF ILLINOIS	TRAINING - FD	900.00
8982(A)	THE ORGANIC GARDENER LTD	PROFESSIONAL SERVICES - GG	867.00
8958(A)	LAUTERBACH & AMEN LLP	PROFESSIONAL SERVICES - FIN (*)	825.00
313945	STANDARD EQUIPMENT COMPANY	PARTS - PW	819.48
313950	VERIZON WIRELESS	TELECOMMUNICATIONS - IT	788.99
8964(A)	POMPS TIRE SERVICE INC	TIRES - PD	740.00
313907	BANNER PLUMBING SUPPLY CO LLC	SUPPLIES - PW	715.77
8954(A)	HAVEY COMMUNICATIONS INC	PARTS - PD	712.00
313975	MIDWEST POWER INDUSTRY INC	SUPPLIES - PW	674.88
313932	NIPSTA	TRAINING - FD (*)	650.00
313933	NIPSTA	TRAINING - FD (*)	650.00
313967	PROFESSIONAL CEMETERY SERVICES	SERVICES - PW	650.00
313984	EN VENDING LLC	CANTEEN - FD	644.16
314003	NETFLIX PRODUCTIONS LLC	REIMBURSEMENT - PW	610.63
313969	CPAH	PROFESSIONAL SERVICES - DPS	610.00
8993(A)	BILLS PLUMBING & SEWER INC	SERVICES - PW	568.52
313961	BADE SUPPLY	SUPPLIES - PW/FD	552.47
313906	AP TECHNOLOGY LLC	SUPPLIES - FIN	549.13
8979(A)	NEXTERA ENERGY SERVICES GAS LLC	UTILITIES - PW	538.60
314007	DEBORAH BALMES	WATER/SEWER REFUND - FIN	528.10
8946(A)	ADVANCED TREE CARE	SERVICES - PW	480.00
8955(A)	USABLUEBOOK	SUPPLIES - PW	479.14
313913	COMCAST CABLE	TELECOMMUNICATIONS - IT	465.42
313953	WILSON LAWN & LANDSCAPE LLC	SERVICES - DPS	436.00
313986	UNITED SYSTEMS & SOFTWARE INC	SUPPLIES - PW	419.71
313982	WOLTER INC	PARTS - PW	414.07

VILLAGE OF NORTHBROOK

GENERAL LEDGER SYSTEM
WARRANT LIST

INVOICES PROCESSED BETWEEN SEPTEMBER 16, 2026 - SEPTEMBER 30, 2026
FOR 10/13/26 MEETING

Sorted by Invoice Amount

CHECK NUMBER	VENDOR NAME	PURPOSE	AMOUNT
313987	NORTH CENTRAL WATER RESCUE LLC	TRAINING - FD	400.00
8994(A)	FERGUSON WATERWORKS	SUPPLIES - PW	398.73
313911	CASE LOTS INC	SUPPLIES - PW	398.40
314004	DUPAGE WATER COMMISSION	REIMBURSEMENT - PW	394.56
313958	JCL GRAPHIX LLC	SERVICES - FD	375.00
313979	AMERICAN TAXI DISPATCH INC	SENIOR TRANSPORTATION - FIN	310.00
313919	EL-COR INDUSTRIES INC	PARTS - PW/PD	294.06
313923	GOLF MILL FORD	PARTS - PD	289.62
313905	ABT ELECTRONICS INC	SERVICES - FD	285.85
313951	WEST SIDE TRACTOR SALES	PARTS - PW	283.57
313918	DELL MARKETING LP	SOFTWARE SUBSCRIPTION - IT	281.25
313962	JONES & BARTLETT LEARNING LLC	PUBLICATIONS - FD	262.39
314001	TED AQUINO	REIMBURSEMENT - FD	251.40
313915	COOK COUNTY RECORDER OF DEEDS	RECORDING FEES - GG/DPS	235.00
313952	CINTAS CORPORATION #2	UNIFORMS - PW	232.55
313930	MULTIPLE CONCRETE ACCESSORIES CORP	SUPPLIES - PW	228.50
313943	SHERWIN WILLIAMS COMPANY	SUPPLIES - PW	209.57
313980	ALLIED GARAGE DOOR INC	SERVICES - PW (*)	202.50
313925	HIGHWOOD RENTAL & PARTY INC	GRAND PRIX 2026 EVENT RENTAL - GG	200.00
314006	BETH DAVIS	WATER/SEWER REFUND - FIN	191.90
314008	JANET ROBINSON & RICH GUGGEMOS	WATER/SEWER REFUND - FIN	151.50
313970	PACE ANALYTICAL SERVICES LLC	SERVICES - PW (*)	150.00
8966(A)	SPRING ALIGN OF PALATINE INC	PARTS - FD	126.12
313999	ELIZABETH FELDMAN	AMBULANCE OVERPAYMENT REFUND - FD	122.64
314000	JULIE ISAACSON	AMBULANCE OVERPAYMENT REFUND - FD	118.71
8996(A)	WHALE SUPPLY LLC	SUPPLIES - PW	116.53
313908	BONNELL INDUSTRIES INC	PARTS - PW	115.33
8956(A)	HIGHLAND PARK FORD LINCOLN	PARTS - PD	110.44
8999(A)	SWANSONS BLOSSOM SHOP	SERVICES - FD	103.95
313937	NORTH SHORE GAS COMPANY	UTILITIES - PW	90.69
313927	LAKE COUNTY PUBLIC WORKS DEPT	SERVICES - PW	86.00
313956	WATERWAY GAS & WASH COMPANY	SERVICES - FD/PW	84.00
8973(A)	CABCONNECT	SENIOR TRANSPORTATION - FIN	79.75
8971(A)	ALPHAGRAPHICS US333	SUPPLIES - PW	75.00
314005	JASON WOLFE	WATER/SEWER REFUND - FIN	75.00
313972	PACE ANALYTICAL SERVICES LLC	SERVICES - PW (*)	74.00
8965(A)	SPOK INC	SERVICES - PW	71.74
313973	PACE ANALYTICAL SERVICES LLC	SERVICES - PW (*)	71.00
313974	PACE ANALYTICAL SERVICES LLC	SERVICES - PW (*)	71.00
313940	RUSH TRUCK CENTERS OF ILLINOIS	PARTS - PW	70.01
8947(A)	ARLINGTON POWER EQUIPMENT	PARTS - PW	67.98
8980(A)	MERCHANTS CREDIT GUIDE CO	COLLECTIONS - FIN	60.00
313949	UNION DRAINAGE DISTRICT NO ONE	MAINTENANCE - PW	47.40
314002	TED PETERS	REIMBURSEMENT - FD	41.00
313912	COMCAST CABLE	CABLE - PW	31.63
313942	ILLINOIS SECRETARY OF STATE	PLATES - FD	25.00
313971	PACE ANALYTICAL SERVICES LLC	SERVICES - PW (*)	20.00
8985(A)	CONSTELLIX	SOFTWARE SUBSCRIPTION - IT	19.28
		CLASS 'A' TOTAL	**5,647,670.79**

VILLAGE OF NORTHBROOK

GENERAL LEDGER SYSTEM
WARRANT LIST

INVOICES PROCESSED BETWEEN SEPTEMBER 16, 2026 - SEPTEMBER 30, 2026
FOR 10/13/26 MEETING

Sorted by Invoice Amount

CHECK NUMBER	VENDOR NAME	PURPOSE	AMOUNT
	CLASS 'B' WARRANTS		
9/30/26	PAYROLL	9/30/26 PAYROLL	957,569.40
57(E)	CPAH	AFFORDABLE HOUSING DONATION - DPS (*)	665,000.00
552(E)	WEX BANK	FUEL - PD/PW/FD	25,682.85
37(E)	HUNTINGTON NATIONAL BANK	VILLAGE CREDIT CARD AUGUST - FIN	18,801.94
313998	TC FURLONG	EQUIPMENT RENTAL - GG	6,451.50
553(E)	QUADIENT LEASING USA INC	MAILING SYSTEM LEASE - FIN	1,667.85
551(E)	UPS	SHIPPING - FD	44.60
		CLASS 'B' TOTAL	**1,675,218.14**
		REPORT TOTAL	***7,322,888.93***

PROCLAMATION
RECOGNIZING OCTOBER 18 – 24
AS UNITED AGAINST HATE WEEK

WHEREAS, the United States is a nation of immigrants, whose strength comes from its diversity; and

WHEREAS, the Constitution enshrines equality for all individuals, regardless of race, gender, orientation, religion, or political views; and

WHEREAS, the country has witnessed how toxic environments encourage the propagation of racist, xenophobic, sexist, homophobic, antisemitic, Islamophobic, and other bigoted views by emboldened hate groups and individuals; and

WHEREAS, in 2021, the Village of Northbrook Board of Trustees adopted Resolution 2021-78 endorsing the Welcoming and Inclusive Community Pledge, recognizing that Northbrook is home to over 35,000 residents of diverse histories and identities and that the Village of Northbrook pledges to support and serve all residents and families regardless of their backgrounds; and

WHEREAS, in 2021, the Village of Northbrook Board of Trustees adopted Ordinance 2021-24 creating the Community Commission whose mission is to encourage understanding and respect, acknowledge the value of diversity in the community, and encourage openness in Northbrook to all persons, regardless of race, ethnicity, color, immigration or refugee status, religion or creed, gender or sexual orientation, age, mental or physical disability, Veteran status, or other social identities; and

WHEREAS, on May 13, 2025, as newly elected Trustees and the Village Clerk were sworn in, the new Village Board of Trustees adopted Resolution 2025-70 Reaffirming the Welcoming and Inclusive Community Pledge and encouraged residents to do so as well; and

WHEREAS, education, compassion, and cooperation are key to understanding and embracing differences between people, joining in the United Against Hate Week campaign is an important step in bridging divisions and healing communities.

NOW, THEREFORE, I, Kathryn L. Ciesla, President of the Village of Northbrook, County of Cook and State of Illinois, do hereby proclaim October 18 through 24 2026, as

UNITED AGAINST HATE WEEK

in the Village of Northbrook, and call this observance to the attention of all our residents.

GIVEN, under my hand and seal of the Village of Northbrook, this 13th day of October 2026.

_____
Kathryn L. Ciesla, Village President

ATTEST:

_____
Derek Gau, Village Clerk

PROCLAMATION
RECOGNIZING OCTOBER 24 AS WORLD POLIO DAY

WHEREAS, Rotary International, founded in 1905, is a global humanitarian organization with over 1.4 million members dedicated to improving health, education, and the well-being of communities around the world; and

WHEREAS, since 1985, Rotary International has committed itself to the global eradication of polio through the PolioPlus initiative, working in partnership with the World Health Organization, UNICEF, the Centers for Disease Control and Prevention, and the Bill & Melinda Gates Foundation; and

WHEREAS, due to these collaborative efforts, polio cases have been reduced by 99.9%, preventing over 18 million cases of paralysis and saving countless lives; and

WHEREAS, the Rotary Club of Northbrook is part of this international effort and continues to advocate for the complete eradication of polio, ensuring that future generations will live in a world free of this debilitating disease; and

WHEREAS, World Polio Day is celebrated annually on October 24th to raise awareness, generate support, and recognize the progress made towards eradicating polio;

WHEREAS, polio remains endemic in only two countries, Afghanistan and Pakistan, and continued efforts are essential to prevent a resurgence of the disease in other parts of the world.

NOW, THEREFORE, I, Kathryn L. Ciesla, President of the Village of Northbrook, County of Cook and State of Illinois, do hereby proclaim October 24, 2026, as

WORLD POLIO DAY

in the Village of Northbrook and ask residents to join the Rotary Club of Northbrook in the effort to raise awareness, support polio eradication, and ensure that no child ever suffers from this preventable disease.

GIVEN, under my hand and seal of the Village of Northbrook, this 13th day of October 2026.

_____
Kathryn L. Ciesla, Village President

ATTEST:

_____
Derek Gau, Village Clerk

MEMORANDUM

To: Village Board of Trustees
From: Interim Village Manager Jim Hawkins
Date: 2026-10-13
Subject: An Ordinance to Amend the Annual Fee Ordinance to Increase the Number of Class A Liquor Licenses to Enable a License to be Issued to The Ice Shack located in the North Shore Ice Arena at 2111 Founders Drive

Overview
The Ice Shack located within the North Shore Ice Arena at 2111 Founders Drive has applied for a Class A Liquor License and this Ordinance will increase available licenses in this class to provide the Liquor Commissioner the ability to issue the license to the applicant.

Fiscal Impact
The Ice Shack has paid the $2,200 application fee and will pay the prorated annual liquor license fee prior to issuance of a license.

Recommendation
Approval.

Strategic Priority
Economic Vitality. Promote Northbrook as a thriving community and economic leader

Background
The Ice Shack within the North Shore Ice Arena at 2111 Founders Drive has applied for a Class A Liquor License and this Ordinance will increase available licenses in this class. The applicant has paid the $2,200 application fee and the prorated annual liquor license fee shall be paid prior to issuance of a license. The Police Department has completed their investigation for compliance with applicable provisions of the Municipal Code.

The attached ordinance amends the Annual Fee Ordinance to increase the number of Class “A” liquor licenses under Sec. 4-48. Class A allows the prime function of retail sale on the premises specified of alcoholic beverages for consumption only upon the premises where sold, which premises shall be a restaurant, or an entertainment facility with a restaurant, where the food service component of the business is operational during the hours of sale and service of alcoholic liquor and a printed menu is on display and in effect. If the attached ordinance is adopted by the Board of Trustees, the Liquor Commissioner will have the ability to issue the license to the applicant

2026- Amend the AFO to Increase the Number of Class A Liquor Licenses to Enable a

License to be Issued to The Ice Shack

Ordinance 2026-

BE IT ORDAINED by the President and Board of Trustees of the Village of Northbrook, County of Cook and State of Illinois THAT:

An Ordinance to Amend the Annual Fee Ordinance to Increase the Number of Class A Liquor Licenses to Enable a License to be Issued to The Ice Shack at 2111 Founders Drive

is hereby, adopted as follows:

Section 1. RECITALS.

Section 5, entitled "Schedule of Fees, Charges and Rates," of the Annual Fee Ordinance (No. 2026-22), as amended, shall be, and is hereby, further amended by repealing the portion of Section 5 corresponding to Section 4-54 of the Northbrook Municipal Code as amended, and replacing it with the following:

Annual Fee Ordinance (Municipal Code Section)	**Description**	**FY 2026 Fees (Effective 12/9/2025)**
…		
Sec. 4-54.	**Class**	**Number of Licenses**
	A	~~35~~ 36
	B	12
	B-1	3
	C	1
	D	No Limit
	E	4
	F	5
	G	1
	G-1	2
	H	0
	I	0
	J	2
	K	2
	L	1
	M	No Limit
	N	No Limit
	O	No Limit
	P-1	0
	P-2	0
	Q	0
	Q-1	No Limit
	R	0

Section 2. EFFECTIVE DATE.

This Ordinance shall be in full force and effect upon passage and publication in pamphlet form in accordance with State Statutes.

Adopted: 10/13/26

RESULT:
MOVER:
SECONDER:
AYES:
NAYES:
ABSTAIN:
ABSENT:

_____
Village President

ATTEST:

_____
Village Clerk

MEMORANDUM

To: Interim Village Manager Jim Hawkins
From: Chief Information Officer Lori Baker
Date: 2026-10-13
Subject: A Resolution Approving the Annual Maintenance Renewal for Electronic Content Management Software from Cities Digital Inc.

Overview

This Resolution approves the annual maintenance and support renewal for the Village's electronic content management software, Laserfiche, from Cities Digital Inc.

Fiscal Impact

The adopted Fiscal Year 2026/2027 budget provides funding in Account Number 11-1400-523-00 in the amount of $30,000 for the annual maintenance and support renewal for Laserfiche, the Village's electronic content management software.

Recommendation

Approval.

Strategic Priority

Infrastructure. Maintain a consistent high-quality of life through capital investment, continued focus on sustainability, and facilities that meet operational needs.

Background

The Village has used Laserfiche software as an electronic content management system for several years. Laserfiche has become an essential part of the Village's suite of systems and plays an integral part in the Village's delivery of services to the residents and businesses. Staff use this software for scanning and managing a variety of electronic documents and maps and for making traditional paper-based records more readily searchable and accessible. Laserfiche is also used for the electronic storage of all Village invoices, integrating with the Village's Enterprise Resource Planning (ERP) system and for storage of various records for the Public Works assets.

As is the case with all software vendors, Laserfiche provides software updates throughout the year, allowing the Village to keep the software current. It is important to renew our annual maintenance and support agreement with Laserfiche as it is the timeliest and most cost-effective means of ensuring our software is current and up to date. Additionally, the Village's Laserfiche software maintenance includes technical support for problem resolution.

Cities Digital, Inc. (CDI), based out of Hudson, WI, has been the Village's provider of Laserfiche software, support, and professional services for the past three years. CDI is the "VAR (Value Added Reseller) of Record" for Laserfiche and has a deep understanding of the Village's current system and configuration. Staff recommends this renewal be completed through CDI, ensuring the Village continues to receive excellent support.

The Village's Annual Budget for FY 2026/2027 in Account No. 11-1400-523-00 includes funding for the purchase of the one-year maintenance and support agreement for the Laserfiche software.

Based on these factors, Village IT Staff recommend renewing the annual maintenance and support for Laserfiche electronic content management software with Cities Digital, Inc. in a total amount not to exceed $29,266. Sufficient funds are available in Account No. 11-1400-523-00 to complete this renewal.

Staff will be available at the meeting of the Board of Trustees on October 13, 2026, to answer any questions that may arise.

A Resolution Approving the Annual Maintenance Renewal for Electronic Content Management Software from Cities Digital Inc.
Exhibit - CDI Estimate CD9637

Resolution 2026-

BE IT RESOLVED by the President and Board of Trustees of the Village of Northbrook, County of Cook and State of Illinois, THAT:

A Resolution Approving the Annual Maintenance Renewal for Electronic Content Management Software from Cities Digital Inc.

is hereby adopted, as follows:

Section 1. Recitals.

The Fiscal Year 2026/2027 annual budget provides funding for the annual maintenance of Laserfiche software, an electronic content management system ("***Software***"). The Software has become an essential part of the Village's suite of systems and plays an integral part in the Village's delivery of services to our residents and businesses. Staff uses the Software for scanning and managing a variety of electronic documents and maps in order to make traditional paper-based records more readily searchable and accessible.

Cities Digital, Inc. of Hudson, Wisconsin ("***Vendor***"), has been the Village's provider of the Software, as well as support and professional services, for the past few years. Vendor is the "Value Added Reseller of Record" for the Software and has a deep understanding of the Village's current system and configuration. Based on these factors, Village Staff recommends that the Village purchase annual maintenance for the Software ("***Support***") from the Vendor in the not-to-exceed amount of $29,266.

Based on these factors, Village staff recommend purchasing the Support from the Vendor in a not-to-exceed amount of $29,266. Sufficient funds exist in Account No. 11-1400-523-00 (System Maintenance) for this expenditure.

The President and the Board of Trustees have considered the purchase and determined that it is in the best interests of the Village and the public to purchase the Support from the Vendor.

Section 2. Approval of Expenditure.

The Village Manager shall be, and is hereby, authorized and directed to execute all such documents and make such payments as are necessary to complete the procurement of the Support from the Vendor in a not-to-exceed amount of $29,266.

Cities Digital, Inc. "CDI"
2000 O'NEIL ROAD #150
HUDSON, WI 54016 US
6517142800
sales@cdi.support
www.cdi.support

ADDRESS
Village of Northbrook, IL
Lori Baker
1225 Cedar Lane
Northbrook, IL 60062

Estimate CD9637

DATE 09/01/2026

DATE		DESCRIPTION	QTY	RATE	AMOUNT
		LASERFICHE ANNUAL SUPPRORT AND UPDATES			
		Renewal Period: 11/04/26 - 11/03/27			
	MSE30B	Laserfiche Avante Server for MS SQL with Workflow Annual Maintenance	1	1,212.75	1,212.75
	MSA30B	Laserfiche Avante Additional Repository for MS SQL Annual Maintenance	1	242.55	242.55
	MNF20B	Laserfiche Avante Named Full User Annual Maintenance	36	145.53	5,239.08
	MATM16B	Laserfiche Avante Standard Audit Trail Annual Maintenance	36	18.19	654.84
	MFRM16B	Laserfiche Avante Forms Professional Annual Maintenance	36	12.13	436.68
	MCNC16B	Laserfiche Avante Connector Annual Maintenance	36	6.06	218.16
	JSPAR-10-199	Laserfiche Self-Hosted Participant Users 10-199	30	123.00	3,690.00
	MCQ09B	Laserfiche Avante Document Classification Annual Maintenance	1	1,212.75	1,212.75
	MCS10B	Laserfiche Avante ScanConnect 10 Pack Annual Maintenance	1	213.00	213.00
	MTKNB	Laserfiche Avante Software Development Kit (SDK) Annual Maintenance	1	909.57	909.57
	MCS01B	Laserfiche Avante ScanConnect Annual Maintenance	1	40.02	40.02

DATE		DESCRIPTION	QTY	RATE	AMOUNT
	MCA01B	Laserfiche Avante Import Agent Annual Maintenance	1	472.98	472.98
	MCQ06B	Laserfiche Avante Auto Stamp, Redaction, and Bates Numbering Annual Maintenance	1	121.28	121.28
	MPPSB	Laserfiche Avante Standard Public Portal Includes 25 concurrent retrieval connections through Laserfiche WebLink. Annual Maintenance	1	6,063.75	6,063.75
	MCQ01B	Laserfiche Avante Quick Fields Annual Maintenance	8	145.53	1,164.24
	MCQC3B	Laserfiche Avante Zone OCR and Validation Package Annual Maintenance	8	679.14	5,433.12
	MPFRMB	Laserfiche Avante Forms Portal Annual Maintenance	1	1,940.40	1,940.40
		CURRENT SUPPORT EXPIRES: 11/03/26			

SUBTOTAL	29,265.17
TAX	0.00
TOTAL	$29,265.17

Accepted By

Accepted Date

MEMORANDUM

To: Interim Village Manager Jim Hawkins
From: Chief Information Officer Lori Baker
Date: 2026-10-13
Subject: A Resolution Approving the Renewal of an Annual Subscription for Village Email Security and Archiving Systems from Insight Public Sector of Chandler, Arizona

Overview

This Resolution approves the renewal of an annual subscription for electronic mail security and archiving systems from Insight Public Sector, utilizing pricing on the OMNIA Partners Contract 23-6692-03.

Fiscal Impact

The adopted Fiscal Year 2026/2027 budget provides funding in Account Number 11-1400-543-01 (Software as a Service) for the renewal of the annual subscription services in the amount of $23,200.

Recommendation

Approval.

Strategic Priority

Infrastructure. Maintain a consistent high-quality of life through capital investment, continued focus on sustainability, and facilities that meet operational needs.

Background

In 2024, the Village Information Technology (IT) Department implemented a cloud-hosted email security and archiving solution. Since then, the solution has performed well, and the vendor has provided excellent support. The solution has proven to be an invaluable asset to the Village's cybersecurity posture as it is blocking more suspicious emails, suspicious attachments, and impersonation emails. The solution also continues to adapt to the ever-evolving threat landscape by continually adding security enhancements. The archiving functionality of the service also meets the needs of the Village.

This service is one of many in the Village's overall cybersecurity posture, following a defense-in-depth strategy and design. Village IT staff reviewed the service and agreed it continues to meet the needs of the Village. The subscription service is procured on an annual basis with a current expiration date of October 22, 2026.

Insight Public Sector, headquartered in Chandler, AZ with a local office in Addison, IL, is listed on the OMNIA Partners IT Products and Services contract 23-6692-03 as a reseller of the email security and archive solution. This contract provides pre-negotiated discounts and extends this pricing to municipalities across the US. The contract was executed in May 2023 and expires in April 2028. This OMNIA Partners contract satisfies the competitive bidding requirements detailed in the Village's purchasing policy.

Staff requested and received pricing from Insight to renew the subscription services for a 12-month term at a cost of $23,178. The Village's Annual Budget for FY 2026/2027 provides sufficient funds for the renewal of the email security and archiving subscription service in Account No. 11-1400-543-01 (Software as a Service).

Based on these factors, Village IT Staff recommends Village Board approval of a resolution to renew the email security and archiving subscription service for a one-year period from Insight Public Sector, utilizing the OMNIA Partners Contract #23-6692-03, in an amount not to exceed $23,178. This purchase was a planned purchase, and funds are allocated and available in the Fiscal Year 2026/2027 budget in Account Number 11-1400-543-01.

Staff will be available at the meeting of the Board of Trustees on October 13, 2026, to address any questions that may arise.

A Resolution Approving the Renewal of an Annual Subscription for Village Email Security and Archiving Systems from Insight Public Sector, Inc.

Resolution 2026-

BE IT RESOLVED by the President and Board of Trustees of the Village of Northbrook, County of Cook and State of Illinois, THAT:

A Resolution Approving the Renewal of an Annual Subscription for Village Email Security and Archiving Systems from Insight Public Sector, Inc.

is hereby adopted, as follows:

Section 1. Recitals.

The Fiscal Year 2026/2027 annual budget provides funding for the renewal of an annual subscription ("***Subscription***") for email security and archiving systems. The Village utilizes these systems to mitigate the risk from cybersecurity incidents through email and to ensure all email is archived. Village Information Technology (IT) staff have determined that it would be in the Village's best interest to continue to procure the annual Subscription for these critical services.

Insight Public Sector, Inc., based out of Chandler, Arizona, ("***Vendor***") provided a quote utilizing pre-negotiated discounts included in the OMNIA Partners Contract #23-6692-03, in a not to exceed amount of $23,178 for the renewal of the Subscription. This OMNIA Partners Contract satisfies the competitive bidding requirements detailed in the Village's purchasing policy.

Based on these factors, Village Staff recommends renewing the Subscription from the Vendor in the not-to-exceed amount of $23,178. Sufficient funds exist in Account No. 11-1400-543-01 for this expenditure.

The President and the Board of Trustees have considered the expenditure described above and determined it is in the best interest of the Village and the public.

Section 2. Authorization for Purchase.

The Village Manager shall be, and is hereby, authorized and directed to execute all such documents and make such payments as are necessary to complete the procurement of the Subscription from the Vendor in a not-to-exceed amount of $23,178.

MEMORANDUM

To: Interim Village Manager Jim Hawkins
From: Director of Public Works Kelly Hamill
Date: 2026-10-13
Subject: A Resolution Authorizing the Purchase and Installation of 245 Trees through the Suburban Tree Consortium for the 2026 Fall Parkway Tree Planting Program

Overview
The 2026 Fall program includes planting new trees, replacing some parkway trees, planting trees for participants in the cost-sharing program, and planting trees on public property funded by developers.

Fiscal Impact
The adopted FY27 Budget provides sufficient funds in General F und Account Nos. 11-4100-531-80 (Climate Action Plan Forestry Expenses) and 11-0000-231-18, the Tree Replacement Escrow (Fee in Lieu of) and the Developer's Parkway Tree Escrow Account No. 61-0000-212-04, for the 2026 Fall Parkway Tree Planting Program, which will support the planting of 245 trees, at a total spending authority of $115,000. Funds will be drawn from these accounts as needed at the rates outlined in Exhibit A.

Account	Account No.	Budget	Available	Requested	Remaining	Within Budget
General Fund - Climate Action Plan Forestry Expenses	11-4100-531-80	$453,600	$106,977	$20,000	$86,977	Yes
General Fund - Tree Replacement Escrow (Fee in Lieu of)	11-0000-231-18	N/A	$101,257	$90,000	$11,257	Yes
Developer's Parkway Tree Escrow	61-0000-212-04	N/A	$8,331	$5,000	$3,331	Yes

Recommendation

Approval.

Strategic Priority
Infrastructure. Maintain a consistent high-quality of life through capital investment, continued focus on sustainability, and facilities that meet operational needs.

Background
As part of its on-going forestry program, the Village of Northbrook plants parkway trees in locations where a tree has been removed and to promote the quantity and diversity of trees in the Village's parkway tree population. Trees can be removed for various reasons, including disease, utility maintenance, storm damage, and property development.

Since 2008, the Village has participated in the Suburban Tree Consortium (STC), which is a coalition of 50 municipalities created to jointly purchase and plant parkway trees. Participation in the STC gives the Village access to competitive prices and a wider variety of high-quality parkway trees which can be planted in the spring or fall. Conducting spring and fall plantings allows the Village to replace removed trees, and provides more opportunities for residents to participate in the Village's parkway tree cost sharing program. Residents participating in the program currently contribute $175 toward the planting of a parkway tree at their property.

Funding for the tree planting program is taken from the General Fund Climate Action Plan (CAP) Forestry Expenses Account, General Fund Fee In-Lieu of Tree Replacement Escrow Account, and the Developer's Parkway Tree Escrow Account. The Tree Replacement Escrow Account is funded by fees collected from property owners and developers who elect to remove trees from their private property, but do not meet the required replanting obligation. These funds are used exclusively for replanting trees on public property within the Village. Developers are often required to plant trees in the public parkway as part of their building permit. Therefore, the Developer's Parkway Tree Fee Escrow Account was established to collect the funds for planting trees under this program, ensuring quality trees are selected, planted and properly maintained.

The 2026 Fall Parkway Tree Planting Program includes planting a total of 245 trees. The trees being planted include 190 miscellaneous parkway tree replacements (e.g., warranty replacements and Emerald Ash Borer tree replacements), 15 for developer obligations and 40 for participants of the cost-sharing program, for a total of 55 new trees. Staff will be present at the Village Board meeting should there be any questions.

A Resolution Authorizing the Purchase and Installation of 245 Trees through the Suburban Tree Consortium for the 2026 Fall Parkway Tree Planting Program
Exhibit A - STC Pricing for 2026 Fall Parkway Tree Planting Program
Supplemental Information - Tree Planting 2026

Resolution 2026 - _____

BE IT RESOLVED by the President and Board of Trustees of the Village of Northbrook, County of Cook and State of Illinois, THAT:

A Resolution Authorizing the Purchase and Installation of 245 Trees through the Suburban Tree Consortium for the 2026 Fall Parkway Tree Planting Program

is hereby adopted, as follows:

Section 1. Recitals

The Village of Northbrook plants trees in parkways where trees have been removed due to disease, infestation, utility maintenance, storm damage, property development, and other reasons. This year's 2026 Fall Parkway Tree Planting Program ("***Program***") will involve the purchase and installation of 245 parkway trees ("***Trees***") throughout the Village.

The Village of Northbrook is a member of the Suburban Tree Consortium ("***STC***"), a coalition of 50 municipalities created to jointly purchase parkway trees. Participation in the STC gives the Village of Northbrook access to competitive prices and a wider variety of high-quality parkway trees, which can be planted in the spring and fall. The purchasing process used by the STC satisfies the competitive bidding requirements of state law and the Village's purchasing policy.

The adopted Fiscal Year 2026-2027 Budget provides sufficient funds in General Fund Account Nos. 11-4100-531-80 (Climate Action Plan Forestry Expenses), 11-0000-231-18 (Fee in Lieu of Tree Replacement Escrow), and the Developer's Parkway Tree Escrow Account No. 61-0000-212-04 for the purchase of the Trees for the Program, at a total spending authority of $115,000. Funds will be drawn from these accounts as needed at the rates outlined in ***Exhibit A***.

The President and the Board of Trustees have reviewed these expenditures and have determined that it is in the best interests of the Village and the public to approve the expenditure.

Section 2. Authorization to Procure

The Village Manager is hereby authorized and directed to execute such documents and make such payments as are necessary to complete the procurement of the Trees for the Program in accordance with the rates outlined in ***Exhibit A***.

Approved:

RESULT:
MOVER:
SECONDER:
AYES:
NAYES:
ABSTAIN:
ABSENT:
AWAY:

_____
Village President

ATTEST:

_____
Village Clerk

Doty Nurseries LLC

DOTY NURSERIES	Planting Season	Fall 2025/Spring 2026				Fall 2026/Spring 2027				Fall 2027/Spring 2028				Fall 2028/Spring 2029				Fall 2029/Spring 2030			
Common Name		2"	2.5"	3"	3.5"	2"	2.5"	3"	3.5"	2"	2.5"	3"	3.5"	2"	2.5"	3"	3.5"	2"	2.5"	3"	3.5"
Armstrong Gold® Maple	spr					280				280				290				295			
Autumn Blaze® Freeman Maple	spr / fall	250	285			270	305			275	305			275	305			280	310		
Marmo Freeman Maple	spr / fall	250				270				275				275				275			
State Street® Maple	spr / fall	255				275				275				280				285			
Red Pointe® Maple	spring	250	285			270	305			275	305			280	310			285	315		
Crescendo™ Sugar Maple	spr / fall	260				280				280				285				290	325		
Fall Fiesta Sugar Maple	spr/fall									280				285				290	325		
Green Mountain® Sugar Maple	spr / fall	260				280				280				285							
Autumn Splendor Horsechestnut	spring	350				380				380				380				385			
American Hornbeam	spring													285				290			
Northern Catalpa	spr / fall	209	258			225	278			225	278			230	278			230	280		
Common Hackberry	spr / fall	240				260				260				260				265			
American Beech	spring	345				370				370				380				380			
Princeton Sentry Ginkgo	spr / fall		390				405				405			415				415			
Skyline® Honeylocust	spr / fall	245				264				264				268				270			
Kentucky Coffee Tree	spr / fall	255	288			275	310			275	310			275	315			280	320		
Espresso™ Kentucky Coffee Tree	spr / fall	268				288				288				288				290			
True North Kentucky Coffee Tree	spr/fall									288				288							
Exclamation™ Planetree	spring	245				250				250				255				260			
White Oak	spring	300				315				315				315				320			
Swamp White Oak	spring	278				300				300				305				310			
Bur Oak	spring	278				300				300				305				310			
Chinkapin Oak	spring					300				300				305				310			
Regal Prince Oak	spring	278				300				300				305				310			
Red Oak	spring	278	315			300	340			300	340			305	345			310	355		
Black Locust	spr / fall	270				290				290				295							
Common Baldcypress	spring	245	275			260	295			260	295			260	295			265			
American Sentry Linden	spr / fall	240				260				260				265				265			
Redmond Linden	spr / fall	240				260				260				265				265	295		
Greenspire® Littleleaf Linden	spr / fall	240				260				260				265				265			
Princeton American Elm	spr / fall	252				260				260				260				265			
Accolade® Elm	spr / fall	252				260				260				260				265			
Paperbark Maple	spr/fall									385				385				395			
Autumn Brilliance Serviceberry	spr / fall	268				290				290				295				300			
Spring Flurry Serviceberry	spr / fall	268				290				290				295				300			
River Birch	spring	214				225				225				230				240			
Thornless Hawthorn	spring	210				235				235				240				245			
Floribunda Crabapple	spr / fall	190				200				200				205				215			
Red Jewel™ Crabapple	spr / fall	200	230			215	245				245			215	245			220	250		
Royal Raindrops® Crabapple	spr / fall		230				245				245			215	245			220	250		
Golden Raindrops® Crabapple	spr / fall		230				245				245			215				220			
Starlite Crabapple	spr/fall	210				220				220				230				235			
Majestic Black Gum	spring													305				315			
China Snow Pekin Lilac	spr / fall		260				285				285				290				295		
Beijing Gold Lilac	spr / fall	260				265				265					290				295		
Ivory Silk Lilac	spr / fall		295				305				305				305				310		

GOODMARK NURSERIES, LLC.

Phone: 815-653-9293
Cell 630-461-3050
Fax: 815-728-0977

CONSORTIUM PRICING

BOTANICAL NAME	COMMON NAME	Fall 2025/Spring 2026			Fall 2026/Spring 2027			Fall 2027/Spring 2028			Fall 2028/Spring 2029			Fall 2029/Spring 2030		
		2.0"	2.5"	3.0"	2.0"	2.5"	3.0"	2.0"	2.5"	3.0"	2.0"	2.5"	3.0"	2.0"	2.5"	3.0"
Acer campestre	Maple, Hedge	175	204	0	184	214	0	193	225	0	199	231.7	0	205	238.6	0
Acer freemanii 'Autumn Blaze'	Maple, Autumn Blaze	179	209	234	188	219	246	197	230	258	203	237	266	209	244	274
Acer freemanii 'Firefall'	Maple, Firefall	179	209	0	188	219	0	197	230	0	203	237	0	209	244	0
Acer freemanii 'Marmo'	Maple, Marmo	179	209	234	188	219	246	197	230	258	203	237	266	209	244	274
Acer freemanii 'Sienna Glen'	Maple, Sienna Glen	179	209	234	188	219	246	197	230	258	203	237	266	209	244	274
Acer miyabei 'Morton'	Maple, State Street	183	213	250	192	224	263	202	235	276	208	242	284	214	249	292
Acer rubrum 'Bowhall'	Maple, Bowhall Red	183	213	0	192	224	0	202	235	0	208	242	0	214	249	0
Acer rubrum 'Red Pointe'	Maple, Red Pointe	183	213	250	192	224	263	202	235	276	208	242	284	214	249	292
Acer rubrum 'Sun Valley'	Maple, Sun Valley Red	175	204	238	184	214	250	193	225	262	199	232	270	205	239	278
Acer rubrum (A. x freemanii) 'Armstrong Gold'	Maple, Armstrong Gold	183	213	250	192	224	263	202	235	276	208	242	284	214	249	292
Acer saccharum 'Fall Fiesta'	Maple, Fall Fiesta Sugar	198	0	0	208	0	0	218	0	0	225	0	0	231	0	0
Acer saccharum 'Green Mountain'	Maple, Green Mountain Sugar	198	0	0	208	0	0	218	0	0	225	0	0	231	0	0
Acer saccharum 'Morton'	Maple, Crescendo Sugar	198	0	0	208	0	0	218	0	0	225	0	0	231	0	0
Acre truncatum x platanodies 'JFS-KW 202'	Maple, Crimson Sunset	188	0	0	198	0	0	208	0	0	214	0	0	220	0	0
Aesculus	Horsechestnut/Buckeye	206	0	0	216	0	0	227	0	0	234	0	0	241	0	0
Amelanchier grandiflora 'Autumn Brilliance'	Serviceberry, Autumn Brilliance Apple	193	0	0	202	0	0	212	0	0	219	0	0	225	0	0
Amelanchier laevis 'Cumulus'	Serviceberry, Cumulus	193	0	0	202	0	0	212	0	0	219	0	0	225	0	0
Amelanchier laevis 'JFS-Arb'	Serviceberry, Spring Flurry Allegheny	193	0	0	202	0	0	212	0	0	219	0	0	225	0	0
Betula nigra	Birch, Heritage River	181	210	245	191	221	257	200	232	270	206	239	278	212	246	287
Carpinus betulus 'Fastigiata'	Hornbeam, Pyramidal European	188	224	250	198	235	263	208	246	276	214	254	284	220	261	292
Carpinus caroliniana	Hornbeam, American	188	0	0	198	0	0	208	0	0	214	0	0	220	0	0
Celtis occidentalis	Hackberry, Common	187	237	258	197	249	270	207	261	284	213	269	292	219	277	301
Celtis occidentalis x laevigata-Magnifica	Hackberry, Magnifica	199	0	0	209	0	0	219	0	0	226	0	0	233	0	0
Cercis canadensis	Eastern Redbud	208		0	218	0	0	229	0	0	236	0	0	243	0	0
Cladrastis kentukea	Yellowwood, American	198	232	0	208	243	0	218	256	0	225	263	0	231	271	0
Cornus mas 'Golden Glory'	Dogwood, Golden Glory Cornelian Cherry	176	0	0	184	0	0	194	0	0	199	0	0	205	0	0
Crataegus crusgalli var. inermis	Hawthorn, Thornless Cockspur	180	0	0	189	0	0	199	0	0	204	0	0	211	0	0
Crataegus viridis 'Winter King'	Hawthorn, Winter King	180	219	250	189	230	263	199	242	276	204	249	284	211	257	292
Fagus sylvatica 'Atropunicea'	Beech, European Purple LB	251	0	0	264	0	0	277	0	0	285	0	0	294	0	0
Ginkgo biloba 'Autumn Gold'	Ginkgo, Autumn Gold Maidenhair Tree	290	340	0	305	357	0	320	375	0	329	386	0	339	398	0
Ginkgo biloba 'Golden Columnade'	Ginkgo, Golden Columnade	290	340	0	305	357	0	320	375	0	329	386	0	339	398	0
Ginkgo biloba 'Princeton Sentry'	Ginkgo, Princeton Sentry Maidenhair Tree	290	340	381	305	357	400	320	375	420	329	386	433	339	398	446
Ginkgo biloba 'The President'	Ginkgo, The President Maidenhair Tree	290	340	0	305	357	0	320	375	0	329	386	0	339	398	0
Gleditsia triacanthos inermis 'Draves'	Locust, Street Keeper	183	217	0	192	228	0	202	239	0	208	246	0	214	254	0
Gleditsia triacanthos inermis 'Impcole'	Locust, Imperial	183	217	255	192	228	268	202	239	281	208	246	290	214	254	298
Gleditsia triacanthos inermis 'Harve'	Locust, Northern Acclaim	183	217	255	192	228	268	202	239	281	208	246	290	214	254	298
Gleditsia triacanthos inermis 'Shademaster'	Locust, Shademaster	183	217	255	192	228	268	202	239	281	208	246	290	214	254	298
Gleditsia triacanthos var. inermis 'Skycole'	Locust, Skyline	183	217	255	192	228	268	202	239	281	208	246	290	214	254	298
Gymnocladus dioicus	Kentucky Coffee Tree	203	238	275	213	250	289	224	262	303	231	270	312	237	278	322
Gymnocladus dioicus 'Espresso'	Kentucky Coffee Tree Espresso	203	238	0	213	250	0	224	262	0	231	270	0	237	278	0

GOODMARK NURSERIES, LLC.

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CONSORTIUM PRICING

BOTANICAL NAME	COMMON NAME	Fall 2025/Spring 2026				Fall 2026/Spring 2027			Fall 2027/Spring 2028			Fall 2028/Spring 2029			Fall 2029/Spring 2030		
Liriodendron tulipifera 'JFS-Oz'	Tulip Tree, Emerald City	203	238	0		213	250	0	224	262	0	231	270	0	237	278	0
Liriodendron tulipifera	Tulip Tree	203	238	0		213	250	0	224	262	0	230	270	0	237	278	0
Maclura pomifera 'White Shield'	Osage Orange, White Shield	198		0		208	0	0	218	0	0	225	0	0	231	0	0
		2.0"	2.5"	3.0"		2.0"	2.5"	3.0"	2.0"	2.5"	3.0"	2.0"	2.5"	3.0"	2.0"	2.5"	3.0"
Malus 'Adirondack'	Crab, Adirondack	155	190		#	163	200	0	171	209	0	176	216	0	182	222	0
Malus 'JFS-KW5'	Crab, Royal Raindrops	155	190	204		163	200	214	171	210	225	176	217	232	182	223	239
Malus 'Prairiefire'	Crab, Prairiefire	155	190	0		163	200	0	171	210	0	177	216	0	182	223	0
Malus 'Purple Prince'	Crab, Purple Prince	155	190	0		163	200	0	171	210	0	177	216	0	182	223	0
Malus 'Shotizam'	Crab, Showtime	155	190	266		163	200	280	171	210	294	176	216	302	182	222	311
Malus 'Spring Snow'	Crab, Spring Snow	155	190	0		163	200	0	171	210	0	177	216	0	182	223	0
Nyssa sylvatica	Black Tupelo	257		0		270	0	0	283	0	0	292	0	0	300	0	0
Phellodendron amurense 'Eye Stopper'	Cork Tree, Eye Stopper	208	281	305		218	295	320	229	309	336	236	319	346	243	328	357
Platanus x acerifolia 'Morton Circle'	London Plane Tree, Exclamation	175	204	238		184	214	250	193	225	262	199	232	270	205	239	278
Prunus virginiana 'Schubert'	Chokecherry, Schubert or Canada Red	187	213	238		196	224	250	206	235	262	212	242	270	219	249	278
Quercus alba	Oak, White	201	0	0		211	0	0	221	0	0	228	0	0	235	0	0
Quercus bicolor	Oak, Swamp White	201	241	263		211	253	276	221	266	290	228	274	298	235	282	307
Quercus coccinea	Oak, Scarlet	201	241	263		211	253	276	221	266	290	228	274	298	235	282	307
Quercus ellipsoidalis 'Norther Pin'	Oak, Northern Pin	201	241	263		211	253	276	221	266	290	228	274	298	235	282	307
Quercus imbricaria	Oak, Shingle	201	241	263		211	253	276	221	266	290	228	274	298	235	282	307
Quercus macrocarpa	Oak, Bur	201	241	263		211	253	276	221	266	290	228	274	298	235	282	307
Quercus muehlenbergii	Oak, Chinkapin	201	241	263		211	253	276	221	266	290	228	274	298	235	282	307
Quercus robur	Oak, Heritage	201	241	263		211	253	276	221	266	290	228	274	298	235	282	307
Quercus robur 'Long'	Oak, Regal Prince English	201	241	263		211	253	276	221	266	290	228	274	298	235	282	307
Quercus rubra	Oak, Northern Red	201	241	0		211	253	0	221	266	0	228	274	0	235	282	0
Syringa pekinensis 'Morton'	Lilac, China Snow Peking	188	0	0		198	0	0	208	0	0	214	0	0	220	0	0
Syringa pekinensis 'Zhang Zhiming'	Lilac, Beijing Gold	188	0	0		198	0	0	208	0	0	214	0	0	220	0	0
Syringa reticulata 'Ivory Silk'	Lilac, Ivory Silk Japanese Tree	188	241	275		198	253	289	208	266	303	214	274	312	220	282	322
Tilia americana 'Redmond'	Linden, Redmond American	193	224	240		202	235	252	212	246	265	219	254	273	225	261	281
Tilia americana 'McKSentry'	Linden, American Sentry	193	224	240		202	235	252	212	246	265	219	254	273	225	261	281
Tilia cordata 'Greenspire'	Linden, Greenspire	193	224	240		202	235	252	212	246	265	219	254	273	225	261	281
Tilia tomentosa 'Sterling'	Linden, Sterling Silver	193	224	0		202	235	0	212	246	0	219	254	0	225	261	0
Ulmus 'Morton Glossy'	Elm, Triumph	167	198	258		175	208	270	184	218	284	189	225	292	195	231	301
Ulmus 'Morton'	Elm, Accolade	167	198	258		175	208	270	184	218	284	189	225	292	195	231	301
Ulmus americana 'Princeton'	Elm, Princeton	167	198	258		175	208	270	184	218	284	189	225	292	195	231	301
Ulmus carpinifolia 'New Horizon'	Elm, New Horizon Smoothleaf	167	198	258		175	208	270	184	218	284	189	225	292	195	231	301
Ulmus parvifolia 'Frontier'	Elm Frontier	167	198	0		175	208	0	184	218	0	189	225	0	195	231	0
Zelkova serrata 'Musashino'	Zelkova, Musashino	199	229	0		209	240	0	219	252	0	226	260	0	233	268	0
Zelkova serrata 'Green Vase'	Zelkova, Green Vase	199	229	275		209	240		219	252		226	260		233	268	

Semi delivery charge
$150.00 per hour

GOODMARK
NURSERIES, LLC.

Phone: 815-653-9293
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CONSORTIUM PRICING

BOTANICAL NAME	COMMON NAME	Fall 2025/Spring 2026	Fall 2026/Spring 2027	Fall 2027/Spring 2028	Fall 2028/Spring 2029	Fall 2029/Spring 2030
Customer is responsible to have unloading crew and equipment on site						

HINSDALE NURSERIES 5 YEAR PRICING FALL 29/SPRING 30			Fall25/Spring26				Fall26/Spring27				Fall27/Spring28				Fall28/Spring29				Fall29/Spring30			
COMMON NAME	SCIENTIFIC/ CULTIVARS	PLANTING SEASON	2"	2.5"	3"	3.5"	2"	2.5"	3"	3.5"	2"	2.5"	3"	3.5"	2"	2.5"	3"	3.5"	2"	2.5"	3"	3.5"
State Street Miyabe Maple	Acer miyabei 'Morton'	Spring/Fall	240	279	321	372	240	279	321	372	252	293	337	391	252	293	337	391	257	299	344	399
Green Column Black Maple	Acer nigrum 'Green Column'	Spring/Fall	258	297	342	383	258	297	342	383	271	312	359	402	271	312	359	402	276	318	366	410
Columnar Norway Maple	Acer platanoides 'Columnare'	Spring/Fall	216	245	310	335	222	252	319	345	233	265	335	362	238	270	340	370	243	275	347	377
Emerald Lustre Norway Maple	Acer platanoides Emerald Lustre®	Spring/Fall	216	245	310	335	222	252	319	345	233	265	335	362	238	270	340	370	243	275	347	377
Armstrong Gold Maple	Acer rubrum 'Armstrong Gold'	Spring	230	265	316	339	237	273	316	359												
Red Sunset Red Maple	Acer rubrum Red Sunset™	Spring	228	252	301	335	228	252	301	335												
Redpoint Red Maple	Acer rubrum 'Redpoint'™	Spring	243	269	322	353	243	269	322	353	255	282	338	371	255	282	338	371	260	288	345	378
Sun Valley Red Maple	Acer rubrum 'Sun Valley'	Spring	228	252	301	335	228	252	301	335	239	265	316	352	244	269	306	340	249	274	312	347
Crimson Sunset Maple	Acer truncatum 'Crimson Sunset'	Spring/Fall	240	279	324	372	247	287	334	383	259	301	351	402	259	301	351	402	264	307	358	410
Crescendo Sugar Maple	Acer saccharum 'Crescendo'	Spring/Fall	233	261	315	343	240	269	324	353	252	282	340	371	252	287	345	380	257	293	352	388
Fall Fiesta Sugar Maple	Acer saccharum 'Bailsta'	Spring/Fall	233	261			240	269	324		252	282	340	371	252	287	345	380	257	293	352	388
Autumn Blaze Freeman Maple	Acer x freemanii 'Autumn Blaze'	Spring/Fall	229	253	303	332	235	261	312	342	235	261	312	342	240	267	319	350	245	272	325	357
Armstrong Freeman maple	Acer x freemanii 'Armstrong'	Spring/Fall	229	253	303	332	237	273	316	359	249	287	332	377	249	287	332	377	254	293	339	385
Marmo Freeman maple	Acer x freemanii 'Marmo'™	Spring/Fall	229	253	303	332	235	261	312	342	235	261	312	342	240	267	319	350	245	272	325	357
Matador Freeman Maple	Acer x freemanii 'Bailston'	Spring/Fall	229	253	303	332	235	261	312	342	235	261	312	342								
Autumn Splendor Horsechestnut	Aesculus x arnoldiana 'Autumn Splen	Spring	259	297	342	382	259	297	342	382	272	312	359	401	272	312	359	401	277	318	366	409
Fort McNair® Horsechestnut	Aesculus x arnoldiana 'Fort McNair'	Spring	259	297	342	382	259	297	342	382	272	312	359	401	272	312	359	401	277	318	366	409
Early Glow Ohio Buckeye	Aesculus glabra 'J.N. Select'	Spring					259	297	342		272	312	359	401	272	312	359	401	277	318	366	409
Lustre ® Allegheny Serviceberry	Amelanchier laevis 'Rogers'	Spring/Fall	229	261	309		236	269	309		260	296	340		260	296	340		265	302	347	
Autumn Brilliance Apple Serviceb	Amelanchier X grand. 'Autumn Brillian	Spring/Fall	229	261	309		236	269	309		260	296	340		260	296	340		265	302	347	
River Birch	Betula nigra	Late Spring	204	237	278	325	204	237	278	325	214	249	292	341	220	256	301	335	224	261	307	342
Whitespire Birch	Betula populifolia 'Whitespire'	Late Spring	204	237	278	325	204	237	278	325	214	249	292	341	220	256	301	335	224	261	307	342
American Hornbeam	Carpinus caroliniana	Late Spring	227	266	302	355	227	266	302	355	238	279	317	373	243	279	323	373	248	285	329	380
Native Flame American Hornbea	Carpinus caroliniana 'JFS-KW6'	Late Spring	232	271	307	360	232	271	307	360	244	285	322	378	248	285	328	378	253	291	335	386
Northern Catalpa	Catalpa speciosa	Spring/Fall	221	237	269	316	221	237	269	316	232	249	282	332	239	256	291	332	244	261	297	339
Heartland Catalpa	Catalpa speciosa 'Hiawatha 2'	Spring/Fall	231	247	279	326	231	247	279	326	243	259	293	342	249	266	301	342	254	271	307	349
Common Hackberry	Celtis occidentalis	Spring/Fall	232	267	315	360	239	275	324	371	245	282	332	380	245	282	332	380	250	288	339	388
Chicagoland Hackberry	Celtis occidentalis 'Chicagoland'	Spring/Fall	242	277	325	370																
American Redbud	Cercis canadensis	Spring	251	275	309		259	283	318		272	297	334		272	297	334		277	303	341	
Golden Glory Dogwood	Cornum mas 'Golden Glory'	Spring/Fall	228	262	301		235	270	310		247	284	326		247	284	326		252	290	333	
Turkish Filbert	Corylus colurna	Spring/Fall	250	283	327		250	283	327		263	297	343		263	297	343		268	303	350	
Thornless Cockspur Hawthorn	Crataegus crusgalli 'inermis'	Spring/Fall	206	250	300		206	250	300		216	263	315		216	263	315		220	268	321	
Winter King Green Hawthorn	Crataegus viridis 'Winter King'	Spring/Fall	206	250	300		206	250	300		216	263	315		216	263	315		220	268	321	
Autumn Gold Ginkgo	Ginkgo biloba 'Autumn Gold'	Spring/Fall	296	357	434		296	357	434		303	366	445		308	366	435		314	373	444	
Princeton Sentry Ginkgo	Ginkgo biloba 'Princeton Sentry'®	Spring/Fall	296	357	434		296	357	434		303	366	445		308	366	435		314	373	444	
Skyline Honeylocust	Gleditsia triacanthos 'Skyline' ®	Spring/Fall	223	246	298	342	230	253	307	352	242	266	322	370	242	271	328	370	247	276	335	377
Kentucky Coffee Tree	Gymnocladus dioica	Spring/Fall	240	259	287	355	240	259	287	355	246	265	294	364	246	265	294	364	251	270	300	371

HINSDALE NURSERIES 5 YEAR PRICING FALL 29/SPRING 30			Fall25/Spring26				Fall26/Spring27				Fall27/Spring28				Fall28/Spring29				Fall29/Spring30			
COMMON NAME	SCIENTIFIC/ CULTIVARS	PLANTING SEASON	2"	2.5"	3"	3.5"	2"	2.5"	3"	3.5"	2"	2.5"	3"	3.5"	2"	2.5"	3"	3.5"	2"	2.5"	3"	3.5"
Espresso Kentucky Coffee Tree	Gymnocladus dioica 'Espresso'	Spring/Fall	250	269	297	365	250	269	297	365	256	276	304	374	256	276	304	374	261	282	310	381
Skinny Latte Kentucky Coffee Tre	Gymnocladus dicicus 'Morton'	Spring/Fall																	261	282	310	381
Tuliptree	Liriodendron tulipifera	Spring	258	284	308	345	258	293	317	355	264	300	325	364	264	300	330	364	269	306	337	371
Emerald City Tuliptree	Liriodendron tulipifera 'Emerald City'	Spring	268	294	318	355	268	303	327	365	275	311	335	374	275	311	340	374	281	317	347	381
Worplesdon Sweetgum	Liquidambar styraciflua 'Worplesdon'	Spring	270	317	347		278	327	354		278	327	354		278	327	354		284	334	361	
Slender Silhouette Sweetgum	Liquidambar styraciflua 'Slender Silho	Spring																	284	334	361	
White Shield Osage Orange	Maclura pomifera 'White Shield'	Spring	214	235	268	308	220	242	276	301	231	254	290	316	243	267	305	332	248	272	311	339
Adams Crab	Malus 'Adams'	Spring/Fall	198	216	243	268	204	222	250	276	214	233	263	290	218	238	268	296				
Donald Wyman Crab	Malus 'Donald Wyman'	Spring/Fall	198	216	243	268	204	222	250	276	214	233	263	290	218	238	268	296	218	238	268	296
Gladiator Crab	Malus 'Gladiator'	Spring/Fall	198	216	243	268	204	222	250	276	214	233	263	290	218	238	268	296	218	238	268	296
Louisa Crab	Malus 'Louisa'	Spring/Fall	198	216	243	268	204	222	250	276	214	233	263	290	218	238	268	296	218	238	268	296
Prairiefire Crab	Malus 'Prairifire'	Spring/Fall	198	216	243	268	204	222	250	276	214	233	263	290	218	238	268	296	218	238	268	296
Purple Prince Crab	Malus 'Purple Prince'	Spring/Fall	198	216	243	268	204	222	250	276	214	233	263	290	218	238	268	296	218	238	268	296
Red Jewel Crab	Malus 'Red Jewel'	Spring/Fall	198	216	243	268	204	222	250	276	214	233	263	290	218	238	268	296	218	238	268	296
Royal Raindrops Crab	Malus 'Royal Rain Drops'	Spring/Fall	198	216	243	268	204	222	250	276	214	233	263	290	218	238	268	296	218	238	268	296
Starlite Crab	Malus 'Starlite'	Spring/Fall	198	216	243	268	204	222	250	276	214	233	263	290	218	238	268	296	218	238	268	296
Spring Snow Crab	Malus 'Spring Snow'	Spring/Fall	198	216	243	268	204	222	250	276	214	233	263	290	218	238	268	296	218	238	268	296
Sugar Tyme Crab	Malus 'Sugar Tyme'	Spring/Fall	198	216	243	268	204	222	250	276	214	233	263	290	218	238	268	296				
Zumi Crab	Malus X zumi var. Calocarpa	Spring/Fall	198	216	243	268	204	222	250	276	214	233	263	290	218	238	268	296				
Dawn Redwood	Metasequoia glyptostroboides	Spring	221	249	284	315	228	256	293	324	239	269	308	340	239	269	308	340	244	274	314	347
Majestic Black Tupelo	Nyssa sylvatica 'Majestic'	Spring	291	329			299	339			306	347	399		306	347	399		312	354	407	0
Ironwood (Hophornbeam)	Ostrya virginiana	Spring	244	278	326		244	278	326		250	285	334		250	285	334		255	291	341	0
Autumn Treasure Hophornbeam	Ostrya virginiana 'JFS-KW5'	Spring	249	283	331		249	283	331		255	290	339		255	290	339		260	296	346	0
Eye Stopper Corktree	Phellodendron amurense 'Longnecke	Spring/Fall	233	255	294	315	240	263	303	324	246	270	311	332	246	270	311	332	251	275	317	339
Quaking Aspen	Populus tremuloidies	Spring	201	232	267	301	207	239	275	310	217	251	289	326	217	251	289	326	221	256	295	333
Prairie Gold Aspen	Populus tremuloidies 'NE-ARB'	Spring																	226	261	300	338
Exclamation London Planetree	Platanus x acerifolia 'Morton Circle'	Spring	223	269	302	360	223	269	302	360	234	282	317	378	234	282	317	378	239	288	323	386
Monumental London Planetree	Platanus x acerifolia 'Morton Naper'	Spring																	239	288	323	386
Chastity Pear	Pyrus calleryana 'Chastity'	Spring	216	255	289	343	216	255	289	343	227	268	303	360	227	268	303	360	232	273	309	367
Swamp White Oak	Quercus bicolor	Late Spring	252	279	325	381	252	279	325	381	265	293	341	400	265	293	341	400	270	299	348	408
American Dream Swamp White C	Quercus bicolor 'JFS-KW12'	Late Spring	252	279	325	381	252	279	325	381	265	293	341	400	265	293	341	400	270	299	348	408
Northern Pin Oak	Quercus ellipsoidalis	Late Spring	252	279	325	381	252	279	325	381	265	293	341	400	265	293	341	400	270	299	348	408
Shingle Oak	Quercus imbricaria	Late Spring	252	279	325	381	252	279	325	381	265	293	341	400	265	293	341	400	270	299	348	408
Bur Oak	Quercus macrocarpa	Late Spring	252	279	325	381	252	279	325	381	265	293	341	400	265	293	341	400	270	299	348	408
Urban Pinnacle Bur Oak	Quercus macrocarpa 'JFS-KW3'	Late Spring	252	279	325	381	252	279	325	381	265	293	341	400	265	293	341	400	270	299	348	408
Chinkapin Oak	Quercus muehlenbergii	Late Spring	252	279	325	381	252	279	325	381	265	293	341	400	265	293	341	400	270	299	348	408
Chestnut Oak	Quercus prinus	Late Spring	252	279	325	381	252	279	325	381	265	293	341	400	265	293	341	400	270	299	348	408
Red Oak	Quercus rubra	Late Spring	252	279	325	381	252	279	325	381	265	293	341	400	265	293	341	400	270	299	348	408
Regal Prince Oak	Quercus robur 'Long'	Late Spring	252	279	325	381	252	279	325	381	265	293	341	400	265	293	341	400	270	299	348	408
H ge Oak	Quercus x macdanielii 'Clemons'	Late Spring	252	279	325	381	252	279	325	381	265	293	341	400	265	293	341	400	270	299	348	408

HINSDALE NURSERIES 5 YEAR PRICING FALL 29/SPRING 30			Fall25/Spring26				Fall26/Spring27				Fall27/Spring28				Fall28/Spring29				Fall29/Spring30			
COMMON NAME	**SCIENTIFIC/ CULTIVARS**	**PLANTING SEASON**	2"	2.5"	3"	3.5"	2"	2.5"	3"	3.5"	2"	2.5"	3"	3.5"	2"	2.5"	3"	3.5"	2"	2.5"	3"	3.5"
Crimson Spire Oak	Quercus x bimundorum 'Crimschmidt'	Late Spring																	270	299	348	408
Northern Black Oak	Quercus velutina	Late Spring	252	279	325	381	252	279	325	381	265	293	341	400	265	293	341	400	270	299	348	408
Niobe Weeping Willow	Salix alba 'Tristis'	Late Spring	189	199	245	281	189	199	245	281	198	209	257	295	198	209	257	295	202	213	262	301
China Snow Peking Lilac	Syringa pekinensis 'Morton'	Spring/Fall	220	255	314	355	226	262	314	355	237	275	330	373	242	281	330	373	247	287	337	380
Beijing Gold Peking Lilac	Syringa pekinensis 'Zhang Zhiming"	Spring/Fall	230	265	324	365	236	272	324	365	248	286	340	383	252	291	340	383	257	297	347	391
Ivory Silk Japanese Tree Lilac	Syringa reticulata 'Ivory Silk'	Spring/Fall	244	278	319	363	244	278	319	363	256	292	335	381	261	298	342	389	261	298	342	389
Baldcypress	Taxodium distichum	Late Spring	222	245	272	320	222	245	272	320	233	257	286	336	238	262	292	343	243	267	298	350
Shawnee Brave Bald Cypress	Taxodium distichum 'Mickelson'	Late Spring	232	255	282	330	232	255	282	330	244	268	296	347	247	272	303	355	252	277	309	362
American Sentry™ Linden	Tilia Americana 'MckSentry'	Spring/Fall	232	256	301	341	236	269	310	351	242	276	318	360	242	276	318	360	247	282	324	367
Redmond American Linden	Tilia americana 'Redmond'	Spring/Fall	222	243	286	336	228	255	295	346	234	261	302	355	234	261	302	355	239	266	308	362
Greenspire Littleleaf Linden	Tilia cordata 'Greenspire'®	Spring/Fall	222	243	286	336	228	255	295	346	234	261	302	355	234	261	302	355	239	266	308	362
Sterling Silver Linden	Tilia tomentosa 'Sterling'®	Spring/Fall	232	256	301	341	236	269	310	351	242	276	318	360	242	276	318	360	247	282	324	367
Accolade Elm™	Ulmus 'Morton'	Spring/Fall	226	257	301	351	226	257	301	351	232	263	309	360	232	263	309	360	237	268	315	367
Triumph Elm™	Ulmus 'Morton Glossy'	Spring/Fall	226	257	301	351	226	257	301	351	232	263	309	360	232	263	309	360	237	268	315	367
New Horizon Elm	Ulmus 'New Horizon'	Spring/Fall	226	257	301	351	226	257	301	351	232	263	309	360	232	263	309	360	237	268	315	367
Jefferson Elm	Ulmus americana 'Jefferson'	Spring/Fall	226	257	301	351	226	257	301	351	232	263	309	360	232	263	309	360	237	268	315	367
New Harmony Elm	Ulmus american 'New Harmony'	Spring/Fall	226	257	301	351	226	257	301	351	232	263	309	360	232	263	309	360	237	268	315	367

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			Fall 2025/Spring 2026			Fall 2026/Spring 2027			Fall 2027/Spring 2028			Fall 2028/Spring 2029			Fall 2029/Spring 2030		
Common Name	**Scientific Name**	**Planting Season**	**2.0"**	**2.5"**	**3.0"**	**2.0"**	**2.5"**	**3.0"**	**2.0"**	**2.5"**	**3.0"**	**2.0"**	**2.5"**	**3.0"**	**2.0"**	**2.5"**	**3.0"**
Ruby Slippers Amur Maple	Acer ginnala 'Ruby Slippers'	Spring/Fall	228	261	293	251	287	322	256	294	329	268	308	345	282	324	362
State Street Maple	Acer miyabei 'Morton'	Spring/Fall	239	281	334	263	309	368	269	315	375	282	331	394	296	348	414
Deborah Norway Maple	Acer platanoides 'Deborah'	Spring/Fall	214	260	295	235	286	324	239	292	331	251	306	347	264	322	364
Emerald Lustre Norway Maple	Acer platanoides 'Pond'	Spring/Fall	214	260	295	235	286	324	239	292	331	251	306	347	264	322	364
Armstrong Gold Red Maple	Acer rubrum 'Armstrong Gold'	Spring/Fall Caution	239	281	334	263	309	368	269	315	375	282	331	394	296	348	414
Redpointe Red Maple	Acer rubrum 'Redpointe'	Spring/Fall Caution	228	261	314	251	287	345	256	294	352	268	308	369	282	324	388
Sun Valley Red Maple	Acer rubrum 'Sun Valley'	Spring/Fall Caution	228	261	314	251	287	345	256	294	352	268	308	369	282	324	388
Red Sentinel Red Maple	Acer rubrun 'WW Warren'	Spring/Fall Caution													282	324	388
Fall Fiesta Sugar Maple	Acer saccharum 'Bailsta'	Spring/Fall	239	281	334	263	309	368	269	315	375	282	331	394	296	348	414
Green Mountain Sugar Maple	Acer saccharum 'Green Mountain'	Spring/Fall	239	281	334	263	309	368	269	315	375	282	331	394	296	348	414
Crescendo Sugar Maple	Acer saccharum 'Morton'	Spring/Fall	239	281	334	263	309	368	269	315	375	282	331	394	296	348	414
Hot Wings Maple	Acer tataricum 'GarAnn'	Spring/Fall	239	281	334	263	309	368	269	315	375	282	331	394	296	348	414
Crimson Sunset Maple	Acer truncatum x A. platanoides 'JFS-KW202'	Spring/Fall	239	281	334	263	309	368	269	315	375	282	331	394	296	348	414
Pacific Sunset Maple	Acer truncatum x A. platanoides 'Warrenred'	Spring/Fall	239	281	334	263	309	368	269	315	375	282	331	394	296	348	414
Autumn Fantasy Maple	Acer x freemani 'Autumn Fantasy'	Spring/Fall	225	260	304	248	286	334	253	292	341	265	306	358	279	322	376
Matador Maple	Acer x freemani 'Baliston'	Spring/Fall	225	260	304	248	286	334	253	292	341	265	306	358	279	322	376
Celebration Maple	Acer x freemani 'Celzam'	Spring/Fall	225	260	304	248	286	334	253	292	341	265	306	358	279	322	376
Autumn Blaze Maple	Acer x freemani 'Jeffersred'	Spring/Fall	225	260	304	248	286	334	253	292	341	265	306	358	279	322	376
Autumn Splendor Horsechestnut	Aesculus arnoldiana 'Autumn Splendor'	Spring	250	293	325	275	322	357	281	329	365	295	345	383	310	362	402
Early Glow Buckeye	Aesculus glabra 'JN Select'	Spring	250	293	325	275	322	357	281	329	365	295	345	383	310	362	402
Yellow Buckeye	Aesculus octandra	Spring	250	293	325	275	322	357	281	329	365	295	345	383	310	362	402
Spaeth's Alder	Alnus x spaethii	Spring	228	272	314	251	299	345	256	305	352	268	320	369	282	336	388
Autumn Brilliance Serviceberry	Amelanchier x grandiflora 'Autumn Brilliance'	Spring/Fall	229	261	304	252	287	334	257	294	341	269	308	358	283	324	376
Lustre Allegheny Serviceberry	Amelanchier laevis 'Lustre'	Spring/Fall	229	261	304	252	287	334	257	294	341	269	308	358	283	324	376
River Birch	Betula nigra	Spring	195	229	261	214	252	287	219	257	294	229	269	308	241	283	324
Heritage River Birch	Betula nigra 'Cully'	Spring	195	229	261	214	252	287	219	257	294	229	269	308	241	283	324
Dakota Pinnacle Birch	Betula platyphylla 'Fargo'	Spring	205	241	275	226	265	303	230	270	309	242	284	324	254	298	341
Pyramidal European Hornbeam	Carpinus betulus 'Fastigiata'	Spring	239	281	325	263	309	357	269	315	365	282	331	383	296	348	402
Emerald Avenue Hornbeam	Carpinus betulus 'JFS-KW1CB'	Spring	239	281	325	263	309	357	269	315	365	282	331	383	296	348	402
Rockhampton Red European Hornbeam	Carpinus betulus 'Rockhampton Red'	Spring	239	281	325	263	309	357	269	315	365	282	331	383	296	348	402
Lucas European Hornbeam	Carpinus betulus 'Lucas'	Spring	239	281	325	263	309	357	269	315	365	282	331	383	296	348	402

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Common Name	**Scientific Name**	**Planting Season**	**2.0"**	**2.5"**	**3.0"**		**2.0"**	**2.5"**	**3.0"**		**2.0"**	**2.5"**	**3.0"**		**2.0"**	**2.5"**	**3.0"**		**2.0"**	**2.5"**	**3.0"**	
American Hornbeam	Carpinus caroliniana	Spring	239	281	325		263	309	357		269	315	365		282	331	383		296	348	402	
Firespire American Hornbeam	Carpinus caroliniana 'JN Upright'	Spring	239	281			263	309			269	315			282	331	383		296	348	402	
Fire King American Hornbeam	Carpinus caroliniana 'JN Select A'	Spring																	296	348	402	
JN Strain American Hornbeam	Carpinus caroliniana 'JN Strain'	Spring	239	281			263	309			269	315			282	331	383		296	348	402	
Northern Catalpa	Catalpa speciosa	Spring/Fall	214	249	283		235	274	311		239	279	317		251	293	333		264	308	350	
Heartland Catalpa	Catalpa speciosa 'Hiawatha'	Spring/Fall	214	249	283		235	274	311		239	279	317		251	293	333		264	308	350	
Purple Catalpa	Catalpa x erubescens 'Purpurea'	Spring/Fall	214	249	283		235	274	311		239	279	317		251	293	333		264	308	350	
Hackberry	Celtis occidentalis	Spring/Fall	228	272	314		251	299	345		256	305	352		268	320	369		282	336	388	
Eastern Redbud	Cercis canadensis	Spring	239	281	325		263	309	357		269	315	365		282	331	383		296	348	402	
Yellowwood	Cladrastis kentukea	Spring	250	293	325		275	322	357		280	329	365		294	345	383		309	362	402	
Pagoda Dogwood	Cornus alternifolia	Spring/Fall	240	286			264	315			269	321			282	337			297	354		
Golden Glory Corneliancherry Dogwood	Cornus mas 'Golden Glory'	Spring/Fall	240	286			264	315			269	321			282	337			297	354		
Turkish Filbert	Corylus corluma	Spring	239	272			263	299			269	305			282	320			296	336		
Thornless Cockspur Hawthorn	Crataegus crusgalli v. inermis	Spring	207	241	275		228	265	303		232	270	309		244	284	324		256	298	341	
Thornless Cockspur Hawthorn	Crataegus virdis 'Winter King'	Spring	207	241	275		228	265	303		232	270	309		244	284	324		256	298	341	
Princeton Sentry Ginkgo	Ginkgo biloba 'Princeton Sentry'	Spring/Fall	304	346			334	380			341	388			358	407			376	427		
Autumn Gold Ginkgo	Ginkgo biloba 'Autumn Gold'	Spring/Fall	304	346			334	380			341	388			358	407			376	427		
Skyline Honeylocust	Gleditsia triacanthos 'Skycole'	Spring/Fall	228	272	314		251	299	345		256	305	352		268	320	369		282	336	388	
Streetkeeper Honeylocust	Gleditsia triacanthos 'Street Keeper'	Spring/Fall	228	272	314		251	299	345		256	305	352		268	320	369		282	336	388	
Northern Sentinel Honeylocust	Gleditsia triacanthos 'JFS GMorgenson1'	Spring/Fall	228	272	314		251	299	345		256	305	352		268	320	369		282	336	388	
Kentucky Coffee Tree	Gymnocladus dioicus	Spring/Fall	242	286	330		266	315	363		272	321	370		286	337	389		300	354	408	
Espresso Kentucky Coffee Tree	Gymnocladus dioicus 'Espresso-JFS'	Spring/Fall	242	286	330		266	315	363		272	321	370		286	337	389		300	354	408	
Skinny Latte Kentucky Coffee Tree	Gymnocladus dioicus 'Morton'	Spring/Fall	242	286	330		266	315	363		272	321	370		286	337	389		300	354	408	
True North Kentucky Coffee Tree	Gymnocladus dioicus 'UMN Synergy'	Spring/Fall	242	286	330		266	315	363		272	321	370		286	337	389		300	354	408	
Moraine Sweetgum	Liquidambar styraciflua 'Moraine'	Spring	250	290	333		275	319	367		280	325	374		294	341	393		309	358	413	
Worpelsdon Sweetgum	Liquidambar styraciflua 'Worpelsdon'	Spring	250	290	333		275	319	367		280	325	374		294	341	393		309	358	413	
Tulip Tree	Liriodendron tulipifera	Spring	250	290	333		275	319	367		280	325	374		294	341	393		309	358	413	
Emerald City Tulip Tree	Liriodendron tulipifera 'JFS-Oz'	Spring	250	290	333		275	319	367		280	325	374		294	341	393		309	358	413	
Amur Maackia	Maackia amurensis	Spring/Fall	229	260			252	286			257	292			269	306			283	322		
White Shield Osage Orange	Maclura pomifera 'White Shield'	Spring/Fall	229	260	304		252	286	334		257	292	341		269	306	358		283	322	376	
Butterflies Magnolia	Magnolia acuminata 'Butterflies'	Spring	229	260			252	286			257	292			269	306			283	322		

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			Fall 2025/Spring 2026				Fall 2026/Spring 2027				Fall 2027/Spring 2028				Fall 2028/Spring 2029				Fall 2029/Spring 2030			
Common Name	**Scientific Name**	**Planting Season**	**2.0"**	**2.5"**	**3.0"**		**2.0"**	**2.5"**	**3.0"**		**2.0"**	**2.5"**	**3.0"**		**2.0"**	**2.5"**	**3.0"**		**2.0"**	**2.5"**	**3.0"**	
Firebird Crabapple	Malus sargentii 'Select A'	Spring/Fall	195	235			223	258			227	263			238	276			250	290		
Golden Raindrops Crabapple	Malus 'Schmidtcutleaf'	Spring/Fall	195	235			223	258			227	263			238	276			250	290		
Profusion Crabapple	Malus 'Profusion'	Spring/Fall	195	235			223	258			227	263			238	276			250	290		
Red Jewel Crabapple	Malus 'Jewelcole'	Spring/Fall	195	235			223	258			227	263			238	276			250	290		
Royal Raindrops Crabapple	Malus 'JFS-KW5'	Spring/Fall	195	235			223	258			227	263			238	276			250	290		
Sargent Tina Crabapple	Malus sargentii 'Tina'	Spring/Fall	195	235			223	258			227	263			238	276			250	290		
Show Time Crabapple	Malus 'Shotizam'	Spring/Fall	195	235			223	258			227	263			238	276			250	290		
Spring Snow Crabapple	Malus 'Spring Snow'	Spring/Fall	195	235			223	258			227	263			238	276			250	290		
Gladiator Crabapple	Malus x adstringens 'Durleo'	Spring/Fall	195	235			223	258			227	263			238	276			250	290		
Ruby Dayze Crabapple	Malus 'JFS-KW139MX'	Spring/Fall	195	235			223	258			227	263			238	276			250	290		
Raspberry Spear Crabapple	Malus 'JFS-KW213MX'	Spring/Fall	195	235			223	258			227	263			238	276			250	290		
Starlite Crabapple	Malus x 'Jeflite'	Spring/Fall	195	235			223	258			227	263			238	276			250	290		
Dawn Redwood	Metasequoia glyptostroboides	Spring	224	257	300		247	282	330		252	288	337		264	302	354		278	317	372	
American Hophornbeam	Ostrya virginiana	Spring	239	281	325		263	309	357		269	315	365		282	331	383		296	348	402	
Autumn Treasure Hophornbeam	Ostrya virginiana 'JFS-KW5'	Spring	239	281	325		263	309	357		269	315	365		282	331	383		296	348	402	
Exclamation London Planetree	Platanus x acerifolia 'Morton Circle'	Spring	217	260	304		238	286	334		243	292	341		255	306	358		268	322	376	
Monumental London Planetree	Platanus x acerifolia 'Morton Naper'	Spring					238	286	334		243	292	341		255	306	358		268	322	376	
Quaking Aspen	Populus tremuloides	Spring	217	260	304		238	286	334		243	292	341		255	306	358		268	322	376	
Swedish Colunar Aspen	Populus tremuloides 'Erecta'	Spring	217	260	304		238	286	334		243	292	341		255	306	358		268	322	376	
Prairie Gold Aspen	Populus tremuloides 'NE-Arb'	Spring	217	260	304		238	286	334		243	292	341		255	306	358		268	322	376	
Pink Flair Cherry	Prunus sargentii 'JFS-KW58'	Spring/Fall	213	247	282		234	272	310		239	277	316		251	291	332		263	305	348	
Canada Red Chokecherry	Prunus virginiana 'Canada Red'	Spring/Fall	202	235	268		223	258	295		227	263	300		238	276	315		250	290	331	
White Oak	Quercus alba	Spring	261	300	346		287	330	380		294	337	388		308	354	407		324	372	427	
Swamp White Oak	Quercus bicolor	Spring	250	300	346		275	330	380		280	337	388		294	354	407		309	372	427	
Beacon Oak	Quercus bicolor 'Bonnis and Mike'	Spring	261	300	346		287	330	380		294	337	388		308	354	407		324	372	427	
American Dream Oak	Quercus bicolor 'JFS-KW12'	Spring	261	300	346		287	330	380		294	337	388		308	354	407		324	372	427	
Shingle Oak	Quercus imbricaria	Spring	250	300	346		275	330	380		280	337	388		294	354	407		309	372	427	
Bur Oak	Quercus macrocarpa	Spring	261	300	346		287	330	380		294	337	388		308	354	407		324	372	427	
Cobblestone Oak	Quercus macrocarpa 'JFS-KW14'	Spring	261	300	346		287	330	380		294	337	388		308	354	407		324	372	427	
Urban Pinnacle Oak	Quercus macrocarpa 'JFS-KW3'	Spring	261	300	346		287	330	380		294	337	388		308	354	407		324	372	427	
Chinkapin Oak	Quercus muehlenbergii	Spring	261	300	346		287	330	380		294	337	388		308	354	407		324	372	427	
Crimson Spire Oak	Quercus robur x Q. alba 'Crimschmidt'	Spring	250	300	346		275	330	380		280	337	388		294	354	407		309	372	427	
Streetspire Oak	Quercus robur x Q. alba 'JFS-KW1QX'	Spring	250	300	346		275	330	380		280	337	388		294	354	407		309	372	427	
Regal Prince Oak	Quercus robur x Q. bicolor 'Long'	Spring	250	300	346		275	330	380		280	337	388		294	354	407		309	372	427	
Kindred Spirit Oak	Quercus robur x Q. bicolor 'Nadler'	Spring	250	300	346		275	330	380		280	337	388		294	354	407		309	372	427	
Red Oak	Quercus rubra	Spring	250	300	346		275	330	380		280	337	388		294	354	407		309	372	427	
Heritage Oak	Quercus x macdanielii 'Clemons'	Spring	250	300	346		275	330	380		280	337	388		294	354	407		309	372	427	
Scarlett Letter Oak	Quercus x 'Scarlett Letter'	Spring	250	300	346		275	330	380		280	337	388		294	354	407		309	372	427	
Purple Robe Black Locust	Robinia pseudoacacia 'Purple Robe'	Spring	201	245	278		222	270	306		226	275	313		237	288	328		249	303	345	
Ivory Silk Japanese Tree Lilac	Syringa reticulata 'Ivory Silk'	Spring/Fall	239	281	325		263	309	357		269	315	365		282	331	383		296	348	402	
Syringa pekinensis 'Morton'	Bejing Gold Tree Lilac	Spring/Fall																	296	348	402	

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			Fall 2025/Spring 2026			Fall 2026/Spring 2027			Fall 2027/Spring 2028			Fall 2028/Spring 2029			Fall 2029/Spring 2030		
Common Name	**Scientific Name**	**Planting Season**	**2.0"**	**2.5"**	**3.0"**	**2.0"**	**2.5"**	**3.0"**	**2.0"**	**2.5"**	**3.0"**	**2.0"**	**2.5"**	**3.0"**	**2.0"**	**2.5"**	**3.0"**
Great Wall Japanese Tree Lilac	Syringa pekinensis 'WFH2'	Spring/Fall	239	281	325	263	309	357	269	315	365	282	331	383	296	348	402
Snowdance Lilac	Syringa reticulata 'Bailnce'	Spring/Fall	239	281	325	263	309	357	269	315	365	282	331	383	296	348	402
Dwarf Korean Lilac	Syringa meyeri 'Palibin'	Spring/Fall	239	281	325	263	309	357	269	315	365	282	331	383	296	348	402
Bald Cypress	Taxodium distichum	Spring	217	257	300	238	282	330	243	288	337	255	302	354	268	317	372
Green Whisper Bald Cypress	Taxodium distichum 'JFS-SGPN'	Spring	217	257	300	238	282	330	243	288	337	255	302	354	268	317	372
Shawnee Brave Bald Cypress	Taxodium distichum 'Mickelson'	Spring	217	257	300	238	282	330	243	288	337	255	302	354	268	317	372
American Sentry Linden	Tilia americana 'McKSentry'	Spring/Fall	229	272	314	252	299	345	257	305	352	269	320	369	283	336	388
Redmond American Linden	Tilia americana 'Redmond'	Spring/Fall	229	272	314	252	299	345	257	305	352	269	320	369	283	336	388
Greenspire Littleleaf Linden	Tilia cordata 'Greenspire'	Spring/Fall	229	272	314	252	299	345	257	305	352	269	320	369	283	336	388
Green Mountain Silver Linden	Tilia tomentosa 'Green Mountain'	Spring/Fall	229	272	314	252	299	345	257	305	352	269	320	369	283	336	388
Jefferson American Elm	Ulmus americana 'Jefferson'	Spring/Fall	229	272	314	252	299	345	257	305	352	269	320	369	283	336	388
Princeton American Elm	Ulmus americana 'Princeton'	Spring/Fall	229	272	314	252	299	345	257	305	352	269	320	369	283	336	388
New Horizon Elm	Ulmus japonica x pumila 'New Horizon'	Spring/Fall	229	272	314	252	299	345	257	305	352	269	320	369	283	336	388
Accolade Elm	Ulmus japonica x wilsoniana 'Morton	Spring/Fall	229	272	314	252	299	345	257	305	352	269	320	369	283	336	388
Triumph Elm	Ulmus 'Morton Glossy'	Spring/Fall	229	272	314	252	299	345	257	305	352	269	320	369	283	336	388

We're pleased to offer several new varieties along with the tried and true that you've come to rely on us for. In addition, we're offering smaller ornamental trees, perfect for under wires. If you don't see something that you'd like us to grow please contact us with the variety and size that you're looking for. Thank you for the opportunity to work with you!

Common Name	Latin Name	Planting Season	Fall 2025 Spring 2026			Fall 2026 Spring 2027			Fall 2027 Spring 2028			Fall 2028 Spring 2029			Fall 2029 Spring 2030		
			2.0"	2.5"	3.0"	2.0"	2.5"	3.0"	2.0"	2.5"	3.0"	2.0"	2.5"	3.0"	2.0"	2.5"	3.0"
Hedge Maple	Acer campestre	Spring & Fall	220	240	239												
Autumn Blaze® Freemanii Maple	Acer x freemanii 'Jeffersred'	Spring & Fall	200	210	220	205	215	235	217	229	241	225	235	245	236	247	257
Marmo Freemanii Maple	Acer x freemanii 'Marmo'	Spring & Fall							229	239	249	225	235	245	236	247	257
Matador™ Freemanii Maple	Acer x freemanii 'Bailston'	Spring & Fall	205	215		205	215	235	217	229	241	225	235	245	236	247	257
Sienna Glen® Freemanii Maple	Acer x freemanii 'Sienna Glen'	Spring & Fall							229	239	249	225	235	245	236	247	257
State Street™ Maple	Acer miyabei 'Morton' State Street	Spring & Fall	235	240	255	205	215	235	217	229		225	235		236	247	
Crimson King Norway Maple	Acer Platanoides 'Crimson King '	Spring & Fall				230	235		239	249	259	239	249		251	261	
Crimson Sentry Maple *NEW*	Acer platanoides 'Crimson Sentry'	Spring & Fall													251	261	
Redpointe® Maple	Acer rubrum 'Frank Jr' PP16769	Spring & Fall	245	265		205	215	235	227	234	251	235	245	255	247	257	268
Crimson Sunset® Maple	Acer truncatum x Acer platanoides 'JFS-KW202' PP21838	Spring & Fall				215	225	245	239	249	259	239	249	259	251	261	
Fort McNair Red Horsechestnut	Aesculus x carnea 'Ft. McNair'	Spring only	260	270					245	270		239	249		251	261	
Autumn Brilliance Serviceberry	Amelanchier grandiflora 'Autumn Brilliance	Spring only							239	249		239	249		251	261	
Pyramidal European Hornbeam	Carpinus betulus 'Fastigiata'	Spring only	227	247		227	247		237	257		242	262		251	275	
Frans Fontaine Hornbeam	Carpinus betulus 'Frans Fontaine'	Spring only	227	247		227	247		237	257		242	262		251	275	
Blue Beech/American Hornbeam	Carpinus caroliniana	April-May only	250	260					245	265		239	259		251	275	
Wisconsin Red® Hornbeam *New*	Carpinus caroliniana 'Wisconsin Red'	April-May only							245	265		239	259		251	275	
Northern Catalpa	Catalpa speciosa	Spring only							217	229		217	229		228	240	
Common Hackberry	Celtis occidentalis	Spring & Fall	220	230	239	215	225	245	227	239	241	225	235	245	236	247	
Prairie Sentinel® Hackberry *New*	Celtis 'JFS-KSU1'	Spring & Fall				215	225										
Eastern Redbud	Cercis canadensis #45 containers	Spring	245	255		245	259		245	265		249	259		261	272	
Dawyck Purple Beech	Fagus sylvatica 'Dawyck Purple'	Late Spring only				275	295		287	310		275	304		289	319	
Red Obelisk European Beech	Fagus sylvatica 'Red Obelisk'	Late Spring only	305			275	295										
Rivers Purple Beech	Fagus sylvatica 'Riversii'	Late Spring only	305	325		275	295		287	310		275	304		289	319	
Roseomarginata European Beech	Fagus sylvatica 'Roseomarginata'	Late Spring only	305	325		315			325			305	325		320	341	
Autumn Gold Ginkgo	Ginkgo biloba 'Autumn Gold'	Spring & Fall	335	350					267	299		272	304	359	286	319	
Magyar Ginkgo	Ginkgo biloba 'Magyar	Spring & Fall	335	350	359	255	285	359	267	299	359	275	304	359	286	319	
Presidential Gold® Ginkgo	Ginkgo biloba 'The President'	Spring & Fall										275	304		286	319	
Princeton Sentry Ginkgo	Ginkgo biloba 'Princeton Sentry'	Spring & Fall	335	350		255	285		267	299		275	304	359	286	319	
Skyline® Honeylocust	Gleditsia triacanthos 'Skycole'	Spring & Fall	240	250	265	205	215	235	217	229	241	225	235	245	236	247	257
Kentucky Coffeetree	Gymnocladus dioicus	Spring & Fall							227	249		232	255		244	268	
Decaf™ Kentucky Coffeetree	Gymnocladus dioicus Decaf	Spring & Fall	235	250		215	245		227	259		232	255		244	268	
Espresso™ Kentucky Coffeetree	Gymnocladus dioicus 'Espresso-JFS'	Spring & Fall	235	250	259	215	245		227	259		232	255		244	268	
Skinny Latte Kentucky Coffeetree	Gymnocladus dioicus 'Morton'	Spring & Fall				225				249							

Common Name	Latin Name	Planting Season	Fall 2025 Spring 2026			Fall 2026 Spring 2027			Fall 2027 Spring 2028			Fall 2028 Spring 2029			Fall 2029 Spring 2030		
			2.0"	2.5"	3.0"	2.0"	2.5"	3.0"	2.0"	2.5"	3.0"	2.0"	2.5"	3.0"	2.0"	2.5"	3.0"
Yellow Bird Magnolia *NEW*	Magnolia brooklynensis 'Yellow Bird'	Spring & Fall							245	259							
Galaxy Magnolia *NEW*	Magnolia x 'Galaxy'	Spring & Fall							245	259							
Coralburst® Crabapple (pink)	Malus 'Coralcole'	Spring & Fall	195	215		215	235		219	239		225	230		235	245	
Firebird® Crabapple (white)	Malus sargentii 'Select A' Branched @ 42"	Spring & Fall							219			225	230		235	245	
Gladiator™ Crabapple (pink)	Malus x adstringens 'Durleo' PP20,167	Spring & Fall				215	235		219	239		205	220		225	245	
Lollipop® Crabapple *NEW*	Malus 'Lollizam'	Spring & Fall										225	235		215	235	250
Red Jewel Crabapple (white)	Malus 'Jewelcole'	Spring & Fall	195	215	225				219	239		205	220		225	235	
Sargent Tina Crabapple (white)	Malus Sargent Tina Branched @ 42"	Spring & Fall	195	215	200	215	235		219	239		205	220		225	235	
Show Time™ Crabapple (pink)	Malus 'Shotizam'	Spring & Fall	195	215	200	215	235		219	239		205	220		225	235	
Spring Snow Crabapple (white)	Malus x 'Spring Snow'	Spring & Fall	195	215	200				219	239		205	220		225	235	
Starlite® Crabapple (white)	Malus x 'Jeflite'	Spring & Fall	195	215	200	215	235		219	239		205	220		225	235	
Black Tupelo	Nyssa sylvatica	Late spring only													264	278	
Majestic Black Tupelo	Nyssa sylvatica 'MONN2'	Late spring only	255	270		255	270		266	279							
Exclamation!™ London Planetree	Platanus x acerifolia 'Morton Circle'	Spring only	200	220	230	210	230		222	244		225	235	245	236	247	257
Ironwood/American Hophornbeam	Ostrya virginiana	Spring only	255	270		235	255		247	269		239	249		251	261	
Quaking Aspen	Populus tremuloides	Spring only				195	225		225	235		225	235		236	247	
Dancing Flame® Aspen *NEW*	Populus tremuloides'Dancing Flame'	Spring only										236	247		236	247	
Summer Shimmer Aspen	Populus tremuloides 'Summer Shimmer'	Spring only				195	225		225	235		225	235		236	247	
Chanticleer Pear	Pyrus calleryana 'Chanticleer'	Spring only'													236	247	
Swamp White Oak	Quercus bicolor - Swamp White	Late spring only	245	265		235	250		245	259		251	265		264	278	
Scarlet Oak	Quercus coccina -Scarlet	Late spring only	245	265					245	265		251	265		264	278	
Bur Oak	Quercus macrocarpa - Bur	Late spring only	245	265		235	250		245	259		251	265		264	278	
Chinkapin Oak	Quercus muehlenbergii	Late spring only	245	265											264	278	
Scarlet Letter™ Oak *NEW*	Quercus robur x alba Scarlet Letter	Late spring only										251	265		264	278	
Regal Prince® Oak	Quercus robur x bicolor 'Long'	Late spring only	245	265		245	260		245	259		251	265		264	278	
Red Oak	Quercus rubra - Red	Late spring only	245	265		235	250		245	259		251	265		264	278	
Shumard Oak	Quercus shumardii	Late spring only	245	265													
Beijing Gold ™ Peking Lilac *NEW*	Syringa pekinensis 'Zhang Zhiming'	Spring & Fall													251	261	
Ivory Silk Japanese Tree Lilac	Syringa reticulata 'Ivory Silk'	Spring & Fall	245	265	275	235	250	275	245	259		239	249		251	261	
Snowdance™ Japanese Tree Lilac	Syringa reticulata 'Bailnee'	Spring & Fall	245	265	275	235	250	270	245	259		239	249		251	261	
Common Baldcypress	Taxodium disticum	Late spring only	230	240	235							225	235		236	247	257
Shawnee Brave Bald Cypress	Taxodium disticum 'Mickelson'	Late spring only	230	240	235	215	230		245	259		225	235	245	236	247	257
American Sentry® Linden *NEW*	Tilia americana 'McKSentry'	Spring & Fall				235	250		245	259		225	235	245	236	247	257
Redmond American Linden	Tilia americana 'Redmond'	Spring & Fall	245	255		235	250		245	259		225	235	245	236	247	257
Greenspire Littleleaf Linden	Tilia cordata 'Greenspire'	Spring & Fall	245	255	245	235	250		245	259		225	235	245	236	247	257
Princeton Elm	Ulmus americana 'Princeton'	Spring only	245	255		205	230		225	235		225	235	245	236	247	257
Frontier Elm	Ulmus 'Frontier'	Spring only	245	255		205	230		225	235		225	235	245	236	247	257
Accolade™ Elm	Ulmus 'Morton'	Spring only	245	255		205	230								236	247	257
Triumph™ Elm	Ulmus 'Morton Glossy'	Spring only	245	255		205	230		225	235		225	235	245	236	247	257

* *NEW** Trees for under the wires				Fall 2025 Spring 2026			Fall 2026 Spring 2027			Fall 2027 Spring 2028			Fall 2028 Spring 2029			Fall 2029 Spring 2030		
				Tree Form #10 & #15 containers. Plants are 4' tall & branched at 3'.														
Limelight Hydrangea	Hydrangea paniculata 'Limelight		Spring & Fall	145			145			150			155					
Little Lime® Hydrangea	Hydrangea paniculata 'Little Lime'		Spring & Fall	145			145			150			155					
Quick Fire® Hydrangea	Hydrangea paniculata 'SMHPLQF' USPP 25,136		Spring & Fall	145			145			150			155					
Vanilla Strawberry™ Hydrangea	Hydrangea paniculata 'Vanilla Strawberry'		Spring & Fall	145			145			150			155					
Dwarf Korean Lilac	Syringa meyeri 'Palibin'		Spring & Fall	181			181			175			170					
Flowerfesta® Pink Dwarf Lilac	Syringa meyeri 'Anny200817'		Spring & Fall	201									170					
Flowerfesta® White Dwarf Lilac	Syringa meyeri 'Anny200810'		Spring & Fall	201									170					
Miss Kim Dwarf Lilac	Syringa patula 'Miss Kim'		Spring & Fall	181									180					
				2.0"	2.5"	3.0"	2.0"	2.5"	3.0"	2.0"	2.5"	3.0"	2.0"	2.5"	3.0"	2.0"	2.5"	3.0"
Coralburst® Crabapple (pink)	Malus 'Coralcole'		Spring & Fall	195	215		215	235		219	239		225	230		235	245	
Lollipop® Crabapple *NEW*	Malus 'Lollizam'		Spring & Fall										225	235		215	235	250
Sargent Tina Crabapple (white)	Malus Sargent Tina	Branched @ 42"	Spring & Fall	195	215	200	215	235		219	239		205	220		225	235	

Low Branched Trees:
Crimson Sentry Maple
Pyramidal European Hornbeam
Frans Fontaine Hornbeam
Dawycki Purple Beech
Yellow Bird Magnolia
Ironwood/American Hophornbeam

Apex (Pugsley & LaHaie) REGULAR CONTRACT Prices for the Suburban Tree Consortium

Revised 8/15/25	5' or 1.5"	6' or 2"	7' or 2.5"	8' or 3"	9' or 3.5"	10' or 4"	12' or 4.5"
Ball Size Bid On	**20 - 23.5"**	**24-27.5"**	**28-31.5"**	**32-37.5"**	**38-41.5"**	**42-47.5"**	**48-53.5"**
Tree Installation							
2026	103.00	132.00	141.00	182.00	220.00	255.00	295.00
2027	113.00	144.00	154.00	200.00	240.00	278.00	325.00
2028	118.00	151.00	161.00	210.00	252.00	292.00	340.00
2029	125.00	160.00	170.00	222.00	267.00	310.00	360.00
2030	130.00	170.00	176.00	230.00	278.00	325.00	375.00
Delivery from Spring 2026 thru Fall 2026 from Wilson, Klehm & Fiore Nurseries:							
	23.00	25.00	28.25	37.00	42.50	66.50	78.50
Delivery for Spring 2026 thru Fall 2026 from Hinsdale, Breezy Hill, Doty, Goodmark & McHenry County Nurseries:							
	26.00	30.50	33.75	42.50	45.75	73.00	88.25
Delivery for Spring 2026 thru Fall 2026 from Possibility Place Nursery & Spring Grove Nursery:							
	36.00	40.25	43.50	50.25	55.50	78.50	98.00
Delivery from Spring 2027 thru Fall 2027 from Wilson, Klehm & Fiore Nurseries:							
	25.07	27.25	30.79	40.33	46.33	72.49	85.57
Delivery for Spring 2027 thru Fall 2027 from Hinsdale, Breezy Hill, Doty, Goodmark & McHenry County Nurseries:							
	28.34	33.25	36.79	46.33	49.87	79.57	96.19
Delivery for Spring 2027 thru Fall 2027 from Possibility Place Nursery & Spring Grove Nursery:							
	39.24	43.87	47.42	54.77	60.50	85.57	106.82
Delivery from Spring 2028 thru Fall 2028 from Wilson, Klehm & Fiore Nurseries:							
	26.24	28.53	32.23	42.22	48.50	75.89	89.59
Delivery for Spring 2028 thru Fall 2028 from Hinsdale, Breezy Hill, Doty, Goodmark & McHenry County Nurseries:							
	29.67	34.81	38.51	48.51	52.21	83.30	100.42
Delivery for Spring 2028 thru Fall 2028 from Possibility Place Nursery & Spring Grove Nursery:							
	41.08	45.93	49.64	57.34	63.34	89.59	111.84
Delivery from Spring 2029 thru Fall 2029 from Wilson, Klehm & Fiore Nurseries:							
	30.00	32.00	36.10	47.30	54.40	85.00	101.00
Delivery for Spring 2029 thru Fall 2029 from Hinsdale, Breezy Hill, Doty, Goodmark & McHenry County Nurseries:							
	33.25	39.00	43.20	54.30	58.50	93.30	112.50
Delivery for Spring 2029 thru Fall 2029 from Possibility Place Nursery & Spring Grove Nursery:							
	46.00	51.50	55.60	54.25	71	100.4	125.25
Delivery from Spring 2030 thru Fall 2030 from Wilson, Klehm & Fiore Nurseries:							
	31.25	33.25	37.50	49.25	56.50	88.50	105.00
Delivery for Spring 2030 thru Fall 2030 from Hinsdale, Breezy Hill, Doty, Goodmark & McHenry County Nurseries:							
	34.50	40.50	45.00	56.50	61.00	97.00	117.00
Delivery for Spring 2030 thru Fall 2030 from Possibility Place Nursery & Spring Grove Nursery:							
	48.00	53.50	58.00	56.50	74.00	104.50	130.25
Mulch Spring 2026 thru Fall 2026							
	18.00	18.50	19.75	20.75	21.75	23.00	24.00
Mulch Spring 2027 thru Fall 2027							
	19.26	19.80	21.13	22.20	23.27	24.61	25.68
Mulch Spring 2028 thru Fall 2028							
	20.15	20.75	22.15	23.25	24.35	25.75	26.88
Mulch Spring 2029 thru Fall 2029							
	21.60	22.20	23.70	24.90	26.05	27.60	28.80
Mulch Spring 2030 thru Fall 2030							
	22.50	23.00	24.65	25.90	27.10	28.70	30.00

Extra Services 2026 Season:

	1 gal	3 gal/18"	5 gal/24"	7 gal/36"
Shrub Installation	10.00	21.30	30.25	44.20
Shrub Mulching	3.50	7.10	8.50	13.00
Delivery - assumes with trees being delivered at the same time. Shrub only plantings will carry a minimum delivery charge:				
Wilsons	3.50	7.10	8.50	13.00
Hinsdale, Doty, Goodmark	4.00	8.10	9.70	14.80
Spring Grove	5.20	10.50	12.60	19.25

Gator Bag Brand Water Bags	40.50
Generic Water Bags	31.20
Tree Diaper	71.75

Price does not include pre-charging of the bag. Pre-charging requires a temporary water pool and space available to charge plus an additional $9.00 handling fee.

Fold Cage (if not low profile), Cut Twine, Peel Back Burlap

	1.5"-3"	**3.5"-4.5"**
Per Tree Cost	8.75	11.00

Cut Basket/Remove (in addition to above cost)

	1.5"-3"	**3.5"-4.5"**
Per Tree Cost	9.25	10.30

*** All sizes move/transplant nearby double planting cost or quote basis**
*** Optional out of specification planting requests $1.00 per inch/per tree cost**

Delivery Fuel Surcharge

	Per Gallon $4.00-$5.00	Per Gallon $5.01-$6.00	Per Gallon $6.01-$7.00	Per Gallon $7.01-$8.00
Per Tree Cost	1.45	2.70	3.95	5.20

Apex (Pugsley & LaHaie) REGULAR CONTRACT Prices for the Suburban Tree Consortium

Revised 8/15/25	5' or 1.5"	6' or 2"	7' or 2.5"	8' or 3"	9' or 3.5"	10' or 4"	12' or 4.5"
Ball Size Bid On	**20 - 23.5"**	**24-27.5"**	**28-31.5"**	**32-37.5"**	**38-41.5"**	**42-47.5"**	**48-53.5"**
Tree Installation							
2026	103.00	132.00	141.00	182.00	220.00	255.00	295.00
2027	113.00	144.00	154.00	200.00	240.00	278.00	325.00
2028	118.00	151.00	161.00	210.00	252.00	292.00	340.00
2029	125.00	160.00	170.00	222.00	267.00	310.00	360.00
2030	130.00	170.00	176.00	230.00	278.00	325.00	375.00
Delivery from Spring 2026 thru Fall 2026 from Wilson, Klehm & Fiore Nurseries:							
	23.00	25.00	28.25	37.00	42.50	66.50	78.50
Delivery for Spring 2026 thru Fall 2026 from Hinsdale, Breezy Hill, Doty, Goodmark & McHenry County Nurseries:							
	26.00	30.50	33.75	42.50	45.75	73.00	88.25
Delivery for Spring 2026 thru Fall 2026 from Possibility Place Nursery & Spring Grove Nursery:							
	36.00	40.25	43.50	50.25	55.50	78.50	98.00
Delivery from Spring 2027 thru Fall 2027 from Wilson, Klehm & Fiore Nurseries:							
	25.07	27.25	30.79	40.33	46.33	72.49	85.57
Delivery for Spring 2027 thru Fall 2027 from Hinsdale, Breezy Hill, Doty, Goodmark & McHenry County Nurseries:							
	28.34	33.25	36.79	46.33	49.87	79.57	96.19
Delivery for Spring 2027 thru Fall 2027 from Possibility Place Nursery & Spring Grove Nursery:							
	39.24	43.87	47.42	54.77	60.50	85.57	106.82
Delivery from Spring 2028 thru Fall 2028 from Wilson, Klehm & Fiore Nurseries:							
	26.24	28.53	32.23	42.22	48.50	75.89	89.59
Delivery for Spring 2028 thru Fall 2028 from Hinsdale, Breezy Hill, Doty, Goodmark & McHenry County Nurseries:							
	29.67	34.81	38.51	48.51	52.21	83.30	100.42
Delivery for Spring 2028 thru Fall 2028 from Possibility Place Nursery & Spring Grove Nursery:							
	41.08	45.93	49.64	57.34	63.34	89.59	111.84
Delivery from Spring 2029 thru Fall 2029 from Wilson, Klehm & Fiore Nurseries:							
	30.00	32.00	36.10	47.30	54.40	85.00	101.00
Delivery for Spring 2029 thru Fall 2029 from Hinsdale, Breezy Hill, Doty, Goodmark & McHenry County Nurseries:							
	33.25	39.00	43.20	54.30	58.50	93.30	112.50
Delivery for Spring 2029 thru Fall 2029 from Possibility Place Nursery & Spring Grove Nursery:							
	46.00	51.50	55.60	54.25	71	100.4	125.25
Delivery from Spring 2030 thru Fall 2030 from Wilson, Klehm & Fiore Nurseries:							
	31.25	33.25	37.50	49.25	56.50	88.50	105.00
Delivery for Spring 2030 thru Fall 2030 from Hinsdale, Breezy Hill, Doty, Goodmark & McHenry County Nurseries:							
	34.50	40.50	45.00	56.50	61.00	97.00	117.00
Delivery for Spring 2030 thru Fall 2030 from Possibility Place Nursery & Spring Grove Nursery:							
	48.00	53.50	58.00	56.50	74.00	104.50	130.25
Mulch Spring 2026 thru Fall 2026							
	18.00	18.50	19.75	20.75	21.75	23.00	24.00
Mulch Spring 2027 thru Fall 2027							
	19.26	19.80	21.13	22.20	23.27	24.61	25.68
Mulch Spring 2028 thru Fall 2028							
	20.15	20.75	22.15	23.25	24.35	25.75	26.88
Mulch Spring 2029 thru Fall 2029							
	21.60	22.20	23.70	24.90	26.05	27.60	28.80
Mulch Spring 2030 thru Fall 2030							
	22.50	23.00	24.65	25.90	27.10	28.70	30.00

Extra Services 2026 Season:

	1 gal	3 gal/18"	5 gal/24"	7 gal/36"
Shrub Installation	10.00	21.30	30.25	44.20
Shrub Mulching	3.50	7.10	8.50	13.00
Delivery - assumes with trees being delivered at the same time. Shrub only plantings will carry a minimum delivery charge:				
Wilsons	3.50	7.10	8.50	13.00
Hinsdale, Doty, Goodmark	4.00	8.10	9.70	14.80
Spring Grove	5.20	10.50	12.60	19.25

Gator Bag Brand Water Bags	40.50
Generic Water Bags	31.20
Tree Diaper	71.75

Price does not include pre-charging of the bag. Pre-charging requires a temporary water pool and space available to charge plus an additional $9.00 handling fee.

Fold Cage (if not low profile), Cut Twine, Peel Back Burlap

	1.5"-3"	**3.5"-4.5"**
Per Tree Cost	8.75	11.00

Cut Basket/Remove (in addition to above cost)

	1.5"-3"	**3.5"-4.5"**
Per Tree Cost	9.25	10.30

*** All sizes move/transplant nearby double planting cost or quote basis**
*** Optional out of specification planting requests $1.00 per inch/per tree cost**

Delivery Fuel Surcharge

	Per Gallon $4.00-$5.00	Per Gallon $5.01-$6.00	Per Gallon $6.01-$7.00	Per Gallon $7.01-$8.00
Per Tree Cost	1.45	2.70	3.95	5.20

Apex (Pugsley & LaHaie.) Prevailing Wage Prices for the Suburban Tree Consortium

Revised 8-15-25

Ball Size Bid On Tree Installation	5' or 1.5" 20 - 23.5"	6' or 2" 24-27.5"	7' or 2.5" 28-31.5"	8' or 3" 32-37.5"	9' or 3.5" 38-41.5"
2026	192.00	225.00	278.00	330.00	420.00
2027	210.00	245.00	303.00	360.00	458.00
2028	233.00	271.00	336.00	399.00	508.00
2029	251.00	292.00	362.00	429.00	547.00
2030	266.00	310.00	384.00	455.00	580.00
Delivery from Spring 2026 thru Fall 2026 from Wilson, Klehm & Fiore Nurseries:	29.50	36.00	39.25	45.75	57.75
Delivery from Spring 2026 thru Fall 2026 from Hinsdale, Breezy Hill, Doty, Goodmark & McHenry County Nurseries:	35.00	39.24	47.00	54.50	66.50
Delivery from Spring 2026 thru Fall 2026 from Possibility Place Nursery & Spring Grove Nursery:	44.75	49.00	55.75	65.50	73.00
Delivery from Spring 2027 thru Fall 2027 from Wilson, Klehm & Fiore Nurseries:	32.16	39.24	42.78	49.87	62.95
Delivery from Spring 2027 thru Fall 2027 from Hinsdale, Breezy Hill, Doty, Goodmark & McHenry County Nurseries:	38.15	39.24	51.23	59.41	72.49
Delivery from Spring 2027 thru Fall 2027 from Possibility Place Nursery & Spring Grove Nursery:	48.78	53.41	60.77	71.40	79.57
Delivery from Spring 2028 thru Fall 2028 from Wilson, Klehm & Fiore Nurseries:	35.70	43.55	47.48	55.35	69.88
Delivery from Spring 2028 thru Fall 2028 from Hinsdale, Breezy Hill, Doty, Goodmark & McHenry County Nurseries:	42.35	43.55	56.87	65.95	80.46
Delivery from Spring 2028 thru Fall 2028 from Possibility Place Nursery & Spring Grove Nursery:	54.15	59.28	67.45	79.25	88.33
Delivery from Spring 2029 thru Fall 2029 from Wilson, Klehm & Fiore Nurseries:	41.10	50.10	54.60	63.65	80.36
Delivery from Spring 2029 thru Fall 2029 from Hinsdale, Breezy Hill, Doty, Goodmark & McHenry County Nurseries:	48.70	53.40	65.40	75.90	92.60
Delivery from Spring 2029 thru Fall 2029 from Possibility Place Nursery & Spring Grove Nursery:	62.30	68.20	74.10	80.00	95.90
Delivery from Spring 2030 thru Fall 2030 from Wilson, Klehm & Fiore Nurseries:	43.60	53.10	57.85	67.50	85.15
Delivery from Spring 2030 thru Fall 2030 from Hinsdale, Breezy Hill, Doty, Goodmark & McHenry County Nurseries:	51.60	56.60	69.30	80.45	98.15
Delivery from Spring 2030 thru Fall 2030 from Possibility Place Nursery & Spring Grove Nursery:	66.00	72.25	78.50	84.75	101.60
Mulch Spring 2026 thru Fall 2026	24.00	25.00	26.00	28.00	32.00
Mulch Spring 2027 thru Fall 2027	25.68	26.75	27.82	29.96	34.24
Mulch Spring 2028 thru Fall 2028	28.51	29.69	30.88	33.26	38.01
Mulch Spring 2029 thru Fall 2029	31.00	32.00	34.00	36.00	40.00
Mulch Spring 2030 thru Fall 2030	32.80	33.90	36.00	38.15	42.40

Extra Services 2026 Season:

	1 gal	3 gal/18"	5 gal/24"	7 gal/36"
Shrub Installation	20.00	42.60	60.50	88.40
Shrub Mulching	7.00	14.20	17.00	26.00
Delivery - assumes with trees being delivered at the same time. Shrub only plantings will carry a minimum delivery charge:				
Wilsons	7.00	14.20	17.00	26.00
Hinsdale, Doty, Goodmark	8.00	16.20	19.40	29.60
Spring Grove	10.40	21.00	25.20	38.50

Gator Bag Brand Water Bags	81.00
Generic Water Bags	62.40
Tree Diaper	143.50

Price does not include pre-charging of the bag. Pre-charging requires a temporary water pool and space available to charge plus an additional $9.00 handling fee.

Fold Cage (if not low profile), Cut Twine, Peel Back Burlap

	1.5"-3"	3.5"-4.5"
Per Tree Cost	17.50	22.00

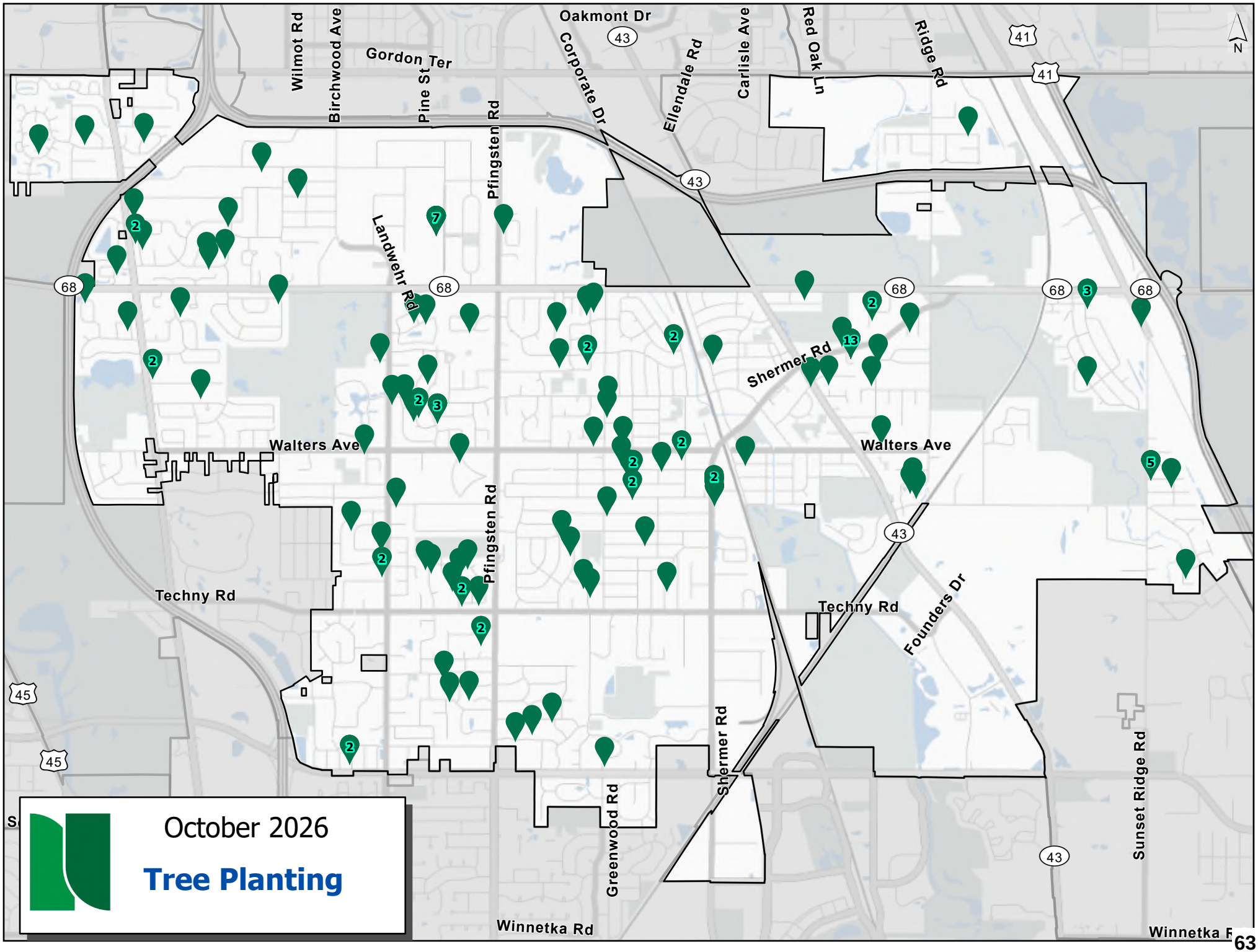
Cut Basket/Remove (in addition to above cost)

	1.5"-3"	3.5"-4.5"
Per Tree Cost	18.50	20.60

*** All sizes move/transplant nearby double planting cost or quote basis**
*** Optional out of specification planting requests $2.00 per inch/per tree cost**

Delivery Fuel Surcharge

	Per Gallon $4.00-$5.00	Per Gallon $5.01-$6.00	Per Gallon $6.01-$7.00	Per Gallon $7.01-$8.00
Per Tree Cost	1.45	2.70	3.95	5.20


Wilmot Rd
Birchwood Ave
Gordon Ter
Pine St
Pfingsten Rd
Oakmont Dr
Corporate Dr
Ellendale Rd
Carlisle Ave
Red Oak Ln
Ridge Rd
Landwehr Rd
Shermer Rd
Walters Ave
Techny Rd
Founders Dr
Greenwood Rd
Sunset Ridge Rd
Winnetka Rd
43
41
68
45
N
October 2026
Tree Planting

10/5/2026

MEMORANDUM

To: Interim Village Manager Jim Hawkins
From: Chief Information Officer Lori Baker
Date: 2026-10-13
Subject: A Resolution Approving Task Order No. 13 for Purchase and Installation of a Conference Room Videoconferencing and Collaboration System for the New Fleet Maintenance Garage Facility from Sentinel Technologies, Inc. of Downers Grove, Illinois

Overview

This resolution approves the purchase of equipment, maintenance, and professional services for the installation of a conference room videoconferencing and collaboration system for the new Fleet Maintenance Garage facility.

Fiscal Impact

The adopted Fiscal Year 2026/2027 budget provides funding in Account Number 38-7800-705-07 for the purchase of Information Technology equipment and services for the new Fleet Maintenance Garage.

Recommendation

Approval.

Strategic Priority

Infrastructure. Maintain a consistent high-quality of life through capital investment, continued focus on sustainability, and facilities that meet operational needs.

Background

The Village's Information Technology (IT) Department evaluated several different potential solutions for conference room-based videoconferencing solutions, allowing multiple Village staff members to participate seamlessly in videoconferences in a conference room setting, while also allowing staff to share and collaborate amongst themselves in a conference room.

Village IT staff worked with Sentinel Technologies, Inc., based in Downers Grove, Illinois, on a finalized design, parts list, and implementation plan for the solution. The Village entered into a Master Services Agreement (MSA) with Sentinel in June 2025 with an initial term of 24 months, expiring in June 2027. The MSA allows for the creation of project-specific Task Orders against the MSA. Sentinel provided Task Order No. 13 for the purchase of the required hardware, maintenance and subscription services, along with professional services for the implementation of the videoconferencing solution. While the new Fleet Maintenance Garage is currently under construction, it is recommended the Village order the equipment now to ensure some of the lengthy lead times for equipment do not become a delay in the timeframe for the implementation of the solution.

A summary of the quotes provided by Sentinel follows:

Item	**Cost**
Videoconferencing equipment Wall-mounted conference room display	$22,085
Professional Services	$8,149
Total	**$30,234**

The Sentinel quote includes pricing from OMNIA Partners Public Sector Cyber Security Solutions & Services Contract R250307 for all the equipment, maintenance, and subscriptions. The contract term is October 2025 through September 2028. TD SYNNEX Corporation is named as the distributor on this contract, and Sentinel Technologies is named as an Authorized Dealer on the contract. As the Dealer, Sentinel is authorized to invoice the Village and accept payment on behalf of TD SYNNEX. This OMNIA Partners contract is available to all local governments and meets the requirements of the Village's procurement policy.

The Sentinel quotes also include pricing from the General Services Administration (GSA) Contract GS-35F-0379U for all Professional Services. The contract term is May 2023 through May 2028 and covers a variety of technology professional services. This GSA contract is available to all local governments and meets the requirements of the Village's procurement policy.

Based on the evaluation of the Sentinel Technologies proposal, Village IT Staff are

recommending the equipment, maintenance, subscriptions, and professional services be purchased from Sentinel Technologies, Inc., based in Downers Grove, Illinois. Sentinel has completed successful projects in the past for the Village and is very familiar with the Village's existing systems.

The Village's Fiscal Year 2026/2027 Budget provides funding in Account No. 38-7800-705-07 – Facility Capital Projects – Village IT Solutions, for the new Fleet Maintenance Garage facility.

Staff are requesting Village Board approval to purchase the videoconference equipment, maintenance and subscriptions, and implementation professional services in an amount not to exceed $30,234.

Staff will be present at the October 13, 2026 Regular Board of Trustees meeting to answer any questions that may arise.

A Resolution Approving Task Order No. 13 for Purchase and Installation of a Conference Room Videoconferencing and Collaboration System for the New Fleet Maintenance Garage Facility from Sentinel Technologies, Inc. of Downers Grove, Illinois
Exhibit - Sentinel - Task Order No 13

Resolution 2026-

BE IT RESOLVED by the President and Board of Trustees of the Village of Northbrook, County of Cook and State of Illinois, THAT:

A Resolution Approving Task Order No. 13 for Purchase and Installation of a Conference Room Videoconferencing and Collaboration System for the New Fleet Maintenance Garage Facility from Sentinel Technologies, Inc. of Downers Grove, Illinois

is hereby adopted, as follows:

Section 1. Recitals.

The Fiscal Year 2026/2027 annual budget provides funding for the purchase and implementation of a videoconferencing system for the conference room (***"System"***) for the new Fleet Maintenance Garage facility.

The Village's Information Technology Department staff worked with partner, Sentinel Technologies, Inc. (***"Vendor"***), to develop a design, parts list, and implementation plan to install a conference room-based videoconferencing system at the new Fleet Maintenance Garage Facility. The Village entered into a Master Services Agreement (MSA) with the Vendor in June 2025 with an initial term of 24 months, expiring in June 2027, which allows for the creation of project-specific Task Orders against the MSA. Staff received a quote and Task Order No. 13 from Vendor in the amount of $30,234 for equipment, maintenance, subscriptions, and implementation services. The Vendor's quote included pricing from OMNIA Partners Contract R250307 for the equipment, maintenance, and subscriptions, and from General Services Administration (GSA) Contract GS-35F-0379U for professional services. Both contracts satisfy the Village's Procurement Policy requirements.

The Village's Fiscal Year 2026-2027 Budget provides sufficient funds for the purchase of the System in Account No. 38-7800-705-07 (Facility Capital Projects – Village IT Solutions). Based on these factors, Village staff recommends that the Village Board authorize Task Order No. 13 for the purchase of the System from the Vendor in an amount not to exceed $30,234.

The President and the Board of Trustees have considered the purchase and determined that it is in the best interests of the Village and the public to approve the purchase of the System from the Vendor.

Section 2. Authorization of Expenditure.

The Village Manager shall be, and is hereby, authorized and directed to execute all such documents and make such payments as are necessary to complete the procurement of the System from the Vendor in a not-to-exceed amount of $30,234, in accordance with the terms of the Vendor's Master Services Agreement.

TASK ORDER

In accordance with Section 1.C of the Master Services Agreement dated June 24, 2025 between the Village of Northbrook (the *"Village"*) and Sentinel Technologies, Inc. (the *"Consultant"*), the parties agree to the following Task Number: 13

1. Contracted Services:
New Fleet Maintenance Garage – Conference room – Services
New Fleet Maintenance Garage – Conference room - Hardware

2. Project Schedule (attach schedule if appropriate):
Click or tap here to enter text.

3. Project Completion Date:
All Contracted Services must be completed on or before: 90 days after the project kickoff

4. Project Specific Pricing (if applicable):
Services - $8,149.00
Hardware - $22,084.14

5. Key Personnel (if applicable):
Click or tap here to enter text.

6. Additional Changes to the Master Agreement (if applicable):
Click or tap here to enter text.

ALL OTHER TERMS & CONDITIONS OF THE MASTER AGREEMENT REMAIN UNCHANGED

[*SIGNATURE PAGE FOLLOWS*]

VILLAGE	SENTINEL TECHNOLOGIES, INC.
_____	Robert Lenartowicz Robert Lenartowicz (Sep 17, 2026 14:17:25 CDT) _____
Signature [*DEPARTMENT HEAD*]	Signature Robert Lenartowicz Name (Printed or Typed)
_____, 20____ Date	09/17/2026 _____ , 20____ Date

If greater than $20,000, the Board of Trustees must approve the Task Order in advance and the Village Manager's signature is required.

	ATTEST:
_____	_____
Village Manager	Village Clerk

_____, 20____
Date



New Fleet Maintenance Garage - Conference Room - Hardware

Contract # 035502

OMNIA Partners, (TDSynnex) #R250307 EXP: 09/30/2028

Prepared for:

Village Of Northbrook

Jerick Cabral
Jerick.cabral@northbrook.il.us

Prepared by:

Sentinel Technologies, Inc

Colin Blackshaw
cblackshaw@sentinel.com

Appendix A

-

APPENDIX A TO TASK ORDER NO. 13

Hardware/Software Only

-

Hardware/Software only purchase of items listed in the Pricing Summary. No installation or professional services provided.

Cisco Room Bar Pro

Product Description	Qty	Price	Ext. Price
Solution Subscriptions - *Unless explicitly indicated otherwise within this contract, the below term for these subscription services will automatically renew, absent at least ninety (90) days' notice of cancelation by Customer before the start of the renewal term. For subscription services that do not automatically renew, Customer must provide Sentinel with at least ninety (90) days' notice of its intention to renew the services and shall hold Sentinel harmless from any service interruption to result from the cessation of services due to Customer's failure to provide timely notice as stated herein.*			
Cisco Room Bar Pro, Carbon Black	1	$8,435.52	$8,435.52
Power Cord for United States of America 4.5m 10A	1	$0.00	$0.00
Ethernet CAT5E Round Cable - 8 meter - Gray	1	$0.00	$0.00
Cisco Room Navigator Table Stand, First Light (White)	1	$0.00	$0.00
1.5m GREY HDMI 2.0	1	$0.00	$0.00
CAB (16,4 feet / 5m) GREY ETHERNET	1	$0.00	$0.00
Mounting Kit for Cisco Room Bar Pro	1	$0.00	$0.00
USB-C 3.1 Active Optical Cable, 9M length	1	$636.71	$636.71
Ultra High Speed HDMI Cable by Cisco, 9M	1	$502.02	$502.02
Cisco Ceiling Microphone Pro, Carbon Black	1	$5,349.49	$5,349.49
Ceiling Bracket Mounting Kit for Ceiling Mic Pro	1	$147.54	$147.54
Cisco Room Navigator Table Stand, Carbon Black - SPARE	1	$1,345.40	$1,345.40
Hardware Maintenance - 1yr			
Initial Term: 12 Months | Requested Start Date: Upon Shipment | Billing Model: Prepaid | Renewal Term: Requote			
SNTC-8X5XNBD Cisco Room Bar Pro	1	$1,420.61	$1,420.61
SNTC-8X5XNBD Cisco Ceiling Microphone Pro	1	$960.76	$960.76
SNTC-8X5XNBD Cisco Room Navigator-Table Stand	1	$242.09	$242.09
		Subtotal:	**$19,040.14**

Samsung Display

Product Description	Qty	Price	Ext. Price
85IN Commercial 4K UHD LED LCD Display 500 NIT 247 Built -in	1	$2,941.00	$2,941.00
Wall Mount for QXC, Slim Fit	1	$103.00	$103.00
		Subtotal:	**$3,044.00**

New Fleet Maintenance Garage - Conference Room - Hardware

Prepared by:

Sentinel Technologies, Inc

Colin Blackshaw
cblackshaw@sentinel.com

Prepared for:

Village Of Northbrook

1225 Cedar Ln
Northbrook, IL 60062-4513
Jerick Cabral
+18476644082
Jerick.cabral@northbrook.il.us

Contract Information:

Contract # 035502

Version: 7
Delivery Date: 09/17/2026
Expiration Date: 09/03/2026

Quote Summary

Description	Amount
Cisco Room Bar Pro	$19,040.14
Samsung Display	$3,044.00
Total:	**$22,084.14**

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors.

Terms and Conditions

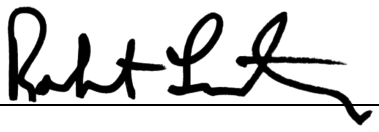
By signing below, Customer agrees that the products and services being purchased through this contract are subject to the Sentinel Technologies Terms and Conditions, as applicable, located at https://sentinel.com/Terms-and-Conditions unless expressly provided herein or otherwise addressed in a separate Agreement between the parties.

Invoice Terms

Hardware: Upon Shipment (50% down if over $100K)

Subscription/License: At the beginning of the contract - In Full

Payment Terms: Net 30

Sentinel Technologies, Inc		Village Of Northbrook	
Signature:		Signature:	
Name:	Robert Lenartowicz	Name:	
Title:	Chief Operating Officer	Title:	
Date:	09/17/2026	Date:	



New Fleet Maintenance Garage - Conference Room - Services

Contract # 036357

(GSA) Federal Supply Service GS-35F0379U / Exp. 05/08/2028

Prepared for:

Village Of Northbrook

Lori Baker
lori.baker@northbrook.il.us

Prepared by:

Sentinel Technologies, Inc

Colin Blackshaw
cblackshaw@sentinel.com

Appendix A

-

APPENDIX A TO TASK ORDER NO. 13

Statement of Work

Statement of Work

Executive Summary

The Village of Northbrook has requested a proposal from Sentinel to deploy and configure a Cisco Room Bar Pro solution for its new facility. This project will provide modern video conferencing and collaboration capabilities to support meetings and communications within the space. Sentinel will provide the professional services necessary to install, configure, validate, and test the solution to ensure it is ready for production use

Project Methodology

Project Initiation

Sentinel Project Management will coordinate a kick-off meeting to review and approve the Scope of Work provided to the Customer. Customer and Sentinel provided resources will be introduced and their relevant roles for the project discussed. Sentinel Project Management will then coordinate a design meeting between Sentinel Engineers and Customer in order to draft a blueprint of all proposed work which will be provided to the Customer. High level timelines for project milestones will also be identified and discussed.

Design

Sentinel engineers will perform a high-level audit of the Customer's relevant infrastructure. The data collected from this audit will be used to generate a design for the implementation of the solution. Sentinel engineers will inform the Customer of any design requirements that will need to be completed by the Customer's IT staff prior to the start of the next phase (such as provisioning of storage space, acquisitions of licenses, and other essential design components not covered within this document). Upon acceptance of the work as detailed within the blueprint by the Customer, Sentinel engineers and project managers will then coordinate specific dates and times appropriate for accommodating the nature of the work involved (i.e. work which will require outages will be scheduled during appropriate maintenance windows).

Implementation

During the Implementation phase, equipment will be unboxed, burned-in, configured and tested. Unless explicitly stated in this Scope of Work, the staging of equipment will occur at Customer's location. This ensures maximum efficiency and quality while minimizing the disruptions and impacts to the Customer's environment. After the equipment has been staged Sentinel engineers will proceed with the implementation of all items specified within this Scope of Work and further detailed in the Customer approved Design Document.

Cutover and Post Support

Cutovers will be scheduled per the details in the scope below. Sentinel engineers will be dedicated to being available for the resolution of any problems or issues that arise during the post support portion of the project.

Project Completion

Upon conclusion of all other phases of work Sentinel's engineers will provide the Customer with updated design documents for the project. Sentinel's project management team will then arrange for a meeting with the Customer to review the status of all project items. If no project items remain open Sentinel's project managers will request that the Customer sign off on the project, thus closing the project at that time.

Project Management

Sentinel will provide a project manager committed to the success of the project. The project manager will be responsible for:

- Complete success of the project.
- Optimal coordination of all resources.
- Guiding the Customer on aspects of the project they are required to perform.
- Tracking and reporting of progress.
- Management of agreed to budget issues.
- Management of expected timelines for implementation.
- Changes to the project and communications of changes in writing using a Project Change Form.
- Post installation document gathering, assembly and presentation.
- Post installation project completion agreement and signature.

Project management will ensure complete project success. Communication is the cornerstone of project management and the project manager will be the central communication mechanism for all parties. This will assure all relevant parties are informed about decisions that may affect the success of their component of the solution.

Scope of Work

- Installation and configuration of one (1) Cisco Room Bar Pro.
- Installation and configuration of one (1) display.
- Installation and configuration of one (1) Cisco Ceiling Microphone Pro.
- Installation and connection of one (1) USB-C 4K cable for user content sharing and device connectivity.
- Installation and connection of one (1) HDMI cable for user content sharing.
- Configuration of the Cisco Room Bar Pro for Webex Edge for Devices, including support for 4-digit dialing and PSTN calling.
- Registration and configuration of the Cisco Room Bar Pro within Webex Control Hub to enable Webex Meetings functionality and cloud-based device management.
- Configuration of Microsoft Teams and Zoom interoperability features supported by RoomOS.
- System validation and testing to verify proper operation of video conferencing, audio, content sharing, dialing, and meeting room functionality.
- Knowledge transfer session with designated Village of Northbrook personnel covering the implemented

solution.
- One (1) on-site end-user training session covering normal operation of the implemented solution.

Cutover and Post Support

Cutover

Sentinel has provided Engineering and Project Management professional services to support a cutover/migration strategy. The project team will deploy the solution with the number of cutover window(s) listed below. Any additional cutovers or phased installation work will be added into scope via the change order (PCR) process and may require additional professional services to complete.

- Prior to any cutover, the Sentinel PM and Lead Engineer on the project will provide a Solution Installation and Cutover Plan which details the following:
- Start time and End time that is targeted for the maintenance window required for the cutover.
- Step by step plan for the work that is to be done prior to the installation, during the installation, and after the installation.
- Task ownership for each of the tasks identified.
- Task duration for each of the tasks identified.
- Back-out plan - along with a time frame that identifies when we will initiate the back out plan.
- Test and Acceptance plans to be executed.

Once the cutover/installation plan has been created, the Sentinel Project Team and the Customer will meet to review and approve the plan. Prior to the cutover, a go/no-go call will take place to once again review the cutover plan and ensure that all stakeholders involved in the cutover are available, and all pre-cutover tasks have been completed successfully in preparation for the maintenance window. If a customer requests to cancel and reschedule a cutover, rescheduling charges may apply. Any impact to Customer resource schedules as a result of a no-go call, will be Customer responsibility.

Post Project Items

- Post Project Documentation
  - Sentinel will provide documentation of the setup including a blueprint design document as well as any available vendor-created administrative and/or best practices guides. In addition, Sentinel will provide knowledge transfer including basic functional overviews of products implemented, demonstrating the normal operations as installed in the customers environment
- Post project Support
  - Sentinel will provide support and troubleshooting after each cutover event to assist with any post-migration issues encountered. Sentinel has included approximately two (2) hours for remote post-support activities for each cutover event

Out of Scope

Sentinel is responsible to perform only the Services described in this Statement of Work Agreement. Any additional

services discussed or implied that are not defined explicitly by this SOW will be considered out of scope. All services requested outside of this SOW as detailed above will require a "Change Order" before any services are performed. "Change Order" must be agreed upon by all parties and signed. Specific examples from this project may be listed below.

- Low-voltage cabling, including Ethernet cable runs, terminations, wall plates, conduit, and associated infrastructure.
- Electrical work, including the installation of power outlets, dedicated circuits, or any modifications to existing electrical infrastructure.
- Network configuration changes, including but not limited to switches, routers, firewalls, VLANs, QoS, DHCP, and DNS.
- Structural modifications, wall repairs, painting, or construction activities required to support the installation.
- Third-party integrations not specifically identified as part of this project.
- Deployment or installation of software applications on end-user devices.

Customer Responsibilities

- Unless provided as part of this project or otherwise the customer will be responsible for providing any applicable software and licensing necessary to facilitate the migration design. Sentinel will assist wherever possible.
- Customer shall maintain all responsibility and bear all liability with regard to its compliance with local, state, and federal E911 and NG911 laws in relation to its use of this service. Customer shall indemnify and hold harmless Sentinel from any regulatory fines and/or third-party claims to arise out of any related violations with regard to this service. Sentinel may provide E911 compliance assistance services for an additional fee if desired by Customer.
- Customer will provide Sentinel engineering resources with Partner Administrator access to the Webex Control Hub tenant to facilitate the deployment.
- The customer is responsible for all client-side application installation and/or upgrade. This includes, but not limited to:
    - Webex application.
    - Microsoft Teams - Webex embedded application.
- Customer will ensure their network infrastructure will facilitate Webex Calling, Meetings, and Webex Contact Center systems communications. This will include any applicable routing, firewall, DNS, DHCP, NTP, PoE, QoS etc. configuration necessary to allow communication to/from the different endpoints involved in the designed architecture.
- Customer will be responsible for providing all required low-voltage cabling, network connectivity, and electrical services necessary to support the solution. This includes, but is not limited to, Ethernet cabling, cable terminations, network drops, switch ports, PoE, power outlets, dedicated circuits, and any associated infrastructure required for installation and operation of the system.
- Customer will be required to participate in all aspect of the execution of the User Acceptance Testing (UAT) procedure.
- Customer will be responsible for identifying suitable cutover date/time.
- Customer will be responsible for coordinating all on-site resources required for the end-user training session, including scheduling and making the training room available, coordinating attendee participation, and ensuring that the room and attendees are ready at the agreed-upon time.

Key Assumptions

The successful execution of this project is contingent upon a set of key assumptions. These assumptions serve as reference points for the project's planning and execution. It is imperative that these assumptions are understood, acknowledged, and monitored throughout the project to ensure that the project proceeds as intended. Deviations from these assumptions may have an impact on project timelines, costs, and outcomes. The Key Assumptions are as follows:

- Customer will participate in all discovery, design, and implementation meetings.
- Final documentation will be provided at the completion of the project.

General Assumptions

The following is a list of responsibilities and/or tasks that Sentinel assumes have been completed or reviewed by Customer to the execution of the above-mentioned project. If additional responsibilities are uncovered during the project, Sentinel will make sure that Customer is made aware of any issues promptly to determine resolution.

Product Lead Times

Depending on the technologies quoted, orders may be direct or through distribution. Lead times should be expected to be 8 weeks but can exceed 8 weeks. Should expedited equipment requirements arise, there could be an additional charge to source through a warehousing distribution partner.

Remote Access

Sentinel's service estimate assumes remote access through IP VPN or IP PPP connection. Without this access, additional service charges may be incurred for optimization and tuning required pre and post installation.

Travel Requirements and Cost

Unless specified within the proposal, all travel expenses and time are not included. Travel time shall be invoiced at pre-negotiated rates and expenses plus per diem at actual costs.

3rd Party Integration

Unless noted otherwise, Sentinel assumes no reliance on 3rd Party applications, connections or plug-ins to software deployments and updates as specified in this scope. If during Analysis and Planning any required 3rd Party integration is uncovered, additional hours may be incurred.

Labor Union Requirements

Sentinel has NOT included any parameters for Union workers. Any requirement would require a subcontract arrangement to be determined up front and would increase the cost of deployment.

Physical Implementation

Unless explicitly stated in this statement of work, all work areas Sentinel will access shall be accessible by no more than an eight foot tall ladder. Any rental activities or associated rental costs for buckets, lifts, or other such

mechanisms shall be a Customer responsibility.

Project Assumptions

Subcontracted Labor

This project includes labor that has been subcontracted to an external party; CRW

Cutover Windows

The project scope and pricing includes one (1) cutover event. If additional cutovers are required, a Change Order will be necessary, which may result in an increase in project cost.

Work Location

The scope and pricing for this project are based on a combination of on-site and remote work.

Professional Services

Product Description	Ext Price
Configuration Professional Services - Fixed Price GSA (SSA $203.85/Hour & PM $195.82/Hour)	$4,829.00
Installation Professional Services - Fixed Price GSA (SSA $203.85/Hour & PM $195.82/Hour)	$3,320.00
Subtotal:	**$8,149.00**

New Fleet Maintenance Garage - Conference Room - Services

Prepared by:	Prepared for:	Contract Information:
Sentinel Technologies, Inc	**Village Of Northbrook**	**Contract # 036357**
Colin Blackshaw cblackshaw@sentinel.com	1225 Cedar Ln Northbrook, IL 60062-4513 Lori Baker +18476644080 lori.baker@northbrook.il.us	Version: 5 Delivery Date: 09/09/2026 Expiration Date: 09/30/2026

Quote Summary

Description	Amount
Professional Services	$8,149.00
Total:	**$8,149.00**

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors.

Terms and Conditions

By signing below, Customer agrees that the products and services being purchased through this contract are subject to the Sentinel Technologies Terms and Conditions, as applicable, located at https://sentinel.com/Terms-and-Conditions unless expressly provided herein or otherwise addressed in a separate Agreement between the parties.

Invoice Terms

Labor: Milestone Progress Billing

Payment Terms: Net 30

Sentinel Technologies, Inc		Village Of Northbrook	
Signature:		Signature:	
Name:	Robert Lenartowicz	Name:	
Title:	Chief Operating Officer	Title:	
Date:	09/09/2026	Date:	

MEMORANDUM

To: Interim Village Manager Jim Hawkins
From: Chief Information Officer Lori Baker
Date: 2026-10-13
Subject: A Resolution Approving Task Order No. 14 for The Purchase and Installation of a Facility Paging System for the New Fleet Maintenance Garage Facility from Sentinel Technologies, Inc. of Downers Grove, Illinois

Overview

New paging system equipment and licenses are proposed to be purchased, configured, and installed in the Village's new Fleet Maintenance Garage facility.

Fiscal Impact

The adopted Fiscal Year 2026/2027 budget provides funding in Account Number 38-7800-705-07 for the purchase of Information Technology equipment and services for the new Fleet Maintenance Garage.

Recommendation

Approval.

Strategic Priority

Infrastructure. Maintain a consistent high-quality of life through capital investment, continued focus on sustainability, and facilities that meet operational needs.

Background

The Village recently standardized a new network-attached facility paging system for communications within and across buildings. This is a modern paging system that is network-attached and provides opportunity for expansion and growth in the future, as the Village's needs change. All new Village facilities will use this new paging system, while existing facilities will be converted as defined in the Village's Capital Improvement Plan.

This paging system allows for announcements within a facility or within a specific, defined

zone within a facility. Ceiling- and wall-mounted speakers will play the paging audio for staff to hear. In the future, the paging audio can be played through desk phones and other communications devices, as defined.

The Village's new Fleet Maintenance Garage facility will require the purchase and installation of equipment and licenses to set up the new paging system. Based on the facility plans and requirements from Public Works, Village Information Technology (IT) Staff completed several design sessions with Singlewire Software, the Village's standard vendor for facility paging systems. As always, security of the network-attached devices, including the paging speakers, is a critical design requirement, and has been taken into consideration.

Based on the discussions with Singlewire Software, the proposed design, and bill of materials, Village IT staff then began working with Sentinel Technologies, Inc., based in Downers Grove, Illinois, on a finalized design, parts list, and implementation plan. The Village entered into a Master Services Agreement (MSA) with Sentinel in June 2025 with an initial term of 24 months, expiring in June 2027. The MSA allows for the creation of project-specific Task Orders against the MSA. Sentinel provided Task Order No. 14 for the purchase of the required hardware and licenses, along with professional services for the implementation of the paging system at the new facility. While the new Fleet Maintenance Garage is currently under construction, it is recommended the Village order the equipment now to ensure some of the lengthy lead times for equipment do not become a delay in the timeframe for the implementation of the system.

A summary of the quotes provided by Sentinel follows:

Item	**Cost**
Paging Equipment	$54,950
Licenses	$264
Professional Services	$28,450
Total	**$84,664**

The Sentinel quote includes pricing from OMNIA Partners Public Sector Cyber Security Solutions & Services Contract R250307 for the equipment. The contract term is October 2025 through September 2028. TD SYNNEX Corporation is named as the distributor on this contract, and Sentinel Technologies is named as an Authorized Dealer on the contract. As the Dealer, Sentinel is authorized to invoice the Village and accept payment on behalf of TD SYNNEX. This OMNIA Partners contract is available to all local governments and meets the requirements of the Village's procurement policy.

The Sentinel quotes also include pricing from the General Services Administration (GSA) Contract GS-35F-0379U for Professional Services. The contract term is May 2023 through May 2028 and covers a variety of technology professional services. This GSA contract is available to all local governments and meets the requirements of the Village's procurement policy.

Based on the evaluation of the Sentinel Technologies proposal, Village IT Staff are recommending the equipment, licenses, and professional services be purchased from Sentinel Technologies, Inc., based in Downers Grove, Illinois. Sentinel has completed successful projects in the past for the Village and is very familiar with the Village's existing network, standard configurations, and required security.

The Village's Fiscal Year 2026/2027 Budget provides funding in Account No. 38-7800-705-07 – Facility Capital Projects – Village IT Solutions, for the new Fleet Maintenance Garage facility.

Staff are requesting Village Board approval to purchase the equipment, licenses, and implementation professional services in an amount not to exceed $83,664.

Staff will be present at the October 13, 2026 Regular Board of Trustees meeting to answer any questions that may arise.

A Resolution Approving Task Order No. 14 for The Purchase and Installation of a Facility Paging System for the New Fleet Maintenance Garage Facility from Sentinel Technologies, Inc. of Downers Grove, Illinois
Exhibit - Sentinel Technologies Task Order No. 14

Resolution 2026-

BE IT RESOLVED by the President and Board of Trustees of the Village of Northbrook, County of Cook and State of Illinois, THAT:

A Resolution Approving Task Order No. 14 for The Purchase and Installation of a Facility Paging System for the New Fleet Maintenance Garage Facility from Sentinel Technologies, Inc. of Downers Grove, Illinois

is hereby adopted, as follows:

Section 1. Recitals.

The Fiscal Year 2026-2027 annual budget provides funding for the purchase and implementation of a facility paging system (***"System"***) for the new Fleet Maintenance Garage Facility (***"Facility"***).

The Village's Information Technology Department staff worked with Sentinel Technologies, Inc. (***"Vendor"***) to finalize a design, parts list, and implementation plan to install the System at the Facility. The Village entered into a Master Services Agreement (MSA) with the Vendor in June 2025 with an initial term of 24 months, expiring in June 2027, which allows for the creation of project-specific Task Orders against the MSA. Staff received a quote and Task Order No. 14 from Vendor in the amount of $83,664.00 for equipment, licenses, and implementation services. The Vendor's quote included pricing from OMNIA Partners Contract R250307 for the equipment, and from General Services Administration (GSA) Contract GS-35F-0379U for professional services. Both contracts satisfy the Village's Procurement Policy requirements.

The Village's Fiscal Year 2026-2027 Budget provides sufficient funds for the purchase of the System in Account No. 38-7800-705-07 (Facility Capital Projects – Village IT Solutions). Based on these factors, Village staff recommends that the Village Board authorize Task Order No. 14 for the purchase of the System from the Vendor in the amount not to exceed $83,664.00.

The President and the Board of Trustees have considered the purchase and determined that it is in the best interests of the Village and the public to approve the purchase of the System from the Vendor.

Section 2. Authorization of Expenditure.

The Village Manager shall be, and is hereby, authorized and directed to execute all such documents and make such payments as are necessary to complete the procurement of the System from the Vendor in the not-to-exceed amount of $83,664.00, as set forth in Task Order No. 14 and in accordance with the terms of the Vendor's Master Services Agreement.

TASK ORDER

In accordance with Section 1.C of the Master Services Agreement dated June 24, 2025 between the Village of Northbrook (the *"Village"*) and Sentinel Technologies, Inc. (the *"Consultant"*), the parties agree to the following Task Number: 14

1. Contracted Services:
New Fleet Maintenance Garage – paging – Services
New Fleet Maintenance Garage – paging- Hardware
New Fleet Maintenane Garage - paging - Licenses

2. Project Schedule (attach schedule if appropriate):
Click or tap here to enter text.

3. Project Completion Date:
All Contracted Services must be completed on or before: 90 days after the project kickoff

4. Project Specific Pricing (if applicable):
Services - $ 28,449.67
Hardware - $54,950.21
Licenses - $264.00

5. Key Personnel (if applicable):
Click or tap here to enter text.

6. Additional Changes to the Master Agreement (if applicable):
Click or tap here to enter text.

ALL OTHER TERMS & CONDITIONS OF THE MASTER AGREEMENT REMAIN UNCHANGED

[*SIGNATURE PAGE FOLLOWS*]

VILLAGE

_____
Signature
[*DEPARTMENT HEAD*]

_____, 20____
Date

SENTINEL TECHNOLOGIES, INC.


Signature

Name (Printed or Typed) Edward Truesdale

September 3 , 2026
Date

If greater than $20,000, the Board of Trustees must approve the Task Order in advance and the Village Manager's signature is required.

_____
Village Manager

_____, 20____
Date

ATTEST:

_____
Village Clerk



New Fleet Maintenance Garage - Informacast Licenses

Contract # 036959

Prepared for:

Village Of Northbrook

Lori Baker
lori.baker@northbrook.il.us

Prepared by:

Sentinel Technologies, Inc

Colin Blackshaw
cblackshaw@sentinel.com

Appendix A

-

This Appendix A is governed by the Master Services Agreement by and between Sentinel Technologies, Inc., (Contractor) with principal offices at 2550 Warrenville Road, Downers Grove, Illinois 60515, and Village Of Northbrook with principal offices at 1225 Cedar Ln Northbrook, IL 60062-4513.

Hardware/Software Only

-

Hardware/Software only purchase of items listed in the Pricing Summary. No installation or professional services provided.

Bill of Materials

Product Description	Qty	Price	Ext. Price
Solution Subscriptions - *Unless explicitly indicated otherwise within this contract, the below term for these subscription services will automatically renew, absent at least ninety (90) days' notice of cancelation by Customer before the start of the renewal term. For subscription services that do not automatically renew, Customer must provide Sentinel with at least ninety (90) days' notice of its intention to renew the services and shall hold Sentinel harmless from any service interruption to result from the cessation of services due to Customer's failure to provide timely notice as stated herein.*			
Initial Term: 12 Months | Requested Start Date: Upon Order | Billing Model: Prepaid | Renewal Term: Requote			
InformaCast Fusion IP Speaker Endpoint Add-On Term August 21, 2026 - February 12, 2027	50	$5.28	$264.00
		Subtotal:	**$264.00**

New Fleet Maintenance Garage - Informacast Licenses

Prepared by:	Prepared for:	Contract Information:
Sentinel Technologies, Inc	**Village Of Northbrook**	**Contract # 036959**
Colin Blackshaw cblackshaw@sentinel.com	1225 Cedar Ln Northbrook, IL 60062-4513 Lori Baker +18476644080 lori.baker@northbrook.il.us	Version: 2 Delivery Date: 08/25/2026 Expiration Date: 09/18/2026

Quote Summary

Description	Amount
Bill of Materials	$264.00
Total:	**$264.00**

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors.

Regarding the resale of any products, pricing may be subject to a manufacturer price increase before the expiration date of the quote.

Total Project - Project Total Cost is based on the combined purchase of all Hardware/Software, Professional Services and Solution Maintenance from Sentinel as detailed in the attached Bill of Materials. Unbundling or materially reducing any of these essential elements of the solution may result in modifications to the cost of the remaining elements.

Terms and Conditions

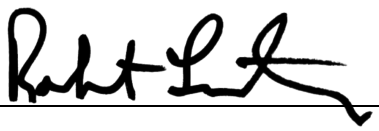
By signing below, Customer agrees that the products and services being purchased through this contract are subject to the Sentinel Technologies Terms and Conditions, as applicable, located at https://sentinel.com/Terms-and-Conditions unless expressly provided herein or otherwise addressed in a separate Agreement between the parties.

Invoice Terms

Hardware: Upon Shipment

Subscription/License: At the beginning of the contract - In Full

Payment Terms: Net 30

Sentinel Technologies, Inc		Village Of Northbrook	
Signature:		Signature:	
Name:	Robert Lenartowicz	Name:	
Title:	Chief Operating Officer	Title:	
Date:	08/25/2026	Date:	



New Fleet Maintenance Garage - Paging - Hardware

Contract # 036490

OMNIA Partners, (TDSynnex) #R250307 EXP: 09/30/2028

Prepared for:

Village Of Northbrook

Jerick Cabral
Jerick.cabral@northbrook.il.us

Prepared by:

Sentinel Technologies, Inc

Colin Blackshaw
cblackshaw@sentinel.com

Appendix A

-

APPENDIX A TO TASK ORDER NO. 14

Hardware/Software Only

-

Hardware/Software only purchase of items listed in the Pricing Summary. No installation or professional services provided.

Bill of Materials

Manufacturer Part Number	Product Description	Qty	Price	Ext. Price
SP-ATLAS-PM8GD-B=	Atlas Pendant Mount Speaker PoE+ IP Endpoint	12	$1,331.71	$15,980.52
SP-PRODUCTS-TERMS	Buyer Accept. of SolutionsPlus T&C. EULA: http://cs.co/spla	12	$0.00	$0.00
SP-ATLAS-IP22SYSM=	Atlas 8 .. 2x2 ft Drop Tile Ceiling PoE+ IP Loudspeaker,mic	11	$1,405.69	$15,462.59
SP-PRODUCTS-TERMS	Buyer Accept. of SolutionsPlus T&C. EULA: http://cs.co/spla	11	$0.00	$0.00
SP-ATLAS-IP-APX=	PoE+ Weather Resistant Constant Directivity IP Horn	12	$1,480.91	$17,770.92
SP-ATLAS-IP-8SM=	ATLAS 8IN IN-WALL/IN-CEILING POE+ IP LOUDSPEAKER SYSTEM W MIC	1	$1,352.84	$1,352.84
SP-PRODUCTS-TERMS	Buyer Accept. of SolutionsPlus T&C. EULA: http://cs.co/spla	1	$0.00	$0.00
SP-ATLAS-IP-STBE=	Atlas Tile Bridge for I8S+,I8SM+,IP-8SM - for Use with Encl	1	$167.12	$167.12
SP-PRODUCTS-TERMS	Buyer Accept. of SolutionsPlus T&C. EULA: http://cs.co/spla	1	$0.00	$0.00
SP-ATLAS-IP-SM=	Atlas 8IN PoE+ IP Loudspeaker with Microphone	1	$1,278.20	$1,278.20
SP-PRODUCTS-TERMS	Buyer Accept. of SolutionsPlus T&C. EULA: http://cs.co/spla	1	$0.00	$0.00
SP-ATLAS-IPFST-SD=	Atlas Flush Mount Straight Enclosure	1	$136.74	$136.74
SP-PRODUCTS-TERMS	Buyer Accept. of SolutionsPlus T&C. EULA: http://cs.co/spla	1	$0.00	$0.00
02962-001	AXIS XC1311	1	$2,735.04	$2,735.04
03093-001	AXIS SPEAKER FOR INFORMACAST ELIC	1	$66.24	$66.24
			Subtotal:	**$54,950.21**

New Fleet Maintenance Garage - Paging - Hardware

Prepared by:

Sentinel Technologies, Inc

Colin Blackshaw
cblackshaw@sentinel.com

Prepared for:

Village Of Northbrook

1225 Cedar Ln
Northbrook, IL 60062-4513
Jerick Cabral
+18476644082
Jerick.cabral@northbrook.il.us

Contract Information:

Contract # 036490

Version: 3
Delivery Date: 08/24/2026
Expiration Date: 09/18/2026

Quote Summary

Description	Amount
Bill of Materials	$54,950.21
Total:	**$54,950.21**

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors.

Terms and Conditions

By signing below, Customer agrees that the products and services being purchased through this contract are subject to the Sentinel Technologies Terms and Conditions, as applicable, located at https://sentinel.com/Terms-and-Conditions unless expressly provided herein or otherwise addressed in a separate Agreement between the parties.

Invoice Terms

Hardware: Upon Shipment (50% down if over $100K)

Payment Terms: Net 30

Sentinel Technologies, Inc		Village Of Northbrook	
Signature:		Signature:	
Name:	Robert Lenartowicz	Name:	
Title:	Chief Operating Officer	Title:	
Date:	08/24/2026	Date:	



New Fleet Maintenance Garage - Paging - Services

Contract # 037106

(GSA) Federal Supply Service GS-35F0379U / Exp. 05/08/2028

Prepared for:

Village Of Northbrook

Jerick Cabral
Jerick.cabral@northbrook.il.us

Prepared by:

Sentinel Technologies, Inc

Colin Blackshaw
cblackshaw@sentinel.com

Appendix A

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APPENDIX A TO TASK ORDER NO. 14

Statement of Work

Statement of Work

Executive Summary

The Village of Northbrook has requested a proposal from Sentinel to implement an IP-based paging and mass-notification solution at its new Fleet Maintenance Garage. The project will extend the Customer's existing Singlewire InformaCast Fusion and on-premises Cisco Unified Communications Manager environment into the new facility, enhancing the Customer's ability to deliver routine announcements, facility-wide paging, and urgent notifications to personnel throughout the new location.

Summary of objectives:

- Design and readiness review.
- Physical installation of IP audio endpoints.
    - Qty (12) - AtlasIED IP-APX outdoor horns.
    - Qty (1) - Axis XC1311 explosion-protected horn.
    - Qty (2) - Indoor wall speakers consisting of Qty (1) AtlasIED IP-8SM and Qty (1) AtlasIED IP-SM.
    - Qty (11) - AtlasIED IP-22SYSM drop-ceiling speakers.
    - Qty (12) - AtlasIED IP-PM8GD-B suspension speakers.
- Physical installation of related materials and mounting accessories.
    - Qty (12) - Outdoor-rated two-gang bell boxes.
    - Qty (12) - Outdoor-rated patch cables.
    - Qty (64) - Indoor-rated patch cables.
- InformaCast Fusion and Cisco Unified Communications Manager configuration.
    - Qty (37) - AtlasIED IP endpoints registered with InformaCast Fusion.
    - Qty (1) - Axis XC1311 endpoint registered with InformaCast Fusion.
    - Facility recipient groups, paging zones, and basic Cisco phone-initiated DialCast functionality.
- User acceptance testing and cutover support.
- Administrative knowledge transfer.
- Documentation, including limited post-installation as-built shop prints.

Project Methodology

Project Initiation

Sentinel Project Management will coordinate a kick-off meeting to review and approve the Scope of Work provided to the Customer. Customer and Sentinel provided resources will be introduced and their relevant roles for the project discussed. Sentinel Project Management will then coordinate a design meeting between Sentinel Engineers and Customer in order to draft a blueprint of all proposed work which will be provided to the Customer. High level timelines for project milestones will also be

identified and discussed.

Design

Sentinel engineers will perform a high-level audit of the Customer's relevant infrastructure. The data collected from this audit will be used to generate a design for the implementation of the solution. Sentinel engineers will inform the Customer of any design requirements that will need to be completed by the Customer's IT staff prior to the start of the next phase (such as provisioning of storage space, acquisitions of licenses, and other essential design components not covered within this document). Upon acceptance of the work as detailed within the blueprint by the Customer, Sentinel engineers and project managers will then coordinate specific dates and times appropriate for accommodating the nature of the work involved (i.e. work which will require outages will be scheduled during appropriate maintenance windows).

Implementation

During the Implementation phase, equipment will be unboxed, burned-in, configured and tested. Unless explicitly stated in this Scope of Work, the staging of equipment will occur at Customer's location. This ensures maximum efficiency and quality while minimizing the disruptions and impacts to the Customer's environment. After the equipment has been staged Sentinel engineers will proceed with the implementation of all items specified within this Scope of Work and further detailed in the Customer approved Design Document.

Cutover and Post Support

Cutovers will be scheduled per the details in the scope below. Sentinel engineers will be dedicated to being available for the resolution of any problems or issues that arise during the post support portion of the project.

Project Completion

Upon conclusion of all other phases of work Sentinel's engineers will provide the Customer with updated design documents for the project. Sentinel's project management team will then arrange for a meeting with the Customer to review the status of all project items. If no project items remain open Sentinel's project managers will request that the Customer sign off on the project, thus closing the project at that time.

Project Management

Sentinel will provide a project manager committed to the success of the project. The project manager will be responsible for:

- Complete success of the project.
- Optimal coordination of all resources.
- Guiding the Customer on aspects of the project they are required to perform.
- Tracking and reporting of progress.
- Management of agreed to budget issues.
- Management of expected timelines for implementation.
- Changes to the project and communications of changes in writing using a Project Change Form.
- Post installation document gathering, assembly and presentation.
- Post installation project completion agreement and signature.

Project management will ensure complete project success. Communication is the cornerstone of project management and the project manager will be the central communication mechanism for all parties. This will assure all relevant parties are informed about decisions that may affect the success of their component of the solution.

Scope of Work

Design

Design Basis and Readiness Review

- Conduct a design and readiness review with the Customer to confirm the facility, device quantities, approved mounting locations, intended use, administrative stakeholders, installation schedule, and acceptance criteria.
- Confirm execution of the separate Sentinel equipment agreement and hardware availability before installation. Equipment commercial terms are governed solely by that agreement.
- Validate the endpoint schedule against the approved equipment list and Customer-provided plans, including speaker type, logical name, location, network connection, and intended paging-zone membership.
- Review available floor plans, reflected ceiling plans, elevations, and site information to confirm the approved installation locations. The Customer remains responsible for the completeness and accuracy of construction documents, pathways, cabling, power, and field conditions.
- Confirm the intended use of the AtlasIED IP-STBE and IP-FEST-SD mounting accessories and identify any additional manufacturer-required mounting hardware before installation begins.

InformaCast and Cisco Unified Communications Manager Design

- Review the Customer's existing InformaCast Fusion and Cisco Unified Communications Manager configuration standards that apply to the new facility.
- Define endpoint naming, logical location, recipient-group membership, paging zones, codec and audio settings, registration method, and basic DialCast activation requirements based on Customer-approved use cases.
- Confirm that the existing InformaCast Fusion and Cisco Unified Communications Manager integration, licenses, phone dialing configuration, and security policies can support the new facility and the agreed DialCast tests.
- Document required network dependencies supplied by the Customer, including IP addressing, VLAN assignment, DHCP, DNS, NTP, QoS, multicast, routing, firewall allowances, switch ports, and PoE or PoE+ capacity.

Installation and Safety Planning

- Coordinate installation sequencing and access requirements with the Customer based on the approved construction schedule and work-area availability.
- Confirm that a qualified electrician will provide explosion-rated conduit and an explosion-rated junction box within five feet of the Axis XC1311 location. The junction box must include an available one-half-inch threaded knockout. Sentinel will provide and install the final explosion-rated whip from that junction box to the horn.
- Identify approved pathways and supports for the Customer-installed low-voltage cabling. Pricing assumes use of existing or Customer-provided cores, conduit sleeves, cable pathways, and supports.

Design Deliverables and Approval

- Provide a logical design based on available project information, including the endpoint schedule, naming convention, facility grouping, key configuration decisions, dependencies, and acceptance test plan.
- Submit the logical design to the Customer for approval before installation and backend configuration. Customer-requested changes after approval or changes caused by field conditions may affect schedule and fees and may require a change order.
- The logical design is not a construction drawing, permit set, stamped engineering document, electrical design, hazardous-location certification, life-safety design, acoustic model, or certification of code compliance.

Implement

Physical Installation

- Install the following hardware furnished by Sentinel under the separate equipment agreement at Customer-approved locations:
- Qty (12) AtlasIED IP-APX outdoor horns.
- Qty (1) Axis XC1311 explosion-protected horn using the specified explosion-rated glands and final whip from the Customer-provided explosion-rated junction box.
- Qty (2) indoor wall speakers consisting of Qty (1) AtlasIED IP-8SM and Qty (1) AtlasIED IP-SM.
- Qty (11) AtlasIED IP-22SYSM drop-ceiling speakers.
- Qty (12) AtlasIED IP-PM8GD-B suspension speakers.
- Supply and install Qty (12) outdoor-rated two-gang bell boxes for the outdoor horn installations.
- Supply and install Qty (12) outdoor-rated patch cables and Qty (64) indoor-rated patch cables at the approved device and network connection points made available by the Customer.
- Provide miscellaneous minor installation consumables as reasonably required for the in-scope installation.
- Label the installed endpoints in accordance with the approved naming convention and record speaker type, final installed location, and MAC address for the limited post-installation as-built shop prints.

Endpoint and Platform Configuration

- Discover, inventory, and validate connectivity for the thirty-eight installed IP audio endpoints after the Customer has completed cabling, network, and electrical readiness activities.
- Apply supported firmware and baseline configuration settings when required for compatibility with the existing InformaCast Fusion environment.
- Configure and register Qty (37) AtlasIED IP endpoints and Qty (1) Axis XC1311 endpoint with the Customer's existing InformaCast Fusion environment.
- Apply the approved endpoint names, logical locations, recipient groups, paging zones, volume settings, and other mutually agreed baseline parameters.
- Configure basic Cisco phone-initiated DialCast functionality and associated InformaCast activation behavior based on Customer-approved requirements and within the approved project effort.
- Validate endpoint registration, reachability, paging audio, group membership, and representative Cisco phone activation from the existing Cisco Unified Communications Manager environment.

Cutover and Post Support

User Acceptance Testing and Cutover

- Execute a mutually agreed user acceptance test for installed and connected endpoints, including representative individual, zone, facility-wide, and Cisco phone-initiated DialCast tests.
- Testing is contingent on completion of Customer-owned cabling, electrical, network, platform access, and construction activities and on the availability of authorized Customer test participants.
- Correct in-scope configuration deficiencies identified during testing and place the approved new-facility configuration into production.

Post Support and Documentation

- Provide limited post-cutover support and troubleshooting for in-scope installation or configuration issues during the mutually agreed post-support period included in the approved proposal.
- Provide limited post-installation as-built shop prints showing speaker type, final installed location, and MAC address. These are installation records, not preconstruction shop drawings, coordinated submittals, dimensioned layouts, wiring

diagrams, mounting details, engineered drawings, or stamped record drawings.
- Provide configuration documentation identifying endpoint names, logical locations, recipient-group and paging-zone assignments, key platform settings, and acceptance test results.
- Provide administrative knowledge transfer covering normal operation and basic administration of the new-facility endpoints and agreed DialCast functionality.

Out of Scope

Sentinel is responsible only for the services expressly described in this Statement of Work. Additional or implied services require a mutually executed change order before work begins. The following items are specifically excluded:

- Procurement, sale, delivery, freight, taxes, warranty, replacement, or return of the endpoint hardware. Sentinel anticipates furnishing that equipment under a separate agreement; no equipment is sold under this Statement of Work.
- Installation, pulling, termination, certification, repair, replacement, or remediation of horizontal or backbone low-voltage cabling, fiber, patch panels, or existing cabling.
- Line-voltage electrical work, power circuits, lighting, grounding, bonding, or installation of electrical panels, outlets, power supplies, or other electrical equipment.
- Explosion-rated conduit, the explosion-rated junction box, permits, plan submittal fees, inspections, certifications, or authority-having-jurisdiction approvals for explosion-rated equipment, cable, pathways, or related components.
- Lightning protection, surge protection systems, rooftop masts, new cores, new conduit sleeves, new cable pathways, or a new J-hook support system.
- New wire-management brackets, rack or cabinet cleanup, remediation, rearrangement, or installation of network equipment.
- Network design or changes, including switch installation or configuration, VLANs, routing, firewall rules, DHCP, DNS, NTP, QoS, multicast, wireless, internet circuits, or PoE budget remediation.
- Repair or remediation of existing cabling, network infrastructure, power, pathways, ceilings, walls, structural conditions, or other field conditions.
- Engineering or certification of speaker coverage, sound pressure level, intelligibility, hazardous-location compliance, life-safety performance, code compliance, or suitability for emergency notification.
- Fire alarm, access control, building automation, security, radio, or other third-party integrations, including GPI/O programming, unless expressly included by change order.
- Creation of custom audio content, a comprehensive emergency communication plan, or configuration of notification scenarios, schedules, DialCasts, phone buttons, or facility groups beyond the Customer-approved requirements accommodated within the approved project effort.
- Permits, inspections, bonds, testing fees, professional engineering, stamped drawings, or construction-management services.
- Preconstruction shop drawings, coordinated submittals, dimensioned layouts, mounting details, wiring or riser diagrams, engineering calculations, stamped drawings, or record drawings beyond the expressly included limited as-built shop prints.
- Work delays, standby time, remobilization, or return visits caused by incomplete Customer work, restricted access, unavailable work areas, schedule changes, or other conditions outside Sentinel control.

Customer Responsibilities

The Customer will provide timely decisions, access, information, equipment, and field readiness necessary for Sentinel to perform the services. The Customer is responsible for the following:

- Designate contacts authorized to approve locations, naming, paging groups, DialCast behavior, installation requirements, and acceptance criteria.
- Execute the separate equipment agreement required for Sentinel to furnish the IP speakers, horns, and AtlasIED mounting accessories. Installation scheduling is contingent on equipment availability under that separate agreement.
- Provide approved plans, endpoint locations, construction details, hazardous-location information, and the construction

schedule.

- Provide and complete all low-voltage cabling, cable pulling, pathway work, terminations, patch-panel work, labeling, certification, and testing required between the network infrastructure and each in-scope endpoint location.
- Provide all network infrastructure and services, including switches, available ports, sufficient PoE or PoE+ budget, IP addressing, VLANs, DHCP, DNS, NTP, QoS, multicast routing, firewall access, and connectivity to the existing InformaCast Fusion and Cisco Unified Communications Manager environments.
- Provide all required electrical work through qualified personnel, including power, grounding, bonding, permits, inspections, code-compliant pathways, explosion-rated conduit, and an explosion-rated junction box within five feet of the Axis XC1311. The junction box must have an available one-half-inch threaded knockout for Sentinel to connect the final explosion-rated whip.
- Obtain required permits, submittals, inspections, certifications, Customer prevailing-wage documentation, and authority approvals, and provide required cores, sleeves, pathways, supports, wire management, rooftop masts, and lightning protection.
- Provide administrative access, licensing, and support resources for the existing InformaCast Fusion and Cisco Unified Communications Manager environments and confirm that their integration is operational before configuration.
- Provide approved endpoint names, paging groups, DialCast requirements, Cisco phone test devices, authorized testers, and notification content in a mutually agreed format.
- Confirm before installation that speaker type, final installed location, and MAC address satisfy the record-document requirement. Additional shop-drawing content requires separate scope and fees.
- Provide safe, unrestricted, and uninterrupted access to all required work areas during the approved schedule, including required safety orientations and escorts. Downtime and waiting time are not included.
- Ensure Customer work complies with manufacturer requirements, codes, permits, inspections, and hazardous-location requirements, and confirm site readiness before configuration and testing.
- Participate in design review and user acceptance testing and provide written approval or a consolidated deficiency list within the mutually agreed review period.

Key Assumptions

The successful execution of this project is contingent upon a set of key assumptions. These assumptions serve as reference points for the project's planning and execution. It is imperative that these assumptions are understood, acknowledged, and monitored throughout the project to ensure that the project proceeds as intended. Deviations from these assumptions may have an impact on project timelines, costs, and outcomes. The Key Assumptions are as follows:

- Customer will participate in all discovery, design, and implementation meetings.
- Final documentation will be provided at the completion of the project.

General Assumptions

The following is a list of responsibilities and/or tasks that Sentinel assumes have been completed or reviewed by Customer to the execution of the above-mentioned project. If additional responsibilities are uncovered during the project, Sentinel will make sure that Customer is made aware of any issues promptly to determine resolution.

Product Lead Times

Depending on the technologies quoted, orders may be direct or through distribution. Lead times should be expected to be 8 weeks but can exceed 8 weeks. Should expedited equipment requirements arise, there could be an additional charge to source through a warehousing distribution partner.

Remote Access

Sentinel’s service estimate assumes remote access through IP VPN or IP PPP connection. Without this access, additional

service charges may be incurred for optimization and tuning required pre and post installation.

Travel Requirements and Cost

Unless specified within the proposal, all travel expenses and time are not included. Travel time shall be invoiced at pre-negotiated rates and expenses plus per diem at actual costs.

3rd Party Integration

Unless noted otherwise, Sentinel assumes no reliance on 3rd Party applications, connections or plug-ins to software deployments and updates as specified in this scope. If during Analysis and Planning any required 3rd Party integration is uncovered, additional hours may be incurred.

Labor Union Requirements

Sentinel has NOT included any parameters for Union workers. Any requirement would require a subcontract arrangement to be determined up front and would increase the cost of deployment.

Physical Implementation

Unless explicitly stated in this statement of work, all work areas Sentinel will access shall be accessible by no more than an eight-foot-tall ladder. Any rental activities or associated rental costs for buckets, lifts, or other such mechanisms shall be a Customer responsibility.

Project Assumptions

Cutover Windows

The project scope and pricing includes one (1) cutover event. If additional cutovers are required, a Change Order will be necessary, which may result in an increase in project cost.

Work Location

The scope and pricing for this project are based on a combination of on-site and remote work.

Professional Services

Product Description	Ext Price
Configuration Professional Services - Fixed Price GSA (SSA $203.85/Hour & PM $195.82/Hour)	$11,483.00
Installation Professional Services - Fixed Price GSA (SSA $203.85/Hour & PM $195.82/Hour)	$16,966.67
Subtotal:	**$28,449.67**

New Fleet Maintenance Garage - Paging - Services

Prepared by:	Prepared for:	Contract Information:
Sentinel Technologies, Inc	**Village Of Northbrook**	**Contract # 037106**
Colin Blackshaw cblackshaw@sentinel.com	1225 Cedar Ln Northbrook, IL 60062-4513 Jerick Cabral +18476644082 Jerick.cabral@northbrook.il.us	Version: 5 Delivery Date: 09/03/2026 Expiration Date: 09/30/2026

Quote Summary

Description	Amount
Professional Services	$28,449.67
Total:	**$28,449.67**

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors.

Terms and Conditions

By signing below, Customer agrees that the products and services being purchased through this contract are subject to the Sentinel Technologies Terms and Conditions, as applicable, located at https://sentinel.com/Terms-and-Conditions unless expressly provided herein or otherwise addressed in a separate Agreement between the parties.

Invoice Terms

Labor: Milestone Progress Billing

Payment Terms: Net 30

Sentinel Technologies, Inc		Village Of Northbrook	
Signature:		Signature:	
Name:	Robert Lenartowicz	Name:	
Title:	Chief Operating Officer	Title:	
Date:	09/03/2026	Date:	

MEMORANDUM

To: Interim Village Manager Jim Hawkins
From: Director of Public Works Kelly Hamill
Date: 2026-10-13
Subject: A Resolution Approving an Agreement with Mescada LLC of Kankakee, IL for Supervisory Control and Data Acquisition Maintenance Services

Overview
The Village's Water Treatment Plant uses professional contractual assistance to perform routine maintenance on its Supervisory Control and Data Acquisition (SCADA) system as well as provide software updates and sensor calibrations.

Fiscal Impact
The FY27 adopted Budget provides funds for these services in Water Accounts: 21-4170-528-81, 21-4170-528-83, 21-4170-528-85 and 21-4170-530-00 for equipment maintenance and calibration at the Water Treatment Plant, West Side Reservoir, Water Towers, Lake Front Pump Station, and Riverwoods Meter Station. Funds will be drawn from these accounts on as-needed basis for the services. Staff intends to budget sufficient funds in FY 2028 for the balance of the contract term which expires April 30, 2028.

Recommendation
Approval.

Strategic Priority
Infrastructure. Maintain a consistent high-quality of life through capital investment, continued focus on sustainability, and facilities that meet operational needs.

Background
The Village uses a Supervisory Control and Data Acquisition (SCADA) computer system to remotely collect data from components of the water production and distribution systems, monitor the system pressures and chemical levels, and operate equipment remotely from the Water Treatment Plant. The SCADA system is comprised of a network of sensors, computers, and software that communicate using the Village's fiber optic network. The SCADA system also has the ability to notify Water Treatment Plant personnel when system conditions are outside the optimal parameters so that any issues can be addressed quickly.

The Village Water Treatment Plant uses contractual assistance to perform routine maintenance on the SCADA system as well as provide software updates and sensor calibrations. Staff sought quotes from four (4) vendors to provide these services for Fiscal Years 2027 and 2028.

The most complete and responsive proposal was submitted by Mescada, LLC of Kankakee, Illinois (Vendor). Therefore, approval of the procurement is recommended for services from the Vendor for the Water Treatment Plant, West Side Reservoir, Water Towers, Lake Front Pump Station and the Riverwoods Meter Station on an as-needed basis in accordance with the unit prices attached to this resolution as Exhibit A.

The Term of the agreement will commence on November 1, 2026 and carry through April 30, 2028. This seventeen-month agreement will provide the opportunity to align funding with the Villages Fiscal Year Calendar.

A Resolution Approving an Agreement with Mescada LLC of Kankakee, IL for Supervisory Control and Data Acquisition Maintenance Services
Exhibit A - Professionals Services Agreement for SCADA Maintenance Services

Resolution 2026-_____

BE IT RESOLVED by the President and Board of Trustees of the Village of Northbrook, County of Cook and State of Illinois, THAT:

A Resolution Approving an Agreement with Mescada LLC of Kankakee, IL for Supervisory Control and Data Acquisition Maintenance Services

is hereby adopted, as follows:

Section 1. Recitals.

The Village's Fiscal Year 2027 adopted Budget provides funds for procuring equipment maintenance and Supervisory Control and Data Acquisition (SCADA) programming services at the Water Treatment Plant, West Side Reservoir, Water Towers, Lake Front Pump Station, and the Riverwoods Meter Station.

The electronic instruments and SCADA system used to monitor the Village's water production and distribution systems require periodic equipment maintenance and calibration. Staff sought quotes from four vendors to provide the necessary maintenance, equipment integration and calibration services on an as-needed basis ("***Services***"). The most complete respondent proposal was submitted by Mescada LLC of Kankakee, Illinois ("***Vendor***").

The Term of the agreement will commence November 1, 2026, through April 30, 2028. This seventeen-month agreement will provide the opportunity to align funding with the Villages Fiscal Year Calendar.

The Fiscal Year 2027 adopted Budget provides funds in Water Account Nos. 21-4170-528-81 (Water Plant/Lake Front Pump Station), 21-4170-528-83 (West Side Reservoir), 21-4170-528-85 (Water Tower), and 21-4170-530-00 (Maintenance – Electronics) for the Services. The President and the Board of Trustees intend to budget sufficient funds in FY 2028 for the balance of the agreement term which expires April 30, 2028. Funding for the Services will be taken from these accounts as needed to complete this work.

Based on these factors, Village staff recommends approval of the procurement of the Services from the Vendor for the Water Treatment Plant, West Side Reservoir, Water Towers, Lake Front Pump Station and the Riverwoods Meter Station on an as-needed basis in accordance with the agreement ("***Agreement***") attached to this Resolution as ***Exhibit A***

The President and the Board of Trustees have considered the Agreement and determined that it is in the best interests of the Village and the public to enter into the Agreement.

Section 2. Approval of Agreement.

The Agreement by and between the Village and Vendor is approved in substantially the same form attached to this Resolution as ***Exhibit A*** and in a final form approved by the Village Manager and Village Attorney.

Section 3. Authorization to Execute Agreement.

The Village Manager shall be, and is hereby, authorized and directed to execute and seal, on behalf of the Village, the Agreement.

Section 4. Authorization to Procure.

The Village Manager is hereby authorized and directed to execute such documents and make such payments as are necessary to complete procurement of the Services from the Vendor in accordance with the Agreement.

Adopted:

RESULT:
MOVER:
SECONDER:
AYES:
NAYS:
ABSTAIN:
ABSENT:

ATTEST:

_____
Village President

_____
Village Clerk

MESCADA
2026

Village of Northbrook

Equipment service and SCADA programming services (2026/28)

Michael Fontanez

VILLAGE OF NORTHBROOK

WALTER SIERRA
MESCADA LLC
1045 East Ave.
Kankakee, IL 60901

MESCADA

Aug 19th, 2026
MEUS260809

Dear Michael,

Thank you for giving us the opportunity to provide a quote on your recent enquiry.

Mescada is a specialist systems integration and project management consultancy accredited to ISO 9001, we take pride in delivering quality-assured results for its clients.

Mescada can offer the following attributes which will enable us to deliver an exceptional outcome:

- A track record of undertaking process control projects for key global clients.
- Specialist expertise in engineering lifecycle systems and processes
- A comprehensive team of engineers in the disciplines of automation, electrical, IT software, process, chemical and mechanical automation engineering.
- Experienced Project Managers skilled in identifying and managing resource requirements to ensure the most challenging of project schedules are achieved
- A proven Quality Management and documentation system, which is accredited to ISO 9001
- Experienced knowledge of Water and Waste Water processes
- Functional Safety accredited engineers (TÜV)
- Equipment supply and delivery
- An appreciation that “every client is different; every project is different”, with appropriate respect for individual client cultures and values.

For further information or discussion on any of these extended offerings please do not hesitate to contact me.

Yours Sincerely,

Walter Sierra

Mescada LLC
General Manager
Phone: (815) 263-5925
Email: walter.sierra@mescada.com

Why Mescada?

Over the years Mescada's personnel have developed a deep and extensive knowledge base on topics ranging from installation and support of automation systems in the water / waste water industry while working with an extensive range of platforms and products. This does not only cover the Process and automation systems but also the industry's approach to cyber security, safety, quality as well as operations and culture.

Mescada has the following experience and capabilities, which enables us to deliver an exceptional outcome:

- Mescada maintains a strong team of seasoned Automation Engineers who live and work in the Chicago Land community and have an adequate response time to the Village of Northbrook needs.

- Thanks to Mescada's flexible business model we can develop and retain real industry specialists while remaining competitive and effective in the market.

- Our local team has access to the any of the ~200 specialists located in different time zones that can support any project when it's is needed the most.

We believe that Village of Northbrook will benefit from Mescada's extensive experience in different automation platforms and OT software with a platform neutral approach.

Safety

Mescada is committed to the safety of all its stakeholders. Mescada understands that the actions of Mescada as a Corporation and the actions of Mescada staff can directly impact our customers.

Mescada works hard to ensure a culture of safety. While a track record is not an insurance policy for the future it is a measure of an organisation's success in driving a culture of "safety first". Mescada's staff have not recorded any Lost Time Injuries at any of our supported sites for the duration of any of the previous and current contracts.

In addition, Mescada's team has TÜV and CFSE certified personnel on both engineering and expert levels to support the Village of Northbrook on any functional safety requirements.

Cyber Security

In today's day and age industrial security is becoming more and more of a necessity in order to shield a company's industrial assets against unauthorized access, sabotage, espionage and malicious manipulation. As hackers gain expertise, online threats grow more complex and cyber security becomes more of a challenge.

With our experience and technical know-how, we are able to assist our customers to design a secured environment to ensure plant assets are protected from cyber intrusion and penetration. Our innovative approach to security management focusses on control, availability, integrity and confidentiality.

Our customers benefit from collaborating with experienced and skilled engineers. While working closely with our partners, Mescada strives to find the perfect industrial security solution for your company, by first understanding your objectives and use cases, then developing a purposeful concept to reduce security risks

Scope of Work

Providing for SCADA system support and programming services for the Village of Northbrook Water Infrastructure.

The proposed resources will be familiar with Village of Northbrook systems and proficient in the use of automation programming languages and platforms; Specifically, the Siemens PCS7 product suite.

1) Electronic equipment installation, service, calibration and troubleshooting

2) SCADA system support and programming services:
   - Programming for PLC and DCS systems and MMI packages
   - Installing and configuring vendor patches and software upgrades
   - Installing and/or configuring new process equipment
   - Troubleshooting system and field I/O devices
   - Performing system back-ups …
   - The Village has a hybrid SCADA system consisting of:
     a) Siemens APACS + programming software and field I/O hardware
     b) Siemens PCS 7 MMI software
     c) Siemens TAG servers, engineering station & operator control stations
     d) Allen Bradley Compact Logix & Micro Logix PLC's, Panel View displays and programming software
     e) Wonderware SQL Server historians.

Pricing

The following prices are for the provision of the above-mentioned services for an Automation Engineer. The rates listed below will be applied to the number of hours utilized.

Item	Description	Qty	Unit Cost	Total
	Electronic equipment installation, service, calibration and repair SCADA system support and programming services			
1	Outsourced Professional standard hourly rate for on-site resource during Business Hours (8am – 6pm) Monday to Friday	1	$135	$135
2	Outsourced Professional standard hourly rate for on-site resource outside of Business Hours Monday to Friday, and all day on Weekends and Public Holidays	1	$200	$200

Terms and Conditions

1. Payment is strictly 60 days NET from the date of invoice.
2. Travel time to and from site will be billed at the same rate
3. It is not foreseen to be any accommodation costs as engineers will be local. If there any accommodation costs it will be charged at cost plus 10%
4. Prices are valid November 1st 2026 through to April 30th 2028.

MEMORANDUM

To: Interim Village Manager Jim Hawkins
From: Fire Chief David Schweihs
Date: 2026-10-13
Subject: A Resolution Approving a Third Amendment to an Agreement Regarding a Physician Response Vehicle Program

Overview
Dr. Feinzimer, Medical Director of the Highland Park Hospital Emergency Medical Service (EMS) System, periodically responds to emergency medical calls with a hospital supplied vehicle for the purposes of EMS response quality control, observing paramedic skills, and training paramedics.

Fiscal Impact
There is no fiscal impact to the Village for this program.

Recommendation
Approval.

Strategic Priority
Public and Community Safety. Provide public and community safety through education, prevention, and aligning resources with community needs.

Background

On June 29, 2023, the Village entered into an agreement with Highland Park Hospital Emergency Medical Service (EMS) System for its Medical Director, Dr. Feinzimer, to extend his existing training work with Northbrook's firefighter/paramedics by periodically responding to emergency medical calls with a hospital supplied vehicle, for the purposes of EMS response quality control, observing paramedic skills, and training paramedics. The recommended extension maintains provisions that such training may not impair or impede the Fire Departments emergency response to a call or the provision of care.

The Village of Northbrook, through its Fire Department, provides emergency medical services within the Village corporate limits and within the Northbrook Rural Fire Protection District under Chapter 2 of the Municipal Code. Northbrook is in Region X of the Illinois Department of Public Health and operates within the Highland Park Hospital Emergency Medical Service

System (“HPH EMS”). All Northbrook firefighters are licensed paramedics and operate directly under the HPH EMS Medical Director’s license. There is no charge to the Village for this program and there has been positive feedback on this agreement.

A Resolution Approving a Third Amendment to an Agreement Regarding a Physician Response Vehicle Program
Exhibit A - Third Amendment to the Physicians Response Vehicle Program Participation Agreement
Supplemental - Northbrook Physician Response Vehicle Program Participation Agreement - Original

Resolution 2026-

BE IT RESOLVED by the President and Board of Trustees of the Village of Northbrook, County of Cook and State of Illinois, THAT:

A Resolution Approving a Third Amendment to an Agreement Regarding a Physician Response Vehicle Program

is hereby adopted, as follows:

Section 1. RECITALS.

The Village of Northbrook ("***Village***") is a home rule municipality in accordance with Article VII, Section 6 of the Constitution of the State of Illinois of 1970.

On June 29, 2023, the President and Board of Trustees approved an agreement with Endeavor Health Medical Group (under its former name of NorthShore University HealthSystem Faculty Practice Associates) ("***EHMG***") for the participation by the Village in EHMG's Physician Response Vehicle program ("***Agreement***").

The Agreement was extended with the First Amendment through July 31, 2024, and extended with a Second Amendment for an additional two years.

The Village and EHMG now desire to enter into a Third Amendment to the Agreement ("***Third Amendment***") to extend the term of the Agreement for two additional years and otherwise update the Agreement as specifically set forth in the Third Amendment.

Section 2. APPROVAL OF THIRD AMENDMENT.

The Third Amendment to the Agreement between the Village and EHMG shall be, and is hereby, approved in substantially the form attached hereto as ***Exhibit A***.

Section 3. EXECUTION OF THIRD AMENDMENT.

The Village Manager and Village Clerk are hereby authorized and directed to execute and seal, on behalf of the Village, the Third Amendment upon receipt of a fully executed copy by EHMG and any other person or entity whose consent is required. If the Third Amendment is not received by the Village Clerk within 30 days after the date of adoption of this Resolution, then this authority to execute and seal shall, at the option of the President and Board of Trustees, be null and void.

Section 4. EFFECTIVE DATE.

The approval of this Resolution shall be in full force and effect following its passage by the Board of Trustees in the manner provided by law.

Adopted:

RESULT:
MOVER:
SECONDER:
AYES:
NAYES:
ABSTAIN:
ABSENT:

_____
Village President

ATTEST:

_____
Deputy Village Clerk

EXHIBIT A

THIRD AMENDMENT

THIRD AMENDMENT TO PHYSICIAN RESPONSE VEHICLE PROGRAM PARTICIPATION AGREEMENT

THIS THIRD AMENDMENT TO PHYSICIAN RESPONSE VEHICLE PROGRAM PARTICIPATION AGREEMENT (this "Third Amendment") is entered into as of August 1, 2026 ("Third Amendment Effective Date") by and between **ENDEAVOR HEALTH MEDICAL GROUP**, an Illinois not-for-profit corporation **("EHMG")**, and the **VILLAGE OF NORTHBROOK**, an Illinois home rule municipal corporation **("Municipality")**, each of whom may be individually referred to herein as a "Party" or collectively referred to herein as the "Parties."

RECITALS:

WHEREAS, EHMG and Municipality entered into that certain Physician Response Vehicle Program Participation Agreement on June 29, 2023 (the "Original Agreement"), which was amended by that First Amendment to Physician Response Vehicle Program Participation Agreement (the "First Amendment") which was further amended by that Second Amendment to Physician Response Vehicle Program Participation Agreement (the "Second Amendment" and collectively with the Original Agreement and First Amendment, the "Agreement") on terms acceptable to both parties; and

WHEREAS, the Parties acknowledge and agree that the Services have been continuously provided since June 29, 2023 and have at all times been provided under, and subject to, the terms of the Agreement; and

WHEREAS, it is the intent of the Parties that the Services continue to be provided under the terms of the Agreement without interruption; and

WHEREAS, the Parties have agreed to extend the Term of the Agreement and otherwise update the Agreement as set forth below.

NOW, THEREFORE, for and in consideration of the mutual covenants and agreements contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereto mutually agree as follows:

1. The foregoing recitals are true and correct and are hereby incorporated by reference as if fully set forth herein.

2. As of the Third Amendment Effective Date, the Agreement shall be modified as follows:

    a) The Parties acknowledge and agree that the Agreement shall continue in effect for a term of two (2) additional years through July 31, 2028, unless earlier terminated pursuant to section 3 of the Agreement.

3. In the event of a conflict between the terms of the Agreement and this Third Amendment the terms of this Third Amendment shall govern. Other than is provided in this Third Amendment, any and all terms of the Agreement remain in full force and effect.

4. The Agreement, as amended and inclusive of this Third Amendment, constitutes the entire agreement of the Parties and supersedes all prior discussions, understandings and agreements between the Parties concerning the subject matter hereof.

5. This Third Amendment may be executed in any number of counterparts, each of which shall be deemed to be an original Third Amendment, but all of which shall constitute one and the same Third Amendment.

IN WITNESS W HEREOF, the parties have duly executed this Third Amendment on the dates set forth below effective as of the date specified herein.

ENDEAVOR HEALTH MEDICAL GROUP

By: Nikki Fernandez

Name: Nicole Fernandez

Title: President

Date: October 6, 2026

VILLAGE OF NORTHBROOK

By: _____

Name:

Title: Village Manager

Date: _____

ATTEST

By: _____
Name:
Its: Village Clerk

Dated:

original

PHYSICIAN RESPONSE VEHICLE PROGRAM
PARTICIPATION AGREEMENT

THIS PHYSICIAN RESPONSE VEHICLE PROGRAM PARTICIPATION AGREEMENT ("***Agreement***") is effective as of March 6/29, 2023, by and between **NORTHSHORE UNIVERSITY HEALTHSYSTEM FACULTY PRACTICE ASSOCIATES,** an Illinois not-for-profit corporation, which has as its sole corporate member **NORTHSHORE UNIVERSITY HEALTHSYSTEM,** an Illinois not-for-profit corporation ("***NorthShore***"), and the **VILLAGE OF NORTHBROOK**, an Illinois home rule municipal corporation ("***Municipality***").

RECITALS

WHEREAS, NorthShore owns and operates various hospitals, including Highland Park Hospital (***"HPH"***), serving communities in southern Lake and northern Cook County;

WHEREAS, Doctor Benjamin Feinzimer ("***Director"***) is an employee of NorthShore and serves as the current EMS Medical Director for the HPH EMS System in Illinois Department of Health's designated EMS Region 10;

WHEREAS, Municipality's Fire Department ("***Department***") provides emergency medical services in accordance with the Emergency Medical Services (EMS) Systems Act (210 ILCS 50), and is one of five departments participating in the HPH EMS System;

WHEREAS, Municipality's paramedics operate under Director's license and direction;

WHEREAS, NorthShore and Director have established a Physician Response Vehicle (PRV) program ("***Program***") to allow Director to respond to EMS calls within EMS Region 10 for the purposes of EMS response quality control, observing paramedic skills, and training paramedics (collectively, "***Services***"); and

WHEREAS, Municipality desires to participate in the Program and to receive the Services from Director on a provisional basis to improve the quality of EMS response service, stimulate collaboration and innovation, and identify ways to provide improved services to Municipality and its residents;

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, NorthShore and Municipality agree as follows:

1. Recitals Incorporated.

1.1. Recitals Incorporated. The above recitals are incorporated herein as though fully set forth.

2. Scope of Services.

2.1. Response for EMS Calls. Director may monitor EMS calls within Municipality and respond to any calls within the Department's response area as depicted in Exhibit A ("Response Area"), but only in accordance with a general schedule to be approved in advance by the Municipality's Fire Chief or their designee. In addition, Director may, with the permission of the Fire Chief or their designee, respond as a ride-along in an ambulance operated by Municipality to mutual aid calls for service in another municipality, but may not respond in a separate vehicle unless he has permission from the other municipality. Director will, at all times during an EMS response, wear closed toe shoes and clean uniformed clothing that clearly identifies him as affiliated with NorthShore. Director will clearly display identification at all times when providing Services under the Program. Director must leave the scene of a call if the ranking member of the Department determines that the presence of the Director will impede or impair the Department's response.

2.2. Director's Role at EMS Response Sites. Director may conduct field training at the site of an EMS call ("***Response Scene***") so long as such training is reasonably provided in a manner that does not impair or impede the Department's response to the call or the provision of care. Field training provided by Director must be limited to guidance of Department Paramedics. Permitted field training does not include any methods that would be considered experimental or opportunities for personnel whom the Director believes, in his or her sole discretion, lack the adequate training or education to attempt new or invasive procedures. No procedures may be performed by Director on persons who have been declared deceased by a physician. In the event that Director elects to provide direct treatment beyond what a paramedic is permitted to perform on a patient(s) at a Response Scene, such action will meet the definition of a higher level of care and as a result, Director will take over medical care and will ride with the patient to the hospital. In no case may Director transport individuals from an EMS call to a hospital in a Program Vehicle or a personal vehicle.

2.3. Program Vehicles. Director may only respond to EMS calls in a clearly marked NorthShore vehicle ("***Program Vehicle***") or in a Northbrook Fire Department ambulance. NorthShore and Director will be required to obtain any and all necessary approvals for the use of emergency lights and sirens on Program Vehicles. No Program Vehicle may use Opticom, or similar equipment, for the purpose of overriding traffic signals in Municipality. Director must park the Program Vehicle in a legal manner and in a location that will not interfere with the response to the scene including law enforcement and other emergency equipment.

2.4. Response Scene Control. Scene control and operational decisions at a Response Scene will remain with the ranking member of the Department. Transport decisions will be made by Department's protocol. As medical control for the HPH EMS System, Director may provide appropriate transport recommendations to the Paramedics at the response scene, provided that any such direction is provided with the patient's best interest as the primary consideration, and the direction is not unduly influenced by the relationship (or lack thereof) between NorthShore and a hospital or other medical facility.

2.5. Accompanying Professionals.

- For training or assistance purposes, Director may occasionally be joined in a response by other doctors, emergency communications registered nurses, and other emergency medical professionals that are employed by, or otherwise affiliated with or under the supervision of, NorthShore. All accompanying professionals shall be subject to all insurance and indemnification requirements set forth herein, and must abide by all provisions of this Agreement while in transit to or from, or at, the location of a medical response by the Department.

- Director may also occasionally be joined in the Program Vehicle by non-medical passengers. NorthShore agrees that all non-medical passengers permitted to accompany Director must remain in the Program Vehicle at all times.

- No medical or non-medical passengers may accompany Director in the Program Vehicle while responding to call in the Municipality's response area except upon written request by Director, and prior written approval from the Department's Fire Chief or designated ranking member; provided, however, that no prior request or written approval is necessary for accompaniment: (a) by an emergency medical professional with specialized training that is necessary for a specific emergency response; or (b) as otherwise authorized by the Municipality. The Municipality will use reasonable efforts to respond to written requests submitted by Director within two business days.

2.6. Costs and Fees. Municipality will not incur any costs for the provision by NorthShore and Director of the Services, or its participation in the Program. Patients will not be charged any additional fees above the normal Municipality approved fees in connection with the provision by NorthShore and Director of the Services or due to this Agreement. Director may communicate with RED Center (Regional Emergency Dispatch Center) pursuant to his role as RED Center's Medical Director. Municipality will not be responsible for any expenses incurred by RED Center as a result of Director's provision of the Services.

2.7. Additional Services. Prior to commencing provision of the Services, Director will participate in Response Scene safety training with the Department, including, but not limited to:

- The Department's Driving Operating Guidelines;

- Driving, parking, and operating at a traffic accident scene, including on area expressways;

- Operating within Municipality's incident command system; and

- Operational awareness and safety at specific community locations.

3. Term and Termination.

3.1. Term. Unless earlier terminated, this Agreement shall be in full force and effect for a term of one year beginning on the Effective Date ("***Term***"). The Term may be extended upon written consent of both parties for successive one-year terms.

3.2. Termination for Cause. Either party shall have the right to terminate this Agreement upon fifteen days' prior written notice if the other party materially breaches any provision of this Agreement and fails to cure such breach within fifteen days of the receipt of such notice.

3.3. Termination for Convenience. NorthShore or Municipality shall have the right to terminate this Agreement without cause upon providing the other party with thirty days' advance written notice pursuant to the notice requirements set forth herein.

4. No Employment Relationship. In connection with the performance of the Services, duties and obligations of NorthShore and Director pursuant to this Agreement, it is mutually understood and agreed that Director is at all times acting as an employee of NorthShore. It is further understood and agreed that neither Director nor any employee, contractor, or agent of NorthShore shall be deemed to be an employee of Municipality for any purpose, including, but not limited to, applicable state and/or federal withholding taxes, FICA (Social Security), unemployment taxes or workers compensation insurance premiums.

4.1. Release and Discharge; Covenant not to Sue. NorthShore and Director forever release and discharge Municipality, its officials, officers, agents, employees, attorneys, and volunteers from all claims, demands, damages, actions or causes of action it may have which arise solely out of Municipality's participation in the Program. NorthShore and Director covenant not to sue or bring any action in law or equity or otherwise participate in any third-party action against Municipality, its officials, officers, agents, employees, attorneys, or volunteers for any claims, loss, damage, expense, debt or liability of any nature whatsoever with respect to allegations arising solely from Municipality's participation in the Program.

5. Insurance. Throughout the Term, NorthShore shall provide to Director and ensure that any accompanying professionals likewise have:

5.1. Professional and General Liability insurance coverage policies with limits not less than $1,000,000 per claim or occurrence and $3,000,000 in the annual aggregate, under NorthShore's self-insurance program (in the case of Director and NorthShore employees) or comparable insurance and limits for other accompanying professional not employed by NorthShore.

5.2. Worker's Compensation insurance at minimum levels required under state law to cover their respective personnel and Employers' Liability insurance with limits of at least $1,000,000 for each accident for bodily injury by accident and $1,000,000 by disease for each employee.

5.3. Automobile Liability insurance with a minimum combined single limit of $2,000,000.

5.4. Municipality shall maintain insurance in its own discretion pursuant to its status as an Illinois home rule municipal corporation and in accordance with applicable law.

5.5. NorthShore understands and agrees that any insurance protection required by this Agreement or otherwise provided by NorthShore shall in no way limit the responsibility to indemnify, keep and save harmless, and defend Municipality, its officers, officials, employees, agents and volunteers as herein provided.

6. Indemnification. Each party shall defend, indemnify and hold harmless the other party and its officers, officials, directors, employees, volunteers, contractors and agents, from and against any claims, suits, actions, demands, judgments, liabilities, damages, losses, or expenses (including without limitation, amounts paid in settlement of claims) arising from or related to this Agreement and incurred as a result of the gross negligence or willful misconduct of such party and/or its officers, officials, directors, employees, volunteers, contractors or agents. Each party further agrees to bear all costs and expenses, including, without limitation, reasonable attorney's fees, incurred in connection with the defense or settlement of any claim indemnified hereunder as such costs and expenses are incurred in advance of judgment. Nothing herein shall be deemed to diminish or otherwise restrict any indemnified party's right to indemnification under applicable law, or under any other agreement, instrument or document. In no event shall either party be liable for indirect, incidental, special, punitive or consequential damages of any kind (including without limitation downtime property damage, loss of profit or revenue, loss of data, damage to goodwill) however caused arising from this Agreement or the breach of this Agreement, whether in indemnity, tort, contract or otherwise.

7. Confidentiality.

7.1. Medical Records. Each party shall be responsible for monitoring and ensuring that its documentation and activities comply with applicable laws, regulations, and payor requirements. Such records and other documentation shall be and shall remain the sole and exclusive property of such party.

7.2. Proprietary Information. During and subsequent to the Term of this Agreement, Municipality agrees that it will not, without express written consent of NorthShore, disclose or authorize or permit anyone under its direction to disclose to anyone any proprietary or other confidential information or materials relating to the business or financial affairs of NorthShore or any corporation or entity directly or indirectly affiliated with NorthShore. Municipality further agrees that, should this Agreement terminate for any reason, it will not, without express advance written authorization from NorthShore, take or retain or permit anyone under its direction to take or retain any such NorthShore property, or any other papers, patient lists or records, files, or other documents or copies thereof or other information of any kind pertaining to the business or financial affairs of NorthShore or any entity directly or indirectly affiliated with NorthShore. Municipality and NorthShore shall cooperate in the provision of any applicable documents requested under the Illinois Freedom of Information Act, 5 ILCS 140/1 *et seq.* ("***FOIA***"). NorthShore shall provide any and all responsive documents to Municipality pursuant to a FOIA request at no cost to Municipality as legally required under the FOIA.

7.3. HIPAA. Each party will comply with all rules, regulations, and requirements of the Health Insurance Portability and Accountability Act of 1996, as amended, and its attendant regulations ("***HIPAA***").

8. Access to Books and Records. Each party agrees that it shall, for the duration required by applicable law or regulation after furnishing of the Services pursuant to this Agreement, make available upon written request from the Secretary of the United States Department of Health and Human Services, or upon request from the Comptroller General, any of their duly authorized representatives, or the other party, this Agreement and books, documents, and records that are necessary to certify the nature and extent of costs under this Agreement. This section shall have effect only if required by law. This provision shall survive termination of this Agreement.

9. Compliance with Laws and Regulatory Changes. The parties recognize that this Agreement shall be performed at all times in compliance with applicable State, local and Federal laws. This Agreement shall be subject to any new applicable laws and regulations or changes or amendments to existing laws and regulations. Any provisions of law that invalidate, or are otherwise inconsistent with the terms of this Agreement or that would cause one or both parties or any of their affiliates, to be in violation of law, shall be grounds for the parties to amend the terms of this Agreement to keep this Agreement compliant with all applicable laws and regulations. In such a case, the parties shall exercise their best effort to keep the terms and intent of this Agreement to the greatest extent possible consistent with the requirements of law. If the parties are unable to agree upon an amendment to this Agreement to keep the Agreement compliant with applicable laws and regulations after a period of thirty days, either party may terminate this Agreement upon prior written notice to the other party.

10. Modification and Waiver of Rights. This Agreement may not be modified orally. It is anticipated that modifications of its terms may be made from time to time, each of which shall be in writing on forms provided as amendments hereto by NorthShore and signed by both parties. No waiver of the rights of any party under this Agreement shall be construed to imply a waiver of any other rights unless the waiver is in writing and signed by both parties.

11. Governing Law and Venue. This Agreement shall be governed and construed accordance with the laws of the State of Illinois. Venue for any action brought pursuant to this Agreement shall be in the Circuit Court of Cook County, Illinois.

12. Assignment. This Agreement may not be assigned by either party without the express written consent of the other party; provided, however, that NorthShore may in its sole discretion assign this agreement to an affiliate without such consent. Municipality and NorthShore each bind themselves and their partners, successors, executors, administrators and assigns to the other party of this Agreement and to the partners, successors, executors, administrators and assigns of such other party in respect to all covenants off this Agreement. Nothing herein shall be construed as creating any personal liability on the part of any official, officer, employee, agent or volunteer of Municipality, nor shall it be construed as giving any right or benefits hereunder to anyone other than Municipality and NorthShore.

13. Notice. Any notice required to be given pursuant to the terms of this Agreement shall be

in writing, postage prepaid and shall be personally delivered or sent by certified mail, return receipt requested or by email transmission to the persons and addresses set forth below or to such persons and addresses as either party hereto shall notify the other party of in writing pursuant to the provisions of this Section:

If to Municipality: Village of Northbrook
Attn: Cara Pavlicek - Village Manager
1225 Cedar Lane
Northbrook, IL 60062
cara.pavlicek@northbrook.il.us

With a Copy to: Elrod Friedman LLP
Attn: Steve Elrod
325 N. LaSalle, Ste. 450
Chicago, IL 60654
Steven.Elrod@ElrodFriedman.com

If to NorthShore: NorthShore University HealthSystem Faculty Practice Associates
Attn: President
1301 Central Street, Suite 301
Evanston, IL 60201
nfreedman@northshore.org

With a Copy to: NorthShore University HealthSystem
Office of General Counsel
1301 Central Street
Evanston, Illinois 60201
SBautista@northshore.org

Mailing of such notice as and when above provided shall be equivalent to personal notice and shall be deemed to have been given at the time of mailing. Notice by email transmission shall be effective as of date and time of transmission, provided that the notice transmitted shall be sent on business days during business hours (9:00 a.m. to 5:00 p.m. Chicago time). In the event email notice is transmitted during non-business hours, the effective date and time of notice is the first hour of the first business day after transmission.

14. Savings Clause. If any provision of this Agreement, or the application of such provision, shall be rendered or declared invalid by a court of competent jurisdiction, or by reason of its requiring any steps, actions or results, the remaining parts or portions of this Agreement shall remain in full force and effect.

15. Non-Waiver of Rights. No failure of either party to exercise any power given to it hereunder or to insist upon strict compliance by the other party with its obligations hereunder, and no custom or practice of the parties at variance with the terms hereof shall constitute a waiver of either party's right to demand exact compliance with the terms hereof.

16. Binding Authority. The individuals executing this Agreement on behalf of NorthShore and Municipality represent that they have the legal power, right, and actual authority to bind their respective parties to the terms and conditions of this Agreement.

17. Entire Agreement. This Agreement and any exhibits attached hereto contains the entire understanding of the parties and supersedes all prior written or oral representations, understandings and agreements of the parties with respect to the subject matter hereof. In the event that this Agreement and any exhibits are inconsistent, the terms and provisions of this Agreement will supersede the terms and provisions of the exhibits.

18. Counterparts; Facsimile or PDF Signatures. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which, taken together, will constitute one and the same instrument. A facsimile or pdf/email copy of this Agreement and any signatures thereon will be considered for all purposes as an original.

19. Effective Date. As used in this Agreement, the effective date of this Agreement shall be the last date that it is executed by one of the parties as set forth below.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be effective as of the Effective Date.

VILLAGE OF NORTHBROOK

By: _____
Name: Cara Pavlicek
Its: Village Manager

Dated: June 29, 2023

NORTHSHORE UNIVERSITY HEALTHSYSTEM FACULTY PRACTICE ASSOCIATES

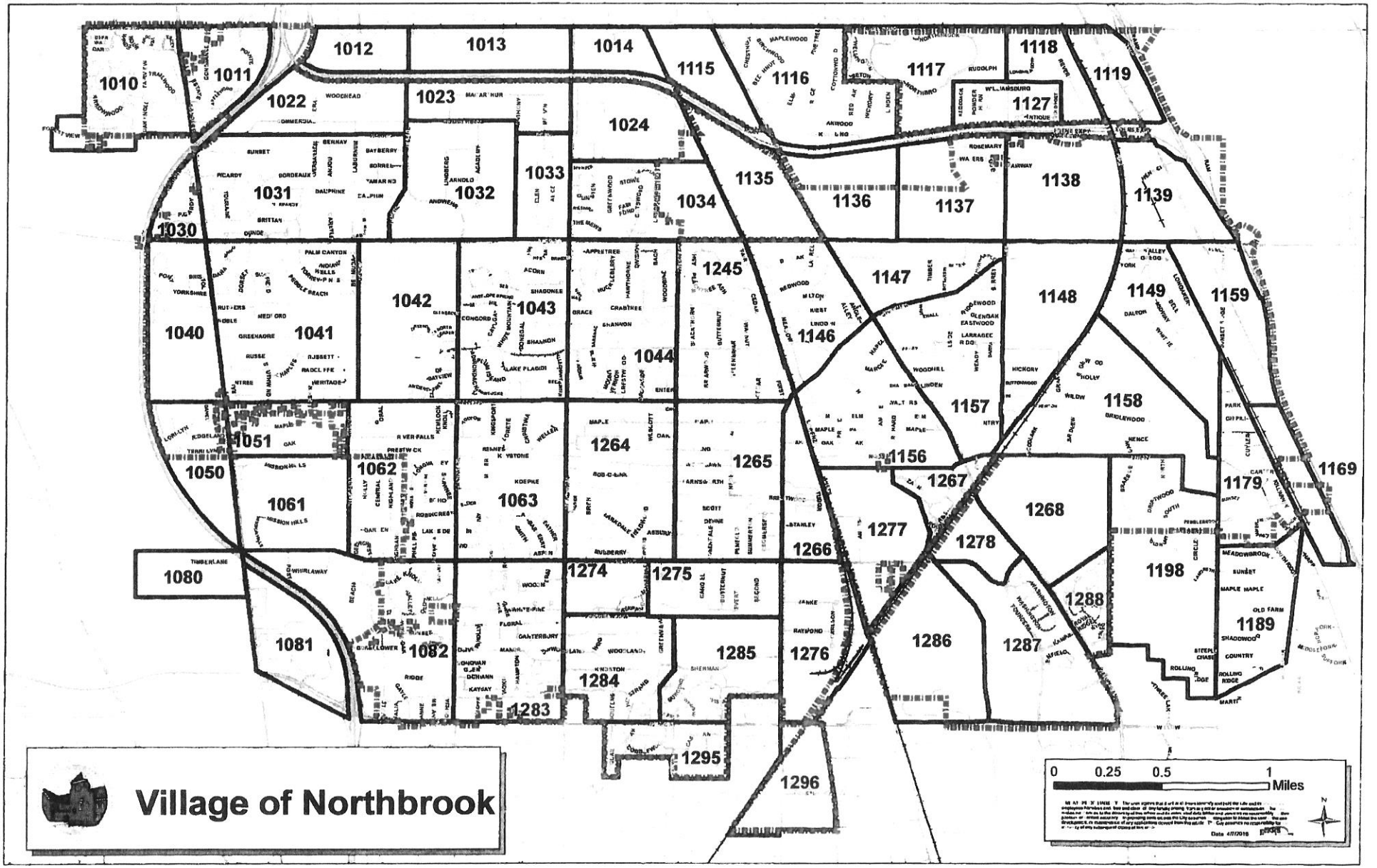
By: _____
Name: Gabrielle Cummings
Its: President

Dated: _____, 2023

ATTEST

By: _____
Name: Debra J. Ford
Its: Village Clerk

Dated: June 29, 2023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Ford, Debbie

From: Buettner, Michael <MBuettner@northshore.org>
Sent: Friday, May 19, 2023 5:44 PM
To: Pavlicek, Cara; Pfeiffer, Adriana
Cc: Ford, Debbie
Subject: Re: [EXTERNAL] FW: Complete with DocuSign: Physician Response Vehicle Program Particiaption Agreement-Village of N...
Attachments: image001.png; image002.png; image003.png; image004.png; image005.png; image006.jpg; image007.jpg; image008.jpg; image009.jpg; imageeecfa2.PNG; image001.png; image002.png; image003.png; image004.png; image005.png; image006.jpg; image007.jpg; image008.jpg; image009.jpg; imageeecfa2.PNG

Your Counsel indicated that it isn't required. The attestation is required of the village per your own rules. No such attestation is required on our end.

Michael T. Buettner | System Associate General Counsel, Transactions

NorthShore – Edward-Elmhurst Health | 1301 Central Street, Evanston, IL 60201 224.470.0573<tel:+12244700573> | MBuettner@northshore.org<mailto:MBuettner@northshore.org>

[cid:image001.jpg@01D8D4BE.7ADF9F20]

From: Pavlicek, Cara <Cara.Pavlicek@northbrook.il.us>
Sent: Friday, May 19, 2023 5:06:42 PM
To: Pfeiffer, Adriana <apfeiffer@NCH.ORG>
Cc: Ford, Debbie <Debbie.Ford@northbrook.il.us>; Buettner, Michael <MBuettner@northshore.org>
Subject: RE: [EXTERNAL] FW: Complete with DocuSign: Physician Response Vehicle Program Particiaption Agreement-Village of N...

[cid:imageeecfa2.PNG@fc3eec76.4a9d7c86]<http://>

Thanks,

Sorry to be technical, however the hospital did not attest to their signature...

Cara Pavlicek

Village Manager | Village of Northbrook<https://www.northbrook.il.us/>

1225 Cedar Lane | Northbrook, IL 60062

office: 847-664-4011 | email: cara.pavlicek@northbrook.il.us<mailto:cara.pavlicek@northbrook.il.us>

[FB V4]<https://www.facebook.com/NorthbrookIllinois/>[Insta V2]<https://www.instagram.com/villageofnorthbrook/>[Twit V2]<https://twitter.com/NorthbrookGOV>[Youtube V1]<https://www.youtube.com/channel/UCrwGN4CxyPE4Ps0fej1kX-w>[Linkedin V1]<https://www.linkedin.com/company/village-of-northbrook/>

From: Pfeiffer, Adriana <apfeiffer@NCH.ORG>
Sent: Friday, May 19, 2023 4:36 PM
To: Pavlicek, Cara <Cara.Pavlicek@northbrook.il.us>
Cc: Ford, Debbie <Debbie.Ford@northbrook.il.us>; Buettner, Michael <MBuettner@northshore.org>
Subject: RE: [EXTERNAL] FW: Complete with DocuSign: Physician Response Vehicle Program Particiaption Agreement-Village of N...

This message was sent securely using Zix®<http://www.zixcorp.com/get-started/>

Hi Cara,

No problem, attached please find the signed hard copy.

Thank you!

Adriana Pfeiffer | Paralegal, Transactions NorthShore – Edward-Elmhurst Health | 800 West Central Road, Arlington Heights, IL 60005

847-618-5284 office / 224-659-8946 mobile / 847-618-4379 fax| apfeiffer@nch.org<mailto:apfeiffer@nch.org>

On Maternity Leave: Beginning of June

[cid:image001.jpg@01D8D4BE.7ADF9F20]

Legal Disclaimer: Information contained in this e-mail, including any files transmitted with it, may contain confidential medical or business information intended only for use by the intended recipient(s). Any unauthorized disclosure, use, copying, distribution or taking of any action based on the contents of this email is strictly prohibited. Review by any

individual other than the intended recipient does not waive or surrender the physician-patient privilege or any other legal rights. If you received this e-mail in error, please delete it immediately and notify the sender by return email.

From: Pavlicek, Cara <Cara.Pavlicek@northbrook.il.us<mailto:Cara.Pavlicek@northbrook.il.us>>
Sent: Friday, May 19, 2023 4:33 PM
To: Pfeiffer, Adriana <apfeiffer@NCH.ORG<mailto:apfeiffer@NCH.ORG>>
Cc: Ford, Debbie <Debbie.Ford@northbrook.il.us<mailto:Debbie.Ford@northbrook.il.us>>
Subject: [EXTERNAL] FW: Complete with DocuSign: Physician Response Vehicle Program Particiaption Agreement-Village of N...

!!

ALERT
This email is from an External Sender.
DO NOT click links, open attachments, or provide sensitive information if the sender is unknown.

!!

Thank you for your request for the Village to electronically sign this Agreement – however, because my signature is attested to by the Village Clerk – who is copied on this email – an electronic process is not effective for us.

Please provide hard copies with the hospital's signature and we will executive and return. If you have questions, please contact Debbie Ford above.

Cara

Cara Pavlicek

Village Manager | Village of Northbrook<https://www.northbrook.il.us/>

1225 Cedar Lane | Northbrook, IL 60062

office: 847-664-4011 | email: cara.pavlicek@northbrook.il.us<mailto:cara.pavlicek@northbrook.il.us>

[FB V4]<https://www.facebook.com/NorthbrookIllinois/>[Insta V2]<https://www.instagram.com/villageofnorthbrook/>[Twit V2]<https://twitter.com/NorthbrookGOV>[Youtube

V1]<https://www.youtube.com/channel/UCrwGN4CxyPE4Ps0fej1kX-w>[Linkedin
V1]<https://www.linkedin.com/company/village-of-northbrook/>

From: DocuSign NA3 System <dse_NA3@docusign.net<mailto:dse_NA3@docusign.net>>
Sent: Monday, May 8, 2023 4:41 PM
To: Pavlicek, Cara <Cara.Pavlicek@northbrook.il.us<mailto:Cara.Pavlicek@northbrook.il.us>>
Subject: Complete with DocuSign: Physician Response Vehicle Program Particiaption Agreement-Village of N...

[image006.jpg]

[image007.jpg]

NCH MediTract is requesting signature sent you a document to review and sign.

REVIEW DOCUMENT
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NCH MediTract is requesting signature

apfeiffer@nch.org<mailto:apfeiffer@nch.org>

Cara Pavlicek,

Please DocuSign Physician Response Vehicle Program Particiaption Agreement-Village of NorthBrook.pdf

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PAMELA COLE
NORTHSHORE UNIVERSITY HEALTHSYSTEM
777 PARK AVE W
ADMINISTRATION
HIGHLAND PARK, IL 60035
UNITED STATES US

SHIP DATE: 27JUN23
ACTWGT: 0.50 LB
CAD: 257982219/WSXI3600

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TO **DEBRA J. FORD**
VILLAGE OF NORTHBROOK
1225 CEDAR LN

NORTHBROOK IL 60062
(847) 480-2808 REF:
INV:
PO: DEPT:

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60062
IL-US **ORD**

Resolution 2023-63

BE IT RESOLVED by the President and Board of Trustees of the Village of Northbrook, County of Cook and State of Illinois, THAT:

A Resolution Approving an Agreement With Northshore University Health System Faculty Practice Associates to Participate in an Emergency Physician Response Program

is hereby adopted, as follows:

Section 1. RECITALS.

NorthShore University HealthSystem Faculty Practice Associates (***"NorthShore"***) operates Highland Park Hospital (***"HPH"***), a not-for-profit hospital located within the City of Highland Park and serving communities in southern Lake and northern Cook Counties, including the Village.

The Village Fire Department provides emergency medical services in accordance with the Emergency Medical Services (EMS) Systems Act (210 ILCS 50), and is one of five departments participating in the HPH EMS System.

Doctor Benjamin Feinzimer (***"Director"***) is an employee of HPH and serves as the current EMS Medical Director for the HPH EMS System in the Illinois Department of Health's designated EMS Region 10.

The Village's paramedics operate under the Director's license and direction.

HPH and the Director have established a Physician Response Vehicle program (***"Program"***) through which the Director may respond to EMS calls within EMS Region 10 for the purposes of EMS response quality control, observing paramedic skills, and training paramedics (collectively, the ***"Services"***).

The Village desires to participate in the Program and to receive the Services from the Director on a provisional basis to improve the quality of EMS response service, stimulate collaboration and innovation, and identify ways to provide improved services to the Village and its residents.

The Village and NorthShore desire to enter into an agreement to set forth their respective rights and responsibilities for the provision of the Services by the Director and the participation by the Village in the Program (***"Agreement"***).

The Village President and Village Board of Trustees have determined that it will serve and be in the best interests of the Village and its residents to enter into the Agreement with NorthShore and to participate in the Program.

Section 2. APPROVAL OF AGREEMENT.

The Agreement by and between the Village and NorthShore is hereby approved in substantially the form attached to this Resolution as ***Exhibit A***, and in a final form to be approved by the Village Manager and the Village Attorney.

Section 3. AUTHORIZATION.

The Village Manager and Village Clerk are hereby authorized and directed to execute and seal, on behalf of the Village, the Agreement upon receipt of fully executed copies of the Agreement by NorthShore and any other person or entities whose consent is required; provided, however, that if such executed copies of the Agreement are not received by the Village Clerk within 30 days after the date of adoption of this Resolution, then this authority to execute and seal shall, at the option of the President and Board of Trustees, be null and void.

Section 4. EFFECTIVE DATE.

The approval of this Resolution shall be in full force and effect following passage by the Board of Trustees in the manner provided by law.

Adopted: 4/11/2023

RESULT:	**ADOPTED BY CONSENT VOTE [6 TO 0]**
MOVER:	Heather Ross, Trustee
SECONDER:	Dan Pepoon, Trustee
AYES:	Israel, Collison, Ross, Hebl, Pepoon, Ebhomielen
ABSTAIN:	Kathryn Ciesla

ATTEST:

/s/ Kathryn L Ciesla
Village President

/s/ Debra J. Ford
Village Clerk

MEMORANDUM
VILLAGE OF NORTHBROOK
FIRE DEPARTMENT

TO: CARA PAVLICEK, VILLAGE MANAGER

FROM: ANDREW CARLSON, FIRE CHIEF

DATE: April 11, 2023

SUBJECT: A RESOLUTION APPROVING AN AGREEMENT WITH NORTHSHORE UNIVERSITY HEALTH SYSTEM FACULTY PRACTICE ASSOC.

The Village of Northbrook, through its Fire Department provides emergency medical services in the Village corporate limits and within the Northbrook Rural Fire Protection District under Chapter 2 of the Municipal Code. Northbrook is in Illinois Department of Public Health Region Ten and operates within the Highland Park Hospital Emergency Medical Service System ("HPH EMS"). All Northbrook firefighters are licensed paramedics and operate directly under the HPH EMS Medical Director's license.

The Village would like to enter into an agreement whereby the HPH EMS Medical Director, Dr. Feinzimer, as an extension of his existing training work with Northbrook's firefighter/paramedics will periodically spend time in Northbrook and respond to emergency medical calls with a hospital supplied vehicle, for the purposes of EMS response quality control, observing paramedic skills, and training paramedics. The agreement specifically provides that such training may not impair or impede the Fire Departments emergency response to a call or the provision of care. Scene control and operational decisions at that the scene of an emergency response will continue to remain with the ranking member of the Fire Department on scene and decisions related to the transportation of a patient will be made in accordance with the Fire Department's protocol.
There is no charge to the Village for this program and there has been positive feedback from the other communities that have already been participating.

The agreement is attached and staff will be at the April 11, 2023 Village Board meeting to answer any questions.

Resolution 2023-63

BE IT RESOLVED by the President and Board of Trustees of the Village of Northbrook, County of Cook and State of Illinois, THAT:

A Resolution Approving an Agreement With Northshore University Health System Faculty Practice Associates to Participate in an Emergency Physician Response Program

is hereby adopted, as follows:

Section 1. RECITALS.

NorthShore University HealthSystem Faculty Practice Associates (***"NorthShore"***) operates Highland Park Hospital (***"HPH"***), a not-for-profit hospital located within the City of Highland Park and serving communities in southern Lake and northern Cook Counties, including the Village.

The Village Fire Department provides emergency medical services in accordance with the Emergency Medical Services (EMS) Systems Act (210 ILCS 50), and is one of five departments participating in the HPH EMS System.

Doctor Benjamin Feinzimer (***"Director"***) is an employee of HPH and serves as the current EMS Medical Director for the HPH EMS System in the Illinois Department of Health's designated EMS Region 10.

The Village's paramedics operate under the Director's license and direction.

HPH and the Director have established a Physician Response Vehicle program (***"Program"***) through which the Director may respond to EMS calls within EMS Region 10 for the purposes of EMS response quality control, observing paramedic skills, and training paramedics (collectively, the ***"Services"***).

The Village desires to participate in the Program and to receive the Services from the Director on a provisional basis to improve the quality of EMS response service, stimulate collaboration and innovation, and identify ways to provide improved services to the Village and its residents.

The Village and NorthShore desire to enter into an agreement to set forth their respective rights and responsibilities for the provision of the Services by the Director and the participation by the Village in the Program (***"Agreement"***).

The Village President and Village Board of Trustees have determined that it will serve and be in the best interests of the Village and its residents to enter into the Agreement with NorthShore and to participate in the Program.

Section 2. APPROVAL OF AGREEMENT.

The Agreement by and between the Village and NorthShore is hereby approved in substantially the form attached to this Resolution as ***Exhibit A***, and in a final form to be approved by the

Village Manager and the Village Attorney.

Section 3. AUTHORIZATION.

The Village Manager and Village Clerk are hereby authorized and directed to execute and seal, on behalf of the Village, the Agreement upon receipt of fully executed copies of the Agreement by NorthShore and any other person or entities whose consent is required; provided, however, that if such executed copies of the Agreement are not received by the Village Clerk within 30 days after the date of adoption of this Resolution, then this authority to execute and seal shall, at the option of the President and Board of Trustees, be null and void.

Section 4. EFFECTIVE DATE.

The approval of this Resolution shall be in full force and effect following passage by the Board of Trustees in the manner provided by law.

Adopted: 4/11/2023

RESULT:	**ADOPTED BY CONSENT VOTE [6 TO 0]**
MOVER:	Heather Ross, Trustee
SECONDER:	Dan Pepoon, Trustee
AYES:	Israel, Collison, Ross, Hebl, Pepoon, Ebhomielen
ABSTAIN:	Kathryn Ciesla

ATTEST:

_____
Village President

_____
Village Clerk

PHYSICIAN RESPONSE VEHICLE PROGRAM
PARTICIPATION AGREEMENT

THIS PHYSICIAN RESPONSE VEHICLE PROGRAM PARTICIPATION AGREEMENT ("***Agreement***") is effective as of March _____, 2023, by and between **NORTHSHORE UNIVERSITY HEALTHSYSTEM FACULTY PRACTICE ASSOCIATES,** an Illinois not-for-profit corporation, which has as its sole corporate member **NORTHSHORE UNIVERSITY HEALTHSYSTEM,** an Illinois not-for-profit corporation (**"*NorthShore*"**), and the **VILLAGE OF NORTHBROOK**, an Illinois home rule municipal corporation ("***Municipality***").

RECITALS

WHEREAS, NorthShore owns and operates various hospitals, including Highland Park Hospital (***"HPH"***), serving communities in southern Lake and northern Cook County;

WHEREAS, Doctor Benjamin Feinzimer ("***Director"***) is an employee of NorthShore and serves as the current EMS Medical Director for the HPH EMS System in Illinois Department of Health's designated EMS Region 10;

WHEREAS, Municipality's Fire Department ("***Department***") provides emergency medical services in accordance with the Emergency Medical Services (EMS) Systems Act (210 ILCS 50), and is one of five departments participating in the HPH EMS System;

WHEREAS, Municipality's paramedics operate under Director's license and direction;

WHEREAS, NorthShore and Director have established a Physician Response Vehicle (PRV) program ("***Program***") to allow Director to respond to EMS calls within EMS Region 10 for the purposes of EMS response quality control, observing paramedic skills, and training paramedics (collectively, "***Services***"); and

WHEREAS, Municipality desires to participate in the Program and to receive the Services from Director on a provisional basis to improve the quality of EMS response service, stimulate collaboration and innovation, and identify ways to provide improved services to Municipality and its residents;

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, NorthShore and Municipality agree as follows:

1. Recitals Incorporated.

1.1. Recitals Incorporated. The above recitals are incorporated herein as though fully set forth.

2. Scope of Services.

2.1. Response for EMS Calls. Director may monitor EMS calls within Municipality and respond to any calls within the Department's response area as depicted in Exhibit A ("Response Area"), but only in accordance with a general schedule to be approved in advance by the Municipality's Fire Chief or their designee. In addition, Director may, with the permission of the Fire Chief or their designee, respond as a ride-along in an ambulance operated by Municipality to mutual aid calls for service in another municipality, but may not respond in a separate vehicle unless he has permission from the other municipality. Director will, at all times during an EMS response, wear closed toe shoes and clean uniformed clothing that clearly identifies him as affiliated with NorthShore. Director will clearly display identification at all times when providing Services under the Program. Director must leave the scene of a call if the ranking member of the Department determines that the presence of the Director will impede or impair the Department's response.

2.2. Director's Role at EMS Response Sites. Director may conduct field training at the site of an EMS call ("***Response Scene***") so long as such training is reasonably provided in a manner that does not impair or impede the Department's response to the call or the provision of care. Field training provided by Director must be limited to guidance of Department Paramedics. Permitted field training does not include any methods that would be considered experimental or opportunities for personnel whom the Director believes, in his or her sole discretion, lack the adequate training or education to attempt new or invasive procedures. No procedures may be performed by Director on persons who have been declared deceased by a physician. In the event that Director elects to provide direct treatment beyond what a paramedic is permitted to perform on a patient(s) at a Response Scene, such action will meet the definition of a higher level of care and as a result, Director will take over medical care and will ride with the patient to the hospital. In no case may Director transport individuals from an EMS call to a hospital in a Program Vehicle or a personal vehicle.

2.3. Program Vehicles. Director may only respond to EMS calls in a clearly marked NorthShore vehicle ("***Program Vehicle***") or in a Northbrook Fire Department ambulance. NorthShore and Director will be required to obtain any and all necessary approvals for the use of emergency lights and sirens on Program Vehicles. No Program Vehicle may use Opticom, or similar equipment, for the purpose of overriding traffic signals in Municipality. Director must park the Program Vehicle in a legal manner and in a location that will not interfere with the response to the scene including law enforcement and other emergency equipment.

2.4. Response Scene Control. Scene control and operational decisions at a Response Scene will remain with the ranking member of the Department. Transport decisions will be made by Department's protocol. As medical control for the HPH EMS System, Director may provide appropriate transport recommendations to the Paramedics at the response scene, provided that any such direction is provided with the patient's best interest as the primary consideration, and the direction is not unduly influenced by the relationship (or lack thereof) between NorthShore and a hospital or other medical facility.

2.5. Accompanying Professionals.

- For training or assistance purposes, Director may occasionally be joined in a response by other doctors, emergency communications registered nurses, and other emergency medical professionals that are employed by, or otherwise affiliated with or under the supervision of, NorthShore. All accompanying professionals shall be subject to all insurance and indemnification requirements set forth herein, and must abide by all provisions of this Agreement while in transit to or from, or at, the location of a medical response by the Department.

- Director may also occasionally be joined in the Program Vehicle by non-medical passengers. NorthShore agrees that all non-medical passengers permitted to accompany Director must remain in the Program Vehicle at all times.

- No medical or non-medical passengers may accompany Director in the Program Vehicle while responding to call in the Municipality's response area except upon written request by Director, and prior written approval from the Department's Fire Chief or designated ranking member; provided, however, that no prior request or written approval is necessary for accompaniment: (a) by an emergency medical professional with specialized training that is necessary for a specific emergency response; or (b) as otherwise authorized by the Municipality. The Municipality will use reasonable efforts to respond to written requests submitted by Director within two business days.

2.6. Costs and Fees. Municipality will not incur any costs for the provision by NorthShore and Director of the Services, or its participation in the Program. Patients will not be charged any additional fees above the normal Municipality approved fees in connection with the provision by NorthShore and Director of the Services or due to this Agreement. Director may communicate with RED Center (Regional Emergency Dispatch Center) pursuant to his role as RED Center's Medical Director. Municipality will not be responsible for any expenses incurred by RED Center as a result of Director's provision of the Services.

2.7. Additional Services. Prior to commencing provision of the Services, Director will participate in Response Scene safety training with the Department, including, but not limited to:

- The Department's Driving Operating Guidelines;

- Driving, parking, and operating at a traffic accident scene, including on area expressways;

- Operating within Municipality's incident command system; and

- Operational awareness and safety at specific community locations.

3. Term and Termination.

3.1. Term. Unless earlier terminated, this Agreement shall be in full force and effect for a term of one year beginning on the Effective Date ("***Term***"). The Term may be extended upon written consent of both parties for successive one-year terms.

3.2. Termination for Cause. Either party shall have the right to terminate this Agreement upon fifteen days' prior written notice if the other party materially breaches any provision of this Agreement and fails to cure such breach within fifteen days of the receipt of such notice.

3.3. Termination for Convenience. NorthShore or Municipality shall have the right to terminate this Agreement without cause upon providing the other party with thirty days' advance written notice pursuant to the notice requirements set forth herein.

4. No Employment Relationship. In connection with the performance of the Services, duties and obligations of NorthShore and Director pursuant to this Agreement, it is mutually understood and agreed that Director is at all times acting as an employee of NorthShore. It is further understood and agreed that neither Director nor any employee, contractor, or agent of NorthShore shall be deemed to be an employee of Municipality for any purpose, including, but not limited to, applicable state and/or federal withholding taxes, FICA (Social Security), unemployment taxes or workers compensation insurance premiums.

4.1. Release and Discharge; Covenant not to Sue. NorthShore and Director forever release and discharge Municipality, its officials, officers, agents, employees, attorneys, and volunteers from all claims, demands, damages, actions or causes of action it may have which arise solely out of Municipality's participation in the Program. NorthShore and Director covenant not to sue or bring any action in law or equity or otherwise participate in any third-party action against Municipality, its officials, officers, agents, employees, attorneys, or volunteers for any claims, loss, damage, expense, debt or liability of any nature whatsoever with respect to allegations arising solely from Municipality's participation in the Program.

5. Insurance. Throughout the Term, NorthShore shall provide to Director and ensure that any accompanying professionals likewise have:

5.1. Professional and General Liability insurance coverage policies with limits not less than $1,000,000 per claim or occurrence and $3,000,000 in the annual aggregate, under NorthShore's self-insurance program (in the case of Director and NorthShore employees) or comparable insurance and limits for other accompanying professional not employed by NorthShore.

5.2. Worker's Compensation insurance at minimum levels required under state law to cover their respective personnel and Employers' Liability insurance with limits of at least $1,000,000 for each accident for bodily injury by accident and $1,000,000 by disease for each employee.

5.3. Automobile Liability insurance with a minimum combined single limit of $2,000,000.

5.4. Municipality shall maintain insurance in its own discretion pursuant to its status as an Illinois home rule municipal corporation and in accordance with applicable law.

5.5. NorthShore understands and agrees that any insurance protection required by this Agreement or otherwise provided by NorthShore shall in no way limit the responsibility to indemnify, keep and save harmless, and defend Municipality, its officers, officials, employees, agents and volunteers as herein provided.

6. Indemnification. Each party shall defend, indemnify and hold harmless the other party and its officers, officials, directors, employees, volunteers, contractors and agents, from and against any claims, suits, actions, demands, judgments, liabilities, damages, losses, or expenses (including without limitation, amounts paid in settlement of claims) arising from or related to this Agreement and incurred as a result of the gross negligence or willful misconduct of such party and/or its officers, officials, directors, employees, volunteers, contractors or agents. Each party further agrees to bear all costs and expenses, including, without limitation, reasonable attorney's fees, incurred in connection with the defense or settlement of any claim indemnified hereunder as such costs and expenses are incurred in advance of judgment. Nothing herein shall be deemed to diminish or otherwise restrict any indemnified party's right to indemnification under applicable law, or under any other agreement, instrument or document. In no event shall either party be liable for indirect, incidental, special, punitive or consequential damages of any kind (including without limitation downtime property damage, loss of profit or revenue, loss of data, damage to goodwill) however caused arising from this Agreement or the breach of this Agreement, whether in indemnity, tort, contract or otherwise.

7. Confidentiality.

7.1. Medical Records. Each party shall be responsible for monitoring and ensuring that its documentation and activities comply with applicable laws, regulations, and payor requirements. Such records and other documentation shall be and shall remain the sole and exclusive property of such party.

7.2. Proprietary Information. During and subsequent to the Term of this Agreement, Municipality agrees that it will not, without express written consent of NorthShore, disclose or authorize or permit anyone under its direction to disclose to anyone any proprietary or other confidential information or materials relating to the business or financial affairs of NorthShore or any corporation or entity directly or indirectly affiliated with NorthShore. Municipality further agrees that, should this Agreement terminate for any reason, it will not, without express advance written authorization from NorthShore, take or retain or permit anyone under its direction to take or retain any such NorthShore property, or any other papers, patient lists or records, files, or other documents or copies thereof or other information of any kind pertaining to the business or financial affairs of NorthShore or any entity directly or indirectly affiliated with NorthShore. Municipality and NorthShore shall cooperate in the provision of any applicable documents requested under the Illinois Freedom of Information Act, 5 ILCS 140/1 *et seq.* ("***FOIA***"). NorthShore shall provide any and all responsive documents to Municipality pursuant to a FOIA request at no cost to Municipality as legally required under the FOIA.

7.3. HIPAA. Each party will comply with all rules, regulations, and requirements of the Health Insurance Portability and Accountability Act of 1996, as amended, and its attendant regulations ("***HIPAA***").

8. Access to Books and Records. Each party agrees that it shall, for the duration required by applicable law or regulation after furnishing of the Services pursuant to this Agreement, make available upon written request from the Secretary of the United States Department of Health and Human Services, or upon request from the Comptroller General, any of their duly authorized representatives, or the other party, this Agreement and books, documents, and records that are necessary to certify the nature and extent of costs under this Agreement. This section shall have effect only if required by law. This provision shall survive termination of this Agreement.

9. Compliance with Laws and Regulatory Changes. The parties recognize that this Agreement shall be performed at all times in compliance with applicable State, local and Federal laws. This Agreement shall be subject to any new applicable laws and regulations or changes or amendments to existing laws and regulations. Any provisions of law that invalidate, or are otherwise inconsistent with the terms of this Agreement or that would cause one or both parties or any of their affiliates, to be in violation of law, shall be grounds for the parties to amend the terms of this Agreement to keep this Agreement compliant with all applicable laws and regulations. In such a case, the parties shall exercise their best effort to keep the terms and intent of this Agreement to the greatest extent possible consistent with the requirements of law. If the parties are unable to agree upon an amendment to this Agreement to keep the Agreement compliant with applicable laws and regulations after a period of thirty days, either party may terminate this Agreement upon prior written notice to the other party.

10. Modification and Waiver of Rights. This Agreement may not be modified orally. It is anticipated that modifications of its terms may be made from time to time, each of which shall be in writing on forms provided as amendments hereto by NorthShore and signed by both parties. No waiver of the rights of any party under this Agreement shall be construed to imply a waiver of any other rights unless the waiver is in writing and signed by both parties.

11. Governing Law and Venue. This Agreement shall be governed and construed accordance with the laws of the State of Illinois. Venue for any action brought pursuant to this Agreement shall be in the Circuit Court of Cook County, Illinois.

12. Assignment. This Agreement may not be assigned by either party without the express written consent of the other party; provided, however, that NorthShore may in its sole discretion assign this agreement to an affiliate without such consent. Municipality and NorthShore each bind themselves and their partners, successors, executors, administrators and assigns to the other party of this Agreement and to the partners, successors, executors, administrators and assigns of such other party in respect to all covenants off this Agreement. Nothing herein shall be construed as creating any personal liability on the part of any official, officer, employee, agent or volunteer of Municipality, nor shall it be construed as giving any right or benefits hereunder to anyone other than Municipality and NorthShore.

13. Notice. Any notice required to be given pursuant to the terms of this Agreement shall be

in writing, postage prepaid and shall be personally delivered or sent by certified mail, return receipt requested or by email transmission to the persons and addresses set forth below or to such persons and addresses as either party hereto shall notify the other party of in writing pursuant to the provisions of this Section:

If to Municipality: Village of Northbrook
Attn: Cara Pavlicek - Village Manager
1225 Cedar Lane
Northbrook, IL 60062
cara.pavlicek@northbrook.il.us

With a Copy to: Elrod Friedman LLP
Attn: Steve Elrod
325 N. LaSalle, Ste. 450
Chicago, IL 60654
Steven.Elrod@ElrodFriedman.com

If to NorthShore: NorthShore University HealthSystem Faculty Practice Associates
Attn: President
1301 Central Street, Suite 301
Evanston, IL 60201
nfreedman@northshore.org

With a Copy to: NorthShore University HealthSystem
Office of General Counsel
1301 Central Street
Evanston, Illinois 60201
SBautista@northshore.org

Mailing of such notice as and when above provided shall be equivalent to personal notice and shall be deemed to have been given at the time of mailing. Notice by email transmission shall be effective as of date and time of transmission, provided that the notice transmitted shall be sent on business days during business hours (9:00 a.m. to 5:00 p.m. Chicago time). In the event email notice is transmitted during non-business hours, the effective date and time of notice is the first hour of the first business day after transmission.

14. Savings Clause. If any provision of this Agreement, or the application of such provision, shall be rendered or declared invalid by a court of competent jurisdiction, or by reason of its requiring any steps, actions or results, the remaining parts or portions of this Agreement shall remain in full force and effect.

15. Non-Waiver of Rights. No failure of either party to exercise any power given to it hereunder or to insist upon strict compliance by the other party with its obligations hereunder, and no custom or practice of the parties at variance with the terms hereof shall constitute a waiver of either party's right to demand exact compliance with the terms hereof.

16. Binding Authority. The individuals executing this Agreement on behalf of NorthShore and Municipality represent that they have the legal power, right, and actual authority to bind their respective parties to the terms and conditions of this Agreement.

17. Entire Agreement. This Agreement and any exhibits attached hereto contains the entire understanding of the parties and supersedes all prior written or oral representations, understandings and agreements of the parties with respect to the subject matter hereof. In the event that this Agreement and any exhibits are inconsistent, the terms and provisions of this Agreement will supersede the terms and provisions of the exhibits.

18. Counterparts; Facsimile or PDF Signatures. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which, taken together, will constitute one and the same instrument. A facsimile or pdf/email copy of this Agreement and any signatures thereon will be considered for all purposes as an original.

19. Effective Date. As used in this Agreement, the effective date of this Agreement shall be the last date that it is executed by one of the parties as set forth below.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be effective as of the Effective Date.

VILLAGE OF NORTHBROOK

By: _____
Name: Cara Pavlicek
Its: Village Manager

Dated: _____, 2023

ATTEST

By: _____
Name: Debra J. Ford
Its: Village Clerk

Dated: _____, 2023

NORTHSHORE UNIVERSITY HEALTHSYSTEM FACULTY PRACTICE ASSOCIATES

By: _____
Name:
Its: President

Dated: _____, 2023

ATTEST

By: _____
Name: [INSERT]
Its: [INSERT]

Dated: _____, 2023

Resolution 2023-63

BE IT RESOLVED by the President and Board of Trustees of the Village of Northbrook, County of Cook and State of Illinois, THAT:

A Resolution Approving an Agreement With Northshore University Health System Faculty Practice Associates to Participate in an Emergency Physician Response Program

is hereby adopted, as follows:

Section 1. RECITALS.

NorthShore University HealthSystem Faculty Practice Associates (***"NorthShore"***) operates Highland Park Hospital (***"HPH"***), a not-for-profit hospital located within the City of Highland Park and serving communities in southern Lake and northern Cook Counties, including the Village.

The Village Fire Department provides emergency medical services in accordance with the Emergency Medical Services (EMS) Systems Act (210 ILCS 50), and is one of five departments participating in the HPH EMS System.

Doctor Benjamin Feinzimer (***"Director"***) is an employee of HPH and serves as the current EMS Medical Director for the HPH EMS System in the Illinois Department of Health's designated EMS Region 10.

The Village's paramedics operate under the Director's license and direction.

HPH and the Director have established a Physician Response Vehicle program (***"Program"***) through which the Director may respond to EMS calls within EMS Region 10 for the purposes of EMS response quality control, observing paramedic skills, and training paramedics (collectively, the ***"Services"***).

The Village desires to participate in the Program and to receive the Services from the Director on a provisional basis to improve the quality of EMS response service, stimulate collaboration and innovation, and identify ways to provide improved services to the Village and its residents.

The Village and NorthShore desire to enter into an agreement to set forth their respective rights and responsibilities for the provision of the Services by the Director and the participation by the Village in the Program (***"Agreement"***).

The Village President and Village Board of Trustees have determined that it will serve and be in the best interests of the Village and its residents to enter into the Agreement with NorthShore and to participate in the Program.

Section 2. APPROVAL OF AGREEMENT.

The Agreement by and between the Village and NorthShore is hereby approved in substantially the form attached to this Resolution as ***Exhibit A***, and in a final form to be approved by the Village Manager and the Village Attorney.

Section 3. AUTHORIZATION.

The Village Manager and Village Clerk are hereby authorized and directed to execute and seal, on behalf of the Village, the Agreement upon receipt of fully executed copies of the Agreement by NorthShore and any other person or entities whose consent is required; provided, however, that if such executed copies of the Agreement are not received by the Village Clerk within 30 days after the date of adoption of this Resolution, then this authority to execute and seal shall, at the option of the President and Board of Trustees, be null and void.

Section 4. EFFECTIVE DATE.

The approval of this Resolution shall be in full force and effect following passage by the Board of Trustees in the manner provided by law.

Adopted: 4/11/2023

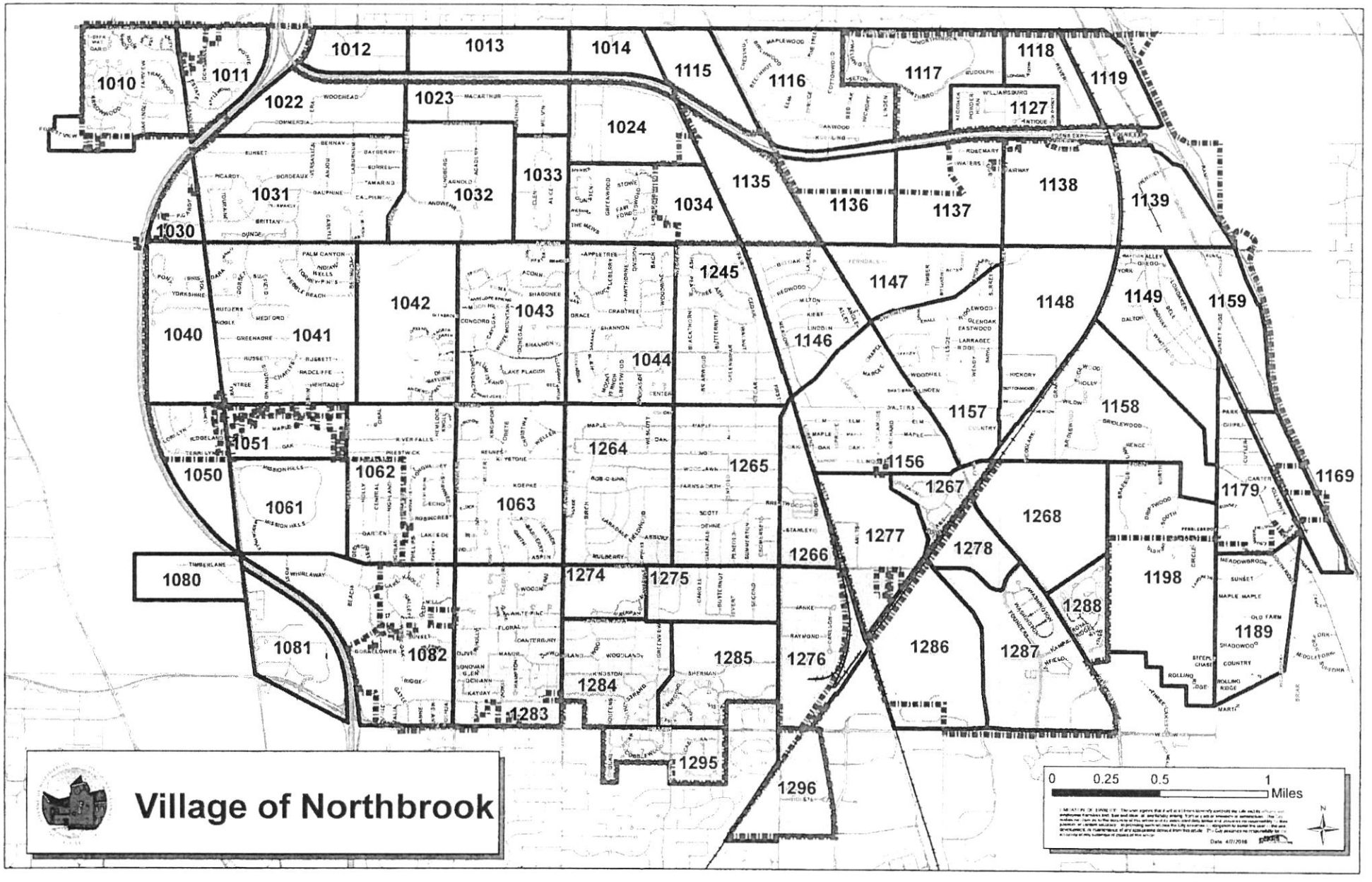
RESULT:	**ADOPTED BY CONSENT VOTE [6 TO 0]**
MOVER:	Heather Ross, Trustee
SECONDER:	Dan Pepoon, Trustee
AYES:	Israel, Collison, Ross, Hebl, Pepoon, Ebhomielen
ABSTAIN:	Kathryn Ciesla

ATTEST:

_____
Village President

_____
Village Clerk

Res. 2023-63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MEMORANDUM

To: Interim Village Manager Jim Hawkins
From: Director of Public Works Kelly Hamill
Date: 2026-10-13
Subject: A Resolution Waiving Competitive Bidding and Authorizing the Purchase of Water Meters and Associated Parts from Ferguson Supply of Chicago, Illinois

Overview

The Village has replaced most residential and commercial water meters, as part of the Village wide water meter replacement program, and converted to an automated metering infrastructure system (AMI). The Village continues to purchase meters for the remaining upgrades as a result of new construction, damaged meters, etc. All meters are compatible with the newly installed AMI system.

Fiscal Impact

The FY27 adopted Budget provides funds in Account No. 21-4180-702-00 for the purchase of water meters and associated parts in Account No. 21-4180-645-00. Funds will be drawn from these accounts on as-needed basis to replace or repair existing meters or to purchase new meters.

Recommendation

Approval.

Strategic Priority

Infrastructure. Maintain a consistent high-quality of life through capital investment, continued focus on sustainability, and facilities that meet operational needs.

Background

Water Meters are vital for ensuring accurate measurement of the volume of water used at a residence or business allowing the Village to accurately charge property owners for water usage. All properties must have a minimum of one meter for their main service line with some properties having a second meter for irrigation systems. Although the Village replaced its customer's meters as part of the automated metering infrastructure (AMI) project, some meters must be repaired or replaced for various reasons including the redevelopment of a property, upgrading a water service, and worn, frozen, or otherwise damaged meters. Any new meters that would be installed are compatible with the AMI system.

The Village has selected the meters from the Neptune Technology Group as its standard meter due to their high quality. Ferguson Supply is the sole distributor of Neptune Technology Group water meters for the district where Northbrook is located. Prices provided by Ferguson are valid through December 31, 2026 and are included as Exhibit A. Additionally, the sole source distributor letter is included as Exhibit B. Staff will be in attendance at the Village Board meeting for any questions that may arise.

A Resolution Waiving Competitive Bidding and Authorizing the Purchase of Water Meters and Associated Parts from Ferguson Supply of Chicago, Illinois
Exhibit A - Ferguson 2026 Price List Village of Northbrook
Exhibit B - Neptune Sole Source Letter

Resolution 2026-

BE IT RESOLVED by the President and Board of Trustees of the Village of Northbrook, County of Cook and State of Illinois, THAT:

A Resolution Waiving Competitive Bidding and Authorizing the Purchase of Water Meters and Associated Parts from Ferguson Supply of Chicago, Illinois

is hereby adopted, as follows:

Section 1. Recitals.

The Village's Fiscal Year 2027 adopted Budget provides funds for the purchase of new or replacement water meters and associated parts ("***Equipment***") in Account No. 21-4180-702-00 (Meters) and Account No. 21-4180-645-00 (Water Line Parts). Water meters measure the volume of water used at a residence or business allowing the Village to accurately charge property owners for water usage.

Water Meters are purchased throughout the year to meet demand for new construction or for the replacement of existing meters that are worn, frozen, or otherwise damaged. The Village uses Neptune Technology Group water meters as its standard meter due to their high quality and compatibility with the Village's current touchpad reading devices. Neptune Technology Group meters are solely distributed by Ferguson Supply, of Chicago, Illinois ("***Vendor***"), thus making this a sole source item.

Based on these factors, staff recommends that the Village Board authorize the purchase of the Equipment from the Vendor at unit prices outlined in ***Exhibit A*** through December 31, 2026.

The President and the Board of Trustees have considered this expenditure and determined that it is in the best interests of the Village and the public to approve the purchase of the Equipment from the Vendor.

Section 2. Waiver of Competitive Bidding Requirements.

The requirement that competitive sealed bids be solicited for this purchase is hereby waived.

Section 3. Authorization of Expenditure.

The Village Manager is hereby authorized and directed to execute such documents and make such payments as are necessary to complete the procurement of the Equipment from the Vendor in accordance with the terms and at the unit prices set forth in ***Exhibit A***.

Section 4. Effective Date.

This Resolution shall be effective after its passage and approval by a two-thirds majority of the members of the Board of Trustees.

Adopted:

RESULT:
MOVER:
SECONDER:
AYES:
NAYS:
ABSTAIN:
ABSENT:

ATTEST:

_____
Village President

_____
Village Clerk

Ferguson 2026 Price List
Village of Northbrook

Meter Type	2026 Pricing
3/4" SL Mach 10 Meters S/A Gal w/ Itron connectors	$264.00
3/4" Mach 10 Meters S/A Gal w/ Itron connectors	$264.00
1" Mach 10 Meters S/A Gal w/ Itron connectors	$314.53
1.5" x 12.625" Mach 10 Meters S/A Gal w/ Itron conn	$690.00
2" x 17" Mach 10 Meters S/A Gal w/ Itron connectors	$762.00
3" x 17" Mach 10 Meters S/A Gal w/ Itron connectors	$2,688.70
4" x 20“ Mach 10 Meters S/A Gal w/ Itron connectors	$3,151.00
6" x 24" Mach 10 Meters S/A Gal w/ Itron connectors	$6,072.00
8" x 20" Mach 10 Meter S/A Gal w/ Itron connectors	$10,120.00

NEPTUNE
TECHNOLOGY GROUP

September 3, 2026

Susan Kinney
Village of Northbrook
Public Works Administrator Assistant
655 Huehl
Northbrook, IL 60062

Ref.: Water Resource - Sole Authorized Distributor – Northern Illinois- Cook and Dupage County

Neptune Technology Group Inc is pleased to affirm that Ferguson Supply is the sole authorized distributor in Northern Illinois for Neptune RF meter reading equipment and software, Neptune water meters, meter interface units and Neptune parts.

Ferguson Supply is authorized by Neptune to submit an offer for Neptune water meters and related products.

Thank you for your interest in Neptune products. If you have any questions, please contact your local Ferguson Supply representative, Anthony Gattuso at 630-878-8475, your local Neptune representative, Pat Prasifka at 334-391-6128.

Sincerely,

Patrick Prasifka
District Manager

1600 Alabama
Highway 229
Tallassee, AL 36078

800-633-8754
neptunetg.com

MEMORANDUM

To: Interim Village Manager Jim Hawkins
From: Police Chief Marc Fainman
Date: 2026-10-13
Subject: A Resolution Authorizing the Purchase of a Police Department Replacement Vehicle from Currie Motors of Frankfort, IL

Overview
The Village is seeking to replace a Police department front-line response vehicle due to a traffic accident.

Fiscal Impact
The attached order form, Exhibit A, reflects a total purchase price of $59,153 for one vehicle. Additional funds of approximately $4,680 will be utilized to equip the new vehicle with emergency lighting controls, sirens, and additional miscellaneous equipment. This unplanned cost will be incurred, due to a traffic accident involving a patrol vehicle. The patrol vehicle sustained sufficient damage to be declared a total loss by IRMA, the Village's insurance provider. The purchase was not anticipated or budgeted, therefore, a budget amendment to cover the cost of this vehicle replacement as well as any additional necessary equipment will be forthcoming. Funds in the amount of $24,661 will be received as insurance proceeds and will be credited to the Self Insurance Fund Revenue.

Recommendation
Approval.

Strategic Priority
The replacement of the totaled police squad car aligns with the Village of Northbrook's Strategic Plan by supporting the Strategic Priority of *Public and Community Safety* and the organizational values of *Stewardship and Responsiveness*. Ensuring that Police Department personnel have safe, reliable vehicles and a complete and operational fleet is essential to maintaining effective emergency response capabilities, upholding high professional standards, and providing world-class public safety services to the community. This action reflects responsible management of Village resources and supports the Village's vision of being a safe, welcoming, and connected community.

Background

The Village is seeking to replace one Police Department Vehicle, Unit #33 (2023 Dodge Durango), which was involved in a traffic accident and deemed a total loss by Illinois Risk Management Association (IRMA), the Village's insurance carrier. This vehicle is part of the patrol frontline fleet that works 12 hours a day 7 days a week.

The Village participates in a collective purchasing program that provides the Village with access to prices for vehicles negotiated by the Northwest Municipal Conference Suburban (NWMC) Purchasing Cooperative ("***Cooperative***") (Contract #204). The Village has been consistently satisfied with the price and quality of vehicles provided by Currie Motors of Frankfort, Illinois through the Cooperative. The Village has determined that the Cooperative's purchasing policies satisfy state law and the Village's requirements for competitive bidding.

Based on these factors, Village staff recommends that the Village purchase one 2027 Ford Police Interceptor Hybrid ("***Vehicle***") from Currie Motors of Frankfort, Illinois ("***Vendor***") in the not-to-exceed amount of $59,153.00. Additional funds in the approximate amount of $4,680 will also be used to purchase equipment for the new vehicle consisting of emergency lighting controls, sirens, and miscellaneous equipment ("***Equipment***"). Installation of the Equipment will be performed by Village staff mechanics.

The replacement of Unit #33 was planned for FY 2030 so this purchase is not budgeted in the current fiscal year, therefore, a budget amendment to cover the cost of this vehicle replacement as well as any additional necessary equipment will be forthcoming. Funds in the amount of $24,661 will be received as insurance proceeds to offset the expense of replacing this vehicle.

A Resolution Authorizing the Purchase of a Police Department Replacement Vehicle from Currie Motors of Frankfort, IL
Exhibit A - 2027 Interceptor-Hybrid-Contract-204-Order-Form.pdf

Resolution 2026-R-

BE IT RESOLVED by the President and Board of Trustees of the Village of Northbrook, County of Cook and State of Illinois, THAT:

A Resolution Authorizing the Purchase of a Police Department Replacement Vehicle from Currie Motors of Frankfort, IL

is hereby adopted, as follows:

Section 1. RECITALS

Police Department staff is seeking to replace Unit #33, which was involved in a traffic accident and deemed a total loss by Illinois Risk Management Association (IRMA), the Village's insurance carrier. The replacement of this vehicle is unbudgeted. Insurance proceeds in the amount of $24,661.00 were received by the Village and will offset the replacement cost of this vehicle. Due to operational necessity, it is imperative the Village replace this vehicle as soon as reasonably possible. This vehicle is part of the Department's Community Policing Team that works 12 hours a day 7 days a week. A budget amendment for this purchase will be forthcoming.

The Village participates in a collective purchasing program that provides the Village with access to prices for vehicles negotiated by the Northwest Municipal Conference Suburban (NWMC) Purchasing Cooperative ("***Cooperative***") (Contract #204). The Village has been consistently satisfied with the price and quality of vehicles provided by Currie Motors of Frankfort, Illinois ("***Vendor***") through the Cooperative. The Village has determined that the Cooperative's purchasing policies satisfy state law and the Village's requirements for competitive bidding.

Based on these factors, Village staff recommends that the Village purchase one 2027 Ford Police Interceptor Hybrid ("***Vehicle***") from Vendor in the not-to-exceed amount of $59,153.00. Additional funds in the approximate amount of $4,680 will also be used to purchase equipment for the new vehicle consisting of emergency lighting controls, sirens, and miscellaneous equipment ("***Equipment***"). Installation of the Equipment will be performed by Village staff mechanics.

The President and the Board of Trustees have considered the purchase of the Vehicle and the Equipment and determined that it is in the best interest of the Village and the public.

Section 2. APPROVAL OF EXPENDITURES

The Village Manager is hereby authorized and directed to execute and seal all such documents and make such payments as are necessary to complete the procurement of the Vehicle from the Vendor as well as the Equipment.

Approved:

RESULT:
MOVER:
SECONDER:
AYES:
NAYES:
ABSTAIN:
ABSENT:

/s/_____
Village President

ATTEST:

/s/_____
Village Clerk

SPC
SUBURBAN PURCHASING
COOPERATIVE

2027 Ford Utility Interceptor Contract #204

$44,954.00



Currie Motors Fleet

Nice People to do Business With!

Good Thru 10/26/26

2027 Ford Utility Interceptor

$44,954.00

Standard Features

MECHANICAL ●**3.3L V-6 TI-VCT Motor Gasoline –Standard** ●AWD Drivetrain Transmission – 10-speed automatic, police calibrated ●Brakes – Police calibrated high-performance ● 4- Wheel heavy-duty disc w/heavy-duty front and rear calipers
● Brake Rotors – large mass for high thermal capacity and calipers with large swept area. ●Electric Power-Assist Steering (EPAS) – Heavy-Duty ●DC/DC converter – 220-Amp ●Cooling System – Heavy-duty, Engine oil cooler and transmission oil cooler ●Engine Idle Hour Meter ●Powertrain mounts – Heavy-Duty ●Class III Trailer Hitch Receiver and (2) recovery hooks ● Class III Trailer Tow Lighting Package ●Wheels— Heavy-duty steel, vented with center cap— Full size spare tire w/TPMS ●50-State Emissions System ● H8 AGM Battery ● **Engine Idle Control** ●Manual Police Pursuit Mode

EXTERIOR ●Antenna, Roof-mounted ●Cladding – Lower body-side cladding ●Door Handles – Black
● Exhaust, True Dual ● **Daytime Running Lamps – Configurable ON/OFF through instrument cluster** ●Door-Lock Cylinders (Front Driver / Passenger / Lift-gate) ●Glass – 2nd Row, Rear Quarter and Lift-gate Privacy Glass ● Grille – Black ●Headlamps – Automatic, LED Low-and-High-Beam ●Lift-gate – Manual 1-Piece – Fixed Glass w/Door-Lock Cylinder● Mirrors – **Black Caps Power Electric Remote Heated Manual Folding with Integrated Spotter** ●Spare – Full size 18" Tire w/TPMS ●Spoiler – Painted Black● Lift-gate Handle ●Tail lamps – LED ●Tires – 255/60R18 A/S BSW ●Wheel-Lip Molding – Black ●Wheels – 1 8" x 8.0 painted black steel with polished stainless steel hub cover ●Windshield – A coustic Laminated ●**Rear Tail Light Housing**

INTERIOR/COMFORT ●Cargo Hooks in cargo area ●Climate Control – Dual-Zone Electronic Automatic Temperature Control ●Door-Locks— Power ● Fixed Pedals (Driver Dead Pedal)● Floor – Heavy-Duty Thermoplastic Elastomer ●Glove Box – Locking/non-illuminated ●Grab Handles ●Heated Sanitization Solution ●**Lift gate Release Switch located in overhead console (45 second timeout feature)**●Lighting— Overhead Console— Red/White Task Lighting in Overhead Console— 3rd row overhead map light ●Mirror – Day/night Rear View
● Particulate Air Filter● Power points – (1) First Row ●Rear-door closeout panels ●Rear-window Defrost ●Scuff Plates – Front & Rear ●Seats— 1st Row Police Grade Cloth Trim, Dual Front Buckets with reduced bolsters — 1st Row – Driver 6-way lower track (fore/aft. Up/down, tilt with manual recline, 2-way manual lumbar) — 1st Row – passenger 2-way manual track (fore/aft. with manual recline) — Built-in steel intrusion plates in both driver/passenger seatbacks — 2nd Row Vinyl, 35/30/35 Split Bench Seat (manual fold-flat, no tumble) ●Speed (Cruise) Control ●Speedometer –

Calibrated (includes digital readout) •Steering Wheel – Manual / Tilt / Telescoping, Speed Controls and 4 user – configurable latching switches Sun visors, color-keyed, non-illuminated •Universal Top Tray – Center of I/P for mounting aftermarket equipment •Windows, Power, 1-touch Up/Down Front Driver/Passenger-Side with disable feature• **Power Passenger Seat** • **Courtesy Lights Disabled** • **Rear Dome Light** •**Aux. Rear A/C**

SAFETY/SECURITY •Advance Trac® w/RSC® •Airbags, dual-stage driver & front-passenger, side seat, passenger-side knee, Roll Curtain Airbags and Safety Canopy®•Anti-Lock Brakes (ABS) with Traction Control • Brakes – Police calibrated high-performance regenerative braking system •Belt-Minder® (Front Driver / Passenger)•Child-Safety Locks •Individual Tire Pressure Monitoring System (TPMS)•LATCH (Lower Anchors and Tethers for Children) system on rear outboard seat locations •**Rearview Camera viewable on 8"Center Stack** • S eat Belts, Pretensioner /Energy-Management System w/adjustable height in 1st Row •SOS Post-Crash Alert System™• Perimeter Alert • **Remote Keyless Fob** •**BLIS** •**Cross Traffic Brake Assist** •**Pre-Collision Mitigation System** •**Reverse Sensing System**

Police Up-fit Friendly •Consistent 11-inch space between driver and passenger seats for aftermarket consoles (9-inch center console mounting plate)•Console mounting plate •Dash pass-thru opening for aftermarket wiring •Headliner- easy to service •Two (2) 50 amp battery ground circuits – power distribution junction block (repositioned behind 2nd row seat floorboard). • **Grill Wiring** •**100 Watt siren/Speaker Prep Kit**

Functional •Audio— AM/FM / MP3 Capable / Clock / 4-speakers— SYNC® interface — Includes hands-free voice command support — USB Port — (1) — 8" Color LCD Screen Center- Stack "Smart Display"• Easy Fuel® Capless Fuel-Filler •Fleet Telematics Modem to support Ford Pro™ Telematics •Front door tether straps (driver/passenger)•Power pigtail harness •Simple Fleet Key; 4-keys•Two-way radio pre-wire •Two (2) 50 amp battery power circuits – power distribution junction block (behind 2nd row passenger seat floorboard)•Wipers – Front Speed- Sensitive Intermittent; Rear Dual Speed Wiper •Up fitter Interface System •PAITRO output tied to lift gate release switch •3 Year 36,000 Mile Warranty-5 Year 100,000 mile Powertrain Warranty •**Delivery under 75 miles**

Models

☑	K8A	2027 Utility Interceptor- 3.3L V-6 TI-VCT Motor- Late Availability	$44,954

OPTIONS-Mechanical / Functional

☑	99W- 3.3L V-6 Direct Injected Hybrid System	$1,850
☐	99C -3.0 L EcoBoost Motor	$2,679
☐	76D- Deflector Plate (engine and transmission shield)	$340
☐	41H- Block Heater	$179
☑	18X- 100 Watt Siren Speaker (includes bracket and pig tail)	$329
☑	60R- Noise Suppression	$94
☑	67U- Ultimate Wiring Kit	$602
☑	67V- Connector Kit	$188
☑	85D- Front Console Mounting Plate Delete (NA with 67H, 67U, 85R)	NC
☐	85R- Rear Mounting Plate (NA with 68U, 85D)	$56
☑	67D- Upfitters Prep Pkg.- OEM Lighting and Wiring Package	$3,807
☐	18D- Global Lock/Unlock-Deletes 45 Second Lift Gate Lock Release	NC

Ford Protect Extended Warranty

☐	3 Year /100000 Miles Premium Care	$1,630
☐	5 Year /100000 Miles Premium Care	$1,800
☐	3 Year /100000 Miles Extra Care	$1,375
☐	5 Year /100000 Miles Extra Care	$1,525
☐	5 Year /125000 Miles Power Train Care	$1,800
☐	6 Year /125000 Miles Power Train Care	$1,885

Options-Exterior

☐	16P- Rear Bumper Step Pad	$94
☐	65L- 18" Full Wheel Covers	$65
☐	Keyed Alike- Specify Code _____	$47
☐	942- Daytime Running Light- Configurable	STD
☐	68G- Rear Door Locks Inoperable- Please Indicate If Desired	N/C
☑	52P- Hidden Door Lock Plunger- Includes 68G	$159
☑	43A- Rear Auxiliary Lights	$376
☑	96T- Rear Spoiler Traffic Light	$1,410
☐	51P- Drivers Side Spot Light Prep	$226
☐	51W- Dual Spot Light Prep	$311
☐	51R- Drivers Side Unity Spot Light-Please Indicate if Desired	N/C
☑	51T- Drivers Side Whelen Spot Light	$441
☐	51S- Dual Spot Lights- Unity	$837
☐	51V- Dual Spot Lights- Whelen	$922
☑	63B- Side Marker Lights- NA with 65U	$461
☑	63L- Quarter Glass Lights	$546
☑	66A- Front Head Lamp Package	$846
☑	66B- Tail Lamp Package	$405
☑	66C- Rear Light Package	$432
☑	16D- Badge Delete	N/C
☑	21L- Front Auxiliary Light	$546

Options-Interior

☐	47E- 12.1" Integrated Computer Screen	$3,478
☐	63V Cargo Vault (Lockable Small Compartment)	$253
☐	65U- Interior Upgrade Package- Includes Civilian-Style Console/Carpet- NA w/63B	$620
☐	92R- Solar Tint 2nd Row (Deletes Privacy Glass)	$85
☐	92G- Solar Tint 2nd Row and Cargo Area (Deletes Privacy Glass)	$112
☑	87M-4" Rear Camera (¼ Size Picture in Picture in Upper Left Quadrant of Display)	N/C
☐	16C- Carpet Flooring	$150
☐	87P- Power Passenger Seat	$150
☑	90D- Ballistic Door Panels (Level III)- Driver Front Door Only	$1,504
☐	90E- Ballistic Door Panels (Level III)- Driver and Passenger Front Door Only	$2,999
☐	90F- Ballistic Door Panels (Level IV)- Driver Front Door Only	$2,294
☐	90G- Ballistic Door Panels (Level IV)- Driver and Passenger Front Door Only	$4,599
☐		

Colors and Trim

☐	E4- Vermillion Red	N/C
☐	YZ- Oxford White	N/C
☐	LK- Dark Blue	N/C
☐	LM- Royal Blue	N/C
☐	M7- Carbonized Gray	N/C
☐	TN- Silver Grey Metallic- Replaces Silver	N/C
☐	UJ- Sterling Gray	N/C
☑	UM- Agate Black	N/C
☐	F1- Police Green	N/C
☐	9W- Ebony Cloth Front Buckets/ Rear Vinyl	N/C
☐	FW- Ebony Cloth Front Buckets/ Rear Cloth	$85

Miscellaneous Options

☐	4-Corner LED Strobes	$1,695
☐	Rustproofing (Does not Include Under-coating)	$395
☐	Delivery Greater than 50 Miles	$160
☐	Certificate Of Origin (Customer to Complete Licensing)	N/C
☑	License and Title Fees Municipal Plates	$203
☐	Passenger Title and Plates	$351
☐	Activate Ford Pro Telematics Essentials-Complimentary For Life of Vehicle	N/C
☐	Enroll in National Fleet Parts Pricing	N/C

Full Product Descriptions can be found at www.fordpro.com

IMPORTANT ORDERING INFORMATION

3.3L Motor Production is delayed at Start Up

We have 2026 Model 3.3L Motors in stock to off set the delay

3.3L Motors In Stock For Immediate Delivery

Submit documents to:

Currie Motors Commercial Center

10125 W Laraway

Frankfort, IL 60423

Main Phone: (815)464-9200

Contacts:

Tom Sullivan

Email: tsullivan@curriemotors.com

Phone: (815) 412-3227

Nic Cortellini

Email: ncortellini@curriemotors.com

Phone: (815) 464-9200

Note: Gasoline Motor Production begins late 4th Quarter

Payment is due at the time of delivery.

Title Name Village of Northbrook :

Title Address 1225 Cedar Lane :

Title City Northbrook :

Title Zip Code 60062 :

Contact Name Jason Metler :

Phone Number 847-664-4130 :

PO Number :

FIN Code QD663 :

TaxExempt Number E9998-1416-07 :

Total Dollar Amount $59,153 :

Delivery Address 1227 Cedar Lane Northbrook :

***Orders Require a Signed Original Purchase Order and Tax-Exempt Letter**

Submitted to:

Currie Motors Commercial Center

10125 W Laraway

Frankfort IL 60423

Tom Sullivan

Phone: (815)464-9200

tsullivan@curriemotors.com

Nic Cortellini

Phone: (815)412-3227

ncortellini@curriemotors.com

***Production begins September 2026**

MEMORANDUM

To: Interim Village Manager Jim Hawkins
From: Chief Financial Officer Steve Drazner
Date: 2026-10-13
Subject: A Resolution Accepting the Fiscal Year 2026 Annual Comprehensive Financial Report (ACFR) and Supporting Documents

Overview
Pursuant to 65 ILCS 5/8-8-3b, the Village is required to have an independent annual audit completed and submitted to the Illinois Comptroller's Office within six months of fiscal year end, which in this case is October 31, 2026. Aside from this State statutory requirement, the annual audit provides numerous benefits for transparency and the overall public good, as well as provides elected officials with substantive financial information which has been audited and verified by an independent third party.

Fiscal Impact
None.

Recommendation
Approve.

Strategic Priority
Organizational Excellence: Foster a high performing, supportive, and innovative culture where everyone contributes to the delivery of exceptional services for both internal and external customers.

Background
A presentation and high level overview of the Annual Comprehensive Financial Report was conducted at the October 13, 2026 Committee of the Whole meeting. Included in that meeting were the audit manager on the engagement, Ms. Ann Scales, as well as CFO Drazner, who presented the information to elected officials and addressed questions and concerns.

The overall purpose of the financial audit is to determine if the financial data of the Village is presented fairly in all material respects and whether the Village has complied with applicable laws and regulations. Per the audit opinion letter located within the ACFR document, Lauterbach & Amen LLP has communicated that the financial statements for the Fiscal Year ended April 30, 2026, are presented fairly, in all material respects, and comply with U.S. generally accepted accounting principles.

In addition to the ACFR, the Auditor's Communication Letter to the Board includes important

information on the audit process as well as required adjusting journal entries. This letter is a direct communication tool to report relevant findings from the auditor to top management and elected officials. This Management Letter generally identifies matters that the auditor believes may assist the organization going forward and improve internal processes as well as financial controls.

Of primary importance is that the auditor issued a non-qualified audit opinion which basically means that the auditing firm agrees that the audited financial information is free from material misstatements/inaccuracies.

The audit will be submitted to the Illinois Comptroller's Office on or before the October 31, 2026 deadline (six months after fiscal year end). In addition, CFO Drazner will publish the Annual Treasurer's Report in the local Northbrook Star as required under law. This report summarizes the financial information in a condensed table format and also includes detail on revenues/collections and disbursements.

A Resolution Accepting the Fiscal Year 2026 Annual Comprehensive Financial Report and Supporting Documents
ACFR 043026

Resolution 2026-

BE IT RESOLVED by the President and Board of Trustees of the Village of Northbrook, County of Cook and State of Illinois THAT:

A Resolution Accepting the Fiscal Year 2026 Annual Comprehensive Financial Report and Supporting Documents

is hereby adopted as follows:

Section 1. Recitals.

The Village of Northbrook ("***Village***") is a home rule municipal corporation in accordance with Article VII, Section 6(a) of the Constitution of the State of Illinois of 1970.

The President and the Board of Trustees are committed to ensuring full financial transparency and compliance with all State of Illinois statutory rules and regulations.

The public accounting firm Lauterbach & Amen, LLP was engaged by the Village to complete the annual Fiscal Year 2026 audit.

Lauterbach & Amen, LLP successfully completed the Fiscal Year 2026 audit engagement and reported the results to Village elected officials and staff at the Committee of the Whole meeting on October 13, 2026.

Upon Village Board acceptance of the Fiscal Year 2026 Annual Comprehensive Financial Report, Lauterbach & Amen, LLP shall submit the audit and any other related required information and documentation to the Illinois Comptroller's Office.

Section 2. Approval of Annual Audit.

The President and Village Board hereby accept the Annual Comprehensive Financial Report as presented by Lauterbach & Amen, LLP in its entirety.

Adopted:

RESULT:
MOVER:
SECONDER:
AYES:
ABSTAIN:
ABSENT:

ATTEST:

_____
Village President

_____
Village Clerk

Village of Northbrook, Illinois

Annual Comprehensive Financial Report

For the Fiscal Year Ended April 30, 2026



VILLAGE OF NORTHBROOK, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED APRIL 30, 2026

Prepared by:
Finance Department

Steve Drazner, CPA, Chief Financial Officer
Anita Bozic, CPA, Deputy Chief Financial Officer
Sarah Yamada. CPA, Accounting Manager

VILLAGE OF NORTHBROOK, ILLINOIS

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INTRODUCTORY SECTION

This section includes miscellaneous data regarding the Village of Northbrook including: List of Principal Officials, Organization Chart, Letter of Transmittal from Village Manager and Chief Financial Officer, and Certificate of Achievement for Excellence in Financial Reporting.

VILLAGE OF NORTHBROOK

PRINCIPAL OFFICALS



LEGISLATIVE

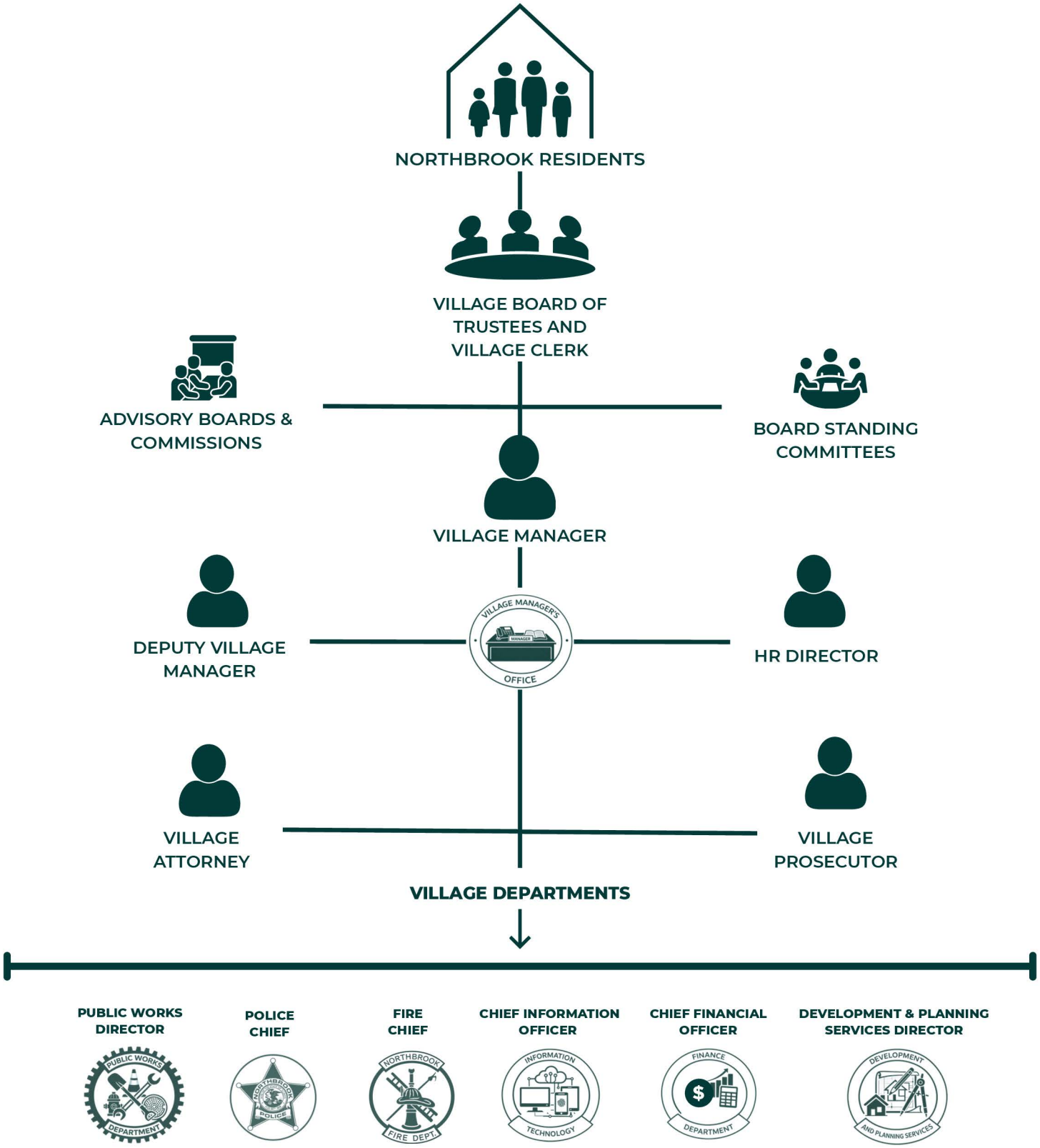
BOARD OF TRUSTEES
Kathryn L. Ciesla, Village President

TRUSTEES
Robert P. Israel, Heather E. Ross,
Johannah K. Hebl, Joy U. Ebhomielen,
Matthew T. Cassidy, Tamara H. Reese

VILLAGE CLERK
Derek R. Gau

ADMINISTRATIVE

Cara Pavlicek, Village Manager
Jim Hawkins, Deputy Village Manager
Sarah Bagley, Director of Human Services
Amy McEwan, Director of Development & Planning Services
Steve Drazner, Chief Financial Officer & Treasurer
David Schweihs, Fire Chief
Lori Baker, Chief Information Officer
John Ustich, Chief of Police
Kelly Hamill, Director of Public Works



BOARDS AND COMMISSIONS

Arts Commission
Board of Fire & Police Commissioners
Community Commission
Disability Inclusion Commission
Electrical Commission
Emergency Telephone Systems Board
Firefighters' Pension Fund Board
Pedestrian and Bicycle Commission Plan Commission
Police Pension Fund Board
Senior Services Commission
Stormwater Management Commission
Sustainability Commission
Zoning Board of Appeals

STANDING COMMITTEES

Administration & Finance Committee
Communications & Outreach Committee
Community & Sustainability Committee
Housing Committee
Labor Relations Committee
Planning & Economic Development Committee
Public Safety Committee
Public Works & Facilities Committee

September 25, 2026

The Honorable Village President Ciesla
Members of the Board of Trustees
Citizens of the Village
Village of Northbrook, Illinois

For the fiscal year ending April 30, 2026, the Village of Northbrook Annual Comprehensive Financial Report is hereby presented. Responsibility for the accuracy, completeness, and fairness of the information hereby presented, including all disclosures, resides with the Village. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and reported in a manner designed to present fairly the financial position and results of operations of the Village's various funds and account groups. Disclosures necessary to enable readers of this document to gain an understanding and form an impression of the Village's financial condition have been fully included.

The financial section described above is prepared in accordance with generally accepted accounting principles for governments as prescribed by the Governmental Accounting Standards Board (GASB) and other professional associations as applicable. For financial reporting purposes, in conformity with GASB Statement No. 14, this report includes all the funds, account groups and component units of the Village. For additional disclosures concerning the Village's reporting entity, see Note 1 of the financial statements.

State of Illinois statutes require an annual audit by independently certified public accountants. The accounting firm Lauterbach and Amen, LLP was selected by the Village Board of Trustees and has fulfilled this statutory requirement as specified within the Illinois Complied Statutes. The auditor's report on the basic financial statements and combined and individual fund schedules as well as the information listed as supplemental is included in the financial section of this report.

Lauterbach and Amen, LLP has issued an unmodified (or "clean") opinion on the Village of Northbrook's financial statements for the year ending April 30, 2026. This is the highest standard of opinion that a municipality can achieve.

The Management Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the main financial statements. The MD&A serves as supplemental information to this transmittal letter and covers the more technical aspects of the financial report.

PROFILE OF THE GOVERNMENT

The Village of Northbrook occupies a land area of 13.3 square miles and is located approximately 26 miles north of downtown Chicago at the border of Cook and Lake Counties. Northbrook is bounded by Glencoe on the east, Highland Park and Deerfield to the north, Wheeling to the west and Glenview and Northfield to the south. A significant amount of area was annexed into Village boundaries in 1988.

The community was incorporated in 1901 as the Village of Shermerville. In 1923, by referendum, the Village was reincorporated and renamed Northbrook in recognition of the middle and west forks of the North Branch of the Chicago River which flow through the Village. According to the 2020 Census, the Village population was 35,222, an increase of 6.2% over the 2010 figure.

The Village of Northbrook is a home rule municipality under the Constitution and laws of the State of Illinois and operates a Council/Manager form of government. The governing body of the Village is the President and Board of Trustees. The Village President is elected for a four-year term. As the Chief Elected Official of the Village, the President presides over Village Board meetings and executes official documents. The Village President appoints, with the consent of the Board of Trustees, the members of Committees and Commissions. The Village Board of Trustees consists of six members elected at large for four-year staggered terms.

The Village Manager is the Chief Operating Officer of the Village and is responsible for the management of all Village operations under the policy direction of the President and Board of Trustees. The Manager is appointed by the President and Board of Trustees and serves at their pleasure. The Village's Department Directors are appointed by and report to the Village Manager. Northbrook is a full-service community and provides all essential local government functions. Services include but are not limited to police and fire protection; emergency medical services; water, storm water and sanitary sewer services; land use planning and zoning, building permitting and code enforcement; the construction and maintenance of highways, streets, infrastructure; cultural events; and general administrative services.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The accounts of the Village are organized based on Funds, each of which is considered a separate and distinct accounting entity. The operations of each Fund utilize a separate set of "self-balancing" accounts that include assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures/expenses.

Revenues are allocated and accounted for in funds based upon the purpose they serve as well as any restrictions or limitations which are set either locally or by the State or Federal government for spending down such revenues. In essence, each fund operates as its own "profit-and-loss center."

The accounting records for general governmental operations are maintained on a modified accrual basis, with revenues recorded when available and measurable, while expenditures are recorded when materials or services are received and the fund liability incurred. Accounting records for the Village's enterprise funds, internal service funds and pension trust funds are maintained on a full accrual basis of accounting.

In brief, the three major types of accounting are:

Cash: The cash method recognizes revenues and expenditures at the time cash is received or paid out.

Modified Accrual: This accounting method commonly used by government agencies can be considered a hybrid between full accrual and cash basis accounting. Modified accrual accounting recognizes revenues when they become measurable and available and with a few exceptions, recognizes expenditures when fund liabilities are incurred. This system divides available funds into separate entities within the organization to ensure that funds are spent as intended.

Accrual: This accounting method measures the performance and position of an entity by recognizing economic events regardless of when cash transactions occur. The general concept is that economic events are recognized by matching revenues to expenses (the matching principle) at the time in which the transaction occurs rather than when payment is made (or received). This method allows for current cash inflows/outflows to be combined with future expected cash inflows/outflows to provide an accurate picture of a government's current financial condition based on foreseeable financial events.

Village Management is responsible for establishing and maintaining a system of internal accounting controls. These controls are designed to ensure that the assets of the Village are safeguarded against material loss, theft or misuse. These controls also provide assurance that the financial statements are in conformity with generally accepted accounting principles.

Internal accounting controls are designed to provide reasonable assurances that control objectives are met. The concept of reasonable assurances recognizes that (1) the cost of control should not exceed the anticipated benefits to be derived; and (2) the evaluation of costs and benefits may require certain estimates and judgments by Management.

The annual budget serves as a foundation for the Village's financial planning and control. State law requires that a municipality operating under the budget system adopt its annual budget prior to the start of its fiscal year. Through the budget, spending authority is conveyed by expenditure object codes. The legal level of budgetary control is at the department level, or, where no departmental segregation of a fund exists, at the fund level. An electronic copy of the annual budget is located on the Village's website.

ECONOMIC CONDITION AND OUTLOOK

The Village of Northbrook maintains a strong local economy with greater than average personal wealth; strong employment diversification; diversity of industrial, commercial and office development; and natural and economic geographic advantages. As the location for several corporate headquarters, it has an additional distinction as a residential community for several corporate executives and of high home values. Northbrook offers convenient transportation and proximity to Chicago and beyond. With a broad-based diversification of Village revenues and relatively low tax rates, the Village can offer a high level of governmental services to its residents.

The community maintains a strong residential sector, and the number of new homes constructed throughout the Village remains steady year over year in both new subdivisions and infill development, as well as an increase in the number of home remodeling projects. Redevelopment and investment continued across multiple sectors of Northbrook in 2025, highlighted by significant commitments from several premier corporate employers.

Crate & Barrel reaffirmed its long-term presence in the community by executing a 10-year lease extension for its corporate headquarters and offices on its 14.6-acre Northbrook campus. Bell Flavors & Fragrances, also headquartered in Northbrook, continued expanding its campus within the Sky Harbor Industrial area. With more than 110 years of innovation, the company remains an integral partner in the global flavor, fragrance, and botanical industries.

UL Solutions (formerly Underwriters Laboratories), which has operated in Northbrook since the 1950s, began construction of a new state-of-the-art fire testing laboratory on its 100-acre campus, representing another major investment in the community's economic future. Local, regional and national businesses continued investment in other sectors of Northbrook to include the 2025 relocation and re-opening of the Book Bin, a new Celebree daycare in Northbrook Downtown, Shelle Jewelers expanded and re-opened their third-generation family-owned business. Lifetime Fitness renovated a former private club to open the Northshore Sport and Racquet, a luxury club spanning nearly 18 acres that delivers the full Life Time experience, and expanded offerings including a co-ed rejuvenation suite, a resort-style outdoor pool, and the North Shore's premier pickleball destination with 28 indoor and outdoor courts.

Construction is underway on a new Rivian electric vehicle sales and service facility as well as development of the Reserve at the Brook, on the site of a former church at 3700 Dundee Road, featuring 53 for sale townhomes.

Redevelopment of existing infill sites continues throughout the community with new homes replacing older homes, as well as an increase in the number of home remodeling projects. The top-notch public school system, library and park system are major draws for new residents and families and in part result in the community's high residential property values and level of desirability.

LONG-TERM FINANCIAL PLANNING & FINANCING

Management of the Village is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Village are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles.

The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Budgeting Controls. The objective of budgetary controls is to ensure compliance with legal provisions embodied in the annual budget approved by the Village Board. Activities of the general fund, debt service fund, capital projects fund, enterprise funds, internal service fund and pension trust funds are included in the annual budget. The level of budgetary control (i.e. the level that expenditures may not legally exceed appropriations) is established at the fund level.

As demonstrated by the statements and schedules included in the financial section of this report, the Village continues to meet its responsibility of sound financial management.

General Fund Balance. The unassigned fund balance of the General Fund as of the fiscal year ended April 30, 2026 decreased by an insignificant $146,000, or .60% from the prior year ended April 30, 2025. This reflects highly stable financial results from both higher revenues and favorable expenditures despite transferring out approximately $4.2 million to other Funds. Additional details can be found within this document by reviewing the General Fund Budget and Actual financial statement.

Debt Administration. As of April 30, 2026, the Village had several general obligation debt issues outstanding totaling approximately $105.7 million. Both Moody's and Standard & Poor's assigned their highest rating to the Village of Northbrook based on its highly diversified tax base, affluence, and a host of other factors as discussed earlier.

Under current state statutes, home rule communities do not have a legal limit on the amount of debt which can be issued, thus the Village's general obligation bonded debt issuances are not subject to a legal limitation. As of April 30, 2026, the Village's general obligation bonded debt including unamortized premiums for governmental funds was $56.1 million and debt per capita equaled $1,592. Governmental fund debt includes all general obligation debt which is not typically paid via user fees (Enterprise Funds).

Pension Benefits. As required by the State of Illinois, the Village sponsors two independently defined benefit pension plans known as the Police and Firefighters' Pension Plans. Each year, a certified actuary hired by the Village calculates the recommended annual required contributions that the Village must levy for each pension plan to ensure that the plan will be able to fully meet all its present and future financial obligations to those public safety employees accruing pension benefits as well as existing retirees.

The Village of Northbrook funds the annual required contribution to each public safety pension plan as determined by the independent actuary. As of April 30, 2026, funding levels were 73.9% and 67.9% of the actuarial accrued liabilities for the Police Pension and Firefighters' Pension, respectively. Signed by Governor Pritzker with an effective date starting in 2022, all "downstate" public safety pension plan investments throughout the State are now consolidated. The benefits of consolidating include reducing professional service fees (i.e. actuarial, investment advisor, etc.) as well as creating economies of scale and permitting greater returns on the pooled funds. However, for example, the Village public safety pension boards remain responsible for administering pension benefits as well as managing other tasks such as disability hearings and mandatory reporting requirements.

The Village also provides pension benefits for eligible non-public-safety employees. These benefits are provided through a state-wide plan managed by the Illinois Municipal Retirement Fund (IMRF) Board. This plan invests all participant funds on a pooled basis, thus increasing investment returns from economies of scale. However, employer participant accounts are maintained by IMRF separately and employer contribution rates are determined by IMRF on an annual basis. The Village therefore has no discretion in the amount or percentage of payroll it must contribute. Employees participating in IMRF are also required to contribute 4.50% of their annual pensionable salary pursuant to State statute.

OTHER INFORMATION

Awards. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Village of Northbrook for its Annual Comprehensive Financial Report for the fiscal year ended April 30, 2025. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

To be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Annual Comprehensive Financial Report (ACFR), whose contents conform to program standards. Such an ACFR must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA.

Acknowledgments. The timely preparation and submission of the Annual Comprehensive Financial Report was made possible by the dedicated service of the entire staff of the Finance Department and the assistance of our auditing firm, Lauterbach and Amen, LLP. We also appreciate the efforts of all the others who have assisted and contributed to preparing the Financial Report. Recognition is also provided to the Village Board, whose dedication and financial stewardship is a consistent and strong influence contributing to the financial success of the Village.

Respectfully,

Cara Pavlicek
Village Manager

Steven Drazner
CFO/Treasurer

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Village of Northbrook
Illinois

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

April 30, 2025

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

This section includes:

Independent Auditor's Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

Supplemental Schedules

INDEPENDENT AUDITOR'S REPORT

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

Lauterbach & Amen
668 N. River Road
Naperville, IL 60563
630.393.1483
lauterbachamen.com

INDEPENDENT AUDITOR'S REPORT

September 25, 2026

The Honorable Village President
Members of the Board of Trustees
Village of Northbrook, Illinois

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Northbrook (the Village), Illinois, as of and for the year ended April 30, 2026, 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, based our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Northbrook, Illinois, as of April 30, 2026, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Northbrook Public Library, which represent 11.9 percent, 10.3 percent, and 30.0 percent of the assets, revenues and net position, respectively, of the Village as of April 30, 2026. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Northbrook Public Library, are based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Northbrook, Illinois' basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Village of Northbrook (the Village), Illinois' financial performance provides an overview of the Village's financial activities for the fiscal year ended April 30, 2026. Please read it in conjunction with the transmittal letter, located in the introductory section of this report and the Village's financial statements, included in the basic financial statements section of this report.

FINANCIAL HIGHLIGHTS

- The Village's net position increased from $32.6 million to $44.5 million as a result of stronger revenues and maintaining a watchful eye on expenses. Taxes and other revenues for governmental programs were $76.9 million while expenses were $65.1 million. More specifically, governmental activities net position increased by approximately $11.1 million in FY 2026, which was significantly better compared to the previous year and primarily due to an increase in the Sales Tax, Charges for Services and Utility Tax categories. Charges for Services and other revenues for business-type activities were $16.15 million. Expenses for business-type activities were also $16.08 million, generating a very slight increase in net position of $62.1 thousand, before interfund transfers.
- The General Fund had a financially strong year ending with approximately $2.6 million in operating surplus, excluding items classified at Other Financing Sources/Uses. The Fund reported a net surplus of $1,608 thousand, which included interfund transfers of $2.5 million of calculated "surplus" in the General Fund into the Facility Capital Projects Fund and $700 thousand to Stormwater Fund. The primary reasons for the surplus include favorable actual to budget revenues from sales taxes, utility taxes, building permits, property taxes and newly added grocery taxes, in addition to favorable actual to budget expenditure variances.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Village of Northbrook as a whole and present a longer-term view of the Village's finances. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Village's operation in more detail than the government-wide statements by providing information about the Village's most significant funds. The remaining statements provide financial information about activities for which the Village acts solely as a trustee or agent for the benefit of those outside of the government.

Government-Wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the Village's finances, in a matter similar to a private-sector business.

The Statement of Net Position reports information on all of the Village's assets/deferred outflows and liabilities/ deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the Village's property tax base and the condition of the Village's roads, is needed to assess the overall health of the Village.

USING THIS ANNUAL REPORT - Continued

Government-Wide Financial Statements - Continued

The Statement of Activities presents information showing how the government'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).

Both of the government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (governmental activities) or 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, finance, information services, public safety, highways and streets, and development and planning. The business-type activities of the Village include waterworks, sewerage, storm water management, parking operations and senior housing.

The Village includes one separate legal entity in its report, the Northbrook Public Library. Although legally separate, this "component unit" is important because the Village is financially accountable for it. Financial information for the component unit is reported separately from the financial information presented for the primary government itself.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into three categories: governmental funds, proprietary 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, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Village's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements.

By doing so, readers may better understand the long-term impact of the 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 the comparison between governmental funds and governmental activities.

USING THIS ANNUAL REPORT - Continued

Governmental Funds - Continued

The Village maintains nine 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, Debt Service Fund, Infrastructure Capital Projects Fund, and Facility Capital Projects Fund, all of which are considered major funds. Data from the other five governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds, with the exception of the Northbrook Court TIF Fund, is provided in the form of combining statements elsewhere in this report.

The Village adopts an annual budget for all funds. A budgetary comparison schedule for all other funds has been provided to demonstrate compliance with the budget.

Proprietary Funds

The Village maintains two different types of proprietary funds: enterprise and internal service. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements.

The Village utilizes enterprise funds to account for its waterworks and sewerage, storm water management, senior housing and parking operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the Village's various functions.

The Village uses internal service funds to account for its insurance programs. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water Fund, Sanitary Sewer Fund, Stormwater Fund, and Senior Housing Fund, all of which are considered to be major funds of the Village. The Parking Fund is reported as a nonmajor fund.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Village's own programs.

The accounting use for fiduciary funds is much like that used for proprietary funds.

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.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the Village, assets/deferred outflows exceeded liabilities/deferred inflows by $44.5 million.

	Net Position					
	Governmental Activities		Business-Type Activities		Total	
	2026	2025	2026	2025	2026	2025
Other Assets	$ 87,077,901	77,697,253	10,615,460	(1,460,330)	97,693,361	76,236,923
Capital Assets	109,207,618	100,634,423	90,952,751	88,684,314	200,160,369	189,318,737
Total Assets	196,285,519	178,331,676	101,568,211	87,223,984	297,853,730	265,555,660
Deferred Outflows	11,977,579	15,720,664	763,750	1,006,118	12,741,329	16,726,782
Total Assets/Deferred Outflows	208,263,098	194,052,340	102,331,961	88,230,102	310,595,059	282,282,442
Long-Term Liabilities	139,653,610	164,083,805	51,344,433	39,357,382	190,998,043	203,441,187
Other Liabilities	19,007,402	17,383,865	6,083,219	5,886,107	25,090,621	23,269,972
Total Liabilities	158,661,012	181,467,670	57,427,652	45,243,489	216,088,664	226,711,159
Deferred Inflows	48,587,320	22,651,282	1,463,999	308,417	50,051,319	22,959,699
Total Liabilities/Deferred Inflows	207,248,332	204,118,952	58,891,651	45,551,906	266,139,983	249,670,858
Net Position						
Net Investment in Capital Assets	63,372,755	59,143,290	48,715,171	48,528,275	112,087,926	107,671,565
Restricted	6,084,343	2,929,701	12,030,229	—	18,114,572	2,929,701
Unrestricted (Deficit)	(68,442,332)	(72,139,603)	(17,305,090)	(5,850,079)	(85,747,422)	(77,989,682)
Total Net Position	1,014,766	(10,066,612)	43,440,310	42,678,196	44,455,076	32,611,584

Net position was $44.5 million in FY 2026, an increase of $11.8 million. Of the Village's net position, $112.1 million is related to investments in capital assets, used to provide services to citizens and consequently, these assets are illiquid and not available for spending. Separate and apart from capital assets, $18.1 million of the Village's net position are restricted liquid assets and may only be used to pay down specific liabilities or expenditures. The unrestricted net position was negative $85.7 million. This significant negative net position allocation is primarily related to GASB Statement No. 68 in the amount of $78.0 million for the net aggregate pension liability and GASB Statement No. 75, resulting in a $8.6 million OPEB liability recorded on the financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Changes in Net Position					
	Governmental Activities		Business-type Activities		Total	
	2026	2025	2026	2025	2026	2025
Revenues						
Program Revenues						
Charges for Services	$ 13,460,542	11,581,604	15,765,216	14,544,132	29,225,758	26,125,736
Capital Grants/Contributions	940,762	—	—	212,971	940,762	212,971
Operating Grants/Contributions	2,244,210	1,841,031	—	—	2,244,210	1,841,031
General Revenues						
Property Taxes	23,395,491	22,825,493	—	—	23,395,491	22,825,493
Sales Taxes	22,015,524	19,880,433	—	—	22,015,524	19,880,433
State Income Taxes	6,458,219	6,121,738	—	—	6,458,219	6,121,738
Telecommunication Taxes	1,043,562	1,221,404	—	—	1,043,562	1,221,404
Utility Taxes	2,463,989	1,427,061	—	—	2,463,989	1,427,061
Other Taxes	2,116,086	2,920,198	—	—	2,116,086	2,920,198
Other General Revenues	2,731,510	3,831,492	380,435	138,171	3,111,945	3,969,663
Total Revenues	76,869,895	71,650,454	16,145,651	14,895,274	93,015,546	86,545,728
Expenses						
General Government	12,919,968	12,301,786	—	—	12,919,968	12,301,786
Public Safety	44,733,706	43,756,318	—	—	44,733,706	43,756,318
Public Works	5,472,837	8,367,744	—	—	5,472,837	8,367,744
Interest on Long-Term Debt	1,962,006	1,792,078	—	—	1,962,006	1,792,078
Water	—	—	10,350,801	9,300,839	10,350,801	9,300,839
Sewer	—	—	2,155,772	2,086,368	2,155,772	2,086,368
Storm Water	—	—	2,360,178	2,523,992	2,360,178	2,523,992
Senior Housing	—	—	1,056,489	998,478	1,056,489	998,478
Parking Facilities	—	—	160,297	169,177	160,297	169,177
Total Expenses	65,088,517	66,217,926	16,083,537	15,078,854	81,172,054	81,296,780
Change in Net Position before Transfers	11,781,378	5,432,528	62,114	(183,580)	11,843,492	5,248,948
Transfers-Internal Balances	(700,000)	(1,000,000)	700,000	1,000,000	—	—
Increase in Net Position	11,081,378	4,432,528	762,114	816,420	11,843,492	5,248,948
Net Position - Beginning as Previously Reported	(10,066,612)	(13,129,229)	42,678,196	42,226,631	32,611,584	27,362,636
Change in Accounting Principal	—	(1,212,111)	—	—	—	(1,212,111)
Error Correction	—	(157,800)	—	157,800	—	—
Net Position - Beginning as Restated	(10,066,612)	(14,499,140)	42,678,196	41,861,776	32,611,584	27,362,636
Net Position - Ending	1,014,766	(10,066,612)	43,440,310	42,678,196	44,455,076	32,611,584

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

The consolidated Net position of the Village's Primary Government activities increased by $11.8 million compared to the prior year.

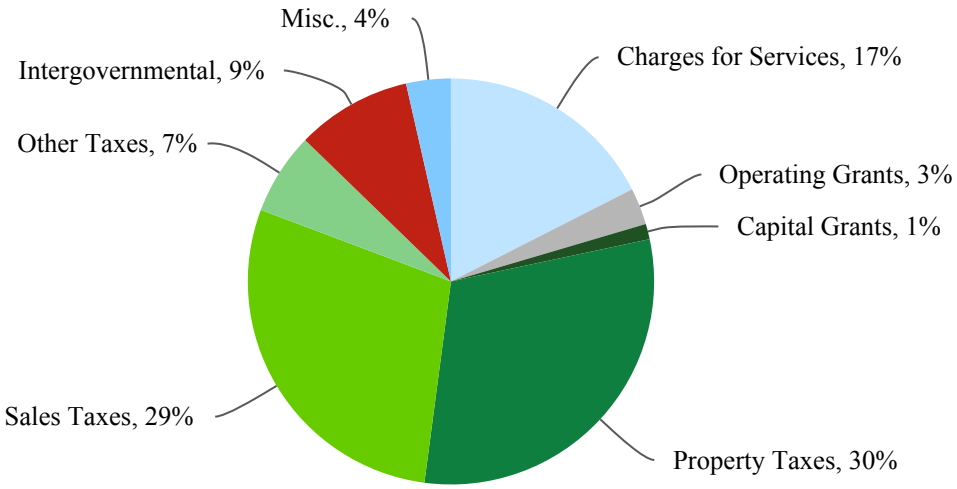
The $11.1 million increase in Net position of Governmental activities for the fiscal year ending April 30, 2026 is primarily driven by favorable revenue variances relative to budget-particularly in sales taxes, charges for services, and utility taxes. Additional savings were realized through temporary personnel vacancies and the timing of contractual and capital expenses. The $762.1 thousand increase in Net position of Business-Type activities is mainly due to a $700 thousand transfer from General fund.

Governmental Activities

Revenues for governmental activities were $76.9 million, while total expenses were $65.1 million. Revenues increased by 7.3% from prior year, primarily driven by a $2.1 million increase in sales tax collections, a $1.0 million increase in utility taxes, and a $1.88 million increase in charges for services. Expenses for governmental activities decreased slightly by 1.7% compared to the prior year.

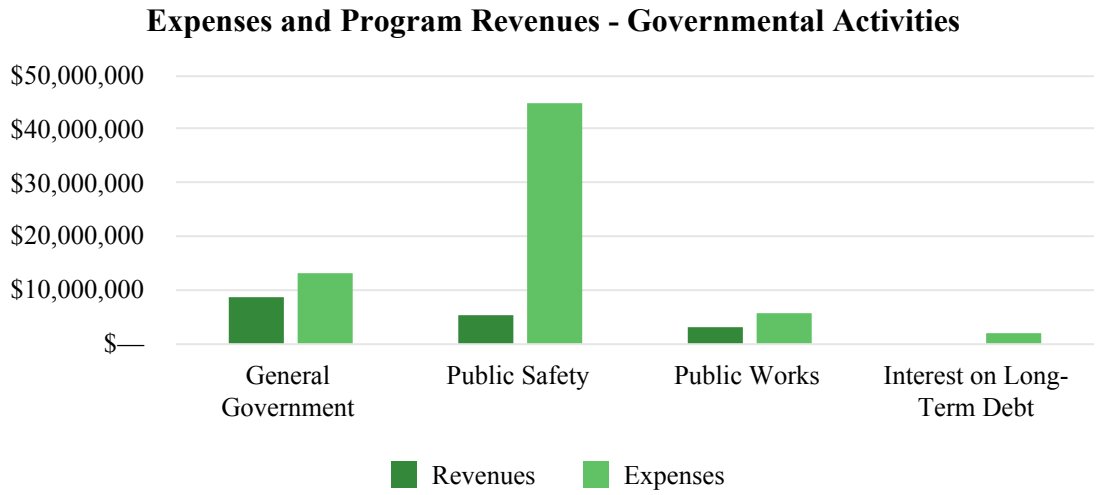
The following table graphically depicts the major revenue sources of the Village. It depicts very clearly the reliance not only on property taxes but also on sales taxes to fund governmental activities. It also clearly identifies the minor percentage the Village receives from other governments.

Revenues by Source - Governmental Activities



GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Governmental Activities - Continued



The 'Expenses and Program Revenues' Table identifies those governmental functions where program expenses greatly exceed revenues. Clearly public safety and public works expenses far exceed any directly allocated revenues.

Business-Type Activities

Net position of business-type activities increased 1.8% from the prior year ($43.4 million compared to $42.7 million). The Village generally can only use this net position to finance the continuing operations of the Enterprise Funds that comprise this category of activity.

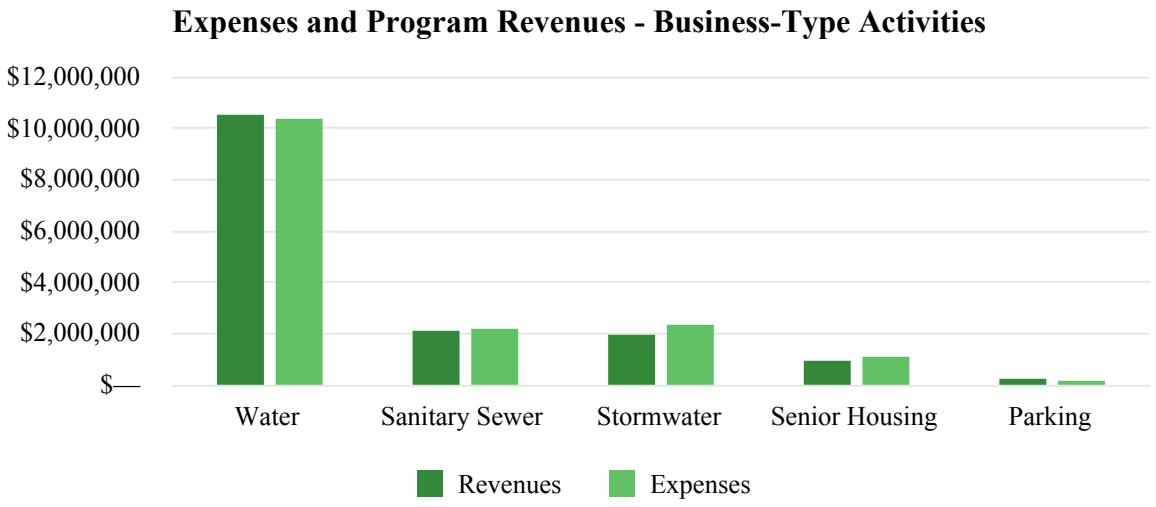
Total revenues and costs for all programs and services were comparable to the prior fiscal year. The $0.8 million increase in net position mainly resulted from a $0.7 million increase from the General fund.

Expenses from business-type activities increased by 6.7%, while revenues increased by 8.4%. The increase in expenses is primarily attributable to changes in the Village's net pension liabilities and deferred items. The Stormwater Fund experienced an increase of $0.3 million for the current fiscal year, after receiving a $0.7 million transfer from the General Fund primarily due to high debt service costs and a historically low stormwater rate. A comprehensive stormwater rate study was completed in FY 2026 and the stormwater fee was increased from $1.00 to $2.00 per thousand gallons of water used as of December 1, 2025.

The graph on the following page compares program revenues to expenses for the Village's enterprise operations.

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Business-Type Activities - Continued



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the Village uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Village's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unrestricted fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the governmental funds reported combined ending fund balances of $49.9 million, representing an increase $3.7 million compared to last year's total of $46.3 million. This increase is primarily attributable an increase to all major revenue sources with the exception of investment and miscellaneous income.

The Unassigned General Fund Balance decreased slightly by $146.62 thousand, or 0.6%. The General Fund experienced an operating surplus of $2.6 million before transfer-outs and $2.1 million in bond proceeds, primarily due to higher revenues from sales taxes, utility taxes, and building permits.

The Debt Service Fund had saw a decrease of $251 thousand in the current year due to the issuance of some new debt in which the annual interest payment was not included in the property tax levy due to the timing of the debt issuance and the adoption of the annual levy.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS - Continued

Governmental Funds - Continued

The Infrastructure Capital Projects Fund reported a decrease in fund balance of $4.7 million. This decrease was primarily due to higher capital expenditures, while revenues remained comparable to the previous year.

The Facility Capital Projects Fund reported a significant increase in fund balance of $4.8 million, primarily due to the issuance of a new $5.8 million bond and a $2.5 million transfer from the General Fund to support the construction of four facility capital projects. Current-year expenditures included $2.7 million for the fleet maintenance garage project and $1.9 million for the Fire Station 11 project.

Proprietary Funds

The Village's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. The Village reports the Water, Sanitary Sewer, Stormwater, and Senior Housing Funds as major proprietary funds.

The Water Fund accounts for all the operations of the municipal water system. The Village is the only municipality in Illinois that is not on the lakefront but pumps its' own water directly from Lake Michigan. Many years ago, the Village constructed a pipeline directly to the lake by purchasing various rights- of- way.

The Village intends to run the Water Fund at a breakeven rate, after factoring in cash flow needs for future capital projects or purchases. Periodically, there will be an annual surplus or draw down due to timing of major maintenance expenditures and water consumption. Customers were billed at a rate of $6.40 per thousand gallons of water used. The current fiscal year experienced an increase of $450,495 mainly due to increase in sale of water.

The Sanitary Sewer Fund accounts for all operations of the Village's sanitary sewer system. Customers were billed at a rate of $1.70 per thousand gallons of water used. This fund experienced a decrease of $39,799 for the current year.

The Stormwater Fund is used to account for the maintenance and construction of the Village's storm water management system. All activities necessary to provide these services are accounted for in this fund, including, but not limited to, operation, maintenance and repair, construction, and related debt service. Customers are billed at a rate of $1.00 per thousand gallons of water used for the first seven months of FY 2026, and $2.00 per thousand gallons for the remaining five months of the fiscal year. The fund experienced an increase of $281,123 for the current year; however, this surplus included an interfund transfer-in from the General Fund of $700 thousand.

The Senior Housing Fund accounts for all operations of Crestwood Place, a senior housing apartment complex owned by the Village. Day-to-day operations are handled by a management company. Since the Village owns the property, it has been able to use reserves from a prior debt issue to fund immediate capital improvements and keep rents artificially low compared to rents in the surrounding market. This fund experienced a decrease of $30,437 for the current year.

The Parking Fund accounts for the provision of public parking services for commuters. Effective June 2024, the daily parking fee increased to $2.00 from $1.00. As a result, the fund experienced an increase of $100,732 for the current year.

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund revenues exceeded budget by approximately $1.0 million, or 1.5%, attributable to significantly higher revenues from sales tax, building permits, and charges for services. Expenditures ended the fiscal year at $6.9 million, or 9.3% below amended budget. This decrease is primarily due to lower-than-budgeted economic incentive payments, delayed capital and contractual expenditures, and salary savings from temporary vacancies and turnover.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Village's investment in capital assets for its governmental and business type activities as of April 30, 2026 was $200.2 million (net of accumulated depreciation/amortization). This investment in capital assets includes land, construction in progress, land improvements, buildings, equipment and vehicles, infrastructure, subscription assets, and system mains, lines and appurtenances.

	Capital Assets - Net of Depreciation					
	Governmental Activities		Business-Type Activities		Total	
	2026	2025	2026	2025	2026	2025
Land	$ 43,894,382	43,894,382	1,674,404	1,674,404	45,568,786	45,568,786
Construction in Progress	9,903,316	968,355	10,988,672	6,614,100	20,891,988	7,582,455
Land Improvements	—	—	1,170,186	1,176,854	1,170,186	1,176,854
Buildings	8,958,521	9,416,907	8,712,711	8,735,934	17,671,232	18,152,841
Equipment and Vehicles	5,032,509	4,344,563	3,882,963	3,987,667	8,915,472	8,332,230
Infrastructure	39,943,474	41,219,105	64,523,815	66,495,355	104,467,289	107,714,460
Subscription Assets	1,475,416	791,111	—	—	1,475,416	791,111
Total	109,207,618	100,634,42	90,952,751	88,684,314	200,160,369	189,318,737

This year's major additions included:

Construction in Progress	$ 13,309,533
Buildings	442,806
Equipment and Vehicles	1,497,451
Infrastructure	3,924,283
Subscription Assets	980,415
	20,154,488

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

CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued

Debt Administration

On June 18, 2025, the Village issued $23,760,000 par value General Obligation Bonds Series of 2025 to fund the automated water meter and facility capital projects as well as a small allocation for some capital equipment. At year-end, the Village had total outstanding bonded debt of $106.22 million as compared to $90.56 million the previous year. The following is a comparative statement of outstanding debt:

	Long-Term Debt					
	Governmental Activities		Business-Type Activities		Total	
	2026	2025	2026	2025	2026	2025
General Obligation Bonds	$ 53,934,193	50,795,731	51,778,808	38,950,270	105,713,001	89,746,001
Subscriptions Payable	504,296	816,074	—	—	504,296	816,074
	54,438,489	51,611,805	51,778,808	38,950,270	106,217,297	90,562,075

The Village maintains an AAA rating from Standard & Poor's and an Aaa rating from Moody's for general obligation debt. The rating from Moody's has not changed in twenty-nine years. The Village first sought a rating from Standard & Poor's in November 2000 and was awarded the AAA rating at that time. As a home-rule unit, no legal limit exists on the amount of debt that can be outstanding. Additional information on the Village's long-term debt can be found in Note 3 of this report.

ECONOMIC FACTORS

The Village ended the fiscal year on solid financial footing with slightly over $26 million in unassigned General Fund reserves, even after transferring approximately $4.2 million of surplus funds to other funds, including $2.5 million into the Facility Capital Projects Fund, $700,000 to the Stormwater Fund, and another approximate $1.0 million into the Police and Firefighters' Pension Funds to help accelerate the funding ratios. The General Fund which is the main cost center for all service operations of the village including police, fire, public works, development & planning, as well as several administrative departments ended the year with approximately $1.6 million in operating surplus after these interfund transfers out, which is significantly better than the negative $2.4 million deficit which was budgeted. These outstanding results were the result of both greater than anticipated revenues and favorable expenditure variances for the year.

The Village has established that 70% of the surplus in excess of the Fund Balance Policy for General Fund may be transferred into the Facility Capital Projects Fund in anticipation of future expenses associated with the replacement of facilities that are each more than fifty years old including Fire Station 11/Fire Administration, Police Station, and the Public Works Fleet Maintenance Garage. Remaining surplus in excess of the Fund Balance Policy is directed toward Capital replacement programs, unfunded pension liabilities, and/or retirement of existing debt.

ECONOMIC FACTORS - Continued

The community maintains a strong residential sector, and the number of new homes constructed throughout the Village remained steady year over year in both new subdivisions and infill development, as well as an increase in the number of home remodeling projects. Redevelopment and investment continued across multiple sectors of Northbrook in 2025, highlighted by significant commitments from several premier corporate employers.

Crate & Barrel reaffirmed its long-term presence in the community by executing a 10-year lease extension for its corporate headquarters and offices on its 14.6-acre Northbrook campus.

Bell Flavors & Fragrances, also headquartered in Northbrook, continued expanding its campus within the Sky Harbor Industrial area. With more than 110 years of innovation, the company remains an integral partner in the global flavor, fragrance, and botanical industries.

UL Solutions (formerly Underwriters Laboratories), which has operated in Northbrook since the 1950s, began construction of a new state-of-the-art fire testing laboratory on its 100-acre campus, representing another major investment in the community's economic future. Local, regional and national businesses continued investment in other sectors of Northbrook to include the 2025 relocation and re-opening of the Book Bin, a new Celebree daycare in Northbrook Downtown, Shelle Jewelers expanded and re-opened their third-generation family-owned business. Lifetime Fitness renovated a former private club to open the Northshore Sport and Racquet, a luxury club spanning nearly 18 acres that delivers the full Life Time experience, and expanded offerings including a co-ed rejuvenation suite, a resort-style outdoor pool, and the North Shore’s premier pickleball destination with 28 indoor and outdoor courts.

Construction is underway on a new Rivian electric vehicle sales and service facility as well as development of the Reserve at the Brook, on the site of a former church at 3700 Dundee Road, featuring 53 for sale townhomes.

Redevelopment of existing infill sites continues throughout the community with new homes replacing older homes, as well as an increase in the number of home remodeling projects. The top-notch public school system, library and park system are major draws for new residents and families and in part result in the community’s high residential property values and level of desirability.

Like many municipalities in the Chicago area, Northbrook is addressing issues primarily related to its outstanding general obligation debt currently at $105.7 million. While debt will be increasing over the next three to four years to fund state-of-the art facilities for a new fleet maintenance garage, fire station, and a combined police station/fire administration building, the Village has made significant progress improving the funding ratios for its police and fire pension plans as outlined under Note 4 to the financial statements as well as under the Required Supplementary Information section of this audit report.

The Village of Northbrook, a highly desirable suburb of the City of Chicago, the third largest metropolitan area in the United States, is in an ideal location and just a few miles west of entrances and exits from the Edens Expressway, a major arterial highway system. Northbrook has a perfect mix of sought-after residential homes as well as commercial businesses and industrial properties. Lake Michigan, Downtown Chicago, the Chicago Botanic Gardens, as well as hundreds of restaurants, theaters, other types of entertainment, and shopping are easily accessible and within a short drive.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Village of Northbrook'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 information should be directed to Office of the Chief Financial Officer, Village of Northbrook, 1225 Cedar Lane, Northbrook, Illinois 60062.

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements

  Governmental Funds

  Proprietary Funds

  Fiduciary Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

VILLAGE OF NORTHBROOK, ILLINOIS

Statement of Net Position
April 30, 2026

See Following Page

VILLAGE OF NORTHBROOK, ILLINOIS

Statement of Net Position
April 30, 2026

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Totals	Public Library
ASSETS				
Current Assets				
Cash and Cash Equivalents	$ 57,274,319	8,781,551	66,055,870	18,763,363
Receivables - Net of Allowances	21,491,515	2,747,516	24,239,031	5,608,953
Prepaids	—	—	—	414,909
Due from Other Governments	2,657,592	—	2,657,592	—
Internal Balances	1,162,138	(1,162,138)	—	—
Prepaids	3,676,240	—	3,676,240	—
Total Current Assets	86,261,804	10,366,929	96,628,733	24,787,225
Noncurrent Assets				
Capital Assets				
Nondepreciable	53,797,698	12,663,076	66,460,774	158,386
Depreciable/Amortizable	160,673,931	187,842,595	348,516,526	35,456,506
Accumulated Depreciation/Amortization	(105,264,011)	(109,552,920)	(214,816,931)	(20,644,463)
Total Capital Assets	109,207,618	90,952,751	200,160,369	14,970,429
Other Assets				
Net Pension Asset - IMRF	816,097	248,531	1,064,628	312,808
Total Noncurrent Assets	110,023,715	91,201,282	201,224,997	15,283,237
Total Assets	196,285,519	101,568,211	297,853,730	40,070,462
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Items - IMRF	1,835,012	558,828	2,393,840	703,356
Deferred Items - Police Pension	2,730,948	—	2,730,948	—
Deferred Items - Firefighters' Pension	5,404,951	—	5,404,951	—
Deferred Items - RBP	1,591,369	204,922	1,796,291	89,212
Loss on Refunding	415,299	—	415,299	—
Total Deferred Outflows of Resources	11,977,579	763,750	12,741,329	792,568
Total Assets and Deferred Outflows of Resources	208,263,098	102,331,961	310,595,059	40,863,030

The notes to the financial statements are an integral part of this statement.

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Totals	Public Library
LIABILITIES				
Current Liabilities				
Accounts Payable	$ 3,715,687	950,881	4,666,568	382,770
Retainage Payable	121,299	325,241	446,540	—
Accrued Payroll and Related	730,953	76,879	807,832	211,422
Accrued Interest Payable	806,959	815,297	1,622,256	132,229
Deposits Payable	6,122,053	111,740	6,233,793	—
Due to Other Funds	782,060	—	782,060	—
Current Portion of Long-Term Liabilities	6,728,391	3,803,181	10,531,572	679,807
Total Current Liabilities	19,007,402	6,083,219	25,090,621	1,406,228
Noncurrent Liabilities				
Compensated Absences Payable	2,524,497	118,615	2,643,112	342,600
Net Pension Liability - Police Pension	33,682,759	—	33,682,759	—
Net Pension Liability - Firefighters' Pension	45,345,932	—	45,345,932	—
Total OPEB Liability - RBP	7,195,854	928,553	8,124,407	266,085
Subscriptions Payable	274,051	—	274,051	—
General Obligation Bonds Payable - Net	50,630,517	50,297,265	100,927,782	7,569,595
Total Noncurrent Liabilities	139,653,610	51,344,433	190,998,043	8,178,280
Total Liabilities	158,661,012	57,427,652	216,088,664	9,584,508
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	20,482,104	—	20,482,104	10,605,245
Deferred Items - IMRF	3,865,165	1,177,083	5,042,248	1,481,509
Deferred Items - Police Pension	11,931,904	—	11,931,904	—
Deferred Items - Firefighters' Pension	10,080,029	—	10,080,029	—
Deferred Items - RBP	2,228,118	286,916	2,515,034	178,073
Total Deferred Inflows of Resources	48,587,320	1,463,999	50,051,319	12,264,827
Total Liabilities and Deferred Inflows of Resources	207,248,332	58,891,651	266,139,983	21,849,335
NET POSITION				
Net Investment in Capital Assets	63,372,755	48,715,171	112,087,926	6,922,079
Restricted				
Public Safety	356,003	—	356,003	—
Motor Fuel Tax	2,215,635	—	2,215,635	—
Perpetual Care - Nonexpendable	404,996	—	404,996	—
Affordable Housing	1,916,206	—	1,916,206	—
TIF District	375,406	—	375,406	—
Capital Projects	—	11,781,698	11,781,698	—
IMRF	816,097	248,531	1,064,628	739,137
Unrestricted (Deficit)	(68,442,332)	(17,305,090)	(85,747,422)	11,352,479
Total Net Position	1,014,766	43,440,310	44,455,076	19,013,695

The notes to the financial statements are an integral part of this statement.

VILLAGE OF NORTHBROOK, ILLINOIS

Statement of Activities
For the Fiscal Year Ended April 30, 2026

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants/ Contributions	Program Revenues: Capital Grants/ Contributions
Governmental Activities				
General Government	$ 12,919,968	8,402,724	165,587	—
Public Safety	44,733,706	5,057,818	32,521	—
Highways and Streets	5,472,837	—	2,046,102	940,762
Interest on Long-Term Debt	1,962,006	—	—	—
Total Governmental Activities	65,088,517	13,460,542	2,244,210	940,762
Business-Type Activities				
Water	10,350,801	10,517,845	—	—
Sanitary Sewer	2,155,772	2,114,176	—	—
Stormwater	2,360,178	1,941,301	—	—
Senior Housing	1,056,489	939,108	—	—
Parking	160,297	252,786	—	—
Total Business-Type Activities	16,083,537	15,765,216	—	—
Total Primary Government	81,172,054	29,225,758	2,244,210	940,762
Component Unit - Public Library	10,224,181	58,966	123,240	—

General Revenues
Taxes
Property Taxes
Use Taxes
Auto Rental Taxes
Utility Taxes
Telecommunication Taxes
Admissions and Entertainment Taxes
Hotel Occupancy Taxes
Single Use Bag Taxes
Intergovernmental - Unrestricted
Sales Taxes
State Income Taxes
Replacement Taxes
Investment Income
Miscellaneous
Transfers - Internal Balances
Total General Revenues

Change in Net Position

Net Position - Beginning

Net Position - Ending

The notes to the financial statements are an integral part of this statement.

Net (Expenses)/Revenues			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Totals	Public Library
(4,351,657)	—	(4,351,657)	—
(39,643,367)	—	(39,643,367)	—
(2,485,973)	—	(2,485,973)	—
(1,962,006)	—	(1,962,006)	—
(48,443,003)	—	(48,443,003)	—
—	167,044	167,044	—
—	(41,596)	(41,596)	—
—	(418,877)	(418,877)	—
—	(117,381)	(117,381)	—
—	92,489	92,489	—
—	(318,321)	(318,321)	—
(48,443,003)	(318,321)	(48,761,324)	—
—	—	—	(10,041,975)
23,395,491	—	23,395,491	10,223,091
376,413	—	376,413	—
7,867	—	7,867	—
2,463,989	—	2,463,989	—
1,043,562	—	1,043,562	—
59,708	—	59,708	—
925,197	—	925,197	—
145,704	—	145,704	—
22,015,524	—	22,015,524	—
6,458,219	—	6,458,219	—
601,197	—	601,197	195,264
2,229,636	380,360	2,609,996	78,086
501,874	75	501,949	7,716
(700,000)	700,000	—	—
59,524,381	1,080,435	60,604,816	10,504,157
11,081,378	762,114	11,843,492	462,182
(10,066,612)	42,678,196	32,611,584	18,551,513
1,014,766	43,440,310	44,455,076	19,013,695

The notes to the financial statements are an integral part of this statement.

VILLAGE OF NORTHBROOK, ILLINOIS

Balance Sheet - Governmental Funds
April 30, 2026

	General
ASSETS	
Cash and Investments	$ 30,715,740
Receivables - Net of Allowances	
Property Taxes	12,321,156
Other Taxes	4,791,854
Accounts	922,972
Prepaids	21,600
Due from Other Governments	2,340,069
Due from Other Funds	1,162,138
Total Assets	52,275,529
LIABILITIES	
Accounts Payable	983,359
Accrued Payroll	730,953
Retainage Payable	—
Deposits Payable	5,914,185
Due to Other Funds	782,060
Total Liabilities	8,410,557
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	15,461,003
Total Liabilities and Deferred Inflows of Resources	23,871,560
FUND BALANCES	
Nonspendable	21,600
Restricted	2,101,012
Committed	—
Assigned	—
Unassigned	26,281,357
Total Fund Balances	28,403,969
Total Liabilities, Deferred Inflows of Resources and Fund Balances	52,275,529

The notes to the financial statements are an integral part of this statement.

Debt Service	Capital Projects: Infrastructure Capital Projects	Capital Projects: Facility Capital Projects	Nonmajor	Totals
1,826,321	921,247	18,048,824	5,019,543	56,531,675
2,973,151	—	—	—	15,294,307
—	482,382	—	—	5,274,236
—	—	—	—	922,972
—	—	—	—	21,600
—	187,500	—	130,023	2,657,592
—	—	—	—	1,162,138
4,799,472	1,591,129	18,048,824	5,149,566	81,864,520
—	674,444	2,032,697	7,356	3,697,856
—	—	—	—	730,953
—	4,236	117,063	—	121,299
—	—	—	207,868	6,122,053
—	—	—	—	782,060
—	678,680	2,149,760	215,224	11,454,221
5,021,101	—	—	—	20,482,104
5,021,101	678,680	2,149,760	215,224	31,936,325
—	—	—	—	21,600
—	—	—	4,912,243	7,013,255
—	—	—	22,099	22,099
—	912,449	15,899,064	—	16,811,513
(221,629)	—	—	—	26,059,728
(221,629)	912,449	15,899,064	4,934,342	49,928,195
4,799,472	1,591,129	18,048,824	5,149,566	81,864,520

The notes to the financial statements are an integral part of this statement.

VILLAGE OF NORTHBROOK, ILLINOIS

Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities
April 30, 2026

Total Governmental Fund Balances	$ 49,928,195
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.	109,207,618
A net pension asset is not considered to represent a financial resource and therefore is not reported in the funds.	
Net Pension Asset - IMRF	816,097
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	(2,030,153)
Deferred Items - Police Pension	(9,200,956)
Deferred Items - Firefighters' Pension	(4,675,078)
Deferred Items - RBP	(636,749)
Internal Service Funds are used by the Village to charge the costs of vehicle and equipment management and employee compensated absences to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	4,379,453
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(3,155,621)
Net Pension Liability - Police Pension	(33,682,759)
Net Pension Liability - Firefighters' Pension	(45,345,932)
Total OPEB Liability - RBP	(7,610,958)
General Obligation Bonds Payable - Net	(55,667,136)
Subscriptions Payable	(504,296)
Accrued Interest Payable	(806,959)
Net Position of Governmental Activities	1,014,766

The notes to the financial statements are an integral part of this statement.

VILLAGE OF NORTHBROOK, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended April 30, 2026

See Following Page

VILLAGE OF NORTHBROOK, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended April 30, 2026

	General
Revenues	
Taxes	$ 23,796,317
Intergovernmental	27,125,656
Licenses, Permits and Fees	4,973,109
Charges for Services	11,505,723
Fines and Forfeitures	163,882
Investment Income	1,207,360
Miscellaneous	463,887
Total Revenues	69,235,934
Expenditures	
General Government	12,198,430
Public Safety	45,712,707
Highways and Streets	8,355,495
Debt Service	
Principal Retirement	311,779
Interest and Fiscal Charges	34,580
Total Expenditures	66,612,991
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,622,943
Other Financing Sources (Uses)	
Debt Issuance	2,083,373
Premium on Debt Issuance	141,605
Transfers In	—
Transfers Out	(3,239,814)
	(1,014,836)
Net Change in Fund Balances	1,608,107
Fund Balances - Beginning	26,795,862
Fund Balances - Ending	28,403,969

The notes to the financial statements are an integral part of this statement.

Debt Service	Capital Projects: Infrastructure Capital Projects	Capital Projects: Facility Capital Projects	Nonmajor	Totals
4,288,058	—	—	372,068	28,456,443
—	2,296,380	—	1,858,602	31,280,638
—	—	—	—	4,973,109
—	—	50,000	805,000	12,360,723
—	—	—	—	163,882
62,518	100,281	666,180	149,242	2,185,581
—	—	—	37,987	501,874
4,350,576	2,396,661	716,180	3,222,899	79,922,250
—	—	4,588,564	32,522	16,819,516
—	—	—	76,541	45,789,248
—	5,484,290	—	473,619	14,313,404
4,721,537	—	—	—	5,033,316
1,891,593	—	65,693	—	1,991,866
6,613,130	5,484,290	4,654,257	582,682	83,947,350
(2,262,554)	(3,087,629)	(3,938,077)	2,640,217	(4,025,100)
—	—	5,776,627	—	7,860,000
—	—	392,633	—	534,238
2,011,211	—	2,539,814	—	4,551,025
—	(1,634,460)	—	(376,751)	(5,251,025)
2,011,211	(1,634,460)	8,709,074	(376,751)	7,694,238
(251,343)	(4,722,089)	4,770,997	2,263,466	3,669,138
29,714	5,634,538	11,128,067	2,670,876	46,259,057
(221,629)	912,449	15,899,064	4,934,342	49,928,195

The notes to the financial statements are an integral part of this statement.

VILLAGE OF NORTHBROOK, ILLINOIS

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities - Governmental Activities
For the Fiscal Year Ended April 30, 2026

Net Change in Fund Balances - Total Governmental Funds	$	3,669,138
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures; however, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital Outlays		13,524,657
Capital Contributions		940,762
Depreciation Expense		(5,892,224)
Disposals - Cost		(53,150)
Disposals - Accumulated Depreciation		53,150
The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.		
Change in Deferred Items - IMRF		(5,513,899)
Change in Deferred Items - Police Pension		(11,279,290)
Change in Deferred Items - Firefighters' Pension		(10,472,309)
Change in Deferred Items - RBP		431,708
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.		
Change in Compensated Absences Payable		(215,732)
Change in Net Pension Liability/(Asset) - IMRF		5,770,778
Change in Net Pension Liability - Police Pension		12,806,924
Change in Net Pension Liability - Firefighters' Pension		10,071,380
Change in Total OPEB Liability - RBP		(602,247)
Retirement of Debt		5,033,316
Debt Issuance		(7,860,000)
Issuance of Premium on Debt		(534,238)
Amortization of Debt Related Items		125,172
Change in Accrued Interest Payable		(95,312)
Internal service funds are used by the Village to charge the costs of insurance to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.		1,172,794
Changes in Net Position of Governmental Activities		11,081,378

The notes to the financial statements are an integral part of this statement.

VILLAGE OF NORTHBROOK, ILLINOIS

Statement of Net Position - Proprietary Funds
April 30, 2026

See Following Page

VILLAGE OF NORTHBROOK, ILLINOIS

Statement of Net Position - Proprietary Funds
April 30, 2026

	Water	Sanitary Sewer
ASSETS		
Current Assets		
Cash and Investments	$ 6,854,585	—
Receivables - Net of Allowances		
Accounts	1,815,450	403,057
Prepaids	—	—
Total Current Assets	8,670,035	403,057
Noncurrent Assets		
Capital Assets		
Nondepreciable Capital Assets	11,519,531	—
Depreciable Capital Assets	107,109,377	18,940,777
Accumulated Depreciation	(58,982,380)	(14,522,062)
Total Capital Assets	59,646,528	4,418,715
Other Assets		
Net Pension Asset - IMRF	180,694	29,332
Total Noncurrent Assets	59,827,222	4,448,047
Total Assets	68,497,257	4,851,104
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Items - IMRF	406,295	65,954
Deferred Items - RBP	137,308	28,872
Total Deferred Outflows of Resources	543,603	94,826
Total Assets and Deferred Outflows of Resources	69,040,860	4,945,930
LIABILITIES		
Current Liabilities		
Accounts Payable	758,944	89,961
Retainage Payable	325,241	—
Accrued Payroll	57,196	10,905
Interest Payable	561,752	40,310
Deposits Payable	38,279	—
Due to Other Funds	—	219,416
Compensated Absences Payable	17,022	6,397
Total OPEB Liability - RBP - Current	39,429	6,533
General Obligation Bonds Payable	2,220,377	304,120
Total Current Liabilities	4,018,240	677,642
Noncurrent Liabilities		
Compensated Absences Payable	68,089	25,588
Total OPEB Liability - RBP	617,268	131,551
General Obligation Bonds Payable	32,247,337	2,691,280
Total Noncurrent Liabilities	32,932,694	2,848,419
Total Liabilities	36,950,934	3,526,061
DEFERRED INFLOWS OF RESOURCES		
Deferred Items - IMRF	855,796	138,922
Deferred Items - RBP	192,249	40,424
Total Deferred Inflows of Resources	1,048,045	179,346
Total Liabilities and Deferred Inflows of Resources	37,998,979	3,705,407
NET POSITION		
Net Investment in Capital Assets	25,178,814	1,423,315
Restricted - Capital Projects	11,738,591	—
Restricted - IMRF	180,694	29,332
Unrestricted (Deficit)	(6,056,218)	(212,124)
Total Net Position	31,041,881	1,240,523

The notes to the financial statements are an integral part of this statement.

Business-Type Activities - Enterprise Funds				Governmental Activities
Stormwater	Senior Housing	Nonmajor Parking	Totals	Internal Service
—	1,663,629	263,337	8,781,551	742,644
509,009	20,000	—	2,747,516	—
—	—	—	—	3,654,640
509,009	1,683,629	263,337	11,529,067	4,397,284
65,393	308,732	769,420	12,663,076	—
52,206,870	7,968,901	1,616,670	187,842,595	—
(29,604,206)	(4,931,241)	(1,513,031)	(109,552,920)	—
22,668,057	3,346,392	873,059	90,952,751	—
38,505	—	—	248,531	—
22,706,562	3,346,392	873,059	91,201,282	—
23,215,571	5,030,021	1,136,396	102,730,349	4,397,284
86,579	—	—	558,828	—
38,742	—	—	204,922	—
125,321	—	—	763,750	—
23,340,892	5,030,021	1,136,396	103,494,099	4,397,284
20,002	71,467	10,507	950,881	17,831
—	—	—	325,241	—
8,778	—	—	76,879	—
199,443	13,792	—	815,297	—
—	73,461	—	111,740	—
942,722	—	—	1,162,138	—
6,234	—	—	29,653	—
5,553	—	—	51,515	—
1,137,516	60,000	—	3,722,013	—
2,320,248	218,720	10,507	7,245,357	17,831
24,938	—	—	118,615	—
179,734	—	—	928,553	—
14,183,437	1,175,211	—	50,297,265	—
14,388,109	1,175,211	—	51,344,433	—
16,708,357	1,393,931	10,507	58,589,790	17,831
182,365	—	—	1,177,083	—
54,243	—	—	286,916	—
236,608	—	—	1,463,999	—
16,944,965	1,393,931	10,507	60,053,789	17,831
7,347,104	2,111,181	873,059	48,715,171	—
43,107	—	—	11,781,698	—
38,505	—	—	248,531	—
(1,032,789)	1,524,909	252,830	(17,305,090)	4,379,453
6,395,927	3,636,090	1,125,889	43,440,310	4,379,453

The notes to the financial statements are an integral part of this statement.

VILLAGE OF NORTHBROOK, ILLINOIS

Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds
For the Fiscal Year Ended April 30, 2026

	Water	Sanitary Sewer
Operating Revenues		
Charges for Services	$ 10,517,845	2,114,176
Operating Expenses		
Administration	2,119,000	639,000
Operations	4,695,537	1,164,739
Depreciation and Amortization	2,071,275	248,400
Total Operating Expenses	8,885,812	2,052,139
Operating Income (Loss)	1,632,033	62,037
Nonoperating Revenues (Expenses)		
Investment Income	283,376	1,797
Other Income	75	—
Interest Expense	(1,464,989)	(103,633)
	(1,181,538)	(101,836)
Income (Loss) Before Transfers	450,495	(39,799)
Transfers In	—	—
Change in Net Position	450,495	(39,799)
Net Position - Beginning	30,591,386	1,280,322
Net Position - Ending	31,041,881	1,240,523

The notes to the financial statements are an integral part of this statement.

Business-Type Activities - Enterprise Funds				Governmental Activities
Stormwater	Senior Housing	Nonmajor Parking	Totals	Internal Service
1,941,301	939,108	252,786	15,765,216	9,523,783
118,000	128,000	51,300	3,055,300	2,200
1,030,648	726,741	88,270	7,705,935	11,262,359
710,542	167,044	20,727	3,217,988	—
1,859,190	1,021,785	160,297	13,979,223	11,264,559
82,111	(82,677)	92,489	1,785,993	(1,740,776)
—	86,944	8,243	380,360	44,055
—	—	—	75	2,869,515
(500,988)	(34,704)	—	(2,104,314)	—
(500,988)	52,240	8,243	(1,723,879)	2,913,570
(418,877)	(30,437)	100,732	62,114	1,172,794
700,000	—	—	700,000	—
281,123	(30,437)	100,732	762,114	1,172,794
6,114,804	3,666,527	1,025,157	42,678,196	3,206,659
6,395,927	3,636,090	1,125,889	43,440,310	4,379,453

The notes to the financial statements are an integral part of this statement.

VILLAGE OF NORTHBROOK, ILLINOIS

Statement of Cash Flows - Proprietary Funds
For the Fiscal Year Ended April 30, 2026

	Water	Sanitary Sewer
Cash Flows from Operating Activities		
Receipts from Customers and Users	$ 10,383,234	2,096,394
Receipts from Interfund Services	—	—
Payments to Employees	(1,773,484)	(407,074)
Payments to Suppliers	(10,828,309)	(1,142,487)
	(2,218,559)	546,833
Cash Flows from Noncapital Financing Activities		
Transfers In	—	—
Cash Flows from Capital and Related Financing Activities		
Purchase of Capital Assets	(5,095,468)	(150,795)
Issuance of Capital Debt	16,980,429	—
Principal Paid on General Obligation Bonds	(1,630,204)	(294,202)
Interest Paid on General Obligation Bonds	(1,464,989)	(103,633)
	8,789,768	(548,630)
Cash Flows from Investing Activities		
Interest Received	283,376	1,797
Net Change in Cash and Cash Equivalents	6,854,585	—
Cash and Cash Equivalents - Beginning	—	—
Cash and Cash Equivalents - Ending	6,854,585	—
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities		
Operating Income	1,632,033	62,037
Adjustments to Reconcile Operating Income Income to Net Cash Provided by (Used in) Operating Activities:		
Other Nonoperating Revenues	75	—
Depreciation and Amortization Expense	2,071,275	248,400
Other Expenses - IMRF and RBP	92,060	22,919
(Increase) Decrease in Current Assets	(134,686)	(17,782)
Increase (Decrease) in Current Liabilities	(5,879,316)	231,259
Net Cash Provided by Operating Activities	(2,218,559)	546,833

The notes to the financial statements are an integral part of this statement.

Business-Type Activities - Enterprise Funds				Governmental Activities
Stormwater	Senior Housing	Nonmajor Parking	Totals	Internal Service
1,777,876	919,107	252,786	15,429,397	—
—	—	—	—	12,538,907
(554,350)	—	—	(2,734,908)	—
(330,482)	(990,969)	(134,465)	(13,426,712)	(12,733,621)
893,044	(71,862)	118,321	(732,223)	(194,714)
700,000	—	—	700,000	—
—	(442,806)	—	(5,689,069)	—
—	—	—	16,980,429	
(1,092,056)	(55,000)	—	(3,071,462)	—
(500,988)	(34,704)	—	(2,104,314)	—
(1,593,044)	(532,510)	—	6,115,584	—
—	86,944	8,243	380,360	44,055
—	(517,428)	126,564	6,463,721	(150,659)
—	2,181,057	136,773	2,317,830	893,303
—	1,663,629	263,337	8,781,551	742,644
82,111	(82,677)	92,489	1,785,993	(1,740,776)
—	—	—	75	2,869,515
710,542	167,044	20,727	3,217,988	—
19,326	—	—	134,305	—
(163,425)	(20,001)	—	(335,894)	145,609
244,490	(136,228)	5,105	(5,534,690)	(1,469,062)
893,044	(71,862)	118,321	(732,223)	(194,714)

The notes to the financial statements are an integral part of this statement.

VILLAGE OF NORTHBROOK, ILLINOIS

Statement of Fiduciary Net Position
April 30, 2026

	Pension Trust
ASSETS	
Cash and Cash Equivalents	$ 4,241,815
Investments	
Illinois Police Pension Investment Fund	93,148,266
Illinois Firefighters' Pension Investment Fund	93,075,917
Due from Other Funds	782,060
Total Assets	191,248,058
LIABILITIES	
Accounts Payable	648
NET POSITION	
Net Position Restricted for Pensions	191,247,410

The notes to the financial statements are an integral part of this statement.

VILLAGE OF NORTHBROOK, ILLINOIS

Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended April 30, 2026

	Pension Trust
Additions	
Contributions - Employer	$ 11,712,641
Contributions - Plan Members	1,722,386
Contributions - Other	82,739
Total Contributions	13,517,766
Investment Income	
Interest Earned	1,283,079
Net Change in Fair Value	33,022,353
	34,305,432
Less Investment Expenses	(243,541)
Net Investment Income	34,061,891
Total Additions	47,579,657
Deductions	
Administration	69,288
Benefits and Refunds	14,489,473
Total Deductions	14,558,761
Change in Fiduciary Net Position	33,020,896
Net Position Restricted for Pensions	
Beginning	158,226,514
Ending	191,247,410

The notes to the financial statements are an integral part of this statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Village of Northbrook (the Village), Illinois, incorporated in 1901, is a municipal corporation governed by an elected president and six-member Board of Trustees. The Village's major operations include police and fire safety, highway and street maintenance and reconstruction, building code enforcement, public improvements, economic development, planning and zoning, water, storm water and sanitary sewer services, parking system services, senior housing services and general administrative services.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP in the United States). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP in the United States for state and local governments through its pronouncements (Statements and Interpretations).

REPORTING ENTITY

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there are two fiduciary component units that are required to be included in the financial statements of the Village as pension trust funds and there are is one discretely component unit to include in the reporting entity.

Police Pension Employees Retirement System

The Village's sworn police employees 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 the Village's President, one elected pension beneficiary and two elected 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 fiduciary fund, and specifically a pension trust fund, due to the fiduciary responsibility exercised over the PPERS.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

REPORTING ENTITY - Continued

Firefighters' Pension Employees Retirement System

The Village's sworn firefighters participate in the Firefighters' Pension Employees Retirement System (FPERS). FPERS functions for the benefit of these employees and is governed by a five-member pension board, with two members appointed by the Village President, two elected from active participants of the Fund, and one elected from the retired members of the Fund. The participants are required to contribute a percentage of salary as established by state statute and the Village is obligated to fund all remaining FPERS 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 FPERS is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the Village's sworn firefighters. The FPERS is reported as a fiduciary fund, and specifically a pension trust fund, due to the fiduciary responsibility exercised over the FPERS.

Discretely Presented Component Unit

Discretely presented component units are separate legal entities that meet the component unit criteria described in GASB Statement No. 61 and GASB Statement No. 84 but do not meet the criteria for blending.

Northbrook Public Library

The Northbrook Public Library (the Library) operates and maintains the Village's public library facilities. The Library's Board is elected by the voters of the Village. The Library may not issue bonded debt, and its annual budget and property tax levy are subject to the Village Board's approval. A financial benefit/burden relationship exists between the Village and the Library. Separate audited financial statements as of April 30, 2026 are available from the Library's administrative office at 1201 Cedar Lane, Northbrook, Illinois 60062.

BASIS OF PRESENTATION

Government-Wide Financial Statements

The Village's basic financial statements include both government-wide (reporting the Village as a whole) and fund financial statements (reporting the Village's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Village's public safety, highway and streets, and general administrative services are classified as governmental activities. The Village's water services, sanitary sewer services, stormwater services, parking services, and senior housing services are classified as business-type activities.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are: (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The Village's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The Village first utilizes restricted resources to finance qualifying activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide Financial Statements - Continued

The government-wide Statement of Activities reports both the gross and net cost of each of the Village's functions and business-type activities (general government, public safety, highways and streets, etc.). The functions are supported by general government revenues (property taxes, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) changes to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

The net costs (by function or business-type activity) are normally covered by general revenue (property taxes, sales taxes, income taxes, interest income, etc.).

The Village does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds that is eliminated like a reimbursement (reducing the revenue and expense in the General Fund) to recover the direct costs of General Fund services provided (finance, personnel, purchasing, legal, technology management, etc.).

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.

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 balance/net position, revenues and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis in fund financial statements is on the major funds in either the governmental or business-type 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 or the governmental and enterprise combined) for the determination of major funds. The Village electively added funds, as major funds, which either had debt outstanding or specific community focus. The nonmajor funds are combined in a column in the fund financial statements. A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

> Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent 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 or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the Village:

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Village:

General Fund 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. The General Fund is a major fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Village maintains four nonmajor special revenue funds.

Debt Service Funds are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The Debt Service Fund is treated as a major fund and accumulates monies for the payment of general obligation debt, with financing provided by the annual tax levy.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The Village maintains two major capital projects fund. The Infrastructure Capital Projects Fund accounts for infrastructure improvements including streets and storm water. The Facility Capital Projects Fund is used to account and provides for financial resources for the renovation/replacement of Fire Station 11, Police Station and Public Works Fleet Maintenance Garage.

Permanent Funds are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the Village's programs, that is, for the benefit of the Village or its citizenry. The Village maintains one permanent fund.

Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The accounting principles generally accepted in the United States of America applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the Village:

Enterprise Funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The Village maintains four major enterprise funds: Water, Sanitary Sewer, Stormwater and Senior Housing Funds. The Water Fund accounts for the provision of potable water services to the residents of the Village. The Sanitary Sewer Fund accounts for the provision of sewer repair and improvement services to the resident of the Village. The Stormwater fund accounts for the maintenance and construction of the Village's storm water management system. The Senior Housing Fund accounts for the provision of housing to the residents of the Village-owned apartment complex. The Village also maintains one nonmajor enterprise fund.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

Proprietary Funds - Continued

Internal Service Funds are used to account for the financing of goods or services provided by an activity to other departments, funds or component units of the Village on a cost-reimbursement basis. The Village maintains two internal service funds. The Self-Insurance Fund accounts for the Village's workers' compensation and property and casualty losses, as well as excess insurance purchased to cover major losses. The Health Insurance Fund accounts for revenue sources (i.e. interfund transfers and employee/retiree contributions) along with the corresponding expenditures paid by the Village for employee and retiree health and dental insurance premiums. The Village's internal service funds are presented in the proprietary funds financial statements. Because the principal users of the internal services are the Village's governmental activities, the financial statements of the internal service funds are consolidated into the governmental column when presented in the government-wide financial statements. To the extent possible, the cost of these services is reported in the appropriate functional activity (general government, public safety, highways and streets, etc.).

Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee 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 are 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 pay retirement and other related benefits for sworn members of the Village's police force. The Firefighters' Pension Fund accounts for the accumulation of resources to pay retirement and other related benefits for sworn members of the Village's Fire Department.

The Village's fiduciary funds are presented in the fiduciary fund financial statements by type (pension trust). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the Village, these funds are not incorporated into the government-wide statements.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Measurement Focus - Continued

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 proprietary and 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. Proprietary and pension trust fund balance is classified as net position.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The Village recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

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

All proprietary and pension trust funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Village's enterprise funds, and of the Village's internal service funds are charges to customers for sales and services.

The Village also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Cash and Investments

Cash and cash equivalents on the Statement of Net Position are considered to be cash on hand, demand deposits, cash with fiscal agent. For the purpose of the proprietary funds "Statement of Cash Flows," cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent, and all highly liquid investments with an original maturity of three months or less.

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.

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

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, income taxes, and grants. Business-type activities report utility charges as their major receivables.

Prepaids

Prepaids 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.

Capital Assets

Capital assets purchased or acquired with an original cost of $50,000 to $250,000 or more, depending on asset class, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Capital Assets - Continued

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Village as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized/amortized. In the case of the initial capitalization of general infrastructure assets (i.e., those reported by the governmental activities) the government chose to include all such items regardless of their acquisition date. Infrastructure such as streets, traffic signals and signs are capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Capital assets in the proprietary funds are capitalized/amortized in the fund in which they are utilized. The valuation bases for proprietary fund capital assets are the same as those used for the general capital assets. Donated capital assets are capitalized at acquisition value on the date donated.

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

Land Improvements	20 Years
Buildings	40 - 50 Years
Equipment and Vehicles	5 - 10 Years
System Mains, Lines and Appurtenances	15 - 50 Years
Infrastructure	15 - 50 Years
Subscription Assets	3 - 6 Years

Compensated Absences

The Village's policy allows full and part-time employees to accrue both sick leave and vacation time based on date of hire and years of continuous service at varying accrual rates.

Sick leave benefits vary based on hire date, employment status, and work schedule. Full-time employees hired on or after January 1, 2024, receive nine sick days annually (7.5 or 8 hours per day depending on their schedule), prorated per pay period, while non-represented sworn employees on a 24/48 shift earn 12 duty hours per month. Part-time employees working over 1,000 hours per year earn two hours of sick leave per pay period; those under 1,000 hours and temporary workers are ineligible. Employees hired before January 1, 2024, accrue one sick day per month, with 24/48 shift employees receiving 12 duty hours monthly. Eligible part-time staff receive half the full-time benefit, and temporary employees remain ineligible. Sick leave accrues without limit, and employees must monitor their balances and report discrepancies. An employee who leaves employment of the Village may be compensated for some sick leave as applicable through the Good Health Benefit policy or respective collective bargaining agreements. For a non-union employee to be eligible, they must have accumulated at least 60 days of sick leave and shall receive compensation for 20% annually and/or upon retirement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Compensated Absences - Continued

Vacation time is accrued at varying rates based on months of continuous service, work schedule, and the type of shift the employee works. For regular full-time employees not working 24 hours on/48 hour off shifts vacation is accrued at a rate between 1-2 days per month. Regular full-time employees working 24 hours/48 hours off shifts accrue vacation at a rate of .50-.92 shifts per month. Regular part-time employees not working a total of 1,000 hours per year will not accrue paid vacation time but if they do work 1,000 or more hours a year will accrue between 1.75 to 3.00 hours per pay period based on their months of continuous service with the Village. Employees may accrue a maximum of 24 days (12 fire shifts), and they may have a maximum carry over of 23 days over fiscal years. An employee who leaves the employment of the Village shall be compensated for unused accrued vacation time.

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

In the fund financial statements, governmental fund types 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.

Net Position

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

Net Investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation/amortization and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Net Position - Continued

Unrestricted - All other net position balances that do not meet the definition of "restricted" or "net investment in capital assets."

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. All departments of the Village submit requests for budgets to the Village Manager 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 estimates, and requested budgets for the next fiscal year. The proposed budget is presented to the Village Board for review. The Board of Trustees holds public hearings and may add to, subtract from, or change budgeted amounts. The Board of Trustees then adopts a management budget for budgetary control purposes.

The manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the governing body.

Expenditures may not legally exceed budgeted appropriations at the fund level. Appropriations lapse at the end of the fiscal year. During the year budget transfers were necessary.

DEFICIT FUND BALANCE

The following fund had deficit fund balance as of the date of this report:

Fund	Deficit
Debt Service	$ 221,629

Deficits will be eliminated by future revenues or transfers.

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

The Village maintains a cash and investment pool that is available for use by all funds except the pension trust funds. Each fund type's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the Village's funds. The deposits and investments of the pension trust funds are held separately from those of other funds.

Permitted Deposits and Investments - Illinois Statutes authorizes the Village to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, Illinois Funds.

The Illinois Funds is an investment pool managed by the Illinois Public Treasurer's Office which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company. Investments in Illinois Funds are valued at the share price, the price for which the investment could be sold.

Village

Deposits. At year-end, the carrying amount of the Village's deposits for governmental and business-type activities totaled $52,767,980 and the bank balances totaled $53,821,685. In addition, the Village had $13,287,890 invested in the Illinois Funds at year-end, are measured at the net asset value per share determined by the pool.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Village's investment policy states that the investment portfolio shall be structured so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity and investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools. The Village's investment policy further states that unless matched directly to a specific cash flow, the Village will not invest in securities maturing more than two years from date of purchase. Reserve funds may be invested in securities exceeding two years if the maturity of such investments are made to coincide as nearly as practicable with the expected use of the funds. The investment in the Illinois Funds has an average maturity of less than one year.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Besides investing in security instruments authorized under State Statute, the Village's investment policy further states that investments shall be limited to the safest types of securities. At year-end, the Village's investment in the Illinois Funds was rated AAAmmf by Fitch.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. The Village's investment policy requires that any deposit in excess of the FDIC limits shall be secured by some form of collateral, witnessed by a written agreement, and held at an independent, third-party institution in the name of the Village.

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

Village - Continued

The Village will accept any of the following types of securities as collateral: U.S. Government securities, obligations of federal agencies, obligations of federal instrumentalities, obligations of the State of Illinois, municipal bonds with a rating of Aa of higher. Pledged collateral will be held in safekeeping by a depository designated by the Village and evidenced by a safekeeping agreement. Collateral agreements will preclude the release of pledged assets without the approval of the Village. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

For an investment, this is the risk that in the event of the failure of the counterparty, the Village will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At year-end, the Village's investment in the Illinois Fund are not subject to custodial credit risk.

Concentration Risk. This is the risk of loss attributed to the magnitude of the Village's investment in a single issuer. The Village's investment policy states that funds shall be diversified to the best of its ability based upon the type of investments and the cash flow needs of the respective funds. Specifically, the following limits shall apply:

a. No financial institution shall hold more than 50% of the Village's investment portfolio, exclusive of U.S. government securities held in safekeeping.
b. Funds deposited in financial institutions shall not exceed 25% of the deposits of that institution.
c. Commercial paper shall not exceed 33% of the Village's investment portfolio.

At year-end, the Village does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

Police Pension Fund

The Illinois Police Officers Pension Investment Fund (IPOPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate police pension funds. 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. Participation in IPOPIF by Illinois suburban and downstate police pension funds is mandatory. Investments of the Fund are combined in a commingled external investment pool and held by IPOPIF. A schedule of investment expenses is included in IPOPIF's annual report. For additional information on IPOPIF's investments, please refer to their annual comprehensive financial report, which can be obtained from IFPIF at 456 Fulton Street, Suite 402 Peoria, Illinois 61602 or at www.ipopif.org.

Deposits. The Fund retains all its available cash with one financial institution. Available cash is determined to be that amount which is required for the current expenditures of the Fund. The excess of available cash is required to be transferred to IPOPIF for purposes of the long-term investment for the Fund. At year-end, the carrying amount of the Fund's cash on hand totaled $1,946,456 and the bank balances totaled $1,904,133.

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Police Pension Fund

Custodial Credit Risk. The Fund's investment policy states that some form of collateral shall secure all deposits in excess of FDIC limits. Direct investments guaranteed by the United States Government do not require collateral. The Fund shall accept any of the following securities as collateral: negotiable full-faith and credit obligations of the United States Government and negotiable obligations of any agency or instrumentality of the United States Government. The amount of collateral provided will not be less than 110% of the fair market value of the net amount of funds secured. Pledged collateral will be held in safekeeping and evidenced by a safekeeping agreement. All investments of the Fund shall be clearly held and accounted for to indicate ownership by the Board. The Fund will direct the registration of securities in its own name or in the name of a nominee created for the express purpose of registration of securities by a state bank, national bank or trust company authorized to do business in the State of Illinois. At year-end, the entire carrying amount of the bank balance of deposits is covered by federal depository or equivalent insurance. Furthermore, the Fund's Federal Home Loan Bank Securities, Federal National Mortgage Securities, Government National Mortgage Securities and State and Local Bonds are categorized as insured, registered, or held by the Fund or its agent in the Fund's name. The Fund's investment in the Illinois Funds is not subject to custodial credit risk.

Investments. At year-end the Fund has $93,148,266 invested in IPOPIF. The pooled investments consist of the investments as noted in the target allocation table available at www.ipopif.org. Investments in IPOPIF are valued at IPOPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at year-end. The fund may redeem shares with a seven calendar day notice. IPOPIF may, at its sole discretion and based on circumstances, process redemption requests with fewer than a seven calendar day notice. Regular redemptions of the same amount on a particular day of the month may be arranged with IPOPIF.

Investment Policy. IPOPIF's current investment policy was adopted by the Board of Trustees on December 17, 2021. IPOPIF is authorized to invest in all investments allowed by Illinois Compiled Statutes (ILCS). The IPOPIF shall not be subject to any of the limitations applicable to investments of pension fund assets currently held by the transferor pension funds under Sections 1-113.1 through 1-113.12 or Article 3 of the Illinois Pension Code.

Rate of Return

For the year ended April 30, 2026, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 23.17%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Firefighters' Pension Fund

The Illinois Firefighters' Pension Investment Fund (IFPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate firefighter pension funds. IFPIF 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. Participation in IFPIF by Illinois suburban and downstate firefighter pension funds is mandatory. Investments of the Fund are combined in a commingled external investment pool and held by IFPIF. A schedule of investment expenses is included in IFPIF's annual comprehensive financial report. For additional information on IFPIF's investments, please refer to their annual comprehensive financial report, which can be obtained from IFPIF at 1919 South Highland Avenue, Building A, Suite 237, Lombard, IL 60148 or at www.ifpif.org.

Deposits. The Fund retains all its available cash with one financial institution. Available cash is determined to be that amount which is required for the current expenditures of the Fund. The excess of available cash is required to be transferred to IFPIF for purposes of the long-term investment for the Fund. At year-end, the carrying amount of the Fund's cash on hand totaled $2,295,359 and the bank balances totaled $2,248,219.

Custodial Credit Risk. The Fund's investment policy states that collateral is required for demand deposits and certificates of deposit at one hundred ten percent (110%) of all deposits not covered by federal depository insurance. Obligations that may be pledged as collateral are obligations of the United States of America and its agencies. At year-end, the entire carrying amount of the bank balance of deposits is covered by federal depository or equivalent insurance. Furthermore, the Fund's U.S. Treasury Securities, Federal Home Loan Bank and Mortgage Securities, Federal National Mortgage Securities, Government National Mortgage Securities, and State and Local Securities are categorized as insured, registered, or held by the Fund or its agent in the Fund's name. The Fund's investment in the Illinois Funds is not subject to custodial credit risk.

Investments. At year-end the Fund has $93,075,917 invested in IFPIF. The pooled investments consist of the investments as noted in the target allocation table available at www.ifpif.org. Investments in IFPIF are valued at IFPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at year-end. The plan may redeem shares by giving notice by 5:00 pm central time on the 1st of each month. Requests properly submitted on or before the 1st of each month will be processed for redemption by the 14th of the month. Expedited redemptions may be processed at the sole discretion of IFPIF.

Investment Policy. IFPIF's current investment policy was adopted by the Board of Trustees on June 17, 2022. IFPIF is authorized to invest in all investments allowed by Illinois Compiled Statutes (ILCS). The IFPIF shall not be subject to any of the limitations applicable to investments of pension fund assets currently held by the transferor pension funds under Sections 1-113.1 through 1-113.12 or Article 4 of the Illinois Pension Code.

Rate of Return

For the year ended April 30, 2026, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 19.35%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

PROPERTY TAXES

Property taxes for 2025 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments, on or about March 1 and September 1. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.

INTERFUND BALANCES

The composition of interfund balances as of the date of this report, is as follows:

Receivable Fund	Payable Fund		Amount
General	Sanitary Sewer	$	219,416
General	Stormwater		942,722
Firefighters' Pension Fund	General		523,990
Police Pension Fund	General		258,070
			1,944,198

Interfund balances are advances in anticipation of receipts.

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out		Amount	
Facility Capital Projects	General	$	2,539,814	(2)
Stormwater	General		700,000	(2)
Debt Service	Nonmajor Governmental		376,751	(1)
Debt Service	Infrastructure Capital Projects		1,634,460	(1)
			5,251,025	

Transfers are used to (1) move receipts restricted to debt service from the funds collecting the receipts to the Debt Service Fund as debt service payments become due, and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds or add a temporary cash infusion to other funds, in accordance with budgetary authorizations.

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	$ 43,894,382	—	—	43,894,382
Construction in Progress	968,355	8,934,961	—	9,903,316
	44,862,737	8,934,961	—	53,797,698
Depreciable/Amortizable Capital Assets				
Buildings	22,188,952	—	—	22,188,952
Equipment and Vehicles	15,758,279	1,346,656	53,150	17,051,785
Infrastructure	115,800,823	3,203,387	—	119,004,210
Subscription Assets - Software	1,448,569	980,415	—	2,428,984
	155,196,623	5,530,458	53,150	160,673,931
Less Accumulated Depreciation/Amortization				
Buildings	12,772,045	458,386	—	13,230,431
Equipment and Vehicles	11,413,716	658,710	53,150	12,019,276
Infrastructure	74,581,718	4,479,018	—	79,060,736
Subscription Assets - Software	657,458	296,110	—	953,568
	99,424,937	5,892,224	53,150	105,264,011
Total Net Depreciable/Amortizable Capital Assets	55,771,686	(361,766)	—	55,409,920
Total Net Capital Assets	99,666,068	8,573,195	—	109,207,618

Depreciation/amortization expense was charged to governmental activities as follows:

General Government	$ 188,830
Public Safety	849,993
Highways and Streets	4,853,401
	5,892,224

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Business-Type Activities

Business-type capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	$ 1,674,404	—	—	1,674,404
Construction in Progress	6,614,100	4,374,572	—	10,988,672
	8,288,504	4,374,572	—	12,663,076
Depreciable Capital Assets				
Land Improvements	2,901,540	—	—	2,901,540
Buildings	24,558,804	442,806	—	25,001,610
Equipment and Vehicles	17,904,793	150,795	—	18,055,588
System Mains, Lines and Appurtenances	141,162,961	720,896	—	141,883,857
	186,528,098	1,314,497	—	187,842,595
Less Accumulated Depreciation				
Land Improvements	1,724,686	6,668	—	1,731,354
Buildings	15,822,870	466,029	—	16,288,899
Equipment and Vehicles	13,917,126	255,499	—	14,172,625
System Mains, Lines and Appurtenances	74,667,606	2,692,436	—	77,360,042
	106,132,288	3,420,632	—	109,552,920
Total Other Capital Assets	80,395,810	(2,106,135)	—	78,289,675
Total Capital Assets	88,684,314	2,268,437	—	90,952,751

Depreciation expense was charged to business-type activities as follows:

Water	$ 2,188,510
Sanitary Sewer	275,535
Senior Housing	174,057
Stormwater	20,727
Revenue Parking	761,803
	3,420,632

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Component Unit - Public Library

Component Unit - Public Library capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	$ 35,000	—	—	35,000
Construction in Progress	546,527	72,937	502,778	116,686
Artwork	6,700	—	—	6,700
	588,227	72,937	502,778	158,386
Depreciable Capital Assets				
Buildings and Improvements	26,329,132	757,411	—	27,086,543
Land Improvements	241,162	—	—	241,162
Computer Equipment	591,592	71,067	33,585	629,074
Office and Other Equipment	894,461	16,403	2,257	908,607
Furniture and Shelving	1,322,072	728	1,025	1,321,775
Books and Other Library Materials	5,065,168	719,397	515,220	5,269,345
	34,443,587	1,565,006	552,087	35,456,506
Less Accumulated Depreciation				
Buildings and Improvements	14,783,856	685,915	—	15,469,771
Land Improvements	67,703	7,080	—	74,783
Computer Equipment	443,934	103,688	33,585	514,037
Office and Other Equipment	566,840	60,053	912	625,981
Furniture and Shelving	962,275	33,804	410	995,669
Books and Other Library Materials	2,825,745	651,249	512,772	2,964,222
	19,650,353	1,541,789	547,679	20,644,463
Total Other Capital Assets	14,793,234	23,217	4,408	14,812,043
Total Capital Assets	15,381,461	96,154	507,186	14,970,429

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS

General Obligation Bonds

The Village issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities and for pension purposes. General obligation bonds are capital-related debt. General obligation bonds are direct obligations and pledge the full faith and credit of the Village. General obligation bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirement	Ending Balances
Taxable General Obligation Refunding Bonds of 2012B ($7,770,000), due in annual installments of $120,000 to $2,278,423 plus interest at 1.75% to 2.00% through December 1, 2027.	Debt Service	$ 219,621	—	72,280	147,341
	Stormwater	175,380	—	57,720	117,660
General Obligation Bonds of 2013A ($9,355,000), due in annual installments of $295,000 to $620,000 plus interest at 3.00% to 4.50% through December 1, 2036.	Debt Service	564,800	—	278,913	285,887
	Water	109,365	—	54,008	55,357
	Sanitary Sewer	52,077	—	25,717	26,360
	Stormwater	83,758	—	41,362	42,396
General Obligation Bonds of 2014A ($25,315,000), due in annual installments of $325,000 to $2,595,000 plus interest at 3.00% to 5.00% through December 1, 2028.	Debt Service	6,447,000	—	1,673,000	4,774,000
	Water	1,657,800	—	430,200	1,227,600
	Sanitary Sewer	736,800	—	191,200	545,600
	Stormwater	368,400	—	95,600	272,800
General Obligation Refunding Bonds of 2015A ($15,395,000), due in annual installments of $360,000 to $1,405,000 plus interest at 0.45% to 3.90% through December 1, 2034.	Debt Service	12,490,000	—	1,070,000	11,420,000

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

General Obligation Bonds - Continued

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Bonds of 2015B ($13,470,000), due in annual installments of $775,000 to $1,175,000 plus interest at 3.00% to 4.00% through December 1, 2035.	Debt Service	$ 2,645,730	—	204,345	2,441,385
	Water	5,191,830	—	400,995	4,790,835
	Sanitary Sewer	741,690	—	57,285	684,405
	Stormwater	2,490,750	—	192,375	2,298,375
General Obligation Bonds of 2016A ($20,350,000), due in annual installments of $710,000 to $1,285,000 plus interest at 2.00% to 3.50% through December 1, 2036.	Debt Service	3,770,000	—	265,000	3,505,000
	Water	380,001	—	25,001	355,000
	Sanitary Sewer	195,000	—	—	195,000
	Stormwater	8,269,999	—	494,999	7,775,000
General Obligation Bonds of 2018A ($17,655,000), due in annual installments of $190,000 to $1,330,000 plus interest at 3.00% to 4.00% through December 1, 2037.	Debt Service	5,330,000	—	340,000	4,990,000
	Water	5,750,000	—	365,000	5,385,000
	Sanitary Sewer	740,000	—	—	740,000
	Stormwater	2,355,000	—	115,000	2,240,000
General Obligation Bonds of 2018B ($8,425,000), due in annual installments of $75,000 to $645,000 plus interest at 2.00% to 3.90% through December 1, 2037.	Debt Service	6,890,000	—	435,000	6,455,000
General Obligation Bonds of 2019 ($9,430,000), due in annual installments of $300,000 to $680,000 plus interest at 3.00% to 5.00% through December 1, 2038.	Debt Service	2,260,000	—	220,000	2,040,000
	Water	2,560,000	—	245,000	2,315,000
	Sanitary Sewer	115,000	—	5,000	110,000
	Stormwater	1,710,000	—	95,000	1,615,000

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

General Obligation Bonds - Continued

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Refunding Bonds of 2020 ($2,025,000), due in annual installments of $155,000 to $187,000, plus interest at 1.35% through December 1, 2032.	Debt Service	$ 1,396,000	—	163,000	1,233,000
General Obligation Refunding Bonds of 2021 ($10,270,000), due in annual installments of $170,000 to $770,000, plus interest at 2.00% to 5.00% through December 1, 2040.	Debt Service	5,495,000	—	—	5,495,000
	Water	2,380,000	—	110,000	2,270,000
	Sanitary Sewer	280,000	—	15,000	265,000
	Senior Housing	1,185,000	—	55,000	1,130,000
General Obligation Refunding Bonds of 2024 ($4,710,000), due in annual installments of $375,000 to $580,000 plus interest at 5.00% through December 1, 2036.	Debt Service	3,287,580	—	—	3,287,580
	Water	635,850	—	—	635,850
	Sewer	301,440	—	—	301,440
	Storm Water	485,130	—	—	485,130
General Obligation Refunding Bonds of 2025 ($23,760,000), due in annual installments of $775,000 to $1,875,000 plus interest at 5.00% through December 1, 2044.	Debt Service	—	7,860,000	—	7,860,000
	Water	—	15,900,000	—	15,900,000
		89,746,001	23,760,000	7,793,000	105,713,001
Plus Unamortized Items:					
Premium on General Obligation Bonds - Governmental Activities					2,148,242
Premium on General Obligation Bonds - Business-Type Activities					2,240,470
					110,101,713

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

Subscriptions Payable

The Village has the following subscriptions payable at year end

Subscriptions	Start Date	End Date	Payments	Interest Rate
Starcom	May 9, 2023	May 9, 2026	$89,457 annually	2.26%
Callworks	November 1, 2023	November 1, 2029	$34,078 to $38,556 annually	2.26%
Axon Equipment	January 1, 2024	January 1, 2029	$204,907 annually	2.23% - 2.26%

During the fiscal year, the Village has recognized $317,855 of subscription expenses. The future principal and interest subscription arrangement payments as of the year-end were as follows:

Fiscal Year	Governmental Activities Principal	Interest
2027	$ 230,245	11,360
2028	236,347	6,175
2029	37,704	852
	504,296	18,387

Long-Term Liability Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	$ 2,939,889	215,732	—	3,155,621	631,124
Net Pension Liability/(Asset)					
IMRF	4,954,681	—	5,770,778	(816,097)	—
Police Pension	46,489,683	—	12,806,924	33,682,759	—
Firefighters' Pension	55,417,312	—	10,071,380	45,345,932	—
Total OPEB Liability - RBP	7,008,711	602,247	—	7,610,958	415,104
General Obligation Bonds	50,795,731	7,860,000	4,721,538	53,934,193	5,143,987
Plus: Unamortized Premium on Debt Issuance	1,921,935	534,238	307,931	2,148,242	307,931
Subscriptions Payable	816,074	—	311,778	504,296	230,245
	170,344,016	9,212,217	33,990,329	145,565,904	6,728,391

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

Long-Term Liabilities Activity - Continued

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Business-Type Activities					
Compensated Absences	$ 206,370	—	58,102	148,268	29,653
Net Pension Liability/(Asset) - IMRF	1,170,986	—	1,419,517	(248,531)	—
Total OPEB Liability - RBP	824,196	155,872	—	980,068	51,515
General Obligation Bonds	38,950,270	15,900,000	3,071,462	51,778,808	3,722,013
Plus: Unamortized Premium on Debt Issuance	1,362,687	1,080,429	202,646	2,240,470	—
	42,514,509	17,136,301	4,751,727	54,899,083	3,803,181
Component Unit - Public Library					
Compensated Absences	$ 485,840	28,060	—	513,900	171,300
Net Pension Liability/(Asset) - IMRF	1,797,809	—	2,110,617	(312,808)	—
Total OPEB Liability - RBP	299,981	—	4,144	295,837	29,752
General Obligation Bonds	7,790,000	—	445,000	7,345,000	465,000
Plus: Unamortized Premium on Debt Issuance	716,777	—	13,427	703,350	13,755
	11,090,407	28,060	2,573,188	8,545,279	679,807

For governmental activities, the net pension liability/(asset), the total OPEB liability, and subscriptions payable are liquidated by the General Fund. The Debt Service Fund make payments on the general obligation bonds.

For business-type activities the net pension liability/(asset) are being liquidated by the Water, Sanitary Sewer, and Stormwater Funds. The Water, Sanitary Sewer, Senior Housing, and Stormwater Funds make payments on the total OPEB liability. The Water, Sanitary Sewer, and Stormwater funds make payments on the general obligation bonds.

The Northbrook Public Library discretely presented component unit makes payments on the Library net pension liability, total OPEB liability, and general obligation bonds.

Compensated absences are reported as the net change amount for the fiscal year.

The Village has deferred the accounting gains/losses and premiums/discounts from the advanced refunding issues. The governmental activities are amortizing $2,148,242 and $415,299 for the deferred premium and loss, respectively. The business-type activities are amortizing $2,240,470 for the deferred premium. These deferred items are being amortized over the remaining life of the bonds.

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Governmental Activities General Obligation Bonds		Business-Type Activities General Obligation Bonds		Component Unit Public Library General Obligation Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2027	$ 5,143,987	1,936,696	3,722,013	1,956,708	465,000	305,950
2028	5,303,801	1,754,886	3,849,200	1,809,351	440,000	286,000
2029	5,107,370	1,581,766	3,816,630	1,669,709	465,000	264,000
2030	4,001,500	1,409,034	3,493,500	1,537,124	485,000	243,650
2031	4,108,630	1,266,268	3,437,370	1,413,412	505,000	222,300
2032	4,261,955	1,116,586	3,565,045	1,289,512	525,000	200,050
2033	4,421,575	970,609	3,690,425	1,166,944	550,000	176,900
2034	4,286,900	817,206	3,803,100	1,039,706	575,000	152,600
2035	4,443,910	661,834	3,951,090	905,291	600,000	127,150
2036	2,919,725	500,396	4,075,275	765,409	630,000	100,650
2037	2,739,840	393,772	3,305,160	617,483	655,000	72,650
2038	2,025,000	292,412	2,305,000	494,906	715,000	43,500
2039	920,000	221,000	1,520,000	409,600	735,000	22,050
2040	955,000	188,800	1,260,000	348,050	—	—
2041	990,000	155,150	1,320,000	293,450	—	—
2042	535,000	115,250	1,080,000	233,250	—	—
2043	560,000	88,500	1,135,000	179,250	—	—
2044	590,000	60,500	1,195,000	122,500	—	—
2045	620,000	31,000	1,255,000	62,750	—	—
Totals	53,934,193	13,561,665	51,778,808	16,314,405	7,345,000	2,217,450

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

Legal Debt Margin

Article VII, Section 6(k) of the 1970 Illinois Constitution governs the computation of legal debt margin. "The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valor em property tax receipts, only in excess of the following percentages of the assessed value of its taxable property…(2) if its population is more than 25,000 and less than 500,000 an aggregate of one percent:…indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum…shall not be included in the foregoing percentage amounts." To date the Illinois General Assembly has set no limits for home rule municipalities. The Village is a home rule municipality.

NET INVESTMENT IN CAPITAL ASSETS

Net investment in capital assets was comprised of the following as of April 30, 2026:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	$ 109,207,618
Plus:	
Unspent Bond Proceeds	1,745,009
Less Capital Related Debt:	
Taxable General Obligation Refunding Bonds of 2012B	(147,341)
General Obligation Bonds of 2013A	(285,887)
General Obligation Bonds of 2014A	(4,774,000)
General Obligation Bonds of 2015B	(2,441,385)
General Obligation Bonds of 2016A	(3,505,000)
General Obligation Bonds of 2018A	(4,990,000)
General Obligation Bonds of 2018B	(6,455,000)
General Obligation Bonds of 2019	(2,040,000)
General Obligation Bonds of 2020	(1,233,000)
General Obligation Bonds of 2021	(5,495,000)
General Obligation Bonds of 2024	(3,287,580)
General Obligation Bonds of 2025	(7,860,000)
Subscriptions Payable	(504,296)
Premium on Debt Issuance	(2,148,242)
Loss on Advanced Refunding	415,299
Retainage Payable	(121,299)
Capital Related Accounts Payable	(2,707,141)
Net Investment in Capital Assets	63,372,755

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET INVESTMENT IN CAPITAL ASSETS - Continued

Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	$ 90,952,751
Plus: Unspent Bond Proceeds	11,781,698
Less Capital Related Debt:	
Taxable General Obligation Refunding Bonds of 2012B	(117,660)
General Obligation Bonds of 2013A	(124,113)
General Obligation Bonds of 2014A	(2,046,000)
General Obligation Bonds of 2015B	(7,773,615)
General Obligation Bonds of 2016A	(8,325,000)
General Obligation Bonds of 2018A	(8,365,000)
General Obligation Bonds of 2019	(4,040,000)
General Obligation Bonds of 2021	(3,665,000)
General Obligation Bonds of 2024	(1,422,420)
General Obligation Bonds of 2025	(15,900,000)
Premium on Debt Issuance	(2,240,470)
Net Investment in Capital Assets	48,715,171

FUND BALANCE CLASSIFICATIONS

In the governmental funds financial statements, the Village considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The Village first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Trustees; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

Assigned Fund Balance. Consists of amounts that are constrained by the Board of Trustees' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Trustees itself or b) a body or official to which the Board of Trustees has delegated the authority to assign amounts to be used for specific purposes. The Village's highest level of decision-making authority is the Board of Trustees, who is authorized to assign amounts to a specific purpose.

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

Minimum Fund Balance Policy. The Village's policy states that the General Fund should maintain a minimum unassigned fund balance equal to 40% of revenues.

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

			Capital Projects			
	General	Debt Service	Infrastructure	Facility Capital Projects	Nonmajor	Totals
Fund Balances						
Nonspendable						
Prepaids	$ 21,600	—	—	—	—	21,600
Restricted						
Public Safety	356,003	—	—	—	—	356,003
Capital Projects	1,745,009	—	—	—	—	1,745,009
Motor Fuel Tax	—	—	—	—	2,215,635	2,215,635
Perpetual Care Cemetery	—	—	—	—	404,996	404,996
Affordable Housing	—	—	—	—	1,916,206	1,916,206
TIF District	—	—	—	—	375,406	375,406
	2,101,012	—	—	—	4,912,243	7,013,255
Committed						
Traffic Impact	—	—	—	—	22,099	22,099
Assigned						
Capital Projects	—	—	912,449	15,899,064	—	16,811,513
Unassigned	26,281,357	(221,629)	—	—	—	26,059,728
Total Fund Balances	28,403,969	(221,629)	912,449	15,899,064	4,934,342	49,928,195

NOTE 4 - OTHER INFORMATION

RISK MANAGEMENT

The Village is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; and injuries to the Village's employees. These risks are provided for through a limited insurance program and private insurance coverage. The Village currently reports all its risk management activities in its insurance fund.

Intergovernmental Personnel Benefit Cooperative (IPBC)

Risks for medical and death benefits for employees and retirees are provided for through the Village's participation in the Intergovernmental Personnel Benefit Cooperative (IPBC). IPBC acts as an administrative agency to receive, process and pay such claims as may come within the benefit program of each member. IPBC maintains specific reinsurance coverage for claims in excess of $50,000 per individual employee participant. The Village pays premiums to IPBC based upon current employee participation and its prior experience factor with the pool. Current year overages or underages for participation in the pool are adjusted into subsequent years' experience factor for premiums. There were no significant changes in insurance coverages from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years.

Intergovernmental Risk Management Agency (IRMA)

The Village also participates in the Intergovernmental Risk Management Agency (IRMA). IRMA is an organization of municipalities and special districts in Northeastern Illinois which have formed an association under the Illinois Intergovernmental Cooperation's Statute to pool its risk management needs. The agency administers a mix of self-insurance and commercial insurance coverages; property/casualty and workers' compensation claim administration/litigation management services; unemployment claim administration; extensive risk management/loss control consulting and training programs; and a risk information system and financial reporting service for its members.

The Village's payments to IRMA are displayed on the financial statements as expenditures/expenses in appropriate funds. The Village's payments to IRMA are displayed on the financial statements as expenditures/ expenses in appropriate funds. The Village assumed the first $10,000 for the calendar year 2021, and $25,000 starting with the calendar year 2022, of each occurrence. IRMA has a mix of self-insurance and commercial insurance at various amounts above that level.

Each member appoints one delegate, along with an alternate delegate, to represent the member on the Board of Directors. The Village does not exercise any control over the activities of the Agency beyond its representation on the Board of Directors.

Initial contributions are determined each year based on the individual member's eligible revenue as defined in the by-laws of IRMA and experience modification factors based on past member loss experience. Members have a contractual obligation to fund any deficit of IRMA attributable to a membership year during which they were a member. Supplemental contributions may be required to fund these deficits.

NOTE 4 - OTHER INFORMATION - Continued

CONTINGENT LIABILITIES

Deferred Compensation Plan

The Village offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Village employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan are held in trust on behalf of the employees. Accordingly, the assets are not reported in these financial statements.

Litigation

From time to time, the Village is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Village attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Village's financial position or results of operations.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Village expects such amounts, if any, to be immaterial.

COMMITMENTS

Economic Incentive Agreements

The Village is a party to approximately seven economic incentive agreements with Northbrook businesses in which an incentive (sales tax, property tax, or other) is paid to each business which meets certain conditions or thresholds outlined within its Agreement. For Fiscal Year 2026, the aggregate of such incentive payments totaled $610,410. Additional and more detailed information on these various incentives may be viewed in the Village’s annual operating budget under the Budget Summary section. Cumulative payments through April 30, 2026 are $1,251,389.

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS

The Village contributes to three defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system; the Police Pension Plan which is a single-employer pension plan; and, the Firefighters’ Pension Plan, which is also a single-employer pension plan. Separate reports are issued for the Police and Firefighters’ Pension Plans and may be obtained by writing to the Village at 1225 Cedar Lane, Northbrook, IL 60062-4582.

IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

The aggregate amounts recognized for the pension plans are:

	Pension Expenses/ (Revenues)	Net Pension Liabilities/ (Asset)	Deferred Outflows	Deferred Inflows
IMRF				
Village	$ 1,029,021	(1,064,628)	2,393,840	5,042,248
Library	302,948	(312,808)	703,356	1,481,509
Police Pension	3,950,295	33,682,759	2,730,948	11,931,904
Firefighters' Pension	6,635,641	45,345,932	5,404,951	10,080,029
	11,917,905	77,651,255	11,233,09	28,535,690

Illinois Municipal Retirement Fund (IMRF)

Plan Descriptions

Plan Administration. All employees (other than those covered by the Police and Firefighters' Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

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).

IMRF provides two tiers of pension benefits. 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 10 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.

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Benefits Provided - Continued. 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 10 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.

Plan Membership. As of December 31, 2025, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	278
Inactive Plan Members Entitled to but not yet Receiving Benefits	177
Active Plan Members	235
Total	690 *

*The employees in the above table include the Northbrook Public Library.

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Contributions. As set by statute, the Village's Regular Plan Members are required to contribute 4.50% 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. For the year-ended April 30, 2026, the Village's contribution was 9.85% of covered payroll and the Library's contribution was 9.85% of covered payroll.

Net Pension Liability. The Village's net pension liability was measured as of December 31, 2025. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

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

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.75%
Inflation	2.25%

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued. 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.

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:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	24.00%	4.75%
Domestic Equities	32.50%	7.35%
International Equities	18.00%	7.45%
Real Estate	10.50%	6.25%
Blended	14.00%	3.90% - 8.50%
Cash and Cash Equivalents	1.00%	3.00%

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Village contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the net pension liability/(asset) of the Village calculated using the discount rate as well as what the Village's net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Village	$ 9,230,021	(1,064,628)	(9,295,852)
Library	5,711,956	(312,808)	(2,731,299)
Net Pension Liability/(Asset)	14,941,977	(1,377,436)	(12,027,151)

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension (Asset)

	Village	Library	Totals
Total Pension Liability			
Service Cost	$ 1,179,867	346,668	1,526,535
Interest	6,615,327	1,945,739	8,561,066
Differences Between Expected and Actual Experience	1,667,219	489,861	2,157,080
Change of Assumptions	—	—	—
Benefit Payments, Including Refunds of Member Contributions	(5,906,615)	(1,735,476)	(7,642,091)
Net Change in Total Pension Liability	3,555,798	1,046,792	4,602,590
Total Pension Liability - Beginning	96,921,955	24,427,286	121,349,241
Total Pension Liability - Ending	100,477,753	25,474,078	125,951,831
Plan Fiduciary Net Position			
Contributions - Employer	1,225,539	360,087	1,585,626
Contributions - Members	740,766	217,651	958,417
Net Investment Income	13,751,503	4,040,455	17,791,958
Benefit Payments, Including Refunds of Member Contributions	(5,906,615)	(1,735,476)	(7,642,091)
Other (Net Transfer)	934,900	274,692	1,209,592
Net Change in Plan Fiduciary Net Position	10,746,093	3,157,409	13,903,502
Plan Net Position - Beginning	90,796,288	22,629,477	113,425,765
Plan Net Position - Ending	101,542,381	25,786,886	127,329,267
Employer's Net Pension (Asset)	(1,064,628)	(312,808)	(1,377,436)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the fiscal year ended April 30, 2026, the Village recognized pension expense of $1,029,021 and the Northbrook Public Library recognized pension expense of $302,948. At April 30, 2026, the Village and Northbrook Public Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions - Continued

	Village		Library		
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	$ 1,971,214	—	579,180	—	2,550,394
Change in Assumptions	—	(15,630)	—	(4,594)	(20,224)
Net Difference Between Projected and Actual	—	(5,026,618)	—	(1,476,915)	(6,503,533)
Total Pension Expense to be Recognized in Future Periods	1,971,214	(5,042,248)	579,180	(1,481,509)	(3,973,363)
Pension Contributions Made Subsequent to the Measurement Date	422,626	—	124,176	—	546,802
Total Deferred Amounts Related to IMRF	2,393,840	(5,042,248)	703,356	(1,481,509)	(3,426,561)

$546,802 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended April 30, 2027.

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

Fiscal Year	Net Deferred Outflows/(Inflows) of Resources		
	Village	Library	Totals
2027	$ 2,185,802	642,230	2,828,032
2028	(1,953,373)	(573,938)	(2,527,311)
2029	(1,794,935)	(527,387)	(2,322,322)
2030	(1,508,528)	(443,234)	(1,951,762)
2031	—	—	—
Thereafter	—	—	—
Totals	(3,071,034)	(902,329)	(3,973,363)

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan

Plan Descriptions

Plan Administration. The Police Pension Plan is a single-employer defined benefit pension plan that covers all sworn police personnel. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The Village accounts for the Fund as a pension trust fund. The Fund is governed by a five-member pension board. Two members of the Board are appointed by the Village President, one member is elected by pension beneficiaries and two members are elected by active police employees.

Plan Membership. At April 30, 2026, the measurement date, membership consisted of the following:

Inactive Plan Members Currently Receiving Benefits	76
Inactive Plan Members Entitled to but not yet Receiving Benefits	7
Active Plan Members	65
Total	148

Benefits Provided. The following is a summary of the Police Pension Plan as provided for in Illinois State Statutes.

The Police Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Covered employees hired before January 1, 2011 (Tier 1), attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit of ½ 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 greater. The annual benefit shall be increased by 2.5 percent of such salary for each additional year of service over 20 years up to 30 years, to a maximum of 75 percent of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer 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 percent of the original pension and 3 percent compounded annually thereafter.

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

Plan Descriptions - Continued

Benefits Provided - Continued. Covered employees hired on or after January 1, 2011 (Tier 2), attaining the age of 55 or older with 10 or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 48 consecutive months of service within the last 60 months of service in which the total salary was the highest by the number of months of service in that period. Police officer salary for the pension purposes is capped at $106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3 percent compounded. The annual benefit shall be increased by 2.5 percent of such a salary for each additional year of service over 20 years up to 30 years to a maximum of 75 percent of such salary. Employees with at least 10 years may retire at or after age 50 and receive a reduced benefit (i.e., ½ percent for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3 percent or ½ of the change in the Consumer Price Index for the proceeding calendar year.

Contributions. Covered employees are required to contribute 9.91% of their base salary to the Police Pension 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. However, effective January 1, 2011, ILCS requires the Village to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. For the year-ended April 30, 2026, the Village's contribution was 62.95% of covered payroll.

Concentrations. At year-end, the Pension Plan does not have any investments over 5 percent of the net plan position available for retirement benefits (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed, as of April 30, 2026, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value
Actuarial Assumptions	
Interest Rate	7.00%
Salary Increases	Graded by years of service
Adjustments	2.50%
Inflation	2.50%

PubS-2010 Adjusted for Plan Status & Demographics, as described.

Discount Rate

The discount rate used to measure the total pension liability was 7.00%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Village contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the Village calculated using the discount rate as well as what the Village's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net Pension Liability	$ 50,565,982	33,682,759	19,782,751

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at April 30, 2025	$ 125,143,138	78,653,455	46,489,683
Changes for the Year:			
Service Cost	1,893,577	—	1,893,577
Interest on the Total Pension Liability	8,507,493	—	8,507,493
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	705,743	—	705,743
Changes of Assumptions	—	—	—
Contributions - Employer	—	5,477,929	(5,477,929)
Contributions - Employees	—	861,410	(861,410)
Contributions - Others	—	81,806	(81,806)
Net Investment Income	—	17,517,746	(17,517,746)
Benefit Payments, Including Refunds of Employee Contributions	(7,215,048)	(7,215,048)	—
Other (Net Transfer)	—	(25,154)	25,154
Net Changes	3,891,765	16,698,689	(12,806,924)
Balances at April 30, 2026	129,034,903	95,352,144	33,682,759

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended April 30, 2026, the Village recognized pension expense of $3,950,295. At April 30, 2026, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	$ 2,142,321	(1,409,731)	732,590
Change in Assumptions	588,627	(156,127)	432,500
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(10,366,046)	(10,366,046)
Total Deferred Amounts Related to Police Pension	2,730,948	(11,931,904)	(9,200,956)

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

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2027	$ (1,588,073)
2028	(2,611,577)
2029	(2,629,639)
2030	(2,374,475)
2031	2,808
Thereafter	—
Total	(9,200,956)

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Firefighters' Pension Plan

Plan Descriptions

Plan Administration. The Firefighters' Pension Plan is a single-employer defined benefit pension plan that covers all sworn firefighter personnel. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/4-1) and may be amended only by the Illinois legislature. The Village accounts for the Fund as a pension trust fund. The Fund is governed by a five-member pension board. Two members of the Board are appointed by the Village President, one member is elected by pension beneficiaries and two members are elected by active fire employees.

Plan Membership. At April 30, 2026, the measurement date, membership consisted of the following:

Inactive Plan Members Currently Receiving Benefits	85
Inactive Plan Members Entitled to but not yet Receiving Benefits	11
Active Plan Members	76
Total	172

Benefits Provided. The following is a summary of the Firefighters' Pension Plan as provided for in Illinois State Statutes.

The Firefighters' Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Covered employees hired before January 1, 2011 (Tier 1), attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit of ½ 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 greater. The annual benefit shall be increased by 2.5 percent of such salary for each additional year of service over 20 years up to 30 years, to a maximum of 75 percent of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a firefighter 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 percent of the original pension and 3 percent compounded annually thereafter.

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Firefighters' Pension Plan - Continued

Plan Descriptions - Continued

Benefits Provided - Continued. Covered employees hired on or after January 1, 2011 (Tier 2), attaining the age of 55 or older with 10 or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the firefighter during the 48 consecutive months of service within the last 60 months of service in which the total salary was the highest by the number of months of service in that period. Firefighters' salary for the pension purposes is capped at $106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3 percent compounded. The annual benefit shall be increased by 2.5 percent of such a salary for each additional year of service over 20 years up to 30 years to a maximum of 75 percent of such salary. Employees with at least 10 years may retire at or after age 50 and receive a reduced benefit (i.e., ½ percent for each month under 55). The monthly benefit of a Tier 2 firefighter shall be increased annually at age 60 on the January 1st after the firefighter retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3 percent or ½ of the change in the Consumer Price Index for the proceeding calendar year.

Contributions. Covered employees are required to contribute 9.455% of their base salary to the Firefighters' Pension 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. However, effective January 1, 2011, ILCS requires the Village to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. For the year-ended April 30, 2026, the Village's contribution was 68.47% of covered payroll.

Concentrations. At year end, the Pension Plan does not have any investments over 5 percent of net plan position available for retirement benefits (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Firefighters' Pension Plan - Continued

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed, as of April 30, 2026, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value
Actuarial Assumptions	
Interest Rate	7.00%
Salary Increases	4.00% - 12.50%
Cost of Living Adjustments	2.50%
Inflation	2.50%

PubS-2010 Adjusted for Plan Status & Demographics, as described.

Discount Rate

The discount rate used to measure the total pension liability was 7.00%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Village contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Firefighters' Pension Plan - Continued

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the Village calculated using the discount rate as well as what the Village's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net Pension Liability	$ 63,877,621	45,345,932	30,082,396

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at April 30, 2025	$ 134,990,371	79,573,059	55,417,312
Changes for the Year:			
Service Cost	2,024,657	—	2,024,657
Interest on the Total Pension Liability	9,194,720	—	9,194,720
Changes of Benefit Terms	2,305,875	—	2,305,875
Difference Between Expected and Actual Experience of the Total Pension Liability	—	—	—
Changes of Assumptions	—	—	—
Contributions - Employer	—	6,234,712	(6,234,712)
Contributions - Employees	—	860,976	(860,976)
Contributions - Other	—	933	(933)
Net Investment Income	—	16,544,145	(16,544,145)
Benefit Payments, Including Refunds of Employee Contributions	(7,274,425)	(7,274,425)	—
Other (Net Transfer)	—	(44,134)	44,134
Net Changes	6,250,827	16,322,207	(10,071,380)
Balances at April 30, 2026	141,241,198	95,895,266	45,345,932

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Firefighters' Pension Plan - Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended April 30, 2026, the Village recognized pension expense of $6,635,641. At April 30, 2026, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	$ 2,689,752	(25,186)	2,664,566
Change in Assumptions	2,715,199	—	2,715,199
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(10,054,843)	(10,054,843)
Total Deferred Amounts Related to Firefighters' Pension	5,404,951	(10,080,029)	(4,675,078)

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

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2027	$ (239,530)
2028	(1,641,663)
2029	(1,672,893)
2030	(1,291,797)
2031	170,805
Thereafter	—
Total	(4,675,078)

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description. The Village's defined benefit OPEB plan, Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time general and public safety employees of the Village. RBP is a single-employer defined benefit OPEB plan administered by the Village. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the Village Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided. RBP provides medical coverage to retirees and their dependents. Retirees and their dependents may continue coverage by paying 100% of the blended average active group cost. Coverage ends at age 65 for disabled employees or once retirees are eligible for Medicare.

Plan Membership. As of April 30, 2026, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	72
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	274
Total	346

Total OPEB Liability

The Village's total OPEB liability was measured as of April 30, 2026, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the April 30, 2026 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	3.00%
Discount Rate	4.62%
Healthcare Cost Trend Rates	HMO: 7.80% for 2025, decreasing to an ultimate rate of 5.00% for 2035 and later years. PPO: 7.90% for 2025, decreasing to an ultimate rate of 5.00% for 2035 and later years.
Retirees' Share of Benefit-Related Costs	100% of projected health insurance premiums for retirees

The discount rate was based on the 20 year Municipal Bond Rate

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

Actuarial Assumptions and Other Inputs - Continued. Mortality rates were based on the PubS-2010 base rates projected fully generationally using scale MP2021. For all others the PubG-2010 base rates projected fully generationally using scale MP2021 was used.

Change in the Total OPEB Liability

	Total OPEB Liability
Balances at April 30, 2025	7,832,907
Changes for the Year:	
Service Cost	459,063
Interest on the Total OPEB Liability	398,219
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	—
Changes of Assumptions or Other Inputs	367,456
Benefit Payments	(466,619)
Net Changes	758,119
Balances at April 30, 2026	8,591,026

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The discount rate used to measure the total pension liability was 4.62%, while the prior valuation used 5.24%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease (3.62%)	Current Discount Rate (4.62%)	1% Increase (5.62%)
Total OPEB Liability	$ 9,220,963	8,591,026	8,007,086

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, calculated using a variable Healthcare Trend Rate, as well as what the total OPEB liability would be if it were calculated using a Healthcare Trend Rate that is one percentage point lower or one percentage point higher:

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	$ 7,677,527	8,591,026	9,659,255

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended April 30, 2026, the Village recognized OPEB expense of $749,378. At April 30, 2026, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	$ 740,767	(1,456,224)	(715,457)
Change in Assumptions	1,055,524	(1,058,810)	(3,286)
Net Difference Between Projected and Actual Earnings	—	—	—
Total Deferred Amounts Related to OPEB	1,796,291	(2,515,034)	(718,743)

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - Continued

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

Fiscal Year	Net Deferred (Inflows) of Resources
2027	$ (107,904)
2028	(107,904)
2029	(110,233)
2030	(131,999)
2031	(137,072)
Thereafter	(123,631)
Totals	(718,743)

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule Employer Contributions - Last Ten Fiscal Years
  - Illinois Municipal Retirement Fund
  - Police Pension Fund
  - Firefighters' Pension Fund

- Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Fiscal Years
  - Illinois Municipal Retirement Fund
  - Police Pension Fund
  - Firefighters' Pension Fund

- Schedule of Investment Returns - Last Ten Fiscal Years
  - Police Pension Fund
  - Firefighters' Pension Fund

- Schedule of Changes in the Employer's Total OPEB Liability
  - Retiree Benefit Plan

- Budgetary Comparison Schedules
  - General Fund

Notes to the Required Supplementary Information

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

Illinois Municipal Retirement Fund
Schedule of Employer Contributions - Last Ten Fiscal Years
April 30, 2026

Fiscal Year		Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2017	Totals	$ 1,736,714	$ 1,741,800	$ 5,086	$ 14,005,761	12.44%
2018	Totals	1,722,897	1,719,850	(3,047)	14,501,806	11.86%
2019	Totals	1,512,977	1,514,477	1,500	13,808,244	10.97%
2020	Totals	1,587,865	1,587,865	—	15,428,825	10.29%
2021	Totals	2,861,007	3,044,232	183,225	16,890,427	18.02%
2022	Totals	1,615,029	1,625,472	10,443	15,592,044	10.43%
2023	Totals	1,435,521	1,442,564	7,043	15,682,417	9.20%
2024	Totals	1,463,790	1,463,790	—	17,286,109	8.47%
2025	Totals	1,515,405	1,515,405	—	17,544,121	8.64%
2026	Village	1,263,815	1,263,815	—	12,826,386	9.85%
	Library	371,333	371,333	—	3,768,637	9.85%
	Totals	1,635,148	1,635,148	—	16,595,023	9.85%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	18 Years
Asset Valuation Method	5-Year Smoothed Fair Value
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.

Police Pension Fund
Schedule of Employer Contributions - Last Ten Fiscal Years
April 30, 2026

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2017	$ 1,803,482	$ 1,965,874	$ 162,392	$ 6,689,389	29.39%
2018	2,949,665	3,338,429	388,764	6,906,794	48.34%
2019	2,998,526	3,496,247	497,721	6,983,385	50.07%
2020	3,720,671	4,077,489	356,818	7,147,985	57.04%
2021	4,125,043	3,814,549	(310,494)	7,274,335	52.44%
2022	4,432,719	4,111,263	(321,456)	7,514,598	54.71%
2023	4,300,612	4,685,846	385,234	7,726,685	60.64%
2024	4,646,539	5,365,882	719,343	8,160,330	65.76%
2025	4,794,131	5,054,233	260,102	8,289,123	60.97%
2026	5,119,395	5,477,929	358,534	8,701,816	62.95%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	17 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary Increases	3.50% - 11.00%
Investment Rate of Return	7.00%
Retirement Age	See the Notes to the Financial Statements
Mortality	PubS-2010 Adjusted for Plan Status & Demographics, as described.

Notes:

The actual contributions are split between two tax levy years, due to the distribution calendar of Cook County, Illinois property taxes, while the actuarially determined contributions as noted above for each fiscal year are based on only one tax levy year.

Firefighters' Pension Fund
Schedule of Employer Contributions - Last Ten Fiscal Years
April 30, 2026

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2017	$ 1,748,845	$ 1,880,878	$ 132,033	$ 7,038,056	26.72%
2018	2,814,963	3,492,984	678,021	8,454,642	41.31%
2019	3,387,070	3,707,866	320,796	7,319,853	50.65%
2020	3,960,484	4,270,347	309,863	7,452,829	57.30%
2021	4,467,941	4,120,830	(347,111)	7,561,917	54.49%
2022	4,683,879	4,382,125	(301,754)	7,451,920	58.81%
2023	4,551,281	4,982,585	431,304	8,046,827	61.92%
2024	5,022,272	5,844,032	821,760	8,180,946	71.43%
2025	5,478,765	5,624,885	146,120	8,412,951	66.86%
2026	5,645,226	6,234,712	589,486	9,105,954	68.47%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	17 Years
Asset Valuation Method	5-Year Smoothed Fair Market Value
Inflation	2.50%
Salary Increases	4.00% - 12.50%
Investment Rate of Return	7.00%
Retirement Age	See the Notes to the Financial Statements
Mortality	PubS-2010 Adjusted for Plan Status & Demographics, as described.

Notes:

The actual contributions are split between two tax levy years, due to the distribution calendar of Cook County, Illinois property taxes, while the actuarially determined contributions as noted above for each fiscal year are based on only one tax levy year.

Illinois Municipal Retirement Fund
Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Fiscal Years
April 30, 2026

	2016 Total	2017 Totals	2018 Totals	2019 Totals
Total Pension Liability				
Service Cost	$ 1,465,389	1,471,957	1,365,108	1,492,828
Interest	6,145,718	6,367,217	6,403,605	6,990,448
Changes in Benefit Terms	—	—	—	—
Differences Between Expected and Actual Experience	(730,264)	341,985	1,521,338	927,307
Change of Assumptions	(310,687)	(2,883,906)	2,586,175	—
Benefit Payments, Including Refunds of Member Contributions	(3,922,991)	(4,168,350)	(4,637,009)	(4,766,832)
Net Change in Total Pension Liability	2,647,165	1,128,903	7,239,217	4,643,751
Total Pension Liability - Beginning	84,132,169	86,779,334	87,908,237	95,147,454
Total Pension Liability - Ending	86,779,334	87,908,237	95,147,454	99,791,205
Plan Fiduciary Net Position				
Contributions - Employer	$ 1,741,800	1,728,897	1,718,698	1,469,237
Contributions - Members	643,263	648,391	661,091	688,061
Net Investment Income	4,947,272	13,173,257	(4,571,306)	15,180,322
Benefit Payments, Including Refunds of Member Contributions	(3,922,991)	(4,168,350)	(4,637,009)	(4,766,832)
Other (Net Transfer)	37,510	(1,525,729)	1,878,186	535,723
Net Change in Plan Fiduciary Net Position	3,446,854	9,856,466	(4,950,340)	13,106,511
Plan Net Position - Beginning	71,982,667	75,429,521	85,285,987	80,335,647
Plan Net Position - Ending	75,429,521	85,285,987	80,335,647	93,442,158
Employer's Net Pension Liability/(Asset)	$ 11,349,813	2,622,250	14,811,807	6,349,047
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.92%	97.02%	84.43%	93.64%
Covered Payroll	$ 14,005,761	14,005,761	14,692,892	15,272,736
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	81.04%	18.72%	100.81%	41.57%

2020	2021	2022	2023	2024	2025		
Totals	Totals	Totals	Totals	Totals	Village	Library	Totals
1,579,956	1,442,800	1,408,620	1,457,241	1,510,744	1,179,867	346,668	1,526,535
7,541,202	7,265,941	7,599,365	8,074,234	8,221,359	6,615,327	1,945,739	8,561,066
—	—	—	—	—	—	—	—
1,474,887	3,026,422	1,796,068	1,249,989	1,495,744	1,667,219	489,861	2,157,080
(899,802)	—	—	(82,785)	—	—	—	—
(5,361,325)	(6,172,400)	(6,762,781)	(6,981,882)	(7,325,561)	(5,906,615)	(1,735,476)	(7,642,091)
4,334,918	5,562,763	4,041,272	3,716,797	3,902,286	3,555,798	1,046,792	4,602,590
99,791,205	104,126,123	109,688,886	113,730,158	117,446,955	96,921,955	24,427,286	121,349,241
104,126,123	109,688,886	113,730,158	117,446,955	121,349,241	100,477,753	25,474,078	125,951,831
1,918,365	1,809,920	1,578,957	1,402,717	1,499,895	1,225,539	360,087	1,585,626
737,204	715,070	794,257	765,394	775,649	740,766	217,651	958,417
13,717,555	17,054,457	(15,581,504)	11,100,251	1,746,948	13,751,503	4,040,455	17,791,958
(5,361,325)	(6,172,400)	(6,762,781)	(6,981,882)	(7,325,561)	(5,906,615)	(1,735,476)	(7,642,091)
503,443	326,708	767,376	2,765,628	(810,734)	934,900	274,692	1,209,592
11,515,242	13,733,755	(19,203,695)	9,052,108	(4,113,803)	10,746,093	3,157,409	13,903,502
93,442,158	104,957,400	118,691,155	99,487,460	108,539,568	90,796,288	22,629,477	113,425,765
104,957,400	118,691,155	99,487,460	108,539,568	104,425,765	101,542,381	25,786,886	127,329,267
(831,277)	(9,002,269)	14,242,698	8,907,387	16,923,476	(1,064,628)	(312,808)	(1,377,436)
100.80%	108.21%	87.48%	92.42%	86.05%	101.06%	101.23%	101.09%
15,749,748	14,973,459	15,424,823	16,718,921	17,400,182	13,969,039	4,104,370	18,073,409
(5.28%)	(60.12%)	92.34%	53.28%	97.26%	(7.62%)	(7.62%)	(7.62%)

Police Pension Fund
Schedule of Changes in the Employer's Net Pension Liability - Last Ten Fiscal Years
April 30, 2026

	2017	2018	2019
Total Pension Liability			
Service Cost	$ 1,231,694	1,317,913	1,458,847
Interest	6,258,782	6,293,068	6,403,976
Changes in Benefit Terms	—	—	—
Differences Between Expected and Actual Experience	(1,269,954)	(717,081)	5,443,091
Change of Assumptions	838,321	(668,120)	(2,549,363)
Benefit Payments, Including Refunds of Member Contributions	(3,933,840)	(4,236,937)	(4,657,688)
Net Change in Total Pension Liability	3,125,003	1,988,843	6,098,863
Total Pension Liability - Beginning	88,894,447	92,019,450	94,008,293
Total Pension Liability - Ending	92,019,450	94,008,293	100,107,156
Plan Fiduciary Net Position			
Contributions - Employer	$ 1,965,874	3,338,429	3,496,247
Contributions - Members	705,161	701,436	716,482
Contributions - Other	254,817	—	—
Net Investment Income	4,302,920	4,445,111	3,141,841
Benefit Payments, Including Refunds of Member Contributions	(3,933,840)	(4,236,937)	(4,657,688)
Administrative Expenses	(26,987)	(43,618)	(18,744)
Net Change in Plan Fiduciary Net Position	3,267,945	4,204,421	2,678,138
Plan Net Position - Beginning	42,716,281	45,984,226	50,188,647
Plan Net Position - Ending	45,984,226	50,188,647	52,866,785
Employer's Net Pension Liability	$ 46,035,224	43,819,646	47,240,371
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	49.97%	53.39%	52.81%
Covered Payroll	$ 6,689,389	6,906,794	6,983,385
Employer's Net Pension Liability as a Percentage of Covered Payroll	688.18%	634.44%	676.47%

2020	2021	2022	45046	2024	2025	2026
1,811,753	1,875,422	1,821,355	1,874,352	1,986,507	2,058,165	1,893,577
6,784,816	7,104,851	7,297,001	7,686,100	7,861,410	8,382,546	8,507,493
96,993	—	—	—	—	—	—
1,344,265	(253,030)	536,946	325,984	3,224,645	(2,246,369)	705,743
(310,335)	(552,694)	1,772,429	(603,155)	—	694,393	—
(5,002,170)	(5,218,793)	(5,680,197)	(6,030,975)	(6,613,670)	(6,992,563)	(7,215,048)
4,725,322	2,955,756	5,747,534	3,252,306	6,458,892	1,896,172	3,891,765
100,107,156	104,832,478	107,788,234	113,535,768	116,788,074	123,246,966	125,143,138
104,832,478	107,788,234	113,535,768	116,788,074	123,246,966	125,143,138	129,034,903
4,077,489	3,814,549	4,111,263	4,685,846	5,365,882	5,054,233	5,477,929
741,450	809,564	731,131	760,017	798,908	821,448	861,410
129	—	100	—	—	150,998	81,806
1,338,989	16,905,540	(1,939,457)	423,680	6,120,070	6,739,280	17,517,746
(5,002,170)	(5,218,793)	(5,680,197)	(6,030,975)	(6,613,670)	(6,992,563)	(7,215,048)
(33,021)	(35,543)	(32,803)	(32,728)	(26,553)	(25,423)	(25,154)
1,122,866	16,275,317	(2,809,963)	(194,160)	5,644,637	5,747,973	16,698,689
52,866,785	53,989,651	70,264,968	67,455,005	67,260,845	72,905,482	78,653,455
53,989,651	70,264,968	67,455,005	67,260,845	72,905,482	78,653,455	95,352,144
50,842,827	37,523,266	46,080,763	49,527,229	50,341,484	46,489,683	33,682,759
51.50%	65.19%	59.41%	57.59%	59.15%	62.85%	73.90%
7,147,985	7,274,335	7,514,598	7,726,685	8,160,330	8,289,123	8,701,816
711.29%	515.83%	613.22%	640.99%	616.91%	560.85%	387.08%

Firefighters' Pension Fund
Schedule of Changes in the Employer's Net Pension Liability - Last Ten Fiscal Years
April 30, 2026

	2017	2018	2019
Total Pension Liability			
Service Cost	$ 1,605,351	1,717,726	2,113,585
Interest	5,906,179	6,070,520	6,207,719
Changes in Benefit Terms	—	—	—
Differences Between Expected and Actual Experience	397,050	2,393,822	806,935
Change of Assumptions	772,971	(704,211)	152,524
Benefit Payments, Including Refunds of Member Contributions	(3,538,561)	(3,760,880)	(4,357,815)
Net Change in Total Pension Liability	5,142,990	5,716,977	4,922,948
Total Pension Liability - Beginning	83,459,164	88,602,154	94,319,131
Total Pension Liability - Ending	88,602,154	94,319,131	99,242,079
Plan Fiduciary Net Position			
Contributions - Employer	$ 1,880,878	3,492,984	3,707,866
Contributions - Members	691,264	719,854	694,131
Contributions - Others	215,297	374	231
Net Investment Income	4,334,250	3,594,542	2,152,779
Benefit Payments, Including Refunds of Member Contributions	(3,538,561)	(3,760,880)	(4,357,815)
Administrative Expenses	(48,238)	(133,327)	(169,522)
Net Change in Plan Fiduciary Net Position	3,534,890	3,913,547	2,027,670
Plan Net Position - Beginning	43,544,860	47,079,750	50,993,297
Plan Net Position - Ending	47,079,750	50,993,297	53,020,967
Employer's Net Pension Liability	$ 41,522,404	43,325,834	46,221,112
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	53.14%	54.06%	53.43%
Covered Payroll	$ 7,038,056	8,454,642	7,319,853
Employer's Net Pension Liability as a Percentage of Covered Payroll	589.97%	512.45%	631.45%

2020	2021	2022	2023	2024	2025	2026
2,399,593	2,479,650	2,211,680	2,036,031	2,201,900	2,219,874	2,024,657
6,773,274	6,851,113	7,220,926	7,868,452	8,262,663	8,718,645	9,194,720
59,470	—	—	—	—	—	—
256,928	155,094	4,228,171	706,581	525,261	(37,812)	2,305,875
(723,598)	(561,729)	1,098,772	2,174,246	—	2,927,220	—
(4,683,417)	(5,017,779)	(5,505,698)	(5,981,916)	(6,336,039)	(6,779,264)	(7,274,425)
4,082,250	3,906,349	9,253,851	6,803,394	4,653,785	7,048,663	6,250,827
99,242,079	103,324,329	107,230,678	116,484,529	123,287,923	127,941,708	134,990,371
103,324,329	107,230,678	116,484,529	123,287,923	127,941,708	134,990,371	141,241,198
4,270,347	4,120,830	4,382,125	4,982,585	5,844,032	5,624,885	6,234,712
729,299	717,400	730,371	736,273	782,049	795,530	860,976
654	440	150	—	—	1,468	933
52,651	16,239,206	(2,894,680)	344,177	6,626,488	7,230,712	16,544,145
(4,580,341)	(5,017,779)	(5,505,698)	(5,981,916)	(6,336,039)	(6,779,264)	(7,274,425)
(103,076)	(191,334)	(76,465)	(58,649)	(59,101)	(75,238)	(44,134)
369,534	15,868,763	(3,364,197)	22,470	6,857,429	6,798,093	16,322,207
53,020,967	53,390,501	69,259,264	65,895,067	65,917,537	72,774,966	79,573,059
53,390,501	69,259,264	65,895,067	65,917,537	72,774,966	79,573,059	95,895,266
49,933,828	37,971,414	50,589,462	57,370,386	55,166,742	55,417,312	45,345,932
51.67%	64.59%	56.57%	53.47%	56.88%	58.95%	67.89%
7,452,829	7,561,917	7,451,920	8,046,827	8,180,946	8,412,951	9,105,954
670.00%	502.14%	678.88%	712.96%	674.33%	658.71%	497.98%

Police Pension Fund
Schedule of Investment Returns - Last Ten Fiscal Years
April 30, 2026

Fiscal Year	Annual Money-Weighted Rate of Return, Net of Investment Expense
2017	10.07%
2018	7.64%
2019	7.34%
2020	6.44%
2021	8.67%
2022	(1.67%)
2023	5.22%
2024	9.56%
2025	9.68%
2026	23.17%

Firefighters' Pension Fund
Schedule of Investment Returns - Last Ten Fiscal Years
April 30, 2026

Fiscal Year	Annual Money-Weighted Rate of Return, Net of Investment Expense
2017	9.95%
2018	6.99%
2019	6.65%
2020	5.27%
2021	7.43%
2022	(3.19%)
2023	6.20%
2024	10.55%
2025	9.98%
2026	19.35%

VILLAGE OF NORTHBROOK, ILLINOIS

Retiree Benefit Plan
Schedule of Changes in the Employer's Total OPEB Liability
April 30, 2026

	2019	2020
Total OPEB Liability		
Service Cost	$ 457,714	490,868
Interest	299,236	306,550
Changes in Benefit Terms	—	—
Differences Between Expected and Actual Experience	—	—
Change of Assumptions or Other Inputs	121,498	668,744
Benefit Payments	(316,463)	(338,534)
Net Change in Total OPEB Liability	561,985	1,127,628
Total OPEB Liability - Beginning	7,695,667	8,257,652
Total OPEB Liability - Ending	8,257,652	9,385,280
Covered-Employee Payroll	20,980,536	20,572,727
Total OPEB Liability as a Percentage of Covered-Employee Payroll	39.36%	45.62%

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2019 through 2026.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

2021	2022	2023	2024	2025	2026
525,342	560,379	466,972	488,890	474,115	459,063
267,200	211,578	303,457	236,358	261,599	398,219
1,201,626	—	—	—	(511,411)	—
(523,712)	—	(1,840,564)	—	914,657	—
36,386	(834,590)	(736,017)	(185,517)	545,512	367,456
(406,331)	(1,011,370)	(1,077,563)	(517,280)	(402,089)	(466,619)
1,100,511	(1,074,003)	(2,883,715)	22,451	1,282,383	758,119
9,385,280	10,485,791	9,411,788	6,528,073	6,550,524	7,832,907
10,485,791	9,411,788	6,528,073	6,550,524	7,832,907	8,591,026
19,828,264	20,522,253	25,864,036	26,769,277	29,766,994	32,186,305
52.88%	45.86%	25.24%	24.47%	26.31%	26.69%

VILLAGE OF NORTHBROOK, ILLINOIS

General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2026

	Budget		
	Original	Final	Actual
Revenues			
Taxes	$ 23,683,740	23,683,740	23,796,317
Intergovernmental	26,731,000	26,731,000	27,125,656
Licenses and Permits	4,232,300	4,232,300	4,973,109
Charges for Services	11,927,500	11,927,500	11,505,723
Fines and Forfeitures	205,000	205,000	163,882
Investment Income	1,010,000	1,010,000	1,207,360
Miscellaneous	420,000	420,000	463,887
Total Revenues	68,209,540	68,209,540	69,235,934
Expenditures			
General Government	14,569,251	15,212,671	12,198,430
Public Safety	47,425,235	47,925,767	45,712,707
Highways and Streets	10,136,845	10,321,052	8,355,495
Debt Service			
Principal Retirement	—	—	311,779
Interest and Fiscal Charges	—	16,192	34,580
Total Expenditures	72,131,331	73,475,682	66,612,991
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,921,791)	(5,266,142)	2,622,943
Other Financing Sources (Uses)			
Debt Issuance	2,200,000	2,200,000	2,083,373
Premium on Debt Issuance	—	—	141,605
Transfers Out	(700,000)	(3,239,814)	(3,239,814)
	1,500,000	(1,039,814)	(1,014,836)
Net Change In Fund Balance	(2,421,791)	(6,305,956)	1,608,107
Fund Balance - Beginning			26,795,862
Fund Balance - Ending			28,403,969

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules - Major Governmental Funds
- Combining Statements - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Enterprise Funds
- Combining Statements - Internal Service Funds
- Budgetary Comparison Schedule - Internal Service Fund
- Combining Statements - Pension Trust Funds
- Budgetary Comparison Schedules - Pension Trust Funds

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

Traffic Impact Fund

The Traffic Impact Fund is used to account for monies received from property owners in order to mitigate the effect on the Village's infrastructure caused by the development of such properties.

Northbrook Court TIF Fund

The Northbrook Court TIF Fund is used to account for the property taxes, collected on the incremental increase in the equalized assessed value, and restricted for expenditures incurred related to the Village's Northbrook Court TIF District.

Affordable Housing Fund

The Affordable Housing Fund is used to account for payments received in-lieu of providing affordable housing units and demolition tax to be used towards inclusionary housing measures in the Village.

Motor Fuel Tax Fund

The Motor Fuel Tax Fund is used to account for gasoline taxes collected by the State of Illinois with a portion distributed to municipalities for funding eligible infrastructure improvement projects.

DEBT SERVICE FUND

The Debt Service Fund is used account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Financing is provided by the annual tax levy.

INDIVIDUAL FUND DESCRIPTIONS

CAPITAL PROJECTS FUNDS

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

Infrastructure Capital Projects Fund

The Infrastructure Capital Projects Fund is used to account for infrastructure improvements including streets and storm water.

Facility Capital Projects Fund

The Facility Capital Projects Fund is used to account and provide for the renovation/replacement of Fire Station 11, Fire Administration, Police Station, and Public Works Fleet Maintenance Garage.

PERMANENT FUND

The Permanent Funds are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the Village's programs, that is, for the benefit of the Village or its citizenry.

Cemetery Fund

The Cemetery Fund is used to account for perpetual care trust funds to be used for the perpetual care of the Village's cemetery.

ENTERPRISE FUNDS

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose.

Water Fund

The Water Fund is used to account for the provision of potable water to the residents of the Village. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations and maintenance, financing and related debt service, billing and collection.

INDIVIDUAL FUND DESCRIPTIONS

ENTERPRISE FUNDS - Continued

Sanitary Sewer Fund

The Sanitary Sewer Fund is used to account for the provision of sewer repair and improvement services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations and maintenance, financing and related debt service, billing and collection.

Senior Housing Fund

The Senior Housing Fund is used to account for the provision of housing to the residents of the Village-owned apartment complex. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations and maintenance, financing and related debt service, billing and collection.

Stormwater Fund

The Stormwater Fund is used to account for the maintenance and construction of the Village's storm water management system. All activities necessary to provide these services are accounted for in this fund, including, but not limited to, operation, maintenance and repair, construction, and related debt service.

Parking Fund

The Parking Fund is used to account for the provision of public parking services for commuters. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations and maintenance, financing and related debt service, billing and collection.

INTERNAL SERVICE FUNDS

The Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies other governmental unit, or to other governmental units, on a cost-reimbursement basis.

Self-Insurance Fund

The Self-Insurance Fund is used to account for the Village's workers' compensation and property and casualty losses, as well as excess insurance purchased to cover major losses.

Health Insurance Fund

The Health Insurance Fund is used to account for revenue sources (i.e. interfund transfers and employee/retiree contributions) along with the corresponding expenditures paid by the Village for employee and retiree health and dental insurance premiums.

INDIVIDUAL FUND DESCRIPTIONS

PENSION TRUST FUNDS

Police Pension Fund

The Police Pension Fund is used to account for the accumulation of resources to be used for retirement annuity payments to employees on the police force at appropriate amounts and times in the future. Resources are contributed by employees at rates fixed by law and by the Village at amounts determined by an annual actuarial study.

Firefighters' Pension Fund

The Firefighters' Pension Fund is used to account for the accumulation of resources to be used for retirement annuity payments to employees on the fire department at appropriate amounts and times in the future. Resources are contributed by employees at rates fixed by law and by the Village at amounts determined by an annual actuarial study.

VILLAGE OF NORTHBROOK, ILLINOIS

General Fund
Schedule of Revenues - Budget and Actual
For the Fiscal Year Ended April 30, 2026

	Budget		
	Original	Final	Actual
Taxes			
Property Taxes	$ 18,644,740	18,644,740	18,364,528
Township Road and Bridge Taxes	685,000	685,000	370,837
Utility Tax	2,150,000	2,150,000	2,463,989
Telecommunication Tax	1,200,000	1,200,000	1,043,562
Admissions and Entertainment Tax	70,000	70,000	59,708
Hotel Occupancy Tax	775,000	775,000	925,197
Municipal Auto Rental Tax	9,000	9,000	7,867
Single Use Bag	150,000	150,000	145,704
Grocery Tax	—	—	414,925
	23,683,740	23,683,740	23,796,317
Intergovernmental			
Sales Taxes	18,450,000	18,450,000	19,491,719
State Use Tax	1,050,000	1,050,000	376,413
State Income Tax	6,200,000	6,200,000	6,458,219
Replacement Taxes	675,000	675,000	601,197
Grants	356,000	356,000	198,108
	26,731,000	26,731,000	27,125,656
Licenses and Permits			
Licenses			
Animal	28,000	28,000	23,781
Business/Liquor	205,000	205,000	210,130
Vehicle	495,000	495,000	476,148
Contractors	70,000	70,000	66,380
Permits			
Building	1,838,500	1,838,500	2,786,375
Retail Sales	500	500	340
Alarm	67,500	67,500	63,870
Fees			
Franchise	750,000	750,000	612,042
Charitable Games	200	200	—
Emergency 911 Surcharge	625,000	625,000	557,133
Raffle	—	—	210
Annexation	2,000	2,000	2,250
Subpoena	100	100	125
Impound	300	300	50
Elevator Inspection	45,000	45,000	43,035
Alarm Service	105,000	105,000	131,240
Warrant Fees	200	200	—
	4,232,300	4,232,300	4,973,109

General Fund
Schedule of Revenues - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2026

	Budget		Actual
	Original	Final	Amounts
Charges for Services			
Administrative Services	$ 5,428,000	5,428,000	4,037,172
Ambulance Transportation	2,700,000	2,700,000	2,874,564
Plan Commission Fees	35,000	35,000	36,338
Overtime Reimbursements	75,000	75,000	118,174
State Route Maintenance Reimbursement	35,000	35,000	34,724
Reforestation Program	2,000	2,000	750
Toll Road Emergency Responses	20,000	20,000	23,780
Police Services	132,500	132,500	156,384
Antenna Lease Fee	170,000	170,000	192,737
Miscellaneous	30,000	30,000	24,956
Red Center	—	—	23,000
Northbrook Fire Protection District	3,300,000	3,300,000	3,983,144
	11,927,500	11,927,500	11,505,723
Fines and Forfeitures			
Court Fines	55,000	55,000	58,835
Drug Forfeitures	10,000	10,000	2,782
Ordinance Violations	140,000	140,000	102,265
	205,000	205,000	163,882
Investment Income	1,010,000	1,010,000	1,207,360
Miscellaneous			
Sale of Property	95,000	95,000	23,955
Miscellaneous	325,000	325,000	439,932
	420,000	420,000	463,887
Total Revenues	68,209,540	68,209,540	69,235,934

VILLAGE OF NORTHBROOK, ILLINOIS

General Fund
Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended April 30, 2026

	Budget		
	Original	Final	Actual
General Government			
Legislative Division and Village Manager's Office			
Personal Services	$ 2,007,535	2,007,535	2,034,079
Contractual Services	2,005,045	2,599,821	2,243,886
Commodities	10,000	10,000	6,714
	4,022,580	4,617,356	4,284,679
Finance Department			
Personal Services	1,206,985	1,206,985	1,219,476
Contractual Services	2,694,399	2,694,399	858,792
Commodities	16,000	16,000	8,058
	3,917,384	3,917,384	2,086,326
Information Technology Department			
Personal Services	1,414,990	1,414,990	1,352,285
Contractual Services	1,887,800	1,887,800	1,544,967
Commodities	500	500	582
Capital Outlay	895,000	895,000	603,629
	4,198,290	4,198,290	3,501,463
Development and Planning Service Department			
Personal Services	2,061,465	1,926,465	1,925,507
Contractual Services	359,232	542,876	393,719
Commodities	10,300	10,300	6,736
	2,430,997	2,479,641	2,325,962
Total General Government	14,569,251	15,212,671	12,198,430
Public Safety			
Police			
Personal Services	21,996,198	22,063,854	21,810,958
Contractual Services	1,120,227	1,221,827	1,013,715
Commodities	541,155	543,255	475,441
Capital Outlay	909,190	1,042,050	370,956
	24,566,770	24,870,986	23,671,070

General Fund
Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2026

	Budget		
	Original	Final	Actual
Public Safety - Continued			
Fire			
Personal Services	$ 19,359,191	19,456,847	19,500,298
Contractual Services	1,507,321	1,507,321	1,438,391
Commodities	566,025	656,015	637,545
Capital Outlay	1,425,928	1,434,598	465,403
	22,858,465	23,054,781	22,041,637
Total Public Safety	47,425,235	47,925,767	45,712,707
Highways and Streets			
Public Works Department			
Personal Services	5,776,085	5,776,085	5,355,881
Contractual Services	1,803,946	1,820,647	1,599,589
Commodities	778,755	958,761	812,252
Capital Outlay	1,778,059	1,765,559	587,773
	10,136,845	10,321,052	8,355,495
Debt Service			
Principal Retirement	—	—	311,779
Interest and Fiscal Charges	—	16,192	34,580
	—	16,192	346,359
Total Expenditures	72,131,331	73,475,682	66,612,991

VILLAGE OF NORTHBROOK, ILLINOIS

Debt Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2026

	Budget		
	Original	Final	Amounts
Revenues			
Taxes			
Property Taxes	$ 4,418,275	4,418,275	4,288,058
Investment Income	40,000	40,000	62,518
Total Revenues	4,458,275	4,458,275	4,350,576
Expenditures			
Debt Service			
Principal Retirement	4,721,538	4,721,538	4,721,537
Interest and Fiscal Charges	1,713,451	1,891,593	1,891,593
Total Expenditures	6,434,989	6,613,131	6,613,130
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,976,714)	(2,154,856)	(2,262,554)
Other Financing Sources			
Transfers In	2,011,211	2,011,211	2,011,211
Net Change in Fund Balance	34,497	(143,645)	(251,343)
Fund Balance - Beginning			29,714
Fund Balance - Ending			(221,629)

VILLAGE OF NORTHBROOK, ILLINOIS

Infrastructure Capital Projects - Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2026

	Budget		
	Original	Final	Amounts
Revenues			
Intergovernmental			
Sales Tax	$ 1,875,000	1,875,000	2,108,880
Grants	3,754,200	3,754,200	187,500
Investment Income	325,000	325,000	100,281
Total Revenues	5,954,200	5,954,200	2,396,661
Expenditures			
Highways and Streets			
Capital Outlay			
Engineering Services	45,000	45,000	34,517
Street Improvements	9,982,371	10,575,003	5,449,773
Total Expenditures	10,027,371	10,620,003	5,484,290
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,073,171)	(4,665,803)	(3,087,629)
Other Financing (Uses)			
Transfers Out	(1,634,460)	(1,634,460)	(1,634,460)
Net Change in Fund Balance	(5,707,631)	(6,300,263)	(4,722,089)
Fund Balance - Beginning			5,634,538
Fund Balance - Ending			912,449

VILLAGE OF NORTHBROOK, ILLINOIS

Facility Capital Projects - Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2026

	Budget		
	Original	Final	Amounts
Revenues			
Charges for Services	$ —	—	50,000
Investment Income	300,000	300,000	666,180
Total Revenues	300,000	300,000	716,180
Expenditures			
General Government			
Miscellaneous	—	—	442
Capital Outlay			
Building Improvements	31,965,510	31,965,510	4,588,122
Debt Service			
Interest and Fiscal Charges	—	—	65,693
Total Expenditures	31,965,510	31,965,510	4,654,257
Excess (Deficiency) of Revenues Over (Under) Expenditures	(31,665,510)	(31,665,510)	(3,938,077)
Other Financing Sources			
Debt Issuance	23,820,000	23,820,000	5,776,627
Premium on Debt Issuance	—	—	392,633
Transfers In	—	—	2,539,814
	23,820,000	23,820,000	8,709,074
Net Change in Fund Balance	(7,845,510)	(7,845,510)	4,770,997
Fund Balance - Beginning			11,128,067
Fund Balance - Ending			15,899,064

VILLAGE OF NORTHBROOK, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
April 30, 2026

	Special		
	Traffic Impact		Northbrook Court TIF
ASSETS			
Cash and Investments	$ 229,967		375,406
Due from Other Governments	—		—
Total Assets	229,967	—	375,406
LIABILITIES			
Accounts Payable	—		—
Deposits Payable	207,868		—
Total Liabilities	207,868	—	—
FUND BALANCES			
Restricted	—		375,406
Committed	22,099		—
Total Fund Balances	22,099	—	375,406
Total Liabilities and Fund Balances	229,967	—	375,406

Revenue			
Affordable Housing	Motor Fuel Tax	Permanent Cemetery	Totals
1,916,381	2,091,487	406,302	5,019,543
—	130,023	—	130,023
1,916,381	2,221,510	406,302	5,149,566
175	5,875	1,306	7,356
—	—	—	207,868
175	5,875	1,306	215,224
1,916,206	2,215,635	404,996	4,912,243
—	—	—	22,099
1,916,206	2,215,635	404,996	4,934,342
1,916,381	2,221,510	406,302	5,149,566

VILLAGE OF NORTHBROOK, ILLINOIS

Nonmajor Governmental Funds
Combining Schedules of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended April 30, 2026

	Special	
	Traffic Impact	Northbrook Court TIF
Revenues		
Taxes	$ —	372,068
Intergovernmental	—	—
Charges for Services	—	—
Investment Income	11,180	3,338
Miscellaneous	—	—
Total Revenues	11,180	375,406
Expenditures		
General Government	—	—
Public Safety	76,541	—
Highways and Streets	—	—
Total Expenditures	76,541	—
Excess (Deficiency) of Revenues Over (Under) Expenditures	(65,361)	375,406
Other Financing (Uses)		
Transfers Out	—	—
Net Change in Fund Balances	(65,361)	375,406
Fund Balances - Beginning	87,460	—
Fund Balances - Ending	22,099	375,406

Revenue			
Affordable Housing	Motor Fuel Tax	Permanent Cemetery	Totals
—	—	—	372,068
—	1,858,602	—	1,858,602
805,000	—	—	805,000
54,881	64,526	15,317	149,242
—	—	37,987	37,987
859,881	1,923,128	53,304	3,222,899
2,401	—	30,121	32,522
—	—	—	76,541
—	473,619	—	473,619
2,401	473,619	30,121	582,682
857,480	1,449,509	23,183	2,640,217
—	(376,751)	—	(376,751)
857,480	1,072,758	23,183	2,263,466
1,058,726	1,142,877	381,813	2,670,876
1,916,206	2,215,635	404,996	4,934,342

VILLAGE OF NORTHBROOK, ILLINOIS

Traffic Impact - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2026

	Budget		
	Original	Final	Actual
Revenues			
Interest	$ 9,000	9,000	11,180
Expenditures			
Public Safety			
Contracted Services	76,541	76,541	76,541
Net Change in Fund Balance	(67,541)	(67,541)	(65,361)
Fund Balance - Beginning			87,460
Fund Balance - Ending			22,099

VILLAGE OF NORTHBROOK, ILLINOIS

Affordable Housing - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2026

	Budget		
	Original	Final	Actual
Revenues			
Charges for Services			
Affordable Housing Fees	$ 760,000	760,000	805,000
Investment Income	20,000	20,000	54,881
Total Revenues	780,000	780,000	859,881
Expenditures			
General Government			
Professional Services	525,000	665,534	2,401
Net Change in Fund Balance	255,000	114,466	857,480
Fund Balance - Beginning			1,058,726
Fund Balance - Ending			1,916,206

VILLAGE OF NORTHBROOK, ILLINOIS

Motor Fuel Tax - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2026

	Budget		
	Original	Final	Actual
Revenues			
Intergovernmental			
Motor Fuel Tax Allotment	$ 1,600,000	1,600,000	1,858,602
Interest	100,000	100,000	64,526
Total Revenues	1,700,000	1,700,000	1,923,128
Expenditures			
Capital Outlay	485,868	485,868	473,619
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,214,132	1,214,132	1,449,509
Other Financing (Uses)			
Transfers Out	(376,751)	(376,751)	(376,751)
Net Change in Fund Balance	837,381	837,381	1,072,758
Fund Balance - Beginning			1,142,877
Fund Balance - Ending			2,215,635

VILLAGE OF NORTHBROOK, ILLINOIS

Cemetery - Permanent Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2026

	Budget		
	Original	Final	Actual
Revenues			
Investment Income	$ 11,000	11,000	15,317
Miscellaneous	25,000	25,000	37,987
Total Revenues	36,000	36,000	53,304
Expenditures			
General Government	39,158	39,158	30,121
Net Change in Fund Balance	(3,158)	(3,158)	23,183
Fund Balance - Beginning			381,813
Fund Balance - Ending			404,996

VILLAGE OF NORTHBROOK, ILLINOIS

Water - Enterprise Fund
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended April 30, 2026

	Budget		
	Original	Final	Actual
Operating Revenues			
Charges for Services			
Water Sales	$ 10,618,000	10,618,000	10,517,845
Operating Expenses			
Administration	2,119,000	2,119,000	2,119,000
Operations	10,817,544	13,290,370	4,695,537
Depreciation and Amortization	—	—	2,071,275
Total Operating Expenses	12,936,544	15,409,370	8,885,812
Operating Income (Loss)	(2,318,544)	(4,791,370)	1,632,033
Nonoperating Revenues (Expenses)			
Investment Income	50,000	50,000	283,376
Other Income	—	—	75
Debt Issuance	16,740,000	16,740,000	—
Principal Retirement	(1,630,202)	(1,630,202)	—
Interest Expense	(621,367)	(1,162,143)	(1,464,989)
	14,538,431	13,997,655	(1,181,538)
Change in Net Position	12,219,887	9,206,285	450,495
Net Position - Beginning			30,591,386
Net Position - Ending			31,041,881

VILLAGE OF NORTHBROOK, ILLINOIS

Water - Enterprise Fund
Schedule of Operating Expenses - Budget and Actual
For the Fiscal Year Ended April 30, 2026

	Budget		
	Original	Final	Actual
Administration			
Administrative Services	$ 2,119,000	2,119,000	2,119,000
Operations			
Personal Services	2,695,685	2,695,685	2,687,259
Contractual Services	1,599,709	1,634,832	1,348,441
Commodities	534,568	552,478	474,265
Capital Outlay	11,083,050	13,502,843	5,281,040
	15,913,012	18,385,838	9,791,005
Less Capital Assets Capitalized	(5,095,468)	(5,095,468)	(5,095,468)
Total Operations	10,817,544	13,290,370	4,695,537
Depreciation and Amortization	—	—	2,071,275
Debt Service			
Principal Retirement	1,630,202	1,630,202	1,630,202
Interest Expense	621,367	1,162,143	1,464,989
	2,251,569	2,792,345	3,095,191
Less Nonoperating Items			
Debt Service	(2,251,569)	(2,792,345)	(3,095,191)
Total Debt Service	—	—	—
Total Operating Expenses	12,936,544	15,409,370	8,885,812

VILLAGE OF NORTHBROOK, ILLINOIS

Sanitary Sewer - Enterprise Fund
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended April 30, 2026

	Budget		
	Original	Final	Actual
Operating Revenues			
Charges for Services			
Sanitary Sewer User Fees	$ 2,352,000	2,352,000	2,114,176
Operating Expenses			
Administration	639,000	639,000	639,000
Operations	1,297,826	1,319,971	1,164,739
Depreciation and Amortization	—	—	248,400
Total Operating Expenses	1,936,826	1,958,971	2,052,139
Operating Income	415,174	393,029	62,037
Nonoperating Revenues (Expenses)			
Investment Income	2,000	2,000	1,797
Principal Retirement	(294,202)	(294,202)	—
Interest Expense	(108,553)	(108,553)	(103,633)
	(400,755)	(400,755)	(101,836)
Change in Net Position	14,419	(7,726)	(39,799)
Net Position - Beginning			1,280,322
Net Position - Ending			1,240,523

VILLAGE OF NORTHBROOK, ILLINOIS

Sanitary Sewer - Enterprise Fund
Scheduling of Operating Expenses - Budget and Actual
For the Fiscal Year Ended April 30, 2026

	Budget		
	Original	Final	Actual
Administration			
Administrative Services	$ 639,000	639,000	639,000
Operations			
Personal Services	560,635	560,635	600,073
Contractual Services	203,585	219,845	205,936
Commodities	135,606	141,491	51,060
Capital Outlay	548,795	548,795	458,465
	1,448,621	1,470,766	1,315,534
Less Capital Assets Capitalized	(150,795)	(150,795)	(150,795)
Total Operations	1,297,826	1,319,971	1,164,739
Depreciation and Amortization	—	—	248,400
Debt Service			
Principal Retirement	294,202	294,202	294,202
Interest Expense	108,553	108,553	103,633
	402,755	402,755	397,835
Less Nonoperating Items			
Debt Service	(402,755)	(402,755)	(397,835)
Total Debt Service	—	—	—
Total Operating Expenses	1,936,826	1,958,971	2,052,139

VILLAGE OF NORTHBROOK, ILLINOIS

Stormwater - Enterprise Fund
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended April 30, 2026

	Budget		
	Original	Final	Actual
Operating Revenues			
Charges for Services			
Stormwater Fees	$ 3,076,000	3,076,000	1,941,301
Operating Expenses			
Administration	118,000	118,000	118,000
Operations	1,354,108	1,395,472	1,030,648
Depreciation and Amortization	—	—	710,542
Total Operating Expenses	1,472,108	1,513,472	1,859,190
Operating Income	1,603,892	1,562,528	82,111
Nonoperating Revenues (Expenses)			
Investment Income	10,000	10,000	—
Principal Retirement	(1,092,057)	(1,092,057)	—
Interest Expense	(516,932)	(516,932)	(500,988)
	(1,598,989)	(1,598,989)	(500,988)
Income (Loss) Before Transfers	4,903	(36,461)	(418,877)
Transfers In	700,000	700,000	700,000
Change in Net Position	704,903	663,539	281,123
Net Position - Beginning			6,114,804
Net Position - Ending			6,395,927

VILLAGE OF NORTHBROOK, ILLINOIS

Stormwater - Enterprise Fund
Scheduling of Operating Expenses - Budget and Actual
For the Fiscal Year Ended April 30, 2026

	Budget		
	Original	Final	Actual
Administration			
Administrative Services	$ 118,000	118,000	118,000
Operations			
Personal Services	759,180	759,180	805,827
Contractual Services	290,805	290,892	136,507
Commodities	44,222	49,275	46,840
Capital Outlay	259,901	296,125	41,474
Total Operations	1,354,108	1,395,472	1,030,648
Depreciation and Amortization	—	—	710,542
Debt Service			
Principal Retirement	1,092,057	1,092,057	1,092,057
Interest Expense	516,932	516,932	500,987
	1,608,989	1,608,989	1,593,044
Less Nonoperating Items			
Debt Service	(1,608,989)	(1,608,989)	(1,593,044)
Total Debt Service	—	—	—
Total Operating Expenses	1,472,108	1,513,472	1,859,190

VILLAGE OF NORTHBROOK, ILLINOIS

Senior Housing - Enterprise Fund
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended April 30, 2026

	Budget		
	Original	Final	Actual
Operating Revenues			
Charges for Services			
Rents	$ 950,710	950,710	939,108
Operating Expenses			
Administration	128,000	128,000	128,000
Operations	789,175	789,175	705,762
Capital Outlay	114,000	464,000	463,785
Less Capital Assets Capitalized	—	—	(442,806)
Depreciation and Amortization	—	—	167,044
Total Operating Expenses	1,031,175	1,381,175	1,021,785
Operating (Loss)	(80,465)	(430,465)	(82,677)
Nonoperating Revenues (Expenses)			
Investment Income	85,000	85,000	86,944
Debt Service			
Principal Retirement	55,000	55,000	55,000
Less Nonoperating Items			
Debt Service	(55,000)	(55,000)	(55,000)
Interest Expense	(35,850)	(35,850)	(34,704)
	49,150	49,150	52,240
Change in Net Position	(31,315)	(381,315)	(30,437)
Net Position - Beginning			3,666,527
Net Position - Ending			3,636,090

VILLAGE OF NORTHBROOK, ILLINOIS

Parking - Enterprise Fund
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended April 30, 2026

	Budget		
	Original	Final	Actual
Operating Revenues			
Charges for Services			
Parking Fees	$ 212,000	212,000	249,486
Rental Income	3,300	3,300	3,300
Total Operating Revenues	215,300	215,300	252,786
Operating Expenses			
Administration	51,300	51,300	51,300
Operations	91,465	100,468	88,270
Depreciation	—	—	20,727
Total Operating Expenses	142,765	151,768	160,297
Operating Income	72,535	63,532	92,489
Nonoperating Revenues			
Investment Income	2,500	2,500	8,243
Change in Net Position	75,035	66,032	100,732
Net Position - Beginning			1,025,157
Net Position - Ending			1,125,889

VILLAGE OF NORTHBROOK, ILLINOIS

Parking - Enterprise Fund
Scheduling of Operating Expenses - Budget and Actual
For the Fiscal Year Ended April 30, 2026

	Budget		
	Original	Final	Actual
Administration			
Administrative Services	$ 51,300	51,300	51,300
Operations			
Contractual Services	89,415	98,418	87,162
Commodities	2,050	2,050	1,108
Total Operations	91,465	100,468	88,270
Depreciation	—	—	20,727
Total Operating Expenses	142,765	151,768	160,297

VILLAGE OF NORTHBROOK, ILLINOIS

Internal Service Funds
Combining Statement of Net Position
April 30, 2026

	Self-Insurance	Health Insurance	Totals
ASSETS			
Cash and Investments	$ 479,154	263,490	742,644
Prepaids	2,063,324	1,591,316	3,654,640
Total Assets	2,542,478	1,854,806	4,397,284
LIABILITIES			
Accounts Payable	17,831	—	17,831
NET POSITION			
Unrestricted	2,524,647	1,854,806	4,379,453

VILLAGE OF NORTHBROOK, ILLINOIS

Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended April 30, 2026

	Self-Insurance	Health Insurance	Totals
Operating Revenues			
Charges for Services	$ 950,900	8,572,883	9,523,783
Operating Expenses			
Administration	—	2,200	2,200
Operations	1,840,856	9,421,503	11,262,359
Total Operating Expenses	1,840,856	9,423,703	11,264,559
Operating Income (Loss)	(889,956)	(850,820)	(1,740,776)
Nonoperating Revenues			
Investment Income	37,928	6,127	44,055
Other Income	738,122	2,131,393	2,869,515
	776,050	2,137,520	2,913,570
Change in Net Position	(113,906)	1,286,700	1,172,794
Net Position - Beginning	2,638,553	568,106	3,206,659
Net Position - Ending	2,524,647	1,854,806	4,379,453

VILLAGE OF NORTHBROOK, ILLINOIS

Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended April 30, 2026

	Self-Insurance	Health Insurance	Totals
Cash Flows from Operating Activities			
Interfund Services Provided	$ 1,465,023	11,073,884	12,538,907
Payments to Suppliers	(1,917,100)	(10,816,521)	(12,733,621)
	(452,077)	257,363	(194,714)
Cash Flows from Investing Activities			
Interest Received	37,928	6,127	44,055
Net Change in Cash and Cash Equivalents	(414,149)	263,490	(150,659)
Cash and Cash Equivalents - Beginning	893,303	—	893,303
Cash and Cash Equivalents - Ending	479,154	263,490	742,644
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	(889,956)	(850,820)	(1,740,776)
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used in) Operating Activities			
Other Nonoperating Revenues	738,122	2,131,393	2,869,515
(Increase) Decrease in Current Assets	(223,999)	369,608	145,609
Increase (Decrease) in Current Liabilities	(76,244)	(1,392,818)	(1,469,062)
Net Cash Provided by Operating Activities	(452,077)	257,363	(194,714)

VILLAGE OF NORTHBROOK, ILLINOIS

Self-Insurance - Internal Service Fund
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended April 30, 2026

	Budget		
	Original	Final	Actual
Operating Revenues			
Charges for Services			
Billing	$ 950,900	950,900	950,900
Operating Expenses			
Operations			
Insurance	1,550,000	1,867,110	1,801,176
Claims	47,000	47,000	39,680
Total Operating Expenses	1,597,000	1,914,110	1,840,856
Operating (Loss)	(646,100)	(963,210)	(889,956)
Nonoperating Revenues			
Investment Income	30,000	30,000	37,928
Other Income	80,000	80,000	738,122
	110,000	110,000	776,050
Change in Net Position	(536,100)	(853,210)	(113,906)
Net Position - Beginning			2,638,553
Net Position - Ending			2,524,647

VILLAGE OF NORTHBROOK, ILLINOIS

Health Insurance - Internal Service Fund
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended April 30, 2026

	Budget		
	Original	Final	Actual
Operating Revenues			
Charges for Services			
Billing	$ 6,695,715	6,695,715	6,644,380
Member Contributions	1,820,000	1,820,000	1,928,503
Total Operating Revenues	8,515,715	8,515,715	8,572,883
Operating Expenses			
Administration			
Claims Administration Fees	12,000	12,000	2,200
Operations			
Insurance	11,038,000	11,038,000	9,421,503
Total Operating Expenses	11,050,000	11,050,000	9,423,703
Operating (Loss)	(2,534,285)	(2,534,285)	(850,820)
Nonoperating Revenues			
Investment Income	2,000	2,000	6,127
Other Income	2,500,000	2,500,000	2,131,393
	2,502,000	2,502,000	2,137,520
Change in Net Position	(32,285)	(32,285)	1,286,700
Net Position - Beginning			568,106
Net Position - Ending			1,854,806

VILLAGE OF NORTHBROOK, ILLINOIS

Pension Trust Funds
Combining Statement of Fiduciary Net Position
April 30, 2026

	Police Pension	Firefighters' Pension	Totals
ASSETS			
Cash and Cash Equivalents	$ 1,946,456	2,295,359	4,241,815
Investments			
Illinois Police Pension Investment Fund	93,148,266	—	93,148,266
Illinois Firefighters' Pension Investment Fund	—	93,075,917	93,075,917
Due from Other Funds	258,070	523,990	782,060
Total Assets	95,352,792	95,895,266	191,248,058
LIABILITIES			
Accounts Payable	648	—	648
NET POSITION			
Restricted for Pensions	95,352,144	95,895,266	191,247,410

VILLAGE OF NORTHBROOK, ILLINOIS

Pension Trust Funds
Combining Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended April 30, 2026

	Police Pension	Firefighters' Pension	Totals
Additions			
Contributions - Employer	$ 5,477,929	6,234,712	11,712,641
Contributions - Plan Members	861,410	860,976	1,722,386
Contributions - Other	81,806	933	82,739
Total Contributions	6,421,145	7,096,621	13,517,766
Investment Earnings			
Interest Earned	37,928	1,245,151	1,283,079
Net Change in Fair Value	17,541,866	15,480,487	33,022,353
	17,579,794	16,725,638	34,305,432
Less Investment Expenses	(62,048)	(181,493)	(243,541)
Net Investment Income	17,517,746	16,544,145	34,061,891
Total Additions	23,938,891	23,640,766	47,579,657
Deductions			
Administration	25,154	44,134	69,288
Benefits and Refunds	7,215,048	7,274,425	14,489,473
Total Deductions	7,240,202	7,318,559	14,558,761
Change in Fiduciary Net Position	16,698,689	16,322,207	33,020,896
Net Position Restricted for Pensions			
Beginning	78,653,455	79,573,059	158,226,514
Ending	95,352,144	95,895,266	191,247,410

VILLAGE OF NORTHBROOK, ILLINOIS

Police Pension - Pension Trust Fund
Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended April 30, 2026

	Budget		
	Original	Final	Actual
Additions			
Contributions - Employer	$ 5,520,395	5,520,395	5,477,929
Contributions - Plan Members	850,000	850,000	861,410
Contributions - Other	—	—	81,806
Total Contributions	6,370,395	6,370,395	6,421,145
Investment Income			
Interest Earned	75,000	75,000	37,928
Net Change in Fair Value	4,400,000	4,400,000.00	17,541,866
	4,475,000	4,475,000	17,579,794
Less Investment Expenses	—	—	(62,048)
Net Investment Income	4,475,000	4,475,000	17,517,746
Total Additions	10,845,395	10,845,395	23,938,891
Deductions			
Administration	80,000	97,000	25,154
Benefits and Refunds	6,978,000	7,256,483	7,215,048
Total Deductions	7,058,000	7,353,483	7,240,202
Change in Fiduciary Net Position	3,787,395	3,491,912	16,698,689
Net Position Restricted for Pensions			
Beginning			78,653,455
Ending			95,352,144

VILLAGE OF NORTHBROOK, ILLINOIS

Firefighters' Pension - Pension Trust Fund
Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended April 30, 2026

	Budget		
	Original	Final	Actual
Additions			
Contributions - Employer	$ 6,045,294	6,045,294	6,234,712
Contributions - Plan Members	804,000	804,000	860,976
Contributions - Other	—	—	933
Total Contributions	6,849,294	6,849,294	7,096,621
Investment Income			
Interest Earned	634,000	634,000	1,245,151
Net Change in Fair Value	3,420,000	3,420,000	15,480,487
	4,054,000	4,054,000	16,725,638
Less Investment Expenses	—	—	(181,493)
Net Investment Income	4,054,000	4,054,000	16,544,145
Total Additions	10,903,294	10,903,294	23,640,766
Deductions			
Administration	140,000	220,500	44,134
Benefits and Refunds	6,787,000	7,280,400	7,274,425
Total Deductions	6,927,000	7,500,900	7,318,559
Change in Fiduciary Net Position	3,976,294	3,402,394	16,322,207
Net Position Restricted for Pensions			
Beginning			79,573,059
Ending			95,895,266

SUPPLEMENTAL SCHEDULES

VILLAGE OF NORTHBROOK, ILLINOIS

Long-Term Debt Requirements
Taxable General Obligation Refunding Bonds of 2012B
April 30, 2026

Date of Issue	December 4, 2012
Date of Maturity	December 1, 2027
Authorized Issue	$7,770,000
Interest Rates	1.75% to 2.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2027	$ 130,000	5,300	135,300
2028	135,001	2,700	137,701
	265,001	8,000	273,001
	147,341	Debt Service Fund	
	117,660	Stormwater Fund	
	265,001		

VILLAGE OF NORTHBROOK, ILLINOIS

Long-Term Debt Requirements
General Obligation Bonds of 2013A
April 30, 2026

Date of Issue	July 23, 2013
Date of Maturity	December 1, 2036
Authorized Issue	$9,355,000
Interest Rates	3.00% to 4.50%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals	
2027	$ 410,000	14,350	424,350	
	285,887			Debt Service Fund
	55,357			Water Fund
	26,360			Sanitary Sewer Fund
	42,396			Stormwater Fund
	410,000			

VILLAGE OF NORTHBROOK, ILLINOIS

Long-Term Debt Requirements
General Obligation Bonds of 2014A
April 30, 2026

Date of Issue	October 14, 2014
Date of Maturity	December 1, 2028
Authorized Issue	$25,315,000
Interest Rates	3.00% to 5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2027	$ 2,485,000	229,450	2,714,450
2028	2,595,000	130,050	2,725,050
2029	1,740,000	52,200	1,792,200
	6,820,000	411,700	7,231,700

4,774,000	Debt Service Fund
1,227,600	Water Fund
545,600	Sanitary Sewer Fund
272,800	Stormwater Fund
6,820,000	

VILLAGE OF NORTHBROOK, ILLINOIS

Long-Term Debt Requirements
General Obligation Refunding Bonds of 2015A
April 30, 2026

Date of Issue	January 13, 2015
Date of Maturity	December 1, 2034
Authorized Issue	$15,395,000
Interest Rates	0.45% to 3.90%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2027	$ 1,105,000	407,673	1,512,673
2028	1,145,000	374,523	1,519,523
2029	1,185,000	338,455	1,523,455
2030	1,230,000	299,350	1,529,350
2031	1,280,000	256,915	1,536,915
2032	1,330,000	210,835	1,540,835
2033	1,390,000	160,960	1,550,960
2034	1,350,000	107,445	1,457,445
2035	1,405,000	54,795	1,459,795
	11,420,000	2,210,951	13,630,951
	11,420,000	Debt Service Fund	

VILLAGE OF NORTHBROOK, ILLINOIS

Long-Term Debt Requirements
General Obligation Bonds of 2015B
April 30, 2026

Date of Issue	November 10, 2015
Date of Maturity	December 1, 2035
Authorized Issue	$13,470,000
Interest Rates	3.00% to 4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2027	$ 880,000	336,025	1,216,025
2028	910,000	300,825	1,210,825
2029	940,000	273,525	1,213,525
2030	970,000	245,325	1,215,325
2031	1,000,000	216,225	1,216,225
2032	1,035,000	184,975	1,219,975
2033	1,065,000	151,337	1,216,337
2034	1,100,000	116,725	1,216,725
2035	1,140,000	79,600	1,219,600
2036	1,175,000	41,125	1,216,125
	10,215,000	1,945,687	12,160,687

2,441,385	Debt Service Fund
4,790,835	Water Fund
684,405	Sanitary Sewer Fund
2,298,375	Stormwater Fund
10,215,000	

VILLAGE OF NORTHBROOK, ILLINOIS

Long-Term Debt Requirements
General Obligation Bonds of 2016A
April 30, 2026

Date of Issue	April 27, 2016
Date of Maturity	December 1, 2036
Authorized Issue	$20,350,000
Interest Rates	2.00% to 3.50%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2027	$ 825,000	373,412	1,198,412
2028	850,000	348,663	1,198,663
2029	970,000	323,162	1,293,162
2030	1,000,000	294,063	1,294,063
2031	1,065,000	264,062	1,329,062
2032	1,100,000	232,113	1,332,113
2033	1,135,000	199,112	1,334,112
2034	1,165,000	165,062	1,330,062
2035	1,200,000	127,200	1,327,200
2036	1,235,000	88,200	1,323,200
2037	1,285,000	44,975	1,329,975
	11,830,000	2,460,024	14,290,024

3,505,000	Debt Service Fund
355,000	Water Fund
195,000	Sanitary Sewer Fund
7,775,000	Stormwater Fund
11,830,000	

VILLAGE OF NORTHBROOK, ILLINOIS

Long-Term Debt Requirements
General Obligation Bonds of 2018A
April 30, 2026

Date of Issue	February 13, 2018
Date of Maturity	December 1, 2037
Authorized Issue	$17,655,000
Interest Rates	3.00% to 4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2027	$ 850,000	403,925	1,253,925
2028	875,000	378,425	1,253,425
2029	970,000	352,175	1,322,175
2030	1,050,000	323,075	1,373,075
2031	1,080,000	291,575	1,371,575
2032	1,115,000	259,175	1,374,175
2033	1,150,000	225,725	1,375,725
2034	1,175,000	191,225	1,366,225
2035	1,215,000	155,975	1,370,975
2036	1,255,000	119,525	1,374,525
2037	1,290,000	81,875	1,371,875
2038	1,330,000	41,563	1,371,563
	13,355,000	2,824,238	16,179,238

4,990,000	Debt Service Fund
5,385,000	Water Fund
740,000	Sanitary Sewer Fund
2,240,000	Stormwater Fund
13,355,000	

VILLAGE OF NORTHBROOK, ILLINOIS

Long-Term Debt Requirements
General Obligation Bonds of 2018B
April 30, 2026

Date of Issue	February 13, 2018
Date of Maturity	December 1, 2037
Authorized Issue	$8,425,000
Interest Rates	2.00% to 3.90%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2027	$ 450,000	221,423	671,423
2028	460,000	207,697	667,697
2029	475,000	193,438	668,438
2030	490,000	178,475	668,475
2031	510,000	162,795	672,795
2032	525,000	146,220	671,220
2033	540,000	128,895	668,895
2034	560,000	110,805	670,805
2035	580,000	91,205	671,205
2036	600,000	70,905	670,905
2037	620,000	48,405	668,405
2038	645,000	25,155	670,155
	6,455,000	1,585,418	8,040,418
	6,455,000	Debt Service Fund	

VILLAGE OF NORTHBROOK, ILLINOIS

Long-Term Debt Requirements
General Obligation Bonds of 2019
April 30, 2026

Date of Issue	November 6, 2019
Date of Maturity	December 1, 2038
Authorized Issue	$9,430,000
Interest Rates	3.00% - 5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2027	$ 600,000	206,900	806,900
2028	625,000	176,900	801,900
2029	660,000	145,650	805,650
2030	680,000	125,850	805,850
2031	440,000	105,450	545,450
2032	450,000	92,250	542,250
2033	470,000	78,750	548,750
2034	480,000	64,650	544,650
2035	495,000	50,250	545,250
2036	280,000	35,400	315,400
2037	290,000	27,000	317,000
2038	300,000	18,300	318,300
2039	310,000	9,300	319,300
	6,080,000	1,136,650	7,216,650

2,040,000	Debt Service Fund
2,315,000	Water Fund
110,000	Sanitary Sewer Fund
1,615,000	Stormwater Fund
6,080,000	

VILLAGE OF NORTHBROOK, ILLINOIS

Long-Term Debt Requirements
General Obligation Refunding Bonds of 2020
April 30, 2026

Date of Issue	November 5, 2020
Date of Maturity	December 1, 2032
Authorized Issue	$2,025,000
Interest Rate	1.35%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Northbrook Bank and Trust

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2027	$ 166,000	16,646	182,646
2028	173,000	14,404	187,404
2029	174,000	12,070	186,070
2030	175,000	9,720	184,720
2031	176,000	7,358	183,358
2032	182,000	4,980	186,980
2033	187,000	2,524	189,524
	1,233,000	67,702	1,300,702
	1,233,000	Debt Service Fund	

VILLAGE OF NORTHBROOK, ILLINOIS

Long-Term Debt Requirements
General Obligation Bonds of 2021
April 30, 2026

Date of Issue	September 14, 2021
Date of Maturity	December 1, 2040
Authorized Issue	$10,270,000
Interest Rate	2.00% - 5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2027	$ 190,000	254,800	444,800
2028	195,000	245,300	440,300
2029	555,000	235,550	790,550
2030	580,000	207,800	787,800
2031	610,000	178,800	788,800
2032	640,000	148,300	788,300
2033	650,000	135,500	785,500
2034	670,000	122,500	792,500
2035	685,000	109,100	794,100
2036	695,000	95,400	790,400
2037	710,000	81,500	791,500
2038	725,000	67,300	792,300
2039	735,000	52,800	787,800
2040	750,000	38,100	788,100
2041	770,000	23,100	793,100
	9,160,000	1,995,850	11,155,850

5,495,000	Debt Service Fund
2,270,000	Water Fund
265,000	Sanitary Sewer Fund
1,130,000	Senior Housing Fund
9,160,000	

VILLAGE OF NORTHBROOK, ILLINOIS

Long-Term Debt Requirements
General Obligation Refunding Bonds of 2024
April 30, 2026

Date of Issue	June 11, 2024
Date of Maturity	December 1, 2036
Authorized Issue	$4,710,000
Interest Rate	5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2027	$ —	235,500	235,500
2028	375,000	235,500	610,500
2029	395,000	216,750	611,750
2030	415,000	197,000	612,000
2031	435,000	176,250	611,250
2032	455,000	154,500	609,500
2033	480,000	131,750	611,750
2034	500,000	107,750	607,750
2035	525,000	82,750	607,750
2036	550,000	56,500	606,500
2037	580,000	29,000	609,000
	4,710,000	1,623,250	6,333,250

3,287,580	Debt Service Fund
635,850	Water Fund
301,440	Sanitary Sewer Fund
485,130	Stormwater Fund
4,710,000	

VILLAGE OF NORTHBROOK, ILLINOIS

Long-Term Debt Requirements
General Obligation Refunding Bonds of 2025
April 30, 2026

Date of Issue	June 18, 2025
Date of Maturity	December 1, 2044
Authorized Issue	$23,760,000
Interest Rate	5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2027	$ 775,000	1,188,000	1,963,000
2028	815,000	1,149,250	1,964,250
2029	860,000	1,108,500	1,968,500
2030	905,000	1,065,500	1,970,500
2031	950,000	1,020,250	1,970,250
2032	995,000	972,750	1,967,750
2033	1,045,000	923,000	1,968,000
2034	1,090,000	870,750	1,960,750
2035	1,150,000	816,250	1,966,250
2036	1,205,000	758,750	1,963,750
2037	1,270,000	698,500	1,968,500
2038	1,330,000	635,000	1,965,000
2039	1,395,000	568,500	1,963,500
2040	1,465,000	498,750	1,963,750
2041	1,540,000	425,500	1,965,500
2042	1,615,000	348,500	1,963,500
2043	1,695,000	267,750	1,962,750
2044	1,785,000	183,000	1,968,000
2045	1,875,000	93,750	1,968,750
	23,760,000	13,592,250	37,352,250

7,860,000	Debt Service
15,900,000	Water
23,760,000	

STATISTICAL SECTION
(Unaudited)

This part of the annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Village's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the Village's most significant local revenue sources.

Debt Capacity

These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.

VILLAGE OF NORTHBROOK, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
April 30, 2026 (Unaudited)

See Following Page

VILLAGE OF NORTHBROOK, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
April 30, 2026 (Unaudited)

	2017	2018	2019
Governmental Activities			
Net Investment in Capital Assets	$ 52,296,658	49,228,665	48,427,345
Restricted	910,914	1,661,902	2,331,081
Unrestricted (Deficit)	(65,705,520)	(72,615,522)	(84,376,806)
Total Governmental Activities Net Position	(12,497,948)	(21,724,955)	(33,618,380)
Business-Type Activities			
Net Investment in Capital Assets	32,805,023	30,850,258	30,313,161
Restricted	—	—	—
Unrestricted (Deficit)	12,440,146	13,038,918	12,546,957
Total Business-Type Activities Net Position	45,245,169	43,889,176	42,860,118
Primary Government			
Net Investment in Capital Assets	85,101,681	80,078,923	78,740,506
Restricted	910,914	1,661,902	2,331,081
Unrestricted (Deficit)	(53,265,374)	(59,576,604)	(71,829,849)
Total Primary Government Net Position	32,747,221	22,164,221	9,241,738

* Accrual Basis of Accounting

Data Source: Village Records

2020	2021	2022	2023	2024	2025	2026
49,423,846	51,763,769	52,965,456	52,972,264	52,670,873	59,143,290	63,372,755
3,457,358	3,578,241	3,725,623	2,974,152	1,367,191	2,929,701	6,084,343
(92,581,904)	(92,668,742)	(78,316,904)	(71,730,386)	(67,167,293)	(72,139,603)	(68,442,332)
(39,700,700)	(37,326,732)	(21,625,825)	(15,783,970)	(13,129,229)	(10,066,612)	1,014,766
29,463,391	29,317,365	28,945,331	32,051,482	36,389,455	48,528,275	48,715,171
—	—	—	—	—	—	12,030,229
12,415,763	12,185,621	13,368,250	9,358,723	5,314,521	(5,850,079)	(17,305,090)
41,879,154	41,502,986	42,313,581	41,410,205	41,703,976	42,678,196	43,440,310
78,887,237	81,081,134	81,910,787	85,023,746	89,060,328	107,671,565	112,087,926
3,457,358	3,578,241	3,725,623	2,974,152	1,367,191	2,929,701	18,114,572
(80,166,141)	(80,483,121)	(64,948,654)	(62,371,663)	(61,852,772)	(77,989,682)	(85,747,422)
2,178,454	4,176,254	20,687,756	25,626,235	28,574,747	32,611,584	44,455,076

Changes in Net Position - Last Ten Fiscal Years*
April 30, 2026 (Unaudited)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Expenses										
Governmental Activities										
General Government	$ 10,932,097	6,387,947	5,942,301	6,265,531	7,131,441	2,224,190	6,595,373	7,081,384	12,301,786	12,919,968
Public Safety	38,637,952	40,077,276	42,831,331	43,018,281	33,776,874	36,286,376	42,590,015	43,515,007	43,756,318	44,733,706
Highways and Streets	11,025,303	12,462,791	10,793,499	10,438,201	10,396,351	10,134,848	12,356,841	12,040,429	8,367,744	5,472,837
Interest on Long-Term Debt	2,453,769	2,321,650	2,568,578	2,418,422	2,465,715	2,311,580	2,136,299	1,942,850	1,792,078	1,962,006
Total Governmental Activities Expenses	63,049,121	61,249,664	62,135,709	62,140,435	53,770,381	50,956,994	63,678,528	64,579,670	66,217,926	65,088,517
Business-Type Activities										
Water	7,895,063	7,927,864	8,166,761	7,763,117	8,229,062	8,357,942	9,338,819	9,212,230	9,300,839	10,350,801
Sanitary Sewer	1,894,162	1,892,142	1,705,456	1,958,603	1,929,644	2,000,422	2,080,248	1,979,902	2,086,368	2,155,772
Senior Housing	813,997	841,260	789,383	783,641	851,692	854,387	989,090	1,059,524	998,478	1,056,489
Stormwater	2,137,821	2,489,484	2,370,065	2,424,426	2,418,888	2,344,544	2,310,443	2,276,469	2,523,992	2,360,178
Parking	219,643	234,534	228,788	213,158	237,946	146,010	137,709	162,883	169,177	160,297
Total Business-Type Activities Expenses	12,960,686	13,385,284	13,260,453	13,142,945	13,667,232	13,703,305	14,856,309	14,691,008	15,078,854	16,083,537
Total Primary Government Expenses	76,009,807	74,634,948	75,396,162	75,283,380	67,437,613	64,660,299	78,534,837	79,270,678	81,296,780	81,172,054
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	4,161,477	4,629,242	3,742,538	3,495,563	3,584,363	3,954,735	4,128,771	6,971,220	7,046,644	8,402,724
Public Safety	4,414,152	4,355,075	5,389,734	5,230,586	4,695,892	5,634,654	6,229,326	4,314,588	4,534,960	5,057,818
Operating Grants/Contributions	884,302	870,837	977,571	1,545,847	2,850,131	2,379,186	1,914,316	1,845,840	1,841,031	2,244,210
Capital Grants/Contributions	—	—	—	—	—	—	—	—	—	940,762
Total Governmental Activities Program Revenues	9,459,931	9,855,154	10,109,843	10,271,996	11,130,386	11,968,575	12,272,413	13,131,648	13,422,635	16,645,514
Business-Type Activities										
Charges for Services										
Water	7,130,783	7,652,106	8,685,487	8,100,203	9,101,235	9,548,443	9,008,541	9,872,635	9,962,645	10,517,845
Sanitary Sewer	1,224,701	1,289,902	1,435,920	1,324,162	1,549,032	1,612,186	1,509,931	2,083,576	2,073,249	2,114,176
Senior Housing	846,534	847,203	866,114	886,933	849,870	835,072	895,367	918,638	905,116	939,108
Stormwater	1,389,220	1,475,491	1,358,291	1,276,535	1,479,977	1,509,577	1,378,452	1,409,002	1,381,862	1,941,301
Parking	485,193	175,161	186,363	161,768	12,203	34,433	74,841	107,332	221,260	252,786
Operating Grants/Contributions	83,637	10,476	128,537	158,916	190,042	84,756	119,673	—	—	—
Capital Grants/Contributions	—	—	—	—	17,509	398,163	629,876	—	212,971	—
Total Business-Type Activities Program Revenues	11,160,068	11,450,339	12,660,712	11,908,517	13,199,868	14,022,630	13,616,681	14,391,183	14,757,103	15,765,216
Total Primary Government Program Revenues	20,619,999	21,305,493	22,770,555	22,180,513	24,330,254	25,991,205	25,889,094	27,522,831	28,179,738	32,410,730

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Net (Expense) Revenue										
Governmental Activities	$ (53,589,190)	(51,394,510)	(52,025,866)	(51,868,439)	(42,639,995)	(38,988,419)	(51,406,115)	(51,448,022)	(52,795,291)	(48,443,003)
Business-Type Activities	(1,800,618)	(1,934,945)	(599,741)	(1,234,428)	(467,364)	319,325	(1,239,628)	(299,825)	(321,751)	(318,321)
Total Primary Government Net Revenue (Expense)	(55,389,808)	(53,329,455)	(52,625,607)	(53,102,867)	(43,107,359)	(38,669,094)	(52,645,743)	(51,747,847)	(53,117,042)	(48,761,324)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property Taxes	14,802,772	17,620,255	19,771,153	21,093,599	22,803,944	23,902,215	23,521,343	22,558,184	22,825,493	23,395,491
Utility Taxes	1,012,559	968,873	1,011,487	941,529	956,106	1,118,645	1,179,879	997,924	1,427,061	2,463,989
Other Taxes	4,964,752	4,399,701	4,387,791	4,341,994	3,238,126	3,398,940	3,481,703	3,490,330	3,510,087	2,558,451
Intergovernmental - Unrestricted										
Sales Taxes	15,380,154	14,883,566	15,312,715	14,986,207	12,671,607	17,626,963	17,669,155	16,957,035	19,880,433	22,015,524
State Income Taxes	3,141,181	2,998,512	3,429,472	3,262,554	4,308,831	5,299,126	5,489,231	5,766,354	6,121,738	6,458,219
Replacement Taxes	—	—	—	—	465,303	1,080,451	1,422,208	1,030,116	631.515	601.197
ARPA Funds	—	—	—	—	—	2,242,539	2,242,539	—	—	—
Investment Income	253,606	507,428	790,341	775,778	197,196	64,025	1,820,715	3,005,301	2,700,456	2,229.636
Miscellaneous	689,720	789,168	575,823	384,458	372,850	346,422	421,197	387,518	1,131,036	501.874
Transfers	—	—	—	—	—	(390,000)	—	—	(1,000,000)	(700,000)
Total Governmental Activities	40,244,744	42,167,503	45,278,782	45,786,119	45,013,963	54,689,326	57,247,970	54,192,762	57,227,819	59,524,381
Business-Type Activities										
Investment Income	90,600	174,656	402,637	253,464	91,196	42,959	336,252	590,292	138,171	380,360
Miscellaneous	747,017	404,296	—	—	—	58,311	—	3,304	—	75
Transfers	—	—	—	—	—	390,000	—	—	1,000,000	700,000
Total Business-Type Activities	837,617	578,952	402,637	253,464	91,196	491,270	336,252	593,596	1,138,171	1,080,435
Total Primary Government	41,082,361	42,746,455	45,681,419	46,039,583	45,105,159	55,180,596	57,584,222	54,786,358	58,365,990	60,604,816
Changes in Net Position										
Governmental Activities	(13,344,446)	(9,227,007)	(6,747,084)	(6,082,320)	2,373,968	15,700,907	5,841,855	2,744,740	4,432,528	11,081,378
Business-Type Activities	(963,001)	(1,355,993)	(197,104)	(980,964)	(376,168)	810,595	(903,376)	293,771	816,420	762,114
Total Primary Government	(14,307,447)	(10,583,000)	(6,944,188)	(7,063,284)	1,997,800	16,511,502	4,938,479	3,038,511	5,248,948	11,843,492

* Accrual Basis of Accounting

Data Source: Village Records

VILLAGE OF NORTHBROOK, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years*
April 30, 2026 (Unaudited)

	2017	2018	2019
General Fund			
Nonspendable	$ 26,661	119,736	53,620
Restricted	1,359,625	11,517,298	1,713,200
Unassigned	22,123,177	21,242,468	22,259,986
Total General Fund	23,509,463	32,879,502	24,026,806
All Other Governmental Funds			
Restricted	4,734,403	4,932,510	3,188,478
Committed	88,163	90,751	96,036
Assigned	6,345,426	6,370,030	6,544,820
Unassigned	—	—	—
Total All Other Governmental Funds	11,167,992	11,393,291	9,829,334
Total Governmental Funds	34,677,455	44,272,793	33,856,140

* Modified Accrual Basis of Accounting

Data Source: Village Records

2020	2021	2022	2023	2024	2025	2026
—	—	—	—	—	21,600	21,600
3,635,017	2,426,585	2,894,900	1,850,086	798,697	346,285	2,101,012
21,615,124	19,082,567	22,967,945	29,926,229	26,297,015	26,427,977	26,281,357
25,250,141	21,509,152	25,862,845	31,776,315	27,095,712	26,795,862	28,403,969
3,179,120	2,874,886	6,677,964	5,921,955	2,724,551	2,613,130	4,912,243
100,706	101,295	101,541	110,479	127,341	87,460	22,099
6,570,836	6,801,223	12,484,697	13,233,527	20,765,427	16,762,605	16,811,513
—	—	—	(7,549)	—	—	(221,629)
9,850,662	9,777,404	19,264,202	19,258,412	23,617,319	19,463,195	21,524,226
35,100,803	31,286,556	45,127,047	51,034,727	50,713,031	46,259,057	49,928,195

VILLAGE OF NORTHBROOK, ILLINOIS

Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years*
April 30, 2026 (Unaudited)

	2017	2018	2019
Revenues			
Taxes	$ 22,325,553	24,393,756	25,737,867
Intergovernmental	17,860,167	17,347,988	19,152,322
Licenses and Permits	5,265,165	5,976,991	5,587,902
Charges for Services	5,783,009	5,434,918	5,798,302
Fines and Forfeitures	134,095	170,098	270,908
Investment Income	249,815	487,625	760,552
Miscellaneous	689,720	789,168	575,823
Total Revenues	52,307,524	54,600,544	57,883,676
Expenditures			
General Government	12,695,935	8,001,934	15,701,069
Public Safety	31,229,816	33,582,859	35,589,332
Highways and Streets	10,969,145	12,039,858	10,029,492
Debt Service			
Principal	3,289,383	3,535,239	4,444,442
Interest and Fiscal Charges	2,187,598	2,417,293	2,535,994
Total Expenditures	60,371,877	59,577,183	68,300,329
Excess of Revenues Over (Under) Expenditures	(8,064,353)	(4,976,639)	(10,416,653)
Other Financing Sources (Uses)			
Proceeds from Bonds	4,900,000	14,604,250	—
Payment to Escrow Agent	—	—	—
Transfer In	2,731,372	3,781,692	2,870,547
Transfer Out	(2,731,372)	(3,781,692)	(2,870,547)
Premium on Debt Issuance	—	(32,273)	—
	4,900,000	14,571,977	—
Net Change in Fund Balances	(3,164,353)	9,595,338	(10,416,653)
Debt Service as a Percentage of Noncapital Expenditures	9.77%	10.52%	12.19%

Data Source: Village Records

* Modified Accrual Basis of Accounting

2020	2021	2022	2023	2024	2025	2026
27,267,342	26,756,433	28,945,745	28,590,142	25,646,376	26,528,761	28,456,443
18,904,388	20,537,615	28,102,320	28,330,232	26,999,407	29,708,597	31,280,638
5,519,845	5,038,039	5,588,416	6,360,720	4,412,591	4,031,345	4,973,109
5,507,335	5,775,355	6,438,258	6,509,543	9,526,760	12,337,209	12,360,723
286,254	74,621	247,340	266,424	208,407	141,545	163,882
746,762	194,766	58,543	1,799,515	2,960,517	2,644,727	2,185,581
384,458	372,850	346,422	421,197	387,518	1,131,036	501,874
58,616,384	58,749,679	69,727,044	72,277,773	70,141,576	76,523,220	79,922,250
8,432,566	9,461,330	8,384,291	9,150,788	10,944,181	15,281,521	16,819,516
35,422,678	35,189,945	36,452,670	39,623,347	40,946,577	42,734,273	45,789,248
9,381,134	9,747,727	9,036,714	10,119,708	11,730,204	15,226,666	14,313,404
4,560,359	5,653,597	5,765,899	5,152,385	5,651,243	4,840,682	5,033,316
2,501,855	2,501,395	2,336,443	2,323,865	2,081,483	1,968,517	1,991,866
60,298,592	62,553,994	61,976,017	66,370,093	71,353,688	80,051,659	83,947,350
(1,682,208)	(3,804,315)	7,751,027	5,907,680	(1,212,112)	(3,528,439)	(4,025,100)
3,275,000	2,025,000	5,965,000	—	980,415	3,287,580	7,860,000
(690,896)	(2,034,932)	—	—	—	(3,587,530)	—
2,614,958	2,329,792	7,463,188	2,172,564	10,629,073	6,004,596	4,551,025
(2,614,958)	(2,329,792)	(7,853,188)	(2,172,564)	(10,629,073)	(7,004,596)	(5,251,025)
342,767	—	514,464	—	—	374,415	534,238
2,926,871	(9,932)	6,089,464	—	980,415	(925,535)	7,694,238
1,244,663	(3,814,247)	13,840,491	5,907,680	(231,697)	(4,453,974)	3,669,138
12.32%	13.70%	13.59%	11.53%	11.44%	10.00%	9.98%

VILLAGE OF NORTHBROOK, ILLINOIS

Schedule of Police and Firefighters' Pension Funds Investment Returns and Pension Expenses by Type - Last Two Fiscal Years
April 30, 2026 (Unaudited)

	Police Pension Fund		Firefighters' Pension Fund	
	4/30/2025	4/30/2026	4/30/2025	4/30/2026
Investment Rate of Return	9.68%	23.17%	9.98%	19.35%
Pension Expenses by Type				
Retirement Pensions	$ 5,506,205	5,622,516	5,279,213	5,795,849
Disability Pensions	254,752	243,145	1,120,382	1,024,918
Survivor's Pensions	1,175,656	1,283,604	372,125	444,372
Contribution Refunds	55,950	65,783	7,544	9,286
Totals	6,992,563	7,215,048	6,779,264	7,274,425
Increase (Decrease) in Total Pension Expenses	$ 378,893	222,485	443,225	495,161
% Increase (Decrease) in Total Pension Expenses	5.73%	3.18%	7.00%	7.30%

Data Source: Village Records

VILLAGE OF NORTHBROOK, ILLINOIS

Sales Tax Collected by Category - Last Ten Calendar Years
April 30, 2026 (Unaudited)

See Following Page

VILLAGE OF NORTHBROOK, ILLINOIS

Sales Tax Collected by Category - Last Ten Calendar Years
April 30, 2026 (Unaudited)

	2016	2017	2018
General Merchandise	$ 844,154	787,436	791,451
Food	1,691,271	1,726,531	1,706,480
Drinking and Eating Places	1,906,897	1,923,562	2,125,100
Apparel	1,548,594	1,478,191	1,573,280
Furniture and H.H. and Radio	1,653,207	1,668,956	1,918,784
Lumber, Building, Hardware	647,015	649,604	698,737
Automobile and Filling Stations	1,325,934	1,278,389	1,403,312
Drugs and Misc. Retail	3,025,868	3,025,086	3,113,786
Agriculture/Manufacturers	2,377,945	2,775,470	1,834,768
Totals	15,020,885	15,313,225	15,165,698
Village Direct Rate	1.75%	1.75%	2.00%

Data Source: Village and State Records

2019	2020	2021	2022	2023	2024	2025
760,196	411,354	418,329	336,054	349,004	368,492	429,169
1,706,096	1,783,080	1,827,738	1,798,311	1,815,771	1,875,356	2,075,153
2,119,560	1,384,244	1,737,693	2,006,408	2,330,893	2,213,667	2,376,022
1,530,904	770,125	1,272,666	1,237,629	926,645	995,041	1,326,411
1,877,342	1,411,098	1,818,010	1,753,786	1,474,150	1,500,670	1,663,797
729,241	838,739	877,591	858,998	809,369	792,901	1,090,434
1,616,116	1,117,590	1,649,867	1,866,960	1,919,971	1,825,345	1,568,460
3,417,998	2,546,340	5,179,785	5,070,349	5,070,666	5,309,153	7,033,783
1,777,329	1,991,860	2,081,428	2,422,664	2,214,223	3,101,724	4,533,999
15,534,782	12,254,430	16,863,107	17,351,159	16,910,692	17,982,349	22,097,228
2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

VILLAGE OF NORTHBROOK, ILLINOIS

Direct and Overlapping Sales Tax Rates - Last Ten Fiscal Years
April 30, 2026 (Unaudited)

Fiscal Year	State Rate	RTA Rate	County Home Rule Rate	Village Home Rule Rate*	Total Sales Tax Rate	% Distributed to Village
2017	6.25%	1.00%	1.75%	0.75%	9.75%	1.75%
2018	6.25%	1.00%	1.75%	0.75%	9.75%	1.75%
2019	6.25%	1.00%	1.75%	1.00%	10.00%	2.00%
2020	6.25%	1.00%	1.75%	1.00%	10.00%	2.00%
2021	6.25%	1.00%	1.75%	1.00%	10.00%	2.00%
2022	6.25%	1.00%	1.75%	1.00%	10.00%	2.00%
2023	6.25%	1.00%	1.75%	1.00%	10.00%	2.00%
2024	6.25%	1.00%	1.75%	1.00%	10.00%	2.00%
2025	6.25%	1.00%	1.75%	1.00%	10.00%	2.00%
2026	6.25%	1.00%	1.75%	1.00%	10.00%	2.00%

Data Source: Village and State Records

VILLAGE OF NORTHBROOK, ILLINOIS

Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years
April 30, 2026 (Unaudited)

See Following Page

VILLAGE OF NORTHBROOK, ILLINOIS

Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years
April 30, 2026 (Unaudited)

Tax Levy Year	Residential Property	Farm	Commercial Property	Industrial Property	Air Pollution
2016	$ 1,731,210,975	$ 1,992	$ 540,146,612	$ 211,751,867	$ —
2017	1,778,794,337	N/A	587,929,200	222,683,268	—
2018	1,739,304,863	N/A	570,456,101	223,662,278	—
2019	1,891,846,774	N/A	704,555,966	270,441,524	—
2020	1,899,723,609	N/A	676,032,548	284,216,866	—
2021	1,762,834,837	N/A	617,600,619	272,382,975	—
2022	2,141,311,569	N/A	641,205,548	299,401,543	—
2023	2,205,841,935	N/A	689,188,448	311,309,156	—
2024	2,205,402,638	N/A	704,904,411	310,101,515	1,019
2025	*	*	*	*	*

Data Source: Office of the Cook County Clerk

N/A - Not Available

* Not available at time of report issued

Total	Railroad	Total Assessed Value	Estimated Actual Taxable Value	Total Direct Tax Rate
$ 2,483,111,446	$ 609,714	$ 2,483,721,160	$ 7,449,334,338	0.625
2,589,406,805	732,251	2,590,139,056	7,768,220,415	0.715
2,533,423,242	745,075	2,534,168,317	7,600,269,726	0.672
2,866,844,264	760,178	2,867,604,442	8,600,532,792	0.763
2,859,973,023	—	2,859,973,023	8,579,919,069	0.765
2,652,818,431	—	2,652,818,431	7,958,455,293	0.825
3,081,918,660	—	3,081,918,660	9,245,755,980	0.706
3,206,339,539	—	3,206,339,539	9,619,018,617	0.685
3,220,409,583	—	3,220,409,583	9,661,228,749	0.716
*	*	*	*	*

VILLAGE OF NORTHBROOK, ILLINOIS

Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years
April 30, 2026 (Unaudited)

	2016	2017	2018
Village of Northbrook			
General Corporate rate	0.324	0.265	0.171
Debt Service Rate	0.129	0.157	0.164
Police Pension	0.088	0.116	0.144
Fire Pension	0.083	0.131	0.146
IMRF	0.000	0.046	0.047
Total Direct Tax Rate	0.625	0.715	0.672
Overlapping Rates			
Cook County	0.533	0.496	0.489
Cook County Forest Preserve District	0.063	0.062	0.060
Suburban TB Sanitarium	0.000	0.000	0.000
Cook County Consolidated Election Board	0.000	0.031	0.000
Northfield Township	0.024	0.023	0.024
Northfield Road and Bridge	0.049	0.049	0.052
Northfield General Assistance	0.006	0.006	0.007
Metropolitan Water Reclamation District	0.406	0.402	0.396
North Shore Mosquito Abatement District	0.010	0.010	0.010
High School District #225	2.106	2.102	2.216
Community College District #535	0.231	0.232	0.246
Northbrook Park District	0.423	0.419	0.456
School District #28	2.848	2.824	2.970
School District #30	2.866	3.193	3.310
Northwest Mosquito Abatement District	0.010	0.010	0.011
Glenbrook Sanitary District	0.046	0.046	0.047
High School District #203	1.974	1.993	2.111
School District #29	2.762	2.727	2.906
School District #27	3.031	3.031	3.204
Mission Brook Sanitary District	0.175	0.177	0.181
School District #31	2.699	2.700	2.842
Wheeling Township	0.041	0.043	0.043
Wheeling Road and Bridge	0.014	0.015	0.016
Wheeling General Assistance	0.008	0.009	0.009
High School District #214	2.527	2.563	2.669
Community College District #512	0.416	0.425	0.443
Consolidated School District #21	4.966	5.022	5.276
Northbrook Public Library	0.329	0.329	0.347
Northfield Park District	0.229	0.232	0.246
Union Drainage District No.1	0.000	0.000	0.000
Total Overlapping Tax Rate	28.792	29.171	30.587
Total Direct and Overlapping Tax Rate	29.417	29.886	31.259

Data Source: Office of the County Clerk

* Not available at time of report issued

2019	2020	2021	2022	2023	2024	2025
0.247	0.275	0.284	0.231	0.214	0.207	*
0.172	0.172	0.158	0.136	0.138	0.137	*
0.145	0.129	0.161	0.144	0.138	0.159	*
0.157	0.139	0.170	0.155	0.158	0.175	*
0.043	0.050	0.052	0.040	0.037	0.038	*
0.763	0.765	0.825	0.706	0.685	0.716	*
0.454	0.453	0.446	0.431	0.386	0.390	*
0.060	0.058	0.058	0.081	0.075	0.069	*
0.000	0.000	0.019	0.000	0.000	0.000	*
0.030	0.000	0.025	0.000	0.032	0.000	*
0.021	0.022	0.008	0.023	0.024	0.025	*
0.047	0.049	0.055	0.050	0.051	0.009	*
0.007	0.007	0.382	0.008	0.009	0.053	*
0.389	0.378	0.009	0.374	0.345	0.340	*
0.009	0.009	2.310	0.008	0.008	0.008	*
2.006	2.084	0.252	2.064	2.076	2.176	*
0.221	0.227	0.458	0.221	0.227	0.237	*
0.416	0.427	3.129	0.416	0.420	0.456	*
2.681	2.805	3.458	2.885	2.927	3.011	*
2.987	3.187	0.011	3.170	3.189	3.351	*
0.010	0.010	0.054	0.000	0.010	0.011	*
0.046	0.049	2.322	0.055	0.055	0.056	*
2.028	2.085	3.038	1.923	2.002	2.098	*
2.718	2.751	3.238	2.628	2.702	2.788	*
2.861	2.946	0.195	3.011	3.084	3.211	*
0.169	0.173	3.174	0.169	0.168	0.176	*
2.577	2.672	0.041	2.734	2.620	2.959	*
0.038	0.037	0.008	0.036	0.037	0.037	*
0.014	0.013	0.015	0.012	0.012	0.007	*
0.008	0.008	2.664	0.007	0.007	0.012	*
2.356	2.382	0.457	2.352	2.445	2.574	*
0.403	0.409	5.205	0.410	0.413	0.434	*
4.691	4.683	0.344	4.635	4.744	4.907	*
0.314	0.311	0.257	0.312	0.309	0.321	*
0.230	0.235	0.014	0.221	0.234	0.243	*
0.000	0.000	0.014	0.012	0.012	0.012	*
27.791	28.470	31.660	28.248	28.623	29.971	*
28.554	29.235	32.485	28.954	29.308	30.687	*

VILLAGE OF NORTHBROOK, ILLINOIS

Principal Property Tax Payers - Prior Fiscal Year and Ten Fiscal Years Ago
April 30, 2026 (Unaudited)

	2025			2016		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value
Jones Lang LaSalle	$ 67,855,094	1	2.11%	$ 46,107,148	2	2.22%
Brookfield Prop Retail	51,258,144	2	1.59%			
Willow Festival Regency	36,834,689	3	1.14%	23,786,710	3	1.15%
Underwriters Laboratory Inc.	28,955,581	4	0.90%	22,480,800	4	1.08%
TGM Northshore LLC	28,886,896	5	0.90%			
Finger-EPCO Northbrook, LLC	23,487,977	6	0.73%			
TA Northbrook Industrial	21,026,608	7	0.65%			
Korman Lederer	20,337,446	8	0.63%	14,619,954	5	0.70%
Lake Cook Road & Mid America	20,200,645	9	0.63%	12,960,040	6	0.62%
Euromarket Designs	20,144,814	10	0.63%	11,468,565	10	0.55%
Westcoast Estates				54,959,965	1	2.65%
Village Square of Northbrook				12,395,819	7	0.60%
400 Skokie Blvd, LLC				11,692,644	8	0.56%
Div Edens Property LLC				11,674,688	9	0.56%
Totals	318,987,894		9.91%	222,146,333		10.69%

Data Source: Office of the County Clerk

VILLAGE OF NORTHBROOK, ILLINOIS

Property Tax Levies and Collections - Last Ten Fiscal Years
April 30, 2026 (Unaudited)

Fiscal Year	Tax Levy Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2017	2016	$ 15,526,527	$ 15,409,633	99.25%	$ —	$ 15,409,633	99.25%
2018	2017	18,512,965	18,512,965	100.00%	—	18,512,965	100.00%
2019	2018	19,555,239	19,067,172	97.50%	—	19,067,172	97.50%
2020	2019	21,882,760	21,241,263	97.07%	—	21,241,263	97.07%
2021	2020	21,865,793	21,738,065	99.42%	—	21,738,065	99.42%
2022	2021	22,559,281	22,351,866	99.08%	—	22,351,866	99.08%
2023	2022	22,450,998	21,531,174	95.90%	—	21,531,174	95.90%
2024	2023	22,709,641	22,597,790	99.51%	—	22,597,790	99.51%
2025	2024	23,873,349	23,873,349	100.00%	—	23,873,349	100.00%
2026	2025	25,907,363	11,198,080	43.22%	—	11,198,080	43.22%

Note: Special Service Areas #1 through #5 have been excluded from this table. The Road and Bridge levy and collections are included in this table.

Data Source: Office of the County Clerk

VILLAGE OF NORTHBROOK, ILLINOIS

Ratios of Outstanding Debt by Type - Last Ten Fiscal Years
April 30, 2026 (Unaudited)

Fiscal Year	Governmental Activities: Net General Obligation Bonds	Governmental Activities: TIF Note Payable	Governmental Activities: Subscription Payables	Business-Type Activities: Net Water, Sewer and Sanitary Sewer Revenue Bonds	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
2017	$ 64,404,601	$ 4,900,000	$ —	$ 40,114,448	$ 109,419,049	2.92%	$ 3,298.74
2018	75,404,266	4,766,301	—	49,636,870	129,807,437	3.47%	3,913.40
2019	71,248,316	4,274,764	—	47,490,915	123,013,995	3.29%	3,708.59
2020	69,930,906	3,746,511	—	50,260,356	123,937,773	2.99%	3,736.44
2021	64,955,042	2,867,083	—	47,905,041	115,727,166	2.55%	3,285.65
2022	66,249,573	2,033,699	—	50,270,645	118,553,917	2.61%	3,365.91
2023	61,875,801	1,002,668	468,154	46,975,836	110,322,459	2.17%	3,118.91
2024	57,303,251	—	1,120,126	43,541,805	101,965,182	2.02%	2,894.93
2025	52,717,666	—	816,074	40,312,957	93,846,697	1.86%	2,664.43
2026	56,082,435	—	504,296	54,019,278	110,606,009	2.19%	3,140.25

Data Source: Village's Records

Note: Details regarding the Village's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

VILLAGE OF NORTHBROOK, ILLINOIS

Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years
April 30, 2026 (Unaudited)

Fiscal Year	General Obligation Bonds	Less: Amounts Available for Debt Service	Total	Percentage of Total Taxable Assessed Value of Property (1)	Per Capita (2)
2017	$ 104,519,049	$ 7,730	$ 104,511,319	4.21%	$ 3,151.01
2018	125,041,136	—	125,041,136	4.83%	3,769.71
2019	118,739,231	—	118,739,231	4.69%	3,579.72
2020	120,191,262	—	120,191,262	4.19%	3,623.49
2021	112,860,083	—	112,860,083	3.95%	3,204.25
2022	116,520,218	—	116,520,218	4.39%	3,308.17
2023	108,851,637	—	108,851,637	3.53%	3,090.44
2024	100,845,056	—	100,845,056	3.15%	2,863.13
2025	93,030,623	—	93,030,623	2.89%	2,641.26
2026	110,101,713	—	110,101,713	N/A	3,125.94

Data Source: Village's Records

Note: Details regarding the Village's outstanding debt can be found in the notes to the financial statements.

(1) See the Ratios of Outstanding Debt by Type Schedule for Equalized Assessed Value data (Actual Taxable Value of Property).

(2) See the Demographic and Economic Statistics Schedule for the Per Capita Income data.

N/A - Not Available

VILLAGE OF NORTHBROOK, ILLINOIS

Schedule of Direct and Overlapping Governmental Activities Debt
April 30, 2026 (Unaudited)

Governmental Unit	Gross Debt	Percentage of Debt Applicable to Village (1)	Village's Share of Debt
Village Direct Debt	$ 56,586,731	100.00%	$ 56,586,731
Overlapping Debt			
Cook County	1,760,191,750	1.51%	26,546,105
Forest Preserve District	70,795,000	1.51%	1,070,400
Metropolitan Water Reclamation District	2,555,076,024	1.53%	39,175,213
Northbrook Park District	14,095,000	91.67%	12,920,343
School District 21	70,375,000	1.17%	823,842
School District 27	42,305,000	87.05%	36,828,461
School District 28	78,365,000	85.32%	66,857,643
School District 29	3,520,000	13.86%	487,703
School District 30	33,630,000	62.68%	21,079,835
School District 31	16,640,000	14.38%	2,392,527
High School District 203	157,025,000	1.24%	1,952,859
High School District 214	13,270,000	0.25%	33,457
High School District 225	19,385,000	40.72%	7,892,751
Community College District 512	196,740,000	0.12%	233,005
Community College District 535	51,230,000	10.33%	5,289,887
Total Overlapping Debt	5,082,642,774		223,584,031
Total Direct and Overlapping Debt	5,139,229,505		280,170,762

Data Source: Cook County Clerk and the MSRB's Electronic Municipal Market Access website (EMMA)

(1) Determined by the ratio of assessed value of property in the Village of Northbrook subject to taxation by the Governmental Unit to the total assessed value of property of the Governmental Unit.

VILLAGE OF NORTHBROOK, ILLINOIS

Schedule of Legal Debt Margin
April 30, 2026 (Unaudited)

The Village is a home rule municipality.

Article VII, Section 6(k) of the 1970 Illinois constitution governs computation of legal debt margin.

> The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by some home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property...(2) if its population is more than 25,000 and less than 500,000 an aggregate of one percent: indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum...shall not be included in the foregoing percentage amounts.

To date the General Assembly has set no limits for home rule municipalities.

VILLAGE OF NORTHBROOK, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years
April 30, 2026 (Unaudited)

Fiscal Year	(1) Population	(1) Personal Income (in Thousands)	(1) Per Capita Personal Income	(1) Median Age	(2) School Enrollment	(3) Unemployment Rate
2017	33,170	$ 112,827	$ 57,763	48.0	6,749	3.5
2018	33,170	112,827	57,763	48.0	6,755	2.6
2019	33,170	112,827	57,763	48.0	6,815	2.8
2020	33,170	124,863	57,763	48.0	6,821	16.0
2021	35,222	128,883	72,969	49.7	6,540	4.5
2022	35,222	128,883	72,969	49.7	6,457	3.3
2023	35,222	143,506	78,195	49.0	6,496	3.0
2024	35,222	143,506	78,195	49.0	6,547	3.7
2025	35,222	143,506	78,195	49.0	6,574	3.6
2026	35,222	143,506	78,195	49.0	6,602	4.0

Data Source:
(1) U.S. Department of Commerce, Bureau of the Census

(2) Annual School Census by Board of Education & National Center for Education Statistics.

(3) Illinois Department of Employment Security

VILLAGE OF NORTHBROOK, ILLINOIS

Principal Employers - Current Fiscal Year and Eight Fiscal Years Ago
April 30, 2026 (Unaudited)

	2026			2018		
Employer	Employees	Rank	Percentage of Total Village Employment	Employees	Rank	Percentage of Total Village Employment
Underwriters Laboratories	1,500	1	N/A	2,000	2	N/A
Highland Baking Co, Inc.	615	2	N/A			
Euromarket Designs, Inc.	500	3	N/A			
Hilco Merchant Resources LLC	400	4	N/A	400	9	N/A
F.E. Moran, LLC	325	5	N/A			
Bell Flavors & Fragrances, Inc.	300	6	N/A			
M. Holland Company, LLC	288	7	N/A			
Wiss, Janney, Elstner Associates	254	8	N/A			
Birchwood Lighting, Inc.	200	9	N/A			
Blue Chip Marketing	200	9	N/A			
Chicago Clinical Laboratories	200	9	N/A			
Luminex Corp	200	9	N/A			
Barilla America, Inc.	150	10	N/A			
INDAK Manuracturing Corp	150	10	N/A			
Savvas Learning Co., LLC	150	10	N/A			
The Levy Co.	150	10	N/A	2,000	3	N/A
Allstate Insurance Company				8,750	1	N/A
CVS/Caremark International				1,400	4	N/A
Astellas Pharma US Inc.				1,150	5	N/A
Northbrook Court				1,000	6	N/A
Glenbrook High School District				849	7	N/A
Crate & Barrel				500	8	N/A
WW Grainger Inc.				350	10	N/A
	5,582		N/A	18,399		N/A

Data Sources: Village Community Development Department Records and U.S. Census Bureau.

N/A - Not Available

Note: The employers listed above are located in the Village of Northbrook and the immediate areas.

VILLAGE OF NORTHBROOK, ILLINOIS

Full-Time Employees by Function/Program - Last Ten Fiscal Years
April 30, 2026 (Unaudited)

Function/Program	2017	2018	2019
General Government			
Administration	8	8	8
Finance	7	8	8
Information Services	4	5	5
Development and Planning Services	13	13	13
Highways and Streets			
Public Works	37	37	37
Public Safety			
Police	94	94	93
Fire	77	76	76
Water and Sanitary Sewer	27	27	27
Totals	267	268	267

Data Source: Village Records

2020	2021	2022	2023	2024	2025	2026
8	10	9	9	10	10	11
8	8	7	7	7	8	8
5	6	6	8	8	9	10
13	13	14	14	14	14	13
37	37	35	38	38	38	37
93	93	91	92	94	95	97
74	74	74	76	76	76	81
27	27	27	28	28	28	28
265	268	263	272	275	278	285

Operating Indicators by Function/Program - Last Ten Fiscal Years
April 30, 2026 (Unaudited)

Function/Program	2017	2018	2019
Public Works			
Forestry			
Number of Parkway Trees Planted	715	517	289
Number of Parkway Trees Trimmed	2,041	2,035	1,566
Fleet Services			
Number of Vehicles Maintained	N/A	N/A	N/A
Public Safety			
Fire			
Number of Fire Calls	2,780	2,878	2,920
Number of EMS Calls	3,654	3,674	3,718
ISO Rating	1	1	1
Police			
Calls for Service	24,573	24,814	24,792
Traffic Citations Issued	2,667	3,004	2,443
Parking Citations Issued	1,207	1,144	1,520
Community Development			
Number of Building Permits Issued	355	305	375
Number of Building Inspections	13,434	7,938	10,005
Highways and Streets			
Sidewalk Replaced (Sq. Ft.)	32,554	29,291	33,630
Annual Resurfacing Program ($)	555,545	794,120	718,229
Water and Sewer			
Water Main Breaks	93	110	90
Hydrants Flushed	1,054	733	589
Water Meters Read	12,409	12,416	12,430
Water Meter Service Requests	1,869	852	1,130
Total Distribution Pumpage (1,000 Gallons)	1,795,621	1,833,926	1,766,182
Average Daily Pumpage (1,000 Gallons)	4,911	5,024	4,833
Sanitary Sewer Televising (Feet)	37,472	35,297	34,935
Sanitary Sewer Repairs	1	2	4

N/A - Not Available

Data Source: Village Records

2020	2021	2022	2023	2024	2025	2026
309	411	496	575	458	515	548
1,721	3,499	806	2,079	1,895	1,733	2,354
N/A	N/A	N/A	112	202	175	205
2,803	2,896	3,167	3,008	2,917	2,590	2,869
3,854	3,173	3,999	4,770	5,006	5,165	5,151
1	1	1	1	1	1	1
24,631	17,684	22,399	28,341	32,792	29,738	26,957
2,117	799	1,711	1,389	1,549	1,473	1,560
2,286	1,211	819	1,387	789	1,365	646
334	499	557	549	733	689	607
14,652	8,504	9,163	8,150	8,019	8,551	9,670
34,000	115,385	97,332	32,537	19,110	19,345	41,878
594,217	505,587	1,012,297	1,076,585	1,409,773	517,520	587,511
69	173	100	83	124	89	77
11	26	724	1,520	1,514	1,053	1,331
12,446	12,475	12,507	15,128	12,327	12,267	12,232
1,119	1,181	2,297	2,116	2,350	2,173	471
1,721,852	1,917,757	1,994,546	1,820,703	1,870,562	1,820,271	1,806,900
4,715	5,254	5,482	4,988	5,111	4,987	4,950
46,873	35,239	45,696	51,513	36,813	40,117	35,903
2	1	—	1	2	2	—

VILLAGE OF NORTHBROOK, ILLINOIS

Capital Asset Statistics by Function/Program - Last Ten Fiscal Years
April 30, 2026 (Unaudited)

Function/Program	2017	2018	2019
Public Safety			
Police			
Stations	1	1	1
Fire Stations	3	3	3
Highways and Streets			
Public Works			
Streets (Miles)	272.66	272.66	272.66
Streetlights	1,399	1,399	1,399
Water and Sanitary Sewer			
Water Mains (Miles)	183.00	205.00	205.00
Fire Hydrants	2,751	2,751	2,751
Sanitary Sewers (Miles)	124.75	133.00	133.00

Data Source: Village Records

2020	2021	2022	2023	2024	2025	2026
1	1	1	1	1	1	1
3	3	3	3	3	3	3
272.66	272.66	272.66	272.66	272.66	272.66	272.66
1,399	1,414	1,414	1,414	1,414	1,414	1,414
205.00	205.00	205.00	205.00	205.00	205.00	205.00
2,751	2,829	2,829	2,829	2,829	2,829	2,829
133.00	133.00	133.00	133.00	133.00	133.00	133.00

MEMORANDUM

To: Village Board of Trustees
From: Interim Village Manager Jim Hawkins
Date: 2026-10-13
Subject: An Ordinance Repealing Ordinance 2026-51 Concerning the Joint Review Board and Public Hearing for the Proposed Northbrook Downtown Redevelopment Area

Overview
The Village desires to postpone further consideration of the proposed TIF District, Eligibility Report and Redevelopment Plan and Project, therefore, the Joint Review Board meeting and public hearing will also be postponed until a date to be determined in the coming months.

Fiscal Impact
N/A.

Recommendation
Approval.

Strategic Priority
Economic Vitality. Promote Northbrook as a thriving community and economic leader.

Background
In light of certain procedural issues that require correction, as well as the existence of various competing public issues that require the Village Board's attention, the Village desires to postpone further consideration of the proposed Northbrook Downtown TIF District, Eligibility Report and Redevelopment Plan and Project.

As the consideration of the proposed TIF District is being postponed, the Joint Review Board meeting and public hearing will also be postponed until a date to be determined in the coming months.

The Village has determined that it is in the best interest of the Village and its residents to repeal Ordinance 2026-51, with the intent of considering another ordinance authorizing convening the Joint Review Board and setting the time and place for a public hearing on the Proposed Northbrook Downtown Redevelopment Area at a future meeting of the Village Board.

On September 22, 2026, the Village Board considered the proposed Northbrook Downtown TIF District, Eligibility Report and Redevelopment Plan and Project and adopted Ordinance

2026-51 Authorizing Convening the Joint Review Board and Setting the Time and Place for a Public Hearing on the Proposed Northbrook Downtown Redevelopment Area.

The Village is considering establishing a tax increment financing district (a “TIF District”) as authorized under the Tax Increment Allocation Redevelopment Act, as amended (65 ILCS 5/11-74.4-1 et seq., the “TIF Act”), over the real property generally located in the contiguous area centered on the Village’s downtown commercial corridor and generally bounded by Dundee Road to the north, Techny Road to the south, Shermer Road to the east, and Greenbriar Lane to the west (“Redevelopment Area”) to induce the revitalization of the Redevelopment Area.

An Ordinance Repealing Ordinance 2026-51 Authorizing Convening the JRB and Setting Public Hearing

_____

ORDINANCE NO. 2026-__

_____

An Ordinance Repealing Ordinance 2026-51 Concerning the Joint Review Board and Public Hearing for the Proposed Northbrook Downtown Redevelopment Area

Passed by the Board of Trustees, _____, 2026

Printed and Published, _____ __, 2026

Printed and Published in Pamphlet Form
by Authority of the
President and Board of Trustees

VILLAGE OF NORTHBROOK
COOK COUNTY, ILLINOIS

I hereby certify that this document was properly published on the date stated above.

_____
Village Clerk

ORDINANCE NO. 2026-__

BE IT ORDAINED by the President and Board of Trustees of the Village of Northbrook, County of Cook and State of Illinois, THAT:

AN ORDINANCE REPEALING ORDINANCE 2026-51 CONCERNING THE JOINT REVIEW BOARD AND PUBLIC HEARING FOR THE PROPOSED NORTHBROOK DOWNTOWN REDEVELOPMENT AREA

be and is hereby adopted as follows:

Section 1. RECITALS.

The Village of Northbrook is an Illinois home rule municipal corporation operating in accordance with Article VII, Section 6 of the Illinois Constitution, and with the Illinois Municipal Code, 65 ILCS 5/1-1-1 *et seq*.

The Village is considering establishing a tax increment financing district (a "***TIF District***") as authorized under the Tax Increment Allocation Redevelopment Act, as amended (65 ILCS 5/11-74.4-1 *et seq*., the "***TIF Act***"), over the real property generally located in the contiguous area centered on the Village's downtown commercial corridor and generally bounded by Dundee Road to the north, Techny Road to the south, Shermer Road to the east, and Greenbriar Lane to the west ("***Redevelopment Area***") to induce the revitalization of the Redevelopment Area.

On May 26, 2026, the Village Board adopted a resolution providing for the potential reimbursement of eligible costs in connection with the proposed future Northbrook Downtown Tax Increment Financing Development Plan and Project ("***TIF Inducement Resolution***").

The Village then commissioned a study by Meech Group ("***Consultant***") to determine whether the Redevelopment Area meets the qualifications for establishing a TIF District and after extensive review of the Redevelopment Area, the Consultant delivered a report to the Village in which the Consultant concludes that the Redevelopment Area qualifies as a conservation area under the TIF Act ("***Eligibility Report***").

Based on its review of the Redevelopment Area and pursuant to extensive discussions with Village officials and others interested in the Redevelopment Area, the Consultant has also prepared a plan for the redevelopment of the Redevelopment Area in accordance with the TIF Act ("***Redevelopment Plan and Project***").

On September 22, 2026, the Village Board considered the proposed TIF District, Eligibility Report and Redevelopment Plan and Project and adopted Ordinance 2026-51 Authorizing Convening the Joint Review Board and Setting the Time and Place for a Public Hearing on the Proposed Northbrook Downtown Redevelopment Area.

Also on September 22, 2026, the Village Board adopted an Ordinance Authorizing the Establishment of a Tax Increment Financing "Interested Parties Registry" for the Proposed Northbrook Downtown Redevelopment Project Area ("***Interested Parties Registry Ordinance***").

In light of certain procedural issues that require correction, as well as the existence of various competing public issues that require the Village Board's attention, the Village Board desires to postpone further consideration of the proposed TIF District, Eligibility Report and Redevelopment Plan and Project.

As the consideration of the proposed TIF District is being postponed, the Joint Review Board meeting and public hearing will also be postponed until a date to be determined in the coming months.

The Village Board has determined that it is in the best interest of the Village and its residents to repeal Ordinance 2026-51, with the intent of considering another ordinance authorizing convening the Joint Review Board and setting the time and place for a public hearing on the Proposed Northbrook Downtown Redevelopment Area at a future meeting of the Village Board.

Section 2. REPEAL.

Ordinance No. 2026-51 is hereby repealed in its entirety and is of no further force or effect.

Section 3. EFFECT OF REPEAL.

The following events relating to the proposed TIF District are hereby canceled (1) Joint Review Board scheduled for October 15, 2026; and (2) public hearing scheduled for November 10, 2026. It is the intent of the Village Board to consider a new ordinance authorizing the convening of the Joint Review Board and setting the time and place for a public hearing on the Proposed Northbrook Downtown Redevelopment Area at a future meeting of the Village Board. The TIF Inducement Resolution and Interested Parties Registry Ordinance remain in full force and effect.

Section 4. NOTICE OF REPEAL.

The Village Board hereby authorizes and directs the Village Manager and the Village Clerk to transmit a copy of this Ordinance to each taxing body impacted by the proposed TIF District.

Section 5. EFFECTIVE DATE.

This Ordinance will be in full force and effect from and after its passage, approval, and publication in the manner provided by law.

PASSED: This __ day of _____, 2026.

AYES: ()

NAYS: ()

ABSENT: ()

ABSTAIN: ()

_____
Village President

ATTEST:

_____
Village Clerk

MEMORANDUM

To: Interim Village Manager Jim Hawkins
From: Director of Development & Planning Services Amy McEwan
Date: 2026-10-13
Subject: Preliminary Review Request by Crossroad Broadway, LLC for a New Commercial Development Located at 755 Skokie Blvd.

Overview
Crossroad Broadway LLC has submitted an application for preliminary review for a zoning request to construct a new commercial building at the corner of Dundee Road and Skokie Blvd.

Fiscal Impact
N/A

Recommendation
The Village Board is asked to provide non-binding feedback for the proposal and approve a motion that the public hearing be conducted by the Plan Commission.

Strategic Priority
Economic Vitality. Promote Northbrook as a thriving community and economic leader. Designation of a Strategic Plan goal does not indicate the merit or recommendation of requested relief.

Background

A Preliminary Review of a land use request is held by the Board of Trustees pursuant to the Zoning Code and is the first public meeting in the development application process. At the preliminary review the Village Board receives a high-level overview by staff of the request. The Village Board provides non-binding feedback on the request and any areas of concern that they wish the applicant to address on the plans and during the formal application process. Additionally, at the time of Preliminary Review, the Board of Trustees identifies which public body will conduct the Public Hearing. If after the preliminary review, the requestor proceeds by submitting a formal application, there will be a public hearing held by the Plan Commission or the Board of Trustees.

The applicant and property owner, Crossroad Broadway LLC, is requesting zoning approvals for a single-story retail/restaurant building with a drive-through at 755 Skokie Boulevard.

On December 10, 2019, the Board of Trustees approved a Special Permit Ordinance No. 2019-77 (attached) for a cannabis dispensary along with variations for development of the property with a retail building and site plan approval. The applicant is looking to amend the approval document for a new reconfigured plan.

The following zoning relief is requested:

A. Amendment to the Special Permit Ordinance No. 2019-77;
B. Additional relief may be identified during the review of a formal application should the applicant submit.

When reviewing this request, the Board may wish to consider the following policy questions:

1. Is a proposed retail and restaurant with a drive-through facility appropriate on the property?
2. Is it appropriate to amend the Special Permit to allow a second commercial building on the Subject Property?
3. Are there any specific concerns the Board has regarding the overall project design:
    a. such as the layout of the development;
    b. the buffers being provided along the periphery; and
    c. access to the site from the streets?
4. Does the Board concur with the staff recommendation that the public hearing for the requested relief be conducted by the Plan Commission?

The property is described as being:

- 2.56 acres in size;
- zoned C-5 Commercial Boulevard District;
- located at the northeast corner of Skokie Boulevard and Dundee Road, west of Edens Expressway;
- improved with a single-story retail commercial building and parking;
- surrounded by:
    - North: O-4 Boulevard Office; Multi-story office building
    - South: O-3 General Office; Two-story office building
    - East: O-3 General Office; I-94 Edens Expy
    - West: O-4 Boulevard Office; multi-tenant retail/restaurant building
- designated as appropriate for Office – Professional and Community Retail in the Comprehensive Plan;
- not located within the 100-year flood plain;
- not located in proximity to an area identified in the Master Stormwater Management Plan as; and
- The Village's Bicycle and Pedestrian Plan does not identify Skokie Boulevard in front of the subject property appropriate for a bicycle infrastructure. The 'Skokie Valley Trail Phase 2' runs to the west and almost parallel to Skokie Boulevard and shall be considered higher priority based on the overall implementation of the plan. Dundee Road in front of the Subject property is identified for a Sidepath (a subset of shared-use paths that are located adjacent to a roadway) and the Skokie/Dundee intersection is identified

for an improvement as well.

The proposed plan notes:

- The applicant proposes to construct a new single-story commercial building on the Subject Property closer to the intersection of Dundee Road and Skokie Boulevard. The applicant is requesting to amend an existing special permit ordinance to allow site plan changes. The existing ordinance grants approval for a retail use (*Curaleaf* cannabis dispensary) with conditions related to the use as well as site layout details and compliance with development plans. In order to change the existing site layout, an amendment to the previously approved ordinance is required. The current Zoning Code does allow for a second building on the property.
- The applicant is proposing a 5,500 square-foot commercial building with potential use expected to be single or multi-tenant retail and/or restaurant with a drive-through facility. The landscape buffer area and parking lot will be reconfigured to accommodate the proposed development. General Retail; General Office; and Restaurant are permitted uses in the C-5 District. A drive-through facility is also a permitted use subject to Principal Use Supplemental Standards noted in Article 6 of the Zoning Code attached for reference. Details regarding the proposed request are outlined in the attached material submitted by the applicant.
- The site layout shows that the existing curb-cuts on Dundee Road and Skokie Boulevard will remain. The parking areas, drive aisles, and the landscaped area on-site, south of the existing building will be reconfigured to accommodate the second building. The proposed building, including the drive-through facility is shown in compliance with the dimensional standards of the C-5 District. Landscape details would be reviewed in greater detail during formal application submittal, however it will comply with the 'parking lot perimeter landscape area' along Dundee and Skokie.
- The proposed plan shows 101 parking spaces on the property. Based on the requirements of the zoning code, if the new building is calculated for restaurant use – a total of 80 spaces (approximately) would be required collectively for the new restaurant and the existing retail building. If the new building is occupied by retail use, then the parking requirement would be further reduced.
- The applicant has submitted site and building rendering plans. It shows a new single-story retail and restaurant building with proposed parking and landscaping. An outdoor patio seating area for the potential restaurant is also shown facing Skokie Boulevard. Elevations with dimensions and material details will be submitted during formal submittal.
- Stormwater detention requirements will be reviewed in detail at the time of formal application.
- Based on the preliminary level of information, it should be noted that if the site was not regulated by the previously approved Ordinance requiring the corner of the Subject Property to remain landscaped, the proposed plan would have been allowed to proceed straight to the permit process as the proposal is compliant with the regulations of the new Zoning Code.

Staff has included a sustainability addendum summarizing the Village's Climate Action Plan (CAP) action items as it relates to the development proposal, which goes into further detail on CAP items that are relevant to the property and the proposed plan.

The Applicant and staff will attend the October 13, 2026 Board of Trustees meeting to answer any questions.

Supplemental - Applicant Submittal - 755 Skokie
Supplemental - Sustainability Addendum - 755 Skokie
Supplemental - Application Summary, Aerials, Site Photos - 755 Skokie
Supplemental - Previously approved Ord. No. 2019-77 - 755 Skokie
Supplemental - Zoning Code Excerpt - 755 Skokie
Supplemental - Staff Presentation - 755 Skokie

PRELIMINARY REVIEW APPLICATION – ZONING & SUBDIVISION RELIEF**

Prior to applying for preliminary review of requested zoning and/or subdivision relief by the Village Board, the Applicant should schedule a meeting with the Department of Development & Planning Services to discuss the requested relief. ***(**Note: Applications for zoning relief from the Zoning Board of Appeals must use a different application form.)***

The purpose of a preliminary review is to broadly acquaint the Village Board with the applicant's proposal and to provide the applicant with any preliminary views or concerns that members of the Board may have at a time in the process when positions are still flexible and adjustment is still possible. At the meeting at which the preliminary application is considered, any member of the Board of Trustees may make any comments, suggestions or recommendations regarding the preliminary application deemed necessary or appropriate by that member; provided, however, that no final or binding action shall be taken with respect to any preliminary application. Nothing said or done in the course of such review shall be deemed to create, or to prejudice, any rights of the applicant or to obligate the Village Board, or any member of it, to approve or deny any formal application following full consideration thereof as required by the Northbrook Zoning Code.

The following materials are the minimum required for the processing of a preliminary review by the Village of Northbrook's Board of Trustees. There is no filing fee for the preliminary review; however, review of a submitted formal application will require payment of a filing fee(s). If you have questions regarding the completion of this process contact the Development & Planning Services Department at (847) 664-4050.

Current Property Owner Information

Legal Name: Crossroad Broadway, LLC

Primary Contact: Michael Nortman

Address 4201 Lake Cook Rd

City, State, Zip Northbrook, IL 60062

Phone No. 847 - 239- 7501

Email michael@xroadsadvisors.com

Applicant Information

Legal Name Crossroad Broadway, LLC

Primary Contact: Michael Nortman

Company XR Advisors

Address 4201 Lake Cook Rd

City, State, Zip Northbrook, IL 60062

Phone No. 847 -239 - 7501

Email michael@xroadsadvisors.com

Property Information *(if more than one parcel is involved in the request please include the information for all parcels)*

Site Location/Address: 430 Dundee Rd and 755 Skokie Boulevard

Size of Property: 2.56 Acres (square feet/acres)

Size of Building Space, if applicable: _____ (square feet)

Current Zoning[1]: C5 - 03

Current Use of the Property: Vacant

[1] www.northbrook.il.us/zoningmap

Crossroad Broadway, LLC
c/o XR Advisors | 4201 Lake Cook Road, Northbrook, IL 60062

September 21, 2026

Village of Northbrook
Development & Planning Services Department

Re: Preliminary Review Application – Zoning Relief
430 Dundee Road and 755 Skokie Boulevard – Project Narrative

REQUEST

Crossroad Broadway, LLC (the "Applicant") requests preliminary review by the Village Board of a proposal to modify the Village's prior approvals for the property at 430 Dundee Road and 755 Skokie Boulevard in order to construct a new, approximately 5,500-square-foot retail building at the corner of Skokie Boulevard and Dundee Road.

When the Village approved Curaleaf, it was with the understanding that the corner would remain landscaped. Since then, the Applicant has worked with Curaleaf on a plan that adds a retail building at the corner and reworks the existing landscaping to provide a more enhanced entrance to the Village of Northbrook. This request is to modify the prior approvals to allow that building and the related site changes.

THE PROPERTY TODAY

The property is 2.56 acres in the C5 zoning district. It is improved with the existing Curaleaf building of approximately 9,900 square feet (shown as "Retail A" on Concept Plan A.1), along with its parking and drive aisles. Consistent with the prior approvals, the corner of Skokie Boulevard and Dundee Road is open and landscaped, with no building on it.

PROPOSED USE AND PHYSICAL CHANGES

- **New building.** A single-story, multi-tenant retail building of approximately 5,500 square feet, laid out to accommodate one or more tenants. Tenants have not yet been selected; early interest has come from fast-casual food users.
- **Architecture.** The preliminary perspectives show a contemporary building with white brick, dark metal panel, and warm weathered-steel accents, large storefront glazing, and a steel canopy marking the corner tenant's entrance. Design work is continuing.
- **Corner landscaping.** The existing landscaping is modified into a gateway planting at the intersection, with layered ornamental grasses and perennials, new trees, and low planter walls that frame the corner and give it a finished, welcoming presence.
- **Parking and circulation.** Parking and drive aisles are reconfigured to serve both buildings. Concept Plan A.1 shows 101 spaces provided against 65 required for the combined retail space.
- **Outdoor activity.** The concept includes a patio adjacent to the corner tenant space for outdoor seating.

PROJECT DATA

Site	430 Dundee Road and 755 Skokie Boulevard, Northbrook
Site area	2.56 acres
Zoning	C5
Existing building	Retail A (Curaleaf) – approx. 9,900 sf
Proposed building	Retail B – approx. 5,500 sf, single story, multi-tenant retail
Parking	101 spaces provided; 65 required (per Concept Plan A.1)
Other tenants	Existing building: Curaleaf. New building: to be determined; early interest is from fast-casual food users.
Outdoor activity	Patio seating adjacent to the corner tenant space, as shown in the preliminary perspectives

WHY THIS WORKS FOR THE VILLAGE

The Applicant believes the modified landscaping enhances the corner more than the prior arrangement, and that the new building adds retail along Skokie Boulevard in a form that suits the intersection.

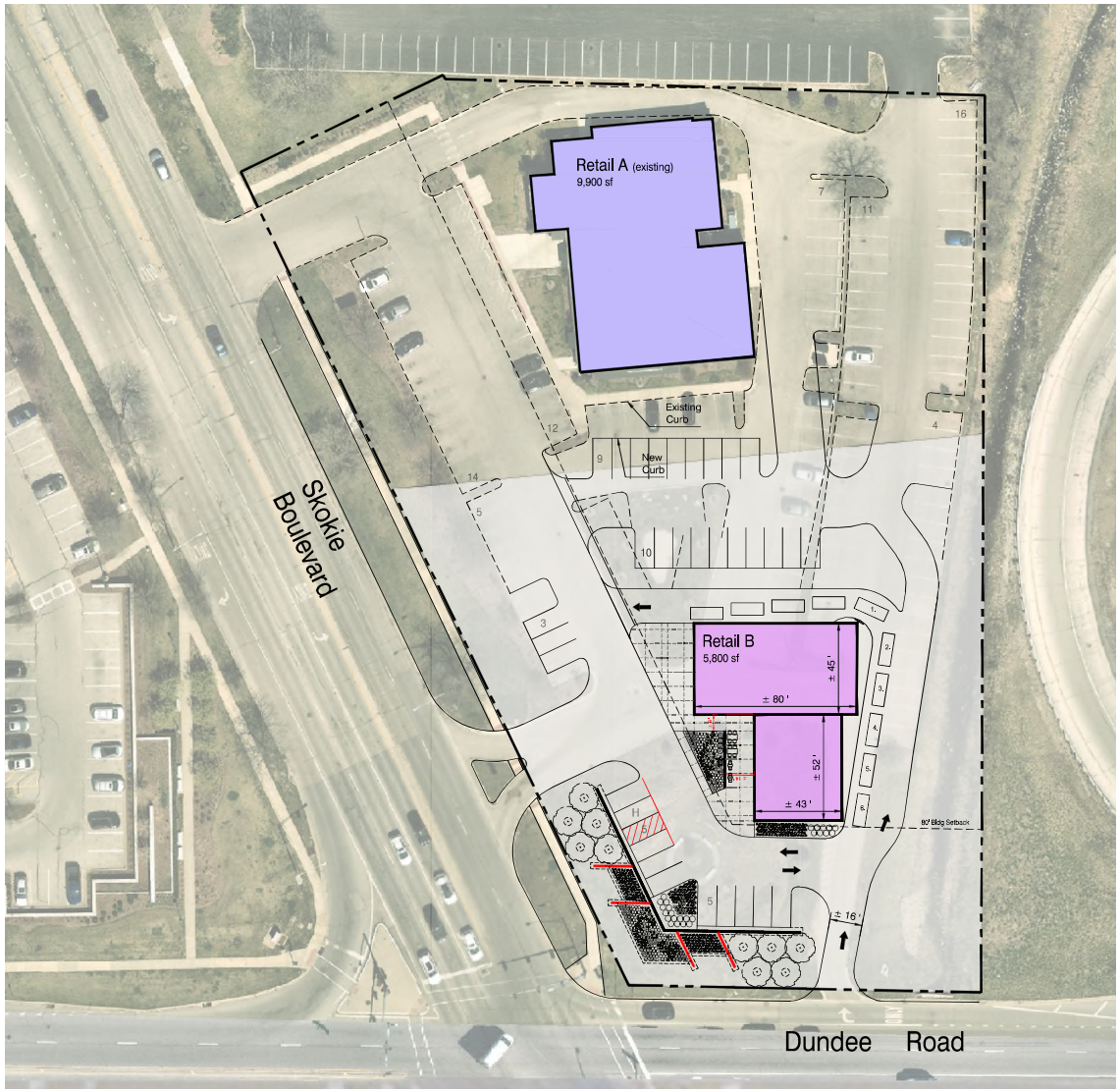
- A stronger gateway: designed landscaping and an active, well-detailed building frame the entrance to Northbrook at a highly visible corner.
- Active retail frontage: the building puts storefront and outdoor seating at the corner, where fast-casual and similar users want to be.
- Sufficient parking: the site provides ample parking, so the new building does not strain parking for Curaleaf or the new tenants.

The Applicant appreciates the opportunity for early feedback from the Board at this stage, while the design remains flexible, and looks forward to incorporating the Trustees' comments into the formal application.

Respectfully submitted,



Michael Nortman
Crossroad Broadway, LLC
michael@xroadsadvisors.com | 847-239-7501



Site Data

Retail A -	9,900 sf	40 spaces req'd @ 1/150
Retail B -	5,800 sf	45 spaces req'd @ 1/250
Total	- 16,000 sf	65 spaces req'd
		101 spaces provided

PRAIRIE RIDGE DEVELOPMENT

HKM Skokie Blvd + Dundee Northbrook, IL

Architecture Planning Landscape Architecture

Concept Plan A.1

0 30' 60' 120'

© 2026.03.24


IN PROGRESS
ANCHOR
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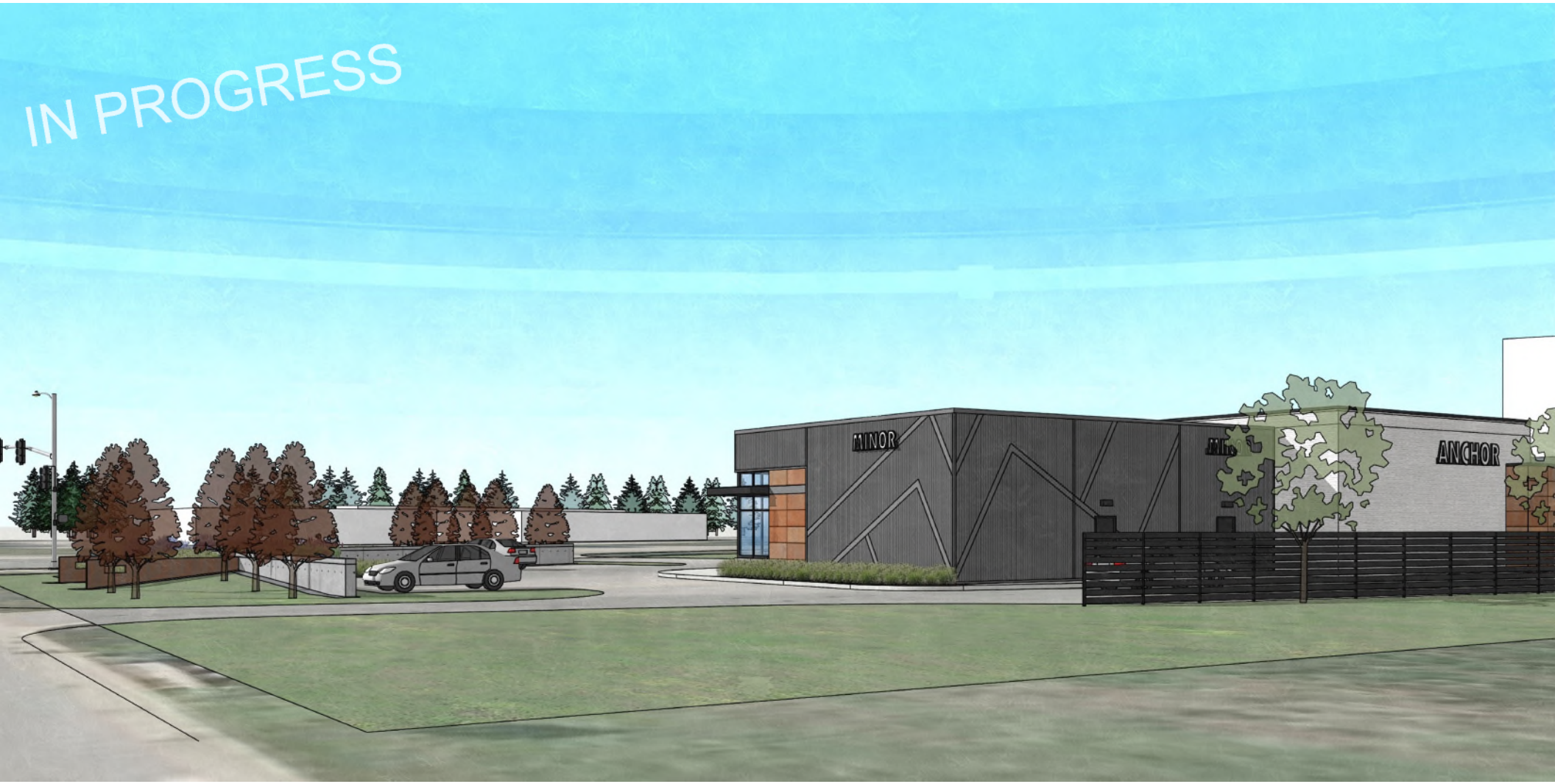

IN PROGRESS
MINOR
ANCHOR

MEMORANDUM

To: Jim Hawkins, Interim Village Manager
From: Kate Carney, Sustainability Coordinator
cc: Amy McEwan, DPS Director; Michaela Kohlstedt, DPS Deputy Director
Date: October 13, 2026
Subject: PRE-26-06: 755 Skokie – Sustainability Addendum to Staff Report

Northbrook's Climate Action Plan (CAP) calls to foster sustainability and reduce 80% of community-wide carbon emissions by 2050 through strategic planning and action item implementation. With CAP adoption, development proposals are reviewed with respect to best environmental practices. Applicable action items from the CAP are listed below for all parties to consider during the preliminary review.

Transportation and Land Use
In the Transportation and Land Use section of the CAP, recommendations are made to enhance active mobility and fossil fuel-free transit:

TL 3- 1 Consider identifying locations where bike parking facilities could be installed on site.

TL 5- 8 Consider installing EV charging stations for patron use. If this will not be realized, consider including capabilities for future electric vehicle charging installation. This could include conduit, wiring, electrical service panels, and power capacity near parking areas, terminated in outlets or junction boxes to meet demand for at least 2 EV charging ports.

TL 7- 2 The Village has enacted a partial ban on gas powered leaf blowers – ensure compliance on site.

Buildings and Energy
The Building Energy section of the CAP provides the following items pertaining to reducing our community-wide carbon footprint and preserving wildlife:

BE 2- 1 Consider conducting a Solar PV Site Assessment. Assessment should include estimated installation cost, and projections for both energy generation potential and economic payback potential over a minimum 20-year timeframe. Based on the Solar PV Site Assessment, consider incorporating renewable energy installation to offset emissions generated from the development. Work with CPACE, Illinois Shines, or similar programs for incentives.

BE 2- 2 If Solar PV array installation will not be realized and the site is suitable, make the buildings solar ready. Solar ready may include reserving space for solar-ready roof zone and planning for structural design loads and electrical service to allow for future installation of a dual pole circuit breaker if possible.

BE 5- 1 Explore opportunities for the property to utilize smart lights that can save energy through conservation. Achieve 100% LED installation if possible.

BE 5- 4 Require purchase and installation of ENERGY STAR appliances when available.

BE 7- 2 Consider the benefits of replacing fossil fuel burning heating equipment with air-source heat-pumps, or other efficient electric heating options in development. Strive for zero on-site fossil fuel combustion with air-source heat-pumps, geo-thermal systems, solar thermal, electric cooktops, etc.

Waste Management
The CAP points to procedures that may facilitate waste reduction (with a goal of at least 50% landfill wasted diverted by 2030) in its Waste Management section:

WM 2- 5 Assure compliance with the Cook County Construction & Demolition Debris Diversion Ordinance and encourage contractors and subcontractors to exceed minimum requirements where applicable.

WM 2- 7 Consider planning for accommodations for recycling and compost collection services.

Water and Wastewater
In the Water and Wastewater category, the CAP states to prioritize mitigating stormwater before it enters the sewer system through multiple capture techniques:

WW 1- 1 Consider landscaping practices that reduce water consumption and chemical use on site.

WW 1- 2 Reduce landscaping water use with water-efficient irrigation systems, grass replacement, and planting native and drought-resistant trees and vegetation in landscaping plans.

WW 2- 1 Prioritize managing stormwater before it enters the sewer system through a combination of overland flow, detention, and infiltration strategies (for example, permeable surfaces) where feasible.

WW 2- 3 Consider revegetation, tree preservation planting and maintenance, de-paving and porous pavement, green infrastructure like bioswales and Eco-roofs in site development.

WW 3- 3 Reduce or offset impervious surfaces where possible and consider use of lighter colored pavements and building materials to lessen the impact of urban heat island effect.

Greenspace and Ecosystem Health
The Plan's Greenspace category includes the following for expansion of tree canopy coverage, transforming beneficial lawns, and mitigation of heat island impacts:

GS 1- 12 Plan for diversity of native tree cover and performance-based tree island within landscaping plan and parking lots with goals on percentage of pavement shaded. Consider a mix of canopy trees, shrubs, groundcovers, and raingarden components appropriate to the lot and its surroundings in any new landscaping where possible.

GS 2- 1 Encourage invasive species control programs including Integrated Pest Management, Protect the Best, Early Detection and Rapid Response and invasive species identification and control.

GS 2- 2 Increase the ability of green space to withstand drought conditions through replacement of turf with native prairie, wildflower, and native savanna plantings where possible in landscaping plans.

GS 2- 3 Establish and effectively manage native-habitat corridors along sidewalks, trails and utility easement areas to restore and maintain landscape connectivity where possible.

GS 2- 5 Consider including exterior lighting design a policy to protect native plants, species, biodiversity, and improve night sky quality.

GS 2- 7 Consider eliminating neonicotinoids and reduce use of long-lasting chemical pesticides for landscaping, if applicable.

GS 4- 8 Consider utilizing shade and water absorbing trees and replacing turf landscaping with native prairie, wild flower, and savanna plantings.

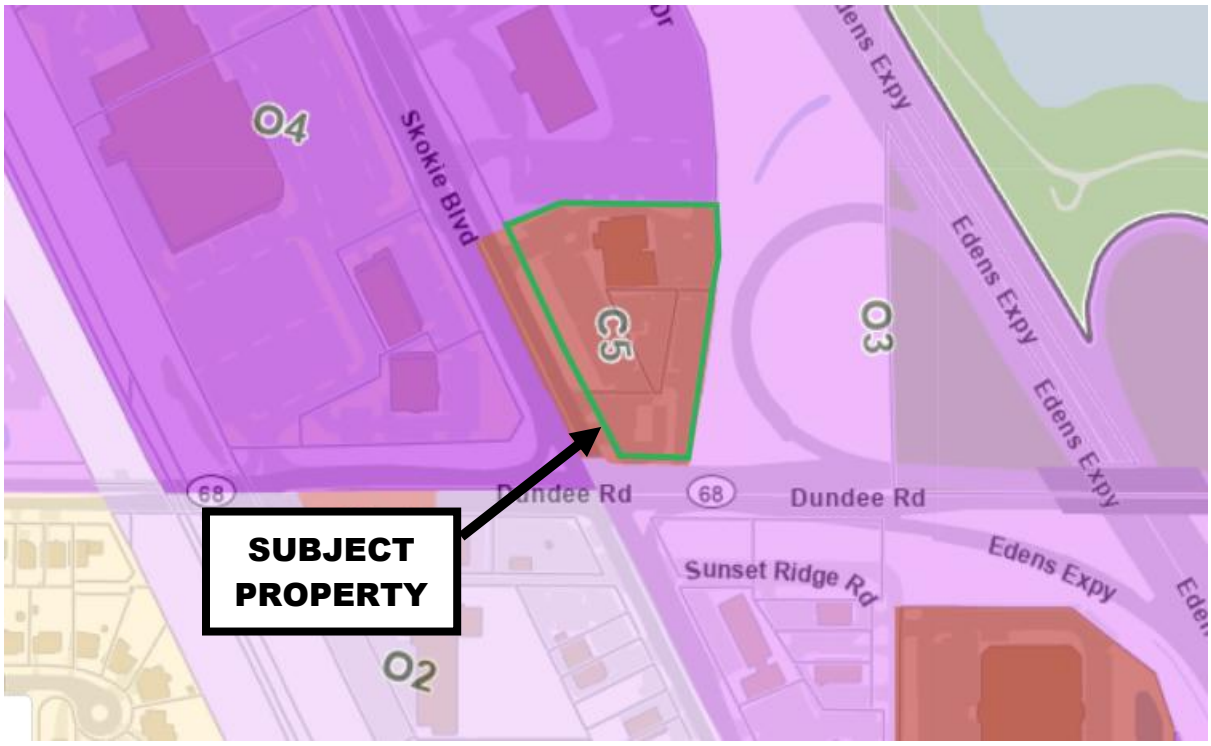
Climate Economy
The CAP's section on Climate Economy establishes how the economy is linked to the climate and climate change and outlines methods of resiliency in Northbrook's local economy:

CE 1- 2 Encourage future tenants to consider participation in the Village's Green Business Program.

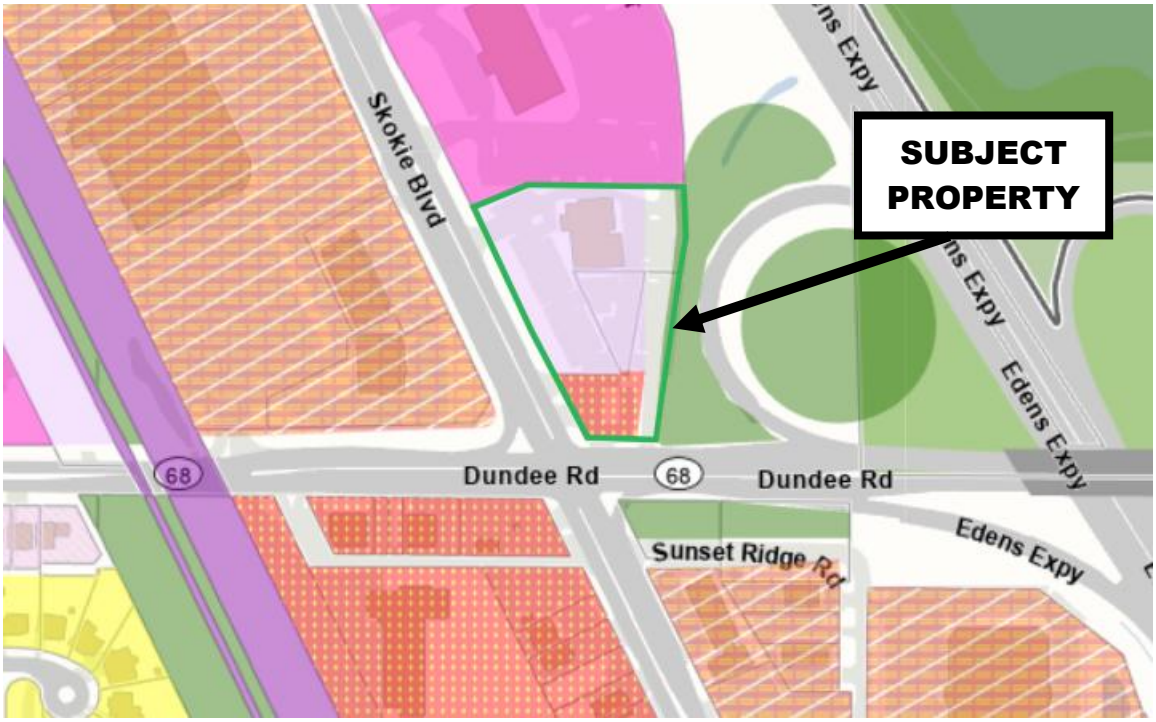
PRELIMINARY REVIEW
PRE-26-06: 755 SKOKIE BLVD
APPLICATION SUMMARY

Applicant:	Crossroad Broadway LLC
Site Location:	755 Skokie Boulevard
Requested Action:	Special Permit Amendment to allow a new single-story commercial building in the C-5 District. Other zoning relief as necessary.
Proposal:	Construction of a single-story commercial building for retail and/or restaurant use with drive-through.
Existing Zoning & Land Use:	C-5 Boulevard Commercial District; One retail building
Surrounding Zoning & Land Use:	North: O-4 Boulevard Office; Multi-story office building South: O-3 General Office; Two-story office building East: O-3 General Office; I-94 Edens Expy West: O-4 Boulevard Office; multi-tenant retail/restaurant building
Comprehensive Plan Designation:	Office – Professional & Community Retail

ZONING MAP



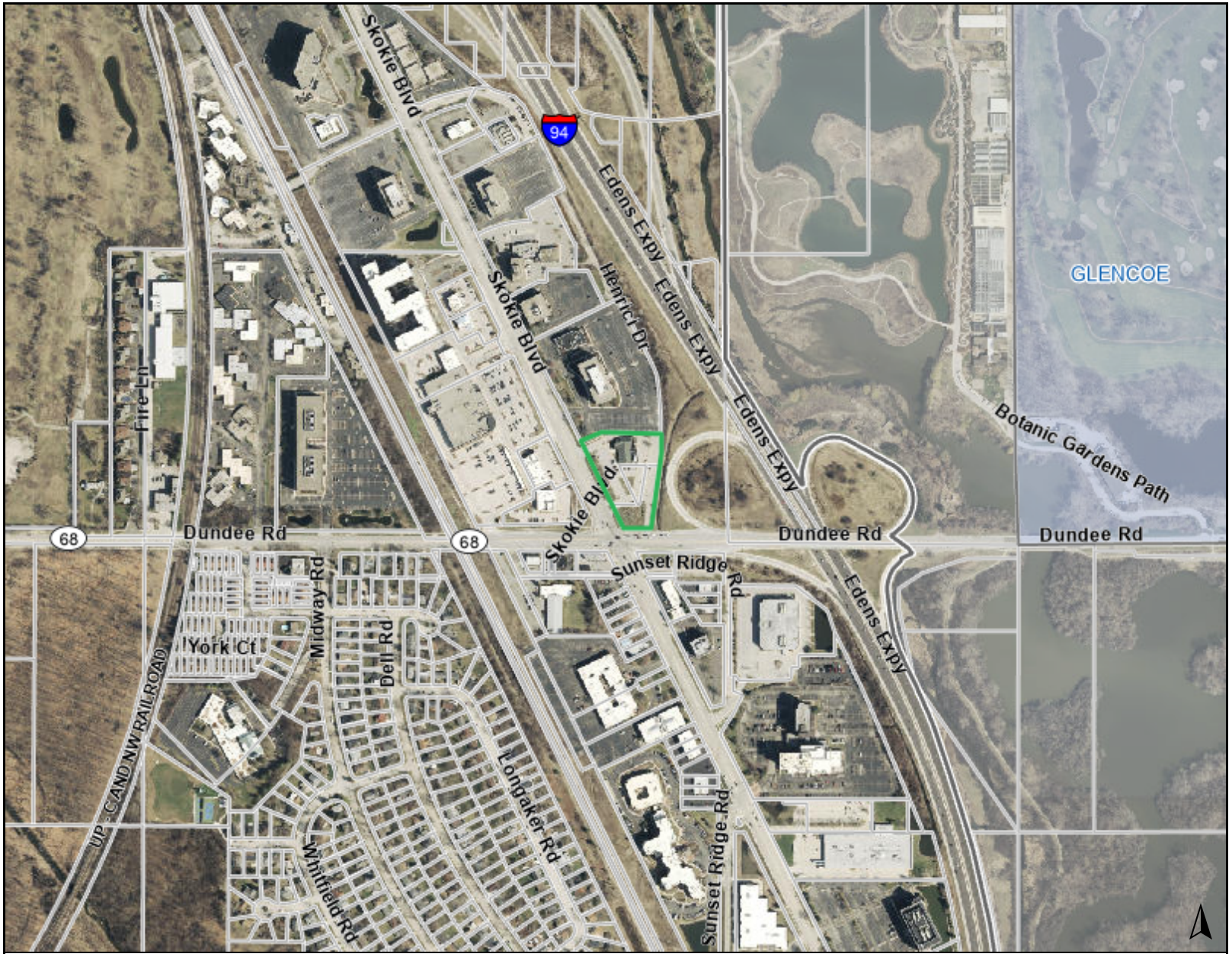
COMPREHENSIVE PLAN MAP



Legend

- Open Space & Outdoor Recreation
- Single Family
- Single Family Large Lot
- Multi-Family up to 6 DUA
- Multi-Family 6-9 DUA
- Multi-Family 9-15 DUA
- Multi-Family over 15 DUA
- Senior or Special Residential
- Government Facility
- Institutional Facility
- Neighborhood Office
- Neighborhood Edge 1
- Neighborhood Edge 2
- Office - Professional
- Office - Corporate/Corridor
- Community Retail
- Major Retail
- Industrial & Commercial Service
- General Industrial, Warehouse & Office
- Major Industrial/Distribution
- Transportation, Comm. & Utilities
- Village Center Mixed Use
- Techny Area Multi-Use
- Major Corridor Multi-Use
- Techny Area

GISConsortium | 755 Skokie Boulevard



Legend

0 1000 2000 ft

Print Date: 9/23/2026

Notes

Disclaimer: The GIS Consortium and MGP Inc. are not liable for any use, misuse, modification or disclosure of any map provided under applicable law. This map is for general information purposes only. Although the information is believed to be generally accurate, errors may exist and the user should independently confirm for accuracy. The map does not constitute a regulatory determination and is not a base for engineering design. A Registered Land Surveyor should be consulted to determine precise location boundaries on the ground.

GISConsortium | 755 Skokie Boulevard



Legend

0 300 600 ft

Print Date: 9/23/2026

Notes

Disclaimer: The GIS Consortium and MGP Inc. are not liable for any use, misuse, modification or disclosure of any map provided under applicable law. This map is for general information purposes only. Although the information is believed to be generally accurate, errors may exist and the user should independently confirm for accuracy. The map does not constitute a regulatory determination and is not a base for engineering design. A Registered Land Surveyor should be consulted to determine precise location boundaries on the ground.

Site Photos



Existing Retail Building



Looking south towards Dundee



Access on Dundee Road



Access on Skokie - North



Access on Skokie - South

Prepared By & Return To:
Debra Ford, Northbrook Village Clerk
1225 Cedar Lane
Northbrook IL. 60062

2334928008

Doc# 2334928008 Fee $88.00

KAREN A. YARBROUGH
COOK COUNTY CLERK
DATE: 12/15/2023 09:46 AM PG: 1 OF 28

Ordinance 2019-77

BE IT ORDAINED by the President and Board of Trustees of the Village of Northbrook, County of Cook and State of Illinois THAT:

An Ordinance Granting a Special Permit for an Adult Use Cannabis Dispensary and Variations for Yard Depth and Loading Spaces

(430 Dundee Road – Crossroads Broadway, LLC & Greenhouse Group, LLC) (Plan Commission Docket No. PCD-19-13)

shall be and is hereby adopted as follows:

Section 1. BACKGROUND:

Greenhouse Group, LLC ("***Applicant***") is the prospective lessee of the parcels of real property commonly known as 430 Dundee Road and 755 Skokie Boulevard (collectively, the "***Property***") which is owned by Crossroads Broadway, LLC ("***Owner***") and proposes to operate an adult-use cannabis dispensary ("***Dispensary***") on the Property.

On October 22, 2019 the Board of Trustees of the Village of Northbrook adopted Ordinance No. 2019-70 which amended the Northbrook Zoning Code to allow "Adult Use Cannabis Dispensary" as a special permit use in the C-5 District.

The parcel of property commonly known as 755 Skokie Boulevard is, and has been, located in the C-5 Boulevard Commercial District. On December 10, 2019 the Village President and Board of Trustees approved (a) Ordinance No. 2019-76 rezoning the parcel of property located at 430 Dundee Road from the O-3 General Office District to the C-5 Boulevard Commercial District and (b) Resolution No. 2019-R162 approving a plat of consolidation for the Property combining the 430 Dundee Road parcel and the 755 Skokie Boulevard parcel into a single subdivision lot. With the passage of Ordinance No. 2019-77, the entirety of the Property is located in the C-5 Boulevard Commercial District.

*The Applicant has requested relief from the Village of Northbrook's Zoning Code (1988), as amended, allow the Dispensary to operate on the Property by special permit. The Applicant proposes to renovate an existing one story building on the Property to operate the Dispensary. In addition to the required special use, the Applicant has requested variations from the requirements of the Northbrook Zoning Code (1988), as amended ("***Zoning Code***"), to (x) reduce the required interior north yard to accommodate the*

88.00
DATE 12-14-23 COMES GK
BY RC

*existing parking lot on the Property; and (y) reduce the required number of loading spaces on the Property from one to zero (collectively, the "**Requested Relief**").*

The President and Board of Trustees hereby find that it is in the best interest of the Village and the public to adopt the Requested Relief in accordance with the Zoning Code and pursuant to the Village's home rule powers.

Section 2. DESCRIPTION OF PROPERTY.

The Property is legally described in ***Exhibit A*** attached to and, by this reference, made a part of this Ordinance. The Property is located within the C-5 Boulevard Commercial District.

Section 3. PUBLIC MEETINGS & HEARINGS.

A public hearing to consider the Requested Relief was duly advertised on September 26, 2019 in the *Northbrook Star* and was held at the Plan Commission's regular meeting on October 15, 2019 and continued to November 5, 2019. On November 19, 2019 the Plan Commission formally adopted Resolution No. 19-PC-18 recommending approval of the Requested Relief.

Section 4. SPECIAL PERMIT.

Subject to and contingent upon the conditions, restrictions, and provisions set forth in Section 6 of this Ordinance, a special permit to allow an Adult Use Cannabis Dispensary (Northbrook SIC Code No. 5912.02) on the Property is hereby granted to the Applicant in accordance with and pursuant to Section 11-602 of the Zoning Code and the home rule powers of the Village of Northbrook.

Section 5. VARIATIONS.

Subject to and contingent upon the conditions, restrictions, and provisions set forth in Section 6 of this Ordinance, the following variations are hereby granted for the Property in accordance with an pursuant to Section 11-703 of the Zoning Code and the home rule powers of the Village of Northbrook:

A. A variation to reduce the required north interior yard from five feet to four feet to accommodate the existing parking lot on the Property; and

B. A variation to reduce the required number loading spaces provided on the Property from one to zero.

Section 6. CONDITIONS.

The special permit granted in Section 4 and the variations granted in Section 5 above shall be, and are hereby, expressly subject to and contingent upon each of the following conditions, restrictions and provisions:

A. Dispensary Operational Conditions. The Dispensary shall at all times be operated in full compliance with the following standards and requirements:

1. State Licenses. The Dispensary must obtain and, at all times, maintain a valid professional license issued by the Illinois Department of Financial and Professional Regulation to operate a Cannabis Dispensary. Copies of all state licenses as well as all renewals shall be provided to the Village Manager no later than 30 days of

issuance as well as copies of corresponding application materials, including all required certifications, declarations, and affidavit, for state licenses and corresponding license renewals.

2. Supplemental Submissions. The Applicant shall provide the Village's Department of Development and Planning Services, concurrent with its submission to the Illinois Department of Financial and Professional Regulation, a copy of the Applicant's application for a state license to operate the Dispensary. These materials shall include, at minimum, the following elements:

   a. The names and addresses of all principal officers of the Applicant that will operate the Cannabis Dispensary;

   b. A description of the process of dispensing cannabis from the Dispensary;

   c. A description of air treatment systems that will be installed in the Dispensary to reduce odors; and

   d. The Applicant's plan for community engagement.

   Information, documents, and plans submitted pursuant to this section may be in draft format pending approval from the Illinois Department of Finance and Professional Regulation. The Village reserves the right to request and inspect any additional materials submitted by the Applicant to the Illinois Department of Financial and Professional Regulation.

3. Signage Required by Law. The Dispensary shall maintain all mandatory signage required by state or federal law.

4. Curbside Delivery Prohibited. The Dispensary shall not be permitted to have any accessory drive-through facilities or provide drive-through or "curbside" delivery service.

5. Signage. Notwithstanding any provision of the Zoning Code to the contrary, the Dispensary's signage plan must comply with the following standards:

   a. Exterior signs on the building shall not completely cover the windows of the Dispensary.

   b. Electronic message boards are not permitted on the Property.

   c. Signage for the Dispensary may not contain cannabis imagery such as cannabis leaves, plants, smoke, paraphernalia, or cartoonish imagery oriented toward youth, or language referencing cannabis.

6. Security and Video Surveillance. The Dispensary must install and maintain in good working order security, video surveillance, and inventory protection and control systems: (a) as required by applicable state laws and regulations; and (b) in conformance with a security plan approved in advance by the Village Chief of Police.

7. Lighting. All interior, exterior and site lighting for the Dispensary must be installed and maintained in good working order and of sufficient wattage for security cameras and the safety of customers and employees.

8. On-Site Conduct.

   a. Loitering is prohibited on the Property, including in the Dispensary's parking lot.

   b. Smoking, inhaling, or otherwise consuming cannabis products is prohibited within the Dispensary, in the Dispensary's parking lot, or anywhere on the Property.

9. Minimum Age. No person under the age of 21 may be permitted to enter the Dispensary, except as authorized by state law.

10. Hours of Operation. The Dispensary may operate only between 7:00 a.m. and 10:00 p.m.

B. Directional Signage. The Applicant will install on-site directional signage to direct vehicular traffic to exit via Henrici Drive for westbound Dundee Road.

C. Compliance with Plans. The Dispensary on the Property shall be constructed, operated, and maintained in compliance with the following plans except for minor changes and site work approved by the Director of Development & Planning Services in accordance with all applicable Village codes, ordinances, and standards:

1. "Norty's Consolidation Plat," prepared by Mackle Consultants, LLC, consisting of 1 page, with a latest revision date of October 4, 2019;

2. "Site Plan," prepared by Camburas & Theodore, Ltd., consisting of one sheet, with a latest revision date of September 16, 2019, a copy of which is attached to, and by this reference made a part of, this Ordinance as ***Exhibit B***;

3. "Floor Plan." prepared by Camburas & Theodore, Ltd. consisting of one sheet, with a latest revision date of September 5, 2019, a copy of which is attached to, and by this reference made a part of, this Ordinance as ***Exhibit C***;

4. "Traffic Sign Plan." prepared by Camburas & Theodore, Ltd. consisting of one sheet, with a latest revision date of September 16, 2019, a copy of which is attached to, and by this reference made a part of, this Ordinance as ***Exhibit D***;

5. "Sign Plan", prepared by National Awning & Sign, consisting of 8 pages, with a latest revision date of October 8, 2019, a copy of which is attached to, and by this reference made a part of, this Ordinance as ***Exhibit E***.

D. One Year Operational Compliance, Parking, and Access Review. The special permit granted by Section 3 will undergo administrative review by Village staff one year after the

issuance of a Certificate of Occupancy to the Applicant for compliance with the special permit standards and to assess the parking and vehicle site access.

E. Periodic Traffic Impact Review. No later than one year after the issuance of a Certificate of Occupancy to the Applicant for the Facility, Village staff shall review the impact that traffic caused by the Facility has imposed on surrounding properties and may require Applicant to make changes to the directional signage and/or site circulation pattern for the Facility, at the sole cost and expense of the Applicant. The traffic impact review described in this Section 6.E may be conducted at any time at the request of the Chief of Police if deemed necessary to preserve and protect the safety of the public.

F. Lighting Review. Prior to the issuance of a building permit for the Dispensary, the Applicant shall provide the Architectural Control Commission with a revised lighting plan incorporating parking lot lighting sufficient to comply with all applicable accessibility requirements, including the Americans with Disability Act.

G. Landscaped Area Plan. The Applicant has agreed to prepare a landscape plan for the southeast corner of the Property to provide supplemental greenspace, visual buffering from the Dundee/Skokie intersection, and increase the permeable area of the Property. This landscape plan will be submitted to the Architectural Control Commission for review and comment within six months of the effective date of this Ordinance.

Section 7. FAILURE TO COMPLY WITH CONDITIONS.

Upon failure or refusal of the Applicant to comply with any or all of the conditions, restrictions or provisions of this Ordinance, the special permit granted in Section 4 or the variations granted in Section 5 of this Ordinance shall, at the sole discretion of the Village Board of Trustees, by ordinance duly adopted, be revoked and become null and void; provided, however, that the Village Board of Trustees may not so revoke the special permit and variations unless it shall first provide the Applicant with two months advance written notice of the reasons for revocation and an opportunity to be heard at a regular meeting of the Board of Trustees. In the event of revocation, the development and use of the Property shall be governed solely by the regulations of the C-5 Boulevard Commercial District, as the same may, from time to time, be amended. Further, in the event of such revocation of the special permit and variations the Village Manager and Village Attorney are hereby authorized and directed to bring such zoning enforcement action as may be appropriate under the circumstances. The Applicant acknowledges that public notices and hearings have been held with respect to the adoption of this Ordinance, has considered the possibility of the revocation provided for in this Section, and agrees not to challenge any such revocation on the grounds of any procedural infirmity or any denial of any procedural right, provided that the notice to the Applicant and Owner or their successor required by this Section is given.

Section 8. TERM.

The special permit granted in Section 3 shall have a term of 20 years.

Section 9. AMENDMENT TO SPECIAL PERMIT.

Any amendment to the special permit granted by this Ordinance that may be requested by the Applicant after the effective date of this Ordinance may be granted only pursuant to the procedures, and subject to the standards and limitations, provided in the Code.

Section 10. BINDING EFFECT; TRANSFERABILITY.

The privileges, obligations, and provisions of each and every Section of this Ordinance, are for the sole benefit of, and shall be binding on, the Applicant, except as otherwise expressly provided in this Ordinance. Nothing in this Ordinance shall be deemed to allow this Ordinance to be transferred to any person or entity unless and until (a) such person or entity ("***Transferee***") executes and files with the Village Clerk an unconditional agreement and consent to accept and abide by each and all of the terms, conditions, and limitations set forth in this Ordinance in a form acceptable to the Village Manager and (b) the Board of Trustees has approved such transfer by resolution duly adopted.

Section 11. EFFECTIVE DATE.

A. This Ordinance shall be effective only upon the occurrence of all of the following events:

i. passage by the Board of Trustees of the Village of Northbrook by a majority vote in the manner required by law;

ii. publication in pamphlet form in the manner required by law;

iii. the filing by the Applicant and the Owner with the Village Clerk of an unconditional agreement and consent to accept and abide by each and all of the terms, conditions, and limitations set forth in this Ordinance. Said unconditional agreement and consent shall be in the form of ***Exhibit F***, attached to and made a part of this Ordinance by this reference; and

iv. recordation of this Ordinance, together with such exhibits as the Village Clerk shall deem appropriate for recordation, with the Cook County Recorder of Deeds. The Applicant shall bear the full cost of such recordation.

B. In the event that the Applicant and Owner does not file with the Village Clerk a fully executed copy of the unconditional agreement and consent referenced in Paragraph 11.A.iii of this Ordinance within 90 days after the date of passage of this Ordinance by the President and Board of Trustees, the corporate authorities shall have the right, in their sole discretion, to declare this Ordinance null and void and of no force or effect.

Adopted: 12/10/2019

RESULT:	**ADOPTED [6 TO 0]**
MOVER:	Kathryn Ciesla, Trustee
SECONDER:	Muriel Collison, Trustee
AYES:	Ciesla, Israel, Collison, Han, Ross, Hebl
ABSTAIN:	Sandra Frum

ATTEST:

/s/ Debra J. Ford
Village Clerk

I hereby certify this to be a true and exact copy of the original.
7-17-23
Date
Village Clerk

/s/ Sandra E. Frum
Village President

VILLAGE OF NORTHBROOK CORPORATE SEAL COOK COUNTY, ILL.

Ordinance 2019-77

An Ordinance Granting a Special Permit for an Adult Use Cannabis Dispensary and Variations for Yard Depth and Loading Spaces (430 Dundee Road – Crossroads Broadway, LLC & Greenhouse Group, LLC) (Plan Commission Docket No. PCD-19-13)

Passed by the Board of Trustees, 12/10/2019
Printed and Published 12/11/2019

Printed and Published in Pamphlet Form
by Authority of the
President and Board of Trustees
VILLAGE OF NORTHBROOK
COOK COUNTY, ILLINOIS

I hereby certify that this document
was properly published on the date
stated above.

/s/ Debra J. Ford
Village Clerk

EXHIBIT A

LEGAL DESCRIPTION OF PROPERTY

PARCEL 1A:
LOT 1 IN COUNTRY INN RESUBDIVISION OF LOTS 4 THROUGH 6 AND 11 THROUGH 21 AND VACATED ALLEYS IN BLOCK 21, IN HUGHES–BROWN–MOORE CORPORATION'S RESUBDIVISION OF UNITED REALTY COMPANY'S DUNDEE SUBDIVISION RECORDED JUNE 21, 1927 AS DOCUMENT NO. 9692524 IN THE SOUTHEAST QUARTER OF SECTION 2, TOWNSHIP 42 NORTH, RANGE 12 EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS.

PARCEL 2A:
THAT PART OF THE EAST HALF OF THE SOUTHEAST QUARTER OF SECTION 2, TOWNSHIP 42 NORTH, RANGE 12, EAST OF THE THIRD PRINCIPAL MERIDIAN, DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHEAST CORNER OF LOT 1 IN COUNTRY INN RESUBDIVISION RECORDED OCTOBER 16, 1976 AS DOCUMENT NO. 23258170, BEING A RESUBDIVISION OF PART OF THE SOUTHEAST QUARTER OF SECTION 2, AFORESAID; THENCE SOUTH 89 DEGREES, 20 MINUTES, 50 SECONDS EAST ALONG THE EASTERLY EXTENSION OF THE NORTH LINE OF SAID LOT 1, 66.02 FEET; THENCE SOUTH 00 DEGREES, 50 SECONDS, 50 SECONDS EAST, 87.80 FEET; THENCE SOUTHERLY ALONG A TANGENTIAL CURVE CONCAVE TO THE WEST, RADIUS 1358.50 FEET CENTRAL ANGLE 02 DEGREES, 37 MINUTES, 48 SECONDS, 62.36 FEET; THENCE NORTH 89 DEGREES, 20 MINUTES, 50 SECONDS WEST, 60.47 FEET TO THE WEST LINE OF HENRICI DRIVE, THENCE NORTH 00 DEGREES, 50 MINUTES, 50 SECONDS WEST ALONG THE AFORESAID WEST LINE, 150.05 FEET TO THE POINT OF BEGINNING, ALL IN COOK COUNTY, ILLINOIS.

PARCEL 1:
THAT PART OF LOT 7 IN BLOCK 21 IN HUGHES–BROWN–MOORE CORPORATION'S RESUBDIVISION OF UNITED REALTY COMPANY'S DUNDEE ROAD SUBDIVISION, BEING A SUBDIVISION OF THE SOUTHEAST 1/4 OF SECTION 2, TOWNSHIP 42 NORTH, RANGE 12, EAST OF THE THIRD PRINCIPAL MERIDIAN, LYING WEST OF A LINE EXTENDED FROM THE NORTHEAST CORNER OF LOT 7, AFORESAID TO THE SOUTHWEST CORNER OF SAID LOT 7, IN COOK COUNTY, ILLINOIS.

PARCEL 2:
THE NORTHEASTERLY 1/2 OF THE NORTHWESTERLY/SOUTHEASTERLY 20–FOOT VACATED PUBLIC ALLEY (AS LAID OUT IN HUGHES–BROWN–MOORE CORPORATION'S RESUBDIVISION OF UNITED REALTY COMPANY'S DUNDEE ROAD SUBDIVISION IN THE SOUTHEAST 1/4 OF SECTION 2), LYING NORTH OF THE SOUTH LINE OF LOT 7 EXTENDED WEST AND LYING SOUTHEASTERLY OF THE NORTH LINE OF LOT 7, ALL IN COOK COUNTY, ILLINOIS.

PARCEL 3:
LOTS 9 AND 10 AND THE SOUTH 1/2 OF THE VACATED ALLEY LYING NORTH OF AND ADJOINING SAID LOTS 9 AND 10 AND LYING EAST OF THE SOUTHWEST LINE OF LOT 10 EXTENDED NORTHWESTERLY, AND LYING WEST OF THE EAST LINE OF LOT 9 EXTENDED, ALL IN BLOCK 21 IN HUGES–BROWN–MOORE CORPORATION'S RESUBDIVISION OF UNITED REALTY COMPANY'S DUNDEE ROAD SUBDIVISION, BEING A SUBDIVISION IN THE SOUTHEAST 1/4 OF SECTION 2, TOWNSHIP 42 NORTH, RANGE 12, EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS.

PARCEL 4:
THAT PART OF THE SOUTHEAST QUARTER OF SECTION 2, TOWNSHIP 42 NORTH, RANGE 12, EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS, DESCRIBED AS FOLLOWS; BEGINNING AT THE SOUTHEAST CORNER OF LOT 9 IN BLOCK 21 IN HUGHES–BROWN–MOORE CORPORATION'S RESUBDIVISION OF UNITED REALTY COMPANY'S DUNDEE ROAD SUBDIVISION RECORDED JUNE 21, 1927 AS DOCUMENT NO. 9692524; THENCE NORTH 00 DEGREES, 57 MINUTES, 57 SECONDS WEST ALONG THE EAST LINE OF AFORESAID LOT 9 TO THE CENTER LINE OF THE VACATED ALLEY; THENCE SOUTH 89 DEGREES, 59 MINUTES, 50 SECONDS EAST, ALONG THE EXTENSION OF THE CENTER LINE OF THE VACATED ALLEY, 56.47 FEET TO THE WEST RIGHT–OF–WAY LINE OF HENRICI DRIVE; THENCE SOUTH 00 DEGREES, 57 MINUTES, 57 SECONDS EAST ALONG SAID WEST RIGHT–OF–WAY LINE, 90.01 FEET; THENCE SOUTHWESTERLY ALONG A TANGENTIAL CURVE CONCAVE TO THE NORTHWEST, RADIUS 20.00 FEET, CENTRAL ANGLE 90 DEGREES, 00 MINUTES, 21 SECONDS, 31.42 FEET TO THE NORTH RIGHT–OF–WAY LINE OF DUNDEE ROAD; THENCE NORTH 89 DEGREES. 59 MINUTES, 50 SECONDS WEST ALONG SAID RIGHT–OF–WAY LINE, 36.13 FEET TO THE POINT OF BEGINNING, ALL IN COOK COUNTY, ILLINOIS.

PARCEL 5:
THAT PART OF THE EAST HALF OF THE SOUTHEAST QUARTER OF SECTION 2, TOWNSHIP 42 NORTH, RANGE 12, EAST OF THE THIRD PRINCIPAL MERIDIAN, DESCRIBED AS FOLLOWS: COMMENCING AT THE NORTHEAST CORNER OF LOT 1 IN COUNTRY INN RESUBDIVISION RECORDED OCTOBER 16, 1976 AS DOCUMENT NO. 23258170, BEING A RESUBDIVISION OF PART OF THE SOUTHEAST QUARTER OF SECTION 2, AFORESAID; THENCE SOUTH 89 DEGREES, 20 MINUTES, 50 SECONDS EAST ALONG THE EASTERLY EXTENSION OF THE NORTH LINE OF SAID LOT 1, 66.02 FEET; THENCE SOUTH 00 DEGREES, 50 MINUTES, 50 SECONDS EAST, 87.80 FEET; THENCE SOUTHERLY ALONG A TANGENTIAL CURVE CONCAVE TO THE WEST RADIUS 1358.50 FEET CENTRAL ANGLE 02 DEGREES, 37 MINUTES, 48 SECONDS, 62.36 FEET TO THE POINT OF BEGINNING; CONTINUING ALONG SAID CURVE, CENTRAL ANGLE 02 DEGREES, 29 MINUTES, 24 SECONDS, 59.04 FEET; THENCE SOUTH 08 DEGREES, 00 MINUTES, 54 SECONDS WEST 233.11 FEET TO THE NORTH LINE OF DUNDEE ROAD, SAID LINE BEING 64.00 FEET NORTH AS MEASURED AT RIGHT ANGLES THERETO: THENCE NORTH 89 DEGREES, 59 MINUTES, 50 SECONDS WEST, 36.40 FEET TO A POINT ON A 20.00 FOOT RADIUS CURVE, THE CENTER OF CIRCLE OF SAID CURVE BEARS NORTH 00 DEGREES, 00 MINUTES, 10 SECONDS EAST FROM SAID POINT; THENCE NORTHERLY ALONG SAID CURVE 31.42 FEET, CENTRAL ANGLE 90 DEGREES, 00 MINUTES, 21 SECONDS;

THENCE NORTH 00 DEGREES, 57 MINUTES, 57 SECONDS WEST ALONG TANGENT 270.18 FEET: THENCE SOUTH 89 DEGREES, 20 MINUTES, 50 SECONDS EAST, 60.47 FEET TO THE POINT OF BEGINNING, ALL IN COOK COUNTY, ILLINOIS.

PARCEL 6:
THAT PART OF LOT 7 IN BLOCK 21 IN HUGHES–BROWN–MOORE CORPORATION'S RESUBDIVISION OF UNITED REALTY COMPANY'S DUNDEE ROAD SUBDIVISION, BEING A SUBDIVISION OF THE SOUTHEAST 1/4 OF SECTION 2, TOWNSHIP 42 NORTH, RANGE 12, EAST OF THE THIRD PRINCIPAL MERIDIAN, LYING EAST OF A LINE EXTENDED FROM THE NORTHEAST CORNER OF LOT 7, AFORESAID, TO THE SOUTHWEST CORNER OF SAID LOT 7, ALL IN COOK COUNTY, ILLINOIS.

PARCEL 7:
THE NORTH HALF OF THE VACATED ALLEY LYING SOUTH OF LOT 7 IN BLOCK 21 IN HUGHES–BROWN–MOORE CORPORATION'S RESUBDIVISION OF UNITED REALTY COMPANY'S DUNDEE ROAD SUBDIVISION RECORDED JUNE 21, 1927 AS DOCUMENT NO. 9692524, BEING A SUBDIVISION OF THE SOUTHEAST QUARTER OF SECTION 2, TOWNSHIP 42 NORTH, RANGE 12, EAST OF THE THIRD PRINCIPAL MERIDIAN, LYING EAST OF THE EAST LINE OF COUNTY INN RESUBDIVISION, DOCUMENT NO. 2328170, ALL IN COOK COUNTY, ILLINOIS.

ALTERNATELY DESCRIBED AS:

LOT 1 IN NORTY'S CONSOLIDATION, A CONSOLIDATION OF LAND LOCATED IN THE SOUTHEAST QUARTER OF SECTION 2, TOWNSHIP 42 NORTH, RANGE 12 EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS AS DEPICTED ON THAT CERTAIN PLAT OF CONSOLIDATION RECORDED IN THE OFFICE OF THE COOK COUNTY RECORDER ON _____, 20____ AS DOCUMENT NO. _____.

Commonly known as 430 Dundee Road and 755 Skokie Boulevard, Northbrook, Illinois

PINs: 04-02-424-030-0000
04-02-424-030-0000
04-02-424-030-0000

EXHIBIT B

SITE PLAN

COOK COUNTY CLERK OFFICE
RECORDING DIVISION
118 N. CLARK ST. ROOM 120
CHICAGO, IL 60602-1387

COOK COUNTY CLERK OFFICE
RECORDING DIVISION
118 N. CLARK ST. ROOM 120
CHICAGO, IL 60602-1387

COOK COUNTY CLERK OFFICE
RECORDING DIVISION
118 N. CLARK ST. ROOM 120
CHICAGO, IL 60602-1387

SITE DATA TABLE	
PROPOSED DEVELOPMENT	
LOT AREA - APPROX. 110,368 SF	
FLOOR AREA- 9,338 SF	
PARKING TOTAL - 126 SPACES (INCL. 5 HC STALLS AND 8 EUPLOYEE STALLS)	
PARKING RATIO - 12.67 STALLS/1,000 SF OF BUILDING AREA	

N

VACATED HENRICI DRIVE

VACATED HENRICI DRIVE

87.80'

121.40'

5'-0" PARKING SETBACK

5'-0" PARKING SETBACK

17'-0" BUILDING SETBACK

1-STORY STUCCO BUILDING 1955 9,938 SF

LANDSCAPE ISLAND

LANDSCAPE AREA

DUNDEE ROAD

447.56'

BOULEVARD

SKOKIE

LANDSCAPE AREA

CROSSROADS BROADWAY

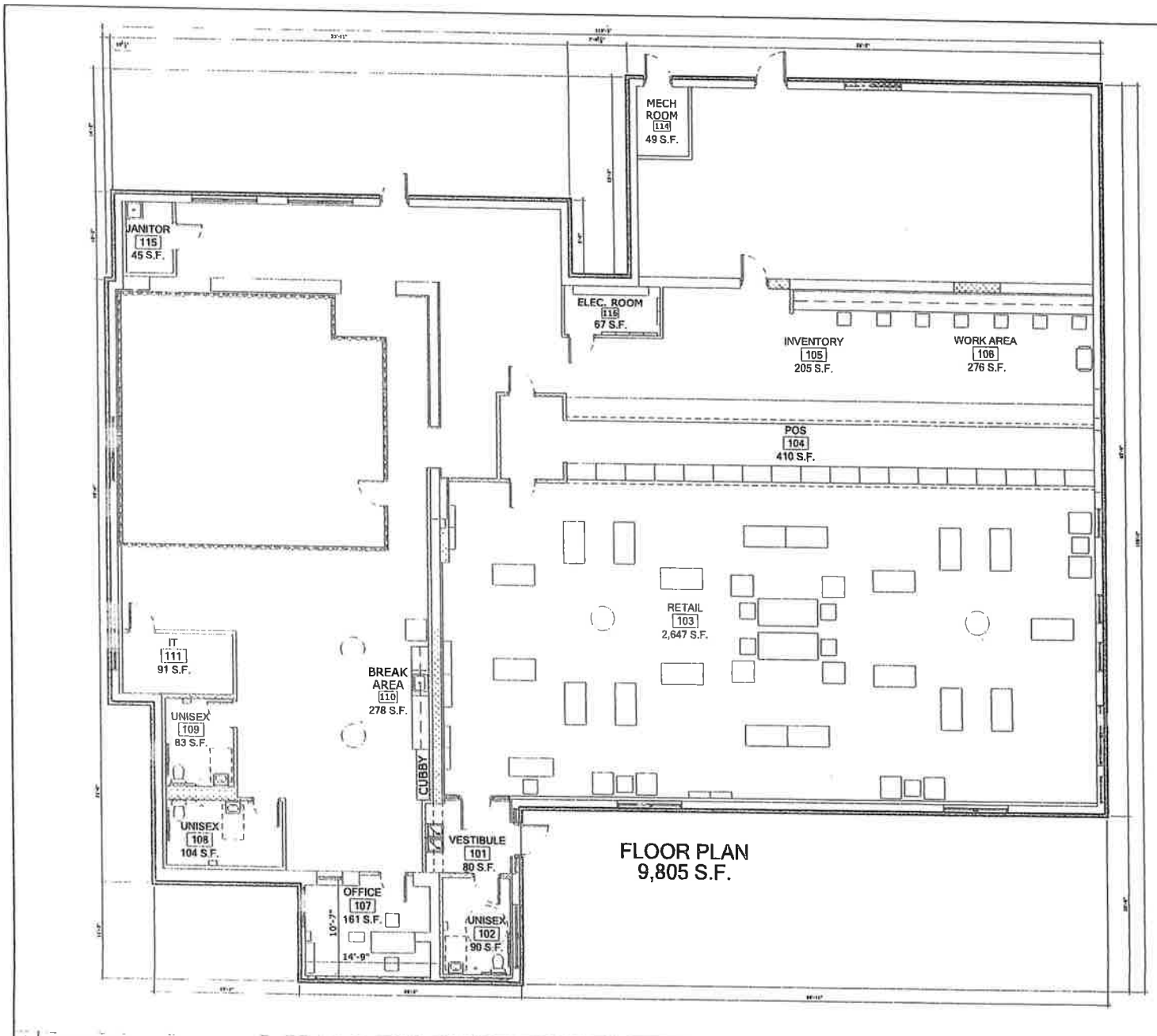
EXHIBIT C

FLOOR PLAN

COOK COUNTY CLERK OFFICE
RECORDING DIVISION
118 N. CLARK ST. ROOM 120
CHICAGO, IL 60602-1387

COOK COUNTY CLERK OFFICE
RECORDING DIVISION
118 N. CLARK ST. ROOM 120
CHICAGO, IL 60602-1387

COOK COUNTY CLERK OFFICE
RECORDING DIVISION
118 N. CLARK ST. ROOM 120
CHICAGO, IL 60602-1387



1 | FLOOR PLAN

SCALE: 3/16" = 1'-0"

CAMBURAS & THEODORE, LTD
ARCHITECTURE | ENGINEERING | INTERIORS
2454 E. Dempster St, Suite 202
Des Plaines, IL 60016
P (847)298-1325
www.camburasandtheodore.com

GREENHOUSE GROUP
755 SKOKIE BLVD.
NORTHBROOK, IL 60062

REVISION DATES

NO.	DATE	TYPE

ISSUE DATES

TYPE	DATE
OWNER REVIEW SET	
PERMIT SET	
BID SET	
CONSTRUCTION SET	
AS-BUILT SET	
DRAWN BY	CT
CHECKED BY	CT
PROJECT NUMBER	19-30031
DATE	09-05-2019
SHEET TITLE	FLOOR PLAN
SHEET NUMBER	A-1

EXHIBIT D

TRAFFIC SIGN PLAN

COOK COUNTY CLERK OFFICE
CORDING DIVISION
N. CLARK ST. ROOM 120
CHICAGO, IL 60602-1387

COOK COUNTY CLERK OFFICE
RECORDING DIVISION
118 N. CLARK ST. ROOM 120
CHICAGO, IL 60602-1387

COOK COUNTY CLERK OFFICE
RECORDING DIVISION
118 N. CLARK ST. ROOM 120
CHICAGO, IL 60602-1387

CROSSROADS BROADWAY
RETAIL DEVELOPMENT
NEC DEERFIELD AND SKOKIE BLVD
NORTHBROOK IL
SITE DATA TABLE
PROPOSED DEVELOPMENT
LOT AREA - APPROX. 113,389 SF
FLOOR AREA- 9,500 SF
PARKING TOTAL - 106 SPACES INCL. 5 HC STALLS AND 8 EMPLOYEE STALLS
PARKING RATIO - 10.87 STALLS/1000 SF OF BUILDING AREA
Exit To
Westbound Dundee Rd
Only
Exit To
Westbound Dundee Rd
Only
Exit To
Westbound Dundee Rd
Only
N
DUNDEE ROAD
SKOKIE
BOULEVARD
LANDSCAPE AREA

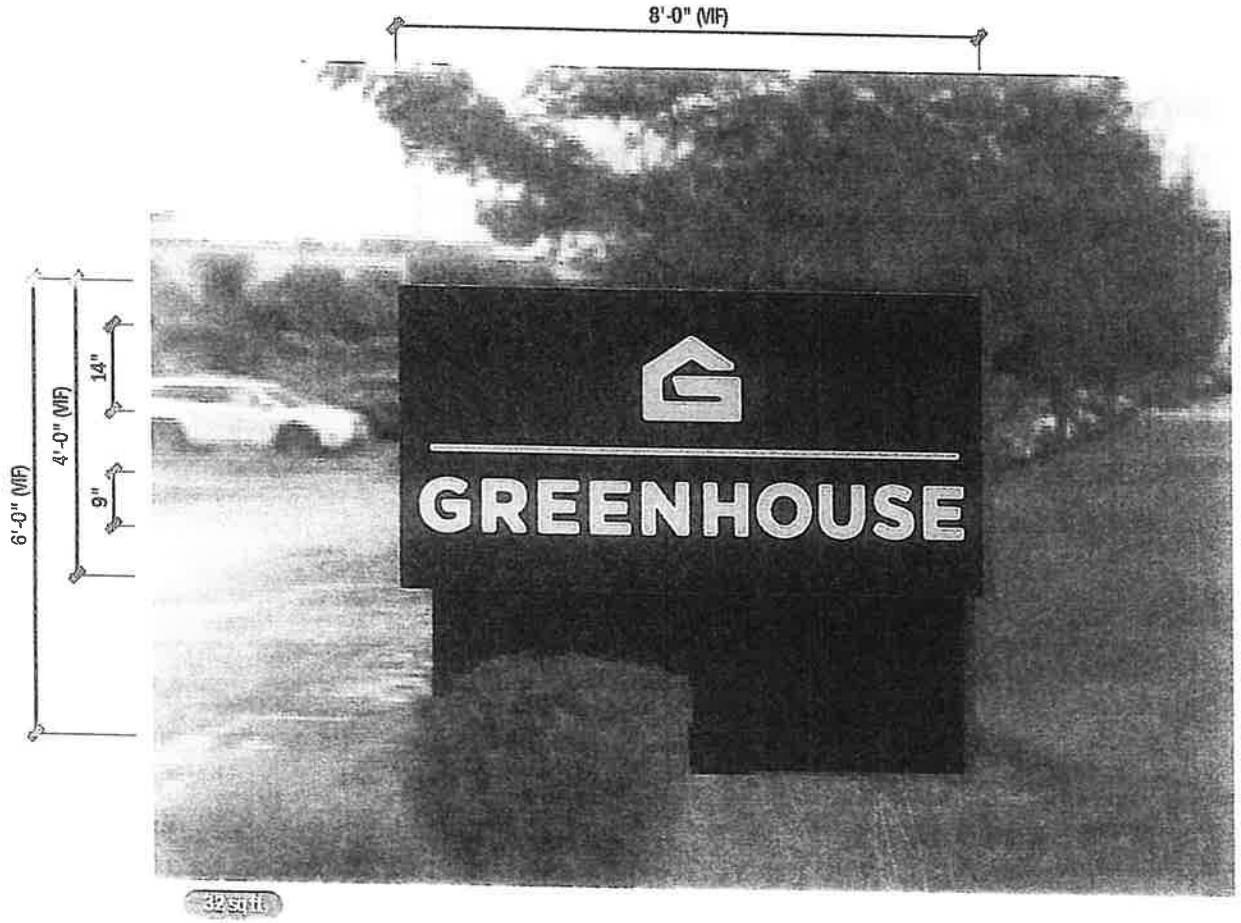
EXHIBIT E

SIGN PLAN

COOK COUNTY CLERK OFFICE
RECORDING DIVISION
118 N. CLARK ST. ROOM 120
CHICAGO, IL 60602-1387

COOK COUNTY CLERK OFFICE
RECORDING DIVISION
118 N. CLARK ST. ROOM 120
CHICAGO, IL 60602-1387

COOK COUNTY CLERK OFFICE
RECORDING DIVISION
118 N. CLARK ST. ROOM 120
CHICAGO, IL 60602-1387



Existing filler retainers and supports repaint PMS Natural Black C

.125" sheet aluminum routed face & filler sand, prime and paint to match PMS Natural Black C

Copy to be ¾" Push thru White Plexiglas faces with first surface applied Printed Green translucent film with show thru white outline

PMS Natural Black C
CMYK 71/63/54/72
RGB 34/34/34

Elevation - Replacement faces Scale: 1/2"=1'-0" Placement

Date:	October 08, 2019
Sheet:	8 of 8
Location:	755 Skokie Blvd.
City/State:	Northbrook Il 60062

Salesman: Todd Hefner
Designer: Trent Schultz
P.817.625.4323 F.817.625.2123
www.awningandsign.com

Revisions:
R1

This sign is intended to be installed in accordance with the requirements of article 600 of the National Electrical Code and/or other applicable local codes. This includes proper grounding and bonding of sign.

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38.83"

2.66"

28.0"

CANNABIS CONSUMPTION CAN IMPAIR COGNITION AND DRIVING, IS FOR ADULT USE ONLY, MAY BE HABIT FORMING, AND SHOULD NOT BE USED BY PREGNANT OR BREASTFEEDING WOMEN.

36"

2.66"

24"

EDIBLE CANNABIS-INFUSED PRODUCTS WERE PRODUCED IN A KITCHEN THAT MAY ALSO PROCESS COMMON FOOD ALLERGENS.

Black Vinyl
First surface applied
!DO NOT MIRROR!

41.158"

2.66"

46.0"

THE EFFECTS OF CANNABIS PRODUCTS CAN VARY FROM PERSON TO PERSON, AND IT CAN TAKE AS LONG AS TWO HOURS TO FEEL THE EFFECTS OF SOME CANNABIS- INFUSED PRODUCTS. CAREFULLY REVIEW THE PORTION SIZE INFORMATION AND WARNINGS CONTAINED ON THE PRODUCT PACKAGING BEFORE CONSUMING.

19 1/2"

6 3/8"

1"

GREENHOUSE

Printed on clear
MOUNTS TO FRONT OF GLASS
!DO NOT MIRROR!

49.05"

2.66"

40.79"

NO MINORS PERMITTED ON THE PREMISES UNLESS THE MINOR IS A MINOR QUALIFYING PATIENT UNDER THE COMPASSIONATE USE OF MEDICAL CANNABIS PILOT PROGRAM ACT; DISTRIBUTION TO PERSONS UNDER THE AGE OF 21 IS PROHIBITED; TRANSPORTATION OF CANNABIS OR CANNABIS PRODUCTS ACROSS STATE LINES IS PROHIBITED.

22.2"

2.66"

19.64"

DO NOT ENTER RESTRICTED ACCESS AREA AUTHORIZED PERSONNEL ONLY

21.47"

15.391"

THESE PREMISES ARE UNDER CONSTANT VIDEO SURVEILLANCE. NO WEAPONS ALLOWED ON PREMISES

Black Vinyl
First surface applied
!DO NOT MIRROR!

15.843"

16.5"

9 3/4"

◦ HOURS ◦

Sunday.....10am-7pm
Monday.....10am-7pm
Tuesday.....10am-7pm
Wednesday.....10am-7pm
Thursday.....10am-7pm
Friday.....10am-7pm
Saturday.....10am-7pm

GREENHOUSE

Black Vinyl
Additional Numbers
Mfg and ship give to store manager for future use.
MOUNTS TO FRONT OF GLASS
!DO NOT MIRROR!

Window and Door Graphics

Scale: 3/4"=1'-0"

Scale: 1"=1'-0"

State Law; All of the required signage in this subsection (B) shall be no smaller than 24 inches tall by 36 inches wide, with typed letters no smaller than 2 inches. The signage shall be clearly visible and readable by customers. The signage shall be placed in the area where cannabis and cannabis-infused products are sold and may be translated into additional languages as needed. The Department may require a dispensary to display the required signage in a different language, other than English, if the Secretary deems it necessary.

NATIONAL AWNING & SIGN

Design No.:	19-0170r12
Date:	October 08, 2019
Sheet:	7 of 8
Location:	755 Skokie Blvd.
City/State:	Northbrook Il 60062

Contact Information:

Salesman:	Todd Hefner
Designer:	Trent Schultz
P.817.625.4323	F.817.625.2123
www.awningandsign.com	

Revisions:

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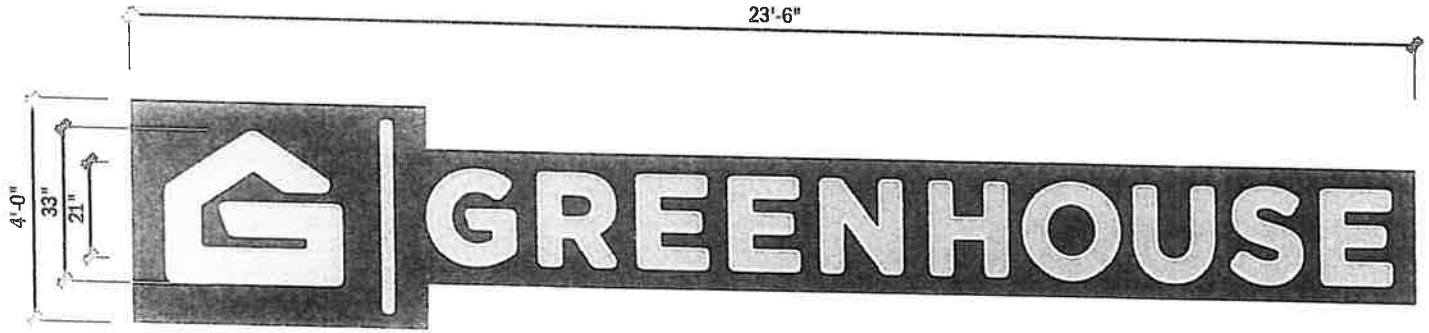


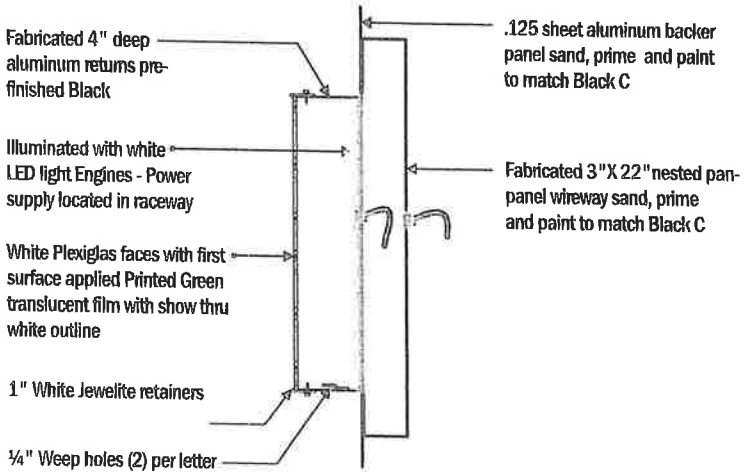
Scale: 3/8"=1'-0"

GENERAL SPECIFICATIONS

5" deep Fabricated Aluminum Channels with White Acrylic faces and Trim Cap retainers.

COLOR SPECIFICATIONS

Acrylic: ☐ WHITE (faces) Trim Cap: ☒ BLACK Paint: ☒ BLACK (returns)







Scale: N/A

Date: October 08, 2019
Sheet: 6 of 8
Location: 755 Skokie Blvd.
City/State: Northbrook Il 60062

Salesman: Todd Hefner
Designer: Trent Schultz
P.817.625.4323 F.817.625.2123
www.awningandsign.com

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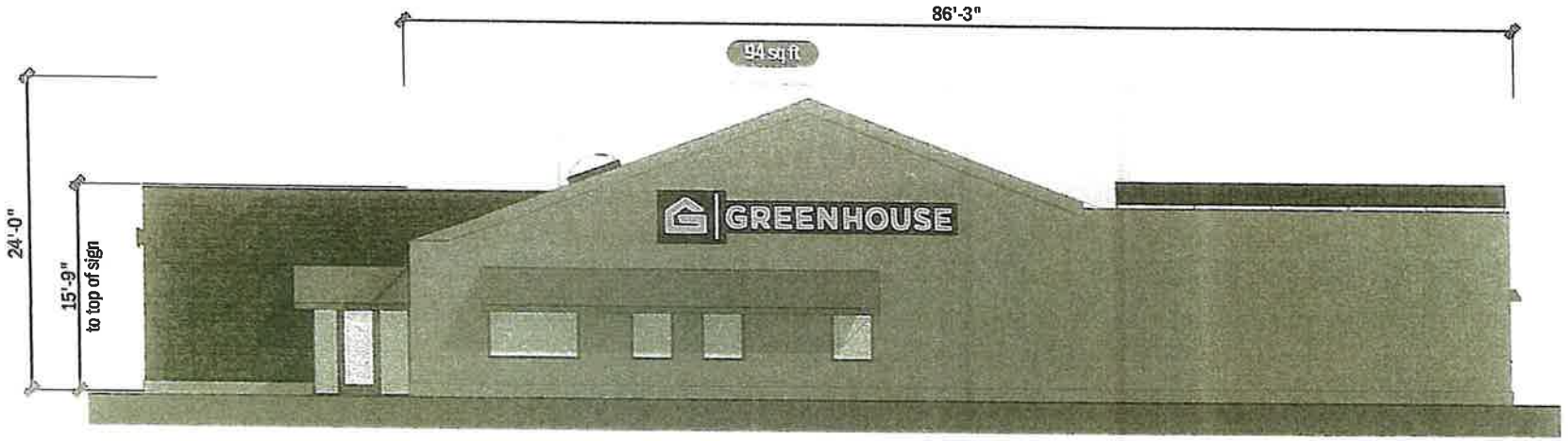

Building Elevation - South

Scale: 3/32"=1'-0"

City allows: Square footage for wall signs is a maximum of 5% of the wall area to which the sign is affixed, or 100 s.f., whichever is less.Ground signs are a maximum of 100 s.f.
Total sign s.f. on the entire property may not exceed 1 s.f. of signage per foot of frontage.

NATIONAL AWNING & SIGN

Design No:	19-0170r12
Date:	October 08, 2019
Sheet:	5 of 8
Location:	755 Skokie Blvd.
City/State:	Northbrook Il 60062

Contact Information:

Salesman:	Todd Hefner
Designer:	Trent Schultz
P.817.625.4323	F.817.625.2123
www.awningandsign.com	

Revisions:

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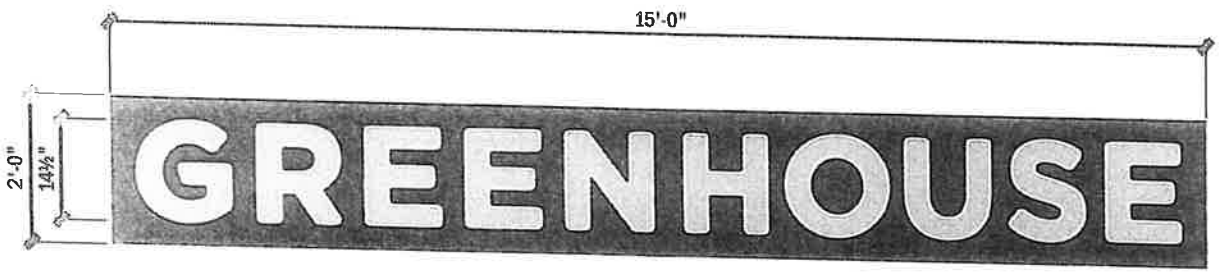


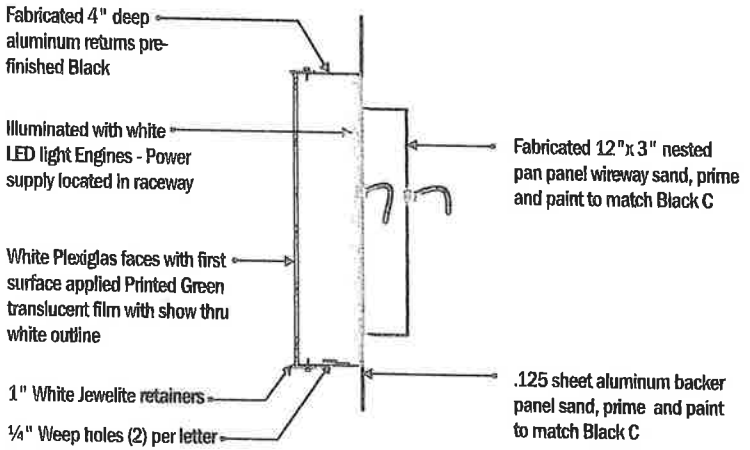
Scale: 1/2"=1'-0"

GENERAL SPECIFICATIONS

5" deep Fabricated Aluminum Channels with White Acrylic faces and Trim Cap retainers.

COLOR SPECIFICATIONS

Acrylic: ☐ WHITE (faces) Trim Cap: ☐ BLACK Paint: ☒ BLACK (returns)







Scale: N/A

Date:	October 08, 2019
Sheet:	4 of 8
Location:	755 Skokie Blvd.
City/State:	Northbrook Il 60062

Salesman:	Todd Hefner
Designer:	Trent Schultz
P.817.625.4323	F.817.625.2123
www.awningandsign.com	

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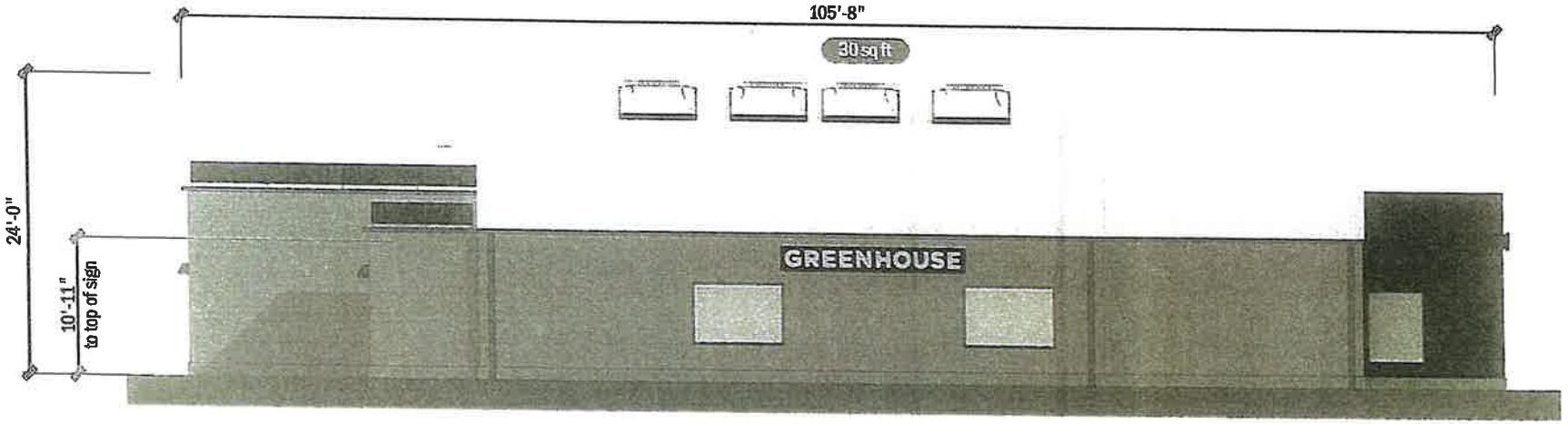

Building Elevation - North

Scale: 3/32"=1'-0"

City allows: Square footage for wall signs is a maximum of 5% of the wall area to which the sign is affixed, or 100 s.f., whichever is less. Ground signs are a maximum of 100 s.f.
Total sign s.f. on the entire property may not exceed 1 s.f. of signage per foot of frontage.

NATIONAL AWNING & SIGN

Design No.:	19-0170r12
Date:	October 08, 2019
Sheet:	3 of 8
Location:	755 Skokie Blvd.
City/State:	Northbrook Il 60062

Contact Information:
Salesman: Todd Hefner
Designer: Trent Schultz
P.817.625.4323 F.817.625.2123
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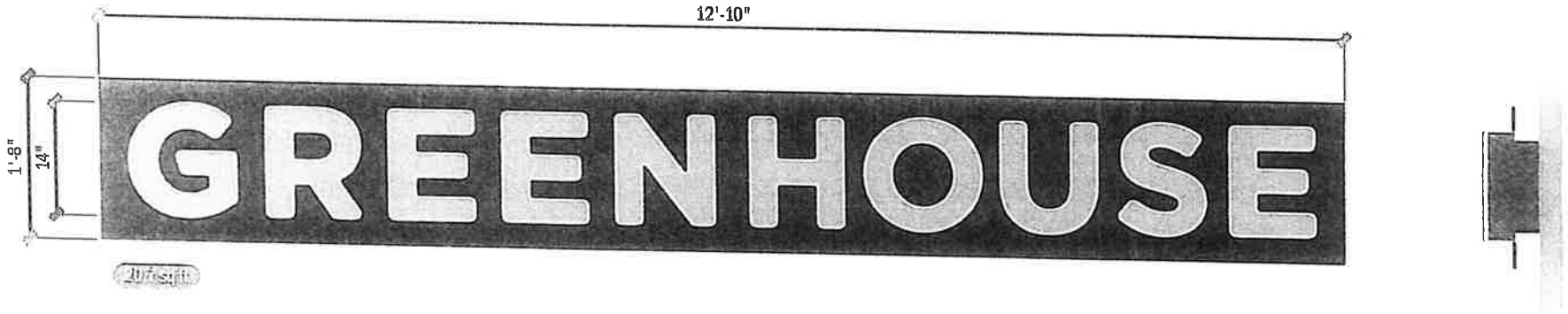

Scale: 3/4"=1'-0"

GENERAL SPECIFICATIONS

5" deep Fabricated Aluminum Channels with White Acrylic faces and Trim Cap retainers.

COLOR SPECIFICATIONS

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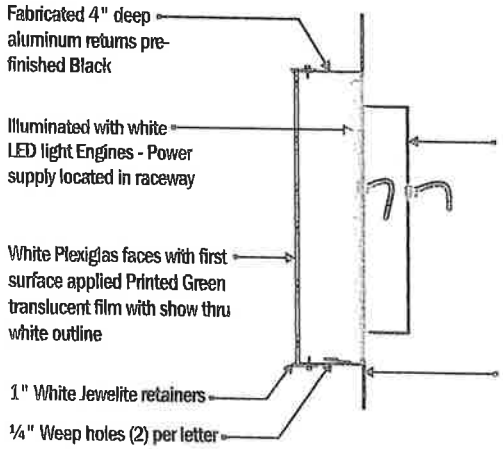

Scale: N/A

Date:	October 08, 2019
Sheet:	2 of 8
Location:	755 Skokie Blvd.
City/State:	Northbrook Il 60062

Salesman: Todd Hefner
Designer: Trent Schultz
P.817.625.4323 F.817.625.2123
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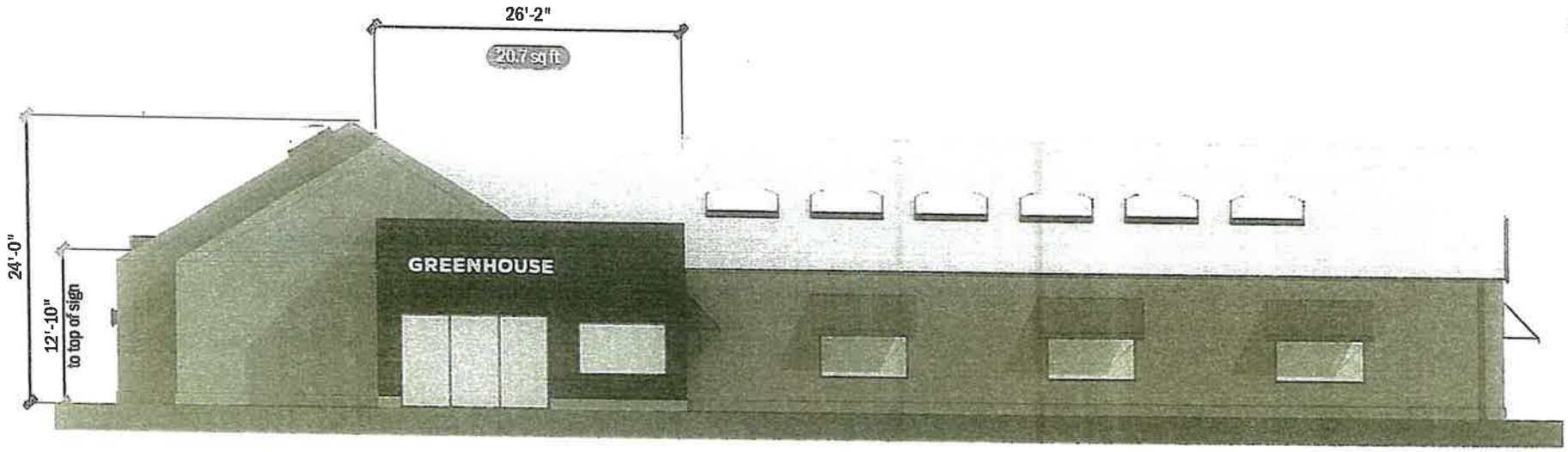

Building Elevation - West

Scale: 3/32"=1'-0"

City allows: Square footage for wall signs is a maximum of 5% of the wall area to which the sign is affixed, or 100 s.f., whichever is less. Ground signs are a maximum of 100 s.f.
Total sign s.f. on the entire property may not exceed 1 s.f. of signage per foot of frontage.

NATIONAL AWNING & SIGN

Design No.:	19-0170r12
Date:	October 08, 2019
Sheet:	1 of 8
Location:	755 Skokie Blvd.
City/State:	Northbrook Il 60062

Contact Information:

Salesman:	Todd Hefner
Designer:	Trent Schultz
P.817.625.4323	F.817.625.2123
www.awningandsign.com	

Revisions:
R1

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EXHIBIT F

UNCONDITIONAL AGREEMENT AND CONSENT OF APPLICANT AND OWNER

TO: The Village of Northbrook, Illinois (*"Village"*):

WHEREAS, Greenhouse Group, LLC (*"Applicant"*) is the prospective lessee of the parcels of real property commonly known as 430 Dundee Road and 755 Skokie Boulevard (collectively, the *"Property"*) which is owned by Crossroads Broadway, LLC (*"Owner"*) and proposes to operate an adult-use cannabis dispensary (*"Dispensary"*) on the Property; and

WHEREAS, the Applicant has requested relief from the Village of Northbrook's Zoning Code (1988), as amended, allow the Dispensary to operate on the Property by special permit. The Applicant proposes to renovate an existing one story building on the Property to operate the Dispensary; and

WHEREAS, in addition to the required special use, the Applicant has requested variations from the requirements of the Northbrook Zoning Code (1988), as amended (*"Zoning Code"*), to (x) reduce the required interior north yard to accommodate the existing parking lot on the Property; and (y) reduce the required number of loading spaces on the Property from one to zero (collectively, the *"Requested Relief*; and

WHEREAS, Ordinance No. 19-77, adopted by the President and Board of Trustees of the Village of Northbrook on December 10, 2019 (*"Ordinance"*), grants approval of the Requested Relief subject to certain conditions, for the benefit of Applicant and Owner; and

WHEREAS, Applicant and Owner desire to evidence to the Village their unconditional agreement and consent to accept and abide by each of the terms, conditions, and limitations set forth in said Ordinance, and the Owner desires to evidence its consent to recording the Ordinance against the Property;

NOW, THEREFORE, Applicant and the Owner do hereby agree and covenant as follows:

1. Applicant and Owner shall, and does hereby unconditionally agree to, accept, consent to and abide by all of the terms, conditions, restrictions, and provisions of that certain Ordinance No. 19-77, adopted by the Village Board of Trustees on December 10, 2019.

2. Applicant and Owner acknowledge and agree that the Village is not and shall not be, in any way, liable for any damages or injuries that may be sustained as a result of the Village's review and approval of any plans for the Property, or the issuance of any permits for the use and development of the Property, and that the Village's review and approval of any such plans and issuance of any such permits does not, and shall not, in any way, be deemed to insure Applicant and Owner against damage or injury of any kind and at any time.

3. Applicant and Owner acknowledge that the public notices and hearings have been properly given and held with respect to the adoption of the Ordinance, has considered the possibility of the revocation provided for in the Ordinance, and agrees not to challenge any such revocation on the grounds of any procedural

infirmity or any denial of any procedural right, provided that the notice to Applicant and Owner required by Section 7 of the Ordinance is given.

4. Applicant and Owner agree to and do hereby hold harmless and indemnify the Village, the Village's corporate authorities, and all Village elected and appointed officials, officers, employees, agents, representatives, and attorneys, from any and all claims that may, at any time, be asserted against any of such parties in connection with (a) the Village's review and approval of any plans and issuance of any permits, (b) the procedures followed in connection with the adoption of the Ordinance, (c) the development, construction, maintenance, and use of the Property, and (d) the performance by Applicant and Owner of their obligations under this Unconditional Consent and Agreement.

5. Applicant and Owner shall, and do hereby agree to, pay all expenses incurred by the Village in defending itself with regard to any and all of the claims mentioned in this Unconditional Consent and Agreement. These expenses shall include all out-of-pocket expenses, such as attorneys' and experts' fees, and shall also include the reasonable value of any services rendered by any employees of the Village.

6. Owner warrants and represents to the Village that it owns fee simple title to the Property and consents to the recording of the Ordinance against the Property.

GREENHOUSE GROUP, LLC, an Illinois limited liability company

By: _____
Signature

By: Mitchell Kraus
Print

Its: Authorized Signatory

SUBSCRIBED and SWORN to before me this 14 day of January, 2019. 20 LAS

Lindsey Smith
Notary Public

"OFFICIAL SEAL"
LINDSEY SMITH
NOTARY PUBLIC STATE OF ILLINOIS
My Commission Expires 07/17/2023
Commission No. 898211

[SIGNATURES CONTINUE ON NEXT PAGE]

CROSSROADS BROADWAY, LLC, an Illinois limited liability company

By: _____
Signature

By: Michael Norman
Print

Its: Manager

SUBSCRIBED and **SWORN** to before me this 22 day of January, 2019.20

_____
Notary Public

OFFICIAL SEAL
TERI TANKERSLEY
NOTARY PUBLIC - STATE OF ILLINOIS
MY COMMISSION EXPIRES:12/03/23

2. **Drive-Through Facilities.**

a. **Location**. Drive-through facilities, including but not limited to order boxes, menu boards, stacking spaces and lanes shall be located within the buildable area of the lot on which the drive through facility is accessory.

b. **Stacking**.

i. **Stacking Lanes**. Stacking lanes shall have a minimum depth of 20 feet per stacking space and the following minimum lane widths:

a) One lane: 12 feet,

b) Two or more lanes: ten feet per lane.

ii. **Stacking Spaces**.

a) Drive through facilities shall have the minimum number of stacking spaces established per principal use as detailed in Table 6-107-B-2(b).

Table 6-107-B-2(b): Drive Thru Stacking Requirements

Use	Minimum Stack	Measure From
Automated Teller Machine	2 per machine	teller machine
Bank Teller Lane	2 per lane	teller or window
Restaurant	6 per order box	order box
Carwash Stall, Automatic, less than 100 feet long	5 per bay	bay entrance
Carwash Stall, Automatic, 100 feet long or more	15 per bay	bay entrance
Carwash Stall, Manual	2 per stall	bay entrance
Oil Change Shop	2 per service bay	service bay entrance
Pharmacy	4 per lane	machine or window
Other Use	As determined by the Village Manager	

b) Drive through stacking spaces whether required or not shall not block any public sidewalk or public/private street or right of way or interfere with their use.

c. **Menu Boards.**

i. A drive-through facility shall be permitted a maximum of two menu boards per stacking lane.

ii. The combined maximum area of the menu boards shall be 80 square feet.

iii. Each menu board shall not exceed:

a) 40 square feet in area and

b) 8 feet in height.

d. Menu boards may utilize digital display boards for 100 percent of the permitted menu board area.

e. **Overhead Canopy.** Should an overhead canopy be utilized, it shall meet the standards of vehicle fueling station canopies, per Section 5-105-B-5.

f. **Screening.** If located adjacent to a property with a residential use or in a residential district, a Type A buffer shall be utilized to minimize the impact of menu boards, headlights, and other off site impacts of drive-through facilities.

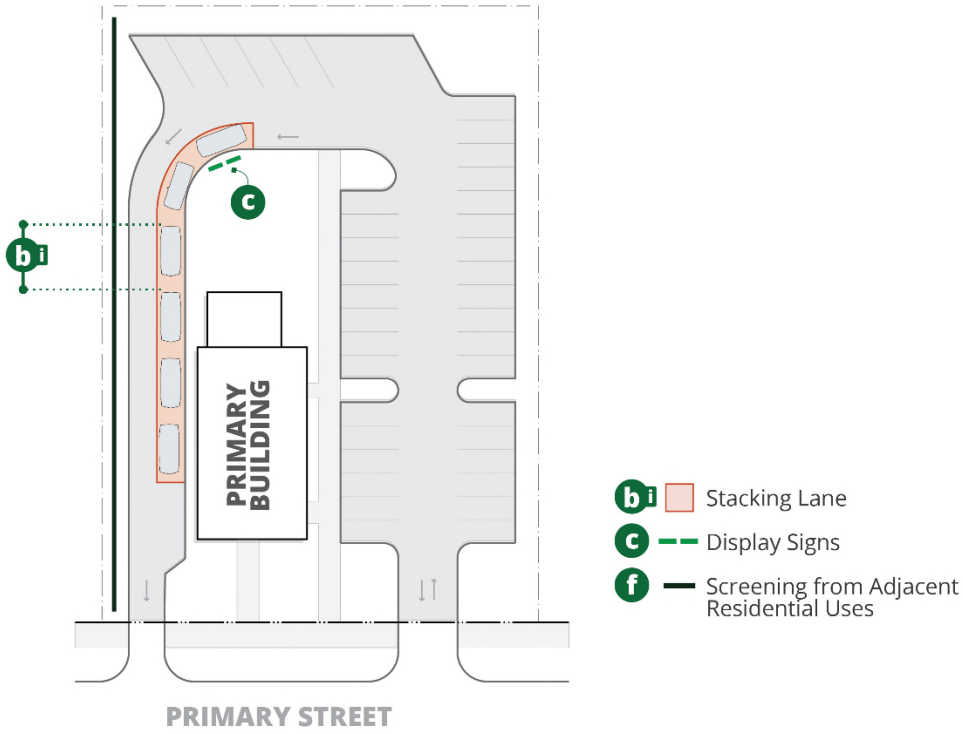


Figure 5 Drive Through Facilities

3. **Electric Vehicle Charging Station.**

a. **Equipment**.

i. Electric Vehicle Charging stations that are accessory to all mixed-use, multifamily, and nonresidential uses shall be a minimum of a level 2 charging capacity.

ii. Electric vehicle charging station equipment shall be protected by a wheel stop, curb, or bollards.

iii. All connections of the charging station to electrical utility equipment shall be underground.

iv. All electric vehicle charging station equipment shall comply with the National Fire Protection Association/National Electrical Code and be approved by the Underwriters Laboratory.

October 13, 2026

755 Skokie Blvd: New Commercial Building

Preliminary Review

Northbrook Board of Trustees Meeting

Zoning Relief Process

1

- **Preliminary Review of Sketch Plan by Board of Trustees**
- The Board reviews schematic plans of the proposal.
- The Board of Trustees provides initial comments on a proposal, indicating whether or not they see major issues that need to be addressed by the Applicant before they submit detailed plans.
- The Board of Trustees provides direction for a designated body to conduct the Public Hearing on the application if a formal application is filed.

2

- **Technical Review of Formal Application**
- Applicant files Formal Application
- Review of detailed plans, traffic study, financial impact analysis, etc. by Village Staff (Engineering, Police, Fire, Public Works, Zoning, Sustainability) and Village consultants
- Once technical issues are addressed, a public hearing can be scheduled.

3

- **Public Hearing Held by Northbrook Plan Commission or Northbrook Board of Trustees**
- Notice goes to neighbors by first class mail; a sign is posted on the property; and notice is published on the Village of NB website.
- The Applicant presents their proposal, the neighbors are able to speak and ask questions/voice concerns.
- The body conducting the public hearing makes a recommendation on the request to approve or deny

4

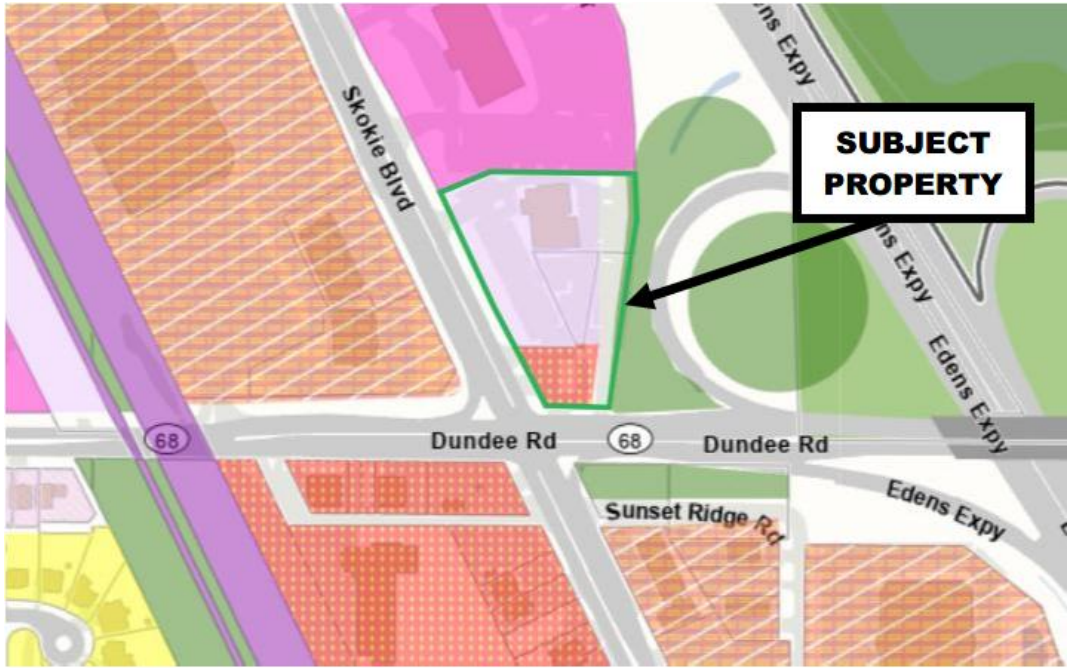
- **Board of Trustees Review of Recommendations & Makes Decision (approve or deny)**
- The Board of Trustees reviews the record of the public hearing, including all the public testimony and makes a final decision – they may also ask for further changes before making a decision.
- Board of Trustees adopts documents formally approving or denying the application.

Existing Conditions

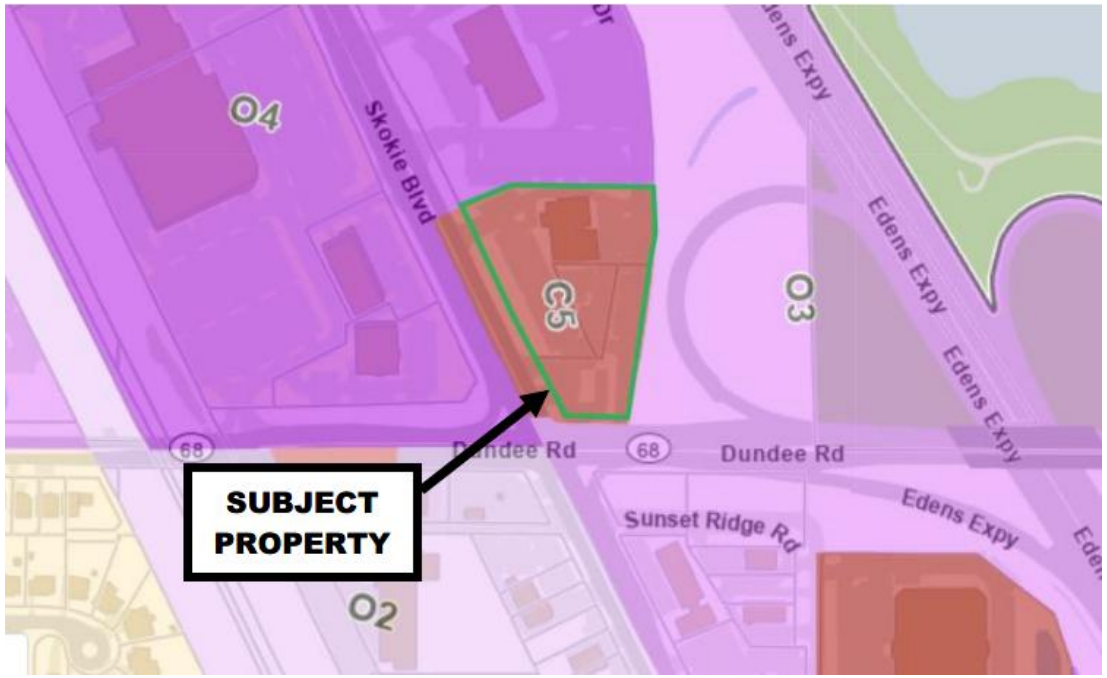
755 Skokie Boulevard



Comprehensive Plan Designation
Office – Professional & Community Retail



Zoning Map
C-5 Boulevard Commercial District



Site Photos



Existing Retail Building



Looking south towards Dundee



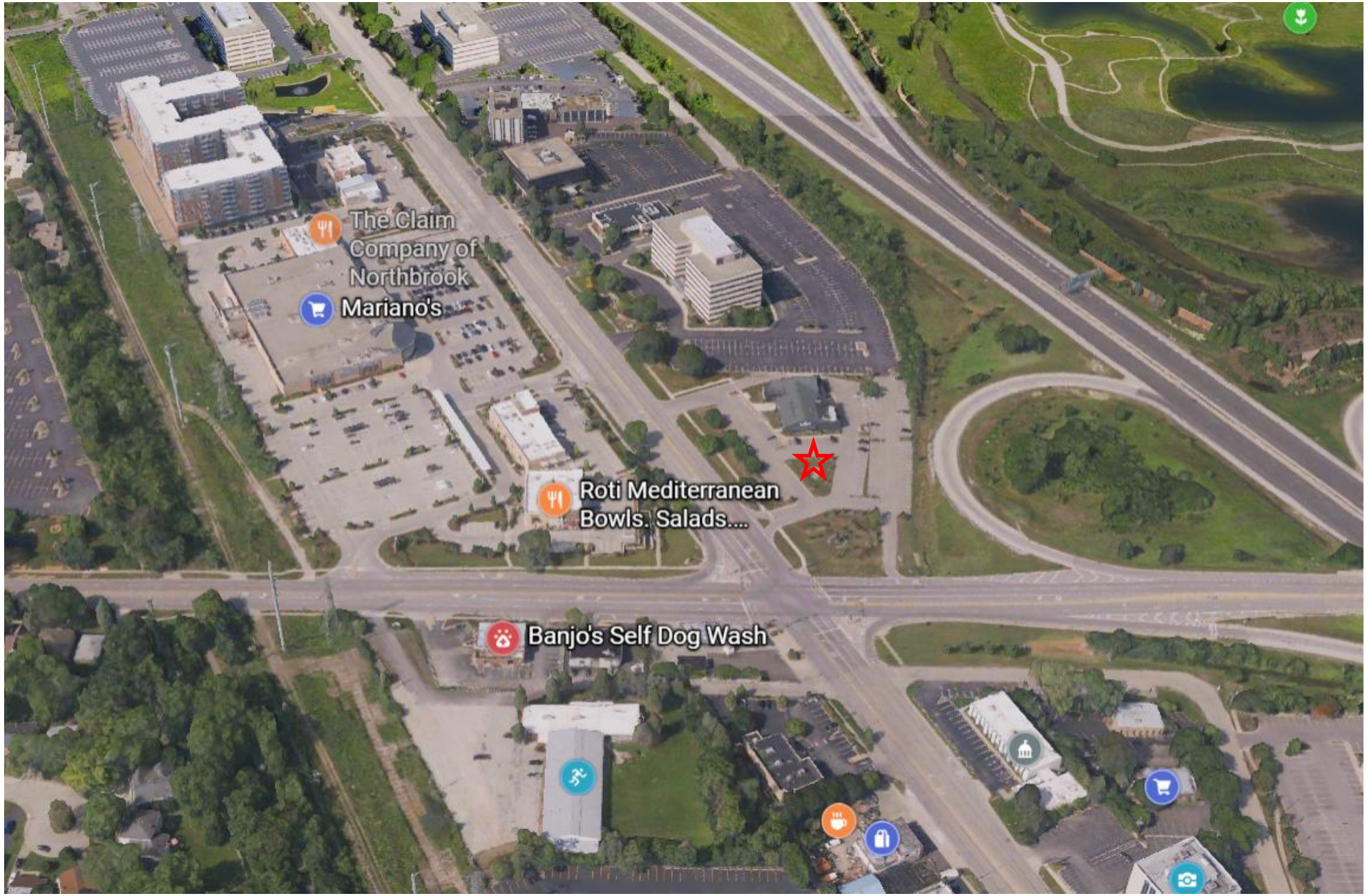
Access on Dundee Road



Access on Skokie - North



Access on Skokie - South

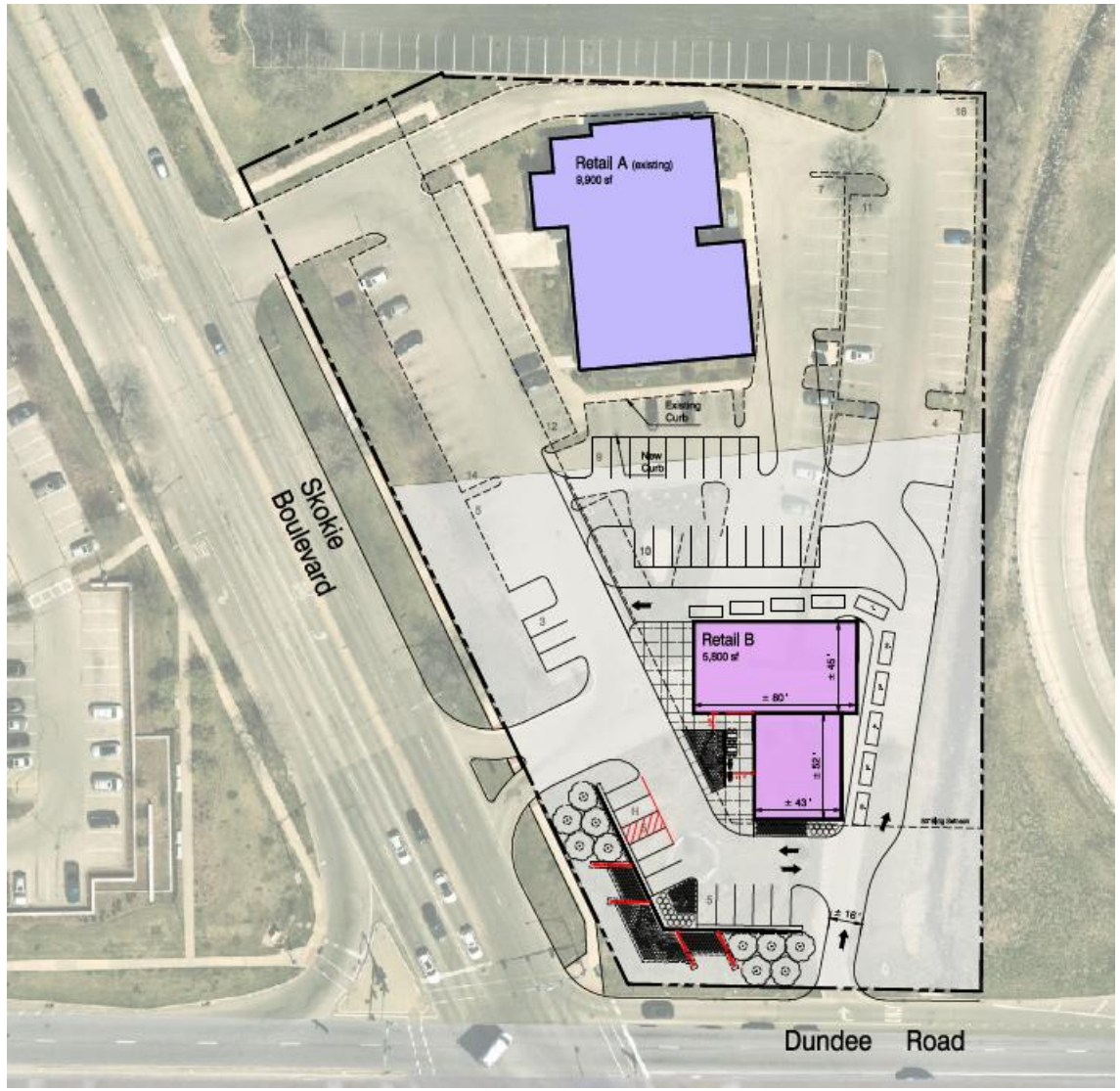

The Claim Company of Northbrook
Mariano's
Roti Mediterranean Bowls. Salads....
Banjo's Self Dog Wash

Proposed Plan

Proposed Plan

Crossroad Broadway, LLC

- New Commercial Building (south) – 5,500sf
- Restaurant with drive-through and retail – permitted use in C-5 District
- Existing SUP Amendment
- New development in compliance with bulk standards (incl. drive-through)
- Parking – 80 (101 spaces provided)
- Outdoor seating
- Drive-through facility (compliance with stacking requirements)

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Zoning Relief

Zoning Relief

A. Amendment to the Special Permit Ordinance No. 2019-77;
B. Additional relief may be identified during the review of a formal application should the applicant submit.

Items to Consider

Items to Consider

1) Is a proposed retail and restaurant with a drive-through facility appropriate on the property?

2) Is it appropriate to amend the Special Permit to allow a second commercial building on the Subject Property?

3) Are there any specific concerns the Board has regarding the overall project design:
   a) such as the layout of the development;
   b) the buffers being provided along the periphery; and
   c) access to the site from the streets?

4) Does the Board concur with the staff recommendation that the public hearing for the requested relief be conducted by the Plan Commission?

October 13, 2026

755 Skokie Blvd: New Commercial Building

Preliminary Review

Northbrook Board of Trustees Meeting

MEMORANDUM

To: Interim Village Manager Jim Hawkins
From: Police Chief Marc Fainman
Date: 2026-10-13
Subject: Presentation on Northbrook Police Department Use of License Plate Reader Systems

Overview
Police Chief Marc Fainman will provide information on the Northbrook Police Department's use of License Plate Reader (LPR) systems.

Fiscal Impact
N/A.

Recommendation
Presentation.

Strategic Priority
Public and Community Safety. Provide public and community safety through education, prevention, and aligning resources with community needs.

Background
The Northbrook Police Department currently uses two different vendors for License Plate Reader (LPR) technology; Axon and Flock. Considering the recent increase in inquiries and concerns about LPR systems, Police Chief Marc Fainman has prepared a brief presentation for the Board on the systems and the safeguards currently in place.

License Plate Reader (LPR) technology supports the Strategic Priority of Public and Community Safety by enhancing the Police Department's ability to prevent and solve crime, aligning with the Village's mission to provide a safe, stable, and welcoming community. Built-in safeguards and longstanding Department policies and procedures to monitor LPR systems for misuse are in place so the Department can maintain the public's trust while responsibly leveraging technology to improve community safety outcomes.

An opportunity to attend a Q&A session will be available for residents on November 9th, 2026 at 9:30 a.m. at the Northbrook Police Department with representatives from the Department. Representatives from both Axon and Flock have been invited to attend.