

NORTHBROOK PUBLIC LIBRARY BOARD MEETING

September 18, 2025 | 7:00 p.m.

Northbrook Public Library | Civic

Regular Monthly Meeting Agenda

- 1 Call Regular Meeting to Order
- 2 Board of Trustees Roll Call
- 3 Consent Agenda
 - 3.1 Approval of the Agenda
 - 3.2 Approve Regular Session Minutes – August 21, 2025
 - 3.3 Approve Cash Balances & Income Statement August 2025
 - 3.4 Approve Bills and Charges from August 2025 in the amount of \$718,177.62
 - 3.5 File account of all monies received and expended during preceding fiscal year
 - 3.6 Approve 2026 Closing Schedule
 - 3.7 Holiday Policy Update – Employee Handbook Policy 03.4
 - 3.8 Unattended Children and Vulnerable Adults Policy Update - General Policy 308
 - 3.9 Indian Trail Public Library District MOU
- 4 Public Comments
- 5 Staff Reports
 - 5.1 Facilities Overview
- 6 Board Member Reports
- 7 Unfinished Business
 - 7.1 Data Analysis Professional Development Support Proposal Update
- 8 New Business
 - 8.1 FY25 Audit Presentation
 - 8.2 Website Project Presentation
 - 8.3 Room Rental Policy Update
 - 8.4 FY26 Tax Levy Draft Presentation
 - 8.5 Class 6b Request for 3100-3150 Commercial Avenue
- 9 Closed Session
- 10 Agenda Building
- 11 Adjourn

FINAL VOTE OR ACTION MAY BE TAKEN AT THE MEETING ON ANY AGENDA ITEM SUBJECT MATTER LISTED ABOVE, UNLESS THE AGENDA LINE ITEM SPECIFICALLY STATES OTHERWISE.

The Northbrook Public Library is subject to the Requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend any meetings of the Board and who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of these meetings or the facilities are requested contact 847-272-7074 promptly to allow the Northbrook Public Library to make reasonable accommodations for those persons. Hearing impaired individuals may establish TDD contact by calling 847-272-7074.

**NORTHBROOK PUBLIC LIBRARY
CASH BALANCES
8/31/2025**

		Beginning Balance	Cash Receipts	Expenditures	Ending Balance
<u>Operating</u>					
	General	7,253,563.23	62,828.07	649,160.68	6,667,230.62
	Restricted	334,035.82	58,115.30	12,817.19	379,333.93
	IMRF	848,389.99	2,047.14	28,208.01	822,229.12
	FICA	80,953.37	1,750.83	26,960.71	55,743.49
	Total Operating	<u>\$ 8,516,942.41</u>	<u>\$ 124,741.34</u>	<u>\$ 717,146.59</u>	<u>\$ 7,924,537.16</u>
Capital Improvement		\$ 7,593,628.58	\$ 3,505.10	\$ 1,031.03	\$ 7,596,102.65
Debt Service		\$ 4,053.68			\$ 4,053.68

Cash Detail	Operating	Capital Improvement	Debt Service
NB&T - Checking	358,517.02	55,829.99	4,053.68
PayPal	3,958.07	-	-
First Bank of Chicago	255,079.75	-	-
Fifth Third - Checking/Money Market	7,294,488.29	7,539,679.60	-
US Bancorp	11,919.03	593.06	-
INB	100.00		
Petty Cash	475.00	-	-
Total	<u>\$ 7,924,537.16</u>	<u>\$7,596,102.65</u>	<u>\$ 4,053.68</u>

NB&T = Northbrook Bank & Trust

Northbrook Public Library
Income Statement
August 2025

	PY Month	CY Month	PY YTD	CY YTD	CY Budget	33%
01 - General Operating Fund						
Revenues						
Undesignated Revenue						
Property Tax Levy	\$1,811,020.68	\$47,778.99	\$8,130,825.72	\$4,574,169.55	\$8,869,000.00	51.57%
Replacement Tax	\$105,615.39	\$0.00	\$105,615.39	\$0.00	\$150,000.00	0.00%
Impact Fees	\$0.00	\$0.00	\$0.00	\$3,119.87	\$0.00	0.00%
Fines, Fees & Rentals	\$4,421.11	\$5,891.98	\$22,954.42	\$22,252.98	\$40,000.00	55.63%
Interest Income	\$5,727.38	\$3,365.22	\$25,456.75	\$15,028.77	\$30,000.00	50.10%
Other Income	\$230.00	\$163.10	\$2,640.46	\$1,801.39	\$100,000.00	1.80%
Total Undesignated Revenue	\$1,927,014.56	\$57,199.29	\$8,287,492.74	\$4,616,372.56	\$9,189,000.00	50.24%
Designated Revenue						
Gifts & Other Designated Income	\$1,093.72	\$57,296.66	\$535,788.04	\$788,454.03	\$100,000.00	788.45%
Designated Interest Income	\$1,078.91	\$868.64	\$3,600.45	\$2,902.33	\$5,000.00	58.05%
Total Designated Revenue	\$2,172.63	\$58,165.30	\$539,388.49	\$791,356.36	\$105,000.00	753.67%
Total Revenues	\$1,929,187.19	\$115,364.59	\$8,826,881.23	\$5,407,728.92	\$9,294,000.00	58.19%
Expenses						
Undesignated Expenses						
Materials & Services	\$62,484.30	\$46,739.52	\$347,466.91	\$354,787.65	\$1,050,000.00	33.79%
Books	\$55,416.42	\$39,165.71	\$318,228.81	\$329,264.28		
Audio Visual	\$1,856.67	\$3,038.10	\$10,868.99	\$12,045.51		
Videos/DVDs	\$5,211.21	\$4,535.71	\$18,369.11	\$13,477.86		
Programs	\$11,331.69	\$5,165.49	\$35,628.11	\$53,313.70	\$124,000.00	42.99%
OCLC	\$780.24	\$5,935.04	\$10,154.09	\$10,080.41	\$29,000.00	34.76%
CCS Shared Costs	\$0.00	\$17,860.89	\$29,963.52	\$29,536.08	\$76,000.00	38.86%
Total Materials & Services	\$74,596.23	\$75,700.94	\$423,212.63	\$447,717.84	\$1,279,000.00	35.01%
Human Resources						
General Salaries and Wages	\$383,831.18	\$350,855.63	\$1,494,671.83	\$1,420,988.29	\$4,740,000.00	29.98%
Maintenance Salaries & Wages	\$13,471.97	\$7,623.48	\$64,939.88	\$36,868.46	\$103,000.00	35.79%
Group Insurance	\$64,207.28	\$74,617.22	\$254,298.81	\$260,751.43	\$880,000.00	29.63%
Unemployment/Worker's Comp	(\$2,045.00)	\$0.00	\$18,627.60	\$12,781.87	\$18,000.00	71.01%
Staff Development	\$2,510.16	\$12,866.53	\$48,116.28	\$34,763.10	\$74,000.00	46.98%
Total Human Resources	\$461,975.59	\$445,962.86	\$1,880,654.40	\$1,766,153.15	\$5,815,000.00	30.37%

Northbrook Public Library
Income Statement
August 2025

	PY Month	CY Month	PY YTD	CY YTD	CY Budget	33%
Operating Costs						
Photocopy	\$163.17	\$372.49	\$10,118.99	\$4,909.56	\$18,000.00	27.28%
Office & Library Supplies	\$3,697.38	\$2,511.64	\$22,638.02	\$13,707.19	\$70,000.00	19.58%
Software	\$15,795.75	\$14,101.10	\$64,469.50	\$50,363.14	\$110,000.00	45.78%
Postage	\$147.15	\$27.88	\$15,594.92	\$15,111.91	\$20,000.00	75.56%
General Insurance	\$0.00	\$0.00	\$67,524.20	\$70,476.06	\$88,000.00	80.09%
Telephone/Internet	\$13.74	\$18.95	\$18,353.56	\$17,967.79	\$40,000.00	44.92%
Professional Services	\$39,893.77	\$65,318.77	\$140,317.46	\$188,282.85	\$630,000.00	29.89%
Furniture, Equipment	\$0.00	\$1,123.25	\$3,489.60	\$20,132.18	\$75,000.00	26.84%
Equipment Rental & Maintenance	\$580.54	\$440.54	\$30,329.22	\$34,881.46	\$53,000.00	65.81%
Community Relations	\$9,530.35	\$19,680.15	\$20,170.59	\$30,813.97	\$55,000.00	56.03%
Total Operating Costs	\$69,821.85	\$103,594.77	\$393,006.06	\$446,646.11	\$1,159,000.00	38.54%
Maintenance						
Vehicle Expense	\$0.00	\$0.00	\$505.81	\$1,516.46	\$3,000.00	50.55%
Janitorial Supplies	\$2,563.11	\$3,054.58	\$11,606.25	\$13,262.52	\$45,000.00	29.47%
Utilities	\$7,093.00	\$2,996.72	\$10,973.06	\$10,617.82	\$60,000.00	17.70%
Building Repairs	\$973.95	\$0.00	\$3,783.95	\$8,566.00	\$35,000.00	24.47%
Contracted Services	\$7,589.94	\$7,240.93	\$64,426.66	\$82,922.33	\$245,000.00	33.85%
Total Maintenance	\$18,220.00	\$13,292.23	\$91,295.73	\$116,885.13	\$388,000.00	30.13%
Other Expenses						
Recruiting	\$0.00	\$0.00	\$100.00	\$825.50	\$1,000.00	82.55%
Contingency & Misc Exp	\$656.87	\$1,315.86	\$3,472.10	\$4,878.06	\$100,000.00	4.88%
Board Development	\$0.00	\$368.56	\$336.57	\$1,172.93	\$1,000.00	117.29%
Total Other Expenses	\$656.87	\$1,684.42	\$3,908.67	\$6,876.49	\$102,000.00	6.74%
Total Undesignated Expenses	\$625,270.54	\$640,235.22	\$2,792,077.49	\$2,784,278.72	\$8,743,000.00	31.85%
Designated Expenses						
Miscellaneous Designated Expenses	\$53,435.51	\$1,771.68	\$579,830.32	\$700,871.63	\$100,000.00	700.87%
Designated Materials Expense	\$0.00	\$0.00	\$18.35	\$0.00	\$0.00	0.00%
Designated Capital Expense	\$0.00	\$1,760.01	\$0.00	\$2,500.00	\$0.00	0.00%
Designated Program Expense	\$3,873.23	\$9,335.50	\$43,751.22	\$37,357.00	\$0.00	0.00%
Total Designated Expenses	\$57,308.74	\$12,867.19	\$623,599.89	\$740,728.63	\$100,000.00	740.73%
Transfers & Other Financing Uses						
Transfer to CIF	\$0.00	\$0.00	\$0.00	\$0.00	\$425,000.00	0.00%
Transfer to Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	0.00%
Total Transfers & Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$450,000.00	0.00%
Total Expenses	\$682,579.28	\$653,102.41	\$3,415,677.38	\$3,525,007.35	\$9,293,000.00	37.93%
NET SURPLUS/(DEFICIT)	\$1,246,607.91	(\$537,737.82)	\$5,411,203.85	\$1,882,721.57	\$1,000.00	

Northbrook Public Library
Income Statement
August 2025

	PY Month	CY Month	PY YTD	CY YTD	CY Budget	33%
02 - IMRF/FICA Fund						
Revenues						
Undesignated Revenue						
Property Tax Levy-IMRF	\$85,760.46	\$2,047.14	\$385,033.33	\$195,984.27	\$380,000.00	51.57%
Property Tax Levy FICA	\$60,032.32	\$1,750.83	\$269,523.34	\$167,618.11	\$325,000.00	51.57%
Interest Income IMRF	\$0.00	\$0.00	\$255.16	\$0.00	\$2,000.00	0.00%
Interest Income FICA	\$0.00	\$0.00	\$178.61	\$0.00	\$500.00	0.00%
Total Undesignated Revenue	\$145,792.78	\$3,797.97	\$654,990.44	\$363,602.38	\$707,500.00	51.39%
Total Revenues	\$145,792.78	\$3,797.97	\$654,990.44	\$363,602.38	\$707,500.00	51.39%
Expenses						
Undesignated Expenses						
Human Resources						
Employer IMRF	\$29,916.08	\$28,208.01	\$120,486.02	\$124,775.53	\$365,000.00	34.19%
Employer FICA	\$29,471.56	\$26,960.71	\$115,692.91	\$117,900.91	\$340,000.00	34.68%
Total Human Resources	\$59,387.64	\$55,168.72	\$236,178.93	\$242,676.44	\$705,000.00	34.42%
Total Undesignated Expenses	\$59,387.64	\$55,168.72	\$236,178.93	\$242,676.44	\$705,000.00	34.42%
Total Expenses	\$59,387.64	\$55,168.72	\$236,178.93	\$242,676.44	\$705,000.00	34.42%
NET SURPLUS/(DEFICIT)	\$86,405.14	(\$51,370.75)	\$418,811.51	\$120,925.94	\$2,500.00	

Northbrook Public Library
Income Statement
August 2025

	PY Month	CY Month	PY YTD	CY YTD	CY Budget	33%
03 - Capital Improvements Fund						
Revenues						
Undesignated Revenue						
Interest Income	\$3,719.04	\$3,505.10	\$14,938.37	\$13,968.01	\$20,000.00	69.84%
Total Undesignated Revenue	\$3,719.04	\$3,505.10	\$14,938.37	\$13,968.01	\$20,000.00	69.84%
Transfers & Other Financing Sources						
Transfer from General fund	\$0.00	\$0.00	\$0.00	\$0.00	\$425,000.00	0.00%
Total Transfers & Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$425,000.00	0.00%
Total Revenues	\$3,719.04	\$3,505.10	\$14,938.37	\$13,968.01	\$445,000.00	3.14%
Expenses						
Undesignated Expenses						
Capital Projects & Bond Expenses						
Renovation/Repair	\$116.10	\$1,031.03	\$264,106.21	\$15,953.53	\$715,000.00	2.23%
Professional Fees	\$840.00	\$0.00	\$2,400.00	\$591.25	\$50,000.00	1.18%
Furniture & Equipment	\$0.00	\$0.00	\$1,230.96	\$0.00	\$0.00	0.00%
Total Capital & Bond Expenses	\$956.10	\$1,031.03	\$267,737.17	\$16,544.78	\$765,000.00	2.16%
Total Undesignated Expenses	\$956.10	\$1,031.03	\$267,737.17	\$16,544.78	\$765,000.00	2.16%
Total Expenses	\$956.10	\$1,031.03	\$267,737.17	\$16,544.78	\$765,000.00	2.16%
NET SURPLUS/(DEFICIT)	\$2,762.94	\$2,474.07	(\$252,798.80)	(\$2,576.77)	(\$320,000.00)	

Northbrook Public Library
Income Statement
August 2025

	PY Month	CY Month	PY YTD	CY YTD	CY Budget	33%
05 - Debt Service Fund						
Revenues						
Undesignated Revenue						
Property Tax Levy	\$162,591.10	\$4,148.13	\$729,975.05	\$397,126.00	\$770,000.00	51.57%
Interest Income	\$0.00	\$0.00	\$483.74	\$0.00	\$0.00	0.00%
Total Undesignated Revenue	\$162,591.10	\$4,148.13	\$730,458.79	\$397,126.00	\$770,000.00	51.57%
Total Revenues	\$162,591.10	\$4,148.13	\$730,458.79	\$397,126.00	\$770,000.00	51.57%
Expenses						
Undesignated Expenses						
Capital Projects & Bond Expenses						
Interest Payments	\$0.00	\$0.00	\$166,675.00	\$162,500.00	\$325,000.00	50.00%
Principal Payments	\$0.00	\$0.00	\$0.00	\$0.00	\$445,000.00	0.00%
Total Capital & Bond Expenses	\$0.00	\$0.00	\$166,675.00	\$162,500.00	\$770,000.00	21.10%
Total Undesignated Expenses	\$0.00	\$0.00	\$166,675.00	\$162,500.00	\$770,000.00	21.10%
Transfers & Other Financing Uses						
Other Financing Uses	\$475.00	\$0.00	\$475.00	\$0.00	\$0.00	0.00%
Total Transfers & Other Financing Uses	\$475.00	\$0.00	\$475.00	\$0.00	\$0.00	0.00%
Total Expenses	\$475.00	\$0.00	\$167,150.00	\$162,500.00	\$770,000.00	21.10%
NET SURPLUS/(DEFICIT)	\$162,116.10	\$4,148.13	\$563,308.79	\$234,626.00	\$0.00	

AUGUST 2025 FINANCIAL SUMMARY

As a reminder, the General Fund budget is allocated evenly across all 12 months. However, actual revenues and expenditures are recorded on a cash basis, meaning they reflect when payments are received or made. This timing difference can create variances early in the fiscal year.

Total General Fund revenues collected to date is \$5,407,728.92

- **Property Taxes** – 51.57% of property taxes have been collected
 - Cook County's second installment property tax bills will be delayed due to the transition from an old mainframe to a new computer system.
- **Fines, Fees, and Rentals:** Actual receipts have exceeded the conservative budget estimate.
- **Interest Income:** Actual receipts have exceeded the conservative budget estimate.

Total General Fund expenditures to date are \$3,525,007.35

Several expenditure categories show variances to budget, primarily due to the timing of annual or multi-month payments being recorded early in the fiscal year:

- **Unemployment/Workers Compensation:** Higher than budget as the amount recorded represents approximately 10 months of expense.
- **Staff Development:** Higher than budget due to expenses being booked when incurred.
- **Office & Library Supplies:** Lower than budget due to lower spending than anticipated.
- **Software:** Higher than budget due to costs being booked when incurred.
- **Postage:** Higher than budget due to the annual postage deposit being paid.
- **General Insurance:** Higher than budget as the amount recorded represents approximately 10 months of expense.
- **Telephone:** Higher than budget due to the recording of six months of RingCentral charges and the annual Comcast charges (for mobility lines and backup internet).
- **Equipment Rental & Maintenance:** Higher than budget due to full-year RFID and AMH maintenance fees being recorded in May.
- **Vehicle Expense:** Higher than budget due to needed repairs being booked when incurred.
- **Utilities:** Lower than budget due to gas costs being higher in winter months compared to summer months.
- **Recruiting:** Higher than budget due to reimbursing an out of state candidate for traveling costs.
- **Board Development:** Higher than budget due to recording membership costs to ALA and ILA for new trustees and ILA Annual Conference Registration costs.

Northbrook Public Library
Bills, Charges and Transfers for Board of Trustee Approval
Month of August 2025

Operating Funds

Library Claims List	\$	214,178.59
Librarian's Claims List	\$	14,460.97
Payroll	\$	348,140.52
Fica/IMRF	\$	55,168.72
ACH to IPBC	\$	84,436.19
ACH to ADP	\$	6.60
Transfer to Village of Northbrook	\$	755.00
Total Operating Funds	\$	717,146.59

Capital Improvement Fund

Claims List	\$	1,031.03
	\$	1,031.03

Debt Service Fund

Grand Total Library	\$	718,177.62
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Northbrook Public Library
Bank Register Report
Northbrook Bank & Trust General Checking

Transaction Number	Transaction Date	Vendor	Amount	Description
26911	7/23/2025	VOID - Amazon	\$ (6,816.14)	
26939	8/15/2025	VOID		
26940	8/15/2025	VOID		
26941	8/15/2025	VOID		
26942	8/15/2025	Amazon Capital Services	\$ 4,660.01	Monthly Payment - Supplies
26943	8/15/2025	Fifth Star Collective, PLLC	\$ 1,050.00	Monthly Payment - Professional Services
26944	8/15/2025	First Bankcard	\$ 17,918.96	Monthly Payment - Supplies
26945	8/28/2025	ABM Industry Groups LLC	\$ 15,439.12	Monthly Payment - Contracted Services
26946	8/28/2025	Amazon Capital Services	\$ 3,153.35	Monthly Payment - Supplies
26947	8/28/2025	Ancel Glink P.C.	\$ 3,741.25	Monthly Payment - Professional Services
26948	8/28/2025	Applause International Inc.	\$ 700.00	Monthly Payment - Programming
26949	8/28/2025	Baker & Taylor	\$ 13,513.84	Monthly Payment - Materials
26950	8/28/2025	Best Quality Cleaning	\$ 5,982.68	Monthly Payment - Contracted Services
26951	8/28/2025	CDW Government, Inc.	\$ 9,450.00	Annual Payment - Furniture and Equipment
26952	8/28/2025	Children's Plus Inc	\$ 1,114.79	Monthly Payment - Materials
26953	8/28/2025	Cintas	\$ 647.74	Monthly Payment - Janitorial Supplies & Contracted Services
26954	8/28/2025	Cooperative Computer Service	\$ 23,658.85	Quarterly Payment - CCS & OCLC
26955	8/28/2025	Demco	\$ 832.55	Monthly Payment - Supplies
26956	8/28/2025	Gale/Cengage Learning Inc.	\$ 610.20	Monthly Payment - Materials
26957	8/28/2025	Grey House Publishing	\$ 2,995.00	Annual Payment - Materials - Database
26958	8/28/2025	HR Source	\$ 3,130.00	Annual Payment - Staff Development & Professional Services

Northbrook Public Library
Bank Register Report
Northbrook Bank & Trust General Checking

Transaction Number	Transaction Date	Vendor	Amount	Description
26959	8/28/2025	Illinois Library Association	\$ 3,270.00	Annual Payment - Staff Development
26960	8/28/2025	Ingram Library Services	\$ 3,527.85	Monthly Payment - Materials
26961	8/28/2025	LR Consulting LLC	\$ 10,000.00	Annual Payment - Community Relations - Meeting Room
26962	8/28/2025	Midwest Tape LLC	\$ 7,102.36	Monthly Payment - Materials
26963	8/28/2025	Michelle Mistalski	\$ 1,578.00	Annual Payment - Staff Development - Tuition Reimbursement
26964	8/28/2025	North American Corp of Illinois	\$ 1,918.23	Monthly Payment - Janitorial Supplies
26965	8/28/2025	Northbrook Chamber of Commerce & Industry	\$ 975.00	Annual Payment - Staff Development
26966	8/28/2025	Outsource Solutions Group, Inc.	\$ 47,545.33	Monthly Payment - Professional Services (2 months) & Annual Payment - Furniture & Equipment
26967	8/28/2025	Overdrive	\$ 14,273.77	Monthly Payment - Materials
26968	8/28/2025	Reaching Across Illinois Library System	\$ 825.00	Annual Payment - Materials - Database
26969	8/28/2025	Scholastic Inc	\$ 857.35	Monthly Payment - Materials
26970	8/28/2025	Symmetry Energy Solutions, LLC	\$ 2,263.01	Monthly Payment - Utilities
26971	8/28/2025	Unbound Agency	\$ 5,100.00	Bi Annual Payment - Programming - One Book
26972	8/28/2025	Petra Van Nuis	\$ 850.00	Monthly Payment - Programming
26973	8/28/2025	Vis-O-Graphic, Inc.	\$ 9,113.94	Quarterly Payment - Community Relations
26974	8/28/2025	Wex Health Inc.	\$ 1,862.84	Monthly Payment - Flexible Spending, Dedendant Care and Commuter Benefit
26975	8/28/2025	WM Corporate Services Inc.	\$ 733.71	Monthly Payment - Utilities
26976	8/28/2025	Yami Vending Inc.	\$ 600.00	Monthly Payment - Contingency

\$ 214,178.59

Northbrook Public Library
Bank Register Report
Northbrook Bank & Trust Librarian Checking

Transaction Number	Transaction Date	Vendor	Amount
54805	07/22/2025	VOID - Petty Cash	(\$5.38)
54820	08/28/2025	A-Z Mindfulness	\$150.00
54821	08/28/2025	Anna Amen	\$230.00
54822	08/28/2025	American Library Association, Membership	\$210.00
54823	08/28/2025	Aquatic Works LTD	\$185.00
54824	08/28/2025	ASCAP	\$451.88
54825	08/28/2025	Zbigniew Banas	\$250.00
54826	08/28/2025	Susan Barzacchini	\$300.00
54827	08/28/2025	Bayscan Technologies	\$202.35
54828	08/28/2025	The Book Bin	\$100.00
54829	08/28/2025	Nancy Buehler	\$250.00
54830	08/28/2025	Cavendish Square	\$186.03
54831	08/28/2025	Hussein Din	\$7.00
54832	08/28/2025	David Drazin	\$250.00
54833	08/28/2025	David Drazin	\$250.00
54834	08/28/2025	David Drazin	\$250.00
54835	08/28/2025	David Drazin	\$250.00
54836	08/28/2025	Film Ideas, Inc.	\$49.95
54837	08/28/2025	Hayley Gladstone	\$10.00
54838	08/28/2025	Glenview Chess Club LLC	\$300.00
54839	08/28/2025	Glenview Chess Club LLC	\$200.00
54840	08/28/2025	Benjamin Goluboff	\$250.00
54841	08/28/2025	Grainger	\$208.26
54842	08/28/2025	Kathryn Hall	\$214.90
54843	08/28/2025	Happiness Forward LLC	\$175.00
54844	08/28/2025	Happiness Forward LLC	\$150.00
54845	08/28/2025	Kim Hegelund	\$407.80
54846	08/28/2025	Sarang Heo	\$150.00
54847	08/28/2025	Jayne Herring	\$450.00
54848	08/28/2025	The Home Depot Credit Services	\$48.91
54849	08/28/2025	Illinois Heartland Library System-OCLC	\$137.08
54850	08/28/2025	Image Specialties of Glenview, Inc.	\$16.00
54851	08/28/2025	Janus Films	\$300.00
54852	08/28/2025	Kino Lorber	\$150.00
54853	08/28/2025	Lechner Services	\$175.20
54854	08/28/2025	Jeanette K. Licata	\$75.00

Northbrook Public Library
Bank Register Report
Northbrook Bank & Trust Librarian Checking

Transaction Number	Transaction Date	Vendor	Amount
54855	08/28/2025	Mergent, Inc.	\$391.00
54856	08/28/2025	Kathleen Jo Zeigler Mitchem	\$250.00
54857	08/28/2025	Kathleen Jo Zeigler Mitchem	\$250.00
54858	08/28/2025	Northbrook Hardware	\$112.89
54859	08/28/2025	Ocooch Hardwoods	\$94.93
54860	08/28/2025	Mark Luck Olson	\$8.46
54861	08/28/2025	Panera, LLC	\$281.03
54862	08/28/2025	Dan Petrosko	\$450.00
54863	08/28/2025	Petty Cash Custodian	\$131.64
54864	08/28/2025	Pitney Bowes Inc.	\$451.82
54865	08/28/2025	Primera Technology, Inc.	\$98.48
54866	08/28/2025	Qleanse LLC	\$219.00
54867	08/28/2025	Quill LLC	\$60.13
54868	08/28/2025	Olga Rudiak	\$400.00
54869	08/28/2025	Scientific Spectrum.com	\$275.00
54870	08/28/2025	Mardi Scott	\$75.00
54871	08/28/2025	Sentrum Marketing, LLC	\$216.60
54872	08/28/2025	Laura Skale	\$12.50
54873	08/28/2025	Sony Pictures Classics Lockbox	\$500.00
54874	08/28/2025	Sphero, Inc.	\$29.65
54875	08/28/2025	Sunset Food Mart, Inc.	\$85.01
54876	08/28/2025	Swank Motion Pictures Inc.	\$396.00
54877	08/28/2025	Sweetwater	\$427.66
54878	08/28/2025	Today's Business Solutions, Inc.	\$372.49
54879	08/28/2025	TPM Graphics, Inc.	\$256.00
54880	08/28/2025	Tsai Fong Books, Inc.	\$559.80
54881	08/28/2025	Universal Film Exchanges LLC	\$250.00
54882	08/28/2025	Warehouse Direct Inc.	\$188.90
54883	08/28/2025	Robert Waterbury	\$50.00
54884	08/28/2025	Yellowstone Landscape	\$582.00
			<u>\$14,460.97</u>

Northbrook Public Library
Bank Register Report
Northbrook Bank & Trust Capital Improvements

Transaction Number	Transaction Date	Vendor	Amount	Description
1932	06/15/25	VOID - Grainger	\$ (824.97)	
1942	08/28/25	Thermosystems Building System Solutions	\$ 1,856.00	Building Repair
			<u>\$ 1,031.03</u>	

Northbrook Public Library
Treasurer's Report
Fiscal Year Ended April 30, 2025

Cash and Investments at April 30, 2025

	Cash	Investments	Total
General Fund	10,007,754		10,007,754
Retirement Fund	1,116,852		1,116,852
Capital Projects Fund	7,690,894		7,690,894
Debt Service Fund	1,554		1,554
Total Cash & Investments	18,817,054		18,817,054

Statement of Revenue

	General Fund	Retirement Fund	Capital Projects	Debt Service	Total Library
Property Tax	8,145,415	655,731		731,285	9,532,431
State Replacement Tax	203,844				203,844
Fines, Fees, Rentals	49,056				49,056
Interest Income	75,622	8,076	41,029	1,339	126,066
Gifts, Designated, Grants	150,736		25,000		175,736
Miscellaneous	11,207		50,000		61,207
Total Revenue	8,635,880	663,807	116,029	732,624	10,148,340

Summary Statement of Operations

	General Fund	Retirement Fund	Capital Projects	Debt Service	Total Library
Revenues	8,635,880	663,807	116,029	732,624	10,148,340
Expenses	(7,855,774)	(674,065)	(388,124)	(853,017)	(9,770,980)
Interfund Transfers	(775,786)		750,000	25,786	
Debt Refinancing				94,607	94,607
Excess of Revenue & Financing Sources Over Expenditures	4,320	(10,258)	477,905		471,967

CASH DISBURSEMENTS:

3E Electric, Inc. - \$6,504.00; Added Incentives, Inc. - \$7,771.81; ADP - \$9,493.72; All American Entertainment - \$5,000.00; Amalgamated Bank - \$757,934.72; Amazon Capital Services - \$57,106.58; Anna Amen - \$1,041.97; American Library Association, Membership - \$2,891.00; American Program Bureau, Inc. - \$10,000.00; Ancel Glink P.C. - \$78,623.70; Mark Anderson - \$2,250.00; Anderson Lock - \$2,033.17; Aquatic Works LTD - \$2,220.00; A-Z Mindfulness - \$2,000.00; Baker & Taylor - \$281,515.90; Baker & Taylor Entertainment - \$45,55.10; BambooHR - \$8,481.26; Zbigniew Banas - \$2,600.00; Michael Bass - \$1,000.00; Best Buy Business Advantage Account - \$1,095.58; Best Quality Cleaning - \$72,356.16; Bibliotheca, LLC. - \$22,749.07; Blackbaud Inc. - \$7,137.49; Steven Bogner - \$3,000.00; Book Page - \$1,134.00; Bridgeall Libraries Limited - \$3,750.00; Bright Plum Inc. - \$12,750.00; BroadwayHD LLC - \$3,000.00; Nancy Buehler - \$2,250.00; CDW Government, Inc. - \$5,931.93; Chicago Backflow, Inc. - \$1,350.00; Children's Plus Inc - \$27,816.23; Cintas - \$7,602.69; Colley Elevator Co. - \$6,134.00; Comcast - \$4,211.04; Conflictish - \$5,000.00; Continental Resources, Inc - \$28,581.88; Cook & Kocher Insurance Group - \$3,926.00; Cooperative Computer Service - \$96,519.42; Alison Cuddy - \$1,000.00; Teacher Dan - \$1,950.00; Tom Deja - \$3,750.00; Demco - \$3,275.31; Depict Data Studio - \$3,500.00; Dornfeld Piano Tuning - \$3,510.00; David Drazin - \$1,000.00; EBSCO Information Services - \$24,309.09; Encyclopaedia Britannica, Inc. - \$1,479.00; ESM Civil Solutions, LLC - \$4,500.00; Natalie Evans - \$1,000.00; F.E. Moran, Inc. - Fire Protection - North - \$15,605.00; Fast Forward Libraries LLC - \$9,850.00; Fifth Star Collective, PLLC - \$31,923.75; First Bankcard - \$119,362.05; Fredriksen Fire Equipment Co. - \$1,679.76; Gale/Cengage Learning Inc. - \$9,854.17; Jo I Gayle - \$1,250.00; Getty Images (US), Inc. - \$1,080.00; Glenbrook HSD 225 - Business Services - \$6,455.82; Glenview Chess Club LLC - \$2,050.00; Benjamin Goluboff - \$2,250.00; GovConnection, Inc. - \$4,778.22; Grainger - \$3,354.56; Grey House Publishing - \$2,995.00; Hala Haddad - \$4,614.82; Happiness Forward LLC - \$1,500.00; Sarang Heo - \$1,650.00; Jayne Herring - \$5,150.00; HR Source - \$2,849.00; Illinois Heartland Library System-OCCL - \$1,438.24; Illinois Library Association - \$24,655.00; Impact Networking LLC - \$8,945.96; Info USA Marketing - \$7,500.00; Ingram Library Services - \$13,883.37; International Children's Media Center - \$1,000.00; It's Impressive LLC - \$2,647.32; Intergovernmental Personnel Benefit Cooperative (IPBC) - \$918,350.75; ITsavvy LLC - \$2,580.00; J.D. Power and Associates - \$1,757.00; Jascula Terman & Associates, Inc. - \$3,097.51; Joffe Emergency Services - \$25,520.00; Greta Johnsen - \$1,000.00; Kathleen Jo Zeigler Mitchem - \$3,050.00; Summer Kosuge - \$2,106.11; Krueger International, Inc. - \$1,230.96; Carla Lasky - \$5,440.00; Latitude Signage & Design - \$1,021.00; Lauterbach & Amen, LLP - \$7,500.00; Lechner Services - \$1,518.40; Library Furniture International, Inc. - \$2,974.00; Limricc - UCGA - \$3,640.73; LinkedIn Corporation - \$7,000.00; Lionheart Critical Power Specialists, Inc. - \$1,326.00; Library Ideas LLC - \$2,631.51; LR Consulting LLC - \$6,250.00; Lynchpin Event Management LLC - \$1,813.50; Mango Languages - \$3,538.00; Patrick McCallister

CASH DISBURSEMENTS - continued

- \$1,810.00; Mergent, Inc. - \$1,143.00; Midwest Tape LLC - \$83,053.15; Urye Min - \$5,100.00; Heather-Marie Montilla - \$3,500.00; Natalie Y. Moore - \$1,000.00; Morningstar, Inc. - \$8,405.00; Neuco Inc. - \$3,470.09; New York Times - \$4,134.00; NewsBank, Inc. - \$14,466.00; NFIP Direct Servicing Agent - \$7,017.00; VSP of Illinois, NFP - \$4,935.91; Niche Academy - \$1,290.00; Noggin Builders LLC - \$1,500.00; Noland Sales Corporation - \$2,775.70; Kathryn Norregaard - \$1,400.00; North American Corp of Illinois - \$17,662.08; North Town Auto Service - \$1,584.04; Northbrook Chamber of Commerce & Industry - \$1,835.00; Northbrook Public Library Foundation - \$1,410.00; Northbrook Hardware - \$1,243.65; Old Town School of Folk Music - \$1,200.00; Outsource Solutions Group, Inc. - \$254,793.65; Overdrive - \$24,357.54; Pace Systems INC - \$31,222.31; Panera, LLC - \$1,858.85; Pepper Construction Co. - \$16,897.00; Petersen Bros. Plastics, Inc. - \$3,090.00; Dan Petrosko - \$1,575.00; Pitney Bowes - Reserve Account - \$15,000.00; Proquest - \$54,076.08; Quill LLC - \$6,183.75; Reaching Across Illinois Library System - \$29,117.19; Record Information Services, Inc. - \$1,330.00; RELX Inc. DBA LexisNexis - \$4,915.68; RG Asphalt & Concrete - \$10,269.50; Ring Central Inc - \$25,337.24; Olga Rudiak - \$4,300.00; Runco Office Supply - \$3,010.57; Dan Santat - \$2,000.00; SBA The Steven Barclay Agency, Inc. - \$30,000.00; Scholastic Inc - \$1,597.15; Scholastic Library Publishing - \$3,709.00; Selden Fox, LTD - \$11,500.00; Sentrum Marketing, LLC - \$1,237.80; Showcases - \$3,089.15; Siemens Industry Inc. - \$11,039.69; Simon & Schuster Holding Company, LLC - \$7,500.00; Snow Systems, Inc. - \$15,840.00; Stand Up Flooring LLC - \$2,810.00; Staples - \$1,912.89; Sterling Services, Inc. - \$8,260.70; Stories Matter Foundation - \$1,800.00; Swank Motion Pictures Inc. - \$4,877.00; Symmetry Energy Solutions, LLC - \$35,090.98; Bayscan Technologies - \$2,615.50; Tee Jay Service Company, Inc. - \$5,215.00; Terryberry - \$1,199.70; The Charmm'd Foundation - \$1,883.00; The Hanover Insurance Company - \$67,646.00; The Library Store - \$8,418.19; The Lyceum Agency - \$10,000.00; The Shipman Agency, Inc. - \$10,000.00; Thermosystems Building System Solutions - \$270,159.13; TK Elevator - \$99,163.82; T-Mobile - \$5,973.61; Today's Business Solutions, Inc. - \$10,483.41; Town Square Publications - \$1,245.00; Travelers CL Remittance Center - \$27,154.02; Chicago Tribune - \$2,573.26; Tsai Fong Books, Inc. - \$2,614.16; Tumbleweed Press Inc. - \$3,600.00; Uline - \$2,618.18; Unbound Agency - \$27,600.00; Universal Film Exchanges LLC - \$1,100.00; Value Line Publishing LLC - \$16,950.00; Village of Northbrook - \$2,680.00; Village of Northbrook Water Dept. - \$6,601.26; Vis-O-Graphic, Inc. - \$39,566.16; Vivica Partners - \$2,550.00; Jason Waclawik - \$1,317.50; Warehouse Direct Inc. - \$2,168.01; WEPA Libros LLC - \$2,499.04; WET Solutions, Inc. - \$4,013.00; WEX Bank - \$1,880.84; Wex Health Inc. - \$17,176.3; Kate Will - \$7,560.00; WM Corporate Services Inc. - \$7,395.31; Yami Vending Inc. - \$6,125.78; Yellowstone Landscape - \$2,274.00; Zoobean Inc. - \$1,350.24; Zoom Video Communications Inc. - \$13,119.29;

PAYROLL:

Under \$24,999:

Abbas - \$2,559.59; Ali - \$7,540.75; Amundsen - \$6,184.93; Anne - \$1,540.66; Baran - \$19,002.08; Bass - \$16,873.72; Becker - \$24,370.07; Berkover - \$22,774.28; Budimer - \$6,248.26; Burman - \$1,852.60; Garcia - \$875.20; Collins, S - \$15,176.22; Cornogg III - \$14,842.09; Cotini - \$214.58; D'Antico - \$16,887.32; Dzianott - \$11,066.08; Edwards - \$17,977.27; Edwards - \$7,264.92; Faedtke - \$23,147.53; Fragozo - \$877.74; Garzon - \$3,660.53; Godnik - \$2,524.60; Gray - \$24,217.09; Hall, S - \$12,716.33; Hannon - \$6,600.97; Holland - \$2,856.79; Hollister - \$24,231.02; Homozi - \$16,801.08; Huh - \$17,191.63; Ibardaloza, K - \$1,843.30; Ibardaloza, D - \$1,994.70; Johnson - \$2,990.15; Kearns - \$21,331.94; Keaton, N - \$10,112.20; Kuehn - \$2,166.03; Lasky - \$18,690.76; Lee, Sunkyoung - \$9,556.70; Lewis - \$15,238.84; Liu - \$22,964.68; Lundberg - \$8,769.60; Marek - \$15,279.82; Margis - \$12,794.79; McDermott - \$14,699.77; McGill - \$22,449.15; Mella-Goris - \$1,875.88; Miller - \$9,083.28; Min - \$22,654.79; Mohrdieck - \$20,211.95; Mojovic - \$7,531.42; Murphy - \$5,100.21; Oh - \$11,277.19; Porter - \$19,535.12; Posladek - \$14,577.15; Readdy - \$17,880.57; Rodriguez - \$23,306.36; Rykov - \$3,069.17; Saks - \$17,356.20; Schafer - \$15,332.03; Shapiro - \$12,621.43; Sharma - \$139.35; Shuman - \$1,491.29; Simmons - \$1,203.49; Simpson - \$24,130.41; Siwinski - \$23,246.29; Smith - \$93.01; Spelz - \$13,793.76; Suarez, K - \$3,657.52; Suarez, R - \$3,550.34; Thomann - \$7,083.00; Traskina - \$2,282.81; Voronova - \$17,876.17; White - \$24,695.10; Wright - \$22,834.04; Wu - \$353.25; Zwick - \$14,783.04;

\$25,000 - \$49,999:

Alteri - \$45,459.26; Goese - \$48,989.08; Golembiewski - \$25,059.84; Gonzalez Esparza - \$49,001.53; Gutmann - \$27,887.03; Haddad - \$36,624.50; Jaffery - \$29,509.61; Karahalios - \$35,068.05; Lee, Seyoung - \$25,873.75; Mayer - \$29,209.01; Mayer - \$39,515.41; McDowell - \$46,080.32; McQuinn - \$25,294.57; Nguyen - \$44,772.37; Raucci - \$26,128.86; Reid - \$29,874.84; Schmidt - \$31,796.95; Schwartz - \$35,268.67; Siegel, L - \$47,986.32; Skittino - \$25,320.19; Waclawik - \$38,196.53;

\$50,000 - \$74,999:

Ashmann - \$59,153.23; Beach - \$62,634.50; Bremner - \$55,459.43; Brugger - \$65,062.18; Chase - \$59,622.62; Choi - \$53,442.04; Cirignani - \$64,155.70; Collins, P - \$69,341.87; Duncan-McGee - \$51,535.67; Flowers - \$57,010.30; Franklin - \$69,320.84; Hannon - \$60,101.01; Hill - \$65,062.17; Huie - \$63,793.07; Kalmens - \$61,677.72; Kaminski - \$65,062.00; Keaton, A - \$61,514.59; Lopez - \$59,145.17; Medel - \$53,769.48; Mistalski - \$63,880.54; Nava - \$54,831.44; Nelson - \$57,528.56; Norton - \$73,178.15; Pekara - \$68,531.63; Scodius - \$63,793.07; Siegel, D - \$65,062.17; Vienna - \$54,511.32;

PAYROLL – continued

\$75,000 - \$99,999:

Doyle - \$94,103.54; Gossage - \$77,551.81; Hegelund - \$89,999.32; Kosuge - \$82,335.75; Moore - \$90,577.64; Prioletti - \$98,311.08; Raybuck - \$80,835.80; Vering - \$84,275.69; Wolf - \$93,533.52;

Over \$100,000:

Amen - \$124,535.81; Durov - \$106,929.90; Hall - \$162,959.93;

NORTHBROOK PUBLIC LIBRARY

Scheduled Closing Days for Calendar 2026

New Year's Eve	Wednesday, December 31, 2025
New Year's Day	Thursday, January 1, 2026
Security Training	Friday, January 23, 2026 (late open, 12:00 pm)
Easter	Sunday, April 5, 2026 (not a paid holiday)
Staff Training	Friday, March 6, 2026 (late open, 12:00 pm)
Staff Development Day	Friday, May 8, 2026
Memorial Day	Monday, May 25, 2026
Fourth of July	Saturday, July 4, 2026
Security Training	Friday, August 7, 2026 (late open, 12:00 pm)
Labor Day	Sunday, September 6, 2026 (not a paid holiday)
Labor Day	Monday, September 7, 2026
Thanksgiving Eve	Wednesday, November 25, 2026 (close at 6:00 pm)
Thanksgiving Day	Thursday, November 26, 2026
Day after Thanksgiving	Friday, November 27, 2026
Christmas Eve	Thursday, December 24, 2026
Christmas Day	Friday, December 25, 2026
New Year's Eve	Thursday, December 31, 2026
New Year's Day	Friday, January 1, 2027

03.4 Holidays

Created:	February 2020	Updated:	November 2022
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The library closes to observe the following holidays and staff scheduled to work those days will be paid:

- New Year's Day
- Memorial Day
- Independence Day (4th of July)
- Labor Day
- Thanksgiving Day
- Day after Thanksgiving
- Christmas Eve
- Christmas Day
- New Year's Eve

Full-time employees not normally scheduled to work on the holiday will receive a floating holiday to be used within three months.

The library is closed on Easter Sunday and on the Sunday before Labor Day. ~~This is~~ These are not ~~a~~-paid holidays.

Religious holidays not observed by the library may be taken as vacation, personal, time off without pay, or, subject to work load and manager approval, as time off to be made up within the same pay period.

There will be no payment for unused holiday time upon termination of the employee.

03.4 Holidays

Created:	February 2020	Updated:	November 2022
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The library closes to observe the following holidays and staff scheduled to work those days will be paid:

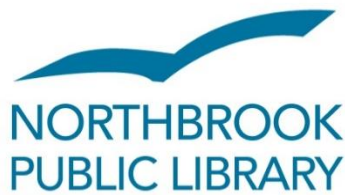
- New Year's Day
- Memorial Day
- Independence Day (4th of July)
- Labor Day
- Thanksgiving Day
- Day after Thanksgiving
- Christmas Eve
- Christmas Day
- New Year's Eve

Full-time employees not normally scheduled to work on the holiday will receive a floating holiday to be used within three months.

The library is closed on Easter Sunday and on the Sunday before Labor Day. These are not paid holidays.

Religious holidays not observed by the library may be taken as vacation, personal, time off without pay, or, subject to work load and manager approval, as time off to be made up within the same pay period.

There will be no payment for unused holiday time upon termination of the employee.



Memorandum

DATE: September 12, 2025

TO: Board of Trustees

FROM: Kelly Durov, Assistant Director

RE: Updating Unattended Children and Vulnerable Adults Policy

In reviewing our emergency procedures with our attorney, Julie Tappendorf, we identified a discrepancy in the Unattended Children & Vulnerable Adults Policy (Policy 308) that does not align with the Library's legal obligations and operational needs.

As written, Policy 308 states that in cases where a child or vulnerable adult's safety is a concern, or when a child or vulnerable adult remains at the library after closing:

"Staff will stay with the person until help arrives."

While the intent of this language is to prioritize the safety of unattended children and vulnerable adults and is common in most library policies, it creates both operational and legal risks. Even though the Library does not act *in loco parentis* (in place of a parent or guardian), the current language imposes an obligation for staff to remain with unattended minors or vulnerable adults until "help arrives." In the event of an emergency evacuation, if staff were to leave the building as required, the Library could be exposed to liability for failing to follow its own written policy.

To reduce legal exposure and clarify staff responsibilities, we recommend amending Policy 308 so that it:

- Retains our commitment to contacting caregivers and emergency services whenever the safety of a child or vulnerable adult is in question.
- Clarifies that staff will not necessarily remain with children or vulnerable adults but will make every effort to reunite them with their caregivers or the proper authorities.

- Aligns with our emergency procedures, which state that staff are not obligated to stay with children or vulnerable adults during emergencies but should notify the staff member in charge about their presence. The staff member in charge will coordinate with first responders.

A copy of the policy with suggested revisions and a clean version with the revisions is included in the packet for your approval.

308: Unattended Children & Vulnerable Adults

Created:	March 2020	Updated:	
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The Northbrook Public Library strives to provide a welcoming and safe environment for all community members. The library is particularly concerned for the safety of children and vulnerable adults on the library premises.

While the library is concerned for the safety of children or vulnerable adults on library grounds, the library does not act in loco parentis (in place of parents). A parent, legal guardian, teacher, custodian or caregiver is responsible for monitoring the activities and managing the behavior of children or vulnerable adults during their library visits.

A vulnerable adult is functionally, mentally or physically unable to care for themselves and should not be left alone in the library including at programs. This includes adults who need staff help beyond assistance with normal library services.

CHILDREN VISITING THE LIBRARY

Children 10 years of age and younger must be accompanied and directly supervised at all times by a parent or other responsible caregiver 12 years of age or older. These rules may apply to children over the age of 10 at staff's discretion. Older children, age 11 and older, are welcome to use the library independently, however, responsibility for minors using the library rests with the parent/guardian. Children are subject to library rules and policies concerning behavior, conduct, and demeanor.

CHILDREN ATTENDING PROGRAMS

When attending programs, children ages 7-10 may be left at a program; parents are not required to stay in the library, but must have a parent or caregiver present when the program finishes. Children between the ages of 3-6 must have a parent remain in the building throughout the program, unless otherwise specified for the program. Children under 3 years of age must have a parent or caregiver with them in the program.

UNATTENDED CHILDREN AND VULNERABLE ADULTS SAFETY

During library hours, when the safety of an unattended child or vulnerable adult is in doubt, library staff will attempt to contact the caregiver before calling 911. In the case of an immediate safety concern, staff will contact 911 immediately and then attempt to contact the caregiver. -During emergency evacuations, staff will notify the Person in Charge about the presence of unattended children or vulnerable adults, who will coordinate with first responders. Staff will stay with the person until help arrives.

UNATTENDED CHILDREN & VULNERABLE ADULTS AFTER HOURS

In the event a child under the age of 15 or vulnerable adult is still at the library after the library closes to the public, the Librarian in Charge and one other staff member will wait 15 minutes and then 911 will be called to take charge of the situation. Attempts will be made during that 15 minutes to reach a caregiver or parent, but in no instance will staff take anyone home. If at any time staff are concerned for the safety of the child or vulnerable adult, they may contact 911 immediately. In the event a child under the age of 15 or vulnerable adult is still at the library after the library closes to the public, the Person in Charge and one other staff member will attempt to reach a caregiver. If a caregiver cannot be reached or if at any time staff are concerned for the safety of the child or vulnerable adult, they will contact 911. In no instance will staff take anyone home.

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308: Unattended Children & Vulnerable Adults

Created:	March 2020	Updated:	
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The Northbrook Public Library strives to provide a welcoming and safe environment for all community members. The library is particularly concerned for the safety of children and vulnerable adults on the library premises.

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A vulnerable adult is functionally, mentally or physically unable to care for themselves and should not be left alone in the library including at programs. This includes adults who need staff help beyond assistance with normal library services.

CHILDREN VISITING THE LIBRARY

Children 10 years of age and younger must be accompanied and directly supervised at all times by a parent or other responsible caregiver 12 years of age or older. These rules may apply to children over the age of 10 at staff's discretion. Older children, age 11 and older, are welcome to use the library independently, however, responsibility for minors using the library rests with the parent/guardian. Children are subject to library rules and policies concerning behavior, conduct, and demeanor.

CHILDREN ATTENDING PROGRAMS

When attending programs, children ages 7-10 may be left at a program; parents are not required to stay in the library, but must have a parent or caregiver present when the program finishes. Children between the ages of 3-6 must have a parent remain in the building throughout the program, unless otherwise specified for the program. Children under 3 years of age must have a parent or caregiver with them in the program.

UNATTENDED CHILDREN AND VULNERABLE ADULTS SAFETY

During library hours, when the safety of an unattended child or vulnerable adult is in doubt, library staff will attempt to contact the caregiver before calling 911. In the case of an immediate safety concern, staff will contact 911 immediately and then attempt to contact the caregiver. During emergency evacuations, staff will notify the Person in Charge about the presence of unattended children or vulnerable adults. The Person in Charge will coordinate with first responders.

UNATTENDED CHILDREN & VULNERABLE ADULTS AFTER HOURS

In the event a child under the age of 15 or vulnerable adult is still at the library after the library closes to the public, the Person in Charge and one other staff member will remain and attempt to reach a caregiver. If a caregiver cannot be reached or if at any time staff are concerned for the safety of the child or vulnerable adult, they will contact 911. In no instance will staff take anyone home.

MEMORANDUM OF UNDERSTANDING

(Student Library Card Registration Partnership)

Indian Trails Public Library District

And

Northbrook Public Library

This Memorandum of Understanding (MOU) is:

- A. Between the Indian Trails Public Library District (ITPLD), Cook County, Illinois and Northbrook Public Library (NPL), Cook County, Illinois (collectively the Parties);
- B. Effective October 1, 2025.
- C. Intended to memorialize the agreement of the Parties pertaining to issuing Northbrook Public Library cards to students residing in the NPL district and participating in the Facilitated library Card Program as students from Community Consolidated School District 21 (CCSD21).

Recitals

- 1. Students benefit from access to library materials; and
- 2. Both ITPLD and NPL have primary functions to make resource material available to the public;
and
- 3. ITPLD has an intergovernmental agreement with CCSD21 to provide library cards through a facilitated registration program. CCSD21 parents or guardians desiring a library card for their student would submit the required information and assume responsibility for library materials lost or damaged.
- 4. Library card eligibility is based on a person's residence and identification information. ITPLD & NPL acknowledge CCSD21's ability to verify a student's residency and identification information as part of their administrative practices.

Agreement

1. CCSD21 would invite students to complete a registration form to apply for an ITPLD library card, and CCSD21 staff would confirm student residency information prior to sending to the Library District.
2. ITPLD staff will handle all data through established privacy procedures and share with NPL staff information for any students living within the NPL boundaries.
3. NPL staff will handle all data through established privacy procedures, register the students with the submitted information, and return the completed cards to ITPLD for distribution.
4. These library cards would provide standard access to physical and digital library materials. NPL is encouraged to follow their own protocols for library card applications for duplicate cards or cards with existing fines or fees.
5. For the purposes of this MOU, the following will serve as primary points of contact for this project:

Andi Goese
Circulation Coordinator
Northbrook Public Library

Sarah Heimsoth
Youth Services Manager
Indian Trails Public Library District

To Northbrook Public Library:

Northbrook Public Library
1201 Cedar Lane
Northbrook, IL 60062

Attn: Executive Director
Kate Hall

NORTHBROOK
PUBLIC LIBRARY

By: _____
Stacy Oliver
Board President

Signed: _____, 2025

To the Indian Trails Public Library:

Indian Trails Public Library District
355 Schoenbeck Road
Wheeling, Illinois 60090

Attn: Executive Director
Brian Shepard

INDIAN TRAILS PUBLIC
LIBRARY DISTRICT

By: _____
Brian Shepard
Executive Director

Signed: _____, 2025

Director's Report

January 2025

Agenda

3 Consent Agenda

- 3.5 File account of all monies received and expended during preceding fiscal year
This is a compiled list we are required to approve and post that lists every payable we had in the preceding fiscal year.
- 3.6 Approve 2026 Closing Schedule
There are no recommended changes to the closing schedule. This includes all days closed including days closed for staff training and development.
- 3.7 Holiday Policy Update – Employee Handbook Policy 03.4
In reviewing the holiday policy, Becky discovered that we had some language that would be better served with an update. She has provided a memo on her recommendation and the suggested revised policy. This is to help clarify and is not adding or removing any benefits.
- 3.8 Unattended Children and Vulnerable Adults Policy Update - General Policy 308
In working with Joffe to update our Emergency Operations Procedures we learned that we should not, as a best practice, automatically stay with children and vulnerable adults, but should, instead, work with first responders. We reviewed with legal and have a recommended policy change included in the packet with a memo detailing more information.
- 3.9 Indian Trail Public Library District MOU
We share a small bit of overlap with schools with our neighbor library and they have asked for an MOU (which is like an intergovernmental agreement just a little less formal) to define how we handle the students who are in their school districts who qualify for a Northbrook address. This is much like the system we have set up with our schools to be able to pass on information and issue cards more seamlessly. The attorney has reviewed and signed off on.

5 Staff Reports

- 5.1 Facilities Overview
Jason Halack our new Facilities Manager has prepared a memo detailing his work thus far. He will be joining us to introduce himself and talk about his plans for getting the building in shape.

7 Unfinished Business

- 7.1 Data Analysis Professional Development Support Proposal Update
Mallory and I met and she is working on an updated proposal, but we wanted to survey staff to determine what the best use of her and our time was. We are identifying areas staff are interested in learning and areas that skills are lacking. As a result, we will not have a new proposal until October. I will provide a verbal update at the meeting.

8 New Business

- 8.1 FY25 Audit Presentation
A copy of the draft audit for the board's approval is included in the packet. Ed Tracy from Selden Fox will be coming to present the audit at the meeting.
- 8.2 Website Project Presentation
Linda Vering, Marketing and Communications Manager, has prepared a memo detailing the start of the website redesign process. She will be coming to the meeting to present an overview of the process to the board.
- 8.3 Room Rental Policy Update
We are awaiting responses from the working group on the changes and hope to have the recommended updated policy in this month's packet. It will have a memo with the recommended policy changes.
- 8.4 FY26 Tax Levy Draft Presentation
A copy of the draft levy is included in the packet along with a memo from Anna Amen. Anna will be presenting the draft levy for review with an October approval to the board.
- 8.5 Class 6b Request for 3100-3150 Commercial Avenue
We have received a Class 6B request from the Village for review and feedback from the board which will be passed onto the Village.

10 Agenda Building

Next month, we will have the following on the agenda:

- Data Analysis Professional Development Support Proposal
- Approve FY26 Levy
- Review RFP recommendation for Access control
- Per Capita Grant requirements; review of Serving Our Public Standards
- Quarterly strategic plan report check-in

Board Update

- Illinois Libraries Presents kicks off the 5th season with [Finding the Clues: Then and Now with Steve Burns](#) on September 16.
- [Skills for Disagreeing Better](#) program with Northbrook Community Commission and Braver Angels on September 14 at 2pm
- One Book One Northbrook programming kicks off on Sunday, October 4 at 10:30am. See the whole month of events here: <https://www.northbrook.info/one-book-one-northbrook#programs>

Updates

Patron Feedback

We are now including the patron feedback in the link below. This will take you to the data dashboard and the most recent month's patron feedback is at the top of the page.

- [Northbrook Public Library Patron Feedback Link](#)

Connect with Our Community

Collections

- With Vernon Area Public Library joining our consortium at the end of August, which adds 175,000 items to our shared collections, public services departments collaborated to ensure a smooth transition. Circulation and OSG worked together to confirm appropriate software settings and contingency plans.
- Cataloging Librarian Sara Scodius and Processing Clerk Seyoung L. added three new items to the Library of Things Collection: two Nintendo Switch Lite devices, two Kindle Paperwhite e-readers, and one laser level.



- Technical Services began a picture book relabeling project, adding front-cover labels to support our goal of moving to face-out shelving in the picture book section.

Outreach & Partnerships

- In partnership with YIVO Chicago, we hosted the Maxwell Street Klezmer Quintet on August 5. This tremendously popular event had 160 in attendance, and our updated registration system helped minimize accommodation issues.
- We represented the library at the Farmers Market on August 20, promoting back-to-school resources and One Book, One Northbrook. Many attendees were sporting their Summer Reading bucket hats.

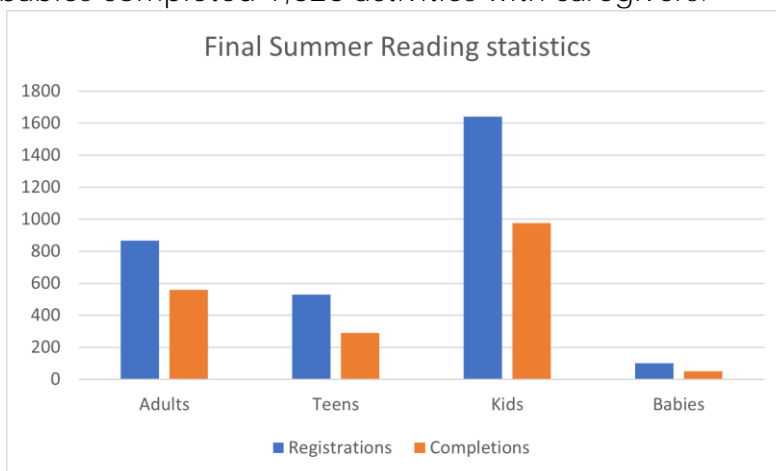


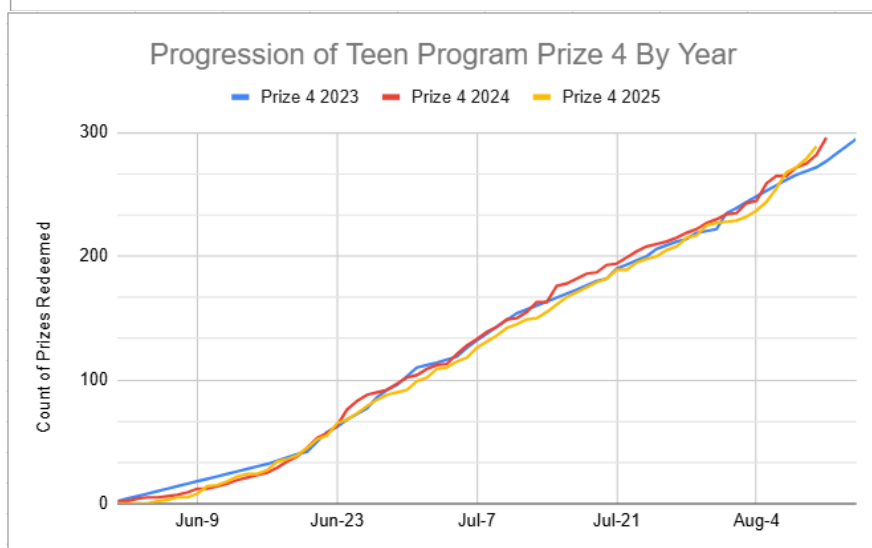
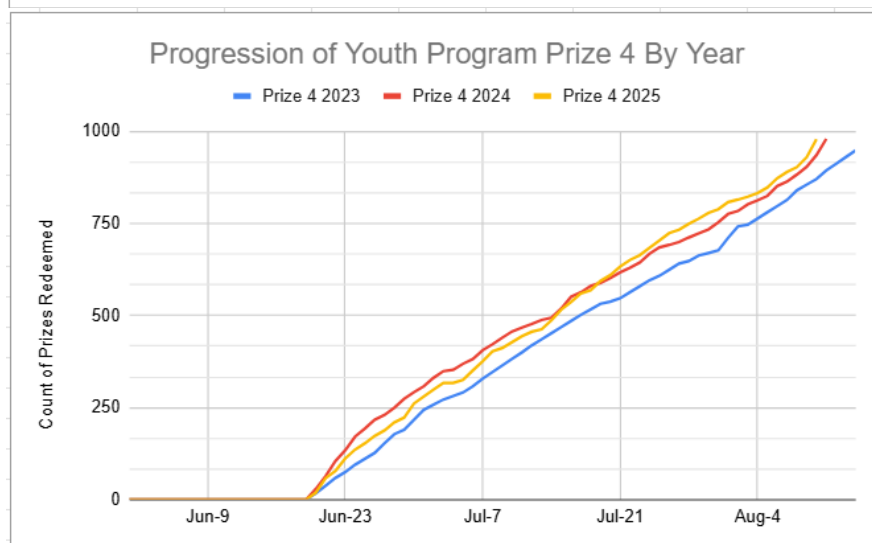
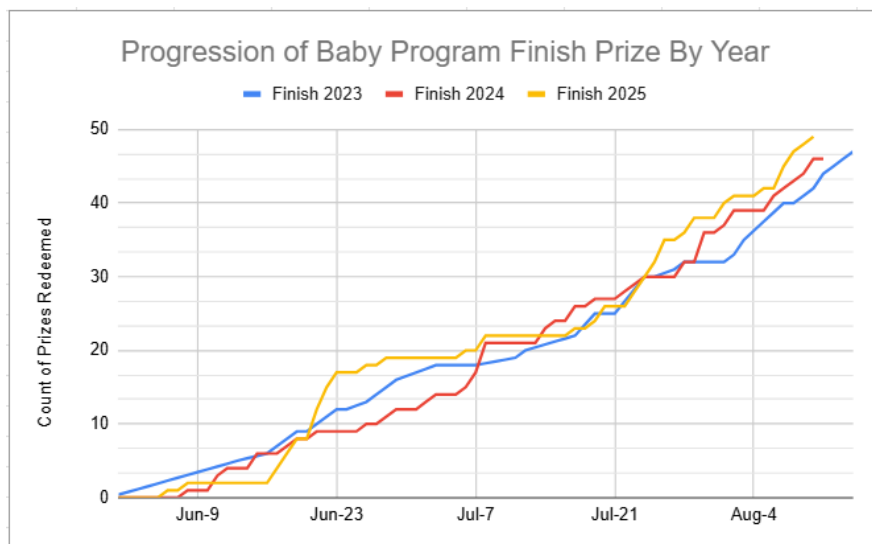
- Our lobby display cases featured items from The Harbour, a 501(c)3 organization providing emergency housing and support services to youth experiencing homelessness.

Programs

Summer Reading Challenge

Another successful Summer Reading program concluded on August 10. A total of 3,136 people participated and 1,872 completed their challenges, with a finisher rate of 60%. Adults read 5,202 books, teens read for 471,252 minutes, kids logged reading for 39,560 days, and babies completed 1,626 activities with caregivers.





- The Teen Summer Volunteer Program also ended on Sunday, August 10. In total, the 117 teens contributed 1,315.35 hours of volunteer service to the library.
- Denise Farwell, the Village Hall Community Garden Coordinator reported that the Teen Volunteers in the Garden Group contributed 44 pounds of produce to the Northfield Township Food Pantry.

Adult Programs

- Jill Franklin hosted "The Environmental Impact of AI" on August 27. Patrons were very engaged, learning about data centers' enormous energy and water consumption, and their psychological impact through constant noise over 90 decibels.
- Popular music concerts continue to be well attended, with the Jonas Friddle Bluegrass concert on August 25 being no exception.



Youth Programs

- The Teen Summer Volunteer Program ended on August 10, with 117 teens contributing 1,315.35 hours of volunteer service to the library.
- Teen volunteers in the Garden Group contributed 44 pounds of produce to the Northfield Township Food Pantry.
- Music and Me with Teacher Dan was held 3 times in August with 406 total attendees.
- Korean Language Storytime celebrated Korean Independence Day and was filled to capacity.



Collaboratory Projects

- Eric Flowers helped a patron embroider a design commemorating their black lab, reassigning colors to match the dog perfectly.



- Michelle Mistalski assisted patrons creating vinyl tumblers for teachers and personalizing tea towels with floral embroidery designs.
- Joe Cirignani, Daniel Choi, and team helped a patron complete laser-etched wine glasses as a wedding gift for his nephew.



- Maker Specialist Daniel Choi collaborated with a patron who came into the space curious about our embroidery machines. He has one at home, but was having trouble embroidering on it. He brought over his design to try on one of our machines. The embroidery was a success and he had fun learning about the machine.



- Megan Hollister, Maker Specialist, worked with a patron and her son use Cricut Design Space for the first time and assisted them with designing some HTV cutouts for the kid's sweatshirt and backpack. Lots of measuring and readjusting was needed throughout this project– and it was worth it in the end!



Social Media

Popular Social media posts:

Facebook:

Our Automated Materials Handler is currently taking a nap

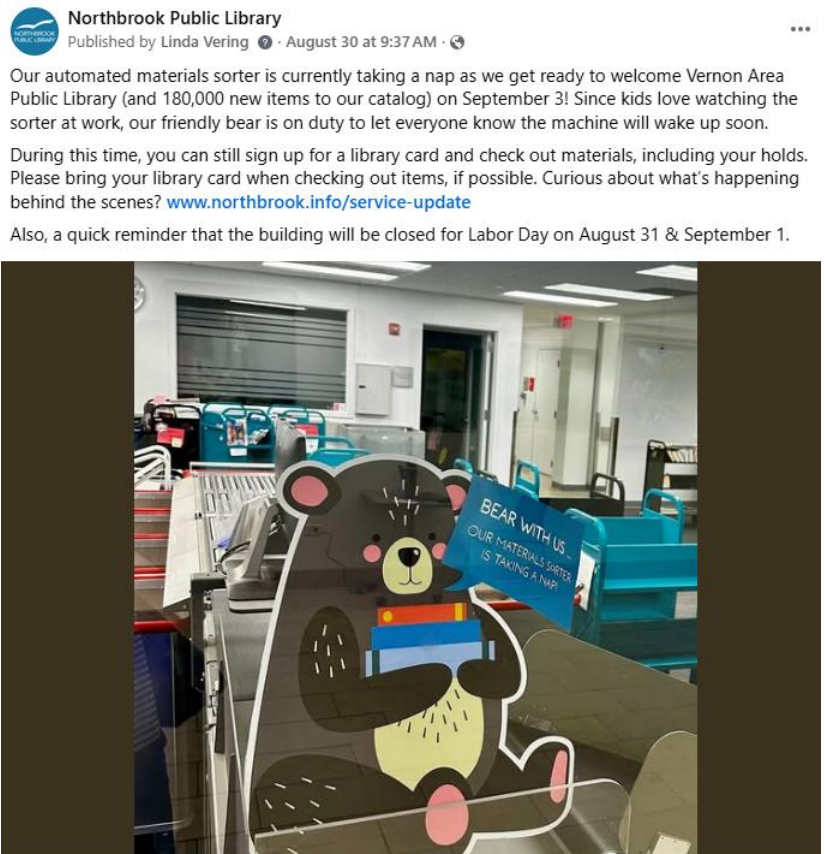
8/30/25

Reach: 1,467

Views: 3,559

Interactions: 27

Shares: 3



TikTok:

Who said reading couldn't be stylish?

8/6/25

Reach: 3.4K

Interactions: 211

Build an Inclusive Culture

CE & Training

- Managers, Assistant Managers, Supervisors, and Committee Chairs participated in meeting facilitation training on August 13, presented by Amanda Standifer from Fast Forward for Libraries.
- Megan Hollister attended the Play Make Learn 2025 conference at UW Madison, gaining insights into fostering creativity with unique tools.
- Julianne Medel started a Focus on Collection Development Course through L2 and attended accessibility events hosted by LACONI.

Personnel

Hires

- Paula Clark, part-time Adult Services Assistant, joined effective August 13. Replacement.
- Jessica Thomson, full-time Technical Services Manager, joined effective August 25. Replacement.

Departures

- Jack Weinberg, part-time seasonal Summer Reading Aide, resigned effective August 6. Starting college.
- Alex Gerstein, part-time seasonal Summer Reading Aide, resigned effective August 7. Starting college.
- Zoey Godnik, part-time seasonal Summer Reading Aide, resigned effective August 10. Returning to college.
- Maddy Kim, part-time seasonal Summer Reading Aide, resigned effective August 10. Returning to school.
- Ryan Suárez, part-time substitute Summer Reading Aide, resigned effective August 22. Accepted full-time position.
- Xavier Budimir, part-time substitute Circulation Clerk, resigned effective August 25. Has full-time position and attending school.

Create Spaces to Belong

Safety

- Staff feedback is guiding updates to the Emergency Operations Plan (EOP) and naloxone procedures following August 1 training. Most staff rated their EOP familiarity at 3 out of 5, showing good positioning for continued confidence building.
- RFP for intrusion alert and access control upgrades was released on August 27, with bids due September 26. We hope to present options to the Board at the October meeting.

Facilities

- Facilities staff held their second monthly departmental meeting to review responsibilities and upcoming projects.
- Implemented new log sheets for domestic water, gas, and electrical meter readings, plus condenser water conductivity readings.
- Completed multiple building maintenance tasks including plumbing repairs, HVAC adjustments, and elevator maintenance coordination.
- Lowered microfilm reader counter height to make it ADA compliant.

Technology

- Anna Amen, Kelly Durov, and Mike Ruter from OSG met with our e-rate consultant on August 27 to explore e-rate discounts for our new internet service provider. With all schools receiving free internet thanks to a new law that was signed last year, we have until June 2026 to find a new ISP as that has been managed as part of an intergovernmental consortium which is now dissolving.

Finance

- Cook County's second installment property tax bills are delayed until September or October due to system transition.

Fiscal Year-to-Date Statistics Dashboard

This dashboard displays fiscal year-to-date (FYTD) statistics for key data categories tracked by the Northbrook Public Library (NPL). Alongside the definition of each statistic, an FYTD total is provided, with an indicator denoting the percentage change comparing the current FYTD total to the same time period the previous fiscal year.



Connecting with Our Community

	Cardholders The number of unexpired NPL cardholders as of the last day of the previous month	21,617	↑ 5.5%
	Building Visits The number of in-person patron visits to the NPL building	114,646	↑ 5.4%
	Community Outreach The number of outreach events/activities conducted by NPL staff, and the number of community members reached	Events 18 ↓ -47.1%	People Reached 903 ↓ -51.1%
	Staff Continuing Education The number of continuing education hours completed by NPL staff	821	↓ -33.3%

Sharing Books & Materials

	Physical Collections The number of physical materials owned by NPL as of the last day of the previous month	224,459	↓ -0.7%
	Circulation The number of checkouts of physical and downloadable materials from NPL collections	Physical 255,038 ↓ -5.8%	Downloadable 61,850 ↓ -16.0%

Using Spaces & Services

	Computer Use The number of hours that public NPL computers were used by patrons	6,562	↑ 1.4%
	WiFi Use The number of unique devices that access NPL WiFi each day	50,318	↑ 20.2%
	Study Room Use The number of NPL study room reservations made by patrons	5,673	↑ 13.3%
	Meeting Room Use The number of NPL meeting room reservations made by patrons	Total 166 ↑ 9.2%	Auditorium 0 N/A
	Program Engagement The number of programs offered by NPL, and the number of patrons who attend	Events 304 ↑ 27.2%	Attendance 9,060 ↑ 20.4%
	One-on-Ones The number of one-on-one learning sessions (pre-scheduled or walk-in) lasting 15 minutes or more offered to NPL patrons	1,277	↓ -64.5%

Monthly Statistics Dashboard (Page 1 of 3)



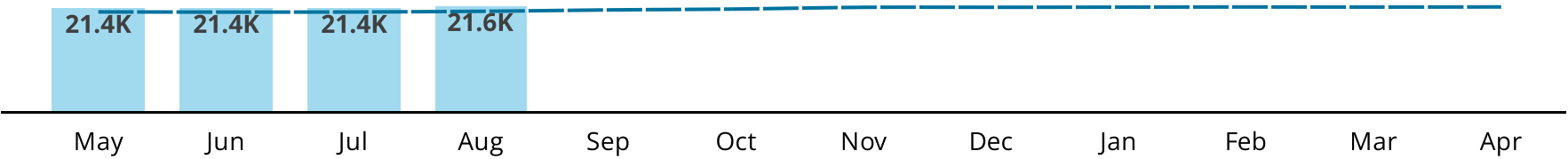
This dashboard displays monthly statistics for key data categories tracked by the Northbrook Public Library (NPL). For each statistic, a combo chart displays the current fiscal year's data as light blue columns and the previous fiscal year's data as a dark blue dashed line, for comparison purposes. A fiscal year-to-date (FYTD) total is also provided to the right of each combo chart, with an indicator denoting the percentage change comparing the current FYTD total to the same time period the previous fiscal year.

Connecting with Our Community



Cardholders

The number of unexpired NPL cardholders as of the last day of the previous month



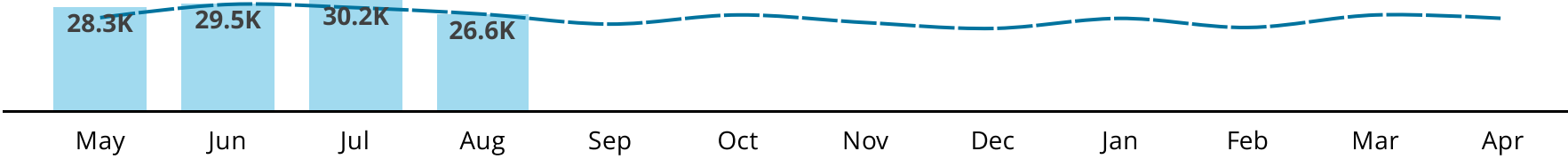
FYTD Totals

21,617
↑ 5.5%



Building Visits

The number of in-person patron visits to the NPL building



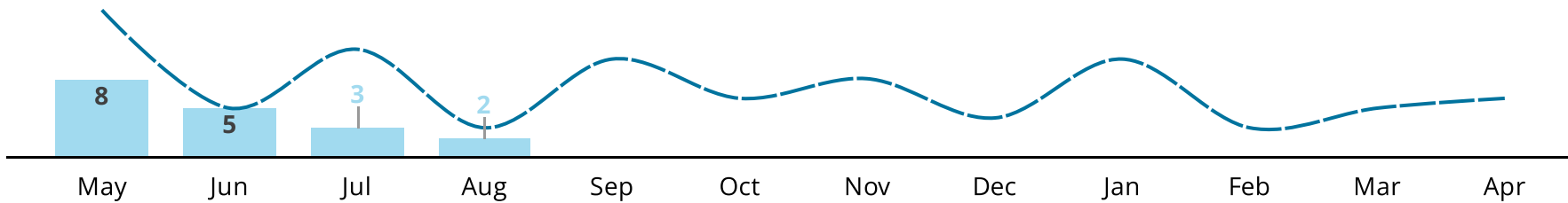
114,646
↑ 5.4%



Community Outreach

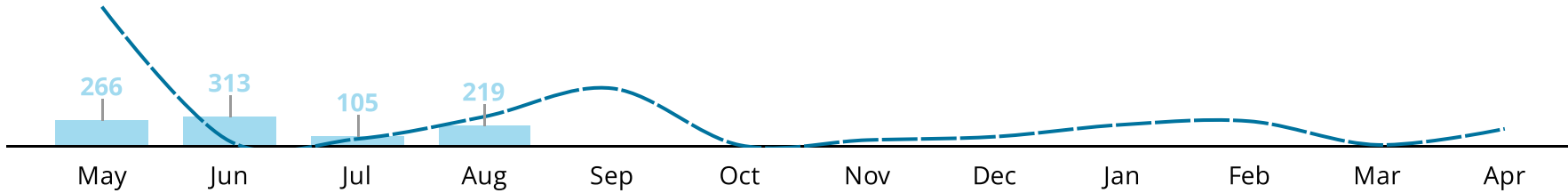
The number of outreach events/activities conducted by NPL staff, and the number of community members reached

Events



18
↓ -47.1%

People Reached

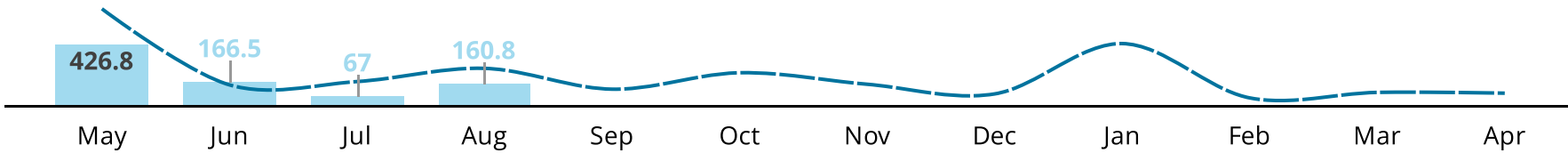


903
↓ -51.1%



Staff Continuing Education

The number of continuing education hours completed by NPL staff



821
↓ -33.3%

Monthly Statistics Dashboard (Page 2 of 3)



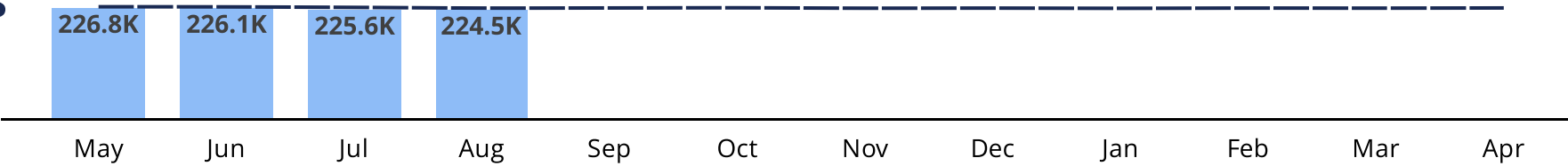
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Sharing Books & Materials



Physical Collections

The number of physical materials owned by NPL as of the last day of the previous month



FYTD Totals

224,459

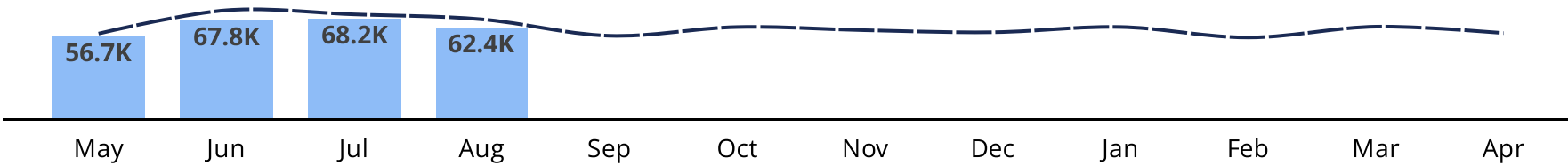
↓ -0.7%



Circulation

The number of checkouts of physical and downloadable materials from NPL collections

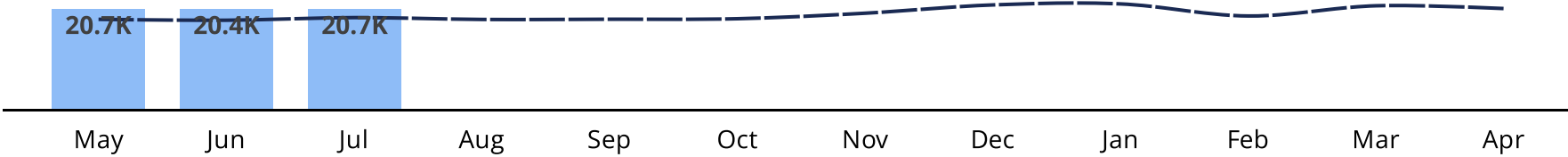
Physical



255,038

↓ -5.8%

Downloadable



61,850

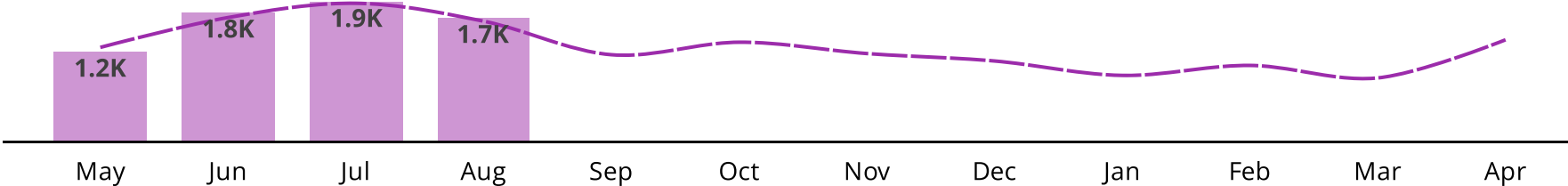
↓ -16.0%

Using Spaces & Services



Computer Use

The number of hours that public NPL computers were used by patrons



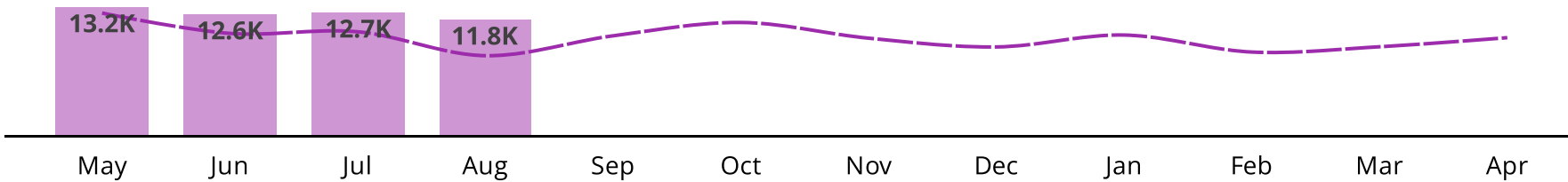
6,562

↑ 1.4%



WiFi Use

The number of unique devices that access NPL WiFi each day



50,318

↑ 20.2%

Monthly Statistics Dashboard (Page 3 of 3)



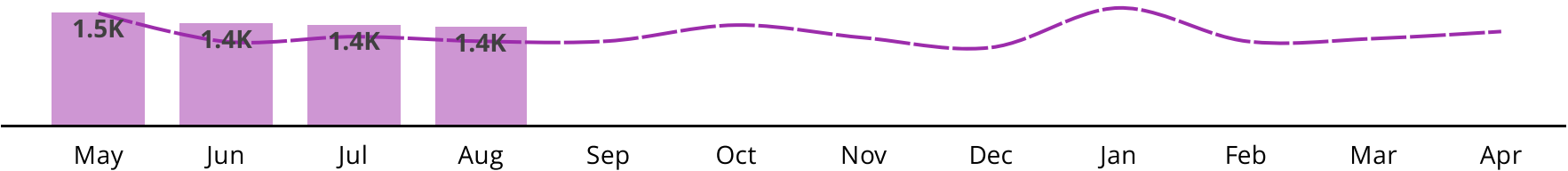
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Using Spaces & Services



Study Room Use

The number of NPL study room reservations made by patrons



FYTD Totals

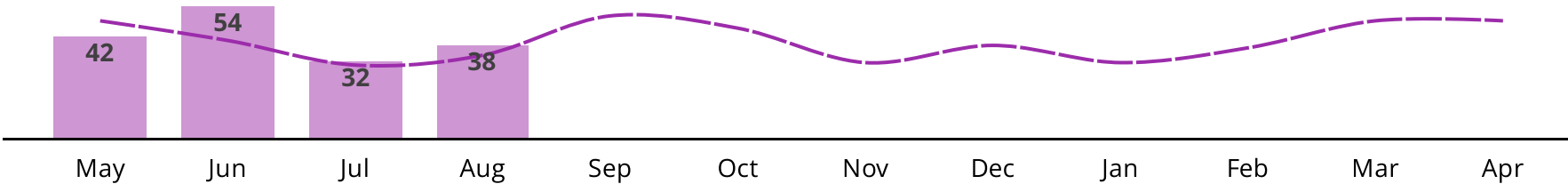
5,673

↑ 13.3%



Meeting Room Use

The number of NPL meeting room reservations made by patrons



166

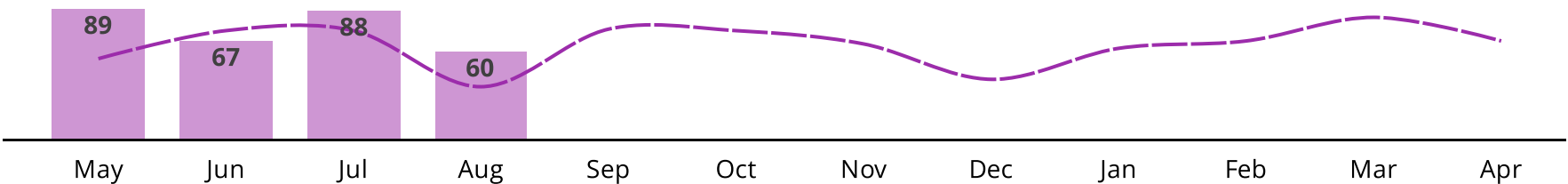
↑ 9.2%



Program Engagement

The number of programs offered by NPL, and the number of patrons who attend

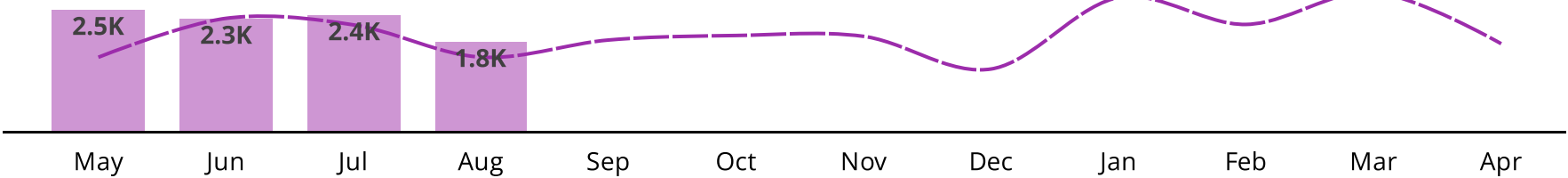
Events



304

↑ 27.2%

Attendance



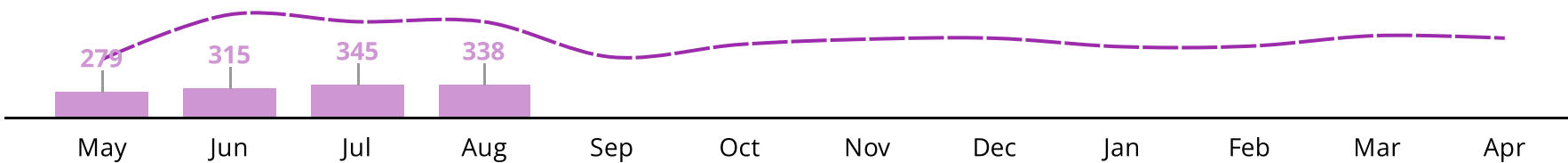
9,060

↑ 20.4%



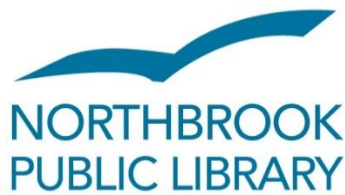
One-on-Ones

The number of one-on-one learning sessions (pre-scheduled or walk-in) lasting 15 minutes or more offered to NPL patrons



1,277

↓ -64.5%



Memorandum

Date: September 11, 2025

To: Board of Trustees

From: Jason Halack and Anna Amen

RE: State of the Library

In May 2025, the Library hired ABM, a building management services company, to oversee the operations of the Facilities Department. Jason Halack, a Chief Engineer with over 22 years of experience, was brought on as part of this transition. He has managed numerous high-rise buildings featuring a wide range of HVAC systems, fire life safety systems, and building automation technologies. Most recently, he served as Chief Engineer at Chicago Union Station, a 1.7 million-square-foot facility.

State Of The Library

The general condition of the library is good. It would appear that a few preventive maintenance and housekeeping items have been neglected over the past few years. However, I am confident that with some time, effort and hard work these issues can be corrected, and the building's overall performance and efficiency can be improved. During the last few months that I have been working here, I have made the following observations and corrections.

Roof Top Units

Coils have been cleaned, motors greased, belts checked, and the filters have been changed. I will be implementing changing filters quarterly. This will allow for the fans to run more efficiently. A few of the condensate drain lines need repair and adjustment. After the cooling season when the condensate water stops, we will complete the necessary repairs in house. All units are cooling to their set point. At the end of September ThermoSystems will be out to repair RTU-2's disconnects, and refrigerant leak on compressor 1. As the outside air temperatures start to drop, we will be able to inspect the units in heating mode. I would consider replacing the older McQuay units (S-3,4) in the next 5-10 years.

Cooling Tower

The cooling tower is only a few years old and in great shape. The fill is new, and the tower maintains the desired setpoint temperature. I have been working with Wet Solutions (water treatment company) all summer to make sure the water chemistry is at the correct set points for the Multistack chiller. At the end of the cooling season, we will drain and clean the cooling tower, followed by a thorough deep cleaning in the spring prior to startup. We have implemented a weekly condenser water test for the conductivity level during the cooling season. No action required at this time.

S-1 and S-2

Both fan units are operating normally, they both maintain setpoint discharge temperatures. The box filters were changed in the spring, and the pre filters were changed in June. Going forward the pre-filters will be on a quarterly schedule to be changed. Motors have been greased and belts have been checked. S-1's sheave may need to be replaced in the future. Going into the heating season we will have to inspect the unit heaters in the penthouse and drain down the cooling coils for freeze protection. All of the hot water circulating pumps and piping seem to be in good condition. S-1 and S-2 provide humidification to the library

during the dry winter months. Before the winter starts, we will be inspecting the steam nozzles for S-1 and S-2, and checking all of the steam traps,

Multistack Chiller

Major repairs have been completed. Also, the strainers and diffusers were replaced in July for condenser pumps 12A and 12B. We have cleaned the old strainers and diffusers and will keep them on stock in case of emergency. Lastly, in the off season the butterfly valves and the triple duty isolation valves for the condenser pumps will have to be looked at.

Hydronic Boilers

The library has 2 Modular Hydrotherm Boilers that each have 7 stages of heat. They run year around for heating, and for the re-heats on the VAV's. I would recommend replacing the boilers in the next 5-10 years due to age and loss of efficiency.

Steam Boiler

The steam humidification boiler was installed in 2023. At the beginning of 2025, the steam system flooded and the steam boiler was shut down. The cause of this issue could not be determined. The circulating pump was rebuilt and I have worked with Tom Spelz (interim facility manager) and ran the boiler in June to produce steam. It appears that the system is operating as designed per manufacturers specs. I am recommending that we have a HVAC contractor examine the steam wands for the air handlers (S1, S2, S3, S4) prior to the start of the winter season.

HVAC Pumps

The library currently has 13 pumps for HVAC. Pumps 11A, 11B, and 13 are B&G pumps and they handle the chilled water for the cooling coils for SF's 1,2,3, and 4. These pumps are in

good working condition. Pumps 12A, and 12B handle the condenser water for the mutilstack chiller. Hot water Pumps 3,4,5,6,7,14,15, and 16 handle the water for the hydronic boilers. Seal replacement will be needed on some pumps by a HVAC contractor.

Building Automation Systems

The Siemen's building automation system is manageable, but lacks accurate graphics, and is difficult to navigate. Temperature control tasks are difficult and time consuming. Currently I am working with Siemen's to learn the BAS system, and fix issues that arise. The Apogee system (the current BAS operating system) is at the end of life, and will need to be replaced in the near future.

Air Compressor

The existing air compressor and dryer are dated, but working well. With the proper preventative maintenance program being implemented this unit should continue to provide clean cool air to the pneumatic system.

VAV's and Reheats

Most of the VAV's appear to be functioning properly, however there are some reheat valves that are not operating properly which makes it difficult to control the temperature in the building. Currently working with Siemen's to find a solution to this issue.

Fire Panel

The fire panel is new. It was installed by FE Moran, and is tested annually. Fox Valley Emergency 24 monitors the panel. This upgrade should provide many years of protection.

Fire Pump and Jockey Pump

The fire pump and jockey are in good condition. These devices are tested annually.

Dry Sprinkler Systems

There are 2 dry sprinkler systems. One dry system is for the canopy. The other dry system is for the penthouse. These devices are tested annually. The compressors that feed the air to these systems are in good working condition. No action required at this time.

Emergency Generator

The emergency generator appears to be in good shape. The generator runs a test/exercise every Tuesday at 7am. We now monitor the generator, and log the readings every Tuesday. LionHeart performed a load bank test and tested both ATS' (automatic transfer switches) in June. This test will be performed annually moving forward. No action required at this time.

Plumbing

No plumbing issues to report at this time. I am getting pricing to have the manhole sewer basins power vacuumed to prevent build up. The restroom fixtures and water distribution devices are all working nicely, and we are starting a plumbing inventory to have parts in stock for quick repairs.

Lighting

All building lighting is working and there are no issues to report. A few of the LED fixtures are nearing the end of their rated service. We should plan on replacing some of the fixtures over the next few years. We have added some LED fixtures to the boiler room for better lighting in the room.

Water Feature

The bases of the decorative glass pieces are showing signs of wear, they should be replaced or powder coated in the next few years. We are exploring alternatives to the water feature for maintenance, safety, and aesthetic reasons.

Roof

The roof appears to be in good shape. Olsson Roofing performs annual roof inspections, and repairs when needed. I would recommend continuing to perform the annual roof inspections to stay ahead of more serious problems. Recommend replacement in the next 5-10 years.

Façade

A few areas appear to need attention (patching and painting), but overall in good shape.

Parking Lots and Stairs

Sealcoating and striping were completed in May. Moving forward a preventive maintenance program should be implemented for sealcoating and stripping every 2 years to prolong the life of the parking lot. The west exterior stair railings have been repaired recently, and need to be painted. The concrete stairs are starting to show their age. Recommend fixing the concrete in conjunction with the landscaping project.

Operations

The Spiceworks ticket system seems efficient and easy to use. The facilities crew responds to requests in a timely fashion. They have all the supplies and equipment they need to complete daily tasks.

Preventative Maintenance Program

As part of ABM services, I am currently working on building the preventative maintenance program with the Angus software system. Once all the equipment is uploaded, a PM program will be built that will schedule routine inspections and maintenance tasks per the manufacturer's specs (weekly, monthly, quarterly). This proactive approach will help mitigate potential issues before they escalate, ensuring the library operates at optimal performance levels. The idea is to be proactive instead of reactive.

Training and Development

I am investing significant hands-on time in training and developing the existing facilities staff. By enhancing their skills and knowledge, we can foster a more effective team that is capable of handling a wide range of operational challenges. Also training on the existing building automation system (BAS), as well as regular updates on best practices/safe practices for equipment maintenance. Lastly, I have implemented new log sheets for the generator, chiller, boilers, domestic water readings, electrical meter readings, gas meter readings, condenser water conductivity testing (during the cooling season), and building rounds. Again, the idea is to be proactive rather than reactive.

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

_____, 2025

Board of Trustees
Northbrook Public Library
Northbrook, Illinois

We have audited the financial statements of the **Northbrook Public Library** (Library) as of and for the year ended April 30, 2025, and have issued our report thereon dated _____, 2025. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated April 30, 2025, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. The financial statements are the responsibility of management with your oversight. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to management prior to field work beginning on July 7, 2025, in our engagement letter dated April 30, 2025, and orally during the audit engagement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involves judgment about the number of transactions to be examined and the areas to be tested.

Our audit included obtaining an understanding of Northbrook Public Library and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to Northbrook Public Library or to acts by management or employees acting on behalf of Northbrook Public Library.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Northbrook Public Library are described in Note I to the financial statements. The Library adopted Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*, which updated the recognition and measurement guidance for compensated absences. As a result of this adoption, the Library recognized a prior period adjustment to beginning net position of \$304,872 in the government-wide statement of activities. The Library also recognized a liability of \$258,813 within compensated absences payable in the governmental-wide statement of net position. The adoption of this statement also resulted in modifications to the disclosures in the notes to the financial statements.

There were no other new accounting policies adopted and the application of existing policies was not changed for the year ended April 30, 2025. We noted no transactions entered into by the Library during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of a provision for losses for uncollectible property tax of 2% is based on collections history and current economic conditions. Management's estimate that the useful lives of property and equipment range from 3 to 40 years is based on past experience. Management's valuation of its net pension obligation and OPEB liability is based on actuarial studies. We evaluated the methods, assumptions and data used to develop these estimates in determining that they are reasonable in relation to the financial statements as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit – We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements – Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management provided an entry to reclassify Illinois Library Presents activity out of the Library's income and expense accounts and establish a liability for funds held on behalf of the organization. All other adjustments are included in Exhibit 1. Management has corrected all such misstatements. An uncorrected adjusting journal entry is included in Exhibit 2. Management has represented to us that the uncorrected adjustment is immaterial to the financial statements as a whole.

Significant Audit Matters (cont'd)**Corrected and Uncorrected Misstatements** (cont'd)

The uncorrected misstatement or the matters underlying it could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatement is immaterial to the financial statements under audit.

Disagreements With Management – For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations – We have requested certain representations from management that are included in the management representation letter dated [REDACTED], 2025.

Management Consultations With Other Independent Accountants – In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Library's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues – We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Library's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention.

Other Matters – With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Trustees and management of the Northbrook Public Library and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

SELDEN FOX, LTD.

Edward G. Tracy
Executive Vice President

EGT/cr

**Northbrook Public Library
Adjusting Journal Entries
April 30, 2025**

Account	Description	Debit	Credit	Profit (Loss) Effect
Adjusting Journal Entry # 1				
Adjust net OPEB obligation in accordance with GASB Statement No. 75 in the government-wide financial statements.				
91-19015-00	Deferred Outflows - OPEB Actuarial	\$ 81,468.00	\$ -	\$ -
91-20335-00	Deferred Inflows - OPEB Actuarial	17,372.00		
91-20300-00	Accrued Pension Cost		67,462.00	
91-51210-00	OPEB Expense		31,378.00	31,378.00
Adjusting Journal Entry # 2				
Adjust net pension obligation in accordance with GASB Statement No. 68 in the government-wide financial statements.				
91-19010-00	Deferred Outflows - Pension	5,468.00		
91-20320-00	Net Pension Liability	229,162.00		
91-29000-00	Deferred Inflows - Pension Actuarial	20,140.00		
91-51220-00	Pension Expense	610,071.00		
91-19000-00	Deferred Outflows - Pension		864,481.00	(610,071.00)
Adjusting Journal Entry # 3				
Adjust compensated absences payable to properly accrued for sick pay in accordance with GASB Statement No. 101 in the government-wide financial statements.				
91-30120-00	Prior Period Restatement	304,872.28		
91-20291-00	Accrued Sick Pay		258,813.29	
91-51110-00	Salaries		46,058.99	46,058.99
Net effect of adjusting journal entries - government-wide financial statements				\$ (532,634.01)

Draft - Subject to Change

09-09-25

**Northbrook Public Library
Uncorrected Adjusting Journal Entry
April 30, 2025**

Account	Description	Debit	Credit	Profit (Loss) Effect
Uncorrected Adjusting Journal Entry # 1				
Record subscription-based information technology arrangements under GASB Statement No. 96.				
91-18000-00	Subscription Asset	\$ 17,820.00	\$ -	\$ -
91-16180-00	Prepaid Expenses		2,475.00	-
91-18100-00	Accumulated Amortization		15,345.00	-
Net effect of uncorrected adjusting journal entries				\$ -

Draft - Subject to Change

09-09-25

[REDACTED], 2025

Board of Trustees
Northbrook Public Library
Northbrook, Illinois

We have audited the financial statements of **Northbrook Public Library** for the year ended April 30, 2025, and have issued our report thereon dated [REDACTED], 2025. During our audit, we noted the following operational or administrative matters we believe to be of potential benefit to you.

Future Accounting and Auditing Pronouncements

GASB has issued several other pronouncements that become effective in future years.

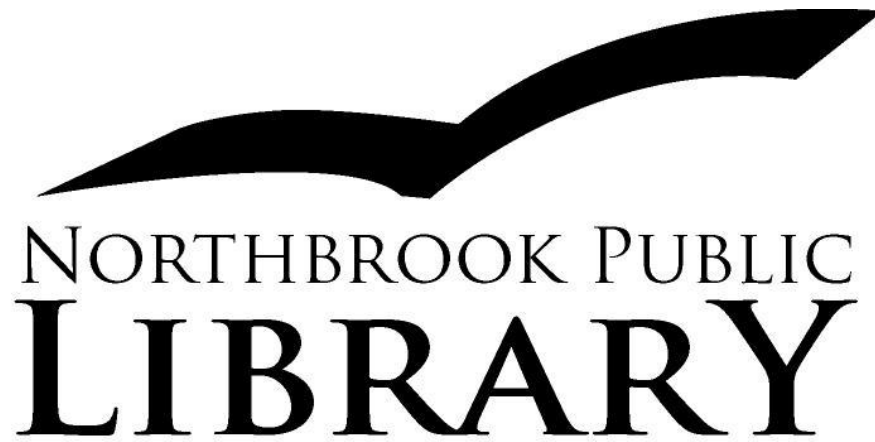
GASB Statement 102, *Certain Risk Disclosures*, improves financial reporting by providing users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. Users of financial statements will have better information with which to understand and anticipate certain risks to a government's financial condition. Statement No. 102 is effective for the fiscal year ending April 30, 2026.

GASB Statement 103, *Financial Reporting Model Improvements*, improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. Changes are proposed to the management's discussion and analysis, presentation of unusual or infrequent items, presentation of proprietary fund statement of revenues, expenses and changes in fund net position, major component unit information, and budgetary comparison information. Statement No. 103 is effective for the fiscal year ending April 30, 2027.

GASB Statement 104, *Disclosure of Certain Capital Assets*, improves financial reporting by requiring separate disclosure in the capital assets note disclosure of lease assets recognized in accordance with GASB Statement No. 87, intangible assets recognized in accordance with GASB Statement No. 94, and subscription assets recognized in accordance with GASB Statement No. 96. The Statement also requires additional disclosures for capital assets held for sale. Statement No. 104 is effective for the fiscal year ending April 30, 2027.

This report is intended solely for the information and use of the Board of Trustees and management of the Northbrook Public Library and is not intended to be and should not be used by anyone other than these specified parties.

We would like to take this opportunity to express our appreciation to you, and to the Northbrook Public Library's staff, for the courtesy and cooperation extended to our staff during the course of the audit. Should you wish to discuss further any of the matters referred to, or if we can be of assistance in implementing any of the new standards, we will be pleased to do so at your convenience.



**AUDIT REPORT
FOR THE YEAR ENDED APRIL 30, 2025**

**Northbrook Public Library
Audit Report
For the Year Ended April 30, 2025**

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INDEPENDENT AUDITOR'S REPORT

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Northbrook Public Library
Northbrook, Illinois

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the **Northbrook Public Library** (Library), a component unit of the Village of Northbrook, Illinois, as of and for the year ended April 30, 2025, and the statements of revenues, expenditures and changes in fund balance – budget and actual for the General Fund and IMRF/FICA (major Special Revenue) Fund and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the accompanying table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Northbrook Public Library as of April 30, 2025, and the respective changes in financial position and respective budgetary comparison for the General Fund and IMRF/FICA Fund (major Special Revenue) for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Library 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.

Change in Accounting Principle

As described in Note I.E. to the financial statements, the Library adopted the Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, for the year ended April 30, 2025. The implementation of this guidance resulted in changes to accrual of compensated absence balances. Our opinion was not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Responsibilities of Management for the Financial Statements (cont'd)

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 Library'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 Library'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 Library'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 (pages 4-8), the multiyear schedule of changes in net pension liability and related ratios – Illinois Municipal Retirement Fund (pages 41-42), the multiyear schedule of contributions – Illinois Municipal Retirement Fund (page 43), and the multiyear schedule of changes in net OPEB liability and related ratios – other post-employment retiree healthcare plan (pages 44-45) 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 Library's basic financial statements. The schedules listed as supplementary information in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information on pages 46-49 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

____ XX, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

**NORTHBROOK PUBLIC LIBRARY
MANAGEMENT'S DISCUSSION AND ANALYSIS
APRIL 30, 2025**

Management of the Northbrook Public Library provides this narrative overview and analysis for the fiscal year ended April 30, 2025. It is recommended that readers consider this information in conjunction with the financial statements as a whole.

Financial Highlights

The Library's total net position as of April 30, 2025 and 2024, was \$18,551,513 and \$18,996,314, respectively. The prior year net position of \$18,996,314 was restated effective May 1, 2024 with the adoption of Governmental Accounting Standards Board (GASB) Statement No. 101, Compensated Absences. The adjustment to the opening net assets was a reduction of \$304,872, to the restated amount of \$18,691,442. For the year ended April 30, 2025, net position decreased from operations by \$139,929. For the year ended April 30, 2024, , net position increased from operations by \$1,225,246. The term "net position" represents the difference between total assets/deferred outflows and total liabilities/deferred inflows of resources.

Overview of the Financial Statements

Management's Discussion and Analysis introduces the Library's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The Library also includes in this report additional information to supplement the basic financial statements.

Financial Statements

The financial statements of the Library are intended to provide the reader with an understanding of the financial position of the Library as of the close of the fiscal year and the results of activities for the year then ended. The fund financial statements focus on current financial resources while government-wide financial statements are similar to a private-sector business.

The *Statement of Net Position* and the *Governmental Funds Balance Sheet* provide information on the Library's assets/deferred outflows of resources and liabilities/deferred inflows of resources. The difference between these two represents governmental fund balances for the current financial resources reporting and net position for the government-wide reporting. Increases in fund balances and net position occur when revenues exceed expenditures/expenses. Information is presented for the government as a whole in the Statement of Net Position, and for each major fund in the fund financial statements, and shows any restrictions on the fund or net position.

The *Statement of Activities* and the *Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balance* reflect the results of the Library's revenues, expenditures and activities during the year and the corresponding effect on fund and net position balances. These statements show the source of Library revenues and how those revenues were used to provide Library services.

Financial Statements (cont'd)

Notes to the financial statements provide additional information that is essential to a full understanding of the information provided in the basic financial statements. *Required Supplementary Information* consists of Schedules of Changes in the Net Pension Liability and Related Ratios, and Contributions for the IMRF Pension Plan, and Changes in the Net OPEB Liability and Related Ratios.

Financial Analysis

Net position may serve, over time, as a useful indicator of a government's financial position. The Library's assets/deferred outflows exceeded liabilities/deferred inflows of resources by \$18,996,314 as of the close of the year. Of the net position balance, \$10,919,781 is unrestricted, \$757,048 is restricted, and \$6,874,684 is invested in capital assets, net of related debt.

Condensed Statement of Net Position

	April 30,	
	2025	2024
Current and other assets	\$ 23,914,238	\$ 22,837,203
Capital assets, net of accumulated depreciation	15,381,461	15,817,712
Total assets	39,295,699	38,654,915
Deferred outflows	1,374,409	2,152,314
Current liabilities	834,713	743,420
Non-current liabilities	10,928,458	11,116,238
Total liabilities	11,763,171	11,859,658
Deferred inflows of resources	10,355,424	9,951,257
Net position:		
Net investment in capital asset	6,874,684	6,960,964
Restricted	757,048	767,306
Unrestricted	10,919,781	11,268,044
Total net position	\$ 18,551,513	\$ 18,996,314

Financial Analysis (cont'd)

Condensed Statement of Activities

	April 30,	
	2025	2024
Revenues:		
Property taxes	\$ 9,532,431	\$ 9,465,585
State replacement taxes	203,844	332,001
Charges for services	49,056	47,953
Operating grants and contributions	150,736	107,967
Investment income	180,677	103,935
Fines, fees and other	86,207	32,912
Total revenues	10,202,951	10,090,353
Expenses:		
Library services	9,935,482	8,534,260
Interest	407,398	330,847
Total expenses	10,342,880	8,865,107
Increase in net position	(139,929)	1,225,246
Net position, beginning of year, as restated	18,691,442	17,771,068
Net position, end of year	\$ 18,551,513	\$ 18,996,314

The following is a summary of changes in fund balances for the year ended April 30, 2025:

<u>Governmental Funds</u>	<u>Fund Balance April 30, 2024</u>	<u>Increase (Decrease)</u>	<u>Fund Balance April 30, 2025</u>
General	\$ 4,138,435	\$ 4,320	\$ 4,142,755
IMRF/FICA	767,306	(10,258)	757,048
Debt service	-	-	-
Capital improvements	7,904,381	477,905	8,382,286
Total	\$ 12,810,122	\$ 471,967	\$ 13,282,089

The General Fund transferred \$750,000 to the Capital Improvements Fund and \$25,786 to the Debt Service Fund during the year.

Budgetary Highlight

The Library's General Fund expended \$7,855,774 which was \$1,044,726 less than the budget of \$8,900,500 for the year ended April 30, 2025. Salaries and employee benefits were \$286,633 less than the budgeted amount of \$5,677,000.

Capital Assets and Debt Administration

The following is a summary of capital assets as of April 30, 2025, and 2024:

	April 30,	
	2025	2024
Land	\$ 35,000	\$ 35,000
Artwork	6,700	6,700
Construction costs	546,527	231,753
Building improvements	26,329,132	26,310,960
Land improvements	241,162	241,162
Computer equipment	591,592	599,687
Office and other equipment	894,461	845,821
Furniture and shelving	1,322,072	1,327,346
Books and other library materials	5,065,168	4,935,230
Cost of capital assets	35,031,814	34,533,659
Less accumulated depreciation	19,650,353	18,715,947
Net capital assets	\$ 15,381,461	\$ 15,817,712

For further detail of capital assets, see Note III.B on page 27.

The outstanding bonds payable at April 30, 2025, are \$7,790,000. The Library issued Series 2024 bonds totaling \$3,845,000 and used the proceeds to refund a portion of the balance due on the Series 2013 bonds. The bonds were issued at a premium of \$438,129. Total bond payments made during the year, including the refunding from the Series 2024 proceeds, totaled \$4,620,000. See Note III.D on pages 28-30 for more information. The Library also records noncurrent liabilities for deferred bond premiums, net pension liability, and net OPEB liability totaling \$716,777, \$1,797,809 and \$299,981, respectively, at April 30, 2025.

Description of Current or Expected Conditions

Presently, management is not aware of any significant changes in conditions that could have a significant effect on the financial position or results of activities of the Library in the near future.

Requests for Information

This financial report is designed to provide a general overview of the Library's finances for all those with an interest in its finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Executive Director, Northbrook Public Library, 1201 Cedar Lane, Northbrook, Illinois 60062.

BASIC FINANCIAL STATEMENTS

**Northbrook Public Library
Statement of Net Position
April 30, 2025**

	Governmental Activities
Assets and Deferred Outflows	
Cash and investments	\$ 18,817,054
Receivables	4,862,792
Prepaid items	234,392
Capital assets not being depreciated	588,227
Capital assets, net of accumulated depreciation	14,793,234
Total assets	39,295,699
Deferred outflows (Note IV.)	1,374,409
Total assets and deferred outflows	40,670,108
Liabilities and Deferred Inflows	
Accounts payable	316,610
Accrued expenses	178,439
Accrued interest	177,715
Compensated absences payable	161,949
Noncurrent liabilities:	
Debt due within one year	458,100
Debt due in more than one year	8,048,677
Compensated absences payable	323,891
Net pension liability	1,797,809
Net OPEB liability	299,981
Total liabilities	11,763,171
Deferred inflows (Note IV.)	10,355,424
Total liabilities and deferred inflows	22,118,595
Net Position	
Net investment in capital assets	6,874,684
Restricted	757,048
Unrestricted	10,919,781
	\$ 18,551,513

See accompanying notes.

**Northbrook Public Library
Statement of Activities
For the Year Ended April 30, 2025**

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenue and Changes in Net Position - Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Library activities	\$ 9,935,482	\$ 49,056	\$ 150,736	\$ -	\$ (9,735,690)
Interest	407,398	-	-	-	(407,398)
	<u>\$ 10,342,880</u>	<u>\$ 49,056</u>	<u>\$ 150,736</u>	<u>\$ -</u>	<u>(10,143,088)</u>
General revenues:					
Property taxes					9,532,431
Replacement taxes					203,844
Investment income					180,677
Other income					<u>86,207</u>
Total general revenues					<u>10,003,159</u>
Changes in net position					<u>(139,929)</u>
Net position, beginning of year, as previously reported					18,996,314
Change in accounting principle (Note I.E.)					<u>(304,872)</u>
Net position, beginning of year, as restated					<u>18,691,442</u>
Net position, end of the year					<u>\$ 18,551,513</u>

See accompanying notes.

**Northbrook Public Library
Balance Sheet - Governmental Funds
April 30, 2025**

	General	IMRF/FICA	Debt Service
Assets			
Cash and investments	\$ 10,007,754	\$ 1,116,852	\$ 1,554
Receivables, net:			
Property taxes	4,165,209	331,096	361,622
Other	4,865	-	-
Due from other funds	-	-	391,424
Prepaid expenses	234,392	-	-
Total assets	\$ 14,412,220	\$ 1,447,948	\$ 754,600
Liabilities			
Accounts payable	\$ 258,002	\$ -	\$ -
Accrued payroll	178,439	-	-
Due to other funds	1,141,424	-	-
Total liabilities	1,577,865	-	-
Deferred Inflows of Resources			
Property taxes	8,691,600	690,900	754,600
Total liabilities and deferred inflows of resources	10,269,465	690,900	754,600
Fund Balances			
Nonspendable	234,392	-	-
Restricted for statutory purposes	-	757,048	-
Committed for capital projects	-	-	-
Unassigned	3,908,363	-	-
Total fund balances	4,142,755	757,048	-
Total liabilities, deferred inflows of resources, and fund balances	\$ 14,412,220	\$ 1,447,948	\$ 754,600

See accompanying notes.

<u>Capital Improvements</u>	<u>Total Governmental Funds</u>
\$ 7,690,894	\$ 18,817,054
-	4,857,927
-	4,865
750,000	1,141,424
-	234,392
<u>\$ 8,440,894</u>	<u>\$ 25,055,662</u>
\$ 58,608	\$ 316,610
-	178,439
-	1,141,424
<u>58,608</u>	<u>1,636,473</u>
-	10,137,100
<u>58,608</u>	<u>11,773,573</u>
-	234,392
-	757,048
8,382,286	8,382,286
-	3,908,363
<u>8,382,286</u>	<u>13,282,089</u>
<u>\$ 8,440,894</u>	<u>\$ 25,055,662</u>

**Northbrook Public Library
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
April 30, 2025**

Total fund balance - governmental fund (page 12)	\$ 13,282,089
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund.	15,381,461
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Liabilities as defined under modified accrual accounting, not due and payable in the current period, are not reported in the funds.

Accrued interest	(177,715)
Compensated absences payable	(485,840)
Bonds payable	(8,506,777)
Net pension liability	(1,797,809)
Difference in pension-related items on deferred outflows	1,273,387
Difference in pension-related items on deferred inflows	(9,308)
Net other post employment benefit liability	(299,981)
Difference in OPEB-related items on deferred outflows	101,022
Difference in OPEB-related items on deferred inflows	(209,016)

Net position of governmental activities (page 9)	<u>\$ 18,551,513</u>
--	-----------------------------

See accompanying notes.

Northbrook Public Library
Statement of Revenues, Expenditures and Changes
in Fund Balances - Governmental Funds
For the Year Ended April 30, 2025

	General	IMRF/FICA	Debt Service
Revenues:			
Property taxes	\$ 8,145,415	\$ 655,731	\$ 731,285
State replacement taxes	203,844	-	-
Fines, fees, and rentals	49,056	-	-
Interest income	75,622	8,076	1,339
Gifts, designated, and grants	150,736	-	-
Miscellaneous	11,207	-	-
Total revenues	8,635,880	663,807	732,624
Expenditures:			
Salaries and employee benefits	5,390,367	674,065	-
Library materials and services	1,121,317	-	-
Operational costs	885,811	-	-
Maintenance	317,026	-	-
Other	12,057	-	-
Gifts and designated	129,196	-	-
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	-	425,000
Interest and fiscal charges	-	-	333,410
Bond issuance costs	-	-	94,607
Total expenditures	7,855,774	674,065	853,017
Revenues over (under) expenditures before other financing sources (uses)	780,106	(10,258)	(120,393)
Other financing sources (uses):			
Bonds issued	-	-	3,845,000
Premium on bonds issued	-	-	438,130
Payment to refunding bond escrow agent	-	-	(4,188,523)
Transfers in	-	-	25,786
Transfers out	(775,786)	-	-
Total other financing sources (uses)	(775,786)	-	120,393
Net changes in fund balances	4,320	(10,258)	-
Fund balances, beginning of the year	4,138,435	767,306	-
Fund balances, end of the year	\$ 4,142,755	\$ 757,048	\$ -

See accompanying notes.

Capital Improvements	Total Governmental Funds
\$ -	\$ 9,532,431
-	203,844
-	49,056
41,029	126,066
-	150,736
75,000	86,207
116,029	10,148,340
-	6,064,432
-	1,121,317
-	885,811
-	317,026
-	12,057
-	129,196
388,124	388,124
-	425,000
-	333,410
-	94,607
388,124	9,770,980
(272,095)	377,360
-	3,845,000
-	438,130
-	(4,188,523)
750,000	775,786
-	(775,786)
750,000	94,607
477,905	471,967
7,904,381	12,810,122
\$ 8,382,286	\$ 13,282,089

**Northbrook Public Library
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
For the Year Ended April 30, 2025**

Amounts reported for governmental activities in the statement of activities (page 10) are different because:

Net changes in fund balances - total governmental fund (page 15)	\$ 471,967
Governmental funds report capital outlays as expenditures, however, they are capitalized and depreciated in the statement of activities.	1,132,565
Depreciation on capital assets is reported as an expense in the statement of activities.	(1,568,814)
The change in the compensated absences liability is reported as an expense on the statement of activities.	92,506
The repayment of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities.	4,620,000
Proceeds from long term debt is reported as an other financing source in governmental funds but as a noncurrent liability in the statement of net position.	(4,188,523)
The statement of activities show bond issuance costs net of interest earned on the escrow account.	(39,997)
The change in accrued interest is shown as interest expense on the statement of activities.	(74,463)
Interest earned on bond escrow account	(6,477)
The net effect of changes in the net pension liability is reported as an expense in the statement of activities.	(610,071)
The net effect of changes in the net other post employment benefit liability is reported as an expense in the statement of activities.	31,378
Changes in net position of governmental activities (page 10)	\$ (139,929)

See accompanying notes.

Northbrook Public Library
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - General Fund
For the Year Ended April 30, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property taxes	\$ 8,446,880	\$ 8,446,880	\$ 8,145,415	\$ (301,465)
State replacement taxes	150,000	150,000	203,844	53,844
Fines, fees and rentals	35,000	35,000	49,056	14,056
Interest income	20,000	20,000	75,622	55,622
Gifts, designated and grants	600,000	600,000	150,736	(449,264)
Miscellaneous	100,000	100,000	11,207	(88,793)
Total revenues	<u>9,351,880</u>	<u>9,351,880</u>	<u>8,635,880</u>	<u>(716,000)</u>
Expenditures:				
Salaries and employee benefits	5,677,000	5,677,000	5,390,367	286,633
Library materials and services	1,218,500	1,218,500	1,121,317	97,183
Operational costs	943,000	943,000	885,811	57,189
Maintenance	360,000	360,000	317,026	42,974
Other	102,000	102,000	12,057	89,943
Gifts and designated	600,000	600,000	129,196	470,804
Total expenditures	<u>8,900,500</u>	<u>8,900,500</u>	<u>7,855,774</u>	<u>1,044,726</u>
Revenues over expenditures before other financing uses	<u>451,380</u>	<u>451,380</u>	<u>780,106</u>	<u>328,726</u>
Other financing uses - transfers out	<u>(450,000)</u>	<u>(450,000)</u>	<u>(775,786)</u>	<u>(325,786)</u>
Net changes in fund balance	<u>\$ 1,380</u>	<u>\$ 1,380</u>	<u>4,320</u>	<u>\$ 2,940</u>
Fund balance, beginning of the year			<u>4,138,435</u>	
Fund balance, end of the year			<u>\$ 4,142,755</u>	

See independent auditor's report.

Northbrook Public Library
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual - IMRF/FICA Fund
For the Year Ended April 30, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property taxes	\$ 680,000	\$ 680,000	\$ 655,731	\$ (24,269)
Interest income	2,500	2,500	8,076	5,576
Total revenues	682,500	682,500	663,807	(18,693)
Expenditures - salaries and employee benefits:				
IMRF	380,000	380,000	343,745	36,255
Social Security	325,000	325,000	330,320	(5,320)
Total expenditures	705,000	705,000	674,065	30,935
Revenues under expenditures	\$ (22,500)	\$ (22,500)	(10,258)	\$ 12,242
Fund balance, beginning of the year			767,306	
Fund balance, end of the year			\$ 757,048	

See independent auditor's report.

Northbrook Public Library Notes to the Financial Statements

I. Summary of Significant Accounting Policies

The financial statements of the Northbrook Public Library (Library) have been prepared in conformity with U.S. generally accepted accounting principles as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Library's accounting policies are described below.

A. The Reporting Entity

The Library's reporting entity includes all entities for which the Library exercised oversight responsibility as defined by the GASB.

The Library has developed criteria to determine whether outside agencies should be included within its financial reporting entity. The criteria include, but are not limited to, whether the Library (1) selects the governing authority or management, (2) has the ability to significantly influence operations, or (3) has accountability for fiscal matters (e.g., final budget approval, responsibility for funding deficits, management of assets, etc.). Using these criteria, the Library has not included in its financial statements the activities of any other entity. See Note V.D. for exclusion of Foundation.

The Library is a component unit of the Village of Northbrook (Village).

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The Library has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges 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. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. The Library reports the following major governmental funds:

The **General Fund** is the general operating fund of the Library. It is used to account for all financial resources except those accounted for in another fund.

Northbrook Public Library
Notes to the Financial Statements (cont'd)

I. Summary of Significant Accounting Policies (cont'd)

B. Government Wide and Fund Financial Statements (cont'd)

The **IMRF/FICA Fund** is used to account for the retirement obligations of the Library, funded by a restricted tax levy.

The **Debt Service Fund** is used to account for the payment of principal and interest on the Library's debt, funded by a restricted tax levy.

The **Capital Improvements Fund** is used to account for the Library's ongoing capital needs, funded by bond proceeds.

C. Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual (when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Library considers all revenues available if they are collected within 60 days after year end. Expenditures are generally recorded when the related fund liability is incurred. However, expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

D. Assets/Deferred Outflows, Liabilities/Deferred Inflows and Net Position or Equity

1. Deposits and Investments

Illinois revised statutes authorize the Library to invest in securities guaranteed by the full faith and credit of the United States of America, interest-bearing savings accounts, certificates of deposit or any other investment constituting direct obligations of any bank as defined by the Illinois Banking Act, the State Treasurer's investment pool (authorized by ILCS 30, 235-2,e) and other permitted investments under paragraph 902, chapter 85 of the Statutes as amended by Public Act 86-426. Investments may only be made in banks that are insured by the Federal Deposit Insurance Corporation.

Northbrook Public Library
Notes to the Financial Statements (cont'd)

I. Summary of Significant Accounting Policies (cont'd)

D. Assets/Deferred Outflows, Liabilities/Deferred Inflows and Net Position or Equity (cont'd)

1. Deposits and Investments (cont'd)

Investments consist of certificates of deposit and the Illinois Funds. Certificates of deposit are stated at cost.

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, 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 but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940.

Illinois Funds meet the criteria contained in GASB Statement No. 79, *Certain Investment Pools and Pool Participants*. This allows these investments and those local governments investing in these funds to measure its investment at amortized cost. The criteria contained in GASB Statement No. 79 address (1) how the pool interacts with participants, (2) requirements for portfolio maturity, quality, diversification and liquidity, and (3) calculation and requirements of a shadow price.

2. Receivables, Payables and Interfund Activity

The Library recognizes property taxes receivable during the fiscal year in which the taxes are levied and become a legal claim of the Library; however, property taxes are not recognized as revenue until the subsequent fiscal year when the property taxes are extended by Cook County and remitted to the Library. Accordingly, the property tax levy for the 2024 tax year, including collections thereon, is recognized as deferred inflows of resources in the accompanying statement of net position.

Property tax receivables are shown net of allowances for doubtful amounts. The property tax receivable allowance is equal to 2.00% of the outstanding property taxes at year end.

All interfund transactions are reported as operating transfers.

3. Capital Assets

Capital assets, which include buildings and improvements, land improvements, furniture, equipment, books, and other library materials, are reported in the government-wide financial statements. The Library defines capital assets as assets with an initial, individual cost of more than \$500, except for books and other library materials, which are capitalized regardless of cost. Such assets are recorded at historical cost or estimated historical cost if actual is unavailable. Donated capital assets are valued at their estimated fair value on the date received.

Northbrook Public Library
Notes to the Financial Statements (cont'd)

I. Summary of Significant Accounting Policies (cont'd)

D. Assets/Deferred Outflows, Liabilities/Deferred Inflows and Net Position or Equity (cont'd)

3. Capital Assets (cont'd)

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided using the straight-line method over the assets' estimated useful lives as follows:

Buildings and improvements	5 – 40 years
Land improvements	10 – 20 years
Computer equipment	3 – 5 years
Office and other equipment	3 – 20 years
Furniture and shelving	7 – 20 years
Books and other library materials	7 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures in the governmental fund upon acquisition.

4. Compensated Absences

The Library's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from Library service. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

All full-time employees accrue 105 hours of sick time annually with a maximum accumulation of 840 hours. Regular part-time employees accrue 52 hours per year with a maximum accumulation of 420 hours, and part-time employees with regularly scheduled hours accrue 36 hours per year with a maximum accumulation of 144 hours. The Library does not reimburse employees for unused sick days remaining upon termination of employment. The liability for accumulated sick leave is based upon the accumulated days at year-end times the expected use factor, times the current pay rate (including certain benefits) for each employee.

Northbrook Public Library
Notes to the Financial Statements (cont'd)

I. Summary of Significant Accounting Policies (cont'd)

D. Assets/Deferred Outflows, Liabilities/Deferred Inflows and Net Position or Equity (cont'd)

5. Deferred Outflows of Resources and Deferred Inflows of Resources

Deferred outflows of resources are defined as a consumption of net assets by the government that is applicable to a future reporting period; they increase net position, similar to assets. Note IV. provides further detail on the components of deferred outflows of resources.

Deferred inflows of resources are defined as an acquisition of net assets by the government that is applicable to a future reporting period; they decrease net position, similar to liabilities. Note IV. provides further detail on the components of deferred inflows of resources.

6. Fund Equity and Net Position

Equity in the government-wide statements is classified as net position and displayed in three components:

- a. **Net investment in capital assets** – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent bond proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. **Restricted net position** – Consists of net position with constraints placed on its 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 legislation.
- c. **Unrestricted net position** – Remaining net position that does not meet the definitions of “restricted” or “net investment in capital assets.”

When both restricted and unrestricted resources are available for use, it is the Library’s policy to use restricted resources first, then unrestricted resources as they are needed.

In the governmental fund financial statements, governmental funds report fund balance as either nonspendable or spendable. Spendable fund balance is further classified as restricted, committed, assigned or unassigned, based on the relative strength of the constraints that control how specific amounts can be spent.

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Northbrook Public Library
Notes to the Financial Statements (cont'd)

I. Summary of Significant Accounting Policies (cont'd)

D. Assets/Deferred Outflows, Liabilities/Deferred Inflows and Net Position or Equity (cont'd)

6. Fund Equity and Net Position (cont'd)

Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose or externally imposed by outside entities. The Library has fund balances restricted for specific purposes in the IMRF/FICA Fund due to property tax levies.

Committed fund balance is constrained by formal actions of the Library's Board of Trustees, which is considered the Library's highest level of decision-making authority. Formal action is in the form of an ordinance or resolution approved at a Board meeting. The Library's fund balance in the Capital Improvement Fund is committed for capital projects.

Assigned fund balance represents amounts constrained by the Library's intent to use them for a specific purpose. The authority to assign fund balance is at the Board level. Assignment of fund balance does not require passage of an ordinance. The Library has no assigned fund balance. The Debt Service Fund has a deficit fund balance that is reported as unassigned. The residual fund balance in the General Fund is reported as unassigned.

The Library assumes that funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Unrestricted funds are considered spent in the following order as available - committed funds, assigned funds, and then unassigned funds.

E. New Accounting Pronouncement

The Library adopted Governmental Accounting Standards Board Statement Number 101, *Compensated Absences*, which updated the recognition and measurement guidance for compensated absences. The adoption of this Statement resulted in the restatement of position and the recognition of a liability for expected utilization of sick time benefits earned as of April 30, 2024.

The Library recognized a prior period adjustment to beginning net position of \$304,872 in the government-wide statement of activities. The Library recognized a liability of \$258,813 within compensated absences payable in the governmental-wide statement of net position. The adoption of this statement also resulted in modifications to the disclosures in the notes to the financial statements.

Northbrook Public Library
Notes to the Financial Statements (cont'd)

II. Stewardship, Compliance and Accountability

A. Budgetary Information

The budget is adopted on a basis consistent with generally accepted accounting principles. Annual budgets are adopted for the general, special revenue, debt service, and capital projects funds, except for the Construction Fund. All annual budget amounts lapse at fiscal year end. Project-length financial plans are adopted for all capital projects funds. Actual expenditures did not exceed budget in any fund. The Library did not amend its budget during the current fiscal year.

III. Detailed Notes For All Fund Types and Account Groups

A. Deposits and Investments

Deposits – At year end, the carrying amount of the Library's deposits, excluding petty cash of \$475, was \$18,556,430, and the bank balance was \$18,577,396. The entire bank balance was covered by federal depository insurance, collateral with securities held by the pledging financial institution's agent in the Library's name, or a letter of credit.

Investments – The Library investments include an 11-month certificate of deposit with a carrying amount and bank balance of \$251,537. The Library also invests in the Illinois Funds. The monies invested by individual participants in the Illinois Funds are pooled together and invested in U.S. Treasury bills, notes backed by the full faith and credit of the U.S. Treasury, fully collateralized time deposits in Illinois financial institutions, collateralized repurchase agreements, and Treasury mutual funds that invest in U.S. Treasury obligations and collateralized repurchase agreements. The funds are available on demand to the Library which reduces interest rate risk to a negligible level. The Illinois Funds is a "AAAm" rated fund. The carrying amount of deposits in the Illinois Funds on April 30, 2025, was \$8,612.

A reconciliation of cash and investments, as shown on the balance sheet for the Library, follows:

Carrying amount of deposits	\$ 18,556,430
Carrying amount of certificate of deposit	251,537
Carrying amount of Illinois Funds	8,612
Cash on hand	<u>475</u>
Total	<u>\$ 18,817,054</u>

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Northbrook Public Library
Notes to the Financial Statements (cont'd)

III. Detailed Notes For All Fund Types and Account Groups

A. Deposits and Investments (cont'd)

Interest Rate Risk – This is the risk that changes in the market interest rates will adversely affect the fair value of an investment; generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Library's investment policy addresses interest rate risk by requiring the majority of its funds be held in authorized investments of less than one year of maturity, and that no investment shall exceed two years of maturity.

Credit Risk – Generally, credit risk is the risk that an issuer of a debt-type instrument will not fulfill its obligation to the holder of the investment. This is measured by assignment of a rating by a nationally recognized rating organization.

Custodial Credit Risk – For deposits, this is the risk that, in the event of a bank failure, a government will not be able to recover its deposits. For investments, this is the risk that in the event of the failure of the counterparty, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Library's investment policy requires all investments to be fully secured or collateralized.

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Northbrook Public Library
Notes to the Financial Statements (cont'd)

III. Detailed Notes For All Fund Types and Account Groups (cont'd)

B. Capital Assets

Capital asset activity for the year ended April 30, 2025, was as follows:

	Balances May 1	Additions	Retirements	Balances April 30
Capital assets not being depreciated:				
Land	\$ 35,000	\$ -	\$ -	\$ 35,000
Construction in progress	231,753	314,774	-	546,527
Artwork	6,700	-	-	6,700
	<u>273,453</u>	<u>314,774</u>	<u>-</u>	<u>588,227</u>
Capital assets being depreciated:				
Building and improvements	26,310,960	18,172	-	26,329,132
Land improvements	241,162	-	-	241,162
Computer equipment	599,687	48,800	56,895	591,592
Office and other equipment	845,821	54,623	5,983	894,461
Furniture and shelving	1,327,346	8,108	13,382	1,322,072
Books and other library materials	4,935,230	688,405	558,467	5,065,168
	<u>34,260,206</u>	<u>818,108</u>	<u>634,727</u>	<u>34,443,587</u>
Less accumulated depreciation for:				
Building and improvements	14,088,463	695,393	-	14,783,856
Land improvements	59,904	7,799	-	67,703
Computer equipment	395,296	105,533	56,895	443,934
Office and other equipment	506,230	66,593	5,983	566,840
Furniture and shelving	938,956	34,242	10,923	962,275
Books and other library materials	2,727,098	657,114	558,467	2,825,745
	<u>18,715,947</u>	<u>1,566,674</u>	<u>632,268</u>	<u>19,650,353</u>
Total capital assets being depreciated, net	<u>15,544,259</u>	<u>(748,566)</u>	<u>2,459</u>	<u>14,793,234</u>
Capital assets, net	<u>\$ 15,817,712</u>	<u>\$ (433,792)</u>	<u>\$ 2,459</u>	<u>\$ 15,381,461</u>

Depreciation expense was charged to Library activities' expense in the statement of activities.

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Northbrook Public Library
Notes to the Financial Statements (cont'd)

III. Detailed Notes For All Fund Types and Account Groups (cont'd)

C. Interfund Receivables, Payable and Transfers

Interfund balances consist of amounts due between funds arising from the delay in cash transfers among the funds. Balances at April 30, 2025, consist of the following:

<u>Receivable Fund</u>	<u>Amount</u>	<u>Payable Fund</u>	<u>Amount</u>
Capital Improvements	\$ 750,000	General	\$ 750,000
Debt Service	391,424	General	391,424

The Board approved transfers of \$425,000 from the General Fund to the Capital Improvements Fund to be utilized for future capital projects, and \$25,000 from the General Fund to the Debt Service Fund to fund shortfall of property taxes to debt service payments. Actual transfers were \$750,000 from the General Fund to the Capital Improvement Fund and \$25,786 from the General Fund to the Debt Service Fund. Transfers to the Capital Improvements Fund exceed budget due to the current year revenue exceeding budgeted amounts.

D. Long-term Liabilities

General Obligation Bonds

The Library has issued general obligation bonds to provide funds for the acquisition, construction, and renovation of its facility. In addition, some general obligation bonds have been issued to refund other general obligation bonds.

For the year ended April 30, 2025, long-term liabilities consisted of the following obligation Library bonds and other liabilities:

Northbrook Public Library
Notes to the Financial Statements (cont'd)

III. Detailed Notes For All Fund Types and Account Groups (cont'd)

D. Long-term Liabilities (cont'd)

	Balances May 1	Additions	Retirements	Refunded	Balances April 30
\$3,825,000 19-year serial refunding bonds dated November 6, 2019, with interest rates ranging from 3.00% to 5.00%	\$ 3,415,000	\$ -	\$ 120,000	\$ -	\$ 3,295,000
\$6,505,000 24-year serial bonds dated August 7, 2013, with interest rates ranging from 3.00% to 4.50%.	5,150,000	-	305,000	4,195,000	650,000
\$3,845,000 13-year serial bonds dated June 11, 2024, with an interest rate of 5.00%.	-	3,845,000	-	-	3,845,000
	8,565,000	3,845,000	425,000	4,195,000	7,790,000
Deferred bond premium	291,748	438,129	13,100	-	716,777
Total debt	8,856,748	4,283,129	438,100	4,195,000	8,506,777
Compensated absences*	578,346	-	92,506	-	485,840
Net pension liability	2,026,971	-	229,162		1,797,809
Net OPEB liability	232,519	67,462	-		299,981
	<u>\$ 11,694,584</u>	<u>\$ 4,350,591</u>	<u>\$ 759,768</u>	<u>\$ 4,195,000</u>	<u>\$ 11,090,407</u>

* - Balance on May 1, 2024 as restated for GASB Statement 101.

Issue	Amount Due Within One Year		
	Principal	Interest	Total
\$3,825,000	\$ 125,000	\$ 106,750	\$ 231,750
\$6,505,000	320,000	26,000	346,000
\$3,845,000	-	192,250	192,250
	<u>\$ 445,000</u>	<u>\$ 325,000</u>	<u>\$ 770,000</u>

Northbrook Public Library
Notes to the Financial Statements (cont'd)

III. Detailed Notes For All Fund Types and Account Groups (cont'd)

D. Long-term Liabilities (cont'd)

The annual debt service requirements to maturity are as follows:

Fiscal Year Ending April 30,	Principal	Interest	Total
2026	\$ 445,000	\$ 325,000	\$ 770,000
2027	465,000	305,950	770,950
2028	440,000	286,000	726,000
2029	465,000	264,000	729,000
2030	485,000	243,650	728,650
2031-2035	2,755,000	879,000	3,634,000
2036-2040	2,735,000	238,850	2,973,850
	<u>\$ 7,790,000</u>	<u>\$ 2,542,450</u>	<u>\$ 10,332,450</u>

IV. Deferred Outflows of Resources and Deferred Inflows of Resources

The following table provides additional detail regarding deferred outflows of resources and deferred inflows of resources on the government-wide statement of net position:

Deferred outflows of resources:

Pension related:

Net difference between projected and actual experience	\$ 538,774
Net difference between projected and actual earnings on pension plan investments	615,017
Contributions subsequent to the measurement date	119,596

OPEB related:

Net difference between projected and actual experience	46,545
Change in assumptions	54,477

Total deferred outflows of resources	<u>\$ 1,374,409</u>
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Deferred inflows of resources:

Property taxes	\$ 10,137,100
Pension related:	
Change in assumptions	9,308
OPEB related:	
Net difference between projected and actual experience	166,269
Change in assumptions	42,747

Total deferred inflows of resources	<u>\$ 10,355,424</u>
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The change in assumptions related primarily to the change in the interest rate assumption.

Northbrook Public Library
Notes to the Financial Statements (cont'd)

V. Other Information

A. Risk Management

The Library is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Library carries commercial insurance.

The Library is a member of the Library Insurance Management and Risk Control Combination (LIMRCC), an intergovernmental agreement providing unemployment insurance. LIMRCC purchases commercial insurance coverage to cover possible liabilities related to these risks. These commercial policies involve immaterial deductibles and provide sufficient coverage to reduce the risk of any material loss. Settlements have not exceeded insurance coverage in each of the past three years.

The Library purchases commercial insurance for errors and omissions coverage.

Medical and death benefits for employees and retirees are provided for through the Library'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 Library 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.

B. Deferred Compensation Plan

The Village of Northbrook offers the Library employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Village and Library employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation plan is not available to employees until termination, retirement, death, or unforeseeable emergency. The plan assets are held in a trust. As such, plan assets are not subject to the claims of general creditors of the Library or Village.

C. Jointly Governed Organization

The Library participates in Cooperative Computer Services (CCS). CCS is an intergovernmental agency instrumentality formed by library members of the former North Suburban Library System and exists to administer a jointly owned integrated library automation system. CCS's governing board is comprised of one member from each participating library. No participant has any obligation, entitlement, or residual interest in CCS. In order to terminate membership in CCS, member libraries must provide one-year notice of termination. The Library's expenditures to CCS for the year ended April 30, 2025, were \$96,775.

Northbrook Public Library
Notes to the Financial Statements (cont'd)

V. Other Information (cont'd)

D. Foundation

During the year ended April 30, 2006, the Library created the Northbrook Public Library Foundation (Foundation), which is a federally tax exempt 501(c)(3) organization. During the year ended April 30, 2025, the Foundation received \$3,208 in donations and interest and expended \$2,903 toward program and administrative costs. The Foundation had assets totaling \$74,794 as of April 30, 2025. The Foundation has not been included in the financial statements as it does not meet the requirements of a component unit.

E. Defined Benefit Pension Plan

General Information About the Pension Plan

Plan Description – The Library's defined benefit pension plan, the Illinois Municipal Retirement Fund (IMRF), provides pensions for all full-time employees of the Library. IMRF is an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local governments and school districts in Illinois. The types of benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and required supplementary information (RSI). That report may be obtained on-line at www.imrf.org. The Library participates in IMRF through the Village of Northbrook.

Benefits Provided – IMRF provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Participating members hired before January 1, 2011, who retire at or after age 60 with 8 years of service, are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3 percent of their final rate (average of the highest 48 consecutive months' earnings during the last 10 years) of earnings, for each year of credited service up to 15 years, and 2 percent of each year thereafter. Employees with at least 8 years of service may retire at or after age 55 and receive a reduced benefit. For participating members hired on or after January 1, 2011, who retire at or after age 67 with 10 years of service, are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3 percent of their final rate (average of the highest 96 consecutive months' earnings during the last 10 years) of earnings, for each year of credited service, with a maximum salary cap of \$127,283 and \$125,774 at January 1, 2025 and 2024, respectively. The maximum salary cap increases each year thereafter. The monthly pension of a member hired on or after January 1, 2011, shall be increased annually, following the later of the first anniversary date of retirement or the month following the attainment of age 67, by the lesser of 3% or ½ of the consumer price index. Employees with at least 10 years of credited service may retire at or after age 62 and receive a reduced benefit. IMRF also provides death and disability benefits.

Northbrook Public Library
Notes to the Financial Statements (cont'd)

V. Other Information (cont'd)

E. Defined Benefit Pension Plan (cont'd)

General Information About the Pension Plan (cont'd)

Contributions – Employees participating in the plan are required to contribute 4.50 percent of their annual covered salary to IMRF. The employees' contribution rate is established by state statute. The Library is required to contribute the remaining amount necessary to fund the IMRF plan as specified by statute. The employer contribution and annual required contribution rate for calendar years 2024 and 2025, were 8.47 and 8.64 percent, respectively. The Library's contribution to the Plan totaled \$343,840 in the fiscal year ended April 30, 2025, which was equal to its annual required contribution.

Net Pension Asset/Liability

The Library is a component unit of the Village of Northbrook. Village management has allocated approximately 19.81% of the Village's pension responsibility to the Library based on annual employer contribution to the plan (19.87% in prior year). The Village of Northbrook's net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Valuation and Assumptions – The actuarial assumptions used in the December 31, 2024, valuation were based on an actuarial experience study for the period January 1, 2020 – December 31, 2022, using the entry age normal actuarial cost method. The total pension liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary increases	2.75% to 13.75%
Investment rate of return	7.25%
Post-retirement benefit increase:	
Tier 1	3.0%-simple
Tier 2	lesser of 3.0%-simple or ½ increase in CPI

The actuarial value of IMRF assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at April 30, 2025, was 19 years.

Northbrook Public Library
Notes to the Financial Statements (cont'd)

V. Other Information (cont'd)

E. Defined Benefit Pension Plan (cont'd)

Net Pension Asset/Liability (cont'd)

Mortality Rates – For non-disabled lives, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (Adjusted 106.4%) tables, and future mortality improvement projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, 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.

Long-term Expected Rate of Return – The long-term expected rate of return is the expected return to be earned over the entire trust portfolio based on the asset allocation of the portfolio, using best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) developed for each major asset class. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Equities	33.5%	4.35%
International equities	18.0%	5.40%
Fixed income	24.5%	5.20%
Real estate	10.5%	6.40%
Alternatives:	12.5%	
Private equity		6.25%
Commodities		4.85%
Cash equivalents	1.0%	3.60%

Discount Rate – The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that Township contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees for the next 99 years. Therefore, the long-term expected rate of return on pension plan investments (7.25%) was applied to the next 99 periods of projected benefit payments, and then the municipal bond rate of 4.08% (based on an index of 20-year general obligation bonds with an average AA credit rating as of December 31, 2024) was utilized, resulting in a single discount rate of 7.25% being used to determine the total pension liability.

Northbrook Public Library
Notes to the Financial Statements (cont'd)

V. Other Information (cont'd)

E. Defined Benefit Pension Plan (cont'd)

Net Pension Asset/Liability (cont'd)

Changes in Net Pension Asset/Liability – Village of Northbrook

The change in the net pension liability for the Village of Northbrook is shown below.
The Library's percentage of the liability is 19.81%.

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances 12/31/23	\$ 133,246,860	\$ 123,043,627	\$ 10,203,233
Changes for the year:			
Service cost	1,730,662	-	1,730,662
Interest	9,418,926	-	9,418,926
Differences between expected and actual experience	1,713,478	-	1,713,478
Changes in assumptions	-	-	-
Contributions - employer	-	1,718,233	(1,718,233)
Contributions - employee	-	888,559	(888,559)
Net investment income	-	12,311,370	(12,311,370)
Benefit payments, including refunds of employee contributions	(8,391,936)	(8,391,936)	-
Other changes	-	(928,752)	928,752
Balances 12/31/24	<u>\$ 137,717,990</u>	<u>\$ 128,641,101</u>	<u>\$ 9,076,889</u>

Discount Rate Sensitivity – The following presents the net pension liability of the Village as a whole, calculated using the discount rate of 7.25%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point higher or lower than the current rate. **The Library's portion is approximately 19.81%:**

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Village of Northbrook net pension liability (asset)	<u>\$ 23,896,844</u>	<u>\$ 9,076,889</u>	<u>\$ (2,833,973)</u>

Northbrook Public Library
Notes to the Financial Statements (cont'd)

V. Other Information (cont'd)

E. Defined Benefit Pension Plan (cont'd)

Net Pension Asset/Liability (cont'd)

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued IMRF financial report.

Net Pension Liability, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – Library

At April 30, 2025, the Library's portion of the Village of Northbrook's net pension liability is \$1,797,809. For the year ended April 30, 2025, the Library recognized a pension loss of \$953,911 in the government-wide financial statements. At April 30, 2025, the Library 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	Net Deferred Outflows of Resources
Differences between expected and actual experience	\$ 538,774	\$ -	\$ 538,774
Changes in assumptions	-	(9,308)	(9,308)
Net difference between projected and actual earnings on pension plan investments	615,017	-	615,017
	1,153,791	(9,308)	1,144,483
Contributions made subsequent to the measurement date	119,596	-	119,596
Total	\$ 1,273,387	\$ (9,308)	\$ 1,264,079

Library contributions of \$119,596 will be recognized as a reduction of the net pension liability in the year ending April 30, 2026. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending April 30,

2026	\$ 623,174
2027	937,753
2028	(272,486)
2029	(143,958)
Total	\$ 1,144,483

Northbrook Public Library
Notes to the Financial Statements (cont'd)

V. Other Information (cont'd)

F. Other Post-Employment Benefits

Plan Descriptions, Provisions and Funding Policies

The Library provides post-employment health care and life insurance benefits (OPEB) for its eligible retired employees through a single employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the Library and can be amended by the Library through its personnel manual. The plan is not accounted for as a trust fund as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the Library's General Fund. To be eligible for benefits, an employee must qualify for retirement through the Illinois Municipal Retirement Fund.

All health care benefits are provided through the Library's health plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous and substance abuse care, vision care dental care; and prescriptions. Upon a retiree reaching 65 years of age, Medicare becomes the primary insurer and the Library's plan becomes secondary. All retirees contribute 100% of the actuarially determined premium to the plan. At April 30, 2025, membership consisted of:

Retirees and beneficiaries currently receiving benefits and terminated employees entitled to benefits, but not yet receiving them	3
Active plan members	<u>48</u>
Total	<u>51</u>

Funding Policy – Retirees and dependents may continue coverage under the Library's group health program by contributing a monthly premium. They may participate in any plans offered to active employees. Retirees and dependents are required to pay 100% of the blended average employee cost. Premiums are the same for active and retired employees. The Library pays the difference between the actuarial cost of the health coverage for retirees and the employee group cost. There is no formal funding policy that exists for the OPEB plan as the total OPEB liabilities are currently an unfunded obligation.

Draft - Subject to Change

09-10-25

Northbrook Public Library
Notes to the Financial Statements (cont'd)

V. Other Information (cont'd)

F. Other Post-Employment Benefits (cont'd)

Net OPEB Liability – The Library's net OPEB liability was initially measured as of April 30, 2025, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of May 1, 2024.

Total OPEB liability	\$ 299,980
Plan fiduciary net position	<u>-</u>
Net OPEB liability	<u>\$ 299,980</u>

Retiree Lapse Rates – The assumed lapse rate is 0%.

Election at Retirement – 20% of active employees are assumed to elect coverage at retirement.

Marital Status – 35% of active employees are assumed to be married and elect spousal coverage upon retirement.

Actuarial Valuation and Assumptions – The total OPEB liability was determined by an actuarial valuation using the Alternative Measurement Method as detailed in GASB Statement 75, as of May 1, 2024. The following actuarial assumptions were applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal
Salary increases	4.00%
Discount rate	4.14%
Inflation rate	3.00%
Investment rate of return	4.64%

The health care trend rate is 5.50 percent for the HMO Plan and 5.50 percent for the PPO Plan for fiscal years 2025-2026, then decreasing over time to an ultimate rate of 4.50 percent for both plans by fiscal year 2039. The mortality rates were based on the PubG.H-2010 Mortality Table – General with mortality improvement using scale MP-2020.

Discount Rate – The discount rate used to measure the total OPEB liability is based on the ability of the fund to meet benefit obligations in the future. Because the Village does not have a dedicated trust to pay retiree healthcare benefits, the discount rate used should be a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. A discount rate of 4.64% is used, which is the S&P Municipal Bond 20 Year High-Grade Rate Index as of April 30, 2025.

Northbrook Public Library
Notes to the Financial Statements (cont'd)

V. Other Information (cont'd)

F. Other Post-Employment Benefits (cont'd)

Changes in Net OPEB Liability

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB (Asset) Liability
Balance 4/30/24	\$ 232,519	\$ -	\$ 232,519
Changes for the year:			
Service cost	16,166	-	16,166
Interest	9,441	-	9,441
Differences between expected and actual experience	51,416	-	51,416
Changes in assumptions	28,291	-	28,291
Contributions - employer	-	-	-
Net investment income	-	-	-
Benefit payments, including refunds of employee contributions	(37,853)	-	(37,853)
Other changes	-	-	-
Net changes	67,461	-	67,461
Balances at 4/30/25	\$ 299,980	\$ -	\$ 299,980

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate – The following presents the net OPEB liability of the Library as of the date of the latest actuarial valuation, calculated using the discount rate of 4.64%, as well as what the Library's net OPEB liability would be if it were calculated using a discount rate that is one percentage point higher or lower than the current rate:

	1% Decrease (3.64%)	Current Discount Rate (4.64%)	1% Increase (5.64%)
Net OPEB Liability	\$ 316,252	\$ 299,980	\$ 284,985

Northbrook Public Library
Notes to the Financial Statements (cont'd)

V. Other Information (cont'd)

F. Other Post-Employment Benefits (cont'd)

Changes in Net OPEB Liability

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend Rates – The following presents the net OPEB liability of the Library as of the date of the latest actuarial valuation, as well as what the Library's net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point higher or lower than the current rate:

	1% Decrease (Varies)	Current Discount Rate (Varies)	1% Increase (Varies)
Net OPEB Liability	\$ 280,112	\$ 299,980	\$ 322,869

OPEB Expense and Deferred Outflows of Resources and Inflows of Resources Related to OPEB – For the year ended April 30, 2025, the Library recognized OPEB income of \$31,378. At April 30, 2025, the Library reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Differences between expected and actual experience	\$ -	\$ 209,016	\$ (209,016)
Assumption changes	101,022	-	101,022
Net difference between projected and actual earnings on pension plan investments	-	-	-
Total	\$ 101,022	\$ 209,016	\$ (107,994)

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

Year Ending April 30,

2026	\$ (19,133)
2027	(19,133)
2028	(19,133)
2029	(19,133)
2030	(19,808)
Thereafter	(11,654)
Total	\$ (107,994)

REQUIRED SUPPLEMENTARY INFORMATION

**Northbrook Public Library
Village of Northbrook (see Note below)
Illinois Municipal Retirement Fund
Multiyear Schedule of Changes in Net Pension Liability and Related Ratios
Calendar Year Ended December 31,**

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Total pension liability:			
Service cost	\$ 342,783	\$ 331,611	\$ 333,131
Interest on the total pension liability	1,859,480	1,710,133	1,679,938
Difference between expected and actual changes	339,379	284,448	424,760
Assumption changes	-	(18,839)	-
Benefit payments and refunds	<u>(1,662,144)</u>	<u>(1,588,802)</u>	<u>(1,599,361)</u>
Net change in total pension liability	879,498	718,551	838,468
Total pension liability - beginning	<u>23,547,788</u>	<u>22,829,237</u>	<u>21,990,769</u>
Total pension liability - ending	<u>\$ 24,427,286</u>	<u>\$ 23,547,788</u>	<u>\$ 22,829,237</u>
Plan fiduciary net position:			
Employer contributions	\$ 340,321	\$ 319,203	\$ 373,415
Employee contributions	175,992	174,173	187,837
Pension plan net investment income	2,438,444	2,525,980	(3,684,942)
Benefit payments and refunds	(1,662,144)	(1,588,802)	(1,599,361)
Other	<u>(183,953)</u>	<u>629,348</u>	<u>181,480</u>
Net change in plan fiduciary net position	1,108,660	2,059,902	(4,541,571)
Plan fiduciary net position - beginning	<u>21,520,817</u>	<u>19,460,915</u>	<u>24,002,486</u>
Plan fiduciary net position - ending	<u>\$ 22,629,477</u>	<u>\$ 21,520,817</u>	<u>\$ 19,460,915</u>
Net pension liability	<u>\$ 1,797,809</u>	<u>\$ 2,026,971</u>	<u>\$ 3,368,322</u>
Plan fiduciary net position as a percentage of total pension liability	<u>92.64%</u>	<u>91.39%</u>	<u>85.25%</u>
Covered valuation payroll	<u>\$ 3,948,039</u>	<u>\$ 3,804,569</u>	<u>\$ 3,647,888</u>
Net pension liability as a percentage of covered valuation payroll	<u>45.54%</u>	<u>53.28%</u>	<u>92.34%</u>

Note - The Northbrook Public Library participates in IMRF through the Village of Northbrook. It is not possible to present this schedule for the Library alone; however, the Library represents approximately 19.81% of the Village and as such the above schedule represents 19.81% of the Village's schedule.

See independent auditor's report.

2021	2020	2019	2018	2017	2016	2015
\$ 322,419	\$ 253,808	\$ 328,425	\$ 295,235	\$ 305,975	\$ 308,221	\$ 305,485
1,571,483	834,622	1,593,150	1,406,958	1,295,578	1,401,693	1,192,367
676,308	236,935	204,009	329,023	71,088	(153,599)	(6,357)
-	(144,550)	-	559,318	(599,476)	(65,348)	40,891
(1,379,333)	(861,277)	(1,048,711)	(1,002,857)	(866,472)	(825,139)	(716,600)
1,190,877	319,538	1,076,873	1,587,677	206,693	665,828	815,786
20,799,892	20,480,354	19,403,481	17,815,804	17,609,111	16,943,283	16,127,497
\$ 21,990,769	\$ 20,799,892	\$ 20,480,354	\$ 19,403,481	\$ 17,815,804	\$ 17,609,111	\$ 16,943,283
\$ 404,459	\$ 308,178	\$ 323,235	\$ 371,707	\$ 359,385	\$ 366,360	\$ 350,861
159,795	118,435	151,375	142,976	134,781	135,300	128,054
3,811,122	2,203,675	3,339,697	(988,647)	2,738,317	1,040,580	72,797
(1,379,333)	(861,277)	(1,048,711)	(1,002,857)	(866,472)	(825,139)	(716,600)
73,009	80,870	117,860	406,200	(317,152)	7,890	27,116
3,069,052	1,849,881	2,883,456	(1,070,621)	2,048,859	724,991	(137,772)
20,933,434	19,083,553	16,200,097	17,270,718	15,221,859	14,496,868	14,634,640
\$ 24,002,486	\$ 20,933,434	\$ 19,083,553	\$ 16,200,097	\$ 17,270,718	\$ 15,221,859	\$ 14,496,868
\$ (2,011,717)	\$ (133,542)	\$ 1,396,801	\$ 3,203,384	\$ 545,086	\$ 2,387,252	\$ 2,446,415
109.15%	100.64%	93.18%	83.49%	96.94%	86.44%	85.56%
\$ 3,346,086	\$ 3,173,489	\$ 3,360,028	\$ 3,177,666	\$ 2,938,462	\$ 2,945,889	\$ 2,827,246
-60.12%	-4.21%	41.57%	100.81%	18.55%	81.04%	86.53%

**Northbrook Public Library
Illinois Municipal Retirement Fund
Required Supplementary Information -
Multiyear Schedule of Contributions
April 30, 2025**

Fiscal Year Ended April 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2025	\$ 343,840	\$ 343,840	\$ -	\$ 3,980,699	8.64 %
2024	333,101	333,101	-	3,933,638	8.47 %
2023	339,493	339,493	-	3,708,807	9.15 %
2022	360,907	360,907	-	3,484,320	10.36 %
2021	397,230	397,230	-	2,713,385	14.64 %
2020	349,333	349,333	-	3,394,368	10.29 %
2019	351,547	351,547	-	2,941,945	11.95 %
2018	357,325	357,325	-	2,990,876	11.95 %
2017	362,742	362,742	-	2,950,690	12.29 %
2016	350,861	350,861	-	2,827,246	12.41 %

Notes to Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll (Closed)
Remaining Amortization Period	19 years
Asset Valuation Method	5-Year Smoothed Market; 20% Corridor
Wage Growth	2.75%
Inflation	2.25%
Salary Increases	2.75% 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 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. 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-2020. 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-2020.

See independent auditor's report.

Northbrook Public Library
Other Postemployment Retiree Healthcare Plan
Multiyear Schedule of Changes in Net OPEB Liability and Related Ratios
Fiscal Year Ended April 30,

	2025	2024	2023
Total OPEB liability:			
Service cost	\$ 16,166	\$ 12,953	\$ 12,953
Interest on the total pension liability	9,441	10,784	10,784
Benefit changes	-	-	-
Difference between expected and actual changes	51,416	-	(50,317)
Assumption changes	28,291	-	(35,596)
Benefit payments and refunds	(37,853)	-	-
Other changes	-	-	25,477
Net change in total OPEB liability	67,461	23,737	(36,699)
Total OPEB liability - beginning	232,519	208,782	245,481
Total OPEB liability - ending	\$ 299,980	\$ 232,519	\$ 208,782
Plan fiduciary net position:			
Employer contributions	\$ 28,445	\$ 25,804	\$ 22,472
Employee contributions	-	-	-
OPEB plan net investment income	-	-	-
Benefit payments and refunds	(28,445)	(25,804)	(22,472)
Other	-	-	-
Net change in plan fiduciary net position	-	-	-
Plan fiduciary net position - beginning	-	-	-
Plan fiduciary net position - ending	\$ -	\$ -	\$ -
Net OPEB liability	\$ 299,980	\$ 232,519	\$ 208,782
Plan fiduciary net position as a percentage of total OPEB liability	0.00%	0.00%	0.00%
Covered valuation payroll	\$ 2,886,933	\$ 3,351,454	\$ 2,886,643
Net OPEB liability as a percentage of covered valuation payroll	10.39%	6.94%	7.23%

Note: The Library adopted GASB 75 in the fiscal year ended April 30, 2019, and will build a ten-year history prospectively.

See independent auditor's report.

2022	2021	2020	2019
\$ 16,766	\$ 16,766	\$ 10,913	\$ 10,913
13,643	13,643	18,137	18,137
-	-	-	-
-	(235,444)	-	-
-	15,638	-	9,271
(55,886)	(36,728)	(66,950)	(81,844)
-	37,900	-	30
(25,477)	(188,225)	(37,900)	(43,493)
270,958	459,183	497,083	540,576
\$ 245,481	\$ 270,958	\$ 459,183	\$ 497,083
\$ 28,097	\$ 36,728	\$ 66,950	\$ 81,844
-	-	-	-
-	-	-	-
(28,097)	(36,728)	(66,950)	(81,844)
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -
\$ 245,481	\$ 270,958	\$ 459,183	\$ 497,083
0.00%	0.00%	0.00%	0.00%
\$ 3,484,320	\$ 2,662,043	\$ 3,360,028	\$ 2,578,041
7.05%	10.18%	13.67%	19.28%

SUPPLEMENTARY INFORMATION

**Northbrook Public Library
General Fund
Schedule of Expenditures - Budget and Actual
For the Year Ended April 30, 2025**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Salaries and employee benefits:				
General salaries and wages	\$ 4,597,000	\$ 4,597,000	\$ 4,382,225	\$ 214,775
Maintenance salaries and wages	203,000	203,000	167,624	35,376
Group insurance	790,000	790,000	738,758	51,242
Unemployment/workers' compensation	24,000	24,000	24,592	(592)
Staff development	63,000	63,000	77,168	(14,168)
Total salaries and employee benefits	5,677,000	5,677,000	5,390,367	286,633
Library materials and services:				
Books and materials	1,001,500	1,001,500	841,710	159,790
Audio visual materials	-	-	43,768	(43,768)
Video/DVDs	-	-	51,179	(51,179)
Programs	112,000	112,000	87,884	24,116
OCLC	29,000	29,000	25,739	3,261
CCS shared costs	76,000	76,000	71,037	4,963
Total library materials and services	1,218,500	1,218,500	1,121,317	97,183
Operational costs:				
Photocopy	19,000	19,000	19,053	(53)
Office and library supplies	70,000	70,000	58,014	11,986
Computer software and supplies	106,000	106,000	112,359	(6,359)
Postage	20,000	20,000	16,450	3,550
General insurance	84,000	84,000	84,796	(796)
Telephone	39,000	39,000	36,099	2,901
Professional services	434,000	434,000	443,366	(9,366)
Furniture and equipment	70,000	70,000	29,599	40,401
Equipment rental and maintenance	46,000	46,000	40,402	5,598
Community relations	55,000	55,000	45,673	9,327
Total operational costs	943,000	943,000	885,811	57,189

(cont'd)

Northbrook Public Library
General Fund
Schedule of Expenditures - Budget and Actual (cont'd)
For the Year Ended April 30, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Maintenance:				
Vehicle expense	\$ 3,000	\$ 3,000	\$ 1,913	\$ 1,087
Janitorial supplies	45,000	45,000	33,166	11,834
Utilities	54,000	54,000	49,943	4,057
Building repairs	35,000	35,000	20,570	14,430
Contracted services	223,000	223,000	211,434	11,566
Total maintenance	360,000	360,000	317,026	42,974
Other:				
Recruiting	1,000	1,000	220	780
Contingency	100,000	100,000	11,298	88,702
Board development	1,000	1,000	539	461
Total other	102,000	102,000	12,057	89,943
Gifts and designated	600,000	600,000	129,196	470,804
Total expenditures	\$ 8,900,500	\$ 8,900,500	\$ 7,855,774	\$ 1,044,726

See independent auditor's report.

Northbrook Public Library
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual - Debt Service Fund
For the Year Ended April 30, 2025

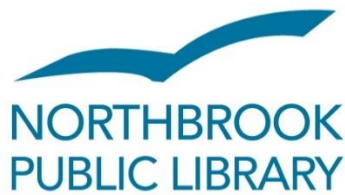
	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property taxes	\$ 758,350	\$ 758,350	\$ 731,285	\$ (27,065)
Interest income	-	-	1,339	1,339
Total revenues	758,350	758,350	732,624	(25,726)
Expenditures - debt service:				
Principal	425,000	425,000	425,000	-
Interest and fiscal charges	333,950	333,950	333,410	540
Bond issuance cost	-	-	94,607	(94,607)
Total expenditures	758,950	758,950	853,017	(94,067)
Revenues under expenditures before other financing sources	(600)	(600)	(120,393)	(119,793)
Other financing sources (uses):				
Transfers in	600	600	25,786	25,186
Bonds issued	-	-	3,845,000	3,845,000
Premium on bonds issued	-	-	438,130	438,130
Payment to refunding bond escrow agent	-	-	(4,188,523)	(4,188,523)
Total other financing sources	600	600	120,393	119,793
Net change in fund balance	\$ -	\$ -	-	\$ -
Fund balance, beginning of the year			-	
Fund balance, end of the year			\$ -	

See independent auditor's report.

Northbrook Public Library
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual - Capital Improvements Fund
For the Year Ended April 30, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Interest income	\$ 20,000	\$ 20,000	\$ 41,029	\$ 21,029
Miscellaneous	-	-	75,000	75,000
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>116,029</u>	<u>96,029</u>
Expenditures:				
Capital outlay:				
Renovations and repairs	885,000	885,000	384,194	500,806
Professional fees	100,000	100,000	2,700	97,300
Furniture and equipment	-	-	1,230	(1,230)
Total expenditures	<u>985,000</u>	<u>985,000</u>	<u>388,124</u>	<u>596,876</u>
Revenues under expenditures before other financing sources	(965,000)	(965,000)	(272,095)	692,905
Other financing sources:				
Transfers in	<u>425,000</u>	<u>425,000</u>	<u>750,000</u>	<u>325,000</u>
Net change in fund balance	<u>\$ (540,000)</u>	<u>\$ (540,000)</u>	<u>477,905</u>	<u>\$ 1,017,905</u>
Fund balance, beginning of the year			<u>7,904,381</u>	
Fund balance, end of the year			<u>\$ 8,382,286</u>	

See independent auditor's report.



Memorandum

DATE: September 3, 2025

TO: Board of Trustees

FROM: Linda Vering Marketing & Communication Manager

RE: Library Website Project Plan Update

The library's current website was built on a Drupal platform in 2015. Although it has undergone many enhancements over the past decade, the platform's limitations, as well as feedback from the community, has prompted us to create a plan to develop a new website that more effectively meets the information needs of both our community and staff.

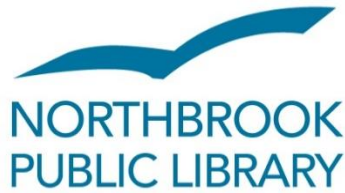
In response to community survey feedback, the redevelopment of our website has been identified as a Year Two initiative in our Strategic Plan. The project goals are:

- Identifying and addressing current gaps in the ability to meet the needs of our staff and community.
- Enhancing the website's design for usability to ensure it complies with Web Content Accessibility Guidelines (WCAG) 2.1 (AA level or higher).
- Ensuring the website integrates with our existing platforms, including our front-end interfaces (event registration, room booking, checkouts, account management, etc).
- Ensuring the website is user-friendly for patrons and staff who manage web admin tasks.
- Providing a plan for continued website maintenance.

To guide us in the process of selecting a website platform and developer or development team, I have created a staff working group with representatives from Maker Services, Youth Services, and Adult Services Departments.

Approximate Project Plan Timeline

Research web developers and solicit proposals	8/1/26
Finalize selections and present to the Board for input	11/20/26
Selected developer presents to the Board	4/19/26
Begin web development (will not disrupt current site)	5/18/26
Update content, implement new features, and test accessibility.	TBD
Start patron promotions	10/19/26
Conduct usability testing with community and staff input.	10/19/26
Train staff	10/30/26
New site goes live	12/1/26
Post-launch: gather feedback and address any outstanding issues	12/1/26



Memorandum

DATE: September 5, 2025

TO: Board of Trustees

FROM: Kate Hall, Executive Director

RE: Room Rental Policy Review Working Group Summary

Overview and Purpose

In light of recent events and community conversations, the Northbrook Public Library convened a Room Rental Policy Working Group to ensure our meeting room and behavior policies align with the Library's mission, values, and legal obligations. This collaborative review supported our commitment to:

- Create community
- Champion intellectual freedom
- Provide open access to knowledge in a welcoming, inclusive environment

The working group was charged with reviewing the meeting room policy through the lens of:

- First Amendment responsibilities
- Public safety and operational feasibility
- Clarity, transparency, and equity
- Community access and inclusion

This process was not intended to relitigate individual past events or dictate implementation details, but rather to offer feedback, identify ambiguities, and improve alignment with our values.

Working Group Composition and Process

The group was intentionally composed to reflect a range of library and community perspectives, including:

Library Board Members

- Maura Crisham
- Janet Spector Bishop

Community Members

- Nancy Goodman
- Marla Israel
- Jim Kahan
- Junho Park
- Lena Shapiro
- Debbie DePalma

Facilitator & Staff

- Kate Hall, Executive Director
- Biz Lindsay-Ryan, Facilitator
- Julie Tappendorf, Library Attorney
- Diane Reid, Adult Services Assistant – Room Booking Lead
- Tracy Gossage, Adult Services Assistant Manager
- Dalia Shapiro, Youth Services Assistant

The group met twice—in July and August 2025—in person at the Library. In between sessions, participants received copies of our current policies, benchmarking examples from other libraries, and a list of “[Questions to Answer](#)” for reflection. We emphasized that while participants could explore materials as deeply as they liked, the only requirement was to bring their perspective.

Framing the Discussion

At the outset, we clarified what this process *was* and *was not*:

This was an opportunity to:

- Opportunity to give feedback and guidance
- Identify pain points or things that need repair or consideration
- Identify things that aren’t clear
- Identify barriers

This was not:

- A chance to go beyond the scope of this work to dictate the Library’s values or get involved in implementation
- A way to micromanage Northbrook staff
- A way to advocate for one group’s perspective
- A forum to litigate specific issues

This framing helped ground discussions in shared purpose and respect for boundaries

Key Themes & Participant Reflections

1. The Complexity of Free Speech and Public Access

Participants recognized the legal foundation of the First Amendment and the Library's obligation to serve all, but also spoke candidly about the emotional and safety tensions that can arise. As one participant said:

"Anything we do will be challenging to someone—but that doesn't mean we shouldn't try to do it thoughtfully."

There was broad agreement that transparency, consistency, and clarity are essential, especially when policies intersect with community sensitivities.

2. Clarity Around Roles, Enforcement, and Messaging

The group discussed several areas where current language created confusion or unintended barriers. For example:

- The phrase "in line with the mission of the Library" was flagged as too vague and subjective
- Stronger, clearer disclaimers were recommended to distinguish Library-hosted vs. external events
- Participants encouraged more explicit guidelines on who can book rooms, in what order, and how enforcement of behavior expectations should be handled
- The difference between public areas and booked spaces was raised as a key area needing clarification

3. Review of Peer Policies

Participants were provided policies from 9 neighboring libraries (including Glenview, Skokie, Evanston, and Highland Park) for optional review. Several ideas—including public disclaimers, security language, and clarification of non-library-sponsored events—were reviewed from these comparisons.

Policy Revisions

Based on the working group's feedback, the following updates were made:

Meeting Room Policy

- Clearer prioritization of use (Library > Foundation/Friends > Local government > Card Holders)
- Removal of vague language (e.g., "in line with the mission")
- Required disclaimer for all non-library-sponsored programs:

"This program or event is not sponsored or endorsed by the Northbrook Public Library."

- Insurance and liability policies clarified, especially for auditorium use
- Clarified rules on ticket sales, fundraising, and food in meeting rooms

Outcomes & Next Steps

This process was shaped by a deep commitment from our community to help the Library reflect, clarify, and improve. Many participants generously shared their time, thoughts, and lived experiences, allowing us to examine our meeting room policy with care and integrity. As one participant wisely noted, “We can’t expect everyone to feel okay, but we can create clarity.” That clarity—rooted in transparency, fairness, and shared understanding—is the lasting gift of this working group.

The final draft Meeting Room policy was reviewed and revised by legal counsel and the working group, and is now being presented to the Library Board for formal adoption. During this process, the Public Code of Behavior Policy was also identified as needing further updates, and the working group is being asked if they would like to have one additional meeting to review and strengthen this policy as it relates to the Meeting Room Policy.

Once the Meeting Room Policy is approved, staff will revise procedures and processes to reflect the changes, followed by a public rollout of the updated policies through the library’s website and newsletter. In addition, staff will receive updated training to ensure consistent application and enforcement of the policies.

On behalf of the Library, I extend heartfelt thanks to everyone who contributed to this effort. Their voices directly shaped the updates now proposed.

I respectfully ask the Library Board to review and approve the revised Meeting Room Policy. These changes ensure that our policies reflect our mission, uphold our legal responsibilities, and continue to support Northbrook Public Library as a place where inclusion, access, and civic dialogue thrive.

402: Meeting Room Rentals Policy

Created:	March 2020	Updated:	February 2022, March 2024, <u>September 2025</u>
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PURPOSE

The Northbrook Public Library offers ~~rental~~meeting room space ~~in order to support~~ on the library's mission to build community, champion intellectual freedom, and provide open access to the world of knowledge in a welcoming, inclusive environment. The library meeting rooms are intended to support the library's mission and to provide an environment where community members can come together: for educational, informational, cultural, and civic purposes and functions within the community.

The Northbrook Public Library is not responsible for the content of meetings, programs, events, or activities held in library meeting rooms. The Library does not endorse the viewpoints, goals, objectives, or ideals of any person or organization using the facilities or the content of any meeting, program, event, or activity held in the meeting room.

AVAILABILITY AND USE

Meeting room availability is as follows:

- Auditorium (Seats 225)
- Civic Room (Seats 40)
- Collaboratory (not available to outside organizations)
- Pollak Room A&B (Seats 100)
- Pollak Room A (Seats 50)
- Pollak Room B (Seats 50)
- Interactive Classroom (Seats 32)
- Youth Services Activity Room (not available to outside organizations)

PRIORITY OF USE

Priority for any space/meeting room use is given first to library and library sponsored or co-sponsored functions, including functions of the Northbrook Public Library Foundation and then in order of priority listed below.

The library makes select spaces available as “limited forums” for meetings and programs to:

1. ~~Friends of the Northbrook Public Library programs, meetings,~~
1. ~~Municipalities or activities;~~
2. ~~Meetings other units of municipalities, agencies or departments of local government that are located within or that serve the library boundaries;~~
3. ~~Meetings of organizations whose purposes are educational, cultural or civic in nature and/or classified as a non-profit 501 (c)(3);~~
4. ~~Businesses within the district boundaries;~~
5. ~~Northbrook Public Library card holders for programs, meetings, activities, or events in line with the mission of the library.~~

Permission to use the space does not imply endorsement of an outside organization by the library.

RESTRICTIONS

The library's ~~spaces~~ meeting rooms may not be used for:

1. The sale or promotion of commercial products or services including informational or educational offerings held for the ultimate purpose of soliciting sales, except as authorized by the supplemental rules and regulations for use of the auditorium.
2. Social meetings or private parties, including, but not limited to birthday and graduation parties, and showers;
3. ~~Groups who have no members residing within the Northbrook Public Library boundaries;~~
4. ~~Religious worship services or proselytizing; or~~
- 5-3. Any illegal activities.

GENERAL RULES AND REGULATIONS

1. Use of the ~~Northbrook Public Library rental spaces~~ library's meeting rooms shall be in accordance with Article VI of the ALA Library Bill of Rights. (~~<https://www.northbrook.info/about/policies/ala-library-bill-rights>~~) (<https://www.northbrook.info/about/policies/ala-library-bill-rights>)
2. Use of the library's meeting rooms must comply with the library's Public Code of Behavior Policy. (<https://www.northbrook.info/about/policies/public-code-behavior>).
3. The following language must be clearly stated in all written and electronic marketing or publicity materials:

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This program or event is not sponsored or endorsed by the Northbrook Public Library.

2.4. The Northbrook Public Library complies with the Americans with Disabilities Act by making reasonable accommodations for people with disabilities and all patrons holding public meetings are responsible for complying with the provisions of the Americans with Disabilities Act, which require that a meeting or materials at a meeting be provided in an accessible format in response to a request.

3.5. ~~Any groups wishing to show a film or documentary must provide the library with proof that they have obtained.~~ The applicant is responsible for obtaining the public performance rights for ~~the movie~~ any film or other media viewed in a Library meeting room.

4.6. Storage is not available before or after room use. The library is not responsible for the safety of or damage to personal property.

5. ~~Library meeting rooms may not be used for the sale, advertising, solicitation, or promotion of any products or services unless approved in advance by the Executive Director or their designated representative and it is determined that this activity aligns with the mission of the library to provide information and resources to the community.~~

6.7. Donations may be taken ~~if approved in advance by the Executive Director or as otherwise allowed by law~~ inside the reserved meeting room.

7.8. ~~Organizations meeting in the library~~ Meeting room users may not use the ~~library as a mailing library's address or telephone phone number. The~~ as contact information for their organization or events. Library telephone facilities of the library ~~shall~~ are not be available to the persons ~~for meeting in the building~~ room users' business.

8. ~~Food and drink except covered water bottles are not~~ allowed in the Auditorium.

9. ~~All those present must abide by~~ meeting rooms subject to compliance with the library's 304 Public Code of Behavior policy (<https://www.northbrook.info/about/policies/public-code-behavior>). Policy or, if applicable, the supplemental rules and regulations for use of the auditorium.

10. ~~Renters~~ Bringing animals, other than service animals used by a person with a disability, into the library is prohibited, except as authorized by the Executive Director.

11. Posted occupancy limits must be observed and enforced by the applicant.

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SUPPLEMENTAL RULES AND REGULATIONS FOR AUDITORIUM USE

In addition to the other rules and regulations set forth in this policy, the following supplemental rules and regulations will also apply to use of the auditorium:

~~10.1.~~ Approved users of the auditorium space may conduct ticket sales provided that the ~~booking group~~ applicant is solely responsible for sales and money handling. The library will not provide support for ticket sales in the form of staff time, library technology and resources, or library facilities.

~~11.2.~~ Bringing animals, other than service animals necessary Sales of products or services that are directly related to a program or event approved for a disability, into the library is prohibited, except as authorized auditorium space may be allowed, subject to prior approval by the Executive Director.

~~12.1.~~ Posted occupancy limits must be observed and enforced by the signee.

3.No food or drink is allowed in the auditorium space except for covered water.

4. Applicants for use of the auditorium must provide proof of adequate insurance by the organization or individual reserving the auditorium.

RESERVATION PROCESS

Reservations for the Interactive Classroom, Pollak Room or Civic Room must be completed by a Northbrook resident, 18 years or older, with a valid Northbrook Public Library card in good standing. Reservations for the Auditorium must be completed by a Northbrook resident 21 years or older with a valid Northbrook Public Library card in good standing. ~~The library has full discretion to approve room usage~~ Approval of meeting room usage is subject to compliance with this meeting room policy, as well as all other applicable library policies.

FEES & FINES

Fees and fines for room usage are detailed in the 303 Fines & Fees policy and are based on a cost recovery model. ~~The library reserves the right to charge additional fees if needed to ensure compliance with any applicable local, state or federal laws or in the interest of safety.~~

EQUAL OPPORTUNITY

Meeting rooms are available on an equitable basis to community groups regardless of the beliefs, viewpoints, or affiliations of the group. The Northbrook Public Library provides access to all patrons, regardless of race, creed, color, national origin, religion,

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marital status, sexual orientation, gender, gender identity/expression, physical appearance, physical or mental ability, socioeconomic level, education level and any other legally protected characteristics. However, the library does not guarantee the availability of any specific meeting room at any particular date or time to any individual citizen or group.

LIABILITY

The organization or individual reserving the meeting room agrees to indemnify and hold harmless the Northbrook Public Library from any loss, cost, expense or damage occasioned by the use of the meeting room. ~~Auditorium rentals require additional insurance by the renter.~~

In addition, each group or organization using the ~~library rental~~ library's meeting room spaces shall be responsible for damage to the room and its contents, including any library equipment, used by the group. A charge will be assessed for any special cleaning, repairs, or replacements made necessary by ~~a group.~~ the meeting room use.

WITHDRAWAL OF PRIVILEGES

VIOLATIONS

Failure to abide by the requirements and regulations set forth in this policy ~~will~~ could result in the imposition of a possible fine, a charge to cover cleaning, repairs, or damages, and/or revocation of meeting room privileges.

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402: Meeting Room Policy

Created:	March 2020	Updated:	February 2022, March 2024, September 2025
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PURPOSE

The Northbrook Public Library offers meeting room space to support the library's mission to build community, champion intellectual freedom, and provide open access to the world of knowledge in a welcoming, inclusive environment. The library meeting rooms are intended to support the library's mission and to provide an environment where community members can come together for educational, informational, cultural, and civic purposes and functions within the community.

The Northbrook Public Library is not responsible for the content of meetings, programs, events, or activities held in library meeting rooms. The Library does not endorse the viewpoints, goals, objectives, or ideals of any person or organization using the facilities or the content of any meeting, program, event, or activity held in the meeting room.

AVAILABILITY AND USE

Meeting room availability is as follows:

- Auditorium
- Civic Room
- Pollak Room A&B
- Pollak Room A
- Pollak Room B
- Interactive Classroom

PRIORITY OF USE

Priority for meeting room use is given first to library and library sponsored or co-sponsored functions, including functions of the Northbrook Public Library Foundation and then in order of priority listed below.

1. Friends of the Northbrook Public Library.

2. Municipalities or other units of government that are located within or that serve the library boundaries.
3. Northbrook Public Library card holders.

Permission to use the space does not imply endorsement of an outside organization by the library.

RESTRICTIONS

The library's meeting rooms may not be used for:

1. The sale or promotion of commercial products or services including informational or educational offerings held for the ultimate purpose of soliciting sales, except as authorized by the supplemental rules and regulations for use of the auditorium.
2. Social meetings or private parties, including, but not limited to birthday and graduation parties, and showers;
3. Any illegal activities.

GENERAL RULES AND REGULATIONS

1. Use of the library's meeting rooms shall be in accordance with Article VI of the ALA Library Bill of Rights. (<https://www.northbrook.info/about/policies/ala-library-bill-rights>)
2. Use of the library's meeting rooms must comply with the library's Public Code of Behavior Policy. (<https://www.northbrook.info/about/policies/public-code-behavior>).
3. The following language must be clearly stated in all written and electronic marketing or publicity materials:

This program or event is not sponsored or endorsed by the Northbrook Public Library.

4. The Northbrook Public Library complies with the Americans with Disabilities Act by making reasonable accommodations for people with disabilities and all patrons holding public meetings are responsible for complying with the provisions of the Americans with Disabilities Act, which require that a meeting or materials at a meeting be provided in an accessible format in response to a request.
5. The applicant is responsible for obtaining the public performance rights for any film or other media viewed in a Library meeting room.

6. Storage is not available before or after room use. The library is not responsible for the safety of or damage to personal property.
7. Donations may be taken inside the reserved meeting room.
8. Meeting room users may not use the library's address or phone number as contact information for their organization or events. Library telephone facilities are not available for meeting room users' business.
9. Food and drink is allowed in meeting rooms subject to compliance with the library's 304 Public Code of Behavior Policy or, if applicable, the supplemental rules and regulations for use of the auditorium.
10. Bringing animals, other than service animals used by a person with a disability, into the library is prohibited, except as authorized by the Executive Director.
11. Posted occupancy limits must be observed and enforced by the applicant.

SUPPLEMENTAL RULES AND REGULATIONS FOR AUDITORIUM USE

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In addition, each group or organization using the library's meeting room spaces shall be responsible for damage to the room and its contents, including any library equipment, used by the group. A charge will be assessed for any special cleaning, repairs, or replacements made necessary by the meeting room use.

VIOLATIONS

Failure to abide by the requirements and regulations set forth in this policy could result in the imposition of a fine, a charge to cover cleaning, repairs, or damages, and/or revocation of meeting room privileges.



1201 Cedar Lane, Northbrook, IL 60062
847-272-6224

DATE: 9/5/25
TO: Trustees
FROM: Anna Amen
RE: 2025 Levy for FY27

This memo outlines the rationale and considerations for the proposed 2025 tax levy for FY27. Our approach is grounded in the Library's long-term strategic goals, responsible fiscal stewardship, and a data-driven review of historical patterns in property values, inflation, and library service demands.

In preparing the 2025 levy, we reviewed the following internal data and planning documents:

- Prior year revenue and expenditure trends
- Compensation philosophy and strategic plan priorities
- Facilities Master Plan
- Technology Plan

We also evaluated external economic factors and operational cost drivers, including:

- Projected annual wage increases in alignment with the Board's Compensation Philosophy
- Rising insurance costs (medical, dental, vision, liability, auto, D&O, cyber, workers' compensation, unemployment)
- Strategic Plan initiatives under all three strategic areas:
 - Connect with Our Community
 - Data-driven collection management
 - AI programming to educate and empower residents
 - Enhanced use of analytics for decision-making
 - Build an Inclusive Culture
 - Ongoing staff training and development
 - Continued focus on pay equity and recruitment
 - Create Spaces to Belong
 - Implementation of the Facilities Master Plan
 - Expanded hybrid, in-person, and virtual programming
 - Increased access to materials in both print and electronic formats
- Being prepared for the unexpected, so we can adjust as needed to any circumstances that may arise

Tax levy options for 2025 for FY27

- operating levy decreases \$950 & overall tax levy remains flat
- operating levy remains flat & overall tax levy increases \$950
- operating levy increases by 3% & overall tax levy increases by 2.8%
- operating levy increases by 4% & overall tax levy increases by 3.7%
- operating levy increases by 5% & overall tax levy increases by 4.6%

Other Factors to Consider

Since 2020, the Village of Northbrook's Equalized Assessed Valuation (EAV) has increased significantly—from \$2.98 billion in 2020 to \$3.54 billion in 2023, an 18.96% growth. During that same time, the Library has consistently levied below the full EAV increase, opting for a conservative approach that has preserved taxpayer trust and demonstrated fiscal restraint.

The Library's strong financial position reflects years of intentional, measured decision-making. When the board considers what the overall levy increase should be, keep in mind the following information:

Inflation has risen nearly 19% since 2020, and our levy growth has not matched that rate. Reassessing our levy in light of both inflation and EAV growth ensures we remain positioned to:

- Sustain service excellence
- Invest in innovation and infrastructure
- Honor our commitments to equitable compensation
- Responsibly support strategic plan implementation

Options

This year, we are presenting options for an increase that aligns with economic indicators and our long-term sustainability goals. Based on:

- Our proposed levy increase options remain in line or below the compounded inflation rate over the past four years.
- We have chosen to levy less than the increased EAV in order to be fiscally conservative.
- Strategic plan initiatives such as AI literacy, inclusive programming, data-informed collections, and hybrid events require investments in staffing, training, and infrastructure.
- Our facilities plan outlines critical needs that cannot be deferred without increased long-term costs and service disruption.
- A continued focus on maintaining equitable compensation and training ensures that we can recruit, retain, and support top talent.

A detailed presentation will be provided at the meeting. The levy must be approved at the October meeting and will be submitted to the Village upon approval.

Northbrook Public Library Property Tax Levy History

Levy Year	Fiscal Year	General	IMRF	FICA	Total Operating	Debt Service	Total Library	% Increase
2025 - operating levy increases by 5% / overall tax levy increases by 4.6%	26-27	9,332,700	380,000	340,000	10,052,700	770,950	10,823,650	4.6%
2025 - operating levy increases by 4% / overall tax levy increases by 3.7%	26-27	9,236,960	380,000	340,000	9,956,960	770,950	10,727,910	3.7%
2025 - operating levy increases by 3% / overall tax levy increases by 2.8%	26-27	9,141,220	380,000	340,000	9,861,220	770,950	10,632,170	2.8%
2025 - operating levy remains flat - overall tax levy increases \$950	26-27	8,854,000	380,000	340,000	9,574,000	770,950	10,344,950	0%
2025 - operating levy decreases \$950 overall tax levy remains flat	26-27	8,868,050	365,000	340,000	9,573,050	770,950	10,344,000	0%
2024	25-26	8,869,000	380,000	325,000	9,574,000	770,000	10,344,000	4.6%
2023	24-25	8,446,880	400,000	280,000	9,126,880	758,350	9,885,230	3.0%
2022	23-24	8,122,000	425,000	289,000	8,836,000	760,900	9,596,900	5.3%
2021	22-23	7,641,000	425,000	289,000	8,355,000	757,550	9,112,550	2.5%
2020	21-22	7,439,188	400,000	289,000	8,128,188	758,249	8,886,437	1.6%
2019	20-21	7,439,188	490,000	289,000	8,218,188	527,476	8,745,664	-0.4%
2018	19-20	7,479,000	490,000	280,000	8,249,000	528,404	8,777,404	3.0%
2017	18-19	7,219,783	490,000	280,000	7,989,783	528,137	8,517,920	4.2%
2016	17-18	6,411,000	475,000	270,000	7,156,000	1,016,420	8,172,420	2.4%
2015	16-17	6,235,000	470,000	265,000	6,970,000	1,010,891	7,980,891	2.6%
2014	15-16	6,069,135	440,000	260,000	6,769,135	1,008,141	7,777,276	1.0%
2013	14-15	6,015,000	410,000	255,000	6,680,000	1,019,486	7,699,486	6.0%
2012	13-14	5,845,000	380,000	250,000	6,475,000	787,970	7,262,970	4.1%
2011	12-13	5,625,000	320,000	240,000	6,185,000	789,566	6,974,566	5.0%
2010	11-12	5,355,490	275,000	236,000	5,866,490	777,385	6,643,875	3.0%
2009	10-11	5,194,000	261,000	228,000	5,683,000	768,889	6,451,889	6.0%
2008	09-10	4,850,000	255,000	218,000	5,323,000	765,664	6,088,664	6.1%
2007	08-09	4,526,100	240,000	208,000	4,974,100	765,702	5,739,802	6.1%
2006	07-08	4,230,000	240,000	180,000	4,650,000	760,189	5,410,189	3.2%
2005	06-07	4,080,000	213,000	180,000	4,473,000	767,099	5,240,099	3.7%
2004	05-06	3,880,000	206,000	186,000	4,272,000	782,763	5,054,763	4.9%
2003	04-05	3,682,000	156,000	158,000	3,996,000	822,450	4,818,450	9.0%
2002	03-04	3,412,000	55,000	163,000	3,630,000	789,754	4,419,754	6.9%
2001	02-03	3,175,000	6,000	154,000	3,335,000	800,750	4,135,750	6.0%
2000	01-02	2,958,000	0	131,000	3,089,000	814,434	3,903,434	3.9%
1999	00-01	2,740,000	85,000	120,000	2,945,000	813,125	3,758,125	4.9%
1998	99-00	2,567,250	105,000	125,000	2,797,250	784,297	3,581,547	5.0%
1997	98-99	2,445,000	112,000	108,000	2,665,000	744,818	3,409,818	32.8%
1996	97-98	2,360,000	105,000	102,000	2,567,000		2,567,000	1.1%
1995	96-97	2,313,196	120,000	105,000	2,538,196		2,538,196	3.3%
1994	95-96	2,213,036	130,000	114,000	2,457,036		2,457,036	4.8%
1993	94-95	2,107,500	132,000	105,000	2,344,500		2,344,500	4.6%
1992	93-94	2,016,000	121,500	104,500	2,242,000		2,242,000	9.6%
1991	92-93	1,816,000	130,000	99,500	2,045,500		2,045,500	

** 2005 Debt Service Levy restated for Village refinancing of 1998 bonds

*** During FY2013, Village refinanced debt at a lower rate



TRANSMITTAL

TO: SCHOOL DISTRICT 225
SCHOOL DISTRICT 27
NORTHBROOK PARK DISTRICT
NORTHBROOK PUBLIC LIBRARY

FROM: Deputy Director of Development & Planning Services Michaela Kohlstedt

DATE: August 28, 2025

The Village of Northbrook has received the attached request for a Cook County Class 6b Tax incentive from Bornquist, Inc. (the "Applicant") as the contract purchaser of the property commonly known as 3100-3150 Commercial Ave. (the "Subject Property").

A general location map is shown below.

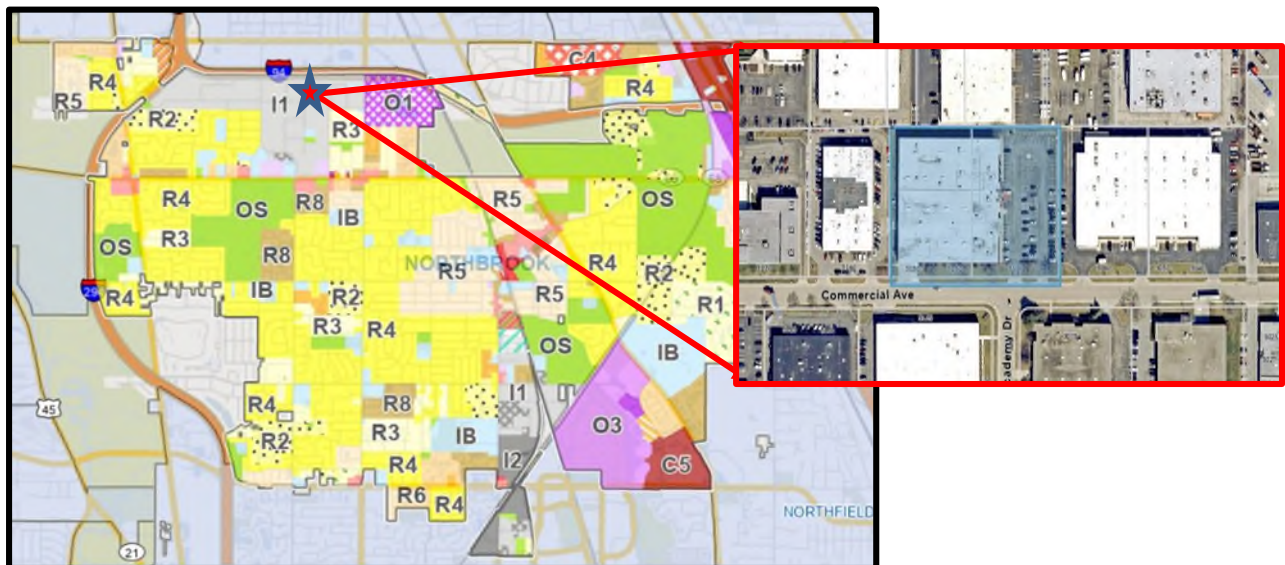


Figure 1: Location – 3100-3150 Commercial Avenue

In accordance with the Village's general procedures for the review and approval of Cook County Class 6b tax incentive request, the local school districts, park district and public library are given the opportunity to review and comment on this request.

The Village Board of Trustees is scheduled to conduct a preliminary review of this request at its **October 14, 2025** meeting. The Applicant plans to purchase the Subject Property to relocate its existing business from two neighboring facilities in Chicago to Northbrook to allow for continued growth of the business and a more streamlined operation under one roof.

Please see the attached request submitted by the Applicant, as well as the material we have prepared for the Board of Trustees preliminary review.

If you wish to have the Village Board review the comments from your taxing district, please forward them to me by **September 29, 2025**.

Note: In 2022 with Resolution 22-R-33, the Village revised its Cook County Class 6b application review process, shortening the length and adjusting the timing for your taxing district's review. This review period is now 30 days and runs parallel with the Board of Trustees preliminary review, ending prior to the formal Board of Trustees review.

If you have questions of the Village regarding the application, please contact me at Michaela.kohlstedt@northbrook.il.us.

Questions of the applicant should be directed to:

Zachary A. Kafitz, Applicant Representative
Sarnoff Property Tax
100 N. LaSalle Street, 10th Floor
Chicago, IL 60602
P: 312-782-8310
E: zkafitz@sarnoffpropertytax.com

Please keep me informed of when your Board is scheduled to consider the request, and if you would like the Applicant to attend the meeting.

We look forward to receiving your Board's comments.

Sincerely,



Michaela Kohlstedt, AICP
Deputy Director of Development & Planning Services
Village of Northbrook, IL



MEMORANDUM

Introduction

The applicant Bornquist, Inc. is seeking initial comments on the feasibility of obtaining Village support for a Cook County Class 6b tax incentive for a portion of the building located at 3100-3150 Commercial Avenue. The applicant has indicated in the attached submittal narrative that it will purchase the property, but solely seek a 6b for the 43,000 square foot portion of the building that has been vacant noting that the remaining 17,000 square feet of the existing building has not been vacant. This will be the first time the Village has been asked to consider supporting a Cook County Class 6b request that would be applicable to only a portion of a property following a tax division request by the applicant being approved by Cook County in conjunction with the 6b application.

In reviewing the request, staff suggests that the Board of Trustees focus on the following questions:

1. Does the Applicant's Class 6b request satisfy the general Cook County criteria for the approval of a Class 6b incentive involving a vacant structure?
2. Does the Applicant's 6b proposal satisfy the general Village criteria for the approval of a 6b incentive?
3. Is the incentive appropriate to encourage the rehabilitation of the portion of the existing building which is unoccupied for a new business in the Village of Northbrook?

Property/Building Description

Key information concerning the property is summarized below:

- **A portion of the building** on the Subject Property has been **vacant for more than 12 continuous months**.
- The Subject Property has been actively marketed as available for sale by Cushman & Wakefield for over 390 days.
- The 60,000 square foot building is 48 years old, on a 2.67 acre lot.
- 43,000 square feet has been vacant since March 23, 2020 while the remaining 17,000 square feet of the existing building has been occupied by Ecentria who will continue to occupy and lease this space for a short while following the sale to the Applicant.
- The Subject Property is located in the I-1 Restricted Industrial zoning district and is not within the floodplain.
- The Future Land Use Map in the Comprehensive Plan identifies the property and other properties to the north, east and west as appropriate for General Industrial & Warehouse Uses.
- The property is located in Elementary School District 27 and High School District 225.

Applicant Proposal

The Applicant plans to purchase the Subject Property to expand and move from its current location in Chicago, Illinois. The Applicant operates a warehouse and distribution business for various

products which includes limited sales as well.

The Applicant plans to utilize 43,000 square feet of the 60,000 square foot industrial building, leasing the remaining 17,000 square feet to the current tenant, Ecentria, allowing time for their transition to other facilities. After the transition period the Applicant intends to occupy the entire building. The subject property will be occupied by 52 of the Applicant's 76 full-time employees, along with 2 part-time employees, and projects to add 3-4 employees within the first three years of operation.

The Applicant plans to submit a request to the Cook County Assessor's Office to receive a County 6b property tax classification based on occupancy of the property that has been partially abandoned for greater than 12 continuous months. The Subject Property is 2.67 acres and has approximately 115 parking stalls. The Applicant plans an initial investment of approximately \$389,000 in building improvements to convert the existing facility to suit its needs and bring the building up to current standards.

The 6B Program

The Cook County Class 6b program reduces the overall property tax bill for industrial and warehouse buildings over the course of 12 years. Under the program, properties are assessed based on the following schedule:

- at 10% of market value for the first 10 years,
- 15% in the 11th year, and
- 20% in the 12th year.
- **In year 13, the property reverts to the normal assessed value of 25% of market value.**

Real estate is eligible for Class 6b status if it is used primarily for "industrial purposes" and is either:

- (a) new construction,
- (b) substantial rehabilitation of a building, or
- (c) occupation of an "abandoned" property.

When approving a 6b tax incentive, the Village has a policy of requiring an agreement that stipulates the Applicant may not apply for an extension of the 6b tax relief program.

In this instance, the Applicant is seeking approval of a 6b incentive for a portion of a building that has been abandoned for more than 12 months. The Applicant has prepared a conservative exhibit that depicts the projected property tax impact of the Subject Property; conservative because the property tax projection assumes the purchase price of the Subject Property along with \$400,000 in improvements. As such, the following information summarizes the overall impact over the 12-year lifespan of the 6b program (2025-2037) assuming if the 6b was approved, not approved but occupied by the applicant, the property tax savings for the applicant if the 6b was approved, and the property tax if it remained vacant for 12 years.

Estimated Taxes Paid over 12 Years <u>With</u> the Class 6b	Estimated Taxes Paid over 12 years <u>Without</u> The Class 6b	Estimated <u>Savings</u> in Property Taxes over 12 years	Estimated Taxes Paid over 12 years if left Vacant
\$2,994,028	\$4,859,669	\$1,865,641	\$1,835,788*

*note that the building does NOT have full vacancy as noted in applicant submittal

Village Procedures for Processing Class 6b Applications

The guidelines consist of three basic categories:

1. Economic & Fiscal Impacts of the Business on the Community (50% consideration)
2. Conditions of Existing Building/Site and Private Financial Contribution Compared to Public Assistance (30% consideration)
3. Quality of Jobs Created (20% consideration)

In addition, bonus consideration of up to 5% can be awarded due to environmental features of the proposed business. When the Village Board established these eligibility guidelines, they were adopted as general guidelines as a way for the Board to evaluate requests.

Staff has transmitted the Applicant's request to the applicable taxing districts for the required 30 day review and comment period as established by Resolution 22-R-33. The comments from that review period will be provided during the formal Board of Trustees review.

The Applicant and staff will be present at the October 14, 2025, meeting to answer any questions from the Board.

BOT-25-15 APPLICATION SUMMARY

Applicant:	Bornquist, Inc.
Site Location:	3100-3150 Commercial Avenue
Requested Action:	Initial Comments on Feasibility of Obtaining Village Support for a Cook County Class 6B Incentive
Proposal:	Request of a Resolution from the Village of Northbrook supporting and consenting to a Class 6B Tax Incentive for an existing building
Existing Zoning & Land Use:	I-1 Restricted Industrial
Surrounding Zoning & Land Use:	North: I-1 Restricted Industrial; office and warehouse uses South: I-1 Restricted Industrial; office and warehouse uses East: I-1 Restricted Industrial; office and warehouse uses West: I-1 Restricted Industrial; office and warehouse uses
Comprehensive Plan Designation:	General Industrial, Warehouse & Office

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



0 500 1000
ft

Print Date: 8/28/2025

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.



0 150 300
ft

Print Date: 8/28/2025

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.

August 20, 2025

Amy McEwan
Village of Northbrook
1225 Cedar Lane
Northbrook, Illinois 60062
Amy.McEwan@northbrook.il.us

**Re: Class 6b Incentive Resolution Request
Bornquist, Inc., or an entity to be named
3100-3150 Commercial Ave.
Northbrook, Illinois 60062
PINs: 04-05-203-037/-038 (Part of)**

Dear Amy:

Bornquist, Inc., or an entity to be named, ("Applicant") is seeking a Village of Northbrook Resolution supporting and consenting to a Class 6b Incentive on part of the above-referenced property based on occupation of a property that has been vacant for greater than 12 continuous months with a purchase for value and substantial rehabilitation.

The Applicant plans on purchasing the subject property and rehabilitating the same for Bornquist, Inc. to occupy approximately 43,000 square feet of the subject property for its use as a manufacturer's representative, which will consist of the warehousing and distribution of various products such as pumps, water heaters, expansion products and more. In addition, the Applicant plans to lease the remaining approximately 17,000 square feet to the current owner's related entity, Ecentria, which will continue to occupy the space as short term office as they transition their operations to other facilities. After Ecentria vacates the 17,000 square feet, Bornquist, Inc. plans to occupy the entire site for its use.

The subject property is approximately 116,532 square feet with an approximately 60,000 square foot building thereon that was constructed in 1977. Approximately 43,000 square feet have been 100% vacant and unused for some time with the remaining approximately 17,000 square feet occupied by Ecentria who will continue to occupy and lease this space only for a short time. Attached please find an Affidavit attesting to vacancy. As a result, the Class 6b Incentive request will only be for the currently vacant approximately 43,000 square foot portion of the property and the Applicant will do a PIN Division to create two new PINs for the subject property. One new PIN for the currently vacant approximately 43,000 square feet and a second PIN for the currently occupied approximately 17,000 square feet.

The subject property is in need of substantial rehabilitation. Therefore, the Applicant plans to spend approximately \$300,000 to \$400,000 to immediately rehabilitate and improve the subject property. Based on initial inspections these improvements will be to demolish some of the office space in the warehouse to increase the warehouse space, widen some of the warehouse doorways to allow for better forklift access, interior painting, repair drywall, install warehouse racking, install a dock lift and upgrade the IT infrastructure as well as to complete other general maintenance. Note that the need to refit the warehouse space is necessary to make this a more productive use for Bornquist, Inc. and an industrial use in general.

Please note that all of the rehabilitation costs could significantly vary depending on a variety of factors such as market variances. Further inspections of the subject property may require additional improvements. The rehabilitation will create construction jobs.

In addition, we note that the Applicant is actively exploring environmentally friendly sustainable features that align with the Village of Northbrook CAP. Bornquist, Inc. does not currently have a comprehensive program but are striving to have less of an impact on the environment. Currently, Bornquist, Inc. recycles, is in the process of a digital transformation to reduce its use of paper, e-cycles its old technology and provides an opportunity for its employees to include their e-cycle waste with their pickups. Additionally, the Applicant is exploring the option to add solar panels to the roof.

Bornquist, Inc. was founded in 1937 and has grown over time. For over 30 years, Bornquist, Inc. has operated its headquarters at 7050 N. Lehigh Ave. in the City of Chicago. Bornquist, Inc.'s business is growing and needs to expand its operations as soon as possible since it is at capacity in its current space. As a result, Bornquist, Inc. has been exploring various options for its future expansion. This search has included looking for a new facility. After careful analysis considering its needs, the market, traffic, its current employees and potential future employees as well as many other factors, Bornquist, Inc. believes that the subject property and the Village of Northbrook would be a great fit for its headquarters. Bornquist, Inc.'s hope is to continue to increase its growth at the subject property that will allow it to support a larger inventory and more office space to hire more salespeople and support staff.

Bornquist, Inc. currently is located in two locations. One location consists of an approximately 25,000 square foot building at 5004 8th Ave. in East Moline and Bornquist, Inc. plans to remain at this site. The other location consists of two adjacent buildings located at 7050 N. Lehigh Ave. in Chicago. One building is approximately 20,000 square feet and is owned by Bornquist, Inc. The other building is leased and is approximately 10,000 square feet. The subject property will allow Bornquist, Inc. to be more efficient with its space as well as allow it to meet its growth plans. As a result Bornquist, Inc. plans to move its Chicago operations and headquarters to the subject property.

Currently, Bornquist, Inc. has 76 employees, which includes 24 in East Moline. Bornquist, Inc. plans to bring all 52 of its Chicago employees to the subject property (52 full-time and 2 part-time) as well as to hire an additional 3 to 4 employees within the first three years of operations. In addition, Bornquist, Inc. provides benefits to their employees: Medical, dental, vision, short-term disability, long-term disability, life insurance, vacation days, sick days, 401k and profit-sharing. Additionally, Bornquist, Inc. will look to hire all qualified Village of Northbrook residents for future hires.

The Village of Northbrook can also expect that the occupants and their employees will invest commercially back into the community by visiting local establishments such as restaurants, gas stations, grocery stores and more. In addition, the Village of Northbrook can expect that the occupants will attract business and various customers to the Village in the course of their operations. Bornquist, Inc. will also utilize the space for customer training, employee training, employee appreciation, and customer appreciation events that will add value to the local community.

Bornquist, Inc. is also a good corporate neighbor. Specifically, Bornquist, Inc. regularly invests in the community interests of its employees through contributions to local youth sports, clubs, and school fundraisers. Additionally, Bornquist, Inc. commonly sponsors events of customers and/or vendors supporting organizations engaged in cancer research, supporting those with disabilities, and bringing fresh water to communities without. Bornquist, Inc. is looking forward to working with the Village of Northbrook to find ways to be a good corporate neighbor.

We also note that Bornquist, Inc. generates a sales tax. Although not very large, this is unique for an industrial user and property. Specifically, for Bornquist, Inc.'s Fiscal Year (July 1, 2024 to June 30, 2025), Illinois Sales tax charged was \$661,500.

Although there are significant costs in moving, Bornquist, Inc. believes that moving to the subject property will allow it to meet its growth goals. Specifically, Bornquist, Inc. believes that the Village of Northbrook will be a great home for its headquarters given its proximity to O'Hare Airport, I294 and Bornquist, Inc.'s current location as well as the Village of Northbrook's business friendly atmosphere. In addition, the subject property is approximately double the size of Bornquist, Inc.'s current Chicago location from where it will relocate, which will accommodate its current and projected growth. Additionally, after completing the necessary significant improvements, the subject property will provide Bornquist, Inc. the opportunity to operate out of a customized modern facility.

We note that although industrial vacancy rates are low in the Village of Northbrook, a significant portion of the subject property has been vacant for some time, has been on the market for over 390 days and is in need of improvements for any occupant. If the Applicant does not purchase the subject property because it was unable to secure a Class 6b Incentive, it is likely that this property will continue to sit vacant. In addition, Bornquist, Inc. is excited to move to the Village of Northbrook and believes it is a great fit for the community. This is because of the number of high paying jobs to come as well as to be created and the moving of its headquarters.

A significant portion of the subject property has been vacant for some time and it is the Applicant's vision to purchase, rehabilitate and move its related entity to the subject property that will bring this property back to full occupancy. It is this occupancy that will result in increased property tax, increased sales tax, increased jobs and a more beautified site. The Applicant's plan for the subject property will provide a successful benefit for the site, Bornquist, Inc. and the Village of Northbrook.


As the above and attached indicate, there are various benefits the Village of Northbrook will receive should the Applicant be granted the Class 6b Incentive. The Applicant and Bornquist, Inc. are excited to move forward with the purchase, rehabilitation and reoccupancy of the subject property and be strong community members in the Village of Northbrook. However, the above is all contingent on the Applicant receiving a Class 6b Incentive as the Applicant will not be able to successfully rehabilitate and operate at the subject property without the Incentive. Without the Class 6b Incentive, the Applicant and Bornquist, Inc. will not purchase, rehabilitate, reoccupy and grow in the Village of Northbrook.

Amy McEwan
August 20, 2025
Page Four

Therefore, please review this letter and Class 6b Eligibility Application as well as a Village of Northbrook Application, and place the Applicant on the agenda for the next possible Village of Northbrook Board meeting, where it will present its request for the Village to pass a Resolution supporting and consenting to a Class 6b Incentive on part of the subject property based on occupation of an abandoned property that will be vacant for greater than 12 continuous months with a purchase for value and substantial rehabilitation.

Should you have any questions or concerns, or require additional information, please do not hesitate to contact me at (312) 782-8310.

Sincerely,
SARNOFF PROPERTY TAX

A handwritten signature in black ink, appearing to read 'Zachary A. Kafitz', written over the printed name.

Zachary A. Kafitz



CLASS 6B ELIGIBILITY APPLICATION

Carefully review the Class 6B Eligibility Bulletin before completing this Application. For assistance, please contact the Assessor's Office, Development Incentives Department (312) 603-7529. This application, **a filing fee of \$500.00**, and supporting documentation (*except drawings and surveys*) must be filed as follows:

This application must be filed **PRIOR TO** the commencement of New Construction or **PRIOR TO** the commencement of Substantial Rehabilitation Activities or **PRIOR TO** the commencement of Reoccupation of Abandoned Property.

Applicant Information

Name: Bornquist, Inc., or an entity to be named Telephone: (773) 774-2800
Company: Bornquist, Inc.
Address: 7050 N. Lehigh Ave.
City: Chicago State: IL Zip Code: 60646
Email: dcasimiro@bornquist.com

Contact Person (if different than the Applicant)

Name: Dennis Casimiro Telephone: ()
Company: See above
Address:
City: State: Zip Code:
Email:

Property Description (per PIN)

If you are applying for more than three different PINs, please submit the additional PIN information in an attachment.

Street Address: (1) 3100-3150 Commercial Ave.
Permanent Real Estate Index Number: 04-05-203-037/-038 (Part of)
(2)
Permanent Real Estate Index Number:
(3)
Permanent Real Estate Index Number:
City: Northbrook State: IL Zip Code: 60062
Township: Northfield Existing Class: 5-93

Attach legal description, site dimensions and square footage and building dimensions and square footage.

Identification of Person Having an Interest in the Property

Attach a complete list of all owners, developers, occupants and other interested parties (*including all beneficial owners of a land trust*) identified by names and addresses, and the nature and extent of their interest.

Industrial Use

Attach a detail description of the precise nature and extent of the intended use of the subject property, specifying in the case of the multiple uses the relative percentages of each use.

Include copies of materials, which explain the occupant's business, including corporate letterhead, brochures, advertising material, leases, photographs, etc.

Employment Opportunities

How many construction jobs will be created as a result of this development? See attached

How many new permanent full-time and part-time employees do you now employ in Cook County?

Full-time: See attached Part-time: See attached

How many new permanent full-time jobs will be created by this proposed development? See attached

How many new permanent full-time jobs will be created by this proposed development? See attached

Nature of Development

Indicate nature of proposed development by checking the appropriate space:

- ☐ New Construction (**Read and Complete Section A**)
- ☒ Substantial Rehabilitation (**Read and Complete Section A**)
Incentive only applied to the market value attributable to the rehabilitation
- ☒ Occupation of Abandoned Property - No Special Circumstance
(**Read and Complete Section B**)
- ☐ Occupation of Abandoned Property - With Special Circumstance
(**Read and Complete Section C**)
- ☐ Occupation of Abandoned Property - (**CEERM Supplemental Application**)
(**Read and Complete Section C**)

SECTION A (NEW CONSTRUCTION/SUBSTANTIAL REHABILITATION)

If the proposed development consists of *New Construction* or *Substantial Rehabilitation*, provide the following information:

Estimated date of construction commencement (*excluding demolition, if any*): ASAP

Estimated date of construction completion: ASAP

Attach copies of the following:

1. Specific description of the proposed *New Construction* or *Substantial Rehabilitation*
2. Current Plat of Survey for subject property
3. 1st floor plan or schematic drawings
4. Building permits, wrecking permits and occupancy permits (*including date of issuance*)
5. Complete description of the cost and extent of the *Substantial Rehabilitation* or *New Construction* (*including such items as contracts, itemized statements of all direct and indirect costs, contractor's affidavits, etc*)

SECTION B (ABANDONED PROPERTY WITH NO SPECIAL CIRCUMSTANCE)

If the proposed development consists of the reoccupation of abandoned property, purchased for value, complete (1) and (2) below:

1. Was the subject property vacant and unused for at least 12 continuous months prior to the purchase for value?

☒ YES ☐ NO

When and by whom was the subject property last occupied prior to the purchase for value?

See attached

Attach copies of the following documents:

- (a) Sworn statements from person having personal knowledge attesting to the fact and the duration of vacancy and abandonment
- (b) Information (*such as statements of utility companies*) which demonstrate that the property was vacant and unused and indicate duration of such vacancy

2. Application must be made to the Assessor prior to occupation:

Estimated date of reoccupation:	<u>Fall/Winter, 2025/2026</u>
Date of Purchase:	<u>Est. August/September, 2025</u>
Name of purchaser:	<u>Bornquist, Inc. or an entity to be named</u>
Name of seller:	<u>To be provided</u>
Relationship of purchaser to seller:	<u>None</u>

Attach copies of the following documents:

- (a) Sale Contract
- (b) Closing Statement
- (c) Recorded Deed
- (d) Assignment of Beneficial Interest
- (e) Real Estate Transfer Declaration

SECTION C (SPECIAL CIRCUMSTANCES)

If the applicant is seeking special circumstances to establish that the property was abandoned for purposes of the Incentive where there was a **purchase for value**, but the period of *abandonment prior to purchase was less than 12 months*, complete section (1).

If the applicant is seeking special circumstances to establish that the property was abandoned for purposes of the Incentive where there was **no purchase for value**, but the period of **abandonment prior to the application 12 continuous months or greater**, complete section (2).

1. How long was the period of abandonment prior to the purchase for value? _____

When and by whom was the subject property last occupied prior to the purchase for value?

Attach copies of the following documents:

- (a) Sworn statements from persons having personal knowledge attesting to the fact and the duration of the vacancy and abandonment
- (b) Information (*such as statements of utility companies*) which demonstrate that the property was vacant and unused and indicate duration of vacancy
- (c) Include the finding of special circumstances supporting “abandonment” as determined by the municipality, or the County Board, if located in an unincorporated area. *Also include the ordinance or resolution from the Board of Commissioners of Cook County stating its approval for less than 12-month abandonment period.*

Application must be made to the Assessor prior to the commencement of reoccupation of the abandoned property.

Estimated date of Reoccupation: _____
Date of purchase: _____
Name of purchaser: _____
Name of seller: _____
Relationship of purchaser to seller: _____

Attach copies of the following documents:

- (a) Sale Contract
- (b) Closing Statement
- (c) Recorded Deed
- (d) Assignment of Beneficial Interest
- (e) Real Estate Transfer Declaration

2. How long has the subject property been unused?

- ☐ 12 or greater continuous months (*Eligible for Special Circumstance*)
- ☐ 3 continuous months and maintain/create 250 Employees (*Eligible for Special Circumstance under CEERM*) - **Complete CEERM Supplemental Application**
- ☐ **Not Eligible for Special Circumstance if No purchase and less than 12 continuous months vacant, or not a CEERM**

When and by whom was the subject property last occupied prior to the filing of this application?

Attach copies of the following documents:

- (a) Sworn statements from persons having personal knowledge attesting to the fact and the duration of the vacancy and abandonment
- (b) Information (*such as statements of utility companies*) which demonstrate that the property was vacant and unused and indicate duration of vacancy
- (c) Include the finding of special circumstances supporting “abandonment” as determined by the municipality, or the County Board, if located in an unincorporated area. Also include the ordinance or resolution from the Board of Commissioners of Cook County stating its approval for lack of a purchase for value.

Application must be made to Assessor prior to the commencement of reoccupation of the abandoned property.

Estimated date of reoccupation: _____

CEERM SUPPLEMENTAL APPLICATION

(This form will ONLY be utilized for applicants who specifically elect for CEERM)

This supplemental eligibility application is for properties that have been abandoned (due to special circumstances) where there has been no purchase for value and the buildings and other structures have been vacant and unused for at least three continuous months and applicant has provided sufficient documentation to establish that such applicant will create or maintain at least 250 jobs for employees at the subject location.

The CEERM Program shall be limited to the party who is the initial applicant of the Class 6B Incentive under the CEERM Program and the subject of the municipal Resolution or Ordinance.

*Under the CEERM Program, qualifying industrial real estate would be eligible for the Class 6B level of assessment from the date of substantial re-occupancy of the abandoned property. Properties receiving Class 6B will be assessed at 10% of market value for the first 10 years, 15% in the 11th year and 20% in the 12th year. **The terms of this program are Not Renewable.***

I _____ applicant/representative hereby specifically elect to submit this **Supplemental Application** for the **CEERM** program.

Further affiant sayeth not.

Agent's Signature

Agent's Name & Title

Agent's Mailing Address

Agent's Telephone Number

Applicant's Name

Applicant's Mailing Address

Applicant's e-mail address

Subscribed and sworn before me this _____ day of _____, 20 _____

Signature of Notary Public

LOCAL APPROVAL

A certified copy of a resolution or ordinance from the municipality in which the real estate is located (*or the County Board, if the real estate is located in an unincorporated area*) should accompany this Application. *The ordinance or resolution must expressly state that the municipality supports and consents to this Class 6B Application and that it finds Class 6B necessary for development to occur on the subject property.* If a resolution is unavailable at the time the application is filed, a letter from the municipality or the County Board, as the case may be, stating that a resolution or ordinance supporting the incentive has been requested may be filed with this application instead. If the applicant is seeking to apply based on the reoccupation of abandoned property and will be seeking a finding of "special circumstances" from the municipality, in addition to obtaining a letter from the municipality confirming that a resolution or ordinance supporting the incentive has been requested, the applicant must file a letter from the County Board confirming that a resolution validating a municipal finding of special circumstances has been requested. If, at a later date, the municipality or the County Board denies the applicant's request for a resolution or ordinance, the applicant will be deemed ineligible for the Class 6B incentive, whether or not construction has begun. In all circumstances, the resolution must be submitted by the time the applicant files an "Incentive Appeal".

FINALIZING THE INCENTIVE PROCESS

In order to finalize the class change you will need to file an **Incentive Appeal** with supporting documentation (including **Proof of Occupancy**) in the year that the property has been substantially occupied. It is advised that you access our website (www.cookcountyassessor.com) to determine the allowable filing dates for such action.

When filing an appeal requesting an Incentive Class Change, a \$100.00 filing fee (made out to the Cook County Assessor) must be included. The property cannot receive Class 6B designation until you file an Incentive Appeal Form, AND this office grants reclassification for the parcel(s).

I, the undersigned, certify that I have read this Application and that the statements set forth in this Application and in the attachments hereto are true and correct, except as those matters stated to be on information and belief and as to such matters, the undersigned certifies that he/she believes the same to be true.



Signature

Dennis Casimiro

Print Name

6/25/25

Date

CEO

Title

4/1/2022



INCENTIVES CLASS LIVING WAGE ORDINANCE AFFIDAVIT

Dennis Casimiro as agent for the applicant set forth below, who is seeking a classification incentive as referenced below, I do hereby state under oath as follows:

1. As the agent for the applicant set forth below, I have personal knowledge as to the facts stated herein.
2. The property identified by PIN(s) with commonly known address(es), listed in Exhibit A attached and herein incorporated, are/is the subject of a pending application/renewal (circle as appropriate) for one of the following development incentives provided by the Code of Ordinances of Cook County, Chapter 74, Article II, Division 2, The Cook County Real Property Assessment Classification Ordinance, Sec.74-60 et seq., as amended:

☒ Class 6b ☐ Class 8 (industrial property) ☐ Class 9

3. The Cook County Assessor's Office has issued the following control number regarding this application/renewal (circle as appropriate), To be provided.

4. I have reviewed the Code of Ordinances of Cook County, Cook County Living Wage Ordinance, as amended (the "Ordinance"), and certify that the applicant is in compliance with the above referenced Cook County Living Wage Ordinance, due to one of the following options (check as appropriate):

☒ Applicant is currently paying a living wage to its employees, as defined in the Ordinance.

OR

☐ Applicant is not required to pay a living wage, pursuant to the Ordinance.

Further affiant sayeth not.

[Signature]
Agent's Signature

7050 N. Lehigh Ave., Chicago, IL 60646

Agent's Mailing Address

Bornquist, Inc., or an entity to be named

Applicant's Name

dcasimiro@bornquist.com

Applicant's e-mail address

Dennis Casimiro, CEO
Agent's Name & Title

773-774-2800

Agent's Telephone Number

7050 N. Lehigh Ave., Chicago, IL 60646

Applicant's Mailing Address

Subscribed and sworn before me this 25th day of June, 2025.

[Signature]
Signature of Notary Public

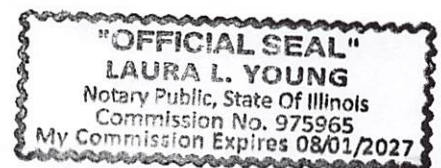


EXHIBIT A

(Please type or Print)

PIN(s)

Common Address

04-05-203-037/-038 (Part of)

3100-3150 Commercial Ave., Northbrook, IL 60062

AFFIDAVIT

I, Mark A. Levitin, if called to testify, would attest to the following facts:

1. That I am a Member of IPM PLUS, LLC., that owns the property located at 3100-3150 Commercial Ave. in Northbrook, Illinois (PINs: 04-05-203-037/-038) ("Subject Property").
2. That the prior occupant of the Subject Property was OpticsPlanet, Inc.
3. That as of March 23rd, 2020, OpticsPlanet, Inc. vacated the Subject Property.
4. That since March 23rd, 2020, the Subject Property has been 95% vacant and unused.

Further Affiant Sayeth Not



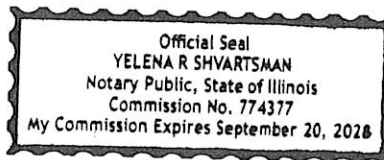
Mark A. Levitin

June 29th, 2025

Subscribed and sworn before me
This 29 day of June, 2025



Signature of Notary Public



Legal Description, Site and Building Square Footage

The total land area of the subject parcel located at 3100-3150 Commercial Ave. in Northbrook, Illinois (PINs: 04-05-203-037/-038) is approximately 116,532 square feet with an approximately 60,000 square foot building thereon. Below please find the legal description.

LOTS 28 AND 29 IN NORTH SUBURBAN INDUSTRIAL PARK, UNIT NO. 6, BEING A SUBDIVISION IN THE NORTH 1/2 OF SECTION 5, TOWNSHIP 42 NORTH, RANGE 12, EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS

Description of the Nature of the Project, the Intended Use of the Subject Property and Information Regarding the Applicant and User

Bornquist, Inc., or an entity to be named, (“Applicant”) plans to purchase the property located at 3100-3150 Commercial Ave. in Northbrook, Illinois (PINs: 04-05-203-037/-038) and rehabilitate the same for Bornquist, Inc. to occupy approximately 43,000 square feet of the subject property for its use as a manufacturer’s representative, which will consist of the warehousing and distribution of various products such as pumps, water heaters, expansion products and more. In addition, the Applicant plans to lease the remaining approximately 17,000 square feet to the current owner’s related entity, Ecentria, which will continue to occupy the space as short term office as they transition their operations to other facilities. After Ecentria vacates the 17,000 square feet, Bornquist, Inc. plans to occupy the entire site for its use.

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In addition, we note that the Applicant is actively exploring environmentally friendly sustainable features that align with the Village of Northbrook CAP. Bornquist, Inc. does not currently have a comprehensive program but are striving to have less of an impact on the environment. Currently, Bornquist, Inc. recycles, is in the process of a digital transformation to reduce its use of paper, e-cycles its old technology and provides an opportunity for its employees to include their e-cycle waste with their pickups. Additionally, the Applicant is exploring the option to add solar panels to the roof.

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The Village of Northbrook can also expect that the occupants and their employees will invest commercially back into the community by visiting local establishments such as restaurants, gas stations, grocery stores and more. In addition, the Village of Northbrook can expect that the occupants will attract business and various customers to the Village in the course of their operations. Bornquist, Inc. will also utilize the space for customer training, employee training, employee appreciation, and customer appreciation events that will add value to the local community.



Bornquist, Inc.
Attn: Dennis Casimiro
7050 N. Lehigh Avenue
Chicago, IL 60646

Date:	7/25/2025
Job Name:	3100-50 Commercial
Proposal:	2025-111

CONCEPTUAL ESTIMATE

We hereby propose to furnish material and labor necessary for the completion of the following:

SERVICES PROVIDED: Based on site visit and client's scope.

Demolition	\$	34,000.00
Remove warehouse mezzanine at by West Loading Dock.		
Remove associated warehouse walls by West Loading Dock.		
Remove warehouse wall separating "Gym" area from additional warehouse space.		
Remove carpet tiles at Northwest corner of warehouse.		
Concrete	\$	10,000.00
Repair concrete floor where walls/mezzanine were removed.		
Remove one (1) dock leveler, and infill with concrete.		
Roofing	\$	-
Excluded at this time.		
Masonry	\$	25,000.00
Create two (2) larger interior dock door openings. One is 9' wide x 10' high, one is 9' x 12'.		
Create two (2) large openings between warehouse areas. Both openings to be 16' x 14'.		
Framing/Drywall	\$	45,000.00
Construct one (1) approximately 105 lineal foot warehouse demising wall to the deck.		
Construct one (1) approximately 45 lineal foot demising wall to the deck for new Gym.		
Infill wall for Shipping Office.		
Repair walls affected by demolition.		
Tape and Sand ready for paint.		
Acoustical Ceiling	\$	-
Excluded at this time.		
Doors/Frames/Hardware	\$	8,000.00
Furnish and Install four (4) new hollow metal doors with metal frames.		
Storefront/Glazing	\$	-
Storefront to remain as-is for now.		

BLUE WATER BUILDERS

Warehouse Flooring	\$	15,000.00
Remove flooring and grind off mastic at Mezzanine and new warehouse area that had carpet.		
Furnish and Install approx. 4,000 s.f. of clear epoxy flooring at newly created warehouse areas.		
Furnish and Install 4" vinyl base where new walls are built and new flooring is installed.		
*Gym Floor to remain as-is for now.		
**Shipping Office concrete floor to remain as-is for now.		
Paint	\$	12,000.00
Paint newly constructed warehouse walls.		
Paint areas affected by demolition.		
Paint Shipping Office.		
Loading Dock Equipment		
Furnish and Install one (1) 9' x 10' and one (1) 9' x 12' manual overhead doors.	\$	9,000.00
Furnish and Install one (1) Pre-Cast Interior Dock Ramp with railings.	\$	45,000.00
Plumbing	\$	-
Excluded at this time.		
*Assumes existing plumbing fixtures (toilets/hot water heaters) are in good-working condition.		
Fire Protection	\$	1,500.00
Disconnect and cap sprinklers for demolition at mezzanine.		
*Assumes remaining sprinkler heads to remain as-is throughout.		
HVAC	\$	25,000.00
Re-work ductwork where new demising walls are being built.		
Re-work ductwork where mezzanine is being removed.		
Furnish and Install split system to feed new Shipping Office.		
Electrical	\$	15,000.00
Make safe disconnects for demolition.		
Existing warehouse lights to remain as-is for now.		
Re-circuit warehouse lights to new rooms.		
Furnish and Install new duplex outlets/switches for Shipping Office.		
Excludes low-voltage cabling at this time.		
Furnish and Install six (6) new warehouse LED light fixtures where demolition occurred.		
Furnish and Install three (3) new EXIT/EM light fixtures.		
Bring power to new split system.		
Fire Alarm Allowance	\$	4,000.00
*Assumes existing devices are up to code and sufficient coverage.		
SITE WORK	\$	80,000.00
Excavate for additional parking area in front of Shipping Office/Will Call.		
Pour new concrete and curbs.		
Sawcut pre-cast wall for new Shipping Office Door. Furnish and Install new Exterior Door.		
Landscape South Elevation.		
Crack-Fill, sealcoat, and stripe existing parking area.		
Professional Final Clean	\$	1,500.00
Clean affected warehouse floor areas upon completion of all the work.		

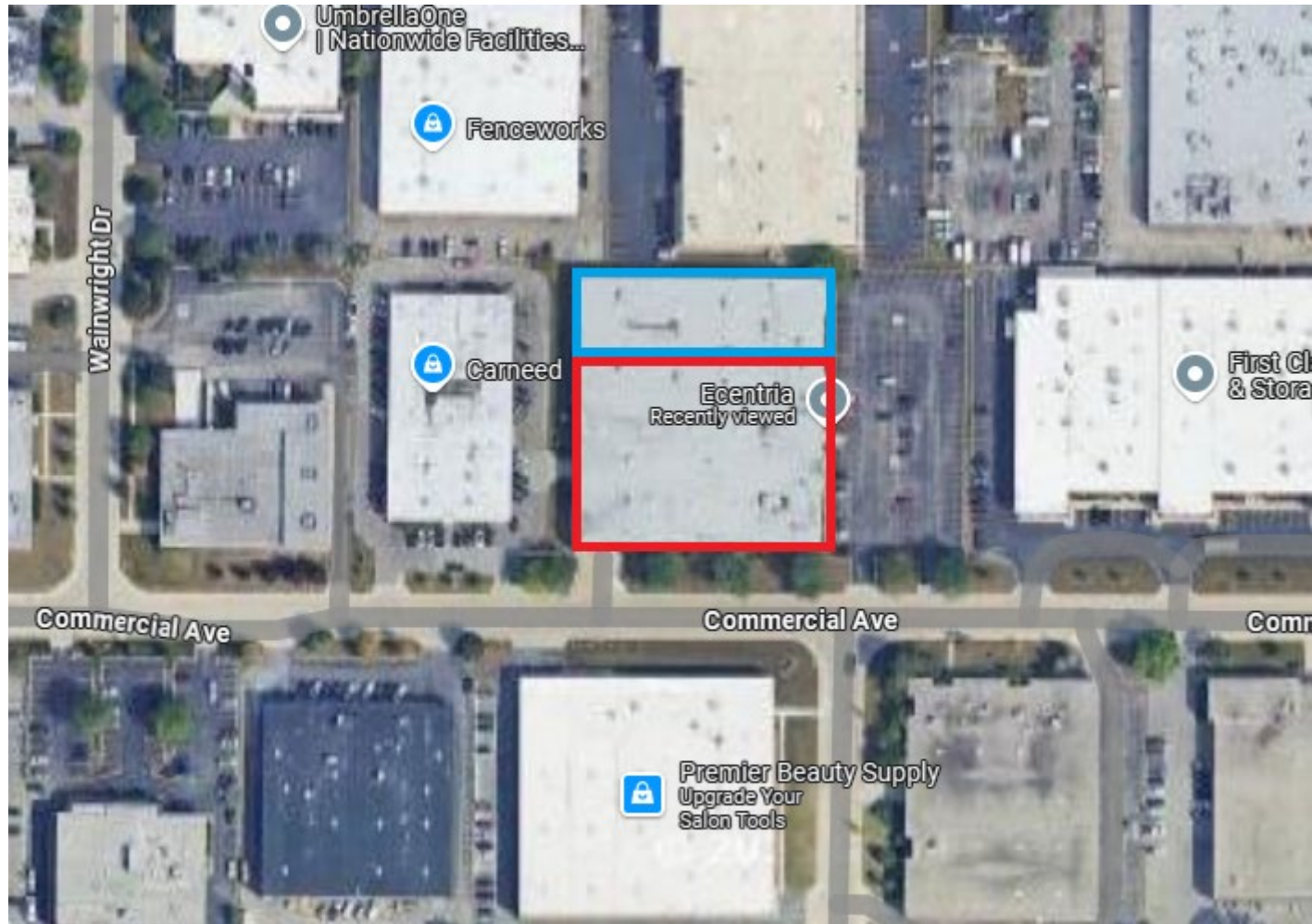
BLUE WATER BUILDERS

General Conditions		\$	32,000.00
Site Supervision, Labor, Lifts, Dumpsters, Insurance, Cleaning, Safety Materials, etc....			
	Subtotal	\$	362,000.00
	OH & P	\$	27,000.00
	TOTAL:	\$	389,000.00

NOTES:

- Excludes Architectural/Engineering drawings and/or permit fees at this time.
- Jobsite to be kept in a clean and workmanlike condition throughout project.
- Excludes Hazardous materials abatement.
- Assumes all MEP/FP/FA is in good working order and can be utilized for the purpose of this project.
- Includes Union Labor.

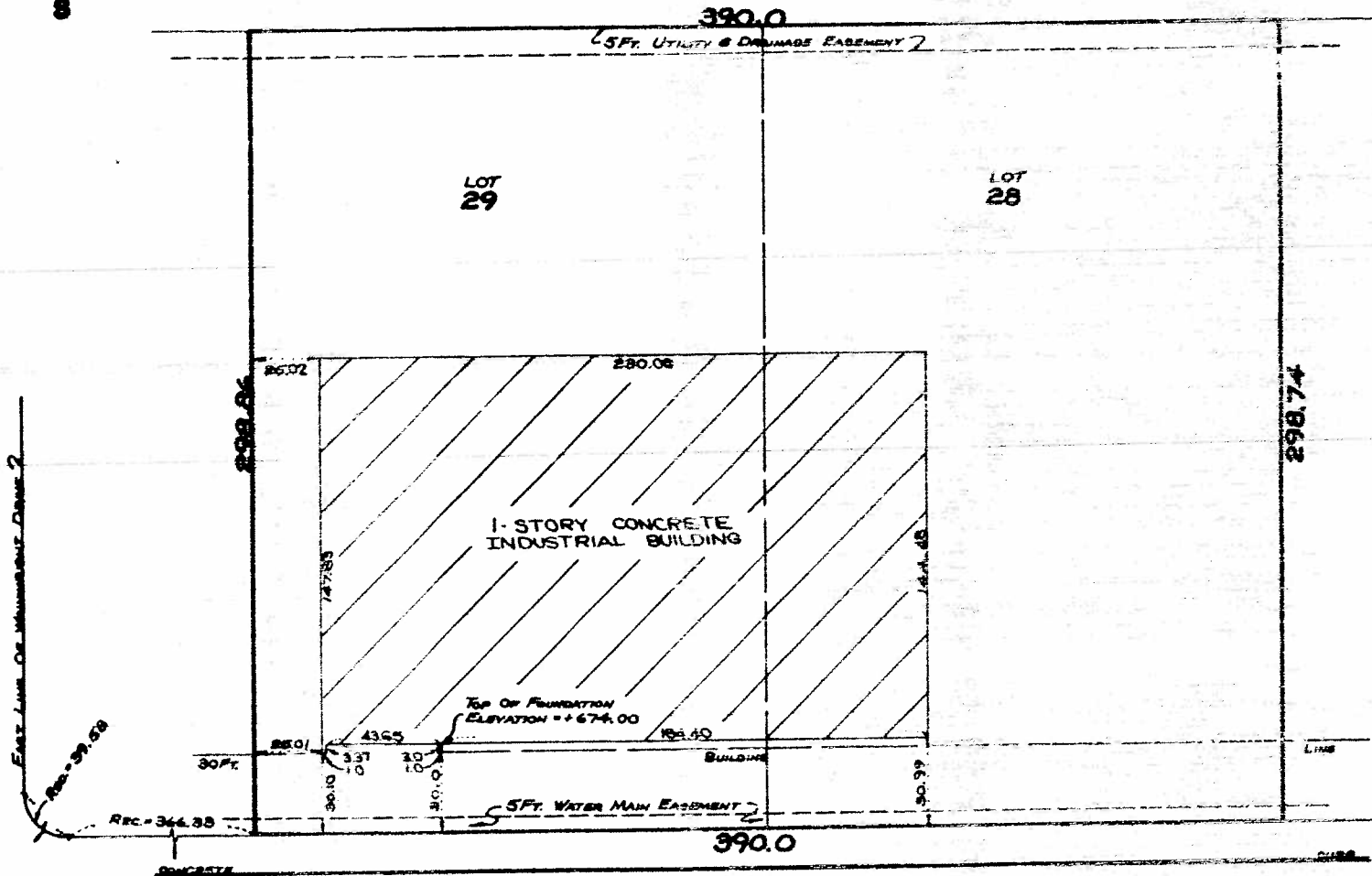




BLUE: Ecentria
RED: To be Bornquist, Inc.

PLAT OF SURVEY

LOT 28 AND 29 IN NORTH SUBURBAN INDUSTRIAL PARK UNIT 6, BEING A SUBDIVISION IN THE NORTH 1/2 OF SECTION 5, TOWNSHIP 42 NORTH, RANGE 12, EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS.



COMMERCIAL

AVENUE



BEFORE (A) IN ONE HUNDRED THIS SURVEY HAS BEEN MADE FOR USE IN CONNECTION WITH A TRAIL, RIGHTS OR EASEMENTS LINE TOWNSHIP AND IS NOT TO BE USED FOR CONSTRUCTION. DIMENSIONS ARE NOT TO BE ASSUMED FROM DEPICTION.

BUILDING LINES AND EASEMENTS ARE SHOWN ONLY WHERE THEY ARE OR RECORDED IN THE MAPS. OTHERWISE REFER TO YOUR DEED OR ABSTRACT.

COMPARE ALL POINTS BEFORE BUILDING BY NAME AND AT ONCE REPORT ANY DIFFERENCE.

State of Illinois }
County of Cook }

State of Illinois }
County of Cook }

We, CERTIFIED SURVEY CO. do hereby certify that we have located the building on the above property.

We, CERTIFIED SURVEY CO. do hereby certify that we have surveyed the above described property and that the plat herein shown is a correct representation of said survey.

Order No. **771558-A**

Scale 1 inch = **40** feet

Date **May 16, 1977**

Ordered by **MALCOLM CONSTRUCTION**

Loc. No. **TN558-A**

Date **5-17-77**

Paul F. Misturak

REG. ILL. Land Surveyor

Paul F. Misturak

REG. ILL. Land Surveyor



± 60,000 SF
AVAILABLE FOR SALE OR FOR LEASE

3100-3150 COMMERCIAL AVE

Northbrook, IL

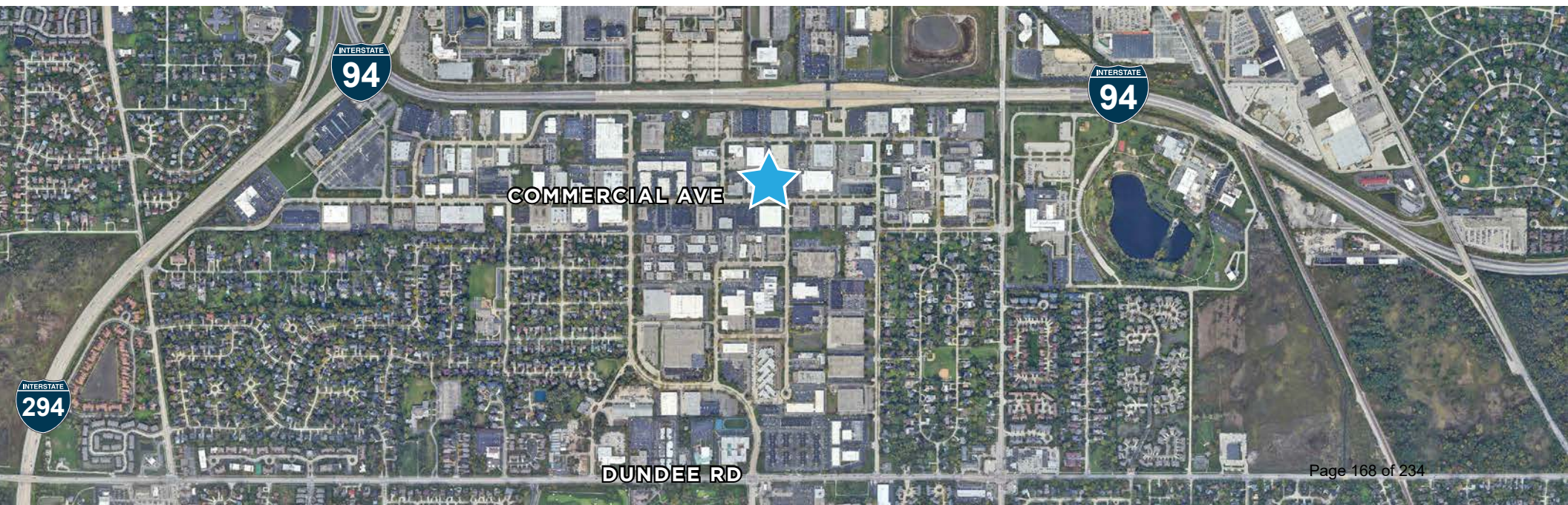


PROPERTY OVERVIEW

3100-3150
COMMERCIAL AVE

PROPERTY FEATURES

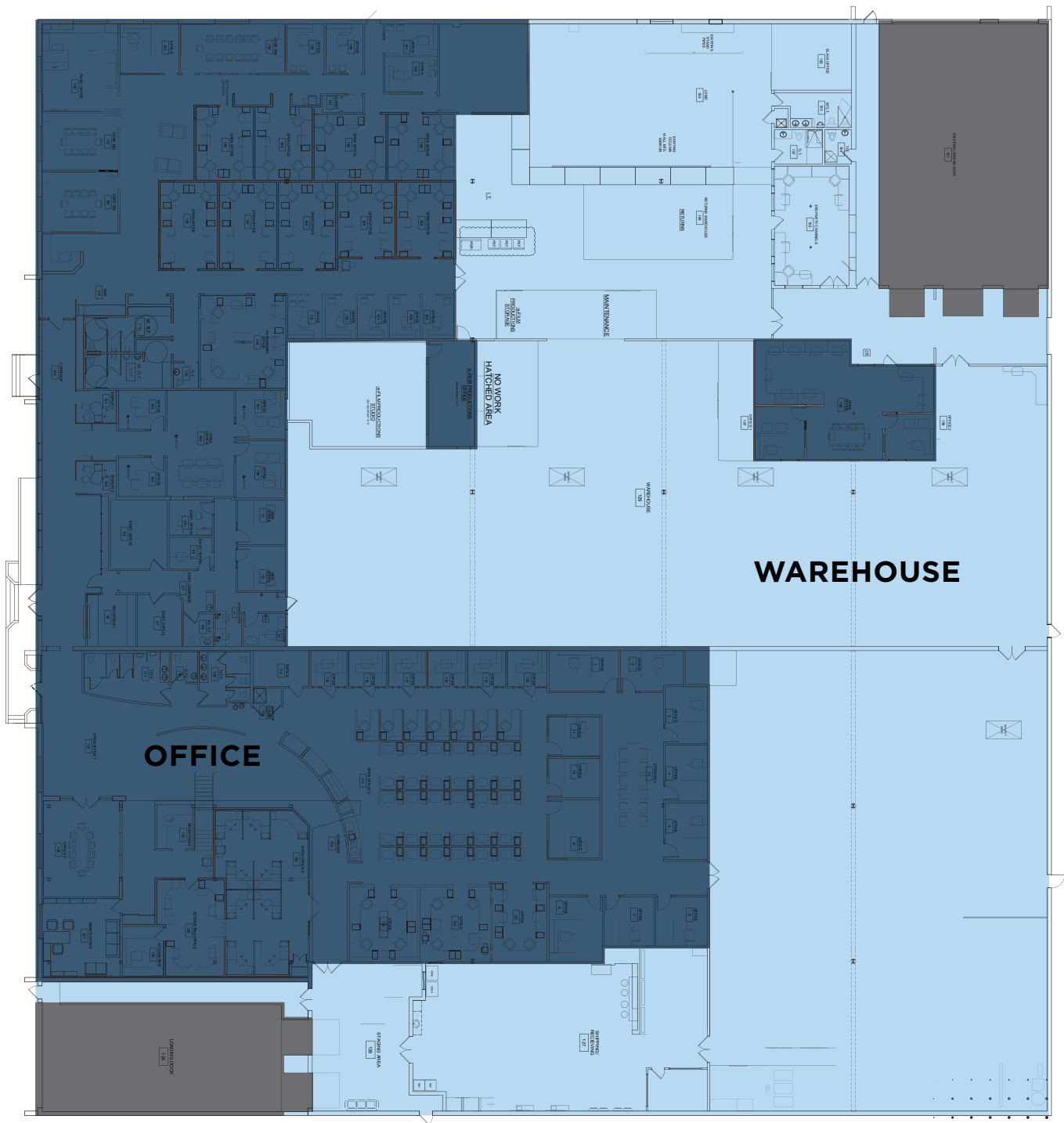
Available Space:	± 60,000 SF	Interior Docks:	5
Land Area:	2.65 Acres	Drive-in Door:	1
Office Space:	± 20,000 SF	Power (2 Services):	800A @ 277/480v
Clear Height:	18'	Heating:	Gas Fired Units
Construction:	Reinforced Concrete	Sprinklers:	Wet
Year Built:	1977	Parking:	± 115 Cars
Zoning:	I-1	Real Estate Taxes:	\$2.44 PSF (\$141,350.85)
Lease Rate:	STO	Sale Price:	STO



FLOOR PLAN

± 60,000 SF AVAILABLE

± 20,000 SF OFFICE



AERIAL MAP



2.4 MILES
TO I-94

5.4 MILES
TO I-294

13.1 MILES
TO O'HARE

26.8 MILES
TO CHICAGO



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Ownership


Bornquist, Inc., or an entity to be named, (“Applicant”) plans to purchase the property located at 3100-3150 Commercial Ave. in Northbrook, Illinois (PINs: 04-05-203-037/-038). Attached hereto please find a Secretary of State webpage printout for Bornquist, Inc. as well as a Cook County Disclosure of Ownership Interest Statement.

Business Entity Search

apps.ilsos.gov/businessentitysearch/businessentitysearch

ilsos.gov Official Website of the Illinois Secretary of State [Here's how you know](#)

English



ILLINOIS SECRETARY of STATE
ALEXI GIANNOULIAS

Search Ilsos.gov...

Driver's Licenses & ID Cards

Vehicles, Plates & Titles

Business Services

More Services

Business Entity Search

Entity Information

Entity Name	BORNQUIST, INC.			
File Number	49562594	Status	ACTIVE	
Entity Type	CORPORATION	Type of Corp	FOREIGN BCA	
Qualification Date (Foreign)	09-30-1969	State	DELAWARE	
Duration Date	PERPETUAL			
Annual Report Filing Date	09-17-2024	Annual Report Year	2024	
Agent Information	C T CORPORATION SYSTEM 208 SO LASALLE ST, SUITE 814 CHICAGO ,IL 60604-1101		Agent Change Date	12-14-2012

Services and More Information

Choose a tab below to view services available to this business and more information about this business.

Business Entity Search

apps.ilsos.gov/businessentitysearch/businessentitysearch

Duration Date	PERPETUAL		
Annual Report Filing Date	09-17-2024	Annual Report Year	2024
Agent Information	C T CORPORATION SYSTEM 208 SO LASALLE ST, SUITE 814 CHICAGO ,IL 60604-1101		Agent Change Date 12-14-2012

Services and More Information

Choose a tab below to view services available to this business and more information about this business.

Available Services

Officers

Assumed Name

Old Corp Name

File History

Officer	Name and Address
President	DAVID EVERHART 7050 N. LEHIGH CHICAGO, IL 60646
Secretary	DENNIS CASIMIRO 7050 N. LEHIGH CHICAGO, IL 60646

ilsos.gov

Office of the Secretary of State

213 State Capitol
Springfield, IL 62756

Quick Links

Discrimination Complaint Form

Freedom of Information

Report Social Security Administration (SSA) Scams

Sexual Harassment

All Departments

Accounting Revenue

Administrative Hearings

BALID

Budget & Fiscal Management

Business Services

Merit Commission

Organ/Tissue Donation

Personnel

Physical Services

Secretary of State Police

COOK COUNTY DISCLOSURE OF OWNERSHIP INTEREST STATEMENT

The Cook County Code of Ordinances (§2-610 *et seq.*) requires that any Applicant for any County Action must disclose information concerning ownership interests in the Applicant. This Disclosure of Ownership Interest Statement must be completed with all information current as of the date this Statement is signed. Furthermore, this Statement must be kept current, by filing an amended Statement, until such time as the County Board or County Agency shall take action on the application. The information contained in this Statement will be maintained in a database and made available for public viewing. **County reserves the right to request additional information to verify veracity of information contained in this statement.**

If you are asked to list names, but there are no applicable names to list, you must state NONE. An incomplete Statement will be returned and any action regarding this contract will be delayed. A failure to fully comply with the ordinance may result in the action taken by the County Board or County Agency being voided.

"Applicant" means any Entity or person making an application to the County for any County Action.

"County Action" means any action by a County Agency, a County Department, or the County Board regarding an ordinance or ordinance amendment, a County Board approval, or other County agency approval, with respect to contracts, leases, or sale or purchase of real estate.

"Person" "Entity" or "Legal Entity" means a sole proprietorship, corporation, partnership, association, business trust, estate, two or more persons having a joint or common interest, trustee of a land trust, other commercial or legal entity or any beneficiary or beneficiaries thereof.

This Disclosure of Ownership Interest Statement must be submitted by :

1. An Applicant for County Action and

2. A Person that holds stock or a beneficial interest in the Applicant and is listed on the Applicant's Statement (a "Holder") must file a Statement and complete #1 only under **Ownership Interest Declaration**.

Please print or type responses clearly and legibly. Add additional pages if needed, being careful to identify each portion of the form to which each additional page refers.

This Statement is being made by the ☒ Applicant or ☐ Stock/Beneficial Interest Holder

This Statement is an: ☒ Original Statement or ☐ Amended Statement

Identifying Information:

Name Bornquist, Inc.

D/B/A: _____ FEIN # Only: 36-2680306

Street Address: 7050 N Lehigh Ave

City: Chicago

State: Illinois

Zip Code: 60646

Phone No.: 773-774-2800

Fax Number: 773-763-6534

Email: dcasimiro@bornquist.com

Cook County Business Registration Number: _____

(Sole Proprietor, Joint Venture Partnership)

Corporate File Number (if applicable): _____

Form of Legal Entity:

☐ Sole Proprietor ☐ Partnership ☒ Corporation ☐ Trustee of Land Trust

☐ Business Trust ☐ Estate ☐ Association ☐ Joint Venture

☐ Other (describe) _____

Ownership Interest Declaration:

1. List the name(s), address, and percent ownership of each Person having a legal or beneficial interest (including ownership) of more than five percent (5%) in the Applicant/Holder.

Name	Address	Percentage Interest in Applicant/Holder
David Everhart,	241 Gross Point Rd, Evanston, IL 60201	29%
Dennis Casimiro	1431 Huntington Dr, Glenview, IL 60025	25%
David Bernholdt II	12946 Walden Dr, Plainfield, IL 60585	15%
Daniel Watkins	7006 N Ionia Ave, Chicago, IL 60646	14%
Vito Daniel Lacedra	31 E Illinois Ave, Palatine, IL 60067	7%
Chris Wisinski	8506 94th Ave, Pleasant Prairie, WI 53158	6%

2. If the interest of any Person listed in (1) above is held as an agent or agents, or a nominee or nominees, list the name and address of the principal on whose behalf the interest is held.

Name of Agent/Nominee	Name of Principal	Principal's Address

3. Is the Applicant constructively controlled by another person or Legal Entity? [] Yes [☒] No
If yes, state the name, address and percentage of beneficial interest of such person, and the relationship under which such control is being or may be exercised.

Name	Address	Percentage of Beneficial Interest	Relationship

Corporate Officers, Members and Partners Information:

For all corporations, list the names, addresses, and terms for all corporate officers. For all limited liability companies, list the names, addresses for all members. For all partnerships and joint ventures, list the names, addresses, for each partner or joint venture.

Name	Address	Title (specify title of Office, or whether manager)	Term of Office
David Everhart	241 Gross Point Rd, Evanston, IL 60201	President, Chairman of the Board	1 year
Dennis Casimiro	1431 Huntington Dr, Glenview, IL 60025	CEO, Treasurer, Secretary	1 year
David Bernholdt II	12946 Walden Dr, Plainfield, IL 60585	Vice President	1 year
Daniel Watkins	7006 N Ionia Ave, Chicago, IL 60646	Vice President	1 year

Declaration (check the applicable box):

- ☒ I state under oath that the Applicant has withheld no disclosure as to ownership interest in the Applicant nor reserved any information, data or plan as to the intended use or purpose for which the Applicant seeks County Board or other County Agency action.
- [] I state under oath that the Holder has withheld no disclosure as to ownership interest nor reserved any information required to be disclosed.

1. REAL ESTATE OWNERSHIP DISCLOSURES.

The Applicant must indicate by checking the appropriate provision below and providing all required information that either:

- a) The following is a complete list of all real estate owned by the Applicant in Cook County:

PERMANENT INDEX NUMBER(S): _____
10-32-202-036-0000

(ATTACH SHEET IF NECESSARY TO LIST ADDITIONAL INDEX
NUMBERS)

OR:

- b) _____ The Applicant owns no real estate in Cook County.

2. EXCEPTIONS TO CERTIFICATIONS OR DISCLOSURES.

If the Applicant is unable to certify to any of the Certifications or any other statements contained in this EDS and not explained elsewhere in this EDS, the Applicant must explain below:

If the letters, "NA", the word "None" or "No Response" appears above, or if the space is left blank, it will be conclusively presumed that the Applicant certified to all Certifications and other statements contained in this EDS.

COOK COUNTY DISCLOSURE OF OWNERSHIP INTEREST STATEMENT SIGNATURE PAGE

Dennis Casimiro

CEO

Name of Authorized Applicant/Holder Representative (please print or type)

Title

Signature

Date

dcasimiro@bornquist.com

6/9/2025

E-mail address

773-774-2800

Phone Number

Subscribed to and sworn before me
this 9th day of May, 2025

My commission expires:

X

Notary Public Signature

Notary Seal





northbrook

COOK COUNTY CLASS 6B

VILLAGE OF NORTHBROOK APPLICATION

When submitting a request to the Village of Northbrook for a Cook County Class 6b resolution of support, please submit one reproducible copy of the following information to the Deputy Director of Development and Planning Services (DPS), 1225 Cedar Lane, Northbrook, IL 60062. If you have questions regarding the application materials or process, please contact the DPS Department at (847) 664-4050.

GENERAL INSTRUCTIONS

- Prior to completing an application, an applicant is strongly encouraged to contact the DPS Department to discuss the property and project for which they are requesting the Class 6b classification. The contact information is listed above.
- Fill out the application materials completely. If any questions are left unanswered or required documents not submitted, an explanation for the omission must be included.
- Only typed applications will be accepted and reviewed.
- Only complete applications will be presented to the Board of Trustees for consideration.

REQUIRED APPLICATION MATERIALS

Please submit a completed Cook County Assessor's Office *Class 6b Eligibility Application* & all applicable attachments, **plus** the following information.

Economic & Fiscal Impacts of Business on the Community

1. Provide the North American Industry Classification System (NAICS) code(s) for the business to occupy the subject property. Describe the potential for future growth of the business and of the industry the business is in.
2. If an existing business, provide information regarding the business' current operations, such as locations, size of current facilities, and number of current employees. Also explain why the business is relocating or expanding to Northbrook.
3. Do any Northbrook businesses provide services or supplies to the business that will be locating on the subject property? If so, please list the businesses and describe the services/supplies they would provide?
4. Does the business that will be locating on the subject property provide services or supplies to Northbrook businesses? If so, please list the businesses and describe the services/supplies that would be provided to them.
5. Explain by how much the proposed construction of building additions or other significant improvements to the site would increase the assessed value of the property.
6. Will the project require the Village to invest in public infrastructure improvements? If so, what percentage of the costs of those improvements will the business/developer contribute?
7. Will the project generate new local sales tax? If so, how much would be annually generated?
8. Is the business a start-up company or an expansion of an existing Northbrook operation?
9. Describe the business' history of contributing to its community through volunteer work, financial contributions or other means. If a new start-up business, please demonstrate the business' commitment to becoming involved in the community.

Conditions of Existing Building /Site and Private Financial Contribution Compared to Public Assistance

10. If purchasing the property, provide documentation from the current property owners that they have made a reasonable effort to market the property, including a description of those efforts. Provide a chronological detail of those efforts.
11. Has the current owner of the subject property filed a vacancy appeal with the County within the last two years? If so, please provide a copy of the appeal and details of how the appeal has affected the assessed value of the property.
12. Submit a tax impact table showing the projected property taxes that would be paid if the 6b is granted over the life of the 6b and the property taxes that would be paid if the property is reused without the 6b (A suggested format is available in a Microsoft Excel worksheet).

13. Submit copies of the property tax bill for the subject property for the past three years.
14. Provide an explanation and documentation for why the site in question is difficult to lease or sell due to age, size, condition, or unique characteristics of the building.
15. If purchasing the property, provide a copy of a certified appraisal of the property or other documentation demonstrating that the property's purchase price is not the reason for needing a Class 6b incentive;
16. Provide documentation indicating that deferred maintenance issues are not the reasons for needing the 6b incentive.
17. Provide details regarding the amount of investment the applicant and the business planning to occupy the subject property plan to invest in the property.
18. What is the purchase price of the real property on the subject property? Provide support documentation, such as a copy of the purchase contract.
19. Submit a narrative and supporting documents indicating the need for the 6b incentive.

Quality Jobs to be Created

20. Provide the projected number of employees that will be located at the Northbrook facility and the average wage for those employees.
21. Provide a break down between full-time, part-time, and seasonal employees at the Northbrook facility.
22. Provide a breakdown between current employees, if any, that will transfer from the business' existing facilities and new employees from the local area.
23. Provide the projected total annual payroll for the Northbrook facility.

Environmental Impact (please see the Village Climate Action Plan (CAP) here:

<https://www.northbrook.il.us/993/Climate-Action-Plan>

24. Please describe if the business has implemented any of the recommendations of the CAP, including for example,:
 - a. Comprehensive energy and resource efficiency programs, including green buildings (e.g. LEED certification, binding energy efficiency commitments, etc.)
 - b. Comprehensive waste reduction, waste exchange, and recycling programs.
 - c. Products/services that expand markets for recycled materials.
 - d. Development of renewable energy resources or products that conserve energy.

Class 6b General Requirements & Standards

25. Does the proposal satisfy all applicable Cook County criteria for the approval of a Class 6b incentive?
26. Does the applicant agree to develop, operate, and maintain the Subject Property in compliance with all codes and ordinances of the Village of Northbrook?
27. Does the applicant acknowledge that the Village shall not renew a Class 6b incentive after the initial 12-year Class 6b assessment time period has expired?
28. Does the applicant agree to tie the property tax relief from the Class 6b classification to a specific business(es) locating and remaining on the subject property for length of the 12-year Class 6b assessment time period?
29. The applicant must acknowledge that it must enter into an agreement with the Village setting the terms and conditions for the Village's support and consent to the Class 6b classification.

APPLICATION FEES & DEADLINES

Along with the application materials, please submit a check in the amount of \$5,000 to cover Village staff, legal and consultant expenses to process the application.

The Village Board meets on the second and fourth Tuesday of each month. Completed applications should be submitted to the Deputy Director of DPS (contact information listed above) two weeks prior to the meeting at which the applicant wishes to have the Board review the preliminary application.

VILLAGE OF NORTHBROOK GUIDELINES

The Northbrook Board of Trustees shall use the following guidelines when determining the suitability of a specific request for a Cook County Class 6b Classification.

Economic & Fiscal Impacts of Business on the Community (50% consideration)

Higher consideration to be given for:

- Potential for future growth of the business and of the industry the business is in.
- Businesses that build on the resources, materials, and workforce of the local community.
- A greater increase in the assessed value of the property through the construction of building additions or making other significant improvements to the site.
- Projects not requiring new public capital improvements. If public infrastructure improves are necessary, a greater contribution by the developer for public infrastructure improvements.
- A greater amount of sales tax base expansion.
- Businesses that have a history of contributing to their communities through volunteer work, financial contributions or other means. If a new start-up business, the business demonstrates its commitment to becoming involved in the community.
- Start-up companies and expansions of existing local operations.

Conditions of Existing Building /Site and Private Financial Contribution Compared to Public Assistance (30% consideration)

Higher consideration to be given for:

- Buildings that have been vacant for one year or more.
- Sites for which prior to applying for a Class 6b exemption, a vacancy appeal for the site has been granted by Cook County.
- A property owner demonstrating that reasonable efforts have been made to market the property over time.
- Sites that are difficult to lease or sell due to age, size, condition, or unique characteristics of the building.
- Sites for which the purchase price of the property is market rate and is not the reason for needing a 6b incentive and for which deferred maintenance issues are not the reasons for needing the 6b incentive.
- A greater ratio of investment by the assisted business compared to amount of Class 6b relief.
- A lower ratio of Class 6b relief compared to total annual payroll
- A greater ratio of value of improvements to existing the building to purchase price of the real property.
- Quality of the case being made that the Class 6b is necessary for the project to move forward.

Quality Jobs to be Created (20% consideration)

Higher consideration to be given for:

- Higher wage rates.
- Full-time; long-term, non-seasonal positions.

OVERALL CONSIDERATION – 100%

Environmental Impact (Bonus Consideration of up to 5%)

Higher consideration to be given for:

- The more environmentally sound the company's operation, including but not limited to:
 - Comprehensive energy and resource efficiency programs, including green buildings (e.g. LEED certification, binding energy efficiency commitments, etc.)
 - Comprehensive waste reduction, waste exchange, and recycling programs.
- The more environmentally sound the company's products/services, including but not limited to:
 - Products/services that expand markets for recycled materials.
 - Development of renewable energy resources or products that conserve energy.

Class 6B General Requirements & Standards

1. The proposal must satisfy all applicable Cook County criteria for the approval of a Class 6b incentive;
2. The proposal must be consistent with the Comprehensive Plan and Strategic Plan for Economic Development
3. The applicant shall agree to develop, operate, and maintain the Subject Property in compliance with all codes and ordinances of the Village of Northbrook;
4. The Village shall not renew a Class 6b incentive after the initial 12-year Class 6b assessment time period has expired.
5. The Village's support of a particular Class 6b request shall be tied to a specific business(es) that will occupy the subject property and benefit from the Class 6b property classification.
6. The Village shall require an agreement with the applicant setting the terms and conditions for Class 6b approval.

Class 6B Review Process

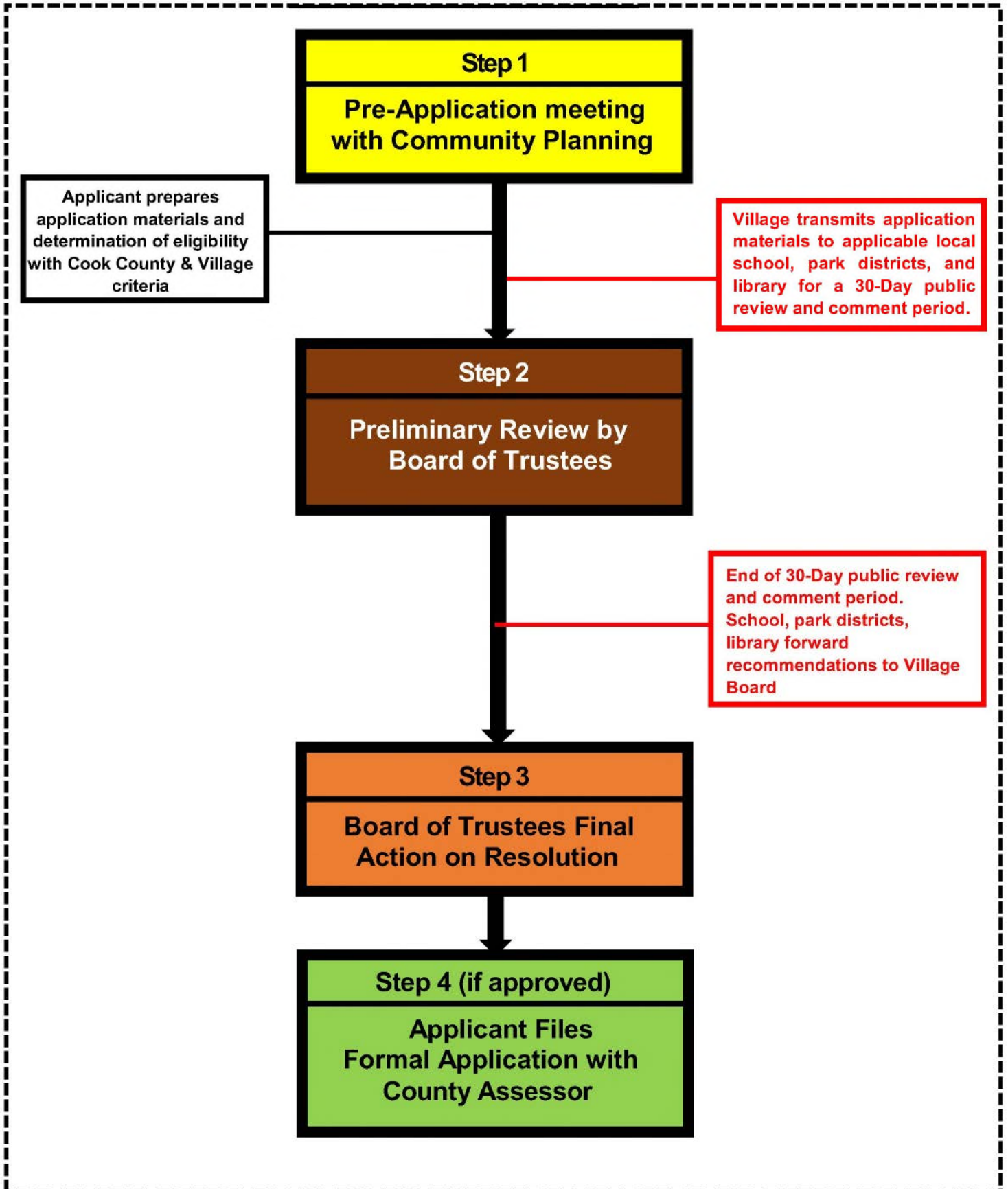
Prior to the Board of Trustees' preliminary review of a Class 6b request, the Village will transmit the application to School District 225, the Park District, library the impacted elementary school district to begin a 30-day public review and comment period. If providing a formal recommendation, School District 225, the Park District, library and the impacted elementary school district must submit its formal recommendation promptly after the 30-day public review and comment period.

Reimbursement of Village Expenses

An applicant requesting the Class 6b Classification shall be responsible for the actual expenses incurred by the Village in processing an application. Such costs shall include, but not be limited to, the following direct and indirect expenses: (1) administrative and document preparation and review by Village staff, (2) professional and technical consultant services, (3) legal review, consultation, and document preparation, and (4) copy reproduction, document recordation, postage, and other miscellaneous expenses necessary to process the request.

Application Fee & Escrow Deposit

A \$5,000 application fee and escrow deposit shall be submitted with each Class 6b request to reimburse the Village for expenses associated with processing the application. If these expenses exceed the amount of the initial application fee and escrow deposit, the applicant is responsible for reimbursing the Village for the additional expenses. If the Village does not approve the request and the actual expenses are less than the amount of the fee and escrow deposit, the applicant will be issued a refund of the surplus funds by the Village. If the Village approves the request and the actual expenses are less than the amount of the fee and escrow deposit, the Village will retain all surplus funds.



**COOK COUNTY CLASS 6B VILLAGE OF NORTHBROOK APPLICATION:
SUPPLEMENTAL INFORMATION**

Economic & Fiscal Impacts of Business on the Community

1. Provide the North American Industry Classification System (NAICS) code(s) for the business to occupy the subject property. Describe the potential for future growth of the business and of the industry the business is in.

NAICS CODE: 423720 (Bornquist, Inc.)

Note that Bornquist, Inc. sometimes conducts business under 238220 & 811310

Business Growth: Please see Number 2 below.

2. If an existing business, provide information regarding the business' current operations, such as locations, size of current facilities, and number of current employees. Also, explain why the business is relocating or expanding to Northbrook.

Bornquist, Inc., or an entity to be named, ("Applicant") plans to purchase the property located at 3100-3150 Commercial Ave. in Northbrook, Illinois (PINs: 04-05-203-037/-038) and rehabilitate the same for Bornquist, Inc. to occupy approximately 43,000 square feet of the subject property for its use as a manufacturer's representative, which will consist of the warehousing and distribution of various products such as pumps, water heaters, expansion products and more. In addition, the Applicant plans to lease the remaining approximately 17,000 square feet to the current owner's related entity, Ecentria, which will continue to occupy the space as short term office as they transition their operations to other facilities. After Ecentria vacates the 17,000 square feet, Bornquist, Inc. plans to occupy the entire site for its use.

Bornquist, Inc. was founded in 1937 and has grown over time. For over 30 years, Bornquist, Inc. has operated its headquarters at 7050 N. Lehigh Ave. in the City of Chicago. Bornquist, Inc.'s business is growing and needs to expand its operations as soon as possible since it is at capacity in its current space. As a result, Bornquist, Inc. has been exploring various options for its future expansion. This search has included looking for a new facility. After careful analysis considering its needs, the market, traffic, its current employees and potential future employees as well as many other factors, Bornquist, Inc. believes that the subject property and the Village of Northbrook would be a great fit for its headquarters. Bornquist, Inc.'s hope is to continue to increase its growth at the subject property that will allow it to support a larger inventory and more office space to hire more salespeople and support staff.

Bornquist, Inc. currently is located in two locations. One location consists of an approximately 25,000 square foot building at 5004 8th Ave. in East Moline and Bornquist, Inc. plans to remain at this site. The other location consists of two adjacent buildings located at 7050 N. Lehigh Ave. in Chicago. One building is approximately 20,000 square feet and is owned by Bornquist, Inc. The other building is leased and is approximately 10,000 square feet. The subject property will allow Bornquist, Inc. to be more efficient with its space as well as allow it to meet its growth plans. As a result Bornquist, Inc. plans to move its Chicago operations and headquarters to the subject property.

Currently, Bornquist, Inc. has 76 employees, which includes 24 in East Moline. Bornquist, Inc. plans to bring all 52 of its Chicago employees to the subject property (52 full-time and 2 part-time) as well as to hire an additional 3 to 4 employees within the first three years of operations. In addition, Bornquist, Inc. provides benefits to their employees: Medical, dental, vision, short-term disability, long-term disability, life insurance, vacation days, sick days, 401k and profit-sharing. Additionally, Bornquist, Inc. will look to hire all qualified Village of Northbrook residents for future hires.

Although there are significant costs in moving, Bornquist, Inc. believes that moving to the subject property will allow it to meet its growth goals. Specifically, Bornquist, Inc. believes that the Village of Northbrook will be a great home for its headquarters given its proximity to O'Hare Airport, I294 and Bornquist, Inc.'s current location as well as the Village of Northbrook's business friendly atmosphere. In addition, the subject property is approximately double the size of Bornquist, Inc.'s current Chicago location from where it will relocate, which will accommodate its current and projected growth. Additionally, after completing the necessary significant improvements, the subject property will provide Bornquist, Inc. the opportunity to operate out of a customized modern facility.

Bornquist, Inc. has been in business for 88 years. The subject property is approximately double the size of Bornquist, Inc.'s current location and it believes that this is the site where it will hit its growth goals. However, it is only with the Class 6b Incentive that Bornquist, Inc. believes it will be able to accomplish these goals at the subject property.

For additional information on Bornquist, Inc., please visit its website: bornquist.com.

3. Do any Northbrook businesses provide services or supplies to the business that will be locating on the subject property? If so, please list the businesses and describe the services/supplies they would provide?

Currently, no Village of Northbrook businesses provide services or supplies to Bornquist, Inc. but it will look to work with and utilize businesses located in the Village.

The Village of Northbrook can also expect that the occupants and their employees will invest commercially back into the community by visiting local establishments such as restaurants, gas stations, grocery stores and more. In addition, the Village of Northbrook can expect that the occupants will attract business and various customers to the Village in the course of their operations. Bornquist, Inc. will also utilize the space for customer training, employee training, employee appreciation, and customer appreciation events that will add value to the local community.

4. Does the business that will be locating on the subject property provide services or supplies to Northbrook businesses? If so, please list the businesses and describe the services/supplies that would be provided to them.

Bornquist, Inc. has in the past has sold equipment to Underwriters Laboratories and it is open to meeting with businesses in the Village of Northbrook to work with in the future.

The Village of Northbrook can also expect that the occupants and their employees will invest commercially back into the community by visiting local establishments such as restaurants, gas stations, grocery stores and more. In addition, the Village of Northbrook can expect that the occupants will attract business and various customers to the Village in the course of their operations. Bornquist, Inc. will also utilize the space for customer training, employee training, employee appreciation, and customer appreciation events that will add value to the local community.

5. Explain by how much the proposed construction of building additions or other significant improvements to the site would increase the assessed value of the property.

The subject property is approximately 116,532 square feet with an approximately 60,000 square foot building thereon that was constructed in 1977. Approximately 43,000 square feet have been 100% vacant and unused for some time with the remaining approximately 17,000 square feet occupied by Ecentria who will continue to occupy and lease this space only for a short time. Attached please find an Affidavit attesting to vacancy.

It appears from initial reviews that the subject property is in need of significant rehabilitation and improvements for Bornquist, Inc. to occupy the same. Therefore, the Applicant plans to invest approximately \$300,000 to \$400,000 to rehabilitate the subject property.

Based on initial inspections these improvements will be to demolish some of the office space in the warehouse to increase the warehouse space, widen some of the warehouse doorways to allow for better forklift access, interior painting, repair drywall, install warehouse racking, install a dock lift and upgrade the IT infrastructure as well as to complete other general maintenance. Note that the need to refit the warehouse space is necessary to make this a more productive use for Bornquist, Inc. and an industrial use in general.

Please note that all of the rehabilitation costs could significantly vary depending on a variety of factors such as market variances. Further inspections of the subject property may require additional improvements. The rehabilitation will create construction jobs.

In addition, we note that the Applicant is actively exploring environmentally friendly sustainable features that align with the Village of Northbrook CAP. Bornquist, Inc. does not currently have a comprehensive program but are striving to have less of an impact on the environment. Currently, Bornquist, Inc. recycles, is in the process of a digital transformation to reduce its use of paper, e-cycles its old technology and provides an opportunity for its employees to include their e-cycle waste with their pickups. Additionally, the Applicant is exploring the option to add solar panels to the roof.

It is difficult to know specifically by how much the proposed improvements would increase the assessed value of the subject property. However, if all of the approximately \$300,000 in improvements were picked up by the Cook County Assessor's Office, this would result in an increase of \$75,000 in assessed value without a Class 6b Incentive and \$30,000 with a Class 6b Incentive.

6. Will the project require the Village to invest in public infrastructure improvements? If so, what percentage of the costs of those improvements will the business/developer contribute?

No. The Applicant is not aware of any need for the Village of Northbrook to invest in public infrastructure improvements.

7. Will the project generate new local sales tax? If so, how much would be annually generated?

Bornquist., Inc. is mainly a wholesaler. Therefore, almost all sales do not generate local sales tax. However, it does generate a sales tax. Although not very large, this is unique for an industrial user and property. Specifically, for Bornquist, Inc.'s Fiscal Year (July 1, 2024 to June 30, 2025), Illinois Sales tax charged was \$661,500.

8. Is the business a start-up company or an expansion of an existing Northbrook operation?

Bornquist, Inc. is an existing business that plans to move its headquarters from its current Chicago location to the Village of Northbrook.

9. Describe the business' history of contributing to its community through volunteer work, financial contributions or other means. If a new start-up business, please demonstrate the business' commitment to becoming involved in the community.

The Village of Northbrook can expect that the occupants and their employees will invest commercially back into the community by visiting local establishments such as restaurants, gas stations, grocery stores and more. In addition, the Village of Northbrook can expect that the occupants will attract business and various customers to the Village in the course of their operations. Bornquist, Inc. will also utilize the space for customer training, employee training, employee appreciation, and customer appreciation events that will add value to the local community.

Bornquist, Inc. is also a good corporate neighbor. Specifically, Bornquist, Inc. regularly invests in the community interests of its employees through contributions to local youth sports, clubs, and school fundraisers. Additionally, Bornquist, Inc. commonly sponsors events of customers and/or vendors supporting organizations engaged in cancer research, supporting those with disabilities, and bringing fresh water to communities without. Bornquist, Inc. is looking forward to working with the Village of Northbrook to find ways to be a good corporate neighbor.

Conditions of Existing Building /Site and Private Financial Contribution Compared to Public Assistance

10. If purchasing the property, provide documentation from the current property owners that they have made a reasonable effort to market the property, including a description of those efforts. Provide a chronological detail of those efforts.

Attached please find a marketing brochure. According to CoStar, the subject property has been on the market for over 390 days.

11. Has the current owner of the subject property filed a vacancy appeal with the County within the last two years? If so, please provide a copy of the appeal and details of how the appeal has affected the assessed value of the property.

It does not appear that the current owner has filed a vacancy appeal within the last two years with the County. However, we believe that the owner will be doing so in 2025 given the current vacancy.

12. Submit a tax impact table showing the projected property taxes that would be paid if the 6b is granted over the life of the 6b and the property taxes that would be paid if the property is reused without the 6b (A suggested format is available in a Microsoft Excel worksheet).

See attached.

13. Submit copies of the property tax bills for the subject property for the past three years.

Attached please find the 2023 Second Installment Tax Bills as well as a Cook County Treasurer's Office web page print-out showing the 2020 thru 2023 taxes.

14. Provide an explanation and documentation for why the site in question is difficult to lease or sell due to age, size, condition, or unique characteristics of the building.

The subject property has sat on the market for over 390 days. It is difficult to specify why exactly the subject property has continued to sit on the market. However, there are a number of factors that may have contributed to the subject property not being sold after sitting on the market for well over a year. One reason may be the condition of the subject property is in, the need of significant improvements for any occupant and the need to refit such a large office space in an industrial building. Additionally, the real estate taxes likely have had an impact on potential purchasers.

15. If purchasing the property, provide a copy of a certified appraisal of the property or other documentation demonstrating that the property's purchase price is not the reason for needing a Class 6b incentive.

We have provided a copy of the marketing brochure for the subject property. The Applicant believes that it is paying a market price for the subject property as it has been listed on the open market for over 390 days.

16. Provide documentation indicating that deferred maintenance issues are not the reasons for needing the 6b incentive.

As noted above, the subject property is in need of significant improvements for any occupant. The Applicant is prepared to spend approximately \$300,000 to \$400,000 improve the site to complete the necessary improvements.

However, the Applicant's ability to complete all of the improvements is based on its ability to secure a Class 6b Incentive on the subject property. Even if the Applicant decides to purchase the property without a Class 6b Incentive, the Applicant does not believe that it will be able to complete all of the proposed improvements and Bornquist, Inc. does not believe it will be able to succeed and grow as it plans to at the subject property. Specifically, there will be a number of physical improvements the Applicant will not be able to complete. In addition, Bornquist, Inc. will likely not be able to hire as many additional employees. As a result, Bornquist, Inc. will likely not grow as anticipated.

17. Provide details regarding the amount of investment the applicant and the business planning to occupy the subject property plan to invest in the property.

As noted above, the subject property is in need of substantial rehabilitation and improvements for Bornquist, Inc. to occupy the same. As a result, the Applicant plans to invest approximately \$300,000 to \$400,000 to rehabilitate the subject property, which will create construction jobs.

Please note that all of the rehabilitation costs could significantly vary depending on a variety of factors such as market variances. Further inspections of the subject property may require additional improvements. The rehabilitation will create construction jobs.

18. What is the purchase price of the real property on the subject property? Provide support documentation, such as a copy of the purchase contract.

We will provide a copy of the Purchase Agreement as soon as possible. The Applicant believes that it is paying a market price for the subject property as the same has been listed on the open market for over 390 days.

19. Submit a narrative and supporting documents indicating the need for the 6b incentive.

Bornquist, Inc., or an entity to be named, ("Applicant") plans to purchase the property located at 3100-3150 Commercial Ave. in Northbrook, Illinois (PINs: 04-05-203-037/-038) and rehabilitate the same for Bornquist, Inc. to occupy approximately 43,000 square feet of the subject property for its use as a manufacturer's representative, which will consist of the warehousing and distribution of various products such as pumps, water heaters, expansion products and more. In addition, the Applicant plans to lease the remaining approximately 17,000 square feet to the current owner's related entity, Ecentria, which will continue to occupy the space as short term office as they transition their operations to other facilities. After Ecentria vacates the 17,000 square feet, Bornquist, Inc. plans to occupy the entire site for its use.

By purchasing the subject property, rehabilitating the same and Bornquist, Inc. occupying and using the underutilized site, the Applicant will provide a significant positive impact to the Village of Northbrook.

The subject property is approximately 116,532 square feet with an approximately 60,000 square foot building thereon that was constructed in 1977. Approximately 43,000 square feet have been 100% vacant and unused for some time with the remaining approximately 17,000 square feet occupied by Ecentria who will continue to occupy and lease this space only for a short time. Attached please find an Affidavit attesting to vacancy.

The subject property has sat on the market for over 390 days. It is difficult to specify why exactly the subject property has continued to sit on the market. However, there are a number of factors that may have contributed to the subject property not being sold after sitting on the market for well over a year. One reason may be the condition of the subject property is in, the need of significant improvements for any occupant and the need to refit such a large office space in an industrial building. Additionally, the real estate taxes likely have had an impact on potential purchasers.

Therefore, the Applicant plans to invest approximately \$300,000 to \$400,000 to rehabilitate the subject property, which will address a number of the above issues. We note that this rehabilitation will create construction jobs. However, please note that all of the rehabilitation costs could significantly vary depending on a variety of factors such as market variances. Further inspections of the subject property may require additional improvements.

Once the Applicant improves the site and Bornquist, Inc. occupies the same, the property has the potential to generate a significant property tax for the Village of Northbrook. The attached breakdown reveals the effect of what the taxes would be with a Class 6b Incentive as well as the comparably lower taxes on this property if it sits vacant and without any improvements. By looking at this breakdown, one can see that the overall taxes for this property with a Class 6b Incentive along with the investment to be put in will provide greater real estate taxes for this property than it would if it remained vacant.

If the Applicant does not secure the Class 6b Incentive, it may decide to pass on purchasing the subject property because the Incentive is what will allow the Applicant to complete the proposed improvements and Bornquist, Inc. to grow as planned at the subject property. If that is the case, the property will likely continue to remain vacant for a long time and on vacancy relief with the Cook County Assessor's Office because of the comparatively high taxes in Cook County. In addition, the Applicant will then look for another location where the property taxes are lower either outside of Cook County or in Cook County at a facility that already has a Class 6b Incentive or can secure a Class 6b Incentive.

However, if the Applicant decides to purchase the property without a Class 6b Incentive, the Applicant does not believe that it will be able to complete all of the proposed improvements and Bornquist, Inc. does not believe it will be able to succeed and grow as it plans to at the subject property. Specifically, there will be a number of physical improvements the Applicant will not be able to complete, including many of the cosmetic improvements. In addition, Bornquist, Inc. will likely not be able to hire as many additional employees. As a result, Bornquist, Inc. will likely not grow as anticipated.

Bornquist, Inc. was founded in 1937 and has grown over time. For over 30 years, Bornquist, Inc. has operated its headquarters at 7050 N. Lehigh Ave. in the City of Chicago. Bornquist, Inc.'s business is growing and needs to expand its operations as soon as possible since it is at capacity in its current space. As a result, Bornquist, Inc. has been exploring various options for its future expansion. This search has included looking for a new facility. After careful analysis considering its needs, the market, traffic, its current employees and potential future employees as well as many other factors, Bornquist, Inc. believes that the subject property and the Village of Northbrook would be a great fit for its headquarters. Bornquist, Inc.'s hope is to continue to increase its growth at the subject property that will allow it to support a larger inventory and more office space to hire more salespeople and support staff.

Bornquist, Inc. currently is located in two locations. One location consists of an approximately 25,000 square foot building at 5004 8th Ave. in East Moline and Bornquist, Inc. plans to remain at this site. The other location consists of two adjacent buildings located at 7050 N. Lehigh Ave. in Chicago. One building is approximately 20,000 square feet and is owned by Bornquist, Inc. The other building is leased and is approximately 10,000 square feet. The subject property will allow Bornquist, Inc. to be more efficient with its space as well as allow it to meet its growth plans. As a result Bornquist, Inc. plans to move its Chicago operations and headquarters to the subject property.

Currently, Bornquist, Inc. has 76 employees, which includes 24 in East Moline. Bornquist, Inc. plans to bring all 52 of its Chicago employees to the subject property (52 full-time and 2 part-time) as well as to hire an additional 3 to 4 employees within the first three years of operations. In addition, Bornquist, Inc. provides benefits to their employees: Medical, dental, vision, short-term disability, long-term disability, life insurance, vacation days, sick days, 401k and profit-sharing. Additionally, Bornquist, Inc. will look to hire all qualified Village of Northbrook residents for future hires.

The Village of Northbrook can also expect that the occupants and their employees will invest commercially back into the community by visiting local establishments such as restaurants, gas stations, grocery stores and more. In addition, the Village of Northbrook can expect that the occupants will attract business and various customers to the Village in the course of their operations. Bornquist, Inc. will also utilize the space for customer training, employee training, employee appreciation, and customer appreciation events that will add value to the local community.

Bornquist, Inc. is also a good corporate neighbor. Specifically, Bornquist, Inc. regularly invests in the community interests of its employees through contributions to local youth sports, clubs, and school fundraisers. Additionally, Bornquist, Inc. commonly sponsors events of customers and/or vendors supporting organizations engaged in cancer research, supporting those with disabilities, and bringing fresh water to communities without. Bornquist, Inc. is looking forward to working with the Village of Northbrook to find ways to be a good corporate neighbor.

We also note that Bornquist, Inc. generates a sales tax. Although not very large, this is unique for an industrial user and property. Specifically, for Bornquist, Inc.'s Fiscal Year (July 1, 2024 to June 30, 2025), Illinois Sales tax charged was \$661,500.

Although there are significant costs in moving, Bornquist, Inc. believes that moving to the subject property will allow it to meet its growth goals. Specifically, Bornquist, Inc. believes that the Village of Northbrook will be a great home for its headquarters given its proximity to O'Hare Airport, I294 and Bornquist, Inc.'s current location as well as the Village of Northbrook's business friendly atmosphere. In addition, the subject property is approximately double the size of Bornquist, Inc.'s current Chicago location from where it will relocate, which will accommodate its current and projected growth. Additionally, after completing the necessary significant improvements, the subject property will provide Bornquist, Inc. the opportunity to operate out of a customized modern facility.

We note that although industrial vacancy rates are low in the Village of Northbrook, a significant portion of the subject property has been vacant for some time, has been on the market for over 390 days and is in need of improvements for any occupant. If the Applicant does not purchase the subject property because it was unable to secure a Class 6b Incentive, it is likely that this property will continue to sit vacant. In addition, Bornquist, Inc. is excited to move to the Village of Northbrook and believes it is a great fit for the community. This is because of the number of high paying jobs to come as well as to be created and the moving of its headquarters.

Bornquist, Inc. has been in business for 88 years. The subject property is approximately double the size of Bornquist, Inc.'s current location and it believes that this is the site where it will hit its growth goals. However, it is only with the Class 6b Incentive that Bornquist, Inc. believes it will be able to accomplish these goals at the subject property.

As the above indicates, there are various benefits the Village of Northbrook will receive should the Applicant be granted the Class 6b Incentive so that it may be able to rehabilitate the subject property and Bornquist, Inc. can occupy the same. Additionally, Bornquist, Inc. hopes to expand within the Village of Northbrook, and by doing so, the Village will gain an outstanding member of the community that will provide a significant impact to the Village of Northbrook for many years.

Quality Jobs to be Created

20. Provide the projected number of employees that will be located at the Northbrook facility and the average wage for those employees.

Bornquist, Inc. currently is located in two locations. One location consists of an approximately 25,000 square foot building at 5004 8th Ave. in East Moline and Bornquist, Inc. plans to remain at this site. The other location consists of two adjacent buildings located at 7050 N. Lehigh Ave. in Chicago. One building is approximately 20,000 square feet and is owned by Bornquist, Inc. The other building is leased and is approximately 10,000 square feet. The subject property will allow Bornquist, Inc. to be more efficient with its space as well as allow it to meet its growth plans. As a result Bornquist, Inc. plans to move its Chicago operations and headquarters to the subject property.

Currently, Bornquist, Inc. has 76 employees, which includes 24 in East Moline. Bornquist, Inc. plans to bring all 52 of its Chicago employees to the subject property (52 full-time and 2 part-time) as well as to hire an additional 3 to 4 employees within the first three years of operations.

In addition, Bornquist, Inc. provides high paying jobs with many benefits. Specifically, the average Bornquist, Inc. wage is \$142,000 per year. The projected total annual payroll at the subject property will be \$9,000,000. In addition, Bornquist, Inc. provides benefits to their employees: Medical, dental, vision, short-term disability, long-term disability, life insurance, vacation days, sick days, 401k and profit-sharing. Additionally, Bornquist, Inc. will look to hire all qualified Village of Northbrook residents for future hires.

21. Provide a break down between full-time, part-time, and seasonal employees at the Northbrook facility.

Bornquist, Inc. currently is located in two locations. One location consists of an approximately 25,000 square foot building at 5004 8th Ave. in East Moline and Bornquist, Inc. plans to remain at this site. The other location consists of two adjacent buildings located at 7050 N. Lehigh Ave. in Chicago. One building is approximately 20,000 square feet and is owned by Bornquist, Inc. The other building is leased and is approximately 10,000 square feet. The subject property will allow Bornquist, Inc. to be more efficient with its space as well as allow it to meet its growth plans. As a result Bornquist, Inc. plans to move its Chicago operations and headquarters to the subject property.

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22. Provide a breakdown between current employees, if any, that will transfer from the business' existing facilities and new employees from the local area.

Bornquist, Inc. currently is located in two locations. One location consists of an approximately 25,000 square foot building at 5004 8th Ave. in East Moline and Bornquist, Inc. plans to remain at this site. The other location consists of two adjacent buildings located at 7050 N. Lehigh Ave. in Chicago. One building is approximately 20,000 square feet and is owned by Bornquist, Inc. The other building is leased and is approximately 10,000 square feet. The subject property will allow Bornquist, Inc. to be more efficient with its space as well as allow it to meet its growth plans. As a result Bornquist, Inc. plans to move its Chicago operations and headquarters to the subject property.

Currently, Bornquist, Inc. has 76 employees, which includes 24 in East Moline. Bornquist, Inc. plans to bring all 52 of its Chicago employees to the subject property (52 full-time and 2 part-time) as well as to hire an additional 3 to 4 employees within the first three years of operations. In addition, Bornquist, Inc. provides benefits to their employees: Medical, dental, vision, short-term disability, long-term disability, life insurance, vacation days, sick days, 401k and profit-sharing. Additionally, Bornquist, Inc. will look to hire all qualified Village of Northbrook residents for future hires.

23. Provide the projected total annual payroll for the Northbrook facility.

Bornquist, Inc. provides high paying jobs with many benefits. Specifically, the average Bornquist, Inc. wage is \$142,000 per year. The projected total annual payroll at the subject property will be \$9,000,000. In addition, Bornquist, Inc. provides benefits to their employees: Medical, dental, vision, short-term disability, long-term disability, life insurance, vacation days, sick days, 401k and profit-sharing. Additionally, Bornquist, Inc. will look to hire all qualified Village of Northbrook residents for future hires.

Environmental Impact

24. Please describe if the business has implemented any of the recommendations of the CAP:

The Applicant is actively exploring environmentally friendly sustainable features that align with the Village of Northbrook CAP. Bornquist, Inc. does not currently have a comprehensive program but are striving to have less of an impact on the environment. Currently, Bornquist, Inc. recycles, is in the process of a digital transformation to reduce its use of paper, e-cycles its old technology and provides an opportunity for its employees to include their e-cycle waste with their pickups. Additionally, the Applicant is exploring the option to add solar panels to the roof.

Class 6b General Requirements & Standards

25. Does the proposal satisfy all applicable Cook County criteria for the approval of a Class 6b incentive?

Yes.

26. Does the applicant agree to develop, operate, and maintain the Subject Property in compliance with all codes and ordinances of the Village of Northbrook?

Yes.

27. Does the applicant acknowledge that the Village shall not renew a Class 6b incentive after the initial 12-year Class 6b assessment time period has expired?

Yes.

28. Does the applicant agree to tie the property tax relief from the Class 6b classification to a specific business(es) locating and remaining on the subject property for length of the 12-year Class 6b assessment time period?

Yes.

29. Does the applicant agrees that during the life of the Class 6b schedule, the applicant shall agree not to seek a property tax protest that would result in a property value less than the fair market value set by the Cook County Assessor's Office during the first year of the Class 6b schedule.

Yes, however, the Applicant will need to discuss this specifically with the Village of Northbrook to determine the exact value.

30. The applicant must acknowledge that it must enter into an agreement with the Village setting the terms and conditions for the Village's support and consent to the Class 6b classification.

Yes.

12 Year Tax Estimates

3100-3150 Commercial Ave.

Northbrook, Illinois 60062

PINs: 04-05-203-037/-038

Tax Year	2023 Tax Rate	2023 Multiplier	Estimated Effective Tax Rate
2025*	7.733%	3.0163	23.33%
2026	7.733%	3.0163	23.33%
2027	7.733%	3.0163	23.33%
2028*	7.733%	3.0163	23.33%
2029	7.733%	3.0163	23.33%
2030	7.733%	3.0163	23.33%
2031*	7.733%	3.0163	23.33%
2032	7.733%	3.0163	23.33%
2033	7.733%	3.0163	23.33%
2034*	7.733%	3.0163	23.33%
2035	7.733%	3.0163	23.33%
2036	7.733%	3.0163	23.33%

Estimated taxes based on a \$4,775,000 purchase price and approximately \$400,000 in improvements along with the Class 6b Incentive in place			
Estimated Market Value	Assessment Level with a Class 6b Incentive (Blended as only 71% of the property to secure the Incentive)	Estimated Assessed Value With a Class 6b Incentive	Estimated Tax With a Class 6b Incentive
\$5,175,000	14.25%	\$737,438	\$172,008
\$5,175,000	14.25%	\$737,438	\$172,008
\$5,175,000	14.25%	\$737,438	\$172,008
\$6,210,000	14.25%	\$884,925	\$206,409
\$6,210,000	14.25%	\$884,925	\$206,409
\$6,210,000	14.25%	\$884,925	\$206,409
\$7,452,000	14.25%	\$1,061,910	\$247,691
\$7,452,000	14.25%	\$1,061,910	\$247,691
\$7,452,000	14.25%	\$1,061,910	\$247,691
\$8,942,400	14.25%	\$1,274,292	\$297,229
\$8,942,400	17.83%	\$1,594,430	\$371,902
\$8,942,400	21.41%	\$1,914,568	\$446,574
Total Estimated Taxes 2025 thru 2036			\$2,994,028

Estimated taxes based on a \$4,775,000 purchase price and approximately \$400,000 in improvements along with NO Class 6b Incentive in place			
Estimated Market Value	Assessment Level with a Class 6b Incentive	Estimated Assessed Value With a Class 6b Incentive	Estimated Tax With a Class 6b Incentive
\$5,175,000	25.00%	\$1,293,750	\$301,768
\$5,175,000	25.00%	\$1,293,750	\$301,768
\$5,175,000	25.00%	\$1,293,750	\$301,768
\$6,210,000	25.00%	\$1,552,500	\$362,121
\$6,210,000	25.00%	\$1,552,500	\$362,121
\$6,210,000	25.00%	\$1,552,500	\$362,121
\$7,452,000	25.00%	\$1,863,000	\$434,546
\$7,452,000	25.00%	\$1,863,000	\$434,546
\$7,452,000	25.00%	\$1,863,000	\$434,546
\$8,942,400	25.00%	\$2,235,600	\$521,455
\$8,942,400	25.00%	\$2,235,600	\$521,455
\$8,942,400	25.00%	\$2,235,600	\$521,455
Total Estimated Taxes 2025 thru 2036			\$4,859,669

Estimated taxes based on the 2025 initial Cook County Assessor's Office assessed value at full vacancy and no Class 6b Incentive			
Estimated Market Value	Assessment Level with No Class 6b Incentive	Estimated Assessed Value Without Class 6b Incentive	Estimated Tax Without a Class 6b Incentive
\$1,954,908	25.00%	\$488,727	\$113,996
\$1,954,908	25.00%	\$488,727	\$113,996
\$1,954,908	25.00%	\$488,727	\$113,996
\$2,345,890	25.00%	\$586,472	\$136,795
\$2,345,890	25.00%	\$586,472	\$136,795
\$2,345,890	25.00%	\$586,472	\$136,795
\$2,815,068	25.00%	\$703,767	\$164,154
\$2,815,068	25.00%	\$703,767	\$164,154
\$2,815,068	25.00%	\$703,767	\$164,154
\$3,378,081	25.00%	\$844,520	\$196,985
\$3,378,081	25.00%	\$844,520	\$196,985
\$3,378,081	25.00%	\$844,520	\$196,985
Total Estimated Taxes 2025 thru 2036			\$1,835,788

NOTES/ASSUMPTIONS:

The 2023 Tax Rate and Multiplier were used and the assessed value was increased 20% in the reassessment years (Noted with *).

The above is based on the assumption that the Class 6b Incentive will be granted in 2025.

Vacancy assumes a 20% occupancy factor applied to the building value.

The above are merely estimates that are speculative and should be treated as such

TOTAL PAYMENT DUE		2023 Second Installment Property Tax Bill - Cook County Electronic Bill						
\$0.00		Property Index Number (PIN)	Volume	Code	Tax Year	(Payable In)	Township	Classification
By 07/01/2025		04-05-203-037-0000	131	25076	2023	(2024)	NORTHFIELD	5-93
IF PAYING LATE, PLEASE PAY		07/02/2025 - 08/01/2025	08/02/2025 - 09/01/2025		LATE INTEREST IS 0.75% PER MONTH, BY STATE LAW			
		\$0.00	\$0.00					
YOUR TAXING DISTRICTS								

WHERE YOUR MONEY GOES

Total 2023 Tax Bill \$85,686.20

\$2,920.52 MORE than 2022

Taxing District	2023 Tax	2022 Tax	Difference	
Northbrook School District 27	\$34,172.54	\$32,339.40	\$1,833.14	More
Glenbrook HS District 225 (Glenview)	\$23,003.30	\$22,168.23	\$835.07	More
Village of Northbrook	\$7,590.20	\$7,582.74	\$7.46	More
Northbrook Park District	\$4,653.85	\$4,468.01	\$185.84	More
Metro Water Reclamation Dist of Chicago	\$3,822.80	\$4,016.92	-\$194.12	Less
Northbrook Library Fund	\$3,423.90	\$3,351.01	\$72.89	More
Oakton College Dist Skokie Des Plaines	\$2,515.29	\$2,373.63	\$141.66	More
County of Cook	\$1,883.71	\$2,663.65	-\$779.94	Less
Cook County Public Safety	\$1,540.20	\$1,138.48	\$401.72	More
Cook County Health Facilities	\$853.21	\$827.01	\$26.20	More
Cook County Forest Preserve District	\$831.04	\$869.97	-\$38.93	Less
Road & Bridge Northfield	\$565.11	\$537.02	\$28.09	More
Consolidated Elections	\$354.58	\$0.00	\$354.58	More
Town of Northfield	\$265.93	\$247.03	\$18.90	More
Northwest Mosq Abatement Dist Wheeling	\$110.81	\$96.66	\$14.15	More
General Assistance Northfield	\$99.73	\$85.92	\$13.81	More

DO NOT PAY THESE TOTALS	\$85,686.20	\$82,765.68	\$2,920.52	More
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The above breakdown displays how much you pay in property taxes to each taxing district and the change from last year. Please see reverse side for a detailed breakdown by Taxing District.

TAX CALCULATOR				IMPORTANT MESSAGES	
2022 Assessed Value	367,357	2023 Total Tax Before Exemptions	85,686.20		
		Homeowner's Exemption	.00		
		Senior Citizen Exemption	.00		
		Senior Freeze Exemption	.00		
2023 Assessed Value	367,357				
2023 State Equalizer	X 3.0163				
2023 Equalized Assessed Value (EAV)		2023 Total Tax After Exemptions	85,686.20		
	1,108,059				
2023 Local Tax Rate	X 7.733%	First Installment	45,521.12		
2023 Total Tax Before Exemptions		Second Installment +	40,165.08		
	85,686.20	Total 2023 Tax (Payable in 2024)	85,686.20		
				PROPERTY LOCATION	MAILING ADDRESS
				3100 COMMERCIAL AVE NORTHBROOK IL 60062 1906	IPM PLUS LLC 3100-3180 COMMERCIAL NORTHBROOK IL 600621906

TAXING DISTRICT BREAKDOWN

Taxing Districts	2023 Tax	2023 Rate	2023 %	Pension	2022 Tax
MISCELLANEOUS TAXES					
Northwest Mosq Abatement Dist Wheeling	110.81	0.010	0.13%		96.66
Metro Water Reclamation Dist of Chicago	3,822.80	0.345	4.46%	398.90	4,016.92
Northbrook Park District	4,653.85	0.420	5.43%	332.41	4,468.01
Miscellaneous Taxes Total	8,587.46	0.775	10.02%		8,581.59
SCHOOL TAXES					
Oakton College Dist Skokie Des Plaines	2,515.29	0.227	2.94%		2,373.63
Glenbrook HS District 225 (Glenview)	23,003.30	2.076	26.85%	210.53	22,168.23
Northbrook School District 27	34,172.54	3.084	39.88%	952.93	32,339.40
School Taxes Total	59,691.13	5.387	69.67%		56,881.26
MUNICIPALITY/TOWNSHIP TAXES					
Northbrook Library Fund	3,423.90	0.309	4.00%	232.69	3,351.01
Village of Northbrook	7,590.20	0.685	8.86%	3,689.83	7,582.74
Road & Bridge Northfield	565.11	0.051	0.66%		537.02
General Assistance Northfield	99.73	0.009	0.12%		85.92
Town of Northfield	265.93	0.024	0.31%		247.03
Municipality/Township Taxes Total	11,944.87	1.078	13.95%		11,803.72
COOK COUNTY TAXES					
Cook County Forest Preserve District	831.04	0.075	0.97%	11.08	869.97
Consolidated Elections	354.58	0.032	0.41%		0.00
County of Cook	1,883.71	0.170	2.18%	343.49	2,663.65
Cook County Public Safety	1,540.20	0.139	1.80%		1,138.48
Cook County Health Facilities	853.21	0.077	1.00%		827.01
Cook County Taxes Total	5,462.74	0.493	6.36%		5,499.11
(Do not pay these totals)	85,686.20	7.733	100.00%		82,765.68

Pursuant to Cook County Ordinance 07-O-68, if you are a mortgage lender, loan servicer, or agent of any entity within the meaning of 35 ILCS 200/20-12, you may not pay using a downloadable tax bill unless you pay the \$5 duplicate bill fee.

*** Please see 2023 Second Installment Payment Coupon next page ***

Cook County Payment Coupon

CUT & INCLUDE WITH PAYMENT

TOTAL PAYMENT DUE		IMPORTANT PAYMENT MESSAGES		Property Index Number (PIN) 04-05-203-037-0000		T3LG Volume 131
\$0.00		Cook County eBill		Amount Paid		
By 07/01/2025 If paying later, refer to amounts above.		Click to pay online Click to update Mailing Name/Address				
SN 0020230200 RTN 500001075 AN (see PIN) TC 008911						

Internal use only

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**COOK COUNTY TREASURER
PO BOX 805438
CHICAGO IL 60680-4116**

TOTAL PAYMENT DUE		2023 Second Installment Property Tax Bill - Cook County Electronic Bill						
\$0.00		Property Index Number (PIN)	Volume	Code	Tax Year	(Payable In)	Township	Classification
By 07/01/2025		04-05-203-038-0000	131	25076	2023	(2024)	NORTHFIELD	5-93
IF PAYING LATE, PLEASE PAY		07/02/2025 - 08/01/2025	08/02/2025 - 09/01/2025		LATE INTEREST IS 0.75% PER MONTH, BY STATE LAW			
		\$0.00			\$0.00			

YOUR TAXING DISTRICTS

WHERE YOUR MONEY GOES				
Total 2023 Tax Bill \$87,076.13		\$2,967.91 MORE than 2022		
Taxing District	2023 Tax	2022 Tax	Difference	
Northbrook School District 27	\$34,726.86	\$32,863.98	\$1,862.88	More
Glenbrook HS District 225 (Glenview)	\$23,376.45	\$22,527.82	\$848.63	More
Village of Northbrook	\$7,713.33	\$7,705.74	\$7.59	More
Northbrook Park District	\$4,729.34	\$4,540.49	\$188.85	More
Metro Water Reclamation Dist of Chicago	\$3,884.81	\$4,082.08	-\$197.27	Less
Northbrook Library Fund	\$3,479.44	\$3,405.37	\$74.07	More
Oakton College Dist Skokie Des Plaines	\$2,556.09	\$2,412.14	\$143.95	More
County of Cook	\$1,914.25	\$2,706.81	-\$792.56	Less
Cook County Public Safety	\$1,565.19	\$1,156.95	\$408.24	More
Cook County Health Facilities	\$867.05	\$840.43	\$26.62	More
Cook County Forest Preserve District	\$844.52	\$884.09	-\$39.57	Less
Road & Bridge Northfield	\$574.28	\$545.73	\$28.55	More
Consolidated Elections	\$360.33	\$0.00	\$360.33	More
Town of Northfield	\$270.25	\$251.04	\$19.21	More
Northwest Mosq Abatement Dist Wheeling	\$112.60	\$98.23	\$14.37	More
General Assistance Northfield	\$101.34	\$87.32	\$14.02	More

DO NOT PAY THESE TOTALS	\$87,076.13	\$84,108.22	\$2,967.91	More
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The above breakdown displays how much you pay in property taxes to each taxing district and the change from last year. Please see reverse side for a detailed breakdown by Taxing District.

TAX CALCULATOR		IMPORTANT MESSAGES	
2022 Assessed Value	373,316		
2023 Total Tax Before Exemptions			
87,076.13			
Homeowner's Exemption			
.00			
Senior Citizen Exemption			
.00			
Senior Freeze Exemption			
.00			
2023 Assessed Value	373,316		
2023 State Equalizer	X 3.0163		
2023 Equalized Assessed Value (EAV)			
1,126,033			
2023 Local Tax Rate	X 7.733%		
2023 Total Tax Before Exemptions			
87,076.13			
2023 Total Tax After Exemptions			
87,076.13			
First Installment			
46,259.52			
Second Installment +			
40,816.61			
Total 2023 Tax (Payable in 2024)			
87,076.13			
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TAXING DISTRICT BREAKDOWN

Taxing Districts	2023 Tax	2023 Rate	2023 %	Pension	2022 Tax
MISCELLANEOUS TAXES					
Northwest Mosq Abatement Dist Wheeling	112.60	0.010	0.13%		98.23
Metro Water Reclamation Dist of Chicago	3,884.81	0.345	4.46%	405.37	4,082.08
Northbrook Park District	4,729.34	0.420	5.43%	337.80	4,540.49
Miscellaneous Taxes Total	8,726.75	0.775	10.02%		8,720.80
SCHOOL TAXES					
Oakton College Dist Skokie Des Plaines	2,556.09	0.227	2.94%		2,412.14
Glenbrook HS District 225 (Glenview)	23,376.45	2.076	26.85%	213.94	22,527.82
Northbrook School District 27	34,726.86	3.084	39.88%	968.38	32,863.98
School Taxes Total	60,659.40	5.387	69.67%		57,803.94
MUNICIPALITY/TOWNSHIP TAXES					
Northbrook Library Fund	3,479.44	0.309	4.00%	236.46	3,405.37
Village of Northbrook	7,713.33	0.685	8.86%	3,749.68	7,705.74
Road & Bridge Northfield	574.28	0.051	0.66%		545.73
General Assistance Northfield	101.34	0.009	0.12%		87.32
Town of Northfield	270.25	0.024	0.31%		251.04
Municipality/Township Taxes Total	12,138.64	1.078	13.95%		11,995.20
COOK COUNTY TAXES					
Cook County Forest Preserve District	844.52	0.075	0.97%	11.26	884.09
Consolidated Elections	360.33	0.032	0.41%		0.00
County of Cook	1,914.25	0.170	2.18%	349.07	2,706.81
Cook County Public Safety	1,565.19	0.139	1.80%		1,156.95
Cook County Health Facilities	867.05	0.077	1.00%		840.43
Cook County Taxes Total	5,551.34	0.493	6.36%		5,588.28
(Do not pay these totals)	87,076.13	7.733	100.00%		84,108.22

Pursuant to Cook County Ordinance 07-O-68, if you are a mortgage lender, loan servicer, or agent of any entity within the meaning of 35 ILCS 200/20-12, you may not pay using a downloadable tax bill unless you pay the \$5 duplicate bill fee.

*** Please see 2023 Second Installment Payment Coupon next page ***

Cook County Payment Coupon

CUT & INCLUDE WITH PAYMENT

<div>TOTAL PAYMENT DUE</div> <div>\$0.00</div> <div>By 07/01/2025 If paying later, refer to amounts above.</div>		<div>IMPORTANT PAYMENT MESSAGES</div> <div>Cook County eBill</div> <div> Click to pay online Click to update Mailing Name/Address </div> <div>SN 0020230200 RTN 500001075 AN (see PIN) TC 008911</div>		<div> <div>T3LG Volume 131</div> <div>Property Index Number (PIN) 04-05-203-038-0000</div> <div>Amount Paid</div> <div> <div>\$</div> <div></div> </div> </div>	
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**COOK COUNTY TREASURER
PO BOX 805438
CHICAGO IL 60680-4116**

TOTAL PAYMENT DUE		2021 Second Installment Property Tax Bill - Cook County Electronic Bill								
\$0.00		Property Index Number (PIN)	Volume	Code	Tax Year	(Payable In)	Township	Classification		
By 04/01/2023		04-05-203-037-0000	131	25076	2021	(2022)	NORTHFIELD	5-93		
IF PAYING LATE, PLEASE PAY		04/02/2023 - 05/01/2023 \$0.00	05/02/2023 - 06/01/2023 \$0.00		06/02/2023 - 07/01/2023 \$0.00		LATE INTEREST IS 1.5% PER MONTH, BY STATE LAW			
TAXING DISTRICT BREAKDOWN										
Taxing Districts			2021 Tax	2021 Rate	2021 %	Pension		2020 Tax		
MISCELLANEOUS TAXES										
Northwest Mosq Abatement Dist Wheeling			111.64	0.011	0.13%			108.95		
Metro Water Reclamation Dist of Chicago			3,876.97	0.382	4.53%	426.26	4,118.34			
Northbrook Park District			4,648.30	0.458	5.43%	223.28	4,652.20			
Miscellaneous Taxes Total			8,636.91	0.851	10.09%			8,879.49		
SCHOOL TAXES										
Oakton College Dist Skokie Des Plaines			2,557.58	0.252	2.99%			2,473.19		
Glenbrook HS District 225 (Glenview)			23,444.49	2.310	27.40%	822.07	22,705.37			
Northbrook School District 27			32,862.88	3.238	38.41%	974.31	32,096.94			
School Taxes Total			58,864.95	5.800	68.80%			57,275.50		
MUNICIPALITY/TOWNSHIP TAXES										
Northbrook Library Fund			3,491.30	0.344	4.08%	263.87	3,388.37			
Village of Northbrook			8,373.03	0.825	9.79%	3,876.96	8,334.74			
Road & Bridge Northfield			558.20	0.055	0.65%			533.86		
General Assistance Northfield			81.19	0.008	0.09%			76.27		
Town of Northfield			253.73	0.025	0.30%			239.69		
Municipality/Township Taxes Total			12,757.45	1.257	14.91%			12,572.93		
COOK COUNTY TAXES										
Cook County Forest Preserve District			588.65	0.058	0.69%	20.29	631.92			
Consolidated Elections			192.83	0.019	0.23%			0.00		
County of Cook			2,466.25	0.243	2.88%	893.12	2,963.46			
Cook County Public Safety			1,329.54	0.131	1.55%			1,438.15		
Cook County Health Facilities			730.74	0.072	0.85%			533.86		
Cook County Taxes Total			5,308.01	0.523	6.20%			5,567.39		
(Do not pay these totals)			85,567.32	8.431	100.00%			84,295.31		
TAX CALCULATOR				IMPORTANT MESSAGES						
2020 Assessed Value	338,000	2021 Total Tax Before Exemptions								
		85,567.32								
		Homeowner's Exemption							.00	
		Senior Citizen Exemption							.00	
2021 Assessed Value	338,000	Senior Freeze Exemption							.00	
2021 State Equalizer	X 3.0027									
2021 Equalized Assessed Value (EAV)		2021 Total Tax After Exemptions								
	1,014,913	85,567.32								
2021 Local Tax Rate	X 8.431%	First Installment							46,362.42	
2021 Total Tax Before Exemptions		Second Installment +							39,204.90	
	85,567.32	Total 2021 Tax (Payable in 2022)							85,567.32	
PROPERTY LOCATION									MAILING ADDRESS	
3100 COMMERCIAL AVE NORTHBROOK IL 60062 1906									IPM PLUS LLC 3100-3180 COMMERCIAL NORTHBROOK IL 600621906	

*** Please see 2021 Second Installment Payment Coupon next page ***

Cook County Payment Coupon

CUT & INCLUDE WITH PAYMENT

TOTAL PAYMENT DUE		IMPORTANT PAYMENT MESSAGES		Property Index Number (PIN)		T3LG Volume
\$0.00		Cook County eBill		04-05-203-037-0000		131
By 04/01/2023 If paying later, refer to amounts above.		Click to pay online Click to update Mailing Name/Address		Amount Paid		
		SN 0020210200 RTN 500001075 AN (see PIN) TC 008911		<div>\$</div>		

Internal use only

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**COOK COUNTY TREASURER
PO BOX 805438
CHICAGO IL 60680-4116**

TOTAL PAYMENT DUE		2021 Second Installment Property Tax Bill - Cook County Electronic Bill						
\$0.00		Property Index Number (PIN)	Volume	Code	Tax Year	(Payable In)	Township	Classification
By 04/01/2023		04-05-203-038-0000	131	25076	2021	(2022)	NORTHFIELD	5-93
IF PAYING LATE, PLEASE PAY		04/02/2023 - 05/01/2023 \$0.00	05/02/2023 - 06/01/2023 \$0.00		06/02/2023 - 07/01/2023 \$0.00		LATE INTEREST IS 1.5% PER MONTH, BY STATE LAW	
TAXING DISTRICT BREAKDOWN								
Taxing Districts			2021 Tax	2021 Rate	2021 %	Pension		2020 Tax
MISCELLANEOUS TAXES								
Northwest Mosq Abatement Dist Wheeling			113.62	0.011	0.13%			110.89
Metro Water Reclamation Dist of Chicago			3,945.79	0.382	4.53%	433.83	4,191.45	
Northbrook Park District			4,730.81	0.458	5.43%	227.24	4,734.79	
Miscellaneous Taxes Total			8,790.22	0.851	10.09%			9,037.13
SCHOOL TAXES								
Oakton College Dist Skokie Des Plaines			2,602.98	0.252	2.99%			2,517.09
Glenbrook HS District 225 (Glenview)			23,860.66	2.310	27.40%	836.67	23,108.43	
Northbrook School District 27			33,446.24	3.238	38.41%	991.61	32,666.72	
School Taxes Total			59,909.88	5.800	68.80%			58,292.24
MUNICIPALITY/TOWNSHIP TAXES								
Northbrook Library Fund			3,553.28	0.344	4.08%	268.56	3,448.52	
Village of Northbrook			8,521.66	0.825	9.79%	3,945.78	8,482.70	
Road & Bridge Northfield			568.11	0.055	0.65%			543.34
General Assistance Northfield			82.63	0.008	0.09%			77.62
Town of Northfield			258.23	0.025	0.30%			243.95
Municipality/Township Taxes Total			12,983.91	1.257	14.91%			12,796.13
COOK COUNTY TAXES								
Cook County Forest Preserve District			599.10	0.058	0.69%	20.65	643.13	
Consolidated Elections			196.26	0.019	0.23%			0.00
County of Cook			2,510.02	0.243	2.88%	908.97	3,016.07	
Cook County Public Safety			1,353.14	0.131	1.55%			1,463.68
Cook County Health Facilities			743.71	0.072	0.85%			543.34
Cook County Taxes Total			5,402.23	0.523	6.20%			5,666.22
(Do not pay these totals)			87,086.24	8.431	100.00%			85,791.72
TAX CALCULATOR				IMPORTANT MESSAGES				
2020 Assessed Value	344,000	2021 Total Tax Before Exemptions						
		87,086.24						
		Homeowner's Exemption						
		.00						
		Senior Citizen Exemption						
		.00						
		Senior Freeze Exemption						
		.00						
2021 Assessed Value	344,000							
2021 State Equalizer	X 3.0027							
2021 Equalized Assessed Value (EAV)		2021 Total Tax After Exemptions						
	1,032,929	87,086.24						
2021 Local Tax Rate	X 8.431%	First Installment						
		47,185.45						
2021 Total Tax Before Exemptions		Second Installment +						
	87,086.24	39,900.79						
		Total 2021 Tax (Payable in 2022)						
		87,086.24						
PROPERTY LOCATION				MAILING ADDRESS				
3100 COMMERCIAL AVE NORTHBROOK IL 60062 1906				IPM PLUS LLC 3100-3180 COMMERCIAL NORTHBROOK IL 600621906				

*** Please see 2021 Second Installment Payment Coupon next page ***

2021 Second Installment Property Tax Bill

Cook County Payment Coupon

Pursuant to Cook County Ordinance 07-O-68, if you are a mortgage lender, loan servicer, or agent of any entity within the meaning of 35 ILCS 200/20-12, you may not pay using a downloadable tax bill unless you pay the \$5 duplicate bill fee.

CUT & INCLUDE WITH PAYMENT

<div> <div>TOTAL PAYMENT DUE</div> <div>\$0.00</div> <div> By 04/01/2023 If paying later, refer to amounts above. </div> </div>		<div> <div>IMPORTANT PAYMENT MESSAGES</div> <div> Cook County eBill Click to pay online Click to update Mailing Name/Address </div> <div>SN 0020210200 RTN 500001075 AN (see PIN) TC 008911</div> </div>		<div> <div> Property Index Number (PIN) 04-05-203-038-0000 </div> <div> Amount Paid <div> <div>\$</div> <div></div> </div> </div> </div>		<div> <div> 3LG Volume 131 </div> </div>
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**COOK COUNTY TREASURER
PO BOX 805438
CHICAGO IL 60680-4116**

TOTAL PAYMENT DUE		2022 Second Installment Property Tax Bill - Cook County Electronic Bill						
\$36,774.75		Property Index Number (PIN)	Volume	Code	Tax Year	(Payable In)	Township	Classification
By 02/01/2024		04-05-203-037-0000	131	25076	2022	(2023)	NORTHFIELD	5-93
IF PAYING LATE, PLEASE PAY		02/02/2024 - 03/01/2024 \$37,310.30	03/02/2024 - 04/01/2024 \$37,845.85		04/02/2024 - 05/01/2024 \$38,381.40		LATE INTEREST IS 1.5% PER MONTH, BY STATE LAW	
TAXING DISTRICT BREAKDOWN								
Taxing Districts			2022 Tax	2022 Rate	2022 %	Pension		2021 Tax
MISCELLANEOUS TAXES								
Northwest Mosq Abatement Dist Wheeling			96.66	0.009	0.12%			111.64
Metro Water Reclamation Dist of Chicago			4,016.92	0.374	4.85%	418.87	3,876.97	
Northbrook Park District			4,468.01	0.416	5.40%	322.21	4,648.30	
Miscellaneous Taxes Total			8,581.59	0.799	10.37%			8,636.91
SCHOOL TAXES								
Oakton College Dist Skokie Des Plaines			2,373.63	0.221	2.87%			2,557.58
Glenbrook HS District 225 (Glenview)			22,168.23	2.064	26.78%	472.57	23,444.49	
Northbrook School District 27			32,339.40	3.011	39.07%	955.89	32,862.88	
School Taxes Total			56,881.26	5.296	68.72%			58,864.95
MUNICIPALITY/TOWNSHIP TAXES								
Northbrook Library Fund			3,351.01	0.312	4.05%	247.02	3,491.30	
Village of Northbrook			7,582.74	0.706	9.16%	3,630.26	8,373.03	
Road & Bridge Northfield			537.02	0.050	0.65%			558.20
General Assistance Northfield			85.92	0.008	0.10%			81.19
Town of Northfield			247.03	0.023	0.30%			253.73
Municipality/Township Taxes Total			11,803.72	1.099	14.26%			12,757.45
COOK COUNTY TAXES								
Cook County Forest Preserve District			869.97	0.081	1.05%	21.48	588.65	
Consolidated Elections			0.00	0.000	0.00%			192.83
County of Cook			2,663.65	0.248	3.22%	805.53	2,466.25	
Cook County Public Safety			1,138.48	0.106	1.38%			1,329.54
Cook County Health Facilities			827.01	0.077	1.00%			730.74
Cook County Taxes Total			5,499.11	0.512	6.65%			5,308.01
(Do not pay these totals)			82,765.68	7.706	100.00%			85,567.32
TAX CALCULATOR				IMPORTANT MESSAGES				
2021 Assessed Value	338,000	2022 Total Tax Before Exemptions						
		82,765.68						
		Homeowner's Exemption						
		.00						
2022 Assessed Value	367,357	Senior Citizen Exemption						
		.00						
2022 State Equalizer	X 2.9237	Senior Freeze Exemption						
		.00						
2022 Equalized Assessed Value (EAV)		2022 Total Tax After Exemptions						
	1,074,042	82,765.68						
2022 Local Tax Rate	X 7.706%	First Installment						
		47,062.03						
2022 Total Tax Before Exemptions		Second Installment +						
		35,703.65						
82,765.68		Total 2022 Tax (Payable in 2023)						
		82,765.68						
PROPERTY LOCATION				MAILING ADDRESS				
3100 COMMERCIAL AVE NORTHBROOK IL 60062 1906				IPM PLUS LLC 3100-3180 COMMERCIAL NORTHBROOK IL 600621906				

*** Please see 2022 Second Installment Payment Coupon next page ***

2022 Second Installment Property Tax Bill

Cook County Payment Coupon

Pursuant to Cook County Ordinance 07-O-68, if you are a mortgage lender, loan servicer, or agent of any entity within the meaning of 35 ILCS 200/20-12, you may not pay using a downloadable tax bill unless you pay the \$5 duplicate bill fee.

CUT & INCLUDE WITH PAYMENT

TOTAL PAYMENT DUE

\$36,774.75

By 02/01/2024
If paying later, refer to amounts above.

IMPORTANT PAYMENT MESSAGES

Cook County eBill

[Click to pay online](#)
[Click to update Mailing Name/Address](#)

SN 0020220200 RTN 500001075 AN (see PIN) TC 008922

Property Index Number (PIN)
04-05-203-037-0000

T3LG
Volume
131

Amount Paid

\$

Internal use only

002022020080405203037000001008922400037845851000383814000003677475100037310304

This is an Official Downloadable Tax Bill Payment Coupon.
Please process this coupon along with payment presented.

COOK COUNTY TREASURER
PO BOX 805438
CHICAGO IL 60680-4116

04052030370000/0/22/F/0003677475100037310304

TOTAL PAYMENT DUE		2022 Second Installment Property Tax Bill - Cook County Electronic Bill						
\$37,297.11		Property Index Number (PIN)	Volume	Code	Tax Year	(Payable In)	Township	Classification
By 02/01/2024		04-05-203-038-0000	131	25076	2022	(2023)	NORTHFIELD	5-93
IF PAYING LATE, PLEASE PAY		02/02/2024 - 03/01/2024 \$37,840.27	03/02/2024 - 04/01/2024 \$38,383.43		04/02/2024 - 05/01/2024 \$38,926.59		LATE INTEREST IS 1.5% PER MONTH, BY STATE LAW	
TAXING DISTRICT BREAKDOWN								
Taxing Districts			2022 Tax	2022 Rate	2022 %	Pension		2021 Tax
MISCELLANEOUS TAXES								
Northwest Mosq Abatement Dist Wheeling			98.23	0.009	0.12%			113.62
Metro Water Reclamation Dist of Chicago			4,082.08	0.374	4.85%	425.67	3,945.79	
Northbrook Park District			4,540.49	0.416	5.40%	327.43	4,730.81	
Miscellaneous Taxes Total			8,720.80	0.799	10.37%			8,790.22
SCHOOL TAXES								
Oakton College Dist Skokie Des Plaines			2,412.14	0.221	2.87%			2,602.98
Glenbrook HS District 225 (Glenview)			22,527.82	2.064	26.78%	480.24	23,860.66	
Northbrook School District 27			32,863.98	3.011	39.07%	971.40	33,446.24	
School Taxes Total			57,803.94	5.296	68.72%			59,909.88
MUNICIPALITY/TOWNSHIP TAXES								
Northbrook Library Fund			3,405.37	0.312	4.05%	251.03	3,553.28	
Village of Northbrook			7,705.74	0.706	9.16%	3,689.14	8,521.66	
Road & Bridge Northfield			545.73	0.050	0.65%			568.11
General Assistance Northfield			87.32	0.008	0.10%			82.63
Town of Northfield			251.04	0.023	0.30%			258.23
Municipality/Township Taxes Total			11,995.20	1.099	14.26%			12,983.91
COOK COUNTY TAXES								
Cook County Forest Preserve District			884.09	0.081	1.05%	21.82	599.10	
Consolidated Elections			0.00	0.000	0.00%			196.26
County of Cook			2,706.81	0.248	3.22%	818.59	2,510.02	
Cook County Public Safety			1,156.95	0.106	1.38%			1,353.14
Cook County Health Facilities			840.43	0.077	1.00%			743.71
Cook County Taxes Total			5,588.28	0.512	6.65%			5,402.23
(Do not pay these totals)			84,108.22	7.706	100.00%			87,086.24
TAX CALCULATOR				IMPORTANT MESSAGES				
2021 Assessed Value	344,000	2022 Total Tax Before Exemptions						
		84,108.22						
		Homeowner's Exemption .00						
		Senior Citizen Exemption .00						
2022 Assessed Value	373,316	Senior Freeze Exemption .00						
2022 State Equalizer	X 2.9237							
2022 Equalized Assessed Value (EAV)		2022 Total Tax After Exemptions						
	1,091,464	84,108.22						
2022 Local Tax Rate	X 7.706%	First Installment 47,897.43						
2022 Total Tax Before Exemptions		Second Installment + 36,210.79						
	84,108.22	Total 2022 Tax (Payable in 2023)						
		84,108.22						
				PROPERTY LOCATION		MAILING ADDRESS		
				3100 COMMERCIAL AVE NORTHBROOK IL 60062 1906		IPM PLUS LLC 3100-3180 COMMERCIAL NORTHBROOK IL 600621906		

*** Please see 2022 Second Installment Payment Coupon next page ***

2022 Second Installment Property Tax Bill

Cook County Payment Coupon

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CUT & INCLUDE WITH PAYMENT

TOTAL PAYMENT DUE

\$37,297.11

By 02/01/2024
If paying later, refer to amounts above.

IMPORTANT PAYMENT MESSAGES

Cook County eBill

[Click to pay online](#)
[Click to update Mailing Name/Address](#)

SN 0020220200 RTN 500001075 AN (see PIN) TC 008922

Property Index Number (PIN)
04-05-203-038-0000

T3LG
Volume
131

Amount Paid

\$

Internal use only

002022020080405203038000004008922400038383435000389265920003729711200037840275

This is an Official Downloadable Tax Bill Payment Coupon.
Please process this coupon along with payment presented.

COOK COUNTY TREASURER
PO BOX 805438
CHICAGO IL 60680-4116

04052030380000/0/22/F/000389265920003729711200037840275

TOTAL PAYMENT DUE		2023 Second Installment Property Tax Bill - Cook County Electronic Bill						
\$0.00		Property Index Number (PIN)	Volume	Code	Tax Year	(Payable In)	Township	Classification
By 07/01/2025		04-05-203-037-0000	131	25076	2023	(2024)	NORTHFIELD	5-93
IF PAYING LATE, PLEASE PAY		07/02/2025 - 08/01/2025	08/02/2025 - 09/01/2025		LATE INTEREST IS 0.75% PER MONTH, BY STATE LAW			
		\$0.00	\$0.00					
YOUR TAXING DISTRICTS								

WHERE YOUR MONEY GOES

Total 2023 Tax Bill \$85,686.20

\$2,920.52 MORE than 2022

Taxing District	2023 Tax	2022 Tax	Difference	
Northbrook School District 27	\$34,172.54	\$32,339.40	\$1,833.14	More
Glenbrook HS District 225 (Glenview)	\$23,003.30	\$22,168.23	\$835.07	More
Village of Northbrook	\$7,590.20	\$7,582.74	\$7.46	More
Northbrook Park District	\$4,653.85	\$4,468.01	\$185.84	More
Metro Water Reclamation Dist of Chicago	\$3,822.80	\$4,016.92	-\$194.12	Less
Northbrook Library Fund	\$3,423.90	\$3,351.01	\$72.89	More
Oakton College Dist Skokie Des Plaines	\$2,515.29	\$2,373.63	\$141.66	More
County of Cook	\$1,883.71	\$2,663.65	-\$779.94	Less
Cook County Public Safety	\$1,540.20	\$1,138.48	\$401.72	More
Cook County Health Facilities	\$853.21	\$827.01	\$26.20	More
Cook County Forest Preserve District	\$831.04	\$869.97	-\$38.93	Less
Road & Bridge Northfield	\$565.11	\$537.02	\$28.09	More
Consolidated Elections	\$354.58	\$0.00	\$354.58	More
Town of Northfield	\$265.93	\$247.03	\$18.90	More
Northwest Mosq Abatement Dist Wheeling	\$110.81	\$96.66	\$14.15	More
General Assistance Northfield	\$99.73	\$85.92	\$13.81	More
DO NOT PAY THESE TOTALS	\$85,686.20	\$82,765.68	\$2,920.52	More

The above breakdown displays how much you pay in property taxes to each taxing district and the change from last year. Please see reverse side for a detailed breakdown by Taxing District.

TAX CALCULATOR				IMPORTANT MESSAGES	
2022 Assessed Value	367,357	2023 Total Tax Before Exemptions	85,686.20		
		Homeowner's Exemption	.00		
		Senior Citizen Exemption	.00		
		Senior Freeze Exemption	.00		
2023 Assessed Value	367,357				
2023 State Equalizer	X 3.0163				
2023 Equalized Assessed Value (EAV)		2023 Total Tax After Exemptions	85,686.20		
	1,108,059				
2023 Local Tax Rate	X 7.733%	First Installment	45,521.12		
2023 Total Tax Before Exemptions		Second Installment +	40,165.08		
	85,686.20	Total 2023 Tax (Payable in 2024)	85,686.20		
				PROPERTY LOCATION	MAILING ADDRESS
				3100 COMMERCIAL AVE NORTHBROOK IL 60062 1906	IPM PLUS LLC 3100-3180 COMMERCIAL NORTHBROOK IL 600621906

TAXING DISTRICT BREAKDOWN

Taxing Districts	2023 Tax	2023 Rate	2023 %	Pension	2022 Tax
MISCELLANEOUS TAXES					
Northwest Mosq Abatement Dist Wheeling	110.81	0.010	0.13%		96.66
Metro Water Reclamation Dist of Chicago	3,822.80	0.345	4.46%	398.90	4,016.92
Northbrook Park District	4,653.85	0.420	5.43%	332.41	4,468.01
Miscellaneous Taxes Total	8,587.46	0.775	10.02%		8,581.59
SCHOOL TAXES					
Oakton College Dist Skokie Des Plaines	2,515.29	0.227	2.94%		2,373.63
Glenbrook HS District 225 (Glenview)	23,003.30	2.076	26.85%	210.53	22,168.23
Northbrook School District 27	34,172.54	3.084	39.88%	952.93	32,339.40
School Taxes Total	59,691.13	5.387	69.67%		56,881.26
MUNICIPALITY/TOWNSHIP TAXES					
Northbrook Library Fund	3,423.90	0.309	4.00%	232.69	3,351.01
Village of Northbrook	7,590.20	0.685	8.86%	3,689.83	7,582.74
Road & Bridge Northfield	565.11	0.051	0.66%		537.02
General Assistance Northfield	99.73	0.009	0.12%		85.92
Town of Northfield	265.93	0.024	0.31%		247.03
Municipality/Township Taxes Total	11,944.87	1.078	13.95%		11,803.72
COOK COUNTY TAXES					
Cook County Forest Preserve District	831.04	0.075	0.97%	11.08	869.97
Consolidated Elections	354.58	0.032	0.41%		0.00
County of Cook	1,883.71	0.170	2.18%	343.49	2,663.65
Cook County Public Safety	1,540.20	0.139	1.80%		1,138.48
Cook County Health Facilities	853.21	0.077	1.00%		827.01
Cook County Taxes Total	5,462.74	0.493	6.36%		5,499.11
(Do not pay these totals)	85,686.20	7.733	100.00%		82,765.68

Pursuant to Cook County Ordinance 07-O-68, if you are a mortgage lender, loan servicer, or agent of any entity within the meaning of 35 ILCS 200/20-12, you may not pay using a downloadable tax bill unless you pay the \$5 duplicate bill fee.

*** Please see 2023 Second Installment Payment Coupon next page ***

Cook County Payment Coupon

CUT & INCLUDE WITH PAYMENT

<div>TOTAL PAYMENT DUE</div> <div>\$0.00</div> <div>By 07/01/2025 If paying later, refer to amounts above.</div>		<div>IMPORTANT PAYMENT MESSAGES</div> <div>Cook County eBill</div> <div> Click to pay online Click to update Mailing Name/Address </div> <div>SN 0020230200 RTN 500001075 AN (see PIN) TC 008911</div>		<div> <div>T3LG Volume 131</div> <div>Property Index Number (PIN) 04-05-203-037-0000</div> <div>Amount Paid</div> <div> <div>\$</div> <div></div> </div> </div>	
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Internal use only

00202302004040520303700001008911200

**This is an Official Downloadable Tax Bill Payment Coupon.
Please process this coupon along with payment presented.**

**COOK COUNTY TREASURER
PO BOX 805438
CHICAGO IL 60680-4116**

TOTAL PAYMENT DUE

\$0.00

By 07/01/2025

2023 Second Installment Property Tax Bill - Cook County Electronic Bill

Property Index Number (PIN)

Volume

Code

Tax Year

(Payable In)

Township

Classification

04-05-203-038-0000

131

25076

2023

(2024)

NORTHFIELD

5-93

IF PAYING LATE, PLEASE PAY

07/02/2025 - 08/01/2025

08/02/2025 - 09/01/2025

LATE INTEREST IS 0.75% PER MONTH, BY STATE LAW

\$0.00

\$0.00

YOUR TAXING DISTRICTS

WHERE YOUR MONEY GOES			
Total 2023 Tax Bill \$87,076.13		\$2,967.91 MORE than 2022	
Taxing District	2023 Tax	2022 Tax	Difference
Northbrook School District 27	\$34,726.86	\$32,863.98	\$1,862.88 More
Glenbrook HS District 225 (Glenview)	\$23,376.45	\$22,527.82	\$848.63 More
Village of Northbrook	\$7,713.33	\$7,705.74	\$7.59 More
Northbrook Park District	\$4,729.34	\$4,540.49	\$188.85 More
Metro Water Reclamation Dist of Chicago	\$3,884.81	\$4,082.08	-\$197.27 Less
Northbrook Library Fund	\$3,479.44	\$3,405.37	\$74.07 More
Oakton College Dist Skokie Des Plaines	\$2,556.09	\$2,412.14	\$143.95 More
County of Cook	\$1,914.25	\$2,706.81	-\$792.56 Less
Cook County Public Safety	\$1,565.19	\$1,156.95	\$408.24 More
Cook County Health Facilities	\$867.05	\$840.43	\$26.62 More
Cook County Forest Preserve District	\$844.52	\$884.09	-\$39.57 Less
Road & Bridge Northfield	\$574.28	\$545.73	\$28.55 More
Consolidated Elections	\$360.33	\$0.00	\$360.33 More
Town of Northfield	\$270.25	\$251.04	\$19.21 More
Northwest Mosq Abatement Dist Wheeling	\$112.60	\$98.23	\$14.37 More
General Assistance Northfield	\$101.34	\$87.32	\$14.02 More

DO NOT PAY THESE TOTALS

\$87,076.13

\$84,108.22

\$2,967.91

More

The above breakdown displays how much you pay in property taxes to each taxing district and the change from last year. Please see reverse side for a detailed breakdown by Taxing District.

TAX CALCULATOR

2022 Assessed Value

373,316

2023 Assessed Value

373,316

2023 State Equalizer

X 3.0163

2023 Equalized Assessed Value (EAV)

1,126,033

2023 Local Tax Rate

X 7.733%

2023 Total Tax Before Exemptions

87,076.13

2023 Total Tax Before Exemptions

87,076.13

Homeowner's Exemption

.00

Senior Citizen Exemption

.00

Senior Freeze Exemption

.00

2023 Total Tax After Exemptions

87,076.13

First Installment

46,259.52

Second Installment +

40,816.61

Total 2023 Tax (Payable in 2024)

87,076.13

IMPORTANT MESSAGES

PROPERTY LOCATION

3100 COMMERCIAL AVE
NORTHBROOK IL 60062 1906

MAILING ADDRESS

IPM PLUS LLC
3100-3180 COMMERCIAL
NORTHBROOK IL 600621906

TAXING DISTRICT BREAKDOWN

Taxing Districts	2023 Tax	2023 Rate	2023 %	Pension	2022 Tax
MISCELLANEOUS TAXES					
Northwest Mosq Abatement Dist Wheeling	112.60	0.010	0.13%		98.23
Metro Water Reclamation Dist of Chicago	3,884.81	0.345	4.46%	405.37	4,082.08
Northbrook Park District	4,729.34	0.420	5.43%	337.80	4,540.49
Miscellaneous Taxes Total	8,726.75	0.775	10.02%		8,720.80
SCHOOL TAXES					
Oakton College Dist Skokie Des Plaines	2,556.09	0.227	2.94%		2,412.14
Glenbrook HS District 225 (Glenview)	23,376.45	2.076	26.85%	213.94	22,527.82
Northbrook School District 27	34,726.86	3.084	39.88%	968.38	32,863.98
School Taxes Total	60,659.40	5.387	69.67%		57,803.94
MUNICIPALITY/TOWNSHIP TAXES					
Northbrook Library Fund	3,479.44	0.309	4.00%	236.46	3,405.37
Village of Northbrook	7,713.33	0.685	8.86%	3,749.68	7,705.74
Road & Bridge Northfield	574.28	0.051	0.66%		545.73
General Assistance Northfield	101.34	0.009	0.12%		87.32
Town of Northfield	270.25	0.024	0.31%		251.04
Municipality/Township Taxes Total	12,138.64	1.078	13.95%		11,995.20
COOK COUNTY TAXES					
Cook County Forest Preserve District	844.52	0.075	0.97%	11.26	884.09
Consolidated Elections	360.33	0.032	0.41%		0.00
County of Cook	1,914.25	0.170	2.18%	349.07	2,706.81
Cook County Public Safety	1,565.19	0.139	1.80%		1,156.95
Cook County Health Facilities	867.05	0.077	1.00%		840.43
Cook County Taxes Total	5,551.34	0.493	6.36%		5,588.28
(Do not pay these totals)	87,076.13	7.733	100.00%		84,108.22

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*** Please see 2023 Second Installment Payment Coupon next page ***

Cook County Payment Coupon

CUT & INCLUDE WITH PAYMENT

<div>TOTAL PAYMENT DUE</div> <div>\$0.00</div> <div>By 07/01/2025 If paying later, refer to amounts above.</div>		<div>IMPORTANT PAYMENT MESSAGES</div> <div>Cook County eBill</div> <div> Click to pay online Click to update Mailing Name/Address </div> <div>SN 0020230200 RTN 500001075 AN (see PIN) TC 008911</div>		<div> <div>T3LG Volume</div> <div>Property Index Number (PIN) 04-05-203-038-0000</div> <div>131</div> </div> <div> <div>Amount Paid</div> <div>\$</div> </div>	
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Internal use only

002023020040405203038000040089112000

**COOK COUNTY TREASURER
PO BOX 805438
CHICAGO IL 60680-4116**



[Incorrect Image? Click Here.](#)

Property Location:

3100 COMMERCIAL AVE
NORTHBROOK, IL 60062-1906

Volume: 131

Mailing Information:

IPM PLUS LLC
3100-3180 COMMERCIAL
NORTHBROOK, IL 60062-1906

[Update Your Information](#)

20-Year Property Tax Bill History

Tax Year 2004: \$58,300.88
Tax Year 2023: \$85,686.20
Difference: + \$27,385.32
Percent Change: + 46.97%

- [Read "The Pappas Study" 20-Year Property Tax History](#)
- [See the Top 50 Largest Tax Increases since 2000 by Chicago ward and suburb](#)
- [Voter Turnout 2011-2020 Chicago and Cook County Suburbs](#)
- [Cook County Suburbs - Interactive Map](#)
- [Chicago by Ward - Interactive Map](#)

The due dates and billed amounts for Tax Year 2004 (payable in 2005) through Tax Year 2023 (payable in 2024) are shown below.

The amounts displayed before Tax Year 2023 are for informational purposes only. The Treasurer's Office makes no warranties as to the accuracy of this information. For official records for these years, please contact the [Cook County Clerk's Office](#).

For details about payments starting with Tax Year 2023, visit [Your Property Tax Overview](#).

General Taxes

	Tax Year	Total Billed Amount	Total Paid Amount	Installment	Billed Amount	Due Date	Tax Summary
▼	2023	\$85,686.20	\$87,011.67	1st 2nd	\$45,521.12 \$40,165.08	03/01/2024 08/01/2024	
▼	2022	\$82,765.68	\$84,542.71	1st 2nd	\$47,062.03 \$35,703.65	04/03/2023 12/01/2023	
▼	2021	\$85,567.32	\$86,743.46	1st 2nd	\$46,362.42 \$39,204.90	03/01/2022 12/30/2022	
▼	2020	\$84,045.72	\$84,295.31	1st 2nd	\$43,324.43 \$40,721.29	03/02/2021 10/01/2021	



[Incorrect Image? Click Here.](#)

Property Location:

3100 COMMERCIAL AVE
NORTHBROOK, IL 60062-1906

Volume: 131

Mailing Information:

IPM PLUS LLC
3100-3180 COMMERCIAL
NORTHBROOK, IL 60062-1906

[Update Your Information](#)

20-Year Property Tax Bill History

Tax Year 2004: \$59,169.17
Tax Year 2023: \$87,076.13
Difference: + \$27,906.96
Percent Change: + 47.16%

- [Read "The Pappas Study" 20-Year Property Tax History](#)
- [See the Top 50 Largest Tax Increases since 2000 by Chicago ward and suburb](#)
- [Voter Turnout 2011-2020 Chicago and Cook County Suburbs](#)
- [Cook County Suburbs - Interactive Map](#)
- [Chicago by Ward - Interactive Map](#)

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General Taxes

	Tax Year	Total Billed Amount	Total Paid Amount	Installment	Billed Amount	Due Date	Tax Summary
▼	2023	\$87,076.13	\$88,423.10	1st 2nd	\$46,259.52 \$40,816.61	03/01/2024 08/01/2024	
▼	2022	\$84,108.22	\$85,913.00	1st 2nd	\$47,897.43 \$36,210.79	04/03/2023 12/01/2023	
▼	2021	\$87,086.24	\$88,283.26	1st 2nd	\$47,185.45 \$39,900.79	03/01/2022 12/30/2022	
▼	2020	\$85,542.52	\$85,791.72	1st 2nd	\$44,095.16 \$41,447.36	03/02/2021 10/01/2021	



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SERVICE FROM 12/17/24 THROUGH 1/21/25 (35 DAYS)

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Page 1 of 3

Issued 1/22/25

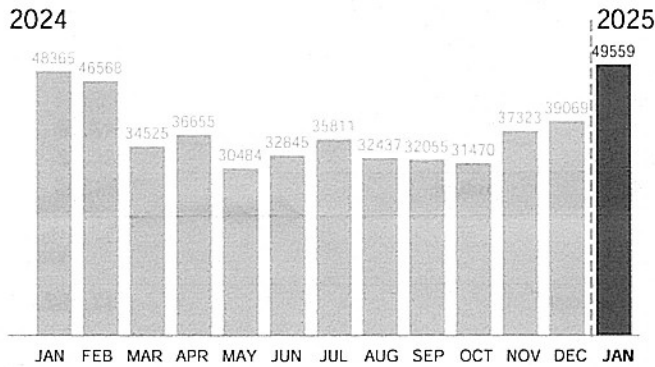
Account # 5955472000

Total Amount Due by 2/6/25

\$7,062.44

Thank you for your payments totaling \$5,312.17.

TOTAL USAGE (kWh)



AVERAGE DAILY USE (monthly usage/days in period)

Current Month

27.6° avg. temp

1416.0 kWh



+2 % from last year

Last Month

35.0° avg. temp

Last Year

31.6° avg. temp

1347.2 kWh

1381.9 kWh

💡 Ten 100W light bulbs for 1 hour = 1 kWh

CURRENT CHARGES SUMMARY

See reverse side for details ➡



SUPPLY
\$4,401.83

Current Charges

\$7,062.44

DELIVERY
\$1,420.49



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TAXES & FEES \$1,240.12

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0106433 01 AV 0.545 **AUTO T7 0 1016 60062-190650 -C01-00-P06439-11



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Account # 5955472000

Total Amount Due by 2/6/25

\$7,062.44

Payment Amount:

595547200000070624450377062444

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AN EXELON COMPANY

SERVICE FROM 1/21/25 THROUGH 2/19/25 (29 DAYS)
Retail Delivery Service - 0 to 100 kW

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NW

Page 1 of 3

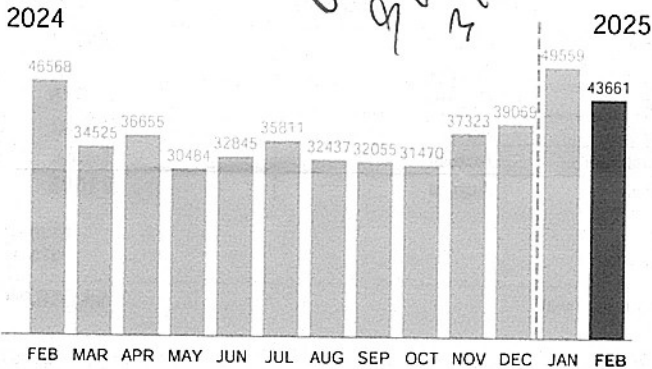
Issued 2/20/25

Account # 5955472000

Total Amount Due by 3/7/25 \$6,916.37

Thank you for your payments totaling \$7,062.44.

TOTAL USAGE (kWh)



*Ok to pay
9 Feb 2025
2/19/2025*

AVERAGE DAILY USE (monthly usage/days in period)

Current Month 24.4° avg. temp
1505.6 kWh ↑ **+13%** from last year

Last Month 27.6° avg. temp
1416.0 kWh

Last Year 31.6° avg. temp
1330.5 kWh

💡 Ten 100W light bulbs for 1 hour = 1 kWh

CURRENT CHARGES SUMMARY

See reverse side for details ➡

SUPPLY
\$4,325.06

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Current Charges
\$6,916.37

DELIVERY
\$1,444.66

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TAXES & FEES \$1,146.65

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0108926 01 AV 0.54 **AUTO T2 1 1037 60062-190650 -C01-00-P08934-I12



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Account # 5955472000

Total Amount Due by 3/7/25 \$6,916.37

Payment Amount:

595547200000069163750666916377

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1037-01-01108926-0001-001/412



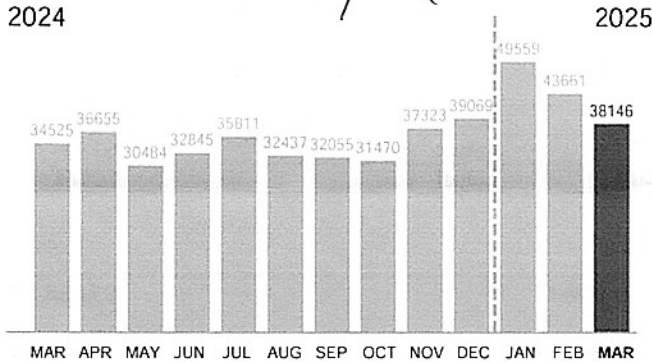
AN EXELON COMPANY

SERVICE FROM 2/19/25 THROUGH 3/21/25 (30 DAYS)

Retail Delivery Service - 0 to 100 kW

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TOTAL USAGE (kWh)



CURRENT CHARGES SUMMARY

See reverse side for details



SUPPLY
\$3,382.41

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TAXES & FEES \$1,129.44

DELIVERY
\$1,341.51



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Issued 3/24/25

Account # 5955472000

Total Amount Due by 4/8/25

\$5,853.36

Thank you for your payments totaling \$6,916.37.

AVERAGE DAILY USE (monthly usage/days in period)

Current Month

39.1° avg. temp

1271.5 kWh



+3 %

from last year

Last Month

24.4° avg. temp

Last Year

36.3° avg. temp

1505.6 kWh

1233.0 kWh

💡 Ten 100W light bulbs for 1 hour = 1 kWh



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0109016 01 AV 0.54 **AUTO TO 0 1059 60062-190650 -C01-00-P09025-112



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Account # 5955472000

Total Amount Due by 4/8/25

\$5,853.36

Payment Amount:

595547200000058533650985853366

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AN EXELON COMPANY

SERVICE FROM 3/21/25 THROUGH 4/22/25 (32 DAYS)

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Issued 4/23/25

Account # 5955472000

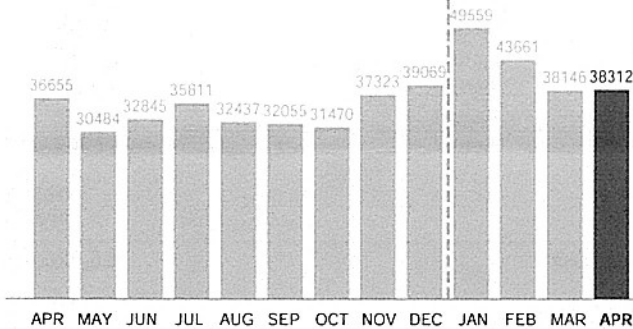
Total Amount Due by 5/8/25

\$5,525.50

Thank you for your payments totaling \$5,853.36.

TOTAL USAGE (kWh)

2024 2025



Current month's reading is Actual.

AVERAGE DAILY USE (monthly usage/days in period)

Current Month

49.1° avg. temp

1197.3 kWh



+1 % from last year

Last Month

39.1° avg. temp

Last Year

50.0° avg. temp

1271.5 kWh

1182.4 kWh

💡 Ten 100W light bulbs for 1 hour = 1 kWh

CURRENT CHARGES SUMMARY

See reverse side for details ➡



SUPPLY
\$3,051.55

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Current Charges
\$5,525.50

DELIVERY
\$1,335.17



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TAXES & FEES \$1,138.78

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0109214 01 AV 0.54 **AUTO T6 0 1081 60062-190650 -C01-00-P09223-112



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Total Amount Due by 5/8/25

\$5,525.50

Payment Amount:

595547200000055255051285525501

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AN EXELON COMPANY

NW

Page 1 of 3

Issued 5/27/25

Account # 5955472000

SERVICE FROM 4/22/25 THROUGH 5/22/25 (30 DAYS)

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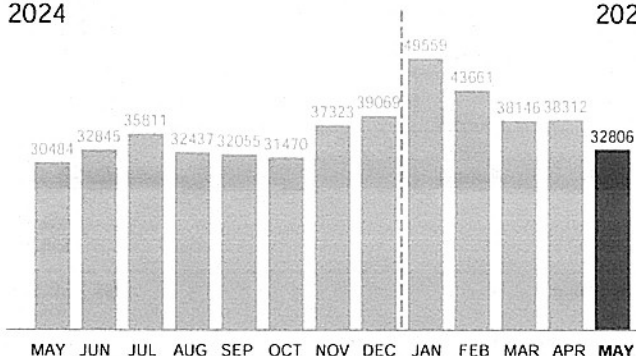
Total Amount Due by 6/11/25

\$4,266.66

Thank you for your payments totaling \$5,525.50.

TOTAL USAGE (kWh)

2024 2025



Current month's reading is Actual.

AVERAGE DAILY USE (monthly usage/days in period)

Current Month

59.8° avg. temp

1093.5 kWh



+4 %

from last year

Last Month

49.1° avg. temp

Last Year

64.7° avg. temp

1197.3 kWh

1051.2 kWh

⚡ Ten 100W light bulbs for 1 hour = 1 kWh

CURRENT CHARGES SUMMARY

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SUPPLY
\$2,729.79

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DELIVERY
\$999.67



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TAXES & FEES \$537.20

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0106826 01 AV 0.54 **AUTO T7 0 1104 60062-190650 -C01-00-P06832-I1 3



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Account # 5955472000

Total Amount Due by 6/11/25

\$4,266.66

Payment Amount:

595547200000042666651624266666

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SERVICE FROM 5/21/24 THROUGH 6/20/24 (30 DAYS)

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Issued 6/21/24

Account # 5955472000

Total Amount Due by 7/8/24

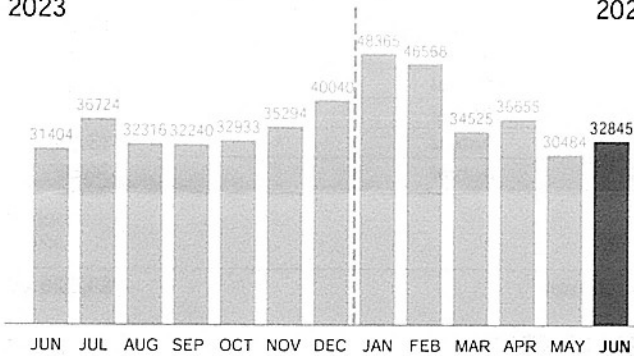
\$4,725.49

Thank you for your payments totaling \$4,362.51.

TOTAL USAGE (kWh)

2023

2024



Current month's reading is Actual.

AVERAGE DAILY USE (monthly usage/days in period)

Current Month

73.2° avg. temp

1094.8 kWh



+5 %

from last year

Last Month

64.7° avg. temp

1051.2 kWh

Last Year

68.7° avg. temp

1046.8 kWh

💡 Ten 100W light bulbs for 1 hour = 1 kWh

CURRENT CHARGES SUMMARY

See reverse side for details ➡



SUPPLY
\$2,800.04

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DELIVERY
\$972.46



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TAXES & FEES \$952.99

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0109390 01 AV 0.507 **AUTO T4 0 1134 60062-190650 -C01-00-P09399-11



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Account # 5955472000

Total Amount Due by 7/8/24

\$4,725.49

Payment Amount:

595547200000047254901804725490

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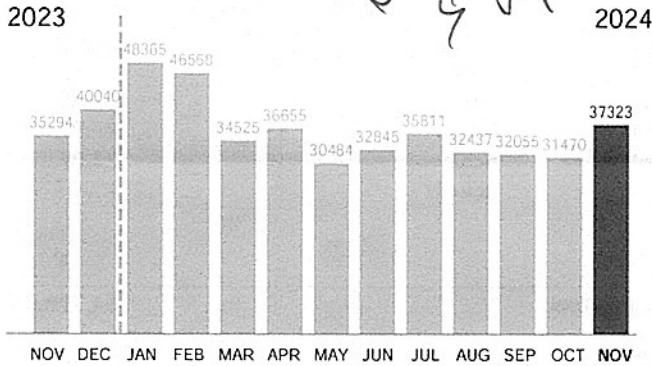
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SERVICE FROM 10/18/24 THROUGH 11/18/24 (31 DAYS)

Retail Delivery Service - 0 to 100 kW

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TOTAL USAGE (kWh)



Page 1 of 3

Issued 11/19/24

Account # 5955472000

Total Amount Due by 12/4/24

\$4,776.81

Thank you for your payments totaling \$4,464.22.

AVERAGE DAILY USE (monthly usage/days in period)

Current Month

57.1° avg. temp

1204.0 kWh



1% from last year

Last Month

65.9° avg. temp

Last Year

53.1° avg. temp

1085.2 kWh

1217.0 kWh

💡 Ten 100W light bulbs for 1 hour = 1 kWh

CURRENT CHARGES SUMMARY

See reverse side for details ➡



SUPPLY
\$2,979.50

Current Charges

\$4,776.81

DELIVERY
\$844.12



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TAXES & FEES \$953.19

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Account # 5955472000

Total Amount Due by 12/4/24

\$4,776.81

Payment Amount:

595547200000047768143394776815

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AN EXELON COMPANY

SERVICE FROM 11/18/24 THROUGH 12/17/24 (29 DAYS)

Retail Delivery Service - 0 to 100 kW

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Page 1 of 3

Issued 12/18/24

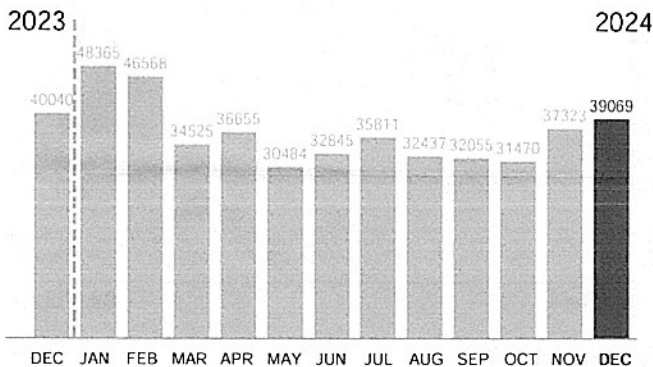
Account # 5955472000

Total Amount Due by 1/2/25

\$5,312.17

Thank you for your payments totaling **\$4,776.81**.

TOTAL USAGE (kWh)



AVERAGE DAILY USE (monthly usage/days in period)

Current Month

35.0° avg. temp

1347.2 kWh



+4 % from last year

Last Month

57.1° avg. temp

Last Year

40.2° avg. temp

1204.0 kWh

1291.6 kWh

💡 Ten 100W light bulbs for 1 hour = 1 kWh

CURRENT CHARGES SUMMARY

See reverse side for details ➡



SUPPLY
\$3,105.20

Current Charges

\$5,312.17

DELIVERY
\$1,155.27



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TAXES & FEES \$1,051.70

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0108387 02 AV 0.545 **AUTO T9 0 1261 60062-190650 -C01-00-P08395-I1 345



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Account # 5955472000

Total Amount Due by 1/2/25

\$5,312.17

Payment Amount:

595547200000053121750025312172

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SERVICE FROM 6/20/24 THROUGH 7/22/24 (32 DAYS)

Retail Delivery Service - 0 to 100 kW

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NW

Page 1 of 3

Issued 7/23/24

Account # 5955472000

Total Amount Due by 8/7/24

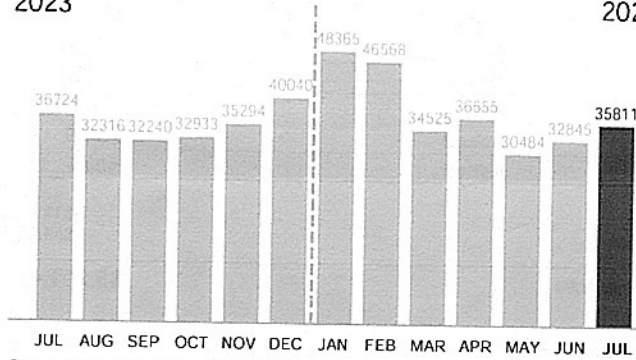
\$5,211.49

Thank you for your payments totaling \$4,725.49.

TOTAL USAGE (kWh)

2023

2024



AVERAGE DAILY USE (monthly usage/days in period)

Current Month

77.0° avg. temp

1119.1 kWh



+1%

from last year

Last Month

73.2° avg. temp

1094.8 kWh

Last Year

76.2° avg. temp

1112.8 kWh

💡 Ten 100W light bulbs for 1 hour = 1 kWh

CURRENT CHARGES SUMMARY

See reverse side for details ➡



SUPPLY
\$3,295.69

Current Charges

\$5,211.49

DELIVERY
\$944.23



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TAXES & FEES \$971.57

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0109448 01 AV 0.507 **AUTO T6 0 1155 60062-190650 -C01-00-P09457-11



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Account # 5955472000

Total Amount Due by 8/7/24

\$5,211.49

Payment Amount:

5955472000000521149 7/23/24 1495



AN EXELON COMPANY

SERVICE FROM 6/20/24 THROUGH 7/22/24 (32 DAYS)
Retail Delivery Service - 0 to 100 kW

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SW

Page 1 of 3

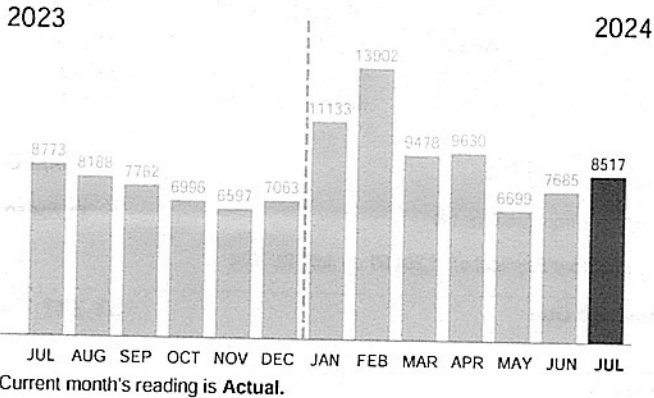
Issued 7/30/24

Account # 8154472000

Total Amount Due by 8/14/24 \$1,331.13

Thank you for your payments totaling \$1,204.50.

TOTAL USAGE (kWh)



AVERAGE DAILY USE (monthly usage/days in period)

Current Month 77.0° avg. temp
266.2 kWh ↓ **3%** from last year

Last Month 73.2° avg. temp **256.2 kWh**
Last Year 76.2° avg. temp **274.2 kWh**

⚡ Ten 100W light bulbs for 1 hour = 1 kWh

CURRENT CHARGES SUMMARY

See reverse side for details ➡

SUPPLY
\$783.82

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DELIVERY
\$313.31

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TAXES & FEES \$234.00

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Account # 8154472000

Total Amount Due by 8/14/24 \$1,331.13

Payment Amount:

8154472000000133113422271331135



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SERVICE FROM 7/22/24 THROUGH 8/20/24 (29 DAYS)

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Page 1 of 3

Issued 8/21/24

Account # 5955472000

Total Amount Due by 9/5/24

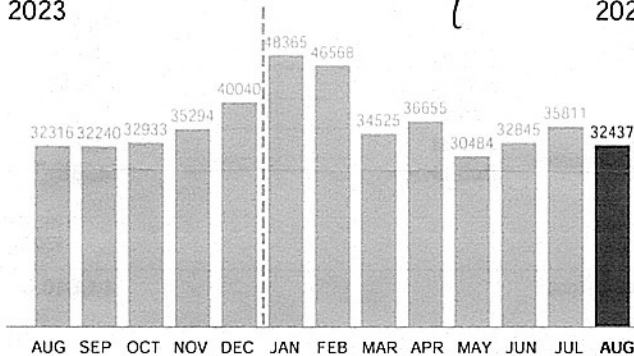
\$4,540.05

Thank you for your payments totaling \$5,211.49.

TOTAL USAGE (kWh)

2023

2024



Current month's reading is Actual.

AVERAGE DAILY USE (monthly usage/days in period)

Current Month

76.5° avg. temp

1118.5 kWh



3% from last year

Last Month

77.0° avg. temp

1119.1 kWh

Last Year

78.3° avg. temp

1154.1 kWh

💡 Ten 100W light bulbs for 1 hour = 1 kWh

CURRENT CHARGES SUMMARY

See reverse side for details ➡



SUPPLY
\$2,748.39

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Current Charges

\$4,540.05

DELIVERY
\$942.31



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TAXES & FEES \$849.35

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Total Amount Due by 9/5/24

\$4,540.05

Payment Amount:

595547200000045400542494540054

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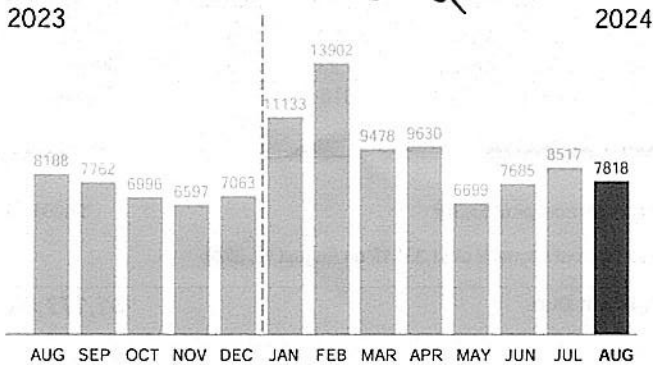
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SERVICE FROM 7/22/24 THROUGH 8/20/24 (29 DAYS)

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TOTAL USAGE (kWh)



Page 1 of 3

Issued 8/28/24

Account # 8154472000

Total Amount Due by 9/12/24

\$1,177.68

Thank you for your payments totaling \$1,331.13.

AVERAGE DAILY USE (monthly usage/days in period)

Current Month

76.5° avg. temp

269.6 kWh



4% from last year

Last Month

77.0° avg. temp

266.2 kWh

Last Year

78.1° avg. temp

282.3 kWh

⚡ Ten 100W light bulbs for 1 hour = 1 kWh

CURRENT CHARGES SUMMARY

See reverse side for details ➡



SUPPLY
\$662.42

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DELIVERY
\$307.77



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TAXES & FEES \$207.49

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Account # 8154472000

Total Amount Due by 9/12/24

\$1,177.68

Payment Amount:

815447200000011776842561177686

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1.800.95.LUCES (1.800.955.8237)

1.800.572.5789 (TTY)

Total Amount Due by 10/8/24**\$4,836.14****1 SERVICE ADDRESS** 3150 Commercial Ave Northbrook, IL 60062 Electric Choice ID: 5952602487**\$4,836.14****METER INFORMATION**

Read Dates	Meter Number	Load Type	Reading Type	Previous	Present	Difference	Multiplier	Usage
8/20-9/19	230157050	General Service	Off Pk kW	Actual	Actual			60.72
8/20-9/19	230157050	General Service	On Pk kW	Actual	Actual			79.10
8/20-9/19	230157050	General Service	Total kWh	Actual	Actual			27283
8/20-9/19	230157052	General Service	Off Pk kW	Actual	Actual			13.32
8/20-9/19	230157052	General Service	On Pk kW	Actual	Actual			11.93
8/20-9/19	230157052	General Service	Total kWh	Actual	Actual			4771

CHARGE DETAILS

Retail Delivery Service - 0 to 100 kW 8/20/24 - 9/19/24 (30 Days)

State Tax \$102.48
Municipal Tax \$49.66Service Period Total **\$4,836.14****SUPPLY - AGGRESSIVE ENERGY****\$2,752.24****MISCELLANEOUS****\$0.00**

32055 KH @ 0.08586 per KH

\$2,752.24

Charges/Credits from previous bill

\$4,540.05

Thank You for Your Payment of \$4,540.05 on September 18, 2024

DELIVERY - ComEd**\$1,154.21****Total Amount Due****\$4,836.14**Customer Charge
Standard Metering Charge
Distribution Facility Charge
IL Electricity Distribution Charge
Meter Lease\$19.35
\$6.55
\$1,066.87
\$39.43
\$22.01**TAXES & FEES****\$929.69**Environmental Cost Recovery Adj
Renewable Portfolio Standard
Zero Emission Standard
Carbon-Free Energy Resource Adj
Energy Efficiency Programs
Energy Transition Assistance
Franchise Cost\$8.01
\$160.92
\$62.51
\$280.48
\$221.50
\$23.08
\$21.05

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A VARIETY OF METHODS TO PAY YOUR BILL

Visit ComEd.com/PAY for more information including applicable fees for some transactions.

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Pay your bill in-person at many ComEd authorized agents located throughout the region. Visit ComEd.com/Pay for details.

When you provide a check as payment, you authorize us to use information from your check either to make a one-time electronic fund transfer from your account or to process the payment as a check transaction.





AN EXELON COMPANY

SERVICE FROM 9/19/24 THROUGH 10/18/24 (29 DAYS)

Retail Delivery Service - 0 to 100 kW

Optics Planet
3150 Commercial Ave
Northbrook, IL 60062
(847) 513-6190

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Issued **10/21/24**

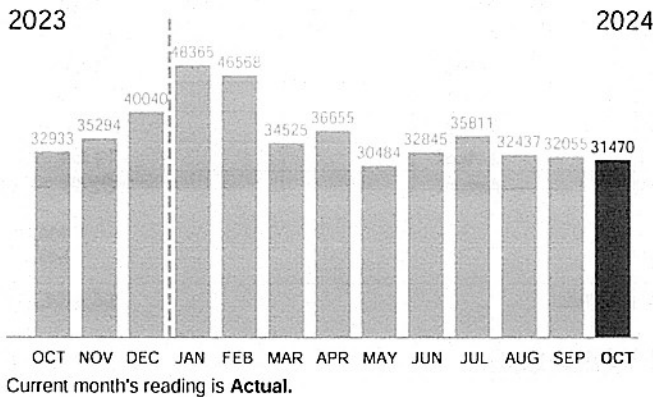
Account # **5955472000**

Total Amount Due by 11/5/24

\$4,464.22

Thank you for your payments totaling **\$4,836.14**.

TOTAL USAGE (kWh)



AVERAGE DAILY USE (monthly usage/days in period)

Current Month

65.9° avg. temp

1085.2 kWh



+2% from last year

Last Month

75.2° avg. temp

1068.5 kWh

Last Year

65.8° avg. temp

1062.4 kWh

💡 Ten 100W light bulbs for 1 hour = 1 kWh

CURRENT CHARGES SUMMARY

See reverse side for details ➡



SUPPLY
\$2,514.77

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DELIVERY
\$967.03



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TAXES & FEES \$982.42

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0109057 01 AV 0.545 **AUTO T9 0 1219 60062-190650 -C01-00-P09066-I1 4



OPTICS PLANET
3150 COMMERCIAL AVE
NORTHBROOK, IL 60062-1906



COMED
PO BOX 6111
CAROL STREAM, IL 60197-6111



Pay your bill online, by phone or by mail.

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Account # **5955472000**

Total Amount Due by 11/5/24

\$4,464.22

Payment Amount:

595547200000044642243104464220

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For Questions, Support, and Outages visit ComEd.com

English 1.877.4COMED1 (1.877.426.6331)
 Español 1.800.95.1UCES (1.800.955.8237)
 Hearing/Speech Impaired 1.800.572.5789 (TTY)

Total Amount Due by 10/14/24 **\$1,183.43**

1 SERVICE ADDRESS 3100 Commercial Ave Northbrook, IL 60062 Electric Choice ID: 8156615153 **\$1,183.43**

METER INFORMATION

Read Dates	Meter Number	Load Type	Reading Type	Previous	Present	Difference	Multiplier	Usage
8/20-9/19	230116683	General Service	Off Pk kW	0.00 Actual	18.91 Actual	18.91	x 1	18.91
8/20-9/19	230116683	General Service	On Pk kW	0.00 Actual	25.54 Actual	25.54	x 1	25.54
8/20-9/19	230116683	General Service	Total kWh	33448 Actual	40818 Actual	7370	x 1	7370

CHARGE DETAILS

Retail Delivery Service - 0 to 100 kW 8/20/24 - 9/19/24 (30 Days)

SUPPLY - AGGRESSIVE ENERGY **\$632.79**
 7370 KH @ 0.08586 per KH \$632.79

DELIVERY - ComEd **\$334.30**
 Customer Charge \$19.35
 Standard Metering Charge \$6.55
 Distribution Facility Charge 25.54 kW X 11.72000 \$299.33
 IL Electricity Distribution Charge 7,370 kWh X 0.00123 \$9.07

TAXES & FEES **\$216.34**

Environmental Cost Recovery Adj 7,370 kWh X 0.00025 \$1.84
 Renewable Portfolio Standard 7,370 kWh X 0.00502 \$37.00
 Zero Emission Standard 7,370 kWh X 0.00195 \$14.37
 Carbon-Free Energy Resource Adj 7,370 kWh X 0.00875 \$64.49
 Energy Efficiency Programs 7,370 kWh X 0.00691 \$50.93
 Energy Transition Assistance 7,370 kWh X 0.00072 \$5.31
 Franchise Cost \$324.53 X 1.85700% \$6.03
 State Tax \$23.73
 Municipal Tax \$12.64

Service Period Total **\$1,183.43**


MISCELLANEOUS


\$0.00
 Charges/Credits from previous bill \$1,177.68
 Thank You for Your Payment of \$1,177.68 on September 18, 2024
Total Amount Due \$1,183.43


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In-Person
 Pay your bill in-person at many ComEd authorized agents located throughout the region. Visit ComEd.com/Pay for details.

When you provide a check as payment, you authorize us to use information from your check either to make a one-time electronic fund transfer from your account or to process the payment as a check transaction.





AN EXELON COMPANY

SERVICE FROM 9/19/24 THROUGH 10/18/24 (29 DAYS)

Retail Delivery Service - 0 to 100 kW

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3100 Commercial Ave
Northbrook, IL 60062
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Issued **10/23/24**

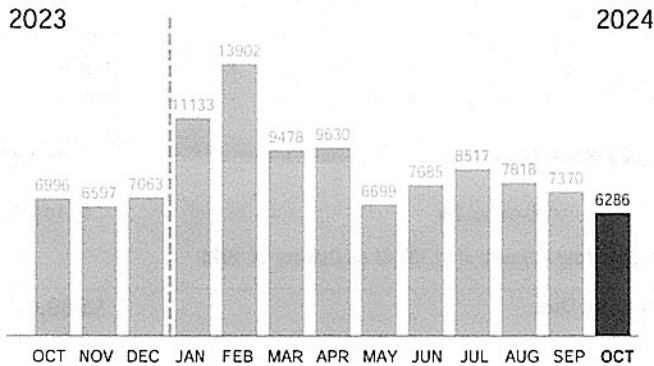
Account # **8154472000**

Total Amount Due by 11/7/24

\$989.49

Thank you for your payments totaling **\$1,183.43**.

TOTAL USAGE (kWh)



AVERAGE DAILY USE (monthly usage/days in period)

Current Month

65.9° avg. temp

216.8 kWh



4 % from last year

Last Month

75.2° avg. temp

245.7 kWh

Last Year

65.8° avg. temp

225.7 kWh

💡 Ten 100W light bulbs for 1 hour = 1 kWh

CURRENT CHARGES SUMMARY

See reverse side for details ➡



SUPPLY
\$502.31

Current Charges

\$989.49

DELIVERY
\$287.84



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TAXES & FEES \$199.34

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0107787 01 AV 0.545 **AUTO T4 3 1221 60062-190650 -C01-00-P07794-I1 4



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NORTHBROOK, IL 60062-1906



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CAROL STREAM, IL 60197-6111

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Account # **8154472000**

Total Amount Due by 11/7/24

\$989.49

Payment Amount:

815447200000009894943120989495

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