

VILLAGE COUNCIL & COMMITTEE OF THE WHOLE

JUNE 15, 2026 AT 7:00 PM



VILLAGE HALL - COUNCIL CHAMBERS
200 E. WOOD STREET
PALATINE, IL 60067-5339
(847) 359-9050 www.palatine.il.us

AGENDA

REGULAR MEETING

7:00 PM

- I. **CALL TO ORDER**
- II. **ROLL CALL**
- III. **PLEDGE TO THE FLAG**
- IV. **APPROVAL OF MINUTES**
 - A. Village Council & Committee of the Whole - Regular Meeting - June 1, 2026
- V. **MAYOR'S REPORT**
 - A. Lifesaver Award Presentation: Palatine Resident Ethan Mollenhauer (13-Year-Old) for Actions that Contributed to Saving the Life of His Father Sam; and Three Recognitions for Northwest Central Dispatch Services Emergency Dispatchers for Actions that Contributed to Saving the Life of Sam Mollenhauer
 - B. Presentation of a Certificate of Achievement to Palatine Police K9 Hondo for Retirement
 - C. As Submitted
- VI. **RECESS TO THE COMMITTEE OF THE WHOLE**
- VII. **COMMITTEE OF THE WHOLE**
 - A. **POLICE POLICY & CODE SERVICES COMMITTEE**
JOE FALKENBERG, CHAIR
 1. Consider a Motion Granting a Waiver of the Village's Sound Amplification Ordinance and the Temporary Closure of a Portion of Bothwell Street in Conjunction with the Proposed 'Pipes for Pits' Event on August 2, 2026 at Lamplighter Inn, 60 N. Bothwell Street
Council District: Six

2. Consider a Motion Granting Approval of a Waiver of the Village's Sound Amplification Ordinance for the 5th Annual St. Thomas of Villanova Parish Picnic on Saturday, August 8, 2026
Council District: Four
 3. Consider an Ordinance Granting a Special Use to Permit a Rear Yard Setback of 34 Feet, Instead of the Minimum Required Rear Yard Setback of 40 Feet, in the R-2 Single-Family Zoning District for the Property at 649 W. Revere Lane
Council District: Two
 4. Consider an Ordinance Granting a Special Use and Variation to Permit a Fence in the Side Yard Abutting a Street at 100 E. Wood Street
Council District: Six
 5. Consider an Ordinance Approving a Special Use Transfer to Permit the Continued Operation of a Used Auto Dealer at 2105 - 2111 N. Rand Road
Council District: Three
 6. Consider an Ordinance Approving a Special Use Transfer to Permit the Continued Operation of a Restaurant, with a Local Liquor License, at 365 W. Northwest Highway
Council District: Six
 7. Consider an Ordinance Approving a Special Use Transfer to Permit the Continued Operation of a Restaurant, with a Local Liquor License, at 40 W. Palatine Road
Council District: Six
 8. Consider an Ordinance Amending the Village of Palatine Zoning Ordinance, Appendix A - Article 6 (Home Occupations), Article 10 (Residential Districts), and Article 11 (Business Districts)
 9. As Submitted
- B. ADMINISTRATION, TECHNOLOGY & COMMUNITY HEALTH COMMITTEE**
SCOTT LAMERAND, CHAIR
1. Consider a Motion Announcing the Thirty-Day Public Review and Comment Period is Open for the Program Year (PY) 2026 Action Plan
 2. As Submitted
- C. BUSINESS FINANCE & BUDGET COMMITTEE**
KOLLIN KOZLOWSKI, CHAIR
1. Consider a Motion to Accept and Place on File the Annual Comprehensive Financial Report for the Year Ended December 31, 2025
 2. Consider a Motion to Accept Staff Recommendations for CY 2025 Reserves

3. As Submitted

D. INFRASTRUCTURE & ENVIRONMENT COMMITTEE
BRAD HELMS, CHAIR

1. Consider an Ordinance Authorizing the Village Manger to Dispose of Excess Vehicles and Equipment
2. As Submitted

E. COMMUNITY & ECONOMIC DEVELOPMENT COMMITTEE
DOUG MYSLINSKI, CHAIR

1. As Submitted

F. FIRE POLICY & COMMUNITY INFORMATION COMMITTEE
GREG LANGER, CHAIR

1. As Submitted

VIII. RECONVENE THE VILLAGE COUNCIL MEETING

IX. CONSENT AGENDA

All items are considered to be routine by the Village Council and will be enacted by one motion, with waiver of first reading. There will be no separate discussion of these items unless a Council Member so requests, in which event the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.

- A. Consider a Motion to Approve Warrant 2026 #12
- B. Consider a Motion Granting a Waiver of the Village's Sound Amplification Ordinance and the Temporary Closure of a Portion of Bothwell Street in Conjunction with the Proposed 'Pipes for Pits' Event on August 2, 2026 at Lamplighter Inn, 60 N. Bothwell Street
Council District: Six
- C. Consider a Motion Granting Approval of a Waiver of the Village's Sound Amplification Ordinance for the 5th Annual St. Thomas of Villanova Parish Picnic on Saturday, August 8, 2026
Council District: Four
- D. Consider an Ordinance Granting a Special Use to Permit a Rear Yard Setback of 34 Feet, Instead of the Minimum Required Rear Yard Setback of 40 Feet, in the R-2 Single-Family Zoning District for the Property at 649 W. Revere Lane
Council District: Two
- E. Consider an Ordinance Granting a Special Use and Variation to Permit a Fence in the Side Yard Abutting a Street at 100 E. Wood Street

Council District: Six

- F. Consider an Ordinance Approving a Special Use Transfer to Permit the Continued Operation of a Used Auto Dealer at 2105 - 2111 N. Rand Road
Council District: Three
- G. Consider an Ordinance Approving a Special Use Transfer to Permit the Continued Operation of a Restaurant, with a Local Liquor License, at 365 W. Northwest Highway
Council District: Six
- H. Consider an Ordinance Approving a Special Use Transfer to Permit the Continued Operation of a Restaurant, with a Local Liquor License, at 40 W. Palatine Road
Council District: Six
- I. Consider an Ordinance Amending the Village of Palatine Zoning Ordinance, Appendix A - Article 6 (Home Occupations), Article 10 (Residential Districts), and Article 11 (Business Districts)
- J. Consider a Motion to Accept and Place on File the Annual Comprehensive Financial Report for the Year Ended December 31, 2025
- K. Consider a Motion to Accept Staff Recommendations for CY 2025 Reserves
- L. Consider an Ordinance Authorizing the Village Manger to Dispose of Excess Vehicles and Equipment
- M. Consider a Motion to Accept and Place on File the Annual Treasurer's Report for Calendar Year 2025
- N. Consider an Ordinance Decreasing the Number of Class G (Beer and Wine) and Class LC-1 (Late Closing) Liquor Licenses by One
Council District: Six
- O. Consider an Ordinance Amending the 2026 Fee Schedule
- P. Consider an Ordinance Amending the 2026 Fine Schedule

X. REPORTS OF STANDING COMMITTEES

- A. **ADMINISTRATION, TECHNOLOGY & COMMUNITY HEALTH COMMITTEE**
SCOTT LAMERAND, CHAIR
 - 1. As Submitted
- B. **BUSINESS FINANCE & BUDGET COMMITTEE**
KOLLIN KOZLOWSKI, CHAIR
 - 1. As Submitted

C. COMMUNITY & ECONOMIC DEVELOPMENT COMMITTEE
DOUG MYSLINSKI, CHAIR

1. As Submitted

D. FIRE POLICY & COMMUNITY INFORMATION COMMITTEE
GREG LANGER, CHAIR

1. As Submitted

E. INFRASTRUCTURE & ENVIRONMENT COMMITTEE
BRAD HELMS, CHAIR

1. As Submitted

F. POLICE POLICY & CODE SERVICES COMMITTEE
JOE FALKENBERG, CHAIR

1. As Submitted

XI. REPORTS OF THE VILLAGE OFFICERS

A. VILLAGE MANAGER

1. As Submitted

B. VILLAGE CLERK

1. As Submitted

C. VILLAGE ATTORNEY

1. As Submitted

XII. CLOSED SESSION AS REQUIRED

XIII. RECOGNITION OF AUDIENCE

XIV. ADJOURNMENT

VILLAGE COUNCIL & COMMITTEE OF THE WHOLE

JUNE 1, 2026 AT 7:00 PM



VILLAGE HALL - COUNCIL CHAMBERS
200 E. WOOD STREET
PALATINE, IL 60067-5339
(847) 359-9050 www.palatine.il.us

MINUTES

REGULAR MEETING

7:00 PM

I. CALL TO ORDER

Mayor Schwantz called the meeting to order at 7:00 PM.

II. ROLL CALL

PRESENT :	Mayor Jim Schwantz, Councilman District 1 Greg Langer, Councilman District 2 Scott Lamerand, Councilman District 3 Doug Myslinski, Councilman District 4 Joe Falkenberg, Councilman District 5 Kollin Kozlowski, Councilman District 6 Brad Helms
ABSENT :	

Also Present:

Village Clerk Maureen Pasqualucci, Village Manager Reid Ottesen, Deputy Village Manager Hadley Skeffington-Vos, Village Attorney Rick Veenstra, Director of Community Development Mike Jacobs, Director of Planning & Zoning Ben Vyverberg, Director of Public Works Matt Barry, Police Chief William Nord, Deputy Police Chief David Brandwein, Fire Chief Scott Mackeben, IT Director Larry Schroth, Director of Finance Andrew Brown, Director of Human Resources Monika Pandya

III. PLEDGE TO THE FLAG

Mayor Schwantz invited everyone to stand and join him in the Pledge to the Flag.

IV. APPROVAL OF MINUTES

A. Village Council & Committee of the Whole - Regular Meeting - May 18, 2026

RESULT:	MOTION APPROVED BY VOICE VOTE
MOVER:	Doug Myslinski
SECONDER:	Joe Falkenberg
AYES:	Greg Langer, Scott Lamerand, Doug Myslinski, Joe Falkenberg, Kollin Kozlowski, Brad Helms
NAYS:	None

V. MAYOR'S REPORT

- A. Proclamation of Appreciation for Director of Information Technology Larry Schroth

Mayor Schwantz presented a Proclamation of Appreciation to Director of Information Technology Larry Schroth, thanking him for his 18 years of dedicated service.

Larry Schroth then offered remarks of his own, expressing his gratitude and appreciation to the Council, employees, and everyone he had the opportunity to work with throughout his tenure.

- B. As Submitted

Mayor Schwantz announced upcoming events:

Sunday, June 7: 11 AM – 7 PM

Palatine Street Feast
Towne Square

Wednesday, June 10: 12 PM – 1:30 PM

Senior Fraud Prevention Seminar
Village Hall

Thursday, June 11: 12 PM – 4 PM

Community Blood Drive
Village Hall - Community Room B

VI. RECESS TO THE COMMITTEE OF THE WHOLE

RESULT:	MOTION APPROVED BY VOICE VOTE
MOVER:	Brad Helms
SECONDER:	Kollin Kozlowski
AYES:	Greg Langer, Scott Lamerand, Doug Myslinski, Joe Falkenberg, Kollin Kozlowski, Brad Helms
NAYS:	None

VII. COMMITTEE OF THE WHOLE

- A. **COMMUNITY & ECONOMIC DEVELOPMENT COMMITTEE**
DOUG MYSLINSKI, CHAIR

- 1. Consider a Motion Granting a Preliminary Planned Development to Permit a 4-Unit Residential Townhouse Development for the Property at 315 W. Johnson Street
Council District: Two

Director of Planning and Zoning Ben Vyverberg provided an overview of a preliminary planned development proposal for a four-unit residential town house project at 315 W. Johnson Street.

Vyverberg reviewed the zoning history of the property and explained how the recommended land-use designation supports multi-family development, consistent with the Downtown Land Use Guide. He then presented the proposed site plan, including setbacks, elevations, and square footage, and staff recommended approval.

Councilman Myslinski commented on the aesthetics of the new development.

RESULT:	MOTION APPROVED BY VOICE VOTE
MOVER:	Scott Lamerand
SECONDER:	Greg Langer
AYES:	Jim Schwantz, Greg Langer, Scott Lamerand, Doug Myslinski, Joe Falkenberg, Kollin Kozlowski, Brad Helms
NAYS:	None

- 2. As Submitted
Nothing Submitted.

B. POLICE POLICY & CODE SERVICES COMMITTEE
JOE FALKENBERG, CHAIR

- 1. Consider an Ordinance Approving a Special Use Transfer to Permit the Continued Operation of a Restaurant, with a Drive-Through, at 828 S. Hicks Road
Council District: Two

Director of Planning and Zoning Ben Vyverberg spoke about a special use transfer to permit the continued operation of a restaurant, with a drive-through at 828 S. Hicks Road. Vyverberg elaborated on zoning, mentioned no substantial changes and staff recommended approval.

RESULT:	MOTION APPROVED BY VOICE VOTE
MOVER:	Scott Lamerand
SECONDER:	Doug Myslinski
AYES:	Jim Schwantz, Greg Langer, Scott Lamerand, Doug Myslinski, Joe Falkenberg, Kollin Kozlowski, Brad Helms
NAYS:	None

2. As Submitted

Nothing Submitted.

C. ADMINISTRATION, TECHNOLOGY & COMMUNITY HEALTH COMMITTEE
SCOTT LAMERAND, CHAIR

1. As Submitted

Nothing Submitted.

D. BUSINESS FINANCE & BUDGET COMMITTEE
KOLLIN KOZLOWSKI, CHAIR

1. As Submitted

Nothing Submitted.

E. FIRE POLICY & COMMUNITY INFORMATION COMMITTEE
GREG LANGER, CHAIR

1. As Submitted

Nothing Submitted.

F. INFRASTRUCTURE & ENVIRONMENT COMMITTEE
BRAD HELMS, CHAIR

1. As Submitted

Nothing Submitted.

VIII. RECONVENE THE VILLAGE COUNCIL MEETING

RESULT:	MOTION APPROVED BY VOICE VOTE
MOVER:	Brad Helms
SECONDER:	Greg Langer
AYES:	Greg Langer, Scott Lamerand, Doug Myslinski, Joe Falkenberg, Kollin Kozlowski, Brad Helms
NAYS:	None

IX. CONSENT AGENDA

All items are considered to be routine by the Village Council and will be enacted by one motion, with waiver of first reading. There will be no separate discussion of these items unless a Council Member so requests, in which event the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.

The motion was to approve items A. to D.

RESULT:	MOTION APPROVED BY ROLL CALL
MOVER:	Scott Lamerand
SECONDER:	Doug Myslinski
AYES:	Greg Langer, Scott Lamerand, Doug Myslinski, Joe Falkenberg, Kollin Kozlowski, Brad Helms
NAYS:	None

- A. Consider a Motion to Approve Warrant 2026 #11
- B. Consider a Motion Granting a Preliminary Planned Development to Permit a 4-Unit Residential Townhouse Development for the Property at 315 W. Johnson Street
Council District: Two
- C. Consider an Ordinance Approving a Special Use Transfer to Permit the Continued Operation of a Restaurant, with a Drive-Through, at 828 S. Hicks Road
Council District: Two

Ordinance #O-61-26
- D. Consider an Ordinance Authorizing the Village Manager to Grant Administrative Approval for Certain Items Recommended for Approval by the Planning and Zoning Commission

Ordinance #O-62-26

X. REPORTS OF STANDING COMMITTEES

- A. **ADMINISTRATION, TECHNOLOGY & COMMUNITY HEALTH COMMITTEE**
SCOTT LAMERAND, CHAIR

1. As Submitted

No Report.

B. BUSINESS FINANCE & BUDGET COMMITTEE

KOLLIN KOZLOWSKI, CHAIR

1. As Submitted

No Report.

C. COMMUNITY & ECONOMIC DEVELOPMENT COMMITTEE

DOUG MYSLINSKI, CHAIR

1. As Submitted

No Report.

D. FIRE POLICY & COMMUNITY INFORMATION COMMITTEE

GREG LANGER, CHAIR

1. As Submitted

No Report.

E. INFRASTRUCTURE & ENVIRONMENT COMMITTEE

BRAD HELMS, CHAIR

1. As Submitted

No Report.

F. POLICE POLICY & CODE SERVICES COMMITTEE

JOE FALKENBERG, CHAIR

1. As Submitted

No Report.

XI. REPORTS OF THE VILLAGE OFFICERS

A. VILLAGE MANAGER

1. As Submitted

No Report.

B. VILLAGE CLERK

1. As Submitted

No Report.

C. VILLAGE ATTORNEY**1. As Submitted**

No Report.

XII. CLOSED SESSION AS REQUIRED

No Closed Session requested.

XIII. RECOGNITION OF AUDIENCE

Resident Joyce S. spoke about mental health, the importance of community, and support for flying the pride flag.

Resident Paul D. supports flying the pride flag in the month of June.

Resident Joe S. supports flying the pride flag and urges that it be displayed at Village Hall.

Barbara Cornew, District Director of Cook County for Commissioner Scott Britton's office, represents his support for pride month celebrations.

Resident Valerie R. does not support flying the pride flag.

Resident Jennifer B. spoke about community.

Roman G. spoke about flag representations and does not support flying the pride flag.

Resident John L. spoke about community and supports the flying of the pride flag.

Resident Judy J. supports flying the pride flag.

Resident Melissa O. supports the flying of the pride flag and asked everyone to stand and waive the pride flag.

Resident Melissa S. supports flying the pride flag.

Resident Frank S. does not support flying the pride flag at the Village.

Resident Deanna S. thanked the Council for posting the proclamation, encouraged additional efforts, and stated her support for flying the pride flag.

Resident Vicki W. offered clarification regarding an electronic newsletter and encouraged respectful treatment of others.

Resident Justin O. thanked the Council for posting the proclamations for LGBTQ Pride Month and PTSD Awareness Month.

Resident Tamara C. supports the flying of the pride flag.

Cook County Commissioner Maggie Trevor, Rolling Meadows, thanked the Council for the proclamation, and expressed her support for flying the pride flag.

Joey McArthur, Rolling Meadows, spoke about his property referencing the bike path on Euclid, the easement, and the MWRD.

Resident Casey supports flying the pride flag.

XIV. ADJOURNMENT

RESULT:	MOTION APPROVED BY VOICE VOTE
MOVER:	Brad Helms
SECONDER:	Scott Lamerand
AYES:	Greg Langer, Scott Lamerand, Doug Myslinski, Joe Falkenberg, Kollin Kozlowski, Brad Helms
NAYS:	None

The meeting adjourned at 7:48 PM.

SUBMITTED BY:

Maureen Pasqualucci
Village Clerk

Lifesaver Award Presentation: Palatine Resident Ethan Mollenhauer (13-Year-Old) for Actions that Contributed to Saving the Life of His Father Sam; and Three Recognitions for Northwest Central Dispatch Services Emergency Dispatchers for Actions that Contributed to Saving the Life of Sam Mollenhauer

BACKGROUND:

On April 17, 2026, Rolling Meadows Police Commander Sam Mollenhauer suffered a major heart attack while at his residence in Palatine. At the time, the only other person home was his 13-year-old son, Ethan. Faced with a sudden and frightening emergency involving his father, Ethan remained calm and immediately called 911. He provided critical information to emergency responders, allowing police and fire personnel to be dispatched without delay. Working together with Northwest Central Dispatch Services Emergency Dispatchers (Patty Leal, Annalisa Cangelosi, and Patrick O'Sullivan), Ethan received CPR instructions over the phone and began providing lifesaving care to his father. Despite the stress and emotional weight of the situation, Ethan continued performing CPR until relieved by responding fire department personnel.

Commander Mollenhauer was transported to Northwest Community Hospital for emergency treatment. Due to the severity of his medical condition, it has been determined that the immediate actions taken by Ethan, along with the guidance and assistance provided by the Northwest Central Dispatch Services Emergency Dispatchers, directly contributed to saving his life.

Today, Commander Mollenhauer is recovering at home with his family — a recovery made possible because a young man demonstrated remarkable courage, maturity, and determination when it mattered most, and because a dispatcher calmly and professionally provided the lifesaving instructions that guided those efforts.

KEY ISSUES:

N/A

BUDGET IMPACT:

N/A

RECOMMENDATION:

N/A

ACTION REQUIRED:

Present the Life Saver Award and Recognize Three NWCD Employees.

ATTACHMENTS:

None

Presentation of a Certificate of Achievement to Palatine Police K9 Hondo for Retirement

BACKGROUND:

Palatine Police K9 Hondo is retiring from service after a 10-year career with the Palatine Police Department, from May 2016 through May 2026. K9 Hondo worked with handler Officer Raul Contreras.

KEY ISSUES:

K9 Honda has been apart of:

- 695 total deployments
- 127 direct arrests
- \$112,404 in seizures
- 9 firearm locations
- 20 lbs. of narcotics seized

BUDGET IMPACT:

N/A

RECOMMENDATION:

N/A

ACTION REQUIRED:

Presentation of a Certificate of Achievement to K9 Hondo and Handler, Officer Raul Contreras.

ATTACHMENTS:

None

Consider a Motion Granting a Waiver of the Village's Sound Amplification Ordinance and the Temporary Closure of a Portion of Bothwell Street in Conjunction with the Proposed 'Pipes for Pits' Event on August 2, 2026 at Lamplighter Inn, 60 N. Bothwell Street

BACKGROUND:

Bombshell Bullies (Bully Breed Rescue) is partnering with Lamplighters Inn, 60 N. Bothwell, for the 'Pipes for Pits' event on Sunday, August 2, 2026. To proceed with the proposed event, the Petitioners are requesting approval of the following:

- Waiver of the Village's Sound Amplification Ordinance;
- Temporary Closure of a Portion of Bothwell Street; and
- A temporary amendment to the licensed premises of Lamplighter Inn's existing Liquor License to be reviewed by the Liquor Commission later this evening.

KEY ISSUES:

- The proposed event would be held from 4 to 7 PM on Sunday, August 2, 2026 on the east side of Lamplighter Inn (within Bothwell Street, between Wilson and Station Streets). The closure of Bothwell Street will occur from approximately 2 to 8 PM on Sunday, August 2.
- The proposed event will include amplified sound from an acoustic music player using one speaker and a microphone, and alcohol sales by Lamplighter Inn.
- The Council has previously approved this event at Lamplighter Inn in 2025, 2024, 2023, 2022 and 2021.

BUDGET IMPACT:

N/A

RECOMMENDATION:

Staff recommends action at the Village Council's discretion.

ACTION REQUIRED:

A motion to approve the waiver of the Village's Sound Amplification Ordinance and the temporary closure of a portion of Bothwell Street to allow for the 'Pipes for Pits' event on Sunday, August 2, 2026.

ATTACHMENTS:

1. Pipes for Pits

VILLAGE OF PALATINE SPECIAL EVENT PERMIT APPLICATION

THIS FORM MUST BE COMPLETED IN FULL AND SUBMITTED 60 DAYS PRIOR TO THE EVENT
Village Manager's Office, 200 E. Wood St., Palatine, IL 60067 Fax: 847-359-9094

INSTRUCTIONS: PLEASE TYPE OR PRINT CLEARLY. INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED.

GENERAL EVENT INFORMATION

Name of Event

Pipes For Pits

Exact Address of Event

60 N. Bothwell St. Palatine, IL 60067

Type of Event (Check all applicable)

Festival
 Run/Walk
 Parade
 Car Show
 Craft Fair
 Fireworks
 Other Fundraiser

Date(s) of Event

Aug 2nd 2026

Hours of Event

4-7pm

Total Hours (Step-up - Tear down)

6hrs (2-8pm)

Phone number/website for publication

[Redacted]

Estimated attendance

150 ppl

Last years actual attendance

100 ppl

Describe the event's community and/or cultural benefit

Our annual Fundraiser to support Bombshell Bullies and give the town a fun, family orientated event.

SPONSORING ORGANIZATION INFORMATION

Name of Sponsoring Organization

Lampighter Inn Tavern & Grille

Contact person from Sponsoring Organization

Lindsey Stucka

Sponsoring Organization Address

100 N. Bothwell St.

City

Palatine

Zip

60067

Website

lamplighters.com

ORGANIZER/COORDINATOR INFORMATION

Name of Organizer/Coordinator

Lampighter Inn Tavern & Grille

E

[Redacted]

Organizer/Coordinator Address

100 N. Bothwell St.

City

Palatine

Zip

60067

Phone Number

[Redacted]

Cell Phone Number

[Redacted]

Fax Number

EMERGENCY CONTACT INFORMATION

[Redacted]

VILLAGE OF PALATINE SPECIAL EVENT PERMIT APPLICATION

THIS FORM MUST BE COMPLETED IN FULL AND SUBMITTED 60 DAYS PRIOR TO THE EVENT
Village Manager's Office, 200 E. Wood St., Palatine, IL 60067 Fax: 847-359-9094

INSTRUCTIONS: PLEASE TYPE OR PRINT CLEARLY. INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED.

EVENT OVERVIEW

Are you providing/serving food at your event that is considered potentially hazardous, being prepared on-site, or being re-packed and sold in bulk?

Yes No

If yes, how many vendors? _____

Below are some foods exempt from a permit (not all are listed):
-Pre-packaged, non-potentially hazardous foods (i.e. packaged cookies, chips, crackers, bread, etc.)
-Non-potentially hazardous, minimally cut, unprocessed fruits or vegetables (ie. apples, bananas, etc.)

QUESTIONS ON WHAT QUALIFIES AS EXEMPT? CALL (847) 359-9090.

Each vendor must submit a Temporary Food Event Permit Application 14 days prior to the event. Applications can be found at: https://permits.palatine.il.us/EnerGov_Prod/SelfService/PalatineILProd#home
Questions? Contact (847) 359-9037. Electric submissions are required. Please see application for full details on what is required.

Are you erecting either: (1) tent(s) larger than 20'x40' (or 800 sq. ft.) or (2) that accommodates more than 100 people or (3) temporary structure(s) (ie. stage) taller than 2' in height or (4) that will be equipped with temporary electrical power?

Yes No

If yes, you must submit a Temporary Structure Permit Application 30 days prior to the event. Applications can be found at: https://permits.palatine.il.us/EnerGov_Prod/SelfService/PalatineILProd#home
Questions? Contact (847) 359-9037. Electric submissions are required. Please see application for full details on what is required.

Are you serving alcoholic beverages at your event?

Yes No

Alcohol vendors must submit a Special Event Liquor License 60 days prior to the event. You must obtain a Special Event Liquor License for each liquor vendor. Applications can be found at: <http://www.palatine.il.us/events/forms/applications.aspx>.
Questions? Contact (847) 359-9031.

Will the event include a Race/Walk or Parade?

Yes No

If yes, you must complete, Page 3, Section 1.

Will electronic sound amplification equipment or a public address system be used at the event?

Yes No

If yes, you must complete, Page 3, Section 2.

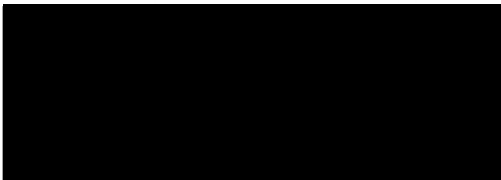
Are you utilizing any public parking lots, Village streets or other Village property for your event?

Yes No

If yes, you must complete, Page 3, Section 3.

ACKNOWLEDGEMENT/SIGNATURE

By signing this document, I certify that the information provided above is correct. I agree to conduct the special event in compliance with all applicable codes, ordinances, laws and the conditions contained in the special event permit.



Signature of Organizer

Date

5/27/24

Application must include the following documentation

- Special Event Application (Page 1, 2, 3, 4)
- Certificate of Insurance (see Section 5)
- Site Plan and/or Race/Parade Route Map

***You MUST submit a new site plan or parade/race route on an annual basis.**

APPLICATIONS WITH MISSING INFORMATION WILL NOT BE PROCESSED.

VILLAGE OF PALATINE SPECIAL EVENT PERMIT APPLICATION

THIS FORM MUST BE COMPLETED IN FULL AND SUBMITTED 60 DAYS PRIOR TO THE EVENT
Village Manager's Office, 200 E. Wood St., Palatine, IL 60067 Fax: 847-359-9094

INSTRUCTIONS: PLEASE TYPE OR PRINT CLEARLY. INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED.

Name of Event
Pipes For Pits

SECTION 1: RACE/WALK, PARADE INFORMATION Not Applicable

Starting Location	Ending Location
Approximate Number of Attendees (runners/marchers)	Approximate Number of Vehicles (cars/floats)
Location of Assemble (Registration)	Location of Personal Vehicle Parking

Please attach a course map, with location of the staging area, start/finish lines, and water/first aid stations

SECTION 2: NOISE CONTROL PLAN Not Applicable

Please attach a Site Plan, with the location of the stages and sound systems, the location and direction of all speakers, and the proximity to residential properties

Amplified sound will be used from: (am/pm) <u>4-7pm</u>	Amplified sound will be used to: (am/pm) <u>4-7pm</u>
--	--

Describe the sound system(s)
There will be an acoustic artist with one speaker.

Explain how the sound will be controlled and identify the means by which it can be further controlled if necessary:

There is a sound dial on the speaker that may be turned down.

The Village has the right to require applicants to revise locations, hours, or plans to control amplified music/speech.

SECTION 3: PARKING LOT/PROPERTY USAGE/CLOSURE INFORMATION Not Applicable

Public Parking Lot / Property Intended for "Event"	Date of Closure	Time of Closure	Date to Reopen	Time of Reopen
<u>Parking spots next to Camps shared w/ Salon MEMM</u>	<u>8/2/26</u>	<u>2pm</u>	<u>8/2/26</u>	<u>8pm</u>

1. No staking in the street or public parking lot is permitted.
2. Only chalk or other Village approved marking is permitted (no spray paint).
3. Any debris/stains must be removed immediately prior to the opening of the street/public parking lot.
4. No structures may be erected on any street/public parking Lot without prior approval/permit.

VILLAGE OF PALATINE SPECIAL EVENT PERMIT APPLICATION

THIS FORM MUST BE COMPLETED IN FULL AND SUBMITTED 60 DAYS PRIOR TO THE EVENT
Village Manager's Office, 200 E. Wood St., Palatine, IL 60067 Fax: 847-359-9094

INSTRUCTIONS: PLEASE TYPE OR PRINT CLEARLY. INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED.

SECTION 4: INDEMNITY/HOLD HARMLESS AGREEMENT

Name of Sponsoring Organization

Lampighter Inn Tavern & Grille

Name of Event

Show Me Your Pits/Pipes for Pits

Date(s) of Event

Sunday, Aug 2nd, 2026

To the fullest extent permitted by law, the Organization hereby agrees to defend, indemnify and hold harmless the Village of Palatine, its officials, agents and employees, against all injuries, deaths, loss, damages, claims, patent claims, suits, liabilities, judgments, cost and expenses, which may in any way accrue against the Village of Palatine, its officials, agents and employees, arising in whole or in part or in consequence of the Event, and/or its employees, and or subcontractors' participation in Event, or which may in any way result therefore. The Organization shall, at its own expense, appear, defend and pay all charges of attorneys and all costs and other expenses arising therefore or incurred in connection therewith, and, if any judgment shall be rendered against the Village of Palatine, its officials, agents and employees, in any such action, the Organization shall, at its own expense, satisfy and discharge the same.

The Organization expressly understands and agrees that any performance bond or insurance policies required by the Village of Palatine, or otherwise provided by the Organization shall in no way limit the responsibility to indemnify, keep and save harmless and defend the Village of Palatine, its officials, agents and employees as herein provided.

The Organization expressly understands and agrees that the Village shall be named as an additional insured party on the insurance policy and that the Organization shall have no permission or authority to engage in the Event until evidence deemed acceptable to the Village has been provided to establish that the Village has been named as an additional insured party on the insurance policy .

SIGNATURE

Lindsey Stecka

PRINT NAME

General Manager

TITLE/POSITION

5/27/26

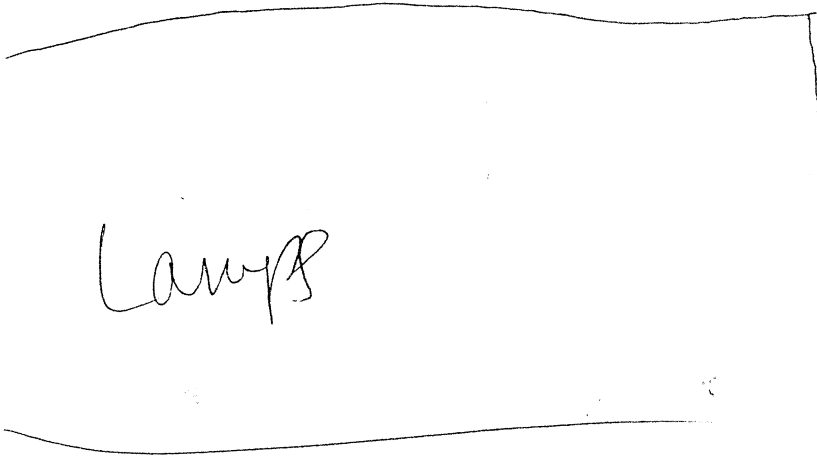
DATE

SECTION 5: INSURANCE REQUIREMENTS

INSURANCE REQUIREMENTS

Sponsoring Organization will be required to provide an original Certificate of Insurance, as well as the additional insured endorsement evidencing the following insurance minimums: Commercial General Liability - minimum \$1,000,000 per occurrence. Final acceptance of applicant is contingent on applicant naming the Village of Palatine, their employees, agents and officials as additional insured on a primary and non-contributory basis.

Wilson St



Camps

Camps
Deck

Bohndell St.

Wilson St
Bohndell St
Camps Deck

Consider a Motion Granting Approval of a Waiver of the Village's Sound Amplification Ordinance for the 5th Annual St. Thomas of Villanova Parish Picnic on Saturday, August 8, 2026

BACKGROUND:

St. Thomas of Villanova wishes to hold their 5th annual Parish Picnic event on Saturday, August 8, 2026 from 12 PM to 9:30 PM at 1141 E. Anderson Drive. The picnic includes an outdoor mass, kid's events, food tent, drinks and music. In conjunction with the event, St. Thomas is requesting the following approvals:

Waiver of the Sound Amplification Ordinance for an outdoor mass on Saturday, August 2 from 5:00 - 6:00 PM and live music from 6:00 - 9:00 PM.

KEY ISSUES:

The Picnic event details are as follows:

- Saturday, August 8 from 12 PM to 9:30 PM;
- Bring together parish for a day and night of food, drinks and music;
- Estimated attendance of 400 - 500 people;
- Live music, outdoor mass (5 - 6 PM), kids events;
- Food tent;
- Beer and wine.

BUDGET IMPACT:

N/A

RECOMMENDATION:

Staff recommends action at the Village Council's discretion for approval of the St. Thomas of Villanova Parish Picnic.

ACTION REQUIRED:

A motion to approve the St. Thomas of Villanova Parish Picnic and related sound waiver request.

ATTACHMENTS:

1. STOV Parish Picnic App
2. STOV Parish Picnic Map

VILLAGE OF PALATINE SPECIAL EVENT PERMIT APPLICATION

THIS FORM MUST BE COMPLETED IN FULL AND SUBMITTED 60 DAYS PRIOR TO THE EVENT
Village Manager's Office, 200 E. Wood St., Palatine, IL 60067 Fax: 847-359-9094

INSTRUCTIONS: PLEASE TYPE OR PRINT CLEARLY. INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED.

GENERAL EVENT INFORMATION

Name of Event

St Thomas of Villanova Parish Picnic (Summerfest)

Exact Address of Event

1141 e Anderson Dr

Type of Event (Check all applicable)

Festival Run/Walk Parade Car Show Craft Fair Fireworks Other

Date(s) of Event

August 8th 2026

Hours of Event

12pm-9:30pm

Total Hours (Step-up - Tear down)

14

Phone number/website for publication

847358-6999

Estimated attendance

400-500

Last years actual attendance

425

Describe the event's community and/or cultural benefit

SPONSORING ORGANIZATION INFORMATION

Name of Sponsoring Organization

St Thomas of Villanova Parish

Contact person from Sponsoring Organization

Vito Manola

Sponsoring Organization Address

1201 e Anderson Dr.

City

Palatine

Zip

60074

Phone Number

847 358-6999

E-Mail

vmanola@stov.org

Website

ORGANIZER/COORDINATOR INFORMATION

[Redacted Name and Address]

Zip

60074

Phone Number

[Redacted]

Cell Phone Number

[Redacted]

Fax Number

EMERGENCY CONTACT INFORMATION

Name of Emergency Contact

[Redacted Name and Address]

E-mail

VILLAGE OF PALATINE SPECIAL EVENT PERMIT APPLICATION

THIS FORM MUST BE COMPLETED IN FULL AND SUBMITTED 60 DAYS PRIOR TO THE EVENT
Village Manager's Office, 200 E. Wood St., Palatine, IL 60067 Fax: 847-359-9094

INSTRUCTIONS: PLEASE TYPE OR PRINT CLEARLY. INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED.

EVENT OVERVIEW

Are you providing/serving food at your event that is considered potentially hazardous, being prepared on-site, or being re-packed and sold in bulk?

Yes No

If yes, how many vendors? _____

Below are some foods exempt from a permit (not all are listed):
-Pre-packaged, non-potentially hazardous foods (i.e. packaged cookies, chips, crackers, bread, etc.)
-Non-potentially hazardous, minimally cut, unprocessed fruits or vegetables (i.e. apples, bananas, etc.)

Each vendor must submit a Temporary Food Event Permit Application 14 days prior to the event. Applications can be found at:
https://permits.palatine.il.us/EnerGov_Prod/SelfService/PalatinellProd#/home
Questions? Contact (847) 359-9090. Please see application for full details on what is required.

QUESTIONS ON WHAT QUALIFIES AS EXEMPT? CALL (847) 359-9090.

Are you erecting either: (1) tent(s) larger than 20'x40' (or 800 sq. ft.) or (2) that accommodates more than 100 people or (3) temporary structure(s) (i.e. stage) taller than 2' in height or (4) that will be equipped with temporary electrical power?

Yes No

If yes, you must submit a Temporary Structure Permit Application 30 days prior to the event. Applications can be found at:
https://permits.palatine.il.us/EnerGov_Prod/SelfService/PalatinellProd#/home
Questions? Contact (847) 359-9037. Electric submissions are required. Please see application for full details on what is required.

Are you serving alcoholic beverages at your event?

Yes No

Alcohol vendors must submit a Special Event Liquor License 60 days prior to the event. You must obtain a Special Event Liquor License for each liquor vendor. Applications can be found at:
<http://www.palatine.il.us/events/forms/applications.aspx>.
Questions? Contact (847) 359-9031.

Will the event include a Race/Walk or Parade?

Yes No

If yes, you must complete, Page 3, Section 1.

Will electronic sound amplification equipment or a public address system be used at the event?

Yes No

If yes, you must complete, Page 3, Section 2.


Are you utilizing any public parking lots, Village streets or other Village property for your event?

Yes No

If yes, you must complete, Page 3, Section 3.

ACKNOWLEDGEMENT/SIGNATURE

By signing this document, I certify that the information provided above is correct. I agree to conduct the special event in compliance with all applicable codes, ordinances, laws and the conditions contained in the special event permit.



Signature of Organizer

May 6th 2026

Date

Application must include the following documentation

- Special Event Application (Page 1, 2, 3, 4)
 - Certificate of Insurance (see Section 5)
 - Site Plan and/or Race/Parade Route Map
- *You MUST submit a new site plan or parade/race route on an annual basis.**

APPLICATIONS WITH MISSING INFORMATION WILL NOT BE PROCESSED.

VILLAGE OF PALATINE SPECIAL EVENT PERMIT APPLICATION

THIS FORM MUST BE COMPLETED IN FULL AND SUBMITTED 60 DAYS PRIOR TO THE EVENT
Village Manager's Office, 200 E. Wood St., Palatine, IL 60067 Fax: 847-359-9094

INSTRUCTIONS: PLEASE TYPE OR PRINT CLEARLY. INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED.

Name of Event
St Thomas of Villanova Parish Picnic (Summerfest)

SECTION 1: RACE/WALK, PARADE INFORMATION Not Applicable

Starting Location	Ending Location
Approximate Number of Attendees (runners/marchers)	Approximate Number of Vehicles (cars/floats)
Location of Assemble (Registration)	Location of Personal Vehicle Parking

Please attach a course map, with location of the staging area, start/finish lines, and water/first aid stations

SECTION 2: NOISE CONTROL PLAN Not Applicable

Please attach a Site Plan, with the location of the stages and sound systems, the location and direction of all speakers, and the proximity to residential properties

Amplified sound will be used from: (am/pm) 5pm - 6pm	Amplified sound will be used to: (am/pm) 6pm - 9 pm Band
--	--

Describe the sound system(s)

Portable sound system for outdoor mass. Band will supply thier own sound system for music

Explain how the sound will be controlled and identify the means by which it can be further controlled if necessary:

Sound monitored by church staff to insure sound is not too loud and abides by Village Ord.

The Village has the right to require applicants to revise locations, hours, or plans to control amplified music/speech.

SECTION 3: PARKING LOT/PROPERTY USAGE/CLOSURE INFORMATION Not Applicable

Public Parking Lot / Property Intended for "Event"

Lot Number or Location	Date of Closure	Time of Closure	Date to Reopen	Time of Reopen
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

- No staking in the street or public parking lot is permitted.
- Only chalk or other Village approved marking is permitted (no spray paint).
- Any debris/stains must be removed immediately prior to the opening of the street/public parking lot.
- No structures may be erected on any street/public parking Lot without prior approval/permit.

VILLAGE OF PALATINE SPECIAL EVENT PERMIT APPLICATION

THIS FORM MUST BE COMPLETED IN FULL AND SUBMITTED 60 DAYS PRIOR TO THE EVENT
Village Manager's Office, 200 E. Wood St., Palatine, IL 60067 Fax: 847-359-9094

INSTRUCTIONS: PLEASE TYPE OR PRINT CLEARLY. INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED.

SECTION 4: INDEMNITY/HOLD HARMLESS AGREEMENT

Name of Sponsoring Organization

St Thomas of Villanova Parish Picnic

Name of Event

St Thomas of Villanova Parish Picnic (Summerfest)

Date(s) of Event

August 8th 2026

To the fullest extent permitted by law, the Organization hereby agrees to defend, indemnify and hold harmless the Village of Palatine, its officials, agents and employees, against all injuries, deaths, loss, damages, claims, patent claims, suits, liabilities, judgments, cost and expenses, which may in any way accrue against the Village of Palatine, its officials, agents and employees, arising in whole or in part or in consequence of the Event, and/or its employees, and or subcontractors' participation in Event, or which may in any way result therefore. The Organization shall, at its own expense, appear, defend and pay all charges of attorneys and all costs and other expenses arising therefore or incurred in connection therewith, and, if any judgment shall be rendered against the Village of Palatine, its officials, agents and employees, in any such action, the Organization shall, at its own expense, satisfy and discharge the same.

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SIGNATURE

VitoManola

Operations Mgr.

5/6/2026

PRINT NAME

TITLE/POSITION

DATE

SECTION 5: INSURANCE REQUIREMENTS

INSURANCE REQUIREMENTS

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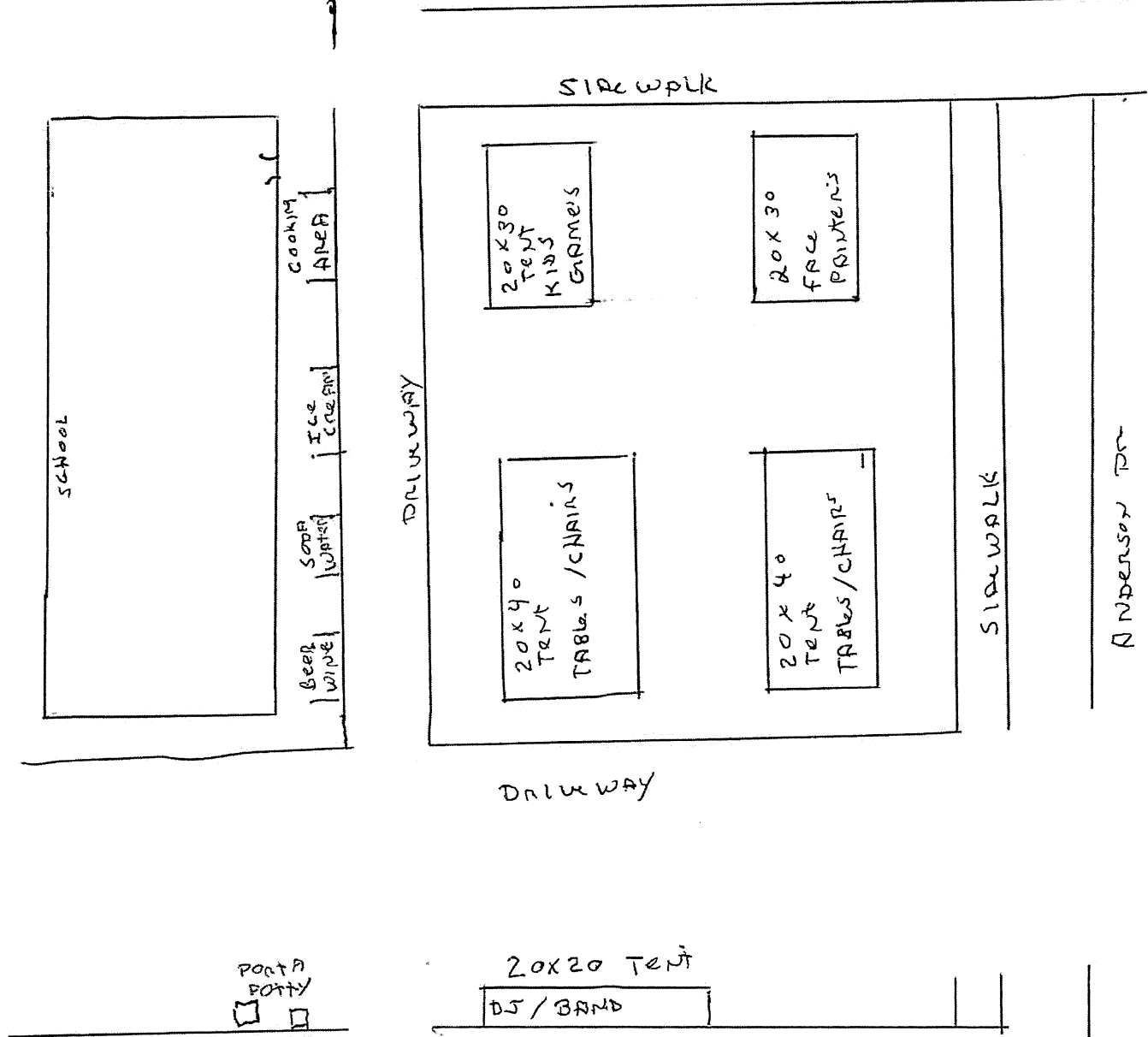
VILLAGE OF PALATINE TEMPORARY EVENT LIQUOR LICENSE APPLICATION

THIS FORM MUST BE COMPLETED IN FULL AND SUBMITTED 60 DAYS PRIOR TO THE EVENT
Village Manager's Office, 200 E. Wood St, Palatine, IL 60067 Fax: 847-359-9094 E-mail: village@palatine.il.us

INSTRUCTIONS: PLEASE TYPE OR PRINT CLEARLY. INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED.

SITE PLAN

Please use this Site Plan to illustrate the layout of your event. If you need additional space, please attach a separate sheet.



If applicable the following must be included:

- Location of food vendors (F)
- Location of beverage vendors both non-alcoholic (NAB) and alcoholic beverages (AB) along with number of serving stations at each location
- Public entrances and exits
- Location of sound stages and amplified sound

Consider an Ordinance Granting a Special Use to Permit a Rear Yard Setback of 34 Feet, Instead of the Minimum Required Rear Yard Setback of 40 Feet, in the R-2 Single-Family Zoning District for the Property at 649 W. Revere Lane

BACKGROUND:

The Petitioner is requesting to construct a rear addition, which would not meet the minimum required rear yard setback on the Subject Property. Therefore, the petitioner is requesting approval of the following:

A Special use to permit a rear setback of 34 feet, instead of the minimum required rear yard setback of 40 feet in the R-2 zoning district.

KEY ISSUES:

- The Subject Property, zoned R-2 Single-Family and containing approximately 9,120 square feet, consists of a single-family residence and related improvements.
- The Petitioner is proposing to construct a three-season room on the rear of the principal structure. The addition would encroach upon the 40-foot minimum required rear-yard setback for principal buildings in the R-2 Zoning District and therefore requires Special Use review. The proposed addition would otherwise comply with the R-2 height, building, and lot coverage maximums.
- In reviewing the surrounding area, Staff identified a number of properties with setbacks below 40' from the rear lot line:
 - 833 S. Elm: 39'
 - 838 S. Elm: 29' (received relief for setback reduction, #O-173-07)
 - 853 S. Valley Lane: 36'
 - 639 Revere Lane: 28'

BUDGET IMPACT:

N/A

RECOMMENDATION:

Public Hearing: Planning & Zoning Commission (PZC) meeting on May 26, 2026.

Residents testifying: None.

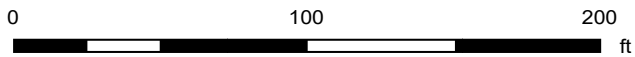
Vote: The PZC voted unanimously to approve the Special Use and Staff concurs.

ACTION REQUIRED:

A motion to approve a Special Use granting a rear yard setback reduction at 649 W. Revere Lane.

ATTACHMENTS:

1. Aerial Map
2. ORD SU 649 W Revere Lane
3. EXHIBIT - Site Plan
4. EXHIBIT - Architectural Plans
5. PZC minutes - 05-26-26 meeting
6. Public Notice



Print Date: 5/11/2026

Notes

Disclaimer: The GIS Consortium and MGP Inc. are not liable for any use, misuse, modification or disclosure of any map provided under applicable law. This map is for general information purposes only. Although the information is believed to be generally accurate, errors may exist and the user should independently confirm for accuracy. The map does not constitute a regulatory determination and is not a base for engineering design. A Registered Land Surveyor should be consulted to determine precise location boundaries on the ground.

ORDINANCE NO. _____

**AN ORDINANCE GRANTING A SPECIAL USE TO PERMIT
A REAR YARD SETBACK REDUCTION AT
649 W. REVERE LANE**

WHEREAS, pursuant to a petition and public hearing on May 26, 2026, of which public notice was given as required by law, the Planning and Zoning Commission of the Village of Palatine, in accordance with the Zoning Ordinance of the Village of Palatine, in such case made and provided, has held such public hearing and reported their findings, relative to a request for a Special use to permit a rear setback of 34 feet, instead of the minimum required rear yard setback of 40 feet in the R-2 zoning district, pursuant to Section 10.06(c)(12) of the Village of Palatine Zoning Ordinance. The Special Use are hereby granted on the following legally described property:

OF LOT 166 IN PLUM GROVE HILLS UNIT NUMBER 3, BEING A SUBDIVISION PART OF THE NORTHWEST ¼ OF SECTION 27, TOWNSHIP 42 NORTH, RANGE 10 EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS.; DESCRIBED AS FOLLOWS:

Commonly known as 649 W. REVERE LANE (02-27-108-017-0000).

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and Village Council of the Village of Palatine, Cook County, Illinois, acting in the exercise of their home rule power that:

SECTION 1: The Special use to permit a rear setback of 34 feet, instead of the minimum required rear yard setback of 40 feet in the R-2 zoning district, pursuant to Section 10.06(c)(12), are hereby granted, subject to the following condition(s):

- 1. The Special Use shall substantially conform to the plans prepared by Dhaval Parekh, dated 04/09/2026, except as such plans may be changed to conform to Village Codes and Ordinances.

SECTION 2: That a copy of the public notice be attached hereto and form a part of this ordinance.

SECTION 3: That this ordinance shall be in full force and effect from and after its passage and approval as provided by law.

PASSED: This ____ day of _____, 2026

AYES:____ **NAYS:**____ **ABSENT:**____ **PASS:**____

APPROVED by me this ____ day of _____, 2026

Mayor of the Village of Palatine

ATTESTED and FILED in the office of the Village Clerk this

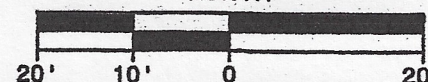
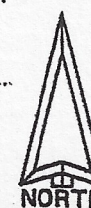
____ day of _____, 2026

Village Clerk

LEGEND	
A = ASSUMED	NW = NORTHWEST
BL = BUILDING SETBACK LINE	P.O.B. = POINT OF BEGINNING
C = CALCULATED	P.O.C. = POINT OF COMMENCEMENT
C.E. = CITY EASEMENT	P.U.E. = PUBLIC UTILITY EASEMENT
CH = CHORD	P.U. & D.E. = PUBLIC UTILITY & DRAINAGE EASEMENT
CL = CENTERLINE	R = RECORD
D = DEED	RAD = RADIUS
D.E. = DRAINAGE EASEMENT	R.O.W. = RIGHT OF WAY
E = EAST	S = SOUTH
F.I.P. = FOUND IRON PIPE	S.I.P. = SET IRON PIPE
F.I.R. = FOUND IRON ROD	S.I.R. = SET IRON ROD
FT. = FEET/FOOT	SE = SOUTHEAST
L = ARC LENGTH	SW = SOUTHWEST
M = MEASURED	V.E. = VILLAGE EASEMENT
N = NORTH	W = WEST
NE = NORTHEAST	W = WEST
-X-X-X-X-X-	= FENCE
---	= EASEMENT LINE
---	= SETBACK LINE
---	= INTERIOR LOT LINE

MORRIS ENGINEERING, INC.

5100 S. LINCOLN Lisle, ILLINOIS 60532
 MAIN PHONE: (630)271-0770 SURVEY DEPT. PHONE (630)271-0599
 EMAIL: SURVEY@ECIVIL.COM WEBSITE: ECIVIL.COM



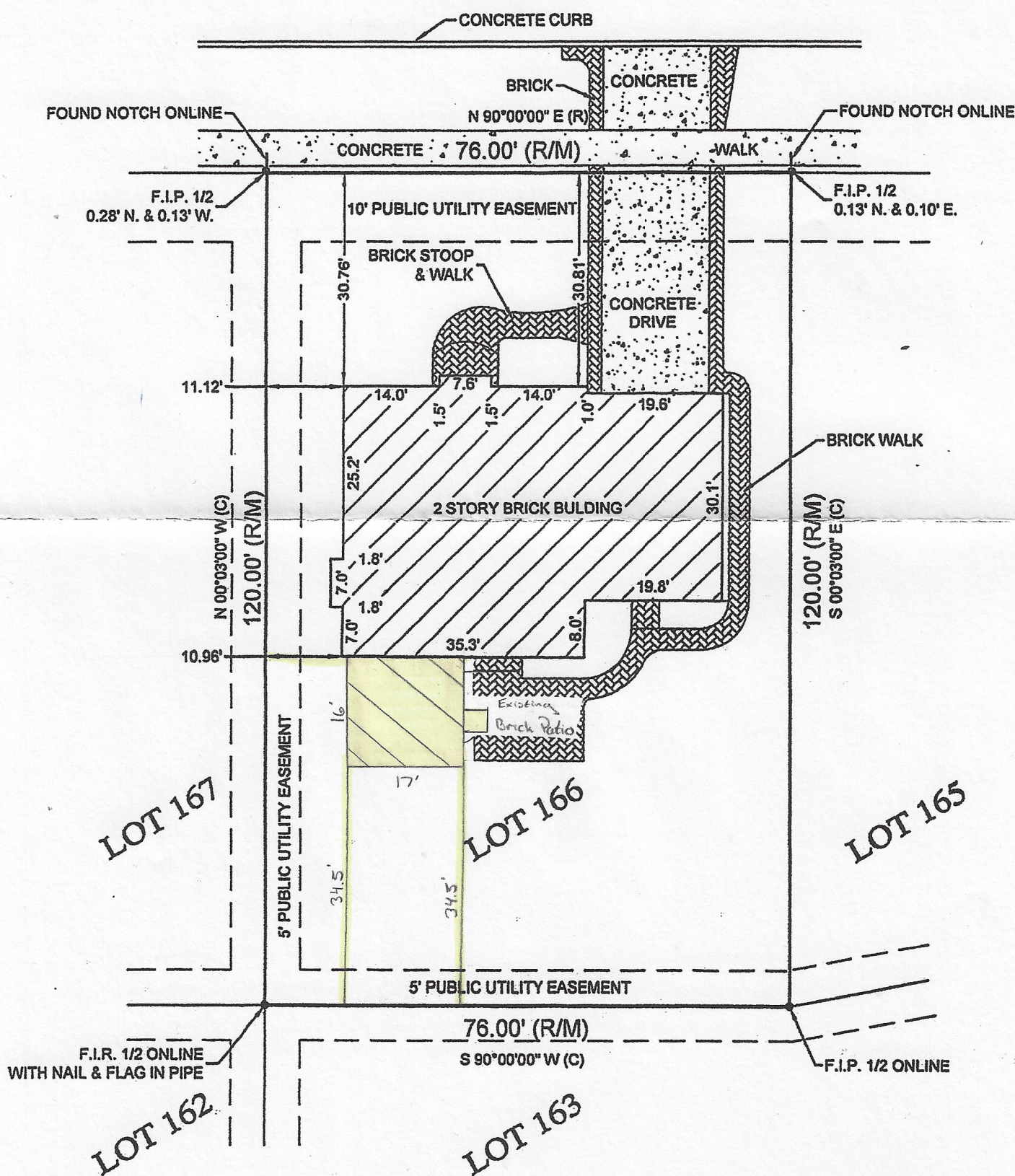
PLAT OF SURVEY OF

BASIS OF BEARING:
 SOUTHERLY LINE OF REVERE LANE AS FOUND MONUMENTED AND OCCUPIED PER RECORD SUBDIVISION.
 N 90°00'00" E (R)

LOT 166 IN PLUM GROVE HILLS UNIT NUMBER 3, BEING A SUBDIVISION OF PART OF THE NORTHWEST 1/4 OF SECTION 27, TOWNSHIP 42 NORTH, RANGE 10 EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS.

AREA OF SURVEY:
 CONTAINING 9120 SQ. FT. OR 0.21 ACRES MORE OR LESS

(60' R.O.W.) REVERE LANE



STATE OF ILLINOIS)
 COUNTY OF DUPAGE)SS

I, THE UNDERSIGNED, AN ILLINOIS PROFESSIONAL LAND SURVEYOR, DO HEREBY CERTIFY THAT THIS PROFESSIONAL SERVICE CONFORMS TO THE CURRENT ILLINOIS MINIMUM STANDARDS FOR A BOUNDARY SURVEY, AND THAT THE PLAT HEREON DRAWN IS A CORRECT REPRESENTATION OF SAID SURVEY.

DATED, THIS 18TH DAY OF AUGUST, A.D., 2015, AT LISLE, ILLINOIS.

Stacy Ferguson

ILLINOIS PROFESSIONAL LAND SURVEYOR NO. 035-2952
 LICENSE EXPIRATION DATE NOVEMBER 30, 2016
 ILLINOIS BUSINESS REGISTRATION NO. 184-001245



NOTE:

1. ALL TIES SHOWN ON THIS SURVEY ARE MEASURED TO THE BUILDING'S SIDING (BRICK, FRAME, STUCCO, METAL, ETC.) AND NOT TO THE FOUNDATION, UNLESS NOTED OTHERWISE.
2. ROOF LINES AND OVERHANGS ARE TYPICALLY NOT SHOWN HEREON.
3. COMPARE ALL DISTANCES AND POINTS IN FIELD AND REPORT ANY DISCREPANCIES TO SURVEYOR AT ONCE.
4. NO DIMENSIONS SHALL BE ASSUMED BY SCALING.

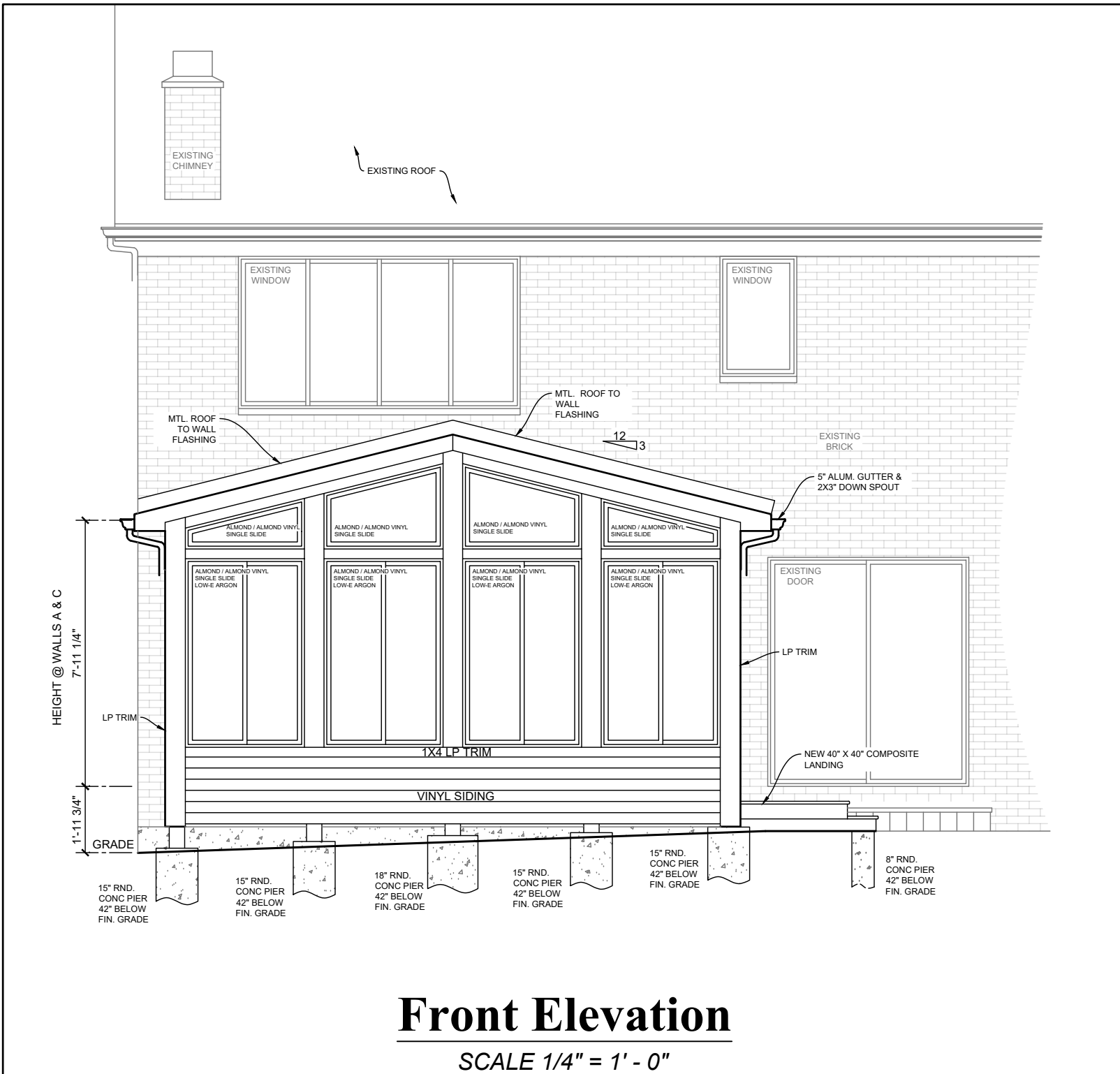
ADDRESS COMMONLY KNOWN AS 649 REVERE LANE
 PALATINE, ILLINOIS

CLIENT JAMES C. SIEBERT & ASSOCIATES LAW OFFICE

JOB NO. 15-08-0143

FIELDWORK DATE/CREW CHIEF 08-14-15 (JJ/RW)

DRAWN BY: RT RFVTRFD:



Front Elevation

SCALE 1/4" = 1' - 0"

NOTES:

IRC. 2021
NEC. 2020

NOTES:

ROOM IS AN UNCONDITIONED SPACE

ASSUMED WIND LOAD = 115 MPH ULTIMATE
ASSUMED SNOW LOAD = 30 PSF
ASSUMED SOIL BEARING PRESSURE = 3000 PSF

ALL FASTENERS & CONNECTORS TO BE HOT DIPPED GALVANIZED

PROJECT: PAREKH

DATE: 4-9-2026

PAGE #: 1

REVISION: A

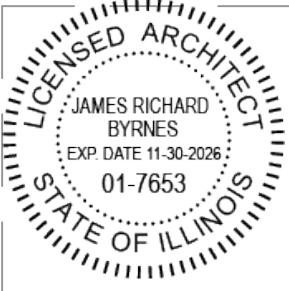
DRAWING SCALE: 1/4" = 1'0"

DRAWN BY: TH

Front Elevation

CUSTOMER

Dhaval Parekh
649 West Revere Ln.
Palatine, IL. 60067

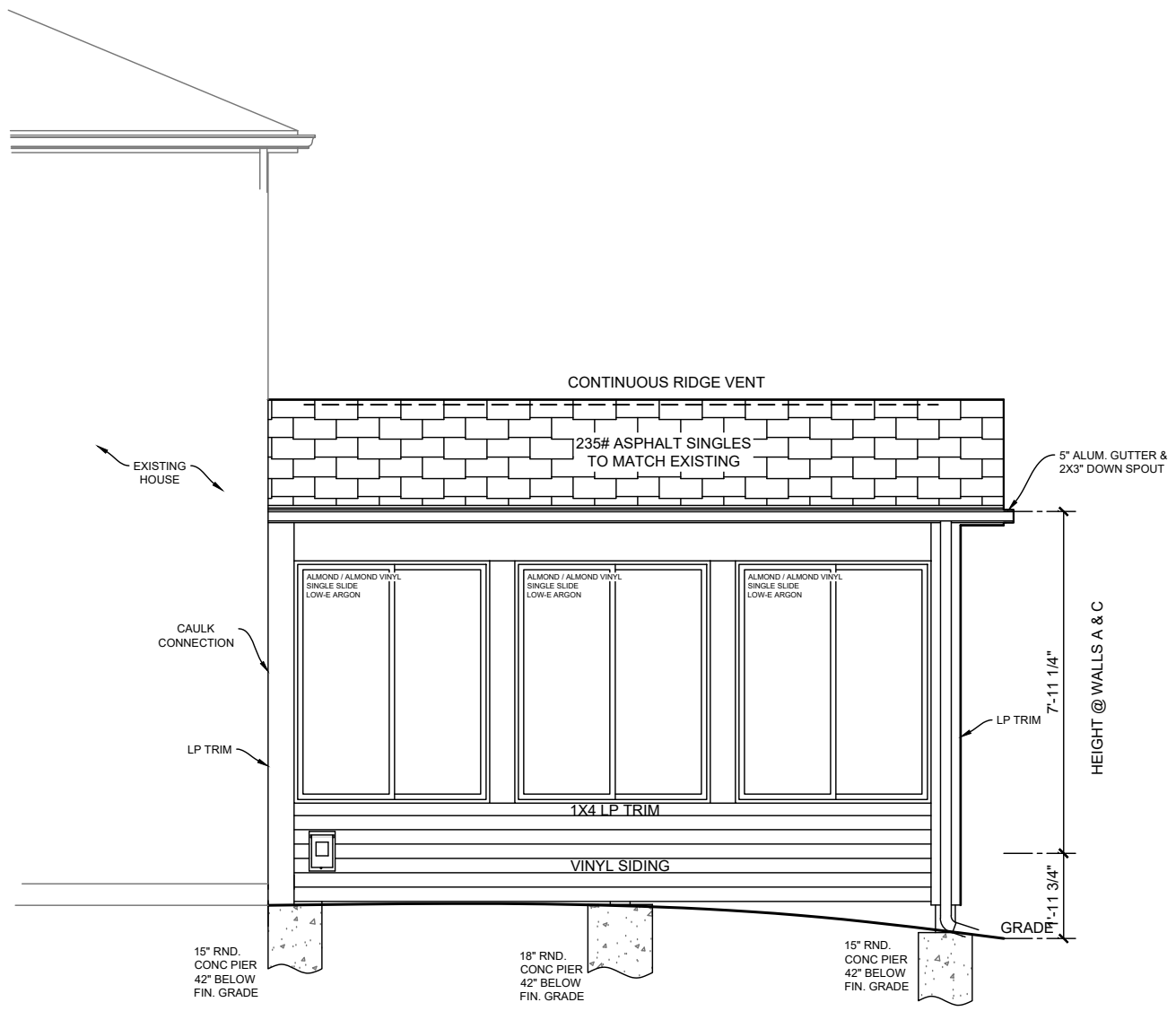


ARCHITECT SEAL

TimberBuilt™

TimberBuilt Inc. 841 Equity Dr.
St. Charles, IL 60174 Ph. 630-443-7100

Rooms



Left Elevation

SCALE 1/4" = 1' - 0"

NOTES:

PROJECT: **PAREKH**

DATE: **4-9-2026**

PAGE #: **2**

REVISION: **A**

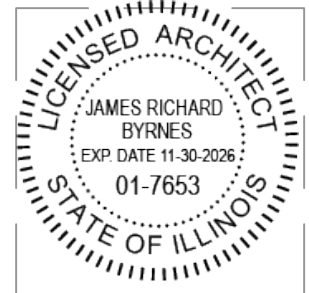
DRAWING SCALE: **1/4" = 1'0"**

DRAWN BY: **TH**

Left Elevation

CUSTOMER

Dhaval Parekh
649 West Revere Ln.
Palatine, IL. 60067

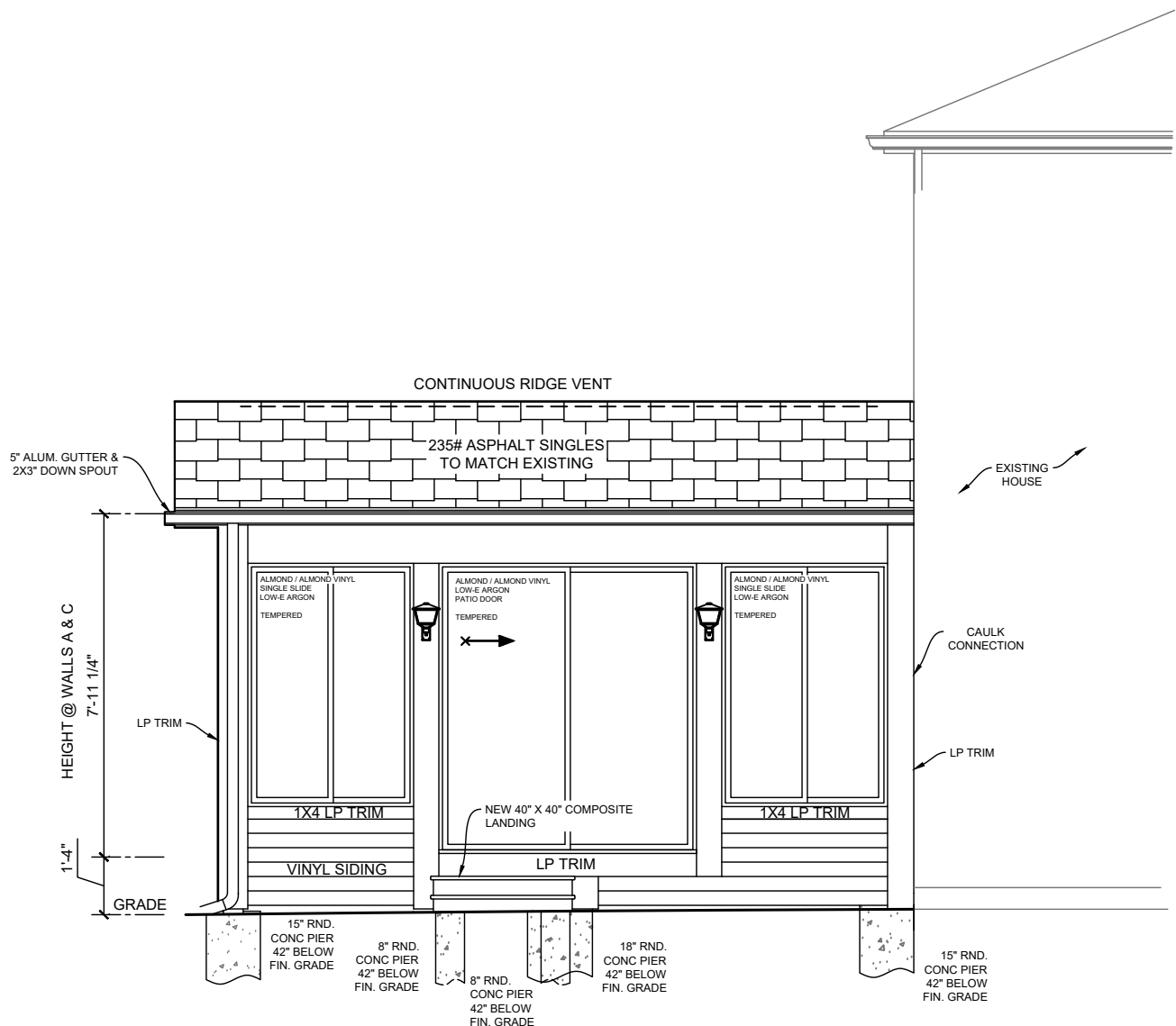


ARCHITECT SEAL

TimberBuilt™

TimberBuilt Inc. 841 Equity Dr.
St. Charles, IL 60174 Ph. 630-443-7100

Rooms



NOTES:

PROJECT: **PAREKH**

DATE: **4-9-2026**

PAGE #: **3**

REVISION: **A**

DRAWING SCALE: **1/4" = 1'0"**

DRAWN BY: **TH**

Right Elevation

CUSTOMER

Dhaval Parekh
649 West Revere Ln.
Palatine, IL. 60067



ARCHITECT SEAL

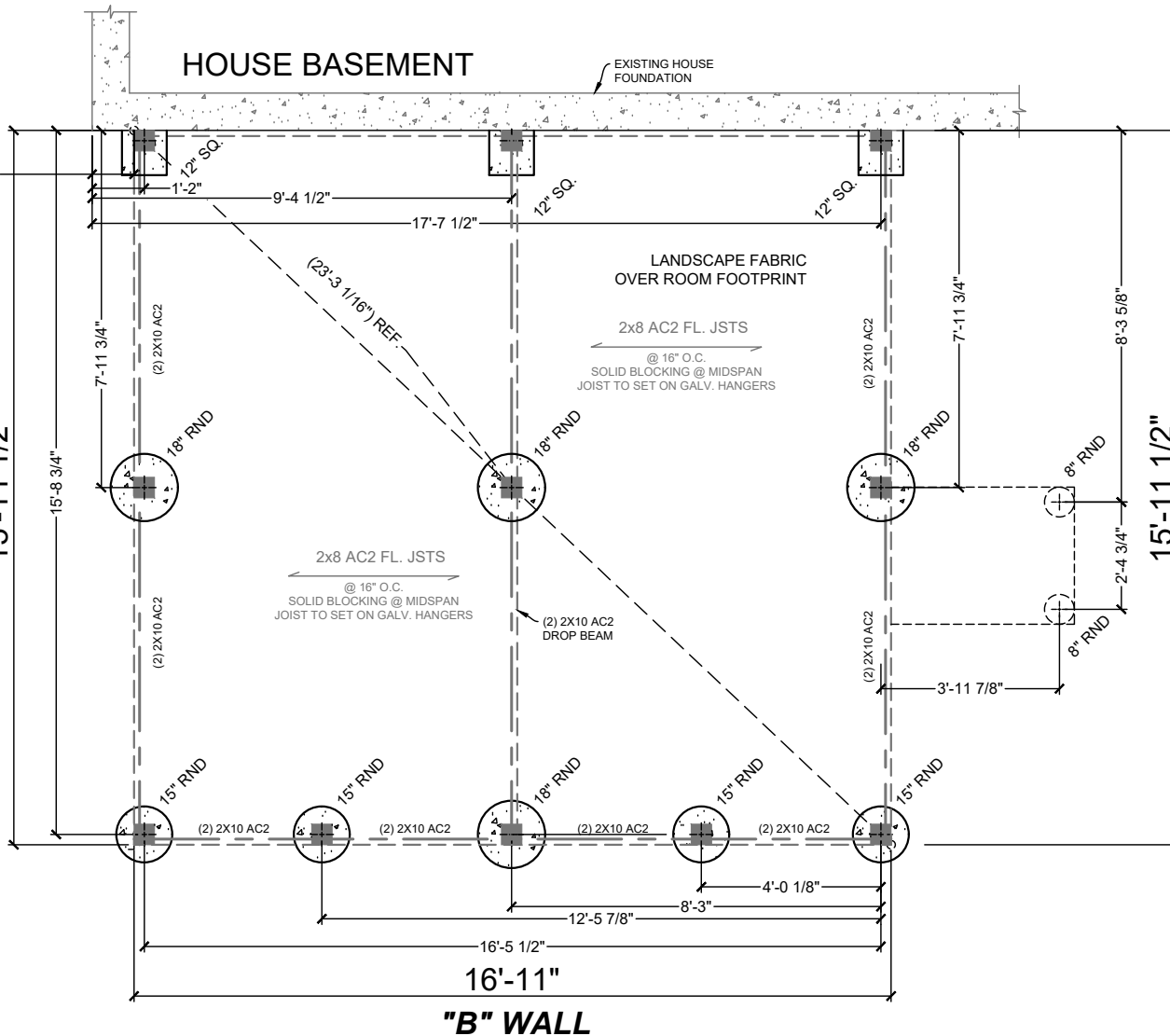
Right Elevation

SCALE 1/4" = 1' - 0"

TimberBuiltTM
 Rooms

TimberBuilt Inc. 841 Equity Dr.
 St. Charles, IL 60174 Ph. 630-443-7100

11 1/4" REF. DIM.
START FROM CORNER
OF HOUSE FOUNDATION



HOUSE BASEMENT

EXISTING HOUSE FOUNDATION

LANDSCAPE FABRIC
OVER ROOM FOOTPRINT

2x8 AC2 FL. JSTS
@ 16" O.C.
SOLID BLOCKING @ MIDSPAN
JOIST TO SET ON GALV. HANGERS

2x8 AC2 FL. JSTS
@ 16" O.C.
SOLID BLOCKING @ MIDSPAN
JOIST TO SET ON GALV. HANGERS

(2) 2X10 AC2
DROP BEAM

(2) 2X10 AC2

(2) 2X10 AC2

(2) 2X10 AC2

(2) 2X10 AC2

(2) 2X10 AC2

(2) 2X10 AC2

(2) 2X10 AC2

(2) 2X10 AC2

(2) 2X10 AC2

"A" WALL

15'-11 1/2"

"C" WALL

15'-11 1/2"

"B" WALL

16'-11"

Foundation Plan

SCALE 1/4" = 1' - 0"

NOTES:
NO BASEMENT EXITS OR
ESCAPE WINDOWS WILL
BE REMOVED OR
BLOCKED BY THIS ADDITION

ASSUMED SOIL BEARING PRESSURE
= 3000 PSF

PROJECT: **PAREKH**

DATE: **4-9-2026**

PAGE #: **4**

REVISION: **A**

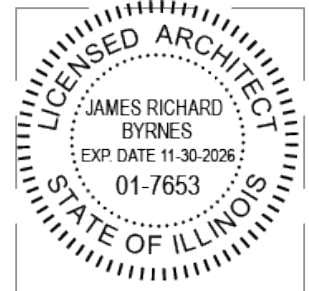
DRAWING SCALE: **1/4" = 1'0"**

DRAWN BY: **TH**

Foundation Plan

CUSTOMER

Dhaval Parekh
649 West Revere Ln.
Palatine, IL. 60067



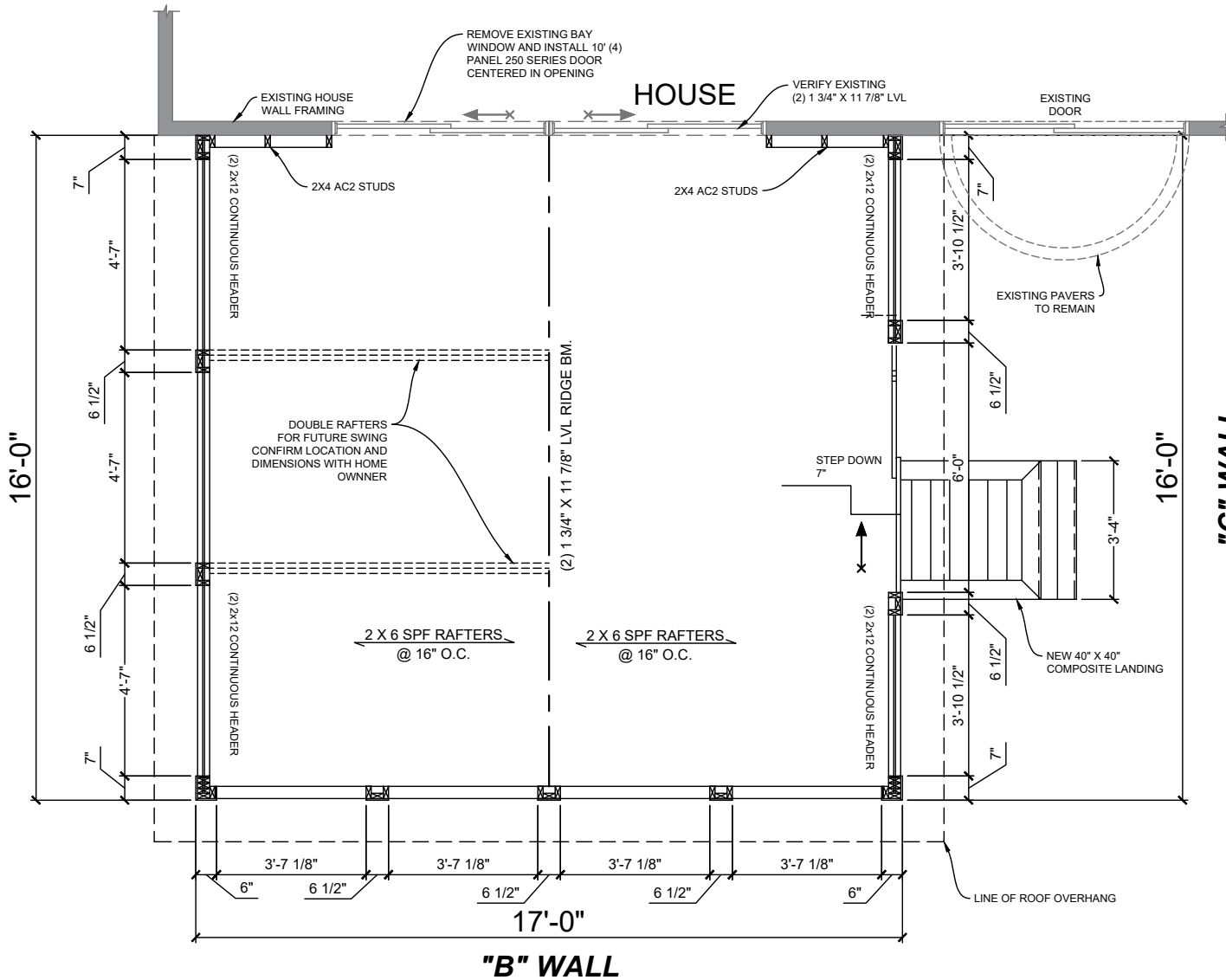
ARCHITECT SEAL

TimberBuilt™

TimberBuilt Inc. 841 Equity Dr.
St. Charles, IL 60174 Ph. 630-443-7100

Rooms

"A" WALL



First Floor Plan

SCALE 1/4" = 1' - 0"

NOTES:
IRC. 2021

NOTES:
ASSUMED WIND LOAD
= 115 MPH ULTIMATE

ASSUMED SNOW LOAD
= 30 PSF

ALL FASTENERS & CONNECTORS
TO BE HOT DIPPED GALVANIZED

PROJECT: **PAREKH**

DATE: **4-9-2026**

PAGE #: **5**

REVISION: **A**

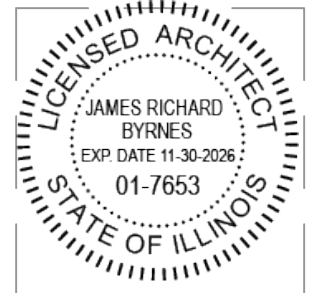
DRAWING SCALE: **1/4" = 1'0"**

DRAWN BY: **TH**

First Floor Plan

CUSTOMER

Dhaval Parekh
649 West Revere Ln.
Palatine, IL. 60067



ARCHITECT SEAL

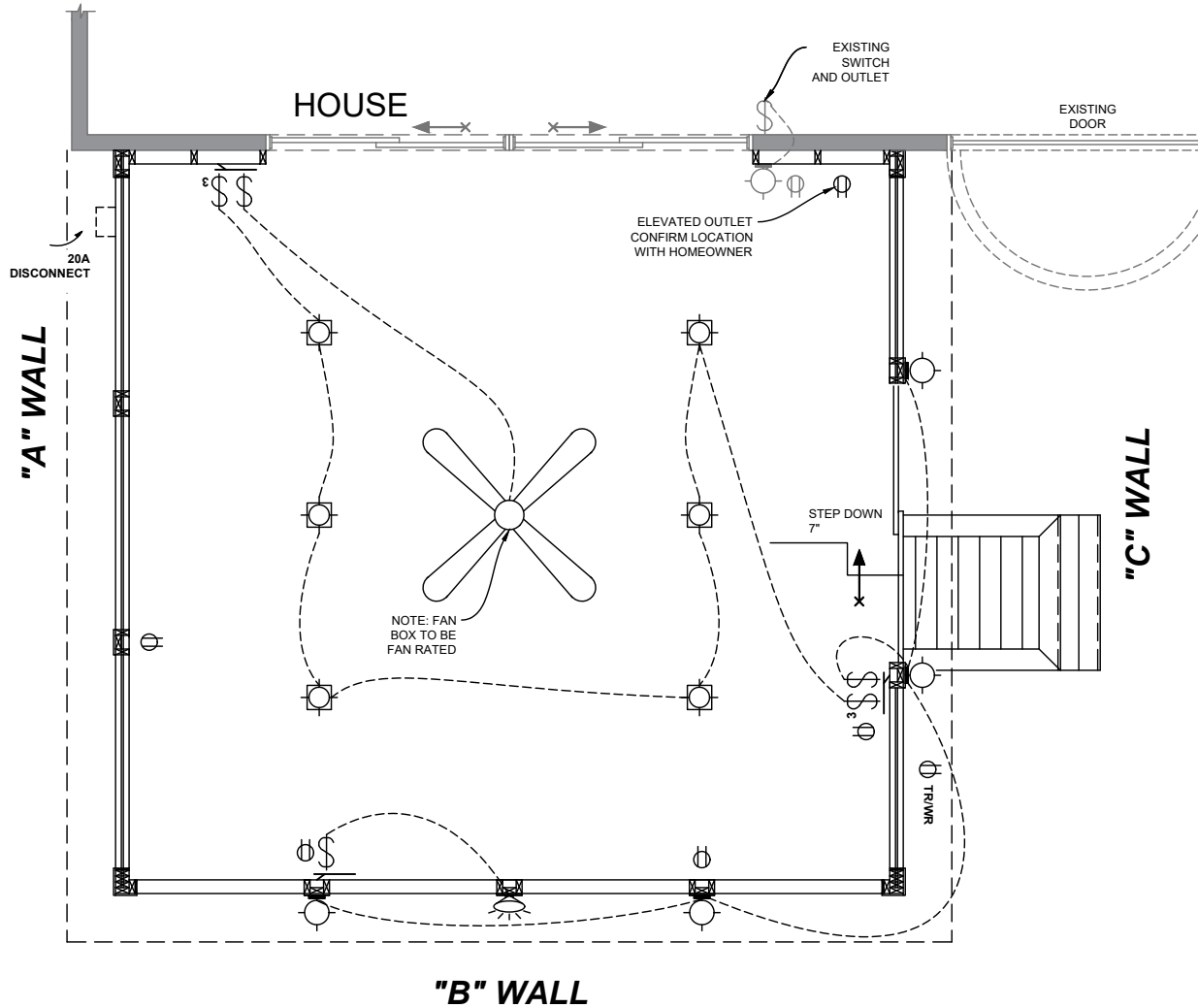
TimberBuilt™

TimberBuilt Inc. 841 Equity Dr.
St. Charles, IL 60174 Ph. 630-443-7100

Rooms

ELECTRICAL SYMBOL LIST

	CEILING SURFACE LIGHT
	WALL MOUNTED FIXTURE
	SPOTLIGHT
	TRACK LIGHT ASSEMBLY
	SWITCH
	THREE-WAY SWITCH
	DIMMER SWITCH
	SINGLE RECEPTACLE OUTLET
	DUPLEX RECEPTACLE OUTLET
	QUADRUPLEX RECEPTACLE OUTLET
	DUPLEX RECEPTACLE OUTLET-SPLIT WIRED
	DEDICATED 240 V / 20A OUTLET
	WEATHERPROOF DUPLEX OUTLET
	GROUND FAULT PROTECTED RECEPTACLE
	FLOOR DUPLEX RECEPTACLE OUTLET



NOTES:
NEC. 2020

ROOM CIRCUIT IS AFCI / GFCI PROTECTED
ALL RECEPTACLE ARE TYPE WR / TR

EMT CONDUIT

PROJECT: **PAREKH**

DATE: **4-9-2026**

PAGE #: **6**

REVISION: **A**

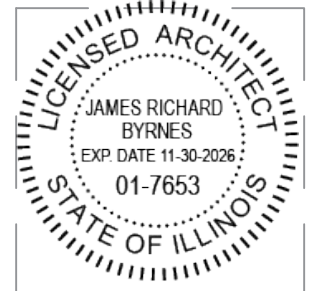
DRAWING SCALE: **1/4" = 1'0"**

DRAWN BY: **TH**

Electric Plan

CUSTOMER

Dhaval Parekh
649 West Revere Ln.
Palatine, IL. 60067



ARCHITECT SEAL

TimberBuiltTM

TimberBuilt Inc. 841 Equity Dr.
St. Charles, IL 60174 Ph. 630-443-7100

Rooms

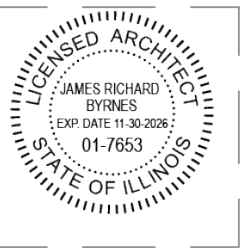
Electric Plan

SCALE 1/4" = 1' - 0"

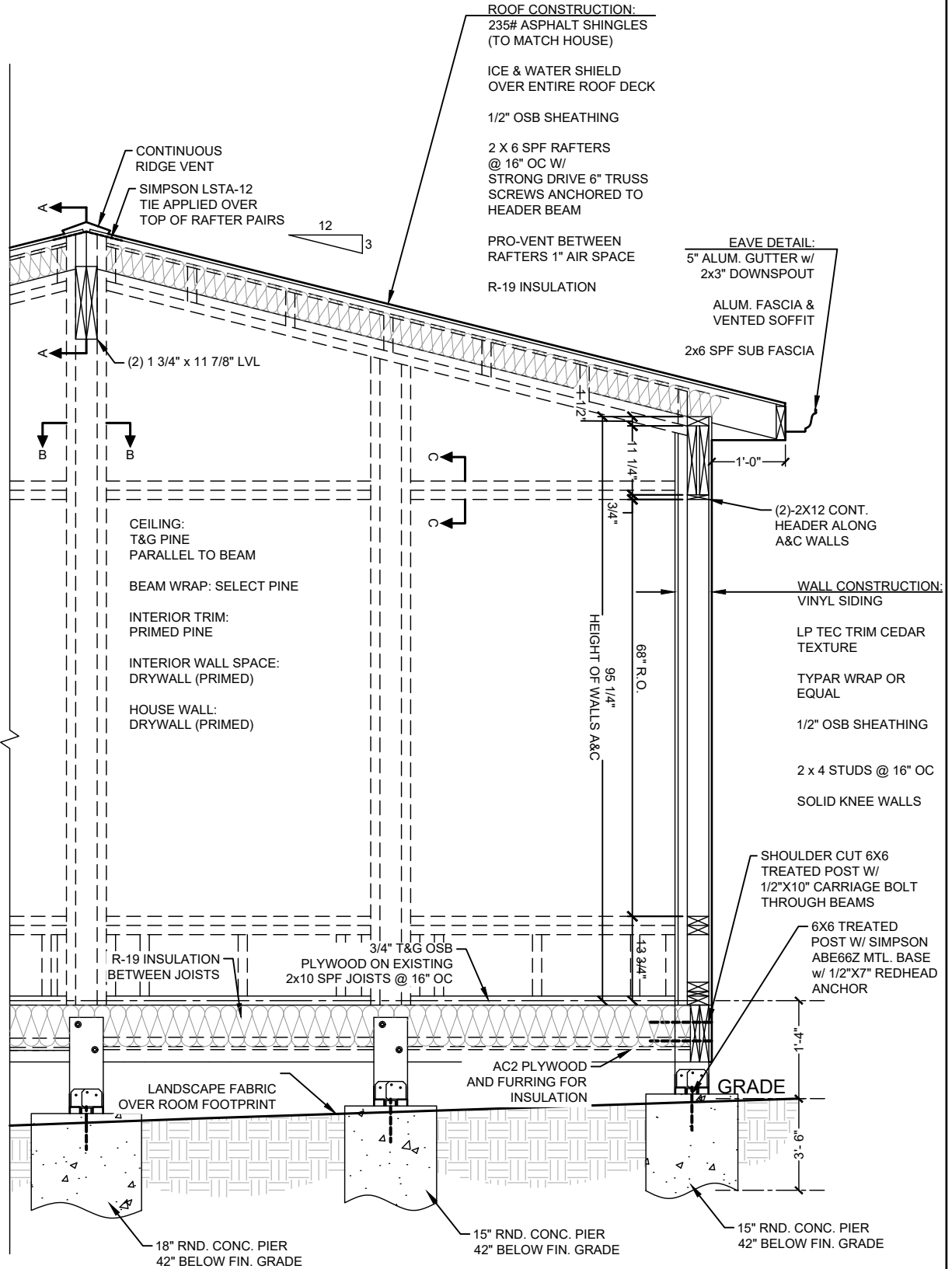
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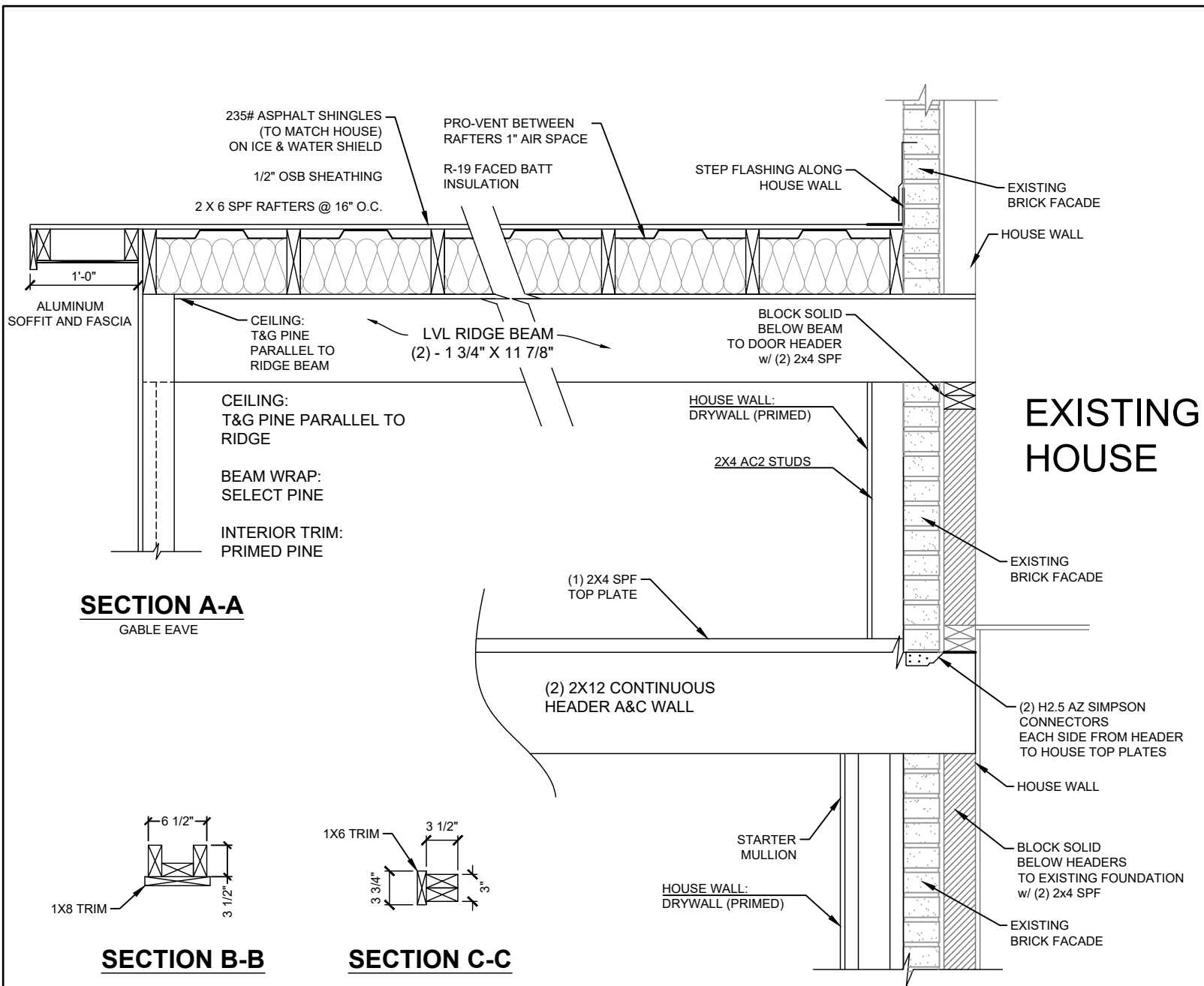
PROJECT: PAREKH
DATE: 4-9-2026
PAGE #: 7
REVISION: A
DRAWING SCALE: 7/16" = 1'0"
DRAWN BY: TH

Typical Wall Section
Room Addition
CUSTOMER
Dhaval Parekh
649 West Revere Ln.
Palatine, IL. 60067



ARCHITECT SEAL





NOTES:

PROJECT: **PAREKH**

DATE: **4-9-2026**

PAGE #: **8**

REVISION: **A**

DRAWING SCALE: **3/4" = 1'0"**

DRAWN BY: **TH**

House Connection Detail

CUSTOMER

Dhaval Parekh
649 West Revere Ln.
Palatine, IL. 60067



ARCHITECT SEAL

House Connection Detail - Room Addition

SCALE 3/4" = 1' - 0"

AYES:	Jan Wood, Cindy Roth Wurster, Tim Schubert, Kevin Cavanaugh, Stephen Fedota, Eric Friedman, Patrick Noonan, Rodney Bettenhausen, Robert Kolososki
NAYES:	None

IV. PUBLIC HEARING

A. 649 W. Revere Lane

1. Special use to permit a rear yard setback of 34 feet, instead of the minimum required setback of 40 feet in the R-2 zoning district.

SU-000261-2026 – 649 W Revere Ln

Notice was published in the Journal & Topics on May 7th, 2026 and mailed to the owners of the surrounding properties.

Petitioner's Exhibits:

1. **Special Use Application**
2. **Proof of Ownership**
3. **Plat of Survey**
4. **Site Plan**
5. **Elevations**
6. **Public Notice**

Background:

Mr. Auer provides background and states the petitioner is requesting a Special Use to allow a 275 square foot sunroom addition to the rear of the principal structure. The request includes relief for a rear yard setback of 34 feet instead of the minimum required 40 feet in the R-2 Single Family zoning district.

Sworn in petitioner: Dhaval Parekh – 649 W Revere Ln

Mr. Parekh states he is proposing to construct a three-season sunroom addition at the rear of the home for recreational purposes. He explains the addition would extend approximately six feet from the rear of the house, resulting in the requested setback relief. He states the proposed sunroom was designed with assistance from TimberBuilt Sunroom Company, who also prepared the submitted plans. The structure would be built on piers and measure approximately 13' x 16', with a width of approximately 17 feet east-to-west.

Commissioner Cavanaugh asks whether the petitioner has spoken with neighboring property owners.

Mr. Parekh states he has spoken with the surrounding neighbors and there were no objections or concerns expressed.

Chairperson Wood references the site plan and notes there do not appear to be any line-of-sight concerns related to the proposed addition.

Commissioner Roth-Wurster asks whether the property has experienced any drainage or water issues, noting the structure would be built on piers.

Mr. Parekh states there have been no water issues on the property. He notes the property has good elevation and explains the proposed sunroom would include gutters directing water toward the side of the house.

Mr. Auer provides additional information regarding setback standards within the R-2 zoning district and identifies several nearby properties that previously received zoning relief for reduced rear yard setbacks. He states the proposed addition does not exceed the bulk, lot coverage, or height standards of the R-2 district. He reviews the surrounding area and notes that some nearby properties were developed under prior regulations, resulting in existing setbacks that do not meet current standards.

Commissioner Schubert asks whether the 28-foot setback at 639 W. Revere Lane is due to the angle of the lot.

Mr. Auer confirms that the lot configuration contributes to the reduced setback. He reiterates that the proposed addition at 649 W. Revere Lane would maintain a 34-foot setback from the rear lot line.

Staff Recommendation:

The Petitioner is proposing to construct a "three seasons" room to the rear of the principal structure. The proposal does not conflict with area and bulk standards of the R-2 Single Family Zoning District. Staff identified a number of properties in the surrounding area that were granted setbacks below the minimum required 40 feet. Staff has determined that the proposal is consistent with the character and qualities of surrounding properties. Therefore, Staff recommends approval of the proposed Special Use, subject to the following conditions:

1. The Special Use shall substantially conform to the plans prepared by Dhaval Parekh, dated 04/09/2026, except as such plans may be changed to conform to Village Codes and Ordinances.

There were no further questions. The public hearing was closed.

Commissioner Noonan Made a motion to approve subject staff's conditions; seconded by Commissioner Cavanaugh

DISCUSSION:

Commissioner Kolososki states the addition fits the site nicely, works well within the yard space, and has a low roof pitch. He states the additional space would be beneficial for the family and is in favor of the request.

Commissioner Friedman states the proposal is a one-story addition and does not create the full vertical bulk of a larger structure. Although the setback reduction is notable, he feels the footprint and open design prevent it from appearing overly bulky or heavy.

Chairperson Wood states the request is reasonable and appropriately sized. She notes the addition does not extend across the entire rear of the home and states a three-season room is a desirable feature. She further states the proposal does not create any concerns related to public health, safety, welfare, or injury to neighboring properties and finds the standards have been met.

Chairperson Wood summarized that this request has met the standards and was unanimously approved by a vote of 9-0. This item will tentatively go to Village Council on Monday June 15th, 2026.

RESULT:	APPROVED BY ROLL CALL
MOVER:	Noonan
SECONDER:	Cavanaugh
AYES:	Jan Wood, Cindy Roth Wurster, Tim Schubert, Kevin Cavanaugh, Stephen Fedota, Eric Friedman, Patrick Noonan, Rodney Bettenhausen, Robert Kolososki
NAYES:	None

B. 100 E. Wood Street

1. Special use to permit a fence in side yard abutting a street, where the side lot line of the side yard abutting a street abuts the side lot line of a front yard of an adjacent lot.
2. Variation to not include landscaping between a fence in a side yard abutting a street, and the abutting street.

SU-000262-2026 – 100 E Wood Street

Notice was published in the Journal & Topics on May 7th, 2026 and mailed to the owners of the surrounding properties.

Petitioner's Exhibits:

1. **Application**
2. **Proof of Ownership**

CERTIFICATE OF PUBLICATION

DES PLAINES JOURNAL, INC., a corporation organized and existing under and by virtue of the laws of the State of Illinois, does hereby CERTIFY that it is the publisher of the:

Journal & Topics Newspapers
AKA Des Plaines Journal, Inc.
622 Graceland Ave.
Des Plaines, IL 60016-4556

and that said newspaper(s) is a secular newspaper of general circulation and has been published weekly in the

(Village) (Town) (City) (Township) of PALATINE 649 W. REVERE LN.

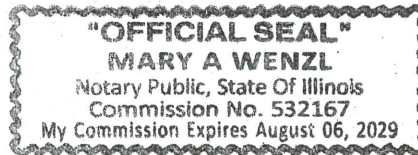
County of COOK

and State of Illinois, continuously for more than one year prior to date of the first publication of the notice attached hereto, and that said newspaper(s) complies with the requirements of Paragraphs 5 and 10, Chapter 100, of the Illinois Revised Statutes.

Further, that the notice, of which the attached is a true copy, was published ONE times in the said newspaper(s), namely once each week for ONE successive week(s) and that the first publication of said notice was made on the 7TH day of MAY, A.D. 2026, and the last publication thereof was made on the 7TH day of MAY, A.D. 2026.

Your Legal appeared in the following Journal & Topics Newspapers (Des Plaines Journal, Inc.)

- Des Plaines Journal
- Elk Grove Village Journal
- Mt. Prospect Journal
- Niles Journal
- Park Ridge-Golf Mill Journal
- Prospect Heights Journal
- Rosemont Journal
- Arlington Heights Topics
- Buffalo Grove Topics
- Palatine Topics
- Rolling Meadows Topics
- Wheeling Topics
- Suburban Journal
- Northwest Journal
- Glenview Journal



Mary A. Wenzl

IN WITNESS WHEREOF, THE DES PLAINES JOURNAL, INC., has caused this certificate to be signed and its corporate seal affixed hereto at Des Plaines, Illinois this 7TH day of MAY A.D., 2026.

By Todd Wessell

President
Title of Corporate Officer

County of Cook
State of Illinois

Subscribed and sworn to before me this 7TH day of MAY A.D., 2026.

My commission expires the 6TH day of AUGUST A.D., 2029.

PUBLIC NOTICE

A Public Hearing will be held before the Village of Palatine Planning and Zoning Commission on Tuesday, May 26, 2026 at 7 PM, in the Village Council Chambers in Palatine Village Hall, 200 E. Wood Street, relative to a request for the following:

- **Special use to permit a rear yard setback of 34 feet, instead of the minimum required setback of 40 feet in the R-2 zoning district.**

The property is commonly known as 649 W. Revere Lane.

The Petitioner is requesting a Special Use be granted to allow 275 square-foot “sun room” addition to the rear of the principal structure.

The above petition has been filed by Dhaval Parekh, Owner, and is available for examination in the office of the Village Clerk, 200 E. Wood Street.

FILE #: SU-000261-2026 VILLAGE OF PALATINE

Jan Wood, Chair
Palatine Planning and Zoning Commission

DATED: This 7th day of May 2026

RA

Consider an Ordinance Granting a Special Use and Variation to Permit a Fence in the Side Yard Abutting a Street at 100 E. Wood Street

BACKGROUND:

The Petitioner is requesting Special Use approval to allow for a 4-foot-tall open-style fence in a side yard abutting a street (Benton Street), which also abuts the side lot line of a front yard. The Petitioner initially proposed a 3-foot setback from the Benton Street property line (6 inches east of the sidewalk), which includes approximately 2.5 feet of the Benton Street sidewalk. Therefore, the Petitioner is requesting approval of the following:

1. **Special use to permit a fence in a side yard abutting a street, where the side lot line of the side yard abutting a street abuts the side lot line of a front yard of an adjacent lot; and**
2. **Variation to not include the required landscaping.**

KEY ISSUES:

- The Subject Property, zoned R-2 Single-Family and containing approximately 7,675 square feet, consists of a single-family residence, detached garage, and related improvements.
- The Petitioner is proposing to construct a 4-foot-tall aluminum open-style fence in the side yard abutting a street along Benton Street. Although the side yard abutting a street yard abuts the front yard of the adjacent property at 149 N. Benton Street, the proposed fence would be placed 27 feet south of that lot.
- Portions of the existing public sidewalk are located on the Subject Property along the west lot line. Therefore, the public sidewalk encompasses 2.5' of the immediate side yard depth of the placement of the fence.
- In addition, the Petitioner is requesting a variation to waive the landscaping requirements. Fence standards require landscaping (minimum 36 inches in height) for fences in a side yard abutting a street, which abut a side lot line of an adjacent front yard or for fences which do not comply with the decorative fence definition.
- To determine the proposed fence's compatibility with the surrounding area, Staff evaluated corner-yard fences located nearby. As the proposed fence is proximate to a public sidewalk, Staff also noted the distance between the sidewalks and the existing fences.
 - The survey found that fences were often setback 1' or greater from the lot line. Similarly, fences were setback 1' or greater from the sidewalk.
 - Landscaping varies among the surveyed properties; some fences are not paired with required landscaping. The proposed fence is an open-style

fence and there is existing landscaping on the Petitioner's property.

- The Planning and Zoning Commission recommended a condition that the fence be set back a minimum of 1 to 3 feet from the sidewalk edge along Benton Street. Staff is recommending a 1-foot setback from the sidewalk or approximately 3.5 feet from the property line, given its compatibility with the other existing corner fencing setback examples in the area. The Petitioner is in agreement with this recommendation, and the revised site plan reflects this setback.

BUDGET IMPACT:

N/A

RECOMMENDATION:

Public Hearing: Planning & Zoning Commission (PZC) meeting on May 26, 2026.

Residents testifying: None.

Vote: The PZC voted unanimously to approve the Special Use and Variation with the amended condition of a 1-3 foot setback from the sidewalk and Staff concurs, with the proposed fence setback at 1-foot from the sidewalk or 3.5 feet from the property line.

ACTION REQUIRED:

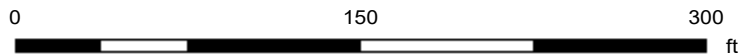
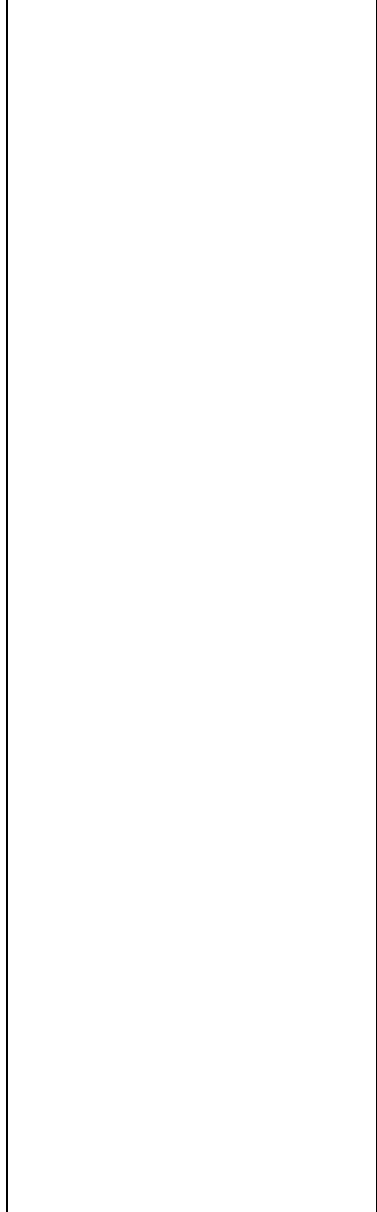
A motion to approve an ordinance granting a Special Use to permit a fence in a side yard abutting a street, which also abuts a side lot line of an adjacent front yard, and a Variation to not include landscaping for a fence in a yard abutting a street for the property at 100 E. Wood Street.

ATTACHMENTS:

1. Aerial Map
2. ORD SU - 100 E. Wood St
3. EXHIBIT - Site Plan
4. PZC Minutes 05-26-2026
5. Public Notice



Legend



Print Date: 6/9/2026

Notes



Disclaimer: The GIS Consortium and MGP Inc. are not liable for any use, misuse, modification or disclosure of any map provided under applicable law. This map is for general information purposes only. Although the information is believed to be generally accurate, errors may exist and the user should independently confirm for accuracy. The map does not constitute a regulatory determination and is not a base for engineering design. A Registered Land Surveyor should be consulted to determine precise location boundaries on the ground.

ORDINANCE NO. _____

**AN ORDINANCE GRANTING A SPECIAL USE AND VARIATION
AT 100 E. WOOD STREET**

WHEREAS, pursuant to a petition and public hearing on May 26, 2026, of which public notice was given as required by law, the Planning and Zoning Commission of the Village of Palatine, in accordance with the Zoning Ordinance of the Village of Palatine, in such case made and provided, has held such public hearing and reported their findings relative to a request for a Special Use to construct a 4-foot tall open style fence in side yard abutting a street, where the side lot line of the side yard abutting a street abuts the side lot line of a front yard of an adjacent lot, pursuant to Section 6.03(b)(6) of the Palatine Zoning Ordinance, and, a Variation to not include landscaping for a fence in a side yard abutting a street, on the following legally described property:

LOT 1 IN JARCZYK'S SUBDIVISION OF A PART OF THE SOUTHWEST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 14, TOWNSHIP 42 NORTH, RANGE 10 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF REGISTERED IN THE OFFICE OF THE REGISTRAR OF TITLES OF COOK COUNTY, ILLINOIS, ON JANUARY 24, 1956, AS DOCUMENT 1646689, IN COOK COUNTY, ILLINOIS.

Commonly known as 100 E. Wood Street (PIN #02-14-314-009)

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and Village Council of the Village of Palatine, Cook County, Illinois, acting in the exercise of their home rule power that:

SECTION 1: A Special Use to construct a 4-foot tall open style fence in a Special Use to construct a fence in side yard abutting a street, where the side lot

line of the side yard abutting a street abuts the side lot line of a front yard of an adjacent lot, pursuant to Section 6.03(b)(6) of the Palatine Zoning Ordinance, and, a Variation to not include landscaping for a fence in a side yard abutting a street of the Palatine Zoning Ordinance is hereby granted, subject to the following condition(s):

1. The Special Use and Variation shall substantially conform to the site plan and elevations submitted by the Petitioner, except, as such plans may be revised to conform to Village Codes and Ordinances.
2. The fence shall be set back a minimum of 1-foot from (east of) the sidewalk or approximately 3.5 feet from the property line.

SECTION 2: That a copy of the public notice be attached hereto and form a part of this ordinance.

SECTION 3: That this ordinance shall be in full force and effect from and after its passage and approval as provided by law.

PASSED: This _____ day of _____, 2026

AYES:_____ **NAYS:**_____ **ABSENT:**_____ **PASS:**_____

APPROVED by me this _____ day of _____, 2026

Mayor of the Village of Palatine

ATTESTED and FILED in the office of the Village Clerk this

_____ day of _____, 2026

Village Clerk

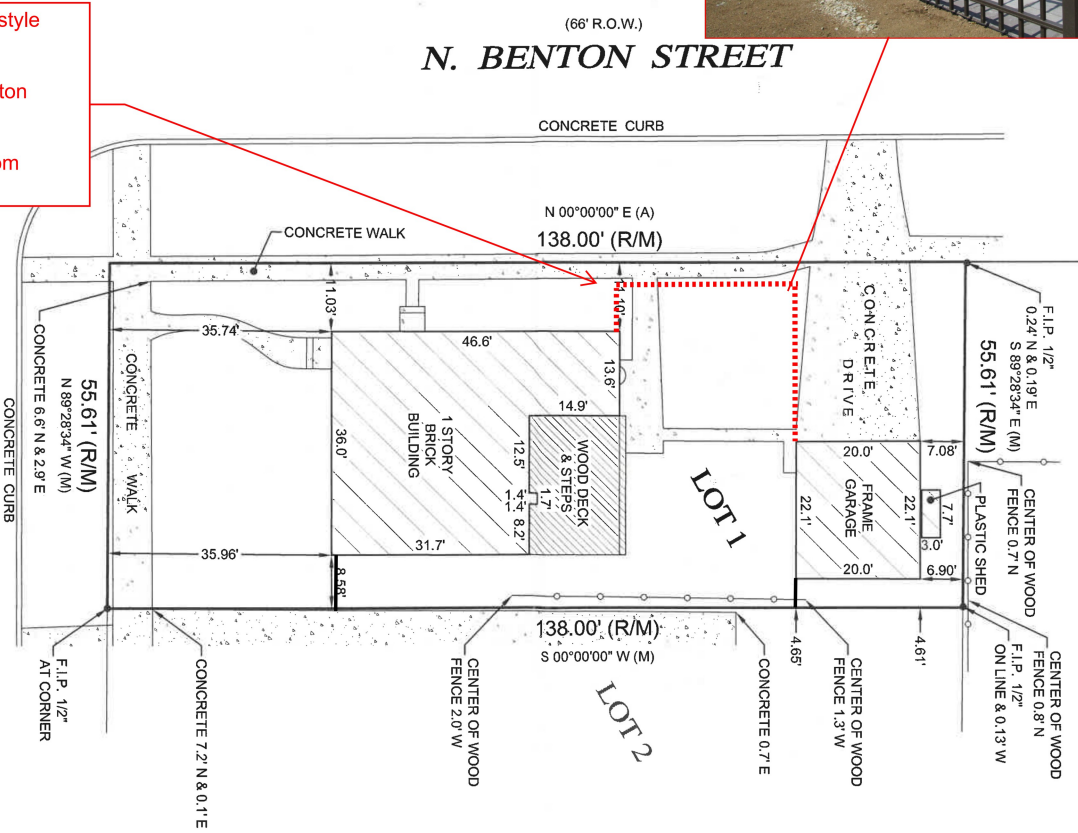
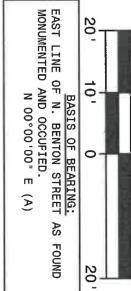
LEGEND
 A = ASSURED
 C = CALCULATED
 CH = CHORD
 CL = CENTERLINE
 D = DEED
 E = EAST
 F.I.P. = FOUND IRON PIPE
 F.L. = FEET/FOOT
 L = AGE LENGTH
 M = MESSURED
 N = NORTH
 NE = NORTHWEST
 NW = NORTHWEST
 P.O.B. = POINT OF BEGINNING
 P.O.C. = POINT OF COMMENCEMENT
 R = RECORD
 RAD = RADIUS
 R.O.W. = RIGHT-OF-WAY
 S.F.P. = SET IRON PIPE
 S.L.R. = SET IRON ROD
 SE = SOUTHEAST
 SW = SOUTHWEST
 W = WEST
 X - X = CHAIN LINK FENCE
 ○ = WOOD FENCE
 ○ = VINYL FENCE
 ○ = EASEMENT LINE
 ○ = SETBACK LINE
 ○ = INTERIOR LOT LINE

PLAT OF SURVEY

LOT 1 IN JARCZYK'S SUBDIVISION OF A PART OF THE SOUTHWEST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 14, TOWNSHIP 42 NORTH, RANGE 10 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF REGISTERED IN THE OFFICE OF THE REGISTRAR OF TITLES OF COOK COUNTY, ILLINOIS, ON JANUARY 24, 1956, AS DOCUMENT 1646689, IN COOK COUNTY, ILLINOIS.

CONTAINING 7.574 SQ. FT. OR 0.18 ACRES MORE OR LESS

AREA OF SURVEY:



Note: Palatine Planning and Zoning Staff assisted the Petitioner in the development of the site plan, which now reflects the revised fencing setback

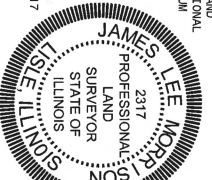
4' tall aluminum open-style fence

Setback 3.5' from Benton Street lot line

(Approx. 1' setback from sidewalk)

Morris Engineering, Inc.
 515 Warrenville Road, Lisle, IL 60532
 Phone: (630) 271-0770
 FAX: (630) 271-0774
 WEBSITE: WWW.ECIVIL.COM

STATE OF ILLINOIS, SS
 COUNTY OF DUPAGE, SS
 I, THE UNDERSIGNED, AN ILLINOIS PROFESSIONAL LAND SURVEYOR, DO HEREBY CERTIFY THAT THIS PROFESSIONAL SERVICE CONFORMS TO THE CURRENT ILLINOIS MINIMUM STANDARDS FOR A BOUNDARY SURVEY, AND THAT THE PLAN HEREON DRAWN IS A CORRECT REPRESENTATION OF SAID SURVEY.
 DATED, THIS 20TH DAY OF AUGUST, A.D., 2024, AT LISLE, ILLINOIS.



NOTE:
 1. ALL TIES SHOWN ON THIS SURVEY ARE MEASURED TO THE AUTODIES SITING BRICK, FRAME STUCCO, METAL, ETC.) AND NOT TO THE FOUNDATION. TUNNELS NOTED OTHERWISE.
 2. ROOF LINES AND OVERHANGS ARE TYPICALLY NOT SHOWN HEREON.
 3. COMPARE ALL DISTANCES AND POINTS IN FIELD AND REPORT ANY DISCREPANCIES TO SURVEYOR AT ONCE.
 4. NO DIMENSIONS SHALL BE ASSUMED BY SCALING.

ADDRESS COMMONLY KNOWN AS 100 E. WOOD STREET PALATINE, ILLINOIS

CLIENT RANDY S. HEDENFELDER ATTORNEY AT LAW
 FIELDWORK DATE (CREW) 09/19/2024 (BV/ET)
 DRAWN BY: BT REVISED: JOB NO. 24-07-0465

Commissioner Kolososki states the addition fits the site nicely, works well within the yard space, and has a low roof pitch. He states the additional space would be beneficial for the family and is in favor of the request.

Commissioner Friedman states the proposal is a one-story addition and does not create the full vertical bulk of a larger structure. Although the setback reduction is notable, he feels the footprint and open design prevent it from appearing overly bulky or heavy.

Chairperson Wood states the request is reasonable and appropriately sized. She notes the addition does not extend across the entire rear of the home and states a three-season room is a desirable feature. She further states the proposal does not create any concerns related to public health, safety, welfare, or injury to neighboring properties and finds the standards have been met.

Chairperson Wood summarized that this request has met the standards and was unanimously approved by a vote of 9-0. This item will tentatively go to Village Council on Monday June 15th, 2026.

RESULT:	APPROVED BY ROLL CALL
MOVER:	Noonan
SECONDER:	Cavanaugh
AYES:	Jan Wood, Cindy Roth Wurster, Tim Schubert, Kevin Cavanaugh, Stephen Fedota, Eric Friedman, Patrick Noonan, Rodney Bettenhausen, Robert Kolososki
NAYES:	None

B. 100 E. Wood Street

1. Special use to permit a fence in side yard abutting a street, where the side lot line of the side yard abutting a street abuts the side lot line of a front yard of an adjacent lot.
2. Variation to not include landscaping between a fence in a side yard abutting a street, and the abutting street.

SU-000262-2026 – 100 E Wood Street

Notice was published in the Journal & Topics on May 7th, 2026 and mailed to the owners of the surrounding properties.

Petitioner's Exhibits:

1. **Application**
2. **Proof of Ownership**

3. **Plat of Survey**
4. **Site Plan**
5. **Fence Elevation**
6. **Public Notice**

Background:

Mr. Auer provides background and states the petitioner is requesting a Special Use to allow a 4-foot tall fence in the side yard abutting a street, along with a variation to waive the landscaping requirement.

Sworn in petitioner: Brandon Naser, Owner – 100 E Wood St

Mr. Naser states he and his family moved to Palatine in 2024 and describes the neighborhood as very friendly and active with dog walkers. He states they recently welcomed both a new puppy and a new daughter and have experienced situations where dogs on loose leashes have entered their yard. He also notes that delivery drivers occasionally leave packages at the rear door because the backyard is open and accessible. He states the proposed fence would help minimize conflicts between passing dogs and his puppy, provide additional safety and privacy for his family, and help keep wildlife out of the yard.

Mr. Naser notes that he revised the original proposal to reduce the overall length of the fence. He states there is existing garden landscaping, shrubs, and flowers along the side of the home and explains the fence would primarily enclose the rear grassy area for family use and recreation.

Mr. Auer states revisions were made to the plan to reduce the width of the proposed fence line. He notes there were no changes to the location or fence style and states the fence would remain the same distance from the lot line and continue to meet the criteria for Special Use review. Mr. Auer identifies the proposed fence location on the submitted site plan.

Commissioner Cavanaugh asks whether the petitioner intends to fully enclose the backyard area.

Mr. Naser states they are still deciding whether the rear yard would be fully enclosed. He explains they are considering either continuing the wood fence, replacing the existing partial fence entirely, installing a smaller decorative fence, or utilizing additional vegetation.

Commissioner Fedota asks whether the fence could be aligned farther back toward the house and driveway rather than remaining close to the sidewalk.

Mr. Naser states that option was initially considered; however, he notes the sidewalk partially encroaches onto the property and he does not want to lose additional usable yard area. He states the proposed fence would be approximately one foot from the sidewalk.

Chairperson Wood asks for clarification regarding the Benton Street side setback and how close the fence would be to the sidewalk.

Mr. Auer explains the sidewalk encroaches approximately 2.5 feet into the property in that location. He states the proposed fence would be set back approximately 6 inches from the sidewalk, resulting in an overall setback of approximately 3 feet from the property line.

Commissioner Bettenhausen asks why the sidewalk encroaches into the property.

Mr. Auer states the condition is the result of older lot configurations and historic sidewalk construction and describes it as a unique site condition.

Commissioner Kolososki asks what impact there would be if the fence were moved an additional foot away from the sidewalk to provide more separation.

Commissioner Fedota asks why the fence cannot align directly with the side of the house.

Mr. Naser states he is attempting to remain consistent with other properties in the neighborhood and identifies nearby properties on Benton, Elmwood, and Forest that have similar fence-to-sidewalk conditions. He states many of those fences are located approximately 6 inches to 1 foot from the sidewalk. He further explains the Village landscaping requirement would require vegetation at least 36 inches high between the fence and sidewalk, which he believes could create additional line-of-sight concerns. He states he is attempting to find a reasonable compromise and notes that if the fence must be moved farther inward, they would comply.

Mr. Auer provides additional staff analysis regarding the request. He states the proposal consists of a 4-foot tall open-style fence along Benton Street, where the side yard abuts the front yard of an adjacent property, thereby requiring Special Use approval. He presents the fence elevation and revised site plan with the reduced fence width.

Mr. Auer states staff reviewed nearby properties with similar configurations and identified varying setbacks and fence styles throughout the area. He notes that most approved fences in similar locations are set back a greater distance from sidewalks to minimize the potential for damage to persons or property.

Commissioner Cavanaugh asks whether the comparable properties reviewed by staff also involved sidewalks encroaching into private property.

Mr. Auer states that most of the surveyed properties did not involve that condition.

Commissioner Roth-Wurster references another fence approval on Benton Street involving a historic home and asks whether that request also required relief.

Mr. Auer confirms that it did.

Staff Recommendation:

The Petitioner is requesting approval of a Special Use application to allow for a 4-foot tall open-style fence in a side yard abutting N. Benton Street, with a proposed 3-foot

setback from the Benton Street property line. Staff evaluated corner-yard fences (abutting a front yard) located in the surrounding area. Among them, the fences have some variation in design (setbacks and fence height). Setback less than one foot from the sidewalk, the proposed fence is generally inconsistent with the fence setbacks in the surrounding area. To minimize damage to persons or property, the majority of approved fences are set back at a reasonable distance from the sidewalk. Staff believes that the proposed setback of 6" is inconsistent with the majority of observed fences. Staff is recommending that the setback between the fence and sidewalk be increased (corresponding with condition #2). Therefore, Staff is recommending action at the discretion of the Planning and Zoning Commission.

If the Planning and Zoning Commission recommends approval of the project, Staff recommends the following conditions be included:

- 1. The Special Use shall substantially conform to the plans prepared by Brandon Naser, dated 04/30/2026, except as such plans may be changed to conform to Village Codes and Ordinances.
- 2. The setback for the proposed open-style fence shall be increased from the property line, with the site plan revised in a manner acceptable to the Director of Planning and Zoning.
- 3. The fence gate will open only to the inside of the residence.

:

Commissioner Cavanaugh asks whether the petitioner would be agreeable to approval of the request if the Commission required the fence to be moved back approximately two feet or another acceptable distance, rather than aligned directly with the house.

Mr. Naser states he would not want to proceed with the project if the fence had to align fully with the house, as it would eliminate approximately eight feet or more of usable yard space.

Commissioner Roth-Wurster asks Mr. Auer whether the prior Benton Street fence approval also included a landscaping variation.

Mr. Auer states he is unsure, noting that prior approvals varied by application.

Commissioner Cavanaugh notes the Benton Street property includes vegetation on the inside of the fence but not on the sidewalk side.

Commissioner Noonan requests clarification regarding Condition #2 of the staff recommendation and asks whether the final setback determination would be resolved between the petitioner and the Director of Planning and Zoning.

Commissioner Friedman states the recommendation can be modified by the Commission and discusses possible revisions to the recommended conditions.

Commissioner Cavanaugh asks whether a revised setback requirement of two feet would become part of the recommendation forwarded to the Village Council.

Mr. Auer confirms that it would.

Commissioner Fedota asks whether changing the setback requirement would alter the nature of the petitioner's original request.

Commissioner Friedman explains that staff recommendation conditions may be modified by the Commission as part of the motion.

Commissioner Schubert states the record should clarify that any revised setback would be measured relative to the sidewalk rather than strictly from the property line.

Mr. Auer states the condition can be revised to specify the exact setback distance from the sidewalk or lot line.

Commissioner Cavanaugh asks whether a setback of two to three feet from the sidewalk would be acceptable to the petitioner.

Mr. Naser states he would need to better visualize the revised layout before committing to a specific distance.

Commissioner Cavanaugh states the Commission is attempting to balance the petitioner's needs with neighborhood consistency and overall safety considerations.

Mr. Auer states staff believes a minimum setback of approximately one foot from the sidewalk would be more consistent with surrounding properties and neighborhood character.

There were no further questions. The public hearing was closed.

-

Commissioner Cavanaugh Made a motion to approve subject staff's conditions; seconded by Commissioner Noonan

-

DISCUSSION:

Commissioner Cavanaugh proposes modifying Condition #2 to require the proposed open-style fence to be set back between one and three feet from the sidewalk, with the final site plan to be reviewed and approved by the Director of Planning and Zoning.

Commissioner Fedota requests clarification regarding how the revised setback would be measured, noting the sidewalk alignment shifts along Benton Street.

Mr. Auer states the revised condition would establish a minimum required setback distance from the sidewalk.

Commissioner Cavanaugh states the petitioner appears mindful of project costs and notes that staff identified several comparable fence conditions within the surrounding neighborhood. He states the proposal is generally consistent with the character of the area and does not present safety concerns. He further states the request represents a reasonable investment in the petitioner’s family and property.

Commissioner Roth-Wurster states corner lot fences require careful review and consideration. She states the proposal addresses health, safety, and welfare standards and notes she likes the proposed fence style. She adds that moving the fence slightly farther from the sidewalk would improve comfort and visibility for pedestrians and dog walkers while still allowing the petitioner substantial use of the yard.

Commissioner Friedman addresses the request to waive the landscaping requirement and states that, due to the visibility and safety considerations associated with the location, approving the variation to remove landscaping meets the minimum standards. He states the open-style fence already addresses the primary safety concerns.

Chairperson Wood states the lots in the area are smaller and the property is located on a busy corner. She states she understands the petitioner’s desire for additional privacy and safety and notes the proposed fence is not a solid board-on-board design. She describes the request as reasonable and states the modified recommendation appropriately balances the petitioner’s needs with public safety considerations related to the sidewalk area.

Chairman Wood summarized that this request has met the standards and was unanimously approved by a vote of 9-0. This item will tentatively go to Village Council on Monday June 15th, 2026.

RESULT:	APPROVED AS AMENDED TO MODIFY CONDITION #2 TO REQUIRE THE SETBACK FOR THE PROPOSED OPEN STYLE FENCE BE INCREASED TO A MINIMUM DISTANCE BETWEEN ONE AND THREE FEET FROM THE SIDEWALK, SUBJECT TO APPROVAL BY THE DIRECTOR OF PLANNING AND ZONING
MOVER:	CAVANAUGH
SECONDER:	NOONAN
AYES:	Jan Wood, Cindy Roth Wurster, Tim Schubert, Kevin Cavanaugh, Stephen Fedota, Eric Friedman, Patrick Noonan, Rodney Bettenhausen, Robert Kolososki
NAYES:	None

V. PUBLIC COMMENT

CERTIFICATE OF PUBLICATION

DES PLAINES JOURNAL, INC., a corporation organized and existing under and by virtue of the laws of the State of Illinois, does hereby CERTIFY that it is the publisher of the:

**Journal & Topics Newspapers
AKA Des Plaines Journal, Inc.
622 Graceland Ave.
Des Plaines, IL 60016-4556**

and that said newspaper(s) is a secular newspaper of general circulation and has been published weekly in the

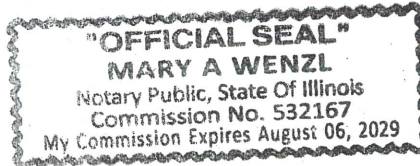
(Village) (Town) (City) (Township) of PALATINE 100 E. WOOD ST.

 County of COOK

and State of Illinois, continuously for more than one year prior to date of the first publication of the notice attached hereto, and that said newspaper(s) complies with the requirements of Paragraphs 5 and 10, Chapter 100, of the Illinois Revised Statutes.

Further, that the notice, of which the attached is a true copy, was published ONE times in the said newspaper(s), namely once each week for ONE successive week(s) and that the first publication of said notice was made on the 7TH day of MAY, A.D. 2026, and the last publication thereof was made on the 7TH day of MAY, A.D. 2026.

- Your Legal appeared in the following Journal & Topics Newspapers (Des Plaines Journal, Inc.)
- Des Plaines Journal
 - Elk Grove Village Journal
 - Mt. Prospect Journal
 - Niles Journal
 - Park Ridge-Golf Mill Journal
 - Prospect Heights Journal
 - Rosemont Journal
 - Arlington Heights Topics
 - Buffalo Grove Topics
 - Palatine Topics
 - Rolling Meadows Topics
 - Wheeling Topics
 - Suburban Journal
 - Northwest Journal
 - Glenview Journal



Mary A. Wenzl
 IN WITNESS WHEREOF, THE DES PLAINES JOURNAL, INC., has caused this certificate to be signed and its corporate seal affixed hereto at Des Plaines, Illinois this 7TH day of MAY A.D., 2026.

By Todd Wessell
President
 Title of Corporate Officer

County of Cook
 State of Illinois

Subscribed and sworn to before me this 7TH day of MAY A.D., 2026.

My commission expires the 6TH day of AUGUST A.D., 2029.

PUBLIC NOTICE

A Public Hearing will be held before the Village of Palatine Planning and Zoning Commission on Tuesday, May 26, 2026 at 7 PM, in the Village Council Chambers in Palatine Village Hall, 200 E. Wood Street, relative to a request for the following:

- **Special use to permit a fence in side yard abutting a street, where the side lot line of the side yard abutting a street abuts the side lot line of a front yard of an adjacent lot.**
- **Variation to not include landscaping between a fence in a side yard abutting a street, and the abutting street.**

The property is commonly known as 100 E. Wood Street.

The Petitioner is requesting approval of a Special Use application to allow for a 4-foot tall open-style fence in a side yard abutting N. Benton Street, with a proposed 3-foot setback from the Benton Street property line.

The above petition has been filed by Brandon Naser, owner, and is available for examination in the office of the Village Clerk, 200 E. Wood Street.

FILE #: SU-000262-2026

VILLAGE OF PALATINE

Jan Wood, Chair
Palatine Planning and Zoning Commission

DATED: This 7th day of May 2026

RA

Consider an Ordinance Approving a Special Use Transfer to Permit the Continued Operation of a Used Auto Dealer at 2105 - 2111 N. Rand Road

BACKGROUND:

The Subject Property was approved for a Special Use as a used auto dealership, with repair and detailing, in 1995 for Top Notch Auto Brokers, Inc. (Joseph P. Brogan). The dealership was subsequently transferred to All in Auto in 2021. That dealership vacated the property in December 2025 and Top Notch Auto Brokers is requesting to transfer and return the Special Use for the continued operation of a used auto dealership, with repair and detailing. Therefore, the Petitioner is requesting approval of the following:

Special Use Transfer of Ordinance #O-02-95, as amended, to permit the continued operation of a used auto dealer, with repair and detailing at 2105-2111 N. Rand Road.

KEY ISSUES:

- Top Notch Auto Brokers was the initial Petitioner in 1995 for the approved Special Use for a used auto dealership, with detailing and repair services. The Special Use was then transferred to All in Auto, which operated without any substantive changes from 2021 through December 2025.
- The Special Use transfer application indicates that the floorplan and business operation will be maintained and that no other changes are requested.
- Staff advised the Petitioner that a new business license and any work requiring building permit review would be required as part of the proposed transfer.

BUDGET IMPACT:

N/A

RECOMMENDATION:

Staff recommends approval of the Special Use Transfer of Ordinance #O-02-95, as amended, to Top Notch Auto Brokers, Inc. (Joseph P. Brogan) to permit the continued operation of a used auto dealer at 2105-2111 N. Rand Road.

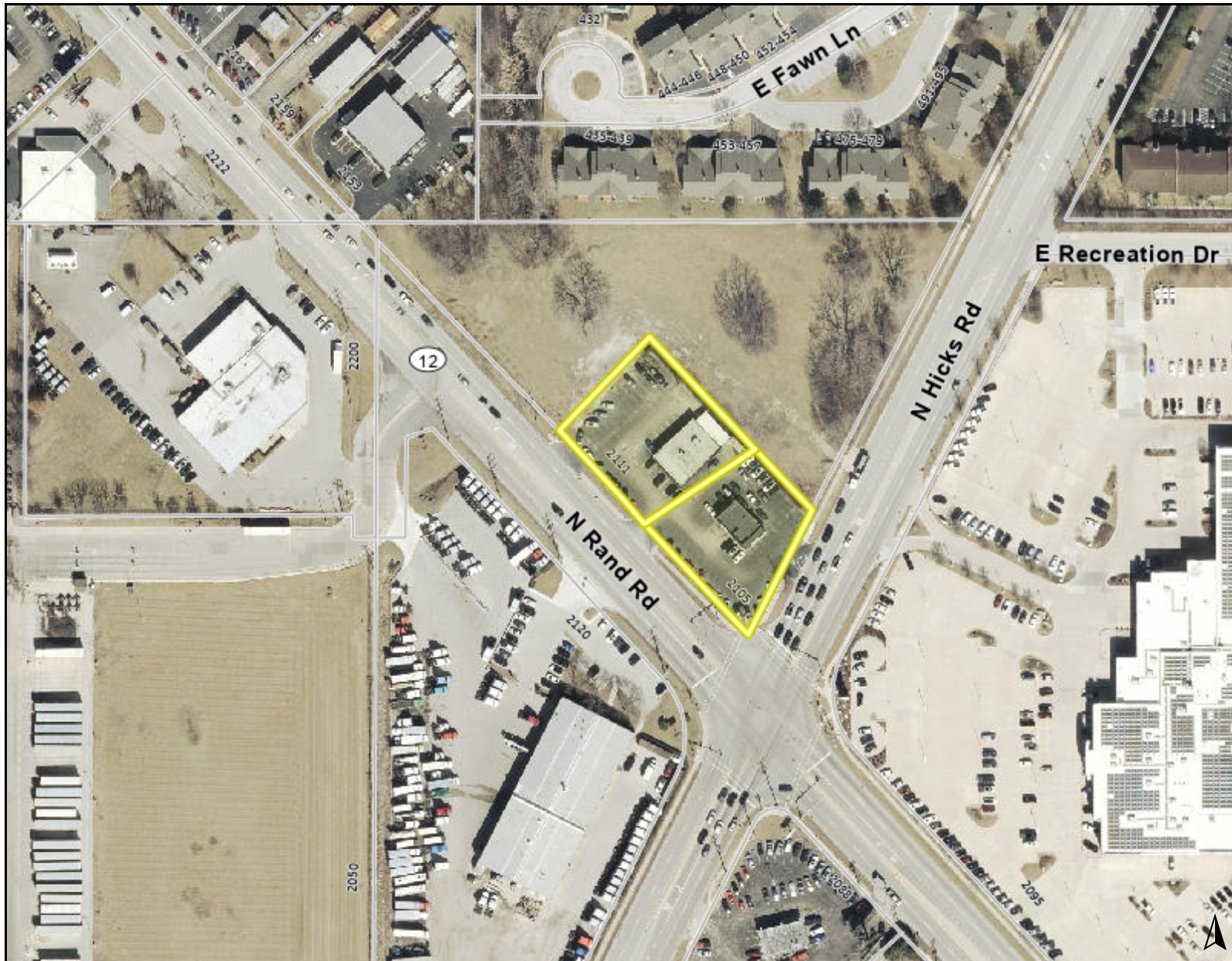
ACTION REQUIRED:

A motion to approve the Special Use Transfer of Ordinance #O-02-95, as amended, to Top Notch Auto Brokers, Inc. (Joseph P. Brogan) to permit the continued operation of a used auto dealer at 2105-2111 N. Rand Road.

ATTACHMENTS:

1. Aerial Map - 2105 - 2111 N. Rand Road

2. ORD SUT - 2105-2111 N. Rand Road
3. EXHIBIT - SUT application
4. ORD. #O-2-95 - 2105 N. Rand Road - initial 1995 special use
5. SUT -#O-98-21 2105 N. Rand Road



Legend

Notes

0 300 600
ft

Print Date: 6/10/2026

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.

ORDINANCE NO. _____

**AN ORDINANCE TRANSFERRING
SPECIAL USE ORDINANCE #O-20-95
2105-2111 N. RAND ROAD**

WHEREAS, Ordinance #O-02-95 granted a Special Use to permit a used auto dealer, with repair and detailing, on the property commonly known as 2105-2111 N. Rand Road; and

WHEREAS, Resolution #O-98-21 granted a Special Use Transfer to transfer the Special use with conditions; and

WHEREAS, pursuant to Section 14.05(h) in Appendix A of the Village of Palatine Code of Ordinances, in the event of the sale or lease of this business, the Special Use may be transferred after review and consent of the Village Council; and

WHEREAS, since the Village Council did meet on June 15, 2026, to review a request by Top Notch Auto Brokers, INC. (Joseph P. Brogan), that the Special Use be transferred to permit the continued operation of a used auto dealership, with repair and detailing, with no substantial changes, and it was the recommendation of the Village Council that the transfer of the Special Use to Top Notch Auto Brokers, INC. be approved, without additional amendment.

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and Village Council of the Village of Palatine:

SECTION 1: That the Special Use granted by Ordinance #O-02-95 is hereby transferred to Top Notch Auto Brokers, INC. (Joseph P. Brogan), to permit the continued operation of a used auto dealer, with repair and detailing, pursuant to the attached Special Use Ordinance and associated plans and subject to the following conditions:

- 1. The conditions of Special Use Ordinance #O-02-95, as amended, shall remain in place and the Special Use is hereby transferred to Top Notch Auto Brokers INC., to permit the continued operation of a used auto dealer, with repair and detailing.**

Ordinance No.

Page 2 of 2

DATED: This _____ day of _____, 2026

AYES:_____ **NAYS:**_____ **ABSENT:**_____ **PASS:**_____

APPROVED by me this _____ day of _____, 2026

Mayor of the Village of Palatine

ATTEST and FILE in the office of the Village Clerk

this _____ day of _____, 2026.

Village Clerk

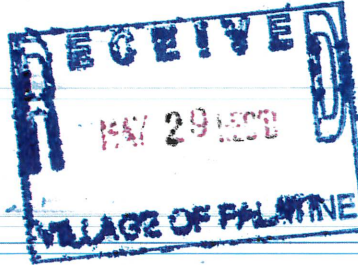
VILLAGE OF PALATINE

SPECIAL USE TRANSFER

Department of Planning & Zoning
200 E. Wood Street · Palatine, IL · 60067-5339
Telephone: (847) 359-9047 · Fax (847) 963-6247

Required Materials

- Application Form
- Business Plan (including but not limited to nature of business, hours or operation, number of employees, floor plan, menu, and any proposed changes to the business)



Business Owner(s):

Joseph P. Brogan 100% share holder
TOP NOTCH Auto Brokers, INC.

Subject Property Address:

2105-2111 N. RAND Rd, Palatine, IL 60074

The owner(s) listed above are requesting that Special Use Ordinance # 02-95 be transferred from All in Auto INC to individuals(s) and/or company listed above. I have read the ordinance(s) and agree to comply with all applicable ordinance(s) and any conditions contained therein. As the new business owner(s), the following changes (if any) are proposed to the business operation and/or floor plan:

NO changes - EXACT SAME FLOOR PLAN (EXISTING)
EXACT SAME BUSINESS OPERATION

I understand that if the Village determines the nature or characteristics of the business will substantially change, a new Special Use may be required.

Petitioner's Signature

I affirm that the information contained on page 1 herein and in any accompanying documents is accurate to the best of my knowledge.

Joseph P. Brogan
Name

5/20/2026
Date



Signature

Signature of Consent from Landlord, Property Owner(s), or Former Operator

I consent to the Special Use Transfer of the above mentioned property and that the information contained on page 1 herein and in any accompanying documents is accurate to the best of my knowledge.

Shawn Mahoney - All in Auto Inc
Name

5/20/2026
Date


Signature

ORDINANCE NO. 0-2-95

SPECIAL USE TO PERMIT OPERATION OF A USED AUTOMOBILE SALES,
REPAIR AND DETAILING FACILITY AT 2105 N. RAND ROAD

Published in pamphlet form by authority of the
President and Board of Trustees of the Village of Palatine
on January 9, 1995

AN ORDINANCE
GRANTING A SPECIAL USE TO PERMIT OPERATION
OF A USED AUTOMOBILE SALES, REPAIR AND DETAILING FACILITY
2105 N. RAND ROAD

WHEREAS, pursuant to a petition and public hearing held on January 9, 1995, of which public notice was given as required by law, the Board of Trustees of the Village of Palatine, in accordance with the Zoning Ordinance of the Village of Palatine, in such case made and provided, has held such public hearings and reported its findings regarding granting a Special Use to permit operation of a used automobile sales, repair and detailing facility pursuant to Section 11.06 e (6) of the Palatine Zoning Ordinance on the following legally described property.

That part of the South Half of the North East Quarter of Section 2, Township 42 North, Range 10 East of the Third Principal Meridian described as follows:

Commencing at the intersection of the Northwesterly right of way line of State Route 53 with the Northeasterly right-of-way line of Rand Road (U.S. Route 12); thence Northeasterly along the Northwesterly right of way line of State Route 53, a distance of 156.99 feet; thence Northwesterly, parallel with the Northeasterly right of way line of Rand Road (U.S. Route 12), a distance of 94.1 feet; thence Southwesterly a distance of 148.95 feet to a point on the Northeasterly right of way line of Rand Road (U.S. Route 12) that is 172.0 feet Northwesterly of (measured along said Northeasterly right of way line) place of beginning; thence Southeasterly along the Northeasterly right of way line of Rand Road (U.S. Route 12) a distance of 172.0 feet to the point of beginning, in Cook County, Illinois.

commonly known as 2105 N. Rand Road
(hereinafter sometimes called the "subject property").

NOW, THEREFORE, BE IT ORDAINED, by the President and Board of Trustees of the Village of Palatine, Cook County, Illinois, acting in the exercise of their home rule power, that:

SECTION 1: A Special Use to permit operation of a used automobile sales, repair and detailing facility in a B-5 General Business District pursuant to Sec. 11.06 (e)(6) of the Palatine Zoning Ordinance is hereby granted to Joseph Brogan, dba Top Notch Auto Broker's, Inc. and shall not be assignable, for the above

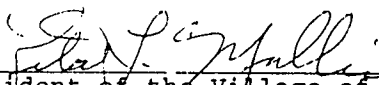
described property subject to the following conditions:

1. The proposed used car facility shall conform to the site plan, attached hereto as Exhibit "A", except as such plans may be changed to conform to Village Codes and Ordinances and the conditions below.
2. The parking lot shall be patched and sealcoated and the customer parking areas shall be striped no later than June 30, 1995, unless an extension is specifically granted by the Village Board. No parking of vehicles is permitted in gravel or unpaved areas of the site unless said unpaved areas are paved and striped according to Village Codes.
3. All vehicle repair or detailing shall be conducted within the building and there shall be no storage of disabled vehicles outside the building.
4. Banners, streamers and temporary signs shall only be permitted for a maximum of seven (7) consecutive days, four (4) times a year with a Temporary Event Sign Permit issued from the Village in accordance with Section 8.06 (c) of the Palatine Zoning Ordinance. Temporary event signs may be permitted as part of a grand opening promotion for a period not to exceed 30 days.
5. The operation shall be subject to a one-year review by the Village Board to assess the compliance with the standards required for a Special Use and the conditions in the Special Use Ordinance.
6. The landscape plan which includes the planting of parkway trees along Hicks and Rand Roads, shall be completed no later than June 30, 1995.
7. The illegal bench signs at the corner of Hicks and Rand Roads shall be removed prior to the opening of the business.

SECTION 2: That the petitions for special use, copies of the public notice and the minutes and findings of the Board of Trustees be attached hereto and form a part of this ordinance.

SECTION 3: That this ordinance shall be in full force and effect from and after its passage and approval as provided by law.

PASSED: This 9th day of January, 1995
AYES: 6 NAYS: 0 ABSENT: 0 PASS: 0
APPROVED by me this 9th day of January, 1995



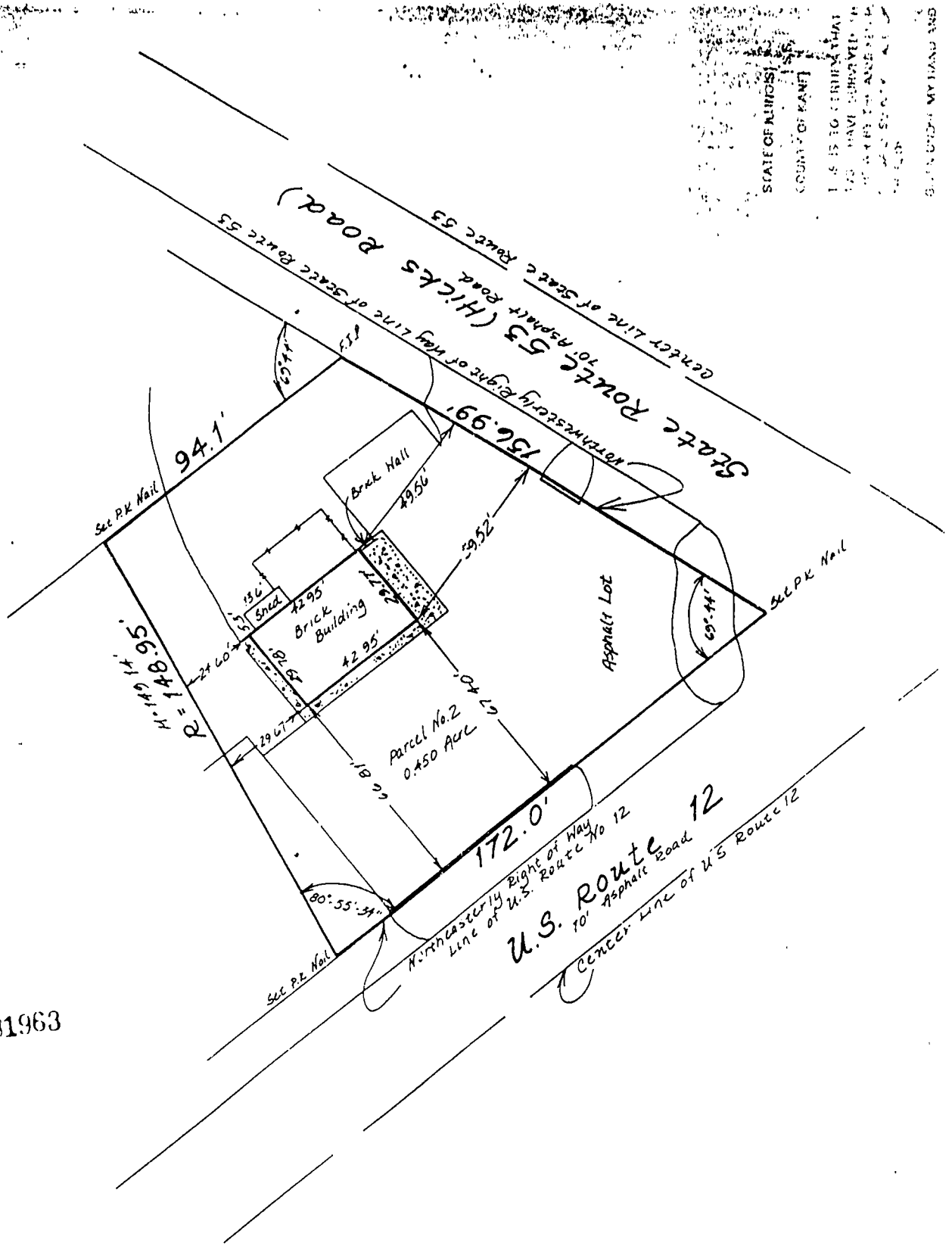
President of the Village of Palatine

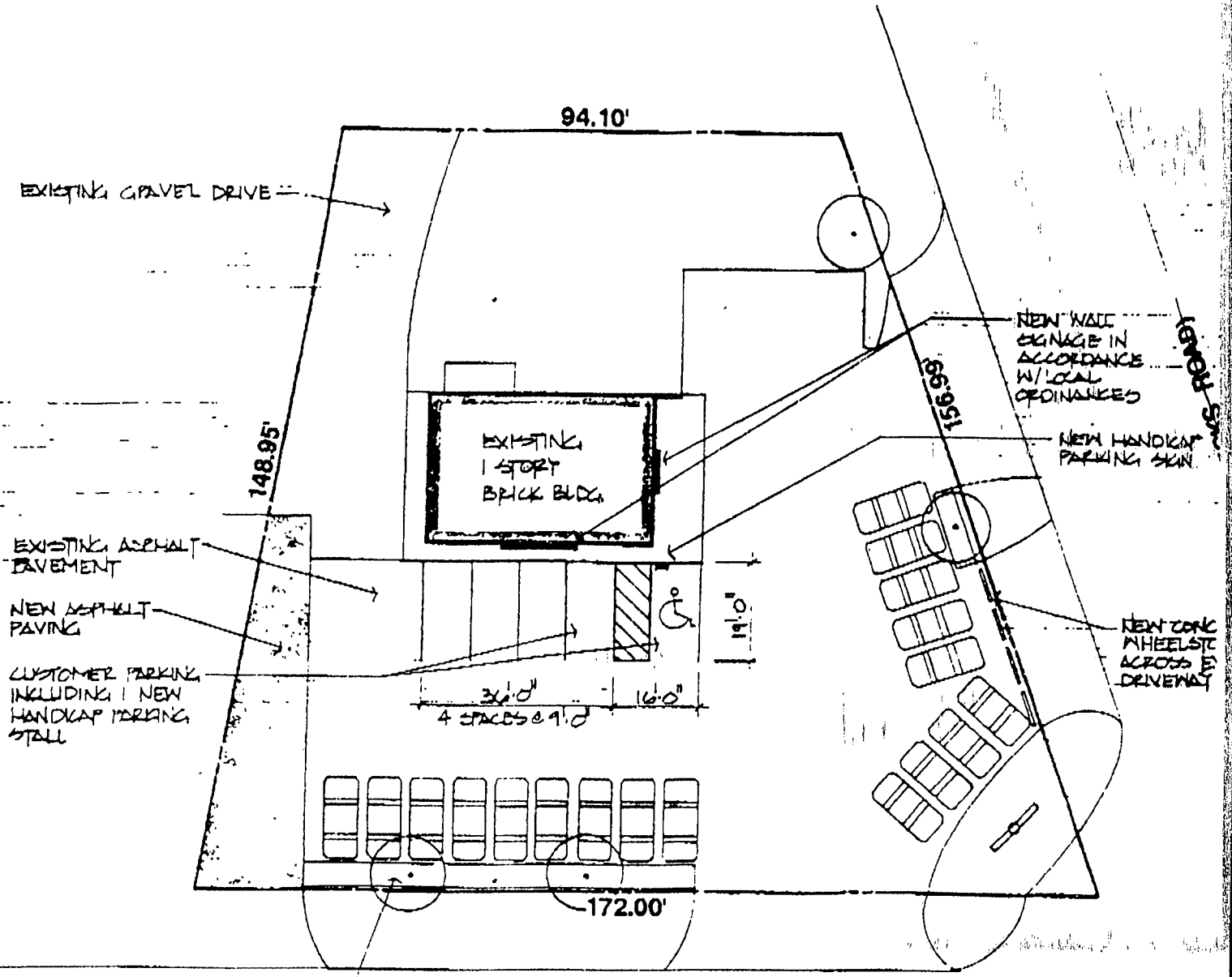
ATTESTED and FILED in the office of the Village Clerk this 9th day of January, 1995



Village Clerk

94981963





NEW 5'-0" WIDE LANDSCAPE AREA ALONG PROPERTY LINES TO INCLUDE 4 PARKWAY TREES, ADDITIONAL SEEDING & FERTILIZING TO IMPROVE EXISTING GRASS AREA.

U.S. ROUTE 12

EXHIBIT "A"

DEPT. OF COMMUNITY DEVELOPMENT.
VILLAGE OF PALATINE

FOR OFFICE USE ONLY

Zoning Docket # _____

Property recorded in Torrens _____

Filing Fee \$ _____ Date Filed _____

PETITION FOR HEARING

SPECIAL USE

PLEASE TYPE OR PRINT IN INK:

1. Name of Petitioner(s): Joseph Brogan/Top Notch Auto Sales

Address: 20277 North Rand Road, Palatine, IL 60067

Telephone No. n/a Business Telephone No. 202-9500 City, State, Zip

2. Authorized Agent of Petitioner (if different):

Name: Jerome W. Pinderski, Jr./Pinderski & Pinderski, Ltd.

Address: 115 West Colfax/P.O.Box 889, Palatine, IL 60078-0889

Telephone No. 358-5220 Relationship to Petitioner: Attorney City, State, Zip

3. Property interest of Petitioner(s): Lessee

Owner, Lessee, Contract Purchaser, etc.

4. Address of the property for which this application is being filed: 2105 North Rand Road

Palatine, Illinois

5. All existing land use(s) on the property are:

The property has historically been used for automotive service and automotive repairs.

6. The proposed use(s) on the property, if this petition is approved is (are):

Sale of used vehicles, and the sale of related automotive goods and services.

7. Current zoning of property: B-5

8. State the specific action requested. City ordinance numbers and distances where applicable.

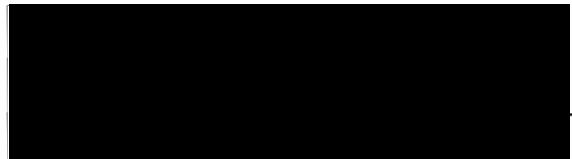
Special Use Permit, pursuant to Section 11.06 (e) (6.) to use property for the sale of used vehicles, and the sale of related automotive goods and services.

PETITIONER JUSTIFICATION:

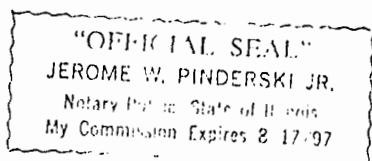
The petitioner is required to present specific evidence, not opinions, that the general standards for the granting of a special use (See Section 14.05), enumerated below, will be met.

- 9. Describe how the Special Use will be designed, located, and operated so that the public health, safety and welfare will be protected. Petitioner intends to use the property to tastefully display quality used vehicles for sale at retail. Vehicles will be displayed in a manner allowing for easy ingress and egress to the site by patrons. Petitioner is an experienced used car facility operator who has operated a like facility in unincorporated Palatine Township for several years.
- 10. Describe how the proposed Special Use will not be injurious to the value of other property in the neighborhood in which it is located. Petitioner will take all reasonable care to safeguard its vehicles from damage while on the lot. Signage will be tasteful. New site lighting is planned which will benefit the neighboring commercial properties as well as the adjacent intersection of Hicks and U.S. 12. Cosmetic improvements to the site are also planned.
- 11. Describe how the Special Use will not impede the normal and orderly development and improvement of the surrounding property.
The neighboring properties along U.S. 12 are already developed with a mix of industrial and commercial uses, including multiple automotive and truck service facilities, a UPS branch facility, and other compatible uses. The subject property has been used for automotive service and repair for many decades. Development has proceeded in conjunction with the property's automotive use character without impediment.
- 12. The petitioner's signature below indicates that the information contained in this application and on any accompanying documents is true and correct to the best of his/her knowledge.

Date: December 22, 1994



SUBSCRIBED AND SWORN to before me this 22 day of December, 1994.



[Signature]
Notary Public

VILLAGE OF PALATINE
 REAL ESTATE INTEREST
 DISCLOSURE FORM

Check applicable proceeding:	
<input checked="" type="checkbox"/> Annexation	<input type="checkbox"/> Rezoning
<input type="checkbox"/> Special Use	<input type="checkbox"/> Variation
<input type="checkbox"/> Condemnation	<input type="checkbox"/> Other

1. Name of Disclosing Party (individual, business firm, partnership, corporation, etc.):

Joseph Brogan

2. Address of Disclosing Party:

20277 North Rand Road, Palatine, IL 60067

3. Brief description of the petition:

Special use for sale of used vehicles

4. Common street address of real estate or general description:

2105 North Rand Road, Palatine, IL 60067

5. Legal description of real estate:

See attached legal.

5a. PLEASE PROVIDE PROOF AS TO WHETHER OR NOT THIS PROPERTY IS REGISTERED UNDER TORRENS ACT.

6. The name, address, legal nature, and extent of interests of any persons deriving an interest from or through the disclosing or filing party:

Name	Address	Legal Nature and Extent of Interest
First Colonial Tr. Co. Land Trust	104 W. Oak Park Ave. Oak Park, IL 60301	100% legal interest
First Colonial Tr Co., Trustee		
Gustava King Trust	-same-	50% beneficial interest
Judith Krich	221 Blackhawk Tr Argonquin, IL 60162	50% beneficial interest

(If additional space is required, please use reverse side or attach rider.)

7. I swear (or affirm) that there are no other persons deriving any interest from or through me or from or through any other person or entities above set forth in the property which is the subject of the contract or application for which I am filing this disclosure notice whom I have not disclosed. I understand that if there are any changes in the interest disclosed in this disclosure notice during the terms of the subject contract or before the Village has taken final action on the matter for which this disclosure notice is filed, I shall file a subsequent disclosure notice disclosing such changes.




Signature of Disclosing Party

SUBSCRIBED AND SWORN TO before me this 22 day of December

19 94

"OFFICIAL SEAL"
 JEROME W. PINDEPSKI JR.
 Notary Public, State of Illinois
 My Comm. Exp. Expires 8 17 97

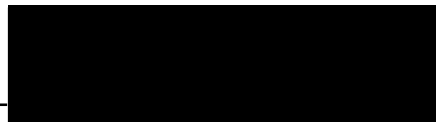

 Notary Public

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

AFFIDAVIT

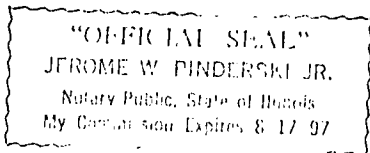
Joseph Brogan, an individual, OR the Owner
of Top Notch Auto Sales, being first duly sworn, on oath,
Name of Firm or Corporation Title of Office
deposes and says:

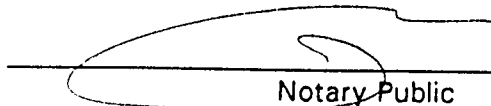
1. He has filed with the Village of Palatine, concurrently herewith, a petition for Special Use
Rezoning, Variation, Zoning Change, Special Use, Planned Development, etc.
with respect to the property located at 2105 North Rand Road, Palatine, IL 60067
2. Affiant is the Owner of Top Notch Auto Sales
Title Name of Firm or Corporation
3. Affiant has received and examined a true copy of Sec. 2-442 of the Village of Palatine Code of Ordinances entitled: "Disclosure statements and conflict of interest disclaimers."
4. Affiant understands said Section of the Code of Ordinances and states that he (or his corporation) has not retained, nor will be represented by, any person in violation of said Section.



Signature of Affiant

SUBSCRIBED AND SWORN to before me this 22 day of December, 19 94.




Notary Public

RFK

PUBLIC NOTICE

A public hearing will be held before the Palatine Village Board on Monday, January 9, 1995, at 7:30 PM, in the Village Board Room in the Palatine Community Center, 200 E. Wood Street, relative to a request for a Special Use for a used car sales and repair operation (Top Notch Auto Sales) on property recently annexed.

The property is legally described as follows:

That part of the South Half of the North East Quarter of Section 2, Township 42 North, Range 10 East of the Third Principal Meridian, lying North Easterly of Rand Road (U.S. Route 12) and North Westerly of State Route 53 (Hicks Road), plat of which was recorded on April 4, 1932 as Document 11068762, in Cook County, Illinois, excepting therefrom the following described parcel:

commencing at the intersection of the Northwesterly right of way line of State Route 53 with the Northeasterly right-of-way line of Rand Road (U.S. Route 12); thence Northeasterly along the Northwesterly right of way line of State Route 53; a distance of 156.99 feet; thence Northwesterly, parallel with the Northeasterly right of way line of Rand Road (U.S. Route 12), a distance of 94.1 feet for a point of beginning; thence continuing Northwesterly along the last described course, extended Northwesterly, a distance of 175.50 feet; thence Southwesterly a distance of 147.55 feet to a point on the Northeasterly right of way line of Rand Road (U.S. Route 12) that is 314.93 feet Northwesterly of the point of commencement, as measured along said Northeasterly right of way line of Rand Road (U. S. Route 12); thence Southeasterly along the Northeasterly right of way line of Rand Road (U.S. Route 12) a distance of 142.93 feet thence Northeasterly 148.95 feet to the point of beginning, in Cook County, Illinois.

commonly known as 2105 N. Rand Road and the vacant land located north and west of 2111 N. Rand Road.

The above petition has been filed by First Colonial Trust Company, as trustee U/T/A number 6466 and is available for examination in the office of the Village Clerk, 200 E. Wood Street.

VILLAGE OF PALATINE

Michael D. Kadlecik
Village Manager

DATED: This 24th day of December, 1994.

TO: Administration FROM: Community Development ² *UX* DATE: January 4, 1995

ORDINANCE DESCRIPTION: Consider an Ordinance granting a Special Use to
 RESOLUTION permit the operation of a Used Automobile Sales, Repair and Detailing
 MOTION facility at 2105 N. Rand Road. (Brogan) DISTRICT: 3
 PUBLIC HEARING
 DISCUSSION ONLY

COMMITTEE ACTION: UNANIMOUS APPROVAL DATE: 1-4-95

BACKGROUND: The subject property is located at the northeast corner of the Rand Road and Hicks Road intersection. The building at 2105 N. Rand Road was formerly occupied by an automotive repair and sales shop, and is currently vacant. The petitioner, Joseph Brogan, would like to open and operate a used car sales, repair and detailing facility on this site. He currently operates Top Notch Auto Sales on Rand Road north of Lake-Cook Road.

DISCUSSION: Since the property is in a "B-5" Highway Business District, Used Automobile Sales, Repair and Detailing are only permitted as a Special Use. The owner of the property had intended on submitting his petition for a Special Use at the time of annexation; however, this was inadvertently left out. The proposed use is consistent with other used car dealerships which are located on Rand Road between Hicks Road and Lake-Cook Road. The attached site plan indicates the design of the proposed facility. All parking and maneuvering areas should be limited to areas paved with asphalt or concrete. Landscaping is sparse and should be added around the site. In addition, there are two (2) advertising bench signs which have been added to the site recently. These are considered off site advertising signs and were not permitted by the Cook County Zoning Ordinance, as such these are not a legal non-conforming use. Staff is proposing that these signs be removed from the property prior to the operation of the Used Automobile facility.

ALTERNATIVES:

1. Recommend approval of an Ordinance granting a Special Use to permit the operation of a Used Automobile Sales, Repair and Detailing facility at 2105 N. Rand Road.
2. Do not recommend approval of the Ordinance.

RECOMMENDATION OR CONCLUSION: Staff recommends approval of an Ordinance for the Special Use at 2105 N. Rand Road, subject to the conditions in the attached Ordinance. The property is located on Rand Road, where several other used car dealerships are located. The proposed use would be consistent with other uses in the general vicinity.

BUDGET IMPACT: N/A

ACTION REQUIRED: Motion to recommend approval of an Ordinance granting a Special Use to permit the operation of a Used Automobile Sales, Repair and Detailing facility at 2105 N. Rand Road.

TO: Administration FROM: Community Development *PK* DATE: January 9, 1995

ORDINANCE DESCRIPTION: Public hearing for a proposed Special Use to permit
 RESOLUTION the operation of a Used Automobile Sales, Repair and Detailing
 MOTION facility at 2105 N. Rand Road. (Brogan) DISTRICT: 3
 PUBLIC HEARING
 DISCUSSION ONLY

COMMITTEE ACTION: _____ DATE: _____

BACKGROUND: The subject property is located at the northeast corner of the Rand Road and Hicks Road intersection. The building at 2105 N. Rand Road was formerly occupied by an automotive repair and sales shop, and is currently vacant. The petitioner, Joseph Brogan, would like to open and operate a used car sales, repair and detailing facility on this site. He currently operates Top Notch Auto Sales on Rand Road north of Lake-Cook Road.

DISCUSSION: Since the property is in a "B-5" Highway Business District, Used Automobile Sales, Repair and Detailing are only permitted as a Special Use. The owner of the property had intended on submitting his petition for a Special Use at the time of annexation; however, this was inadvertently left out. The proposed use is consistent with other used car dealerships which are located on Rand Road between Hicks Road and Lake-Cook Road. The attached site plan indicates the design of the proposed facility. All parking and maneuvering areas should be limited to areas paved with asphalt or concrete. Landscaping is sparse and should be added around the site. In addition, there are two (2) advertising bench signs which have been added to the site recently. These are considered off site advertising signs and were not permitted by the Cook County Zoning Ordinance, as such these are not a legal non-conforming use. Staff is proposing that these signs be removed from the property prior to the operation of the Used Automobile facility.

ALTERNATIVES:

- 1 Open the public hearing, take public testimony and close the public hearing.
- 2 Continue the public hearing to a specific date and time.

RECOMMENDATION: Staff recommends that the public hearing be opened for the purpose of taking public testimony, and that the public hearing subsequently be closed.

BUDGET IMPACT: N/A

ACTION REQUIRED: Separate motions to open and close the public hearing.

RJK

PUBLIC NOTICE

A public hearing will be held before the Palatine Village Board on Monday, January 9, 1995, at 7:30 PM, in the Village Board Room in the Palatine Community Center, 200 E. Wood Street, relative to a request for a Special Use for a used car sales and repair operation (Top Notch Auto Sales) on property recently annexed.

The property is legally described as follows:

That part of the South Half of the North East Quarter of Section 2, Township 42 North, Range 10 East of the Third Principal Meridian, lying North Easterly of Rand Road (U.S. Route 12) and North Westerly of State Route 53 (Hicks Road), plat of which was recorded on April 4, 1932 as Document 11068762, in Cook County, Illinois, excepting therefrom the following described parcel:

commencing at the intersection of the Northwesterly right of way line of State Route 53 with the Northeasterly right-of-way line of Rand Road (U.S. Route 12); thence Northeasterly along the Northwesterly right of way line of State Route 53; a distance of 156.99 feet; thence Northwesterly, parallel with the Northeasterly right of way line of Rand Road (U.S. Route 12), a distance of 94.1 feet for a point of beginning; thence continuing Northwesterly along the last described course, extended Northwesterly, a distance of 175.50 feet; thence Southwesterly a distance of 147.55 feet to a point on the Northeasterly right of way line of Rand Road (U.S. Route 12) that is 314.93 feet Northwesterly of the point of commencement, as measured along said Northeasterly right of way line of Rand Road (U. S. Route 12); thence Southeasterly along the Northeasterly right of way line of Rand Road (U.S. Route 12) a distance of 142.93 feet thence Northeasterly 148.95 feet to the point of beginning, in Cook County, Illinois.

commonly known as 2105 N. Rand Road and the vacant land located north and west of 2111 N. Rand Road.

The above petition has been filed by First Colonial Trust Company, as trustee U/T/A number 6466 and is available for examination in the office of the Village Clerk, 200 E. Wood Street.

VILLAGE OF PALATINE

Michael D. Kadlecik
Village Manager

DATED: This 24th day of December, 1994.

Legal Notices

Public Notice

A public hearing will be held before the Palatine Village Board on Monday, January 9, 1995, at 7:30 PM, in the Village Board Room in the Palatine Community Center, 200 E. Wood Street, relative to a request for a Special Use for a used car sales and repair operation (Top Notch Auto Sales) on property recently annexed.

The property is legally described as follows:

That part of the South Half of the North East Quarter of Section 2, Township 42 North, Range 10 East of the Third Principal Meridian, lying North Eastern of Rand Road (U.S. Route 12) and North Western of State Route 53 (Hicks Road), plat of which was recorded on April 4, 1932 as Document 11088762, in Cook County, Illinois, excepting therefrom the following described parcel:

Commencing at the intersection of the Northwestern right of way line of State Route 53 with the Northeastern right-of-way line of Rand Road (U.S. Route 12); thence Northeastly along the Northwestern right of way line of State Route 53; a distance of 156.99 feet; thence Northwesternly, parallel with the Northwestern right of way line of Rand Road (U.S. Route 12), a distance of 94.1 feet for a point of beginning; thence continuing Northwesternly along the last described course, extended Northwesternly, a distance of 175.50 feet; thence Southwesternly a distance of 147.55 feet to a point on the Northeastern right of way line of Rand Road (U.S. Route 12) that is 314.93 feet Northwesternly of the point of commencement, as measured along said Northeastern right of way line of Rand Road (U.S. Route 12); thence Southeasternly along the Northeastern right of way line of Rand Road (U.S. Route 12) a distance of 142.93 feet thence Northeasternly 148.95 feet to the point of beginning, in Cook County, Illinois.

Commonly known as 2105 N. Rand Road and the vacant land located north and west of 2111 N. Rand Road.

The above petition has been filed by First Colonial Trust Company, as trustee U/T/A number 8466 and is available for examination in the office of the Village Clerk, 200 E. Wood Street.

MICHAEL D. KADLECIC
Village Manager
Village of Palatine
Dated: This 24th day of December, 1994
Published in Palatine-Inverness Herald December 24, 1994

VILLAGE OF PALATINE

DEC 29 1994

OFFICE

**CERTIFICATE OF PUBLICATION
PADDOCK PUBLICATIONS, INC.**

Daily Herald

A Corporation organized and existing under and by virtue of the laws of the State of Illinois, DOES HEREBY CERTIFY that it is the publisher of DAILY HERALD. That said DAILY HERALD is a secular newspaper and has been published daily in the Village of Palatine

County(ies) of Cook

and State of Illinois, continuously for more than one year prior to, on and since the date of the first publication of the notice hereinafter referred to and is of general circulation throughout said Village, County(ies) and State.

I further certify that DAILY HERALD is a newspaper as defined in "an Act to revise the law in relation to notices" as amended to Act approved July 17, 1959-III. Revised Statutes, Chap 100, Para. 1 and 5.

That a notice of which the annexed printed slip is a true copy, was published December 24, 1994

in said DAILY HERALD.

IN WITNESS WHEREOF, the undersigned, the said PADDOCK PUBLICATIONS, Inc., has caused this certificate to be signed and its corporate seal affixed hereto, by MARGIE FLANDERS, its Treasurer, at Arlington Heights, Illinois.

PADDOCK PUBLICATIONS, INC,
DAILY HERALD NEWSPAPERS
BY Margie Flanders Treasurer.

ORDINANCE NO. O-98-21

**AN ORDINANCE TRANSFERRING
SPECIAL USE ORDINANCE #0-02-95
2105 N. RAND ROAD**

**Published in pamphlet form by authority of the
Mayor and Village Council of the Village of Palatine
on September 13, 2021**

ORDINANCE NO. 0-98-21

AN ORDINANCE TRANSFERRING
SPECIAL USE ORDINANCE #0-02-95
2105 N. RAND ROAD

WHEREAS, Ordinance #0-123-16 granted a Special Use for a used automobile sales, repair and detailing facility (Top Notch Auto Sales) on the property commonly known as 2105 N. Rand Road; and

WHEREAS, pursuant to Section 14.05(h) in Appendix A of the Village of Palatine Code of Ordinances, in the event of the sale or lease of this business, the Special Use may be transferred after review and consent of the Village Council; and

WHEREAS, since the Village Council did meet on September 13, 2021 to review a request by John Desimone and Shawn Cahoney (All in Auto Inc.) that the Special Use be transferred to permit the continued operation of a used automobile sales, repair and detailing facility, with no substantial changes and it was the recommendation of the Village Council that the transfer of the Special Use to John Desimone and Shawn Cahoney (All in Auto Inc.) be approved without amendment.

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and Village Council of the Village of Palatine:

SECTION 1: That the Special Use granted by Ordinance #0-02-95 is hereby transferred to John Desimone and Shawn Cahoney (All in Auto Inc.), to permit the continued operation of a a used automobile sales, repair and detailing facility.


SECTION 2: All conditions of Special Use Ordinance #0-02-95 shall remain in full force and effect.

DATED: This 13 day of September, 2021
AYES: 6 NAYS: 0 ABSENT: 0 PASS: 0
APPROVED by me this 13 day of September, 2021



Mayor of the Village of Palatine

ATTEST and FILE in the office of the Village Clerk
this 13 day of September, 2021.



Village Clerk



SPECIAL USE TRANSFER

Department of Planning & Zoning
200 E. Wood Street · Palatine, IL · 60067-5339
Telephone: (847) 359-9047 · Fax (847) 963-6247

Required Materials

- Application Form
Business Plan (including but not limited to nature of business, hours of operation, number of employees, floor plan, menu, and any proposed changes to the business)

Business Owner(s):

John Desimone

Shawd Mahoney

Subject Property Address:

2105 N. RAND RD, Palatine, IL 60074

The owner(s) listed above are requesting that Special Use Ordinance # 0-2-95 be transferred from Joseph Rojan - Top Notch Auto Bodies to individuals(s) and/or company listed above. I have read the ordinance(s) and agree to comply with all applicable ordinance(s) and any conditions contained therein. As the new business owner(s), the following changes (if any) are proposed to the business operation and/or floor plan:

No Proposed Changes

I understand that if the Village determines the nature or characteristics of the business will substantially change, a new Special Use may be required.

Consider an Ordinance Approving a Special Use Transfer to Permit the Continued Operation of a Restaurant, with a Local Liquor License, at 365 W. Northwest Highway

BACKGROUND:

The current Special Use for the existing restaurant was originally approved in 2021. Prabhas Mokkalpat, Great Lakes Entertainment of Illinois, LLC is seeking to acquire the business and is requesting approval of the following:

Special Use Transfer of Ordinance #O-071-21, as amended by #O-41-23, to permit the continued operation of a restaurant with a local liquor license at 365 W. Northwest Highway.

KEY ISSUES:

- The Subject Property is zoned B-2 Central Business District and previously contained a restaurant with a local liquor license (Hot Pockets) and received the original Special Use in 2021 (Ordinance #O-071-21).
- The Special Use was amended in 2023 (#O-41-23) to include live entertainment, modify the floor plan, and change hours of operation. Through the review process, Staff also discussed with the operator the adjacency of the residential properties behind the rear portion of the tenant spaces.
- The proposed restaurant would continue operating as Hot Pockets. Other than the proposed ownership change, no other changes are proposed.
- As part of the proposed transfer, the Sunday hours of operation will increase by one hour — to 11pm.
- Any changes to the floor plan or business plan/operations would require additional Village Council review.

BUDGET IMPACT:

N/A

RECOMMENDATION:

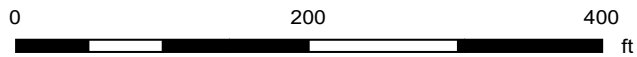
Staff recommends approval of the Special Use Transfer at 365 W. Northwest Highway.

ACTION REQUIRED:

A motion to approve the Special Use Transfer of Ordinance #O-071-21, as amended by #O-41-23, to Prabhas Mokkalpat, Great Lakes Entertainment of Illinois, LLC, to permit the continued operation of a Restaurant, with a local liquor license, at 365 W. Northwest Highway.

ATTACHMENTS:

1. Aerial Map
2. ORD SUT - 365 W. Northwest Highway
3. EXHIBIT - Business Plan
4. Special Use Transfer Form
5. O-071-21 - 365 W. Northwest Highway - SU
6. O-041-23 - 365 W. Northwest Highway - SUA



Print Date: 6/9/2026

Notes

Disclaimer: The GIS Consortium and MGP Inc. are not liable for any use, misuse, modification or disclosure of any map provided under applicable law. This map is for general information purposes only. Although the information is believed to be generally accurate, errors may exist and the user should independently confirm for accuracy. The map does not constitute a regulatory determination and is not a base for engineering design. A Registered Land Surveyor should be consulted to determine precise location boundaries on the ground.

ORDINANCE NO.____

**AN ORDINANCE TRANSFERRING SPECIAL
USE ORDINANCE #O-071-21 at
365 W. NORTHWEST HIGHWAY**

WHEREAS, Ordinance # O-071-21 granted a Special Use to permit a restaurant with liquor service, on the property commonly known as 365 W. Northwest Highway; and

WHEREAS, Ordinance #O-41-23 amended the Special Use to include live entertainment, modify the floor plan, and change hours of operation; and

WHEREAS, pursuant to Section 14.05(h) in Appendix A of the Village of Palatine Code of Ordinances, in the event of the sale or lease of this business, the Special Use may be transferred after review and consent of the Village Council; and

WHEREAS, since the Village Council did meet on June 15, 2026, to review a request by Prabhas Mokkalpat, Great Lakes Entertainment of Illinois, LLC, that the Special Use be transferred to permit the continued operation of a restaurant with liquor service, with no substantial changes, and it was the recommendation of the Village Council that the transfer of the Special Use to Prabhas Mokkalpat, Great Lakes Entertainment of Illinois, LLC, be approved, without additional amendment.

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and Village Council of the Village of Palatine:

SECTION 1: That the Special Use granted by Ordinance #O-071-21, as amended, is hereby transferred to Prabhas Mokkalpat, Great Lakes Entertainment of Illinois, LLC, to permit the continued operation of a restaurant with liquor

service, pursuant to the attached Special Use Ordinance and associated plans and subject to the following conditions:

- 1. That the special use by ordinance #O-071-21, as amended, is hereby transferred to Prabhas Mokkapat, Great Lakes Entertainment of Illinois, LLC, to permit the continued operation of a restaurant with liquor service.**

DATED: This _____ day of _____, 2026

AYES: _____ NAYS: _____ ABSENT: _____ PASS: _____

APPROVED by me this _____ day of _____, 2026

Mayor of the Village of Palatine

ATTEST and FILE in the office of the Village Clerk

this _____ day of _____, 2026.

Village Clerk

BUSINESS PLAN: HOT POCKETS SPORTS BAR

1. Executive Summary

Hot Pockets Sports Bar is a premier neighborhood establishment located in Palatine, IL. This business plan outlines a strategic optimization of our current operations, hours, and weekly programming to maximize existing assets. By adjusting our operating hours and introducing low-overhead, zero-cover-charge weekly entertainment, Hot Pockets will significantly boost revenue without requiring any structural changes, physical expansions, or capital-intensive renovations.

2. Company Description & Concept

Hot Pockets Sports Bar combines sports viewing, recreational billiards, and a casual community gathering space. The venue operates within its fixed, approved structural footprint, offering a safe, vibrant, and welcoming atmosphere.

- **Target Market:** Local working professionals, parents, pool players, and weekend sports enthusiasts.
- **Unique Value Proposition (UVP):** Delivering high-value, community-focused entertainment nights with **no cover charges**, utilizing existing in-house assets to maximize guest value.

3. Operations & Updated Hours of Operation

To better align with regional sports broadcasting schedules and weekend nightlife patterns, Hot Pockets operates under the following optimized weekly schedule:

- **Monday:** 1:00 PM – 12:00 AM
- **Tuesday:** 1:00 PM – 12:00 AM
- **Wednesday:** 1:00 PM – 12:00 AM
- **Thursday:** 1:00 PM – 12:00 AM
- **Friday:** 11:00 AM – 2:00 AM
- **Saturday:** 11:00 AM – 2:00 AM

- **Sunday:** 11:00 AM – 11:00 PM

4. Weekly Entertainment & Programming Strategy

To drive recurring foot traffic during both mid-week and weekend shifts, Hot Pockets introduces target programming that utilizes existing equipment and spaces.

Mid-Week: "Live Music Wednesdays" (7:00 PM – 10:00 PM)

- **The Concept:** Designed specifically as a night for local parents and working professionals to enjoy live music that concludes early enough for a standard workweek schedule.
- **Format:** Rotational billing of local solo performers up to four-member acoustic bands playing classic rock, country, and acoustic hits.
- **Community Music Night:** Regular open-mic style iterations where house instruments are provided. Local community bands are encouraged to perform, competing for a chance to win a featured, paid slot on a future Live Music Wednesday.

Weekends: "Weekend Pool Play" (Friday & Saturday Nights)

- **The Concept:** Modeled after a local bowling alley's "Cosmic Bowl" night, this programming elevates the weekend billiards experience into a high-energy lounge environment.
- **Format:** Local DJs spin live music mixes to create an engaging, modern weekend vibe. This strategy drives late-night weekend traffic specifically around our existing pool tables, ensuring a safe, lively community environment.

5. Facility, Spatial, and Acoustic Compliance

Hot Pockets Sports Bar guarantees **zero structural changes** and **zero permanent alterations** to the approved building layout.

- **Footprint & Capacity Preservation:** The establishment features an 8ft x 8ft space in the southwest corner of the room, currently occupied by one 36" x 36" dining table. During live music or DJ hours, this single table is

temporarily rolled over into another part of the room. It does not add to or reduce our total approved customer seating plan.

- **No Cover Charge Policy:** To remove psychological barriers for casual diners, all entertainment events are 100% free of charge.
- **Acoustic Management:** In accordance with neighborhood courtesy and local noise ordinances, **no additional external amplification equipment** is proposed. All live acts and DJs will integrate directly into the bar's current in-house sound system or utilize low-wattage, self-contained performance monitors.

6. Financial Strategy

Because there is no cover charge, the revenue model shifts entirely to high-margin food, and beverage.

- **Extended Dwell Time:** By offering free entertainment, the average guest stay is projected to increase from 45 minutes to over 120 minutes.
- **Compounded Consumables Revenue:** Longer dwell times directly accelerate food and beverage re-orders (e.g., secondary drink rounds and appetizer top-offs).
- **Low Overhead Expense:** Because entertainment is executed within the existing physical footprint and sound infrastructure, event expenses are limited strictly to flat talent booking fees. These costs are easily offset by the projected 20-30% increase in food and beverage volume during event windows.

Hot Pockets would like to bring it to your notice No changes have been made to the provisions approved under Village of Palatine Ordinance No. O-71-21 and Ordinance No. O-41-23, and all regulations contained therein remain fully approved and in effect.

Regards
Hot Pockets Management



SPECIAL USE TRANSFER

Department of Planning & Zoning
200 E. Wood Street · Palatine, IL · 60067-5339
Telephone: (847) 359-9047 · Fax (847) 963-6247

CONTACT INFORMATION WORKSHEET

PETITIONER(S)		Business Name (if applicable)	
PRABHAS MOKKAPAT		Great Lakes Entertainment of IL	
Address		City/State/Zip Code	
365 W Northwest Hwy		PALATINE IL 60067	
Telephone		Fax	
[REDACTED]		[REDACTED]	
Email			
[REDACTED]			
Subject Property Address			
365 W Northwest Hwy Palatine IL 60067			
AUTHORIZED AGENT (if applicable)		Business Name (if applicable)	
Address		City/State/Zip Code	
Telephone		Fax	
Email			

SPECIAL USE TRANSFER

Department of Planning & Zoning
200 E. Wood Street · Palatine, IL · 60067-5339
Telephone: (847) 359-9047 · Fax (847) 963-6247

Required Materials

- Application Form
- Business Plan (including but not limited to nature of business, hours or operation, number of employees, floor plan, menu, and any proposed changes to the business)

Business Owner(s):

PRABHAS MOKKARAT

Subject Property Address:

365 W NORTHWEST HWY PALATINE IL 60067

The owner(s) listed above are requesting that Special Use Ordinance # 0-71-21 be transferred from MANNY RAFIDIA to individuals(s) and/or company listed above. I have read the ordinance(s) and agree to comply with all applicable ordinance(s) and any conditions contained therein. As the new business owner(s), the following changes (if any) are proposed to the business operation and/or floor plan:

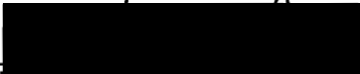
I understand that if the Village determines the nature or characteristics of the business will substantially change, a new Special Use may be required.

Petitioner's Signature

I affirm that the information contained on page 1 herein and in any accompanying documents is accurate to the best of my knowledge.

PRABHAS MOKKARAT
Name

05-12-2026
Date


Signature

Signature of Consent from Landlord, Property Owner(s), or Former Operator

I consent to the Special Use Transfer of the above mentioned property and that the information contained on page 1 herein and in any accompanying documents is accurate to the best of my knowledge.

Manny Rafidia
Name

5-12-2026
Date


Signature

ORDINANCE NO. O-71-21

**AN ORDINANCE GRANTING A SPECIAL USE AND REQUIRED PARKING
VARIATION TO PERMIT A RESTAURANT/BAR AT
365 W. NORTHWEST HIGHWAY**

**Published in pamphlet form by authority of the
Mayor and Village Council of the Village of Palatine
on July 12, 2021**

ORDINANCE NO. 0-71-21

**AN ORDINANCE GRANTING A SPECIAL USE AND A REQUIRED PARKING
VARIATION TO PERMIT
A RESTAURANT/BAR AT 365 W. NORTHWEST HIGHWAY**

WHEREAS, pursuant to a petition and public hearing on June 8, 2021, of which public notice was given as required by law, the Zoning Board of Appeals of the Village of Palatine, in accordance with the Zoning Ordinance of the Village of Palatine, in such case made and provided, has held such public hearing and reported their findings relative to a request for a Special Use to permit a restaurant/bar pursuant to Section 11.03 (d)(27)(28) of the Palatine Zoning Ordinance and Variation for an additional 43 parking spaces to allow 158 parking spaces instead of the minimum required 220 parking spaces pursuant to Section 7.03 (b)(1) of the Palatine Zoning Ordinance, on the following legally described property:

That part of Lot 1 of Kuntze's Industrial Addition to Palatine, being a subdivision of part of the East 1/2 of the Northwest 1/4 and part of the West 1/2 of the Northeast 1/4 of Section 15, Township 42 North, Range 10 East of the Third Principal Meridian, in Cook County, Illinois, described as follows: Commencing at the most Northerly corner of said Lot 1; thence Southeasterly along the Northeasterly line of said Lot 1, being along the Southwesterly line of Baldwin Road, a distance of 60.0 feet to the point of beginning; thence Southwesterly along a line that forms an angle of 90 degrees 01 minutes 46 seconds to the right with the prolongation of the last described course, a distance of 220.0 feet; thence Southeasterly parallel with the Northeasterly line of said Lot 1, a distance of 127.83 feet; thence Southerly parallel with the most Westerly of said Lot 1, a distance of 585.50 feet to the Southerly line of said Lot 1; thence Northeasterly along said Southerly line, a distance of 125.55 feet to the Southeast corner of said Lot 1; thence Northeasterly along the Easterly line of said Lot 1 a distance of 666.81 feet to the Northeast corner of said Lot 1; thence

Northwesterly along the Northeasterly line of said Lot 1, being along the Southwesterly line of Baldwin Road, a distance of 239.19 feet to an angle in said Northeasterly line; thence Northwesterly along said Northeasterly line, a distance of 149.20 feet to the point of beginning, except that part thereof described as follows: Commencing at the most Northerly corner of said Lot 1; thence Southeasterly along the Northeasterly line of said Lot 1, being along the Southwesterly line of Baldwin Road, a distance of 60.0 feet for the place of beginning of this exception; thence Southwesterly along a line that forms an angle of 90 degrees 01 minutes 46 seconds to the right with the prolongation of the last described course, a distance of 220.0 feet; thence Southeasterly parallel with the Northeasterly line of said Lot 1, a distance of 131.83 feet; thence Northeasterly along a line that forms an angle of 89 degrees 58 minutes 14 seconds to the left with the prolongation of the last described course, a distance of 220.0 feet to the Northeasterly line of said Lot 1; thence Northwesterly along said Northeasterly line, a distance of 131.83 feet to the place of beginning, in Cook County, Illinois

commonly known as 365 W Northwest Highway (02-15-102-100).

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and Village Council of the Village of Palatine, Cook County, Illinois, acting in the exercise of their home rule power that:

SECTION 1: A Special Use to permit a restaurant/bar pursuant to Section 11.03 (d)(27)(28) of the Palatine Zoning Ordinance and Variation for an additional 43 parking spaces to allow 158 parking spaces instead of the minimum required 220 parking spaces pursuant to Section 7.03 (b)(1) of the Palatine Zoning Ordinance, is hereby granted, subject to the following condition(s):

1. The Special Use and Variation shall substantially conform to the floor plan and the business plan submitted by the Petitioner on 05/05/2019, except as such plans may be changed to conform to Village Codes and Ordinances.

2. The parking lot shall be re-striped in a manner acceptable to the Director of Planning and Zoning to reflect the submitted site plan.

SECTION 2: That a copy of the public notice and the report of the hearing be attached hereto and form a part of this ordinance.

SECTION 3: That this ordinance shall be in full force and effect from and after its passage and approval as provided by law.

PASSED: This 12 day of July, 2021


AYES: 0 NAYS: 0 ABSENT: 0 PASS: 0

APPROVED by me this 12 day of July, 2021



Mayor of the Village of Palatine

ATTESTED and FILED in the office of the Village Clerk this
12 day of July, 2021



Village Clerk

Proposed Location at 365 W. Northwest Hwy.

Business Plan

This business operation will help the Ownership of the Shopping Center occupy 6,400 square feet of vacant space, which will entertain a middle aged community. Patrons will enjoy watching sport games and playing on the pool tables and the variety of arcade games in a nice atmosphere.

This location would have (4) employees. The hours of operation would be Monday through Thursday 3:00 pm – 11:00 pm and Friday through Sunday 11:00 am – 11:00 pm.

It has been extremely difficult and impossible to find retail tenants due to the Pandemic and the online retail business. We ask the Mayor and the Board of Trustees to grant this use to help keep the occupancy of the Shopping Center in a financially stable condition. Attached for your review is a proposed plan for this project.

Re: Special Use for a sports bar/restaurant at 365 W. Northwest Hwy.

Century Plaza Tenant listing and hours of operating of the tenants at Century Plaza Shopping Center.

355 W. NW Hwy. Woman Care, medical use open 8:00 am – 6:00 pm (closed Saturday and Sunday). Peak hours by appointment.

361 W. NW Hwy. Wine Cellar, open 11:00 am – 7:00 pm. Peak hours none.

371 W. NW Hwy. Urgent Care, medical use open 10:00 am – 8:00 pm. Peak hours by appointment.

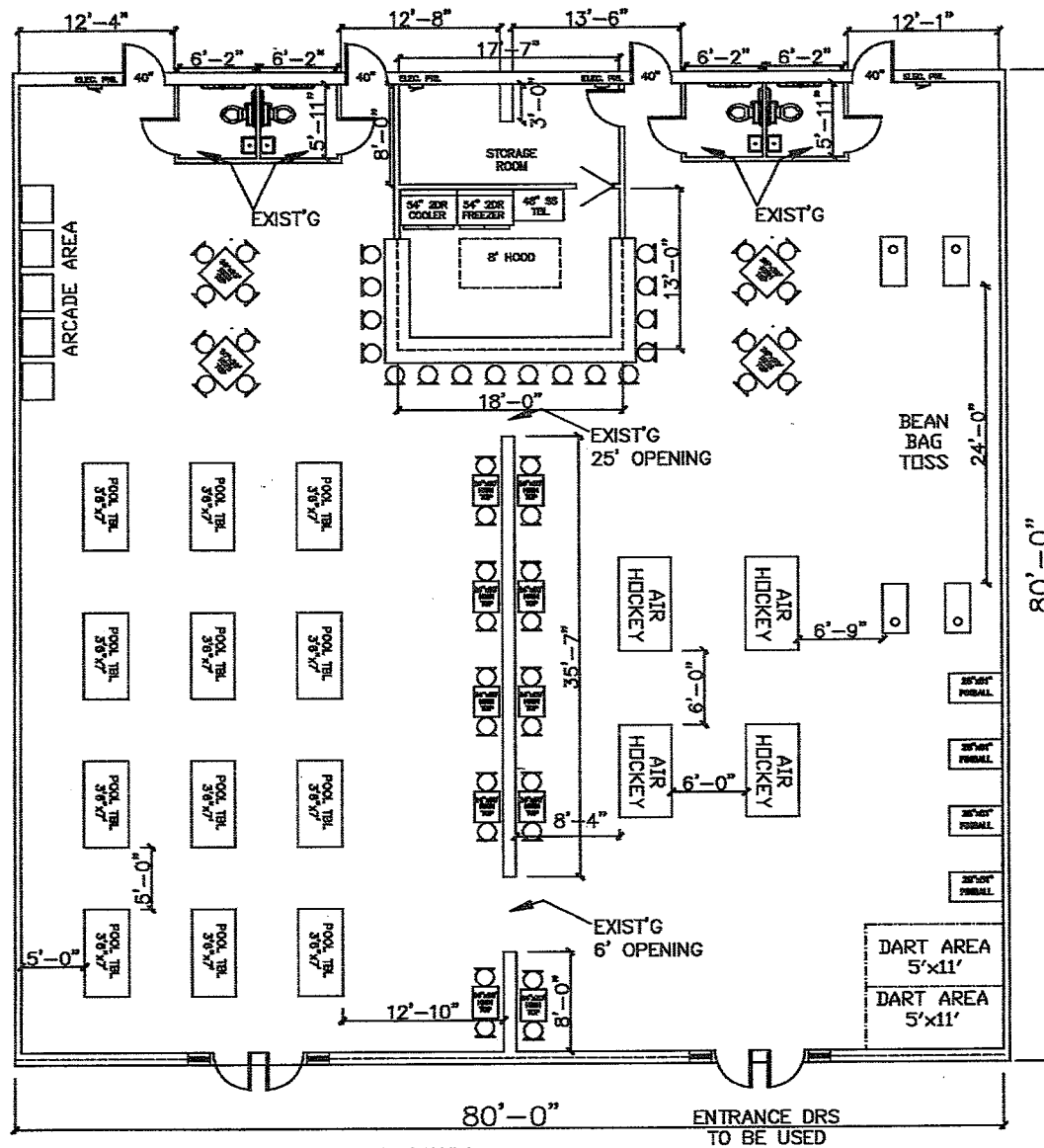
375 W. NW Hwy. One Taco Dos Tequilas, open Sunday thru Thursday 11:00 am – 11:00 pm, Friday and Saturday 11:00 am – 1:00 am. Peak hours 5:00 pm – 8:00 pm.

377 W. NW Hwy. Salon Suites, open 9:00 am – 6:00 pm (closed Sunday and Monday). Peak hours 11:00 am – 5:00 pm.

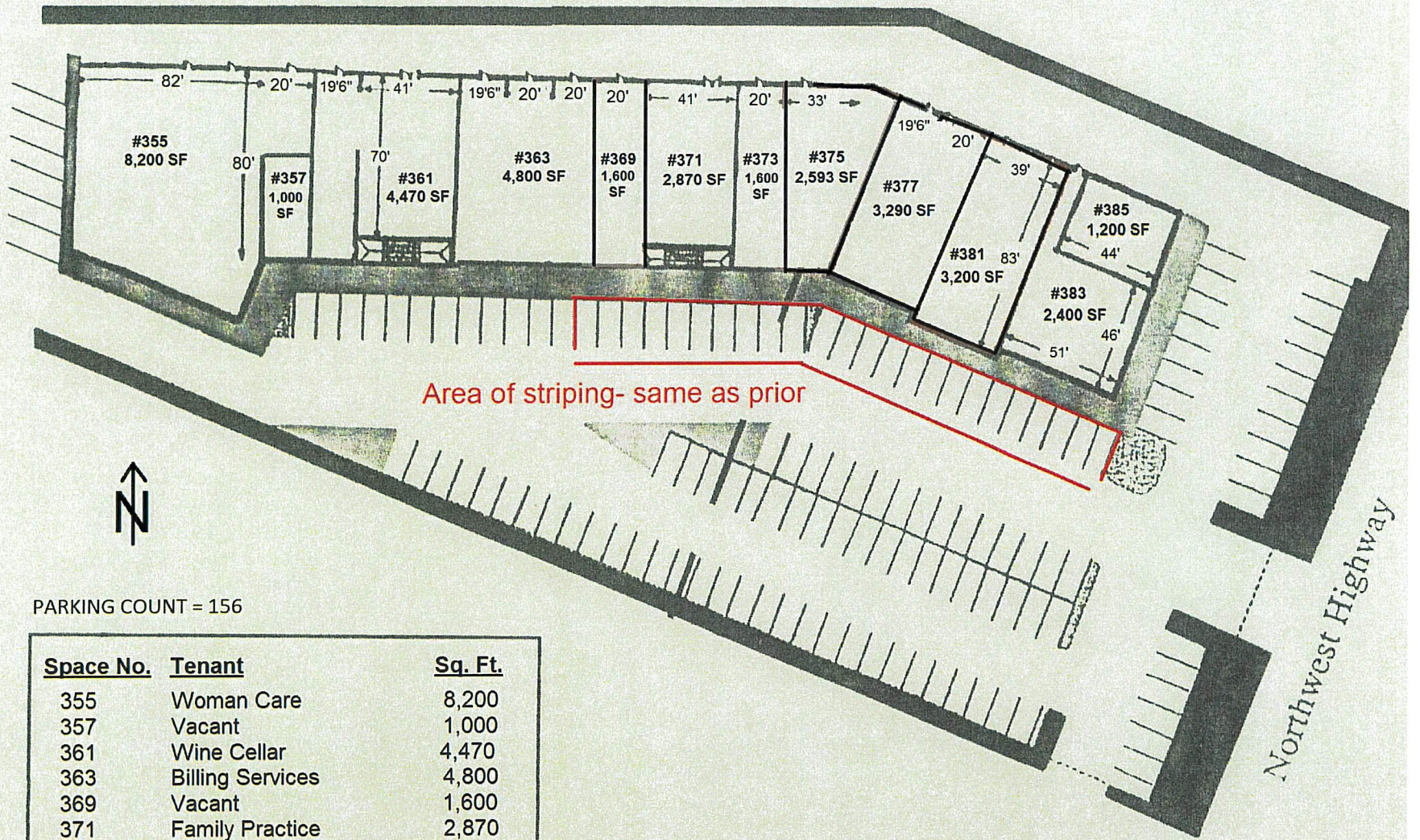
381 W. NW Hwy. Palatine Dental, open 11:00 am – 6:00 pm (closed Wednesday, Saturday and Sunday). Peak hours by appointment.

383 W. NW Hwy. Garsillo's Grill, open 3:00 pm – 10:00 pm (closed Monday). Peak hours 5:00 pm – 8:00 pm.

385 W. NW Hwy. Pediatric Central, medical use, open 11:00 am – 5:00 pm (closed Saturday and Sunday). Peak hours none.



363-369 W. NORTHWEST HWY.
6,400 SQ. FT.



PARKING COUNT = 156

<u>Space No.</u>	<u>Tenant</u>	<u>Sq. Ft.</u>
355	Woman Care	8,200
357	Vacant	1,000
361	Wine Cellar	4,470
363	Billing Services	4,800
369	Vacant	1,600
371	Family Practice	2,870
375	One Taco Dos Tequilas	4,193
377	Palatine Salon Suites	3,290
381	Family & Pediatric Dental	3,200
383	Garsillo's Italian Bar & Grill	2,400
385	Palatine Pediatrics	1,200

Century Plaza
355 - 385 W. Northwest Hwy.
Palatine, IL 60067

ORDINANCE NO. O-41-23

**ORDINANCE GRANTING A SPECIAL USE AMENDMENT
365 W. NORTHWEST HIGHWAY**

**Published in pamphlet form by authority of the
Mayor and Village Council of the Village of Palatine
on April 17, 2023**

ORDINANCE NO. 0-41-23

AN ORDINANCE GRANTING A SPECIAL USE AMENDMENT
365 W. NORTHWEST HIGHWAY

WHEREAS, pursuant to a petition and public hearing on March 14, 2023, of which public notice was given as required by law, the Zoning Board of Appeals of the Village of Palatine, in accordance with the Zoning Ordinance of the Village of Palatine, in such case made and provided, has held such public hearing and reported their findings relative to a request for an Special Use Amendment to the Special Use #O-71-21 to permit a floor plan alteration, changes to hours of operation, and to permit live entertainment on the following legally described property:

That part of Lot 1 of Kuntze's Industrial Addition to Palatine, being a subdivision of part of the East 1/2 of the Northwest 1/4 and part of the West 1/2 of the Northeast 1/4 of Section 15, Township 42 North, Range 10 East of the Third Principal Meridian, in Cook County, Illinois, described as follows: Commencing at the most Northerly corner of said Lot 1; thence Southeasterly along the Northeasterly line of said Lot 1, being along the Southwesterly line of Baldwin Road, a distance of 60.0 feet to the point of beginning; thence Southwesterly along a line that forms an angle of 90 degrees 01 minutes 46 seconds to the right with the prolongation of the last described course, a distance of 220.0 feet; thence Southeasterly parallel with the Northeasterly line of said Lot 1, a distance of 127.83 feet; thence Southerly parallel with the most Westerly of said Lot 1, a distance of 585.50 feet to the Southerly line of said Lot 1; thence Northeasterly along said Southerly line, a distance of 125.55 feet to the Southeast corner of said Lot 1; thence Northeasterly along the Easterly line of said Lot 1 a distance of 666.81 feet to the Northeast corner of said Lot 1; thence Northwesterly along the Northeasterly line of said Lot 1, being along the Southwesterly line of Baldwin Road, a distance of 239.19 feet to an angle in said Northeasterly line; thence Northwesterly along said Northeasterly line, a distance of 149.20 feet to the point of beginning, except that part thereof described as follows: Commencing at the most Northerly corner of said Lot 1; thence Southeasterly along the Northeasterly line of said Lot 1, being along the Southwesterly line of Baldwin Road, a distance of 60.0 feet for the place of beginning of this exception; thence Southwesterly along a line that forms an angle of 90 degrees 01 minutes 46 seconds to the right with the prolongation of the last described course, a distance of 220.0 feet; thence Southeasterly parallel with the Northeasterly line of said Lot 1, a distance of 131.83 feet; thence Northeasterly along a line that forms an angle of 89 degrees 58 minutes 14 seconds to the left with the prolongation of the last described course, a distance of 220.0 feet to the Northeasterly line of said Lot 1; thence Northwesterly along said Northeasterly line, a distance of 131.83 feet to the place of beginning, in Cook County, Illinois

Commonly known as 365 W. Northwest Highway (02-15-102-100).

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and Village Council of the Village of Palatine, Cook County, Illinois, acting in the exercise of their home rule power that:

SECTION 1: Special Use Amendment to the Special Use #O-71-21 to permit a floor plan alteration, changes to hours of operation, and to permit live entertainment, is hereby granted, subject to the following conditions:

1. The Special Use shall substantially conform to the Business Plan and Addendum, and Floorplan submitted by the Petitioner, Manny Rafidia, except as such plans may be changed to conform to Village Codes and Ordinances.
2. The dumpster enclosure in the rear of the subject tenant space shall be repaired in a manner acceptable to the Village by no later than May 30, 2023.
3. Staff shall conduct a Live Entertainment review not more than 3 months after the live entertainment occupancy is implemented, to determine if additional noise control measures are necessary. Staff reserves the right to recommend additional conditions to this Special Use Amendment for Village Council review.

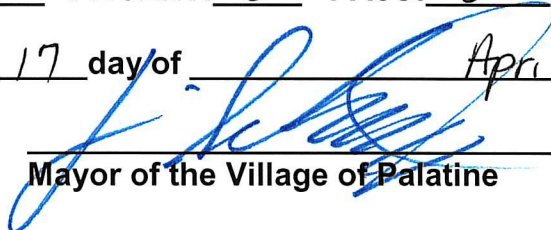
SECTION 2: That a copy of the public notice is attached hereto and form a part of this ordinance.

SECTION 3: That this ordinance shall be in full force and effect from and after its passage and approval as provided by law.

PASSED: This 17 day of April, 2023


AYES: 6 NAYS: 0 ABSENT: 0 PASS: 0

APPROVED by me this 17 day of April, 2023



Mayor of the Village of Palatine

ATTESTED and FILED in the office of the Village Clerk this 17 day of April, 2023



Village Clerk

The proposed new hours as follows:

Monday – 3pm -12am
Tuesday – 3pm – 12am
Wednesday – 3pm- 12am
Thursday – 3pm -12am
Friday – 3pm -2am
Saturday – 11am – 2am
Sunday – 11am -10pm

Hot Pockets Sports Bar has received feedback from its customers requesting a night of live music for parents to enjoy. Hot Pockets Sports Bar proposes hosting Live Music Wednesdays which will occur once a week, every Wednesday from 7pm-10pm. Live Music Wednesdays will host local bands performing classic rock, country, and other acoustics. Bands will vary from solo acts to four-member bands. Hot Pockets will occasionally host a Community Music Night where instruments will be provided and local bands from the community will be encouraged to come play for a chance to win a slot in one of our Live Music Wednesdays.

In accordance with listening to our customers, Hot Pockets Sports Bar proposes hosting DJs Friday and Saturday night to further develop our Weekend Pool Play. Similar to a Cosmic Bowl night a local bowling alley, our Weekend Pool Play offers our community an opportunity to come out and enjoy live music mixes and a safe environment to enjoy the weekend. No additional amplification is proposed for the live entertainment events.

Hot Pockets Sports Bar does not propose significant changes to its current floor plan or seating. Hot Pockets has an 8ft x 6ft space in the southwest corner of the space, which is currently occupied by one 36"x 36" table. This table would be moved over during live music nights and would not add or reduce from our current seating plan.

There will be no cover charge for any of the above mentioned events.

**Hot Pockets Sports Bar
Addendum to Business Plan**

In accordance with the discussions heard by neighbors at the Palatine Zoning Board of Appeals Meeting dated March 14, 2023, Hot Pockets Sports Bar amends its current Business Plan to add the following:

1. **Quiet Signs** - Hot Pockets shall place signs in the rear alleyway reminding neighbors that the area is a designated quiet area and to be mindful of our neighbors. Hot Pockets will also address employees and actively remind them that the rear alleyway is not a hang out spot and should not be used unless taking out the garbage.
2. **Rear Exit Door Closures** – Hot Pockets will install rear closures on the door to ensure that the doors are not slammed upon closing. Hot Pockets will also place Notice signs on the rear exits reminding employees and vendors to not allow the door to slam.
3. **Interior Sound Dampening** – In the event that further noise dampening is needed. Hot Pockets may consider additional sound dampening solutions such as sound panels on or near the rear exits.
4. **Dumpster Enclosures** – Hot Pockets shall actively check the alleyway for any damaged or fallen enclosures or debris and remove it in order to keep the rear alleyway free and clear of any unnecessary debris.

NO	QTY	DESCRIPTION	MANUFACTURER/MODEL NO
1	1	54" 2-DR REFRIGERATOR	TRUE #1-49
2	1	54" 2-DR FREEZER	TRUE #1-49-FC
3	1	25" 1-DW FREEZER	AVANTCO #178A12FHC
4	1	48" BACK BAR REFRIGERATOR	AVANTCO #178UBB48BHC
5	1	48" WALL MOUNT DRAFT TOWER	AVANTCO #178DF50HC
6	1	50" CHILLER	AVANTCO #178CF50HC
7	1	95" BOTTLE COOLER	AVANTCO #178BB95HC
8	1	12" UNDERBAR HAND SINK	ADVANCED TABCO #SC-12-TS-S
9	1	DISHWASHER	NOBLE DG-E
10	1	60" UNDERBAR 3 COMPART SINK	EAGLE GRP #BSC-22
11	1	UNDERBAR ICE BIN	REGENCY #800IB24
12	1	72" COCKTAIL STATION	EAGLE GRP #CCS-72-1
13	2	15" DEEP FRYER	AVANTCO #F-300
14	1	48" REFRIGERATED BASE	AVANTCO #178LBE48HC
15	1	48" FLAT GRILL	WELLS #HGG4830G
16	1	31" 2 WELL STEAM TBL	ADVANCE TABCO #HF-2G
17	1	47" REFRIGERATED PREP TBL	ADVANCE TABCO #1785SP14BHC
18	1	79" 3 COMPARTMENT SINK	REGENCY #800S15215X
19	1	36" SINK	REGENCY #800S1162018G
20	1	60" NSF SHELVING	REGENCY #460LG2460
21	1	50" REACH IN BOTTLE COOLER	AVANTCO #RBU-50-HC
22	1	2 BURNER COUNTERTOP RANGE	COOKING PERFORMANCE #HP212

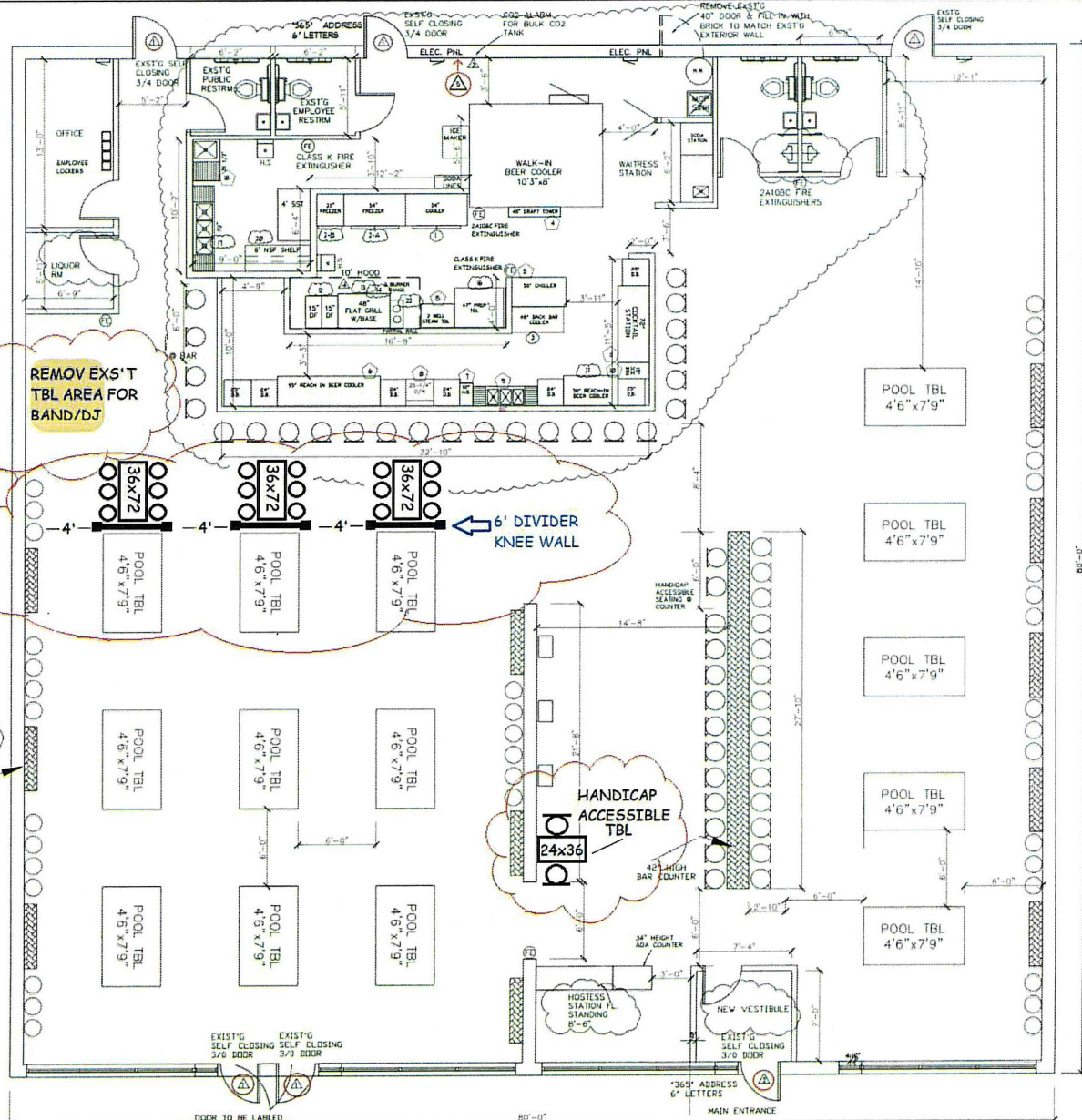
Request inspections at:
<https://Citizen.palmetto.il.us>
 or phone: (847) 359 9042
 Permit & inspection item # and address required
 Min. 24 hr. prior notice

PERMIT COPY

IT IS THE RESPONSIBILITY OF THE CONTRACTOR TO PRINT OUT A COPY OF THE APPROVED PERMIT SET AND MAKE IT AVAILABLE AT THE JOB SITE AT ALL TIMES. NO CHANGES ARE PERMITTED WITHOUT WRITTEN APPROVAL.

APPROVED DATE: 12/16/2021
 APPROVED BY: DP/ISS
FULL PERMIT

- 1 EXIST DOOR CLOSER: UNIVERSAL HARDWARE MODEL UH4061/2. EXIST DOORS SHALL BE OPERABLE WITH PANIC BAR EXIT DEVICE HARDWARE WITH NO LOCKSET, SUCH AS OR THE LIKE OF FALCON 28-M SERIES. EXIST ONLY HARDWARE, DOOR AND HARDWARE SHALL COMPLY WITH THE STATE OF ILLINOIS ACCESSIBILITY STANDARDS.
- 2 EXIST DOOR CLOSER: UNIVERSAL HARDWARE MODEL UH4061/2. ENTRANCE DOOR SHALL BE OPERABLE WITH PULL/PANIC BAR DEVICES HARDWARE WITH LOCKSET, SUCH AS OR THE LIKE OF FALCON 28-M SERIES HARDWARE. DOOR AND HARDWARE SHALL COMPLY WITH THE STATE OF ILLINOIS ACCESSIBILITY STANDARDS.
- 3 LOCATION OF CO2 ALARM FOR BULK CO2 TANK.
- 4 HOOD AND DUCT SUPPRESSION SYSTEM SHOP DRAWINGS TO BE SUBMITTED BY ADVANCED FIRE EQUIPMENT. WILL COMPLY WITH EXHAUST FAN(S) SHALL BE ACTIVATED WHEN ANY APPLIANCE UNDER THE HOOD IS TURNED ON. APPLIANCE CONNECTORS SHALL COMPLY WITH ANS A21.69. DUCTS SERVING TYPE I HOODS SHALL BE CONSTRUCTED OF PROPER MATERIALS. MAKE UP AIR SHALL SHUT DOWN ON ALARM ACTIVATION. UPBLAST FANS SHALL BE HINGED WITH FLEXIBLE WEATHER PROOF ELECTRICAL CABLE.
- 5 LOCATION OF BULK CO2 TANK



PROPOSED FIXTURE PLAN

SCALE: 1/4" = 1'-0"



STUDIO 23 ARCHITECTS
 BARTLET, ILLINOIS
 STUDIO23ARCH.COM

HOT FOCKETS SPORTS BAR
 345 N WHEELER AVE
 FALCON, ILLINOIS

FIXTURE PLAN

JOB NUMBER: 21-MANNY7
 DATE: 01-14-21
 REVISIONS:
 PERMIT REV: 06-10-21
 06-15-21
 06-23-21
 07-01-21
 07-18-21
 07-30-21

SHEET: **A3**

PUBLIC NOTICE
 A Public Hearing will be held before the Palatine Zoning Board of Appeals on Tuesday, March 14, 2023 at 7 PM, in the Village Council Chambers of Palatine Village Hall, 200 E. Wood Street, relative to a request for the following:
 Special Use Amendment to permit a floor plan alteration, changes to hours of operation, and to permit live entertainment.
 The property is commonly known as 365 W. Northwest Highway.
 The Petitioner is proposing to amend their previously granted Special Use for Hot Pockets Sports Bar (O-71-21). The amendment would permit live entertainment, and would permit altering the floor plan of the existing restaurant and changing the hours of operation to remain open until 12 AM on weekdays and until 2 AM on Fridays and Saturdays.
 The above petition has been filed by Manny Rafidia, Hot Pockets Sports Bar, and is available for examination in the office of the Village Clerk, 200 E. Wood Street.
 FILE #: VAR-00014-2023
 VILLAGE OF PALATINE
 Jan Wood, Chair
 Palatine Zoning Board of Appeals
 DATED: This 27th day of February, 2023
 Published in Daily Herald February 27, 2023 (4595944)

CERTIFICATE OF PUBLICATION
Paddock Publications, Inc.

Northwest Suburbs
Daily Herald

Corporation organized and existing under and by virtue of the laws of the State of Illinois, DOES HEREBY CERTIFY that it is the publisher of the Northwest Suburbs **DAILY HERALD**. That said Northwest Suburb: **DAILY HERALD** is a secular newspaper, published in Arlington Heights, Cook County, State of Illinois, and has been in general circulation daily throughout Cook County, continuously for more than 50 weeks prior to the first Publication of the attached notice, and a newspaper as defined by 715 ILCS 5/

I further certify that the Northwest Suburbs **DAILY HERALD** is a newspaper as defined in "an Act to revise the law in relation to notices" as amended in 1992 Illinois Compiled Statutes, Chapter 715, Act 5, Section 1 and 5. That notice of which the annexed printed slip is a true copy, was published 02/27/2023 in said Northwest Suburbs **DAILY HERALD**. This notice was also placed on a statewide public notice website as required by 5 ILCS 5/2.1.

BY *Daula Baltz*
 Designee of the Publisher of the Daily Herald

Control # 4595944



Attachment: Public Notice (365 W. Northwest Highway - SU Amend (Live Entertainment))

Consider an Ordinance Approving a Special Use Transfer to Permit the Continued Operation of a Restaurant, with a Local Liquor License, at 40 W. Palatine Road

BACKGROUND:

The current Special Use for the existing restaurant (Siri Thai II) was originally approved in 1995. Andrew Lanpouthakoun, Siri Thai, Inc., is seeking to acquire the business and is requesting approval of the following:

Special Use Transfer of Ordinance #O-20-95 to permit the continued operation of a restaurant, with a local liquor license at 40 W. Palatine Road

KEY ISSUES:

- The Subject Property is zoned B-3 Central Business District and previously contained a restaurant with a local liquor license (Siri Thai II) and received the initial Special Use in 1995 (Ordinance #O-20-95), which was transferred through Resolution R-28-99 to the current Siri Thai II ownership.
- The proposed restaurant would continue operation as Siri Thai II. Other than the proposed ownership change, no other changes are proposed.
- Any changes to the floor plan or business plan/operations would require additional Village review.

BUDGET IMPACT:

N/A

RECOMMENDATION:

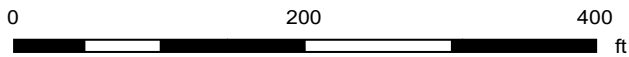
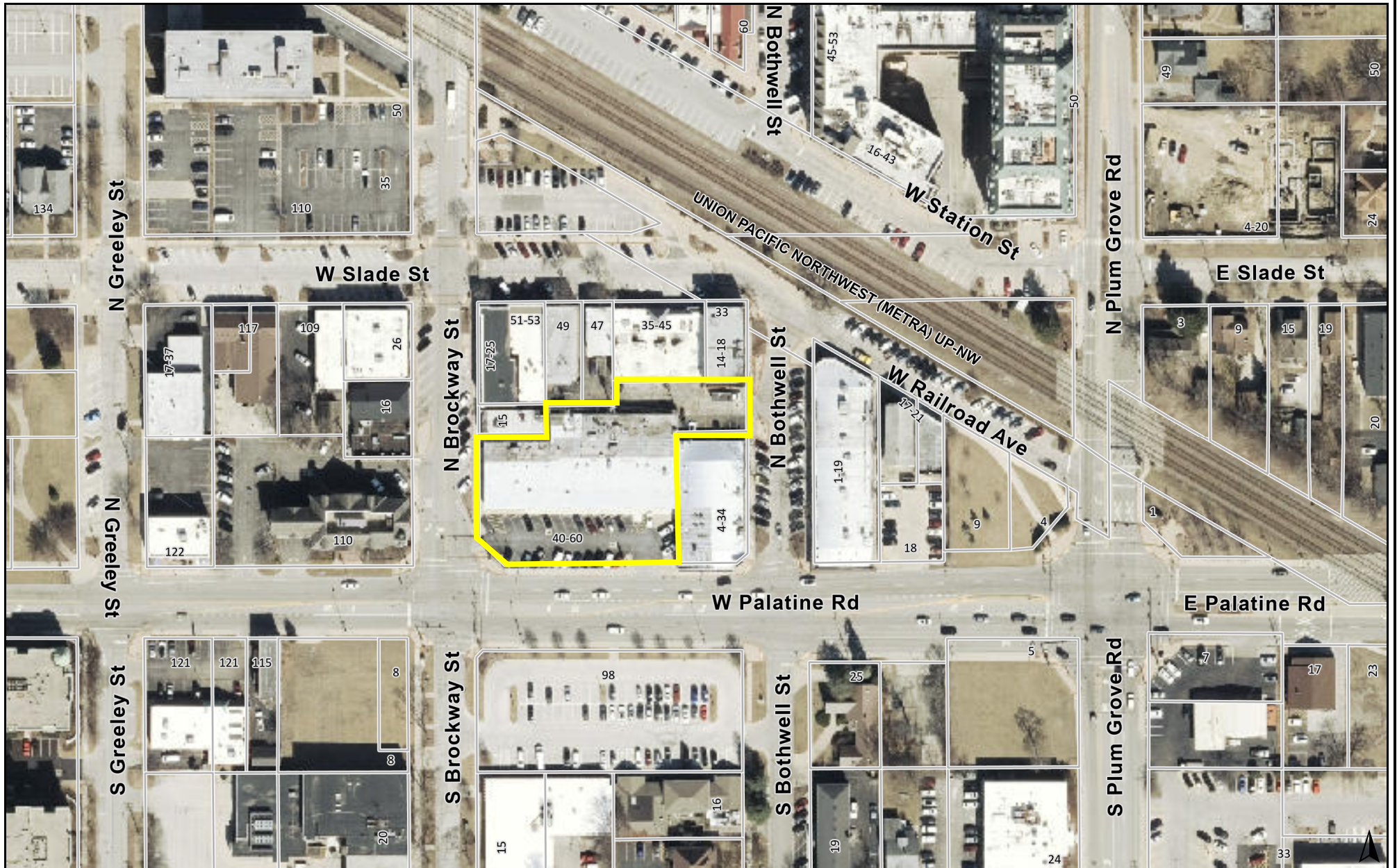
Staff recommends approval of the Special Use Transfer at 40 W. Palatine Road.

ACTION REQUIRED:

A motion to approve the Special Use Transfer of Ordinance #O-20-95 to Andrew Lanpouthakoun, Siri Thai, Inc., to permit the continued operation of a Restaurant, with a local liquor license, at 40 W. Palatine Road.

ATTACHMENTS:

1. Aerial Map
2. ORD SUT - 40 W. Palatine Road
3. EXHIBIT - Special Use Transfer Application
4. EXHIBIT - Floor Plan
5. O-20-95 SU
6. R-28-99 Transfer



Print Date: 6/8/2026

Notes

Disclaimer: The GIS Consortium and MGP Inc. are not liable for any use, misuse, modification or disclosure of any map provided under applicable law. This map is for general information purposes only. Although the information is believed to be generally accurate, errors may exist and the user should independently confirm for accuracy. The map does not constitute a regulatory determination and is not a base for engineering design. A Registered Land Surveyor should be consulted to determine precise location boundaries on the ground.

ORDINANCE NO. _____

**AN ORDINANCE TRANSFERRING SPECIAL USE
ORDINANCE #O-20-95
40 W. PALATINE ROAD**

WHEREAS, Ordinance #O-20-95 granted a Special Use to permit a restaurant with liquor service, on the property commonly known as 40 W. Palatine Road; and

WHEREAS, Resolution #R-28-99 granted a Special Use Transfer to transfer the Special use with conditions; and

WHEREAS, pursuant to Section 14.05(h) in Appendix A of the Village of Palatine Code of Ordinances, in the event of the sale or lease of this business, the Special Use may be transferred after review and consent of the Village Council; and

WHEREAS, since the Village Council did meet on June 15, 2026, to review a request by Andrew Lanpouthakoun, Siri Thai, Inc., that the Special Use be transferred to permit the continued operation of a restaurant with liquor service, with no substantial changes, and it was the recommendation of the Village Council that the transfer of the Special Use to Andrew Lanpouthakoun, Siri Thai, Inc. be approved, without additional amendment.

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and Village Council of the Village of Palatine:

SECTION 1: That the Special Use granted by Ordinance #O-20-95 is hereby transferred to Andrew Lanpouthakoun, Siri Thai, Inc., to permit the continued operation of a restaurant with liquor service, pursuant to the attached Special Use Ordinance and associated plans and subject to the following conditions:

1. The conditions of Special Use Ordinance #O-20-95, as amended, shall remain in place and the Special Use is hereby transferred to Andrew Lanpouthakoun, Siri Thai, Inc., to permit the continued operation of a restaurant with liquor service.

DATED: This _____ day of _____, 2026

AYES: _____ NAYS: _____ ABSENT: _____ PASS: _____

APPROVED by me this _____ day of _____, 2026

Mayor of the Village of Palatine

ATTEST and FILE in the office of the Village Clerk

this _____ day of _____, 2026.

Village Clerk



SPECIAL USE TRANSFER
 Department of Planning & Zoning
 200 E. Wood Street · Palatine, IL · 60067-5339
 Telephone: (847) 359-9047 · Fax (847) 963-6247

CONTACT INFORMATION WORKSHEET

PETITIONER(S) Andrew Lanpouthakoun		Business Name (If applicable) Siri Thai, Inc.	
Address 40 W Palatine Road		City/State/Zip Code Palatine, IL 60067	
Telephone [REDACTED]	Fax N/A		
Email [REDACTED]			
Subject Property Address 40 W Palatine Road, Palatine, IL 60067			
AUTHORIZED AGENT (if applicable) Andreana Lanpouthakoun		Business Name (if applicable) Siri Thai, Inc.	
Address 40 W Palatine Road		City/State/Zip Code Palatine, IL 60067	
Telephone [REDACTED]	Fax N/A		
Email [REDACTED]			



SPECIAL USE TRANSFER

Department of Planning & Zoning
200 E. Wood Street · Palatine, IL · 60067-5339
Telephone: (847) 359-9047 · Fax (847) 963-6247

- Required Materials**
- Application Form
 - Business Plan (including but not limited to nature of business, hours or operation, number of employees, floor plan, menu, and any proposed changes to the business)

Business Owner(s):

Andrew Lanpouthakoun, Secretary and Co-Owner, Siri Thai, Inc.

Subject Property Address:

40 W Palatine Road, Palatine, IL 60067

The owner(s) listed above are requesting that Special Use Ordinance # 02095 be transferred from Wanwipa Soramuk to individuals(s) and/or company listed above. I have read the ordinance(s) and agree to comply with all applicable ordinance(s) and any conditions contained therein. As the new business owner(s), the following changes (if any) are proposed to the business operation and/or floor plan:
No changes are proposed. The business will continue to operate as a restaurant with the same nature of business, hours of operation, menu, and floor plan as previously approved.

I understand that if the Village determines the nature or characteristics of the business will substantially change, a new Special Use may be required.

Petitioner's Signature

I affirm that the information contained on page 1 herein and in any accompanying documents is accurate to the best of my knowledge.

Andrew Lanpouthakoun

May 29, 2026

Name

Date

Signature

Signature of Consent from Landlord, Property Owner(s), or Former Operator

I consent to the Special Use Transfer of the above mentioned property and that the information contained on page 1 herein and in any accompanying documents is accurate to the best of my knowledge.

Victor Miceli

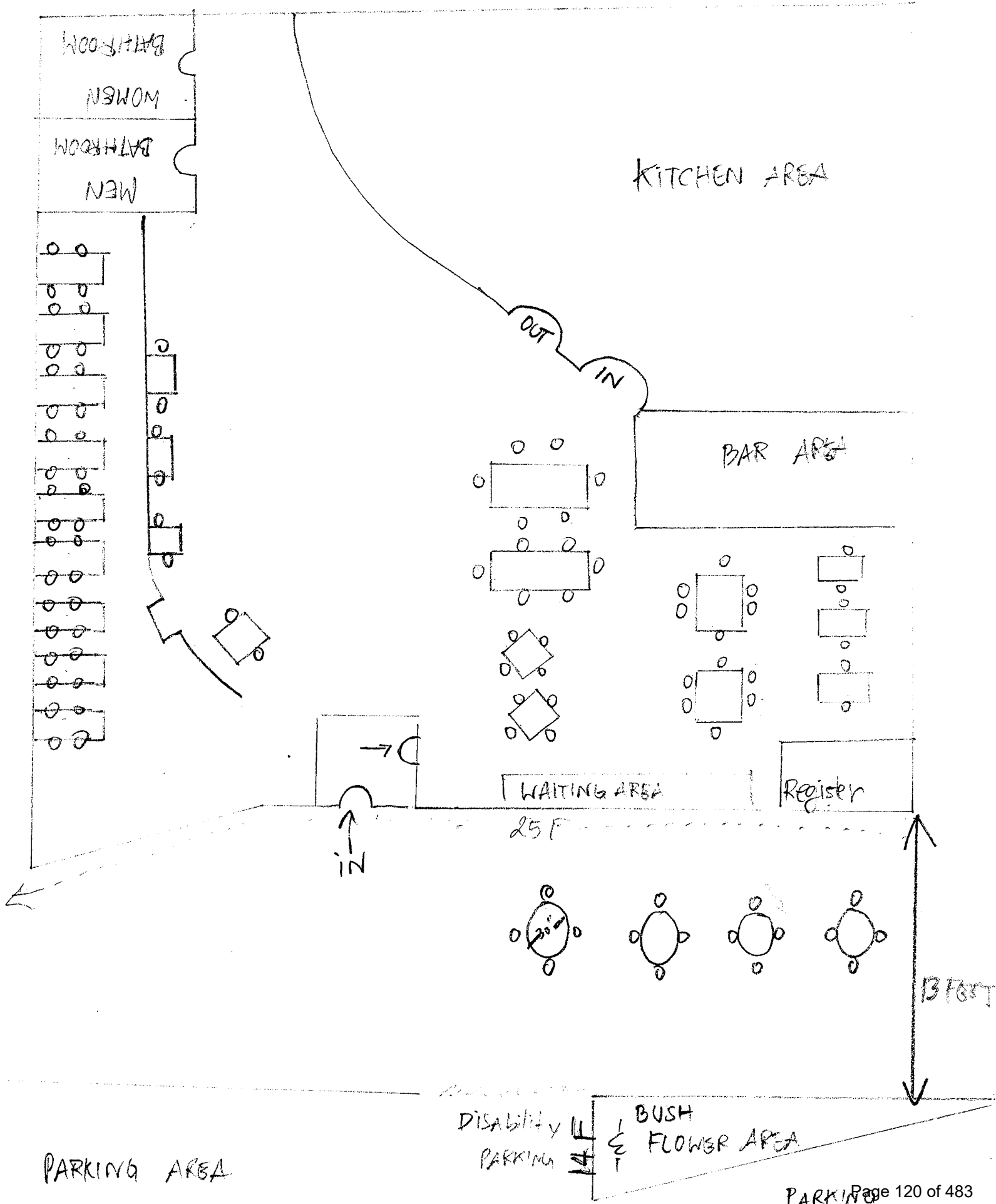
May 29, 2026

Name

Date

Signature

TOTAL SEAT IN DININGROOM 82 SEATS.



AN ORDINANCE
GRANTING A SPECIAL USE FOR A RESTAURANT
EL CUZCO RESTAURANT - 40 W. PALATINE ROAD

WHEREAS, pursuant to a petition and public hearing held on February 21, 1995, of which public notice was given as required by law, the Plan Commission of the Village of Palatine, in accordance with the Municipal Code of the Village of Palatine, in such case made and provided, has held such public hearing regarding granting a Special use to permit the operation of a restaurant pursuant to Sec. 11.02 D (16) of the Palatine Zoning Ordinance on the following legally described property:

Lots 1 and 2, except the North 82 feet thereof; the South 28 feet of Lot 3, all of Lots 5 and 6, Lot 7, except that part of said Lot 7, lying South and East of a line described as: Beginning at the Northeast corner of said Lot 7; thence West along the North line of said Lot 7 a distance of 1.90 feet, thence South 4.05 feet to the Northwest corner of a 1-story brick building; thence along the West face of said brick building, a distance of 127.98 feet to the South line of said Lot 7, at a point 1.90 feet West of the Southeast corner of said Lot 7, all in Block "L" in plat of the Town of Palatine, being a subdivision or part of the Southeast 1/4 of Section 15, Township 42 North, Range 10 East of the Third Principal Meridian, in Cook County, Illinois

commonly known as 40 W. Palatine Road in the Village Green Shopping Center.

(hereinafter sometimes called the "subject property").

NOW, THEREFORE, BE IT ORDAINED, by the President and Board of Trustees of the Village of Palatine, Cook County, Illinois, acting in the exercise of their home rule power, that:

SECTION 1: A Special Use for a restaurant pursuant to Sec. 11.02 D (16) is hereby granted for the subject property, subject to the following conditions:

1. The Special Use to permit the operation of the El Cuzco's Restaurant is granted solely to Lorenzo and Andy Fernandez and the Anedjen Pyramid Corporation and is not assignable and may be transferred only after review by the Zoning Board of Appeals and consent of the Village Board. In the event of the sale or lease of this property, the existing and the prospective proprietors shall appear before a public meeting of the Zoning Board of Appeals. The Zoning Board of Appeals shall review the request and in its sole discretion shall either:
 - a. Recommend that the Village Board approve of the transfer of the lease and/or ownership to the new proprietor without amendment to the Special Use ordinance or,
 - b. If the Zoning Board of Appeals deems that the new proprietor contemplates a change in use which is inconsistent with this Special Use Ordinance, the new proprietor shall be required to petition for a public hearing before the Zoning Board of Appeals to amend the Special Use Ordinance.
2. The restaurant shall be constructed to substantially conform to the Floor Plan, attached hereto as Exhibit "A", except as such plans may be changed to conform to Village Codes and Ordinances and the conditions below.
3. Hours for the facility shall be limited to 11:00 AM to 10:00 PM Sunday through Thursday, and 11:00 AM to 11:00 PM Friday and Saturday unless different hours are approved by the Village Board, or if more restrictive hours are imposed by any liquor license granted by the Palatine Liquor Commission.
4. If parking should become problematic in the future, the petitioner shall submit a plan to provide valet parking on or off site.
5. Any changes to the floor plan shall receive Village Board approval.

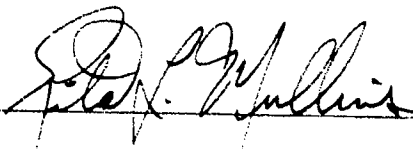
SECTION 2: That the petition for special use, a copy of the public notice and the report of the Plan Commission be attached hereto and form a part of this ordinance.

SECTION 3: That this ordinance shall be in full force and effect from and after its passage and approval as provided by law.

PASSED: This 13 day of March, 1995.

AYES: 5 NAYS: 0 ABSENT: 1 PASS: 0

APPROVED by me this 13 day of March, 1995.



President of the Village of Palatine

ATTESTED and FILED in the office of the Village Clerk this 13
day of March, 1994.



Village Clerk

RESOLUTION NO. R-28-99

**A RESOLUTION
TRANSFERRING SPECIAL USE ORDINANCE 0-20-95
40 W. PALATINE ROAD**

WHEREAS, Ordinance 0-20-95 granted a Special Use for a restaurant to Lorenzo and Andy Fernandez and Anejden Pyramid Corporation on property commonly known as 40 W. Palatine Road; and

WHEREAS, the Ordinance further provided that, in the event of the sale or lease of this business, the Special Use may be transferred after review by the Zoning Board of Appeals and consent of the Village Council; and

WHEREAS, the existing and prospective buyers, Sirirath Rod Lanpouthakoun and Wanwipa Pam Soramuk, did appear before the Zoning Board of Appeals on April 13, 1999 and it was the recommendation of the Zoning Board of Appeals that the transfer of the Special Use be approved.

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and Village Council of the Village of Palatine:


SECTION 1: That the Special Use granted by Ordinance 0-20-95, as amended is hereby transferred from Lorenzo and Andy Fernandez and Anejden Pyramid Corporation to Siri Thai II.

SECTION 2: All conditions of Ordinance O-20-95,, remain in full force and effect.

DATED: This 26 day of April, 1999

AYES: 5 NAYS: 0 ABSENT: 1 PASS: 0

APPROVED by me this 26 day of April, 1999



Mayor of the Village of Palatine

ATTEST and FILE in the office of the Village Clerk this 26 day of
April, 1999.



Village Clerk

Consider an Ordinance Amending the Village of Palatine Zoning Ordinance, Appendix A - Article 6 (Home Occupations), Article 10 (Residential Districts), and Article 11 (Business Districts)

BACKGROUND:

Staff periodically reviews and updates the Village's Zoning Ordinance to either address a previously unforeseen issue, respond to an existing issue, and ensure the Zoning Code remains consistent and relevant to changing conditions.

KEY ISSUES:

The following outlines the proposed amendments to multiple sections of the Village's Zoning Code:

- **Article 6 - Accessory Structures, Fences, and Accessory Uses:** Staff is recommending adding 'Massage Uses' to the list of prohibited home occupations given its similarities to other prohibited home occupations and that the Village's Zoning Ordinance requires Special Use review/approval for proposed massage uses within the Village's business zoning districts.

Section 6.04. Home Occupations.

(b) Prohibited home occupations. The following are not permitted as home occupations:

- (1) Animal grooming establishment
- (2) Barber shop
- (3) Beauty parlor
- (4) Clinic or hospital
- (5) Commercial stable
- (6) Kennel
- (7) Massage uses**
- (8) Real estate office
- (9) Restaurant
- (10) Tourist home
- (11) Vehicle repair or painting, excluding the repair of a resident's vehicle
- (12) Landscaping Business. Unless such operation of the landscaping business complies with all of the standards for home occupations, as outlined in 6.04(d).

- **Article 10 - Residential Districts:**

Permitted Obstructions: Presently, each residential zoning district contains specific building coverage and lot coverage limitations for improvements on a lot. The existing aggregate floor area limitations referenced in the permitted obstructions regulations existed prior to the Village enacting the building coverage and lot

coverage limitations, thus resulting in redundant and potentially conflicting regulations. Due to these circumstances, Staff is recommending removal of the aggregate floor area limitation within the required side or rear yards of lots located in residential zoning districts from the Zoning Ordinance.

Section 10.01. General requirements of all residential districts.

(d) Permitted obstructions. For the purpose of residential districts, the following shall not be considered as obstructions when located in the required yards:

(2) In any required side yard or required rear yard:

(u) Porches, breezeways, balconies, decks, terraces and patios more than 16" above grade, greenhouses or any structure permanently attached to the principal building, ~~the aggregate floor area of which is less than ten (10) percent of the required rear yard area,~~ and located at least twenty-five (25) feet from the rear lot line, and not encroaching in the required side yard setback of that district. The principal building or portions therein are not considered as permitted obstructions. Any addition or portion of the principal structure approved as a permitted encroachment prior to February 20, 2007 shall be considered as conforming to the Zoning Ordinance.

Side Yard Abutting a Street Setbacks in the R-1A and R-1B Zoning Districts:

Staff is recommending an amendment to the R-1A and R-1B zoning districts for required setbacks in a side yard abutting a street (i.e. corner lots). Following a thorough analysis (see attached memo for more details), Staff confirmed the majority of existing homes within the R-1A and R-1B zoning districts do not comply with the current side yard abutting a street setback requirements. The reduction of the side yard abutting a street in the R-1A District from 35 feet to 30 feet and in the R-1B District from 35 feet to 20 feet will align the Zoning Code requirements with the majority of existing homes within multiple subdivisions.

Section 10.03. R-1A Single-Family District.

(h) Minimum Setbacks.

(3) Side:

(ii) Side abutting a street: ~~thirty-five (35) feet~~ thirty (30) feet

Section 10.04. R-1B Single-Family District.

(h) Minimum Setbacks.

(3) Side:

(ii) Side abutting a street: ~~thirty-five (35) feet~~ twenty (20) feet

• **Article 11 - Business Districts:**

B-2 General Business & B-5 Highway Business Districts - Special Use

List: This change will update the language to be consistent with Village of Palatine code terminology and improve clarity in the interpretation and application of the regulations.

11.03. B-2 General Business District.

(d) Special uses.

(3) ~~Automobile laundries; provided adequate reservoir space for fueling of autos is furnished and provided traffic congestion is minimized. Car washes.~~

11.06. B-5 Highway Business District.

(e) Special uses.

(7): ~~Automobile, bus and truck laundries; provided adequate space for fueling of vehicles is furnished and traffic congestion is minimized. Car, bus, and truck washes.~~

B-3 Central Business District - Permitted Uses: This amendment will correct a referenced code section.

11.04: B-3 Central Business District.

(d) Permitted uses. The following uses are permitted:

(27) Dwelling units; subject to the general conditions of section ~~11.04(e)~~ 11.01(l)

BUDGET IMPACT:

N/A

RECOMMENDATION:

Staff recommends approval of the ordinance amending the Village of Palatine Zoning Ordinance, Appendix A - Article 6 (Home Occupations), Article 10 (Residential Districts), and Article 11 (Business Districts).

ACTION REQUIRED:

Motion to approve an ordinance amending the Village of Palatine Zoning Ordinance, Appendix A - Article 6 (Home Occupations), Article 10 (Residential Districts), and Article 11 (Business Districts).

ATTACHMENTS:

1. Ord - Amending Articles 6, 10 & 11 of Appendix A
2. Exhibit A Redline June 15 2026 VC Meeting
3. R-1A & R-1B Setback Analysis - June 2026 with Exhibits
4. PZC minutes - April 14 & May 12, 2026 meetings
5. Public Notices

ORDINANCE NO. _____

**AN ORDINANCE AMENDING ARTICLE 6 - SECTION 6.04,
ARTICLE 10 – SECTIONS 10.01, 10.03, AND 10.04, AND ARTICLE 11 – SECTIONS 11.03,
11.04, AND 11.06 ALL OF APPENDIX “A” ZONING
OF THE VILLAGE OF PALATINE CODE OF ORDINANCES**

**NOW, THEREFORE, BE IT ORDAINED, by the Mayor and Village Council of
the Village of Palatine, Cook County, Illinois, acting in the exercise of their home
rule power, that:**

**SECTION 1: That the Code of Ordinances of the Village of Palatine, Illinois,
as amended, be and the same is hereby further amended by amending Article 6 –
Accessory Structures, Fences, and Accessory Uses – Section 6.04 Home
Occupations; Article 10 – Residential Districts - Sections 10.01 General
Requirements of All Residential Districts, 10.03 R-1A Single-Family District, and
10.04 R-1B Single-Family District, and Article 11 – Business Districts – Sections
11.03 B-2 General Business District, 11.04 B-3 Central Business District, and
11.06 B-5 Highway Business District, all of Appendix “A” Zoning of the Village of
Palatine Code of Ordinances, which shall be read as indicated on Exhibit “A”.**

SECTION 2: That the Village Clerk is directed to maintain a record of the modifications to the existing ordinance, all of which are indicated on Exhibit “A” (a redlined version of the modifications approved pursuant to this ordinance).

SECTION 3: That this ordinance shall be in full force and effect from and after its passage and approval as provided by law.

PASSED: This _____ day of _____, 2026

AYES: _____ **NAYS:** _____ **ABSENT:** _____ **PASS:** _____

APPROVED by me this _____ day of _____, 2026

Mayor of the Village of Palatine

ATTESTED and FILED in the office of the Village Clerk this

_____ day of _____, 2026

Village Clerk

6.04. Home occupations.

- (b) *Prohibited home occupations.* The following are not permitted as home occupations:
- (1) Animal grooming establishment.
 - (2) Barber shop.
 - (3) Beauty parlor.
 - (4) Clinic or hospital.
 - (5) Commercial stable.
 - (6) Kennel.
 - (7) Real estate office.
 - (8) Restaurant.
 - (9) Tourist home.
 - (10) Vehicle repair or painting, excluding the repair of a resident's vehicle.
 - (11) Landscaping Business. Unless such operation of the landscaping business complies with all of the standards for home occupations, as outlined in 6.04(d).
 - (12) Massage uses.

10.01. General requirements of all residential districts.

- (d) *Permitted obstructions.* For the purpose of residential districts, the following shall not be considered as obstructions when located in the required yards:
- (2) In any required side yard or required rear yard:
 - q. Patios, decks, and terraces that are 16" or less above grade;
 - r. Compressor or condenser units and heating pump systems for residential air conditioning systems and/or heating systems, and permanent electric generators projecting not more than four (4) feet into the yard and maintaining a minimum two (2) foot setback from any lot line;
 - s. Dumpster enclosures;
 - t. Laundry drying equipment (rear yard only);
 - u. Porches, breezeways, balconies, decks, terraces and patios more than 16" above grade, greenhouses or any structure permanently attached to the principal building, ~~the aggregate floor area of which is less than ten (10) percent of the required rear yard area, which are~~ and located at least twenty-five (25) feet from the rear lot line, and not encroaching into the required side yard setback of that district. The principal building or portions therein are not considered as permitted obstructions. Any addition or portion of the principal structure approved as a permitted encroachment prior to February 20, 2007 shall be considered as conforming to the Zoning Ordinance;
 - v. Basketball backboard systems. For the purposes of this Section, typical basketball backboard systems are contemplated and the measurement shall be taken to the pole. Notwithstanding the provisions of this Section, basketball backboard systems shall maintain a minimum (2) foot setback from the side and rear property lines.

10.03. R-1A Single-Family District.

- (h) Minimum Setbacks.
 - (1) Front: Thirty (30) feet
 - (2) Rear: Forty-five (45) feet
 - (3) Side:
 - (a) Interior lots: Ten (10) feet on one side; twenty-five (25) feet total on both sides.
 - (b) Corner lots:
 - (i) Interior side: ten (10) feet
 - (ii) Side abutting street: thirty-five (305) feet

10.04. R-1B Single-Family District.

- (h) Minimum setbacks:
 - (1) Front: Thirty (30) feet.
 - (2) Rear: Forty-five (45) feet.
 - (3) Side:
 - a. Interior lots: Ten (10) feet on one side; twenty-five (25) feet total on both sides.
 - b. Corner lots.
 - i. Interior side: Ten (10) feet.
 - ii. Side abutting street: ~~Twenty~~Thirty-five (2035) feet.

11.03. B-2 General Business District.

- (d) Special uses. The following uses are permitted as special uses when authorized by the Village Council subject to the standards set forth in section 14.05 of this ordinance:
 - (1) Animal hospitals and kennels.
 - (2) Automobile diagnostic center and repair; when part of a department store and without the disbursement of fossil fuels or other forms of energy or material that assists automobile movement.
 - (3) ~~Car washes. Automobile laundries; provided adequate reservoir space for fueling of autos is furnished and provided traffic congestion is minimized.~~
 - (4) Automotive sales; for the sale of used automobiles and including auxiliary service and repairs in conjunction with, if conducted wholly within a completely enclosed building, on not less than one acre.

11.06. B-5 Highway Business District.

- (e) Special uses. The following uses are permitted as special uses when authorized by the village board subject to the standards set forth in section 14.05 of this ordinance:
- (1) Animal hospital or kennels.
 - (2) Adult bookstores.
 - (3) Adult movie theaters.
 - (4) Amusement establishment; including permanent carnivals, kiddie parks, golf driving ranges, miniature golf courses and skating rinks.
 - (5) Ambulance services.
 - (6) Automotive sales; for the sale of used automobiles and including auxiliary service and repairs in conjunction with, if conducted wholly within a completely enclosed building.
 - (7) ~~Car~~Automobile, bus and truck ~~washes, laundries; provided adequate space for fueling of vehicles is furnished and traffic congestion is minimized.~~
 - (8) Automobile service station and mart; for disbursement of fossil fuels or other forms of energy or material that assists automobile movement and retail sale of other items without on-site consumption of food or repair.
 - (9) Automobile service stations; for disbursement of fossil fuels or other forms of energy or material that assists automobile movement, with repair.
 - (10) Banquet and/or meeting room.

11.04. B-3 Central Business District.

- (d) Permitted uses. The following uses are permitted:
- (24) Drapery stores.
 - (25) Dressmaking and millinery shops.
 - (26) Dry good stores; textiles, clothing and related articles of trade.
 - (27) Dwelling units; subject to the general conditions of section ~~11.01(l)~~11-04(e).
 - (28) Electronic communications equipment sales; including television and radio and repair of such items.
 - (29) Florists.
 - (30) Furrier shops.

MEMORANDUM



Date: June 9, 2026
To: Reid Ottesen, Village Manager
From: Mike Jacobs, Community Development Director
Re: R1-A & R-1B Setback Analysis

During a recent analysis of fencing on corner lots, I discovered an underlying Code/setback issue related to corner lots within the Village's R-1A and R-1B zoning districts. The R-1A and R-1B zoning districts were originally created in 1969 in anticipation of the large subdivisions being contemplated near the southwest corner of Palatine. The original Code amendment established the R-1A district with 35' Front Yard (FY) and 35' Corner Side Yard (CSY) setbacks, and the R-1B district having 30' FY and 35' CSY setbacks.

The following year (1970) the R-1A district was amended by reducing the FY setback from 35' to 30', but kept the CSY setback at 35' (thus resulting in the R-1A and R-1B districts having the same 30' FY and 35' CSY setback requirements – the only two residential zoning districts with a CSY setback requirement greater than the FY setback requirement). The justification given for the Code amendment was “to make it conform to what is now being built.”

Despite the setback requirements of the R-1A district, all eight of the subdivisions developed under R-1A included building lines of 30' (and in some cases 20'). These subdivisions include Cambridge Units 1 & 2, Whytecliff, Cannongate, Willow Walk Units 1 & 2, and Windhill 1 & 1-A. This inconsistency between the applicable setback requirements and what was actually constructed has resulted in a variety of conflicts and nonconforming homes. The attached outlines information I pulled together regarding corner lots in the R-1A and R-1B districts. Of the 61 corner lots zoned R-1A for which I can confirm the existing setbacks, only 9 of these lots meet or exceed the minimum required 35' CSY, with the other 52 lots (or 85%) having a CSY setback of less than the required 35'. I think this common discrepancy clearly warrants a Code amendment to reduce the CSY setback for the R-1A district from 35' to 30'. In the recent case of setback relief for a fence at 501 S. Brighton (a corner lot), the existing home had a CSY setback of 31', but the Code required 35' (thus the fence relief required). If the lot had a more appropriate required CSY setback of 30' there would have been no need to request fencing setback relief.

A similar analysis of the R-1B district resulted in even more problematic findings. Of the 52 corner lots for which I could confirm setbacks, only 2 of them meet the applicable 35' CSY setback. Only 3 more lots would be compliant if the CSY setback was reduced to 30', with the remaining 47 lots having CSY setbacks of less than 30' (with the vast majority of them only being compliant if the CSY setback was reduced to 20').

When reviewing the attached information, I want to note that those corner lots without a star does not mean they are compliant, it just means I could not confirm the setbacks of those existing homes. For the R-1A analysis there was 61 corner lots (15 others for which I can't find the setbacks), thus my findings represent 80% of the R-1A corner lots. For the R-1B analysis, there was 52 corner lots (24 others for which I can't find the setbacks), thus my findings represent 68% of the R-1B corner lots.

I think the analysis results outlined in the attached documents clearly illustrate that setback adjustments are warranted for both the R-1A and R-1B districts. Reducing the CSY setback for the R-1A district from 35' to 30' would rectify the situation except for just a couple lots, while a more significant adjustment in the R-1B district is warranted (reducing the CSY setback down to 20' based on the setbacks of the existing homes).

The following summarizes the FY & CSY setbacks for all of the Village's residential zoning districts. As you can see, only the R-1A and R-1B districts have CSY setback requirements that exceed the FY setbacks:

District	Minimum FY	Minimum CSY
R-1	40'	40'
R-1A	30'	35'
R-1B	30'	35'
R-1C	40'	20'
R-2	30'	20' (30' if abutting County/State highway)
R-3	30'	25'

Lastly, it should be noted that all of the areas zoned R-1A and R-1B are located solely within Council Districts 1 & 2 (with the majority being located within District 2).

REPORT OF PUBLIC HEARING
Held by the Palatine Plan Commission

Tuesday, April 21, 1970

Present: Tom Moody, Jim Bennett, Irene Fremon, Conrad Hansen, Chuck Sil-
verblatt, Henry Deihl, Ron Kennedy, Bryan Coughlin.
Absent: George Nimmo.

The hearing was held on behalf of the village of Palatine to amend the zoning ordinance (O-46-57) as amended by deleting the number 35 in the paragraph entitled "Front Yard" section 5-01 (A) R1-A and substituting the number 30.

The notice of public hearing was read by the chairman.

The purpose of the change in the front yard requirement in the R1-A zone is to make it conform to what is now being constructed.

The hearing closed at 8:30 p.m.

RECOMMENDATION TO VILLAGE BOARD

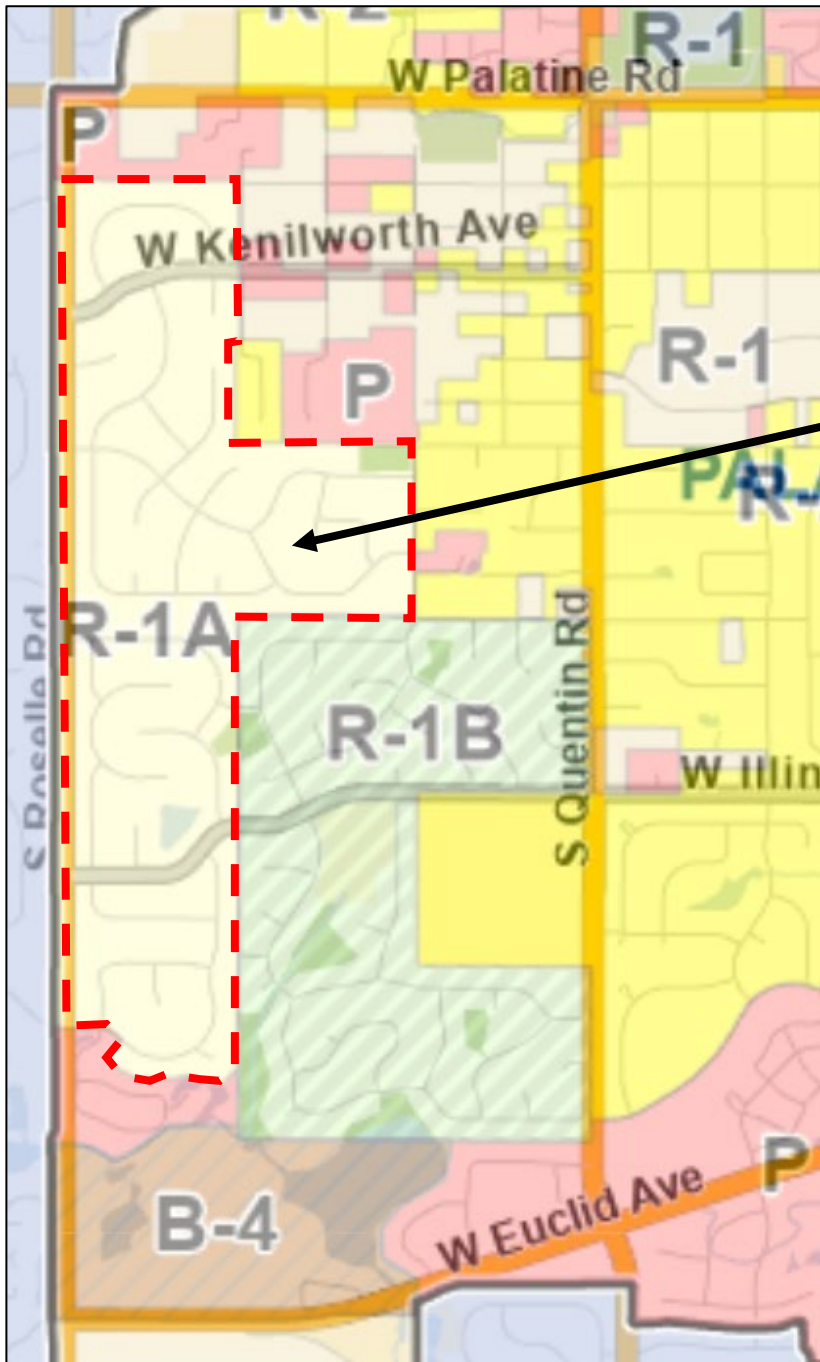
Bennett moved, Deihl seconded that the plan commission recommend that the amendment be approved.

Unanimously carried.

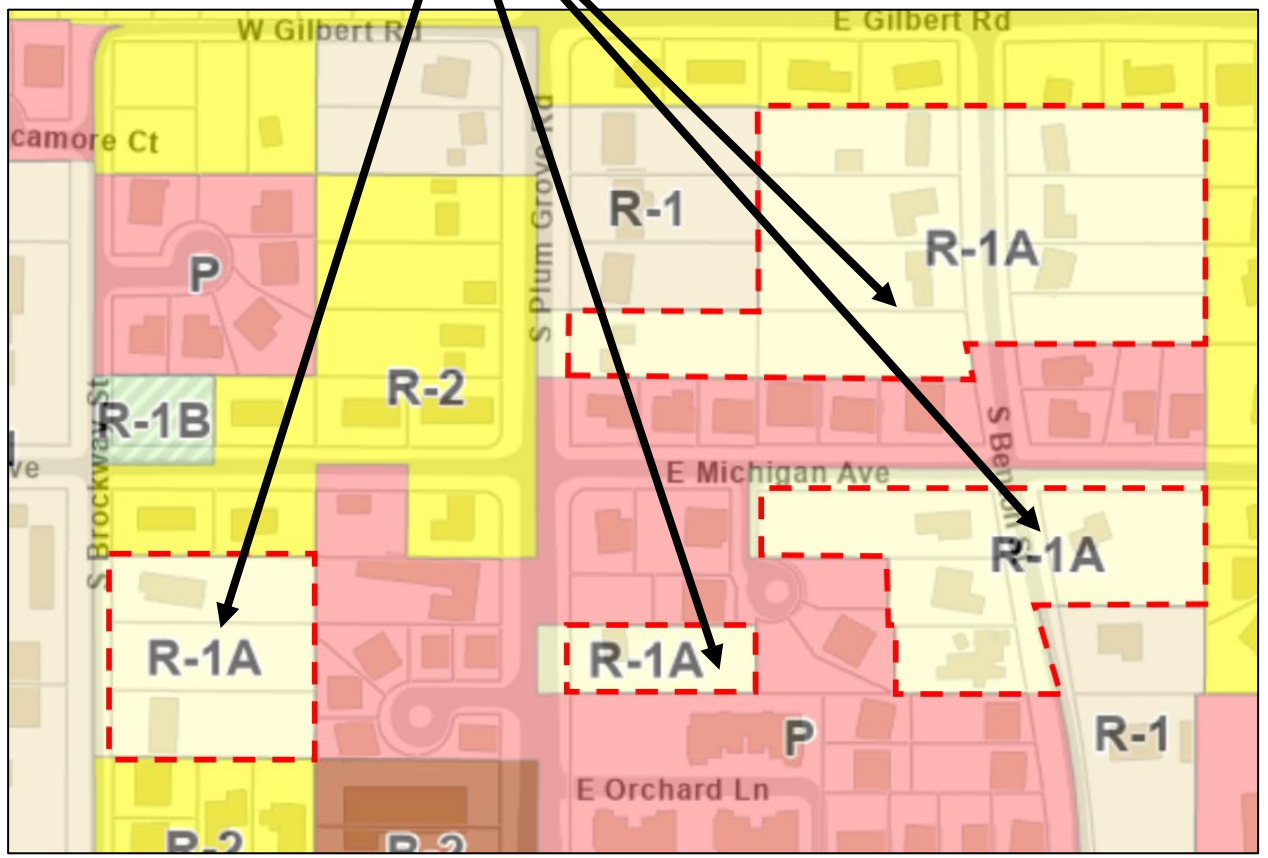
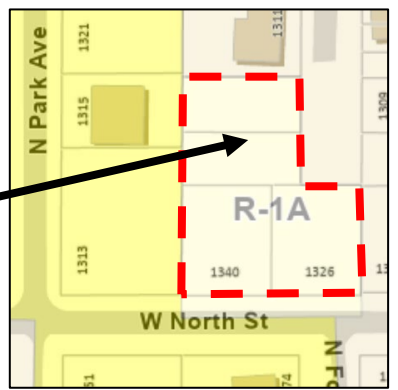
Natalie Meyer McKenzie
secretary

R-1A Corner Side Yard Abutting a Street Analysis

Adopted	Zoning District	FY	CSY	ISY	RY	Lot Width	Lot Area
1969	R-1A	35	35	10 Min (25 combined)	45	90	15,000
1969	R-1B	30	35	10 Min (25 combined)	45	85	12,000 to 14,000
Amended							
1970	R-1A	30	35	10 Min (25 combined)	45	90	15,000
Current							
	R-1	40	40	15	50	100	20,000
	R-1A	30	35	10 Min (25 combined)	45	90	15,000
	R-1B	30	35	10 Min (25 combined)	45	85	12,000 to 14,000
Proposed	R-1A	30	30	10 Min (25 combined)	45	90	15,000



**All Properties
Zoned R-1A**



Address	FY	CSY
1358 W Borders	31	32
625 S Pebbles	34	29
1214 W Borders	22	35
1218 W Borders	30	31
1202 W Borders	52	23
750 S Spring Willow Bay	32	22
1350 W Illinois Ave	30	31
906 S Willow Walk	31	30
909 S Willow Walk	31	31
853 S Three Willow	31	30
854 S Three Willow	30	32
1223 W Illinois Ave	31	31
1170 W Illinois Ave	30	46
1225 W Crooked Willow Ln	31	31
1226 W Crooked Willow Ln	31	31
1274 W Steeple Chase	30	30
1050 S Saddle Ridge Ct	33	30
1051 S Saddle Ridge Ct	38	31
1050 S Windhill	34	30
1376 W Windhill	30	32
1280 W Ravine Hills Ct	30	31

Address	FY	CSY
1236 W Hampton Pl	47	33
1340 W Hampton Pl	90	32
1213 W Kenilworth	30	32
1227 W Kenilworth	31	32
1338 W Kenilworth	31	32
1379 W Hampton Pl	31	35
1350 W Kenilworth	30	50
159 S Whitehall	50	29
162 S Whitehall	32	31
1255 W Kenilworth	30	30
1307 W Kenilworth	32	34
1230 W Kenilworth	41	31
1208 W Hampton Pl	30	30
366 S Whitehall	33	32
1300 W Whyte Cliff Rd	35	35
1339 W Whyte Cliff Rd	32	44
366 S Kensington Ct	38	34
408 S Kensington Ct	31	35
404 S Whitehall	31	30
363 S Whitehall	35	31
430 S Kensington Ct	30	31
419 S Kensington Ct	32	32
434 S Middleton	32	42
1061 W Whytecliff	41	31
1066 W Austin Ln	30	30
1243 W Whytecliff	33	30
1246 W Whytecliff	48	32
1006 W Chatham	31	33
1042 W Chatham	31	31
1039 W Chatham	31	31
1055 W Chatham	82	46
1135 W Chatham	31	31
1146 W Bedford	44	30
1206 W Clinton	31	31
1228 W Clinton	37	34
501 S Brighton	33	31
539 S Brighton	31	33
540 S Brighton	34	29
1320 W Hamstead	29	29
1355 W Borders	30	30



Meets the current minimum 35' CSY Setback requirement



Does not meet the current minimum 35' CSY Setback requirement (but would comply if CSY reduced to 30')



Does not meet a 30' or 35' CSY Setback requirement

61 Total Corner Lots (w/ Setback Information):



= 9 Lots with CSY Setbacks of 35' or Greater (15%)



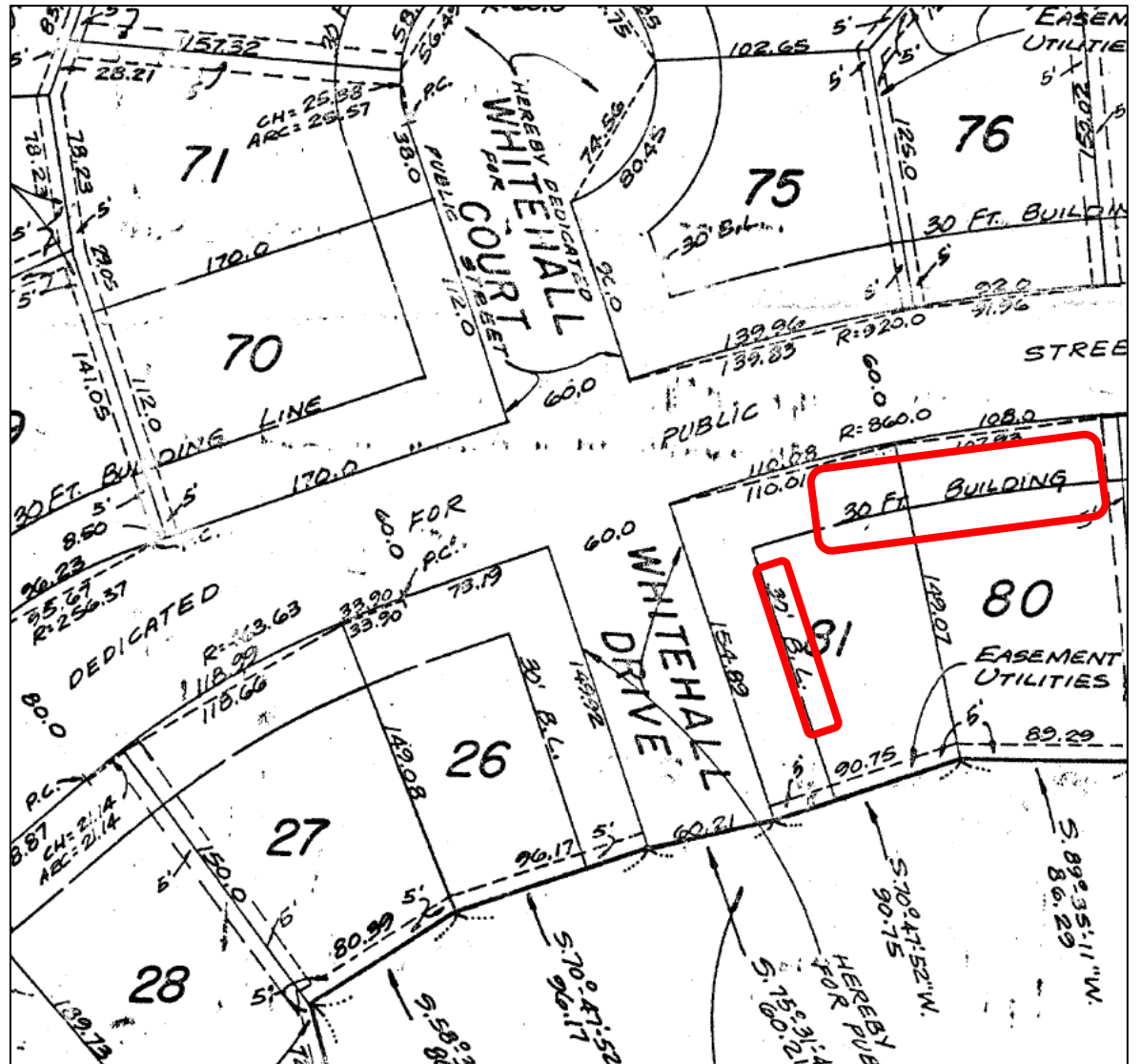
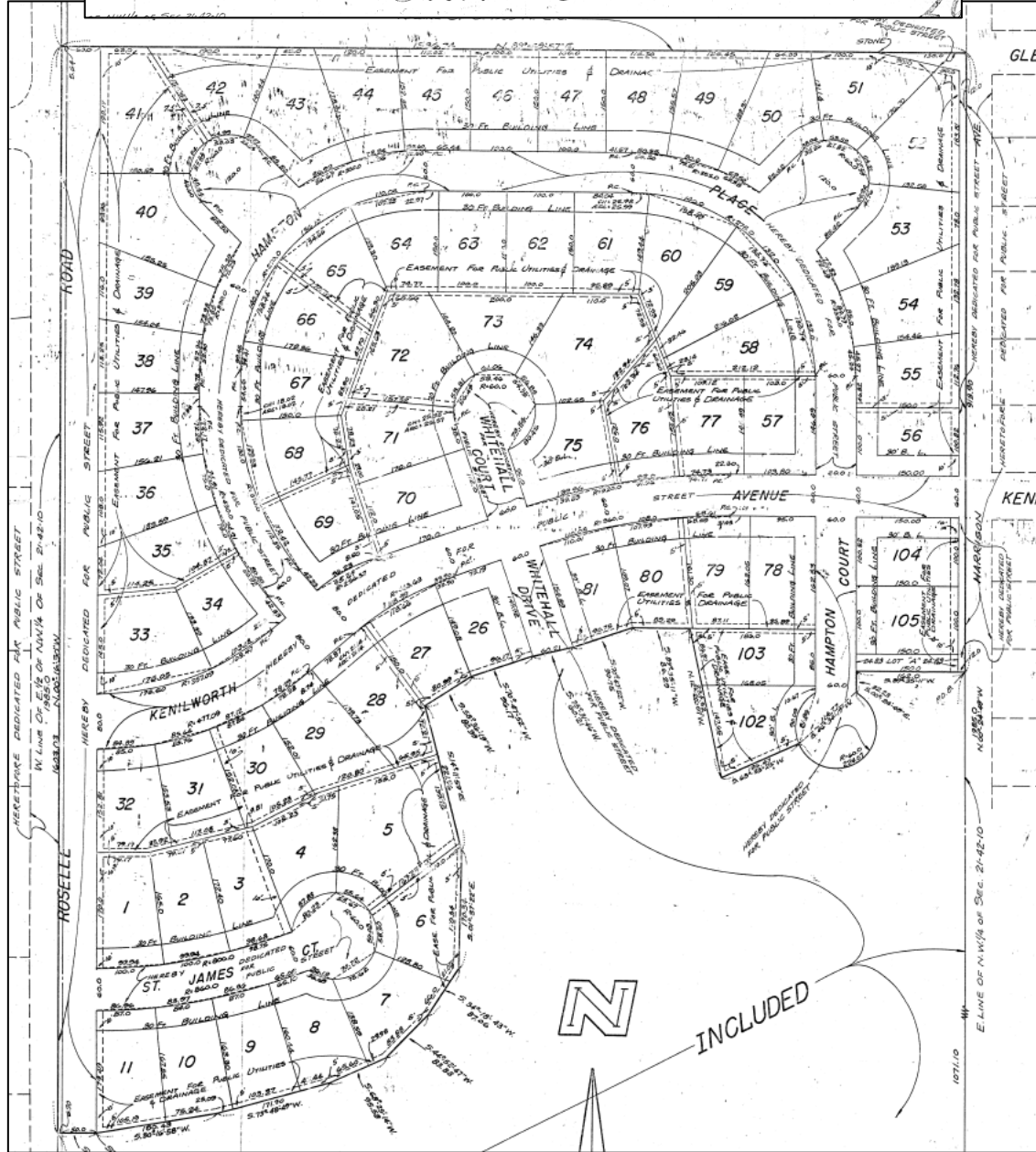
= 46 Lots with CSY Setbacks of 30' to 34' (75%)



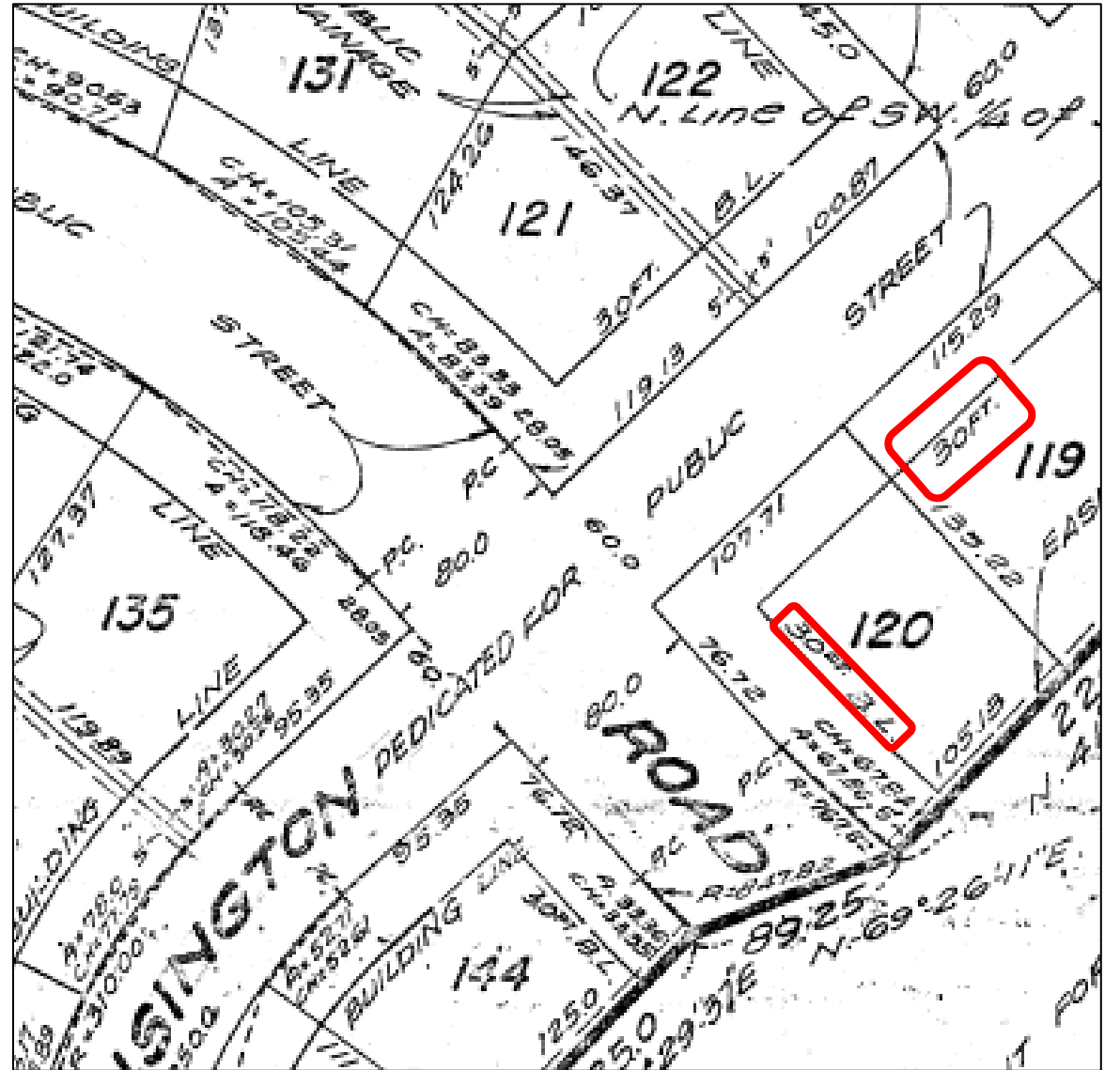
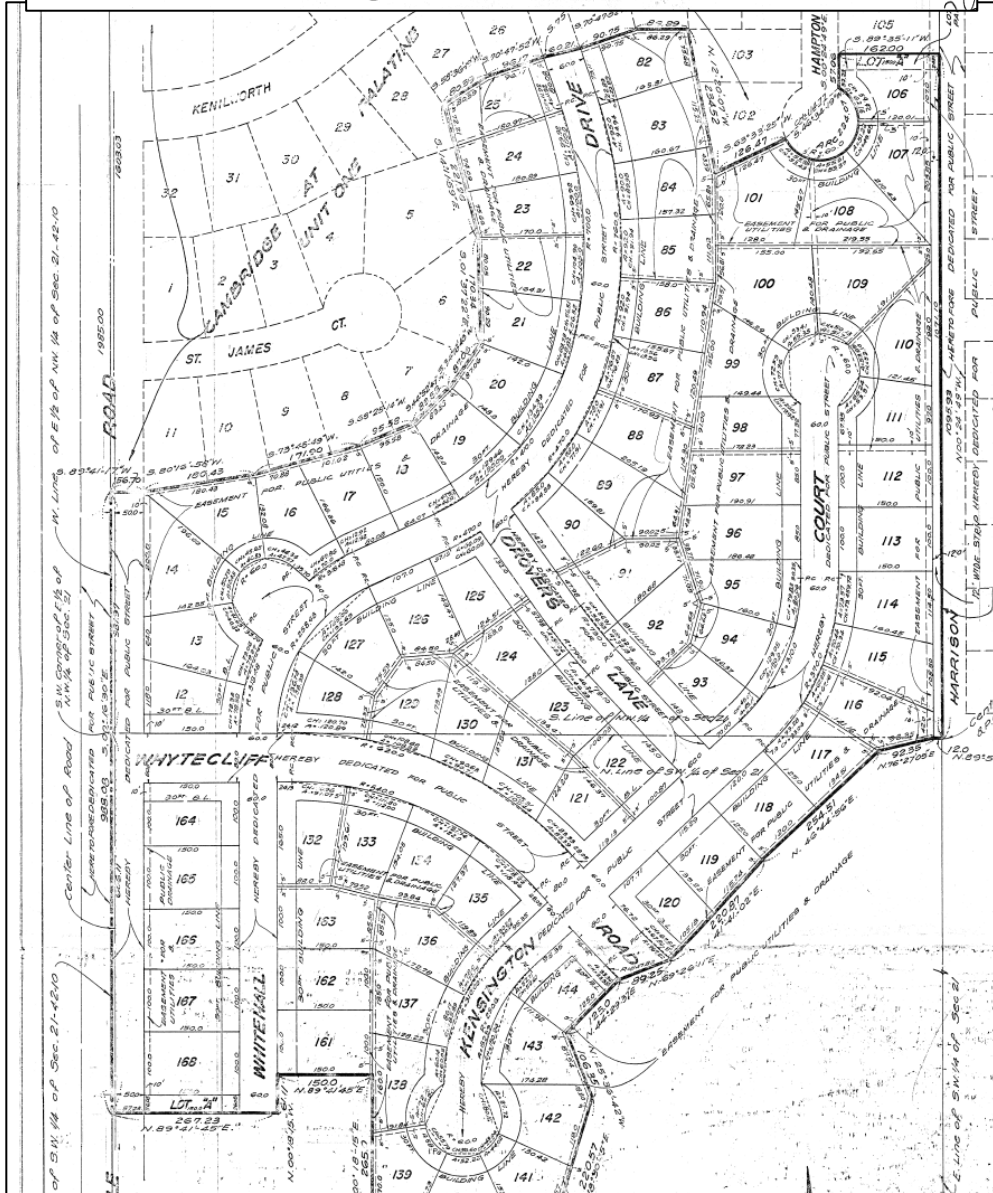
= 6 Lots with CSY Setbacks of Less Than 30' (10%)

**R-1A Corner Side Yard
Abutting a Street Analysis**

CAMBRIDGE AT PALATINE UNIT ONE



CAMBRIDGE AT PALATINE UNIT TWO

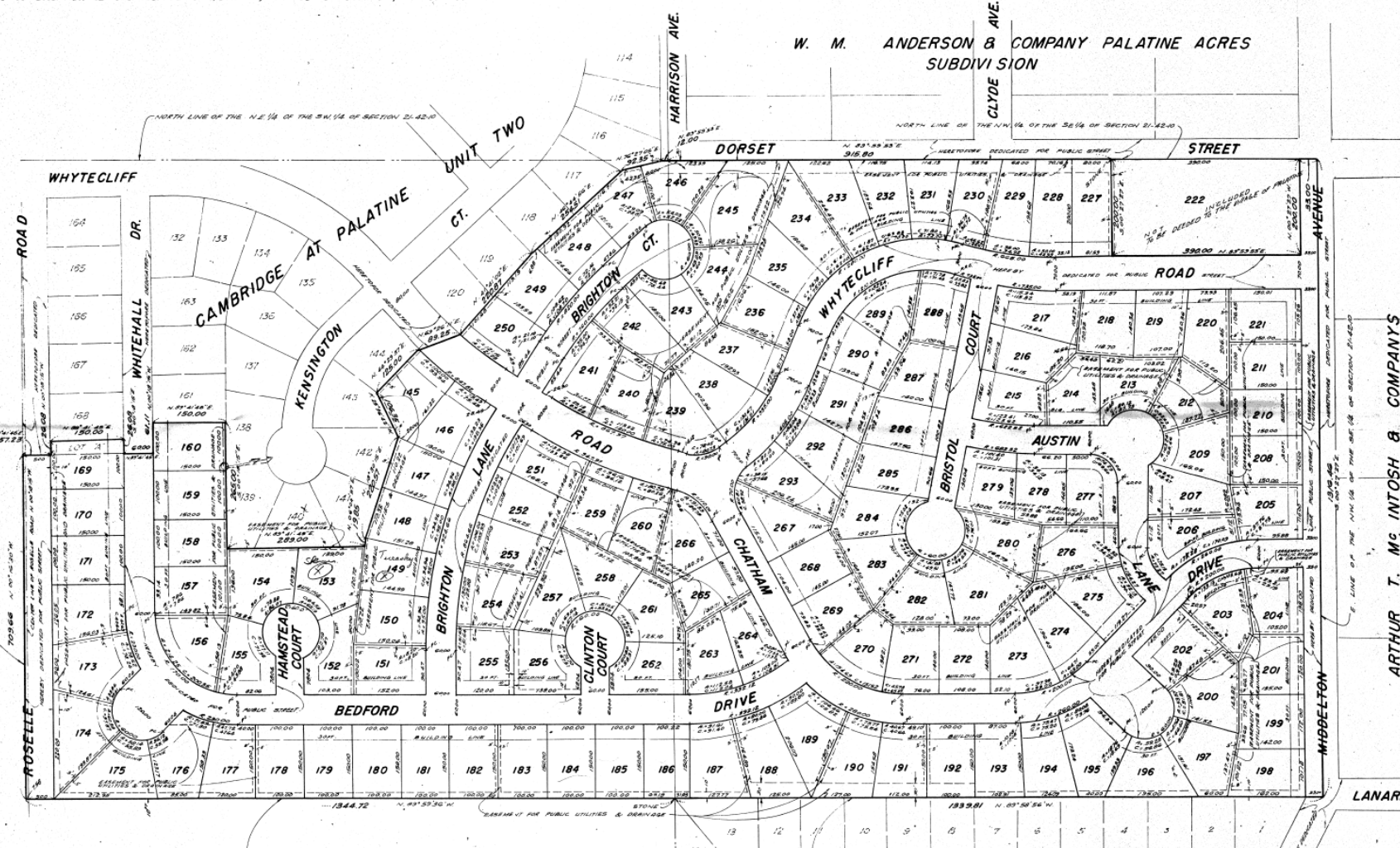
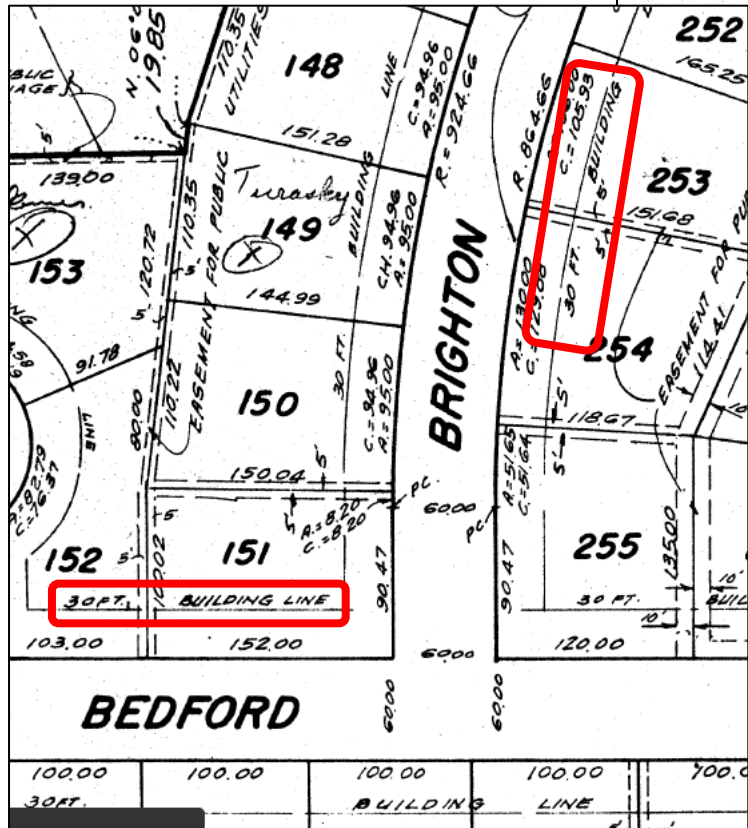


WHYTECLIFF AT PALATINE

Official Business Village of
Palatine
Diana S. Conzelmann
Deputy Village Clerk

BEING A SUBDIVISION IN THE NORTHWEST QUARTER OF THE SOUTHWEST QUARTER AND THE NORTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 21, TOWNSHIP 42 NORTH RANGE 10, EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS.

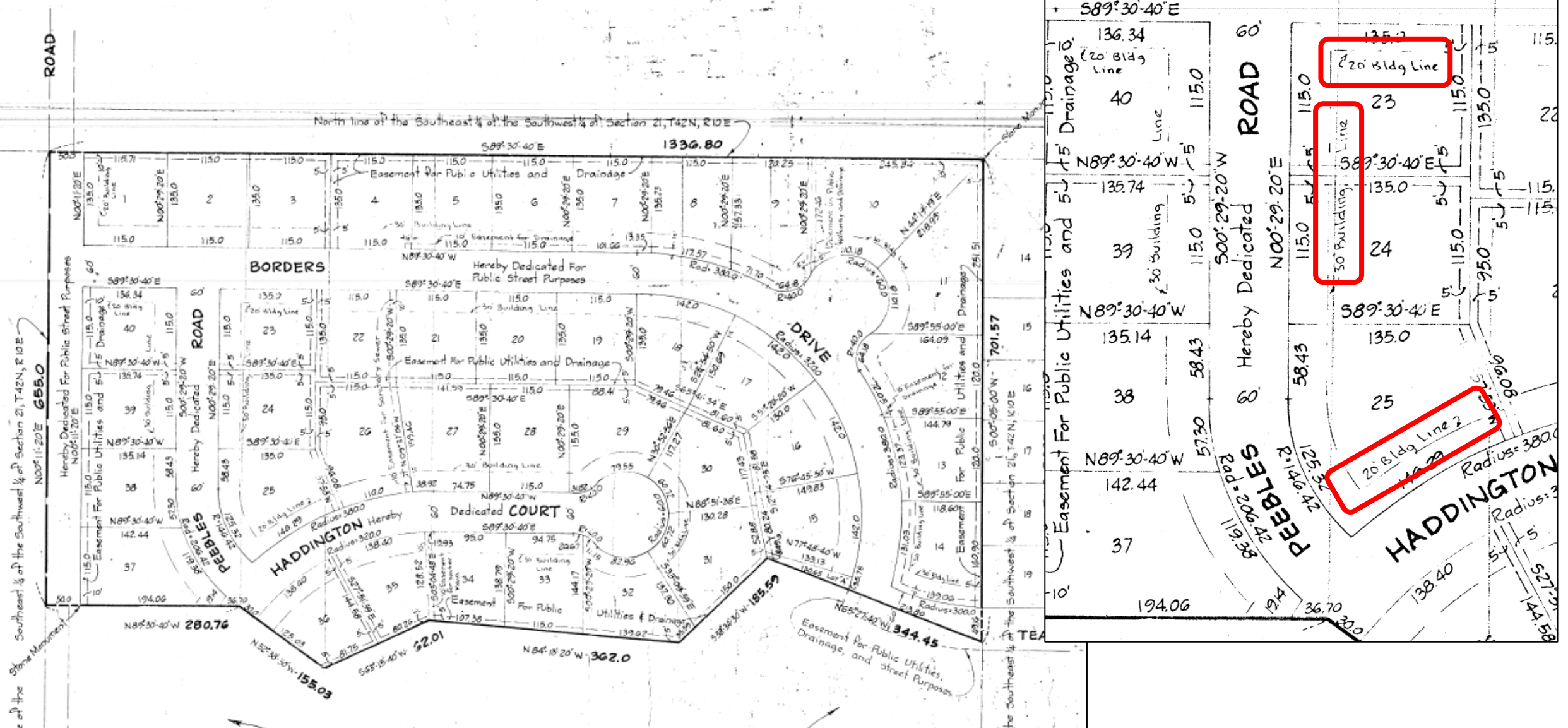
W. M. ANDERSON & COMPANY PALATINE ACRES
SUBDIVISION



ARTHUR T. MCINTOSH & COMPANY'S

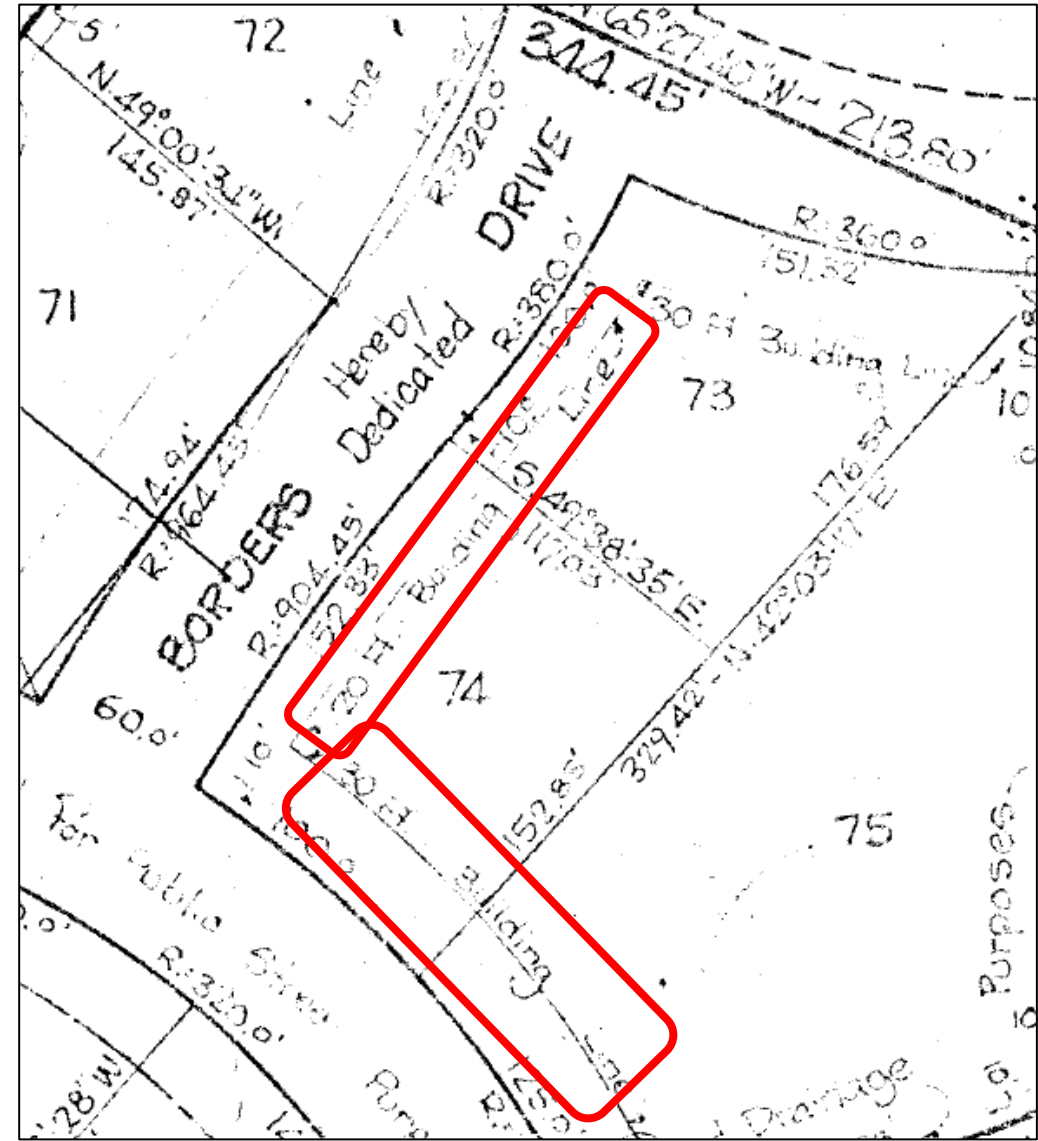
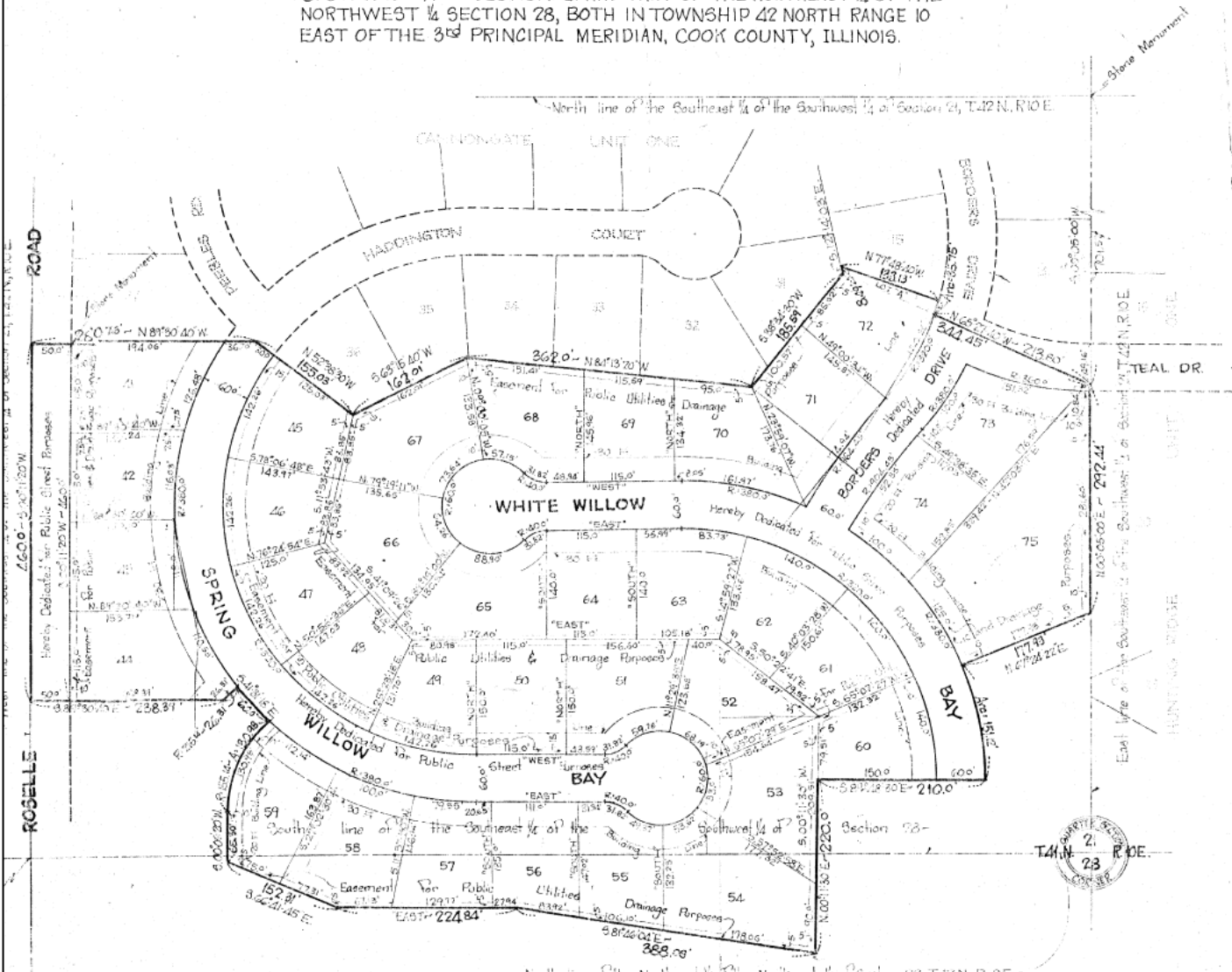
CANNONGATE " UNIT ONE "

being a subdivision of part of the Southeast 1/4 of the Southwest 1/4 of Section 21, Township 42 North, Range 10 East of the 3rd Principal Meridian, Cook County, Illinois.

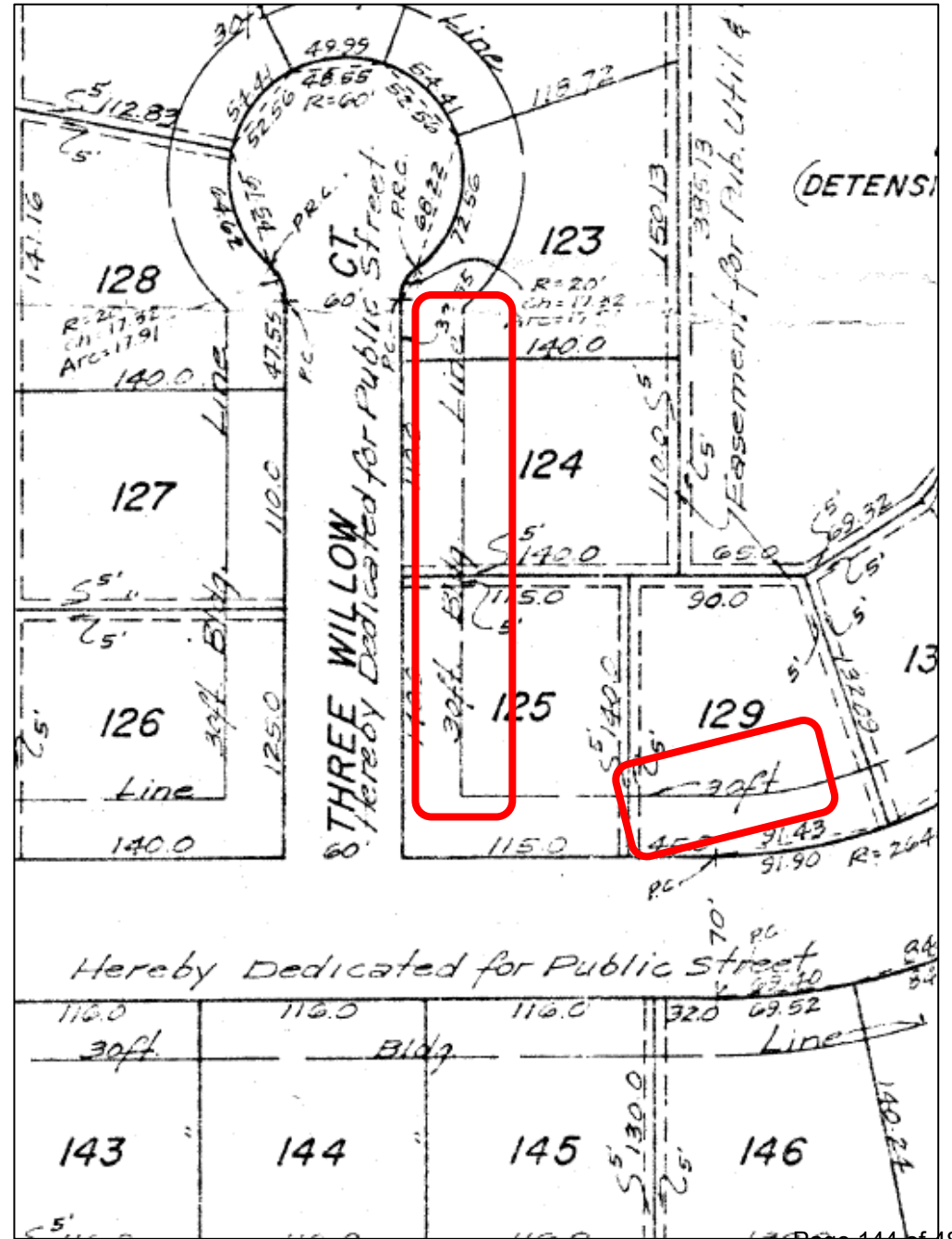
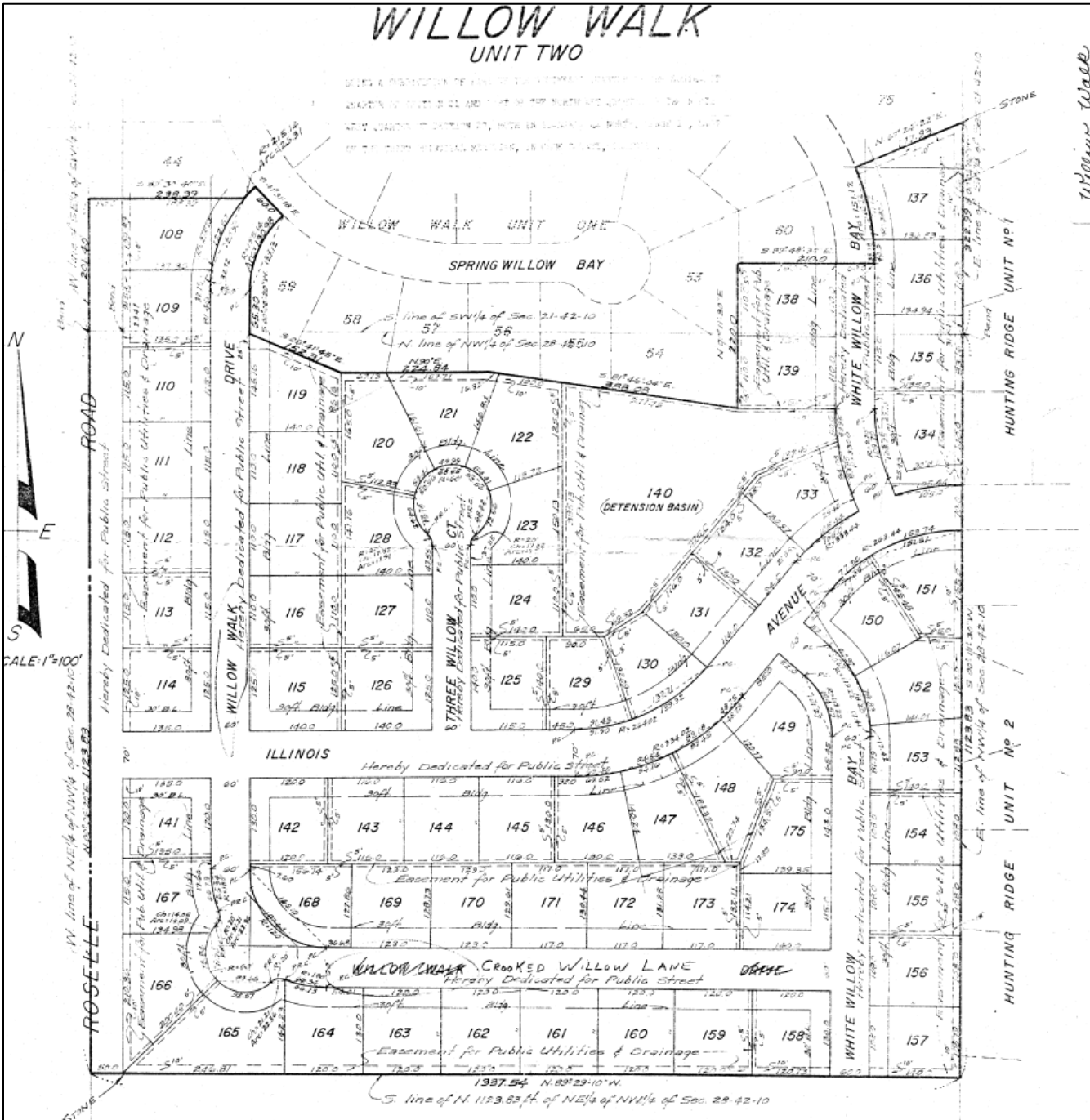


WILLOW WALK -- unit one --

BEING A SUBDIVISION OF PART OF THE SOUTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 21 AND PART OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 SECTION 28, BOTH IN TOWNSHIP 42 NORTH RANGE 10 EAST OF THE 3rd PRINCIPAL MERIDIAN, COOK COUNTY, ILLINOIS.

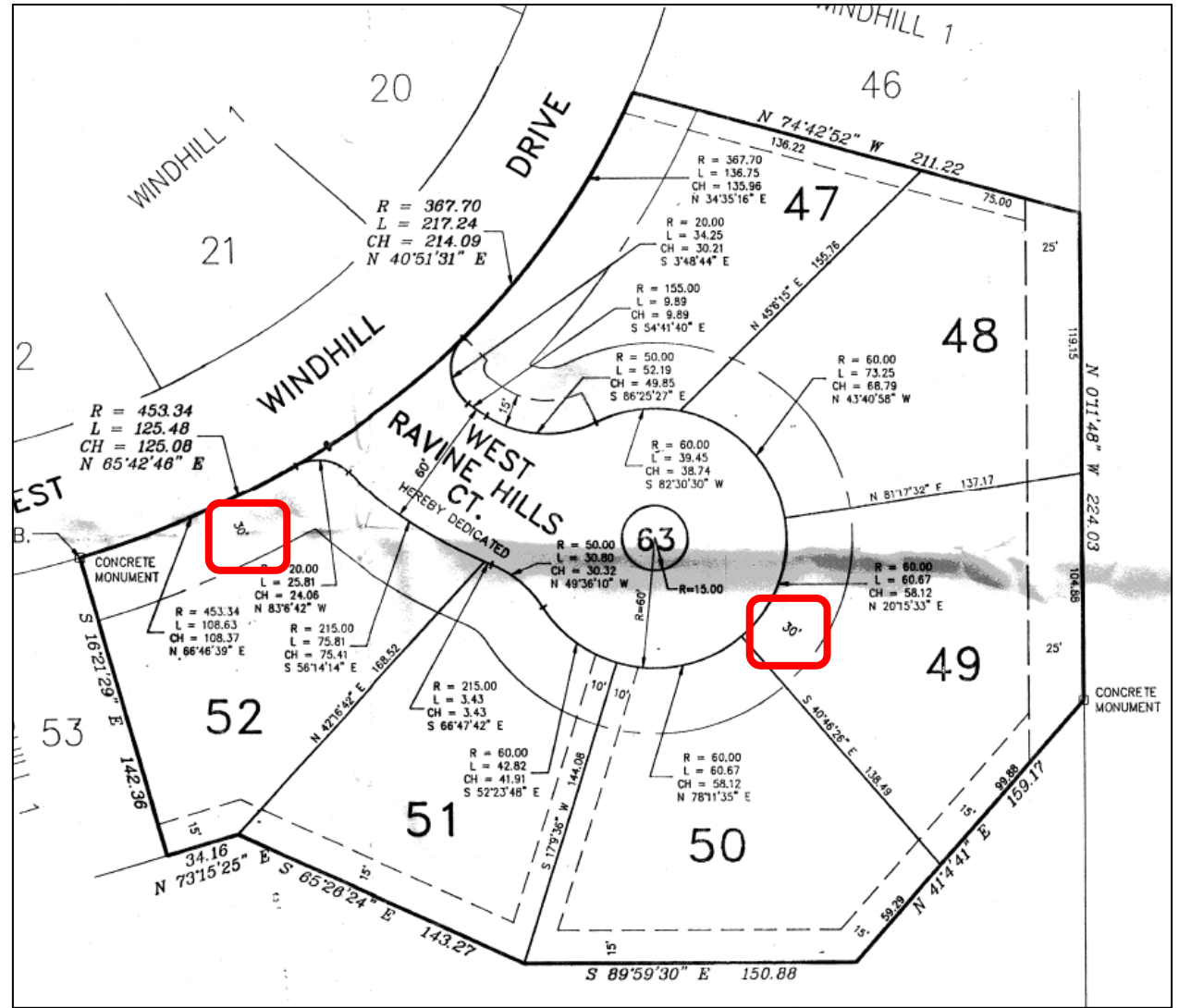
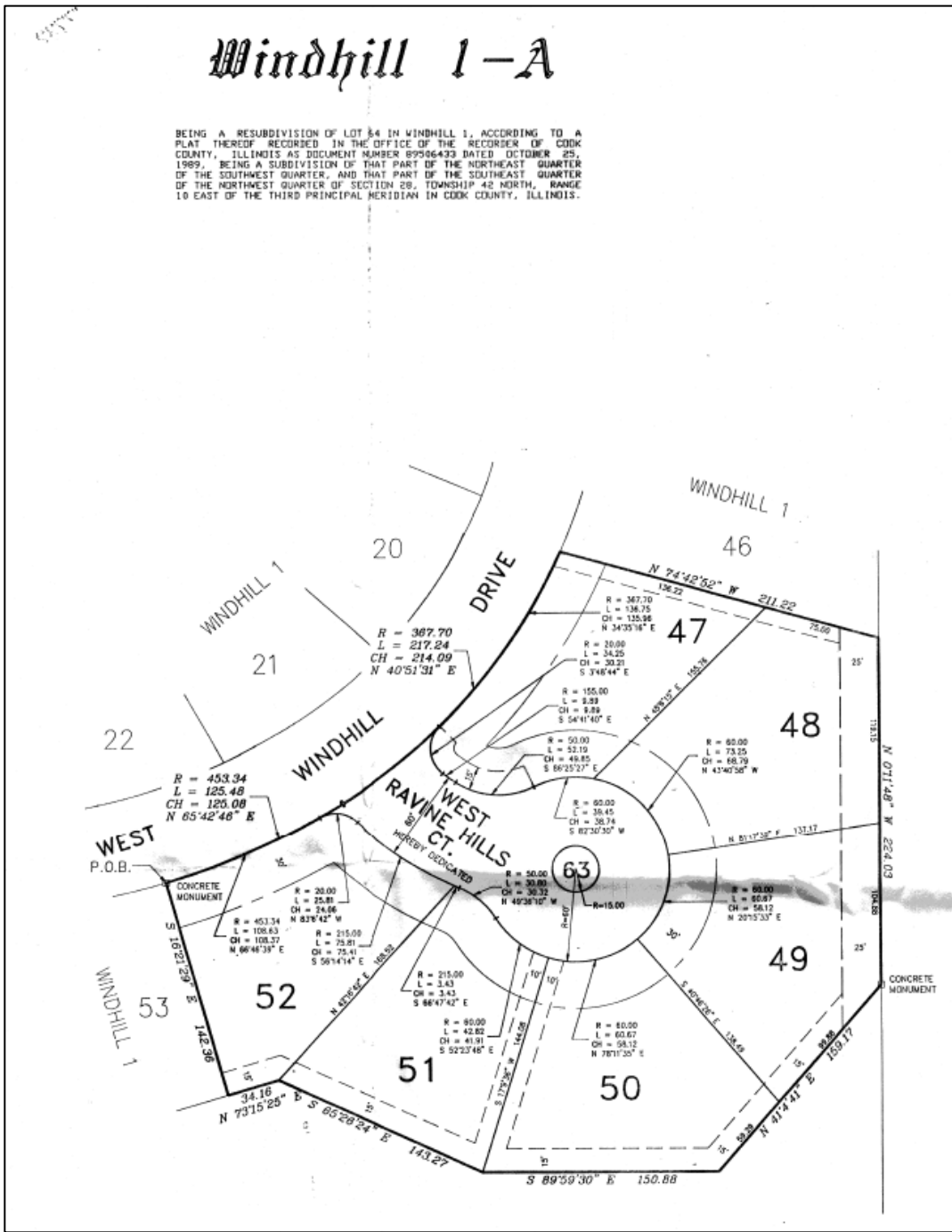


WILLOW WALK UNIT TWO



Windhill 1-A

BEING A RESUBDIVISION OF LOT 54 IN WINDHILL 1, ACCORDING TO A PLAT THEREOF RECORDED IN THE OFFICE OF THE RECORDER OF COOK COUNTY, ILLINOIS AS DOCUMENT NUMBER 87956433 DATED OCTOBER 25, 1989, BEING A SUBDIVISION OF THAT PART OF THE NORTHEAST QUARTER OF THE SOUTHWEST QUARTER, AND THAT PART OF THE SOUTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 28, TOWNSHIP 42 NORTH, RANGE 10 EAST OF THE THIRD PRINCIPAL MERIDIAN IN COOK COUNTY, ILLINOIS.





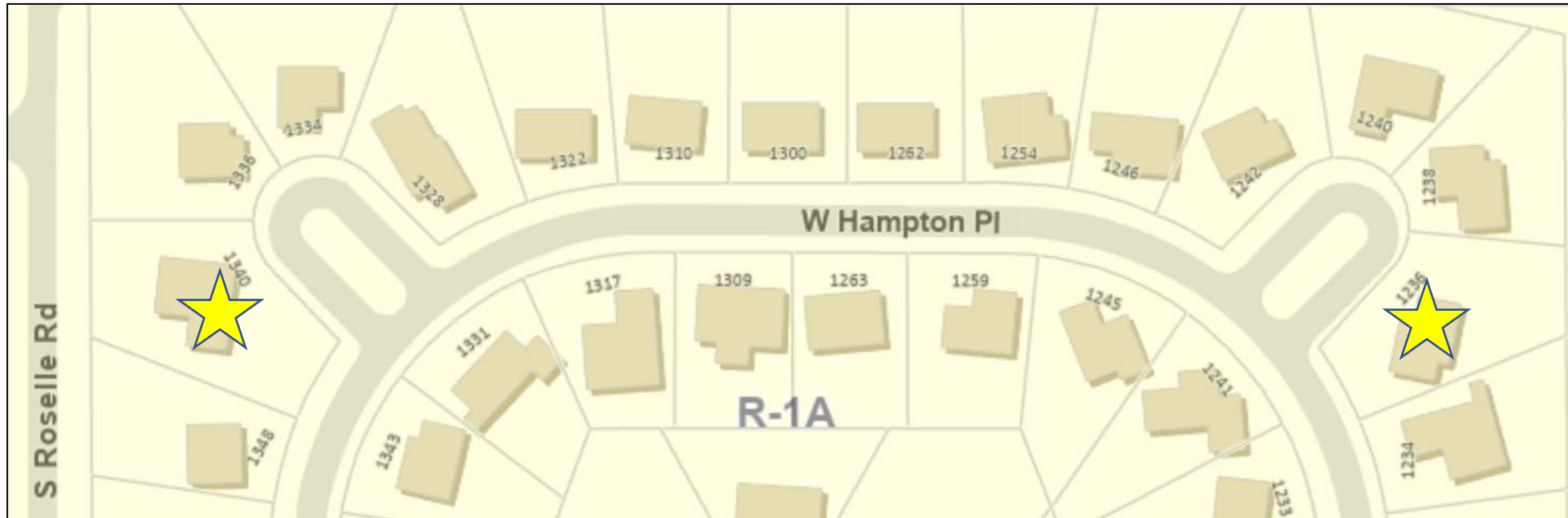
= Meets Required CSY Setback of 35'

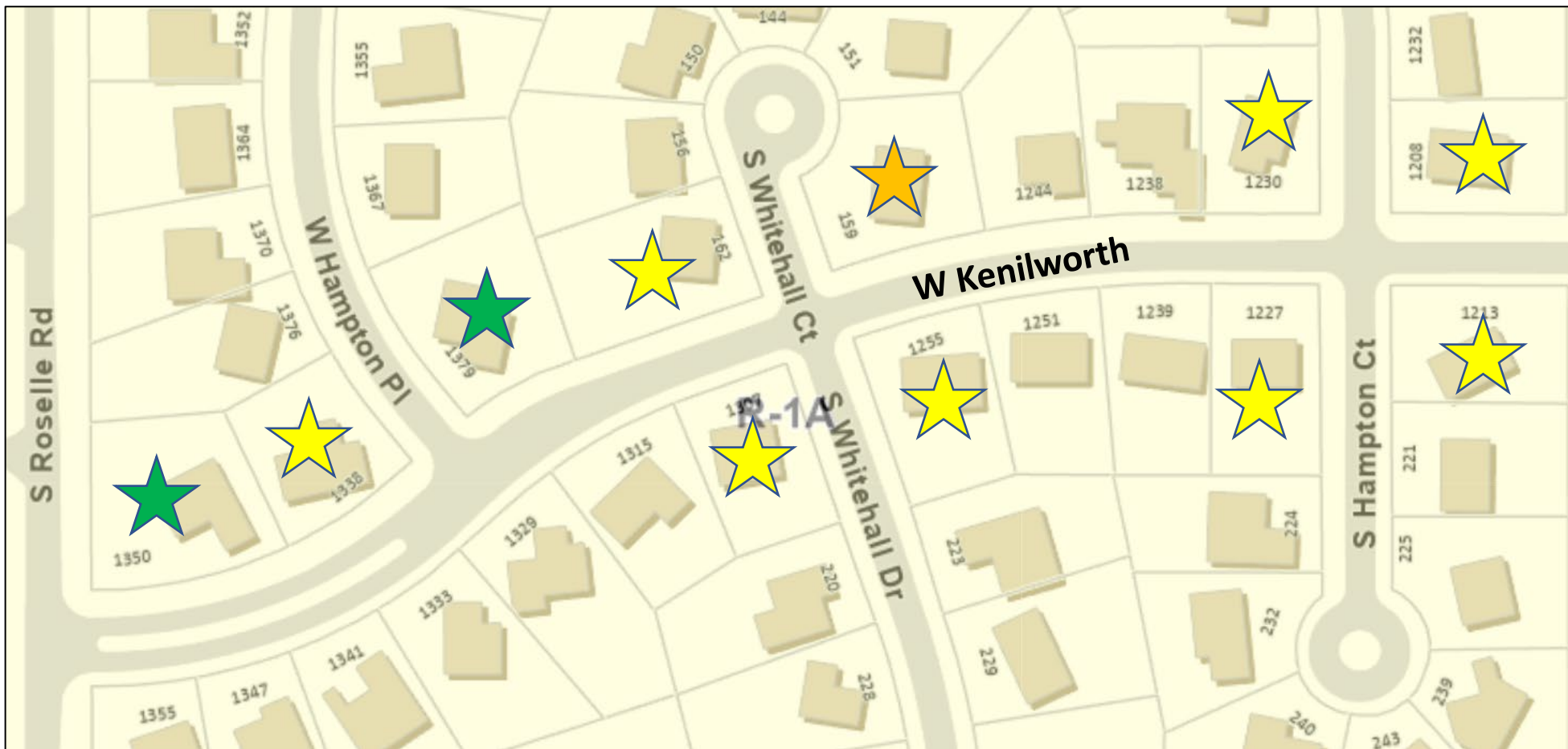


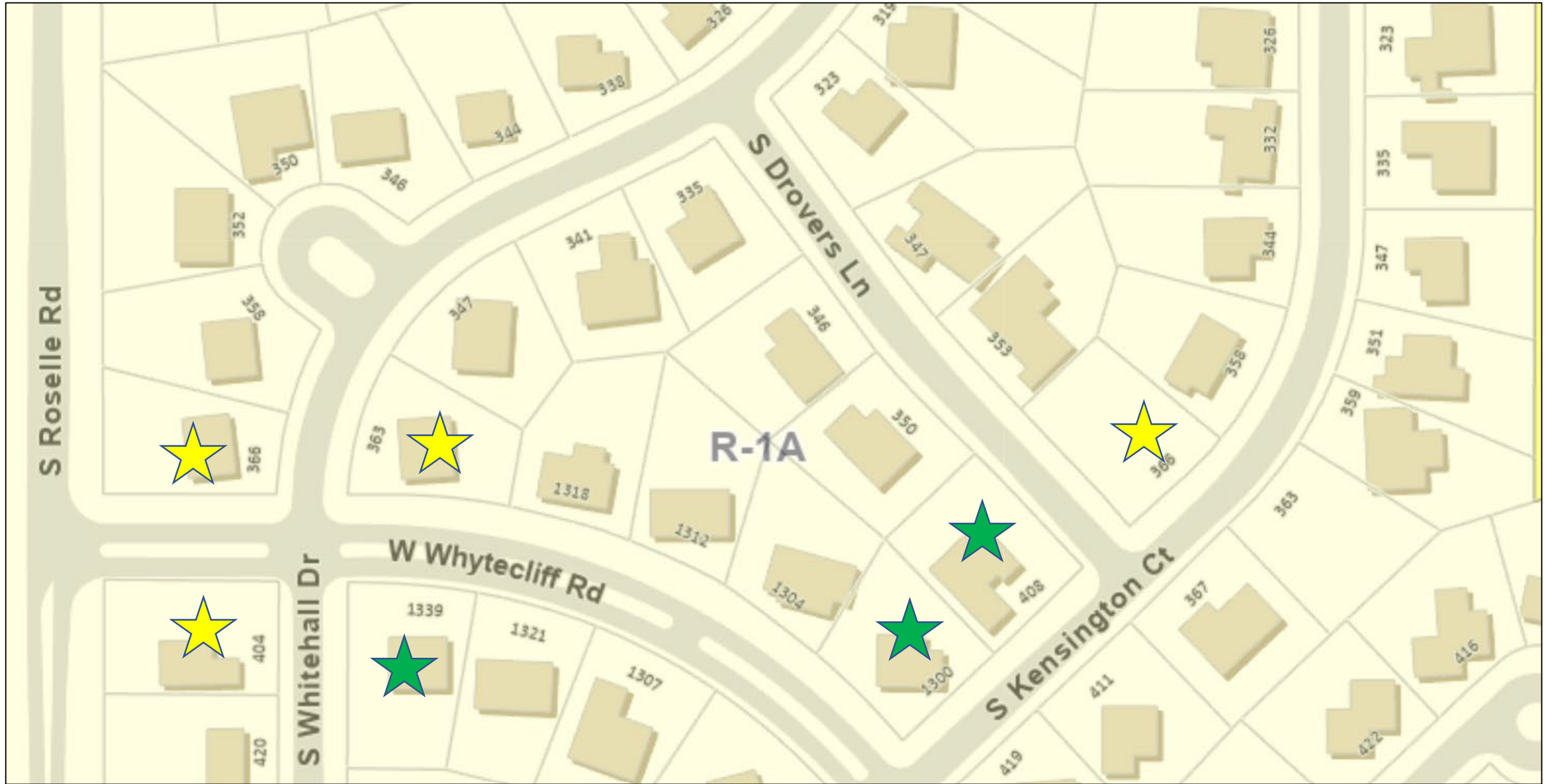
= Does not Meet Required CSY Setback of 35'

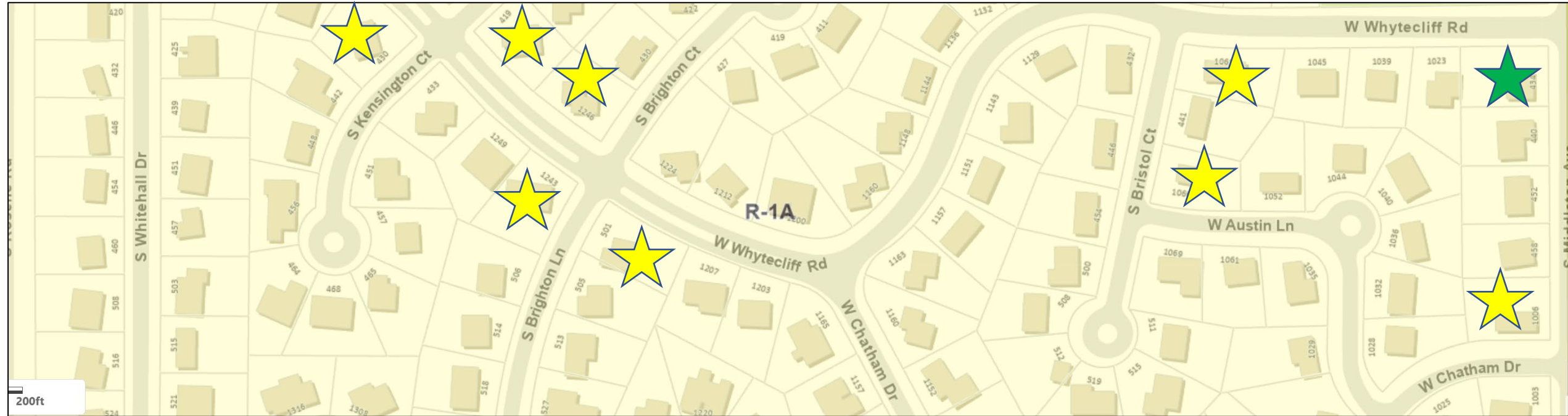


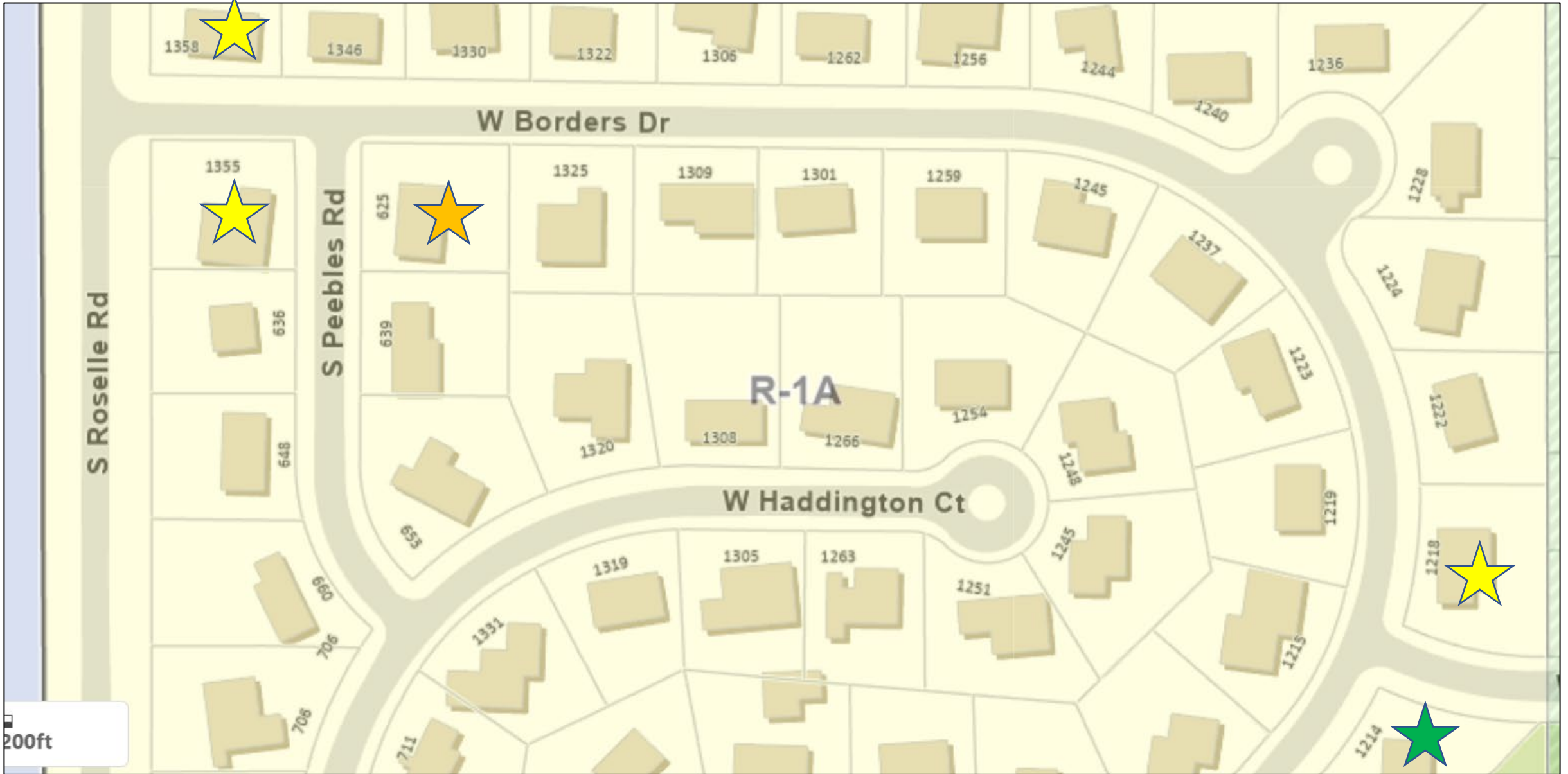
= Does not Meet Required CSY Setback of 30' or 35'





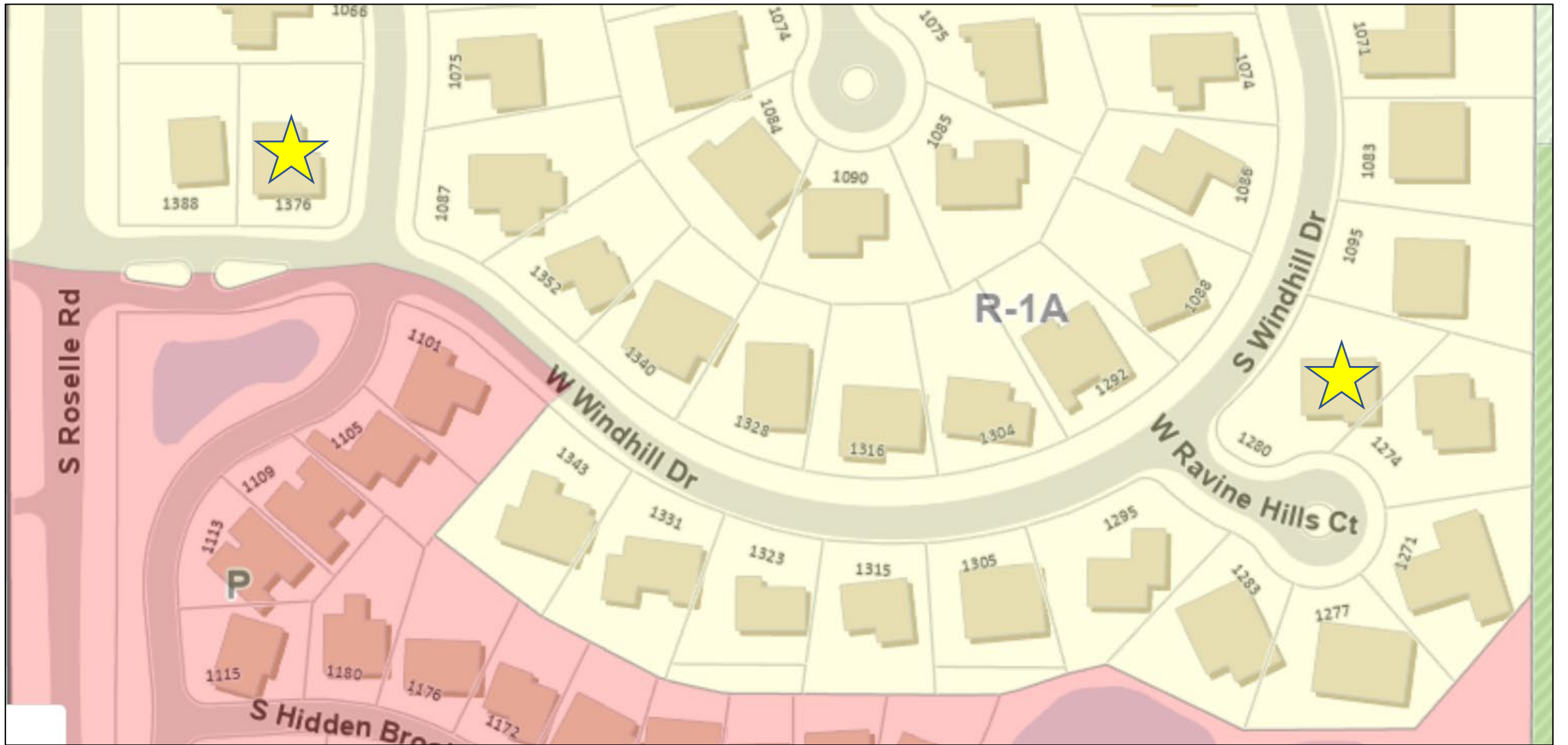






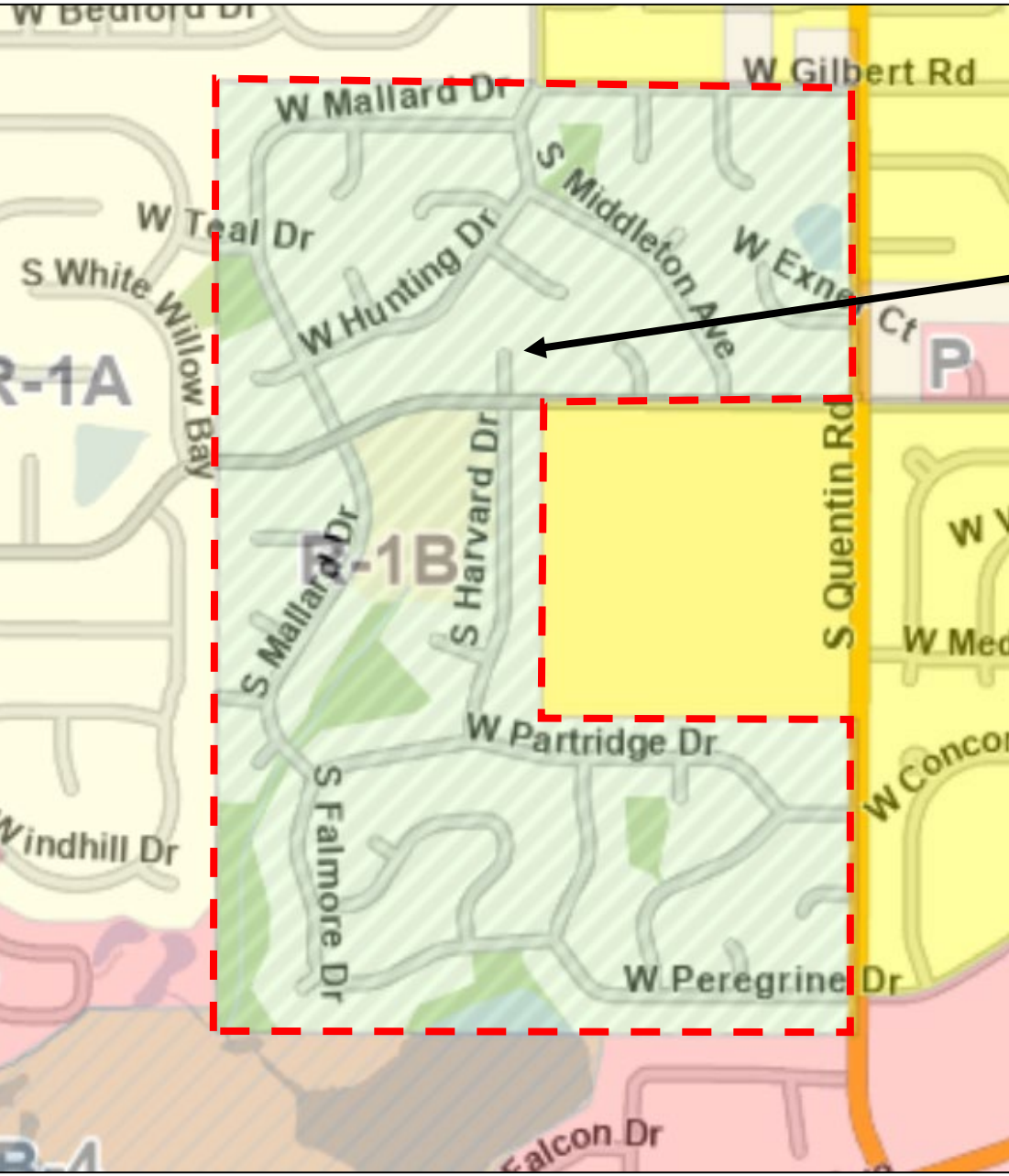




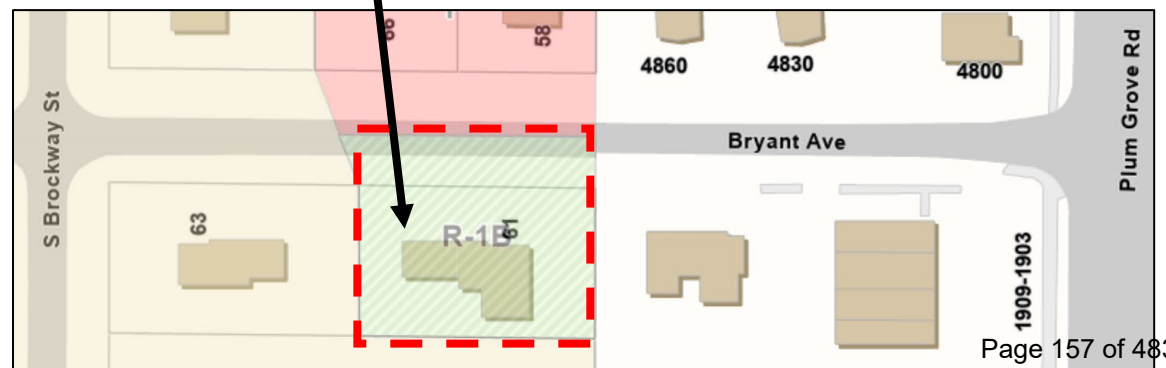
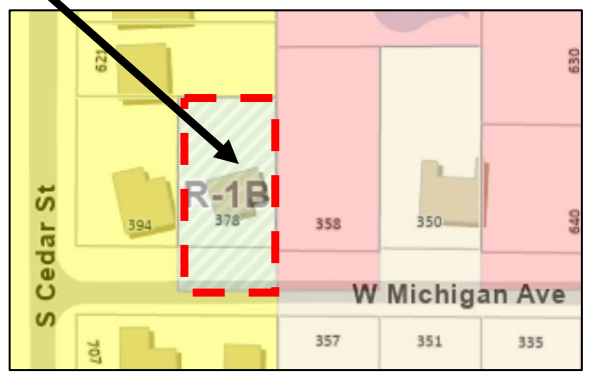
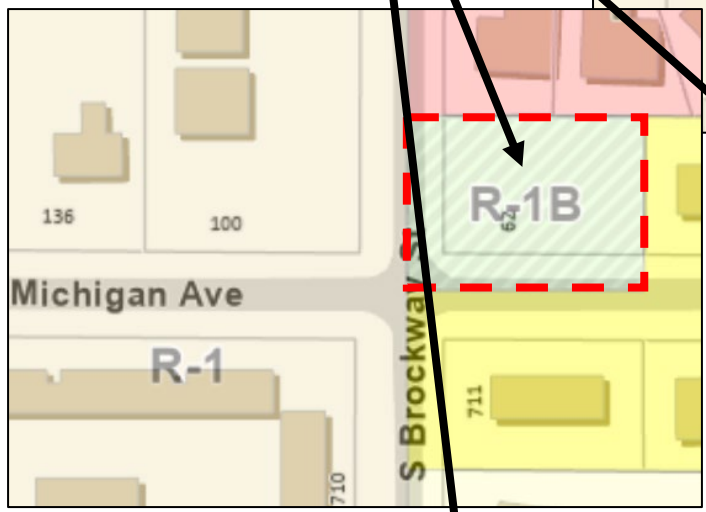
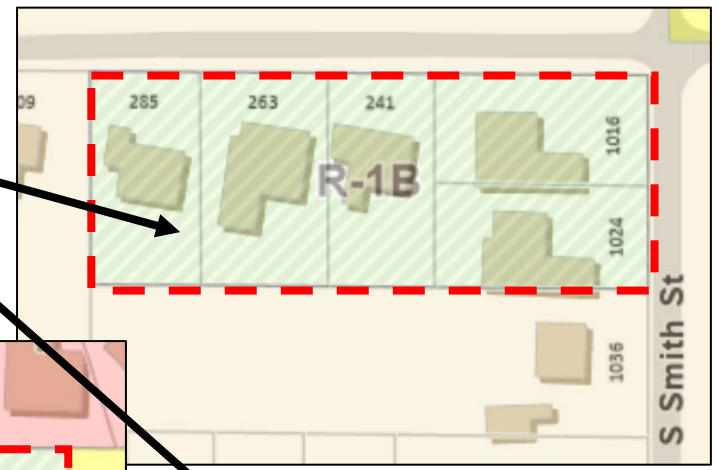


R-1B Corner Side Yard Abutting a Street Analysis

Adopted	Zoning District	FY	CSY	ISY	RY	Lot Width	Lot Area
1969	R-1A	35	35	10 Min (25 combined)	45	90	15,000
1969	R-1B	30	35	10 Min (25 combined)	45	85	12,000 to 14,000
Amended							
1970	R-1A	30	35	10 Min (25 combined)	45	90	15,000
Current							
	R-1	40	40	15	50	100	20,000
	R-1A	30	35	10 Min (25 combined)	45	90	15,000
	R-1B	30	35	10 Min (25 combined)	45	85	12,000 to 14,000
Proposed	R-1B	30	20	10 Min (25 combined)	45	85	12,000 to 14,000




**All Properties
Zoned R-1B**





R-1B Corner Side Yard Abutting a Street Analysis

Address	FY	CSY
928 S Mallard Ct	30	22
940 S Mallard Ct	33	28
1150 W Tern Dr	30	23
934 S Harvard Dr	31	19
948 S Harvard	30	28
803 W Partridge Dr	31	24
806 W Partridge Dr	31	20
833 W Partridge Dr	30	25
1012 S Nightingale Dr	30	26
1026 W Partridge	31	22
1040 W Partridge	30	24
1122 W Partridge	31	35
1132 W Skylark Dr	32	21
1133 W Skylark Dr	31	21
1072 W Skylark Dr	45	20
1116 W Skylark Dr	30	23
1024 W Peregrine Dr	30	20
852 W Peregrine Dr	30	28
912 W Peregrine Dr	30	26
930 W Peregrine Dr	31	20
1141 S Tymore Ct	30	25
802 W Peregrine Dr	31	27
804 W Sandpiper Ct	31	25
62 W Michigan	33	55

Address	FY	CSY
1012 W Mallard	30	21
879 W Lanark	34	20
805 W Gilbert	31	22
911 W Sparrow	31	21
626 S Middletn	33	20
1101 W Eaton Ct		20
658 S Mallard	31	20
750 S Mallard	30	33
1137 W Hunting	32	19
1141 W Hunting	30	20
1108 W Illinois	33	20
1124 W Illinois	30	20
802 W Illinois	31	29
804 W Exner Ct	31	19
805 W Exner Ct	30	20
768 S Middleton	30	20
910 W Oxford	28	19
934 W Oxford	21	34
767 S Harvard Ct	32	20
1063 W Hunting Dr	31	21
1130 W Hunting Ct	30	20
1036 W Hunting Dr	33	31
703 S Middleton Ct	39	20
727 S Middleton Ave	30	21
807 S Harvard Dr	30	23
824 S Mallard Dr	30	20
856 S Mallard Dr	29	23
1119 W Pintail Ct	30	20


 Meets minimum 35' CSY

 Does not meet minimum 35' CSY (but would if CSY reduced to 30')


 Does not meet 30' or 35' CSY

R-1B Single-Family Zoning District

52 Total Corner Lots (w/ Setback Information):

 = 2 Lots with CSY Setbacks of 35' or Greater (4%)

 = 3 Lots with CSY Setbacks of between 30' and 35' (6%)

 = 43 Lots with CSY Setbacks of 20' to 30' (83%)
(34 of these 43 lots (79%) have CSY setbacks less than 25')

 = 4 Lots with CSY Setbacks Less Than 20'

Hunting Ridge Unit No. 1

being a Subdivision in Section 21 and Section 28 all in Township 42 North Range 10 East of the Third Principal Meridian in Cook County, Illinois.

PLANS FILED 2-29

86

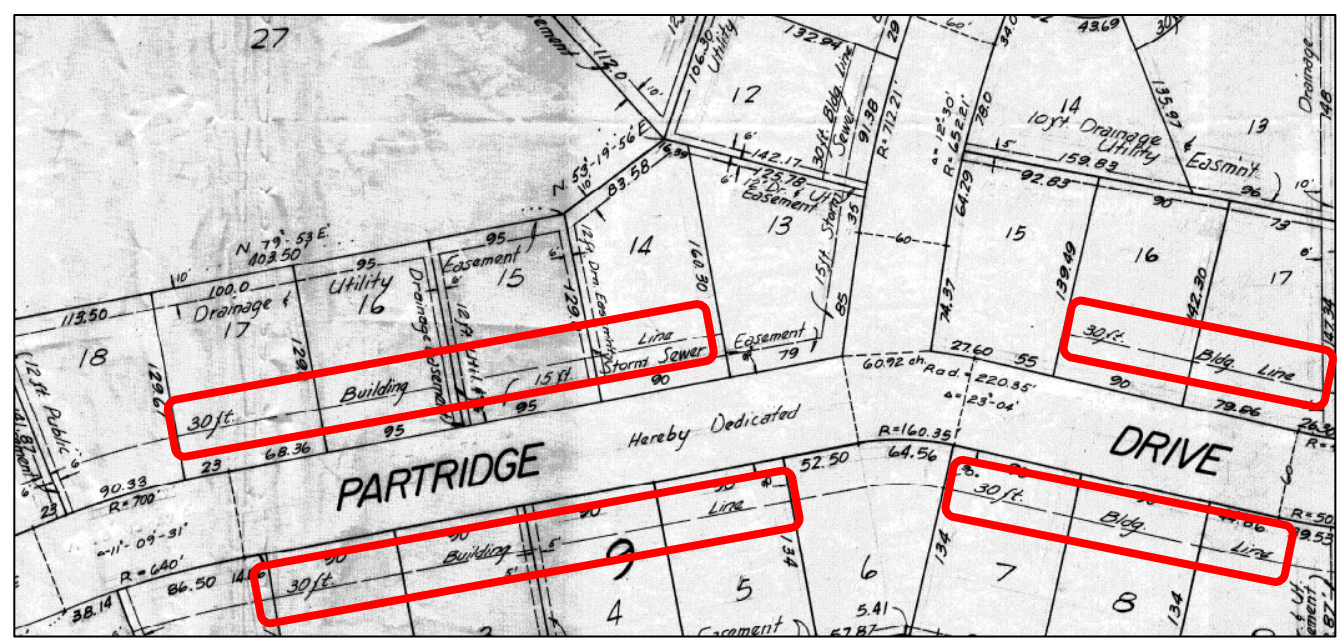
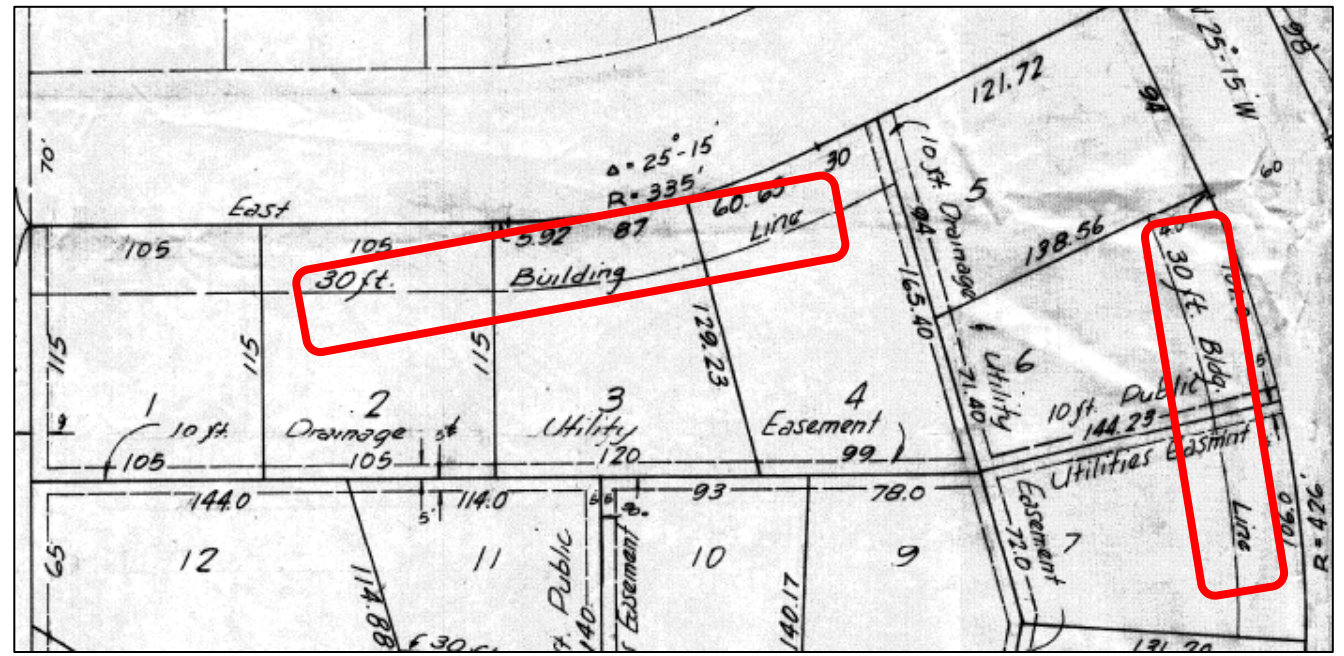
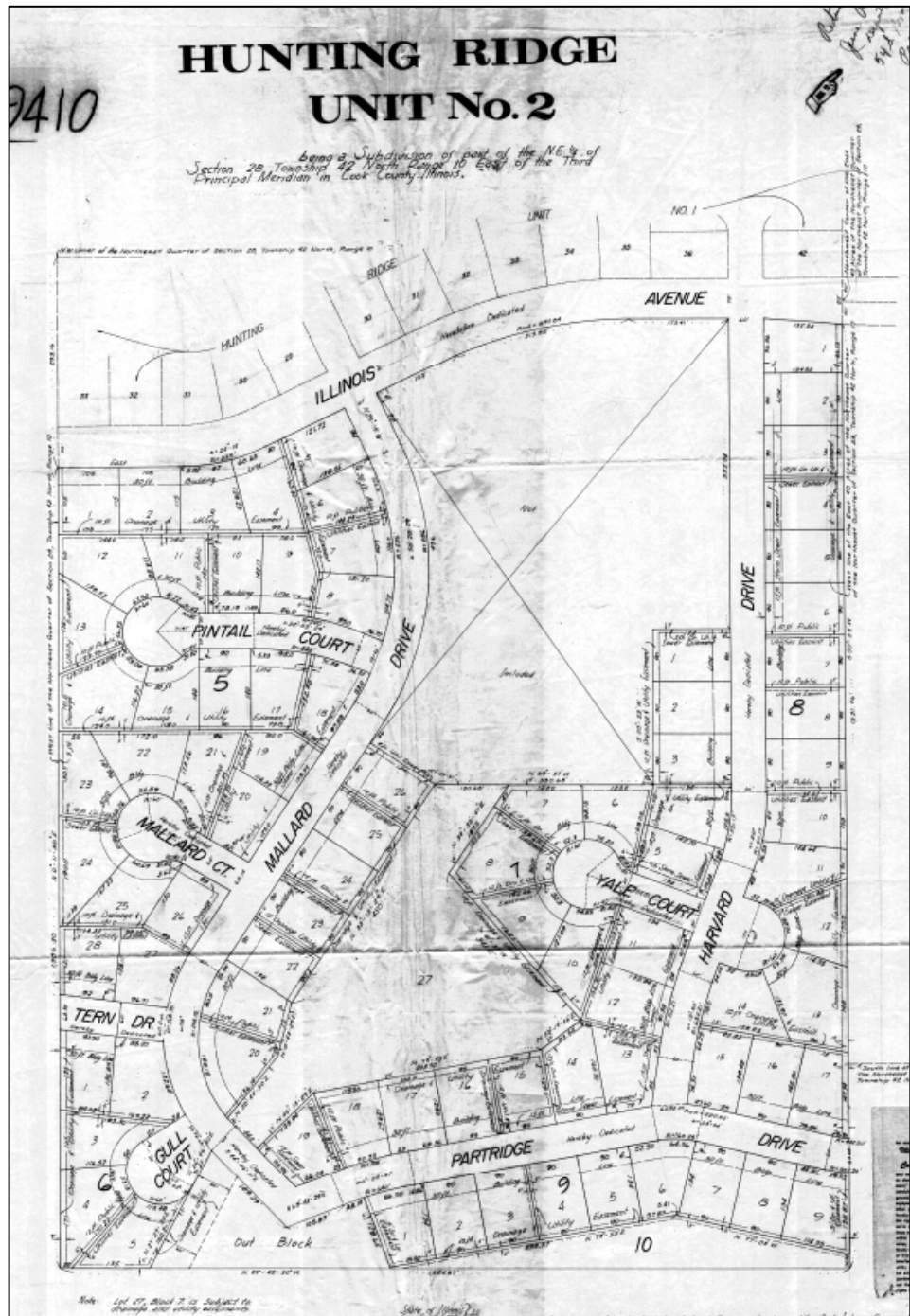


I, Dorothy Murray an Illinois Registered Land Surveyor do hereby certify that I have surveyed and subdivided the Southwest 1/4 of the Southwest 1/4 of Section 21, Township 42 North, Range 10 East of the Third Principal Meridian and also the Southwest 1/4 of the Southwest 1/4 of said Section 21 (except the south 1/2 thereof) and also the North 200 ft. (except the west 30 ft. thereof) of the South 210 ft. of the west 1/2 of said Southeast 1/4 of the Southwest 1/4 of said Section 21 and also the Southwest 1/4 of the Southwest 1/4 of said Section 21 in Cook County, Illinois and that I have also surveyed and resubdivided Outlot A as shown on said plat of Winston Bell Aire Unit No. 1 and also that I have surveyed and subdivided that part of the Northwest 1/4 of Section 28, Township 42 North, Range 10 East of the Third Principal Meridian described as follows: Beginning at the NW corner of said Northwest 1/4 of Section 28 Thence S 00° 30' W along the West line of said Northwest 1/4 of Section 28 to a point of curve whose radius is 133.5 ft. to converge to the North-Northwest line of said section, thence S 28° 45' E 347.71 ft. to a point of

Winston Park Northwest a Corporation of the State of Delaware hereby certify that it is the Owner of the property described hereon and has caused the said property to be surveyed and subdivided as shown on this plat.
 Date: 1-11-17
 By: Dorothy Murray President
 Attest: [Signature] Secretary

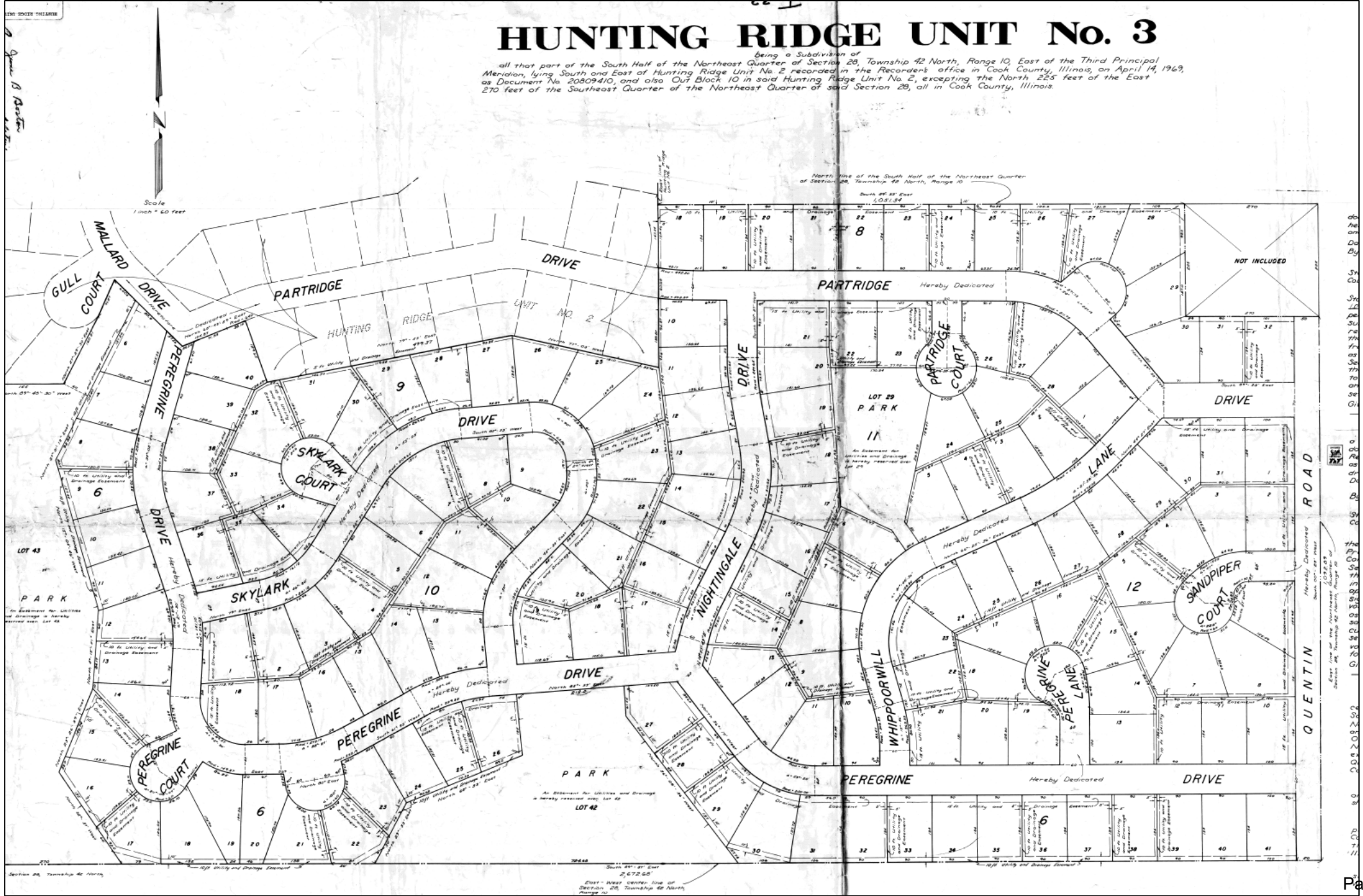
State of Illinois
 County of Cook
 Approved by the Plan Commission of the Village of Dearborn
 Cook County, Illinois, this 10 day of April 1967
 Signed: _____




State of Illinois
 County of Cook



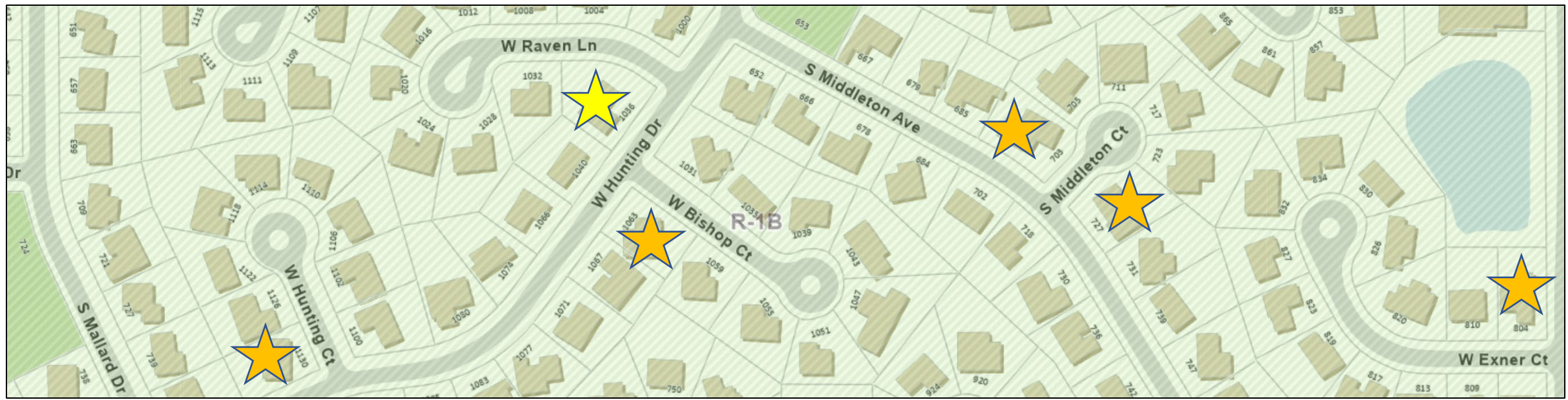
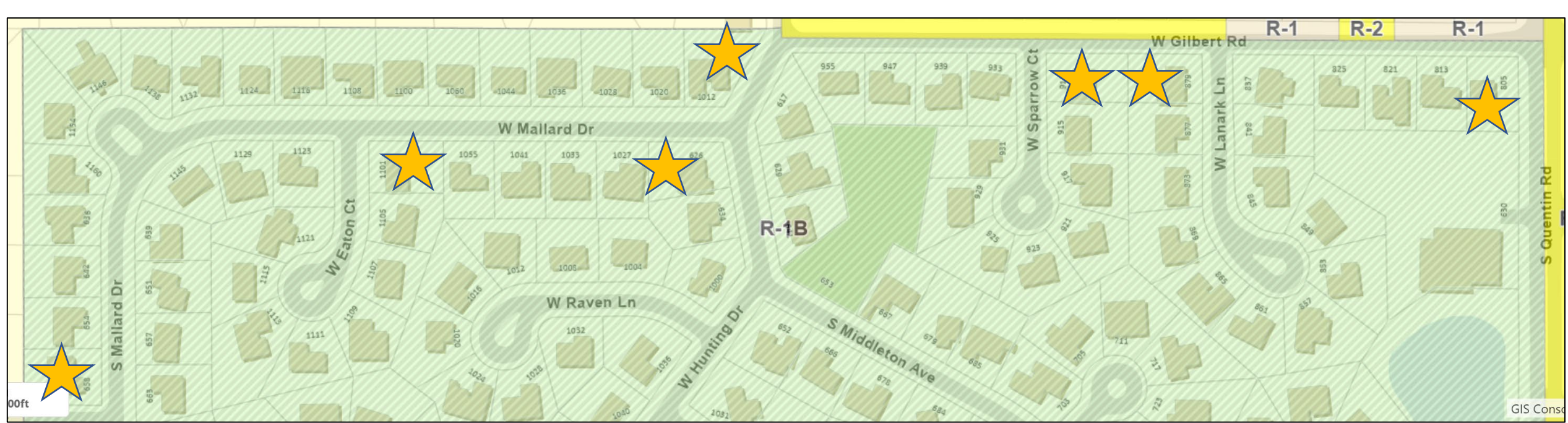
HUNTING RIDGE UNIT No. 3

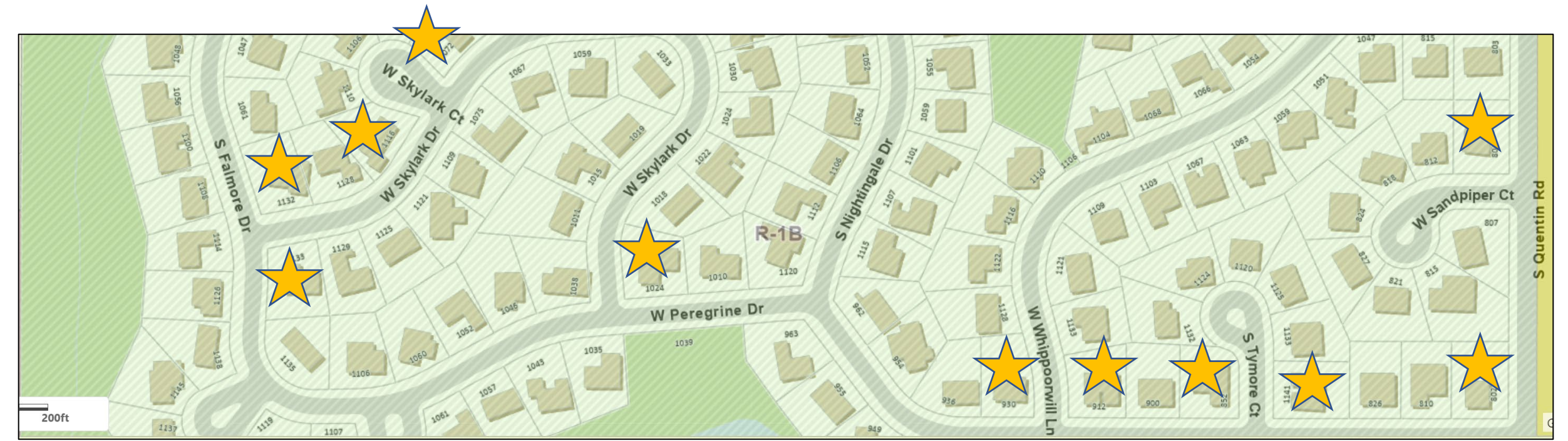
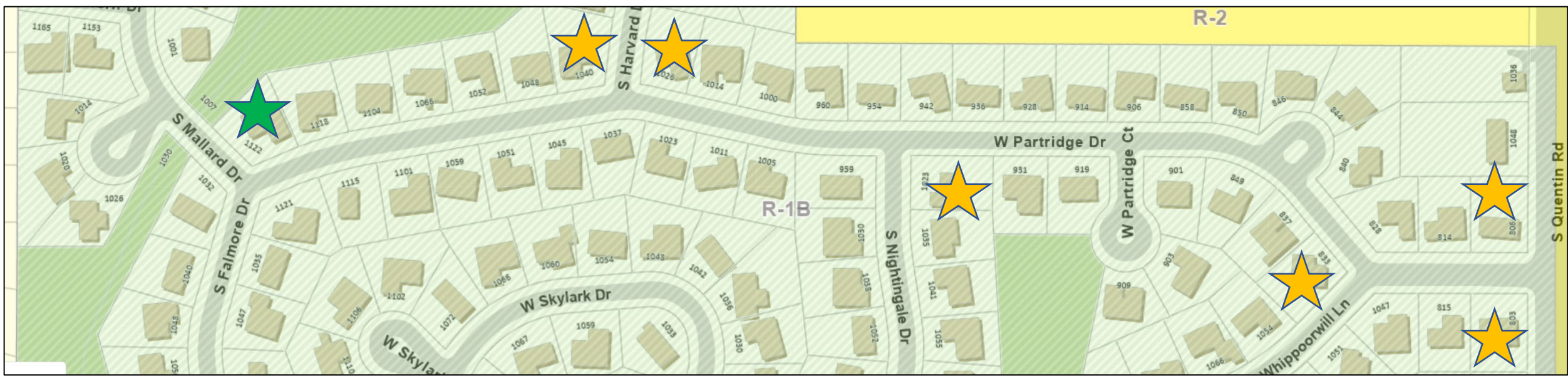
being a Subdivision of
 all that part of the South Half of the Northeast Quarter of Section 26, Township 42 North, Range 10, East of the Third Principal Meridian, lying South and East of Hunting Ridge Unit No. 2 recorded in the Recorder's office in Cook County, Illinois, on April 14, 1969, as Document No. 20809410, and also Out Block 10 in said Hunting Ridge Unit No. 2, excepting the North 225 feet of the East 270 feet of the Southeast Quarter of the Northeast Quarter of said Section 26, all in Cook County, Illinois.



-  = Meets Required CSY Setback of 35'
-  = Does not Meet Required CSY Setback of 35'
-  = Does not Meet Required CSY Setback of 30' or 35'





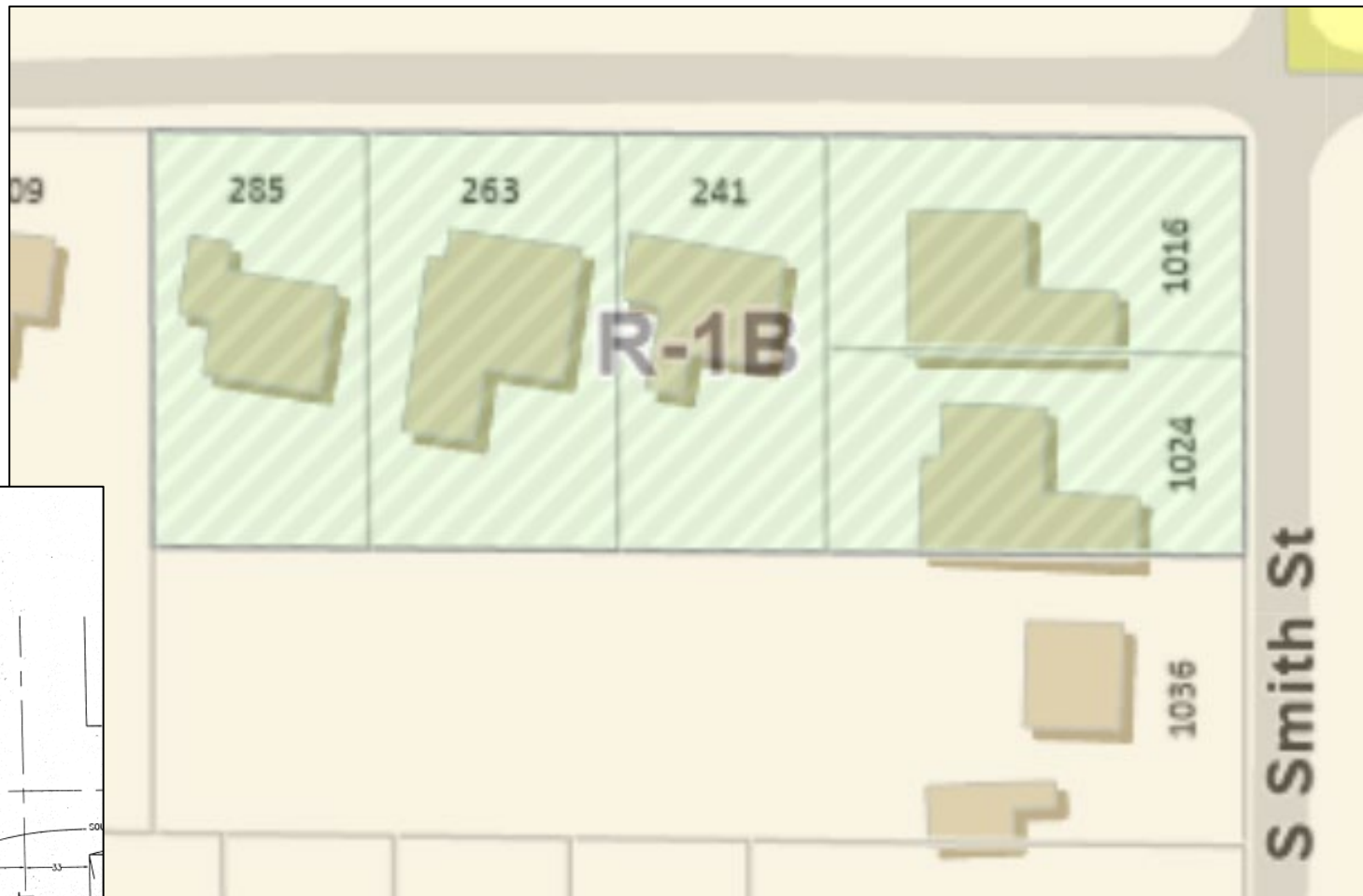
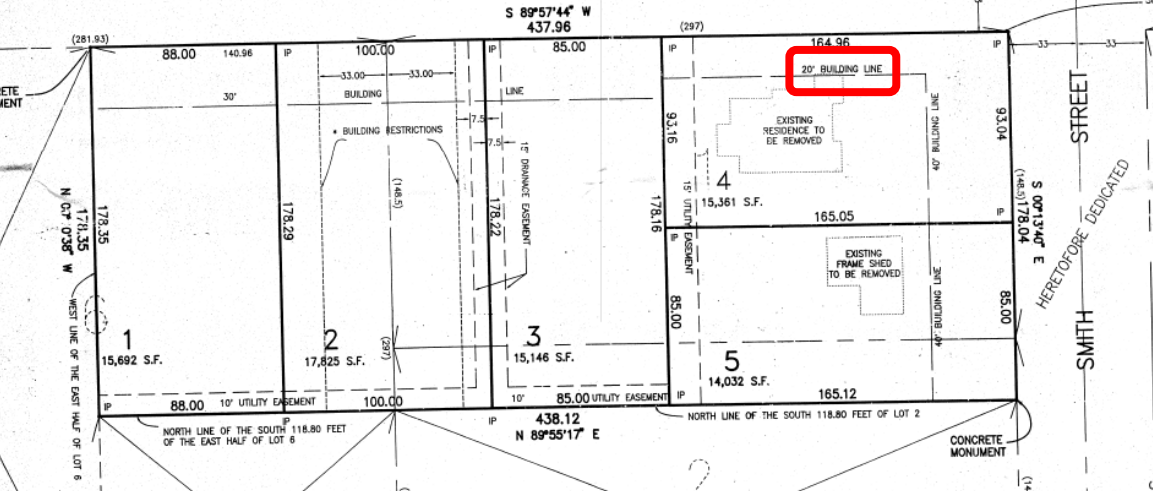


MURRAY'S ALDRIDGE RESUBDIVISION

OF
LOT 1, LOT 2 (EXCEPT THE SOUTH 118.8 FEET THEREOF), THE EAST HALF OF LOT 6
(EXCEPT THE SOUTH 118.8 FEET THEREOF) IN BLOCK 20 IN ARTHUR T. MC INTOSH
AND COMPANY'S PALATINE ESTATES UNIT NO. 3, BEING A SUBDIVISION OF PART OF
SECTIONS 26 AND 27, TOWNSHIP 42 NORTH, RANGE 10, EAST OF THE THIRD PRINCIPAL
MERIDIAN, IN COOK COUNTY, ILLINOIS.

1.7919 ACRES

ALDRIDGE HERETOFORE DEDICATED AVENUE





Commissioner Noonan stated support for adding a six-month review condition.

Motion

Commissioner Noonan moved to approve the Special Use subject to staff conditions and the addition of a six-month operational review condition. The motion was seconded (as noted) and carried on a vote of the Commission.

Approval was granted subject to two conditions, including the standard staff condition and the added six-month review of business operations.

Bottom of Form

Chairman Wood summarized that this request has met the standards and was unanimously approved by a vote of 7-0. This item will tentatively go to Village Council on Monday April 20th, 2026.

RESULT:	MOTION APPROVED BY ROLL CALL
MOVER:	Roth-Wurster
SECONDER:	Noonan
AYES:	Jan Wood, Cindy Roth Wurster, Tim Schubert, Eric Friedman, Patrick Noonan, Rodney Bettenhausen, Robert Kolososki
NAYES:	None

- E. Text Amendments to the Village of Palatine Zoning Ordinance, Appendix A - Article 6 (Home Occupations), Article 10 (Residential Districts), and Article 11 (Business Districts).

TEXT AMENDMENTS 2026-892

Notice was published in the Journal & Topics on March 26th, 2026 and mailed to the owners of the surrounding properties.

Petitioner's Exhibits:

1. **Article 6 Amendments**
2. **Article 10 Amendments**
3. **Article 11 Amendments**

Background:

Mr. Auer explains that zoning ordinances are periodically reviewed to address updates, unforeseen issues, and to ensure the code remains consistent and responsive to changing conditions.

- **Article 6:** Adds massage use as a prohibited home occupation.
- **Article 10:** Revises residential district standards by removing the 10% rear yard allowance for permitted obstructions in rear yard areas and adjusts side

yard abutting street setbacks in the R-1A and R-1B zoning districts from 35 feet to 30 feet.

- **Article 11:** Updates antiquated language, replacing “automobile laundries” with “car washes.”

Commissioner Friedman seeks clarification regarding whether the proposed setback changes apply to front or side yards, noting that orientation would remain consistent regardless of how the structure is positioned on the lot. Mr. Auer confirms the interpretation and explains that the standards would apply consistently regardless of home orientation.

There were no further questions. The public hearing was closed.

Commissioner Noonan Made a motion to approve subject staff’s conditions; seconded by Commissioner Kolososki

Staff Recommendation:

Approval of text amendments as outlined.

DISCUSSION:

Commissioner Friedman asked whether suggested edits would be incorporated.

Mr. Auer stated that the edits would not be incorporated at this time.

Commissioner Roth-Wurster stated that the recommendations were good improvements.

Chairman Wood agreed, stating the clarifications strengthen the ordinance.

Chairman Wood summarized that this request has met the standards and was unanimously approved by a vote of 7-0 . This item will tentatively go to Village Council in the month of May.

RESULT:	MOTION APPROVED BY ROLL CALL
MOVER:	Noonan
SECONDER:	Kolososki
AYES:	Jan Wood, Cindy Roth Wurster, Tim Schubert, Eric Friedman, Patrick Noonan, Rodney Bettenhausen, Robert Kolososki
NAYES:	None

V. PUBLIC COMMENT

No one came forward

VI. COMMUNICATIONS

The Ukranian Youth Center was approved by the Village Council on 4/13/26

The townhouse request at Quentin & Dundee was approved by Village Council on 4/13/26

believes the request meets the applicable standards and is a good solution for the property.

Chair Wood states the recent developments in the area have been positive additions to the street and notes the property has remained overgrown and undeveloped for some time. She believes redevelopment of the property would improve the surrounding area and neighboring properties. She states the proposal generally fits the area and multifamily development is appropriate for the location, although some concerns still need to be addressed.

Commissioner Roth-Wurster states that for a preliminary plan, she believes the proposal is of high quality. She compliments Warren Johnson Architects on the design and states she likes the layout with the lower-level living space opening toward the rear yard. She notes additional window considerations can still be addressed during final review.

Commissioner Fedota states he hopes the development does not feel overly constrained and notes the property is a large piece of land. He reiterates concerns regarding the amount of fencing proposed and maintaining openness within the deep rear yard areas.

Chairman Wood summarized that this request has met the standards and was unanimously approved by a vote of 6-0. This item will tentatively go to Village Council on Monday June 1st, 2026

RESULT:	MOTION APPROVED BY ROLL CALL
MOVER:	STEVEN FEDOTA
SECONDER:	ROBERT KOLOSOSKI
AYES:	Jan Wood, Cindy Roth Wurster, Tim Schubert, Stephen Fedota, Rodney Bettenhausen, Robert Kolososki
NAYES:	None

- C. Text Amendments to the Village of Palatine Zoning Ordinance, Appendix A - Article 10 (Residential Districts)

2026-892B – Text Amendment

Notice was published in the Journal & Topics on April 23rd, 2026

Petitioner's Exhibits:

- 1. Proposed Text Amendment**
- 2. Public Notice**

Background:

Mr. Auer provides background and states this item is revisiting a text amendment item previously discussed on 4/14. The proposed amendment addresses the side yard abutting a street setback requirements in the R-1B zoning district. Staff identified that the majority of R-1B lots are not compliant with the current setback (35') or proposed amendment (4/14/26) for a 30-foot corner yard setback. Based on that review, the proposed amendment has been revised to establish a 20-foot setback, which would bring a large majority of properties into compliance.

Commissioner Fedota asks whether there is any data indicating how many of the existing nonconforming lots resulted from prior hearings versus pre-existing conditions.

Mr. Kolososki notes that these are *not* large-lot, "Inverness-style" properties, but rather smaller residential lots that developed under different conditions.

Commissioner Fedota asks what the typical lot size is in the R-1B district.

Mr. Auer responds that the intent of the R-1B zoning standards, as confirmed in prior Village Council discussions and minutes, was established for anticipated future development patterns.

He notes that the newly proposed R-1A and R-1B standards were adjusted to reduce setbacks in order to better align with existing lot configurations and development feasibility.

Commissioner Fedota expresses concern that the amendment could lead to unintended consequences if not carefully controlled.

Mr. Auer responds that the area consists of smaller residential lots (compared to traditional R-1 zoning) and that the intent is to allow reasonable use of those properties without negatively impacting surrounding neighborhoods. He states the amendment is not intended to enable oversized or incompatible development.

Commissioner Fedota asks whether broader changes are being contemplated.

Mr. Auer reiterates that the proposal is limited in scope and is intended to address compliance issues while maintaining neighborhood character and existing development patterns. Further discussion occurs regarding the text amendment and its implications.

Staff Recommendation:

Staff recommends approval of the Text Amendments to the Village of Palatine Zoning Ordinance, Appendix A — Article 10 (Residential Districts), as outlined.

There were no further questions. The public hearing was closed.

Commissioner Schubert Made a motion to approve subject staff's conditions; seconded by Commissioner Kolososki

DISCUSSION:

Commissioner Roth-Wurster states there is no crystal ball to determine how this amendment will ultimately affect R-1B properties. She notes that approximately 90% of existing homes do not currently comply with the existing standards, and expresses concern about the broader implications for features such as fencing and similar improvements.

Commissioner Noonan states the proposed change is a significant adjustment but indicates trust in staff's review and believes the revised standard is the most reasonable approach.

Commissioner Fedota asks whether limiting the amendment to R-1B is appropriate and questions the recommendation from professional planning staff, noting that while he may have questions, he generally relies on staff expertise in zoning matters.

Commissioner Roth-Wurster adds that in reviewing other developments, particularly on corner lots, there are already established sidewalk and setback conditions that should be considered in the overall analysis.

Chairman Wood summarized that this request has met the standards and was unanimously approved by a vote of 6-0. This item will tentatively go to Village Council on Monday June 1st, 2026.

RESULT:	APPROVED BY ROLL CALL
MOVER:	TIM SCHUBERT
SECONDER:	ROBERT KOLOSOSKI
AYES:	Jan Wood, Cindy Roth Wurster, Tim Schubert, Stephen Fedota, Rodney Bettenhausen, Robert Kolososki
NAYES:	None

V. PUBLIC COMMENT

No One Came Forward

VI. COMMUNICATIONS

2240 N Rand Road - Logistics Planned Development for trucking company was approved at Village Council Meeting on 5/11/2026

PUBLIC NOTICE

A Public Hearing will be held before the Village of Palatine Planning and Zoning Commission on Tuesday, May 12, 2026 at 7 PM, in the Village Council Chambers in Palatine Village Hall, 200 E. Wood Street, relative to a request for the following:

Text Amendment to the Village of Palatine Zoning Ordinance, Appendix A - Article 10.04 R-1B Single-Family District.

The proposed text amendment would reduce the minimum side yard abutting a street setback requirement in the Village's R-1B Single-Family zoning district from thirty-five feet to twenty feet.

The above petition has been filed by the Village of Palatine and is available for examination in the office of the Village Clerk, 200 E. Wood Street.

FILE #: 2026-892B VILLAGE OF PALATINE

Jan Wood, Chair

Palatine Planning and Zoning Commission

DATED: This 21st day of April 2026

Published in Daily Herald Apr 24, 2026 (329544)

CERTIFICATE OF PUBLICATION

Paddock Publications, Inc.

Northwest Suburbs Daily Herald

Corporation organized and existing under and by virtue of the laws of the State of Illinois, DOES HEREBY CERTIFY that it is the publisher of the **Northwest Suburbs DAILY HERALD**. That said **Northwest Suburbs DAILY HERALD** is a secular newspaper, published in Arlington Heights, Cook County, State of Illinois, and has been in general circulation daily throughout Cook County, continuously for more than 50 weeks prior to the first Publication of the attached notice, and a newspaper as defined by 715 ILCS 5/5.

I further certify that the **Northwest Suburbs DAILY HERALD** is a newspaper as defined in "an Act to revise the law in relation to notices" as amended in 1992 Illinois Compiled Statutes, Chapter 715, Act 5, Section 1 and 5. That a notice of which the annexed printed slip is a true copy, was published 04/24/2026 in said **Northwest Suburbs DAILY HERALD**. This notice was also placed on a statewide public notice website as required by 5 ILCS 5/2.1.

BY _____

Designee of the Publisher of the Daily Herald

Control # 329544



Consider a Motion Announcing the Thirty-Day Public Review and Comment Period is Open for the Program Year (PY) 2026 Action Plan

BACKGROUND:

The CDBG PY2026 Subrecipient Application period for funding occurred from March 18 - April 16, 2026. Per HUD requirements, Palatine's Draft Action Plan comment period opened on June 8, 2026 and is now available for the required 30-day public review and comment period. Per the Village's annual process, the Draft Plan will be available for review at the Village Clerk's Office and posted on the Village's website. The final version of the Action Plan will come back to the Village Council at the July 13th meeting and then forwarded on to HUD through the Cook County Consortium in August. Therefore, Staff recommends the following:

A motion announcing that the 30-day public review and comment period for the PY2026 Action Plan is now open.

KEY ISSUES:

- The Village's anticipated CDBG PY2026 entitlement is \$448,396, which represents a 3% decrease from last year. Palatine's program year runs from October 1st through September 30th. Per HUD regulations, the Village may recommend up to 15% (\$67,256) for social service providers and up to 20% (\$89,679) for program administration, with the Village using the remaining funding for Public Improvement projects.
- The subrecipient application notice was posted on the Village's website beginning on March 18th and Staff sent the PY2026 CDBG notices to all social service agencies who applied for or received Village CDBG funding over the past three years.
- The PY2026 Action Plan recommends CDBG funding for the following HUD identified objective activities: program administration, public infrastructure, facility improvements (eligible projects associated with low to moderate-income areas and clientele), childcare/community center administration, homelessness service and prevention, emergency transitional shelter program, supportive services for senior citizens, and counseling and advocacy for abuse victims. As required, the 30-day public comment period was noticed in the newspaper. Therefore, Staff recommends the following CDBG expenditures for PY2026:

Administration and Infrastructure/Public Facilities			
Organization	Activity	Funding Requested	Funding Recommended
Village of Palatine Planning & Zoning	CDBG Administration (maximum 20%)	\$89,679	\$89,679
Village of Palatine Public Works	Public Improvement Projects	\$291,460	\$291,460
Public Services	Social Service Agencies (maximum 15%)	\$105,100	\$67,256
	Total Requested	\$486,239	
	Total Available		\$448,396

Organization	Activity	Funding Requested	Funding Recommended
Children's Advocacy Center	Child Abuse Counseling	\$6,000	\$6,000
Family Forward	Financial Assistance for Rent and Case Management	\$5,000	\$3,000
Fellowship Housing Corp	Financial Assistance for Rent and Case Management	\$10,000	\$0
Journeys	Support Services for the Homeless	\$20,000	\$17,000
Northwest Compass	Support Services for the Homeless	\$5,000	\$0
Palatine Township	Homeless Preventions Services to Very Low-Income Clients	\$10,000	\$3,000
Palatine Township Senior Citizens' Council	Support Services for Older Adults	\$17,000	\$10,259
Partners for Our Community	Resources and Programs for Very Low-Income Clients	\$27,600	\$24,000
WINGS	Homeless Services for Domestic Violence Victims	\$4,500	\$4,000
	Total Requested	\$105,100	
	Total Available		\$67,259

The full draft of the PY2026 Action Plan can be reviewed on the Village Website: <https://www.palatine.il.us/162/Community-Development-Block-Grant-Program>

BUDGET IMPACT:

The Village budgets CDBG revenues and expenditures annually. The Village does not expend any funds until the US Department of Housing and Urban Development (HUD) allocates funding to the Village. The proposed action plan will provide for the continued and uninterrupted provision of eligible services utilizing CDBG funding, administered by the Village of Palatine.

RECOMMENDATION:

Staff recommends a motion announcing the required 30-day public review and comment period. If the public comment and review period does not commence, the Village would risk losing its CDBG 2026 funding.

ACTION REQUIRED:

A motion announcing that the 30-day public review and comment period for the PY2026 Action Plan is now open.

ATTACHMENTS:

1. Funding Request Overview

Agency	Activity	Description	Total Palatine Residents Served by Agency	Palatine Clients for Funded Program	Units	FY 2026 CDBG Request	Recommended Funding	FY 2025 \$ Granted \$ Requested	2025 Number of Clients	FY 2024 \$ Granted \$ Requested2	Priority Need	HUD Matrix Code	National Objective
Children's Advocacy Center	Program Staff Time	Direct services including crisis intervention, fact-finding interviews, medical evaluations, and court advocacy for child victims of sexual abuse and/or severe physical abuse	175	175	Individuals	6,000.00	\$6,000	<u>\$5,000</u> <u>\$6,000</u>	115	<u>\$5,000</u> <u>\$5,000</u>	Public Service Needs	05N Abused & Neglected Children	LMI
Family Forward	Program Staff Time	Two-year program to assist low income, working families. The program consists fo two primary elements: financial assistance for rent and case management/mentoring to help families budget and mange their resources to achieve finaceial stablity	35	35	Individuals	5,000.00	\$3,000	<u>\$3,000</u> <u>\$3,500</u>	30	<u>\$3,000</u> <u>\$3,000</u>	Homelessness / Continuum of Care	05 Public Services (General)	LMI
Fellowship Housing Corporaton	Housing Services for low-income single mothers	Provides a 2 year housing subsidies program that supports single mothers	5	5	Individuals	10,000.00	\$0	<u>\$0</u> <u>\$10,000</u>	6	N/a	Homelessness / Continuum of Care	05 Public Services (General)	LMI
Northwest Compass	Program Staff Time	Counseling and education of to clientele of low to moderate income levels. Most clientele are experencing a housing crisis caused by loss of employment or illness to avoid homelessness.	102	34	Individuals	5,000.00	\$0	<u>\$0</u> <u>\$5,000</u>	90	<u>\$0</u> <u>\$0</u>	Homelessness / Continuum of Care	05 Public Services (General)	LMI
JOURNEYS	Support Services	The HOPE Center is a drop-in center where clients receive case management, access to food pantry, clothing closet, health care, mental health counseling.	125	125	Individuals	20,000.00	\$17,000	<u>\$18,000</u> <u>\$20,000</u>	165	<u>\$19,000</u> <u>\$19,000</u>	Homelessness / Continuum of Care	05 Public Services (General)	LMI
POC	Services for low-income children	General operating support and services for Edgebrook Community Center, including rent and direct services (crime preventin and public safety, childcare, health services, educationsal and recreational programs) for low-income children and families.	41,650	805	Individuals	27,600.00	\$24,000	<u>\$22,395</u> <u>\$24,000</u>	560	<u>\$24,000</u> <u>\$24,000</u>	Public Service Needs	05L Child Care Services	LMI
Palatine Township	Program Staff Time	The focus is to assist Palatine residents ages 18 and older who are in jepordy of losing their housing/shelter due to to eviction inorder to avoid more homelessness in Palatine. CDBG funds will be used to supplement the salary of the Case Management Service Coordinator.	2,000	400	Individuals	10,000.00	\$3,000	<u>\$4,000</u> <u>\$10,000</u>	585	<u>\$4,620</u> <u>\$10,000</u>	Homelessness / Continuum of Care	05 Public Services (General)	LMI
PTSCC	Program Staff Time	Social services staff salaries, helping seniors apply for programs that subsidize the cost of healthcare, utilities, home repair, and public aid	966	125	Individuals	17,000.00	\$10,259	<u>\$13,000</u> <u>\$16,500</u>	122	<u>\$15,000</u> <u>\$15,000</u>	Public Service Needs	05A Senior Services	LMI
WINGS	Services to Prevent Homelessness of Victims of Domestic Violence	Requested funds will cover emergency shelter, meals served, counseling services, and PPE supplies to assist victims of domestic violence to safely plan and prepare to leave abusive situations during the pandemic.	74	25	Individuals	4,500.00	\$4,000	<u>\$4,000</u> <u>\$8,500</u>	15	<u>\$4,000</u> <u>\$5,000</u>	Public Service Needs	05D Youth Services	LMI
						Requested:	105,100.00	\$67,259					
						Available:	67,259.40						
SUB-TOTAL						Total Grant:	448,396.00						

Consider a Motion to Accept and Place on File the Annual Comprehensive Financial Report for the Year Ended December 31, 2025

BACKGROUND:

State statute requires that an annual audit of the financial records and accounts of the Village be made. The audit was performed in accordance with generally accepted auditing standards. The audit will be submitted as required to the Cook County Clerk, State Comptroller of Illinois, and other interested oversight agencies as well as to interested financial institutions that sell or hold Village bonds. This report will also be submitted to the Government Finance Officers' Association for consideration of their Certificate for Excellence in Financial Reporting.

KEY ISSUES:

- The Village's auditors, Sikich LLP, have completed their audit of 2025 and rendered an unmodified opinion, the best opinion they can give, on the Village's financial statements for the year ended December 31, 2025.
- The 2025 Annual Comprehensive Financial Report (ACFR) will be posted on the Village's website.
- As in previous years, the Management Letter has no findings. This is a testament to the stewardship exhibited by all Staff within the Village.

BUDGET IMPACT:

N/A

RECOMMENDATION:

Staff recommends that the Mayor and Village Council accept and place on file the Annual Comprehensive Financial Report for the year ended December 31, 2025.

ACTION REQUIRED:

Motion to accept and place on file the Annual Comprehensive Financial Report for the year ended December 31, 2025.

ATTACHMENTS:

1. 25-8100 Final Audit - VO Palatine

VILLAGE OF PALATINE, ILLINOIS



**ANNUAL COMPREHENSIVE FINANCIAL REPORT
FISCAL YEAR ENDED
DECEMBER 31, 2025**

VILLAGE OF PALATINE, ILLINOIS

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

For the Year Ended
December 31, 2025

Prepared by the Finance Department

Andrew Brown
Finance Director

VILLAGE OF PALATINE, ILLINOIS
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VILLAGE OF PALATINE, ILLINOIS

PRINCIPAL OFFICIALS

December 31, 2025

MAYOR

Jim Schwantz

VILLAGE COUNCIL

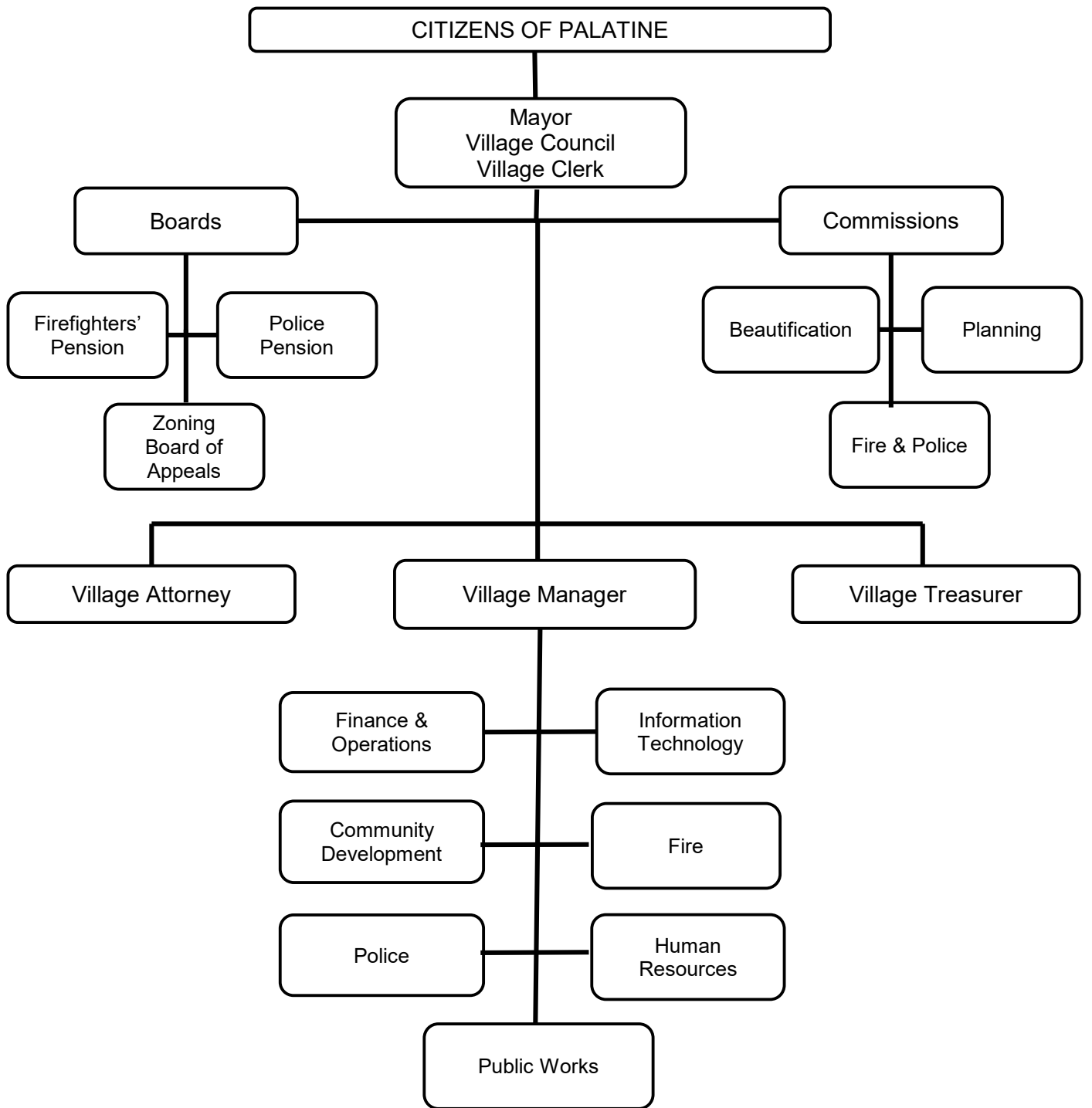
Tim Millar (Jan-Apr)	District 1
Greg Langer (May – Dec)	District 1
Scott Lamerand	District 2
Doug Myslinski	District 3
Joe Falkenberg	District 4
Kollin Kozlowski	District 5
Brad Helms	District 6

VILLAGE CLERK

Maureen
Pasqualucci

ADMINISTRATIVE

Reid Ottesen	Village Manager
Patrick Brankin	Village Attorney
Andrew Brown	Finance Director





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Village of Palatine
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2024

Christopher P. Morill

Executive Director/CEO

VILLAGE *of* PALATINE

DEPARTMENT OF FINANCE & OPERATIONS

200 E. Wood Street · Palatine, IL 60067-5339

Telephone (847) 359-9018 · Fax (847) 202-6672

www.palatine.il.us

June 1, 2026

Mayor Schwantz
Members of the Village Council
Village Manager Ottesen
Citizens of the Village of Palatine, Illinois

State law requires that all general-purpose governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the annual comprehensive financial report of the Village of Palatine, Illinois for the year ended December 31, 2025.

This report consists of management's representations concerning the finances of the Village. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the Village has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Village's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Village's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Village's financial statements have been audited by Sikich CPA LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Village for the calendar year ended December 31, 2025, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the Village's financial statements for the calendar year ended December 31, 2025, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The Village's MD&A can be found immediately following the report of the independent auditors.

Profile of the Village of Palatine

The Village of Palatine, incorporated on March 19, 1866, is located approximately 30 miles northwest of the City of Chicago in Cook County. The Village has a land area of 15 square miles and a population of 67,908. The Village is empowered to levy a property tax on real property located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the governing council.

The Village operates under the Council/Manager form of government. It is a home-rule community as defined by the Illinois Constitution. Policy-making and legislative authority are vested in a governing council consisting of the mayor and six other members. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring both the government's manager and attorney. The government's manager is responsible for carrying out the policies and ordinances of the governing council, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments. The council is elected on a non-partisan basis. Council members serve four-year staggered terms, with three council members elected every two years. The mayor is elected to serve a four-year term. The council members are elected by district and the mayor is elected at large.

The Village provides a full range of municipal services as contemplated by statute or charter. These services include public safety, highways and streets, health services, refuse collection, public improvements, planning and zoning, engineering and inspection, water and sewer utility services, and general administrative services. Separately governed taxing bodies provide other public services such as library services, education, and parks and recreation.

The Village of Palatine has adopted sections 5/8-2-9.1, through and including sections 5/8-2-9.10 of Chapter 65 of the Illinois Compiled Statutes providing for an annual municipal budget in lieu of the passage of an annual appropriation ordinance. The annual budget serves as the foundation for the Village's financial planning and control. All departments of the Village are required to submit requests for appropriation to the Village Manager each year. The Village Manager uses these requests as the starting point for developing a proposed budget. The Village Manager then presents this proposed budget to the Mayor and Village Council for review. The Mayor and Council are required to hold public hearings on the proposed budget and to adopt a final budget by no later than December 31, the close of the Village's fiscal year. The appropriated budget is prepared by fund and department. The Village Manager may make transfers of appropriations within a fund. Transfers of appropriations between funds, however, require the special approval of the governing council. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the General Fund and Downtown TIF Fund this comparison is presented as part of the required supplementary information. For governmental funds other than the General Fund and any major special revenue funds with appropriated annual budgets, this comparison is presented in the combining and individual fund financial statements and schedules section of this report.

There are many factors that influence the economy of a specific community and various measures are used to gauge the economic outlook. Perhaps four of the most objective measures are the level of retail sales, the employment level of the community, income levels in the community, and building activity. In Illinois, sales taxes are collected based upon the point-of-sale, and accordingly represent the sales in the community. Total sales tax revenue for calendar year 2025 increased by 10.1% over the prior year.

Palatine's average unemployment rate is some 0.9% lower than the state average and has consistently been lower than state and national averages. Palatine's median family income, as of the 2020 census, ranked the Village 197th in the State of Illinois and 21.2% higher than the median for the State of Illinois. Currently, the Village is realizing the results of economic growth over the last ten years. This growth has come through increased residential and commercial/industrial construction.

In a suburban setting where it is often difficult to distinguish the boundaries of one community from a neighboring community, the economic activity of the "region" is a major influence on the economies of the individual communities. The Village of Palatine is located on the northern edge of the "I-90 Corridor" which extends along Interstate 90 from O'Hare Airport to Elgin, a stretch of approximately 25 miles. The Village of Palatine benefits from easy access to the northwest suburban road network (including Northwest Highway, Rand Road, Dundee Road, Route 53, and Interstates 90 and 290). In addition, downtown Palatine contains a train station on Metra's Northwest Line (which provides service to communities from Harvard to Chicago).

The following is a discussion of some of the major development projects recently completed, under construction, or recently approved:

Northwest Highway Corridor – The Palatine Park District has undertaken a redesign of the former Palatine Stables property near the southeast corner of Northwest Highway and Dundee Road. The former stables facility and adjacent go-kart track have been demolished, with future improvements currently under consideration. In addition, the Park District has developed a new neighborhood park, Meadowlark Park, along the eastern portion of the property which includes a shelter, parking lot, walking paths, and multiple playground sites. Quentin Tap occupied the former Oak Alley bar/restaurant tenant space near the southeast corner of Quentin Road and Northwest Highway, which included a significant remodel to both the dining and kitchen areas. Seva Oral Health occupied the existing building at 790 W. Northwest Highway, which included a significant remodel to the building that had been previously occupied by Peapod. Endeavor Health completed significant interior and exterior improvements to their existing building/property at 500 N. Hicks Road to allow for the relocation/expansion of their outpatient behavioral health center. Orbit X Ice Arena received zoning approvals to convert the former Brunswick Bowling/O'Hare Paintball building at 519 S. Consumers Avenue into a new hockey training facility and ice arena. In the fall of 2025, the Village engaged SB Friedman Development Advisors to complete a TIF eligibility study for a portion of the Northwest Highway corridor, generally extending from Palatine Road to Consumers Avenue. This study is nearing completion.

Rand/Dundee/Lake Cook Corridors – Persin & Robbin opened their new jewelry store at the southeast corner of Quentin and Lake Cook Roads. Although located in Deer Park, the store was developed following an intergovernmental agreement between Palatine and Deer Park, which results in the Village of Palatine receiving a portion of the sales and property taxes generated by the new jewelry store. The redevelopment of the 3 acre property at 2239 N. Rand Road into a new car wash facility is nearing completion, with an anticipated opening this summer. The redevelopment of a combined approximately 8 acre property on Rand Road, between Hicks & Lake Cook Roads, has received Village zoning approval which will include the redevelopment of several underutilized properties into a new 45,000 square foot building/facility for Globe Transportation. The remodel/expansion of Arlington Kia at 1400 E. Dundee Road is currently underway, which will result in a new showroom and expanded service area. Lastly, the construction of a new 7 Brew drive-through restaurant is underway, with anticipated completion this summer.

Long-Term Financial Planning and Major Initiatives

In addition to the economic development projects mentioned above, the Village has demonstrated a commitment to maintaining its infrastructure. In 2025, the Village spent over \$10.1 million to maintain and improve its transportation system. The Village uses the PAVER system to track the condition of its streets. This system assigns a rating to a street based on an assessment of its physical condition. The Village uses these ratings to annually develop a prioritized listing of streets in need of repair.

The Village has placed a heavy focus on its aging utility (water and sewer) infrastructure. In 2022, the Village performed a Village-wide study and evaluation of the current state of its storm water infrastructure in addition to looking out twenty years to determine what will be required to maintain the system over that horizon. This study resulted in a long-term maintenance and replacement plan to ensure the systems continue functioning as required by the Village's customers. For 2025, over \$7.6 million was spent to maintain and improve water and sewer infrastructure.

Palatine will continue to participate in the strong economic growth of the area through its emergence as an ideal place to live and raise a family. One of Palatine's strongest qualities is the residential character of the Village. With an excellent range of housing, increasing property values, access to transportation, outstanding schools and parks, a power shopping corridor on Dundee Road, and economical municipal services, Palatine will continue to attract residents, employers and customers to the Village. These factors coupled with the commitment by Village officials to address emergent issues should enable the Village to maintain its economic stability for years to come.

Relevant Financial Policies

As in previous years, during 2025, the Village provided for General Fund contributions above and beyond the actuarially required amount to the Police and Firefighters' Pension Funds to amortize the unfunded liability more quickly, towards the combined services facility to provide the cash on hand to modernize and improve the public works campus, and develop two funds, economic opportunity and health insurance stabilization, to provide the Village a significant flexibility to assess its needs today and in the future without affecting current service levels.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Village of Palatine for its annual comprehensive financial report for the fiscal year ended December 31, 2024. This was the 25th consecutive year that the Village has received this prestigious award. To be awarded a Certificate of Achievement, the Village published an easily readable and efficiently organized report. This report satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. I believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and I am submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the finance department. I would like to express my appreciation to all members of the department who assisted and contributed to the preparation of this report.

Additionally, I would like to acknowledge the Mayor, Village Council, and Village Manager for their leadership and support in planning and conducting the financial operations of the Village in a responsible and progressive manner.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'A. D. Brown', with a stylized flourish at the end.

Andrew D. Brown
Finance Director

FINANCIAL SECTION

1415 West Diehl Road, Suite 400
Naperville, IL 60563
+1 (630) 566-8400

sikich.com

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor
Members of the Village Council
Village of Palatine, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Palatine, Illinois (the Village), as of and for the year ended December 31, 2025, and the related notes to financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Village of Palatine, Illinois as of December 31, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the investment in the joint venture of the Northwest Water Commission, which represents 24.37%, 24.90% and 1.67%, respectively, of the assets, net position and revenues of the Waterworks Fund information that are included in the Village's financial statements as an equity joint venture. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Village's investment in joint venture, is based on the report of the other auditor.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The financial statements of Northwest Water Commission were not audited in accordance with *Government Auditing Standards*.

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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for 12 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 GAAS and *Government 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 GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

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

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory, statistical sections and additional disclosures required by SEC Rule 15c2-12 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2026 on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

Sibich CPA LLC

Naperville, Illinois
June 1, 2026

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**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable Mayor
Members of the Village Council
Village of Palatine, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Palatine, Illinois (the Village), as of and for the year ended December 31, 2025, and the related notes to financial statements, which collectively comprise the Village’s basic financial statements, and have issued our report thereon dated June 1, 2026. The financial statements of the Northwest Water Commission were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Northwest Water Commission.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Village’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Village’s financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sikich CPA LLC

Naperville, Illinois
June 1, 2026

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

VILLAGE OF PALATINE, ILLINOIS MANAGEMENT'S DISCUSSION AND ANALYSIS

The Village of Palatine Management Discussion and Analysis (MD&A) is designed to 1) assist the reader in focusing on significant financial issues, 2) provide an overview of the Village's financial activity, 3) identify changes in the Village's financial position (its ability to address the next and subsequent year challenges), 4) identify any material deviations from the financial plan (the approved budget), and 5) identify individual fund issues or concerns.

As management of the Village of Palatine (Village), we offer readers of the Village's financial statements this narrative overview and analysis of the financial activities of the Village. We encourage readers of this document to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal that begins on page iv and the Village's financial statements that begin on page 7.

FINANCIAL HIGHLIGHTS

VILLAGE FUNDS AS A WHOLE

The Village put its debt reserve to work in FY 2025, utilizing about \$2.5 million of the reserve to fund debt service obligations that would've otherwise landed on the tax levy. The additional funds were allocated to the General Fund, Combined Service Facilities Fund, and Pension Funds. The debt service reserve ended FY 2025 with a balance of \$19.6 million for future debt service retirement.

The Village's combined contribution to the PPERS and FPERS exceeded the actuarially required contribution by \$0.2 million to accelerate the amortization of the net pension liability beyond the actuarially calculated amount.

The Village implemented GASB Statement Number 104, *Disclosure of Certain Capital Assets*.

The statement of net position presents information on all the Village's assets/deferred outflows and liabilities/deferred inflows with the difference reported as net position.

- **Net position** was \$293.0 million.
- **Change in net position** was an increase of \$16.1 million.
- **Combined revenues** totaled \$135.1 million, an increase of 4.1%.
- **Combined expenses** totaled \$119.0 million, an increase of 12.0%.

GENERAL FUND

- **Revenues** for the fiscal year totaled \$73.9 million, an increase of \$2.4 million.
- **Expenditures** for the fiscal year totaled \$68.5 million, a decrease of \$2.1 million.
- **Fund Balance** as of year-end was \$35.6 million.
- **Net change in fund balance** was an increase of \$3.9 million.

**VILLAGE OF PALATINE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS**

BUSINESS-TYPE ACTIVITIES

- **Operating revenues** totaled \$26.0 million, an increase of \$0.7 million.
- **Operating expenses** totaled \$21.2 million, an increase of \$2.0 million.
- **Depreciation of capital assets**, a non-cash expense totaling \$2.5 million, is included in the operating expenses total.

LONG-TERM DEBT

- **Bonded Debt for governmental activities outstanding** at year-end decreased \$3.3 million to \$20.4 million during the year.
- **Bonded Debt for business-type activities outstanding** at year-end decreased \$0.9 million paying off the final outstanding amounts.
- **Net Pension Liability for Public Safety Pensions** decreased \$23.4 million to \$101.7 million. This includes the liabilities for both Police and Firefighters' Pension Funds.
- **Net Pension Liability for IMRF** (non-sworn employees) decreased to \$0.8 million to \$3.3 million as of December 31, 2024.

CAPITAL INVESTMENT

- **Village-wide tangible and intangible capital assets**, net of depreciation and amortization, total \$273.9 million at year-end, an increase of \$9.2 million.
- **Governmental tangible and intangible capital assets**, net of depreciation and amortization, increased \$6.2 million to \$215.1 million.
- **Business-type capital assets**, net of depreciation, increased \$3.0 million to \$58.8 million, primarily for infrastructure.

OVERVIEW OF THE FINANCIAL STATEMENTS

This MD&A is intended to serve as an introduction to the Village's basic financial statements. The notes to the financial statements are considered integral to the financial statements. In addition to the basic financial statements and notes, this report also contains required supplementary, other supplementary, and statistical information.

The Village's basic financial statements comprise two components: 1) Government-wide financial statements and 2) Fund financial statements. The combination of government-wide and fund financial statements allows the Village to present fairly and with full disclosure, the funds and activities of the Village and to demonstrate compliance with finance-related legal and contractual provisions.

Government-wide Financial Statements are intended to provide an aggregated overview of the Village's net position and changes in net position. The government-wide financial statements report on the government as a whole using the same basis of accounting and measurement focus as a private-sector business. The government-wide financial statements can be found on pages 7 – 10 of this report.

Fund financial statements assist in assessing whether the government has raised and spent financial resources in accordance with budget plans and in compliance with finance-related legal requirements. Certain funds, referred to as governmental funds, focus on the short-term flow of current financial resources, rather than on the flow of economic resources. Other funds, referred to as proprietary and fiduciary funds, account for the business-type and certain fiduciary activities of the government. These funds follow accounting and reporting principles similar to those of business organizations.

Governmental funds. These funds are a generic classification used to refer to all funds other than proprietary and fiduciary funds. The Village has seventeen (17) governmental funds to account for governmental functions. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance for those governmental funds considered to be "major" funds.

Governmental funds account for the inflows and outflows of current financial resources. No long-lived assets such as land, buildings, and equipment, nor any long-term liabilities such as bonds payable, are reported on the governmental funds balance sheet. Financial resources must be available to pay current-period obligations. The basic governmental fund financial statements can be found on pages 11 - 16 of this report.

Proprietary funds. These funds are sometimes referred to as business-type funds of local government. Examples of proprietary funds are enterprise funds and internal service funds. The Village maintains four enterprise funds: the Waterworks, Sewerage, Motor Vehicle Parking System, and Refuse Collection Funds. The Waterworks and Sewerage Funds are considered to be major funds of the Village. The Village maintains two internal service funds: the Fleet Services and Casualty and Liability Insurance Funds. The basic proprietary fund financial statements can be found on pages 17 - 21 of this report.

Fiduciary funds. These funds are used to account for resources held for the benefit of parties outside the government. This includes the Village's two pension trust funds. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the Village's own programs. The basic fiduciary fund financial statements can be found on pages 22 - 23 of this report.

Notes to the financial statements. These notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 24 - 78 of this report.

**VILLAGE OF PALATINE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Required supplementary information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Village's progress in funding its obligation to provide pension benefits, as well as budgetary comparison schedules for major funds for which an appropriation was approved. Required supplementary information can be found on pages 79 - 93 of this report.

Supplementary information. This includes combining and individual fund statements and schedules, which can be found beginning on page 94 of this report.

Statistical information. The statistical section of the annual report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementation information says about the Village's overall financial health. Statistical information can be found beginning on page 147.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Net Position

The Statement of Net Position (presented in millions) is a high-level view of the total assets, deferred outflows, liabilities and deferred inflows of the primary government. The resulting net position is allocated to three categories: Net Investment in Capital Assets, Restricted funds and Unrestricted funds. Net position may serve over time as a useful indicator of a government's financial position.

	<i>Current Year</i>			<i>Prior Year</i>		
	<i>Govern- mental Activities</i>	<i>Business- type Activities</i>	<i>Total</i>	<i>Govern- mental Activities</i>	<i>Business- type Activities</i>	<i>Total</i>
Current and other assets	\$ 169.9	\$ 38.1	\$ 208.0	\$ 158.6	\$ 37.3	\$ 195.9
Capital assets	215.1	58.8	273.9	208.9	55.8	264.7
Total Assets	385.0	96.9	481.9	367.5	93.1	460.6
Deferred outflows of resources	24.5	1.8	26.3	34.8	2.4	37.2
Noncurrent liabilities	141.9	2.2	144.1	169.5	3.2	172.7
Other liabilities	11.9	2.2	14.1	8.6	1.7	10.3
Total liabilities	153.8	4.4	158.2	178.1	4.9	183.0
Deferred inflows of resources	56.6	0.5	57.1	37.7	0.3	38.0
Net position						
Net investment in capital assets	194.3	58.5	252.8	186.0	54.6	240.6
Restricted	49.2	-	49.2	45.1	-	45.1
Unrestricted	(44.3)	35.3	(9.0)	(44.5)	35.7	(8.8)
Total net position	\$ 199.2	\$ 93.8	\$ 293.0	\$ 186.6	\$ 90.3	\$ 276.9

**VILLAGE OF PALATINE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Total assets increased \$21.3 million during the year, inclusive of a decrease of \$6.2 million in cash and investments due to delayed property tax distributions from Cook County. It is anticipated that all property tax distributions will be caught up by the end of May 2026. Receivables increased by \$13.3 million from the prior year, including \$13.5 million for property tax receivables. The current year also includes an increase of \$0.3 million for a total of \$16.1 million in the Village's equity investment in Northwest Water Commission (NWC). The Village is a member of NWC which consists of four municipalities. NWC is a municipal corporation and public body politic and corporate established pursuant to the Intergovernmental Cooperation Act of the State of Illinois. NWC is empowered to plan, construct, improve, extend, acquire, finance, operate and maintain a water supply system to serve its members and other potential water purchasers. Capital assets increased \$9.2 million for the year.

Deferred outflows of resources decreased \$10.9 million over the year. This is mostly attributable to the pension items for the Police and Firefighters Pension Funds, which decreased a combined \$10.5 million due to the Village's excess contribution and positive investment experience during the year. Other Post-Employment Benefits (OPEB) saw a decrease of \$0.6 million. OPEB liability relates to health insurance provided to 1) retired eligible employees who pay the full premium, and 2) health insurance costs for any public safety employees awarded Public Safety Employee Benefits Act (PSEBA) benefits due to sustained catastrophic injuries while responding to emergencies. Another required deferred outflow represents the cost to retire water wells from service calculated at \$1.1 million.

Total liabilities decreased \$24.8 million for the year. Other liabilities increased \$3.8 million. Non-current liabilities also decreased \$28.6 million. Of this amount, the net pension liability for public safety pensions (sworn employees) decreased \$23.4 million. The net pension liability for non-sworn employees through the Illinois Municipal Retirement Fund (IMRF) decreased \$0.8 million, to \$3.3 million. Outstanding bonded debt decreased \$4.2 million.

Deferred inflows of resources increased \$19.1 million over the year. Deferred inflows for pension items accounted for most of the net increase at \$19.7 million. IMRF increased \$1.0 million and the police and fire pensions saw a combined increase of \$18.7 million. Changes to deferred inflows relating to leases and other postemployment benefits experienced slight fluctuations year over year.

As of year-end, net position for the Village was \$293.0 million. The largest portion of the Village's net position reflects its investment in capital assets (e.g., land, infrastructure, buildings, and equipment) less any related debt used to acquire those assets still outstanding. Although the Village's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the Village's net position (\$49.2 million) represents resources that are subject to external restrictions relative to their use.

**VILLAGE OF PALATINE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS**

The remaining balance of unrestricted net position may be used to meet the Village's ongoing obligations to citizens and creditors. Unrestricted net position is in a deficit position at year-end as GASB requires the Village to recognize the net pension liability totaling \$105.0 million at year-end for its three pension plans and requires the Village to recognize net other postemployment benefit obligations totaling \$12.4 million. Unrestricted net position decreased \$0.2 million from the previous fiscal year primarily due to expenses exceeding revenues in business-type activities.

Statement of Activities

The Statement of Activities illustrates the change in net position throughout the fiscal year. A snapshot of the statement is provided below.

	<i>Current Year</i>			<i>Prior Year</i>		
	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Total</i>	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Total</i>
Revenues						
Program revenues						
Charges for services	\$ 11.9	\$ 26.3	\$ 38.2	\$ 11.4	\$ 25.6	\$ 37.0
Operating grants	6.0	1.2	7.2	6.1	0.6	6.7
Capital grants and contributions	1.1	1.5	2.6	1.2	-	1.2
General revenues						
Property taxes	36.7	-	36.7	35.7	-	35.7
Other taxes	13.0	-	13.0	12.2	-	12.2
Other revenues	36.6	0.8	37.4	36.0	0.9	36.9
Total revenues	105.3	29.8	135.1	102.6	27.1	129.7
Expenses						
Governmental activities						
General government	6.0	-	6.0	5.0	-	5.0
Public safety	60.4	-	60.4	63.3	-	63.3
Public works	18.0	-	18.0	10.8	-	10.8
Economic development	10.5	-	10.5	4.9	-	4.9
Interest & fiscal charges	0.5	-	0.5	0.7	-	0.7
Business-type activities						
Waterworks	-	12.5	12.5	-	11.9	11.9
Sewerage	-	5.9	5.9	-	4.4	4.4
Motor vehicle parking	-	0.6	0.6	-	0.5	0.5
Refuse collection	-	4.7	4.7	-	4.7	4.7
Total expenses	95.4	23.7	119.1	84.7	21.5	106.2
Change in net position before transfers	9.9	6.1	16.0	17.9	5.6	23.5
Transfers	2.7	(2.7)	-	(0.6)	0.6	-
Change in net position	12.6	3.4	16.0	17.3	6.2	23.5
Net position, beginning	186.6	90.3	276.9	169.3	84.0	253.3
Net position, ending	\$ 199.2	\$ 93.8	\$ 293.0	\$ 186.6	\$ 90.3	\$ 276.9

**VILLAGE OF PALATINE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS**

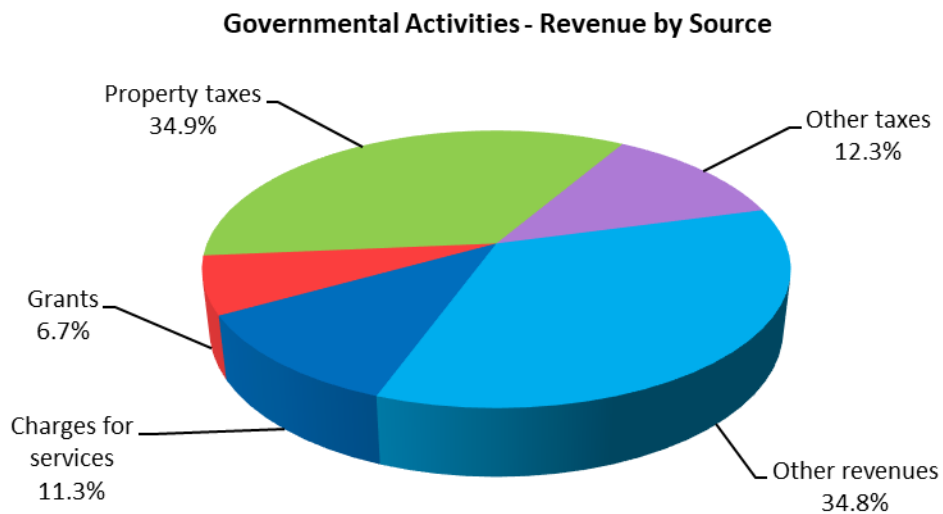
Overall, revenues for the Village totaled \$135.1 million, an increase of \$5.4 million from the prior year. Expenses village-wide totaled \$119.1 million, an increase of \$12.9 million from the prior year. The resulting change from the fiscal year activities is an increase in net position of \$16.1 million, representing growth of 5.8%.

Governmental Activities

As is typical for governmental activities of local governments, program revenues cover a small percentage of program expenses, with general revenues covering the majority of expenses. For this year, governmental program expenses of \$95.4 million exceeded program revenues of \$19.0 million by \$76.4 million; general revenues of \$86.3 million are used to make up the difference. With governmental revenues performing slightly better than anticipated and expenses increased 12.1%, the Village still experienced a \$12.6 million surplus in governmental activities.

Revenues

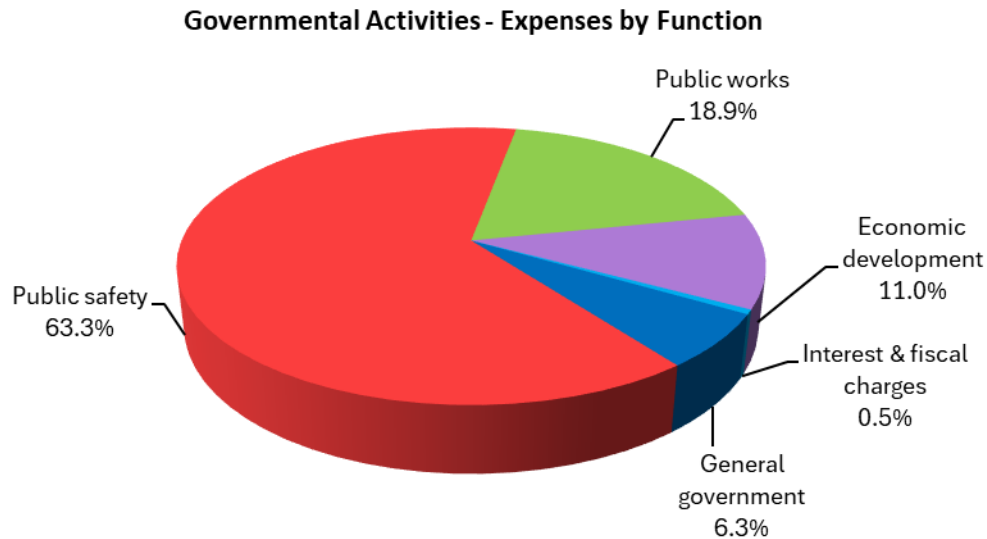
The following graph indicates the breakdown of governmental revenue by type for the year. Diversification by source is an important factor in financial stability. The Village does not rely heavily on any one category.



- Charges for services increased \$0.5 million for the year mostly due to increases in building permit fees. Grant revenues decreased by \$0.2 million.
- Revenue from taxes increased \$1.8 million. The Property Tax increased by \$1.0 million from dollars reallocated to the general fund from the debt service portion of the levy. Home Rule Sales Tax increased by \$1.0 million.
- Other revenues of \$36.6 million (excluding transfers) increased \$0.6 million. This category includes state shared sales and income taxes, other intergovernmental revenues, investment income, and other miscellaneous revenues.

Expenses

Governmental activity expenses represent the costs to operate the Village's core services, excluding water, sewer, and refuse service and commuter parking. The following chart shows the breakdown of governmental expenses by activity.



- Public safety expenses, which account for the largest share, decreased by \$2.9 million (-4.6%) to \$60.4 million. The decrease is attributable to the delay of tax levy distributions, that represented employer pension contributions. It is anticipated that these contributions will be made in the next fiscal year having the opposite impact on the expenditures for that period.
- Public works expenses increased \$7.2 million (66.7%) over the prior year. This increase is due to increased capital outlay expenditures.
- Economic development expenses increased \$5.6 million (114.3%) from the prior year due to the distributions of TIF surplus, specifically a full rebate of increment from the Downtown TIF District.

Business-Type Activities

The Waterworks, Sewerage, Commuter Parking System, and Refuse Funds' activity resulted in an increase to net position of \$3.5 million from the year's activity. Net position ended the year with \$93.8 million.

Revenues

Total revenue for the business-type activities experienced a \$2.8 million (10.3%) increase in the current year was due to increased consumption and increased water and sewer rates. User fees for water and sewer increased \$0.4 million over the prior fiscal period. The Village saw an increase in grant activity for the Sewer program with \$1.5 million for the Salt Creek Stabilization and Hazard Mitigation.

**VILLAGE OF PALATINE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Expenses

Business-type activity total expenses increased by \$2.2 million (10.2%), the Waterworks fund personnel costs were up \$0.9 million, capital projects decreased \$0.5 mil (net non-operating assets capitalized) and fees to the Northwest Water Commission increased \$0.1 million from the prior fiscal year.

GOVERNMENTAL FUND FINANCIAL STATEMENTS

The focus of the Village's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Village's financing requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the year, the Village's governmental funds reported combined ending fund balances of \$123.2 million, an increase of \$8.7 million from the prior year. The unassigned portion of the ending fund balances totaled \$35.6 million and is available to spend at the Village's discretion. The remainder of the combined ending fund balance is restricted or assigned to indicate it is not available for spending. Restricted and assigned funds are reserved to pay debt service, street improvement or other specific costs.

General Fund

At the end of the year, the General Fund had a fund balance of \$35.6 million, with \$35.6 million as unassigned. As a measure of the General Fund's capacity to provide a sufficient cash flow for day-to-day operations, offset unanticipated downturns to General Fund revenues or provide an ability to make emergency purchases, it may be useful to compare unassigned fund balance to operating expenditures. The unassigned fund balance represented 52.0% of General Fund operating expenditures.

The ending fund balance of the General Fund increased by \$3.9 million. General Fund revenues totaled \$73.9 million, an increase of \$2.4 million (3.4%). Taxes were up \$2.2 million and Intergovernmental down by \$0.1 million, based on economic conditions while Investment income was favorable in total, it was flat year over year. General Fund expenditures totaled \$68.5 million, a decrease of \$2.0 million (2.8%). Transfers in decreased by \$0.2 million and Transfers out decreased by \$4.4 million.

Downtown TIF Fund

The Downtown TIF Fund had a fund balance of \$34.2 million. This was an increase of \$2.1 million from annual activity. Revenues increased \$0.2 million (2.2%) to \$9.3 million. The primary revenue source of the Fund is incremental property taxes. Expenditures of TIF dollars are restricted in Illinois State Statutes – generally, infrastructure improvements and economic development-related expenditures. Expenditures increased by \$6.6 million as this is the first fiscal year the property taxes collected (TLY 24) are remitted to the taxing bodies.

**VILLAGE OF PALATINE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS**

General Obligation Bond Fund

The General Obligation Bond Fund had a balance of \$19.7 million, a decrease of \$1.2 million. The Debt Service Reserve retired \$2.5 million in principal and interest payments in FY 2025 and subsidized the need for those amounts to be levied. The Reserve is projected to be fully funded and provide all future debt service payments for outstanding general obligation bonds. The fund could raise revenue through the annual tax levy process if needed, however all levied debt service for the 2025 tax levy was abated and the Village plans to keep that practice in place through the retirement of its outstanding General Obligations.

Capital Equipment Acquisition Fund

The Capital Equipment Acquisition Fund had a fund balance of \$8.2 million. This was a decrease of \$0.3 million from annual activity. Revenues decreased \$0.1 million (4.5%) to \$2.1 million. The primary revenue sources are electric use taxes, video gaming taxes, and rental income from communication tower rentals. Additionally, several other funds transfer money into this Fund. Expenditures increased \$0.8 million (33.3%) resulting from the purchase of vehicles that became available due to improved supply chain conditions.

Other Governmental Funds

The Village maintains 13 other governmental funds. In aggregate, fund balances of other governmental funds increased \$4.2 million from the previous year. Highlights from some of these funds include:

- The Motor Fuel Tax Fund had a fund balance of \$2.1 million, a decrease of \$0.4 million. The entire balance is restricted for purposes of roadway improvements. Expenditures of Motor Fuel Tax dollars require authorization from the Illinois Department of Transportation.
- The Federal Equitable Sharing and State Equitable Sharing Funds consist of revenues collected by the Police Department related to asset forfeitures. These restricted accounts are governed by State or Federal statutes. These funds are limited in their potential uses and must be used by the Police Department for purposes allowed by the governing statutes – generally, drug related enforcement and prevention. The ending fund balance in the Federal Equitable Sharing and State Equitable Sharing Funds was \$0.8 million and \$0.6 million respectively. The Federal fund increased \$0.1 million and State fund was flat year over year.
- The Rand Road Corridor TIF Fund had a fund balance of \$8.3 million, an increase of \$1.9 million. The primary revenue source of the Fund is incremental property taxes. The entire balance is restricted for purposes of economic development. Expenditures of TIF dollars are restricted in Illinois State Statutes – generally, infrastructure improvements and economic development-related expenditures.
- The Rand/Lake Cook TIF Fund had a fund balance of \$2.8 million, an increase of \$0.4 million. The primary revenue source of the Fund is incremental property taxes. The entire balance is restricted for purposes of economic development. Expenditures of TIF dollars are restricted in Illinois State Statutes – generally, infrastructure improvements and economic development-related expenditures.

**VILLAGE OF PALATINE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Proprietary Funds

Proprietary funds are sometimes referred to as business-type funds of a local government. The Village maintains six proprietary funds (four enterprise and two internal service). The Waterworks, Sewerage, Commuter Parking System, and Refuse Collection enterprise funds are used to account for the acquisition, operations and maintenance of Waterworks, Sewerage, Commuter Parking System, and Refuse Collection facilities and services and are predominately self-supporting through user charges. The Fleet Services and Casualty and Liability Insurance Funds are internal service funds that account for assets associated with funding the maintenance activities of the Village's fleet and funding the Village's casualty and liability self-insurance program through charges to the various Village Departments.

Total combined net position of the enterprise funds increased \$3.6 million through annual activity to \$93.8 million at year-end. Of the total, \$58.5 million represents the Village's net investment in capital assets. The remaining \$35.3 million of total net position represents unrestricted net position. Expenses include water and sewer system maintenance, flood control improvements, maintenance of parking facilities, and collection and disposal of refuse.

The internal service funds had a combined ending fund balance of \$5.1 million, all of which is unrestricted. Most revenues (\$4.4 million) came from charges to the various Village Departments. Expenditures of \$2.1 million and \$2.3 million represent fleet maintenance activities and liability insurance premiums and claims, respectively.

GENERAL FUND BUDGETARY HIGHLIGHTS

As the main operating fund of the Village, the General Fund represents a range of revenues and expenditures. Revenues that are not restricted, committed, or assigned to other functions are recorded in the General Fund. Operating costs of most major departments are recorded here as well, such as police and fire protection, street maintenance, economic development, planning and zoning, code enforcement, engineering, and administration.

Actual revenues of \$73.9 million surpassed budget expectations by \$2.1 million. Expenditures ended the year \$2.8 million below budget. Other financing uses reflect the interfund transfers and the sale of capital assets.

**VILLAGE OF PALATINE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**General Fund Budgetary Highlights
(presented in millions)**

	<i>Current Year</i>		<i>Prior Year</i>	
	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Actual</i>
Revenues	\$ 71.7	\$ 71.8	\$ 73.9	\$ 71.5
Expenditures	69.8	71.3	68.5	70.5
Excess (deficiency) of revenues over expenditures	1.9	0.5	5.4	1.0
Other financing sources (uses)	(1.6)	(1.6)	(1.5)	(5.6)
Net change in fund balance	\$ 0.3	\$ (1.1)	\$ 3.9	\$ (4.6)

The General Fund expenditure budget was amended during the fiscal year to reflect encumbrance items from the prior year, transfers of excess reserves as defined by the Village's Reserve Policy, and projects deemed necessary during the year.

Major General Fund Revenues

Property tax revenue of \$21.3 million was slightly below budgeted expectations by \$0.2 million. The property tax is a very stable revenue source and generally the last revenue source the Village increases when preparing its annual budget.

State sales tax revenue of \$13.1 million was right on the budget number for FY 2025. Receipts from sales tax continue to grow as prices show no signs of decreasing to pre-COVID levels as inflation continues to rise. Starting January 2021, the State began classifying online retail purchases into the State Sales Tax distributions by purchase destination rather than as Use Tax and distributed per capita. So, in addition to sales of groceries and general merchandise, online purchases are now supporting State Sales Tax revenues. Use tax revenues are decreasing at a rate higher than sales tax are growing as it came in at \$1.1 million, \$0.7 million below budgeted expectations.

Home rule sales tax revenue of \$7.8 million was above its budgeted expectations by \$0.6 million. Purchases of groceries are exempt from Home Rule Sales Tax, however staple items and online retail orders are not exempted.

State income tax revenue of \$12.2 million outpaced its budgeted amount by \$1.0 million. The labor market continues to be stronger than anticipated and higher corporate income tax receipts have helped to bolster the Village's income tax revenue.

Major General Fund Expenditures

Across all functions, spending within the General Fund ended the fiscal year under budget. This is a combination of savings from a variety of items. Some savings include the following:

- Personnel and related expenditures ended the year \$1.9 million below budget due to staff turnover, which created attrition savings.
- Supplies and Services expenditures ended the year \$0.9 million below budget due to reduced outlays for deferred and/or cancelled projects and a reduction in training.

CAPITAL ASSETS

The Village's investment in capital assets for its governmental and business-type activities amounts to \$273.9 million. The investment in capital assets includes land, buildings, equipment, improvements other than buildings, underground systems, infrastructure, and construction in progress. This amount represents a \$9.2 million net increase (including additions and deductions) from the prior year. Detailed information regarding the change in capital assets for governmental and business-type activities is included in the Notes to the Financial Statements.

The net capital assets for governmental activities decreased by \$6.2 million and net capital assets for business-type activities increased from last year by \$3.0 million. The change in net capital assets for governmental and business-type activities was due to net capital additions exceeding depreciation.

DEBT OUTSTANDING

The Village had six general obligation bond series with total outstanding principal of \$24.6 million as of January 1, 2025. Three series were retired during FY 2025; the 2014B, 2015, and 2017B series. Outstanding general obligation principal as of December 31, 2025 is \$20.4 million. \$0.8 million (3.9%) of the currently outstanding general obligation bonds were issued for improvements in the Village's various TIF Districts. The issuance of these bonds did not produce capital assets for the Village; therefore, the unrestricted net position for Governmental Activities have been reduced by the amount of these bonds.

The Village, under its home rule authority, does not have a legal debt limit. At the date of this report, the Village maintained an AA+ rating from Standard and Poor's. Additional information of the Village's long-term debt can be found in the Notes to the Financial Statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Village of Palatine continues to operate with professional skepticism from a financial planning and execution standpoint. High inflation, supply chain issues, geopolitical conflicts, and domestic political polarization continue to inject uncertainty into the economy. The Village enjoys a healthy mix of retail diversity which has proven to weather economic downturns well.

**VILLAGE OF PALATINE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Management continually monitors revenues sources and cash balances in order to ensure sufficient resources are available to support Village services.

Some revenue sources of the Village rely on the allocation and distribution of funds from the State of Illinois and Federal Government. The uncertainty on the federal level will most likely reduce the amount of grant funds the Village may have access to, which includes previously awarded but unspent allocations. The State of Illinois' budget includes structural financial imbalances. These imbalances are being addressed by the legislature through the proposition of bills that divert funds away from local governments. This mitigation tactic has become a pattern for the State of Illinois having already reduced the municipal share of tax revenues, such as Income Tax and Use Tax, in previous fiscal years to help offset their own fiscal shortfalls. The Village will continue to be aware, active, and oppose any such legislation that would negatively impact Village's operations and financial stability.

To keep the calendar year 2026 budget balanced, the Village continues to utilize spending control measures that include taking advantage of cooperative purchasing opportunities through joint purchasing agreements, seeking competitive bids, and avoiding filling vacated positions unless they are critical to Village operations. Whenever possible, grant funding is sought to offset program and project costs.

A combined water and sewer rate increase of 6.6% will go into effect on January 1, 2026. These increases provide a necessary funding mechanism to allow these funds to remain financially independent and provide for increased capital investment to maintain water and sewer infrastructure systems.

The fiscal year 2026 budget continues funding the General Fund in a progressive and responsible manner inclusive of no increase in the property tax levy. This marks the twelfth time in the last fifteen years that the levy has either decreased or remained constant from the prior year. General Fund services include Police, Fire, Community Development, Streets, Forestry, Facilities Maintenance, as well as Legal, and Village Administration. Bonds are not to be used to finance operating deficits and fund balances are maintained in accordance with Village financial policies.

CONTACTING THE VILLAGE'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers, investors, and creditors with a general overview of the Village's finances and to demonstrate the Village's accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Andrew D. Brown, Finance Director, Village of Palatine, 200 E. Wood Street, Palatine, IL 60067.

BASIC FINANCIAL STATEMENTS

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF NET POSITION

December 31, 2025

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS			
Cash and investments	\$ 110,419,237	\$ 17,674,523	\$ 128,093,760
Receivables (net of allowance where applicable)			
Property taxes	36,028,075	-	36,028,075
Accounts	-	2,524,675	2,524,675
Accrued interest	349,418	47,586	397,004
Other	999,590	55,696	1,055,286
Leases	6,498,326	157,403	6,655,729
Due from other governments	7,647,220	1,559,035	9,206,255
Due from fiduciary funds	3,595,609	-	3,595,609
Inventories	349,506	-	349,506
Land held for resale	4,049,130	-	4,049,130
Capital assets not being depreciated nor amortized	152,241,945	4,858,690	157,100,635
Capital assets being depreciated and amortized, net of accumulated depreciation and amortization	62,831,498	53,925,263	116,756,761
Investment in joint venture	-	16,101,200	16,101,200
Total assets	385,009,554	96,904,071	481,913,625
DEFERRED OUTFLOWS OF RESOURCES			
Asset retirement obligations	-	1,128,750	1,128,750
Pension items	22,403,086	661,483	23,064,569
OPEB items	2,136,811	44,054	2,180,865
Total deferred outflows of resources	24,539,897	1,834,287	26,374,184
Total assets and deferred outflows of resources	409,549,451	98,738,358	508,287,809
LIABILITIES			
Accounts payable	1,892,848	1,514,005	3,406,853
Accrued payroll	2,121,027	112,345	2,233,372
Accrued interest payable	48,470	-	48,470
Deposits payable	1,346,973	440,676	1,787,649
Unearned revenues	1,161,849	150,710	1,312,559
Due to fiduciary funds	5,327,249	-	5,327,249
Long-term liabilities			
Due within one year	4,228,464	42,127	4,270,591
Due in more than one year	137,694,434	2,154,778	139,849,212
Total liabilities	153,821,314	4,414,641	158,235,955
DEFERRED INFLOWS OF RESOURCES			
Property tax revenue	22,536,834	-	22,536,834
Pension items	22,614,377	240,881	22,855,258
OPEB items	5,679,059	117,082	5,796,141
Lease items	5,750,956	138,189	5,889,145
Total deferred inflows of resources	56,581,226	496,152	57,077,378
Total liabilities and deferred inflows of resources	210,402,540	4,910,793	215,313,333

(This statement is continued on the following page.)

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF NET POSITION (Continued)

December 31, 2025

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
NET POSITION			
Net investment in capital assets	\$ 194,269,622	\$ 58,581,979	\$ 252,851,601
Restricted for			
Streets and highways	2,112,844	-	2,112,844
Public safety	1,803,660	-	1,803,660
Economic development	45,291,619	-	45,291,619
Unrestricted (deficit)	(44,330,834)	35,245,586	(9,085,248)
TOTAL NET POSITION	\$ 199,146,911	\$ 93,827,565	\$ 292,974,476

See accompanying notes to financial statements.

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2025

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 5,976,923	\$ 774,885	\$ 154,982	\$ -
Public safety	60,389,707	10,565,906	2,538,860	25,740
Public works	17,968,128	517,983	3,322,591	1,014,261
Economic development	10,480,752	-	-	-
Interest and fiscal charges	533,554	-	-	-
Total governmental activities	95,349,064	11,858,774	6,016,433	1,040,001
Business-Type Activities				
Waterworks	12,447,457	16,519,370	1,212,800	-
Sewerage	5,859,641	4,225,541	-	1,516,562
Motor vehicle parking system	623,543	531,188	-	-
Refuse collection	4,689,966	5,014,603	-	-
Total business-type activities	23,620,607	26,290,702	1,212,800	1,516,562
TOTAL PRIMARY GOVERNMENT	\$ 118,969,671	\$ 38,149,476	\$ 7,229,233	\$ 2,556,563

	Net (Expense) Revenue and Change in Net Position		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
	\$ (5,047,056)	\$ -	\$ (5,047,056)
	(47,259,201)	-	(47,259,201)
	(13,113,293)	-	(13,113,293)
	(10,480,752)	-	(10,480,752)
	(533,554)	-	(533,554)
	<u>(76,433,856)</u>	-	<u>(76,433,856)</u>
	-	5,284,713	5,284,713
	-	(117,538)	(117,538)
	-	(92,355)	(92,355)
	-	324,637	324,637
	-	<u>5,399,457</u>	<u>5,399,457</u>
	<u>(76,433,856)</u>	<u>5,399,457</u>	<u>(71,034,399)</u>
General Revenues			
Taxes			
Property	36,655,637	-	36,655,637
Home rule sales	7,784,259	-	7,784,259
Electric utility use	2,027,520	-	2,027,520
Telecommunications	695,851	-	695,851
Other	2,485,030	-	2,485,030
Intergovernmental - unrestricted			
State sales and use	14,220,363	-	14,220,363
State income tax	12,246,823	-	12,246,823
Other intergovernmental revenues (unrestricted)	3,924,808	-	3,924,808
Investment income	5,621,256	855,477	6,476,733
Miscellaneous	570,906	-	570,906
Gain on sale of capital assets	88,441	-	88,441
Transfers in (out)	2,695,000	(2,695,000)	-
Total general revenues and transfers	<u>89,015,894</u>	<u>(1,839,523)</u>	<u>87,176,371</u>
CHANGE IN NET POSITION	12,582,038	3,559,934	16,141,972
NET POSITION, JANUARY 1	<u>186,564,873</u>	<u>90,267,631</u>	<u>276,832,504</u>
NET POSITION, DECEMBER 31	<u>\$ 199,146,911</u>	<u>\$ 93,827,565</u>	<u>\$ 292,974,476</u>

See accompanying notes to financial statements.

VILLAGE OF PALATINE, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2025

	General	Downtown TIF	General Obligation Bond
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and investments	\$ 28,811,611	\$ 26,233,570	\$ 19,632,557
Receivables (net, where applicable, of allowances for uncollectibles)			
Property taxes	27,583,264	4,108,263	-
Accrued interest	102,167	17,364	86,187
Other	797,211	22,045	-
Leases	336,675	-	-
Due from other governments	6,180,624	-	-
Due from fiduciary funds	3,340,046	-	-
Due from other funds	-	-	-
Land held for resale	-	4,049,130	-
TOTAL ASSETS	\$ 67,151,598	\$ 34,430,372	\$ 19,718,744
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 836,504	\$ 230,325	\$ -
Accrued payroll	2,087,258	-	-
Deposits payable	1,324,903	22,070	-
Unearned revenues	-	-	-
Due to fiduciary funds	5,327,249	-	-
Due to other funds	-	-	-
Total liabilities	9,575,914	252,395	-
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	21,536,834	-	-
Unavailable revenue - Park District loan	130,855	-	-
Unavailable revenue - intergovernmental	-	-	-
Lease items	316,049	-	-
Total deferred inflows of resources	21,983,738	-	-
Total liabilities and deferred inflows of resources	31,559,652	252,395	-
FUND BALANCES			
Restricted			
Streets and highways	-	-	-
Public safety	-	-	-
Economic development	-	34,177,977	-
Assigned			
Capital projects	-	-	-
Debt service	-	-	19,718,744
Unassigned (deficit)	35,591,946	-	-
Total fund balances	35,591,946	34,177,977	19,718,744
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 67,151,598	\$ 34,430,372	\$ 19,718,744

Capital Equipment Acquisition	Nonmajor Governmental Funds	Total Governmental Funds
\$ 7,315,155	\$ 22,149,550	\$ 104,142,443
-	4,336,548	36,028,075
55,493	49,250	310,461
83,416	82,016	984,688
6,161,651	-	6,498,326
35,273	1,431,323	7,647,220
-	255,563	3,595,609
-	86,204	86,204
-	-	4,049,130
\$ 13,650,988	\$ 28,390,454	\$ 163,342,156
\$ 24,707	\$ 656,178	\$ 1,747,714
-	2,338	2,089,596
-	-	1,346,973
20,000	1,141,849	1,161,849
-	-	5,327,249
-	86,204	86,204
44,707	1,886,569	11,759,585
-	1,000,000	22,536,834
-	-	130,855
-	6,135	6,135
5,434,907	-	5,750,956
5,434,907	1,006,135	28,424,780
5,479,614	2,892,704	40,184,365
-	2,112,844	2,112,844
-	1,803,660	1,803,660
-	11,113,642	45,291,619
8,171,374	10,505,547	18,676,921
-	-	19,718,744
-	(37,943)	35,554,003
8,171,374	25,497,750	123,157,791
\$ 13,650,988	\$ 28,390,454	\$ 163,342,156

See accompanying notes to financial statements.

VILLAGE OF PALATINE, ILLINOIS

**RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION**

December 31, 2025

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 123,157,791
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 government funds	215,073,443
Long-term intergovernmental assets are not available to pay for current period expenditures and, therefore, are deferred inflows of resources in the governmental funds	
Park District loan	130,855
Intergovernmental	6,135
Long-term liabilities and related amounts are not due and payable in the current period and, therefore, are not reported in the governmental funds	
General obligation bonds	(20,440,000)
Unamortized discount on general obligation bonds	1,255
Unamortized premium on general obligation bonds	(1,023,014)
SBITA payable	(52,934)
Compensated absences (net of compensated absences reported in internal service funds)	(2,515,185)
Accrued interest on long-term debt is reported as a liability on the statement of net position	(48,470)
The following items related to OPEB are not current financial resources and, therefore, are not reported in the governmental funds	
Deferred outflows (net of deferred outflows reported in internal service funds)	2,125,689
Deferred inflows (net of deferred inflows reported in internal service funds)	(5,649,499)
Total OPEB liability (net of total OPEB liability reported in internal service funds)	(12,080,798)
The following items related to pensions are not current financial resources and, therefore, are not reported in the governmental funds	
Deferred outflows (net of deferred outflows reported in internal service funds)	22,229,953
Deferred inflows (net of deferred inflows reported in internal service funds)	(22,551,807)
Net pension liability (net of net pension liability reported in internal service funds)	(104,270,299)
The net positions of the internal service funds are included in the governmental activities in the statement of net position	<u>5,053,796</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 199,146,911</u></u>

See accompanying notes to financial statements.

VILLAGE OF PALATINE, ILLINOIS

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS**

For the Year Ended December 31, 2025

	General	Downtown TIF	General Obligation Bond
REVENUES			
Taxes	\$ 31,210,536	\$ 8,051,114	\$ -
Intergovernmental	29,168,048	-	-
Charges for services	7,413,424	-	-
Licenses and permits	3,023,732	-	-
Fines and forfeits	1,101,846	-	-
Investment income	1,445,337	1,265,972	1,279,165
Miscellaneous	530,830	-	-
Total revenues	73,893,753	9,317,086	1,279,165
EXPENDITURES			
Current			
General government	4,429,386	-	-
Public safety	56,737,450	-	-
Public works	7,303,278	-	-
Economic development	-	7,227,085	-
Capital outlay	-	-	-
Debt service			
Principal retirement	12,115	-	1,810,000
Interest and fiscal charges	136	-	641,154
Total expenditures	68,482,365	7,227,085	2,451,154
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,411,388	2,090,001	(1,171,989)
OTHER FINANCING SOURCES (USES)			
Transfers in	109,065	-	-
Transfers (out)	(1,642,000)	-	-
Sale of capital assets	-	-	-
Total other financing sources (uses)	(1,532,935)	-	-
NET CHANGE IN FUND BALANCES	3,878,453	2,090,001	(1,171,989)
FUND BALANCES, JANUARY 1	31,713,493	32,087,976	20,890,733
FUND BALANCES, DECEMBER 31	\$ 35,591,946	\$ 34,177,977	\$ 19,718,744

Capital Equipment Acquisition	Nonmajor Governmental Funds	Total Governmental Funds
\$ 1,241,393	\$ 9,145,254	\$ 49,648,297
25,740	8,248,505	37,442,293
347,431	100,605	7,861,460
-	-	3,023,732
-	-	1,101,846
512,452	1,118,330	5,621,256
-	40,076	570,906
<hr/>	<hr/>	<hr/>
2,127,016	18,652,770	105,269,790
<hr/>	<hr/>	<hr/>
-	-	4,429,386
-	593,714	57,331,164
-	4,104,645	11,407,923
-	3,253,667	10,480,752
3,187,570	8,539,966	11,727,536
51,281	1,515,000	3,388,396
219	70,645	712,154
<hr/>	<hr/>	<hr/>
3,239,070	18,077,637	99,477,311
<hr/>	<hr/>	<hr/>
(1,112,054)	575,133	5,792,479
<hr/>	<hr/>	<hr/>
650,000	3,687,000	4,446,065
-	(109,065)	(1,751,065)
165,301	-	165,301
<hr/>	<hr/>	<hr/>
815,301	3,577,935	2,860,301
<hr/>	<hr/>	<hr/>
(296,753)	4,153,068	8,652,780
<hr/>	<hr/>	<hr/>
8,468,127	21,344,682	114,505,011
<hr/>	<hr/>	<hr/>
\$ 8,171,374	\$ 25,497,750	\$ 123,157,791

See accompanying notes to financial statements.

VILLAGE OF PALATINE, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2025

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 8,652,780
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated or amortized in the statement of activities	9,838,594
Sales of capital assets are reported as a proceed in governmental funds but as a gain (loss) from sale on the statement of activities	(76,860)
The change in the following items are not current financial resources and, therefore, are not reported in the governmental funds	
Deferred outflows related to OPEB	(398,903)
Deferred inflows related to OPEB	183,542
Total OPEB liability	118,563
Deferred outflows related to pensions	(9,721,387)
Deferred inflows related to pensions	(19,405,755)
Net pension liability/asset	23,941,110
Revenues in the statement of activities that are not available in governmental funds are not reported as a revenue in governmental funds until received	(122,129)
The repayment and refunding of the principal portion long-term debt are reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	
General obligation bonds	3,325,000
SBITA payable	63,396
Certain costs associated with the issuance of bonds are deferred and amortized over the life of the bonds on the statement of activities	
Amortization net of current year of discount on issuance	(1,275)
Amortization net of current year premium on issuance	184,460
Amortization net of current year loss on refunding	(15,305)
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Depreciation	(3,615,165)
Change in compensated absences payable	(125,805)
Change in accrued interest	10,720
The change in net position of certain activities of internal service funds is in governmental funds	<u>(253,543)</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 12,582,038</u>

See accompanying notes to financial statements.

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

December 31, 2025

	Business-Type Activities			Total	Governmental
	Waterworks	Sewerage	Nonmajor Enterprise		Internal Service Funds
CURRENT ASSETS					
Cash and investments	\$ 9,920,558	\$ 4,704,704	\$ 3,049,261	\$ 17,674,523	\$ 6,276,794
Receivables (net, where applicable, of allowances for uncollectibles)					
Accounts	1,935,179	537,767	51,729	2,524,675	-
Accrued interest	20,340	20,500	6,746	47,586	38,957
Other	9,791	2,923	42,982	55,696	14,902
Leases	-	-	157,403	157,403	-
Due from other governments	58,000	1,501,035	-	1,559,035	-
Inventories	-	-	-	-	349,506
Total current assets	11,943,868	6,766,929	3,308,121	22,018,918	6,680,159
NONCURRENT ASSETS					
Capital assets not being depreciated nor amortized	740,200	-	4,118,490	4,858,690	-
Capital assets being depreciated and amortized, net of accumulated depreciation and amortization	37,284,434	16,590,724	50,105	53,925,263	-
Net capital assets	38,024,634	16,590,724	4,168,595	58,783,953	-
Investment in joint venture					
Northwest Water Commission	16,101,200	-	-	16,101,200	-
Total noncurrent assets	54,125,834	16,590,724	4,168,595	74,885,153	-
Total assets	66,069,702	23,357,653	7,476,716	96,904,071	6,680,159
DEFERRED OUTFLOWS OF RESOURCES					
Asset retirement obligation items	1,128,750	-	-	1,128,750	-
Pension items	459,805	201,678	-	661,483	173,133
OPEB items	36,639	7,415	-	44,054	11,122
Total deferred outflows of resources	1,625,194	209,093	-	1,834,287	184,255
Total assets and deferred outflows of resources	67,694,896	23,566,746	7,476,716	98,738,358	6,864,414

(This schedule is continued on the following page.)

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF NET POSITION (Continued)
 PROPRIETARY FUNDS

December 31, 2025

	Business-Type Activities				Governmental
	Waterworks	Sewerage	Nonmajor Enterprise	Total	Internal Service Funds
CURRENT LIABILITIES					
Accounts payable	\$ 396,541	\$ 646,192	\$ 471,272	\$ 1,514,005	\$ 145,134
Accrued payroll	76,000	36,345	-	112,345	31,431
Deposits payable	358,717	12	81,947	440,676	-
Unearned revenues	-	-	150,710	150,710	-
Claims payable	-	-	-	-	412,405
Compensated absences payable	22,475	7,365	-	29,840	4,100
OPEB liability	10,219	2,068	-	12,287	3,102
Total current liabilities	863,952	691,982	703,929	2,259,863	596,172
LONG-TERM LIABILITIES					
Claims payable	-	-	-	-	890,850
Compensated absences payable	89,890	29,450	-	119,340	16,385
Asset retirement obligation	1,200,750	-	-	1,200,750	-
Net pension liability	413,702	182,907	-	596,609	154,972
OPEB liability	198,006	40,073	-	238,079	60,109
Total long-term liabilities	1,902,348	252,430	-	2,154,778	1,122,316
Total liabilities	2,766,300	944,412	703,929	4,414,641	1,718,488
DEFERRED INFLOWS OF RESOURCES					
Pension items	167,032	73,849	-	240,881	62,570
OPEB items	97,375	19,707	-	117,082	29,560
Lease items	-	-	138,189	138,189	-
Total deferred inflows of resources	264,407	93,556	138,189	496,152	92,130
Total liabilities and deferred inflows of resources	3,030,707	1,037,968	842,118	4,910,793	1,810,618
NET POSITION					
Net investment in capital assets	37,822,660	16,590,724	4,168,595	58,581,979	-
Unrestricted	26,841,529	5,938,054	2,466,003	35,245,586	5,053,796
TOTAL NET POSITION	\$ 64,664,189	\$ 22,528,778	\$ 6,634,598	\$ 93,827,565	\$ 5,053,796

See accompanying notes to financial statements.

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 PROPRIETARY FUNDS

For the Year Ended December 31, 2025

	Business-Type Activities			Governmental	
	Waterworks	Sewerage	Nonmajor Enterprise	Internal Service Funds	
OPERATING REVENUES					
Charges for services	\$ 15,730,876	\$ 4,225,541	\$ 5,545,791	\$ 25,502,208	\$ 3,883,212
Miscellaneous	483,234	-	-	483,234	523,447
Total operating revenues	16,214,110	4,225,541	5,545,791	25,985,442	4,406,659
OPERATING EXPENSES					
Costs of sales and services	10,117,957	3,785,746	5,063,352	18,967,055	4,952,060
Administrative fees	1,150,000	805,000	233,167	2,188,167	-
Total operating expenses	11,267,957	4,590,746	5,296,519	21,155,222	4,952,060
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	4,946,153	(365,205)	249,272	4,830,220	(545,401)
Depreciation	1,220,590	1,281,610	16,990	2,519,190	-
OPERATING INCOME (LOSS)	3,725,563	(1,646,815)	232,282	2,311,030	(545,401)
NON-OPERATING REVENUES (EXPENSES)					
Investment income	442,775	274,841	137,861	855,477	291,858
Non-capital grants	1,212,800	-	-	1,212,800	-
Loss on disposal of capital assets	(9,790)	-	-	(9,790)	-
Interest expense	(24,015)	(6,000)	-	(30,015)	-
Bond premium amortization	74,895	18,715	-	93,610	-
Joint venture	305,260	-	-	305,260	-
Total non-operating revenues (expenses)	2,001,925	287,556	137,861	2,427,342	291,858
NET INCOME (LOSS) BEFORE TRANSFERS AND CAPITAL GRANTS	5,727,488	(1,359,259)	370,143	4,738,372	(253,543)
TRANSFERS					
Transfers (out)	(1,325,000)	(1,325,000)	(45,000)	(2,695,000)	-
Total transfers	(1,325,000)	(1,325,000)	(45,000)	(2,695,000)	-
CAPITAL GRANTS	-	1,516,562	-	1,516,562	-
CHANGE IN NET POSITION	4,402,488	(1,167,697)	325,143	3,559,934	(253,543)
NET POSITION, JANUARY 1	60,261,701	23,696,475	6,309,455	90,267,631	5,307,339
NET POSITION, DECEMBER 31	\$ 64,664,189	\$ 22,528,778	\$ 6,634,598	\$ 93,827,565	\$ 5,053,796

See accompanying notes to financial statements.

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS

For the Year Ended December 31, 2025

	Business-Type Activities			Governmental Activities	
	Waterworks	Sewerage	Nonmajor	Total	Internal
			Enterprise		Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 16,212,062	\$ 4,211,937	\$ 5,545,005	\$ 25,969,004	\$ 703,520
Receipts from interfund services transactions	-	-	-	-	3,724,415
Payments to suppliers	(7,295,733)	(2,105,383)	(5,073,150)	(14,474,266)	(4,021,772)
Payments to employees	(2,227,623)	(940,568)	(192)	(3,168,383)	(850,288)
Payments for interfund services transactions	(1,150,000)	(805,000)	(225,000)	(2,180,000)	-
Net cash from operating activities	5,538,706	360,986	246,663	6,146,355	(444,125)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Non-capital grants	1,204,800	-	-	1,204,800	-
Transfers (out)	(1,325,000)	(1,325,000)	(45,000)	(2,695,000)	-
Net cash from noncapital financing activities	(120,200)	(1,325,000)	(45,000)	(1,490,200)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Capital assets purchased	(5,179,059)	(373,711)	-	(5,552,770)	-
Capital grants	-	15,527	-	15,527	-
Principal payments on long-term debt	(696,000)	(174,000)	-	(870,000)	-
Interest and fiscal charges paid on long-term debt	(26,202)	(6,550)	-	(32,752)	-
Net cash from capital and related financing activities	(5,901,261)	(538,734)	-	(6,439,995)	-
CASH FLOWS FROM INVESTING ACTIVITIES					
Proceeds from sale and maturity of investment securities	2,135,924	888,546	167,112	3,191,582	1,432,115
Purchase of investment securities	(598,906)	(554,565)	(45,050)	(1,198,521)	(691,466)
Interest received	426,801	258,115	137,315	822,231	259,574
Net cash from investing activities	1,963,819	592,096	259,377	2,815,292	1,000,223
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,481,064	(910,652)	461,040	1,031,452	556,098
CASH AND CASH EQUIVALENTS, JANUARY 1	1,805,788	1,247,009	2,152,580	5,205,377	1,705,964
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 3,286,852	\$ 336,357	2,613,620	\$ 6,236,829	\$ 2,262,062

(This schedule is continued on the following page.)

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
 PROPRIETARY FUNDS

For the Year Ended December 31, 2025

	Business-Type Activities			Total	Governmental
	Waterworks	Sewerage	Nonmajor		Internal
			Enterprise		Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM					
Operating income (loss)	\$ 3,725,563	\$ (1,646,815)	\$ 232,282	\$ 2,311,030	\$ (545,401)
Adjustments to reconcile operating income (loss) to net cash from operating activities					
Depreciation	1,220,590	1,281,610	16,990	2,519,190	-
(Increase) decrease in					
Accounts receivables	(140,533)	(29,979)	(206)	(170,718)	-
Other receivables	138,485	16,375	-	154,860	21,276
Leases	-	-	12,176	12,176	-
Inventories	-	-	-	-	(50,540)
Deferred outflows - asset retirement obligation items	12,400	-	-	12,400	-
Deferred outflows - pension items	380,773	169,971	-	550,744	141,770
Deferred outflows - OPEB items	(9,559)	6,254	-	(3,305)	2,547
Increase (decrease) in					
Accounts payable	58,149	567,664	8,995	634,808	36,820
Accrued payroll	10,057	9,851	-	19,908	8,669
Deposits payable	11,908	(25)	(10,728)	1,155	-
Claims payable	-	-	-	-	(43,570)
Unearned revenue	(50,000)	-	(90)	(50,090)	-
Compensated absences payable	29,855	4,690	-	34,545	(25,385)
Net pension liability	(94,378)	(41,727)	-	(136,105)	(35,354)
Total OPEB liability	77,370	(23,909)	-	53,461	(2,839)
Deferred inflows related to leases	-	-	(12,756)	(12,756)	-
Deferred inflows related to pensions	133,218	58,900	-	192,118	49,903
Deferred inflows related to OPEB	34,808	(11,874)	-	22,934	(2,021)
NET CASH FROM OPERATING ACTIVITIES	\$ 5,538,706	\$ 360,986	\$ 246,663	\$ 6,146,355	\$ (444,125)
CASH AND INVESTMENTS					
Cash and cash equivalents	\$ 3,286,852	\$ 336,357	\$ 2,613,620	\$ 6,236,829	\$ 2,262,062
Investments	6,633,706	4,368,347	435,641	11,437,694	4,014,732
TOTAL CASH AND INVESTMENTS	\$ 9,920,558	\$ 4,704,704	\$ 3,049,261	\$ 17,674,523	\$ 6,276,794
NONCASH TRANSACTIONS					
Unrealized gain (loss) on investments	\$ 181,096	\$ 120,188	\$ 10,615	\$ 311,899	\$ 72,128
Capital assets in accounts and retainage payable	201,974	-	-	201,974	-
Loss on disposal of capital assets	(9,790)	-	-	(9,790)	-
Capital grants in accounts receivable	-	1,501,035	-	1,501,035	-
Change in investment in joint venture	305,260	-	-	305,260	-
TOTAL NONCASH TRANSACTIONS	\$ 678,540	\$ 1,621,223	\$ 10,615	\$ 2,310,378	\$ 72,128

See accompanying notes to financial statements.

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION

December 31, 2025

	<u>Pension Trust Funds</u>
ASSETS	
Cash and short-term investments	\$ 942,881
Investments, at fair value	
Investments held in the Illinois	
Police Officers' Pension Investment Fund	144,372,434
Investments held in the Illinois	
Firefighters' Pension Investment Fund	131,745,846
Due from Village	<u>5,327,249</u>
 Total assets	 <u>282,388,410</u>
LIABILITIES	
Due to Village	<u>3,595,609</u>
 Total liabilities	 <u>3,595,609</u>
NET POSITION	
Restricted	
Pension benefits	<u>278,792,801</u>
 TOTAL NET POSITION RESTRICTED FOR PENSIONS	 <u><u>\$ 278,792,801</u></u>

See accompanying notes to financial statements.

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

For the Year Ended December 31, 2025

	<u>Pension Trust Funds</u>
ADDITIONS	
Contributions	
Employer	\$ 12,791,053
Employee	2,409,910
	<u>15,200,963</u>
Total contributions	
	<u>15,200,963</u>
Investment income	
Net appreciation in fair value of investments	38,785,040
Interest	3,250,953
	<u>42,035,993</u>
Total investment income	
	42,035,993
Less investment expense	<u>(361,798)</u>
Net investment income	<u>41,674,195</u>
Total additions	<u>56,875,158</u>
DEDUCTIONS	
Administration	17,969
Benefits and refunds	
Retirement benefits	17,680,982
Refunds of contributions	102,344
	<u>17,801,295</u>
Total deductions	
	<u>17,801,295</u>
NET INCREASE	39,073,863
NET POSITION	
January 1	<u>239,718,938</u>
December 31	<u>\$ 278,792,801</u>

See accompanying notes to financial statements.

VILLAGE OF PALATINE, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Village of Palatine, Illinois (the Village) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). 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 Village's accounting policies are described below.

a. Reporting Entity

The Village was incorporated on March 19, 1866. The Village is a municipal corporation governed by an elected seven-member board. As required by GAAP, these financial statements present the Village (the primary government). Management has determined that there are two fiduciary component units that are required to be included in the financial statements of the Village as pension trust funds.

The Village's financial statements include pension trust funds:

Police Pension Employees Retirement System

The Village's police employees participate in the Police Pension Employees Retirement System (PPERS). PPERS functions for the benefit of these employees and is governed by a five-member pension board, which consists of two members appointed by the Village's Mayor, one pension beneficiary elected by the membership, and two police employees elected by the membership. The Village and PPERS participants are obligated to fund all PPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it possesses many of the characteristics of a legally separate government, PPERS is reported as if it were part of the primary government because its sole purpose is to finance and administer the pensions of the Village's police employees and because of the fiduciary nature of such activities. PPERS is reported as a pension trust fund. Separate financial statements are not available for the Police Pension Plan.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

a. Reporting Entity (Continued)

Firefighters' Pension Employees Retirement System

The Village's firefighters participate in the Firefighters' Pension Employees Retirement System (FPERS). FPERS functions for the benefit of these employees and is governed by a five-member pension board, which consists of two members appointed by the Village's Mayor, one pension beneficiary elected by the membership, and two fire employees elected by the membership. The Village and FPERS participants are obligated to fund all FPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it possesses many of the characteristics of a legally separate government, FPERS is reported as if it were part of the primary government because its sole purpose is to finance and administer the pensions of the Village's firefighters and because of the fiduciary nature of such activities. FPERS is reported as a pension trust fund. Separate financial statements are not available for the Firefighters' Pension Plan.

Joint Ventures

Northwest Water Commission (NWC) is a municipal corporation empowered to construct and maintain a joint water supply system to serve its member municipalities. Management consists of a Board of Directors comprised of one appointed representative from each member. The Village does not exercise any control over the activities of NWC beyond its representation on the Board of Directors. NWC is reported as a proprietary joint venture.

Solid Waste Agency of Northern Cook County (SWANCC) is a municipal corporation empowered to plan, finance, construct and operate a solid waste disposal system to serve its member municipalities. Management consists of a Board of Directors comprised of one appointed representative from each member. The Village does not exercise any control over the activities of SWANCC beyond its representation on the Board of Directors. SWANCC is reported as a non-equity proprietary joint venture.

b. Fund Accounting

The Village uses funds to report on its financial position, changes in its financial position, and its cash flows. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting (Continued)

A fund is a separate accounting entity with a self-balancing set of accounts. The minimum number of funds is maintained consistent with legal and managerial requirements.

Funds are classified into the following categories: governmental, proprietary and fiduciary.

Governmental funds are used to account for all or most of a government's general activities including the collection and disbursement of restricted or committed monies (special revenue funds), the funds committed, restricted or assigned for the acquisition or construction of capital assets (capital projects funds) and the funds committed, restricted or assigned for the servicing of long-term debt (debt service funds) and the management of funds held in trust where the interest earnings can be used for governmental services (permanent fund). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to outside parties (enterprise funds).

Fiduciary funds are used to account for fiduciary activities that meet the definition contained in GASB Statement No. 84, *Fiduciary Activities*. The Village utilizes pension trust funds for its Police and Firefighters' Pension Funds to account for assets that the Village holds in a fiduciary capacity.

c. 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 of the Village. The effect of material interfund activity has been eliminated from these statements. Interfund services provided and used are not eliminated on 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Government-Wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment, or program 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 and (2) grants and shared revenues that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items are not properly included among program revenues but are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The Village reports the following major governmental funds:

The General Fund accounts for the resources traditionally associated with governments, which are not accounted for in another fund.

The Downtown TIF Fund (a special revenue fund), accounts for the development and debt service costs associated with a tax increment financing redevelopment project within the Downtown Business District. Financing is provided by incremental taxes derived from the TIF District.

The General Obligation Bond Fund accounts for the repayment of general obligation debt issued for the acquisition of non-Enterprise Fund capital assets.

The Capital Equipment Acquisition Fund accounts for the acquisition of new and replacement capital equipment for all departments of the Village.

The Village reports the following major proprietary funds:

The Waterworks Fund accounts for the provision of water services to incorporated and unincorporated residents.

The Sewerage Fund accounts for the provision of sewer services to incorporated and unincorporated residents.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Government-Wide and Fund Financial Statements (Continued)

Additionally, the Village reports the following proprietary funds:

Internal Service Funds account for the Village's self-insurance program and the provision of fleet services to various departments of the Village. Financing is provided through fees charged to various village departments. These are reported as part of the governmental activities on the government-wide financial statements as they provide services to the Village's governmental funds/activities.

The Village reports pension trust funds as fiduciary funds to account for the Police Pension Fund and the Firefighters' Pension Fund.

d. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and fiduciary funds (pension trust funds) are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary fund operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

Fiduciary fund operating statements present additions (i.e., revenues) and deductions (i.e., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable, available, and earned). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period. The Village recognizes property taxes when they become both measurable and available in the year intended to finance. A 60-day (except for sales and telecommunication taxes which are 90 days) availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Measurement Focus and Basis of Accounting (Continued)

amounts have been accumulated in the debt service fund for payments to be made early in the following year. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with the proprietary fund's principal ongoing operations. Incidental revenues/expenses are reported as non-operating.

Those revenues susceptible to accrual are property taxes, franchise taxes, licenses, interest revenue and charges for services. Sales owed to and taxes and fines collected and held by the state/county at year end on behalf of the Village also are recognized as revenue. Permit revenues are not susceptible to accrual because generally they are not measurable until received in cash.

The accrual basis of accounting is utilized by proprietary funds and pension trust funds. Under this method, revenues/additions are recorded when earned and expenses/deductions are recorded at the time liabilities are incurred.

The Village reports unavailable/deferred and unearned revenue on its financial statements. Unavailable/deferred revenues arise when a potential revenue does not meet both the measurable and available or year-intended-to-finance criteria for recognition in the current period. Unearned revenues arise when resources are received by the Village before it has a legal claim to them or prior to the provision of services, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Village has a legal claim to the resources, the liability or deferred inflow of resources for unearned revenue and unavailable/deferred revenue is removed from the financial statements and revenue is recognized. 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.

e. Cash and Investments

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Village's proprietary funds consider all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. Cash and Investments (Continued)

Investments

Investments with a maturity of one year or less when purchased and non-negotiable certificates of deposit are stated at amortized cost. Investments with a maturity greater than one year when purchased are reported at fair value. Investments in the pension trust funds are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

f. Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as “due from other funds” or “due to other funds” on the balance sheet. Short-term interfund loans, if any, are classified as “interfund receivables/payables.”

Advances between funds (the noncurrent portion of interfund loans), if reported in the fund financial statements, are offset by a nonspendable fund balance in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

g. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses using the consumption method.

h. Inventories

Inventories are valued at cost using the first-in/first-out (FIFO) method. The cost of governmental fund inventories are recorded as expenditures when consumed rather than when purchased.

i. Deferred Charge on Refunding

Deferred outflows in the government-wide and enterprise fund financial statements represent unamortized deferred charges on refunding which are being amortized over the life of the bonds.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Land Held for Resale

Land held for resale is valued at cost. Reported land held for resale is equally offset by a restricted fund balance, which indicates that it is restricted for a specific purpose. The land held consists of numerous parcels within the Downtown TIF District that the Village owns and is holding until sold.

k. Capital Assets

Capital assets, which include property, plant, equipment, intangible assets and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Village as assets as follows, with the exception of land and vehicles which are capitalized regardless of cost and an estimated useful life in excess of one year:

Assets	Capitalization Threshold
Buildings and land improvements	\$ 200,000
Infrastructure	250,000
Vehicles, machinery, equipment and software	50,000

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant and equipment is depreciated/amortized using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	25-50
Improvements	10-20
Machinery, equipment, vehicles and software	3-10
Infrastructure	40

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Capital Assets (Continued)

Intangible assets represent the Village's right-to-use software. These intangible assets, as defined by GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, are for lease contracts of software. These assets are amortized over the shorter of the subscription term or useful life of the underlying asset.

l. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflow of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

m. Compensated Absences

Village policy permits employees to accumulate earned but unused leave including sick leave, vacation, compensatory time and holiday leave (Police only). In accordance with GASB Statement No. 101, *Compensated Absences*, the entire balance of vacation, compensatory and holiday leave are recognized as a liability at year end. Sick leave is recognized as a liability if it is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

The liability for such leave is reported as incurred in the government-wide and proprietary fund 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. The liability for compensated absences includes salary related benefits, where applicable.

n. Long-Term Obligations

In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund financial statements. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Loss on bond refunding are reported as deferred outflows and amortized over the term of the related debt.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n. Long-Term Obligations (Continued)

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

o. Fund Balances/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not spendable in form or legally or contractually required to be maintained intact. 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. None of the restricted fund balance result from enabling legislation adopted by the Village. Committed fund balance, if any, is constrained by formal actions of the Village Council, which is considered the Village's highest level of decision-making authority. Formal actions include ordinances approved by the Village Council. Assigned fund balance represents amounts constrained by the Village's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the Village Finance Director by the Village Council per the fund balance policy adopted by resolution. Any residual fund balance in the General Fund is reported as unassigned. Any deficit fund balances in governmental funds are reported as unassigned.

The Village's flow of funds assumption prescribes that the 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. Additionally, if different levels of unrestricted funds are available for spending, the Village considers committed funds to be expended first followed by assigned and then unassigned funds.

In the government-wide financial statements, restricted net position is legally restricted by outside parties for a specific purpose. Net position has not been restricted by enabling legislation adopted by the Village. Net investment in capital assets represents the book value of capital assets less any outstanding long-term debt to acquire or construct the capital assets as well as any other non-debt capital related liabilities. None of the net positions or fund balances is restricted as a result from enabling legislation adopted by the Village.

The Village has a policy to maintain unassigned fund balance in the General Fund at a level of three to four months (25% to 33%) of budget operating expenditures.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

p. Interfund Transactions

Transactions for interfund services provided and used are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except interfund services transactions and reimbursements, are reported as transfers.

q. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

2. DEPOSITS AND INVESTMENTS

The Village and pension funds categorize the fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

a. Village Deposits and Investments

The Village's investment policy authorizes the Village to invest in all instruments permitted by the Illinois Public Funds Investment Act. This act permits deposits and investments in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, obligations of states and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services and any Public Treasurers' Investment Pool created under Section 17 of the State Treasurer Act.

The Village's investment policy does limit their deposits to financial institutions that are members of the FDIC system and are capable of posting collateral for amounts in excess of FDIC insurance. Additionally, the Village will not invest in any institution in which the Village's funds on deposit are in excess of 75% of the institution's capital stock and surplus.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

a. Village Deposits and Investments (Continued)

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

The Village maintains a cash and investment pool that is available for use by all funds, except the foreign fire tax fund and pension trust funds. In addition, investments are separately held by several of the Village’s funds. The deposits and investments of the foreign fire tax fund and pension trust funds are held separately from those of other funds.

Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Village’s deposits may not be returned to it. The Village’s investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance, at an amount not less than 110% of the fair value of the funds secured, with the collateral held by the Village, an independent third party or the Federal Reserve Bank of Chicago. As of December 31, 2025, deposits in the Foreign Fire Tax Fund totaling \$155,062 were uninsured and uncollateralized.

b. Village Investments

The following table presents the Village’s investments subject to interest rate risk as of December 31, 2025:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury obligations	\$ 44,922,342	\$ 25,074,654	\$ 19,847,688	\$ -	\$ -
Negotiable CDs	6,539,114	2,838,916	3,700,198	-	-
TOTAL	\$ 51,461,456	\$ 27,913,570	\$ 23,547,886	\$ -	\$ -

The Village has the following recurring fair value measurements as of December 31, 2025: The U.S. Treasury obligations and negotiable CDs are valued using quoted matrix pricing models (Level 2 inputs).

2. DEPOSITS AND INVESTMENTS (Continued)

b. Village Investments (Continued)

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the Village limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for short and long-term cash flow needs while providing a reasonable rate of return based on the current market.

The Village limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in the following external investment pools:

Illinois Public Treasurers' Investment Pool (rated AAAM by Standard & Poor's), known as The Illinois Funds, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, and thus, reports all investments at amortized cost rather than fair value. The investment in The Illinois Funds by participants is also reported at amortized cost. The Illinois Funds does not have any limitations or restrictions on participant withdrawals. The Illinois Treasurer's Office issues a separate financial report for The Illinois Funds which may be obtained by contacting the Administrative Office at Illinois Business Center, 400 West Monroe Street, Suite 401, Springfield, Illinois 62704.

Illinois Public Reserves Investment Management Trust Investment Shares Series (rated AAAM by Standard & Poor's), known as IPRIME IS, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, and thus, reports all investments at amortized cost rather than fair value. The investment in IPRIME IS by participants is also reported at amortized cost. The IPRIME IS does not have any limitations or restrictions on participant withdrawals.

Illinois Public Reserves Investment Management Trust LTD Shares Series (rated AAAM by Standard & Poor's), known as IPRIME LTD, reports all investments at fair value. The investment in IPRIME LTD by participants is also reported at fair value. Quarterly withdrawals are available on the third Wednesday of each quarter-end month upon at least two weeks advance notice.

The U.S. Treasury obligations are rated AA+ by Standard & Poor's. The negotiable CDs are not rated.

2. DEPOSITS AND INVESTMENTS (Continued)

b. Village Investments (Continued)

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

Concentration of credit risk is the risk that the Village has a high percentage of their investments invested in one type of investment. At the date of this report, the Village did not have more than 5% of its overall portfolio invested in any one type of investment. The Village's investment policy requires diversification of investment to avoid unreasonable risk but only has set percentage limits on investments by institution.

3. RECEIVABLES

a. Property Taxes

Property taxes for 2025 attach as an enforceable lien on January 1, 2025, on property values assessed as of the same date. Taxes are levied by December of the fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and issued on or about February 1 and July 1 each year and are payable in two installments, on or about March 1 and August 1. For 2025, the second installment bills were issued on November 1 and due on November 30. The County collects such taxes and remits them periodically.

The Village has elected, under governmental accounting standards, to match its property tax revenues to the fiscal year that the tax levy is intended to finance. Therefore, the entire 2025 tax levy has been recorded as unavailable/deferred revenue on the financial statements.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

3. RECEIVABLES (Continued)

b. Other Receivables

At December 31, 2025, the Village had other receivables reported in the Statement of Net Position as follows:

GOVERNMENTAL ACTIVITIES	
Hotel occupancy tax	\$ 19,174
Ambulance service and fees	260,534
Cable franchise fees	172,614
Food and beverage tax	161,257
Red light violations	6,900
Electric utility tax	164,031
Billed miscellaneous receivables	<u>215,080</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 999,590</u>
BUSINESS-TYPE ACTIVITIES	
Billed miscellaneous receivables	\$ 33,536
Parking fees	19,237
Sewer loan program	<u>2,923</u>
TOTAL BUSINESS-TYPE ACTIVITIES	<u>\$ 55,696</u>

c. Due from Other Governments

At December 31, 2025, the Village had amounts due from other governments as follows:

GOVERNMENTAL ACTIVITIES	
State sales tax	\$ 3,610,818
Home rule sales tax	2,240,866
Loan to park district	130,855
Grants	438,385
Video gaming tax	35,273
Court fines	8,453
Other state sources	185,651
Motor fuel tax allotments	824,923
Telecommunications tax	<u>171,996</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 7,647,220</u>
BUSINESS-TYPE ACTIVITIES	
Grants	<u>\$ 1,559,035</u>
TOTAL BUSINESS-TYPE ACTIVITIES	<u>\$ 1,559,035</u>

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS

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

Primary Government

	Balances January 1	Additions	Retirements	Balances December 31
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated/amortized				
Land	\$ 11,565,020	\$ 870,000	\$ -	\$ 12,435,020
Land right of way	139,806,925	-	-	139,806,925
Total capital assets not being depreciated/ amortized	151,371,945	870,000	-	152,241,945
Capital assets being depreciated/amortized				
Buildings and improvements	52,868,614	5,180,601	-	58,049,215
Machinery and equipment	15,624,258	2,233,463	755,465	17,102,256
Streets	37,748,456	1,554,530	154,750	39,148,236
Bridges	1,596,735	-	-	1,596,735
Subscription assets	2,703,586	-	-	2,703,586
Total capital assets being depreciated and amortized	110,541,649	8,968,594	910,215	118,600,028
Less accumulated depreciation/amortization				
Buildings and improvements	21,342,050	1,340,235	-	22,682,285
Machinery and equipment	9,577,520	1,168,404	698,090	10,047,834
Streets	20,362,814	761,555	135,265	20,989,104
Bridges	1,111,495	24,220	-	1,135,715
Subscription assets	592,841	320,751	-	913,592
Total accumulated depreciation and amortization	52,986,720	3,615,165	833,355	55,768,530
Total capital assets being depreciated and amortized, net	57,554,929	5,353,429	76,860	62,831,498
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 208,926,874	\$ 6,223,429	\$ 76,860	\$ 215,073,443

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

Primary Government (Continued)

Depreciation and amortization expense was charged to functions/programs of the governmental activities as follows:

GOVERNMENTAL ACTIVITIES

General government	\$ 428,445
Public safety	1,669,370
Public works	<u>1,517,350</u>

TOTAL GOVERNMENTAL ACTIVITIES \$ 3,615,165

	Balances January 1	Additions	Retirements	Balances December 31
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 4,858,690	\$ -	\$ -	\$ 4,858,690
Total capital assets not being depreciated	<u>4,858,690</u>	-	-	<u>4,858,690</u>
Capital assets being depreciated				
Equipment	3,441,277	-	-	3,441,277
Buildings and improvements	8,206,825	-	-	8,206,825
Water system	46,317,469	5,124,231	87,325	51,354,375
Sewer system	63,530,650	373,711	-	63,904,361
Parking improvements	15,681,480	-	-	15,681,480
Total capital assets being depreciated	<u>137,177,701</u>	<u>5,497,942</u>	<u>87,325</u>	<u>142,588,318</u>
Less accumulated depreciation for				
Equipment	2,904,365	122,145	-	3,026,510
Buildings and improvements	5,652,950	126,630	-	5,779,580
Water system	15,116,245	1,088,395	77,535	16,127,105
Sewer system	46,933,455	1,165,030	-	48,098,485
Parking improvements	15,614,385	16,990	-	15,631,375
Total accumulated depreciation	<u>86,221,400</u>	<u>2,519,190</u>	<u>77,535</u>	<u>88,663,055</u>
Total capital assets being depreciated, net	<u>50,956,301</u>	<u>2,978,752</u>	<u>9,790</u>	<u>53,925,263</u>
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS NET	<u>\$ 55,814,991</u>	<u>\$ 2,978,752</u>	<u>\$ 9,790</u>	<u>\$ 58,783,953</u>

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

Primary Government (Continued)

Depreciation expense was charged to functions/programs of the business-type activities as follows:

BUSINESS-TYPE ACTIVITIES

Waterworks	\$ 1,220,590
Sewerage	1,281,610
Motor vehicle parking system	<u>16,990</u>

TOTAL BUSINESS-TYPE ACTIVITIES	<u>\$ 2,519,190</u>
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5. LONG-TERM DEBT

a. Changes in Long-Term Liabilities

During the fiscal year, the following changes occurred in liabilities reported on the schedule of long-term liabilities payable:

	Balances January 1	Additions	Reductions	Balances December 31	Due Within One Year
GOVERNMENTAL ACTIVITIES					
General obligation bonds	\$ 23,765,000	\$ -	\$ 3,325,000	\$ 20,440,000	\$ 2,660,000
Claims payable	1,346,825	1,606,020	1,649,590	1,303,255	412,405
SBITA payable	116,330	-	63,396	52,934	52,934
Net pension liability*/***	128,401,735	-	23,976,464	104,425,271	-
OPEB liability*	12,265,411	-	121,402	12,144,009	595,988
Compensated absences**	2,435,250	100,420	-	2,535,670	507,137
Subtotal	<u>168,330,551</u>	<u>1,706,440</u>	<u>29,135,852</u>	<u>140,901,139</u>	<u>4,228,464</u>
Unamortized bond discount	(2,530)	1,275	-	(1,255)	-
Unamortized bond premium	<u>1,207,474</u>	<u>-</u>	<u>184,460</u>	<u>1,023,014</u>	<u>-</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 169,535,495</u>	<u>\$ 1,707,715</u>	<u>\$ 29,320,312</u>	<u>\$ 141,922,898</u>	<u>\$ 4,228,464</u>

*The General Fund has typically been used to liquidate these liabilities.

**The amount displayed as additions or reductions represents the net change in the liability.

***The net pension liability totals encompass the IMRF pension liability, fire pension liability and police pension liability.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

a. Changes in Long-Term Liabilities (Continued)

	Balances January 1	Additions	Reductions	Balances December 31	Due Within One Year
BUSINESS-TYPE ACTIVITIES					
General obligation bonds					
Water Fund	\$ 696,000	\$ -	\$ 696,000	\$ -	\$ -
Sewer Fund	174,000	-	174,000	-	-
Asset retirement obligation					
Water Fund	1,200,750	-	-	1,200,750	-
Net pension liability - IMRF					
Water Fund	508,080	-	94,378	413,702	-
Sewer Fund	224,634	-	41,727	182,907	-
OPEB liability					
Water Fund	130,855	77,370	-	208,225	10,219
Sewer Fund	66,050	-	23,909	42,141	2,068
Compensated absences**					
Water Fund	82,510	29,855	-	112,365	22,475
Sewer Fund	32,125	4,690	-	36,815	7,365
Subtotal	3,115,004	111,915	1,030,014	2,196,905	42,127
Unamortized bond premium					
	93,610	-	93,610	-	-
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 3,208,614	\$ 111,915	\$ 1,123,624	\$ 2,196,905	\$ 42,127

**The amount displayed as additions or reductions represents the net change in the liability.

b. General Obligation Bonds

The Village issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the Village. Any general obligation bonds issued for proprietary funds are reported in the proprietary funds if they are expected to be repaid from proprietary revenues. In addition, general obligation bonds have been issued to refund general obligation bonds.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

b. General Obligation Bonds (Continued)

General obligation bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Balances January 1	Issuances	Retirements	Balances December 31	Current Portion
GOVERNMENTAL ACTIVITIES						
\$7,265,000 General Obligation Refunding Bonds, Taxable Series 2014B, due in annual installments of \$550,000 to \$790,000 with interest at 2.00% to 3.30%. Final maturity is December 1, 2025.	Rand Road Corridor TIF	\$ 790,000	\$ -	\$ 790,000	\$ -	\$ -
\$1,465,000 General Obligation Refunding Bonds, Series 2017B, due in annual installments of \$485,000 to \$490,000 with interest at 3.00%. Final maturity is December 1, 2025.	General Obligation Bond	485,000	-	485,000	-	-
\$6,060,000 General Obligation Refunding Bonds, Taxable Series 2017D, due in annual installments of \$565,000 to \$745,000 with interest at 2.00% to 3.00%. Final maturity is December 1, 2026.	Rand Road Corridor TIF	1,470,000	-	725,000	745,000	745,000
\$6,235,000 General Obligation Refunding Bonds, Series 2018, due in annual installments of \$345,000 to \$755,000 with interest at 5.00%. Final maturity is December 1, 2029.	General Obligation Bond	3,390,000	-	600,000	2,790,000	640,000
\$18,335,000 General Obligation Refunding Bonds, Series 2020, due in annual installments of \$705,000 to \$2,405,000 with interest at 2.125% to 5.000%. Final maturity is December 1, 2034.	General Obligation Bond	17,630,000	-	725,000	16,905,000	1,275,000
TOTAL GOVERNMENTAL ACTIVITIES		\$ 23,765,000	\$ -	\$ 3,325,000	\$ 20,440,000	\$ 2,660,000

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

b. General Obligation Bonds (Continued)

Issue	Fund Debt Retired by	Balances January 1	Issuances	Retirements	Balances December 31	Current Portion
BUSINESS-TYPE ACTIVITIES						
\$7,165,000 General Obligation Bonds, Series 2015, due in annual installments of \$725,000 to \$2,600,000 with interest at 5.00% to 5.80%. Final maturity is December 1, 2025.						
	Water Sewerage	\$ 696,000 174,000	\$ - -	\$ 696,000 174,000	\$ - -	\$ - -
TOTAL BUSINESS-TYPE ACTIVITIES		\$ 870,000	\$ -	\$ 870,000	\$ -	\$ -

Annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Year Ending December 31,</u>	<u>General Obligation Bonds Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2026	\$ 2,660,000	\$ 581,556
2027	2,015,000	463,456
2028	2,100,000	362,706
2029	2,170,000	298,956
2030	2,190,000	232,906
2031-2034	9,305,000	482,625
TOTAL	\$ 20,440,000	\$ 2,422,205

c. Legal Debt Margin

The Village is a home rule municipality. Article VII, Section 6(k) of the 1970 Illinois Constitution governs computation of the legal debt margin.

“The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property... (2) if its population is more than 25,000 and less than 500,000 an aggregate of 1%... indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum... shall not be included in the foregoing percentage amounts.”

5. LONG-TERM DEBT (Continued)

c. Legal Debt Margin (Continued)

To date, the General Assembly has set no limits for home rule municipalities.

d. Asset Retirement Obligations

The Village has recognized an asset retirement obligation (ARO) and related deferred outflow of resources in connection with its obligation to seal and abandon various water wells at the end of their estimated useful lives in accordance with federal, state and/or local requirements. The ARO was measured using actual historical costs for similar abandonments, adjusted for inflation through the end of the year. The estimated useful lives of the water wells is 100 years.

e. Subscription-Based Information Technology Arrangements

In accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITA), the Village's SBITA activity is as follows:

As of July 18, 2023, the Village entered a SBITA with a vendor for its citation issuance and adjudication system. The arrangement is for two years, after which both the Village and the vendor may mutually agree to extend the contract with one-year renewals. At December 31, 2025, the Village reported a SBITA asset in the amount of \$40,569. At December 31, 2025, this SBITA term had ended and there is no remaining SBITA liability. Principal reduction and amortization of \$12,115 was reported for the year ended December 31, 2025.

As of November 11, 2022, the Village entered a SBITA with a vendor for its bodycam and in-car video system. The arrangement is for ten years. The entire amount of the contract was paid at inception, and as such, there was no SBITA liability or principal reduction during the year ended December 31, 2025. At December 31, 2025, the Village reported a SBITA asset in the amount of \$2,509,125. Amortization of \$257,355 was reported for the year ended December 31, 2025.

As of March 25, 2024, the Village entered a SBITA with a vendor for document management system. The arrangement is for three years. At December 31, 2025, the Village reported a SBITA asset and liability in the amount of \$153,892 and \$52,934, respectively. Principal reduction and amortization of \$51,281 was reported for the year ended December 31, 2025.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

e. Subscription-Based Information Technology Arrangements (Continued)

Obligations of governmental activities under SBITA payable, typically paid from the General fund, including future interest payments at year end are as follows:

Year Ending December 31,	SBITA	
	Governmental Activities	
	Principal	Interest
2026	\$ 52,934	\$ 111
TOTAL	\$ 52,934	\$ 111

6. LESSOR DISCLOSURES

In accordance with GASB Statement No. 87, *Leases*, the Village's lessor disclosures are as follows:

Lease	Start Date	End Date	Payment Terms	Interest Rate
Water tower space at Kenilworth and Elizabeth Avenues for cellular communications equipment	September 2003	January 2032	\$22,500 to \$53,022 annually	2.09%
Water tower space at 2175 Coach Road for cellular communications equipment	November 2018	February 2049	\$3,750 to \$9,103 monthly	2.10%
Water tower space at 795 Sterling Avenue for cellular communications equipment	December 2017	March 2048	\$3,750 to \$9,103 monthly	2.10%
Water tower space at 530 North Smith Street for cellular communications equipment	March 2019	April 2049	\$3,750 to \$9,096 monthly	2.10%
Water tower space at 220 West Illinois Avenue for cellular communications equipment	July 2001	June 2046	\$1,667 to \$6,598 monthly	2.10%
Water tower space at 200 East Wood Street for cellular communications equipment	October 1997	October 2046	\$20,000 to \$55,829 annually	2.10%
Building located at 56 West Wilson Street	June 2013	July 2028	\$10,667 to \$11,545 monthly	3.35%
Space in the Commuter Train Station located at 137 West Wood Street	June 2021	October 2036	\$865 to \$1,380 monthly	2.09%

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. LESSOR DISCLOSURES (Continued)

During the year, the Village recognized lease revenue of \$488,070 and interest revenue of \$148,396 related to these leases.

7. RISK MANAGEMENT

The Village is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Village is self-insured for first party property losses, third party liability claims, workers' compensation claims and public officials' liability claims. These self-insurance activities are reported in the Casualty and Liability Insurance Fund which is an internal service fund.

All funds of the Village participate and make payments to the Casualty and Liability Insurance Fund based upon actuarial estimates of the amounts needed to pay prior and current year claims. Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts and other economic and societal factors.

Changes in the balances of claims liabilities during the past two fiscal years are as follows:

	Workers' Compensation	General Liability	Total
UNPAID CLAIMS, DECEMBER 31, 2023	\$ 665,125	\$ 396,130	\$ 1,061,255
Claims incurred - 2024	845,857	257,336	1,103,193
Claims payments - 2024	(420,637)	(396,986)	(817,623)
UNPAID CLAIMS, DECEMBER 31, 2024	1,090,345	256,480	1,346,825
Claims incurred - 2025	692,175	913,845	1,606,020
Claims payments - 2025	(882,480)	(767,110)	(1,649,590)
UNPAID CLAIMS, DECEMBER 31, 2025	\$ 900,040	\$ 403,215	\$ 1,303,255

7. RISK MANAGEMENT (Continued)

The Village participates in the Intergovernmental Personnel Benefit Cooperative (IPBC). IPBC is a public entity risk pool established by certain units of local government in Illinois to administer some or all of the personnel benefit programs (primarily medical, dental and life insurance coverage) offered by these members to their officers and employees and to the officers and employees of certain other governmental, quasi-governmental and nonprofit public service entities. IPBC receives, processes and pays such claims as may come within the benefit program of each member. Management consists of a Board of Directors comprised of one appointed representative from each member. In addition, there are two officers: a Benefit Administrator and a Treasurer. The Village does not exercise any control over the activities of IPBC beyond its representation on the Board of Directors.

8. CONTINGENT LIABILITIES

a. Litigation

The Village is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Village's attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the Village.

b. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time although the Village expects such amounts, if any, to be immaterial.

c. Northwest Water Commission

The Village has committed to purchase water from NWC. The Village expects to pay approximately \$3,687,575 through December 31, 2026. This amount has been calculated using the Village's current allocation percentage of approximately 29%. In future years, this allocation percentage will be subject to change.

d. Solid Waste Agency of Northern Cook County

The Village has committed to make payments to SWANCC for the disposal of residential solid waste of the Village effective August 1, 1994. Payments are based upon a tipping fee established to cover operations and maintenance costs and the Village's pro rata share of the fixed costs of SWANCC.

The Village's estimated 2026 payment for operations and maintenance costs is \$1,467,945, based on an estimated tipping fee of \$56.82 per ton for 25,835 tons.

9. TAX ABATEMENTS

The Village rebates property taxes to recruit, retain, or improve local business facilities or their supporting public infrastructure under certain circumstances and as an annexation inducement. The terms of these rebate arrangements are specified within written agreements with the individuals and businesses concerned.

For the current year, the Village rebated its share of property taxes paid by several individuals to induce them to annex into the Village in 2007 for redevelopment purposes.

These agreements terminate upon the first of the following events to occur: the Owner selling, assigning, conveying, redeveloping the property and/or the business with either a new use or a new or remodeled structure or 20 years from the date of the annexation. The rebate for the year totaled \$3,242.

The Village rebated property taxes paid by several businesses located within Tax Increment Financing Districts for costs associated with construction of or improvements to their business facilities. These agreements state the total eligible costs and the rebates are contingent on meeting certain financial performance metrics. The rebate for the year totaled \$178,543.

Cook County offers a Class 6b incentive program, whereby qualifying industrial properties will be assessed at 10% of market value for the first ten years, 15% in the 11th year and 20% in the 12th year. In the absence of this incentive, industrial real estate would normally be assessed at 25% of its market value. While this program results in a substantial reduction in the level of assessment and results in significant tax savings for the qualifying property, it does not reduce the amount of taxes received by the Village.

10. JOINT VENTURES

Solid Waste Agency of Northern Cook County

The Village is a member of SWANCC which consists of 23 municipalities. SWANCC is a municipal corporation and public body politic and corporate established pursuant to the Intergovernmental Cooperation Act of the State of Illinois. SWANCC is empowered to plan, construct, finance, operate and maintain a solid waste disposal system to serve its members.

SWANCC is governed by a Board of Directors which consists of either the Mayor/President or Village Manager from each member municipality. Each director has an equal vote. The officers of SWANCC are appointed by the Board of Directors. The Board of Directors determines the general policy of SWANCC, makes all appropriations, approves contracts, provides for the issuance of debt, adopts by-laws, rules and regulations, exercises such powers and performs such duties as may be prescribed in the agency agreement or the by-laws.

10. JOINT VENTURES (Continued)

Solid Waste Agency of Northern Cook County (Continued)

Complete financial statements can be obtained from the SWANCC administrative office at 77 West Hintz Road, Suite 200, Wheeling, Illinois 60090.

Revenues of the system consist of all receipts derived from solid waste disposal contracts or any other contracts for the disposal of waste, all income derived from the investment of monies, and all income, fees, service charges and all grants, rents and receipts derived by SWANCC from the ownership and operation of the system. SWANCC covenants to establish fees and charges sufficient to provide revenues to meet all its requirements.

SWANCC has entered into solid waste disposal contracts with the member municipalities. The contracts are irrevocable and may not be terminated or amended except as provided for in the contract. Each member is obligated, on a “take or pay” basis, to deliver a minimum amount of solid waste to the system. The obligation of the Village to make all payments as required by this contract is unconditional and irrevocable, without regard to performance or nonperformance by SWANCC of its obligations under the contract. The contract does not constitute an indebtedness of the Village within the meaning of any statutory or constitutional limitation.

In accordance with the contract, the Village made payments totaling \$1,313,925 to SWANCC during the year. The payments have been recorded in the Refuse Collection Fund. The Village does not have an equity interest in SWANCC at the date of this report.

Northwest Water Commission

The Village is a member of NWC which consists of four municipalities. NWC is a municipal corporation and public body politic and corporate established pursuant to the Intergovernmental Cooperation Act of the State of Illinois. NWC is empowered to plan, construct, improve, extend, acquire, finance, operate and maintain a water supply system to serve its members and other potential water purchasers.

NWC is governed by a Board of Commissioners which consist of one appointed representative from each member municipality as well as one from the County. Each commissioner has an equal vote. The officers of NWC are appointed by the Board of Commissioners. The Board of Commissioners determines the general policy of NWC, makes all appropriations, approves contracts for sale or purchase of water, provides for the issuance of debt, adopts by-laws, rules and regulations, exercises such powers and performs such duties as may be prescribed in the agency agreement or the by-laws.

Complete financial statements can be obtained from the NWC, 1525 North Wolf Road, Des Plaines, Illinois 60016.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. JOINT VENTURES (Continued)

Northwest Water Commission (Continued)

Revenues of the system consist of all receipts derived from the Water Supply Agreements or any other contract for the supply of water, all income derived from the investment of monies, and all income, fees, water service charges and all grants, rents and receipts derived by NWC from the ownership and operation of the system and the sale of water. NWC covenants to establish fees and charges sufficient to provide revenues to meet all its obligations.

NWC has entered into water supply agreements with the four member municipalities for a term of 40 years, extending to 2059. The agreements are irrevocable and may not be terminated or amended except as provided for in the General Resolution. Each member is obligated, on a “take or pay” basis, to purchase or in any event to pay for a minimum annual quantity of water.

NWC has entered into an agreement with the City of Evanston (the City) under which the City has agreed to sell quantities of Lake Michigan water sufficient to meet the projected water needs of the members through the year 2035.

The obligation of the Village to make payments required by this agreement is payable from the Village’s Waterworks Fund.

In accordance with the joint venture agreement, the Village remitted \$3,564,264 to NWC during the year. The Village’s equity interest in NWC is \$16,101,200 at December 31, 2025. The Village’s net investment and its share of the operating results of NWC are recorded in the Village’s Waterworks Fund.

11. INDIVIDUAL FUND DISCLOSURES

Due From/To Other Funds

Receivable Fund	Payable Fund	Amount
Nonmajor Governmental Funds	Nonmajor Governmental Funds	\$ 86,204
TOTAL		<u>\$ 86,204</u>

The purpose for the due from/to other funds is for a short-term cash loan at year end. The amounts will be repaid within one year.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. INDIVIDUAL FUND DISCLOSURES (Continued)

Due From/To Fiduciary Funds

At December 31, 2025, the Governmental Funds were owed \$3,595,609 from the Fiduciary Pension Trust Funds. The Governmental Funds also owed the Fiduciary Pension Trust Funds \$5,327,249 at December 31, 2025. The purpose for the due from/to fiduciary funds is for allocating property tax revenues and other contributions. The amounts will be repaid within one year.

Interfund Transfers

	Transfer In	Transfer Out
General Fund	\$ 109,065	\$ 1,642,000
Capital Equipment Acquisition Fund	650,000	-
Nonmajor Governmental Funds	3,687,000	109,065
Waterworks Fund	-	1,325,000
Sewerage Fund	-	1,325,000
Nonmajor Enterprise Funds	-	45,000
	<hr/>	<hr/>
TOTAL	\$ 4,446,065	\$ 4,446,065

The purpose of the significant transfers were as follows:

- \$109,065 transferred to the General Fund from the Nonmajor Governmental Funds to reallocate non-program income. This transfer will not be repaid.
- \$650,000 transferred to the Capital Equipment Acquisition Fund from the Waterworks Fund and Sewerage Fund to fund capital equipment purchases. This transfer will not be repaid.
- \$3,687,000 transferred to various Nonmajor Governmental Funds from the General Fund for future capital expenditures and general operating costs. This transfer will not be repaid.

Deficit Fund Balances

The following fund had a deficit in fund balances at December 31, 2025:

<u>Fund</u>	<u>Deficit</u>
Dundee TIF #6	\$ 33,115
Police Grant Fund	4,828

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. DEFINED BENEFIT PENSION PLANS

The Village contributes to three defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system; the Police Pension Employees Retirement System (PPERS) which is a single-employer pension plan; and the Firefighters' Pension Employees Retirement System (FPERS) which is also a single-employer pension plan. The benefits, benefit levels, employee contributions, and employer contributions for all three plans are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly. None of the pension plans issue separate reports on the pension plans. However, IMRF does issue a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained online at www.imrf.org.

The table below is a summary for all of the Village's pension plans as of and for the year ended December 31, 2025:

	IMRF	Police Pension	Firefighters' Pension	Total
Net pension liability	\$ 3,325,575	\$ 49,409,467	\$ 52,286,838	\$ 105,021,880
Deferred outflows of resources	3,676,545	9,132,461	10,255,563	23,064,569
Deferred inflows of resources	1,342,713	10,456,376	11,056,169	22,855,258
Pension expense	4,336,010	7,321,161	8,026,221	19,683,392

a. Plan Descriptions

Illinois Municipal Retirement Fund

Plan Administration

All employees (other than those covered by the Police Pension Plan or Firefighters' Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Plan Membership

At December 31, 2024 (latest information available), membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	230
Inactive employees entitled to but not yet receiving benefits	115
Active employees	<u>128</u>
TOTAL	<u><u>473</u></u>

Benefits Provided

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011 are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

Employees hired on or after January 1, 2011 are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Contributions

Participating members are required to contribute 4.50% of their annual salary to IMRF. The Village is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rate for the fiscal year ended December 31, 2025 was 7.45% of covered payroll.

Actuarial Assumptions

The Village'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 performed as of the same date using the following actuarial methods and assumptions:

Actuarial valuation date	December 31, 2024
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	2.85% to 13.75%
Interest rate	7.25%
Cost of living adjustments	3.25%
Asset valuation method	Fair value

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

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate

The discount rate used to measure the total pension liability at December 31, 2024 was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Long-Term Expected Rate of Return

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

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic equity	33.50%	4.35%
International equity	18.00%	5.40%
Fixed income	24.50%	5.20%
Real estate	10.50%	6.40%
Alternative investments	12.50%	4.85 to 6.25%
Cash equivalents	1.00%	3.60%
TOTAL	100.00%	

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2024	\$ 95,716,524	\$ 91,632,277	\$ 4,084,247
Changes for the period			
Service cost	1,076,225	-	1,076,225
Interest	6,792,531	-	6,792,531
Difference between expected and actual experience	(2,086,848)	-	(2,086,848)
Changes of assumptions	-	-	-
Employer contributions	-	795,905	(795,905)
Employee contributions	-	578,928	(578,928)
Net investment income	-	8,876,945	(8,876,945)
Benefit payments and refunds	(5,129,119)	(5,129,119)	-
Other (net transfer)	-	(3,711,198)	3,711,198
Net changes	652,789	1,411,461	(758,672)
BALANCES AT DECEMBER 31, 2024	\$ 96,369,313	\$ 93,043,738	\$ 3,325,575

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended December 31, 2025, the Village recognized pension expense of \$4,336,010. At December 31, 2025, the Village reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 565,677	\$ 1,324,666
Changes in assumption	-	18,047
Net difference between projected and actual earnings on pension plan investments	2,167,636	-
Contributions made subsequent to the measurement date	943,232	-
TOTAL	<u><u>\$ 3,676,545</u></u>	<u><u>\$ 1,342,713</u></u>

\$943,232 reported as deferred outflows of resources related to pensions resulting from the Village contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the measurement period ended December 31, 2026.

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

<u>Year Ending December 31,</u>	
2026	\$ 848,122
2027	2,164,677
2028	(1,121,354)
2029	(500,845)
2030	-
Thereafter	-
TOTAL	<u><u>\$ 1,390,600</u></u>

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the pension liability (asset) of the Village calculated using the discount rate of 7.25% as well as what the Village's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 14,288,531	\$ 3,325,575	\$ (5,446,382)

Police Pension Plan

Plan Administration

Police sworn personnel are covered by the Police Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The Village accounts for the Police Pension Plan as a pension trust fund. A separate report is not issued for the Police Pension Fund.

The Police Pension Plan is governed by a five-member Board of Trustees. Two members of the Board of Trustees are appointed by the Village's Mayor, one member is elected by pension beneficiaries and two members are elected by active police employees.

The Police Pension Plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

VILLAGE OF PALATINE, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Plan Membership

At December 31, 2025, the measurement date, membership consisted of:

Inactive plan members currently receiving benefits	108
Inactive plan members entitled to but not yet receiving benefits	26
Active plan members	<u>108</u>
 TOTAL	 <u><u>242</u></u>

Benefits Provided

The Police Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977, shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the greater of the average monthly salary obtaining by dividing the total salary during the 48 consecutive months of service within the last 60 months in which the total salary was the highest by the number of months in that period; or the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes is capped at \$106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3% compounded.

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Benefits Provided (Continued)

The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or ½ of the change in the Consumer Price Index for the preceding calendar year.

Contributions

Employees are required by ILCS to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. Effective January 1, 2011, ILCS requires the Village to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by 2040. However, the Village has adopted a funding policy using the entry-age normal cost method that will result in 100% funding by 2040. For the year ended December 31, 2025, the Village's contribution was 47.39% of covered payroll.

Illinois Police Officers' Pension Investment Fund

The Illinois Police Officers' Pension Investment Fund (IPOPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate police pension funds. IPOPIF was created by Public Act 101-0610 and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds as defined in 40 ILCS 5/22B-105. Participation in IPOPIF by Illinois suburban and downstate police pension funds is mandatory.

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Investment Policy

IPOPIF's investment policy was originally adopted by the Board of Trustees on December 17, 2021. IPOPIF has the authority to invest trust fund assets in any type of security subject to the requirements and restrictions set forth in the Illinois Pension Code and is not restricted by the Pension Code sections that pertain exclusively to the Article 3 participating police pension funds. IPOPIF shall be subject to the provisions of the Illinois Pension Code including, but not limited to, utilization of emerging investment managers and utilization of businesses owned by minorities, women and persons with disabilities.

Deposits with Financial Institutions

The plan retains all of its available cash with two financial institutions. Available cash is determined to be that amount which is required for the current expenditures of the plan. The excess of available cash is required to be transferred to IPOPIF for purposes of the long-term investment for the plan.

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the fund's deposits may not be returned to it. The fund's investment policy requires all bank balances to be covered by federal depository insurance or collateralized by the financial institutions. At December 31, 2025, all deposits are covered by federal depository insurance.

Investments

Investments of the plan are combined in a commingled external investment pool and held by IPOPIF. A schedule of investment expenses is included in IPOPIF's annual report. For additional information on IPOPIF's investments, please refer to their annual report. A copy of that report can be obtained from IPOPIF at 456 Fulton Street, Suite 402, Peoria, Illinois 61602 or at www.ipopif.org.

Fair Value Measurement

The plan categorizes fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The plan held no investments subject to fair value measurement at December 31, 2025.

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Net Asset Value

The Net Asset Value (NAV) of the plan's pooled investment in IPOPIF was \$144,372,434 at December 31, 2025. The pooled investments consist of the investments as noted in the target allocation table below. Investments in IPOPIF are valued at IPOPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at December 31, 2025. The plan may redeem shares with a seven-calendar day notice. IPOPIF may, at its sole discretion and based on circumstances, process redemption requests with fewer than a seven-calendar day notice. Regular redemptions of the same amount on a particular day of the month may be arranged with IPOPIF.

Investment Rate of Return

For the year ended December 31, 2025, the annual money-weighted rate of return on pension plan investments as calculated by the fund's Treasurer, net of pension plan investment expense, was 16.01%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for changing amounts actually invested.

Actuarial Assumptions

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

Actuarial valuation date	December 31, 2025
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	4.00% to 10.43%
Investment rate	7.00%
Cost of living adjustments	2.50%
Asset valuation method	Fair value

Mortality rates were based on the PubS-2010 mortality table. Mortality improvement uses MP-2021 Improvement Rates applied on a fully generational basis.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2025	\$ 186,631,444	\$ 124,917,516	\$ 61,713,928
Changes for the period			
Service cost	2,654,114	-	2,654,114
Interest	12,745,841	-	12,745,841
Difference between expected and actual experience	1,781,974	-	1,781,974
Changes in assumptions	-	-	-
Changes in benefit terms	-	-	-
Employer contributions	-	6,266,858	(6,266,858)
Employee contributions	-	1,322,655	(1,322,655)
Net investment income	-	21,908,459	(21,908,459)
Benefit payments and refunds	(9,095,991)	(9,095,991)	-
Administrative expense	-	(11,582)	11,582
Net changes	8,085,938	20,390,399	(12,304,461)
BALANCES AT DECEMBER 31, 2025	\$ 194,717,382	\$ 145,307,915	\$ 49,409,467

The Police Pension Plan was 74.63% funded as of December 31, 2025.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended December 31, 2025, the Village recognized police pension expense of \$7,321,161. At December 31, 2025, the Village reported deferred outflows of resources and deferred inflows of resources related to the police pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 6,450,047	\$ 710,149
Changes in assumption	2,682,414	6,639
Net difference between projected and actual earnings on pension plan investments	-	9,739,588
TOTAL	\$ 9,132,461	\$ 10,456,376

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

Fiscal Year Ending December 31,	
2026	\$ 3,370,291
2027	(2,131,487)
2028	(1,206,711)
2029	(1,545,155)
2030	189,147
Thereafter	-
TOTAL	\$ (1,323,915)

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate for year ended December 31, 2025.

The table below presents the pension liability of the Village, for year ended December 31, 2025, calculated using the discount rate of 7.00% as well as what the Village's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.00%) or 1 percentage point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net pension liability	\$ 77,472,571	\$ 49,409,467	\$ 26,633,949

Firefighters' Pension Plan

Plan Administration

Firefighter sworn personnel are covered by the Firefighters' Pension Plan, a single-employer defined benefit pension plan sponsored by the Village. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/4-101) and may be amended only by the Illinois legislature. The Village accounts for the Firefighters' Pension Plan as a pension trust fund.

The Firefighters' Pension Plan is governed by a five-member Board of Trustees. Two members of the Board of Trustees are appointed by the Village's Mayor, one member is elected by pension beneficiaries and two members are elected by active firefighter employees.

The Firefighters' Pension Plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

VILLAGE OF PALATINE, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Plan Membership

At December 31, 2025, the measurement date, membership consisted of:

Inactive plan members currently receiving benefits	101
Inactive plan members entitled to but not yet receiving benefits	5
Active plan members	<u>91</u>
 TOTAL	 <u><u>197</u></u>

Benefits Provided

The Firefighters' Pension Plan provides retirement benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held at the date of retirement. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a covered employee who retired with 20 or more years of service after January 1, 1977, shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the firefighter during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Firefighters' salary for pension purposes is capped at \$106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% for each month under 55). The monthly benefit of a Tier 2 firefighter shall be increased annually at age 60 on the January 1st after the firefighter retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or ½ of the change in the Consumer Price Index for the proceeding calendar year.

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Contributions

Employees are required by ILCS to contribute 9.455% of their base salary to the Firefighters' Pension Fund (the Fund). If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the Fund, as actuarially determined by an enrolled actuary. Effective January 1, 2011, ILCS requires the Village to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. However, the Village has adopted a funding policy using the entry-age normal cost method that will result in funding of 100% of the past service cost by 2040. The Village's contribution was 54.63% of covered payroll for the year ended December 31, 2025.

Illinois Firefighters' Pension Investment Fund

The Illinois Firefighters' Pension Investment Fund (IFPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate firefighter pension funds. IFPIF was created by Public Act 101-0610, and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds. Participation in IFPIF by Illinois suburban and downstate firefighter pension funds is mandatory.

Deposits with Financial Institutions

The plan retains all of its available cash with two financial institutions. Available cash is determined to be that amount which is required for the current expenditures of the plan. The excess of available cash is required to be transferred to IFPIF for purposes of the long-term investment for the plan.

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the fund's deposits may not be returned to it. The fund's investment policy requires all bank balances to be covered by federal depository insurance or collateralized by the financial institutions. All deposits at December 31, 2025, are covered by federal depository insurance.

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Investments

Investments of the plan are combined in a commingled external investment pool and held by IFPIF. A schedule of investment expenses is included in IFPIF's annual report. For additional information on IFPIF's investments, please refer to their annual report. A copy of that report can be obtained from IFPIF at 1919 South Highland Avenue, Building A, Suite 237, Lombard, Illinois 60148 or at www.ifpif.org.

Fair Value Measurement

The plan categorizes fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The plan held no investments subject to fair value measurement at December 31, 2025.

Net Asset Value

The Net Asset Value (NAV) of the plan's pooled investment in IFPIF was \$131,745,846 at December 31, 2025. The pooled investments consist of the investments as noted in the target allocation table available at www.ifpif.org. Investments in IFPIF are valued at IFPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at December 31, 2025. The plan may redeem shares by giving notice by 5:00 pm central time on the 1st of each month. Requests properly submitted on or before the 1st of each month will be processed for redemption by the 14th of the month. Expedited redemptions may be processed at the sole discretion of IFPIF.

Investment Policy

IFPIF's current investment policy was adopted by the Board of Trustees on June 17, 2022. IFPIF is authorized to invest in all investments allowed by Illinois Compiled Statutes (ILCS). The IFPIF shall not be subject to any of the limitations applicable to investments of pension fund assets currently held by the transferor pension funds under Sections 1-113.1 through 1-113.12 or Article 4 of the Illinois Pension Code.

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Investment Rate of Return

For the year ended December 31, 2025, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 17.24%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Actuarial Assumptions

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

Actuarial valuation date	December 31, 2025
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	4.00% to 36.20%
Investment rate	7.00%
Cost of living adjustments	2.50%
Asset valuation method	Fair value

Mortality rates were based on the PubS-2010 mortality table. Mortality improvement uses MP-2021 Improvement Rates applied on a fully generational basis.

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2025	\$ 178,137,696	\$ 114,801,422	\$ 63,336,274
Changes for the period			
Service cost	2,734,298	-	2,734,298
Interest	12,165,582	-	12,165,582
Difference between expected and actual experience	1,420,769	-	1,420,769
Changes in assumptions	714	-	714
Changes in benefit terms	-	-	-
Employer contributions	-	6,524,195	(6,524,195)
Employee contributions	-	1,087,255	(1,087,255)
Net investment income	-	19,765,736	(19,765,736)
Benefit payments and refunds	(8,687,335)	(8,687,335)	-
Administrative expense	-	(6,387)	6,387
Net changes	7,634,028	18,683,464	(11,049,436)
BALANCES AT DECEMBER 31, 2025	\$ 185,771,724	\$ 133,484,886	\$ 52,286,838

There were changes in assumptions related to the salary increases since the previous measurement date.

The Firefighters' Pension Plan was 71.85% funded as of December 31, 2025.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended December 31, 2025, the Village recognized firefighters' pension expense of \$8,026,221. At December 31, 2025, the Village reported deferred outflows of resources and deferred inflows of resources related to the firefighters' pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 4,402,249	\$ 973,515
Changes in assumption	5,853,314	80
Net difference between projected and actual earnings on pension plan investments	-	10,082,574
TOTAL	\$ 10,255,563	\$ 11,056,169

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

Fiscal Year Ending December 31,	
2026	\$ 2,391,537
2027	(2,094,204)
2028	(923,437)
2029	(880,748)
2030	706,246
Thereafter	-
TOTAL	\$ (800,606)

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate for year ended December 31, 2025. The table below presents the net pension liability of the Village, for year ended December 31, 2025, calculated using the discount rate of 7.00% as well as what the Village's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.00%) or 1 percentage point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net pension liability	\$ 77,306,312	\$ 52,286,838	\$ 31,715,056

13. PENSION TRUST FUNDS

Summary Financial Statements

a. Schedule of Net Position as of December 31, 2025:

	Police Pension	Firefighters' Pension	Total
ASSETS			
Cash and cash equivalents	\$ 462,610	\$ 480,271	\$ 942,881
Investments, at fair value			
Held in the Illinois			
Illinois Police Officers' Pension			
Investment Fund	144,372,434	-	144,372,434
Illinois Firefighters' Pension			
Investment Fund	-	131,745,846	131,745,846
Due from Village	2,597,855	2,729,394	5,327,249
Total assets	147,432,899	134,955,511	282,388,410
LIABILITIES			
Due to Village	2,124,984	1,470,625	3,595,609
Total liabilities	2,124,984	1,470,625	3,595,609
NET POSITION	\$ 145,307,915	\$ 133,484,886	\$ 278,792,801

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

13. PENSION TRUST FUNDS (Continued)

Summary Financial Statements (Continued)

b. Schedule of Changes in Net Position for the year ended December 31, 2025:

	Police Pension	Firefighters' Pension	Total
ADDITIONS			
Contributions			
Contributions - employer	\$ 6,266,858	\$ 6,524,195	\$ 12,791,053
Contributions - plan members	1,322,655	1,087,255	2,409,910
Total contributions	7,589,513	7,611,450	15,200,963
Investment income			
Net appreciation in fair value of investments	21,231,121	17,553,919	38,785,040
Interest earned	793,456	2,457,497	3,250,953
Less investment expenses	(116,118)	(245,680)	(361,798)
Total investment income	21,908,459	19,765,736	41,674,195
Total additions	29,497,972	27,377,186	56,875,158
DEDUCTIONS			
Administrative	11,582	6,387	17,969
Benefits and refunds	9,095,991	8,687,335	17,783,326
Total deductions	9,107,573	8,693,722	17,801,295
NET INCREASE	20,390,399	18,683,464	39,073,863
NET POSITION HELD IN TRUST FOR PENSION BENEFITS			
January 1	124,917,516	114,801,422	239,718,938
December 31	\$ 145,307,915	\$ 133,484,886	\$ 278,792,801

14. OTHER POSTEMPLOYMENT BENEFITS

a. Plan Description

In addition to providing the pension benefits described, the Village provides postemployment health care and life insurance benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions, and any employer contributions are governed by the Village and can be amended by the Village through its personnel manual and union contracts. 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 Village’s governmental and business-type activities.

b. Benefits Provided

The Village provides the opportunity for retirees, their spouses and dependents (enrolled at time of employee’s retirement) to participate in the Village’s health insurance plan for pre-Medicare postretirement health insurance. To be eligible for benefits, the employee must qualify for retirement under one of the Village’s three retirement plans. An implicit benefit is provided due to the retirees paying 100% of the actuarially determined premium to the plan.

Pursuant to the Illinois Public Safety Employee Benefits Act, the Village provides health insurance to any sworn police or fire employee (their spouses and dependents) who suffers a catastrophic injury or is killed in the line of duty. The Village is responsible for paying the entire actuarially determined contribution to the plan.

c. Membership

At December 31, 2024 (most recent data available), membership consisted of:

Inactive employees or beneficiaries currently receiving benefit payments	58
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>284</u>
TOTAL	<u><u>342</u></u>

d. Total OPEB Liability

The Village’s total OPEB liability of \$12,394,375 was measured as of December 31, 2025 and was determined by an actuarial valuation as of January 1, 2025.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. OTHER POSTEMPLOYMENT BENEFITS (Continued)

e. Actuarial Assumptions and Other Inputs

The total OPEB liability at December 31, 2025, as determined by an actuarial valuation as of January 1, 2025, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified. The total OPEB liability was rolled forward by the actuary using updated procedures to December 31, 2025, including updating the discount rate, as noted below:

Actuarial cost method	Entry-age normal
Actuarial value of assets	N/A
Inflation	2.50%
Salary increases	3.00%
Discount rate	4.83%
Healthcare cost trend rates	4.50% to 7.93% initial 4.50% to 5.00% ultimate

The discount rate was based on the index rate for tax exempt general obligation municipal bonds rated AA or better at December 31, 2025.

f. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT JANUARY 1, 2025	<u>\$ 12,462,316</u>
Changes for the period	
Service cost	779,237
Interest	496,053
Difference between expected and actual experience	-
Changes in assumptions	(734,956)
Benefit payments	(608,275)
Other changes	-
Net changes	<u>(67,941)</u>
BALANCES AT DECEMBER 30, 2025	<u>\$ 12,394,375</u>

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. OTHER POSTEMPLOYMENT BENEFITS (Continued)

f. Changes in the Total OPEB Liability (Continued)

Changes in assumptions related to the discount rate since the previous measurement date.

g. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2025, the Village recognized OPEB expense of \$775,850. At December 31, 2025, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 3,713,294
Changes in assumptions	2,180,865	2,082,847
TOTAL	\$ 2,180,865	\$ 5,796,141

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

<u>Year Ending December 31,</u>	
2026	\$ (499,440)
2027	(499,440)
2028	(473,777)
2029	(481,817)
2030	(513,288)
Thereafter	<u>(1,147,514)</u>
TOTAL	\$ (3,615,276)

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. OTHER POSTEMPLOYMENT BENEFITS (Continued)

h. Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the Village calculated using the discount rate of 4.83% as well as what the Village total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.83%) or 1 percentage point higher (5.83%) than the current rate:

	1% Decrease (3.83%)	Current Discount Rate (4.83%)	1% Increase (5.83%)
Total OPEB liability	\$ 13,384,381	\$ 12,394,375	\$ 11,484,167

The table below presents the total OPEB liability of the Village calculated using the healthcare rate of 4.50% to 7.93% as well as what the Village's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease (varies)	Current Healthcare Rate (varies)	1% Increase (varies)
Total OPEB liability	\$ 10,998,766	\$ 12,394,375	\$ 14,040,608

15. RESTATEMENTS

Change within Financial Reporting Entity

The City's beginning fund balances were adjusted due to a change within the reporting entity, in accordance with GASB Statement No. 100, *Accounting Changes and Error Corrections*. The Coronavirus State and Local Fiscal Recovery Grant Fund was reported as major for the fiscal year ended December 31, 2024, and is reported as nonmajor for the fiscal year ended December 31, 2025.

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF PALATINE, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes	\$ 31,198,884	\$ 31,198,884	\$ 31,210,536	\$ 11,652
Intergovernmental	28,717,008	28,789,006	29,168,048	379,042
Charges for services	7,572,745	7,598,145	7,413,424	(184,721)
Licenses and permits	2,737,300	2,737,300	3,023,732	286,432
Fines and forfeits	1,057,500	1,057,500	1,101,846	44,346
Investment income	100,000	100,000	1,445,337	1,345,337
Miscellaneous	360,000	361,850	530,830	168,980
Total revenues	<u>71,743,437</u>	<u>71,842,685</u>	<u>73,893,753</u>	<u>2,051,068</u>
EXPENDITURES				
Current				
General government	5,632,869	5,022,964	4,429,386	(593,578)
Public safety	56,667,055	58,715,254	56,737,450	(1,977,804)
Public works	7,547,750	7,540,435	7,303,278	(237,157)
Debt service				
Principal retirement	-	-	12,115	12,115
Interest and fiscal charges	-	-	136	136
Total expenditures	<u>69,847,674</u>	<u>71,278,653</u>	<u>68,482,365</u>	<u>(2,796,288)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,895,763</u>	<u>564,032</u>	<u>5,411,388</u>	<u>4,847,356</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	109,065	109,065
Transfers (out)	(1,642,000)	(1,642,000)	(1,642,000)	-
Total other financing sources (uses)	<u>(1,642,000)</u>	<u>(1,642,000)</u>	<u>(1,532,935)</u>	<u>109,065</u>
NET CHANGE IN FUND BALANCE	<u>\$ 253,763</u>	<u>\$ (1,077,968)</u>	<u>3,878,453</u>	<u>\$ 4,956,421</u>
FUND BALANCE, JANUARY 1			<u>31,713,493</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 35,591,946</u>	

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DOWNTOWN TIF FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes				
Property taxes	\$ 7,500,000	\$ 7,500,000	\$ 8,051,114	\$ 551,114
Investment income	1,000	1,530	1,265,972	1,264,442
Total revenues	7,501,000	7,501,530	9,317,086	1,815,556
EXPENDITURES				
Economic development				
Supplies and services	10,000	33,500	12,693	(20,807)
Project expenditures	2,570,000	1,925,872	3,286,702	1,360,830
TIF surplus	7,500,000	7,500,000	3,927,690	(3,572,310)
Total expenditures	10,080,000	9,459,372	7,227,085	(2,232,287)
NET CHANGE IN FUND BALANCE	<u><u>\$ (2,579,000)</u></u>	<u><u>\$ (1,957,842)</u></u>	2,090,001	<u><u>\$ 4,047,843</u></u>
FUND BALANCE, JANUARY 1			<u>32,087,976</u>	
FUND BALANCE, DECEMBER 31			<u><u>\$ 34,177,977</u></u>	

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2025

BUDGETS

Budgets are adopted on a basis consistent with GAAP. Annual appropriated budgets are adopted for the general, special revenue, debt service, capital projects, enterprise, internal service and pension trust funds. All annual appropriations lapse at fiscal year-end.

Departments of the Village submit requests for appropriation to the Village’s manager so that a budget may be prepared. The budget is prepared by fund, department and organization and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

The proposed budget is presented to the governing body for review. The governing body holds public review sessions in addition to the statutory public hearing and may add to, subtract from, or change appropriations, but may not change the form of the budget.

The manager is authorized to transfer budgeted amounts between departments within any fund; however, the governing body must approve any revisions that increase the total expenditures of any fund. Expenditures may not legally exceed budgeted appropriations at the fund level. During the year, several supplementary appropriations were necessary.

Expenditures/expenses exceeded the final budget in the following funds:

Fund	Excess
Foreign Fire Tax Fund	\$ 19,976
Capital Improvement Fund	249,588

VILLAGE OF PALATINE, ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED DECEMBER 31,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Actuarially determined contribution	\$ 1,357,502	\$ 1,268,896	\$ 1,236,724	\$ 1,072,435	\$ 1,346,507	\$ 1,393,340	\$ 1,050,063	\$ 912,159	\$ 795,905	\$ 943,232
Contributions in relation to the actuarially determined contribution	1,359,414	1,286,486	1,236,724	1,072,435	1,346,507	1,393,340	1,050,063	912,159	795,905	943,232
CONTRIBUTION DEFICIENCY (Excess)	\$ (1,912)	\$ (17,590)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 10,630,398	\$ 10,452,192	\$ 10,772,855	\$ 10,976,825	\$ 11,230,254	\$ 11,611,171	\$ 11,278,873	\$ 11,846,230	\$ 12,553,940	\$ 12,659,397
Contributions as a percentage of covered payroll	12.79%	12.31%	11.48%	9.77%	11.99%	12.00%	9.31%	7.70%	6.34%	7.45%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was aggregate entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 19 years; the asset valuation method was five-year smoothed fair value; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 2.75% to 13.75% compounded annually and postretirement benefit increases of 3.00% compounded annually.

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
POLICE PENSION FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED DECEMBER 31,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Actuarially determined contribution	\$ 3,441,579	\$ 4,075,790	\$ 4,307,574	\$ 4,397,183	\$ 4,700,943	\$ 5,638,311	\$ 5,428,437	\$ 5,445,509	\$ 5,870,654	\$ 6,168,799
Contributions in relation to the actuarially determined contribution	3,538,272	4,043,020	4,322,198	4,771,486	5,364,713	5,719,861	6,221,185	5,962,356	8,278,596	6,266,858
CONTRIBUTION DEFICIENCY (Excess)	\$ (96,693)	\$ 32,770	\$ (14,624)	\$ (374,303)	\$ (663,770)	\$ (81,550)	\$ (792,748)	\$ (516,847)	\$ (2,407,942)	\$ (98,059)
Covered payroll	\$ 10,358,270	\$ 10,849,076	\$ 10,871,318	\$ 10,997,170	\$ 11,218,955	\$ 11,914,392	\$ 11,796,852	\$ 12,430,855	\$ 12,820,743	\$ 13,223,649
Contributions as a percentage of covered payroll	34.16%	37.27%	39.76%	43.39%	47.82%	48.01%	52.74%	47.96%	64.57%	47.39%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1, 2025. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 17 years; the asset valuation method was at five-year smooth fair value; and the significant actuarial assumptions were an investment rate of return at 7.00% annually, projected total salary increases assumption of 3.25%, individual pay increases of 3.75% to 10.18% and inflation of 2.25%.

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FIREFIGHTERS' PENSION FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED DECEMBER 31,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Actuarially determined contribution	\$ 3,254,943	\$ 3,911,411	\$ 4,596,932	\$ 4,654,347	\$ 4,935,330	\$ 5,482,655	\$ 5,551,876	\$ 5,470,821	\$ 6,108,404	\$ 6,425,701
Contributions in relation to the actuarially determined contribution	3,660,137	4,629,680	4,675,335	5,205,407	5,608,868	5,563,796	8,343,615	5,987,516	8,505,992	6,524,195
CONTRIBUTION DEFICIENCY (Excess)	\$ (405,194)	\$ (718,269)	\$ (78,403)	\$ (551,060)	\$ (673,538)	\$ (81,141)	\$ (2,791,739)	\$ (516,695)	\$ (2,397,588)	\$ (98,494)
Covered payroll	\$ 9,137,439	\$ 9,245,367	\$ 9,508,556	\$ 9,877,339	\$ 10,768,480	\$ 11,215,275	\$ 10,934,974	\$ 11,190,113	\$ 11,635,629	\$ 11,941,982
Contributions as a percentage of covered payroll	40.06%	50.08%	49.17%	52.70%	52.09%	49.61%	76.30%	53.51%	73.10%	54.63%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1, 2025. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 17 years; the asset valuation method was at five-year smooth fair value; and the significant actuarial assumptions were an investment rate of return at 7.00% annually, projected total salary increases assumption of 3.25%, individual pay increases of 3.75% to 36.05% and inflation of 2.25%.

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Ten Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
TOTAL PENSION LIABILITY										
Service cost	\$ 1,135,095	\$ 1,157,484	\$ 1,134,861	\$ 1,024,994	\$ 1,097,251	\$ 1,130,613	\$ 1,075,860	\$ 1,083,163	\$ 1,071,940	\$ 1,076,225
Interest	4,821,993	5,043,039	5,178,562	5,298,581	5,560,012	5,826,652	5,984,758	6,308,906	6,468,126	6,792,531
Differences between expected and actual experience	(422,884)	(1,422,863)	922,845	939,544	822,768	108,059	1,658,086	(687,186)	1,879,375	(2,086,848)
Changes of assumptions	172,219	(262,779)	(2,317,207)	2,205,814	-	(783,224)	-	-	(59,959)	-
Benefit payments, including refunds of member contributions	(2,472,221)	(2,700,058)	(3,233,210)	(3,294,551)	(3,631,408)	(4,006,432)	(4,141,482)	(4,361,221)	(4,645,038)	(5,129,119)
Net change in total pension liability	3,234,202	1,814,823	1,685,851	6,174,382	3,848,623	2,275,668	4,577,222	2,343,662	4,714,444	652,789
Total pension liability - beginning	65,047,647	68,281,849	70,096,672	71,782,523	77,956,905	81,805,528	84,081,196	88,658,418	91,002,080	95,716,524
TOTAL PENSION LIABILITY - ENDING	\$ 68,281,849	\$ 70,096,672	\$ 71,782,523	\$ 77,956,905	\$ 81,805,528	\$ 84,081,196	\$ 88,658,418	\$ 91,002,080	\$ 95,716,524	\$ 96,369,313
PLAN FIDUCIARY NET POSITION										
Contributions - employer	\$ 1,326,807	\$ 1,359,414	\$ 1,286,486	\$ 1,236,724	\$ 1,072,435	\$ 1,346,507	\$ 1,393,340	\$ 1,050,063	\$ 912,159	\$ 795,905
Contributions - member	486,317	479,022	475,499	494,998	493,955	548,467	522,502	557,613	533,080	578,928
Net investment income	296,437	4,059,760	10,497,805	(3,659,634)	12,298,754	10,935,116	14,359,845	(12,173,513)	9,114,107	8,876,945
Benefit payments, including refunds of member contributions	(2,472,221)	(2,700,058)	(3,233,210)	(3,294,551)	(3,631,408)	(4,006,432)	(4,141,482)	(4,361,221)	(4,645,038)	(5,129,119)
Administrative expense	(579,310)	214,489	(1,090,449)	1,611,824	260,867	322,941	(225,648)	282,375	2,399,805	(3,711,198)
Net change in plan fiduciary net position	(941,970)	3,412,627	7,936,131	(3,610,639)	10,494,603	9,146,599	11,908,557	(14,644,683)	8,314,113	1,411,461
Plan fiduciary net position - beginning	59,616,939	58,674,969	62,087,596	70,023,727	66,413,088	76,907,691	86,054,290	97,962,847	83,318,164	91,632,277
PLAN FIDUCIARY NET POSITION - ENDING	\$ 58,674,969	\$ 62,087,596	\$ 70,023,727	\$ 66,413,088	\$ 76,907,691	\$ 86,054,290	\$ 97,962,847	\$ 83,318,164	\$ 91,632,277	\$ 93,043,738
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 9,606,880	\$ 8,009,076	\$ 1,758,796	\$ 11,543,817	\$ 4,897,837	\$ (1,973,094)	\$ (9,304,429)	\$ 7,683,916	\$ 4,084,247	\$ 3,325,575

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Plan fiduciary net position as a percentage of the total pension liability	85.93%	88.57%	97.55%	85.19%	94.01%	102.35%	110.49%	91.56%	95.73%	96.55%
Covered payroll	\$ 10,563,758	\$ 10,630,398	\$ 10,452,192	\$ 10,772,855	\$ 10,976,825	\$ 11,230,254	\$ 11,611,171	\$ 11,278,873	\$ 11,846,230	\$ 12,533,940
Employer's net pension liability (asset) as a percentage of covered payroll	90.94%	75.34%	16.83%	107.16%	44.62%	-17.57%	(80.13%)	68.13%	34.48%	26.53%

Notes to Required Supplementary Information

There were changes in assumptions related to mortality rates in 2023.

There were changes in assumptions related to inflation, salary increases and mortality rates in 2020.

There were changes in assumptions related to the discount rate in 2018.

There were changes in assumptions related to inflation and salary increases in 2017.

There were changes in assumptions related to the discount rate in 2016.

There were changes in assumptions related to the discount rate in 2015.

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
POLICE PENSION FUND

Last Ten Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
TOTAL PENSION LIABILITY										
Service cost	\$ 2,107,038	\$ 2,135,476	\$ 2,290,298	\$ 2,233,157	\$ 2,385,236	\$ 2,383,728	\$ 2,447,261	\$ 2,599,727	\$ 2,644,443	\$ 2,654,114
Interest	8,334,207	8,262,326	8,777,152	9,322,558	10,250,927	10,379,255	10,902,536	11,520,828	12,111,301	12,745,841
Changes of benefit terms	-	-	-	624,567	-	-	(93,175)	-	-	-
Differences between expected and actual experience	(4,910,367)	1,524,716	1,720,631	1,682,132	(599,585)	(2,472,651)	3,110,405	2,631,699	3,207,859	1,781,974
Changes of assumptions	(2,119,085)	(4,940)	-	4,733,370	-	-	5,532,349	60,298	(9,699)	-
Benefit payments, including refunds of member contributions	(4,187,653)	(4,618,864)	(5,014,198)	(5,516,268)	(6,276,335)	(6,493,016)	(7,263,286)	(8,071,242)	(8,682,081)	(9,095,991)
Net change in total pension liability	(775,860)	7,298,714	7,773,883	13,079,516	5,760,243	3,797,316	14,636,090	8,741,310	9,271,823	8,085,938
Total pension liability - beginning	117,048,409	116,272,549	123,571,263	131,345,146	144,424,662	150,184,905	153,982,221	168,618,311	177,359,621	186,631,444
TOTAL PENSION LIABILITY - ENDING	\$ 116,272,549	\$ 123,571,263	\$ 131,345,146	\$ 144,424,662	\$ 150,184,905	\$ 153,982,221	\$ 168,618,311	\$ 177,359,621	\$ 186,631,444	\$ 194,717,382
PLAN FIDUCIARY NET POSITION										
Contributions - employer	\$ 3,538,272	\$ 4,043,020	\$ 4,322,198	\$ 4,771,486	\$ 5,364,713	\$ 5,719,861	\$ 6,221,185	\$ 5,962,356	\$ 8,278,596	\$ 6,266,858
Contributions - member	1,055,702	1,048,695	1,077,694	1,145,375	1,188,697	1,185,100	1,435,595	1,231,902	1,327,079	1,322,655
Net investment income	4,490,541	9,547,991	(5,144,043)	15,742,283	11,192,237	16,298,601	(16,712,527)	13,211,148	10,847,366	21,908,459
Benefit payments, including refunds of member contributions	(4,187,653)	(4,618,864)	(5,014,198)	(5,516,268)	(6,276,335)	(6,493,016)	(7,263,286)	(8,071,242)	(8,682,081)	(9,095,991)
Administrative expense	(48,430)	(23,802)	67,323	(16,500)	(13,975)	199,921	(17,500)	(15,635)	(13,039)	(11,582)
Net change in plan fiduciary net position	4,848,432	9,997,040	(4,691,026)	16,126,376	11,455,337	16,910,467	(16,336,533)	12,318,529	11,757,921	20,390,399
Plan fiduciary net position - beginning	62,530,973	67,379,405	77,376,445	72,685,419	88,811,795	100,267,132	117,177,599	100,841,066	113,159,595	124,917,516
PLAN FIDUCIARY NET POSITION - ENDING	\$ 67,379,405	\$ 77,376,445	\$ 72,685,419	\$ 88,811,795	\$ 100,267,132	\$ 117,177,599	\$ 100,841,066	\$ 113,159,595	\$ 124,917,516	\$ 145,307,915
EMPLOYER'S NET PENSION LIABILITY	\$ 48,893,144	\$ 46,194,818	\$ 58,659,727	\$ 55,612,867	\$ 49,917,773	\$ 36,804,622	\$ 67,777,245	\$ 64,200,026	\$ 61,713,928	\$ 49,409,467

MEASUREMENT DATE DECEMBER 31,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Plan fiduciary net position as a percentage of the total pension liability	57.95%	62.62%	55.34%	61.49%	66.76%	76.10%	59.80%	63.80%	66.93%	74.63%
Covered payroll	\$ 10,358,270	\$ 10,849,076	\$ 10,871,318	\$ 10,997,170	\$ 11,218,955	\$ 11,914,392	\$ 11,796,852	\$ 12,430,855	\$ 12,820,743	\$ 13,223,649
Employer's net pension liability as a percentage of covered payroll	472.02%	425.79%	539.58%	505.70%	444.94%	308.91%	574.54%	516.46%	481.36%	373.64%

Notes to Required Supplementary Information

In 2024, there were changes in assumptions related to the inflation rate, salary increases, mortality rates and other demographics.

In 2016-2017, 2019 and 2022-2023, there were changes in assumptions related to the discount rate.

In 2023, there were changes to benefit terms related to surviving spouse eligibility.

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
FIREFIGHTERS' PENSION FUND

Last Ten Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
TOTAL PENSION LIABILITY										
Service cost	\$ 2,045,539	\$ 2,027,295	\$ 2,174,274	\$ 2,182,763	\$ 2,337,486	\$ 2,348,003	\$ 2,313,500	\$ 2,456,378	\$ 2,493,590	\$ 2,734,298
Interest	7,740,742	8,210,890	8,621,323	9,085,806	9,733,994	9,749,927	10,277,176	10,777,419	11,323,752	12,165,582
Changes of benefit terms	-	-	-	704,741	-	-	(143,917)	-	-	-
Differences between expected and actual experience	1,035,715	418,362	994,849	745,112	1,065,786	(4,475,390)	2,339,793	2,422,194	1,054,959	1,420,769
Changes of assumptions	328,856	-	(11,224)	1,518,292	-	-	4,838,686	-	5,524,646	714
Benefit payments, including refunds of member contributions	(4,513,084)	(4,818,995)	(5,171,821)	(5,573,297)	(5,899,592)	(6,389,135)	(7,090,392)	(7,638,430)	(8,054,266)	(8,687,335)
Net change in total pension liability	6,637,768	5,837,552	6,607,401	8,663,417	7,237,674	1,233,405	12,534,846	8,017,561	12,342,681	7,634,028
Total pension liability - beginning	109,025,391	115,663,159	121,500,711	128,108,112	136,771,529	144,009,203	145,242,608	157,777,454	165,795,015	178,137,696
TOTAL PENSION LIABILITY - ENDING	\$ 115,663,159	\$ 121,500,711	\$ 128,108,112	\$ 136,771,529	\$ 144,009,203	\$ 145,242,608	\$ 157,777,454	\$ 165,795,015	\$ 178,137,696	\$ 185,771,724
PLAN FIDUCIARY NET POSITION										
Contributions - employer	\$ 3,660,137	\$ 4,629,680	\$ 4,675,335	\$ 5,205,407	\$ 5,608,868	\$ 5,563,796	\$ 8,343,615	\$ 5,987,516	\$ 8,505,992	\$ 6,524,195
Contributions - member	899,896	886,245	905,175	940,243	962,993	999,524	1,057,570	1,017,712	1,060,325	1,087,255
Net investment income	4,226,592	9,065,572	(4,380,191)	12,209,428	11,448,837	8,454,382	(15,305,426)	13,416,876	11,134,298	19,765,736
Benefit payments, including refunds of member contributions	(4,513,084)	(4,818,995)	(5,171,822)	(5,573,297)	(5,899,592)	(6,389,135)	(7,090,392)	(7,638,430)	(8,054,266)	(8,687,335)
Administrative expense	(14,181)	(11,665)	62,362	(18,068)	(12,808)	4,260	(20,469)	(20,983)	(1,129)	(6,387)
Net change in plan fiduciary net position	4,259,360	9,750,837	(3,909,141)	12,763,713	12,108,298	8,632,827	(13,015,102)	12,762,691	12,645,220	18,683,464
Plan fiduciary net position - beginning	58,802,719	63,062,079	72,812,916	68,903,775	81,667,488	93,775,786	102,408,613	89,393,511	102,156,202	114,801,422
PLAN FIDUCIARY NET POSITION - ENDING	\$ 63,062,079	\$ 72,812,916	\$ 68,903,775	\$ 81,667,488	\$ 93,775,786	\$ 102,408,613	\$ 89,393,511	\$ 102,156,202	\$ 114,801,422	\$ 133,484,886
EMPLOYER'S NET PENSION LIABILITY	\$ 52,601,080	\$ 48,687,795	\$ 59,204,337	\$ 55,104,041	\$ 50,233,417	\$ 42,833,995	\$ 68,383,943	\$ 63,638,813	\$ 63,336,274	\$ 52,286,838

MEASUREMENT DATE DECEMBER 31,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Plan fiduciary net position as a percentage of the total pension liability	54.52%	59.93%	53.79%	59.71%	65.12%	70.51%	56.66%	61.62%	64.45%	71.85%
Covered payroll	\$ 9,137,439	\$ 9,245,367	\$ 9,508,556	\$ 9,877,339	\$ 10,768,480	\$ 11,215,725	\$ 10,934,974	\$ 11,190,113	\$ 11,635,629	\$ 11,941,982
Employer's net pension liability as a percentage of covered payroll	575.67%	526.62%	622.64%	557.88%	466.49%	381.91%	625.37%	568.71%	544.33%	437.84%

Notes to Required Supplementary Information

In 2025, there were changes in assumptions related to salary increases.

In 2024, there were changes in assumptions related to the inflation rate, salary increases, mortality rates and other demographics.

In 2016, 2018-2019 and 2022, there were changes in assumptions related to the discount rate.

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN

Last Eight Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2018	2019	2020	2021	2022	2023	2024	2025
TOTAL OPEB LIABILITY								
Service cost	\$ 719,981	\$ 657,670	\$ 819,775	\$ 977,864	\$ 1,009,959	\$ 656,271	\$ 729,408	\$ 779,237
Interest	438,629	510,011	414,399	284,910	291,531	383,121	362,567	496,053
Changes of benefit terms	-	-	-	-	-	-	-	-
Differences between expected and actual experience	-	-	(3,326,163)	-	(2,874,757)	-	(451,816)	-
Changes of assumptions	(856,449)	2,088,140	890,690	(63,325)	(1,757,693)	346,839	995,685	(734,956)
Benefit payments, including refunds of member contributions	(573,712)	(639,070)	(501,543)	(465,583)	(507,663)	(536,537)	(590,444)	(608,275)
Net change in total OPEB liability	(271,551)	2,616,751	(1,702,842)	733,866	(3,838,623)	849,694	1,045,400	(67,941)
Total OPEB liability - beginning	13,029,621	12,758,070	15,374,821	13,671,979	14,405,845	10,567,222	11,416,916	12,462,316
TOTAL OPEB LIABILITY - ENDING	\$ 12,758,070	\$ 15,374,821	\$ 13,671,979	\$ 14,405,845	\$ 10,567,222	\$ 11,416,916	\$ 12,462,316	\$ 12,394,375
Covered-employee payroll	\$ 27,077,166	\$ 27,780,330	\$ 28,273,958	\$ 28,353,996	\$ 30,571,858	\$ 31,916,313	\$ 33,023,498	\$ 34,026,097
Employer's net OPEB liability as a percentage of covered-employee payroll	47.12%	55.34%	48.36%	50.81%	34.57%	35.77%	37.74%	36.43%

There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for this plan.

Notes to Required Supplementary Information

In 2025, there were changes made to the assumptions related to the discount rate.

In 2024, there were changes made to the assumptions related to the discount rate, inflation rates, healthcare cost trend rates and other demographics.

In 2023, there were changes made to the assumptions related to the discount rate.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

SCHEDULE OF INVESTMENT RETURNS
POLICE PENSION FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED DECEMBER 31,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Annual money-weighted rate of return, net of investment expense	7.19%	14.06%	(5.36%)	21.24%	13.56%	13.71%	(14.23%)	13.06%	12.64%	16.01%

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

SCHEDULE OF INVESTMENT RETURNS
FIREFIGHTERS' PENSION FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED DECEMBER 31,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Annual money-weighted rate of return, net of investment expense	7.30%	14.50%	(6.11%)	17.95%	14.16%	9.54%	(14.86%)	15.01%	14.50%	17.24%

(See independent auditor's report.)

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

MAJOR GOVERNMENTAL FUNDS

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF REVENUES - BUDGET AND ACTUAL
GENERAL FUND**

For the Year Ended December 31, 2025

	Original Budget		Final Budget		Actual
TAXES					
Property tax					
Police protection	\$ 2,768,417	\$	2,768,417	\$	2,933,328
Fire protection	2,268,417		2,268,417		2,400,678
FICA	3,000,000		3,000,000		3,209,649
IMRF	875,000		875,000		936,281
Police pension	6,175,000		6,175,000		5,766,859
Fire pension	6,450,000		6,450,000		6,024,195
Home rule sales tax	7,210,800		7,210,800		7,784,259
Food and beverage tax	1,700,000		1,700,000		1,677,679
Municipal cannabis sales tax	50,000		50,000		75,303
Motel occupancy tax	75,000		75,000		62,661
Township road and bridge tax	625,000		625,000		338,395
Other taxes	1,250		1,250		1,249
Total taxes	31,198,884		31,198,884		31,210,536
INTERGOVERNMENTAL					
State sales tax	13,100,000		13,100,000		13,148,602
State income tax	11,203,600		11,203,600		12,246,823
Use tax	1,800,000		1,800,000		1,071,761
Fire protection district reimbursement	778,440		778,440		778,436
Police consultant - schools	1,136,740		1,136,740		1,136,740
State highway maintenance	211,763		211,763		222,375
Personal property replacement tax	175,000		175,000		169,538
Grants	30,000		32,290		29,246
Other intergovernmental	281,465		351,173		364,527
Total intergovernmental	28,717,008		28,789,006		29,168,048
CHARGES FOR SERVICES					
Cable TV franchise fees	900,000		900,000		716,971
Plan review fees	600,000		600,000		503,993
Inspection fees	375,000		375,000		373,015
Special police service	220,000		220,000		239,938
Special fire service	82,600		82,600		88,351
Ambulance fees	5,000,000		5,025,400		5,265,228
Streetfest revenue	185,000		185,000		28,625
Rental income	133,145		133,145		122,383
Other charges for services	77,000		77,000		74,920
Total charges for services	7,572,745		7,598,145		7,413,424

(This schedule is continued on the following page.)

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF REVENUES - BUDGET AND ACTUAL (Continued)
GENERAL FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
LICENSES AND PERMITS			
Professional and occupational	\$ 240,000	\$ 240,000	\$ 266,253
Liquor licenses	500,000	500,000	459,246
Rental dwelling licenses	512,300	512,300	492,543
Building permits and fees	1,200,000	1,200,000	1,510,239
Other licenses and permits	285,000	285,000	295,451
	<hr/>	<hr/>	<hr/>
Total licenses and permits	2,737,300	2,737,300	3,023,732
FINES AND FORFEITS			
Circuit court fines	200,000	200,000	176,744
Traffic fines	850,000	850,000	913,295
Adjudication and other fines	7,500	7,500	11,807
	<hr/>	<hr/>	<hr/>
Total fines and forfeits	1,057,500	1,057,500	1,101,846
INVESTMENT INCOME			
	100,000	100,000	1,445,337
MISCELLANEOUS			
Recoveries and refunds	50,000	50,000	116,091
Reimbursements	305,000	305,000	304,347
Donations	-	1,850	2,350
Other	5,000	5,000	108,042
	<hr/>	<hr/>	<hr/>
Total miscellaneous	360,000	361,850	530,830
TOTAL REVENUES			
	<hr/>	<hr/>	<hr/>
	\$ 71,743,437	\$ 71,842,685	\$ 73,893,753
	<hr/>	<hr/>	<hr/>

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Mayor and council			
Personnel	\$ 273,895	\$ 273,802	\$ 251,316
Supplies and services	43,910	59,526	55,944
Total mayor and council	<u>317,805</u>	<u>333,328</u>	<u>307,260</u>
Boards and commissions			
Supplies and services	71,525	81,012	74,724
Total boards and commissions	<u>71,525</u>	<u>81,012</u>	<u>74,724</u>
Village clerk			
Personnel	127,215	166,924	172,830
Supplies and services	23,555	28,865	19,866
Total village clerk	<u>150,770</u>	<u>195,789</u>	<u>192,696</u>
Village manager			
Personnel	917,075	951,182	891,636
Supplies and services	320,710	320,710	109,499
Total village manager	<u>1,237,785</u>	<u>1,271,892</u>	<u>1,001,135</u>
Finance and operations			
Personnel	653,174	607,598	556,698
Supplies and services	213,900	195,973	122,178
Total finance and operations	<u>867,074</u>	<u>803,571</u>	<u>678,876</u>
Legal			
Personnel	81,945	81,965	82,185
Supplies and services	422,045	491,120	421,342
Total legal	<u>503,990</u>	<u>573,085</u>	<u>503,527</u>
Human resources			
Personnel	1,147,571	497,170	478,938
Supplies and services	126,150	122,603	109,087
Total human resources	<u>1,273,721</u>	<u>619,773</u>	<u>588,025</u>

(This schedule is continued on the following pages.)

VILLAGE OF PALATINE, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Information technology			
Personnel	\$ 1,089,610	\$ 1,045,072	\$ 1,025,174
Supplies and services	812,615	791,468	749,558
Total information technology	1,902,225	1,836,540	1,774,732
Liability insurance			
Supplies and services	1,584,000	1,584,000	1,584,000
Total liability insurance	1,584,000	1,584,000	1,584,000
Less administrative fee reimbursements			
CDBG Fund	(96,026)	(96,026)	(95,589)
Waterworks fund	(1,150,000)	(1,150,000)	(1,150,000)
Sewerage fund	(805,000)	(805,000)	(805,000)
Refuse fund	(75,000)	(75,000)	(75,000)
Motor Vehicle Parking System fund	(150,000)	(150,000)	(150,000)
Total administrative fee reimbursements	(2,276,026)	(2,276,026)	(2,275,589)
Total general government	5,632,869	5,022,964	4,429,386
PUBLIC SAFETY			
Community development			
Personnel	3,127,320	3,148,989	2,999,702
Supplies and services	338,210	351,192	241,854
Total community development	3,465,530	3,500,181	3,241,556
Police			
Personnel	26,580,370	27,270,791	26,332,172
Supplies and services	1,402,665	1,474,688	1,414,631
Total police	27,983,035	28,745,479	27,746,803
Fire			
Personnel	22,649,020	23,490,052	22,998,785
Supplies and services	2,569,470	2,979,542	2,750,306
Total fire	25,218,490	26,469,594	25,749,091
Total public safety	56,667,055	58,715,254	56,737,450

(This schedule is continued on the following page.)

VILLAGE OF PALATINE, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
PUBLIC WORKS			
Public works			
Personnel	\$ 4,784,300	\$ 4,751,506	\$ 4,560,224
Supplies and services	2,763,450	2,788,929	2,743,054
Total public works	<u>7,547,750</u>	<u>7,540,435</u>	<u>7,303,278</u>
DEBT SERVICE			
Principal retirement	-	-	12,115
Interest and fiscal charges	-	-	136
TOTAL EXPENDITURES	<u>\$ 69,847,674</u>	<u>\$ 71,278,653</u>	<u>\$ 68,482,365</u>

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL OBLIGATION BOND FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 756,068	\$ 756,068	\$ 1,279,165
Total revenues	<u>756,068</u>	<u>756,068</u>	<u>1,279,165</u>
EXPENDITURES			
Debt service			
Principal retirement	1,810,000	1,810,000	1,810,000
Interest and fiscal charges	641,431	641,431	641,154
Total expenditures	<u>2,451,431</u>	<u>2,451,431</u>	<u>2,451,154</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,695,363)</u>	<u>\$ (1,695,363)</u>	(1,171,989)
FUND BALANCE, JANUARY 1			<u>20,890,733</u>
FUND BALANCE, DECEMBER 31			<u><u>\$ 19,718,744</u></u>

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL EQUIPMENT ACQUISITION FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Electric utility use tax	\$ 1,000,000	\$ 1,000,000	\$ 1,013,760
Video gaming tax	221,500	221,500	227,633
Intergovernmental			
Grants	-	25,740	25,740
Charges for services			
Rental income	398,900	398,900	347,431
Investment income	25,000	25,000	512,452
	<hr/>	<hr/>	<hr/>
Total revenues	1,645,400	1,671,140	2,127,016
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Capital outlay			
Technology	373,600	533,957	432,161
Vehicles	2,705,420	2,519,059	2,508,570
Office and other equipment	262,100	252,100	246,839
Debt service			
Principal retirement	-	-	51,281
Interest and fiscal charges	-	-	219
	<hr/>	<hr/>	<hr/>
Total expenditures	3,341,120	3,305,116	3,239,070
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,695,720)	(1,633,976)	(1,112,054)
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers in	650,000	650,000	650,000
Proceeds from sale of capital assets	50,000	50,000	165,301
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	700,000	700,000	815,301
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	\$ (995,720)	\$ (933,976)	(296,753)
	<hr/>	<hr/>	<hr/>
FUND BALANCE, JANUARY 1			8,468,127
			<hr/>
FUND BALANCE, DECEMBER 31			\$ 8,171,374
			<hr/>

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

VILLAGE OF PALATINE, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2025

	Special Revenue	Capital Projects	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and investments	\$ 11,987,151	\$ 10,162,399	\$ 22,149,550
Receivables (net, where applicable, of allowances for uncollectibles)			
Property taxes	3,251,869	1,084,679	4,336,548
Accrued interest	28,598	20,652	49,250
Other	-	82,016	82,016
Due from other governments	1,237,733	193,590	1,431,323
Due from fiduciary funds	-	255,563	255,563
Due from other funds	-	86,204	86,204
Total assets	16,505,351	11,885,103	28,390,454
DEFERRED OUTFLOWS OF RESOURCES			
None	-	-	-
Total deferred outflows of resources	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 16,505,351	\$ 11,885,103	\$ 28,390,454
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 416,752	\$ 239,426	\$ 656,178
Accrued payroll	2,338	-	2,338
Unearned revenue	1,001,719	140,130	1,141,849
Due to other funds	86,204	-	86,204
Total liabilities	1,507,013	379,556	1,886,569
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	-	1,000,000	1,000,000
Unavailable revenue - intergovernmental	6,135	-	6,135
Total deferred inflows of resources	6,135	1,000,000	1,006,135
Total liabilities and deferred inflows of resources	1,513,148	1,379,556	2,892,704
FUND BALANCES			
Restricted for streets and highways	2,112,844	-	2,112,844
Restricted for public safety	1,803,660	-	1,803,660
Restricted for economic development	11,113,642	-	11,113,642
Assigned for capital projects	-	10,505,547	10,505,547
Unassigned (deficit)	(37,943)	-	(37,943)
Total fund balances	14,992,203	10,505,547	25,497,750
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 16,505,351	\$ 11,885,103	\$ 28,390,454

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended December 31, 2025

	Special Revenue	Capital Projects	Total Nonmajor Governmental Funds
REVENUES			
Taxes	\$ 6,265,385	\$ 2,879,869	\$ 9,145,254
Intergovernmental	7,566,866	681,639	8,248,505
Charges for services	-	100,605	100,605
Investment income	676,736	441,594	1,118,330
Miscellaneous	39,322	754	40,076
Total revenues	14,548,309	4,104,461	18,652,770
EXPENDITURES			
Current			
Public safety	593,714	-	593,714
Public works	4,104,645	-	4,104,645
Economic development	3,253,667	-	3,253,667
Capital outlay	2,845,781	5,694,185	8,539,966
Debt service			
Principal retirement	1,515,000	-	1,515,000
Interest and fiscal charges	70,645	-	70,645
Total expenditures	12,383,452	5,694,185	18,077,637
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,164,857	(1,589,724)	575,133
OTHER FINANCING SOURCES (USES)			
Transfers in	-	3,687,000	3,687,000
Transfers (out)	(109,065)	-	(109,065)
Total other financing sources (uses)	(109,065)	3,687,000	3,577,935
NET CHANGE IN FUND BALANCES	2,055,792	2,097,276	4,153,068
FUND BALANCES, JANUARY 1	12,936,411	8,408,271	21,344,682
FUND BALANCES, DECEMBER 31	\$ 14,992,203	\$ 10,505,547	\$ 25,497,750

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2025

	Motor Fuel Tax	Community Development Block Grant	Federal Equitable Sharing	State Equitable Sharing
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and investments	\$ 1,322,049	\$ -	\$ 755,315	\$ 567,742
Receivables				
Property taxes	-	-	-	-
Accrued interest	-	-	-	-
Due from other governments	824,923	361,171	-	-
Total assets	<u>2,146,972</u>	<u>361,171</u>	<u>755,315</u>	<u>567,742</u>
DEFERRED OUTFLOWS OF RESOURCES				
None	-	-	-	-
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 2,146,972</u>	<u>\$ 361,171</u>	<u>\$ 755,315</u>	<u>\$ 567,742</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 34,128	\$ 361,171	\$ 6,032	\$ 1,439
Accrued payroll	-	-	-	-
Unearned revenues	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>34,128</u>	<u>361,171</u>	<u>6,032</u>	<u>1,439</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - intergovernmental	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>34,128</u>	<u>361,171</u>	<u>6,032</u>	<u>1,439</u>
FUND BALANCES				
Restricted for streets and highways	2,112,844	-	-	-
Restricted for public safety	-	-	749,283	566,303
Restricted for economic development	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	<u>2,112,844</u>	<u>-</u>	<u>749,283</u>	<u>566,303</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 2,146,972</u>	<u>\$ 361,171</u>	<u>\$ 755,315</u>	<u>\$ 567,742</u>

Foreign Fire Tax	Rand Road Corridor TIF	Rand/ Lake Cook TIF	Dundee TIF #6	Police Grant	Opioid Settlement	Coronavirus State and Local Fiscal Recovery Grant	Total
\$ 405,062	\$ 5,727,771	\$ 2,115,030	\$ -	\$ 5,594	\$ 86,869	\$ 1,001,719	\$ 11,987,151
-	2,609,101	642,768	-	-	-	-	3,251,869
-	12,951	15,647	-	-	-	-	28,598
-	-	-	-	51,639	-	-	1,237,733
405,062	8,349,823	2,773,445	-	57,233	86,869	1,001,719	16,505,351
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 405,062	\$ 8,349,823	\$ 2,773,445	\$ -	\$ 57,233	\$ 86,869	\$ 1,001,719	\$ 16,505,351
\$ -	\$ 9,626	\$ -	\$ -	\$ 499	\$ 3,857	\$ -	\$ 416,752
-	-	-	-	2,338	-	-	2,338
-	-	-	-	-	-	1,001,719	1,001,719
-	-	-	33,115	53,089	-	-	86,204
-	9,626	-	33,115	55,926	3,857	1,001,719	1,507,013
-	-	-	-	6,135	-	-	6,135
-	-	-	-	6,135	-	-	6,135
-	9,626	-	33,115	62,061	3,857	1,001,719	511,429
-	-	-	-	-	-	-	2,112,844
405,062	-	-	-	-	83,012	-	1,803,660
-	8,340,197	2,773,445	-	-	-	-	11,113,642
-	-	-	(33,115)	(4,828)	-	-	(37,943)
405,062	8,340,197	2,773,445	(33,115)	(4,828)	83,012	-	14,992,203
\$ 405,062	\$ 8,349,823	\$ 2,773,445	\$ -	\$ 57,233	\$ 86,869	\$ 1,001,719	\$ 16,505,351

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS

For the Year Ended December 31, 2025

	Motor Fuel Tax	Community Development Block Grant	Federal Equitable Sharing	State Equitable Sharing
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,650,216	445,525	197,757	18,388
Investment income	72,595	-	31,370	25,312
Miscellaneous	-	-	-	-
Total revenues	3,722,811	445,525	229,127	43,700
EXPENDITURES				
Current				
Public safety	-	-	171,750	62,371
Public works	4,104,645	-	-	-
Economic development	-	445,525	-	-
Capital outlay	-	-	-	-
Debt service				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	4,104,645	445,525	171,750	62,371
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(381,834)	-	57,377	(18,671)
OTHER FINANCING SOURCES (USES)				
Transfers (out)	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCES	(381,834)	-	57,377	(18,671)
FUND BALANCES (DEFICIT), JANUARY 1,	2,494,678	-	691,906	584,974
FUND BALANCES (DEFICIT), DECEMBER 31	\$ 2,112,844	\$ -	\$ 749,283	\$ 566,303

Foreign Fire Tax	Rand Road Corridor TIF	Rand/ Lake Cook TIF	Dundee TIF #6	Police Grant	Opioid Settlement	Formerly Major		Total
						Coronavirus State and Local Fiscal Recovery Grant		
\$ -	\$ 4,854,988	\$ 1,410,397	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,265,385
197,926	-	-	-	211,273	-	2,845,781	-	7,566,866
310	310,934	123,792	-	-	3,358	109,065	-	676,736
2,365	-	-	-	-	36,957	-	-	39,322
200,601	5,165,922	1,534,189	-	211,273	40,315	2,954,846	-	14,548,309
119,976	-	-	-	216,101	23,516	-	-	593,714
-	-	-	-	-	-	-	-	4,104,645
-	1,706,457	1,100,845	840	-	-	-	-	3,253,667
-	-	-	-	-	-	2,845,781	-	2,845,781
-	1,515,000	-	-	-	-	-	-	1,515,000
-	70,645	-	-	-	-	-	-	70,645
119,976	3,292,102	1,100,845	840	216,101	23,516	2,845,781	-	12,383,452
80,625	1,873,820	433,344	(840)	(4,828)	16,799	109,065	-	2,164,857
-	-	-	-	-	-	(109,065)	-	(109,065)
-	-	-	-	-	-	(109,065)	-	(109,065)
80,625	1,873,820	433,344	(840)	(4,828)	16,799	-	-	2,055,792
324,437	6,466,377	2,340,101	(32,275)	-	66,213	-	-	12,936,411
\$ 405,062	\$ 8,340,197	\$ 2,773,445	\$ (33,115)	\$ (4,828)	\$ 83,012	\$ -	\$ -	\$ 14,992,203

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Motor fuel tax allotments	\$ 2,974,000	\$ 2,974,000	\$ 3,100,216
Grants	-	550,000	550,000
Investment income	5,000	5,000	72,595
Total revenues	2,979,000	3,529,000	3,722,811
EXPENDITURES			
Public works			
Contractual services	2,931,073	4,133,080	4,104,645
Total expenditures	2,931,073	4,133,080	4,104,645
NET CHANGE IN FUND BALANCE	\$ 47,927	\$ (604,080)	(381,834)
FUND BALANCE, JANUARY 1			2,494,678
FUND BALANCE, DECEMBER 31			\$ 2,112,844

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COMMUNITY DEVELOPMENT BLOCK GRANT FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental Grants	\$ 480,133	\$ 445,868	\$ 445,525
Total revenues	480,133	445,868	445,525
EXPENDITURES			
Economic development			
Administrative fees	96,026	96,026	95,589
Social service agencies	72,019	72,019	72,591
Rights of way improvements	312,088	277,823	277,345
Total expenditures	480,133	445,868	445,525
NET CHANGE IN FUND BALANCE	\$ -	\$ -	-
FUND BALANCE, JANUARY 1			-
FUND BALANCE, DECEMBER 31			\$ -

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FEDERAL EQUITABLE SHARING FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Grants	\$ 100,000	\$ 100,000	\$ 197,757
Investment income	-	-	31,370
Total revenues	100,000	100,000	229,127
EXPENDITURES			
Public safety			
Police			
Supplies and services	110,250	199,592	171,750
Total expenditures	110,250	199,592	171,750
NET CHANGE IN FUND BALANCE	\$ (10,250)	\$ (99,592)	57,377
FUND BALANCE, JANUARY 1			691,906
FUND BALANCE, DECEMBER 31			\$ 749,283

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STATE EQUITABLE SHARING FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Grants	\$ 20,000	\$ 20,000	\$ 18,388
Investment income	-	-	25,312
Total revenues	20,000	20,000	43,700
EXPENDITURES			
Public safety			
Police			
Supplies and services	65,750	65,750	62,371
Total expenditures	65,750	65,750	62,371
NET CHANGE IN FUND BALANCE	\$ (45,750)	\$ (45,750)	(18,671)
FUND BALANCE, JANUARY 1			584,974
FUND BALANCE, DECEMBER 31			\$ 566,303

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOREIGN FIRE TAX FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Foreign fire tax	\$ 100,000	\$ 100,000	\$ 197,926
Investment income	-	-	310
Miscellaneous			
Other income	-	-	2,365
Total revenues	100,000	100,000	200,601
EXPENDITURES			
Public safety			
Fire			
Supplies and services	100,000	100,000	119,976
Total expenditures	100,000	100,000	119,976
NET CHANGE IN FUND BALANCE	\$ -	\$ -	80,625
FUND BALANCE, JANUARY 1			324,437
FUND BALANCE, DECEMBER 31			\$ 405,062

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RAND ROAD CORRIDOR TIF FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 3,000,000	\$ 4,100,000	\$ 4,854,988
Investment income	2,500	2,500	310,934
Total revenues	3,002,500	4,102,500	5,165,922
EXPENDITURES			
Economic development			
Supplies and services	10,000	11,250	3,345
Project expenditures	677,283	658,064	203,112
Surplus distribution	-	1,500,000	1,500,000
Debt service			
Principal retirement	1,515,000	1,515,000	1,515,000
Interest and fiscal charges	71,395	71,395	70,645
Total expenditures	2,273,678	3,755,709	3,292,102
NET CHANGE IN FUND BALANCE	\$ 728,822	\$ 346,791	1,873,820
FUND BALANCE, JANUARY 1			6,466,377
FUND BALANCE, DECEMBER 31			\$ 8,340,197

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RAND/LAKE COOK TIF FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 1,200,000	\$ 1,200,000	\$ 1,410,397
Investment income	500	500	123,792
Total revenues	1,200,500	1,200,500	1,534,189
EXPENDITURES			
Economic development			
Supplies and services	55,000	55,000	845
Surplus distribution	1,100,000	1,100,000	1,100,000
Total expenditures	1,155,000	1,155,000	1,100,845
NET CHANGE IN FUND BALANCE	\$ 45,500	\$ 45,500	433,344
FUND BALANCE, JANUARY 1			2,340,101
FUND BALANCE, DECEMBER 31			\$ 2,773,445

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DUNDEE TIF #6 FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 60,000	\$ 60,000	\$ -
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>-</u>
EXPENDITURES			
Economic development			
Supplies and services	60,000	60,000	840
Total expenditures	<u>60,000</u>	<u>60,000</u>	<u>840</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(840)
FUND BALANCE (DEFICIT), JANUARY 1			<u>(32,275)</u>
FUND BALANCE (DEFICIT), DECEMBER 31			<u><u>\$ (33,115)</u></u>

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
POLICE GRANT FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental Grants	\$ -	\$ 395,787	\$ 211,273
Total revenues	-	395,787	211,273
EXPENDITURES			
Public safety Police			
Personnel	-	374,994	195,398
Supplies and services	-	20,793	20,703
Total expenditures	-	395,787	216,101
NET CHANGE IN FUND BALANCE	\$ -	\$ -	(4,828)
FUND BALANCE, JANUARY 1			-
FUND BALANCE (DEFICIT), DECEMBER 31			\$ (4,828)

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
OPIOID SETTLEMENT FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 3,358
Miscellaneous			
Other income	-	15,707	36,957
Total revenues	-	15,707	40,315
EXPENDITURES			
Public safety			
Fire			
Supplies and services	-	23,522	23,516
Total expenditures	-	23,522	23,516
NET CHANGE IN FUND BALANCE	\$ -	\$ (7,815)	16,799
FUND BALANCE, JANUARY 1			66,213
FUND BALANCE, DECEMBER 31			\$ 83,012

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY GRANT FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Grants	\$ -	\$ 3,846,809	\$ 2,845,781
Investment income	-	-	109,065
Total revenues	-	3,846,809	2,954,846
EXPENDITURES			
Capital outlay			
Buildings and facilities	-	3,507,242	2,506,214
Vehicles	-	339,567	339,567
Total expenditures	-	3,846,809	2,845,781
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	-	-	109,065
OTHER FINANCING SOURCES (USES)			
Transfers (out)	-	-	(109,065)
Total other financing sources (uses)	-	-	(109,065)
NET CHANGE IN FUND BALANCE	\$ -	\$ -	-
FUND BALANCE, JANUARY 1			-
FUND BALANCE, DECEMBER 31			\$ -

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS

December 31, 2025

	Capital Improvements	Combined Services Facility Renovation	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and investments	\$ 6,561,572	\$ 3,600,827	\$ 10,162,399
Receivables			
Property taxes	-	1,084,679	1,084,679
Accrued interest	20,652	-	20,652
Other	82,016	-	82,016
Due from other governments	193,590	-	193,590
Due from fiduciary funds	255,563	-	255,563
Due from other funds	86,204	-	86,204
	7,199,597	4,685,506	11,885,103
Total assets			
DEFERRED OUTFLOWS OF RESOURCES			
None	-	-	-
	-	-	-
Total deferred outflows of resources			
	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
	\$ 7,199,597	\$ 4,685,506	\$ 11,885,103
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 239,426	\$ -	\$ 239,426
Unearned revenue	140,130	-	140,130
	379,556	-	379,556
Total liabilities			
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	-	1,000,000	1,000,000
	-	1,000,000	1,000,000
Total deferred inflows of resources			
	-	1,000,000	1,000,000
Total liabilities and deferred inflows of resources	379,556	1,000,000	1,379,556
FUND BALANCES			
Assigned for capital projects	6,820,041	3,685,506	10,505,547
	6,820,041	3,685,506	10,505,547
Total fund balances			
	6,820,041	3,685,506	10,505,547
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
	\$ 7,199,597	\$ 4,685,506	\$ 11,885,103

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS**

For the Year Ended December 31, 2025

	Capital Improvements	Combined Services Facility Renovation	Total
REVENUES			
Taxes	\$ 1,811,721	\$ 1,068,148	\$ 2,879,869
Intergovernmental	681,639	-	681,639
Charges for service	100,605	-	100,605
Investment income	296,482	145,112	441,594
Miscellaneous	754	-	754
Total revenues	2,891,201	1,213,260	4,104,461
EXPENDITURES			
Capital outlay	2,420,593	3,273,592	5,694,185
Total expenditures	2,420,593	3,273,592	5,694,185
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	470,608	(2,060,332)	(1,589,724)
OTHER FINANCING SOURCES (USES)			
Transfers in	45,000	3,642,000	3,687,000
Total other financing sources (uses)	45,000	3,642,000	3,687,000
NET CHANGE IN FUND BALANCES	515,608	1,581,668	2,097,276
FUND BALANCES, JANUARY 1	6,304,433	2,103,838	8,408,271
FUND BALANCES, DECEMBER 31	\$ 6,820,041	\$ 3,685,506	\$ 10,505,547

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL IMPROVEMENT FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Telecommunication	\$ 675,000	\$ 675,000	\$ 695,851
Electric utility use tax	1,000,000	1,000,000	1,013,760
Cannabis excise tax	115,000	115,000	102,110
Intergovernmental			
Grants	-	266,347	18,736
TIF surplus	420,000	1,082,910	662,903
Charges for services			
Improvement cost sharing programs	-	-	100,605
Investment income	25,000	25,000	296,482
Miscellaneous			
Reimbursements	-	-	754
Total revenues	<u>2,235,000</u>	<u>3,164,257</u>	<u>2,891,201</u>
EXPENDITURES			
Capital outlay			
Buildings and facilities	594,000	390,386	389,650
Rights of way improvements	330,000	413,340	412,389
Street improvements	2,150,076	1,367,279	1,618,554
Total expenditures	<u>3,074,076</u>	<u>2,171,005</u>	<u>2,420,593</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(839,076)</u>	<u>993,252</u>	<u>470,608</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>
Total other financing sources (uses)	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (794,076)</u>	<u>\$ 1,038,252</u>	515,608
FUND BALANCE, JANUARY 1			<u>6,304,433</u>
FUND BALANCE, DECEMBER 31			<u><u>\$ 6,820,041</u></u>

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COMBINED SERVICES FACILITY RENOVATION FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 1,000,000	\$ 1,000,000	\$ 1,068,148
Investment income	-	-	145,112
Total revenues	1,000,000	1,000,000	1,213,260
EXPENDITURES			
Capital outlay			
Buildings and facilities	2,000,000	3,273,592	3,273,592
Total expenditures	2,000,000	3,273,592	3,273,592
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,000,000)	(2,273,592)	(2,060,332)
OTHER FINANCING SOURCES (USES)			
Transfers in	3,642,000	3,642,000	3,642,000
Total other financing sources (uses)	3,642,000	3,642,000	3,642,000
NET CHANGE IN FUND BALANCE	\$ 2,642,000	\$ 1,368,408	1,581,668
FUND BALANCE, JANUARY 1			2,103,838
FUND BALANCE, DECEMBER 31			\$ 3,685,506

(See independent auditor's report.)

MAJOR ENTERPRISE FUNDS

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF REVENUES AND EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
WATERWORKS FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services	\$ 15,304,535	\$ 15,310,248	\$ 15,730,876
Miscellaneous	471,500	471,500	483,234
Total operating revenues	<u>15,776,035</u>	<u>15,781,748</u>	<u>16,214,110</u>
OPERATING EXPENSES			
Costs of sales and services	19,049,989	15,132,925	10,117,957
Administrative fees	1,150,000	1,150,000	1,150,000
Total operating expenses	<u>20,199,989</u>	<u>16,282,925</u>	<u>11,267,957</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(4,423,954)	(501,177)	4,946,153
Depreciation	-	-	1,220,590
OPERATING INCOME (LOSS)	<u>(4,423,954)</u>	<u>(501,177)</u>	<u>3,725,563</u>
NON-OPERATING REVENUES (EXPENSES)			
Investment income	15,000	15,000	442,775
Non-capital grants	-	1,235,765	1,212,800
Loss on disposal of capital assets	-	-	(9,790)
Principal retirement	(696,000)	(696,000)	-
Interest expense	(26,800)	(26,800)	(24,015)
Bond premium amortization	-	-	74,895
Joint venture	-	-	305,260
Total non-operating revenues (expenses)	<u>(707,800)</u>	<u>527,965</u>	<u>2,001,925</u>
NET INCOME (LOSS) BEFORE TRANSFERS	<u>(5,131,754)</u>	<u>26,788</u>	<u>5,727,488</u>
TRANSFERS			
Transfers (out)	<u>(1,325,000)</u>	<u>(1,325,000)</u>	<u>(1,325,000)</u>
Total transfers	<u>(1,325,000)</u>	<u>(1,325,000)</u>	<u>(1,325,000)</u>
CHANGE IN NET POSITION	<u>\$ (6,456,754)</u>	<u>\$ (1,298,212)</u>	4,402,488
NET POSITION, JANUARY 1			<u>60,261,701</u>
NET POSITION, DECEMBER 31			<u>\$ 64,664,189</u>

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF OPERATING REVENUES -
BUDGET AND ACTUAL
WATERWORKS FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Water use fees			
Resident	\$ 11,012,000	\$ 11,012,000	\$ 11,002,629
Nonresident	2,253,000	2,258,713	2,184,509
Water penalties			
Resident	65,000	65,000	98,900
Nonresident	10,000	10,000	20,730
User charge			
Resident	1,757,405	1,757,405	1,949,923
Nonresident	127,130	127,130	143,899
System development surcharge	15,000	15,000	-
Water extension fee	20,000	20,000	-
Water connection fees	10,000	10,000	-
Water meter sales	15,000	15,000	319,424
Water turn-on/service fees	20,000	20,000	10,862
Total charges for services	<u>15,304,535</u>	<u>15,310,248</u>	<u>15,730,876</u>
Miscellaneous			
Reimbursements	436,500	436,500	433,679
Other income	35,000	35,000	49,555
Total miscellaneous	<u>471,500</u>	<u>471,500</u>	<u>483,234</u>
TOTAL OPERATING REVENUES	<u><u>\$ 15,776,035</u></u>	<u><u>\$ 15,781,748</u></u>	<u><u>\$ 16,214,110</u></u>

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF OPERATING EXPENSES -
BUDGET AND ACTUAL
WATERWORKS FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
OPERATING EXPENSES			
Costs of sales and services			
Finance and operations			
Personnel	\$ 509,090	\$ 509,655	\$ 740,206
Supplies and services	307,500	302,600	200,360
Liability insurance			
Supplies and services	100,000	100,000	100,000
Public works			
Personnel	1,730,330	1,789,887	2,049,561
Supplies and services	1,289,475	1,195,775	1,146,533
Water purchase			
Northwest Water Commission	3,564,265	3,564,265	3,564,264
Capital projects			
Technology	25,000	37,720	37,660
Buildings and facilities	150,000	181,599	181,599
Street improvements	402,709	402,709	402,709
Water system	10,971,620	7,048,715	6,819,296
Less: non-operating capital assets capitalized	-	-	(5,124,231)
Total costs of sales and services	19,049,989	15,132,925	10,117,957
Administrative fees	1,150,000	1,150,000	1,150,000
TOTAL OPERATING EXPENSES	\$ 20,199,989	\$ 16,282,925	\$ 11,267,957

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

SCHEDULE OF REVENUES AND EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
SEWERAGE FUND

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services	\$ 4,404,630	\$ 4,404,630	\$ 4,225,541
Miscellaneous	250	250	-
Total operating revenues	<u>4,404,880</u>	<u>4,404,880</u>	<u>4,225,541</u>
OPERATING EXPENSES			
Costs of sales and services	2,570,945	3,966,348	3,785,746
Administrative fees	805,000	805,000	805,000
Total operating expenses	<u>3,375,945</u>	<u>4,771,348</u>	<u>4,590,746</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	1,028,935	(366,468)	(365,205)
Depreciation	-	-	1,281,610
OPERATING INCOME (LOSS)	<u>1,028,935</u>	<u>(366,468)</u>	<u>(1,646,815)</u>
NON-OPERATING REVENUES (EXPENSES)			
Investment income	2,500	2,500	274,841
Principal retirement	(174,000)	(174,000)	-
Interest expense	(7,050)	(7,050)	(6,000)
Bond premium amortization	-	-	18,715
Total non-operating revenues (expenses)	<u>(178,550)</u>	<u>(178,550)</u>	<u>287,556</u>
NET INCOME (LOSS) BEFORE TRANSFERS AND CAPITAL GRANTS	<u>850,385</u>	<u>(545,018)</u>	<u>(1,359,259)</u>
TRANSFERS			
Transfers (out)	<u>(1,325,000)</u>	<u>(1,325,000)</u>	<u>(1,325,000)</u>
Total transfers	<u>(1,325,000)</u>	<u>(1,325,000)</u>	<u>(1,325,000)</u>
CAPITAL GRANTS	<u>-</u>	<u>1,166,562</u>	<u>1,516,562</u>
CHANGE IN NET POSITION	<u>\$ (474,615)</u>	<u>\$ (703,456)</u>	<u>(1,167,697)</u>
NET POSITION, JANUARY 1			<u>23,696,475</u>
NET POSITION, DECEMBER 31			<u>\$ 22,528,778</u>

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF OPERATING REVENUES -
BUDGET AND ACTUAL
SEWERAGE FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Sewer use fees			
Resident	\$ 2,956,035	\$ 2,956,035	\$ 2,841,278
Nonresident	563,795	563,795	486,102
Sewer penalties			
Resident	25,000	25,000	29,297
Nonresident	2,000	2,000	4,416
Sewer connection fees	6,000	6,000	5,542
Surcharges			
Fair Meadows	1,800	1,800	2,528
Storm Water Management	850,000	850,000	856,378
Total charges for services	4,404,630	4,404,630	4,225,541
Miscellaneous			
Other income	250	250	-
Total miscellaneous	250	250	-
TOTAL OPERATING REVENUES	\$ 4,404,880	\$ 4,404,880	\$ 4,225,541

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

SCHEDULE OF OPERATING EXPENSES -
BUDGET AND ACTUAL
SEWERAGE FUND

For the Year Ended December 31, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
OPERATING EXPENSES			
Costs of sales and services			
Liability insurance			
Supplies and services	\$ 100,000	\$ 100,000	\$ 100,000
Public works			
Personnel	851,085	851,085	1,112,724
Supplies and services	321,368	311,523	245,270
Less: non-operating capital assets capitalized	-	-	(373,711)
Flood control	765,000	2,230,523	2,230,420
Sanitary sewer	533,492	471,042	471,043
Buildings and structures	-	2,175	-
Total costs of sales and services	<u>2,570,945</u>	<u>3,966,348</u>	<u>3,785,746</u>
Administrative fees	<u>805,000</u>	<u>805,000</u>	<u>805,000</u>
TOTAL OPERATING EXPENSES	<u><u>\$ 3,375,945</u></u>	<u><u>\$ 4,771,348</u></u>	<u><u>\$ 4,590,746</u></u>

(See independent auditor's report.)

NONMAJOR ENTERPRISE FUNDS

VILLAGE OF PALATINE, ILLINOIS

**COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS**

December 31, 2025

	Motor Vehicle Parking System	Refuse Collection	Total
CURRENT ASSETS			
Cash and investments	\$ 1,614,888	\$ 1,434,373	\$ 3,049,261
Receivables (net, where applicable, of allowances for uncollectibles)			
Accounts	-	51,729	51,729
Accrued interest	6,746	-	6,746
Other	42,982	-	42,982
Leases	157,403	-	157,403
Total current assets	1,822,019	1,486,102	3,308,121
NONCURRENT ASSETS			
Capital assets not being depreciated	4,118,490	-	4,118,490
Capital assets being depreciated , net of accumulated depreciation	50,105	-	50,105
Total noncurrent assets	4,168,595	-	4,168,595
Total assets	5,990,614	1,486,102	7,476,716
CURRENT LIABILITIES			
Accounts payable	27,896	443,376	471,272
Deposits payable	-	81,947	81,947
Unearned revenues	-	150,710	150,710
Total current liabilities	27,896	676,033	703,929
DEFERRED INFLOWS OF RESOURCES			
Lease items	138,189	-	138,189
Total deferred inflows of resources	138,189	-	138,189
Total liabilities and deferred inflows of resources	166,085	676,033	842,118
NET POSITION			
Net investment in capital assets	4,168,595	-	4,168,595
Unrestricted	1,655,934	810,069	2,466,003
TOTAL NET POSITION	\$ 5,824,529	\$ 810,069	\$ 6,634,598

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS

For the Year Ended December 31, 2025

	Motor Vehicle Parking System	Refuse Collection	Total
OPERATING REVENUES			
Charges for services	\$ 531,188	\$ 5,014,603	\$ 5,545,791
Total operating revenues	531,188	5,014,603	5,545,791
OPERATING EXPENSES			
Costs of sales and services	448,386	4,614,966	5,063,352
Administrative fees	158,167	75,000	233,167
Total operating expenses	606,553	4,689,966	5,296,519
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(75,365)	324,637	249,272
Depreciation	16,990	-	16,990
OPERATING INCOME (LOSS)	(92,355)	324,637	232,282
NON-OPERATING REVENUES (EXPENSES)			
Investment income	88,507	49,354	137,861
Total non-operating revenues (expenses)	88,507	49,354	137,861
NET INCOME (LOSS) BEFORE TRANSFERS	(3,848)	373,991	370,143
TRANSFERS			
Transfers (out)	-	(45,000)	(45,000)
Total transfers	-	(45,000)	(45,000)
CHANGE IN NET POSITION	(3,848)	328,991	325,143
NET POSITION, JANUARY 1	5,828,377	481,078	6,309,455
NET POSITION, DECEMBER 31	\$ 5,824,529	\$ 810,069	\$ 6,634,598

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS

For the Year Ended December 31, 2025

	Motor Vehicle Parking System	Refuse Collection	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 530,388	\$ 5,014,617	\$ 5,545,005
Payments to suppliers	(441,765)	(4,631,385)	(5,073,150)
Payments to employees	(192)	-	(192)
Payments for interfund services transactions	(150,000)	(75,000)	(225,000)
Net cash from operating activities	(61,569)	308,232	246,663
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers (out)	-	(45,000)	(45,000)
Net cash from noncapital financing activities	-	(45,000)	(45,000)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
None	-	-	-
Net cash from capital and related financing activities	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale and maturity of investment securities	167,112	-	167,112
Purchase of investment securities	(45,050)	-	(45,050)
Interest received	87,961	49,354	137,315
Net cash from investing activities	210,023	49,354	259,377
NET INCREASE IN CASH AND CASH EQUIVALENTS	148,454	312,586	461,040
CASH AND CASH EQUIVALENTS, JANUARY 1	1,030,793	1,121,787	2,152,580
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 1,179,247	\$ 1,434,373	\$ 2,613,620

(This schedule is continued on the following page.)

VILLAGE OF PALATINE, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS (Continued)
NONMAJOR ENTERPRISE FUNDS

For the Year Ended December 31, 2025

	Motor Vehicle Parking System	Refuse Collection	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ (92,355)	\$ 324,637	\$ 232,282
Adjustments to reconcile operating income (loss) to net cash from operating activities			
Depreciation	16,990	-	16,990
(Increase) decrease in			
Accounts receivables	(220)	14	(206)
Leases receivable	12,176	-	12,176
Increase (decrease) in			
Accounts payable	14,596	(5,601)	8,995
Deposits payable	-	(10,728)	(10,728)
Unearned revenue	-	(90)	(90)
Deferred inflows related to leases	(12,756)	-	(12,756)
NET CASH FROM OPERATING ACTIVITIES	\$ (61,569)	\$ 308,232	\$ 246,663
CASH AND INVESTMENTS			
Cash and cash equivalents	\$ 1,179,247	\$ 1,434,373	\$ 2,613,620
Investments	435,641	-	435,641
TOTAL CASH AND INVESTMENTS	\$ 1,614,888	\$ 1,434,373	\$ 3,049,261
NONCASH TRANSACTIONS			
Unrealized gain (loss) on investments	\$ 10,615	\$ -	\$ 10,615
TOTAL NONCASH TRANSACTIONS	\$ 10,615	\$ -	\$ 10,615

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
MOTOR VEHICLE PARKING SYSTEM FUND

For the Year Ended December 31, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
OPERATING REVENUES			
Charges for services			
Parking fees	\$ 473,600	\$ 473,600	\$ 531,188
Total operating revenues	<u>473,600</u>	<u>473,600</u>	<u>531,188</u>
OPERATING EXPENSES			
Costs of sales and services			
Finance and operations			
Supplies and services	25,500	25,895	19,528
Public works			
Personnel	2,885	2,885	192
Supplies and services	363,650	364,522	289,391
Capital projects			
Buildings and facilities	-	139,275	139,275
Administrative fees	158,170	158,170	158,167
Total operating expenses	<u>550,205</u>	<u>690,747</u>	<u>606,553</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(76,605)	(217,147)	(75,365)
Depreciation	-	-	16,990
OPERATING INCOME (LOSS)	<u>(76,605)</u>	<u>(217,147)</u>	<u>(92,355)</u>
NON-OPERATING REVENUES (EXPENSES)			
Investment income	5,000	5,000	88,507
Total non-operating revenues (expenses)	<u>5,000</u>	<u>5,000</u>	<u>88,507</u>
CHANGE IN NET POSITION	<u>\$ (71,605)</u>	<u>\$ (212,147)</u>	(3,848)
NET POSITION, JANUARY 1			<u>5,828,377</u>
NET POSITION, DECEMBER 31			<u>\$ 5,824,529</u>

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
REFUSE COLLECTION FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Refuse billing	\$ 5,059,260	\$ 5,059,260	\$ 5,014,603
Total operating revenues	<u>5,059,260</u>	<u>5,059,260</u>	<u>5,014,603</u>
OPERATING EXPENSES			
Costs of sales and services			
Refuse collection	4,756,445	4,756,445	4,614,966
Administrative fees	75,000	75,000	75,000
Total operating expenses	<u>4,831,445</u>	<u>4,831,445</u>	<u>4,689,966</u>
OPERATING INCOME	<u>227,815</u>	<u>227,815</u>	<u>324,637</u>
NON-OPERATING REVENUES (EXPENSES)			
Investment income	5,000	5,000	49,354
Total non-operating revenues (expenses)	<u>5,000</u>	<u>5,000</u>	<u>49,354</u>
NET INCOME BEFORE TRANSFERS	<u>232,815</u>	<u>232,815</u>	<u>373,991</u>
TRANSFERS			
Transfers (out)	(45,000)	(45,000)	(45,000)
Total transfers	<u>(45,000)</u>	<u>(45,000)</u>	<u>(45,000)</u>
CHANGE IN NET POSITION	<u>\$ 187,815</u>	<u>\$ 187,815</u>	328,991
NET POSITION, JANUARY 1			<u>481,078</u>
NET POSITION, DECEMBER 31			<u><u>\$ 810,069</u></u>

(See independent auditor's report.)

INTERNAL SERVICE FUNDS

VILLAGE OF PALATINE, ILLINOIS

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS

December 31, 2025

	Fleet Services	Casualty and Liability Insurance	Total
CURRENT ASSETS			
Cash and investments	\$ 1,371,078	\$ 4,905,716	\$ 6,276,794
Receivables			
Accrued interest	-	38,957	38,957
Other	14,902	-	14,902
Inventories	349,506	-	349,506
Total current assets	1,735,486	4,944,673	6,680,159
DEFERRED OUTFLOWS OF RESOURCES			
Pension items - IMRF	173,133	-	173,133
OPEB items	11,122	-	11,122
Total deferred outflows of resources	184,255	-	184,255
Total assets and deferred outflows of resources	1,919,741	4,944,673	6,864,414
CURRENT LIABILITIES			
Accounts payable	144,523	611	145,134
Accrued payroll	31,431	-	31,431
Claims payable	-	412,405	412,405
Compensated absences payable	4,100	-	4,100
OPEB liability	3,102	-	3,102
Total current liabilities	183,156	413,016	596,172
LONG-TERM LIABILITIES			
Claims payable	-	890,850	890,850
Compensated absences payable	16,385	-	16,385
Net pension liability	154,972	-	154,972
OPEB liability	60,109	-	60,109
Total long-term liabilities	231,466	890,850	1,122,316
Total liabilities	414,622	1,303,866	1,718,488
DEFERRED INFLOWS OF RESOURCES			
Pension items - IMRF	62,570	-	62,570
OPEB items	29,560	-	29,560
Total deferred inflows of resources	92,130	-	92,130
Total liabilities and deferred inflows of resources	506,752	1,303,866	1,810,618
NET POSITION			
Unrestricted	1,412,989	3,640,807	5,053,796
TOTAL NET POSITION	\$ 1,412,989	\$ 3,640,807	\$ 5,053,796

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2025

	Fleet Services	Casualty and Liability Insurance	Total
OPERATING REVENUES			
Charges for services	\$ 2,099,212	\$ 1,784,000	\$ 3,883,212
Miscellaneous	37,602	485,845	523,447
Total operating revenues	2,136,814	2,269,845	4,406,659
OPERATING EXPENSES			
Costs of sales and services	2,053,687	2,898,373	4,952,060
Total operating expenses	2,053,687	2,898,373	4,952,060
OPERATING INCOME (LOSS)	83,127	(628,528)	(545,401)
NON-OPERATING REVENUES (EXPENSES)			
Investment income	55,979	235,879	291,858
Total non-operating revenues (expenses)	55,979	235,879	291,858
CHANGE IN NET POSITION	139,106	(392,649)	(253,543)
NET POSITION, JANUARY 1	1,273,883	4,033,456	5,307,339
NET POSITION, DECEMBER 31	\$ 1,412,989	\$ 3,640,807	\$ 5,053,796

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2025

	Fleet Services	Casualty and Liability Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 217,675	\$ 485,845	\$ 703,520
Receipts from interfund services transactions	1,940,415	1,784,000	3,724,415
Payments to suppliers	(1,073,619)	(2,948,153)	(4,021,772)
Payments to employees	(850,288)	-	(850,288)
Net cash from operating activities	234,183	(678,308)	(444,125)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
None	-	-	-
Net cash from noncapital financing activities	-	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
None	-	-	-
Net cash from capital and related financing activities	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale and maturity of investment securities	-	1,432,115	1,432,115
Purchase of investment securities	-	(691,466)	(691,466)
Interest received	55,979	203,595	259,574
Net cash from investing activities	55,979	944,244	1,000,223
NET INCREASE IN CASH AND CASH EQUIVALENTS	290,162	265,936	556,098
CASH AND CASH EQUIVALENTS, JANUARY 1	1,080,916	625,048	1,705,964
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 1,371,078	\$ 890,984	\$ 2,262,062

(This schedule is continued on the following page.)

VILLAGE OF PALATINE, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS (Continued)
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2025

	Fleet Services	Casualty and Liability Insurance	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ 83,127	\$ (628,528)	\$ (545,401)
Adjustments to reconcile operating income (loss) to net cash from operating activities			
(Increase) decrease in			
Other receivables	21,276	-	21,276
Inventories	(50,540)	-	(50,540)
Deferred outflows related to pensions	141,770	-	141,770
Deferred outflows related to OPEB	2,547	-	2,547
Increase (decrease) in			
Accounts payable	43,030	(6,210)	36,820
Accrued payroll	8,669	-	8,669
Claims payable	-	(43,570)	(43,570)
Compensated absences payable	(25,385)	-	(25,385)
Net pension liability	(35,354)	-	(35,354)
Total OPEB liability	(2,839)	-	(2,839)
Deferred inflows related to pensions	49,903	-	49,903
Deferred inflows related to OPEB	(2,021)	-	(2,021)
NET CASH FROM OPERATING ACTIVITIES	\$ 234,183	\$ (678,308)	\$ (444,125)
CASH AND INVESTMENTS			
Cash and cash equivalents	\$ 1,371,078	\$ 890,984	\$ 2,262,062
Investments	-	4,014,732	4,014,732
TOTAL CASH AND INVESTMENTS	\$ 1,371,078	\$ 4,905,716	\$ 6,276,794
NONCASH TRANSACTIONS			
Unrealized gain (loss) on investments	\$ -	\$ 72,128	\$ 72,128
TOTAL NONCASH TRANSACTIONS	\$ -	\$ 72,128	\$ 72,128

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
FLEET SERVICES FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Vehicle maintenance	\$ 2,101,785	\$ 2,101,785	\$ 2,099,212
Miscellaneous			
Reimbursements	15,000	15,000	27,266
Other	10,000	10,000	10,336
Total operating revenues	2,126,785	2,126,785	2,136,814
OPERATING EXPENSES			
Costs of sales and services			
Public works			
Personnel	958,190	958,190	987,578
Supplies and services	1,228,520	1,185,115	1,066,109
Total operating expenses	2,186,710	2,143,305	2,053,687
OPERATING INCOME (LOSS)	(59,925)	(16,520)	83,127
NON-OPERATING REVENUES (EXPENSES)			
Investment income	5,000	5,000	55,979
Insurance recoveries	15,000	15,000	27,266
Total non-operating revenues (expenses)	5,000	5,000	55,979
CHANGE IN NET POSITION	\$ (54,925)	\$ (11,520)	139,106
NET POSITION, JANUARY 1			1,273,883
NET POSITION, DECEMBER 31			\$ 1,412,989

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
CASUALTY AND LIABILITY INSURANCE FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Insurance fees and premiums	\$ 1,784,000	\$ 1,784,000	\$ 1,784,000
Miscellaneous			
Reimbursements	-	-	485,845
Total operating revenues	1,784,000	1,784,000	2,269,845
OPERATING EXPENSES			
Costs of sales and services			
Administration	1,288,875	1,290,509	1,257,501
Insurance claims	900,000	929,866	1,640,872
Total operating expenses	2,188,875	2,220,375	2,898,373
OPERATING INCOME (LOSS)	(404,875)	(436,375)	(628,528)
NON-OPERATING REVENUES (EXPENSES)			
Investment income	25,000	25,000	235,879
Total non-operating revenues (expenses)	25,000	25,000	235,879
CHANGE IN NET POSITION	\$ (379,875)	\$ (411,375)	(392,649)
NET POSITION, JANUARY 1			4,033,456
NET POSITION, DECEMBER 31			\$ 3,640,807

(See independent auditor's report.)

FIDUCIARY FUNDS

VILLAGE OF PALATINE, ILLINOIS

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION TRUST FUNDS**

December 31, 2025

	Police Pension	Firefighters' Pension	Total
ASSETS			
Cash and short-term investments	\$ 462,610	\$ 480,271	\$ 942,881
Investments, at fair value			
Investments held in the Illinois			
Police Officers' Pension Investment Fund	144,372,434	-	144,372,434
Investments held in the Illinois			
Firefighters' Pension Investment Fund	-	131,745,846	131,745,846
Due from Village	2,597,855	2,729,394	5,327,249
Total assets	147,432,899	134,955,511	282,388,410
LIABILITIES			
Due to Village	2,124,984	1,470,625	3,595,609
Total liabilities	2,124,984	1,470,625	3,595,609
NET POSITION RESTRICTED FOR PENSIONS	\$ 145,307,915	\$ 133,484,886	\$ 278,792,801

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUNDS**

For the Year Ended December 31, 2025

	Police Pension	Firefighters' Pension	Total
ADDITIONS			
Contributions			
Employer	\$ 6,266,858	\$ 6,524,195	\$ 12,791,053
Employee	1,322,655	1,087,255	2,409,910
Total contributions	7,589,513	7,611,450	15,200,963
Investment income			
Net appreciation in fair value of investments	21,231,121	17,553,919	38,785,040
Interest	793,456	2,457,497	3,250,953
Total investment income	22,024,577	20,011,416	42,035,993
Less investment expense	(116,118)	(245,680)	(361,798)
Net investment income	21,908,459	19,765,736	41,674,195
Total additions	29,497,972	27,377,186	56,875,158
DEDUCTIONS			
Administration	11,582	6,387	17,969
Benefits and refunds			
Retirement benefits	8,993,647	8,687,335	17,680,982
Refunds of contributions	102,344	-	102,344
Total deductions	9,107,573	8,693,722	17,801,295
NET INCREASE	20,390,399	18,683,464	39,073,863
RESTRICTED NET POSITION FOR PENSIONS			
January 1	124,917,516	114,801,422	239,718,938
December 31	\$ 145,307,915	\$ 133,484,886	\$ 278,792,801

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF CHANGES IN FIDUCIARY PLAN NET POSITION -
BUDGET AND ACTUAL
POLICE PENSION FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
ADDITIONS			
Contributions			
Employer	\$ 6,175,000	\$ 6,675,000	\$ 6,266,858
Employee	1,365,985	1,365,985	1,322,655
Total contributions	7,540,985	8,040,985	7,589,513
Investment income			
Net appreciation in fair value of investments	250,000	250,000	21,231,121
Interest	750,000	750,000	793,456
Total investment income	1,000,000	1,000,000	22,024,577
Less investment expense	(175,000)	(175,000)	(116,118)
Net investment income	825,000	825,000	21,908,459
Total additions	8,365,985	8,865,985	29,497,972
DEDUCTIONS			
Administration	18,750	18,750	11,582
Benefits and refunds			
Retirement benefits	9,905,000	9,905,000	8,993,647
Refunds of contributions	200,000	200,000	102,344
Total deductions	10,123,750	10,123,750	9,107,573
NET INCREASE (DECREASE)	\$ (1,757,765)	\$ (1,257,765)	20,390,399
RESTRICTED NET POSITION FOR PENSIONS			
January 1			124,917,516
December 31			\$ 145,307,915

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**SCHEDULE OF CHANGES IN FIDUCIARY PLAN NET POSITION -
BUDGET AND ACTUAL
FIREFIGHTERS' PENSION FUND**

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual
ADDITIONS			
Contributions			
Employer	\$ 6,450,000	\$ 6,950,000	\$ 6,524,195
Employee	1,098,000	1,098,000	1,087,255
Total contributions	<u>7,548,000</u>	<u>8,048,000</u>	<u>7,611,450</u>
Investment income			
Net appreciation in fair value of investments	250,000	250,000	17,553,919
Interest	750,000	750,000	2,457,497
Total investment income	<u>1,000,000</u>	<u>1,000,000</u>	<u>20,011,416</u>
Less investment expense	<u>(121,500)</u>	<u>(121,500)</u>	<u>(245,680)</u>
Net investment income	<u>878,500</u>	<u>878,500</u>	<u>19,765,736</u>
Total additions	<u>8,426,500</u>	<u>8,926,500</u>	<u>27,377,186</u>
DEDUCTIONS			
Administration	11,750	11,750	6,387
Benefits and refunds			
Retirement benefits	9,285,000	9,285,000	8,687,335
Refunds of contributions	200,000	200,000	-
Total deductions	<u>9,496,750</u>	<u>9,496,750</u>	<u>8,693,722</u>
NET INCREASE (DECREASE)	<u>\$ (1,070,250)</u>	<u>\$ (570,250)</u>	18,683,464
RESTRICTED NET POSITION FOR PENSIONS			
January 1			<u>114,801,422</u>
December 31			<u>\$ 133,484,886</u>

(See independent auditor's report.)

SUPPLEMENTAL SCHEDULES

VILLAGE OF PALATINE, ILLINOIS

**LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BOND TAXABLE SERIES OF 2017D**

December 31, 2025

Date of Issue	June 19, 2017
Date of Maturity	December 1, 2026
Amount Issued	\$6,060,000
Denomination of Bond	\$5,000
Interest Rate	2.00% to 3.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Paying Agent	Amalgamated Bank

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals	Interest Due On			
				June 1	Amount	December 1	Amount
2026	<u>\$ 745,000</u>	<u>\$ 22,350</u>	<u>\$ 767,350</u>	2026	<u>\$ 11,175</u>	2026	<u>\$ 11,175</u>
	<u>\$ 745,000</u>	<u>\$ 22,350</u>	<u>\$ 767,350</u>		<u>\$ 11,175</u>		<u>\$ 11,175</u>

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BOND SERIES OF 2018**

December 31, 2025

Date of Issue	September 5, 2018
Date of Maturity	December 1, 2029
Amount Issued	\$6,235,000
Denomination of Bond	\$5,000
Interest Rate	5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Paying Agent	Amalgamated Bank

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals	Interest Due On			
				June 1	December 1	Amount	
2026	\$ 640,000	\$ 139,500	\$ 779,500	2026	\$ 69,750	2026	\$ 69,750
2027	670,000	107,500	777,500	2027	53,750	2027	53,750
2028	725,000	74,000	799,000	2028	37,000	2028	37,000
2029	755,000	37,750	792,750	2029	18,875	2029	18,875
	<u>\$ 2,790,000</u>	<u>\$ 358,750</u>	<u>\$ 3,148,750</u>		<u>\$ 179,375</u>		<u>\$ 179,375</u>

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

**LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BOND SERIES OF 2020**

December 31, 2025

Date of Issue	December 1, 2020
Date of Maturity	December 1, 2034
Amount Issued	\$18,335,000
Denomination of Bond	\$5,000
Interest Rate	2.00% to 5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Paying Agent	Amalgamated Bank

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals	Interest Due On			
				June 1	Amount	December 1	Amount
2026	\$ 1,275,000	\$ 419,706	\$ 1,694,706	2026	\$ 209,853	2026	\$ 209,853
2027	1,345,000	355,956	1,700,956	2027	177,978	2027	177,978
2028	1,375,000	288,706	1,663,706	2028	144,353	2028	144,353
2029	1,415,000	261,206	1,676,206	2029	130,603	2029	130,603
2030	2,190,000	232,906	2,422,906	2030	116,453	2030	116,453
2031	2,245,000	189,106	2,434,106	2031	94,553	2031	94,553
2032	2,300,000	144,206	2,444,206	2032	72,103	2032	72,103
2033	2,355,000	98,206	2,453,206	2033	49,103	2033	49,103
2034	2,405,000	51,107	2,456,107	2034	25,553	2034	25,554
	<u>\$ 16,905,000</u>	<u>\$ 2,041,105</u>	<u>\$ 18,946,105</u>		<u>\$ 1,020,552</u>		<u>\$ 1,020,553</u>

(See independent auditor's report.)

STATISTICAL SECTION

This section of the Village of Palatine, Illinois' annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information displays about the Village's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time.	147-156
Revenue Capacity These schedules contain information to help the reader assess the Village's most significant local revenue source, the sales tax.	157-160
Debt Capacity These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the Village's ability to issue additional debt in the future.	161-164
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.	165-166
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.	167-168

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

VILLAGE OF PALATINE, ILLINOIS

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2016	2017	2018*	2019
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	\$ 164,820,305	\$ 166,189,158	\$ 168,673,918	\$ 173,519,488
Restricted	1,750,986	1,748,002	3,925,818	6,659,575
Unrestricted	(61,926,571)	(66,937,376)	(80,303,379)	(86,814,683)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 104,644,720	\$ 100,999,784	\$ 92,296,357	\$ 93,364,380
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	\$ 32,913,880	\$ 32,491,180	\$ 32,259,964	\$ 34,213,539
Unrestricted	22,065,439	25,552,745	28,010,112	30,384,301
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 54,979,319	\$ 58,043,925	\$ 60,270,076	\$ 64,597,840
PRIMARY GOVERNMENT				
Net investment in capital assets	\$ 197,734,185	\$ 198,680,338	\$ 200,933,882	\$ 207,733,027
Restricted	1,750,986	1,748,002	3,925,818	6,659,575
Unrestricted	(39,861,132)	(41,384,631)	(52,293,267)	(56,430,382)
TOTAL PRIMARY GOVERNMENT	\$ 159,624,039	\$ 159,043,709	\$ 152,566,433	\$ 157,962,220

*Implementation of GASB Statement 75

Data Source

Audited Financial Statements

2020	2021	2022	2023	2024	2025
\$ 176,417,781	\$ 177,240,431	\$ 179,772,791	\$ 184,765,334	\$ 186,006,119	\$ 194,269,622
9,405,544	16,868,616	24,171,058	31,353,314	45,056,662	49,208,123
(83,289,926)	(63,799,313)	(54,401,883)	(46,907,125)	(44,497,908)	(44,330,834)
\$ 102,533,399	\$ 130,309,734	\$ 149,541,966	\$ 169,211,523	\$ 186,564,873	\$ 199,146,911
\$ 37,903,674	\$ 40,996,804	\$ 46,908,460	\$ 49,397,629	\$ 54,594,579	\$ 58,581,979
32,433,156	32,870,152	31,672,558	34,644,896	35,673,052	35,245,586
\$ 70,336,830	\$ 73,866,956	\$ 78,581,018	\$ 84,042,525	\$ 90,267,631	\$ 93,827,565
\$ 214,321,455	\$ 218,237,235	\$ 226,681,251	\$ 234,162,963	\$ 240,600,698	\$ 252,851,601
9,405,544	16,868,616	24,171,058	31,353,314	45,056,662	49,208,123
(50,856,770)	(30,929,161)	(22,729,325)	(12,262,229)	(8,824,856)	(9,085,248)
\$ 172,870,229	\$ 204,176,690	\$ 228,122,984	\$ 253,254,048	\$ 276,832,504	\$ 292,974,476

VILLAGE OF PALATINE, ILLINOIS

CHANGES IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2016	2017	2018*	2019
EXPENSES				
Governmental activities				
General government	\$ 7,411,863	\$ 4,992,470	\$ 4,792,852	\$ 4,927,957
Public safety	53,993,443	58,319,928	53,387,729	53,810,869
Public works	11,764,624	10,938,679	10,658,853	12,901,798
Economic development	4,080,021	1,464,895	6,692,302	8,404,890
Interest and fiscal charges	3,466,073	3,490,399	2,800,515	2,139,900
Total governmental activities expenses	80,716,024	79,206,371	78,332,251	82,185,414
Business-type activities				
Waterworks	12,485,417	9,115,608	9,071,013	7,867,493
Sewerage	4,580,455	3,373,247	3,815,318	3,406,455
Parking system	1,526,641	1,256,792	1,277,515	1,549,161
Refuse collection	4,394,918	4,408,987	4,524,457	4,641,663
Total business-type activities expenses	22,987,431	18,154,634	18,688,303	17,464,772
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 103,703,455	\$ 97,361,005	\$ 97,020,554	\$ 99,650,186
PROGRAM REVENUES				
Governmental activities				
Charges for services				
General government	\$ 4,443,342	\$ 4,348,698	\$ 4,333,166	\$ 3,176,329
Public safety	4,608,293	4,954,398	5,586,131	7,187,378
Other activities	2,273,555	2,454,501	2,408,431	2,484,425
Operating grants and contributions	3,277,846	2,795,038	2,870,901	3,113,193
Capital grants and contributions	1,200,000	-	-	1,033,112
Total governmental activities program revenues	15,803,036	14,552,635	15,198,629	16,994,437
Business-type activities				
Charges for services				
Waterworks	11,504,526	11,756,016	11,134,742	11,743,045
Sewerage	3,821,872	3,987,480	4,348,556	4,363,320
Parking system	631,587	709,390	729,953	711,700
Refuse collection	4,518,775	4,537,890	4,515,375	4,574,031
Operating grants and contributions	-	791,930	525,390	-
Capital grants and contributions	-	-	-	704,840
Total business-type activities program revenues	20,476,760	21,782,706	21,254,016	22,096,936
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 36,279,796	\$ 36,335,341	\$ 36,452,645	\$ 39,091,373

2020	2021	2022	2023	2024	2025
\$ 4,750,856	\$ 3,358,688	\$ 3,904,060	\$ 4,527,670	\$ 5,034,329	\$ 5,976,923
47,724,257	41,750,555	56,557,069	59,283,975	63,246,520	60,389,707
14,110,117	11,110,100	12,391,484	14,232,249	10,843,276	17,968,128
4,182,530	3,873,006	4,951,483	3,892,008	4,920,429	10,480,752
2,331,499	1,074,402	911,591	738,321	655,614	533,554
73,099,259	61,166,751	78,715,687	82,674,223	84,700,168	95,349,064
8,538,978	8,038,256	7,746,433	8,707,341	11,864,498	12,447,457
3,415,404	3,511,129	3,487,048	4,764,053	4,443,036	5,859,641
1,356,121	1,259,959	1,253,862	452,780	495,838	623,543
4,268,888	4,449,434	4,561,219	4,588,706	4,741,404	4,689,966
17,579,391	17,258,778	17,048,562	18,512,880	21,544,776	23,620,607
\$ 90,678,650	\$ 78,425,529	\$ 95,764,249	\$ 101,187,103	\$ 106,244,944	\$ 118,969,671
\$ 2,272,664	\$ 1,341,725	\$ 1,335,988	\$ 1,294,893	\$ 1,038,366	\$ 774,885
6,277,299	8,785,816	12,327,021	12,610,568	9,809,229	10,565,906
2,453,582	2,599,663	1,627,947	1,418,731	546,507	517,983
5,124,361	3,570,636	3,761,947	3,626,361	6,102,380	6,016,433
584,973	1,832,572	1,532,811	1,619,659	1,191,919	1,040,001
16,712,879	18,130,412	20,585,714	20,570,212	18,688,401	18,915,208
12,078,859	12,633,962	13,201,026	13,548,382	16,246,599	16,519,370
4,577,350	4,672,335	4,483,549	4,350,453	4,028,059	4,225,541
273,043	176,337	331,785	419,475	485,409	531,188
4,379,117	4,438,090	4,715,125	4,859,871	4,892,741	5,014,603
582,062	-	-	580,200	582,000	1,212,800
2,287,404	21,484	-	89,126	-	1,516,562
24,177,835	21,942,208	22,731,485	23,847,507	26,234,808	29,020,064
\$ 40,890,714	\$ 40,072,620	\$ 43,317,199	\$ 44,417,719	\$ 44,923,209	\$ 47,935,272

VILLAGE OF PALATINE, ILLINOIS

CHANGES IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2016	2017	2018*	2019
NET (EXPENSE) REVENUE				
Governmental activities	\$ (64,912,988)	\$ (64,653,736)	\$ (63,133,622)	\$ (65,190,977)
Business-type activities	(2,510,671)	3,628,072	2,565,713	4,632,164
TOTAL PRIMARY GOVERNMENT NET (EXPENSE) REVENUE	\$ (67,423,659)	\$ (61,025,664)	\$ (60,567,909)	\$ (60,558,813)
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental activities				
Taxes				
Property	\$ 31,113,482	\$ 32,991,371	\$ 34,799,347	\$ 35,631,269
Home rule sales tax	4,217,287	4,111,583	4,446,002	4,252,692
Electric utility use	2,054,689	2,263,482	2,360,118	2,225,106
Telecommunications	1,869,966	1,490,678	1,348,572	1,214,776
Other	1,407,848	1,456,653	1,461,691	1,518,712
State shared sales taxes	9,558,566	9,634,893	10,163,314	10,461,255
State shared income tax	6,673,615	6,296,903	6,565,435	7,297,142
Other intergovernmental revenues	244,029	251,911	406,251	889,609
Investment income	391,626	698,159	1,129,713	1,500,877
Miscellaneous	458,387	1,134,667	526,783	568,062
Gain on sale of capital assets	-	-	-	-
Transfers	368,000	678,500	689,000	699,500
Total governmental activities	58,357,495	61,008,800	63,896,226	66,259,000
Business-type activities				
Investment income	41,124	115,034	256,541	376,534
Miscellaneous	-	-	309,188	18,566
Transfers	(368,000)	(678,500)	(689,000)	(699,500)
Total business-type activities	(326,876)	(563,466)	(123,271)	(304,400)
TOTAL PRIMARY GOVERNMENT	\$ 58,030,619	\$ 60,445,334	\$ 63,772,955	\$ 65,954,600
CHANGE IN NET POSITION				
Governmental activities	\$ (6,555,493)	\$ (3,644,936)	\$ 762,604	\$ 1,068,023
Business-type activities	(2,837,547)	3,064,606	2,442,442	4,327,764
TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION	\$ (9,393,040)	\$ (580,330)	\$ 3,205,046	\$ 5,395,787

*Implementation of GASB Statement 75

Data Source

Audited Financial Statements

2020	2021	2022	2023	2024	2025
\$ (56,386,380)	\$ (43,036,339)	\$ (58,129,973)	\$ (62,104,011)	\$ (66,011,767)	\$ (76,433,856)
6,598,444	4,683,430	5,682,923	5,334,627	4,690,032	5,399,457
\$ (49,787,936)	\$ (38,352,909)	\$ (52,447,050)	\$ (56,769,384)	\$ (61,321,735)	\$ (71,034,399)
\$ 35,482,895	\$ 34,830,135	\$ 35,397,436	\$ 34,302,215	\$ 35,697,794	\$ 36,655,637
4,105,026	5,720,013	6,457,178	6,596,941	6,781,700	7,784,259
2,211,795	2,225,398	2,164,566	2,053,596	2,003,889	2,027,520
942,200	798,031	740,280	704,064	681,158	695,851
1,235,020	1,524,289	1,685,377	1,746,466	2,746,767	2,485,030
11,334,735	13,993,460	14,464,458	14,883,509	14,793,092	14,220,363
7,450,016	9,050,756	11,065,424	10,846,223	11,532,162	12,246,823
709,168	829,566	4,357,999	3,445,691	3,489,338	3,924,808
512,785	280,078	458,914	4,610,341	5,137,188	5,621,256
496,759	497,096	525,078	1,888,522	1,003,766	570,906
-	-	-	-	104,621	88,441
1,075,000	1,122,600	670,000	696,000	(606,358)	2,695,000
65,555,399	70,871,422	77,986,710	81,773,568	83,365,117	89,015,894
166,161	(30,704)	(275,577)	822,880	828,716	855,477
49,385	-	3,436	-	100,000	-
(1,075,000)	(1,122,600)	(670,000)	(696,000)	606,358	(2,695,000)
(859,454)	(1,153,304)	(942,141)	126,880	1,535,074	(1,839,523)
\$ 64,695,945	\$ 69,718,118	\$ 77,044,569	\$ 81,900,448	\$ 84,900,191	\$ 87,176,371
\$ 9,169,019	\$ 27,835,083	\$ 19,856,737	\$ 19,669,557	\$ 17,353,350	\$ 12,582,038
5,738,990	3,530,126	4,740,782	5,461,507	6,225,106	3,559,934
\$ 14,908,009	\$ 31,365,209	\$ 24,597,519	\$ 25,131,064	\$ 23,578,456	\$ 16,141,972

VILLAGE OF PALATINE, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2016	2017	2018	2019
GENERAL FUND				
Nonspendable	\$ 5,261,220	\$ 4,470,370	\$ 3,738,890	\$ 2,889,849
Unrestricted				
Assigned	-	-	-	-
Unassigned	18,224,006	18,909,919	21,145,386	21,426,642
TOTAL GENERAL FUND	\$ 23,485,226	\$ 23,380,289	\$ 24,884,276	\$ 24,316,491
ALL OTHER GOVERNMENTAL FUNDS				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	14,057,043	19,059,512	19,554,231	19,728,606
Unrestricted				
Assigned	7,451,239	9,116,907	10,817,419	11,354,671
Unassigned	(35,515)	-	-	-
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 21,472,767	\$ 28,176,419	\$ 30,371,650	\$ 31,083,277

Data Source

Audited Financial Statements

2020	2021	2022	2023	2024	2025
\$ 2,023,377	\$ 1,067,140	\$ 76,447	\$ 71,941	\$ 72,549	\$ -
-	572,744	374,387	106,930	-	-
24,198,154	33,569,340	40,422,875	36,094,326	31,640,944	35,591,946
<u>\$ 26,221,531</u>	<u>\$ 35,209,224</u>	<u>\$ 40,873,709</u>	<u>\$ 36,273,197</u>	<u>\$ 31,713,493</u>	<u>\$ 35,591,946</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19,935,775	24,800,883	29,433,655	35,083,314	45,056,662	49,208,123
10,805,047	12,134,442	12,516,610	29,685,562	37,767,131	38,395,665
-	-	-	-	(32,275)	(37,943)
<u>\$ 30,740,822</u>	<u>\$ 36,935,325</u>	<u>\$ 41,950,265</u>	<u>\$ 64,768,876</u>	<u>\$ 82,791,518</u>	<u>\$ 87,565,845</u>

VILLAGE OF PALATINE, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2016	2017	2018	2019
REVENUES				
Taxes	\$ 40,663,272	\$ 42,313,767	\$ 44,415,730	\$ 44,748,875
Intergovernmental	21,845,363	21,401,178	22,394,130	25,493,475
Charges for services	4,367,516	4,419,448	4,871,126	5,053,079
Licenses and permits	3,284,115	3,272,240	3,226,870	3,609,532
Fines and forfeitures	1,582,252	1,753,256	1,953,421	1,694,156
Investment income	391,626	698,159	1,129,713	1,500,877
Miscellaneous	458,387	1,134,667	526,783	568,062
Total revenues	72,592,531	74,992,715	78,517,773	82,668,056
EXPENDITURES				
General government	6,064,441	5,359,971	5,129,280	5,190,804
Public safety	40,907,770	42,657,188	43,654,462	45,586,440
Public works	6,227,585	5,982,359	6,065,407	6,212,413
Economic development	4,080,021	1,464,895	6,692,302	8,404,890
Capital outlay	11,571,849	5,010,113	4,954,603	7,004,730
Debt service				
Principal retirement	6,138,391	14,589,233	13,715,000	8,575,419
Interest and fiscal charges	3,505,683	3,601,098	2,816,915	2,353,995
Total expenditures	78,495,740	78,664,857	83,027,969	83,328,691
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,903,209)	(3,672,142)	(4,510,196)	(660,635)
OTHER FINANCING SOURCES (USES)				
Transfers in	466,031	716,596	9,219,552	3,556,360
Transfers (out)	(98,031)	(38,096)	(8,471,784)	(2,856,860)
Refunding bonds issued, at par	-	18,355,000	6,235,000	-
Bond premium	-	265,712	903,240	-
Payment to refunded bond escrow agent	-	(9,086,571)	-	-
Sale of capital assets	83,291	58,216	87,712	104,977
SBITA issuance	-	-	-	-
Total other financing sources (uses)	451,291	10,270,857	7,973,720	804,477
NET CHANGE IN FUND BALANCES	\$ (5,451,918)	\$ 6,598,715	\$ 3,463,524	\$ 143,842
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES				
	13.01%	23.76%	23.16%	14.21%

Data Source

Audited Financial Statements

2020	2021	2022	2023	2024	2025
\$ 43,976,936	\$ 45,097,866	\$ 46,444,837	\$ 45,403,282	\$ 47,911,308	\$ 49,648,297
27,845,178	32,003,165	38,064,440	36,500,298	37,108,891	37,442,293
4,126,897	4,605,774	8,193,748	8,381,503	7,903,277	7,861,460
3,148,869	4,011,603	3,137,925	3,076,218	2,483,390	3,023,732
1,202,217	1,502,214	1,198,466	1,073,380	1,133,225	1,101,846
512,785	280,078	458,914	5,646,341	5,137,188	5,621,256
496,759	497,096	525,078	834,908	1,003,766	570,906
81,309,641	87,997,796	98,023,408	100,915,930	102,681,045	105,269,790
4,915,571	4,395,811	4,937,310	4,963,140	4,915,736	4,429,386
47,152,610	48,179,367	53,952,605	53,456,214	59,143,034	57,331,164
6,219,908	6,291,028	6,801,488	6,886,501	7,113,868	11,407,923
4,182,530	3,873,006	4,951,483	3,892,008	3,710,140	10,480,752
11,557,718	5,009,281	11,135,665	11,021,098	11,187,971	11,727,536
4,870,463	5,053,229	5,219,000	2,459,068	3,294,902	3,388,396
2,558,951	1,256,167	1,092,151	913,486	834,084	712,154
81,457,751	74,057,889	88,089,702	83,591,515	90,199,735	99,477,311
(148,110)	13,939,907	9,933,706	17,324,415	12,481,310	5,792,479
2,005,980	1,258,382	2,439,480	14,814,532	7,058,970	4,446,065
(930,980)	(135,782)	(1,769,480)	(14,118,532)	(6,363,970)	(1,751,065)
18,335,000	-	-	-	-	-
1,045,434	-	-	-	-	-
(18,800,000)	-	-	-	-	-
55,261	178,437	75,719	157,115	132,736	165,301
-	-	-	40,569	153,892	-
1,710,695	1,301,037	745,719	893,684	981,628	2,860,301
\$ 1,562,585	\$ 15,240,944	\$ 10,679,425	\$ 18,218,099	\$ 13,462,938	\$ 8,652,780
8.55%	8.98%	7.39%	4.23%	4.74%	4.57%

VILLAGE OF PALATINE, ILLINOIS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Levy Year	Residential Property	Commercial Property	Industrial, Farm and Railroad Property	Less Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value
2015	\$ 1,251,420,992	\$ 255,861,463	\$ 56,605,366	N/A	\$ 1,563,887,821	\$ 1.4060	\$ 4,691,663,463	33.333%
2016	1,499,369,745	253,938,396	60,969,048	N/A	1,814,277,189	1.2120	5,442,831,567	33.333%
2017	1,503,316,838	261,662,095	62,863,747	N/A	1,827,842,680	1.2490	5,483,528,040	33.333%
2018	1,463,225,616	254,339,800	61,515,897	N/A	1,779,081,313	1.2960	5,337,243,939	33.333%
2019	1,616,703,874	344,315,040	72,514,158	N/A	2,033,533,072	1.1140	6,100,599,216	33.333%
2020	1,611,474,223	364,626,790	76,435,802	N/A	2,052,536,815	1.1330	6,157,610,445	33.333%
2021	1,486,924,813	343,380,900	65,321,561	N/A	1,895,627,274	1.2270	5,686,881,822	33.333%
2022	1,840,426,100	341,790,219	80,966,080	N/A	2,263,182,399	1.0080	6,789,547,197	33.333%
2023	1,893,352,332	349,942,400	90,901,758	N/A	2,334,196,490	0.9780	7,002,589,470	33.333%
2024	1,889,493,354	346,121,521	110,579,403	N/A	2,346,194,278	0.9702	7,038,582,834	33.333%

Note: Property in the City is reassessed each year. Property is assessed at 33% of actual value.
N/A = Not Available

Data Source

Office of the County Clerk

VILLAGE OF PALATINE, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Tax Levy Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
VILLAGE DIRECT RATES										
Social Security	0.125	0.111	0.136	0.117	0.104	0.128	0.141	0.123	0.125	0.129
IMRF	0.085	0.075	0.060	0.054	0.055	0.059	0.059	0.037	0.032	0.038
Police Protection	0.295	0.215	0.206	0.228	0.186	0.167	0.182	0.135	0.097	0.119
Fire Protection	0.295	0.215	0.206	0.228	0.186	0.167	0.182	0.135	0.097	0.098
Fire Pension	0.210	0.218	0.254	0.269	0.274	0.270	0.300	0.249	0.264	0.278
Police Pension	0.222	0.227	0.238	0.254	0.262	0.278	0.293	0.248	0.254	0.266
Debt Service	0.174	0.151	0.149	0.146	0.077	0.064	0.070	0.081	0.109	0.043
TOTAL DIRECT RATES	1.406	1.212	1.249	1.296	1.144	1.133	1.227	1.008	0.978	0.970
OVERLAPPING RATES										
School Districts										
Palatine CCSD No. 15	4.035	3.543	3.618	3.807	3.486	3.564	3.955	3.673	3.714	3.927
Junior College No. 512	0.466	0.416	0.425	0.443	0.403	0.409	0.457	0.410	0.413	0.434
Township HSD No. 211	3.309	2.871	2.922	3.044	2.749	2.787	3.020	2.710	2.751	2.965
Park District	0.725	0.648	0.657	0.693	0.633	0.650	0.711	0.637	0.649	0.686
Library District	0.308	0.268	0.276	0.291	0.344	0.353	0.388	0.346	0.353	0.370
County										
County of Cook	0.552	0.533	0.496	0.489	0.454	0.453	0.446	0.431	0.386	0.390
Forest Preserve	0.069	0.063	0.062	0.060	0.059	0.058	0.058	0.081	0.075	0.069
Township										
Palatine Township	0.063	0.054	0.055	0.059	0.055	0.550	0.060	0.050	0.049	0.049
General Assistance	0.018	0.012	0.010	0.007	0.007	0.007	0.008	0.007	0.006	0.006
Road and Bridge	0.092	0.079	0.078	0.080	0.072	0.068	0.074	0.060	0.054	0.052
Other Districts										
Northwest Mosquito	0.011	0.010	0.010	0.011	0.010	0.010	0.011	0.009	0.010	0.011
Sanitary District	0.426	0.406	0.402	0.396	0.389	0.500	0.382	0.374	0.345	0.340
Elections (ELCO)	0.034	0.000	0.031	0.000	0.030	0.000	0.019	0.000	0.032	0.000
TOTAL OVERLAPPING RATES	10.108	8.903	9.042	9.380	8.691	9.409	9.589	8.788	8.837	9.299
TOTAL DIRECT AND OVERLAPPING	11.514	10.115	10.291	10.676	9.835	10.542	10.816	9.796	9.815	10.269
SHARE OF TOTAL TAX LEVIED BY THE VILLAGE	12.21%	11.98%	12.14%	12.14%	11.63%	10.75%	11.34%	10.29%	9.96%	9.45%

Note: District value by tax code.

Data Source

Office of the County Clerk

VILLAGE OF PALATINE, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

Current Levy Year and Nine Years Ago

Taxpayer	2024 Levy Year			2015 Levy Year		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Valuation
Albion Residential	\$ 54,539,499	1	2.32%	NA	NA	NA
MWI Property Group	19,007,582	2	0.81%	NA	NA	NA
TMIF II Clayson LLC	16,322,114	3	0.70%	NA	NA	NA
United Parcel Service	13,227,841	4	0.56%	NA	NA	NA
Deer Grove Centre	12,055,612	5	0.51%	NA	NA	NA
Weber Stephen Products	11,875,720	6	0.51%	14,869,426	1	0.95%
DNA Realty	10,949,398	7	0.47%	NA	NA	NA
Wal Mart	10,497,390	8	0.45%	14,295,909	2	0.91%
RMK Management	9,593,274	9	0.41%	NA	NA	NA
Target	8,982,500	10	0.38%	5,935,624	10	0.38%
Bourbon Square Apartments	NA	NA	NA	10,411,846	3	0.67%
Brookind Corporate Tax Dept.	NA	NA	NA	8,959,056	4	0.57%
Thomson Partners	NA	NA	NA	7,970,718	5	0.51%
City Club Apartments	NA	NA	NA	7,900,878	6	0.51%
Arlington Toyota	NA	NA	NA	7,715,479	7	0.49%
McCaffrey Interests	NA	NA	NA	7,186,321	8	0.46%
Highland Management	NA	NA	NA	6,538,705	9	0.42%
	<u>\$ 167,050,930</u>		<u>7.12%</u>	<u>\$ 91,783,962</u>		<u>5.87%</u>

Note: Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels and it is possible that some parcels and their valuations have been overlooked.

Data Source

Office of the County Clerk

VILLAGE OF PALATINE, ILLINOIS
PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Levy Year	Tax Levied	Collected Within the Fiscal Year of the Levy		Collections for Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy**
2015	\$ 21,988,263	\$ 21,688,247	98.64%	\$ (58,245)	\$ 21,630,002	98.37%
2016	21,989,040	21,682,685	98.61%	(15,307)	21,667,378	98.54%
2017	22,829,755	22,611,087	99.04%	51,946	22,663,033	99.27%
2018	23,056,901	22,678,380	98.36%	722,758	23,401,138	101.49%
2019	23,172,496	22,778,525	98.30%	369,218	23,147,743	99.89%
2020	23,252,356	22,649,070	97.41%	731,259	23,380,329	100.55%
2021*	23,259,352	17,947,590	77.16%	5,509,413	23,457,003	100.85%
2022	22,812,882	22,183,552	97.24%	701,080	22,884,632	100.31%
2023	22,828,444	22,345,671	97.89%	(11,504)	22,334,167	97.83%
2024*	22,762,167	15,999,488	70.29%	6,128,376	22,127,864	97.21%

*The second installment bills were delayed by the County causing a lower than normal amount of collections within the fiscal year of the levy.

**Collections are presented as reported by the County. It is unknown how certain years exceed 100%.

Data Source

Office of the County Treasurer

VILLAGE OF PALATINE, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities			Business-Type Activities		Total Primary Government	Ratio to Total Personal Income	Per Capita*
	General Obligation Bonds	TIF Revenue Bonds	Subscription-Based IT Arrangements	General Obligation Bonds				
2016	\$ 66,400,000	\$ 89,026	\$ -	\$ 13,910,000		\$ 80,399,026	3.31%	\$ 1,162
2017	61,050,000	79,793	-	12,315,000		73,444,793	2.97%	1,068
2018	53,570,000	79,793	-	10,835,000		64,484,793	2.60%	938
2019	46,114,717	69,374	-	9,979,510		56,163,601	2.20%	791
2020	41,676,359	58,911	-	8,254,960		49,990,230	2.02%	727
2021	36,424,714	45,682	-	6,465,410		42,935,806	1.98%	632
2022	31,010,314	31,682	-	2,772,900		33,814,896	1.47%	498
2023	28,380,129	-	32,340	1,885,755		30,298,224	1.22%	446
2024	24,969,944	-	116,330	963,610		26,049,884	0.84%	384
2025	21,461,759	-	52,934	-		21,514,693	0.58%	317

*See the schedule of Demographic and Economic Information for personal income and population data.

Note: Details of the Village's outstanding debt can be found in the notes to financial statements.

Data Source

Audited Financial Statements

VILLAGE OF PALATINE, ILLINOIS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds		Less Amounts Available In Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property*	Per Capita
	Governmental Activities	Business-Type Activities				
2016	\$ 66,400,000	\$ 13,910,000	\$ -	\$ 80,310,000	1.32%	\$ 1,298
2017	61,050,000	12,315,000	-	73,365,000	1.35%	1,067
2018	53,570,000	10,835,000	-	64,405,000	1.17%	937
2019	46,114,717	9,979,510	-	56,094,227	1.02%	790
2020	41,676,359	8,254,960	-	49,931,319	0.81%	726
2021	36,424,714	6,465,410	-	42,890,124	0.75%	632
2022	31,010,314	2,772,900	1,991,184	31,792,030	0.63%	527
2023	28,380,129	1,885,755	-	30,265,884	0.45%	446
2024	24,969,944	963,610	-	25,933,554	0.37%	382
2025	21,461,759	-	-	21,461,759	0.30%	316

*See the schedule of Demographic and Economic Information for personal income and population data.

Note: Details of the Village's outstanding debt can be found in the notes to financial statements.

Data Source

Audited Financial Statements

VILLAGE OF PALATINE, ILLINOIS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

December 31, 2025

Government Unit	Gross Debt (1)	Percentage Debt Applicable to the Village of Palatine (2)	Village of Palatine Share of Debt
Village of Palatine	\$ 21,514,693	100.00%	\$ 21,514,693
School Districts			
Community Unit School District 15	146,375,000	53.52%	78,339,900
Community Consolidated School District Number 54	47,830,000	0.003%	1,435
Township High School District 214	13,270,000	0.01%	1,327
Community College District 512	<u>196,740,000</u>	9.66%	<u>19,005,084</u>
Total school districts	<u>404,215,000</u>		<u>97,347,746</u>
Other than schools			
Cook County	1,760,191,750	1.12%	19,714,148
Cook County Forest Preserve District	70,975,000	1.12%	794,920
Metropolitan Water Reclamation District	2,555,076,024	1.14%	29,127,867
Park Districts			
Arlington Heights Park District	5,545,000	0.05%	2,773
Palatine Park District	11,515,000	79.85%	9,194,728
Salt Creek Park District	6,475,000	54.31%	3,516,573
Palatine Public Library District	<u>3,200,000</u>	79.09%	<u>2,530,880</u>
Total other than schools	<u>4,412,977,774</u>		<u>64,881,889</u>
Total overlapping governmental activities debt	<u>4,817,192,774</u>		<u>162,229,635</u>
TOTAL DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT	<u><u>\$ 4,838,707,467</u></u>		<u><u>\$ 183,744,328</u></u>

(1) Outstanding debt as of December 31, 2025 and includes alternate revenue source bonded debt.

(2) Overlapping debt percentages based on 2024 EAV, the most current available.

Data Source

Cook County Clerk and the MSRB's Electronic Municipal Market Access website ("EMMA").

VILLAGE OF PALATINE, ILLINOIS

LEGAL DEBT MARGIN

December 31, 2025

The City is a home rule municipality.

Article VII, Section 6(k) of the 1970 Illinois Constitution governs computation of the legal debt margin.

"The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property... indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum... shall not be included in the foregoing percentage amounts."

To date, the General Assembly has set no limits for home rule municipalities.

VILLAGE OF PALATINE, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2016	69,188	\$ 2,431,032,638	\$ 35,137	4.30%
2017	68,766	2,476,263,660	36,010	3.60%
2018	68,766	2,476,263,660	36,010	3.30%
2019	68,766	2,476,263,660	36,010	2.50%
2020	68,766	2,476,263,660	36,010	7.00%
2021	67,908	2,169,623,920	31,949	3.30%
2022	67,908	2,299,416,735	33,861	3.70%
2023	67,908	2,482,306,906	36,554	3.40%
2024	67,908	3,095,943,543	45,590	3.90%
2025	67,908	3,736,932,576	55,029	3.90%

Data Sources

Illinois Department of Employment Security
United States Census Bureau

VILLAGE OF PALATINE, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2025			2016		
	Rank	Employment	% of Total City Population	Rank	Employment	% of Total City Population
Township High School District 211	1	2,125	3.13%	2	2,015	2.91%
Community Consolidated School District 15(1)	2	2,132	3.14%	1	2,088	3.02%
Community College District 512	3	910	1.34%	4	840	1.21%
Little City Foundation	4	650	0.96%	NA	NA	NA
United States Postal Service	5	375	0.55%	3	1,000	1.45%
Village of Palatine	6	336	0.49%	6	336	0.49%
AIT Worldwide Logistics, Inc	7	240	0.35%	NA	NA	NA
Weber-Stephen Products	8	200	0.29%	8	200	
S&C Electric Co.	9	200	0.29%	NA	NA	NA
Clean-air Engineering, Inc.	10	150	0.22%	NA	NA	NA
United Parcel Service	NA	NA	NA	5	500	NA
Schneider Electric-Square D	NA	NA	NA	7	250	0.36%
Intec Group, Inc.	NA	NA	NA	9	150	0.22%
Keller Williams	NA	NA	NA	10	140	0.20%
TOTAL POPULATION		<u>67,908</u>			<u>69,188</u>	

Note: (1) Includes part-time staff.
NA = Not Available

Data Source

2025 IL Manufacturers Directory
2025 IL Services Directory
2015 Village of Palatine Audit

VILLAGE OF PALATINE, ILLINOIS
FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
GENERAL GOVERNMENT										
Village Clerk	1.50	1.50	2.00	2.00	1.50	1.00	1.00	1.00	2.00	1.50
Village Manager	4.50	5.00	4.00	4.00	3.50	4.00	4.00	4.00	4.00	4.00
Finance and Operations	10.00	10.00	10.00	10.00	10.00	9.50	8.50	8.00	8.00	8.50
Legal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.50
Information Technology	7.00	8.00	7.50	7.50	7.50	6.50	6.50	6.50	6.50	5.00
PUBLIC SAFETY										
Community Development	20.50	24.00	24.00	24.00	22.00	22.50	22.50	22.00	18.50	21.50
Police										
Sworn personnel	109.00	109.00	109.00	109.00	109.00	108.00	108.00	108.00	109.00	106.00
Civilians	27.50	31.00	29.50	29.50	28.00	28.00	28.00	28.00	28.00	28.00
Fire										
Sworn personnel	91.00	91.00	91.00	91.00	91.00	88.00	88.00	88.00	91.00	91.00
Civilians	9.50	8.50	8.50	8.50	8.50	8.00	8.00	8.00	7.50	4.50
PUBLIC WORKS										
Public works	63.00	62.00	62.00	64.00	62.50	62.50	63.50	63.50	57.50	54.00
TOTAL	347.50	354.00	351.50	353.50	347.50	342.00	342.00	341.00	336.00	328.50

Data Source

Village Records

VILLAGE OF PALATINE, ILLINOIS

OPERATING INDICATORS AND CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

OPERATING INDICATORS										
Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
PUBLIC SAFETY										
Police										
Physical arrests	1,832	2,155	2,233	2,146	1,931	815	1,114	1,157	1,255	1,183
Parking violations	5,645	6,638	7,017	7,490	5,485	6,592	5,706	3,290	3,318	4,473
Traffic violations	10,663	10,056	11,251	10,258	7,370	8,094	11,550	4,973	12,247	11,744
Fire										
Emergency responses	7,853	7,709	8,080	7,879	7,416	8,222	9,090	9,068	9,383	9,410
PUBLIC WORKS										
Water										
Number of connections	16,780	16,780	16,780	16,780	16,780	16,780	16,780	16,780	16,780	16,780
Avg daily consumption	6.22M	5.75M	5.93M	5.71M	5.94M	5.95M	5.72M	5.85M	5.54M	5.84M

CAPITAL ASSET STATISTICS										
Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
PUBLIC SAFETY										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	28	28	28	28	28	28	28	28	28	28
Fire										
Fire stations	5	5	5	5	5	5	5	5	5	5
Fire engines	7	7	7	7	7	7	7	7	7	7
PUBLIC WORKS										
Streets and highways										
Streets (miles)	235	235	235	235	235	235	235	235	235	235
Number of bridges	6	6	6	6	6	6	6	6	6	6
Waterworks										
Water mains (miles)	179	179	179	179	212	212	212	212	212	218
Fire hydrants	2,513	2,513	2,523	2,523	2,625	2,625	2,625	2,625	2,625	2,641
Sewerage										
Sanitary sewers (miles)	168	168	169	169	169	169	169	169	169	178
Storm sewers (miles)	260	260	263	263	267	267	274	274	274	274

Data Source

Village Records

ADDITIONAL DISCLOSURES REQUIRED BY SEC RULE 15C2-12

VILLAGE OF PALATINE, ILLINOIS

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
STATEMENT OF INDEBTEDNESS

December 31, 2025

	Amount	As Percent of		Per Capita
		Assessed Value	Estimated True Value	
Taxable real property, 2024				
Assessed valuation	\$ 2,346,194,278	100.00%	33.33%	\$ 34,550
Estimated true value	7,038,582,834	300.00%	100.00%	103,649
Total general obligation bonded debt ⁽¹⁾	20,440,000	0.87%	0.29%	301
Less: Self-supporting	(2,660,000)	(0.11%)	(0.04%)	(39)
Net general obligation bonded debt	17,780,000	0.76%	0.25%	262
Overlapping bonded debt payable from property taxes ⁽²⁾				
Schools	97,347,746	4.15%	1.38%	1,434
Other than schools	64,881,889	2.77%	0.92%	955
Total overlapping bonded debt	162,229,635	6.91%	2.30%	2,389
Total net direct and overlapping bonded debt	\$ 180,009,635	7.67%	2.56%	\$ 2,651

Notes:

⁽¹⁾ The Village is a home-rule unit under the 1970 Illinois Constitution and as such has no debt limit nor is it required to seek referendum approval for the issuance of general obligation debt. See "Retirement Schedule of Outstanding Village General Obligation Debt" for a listing of the Village's non-general obligation debt and currently outstanding general obligation debt. Of the Village's general obligation debt \$2,660,000 or 13.0% is

⁽²⁾ Overlapping bonded debt as of December 31, 2025.

Data Source

Office of the County Clerk

VILLAGE OF PALATINE, ILLINOIS

**DISCLOSURES REQUIRED BY SEC RULE 15C2-12
RETIREMENT SCHEDULE OF OUTSTANDING VILLAGE GENERAL OBLIGATION DEBT**

December 31, 2025

Due December 1	Series 2014B	Series 2015	Series 2017B	Series 2017D	2017 (2 Issues)	Series 2018	Series 2020	Total Maturities ^{(1) (2)}	
								Amount	%
2026	\$ -	\$ -	\$ -	\$ 745,000	\$ 745,000	\$ 640,000	\$ 1,275,000	\$ 2,660,000	13.0%
2027	-	-	-	-	-	670,000	1,345,000	2,015,000	9.9%
2028	-	-	-	-	-	725,000	1,375,000	2,100,000	10.3%
2029	-	-	-	-	-	755,000	1,415,000	2,170,000	10.6%
2030	-	-	-	-	-	-	2,190,000	2,190,000	10.7%
2031	-	-	-	-	-	-	2,245,000	2,245,000	11.0%
2032	-	-	-	-	-	-	2,300,000	2,300,000	11.3%
2033	-	-	-	-	-	-	2,355,000	2,355,000	11.5%
2034	-	-	-	-	-	-	2,405,000	2,405,000	11.8%
TOTAL	\$ -	\$ -	\$ -	\$ 745,000	\$ 745,000	\$ 2,790,000	\$ 16,905,000	\$ 20,440,000	100.0%

Notes:

⁽¹⁾ The Village is a home rule unit under the 1970 Illinois Constitution and as such has no debt limit, nor is it required to seek referendum approval for the issuance of general obligation debt. This table excludes various industrial revenue bonds which are fully secured by payments from the benefitting entities.

⁽²⁾ The Village has chosen to fund certain projects with general obligation bonds and abate the taxes thereon from other sources. Of the Village's \$20,440,000 outstanding principal at December 31, 2025, the Village estimates that the Debt Service Reserve is fully funded to self-support the remaining debt using non-property tax sources for all open debt issuances. The Village abated \$2,660,000 of outstanding debt for 2026.

Data Source

Village Records

VILLAGE OF PALATINE, ILLINOIS

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
BONDED DEBT RATIOS AND PER CAPITA DEBT - LAST TEN GENERAL OBLIGATION BOND SALES

December 31, 2025

Village Issue		Ratio to Estimated Actual Value				Per Capita		Population Estimate
		Direct Debt		Direct and Overlapping Debt		Direct and Overlapping Debt		
Sale Date	Amount	Including Self-Supporting	Excluding Self-Supporting ⁽¹⁾	Including Self-Supporting	Excluding Self-Supporting ⁽¹⁾	Including Self-Supporting	Excluding Self-Supporting ⁽¹⁾	
September 15, 2009 ⁽²⁾	\$ 16,600,000	1.65%	0.31%	3.52%	2.18%	\$ 3,496	\$ 2,166	65,920
May 26, 2010 ⁽²⁾	19,870,000	1.45%	0.27%	3.18%	2.00%	3,360	2,117	65,920
August 9, 2010 ⁽²⁾	19,745,000	1.69%	0.52%	3.41%	2.24%	3,619	2,375	65,920
June 20, 2011 ⁽³⁾	7,850,000	1.64%	0.61%	3.47%	2.44%	3,844	2,701	65,920
December 3, 2012 ⁽²⁾	5,025,000	1.89%	0.71%	4.17%	2.99%	4,243	2,597	68,557
December 9, 2014 ^(2,3)	14,610,000	2.19%	0.73%	4.69%	3.23%	3,263	2,250	68,557
December 2, 2015	7,165,000	1.98%	0.78%	4.52%	3.32%	3,184	2,337	68,557
July 11, 2017 ⁽³⁾	18,355,000	1.48%	0.84%	3.51%	2.67%	2,117	1,171	68,557
September 5, 2018 ⁽³⁾	6,235,000	1.32%	0.59%	3.35%	2.62%	2,674	2,095	68,557
October 19, 2020 ⁽³⁾	18,335,000	0.88%	0.42%	2.73%	2.28%	2,435	2,025	68,557

Notes:

- ⁽¹⁾ Excludes the Village's general obligation debt which is payable from non-property tax revenues.
- ⁽²⁾ All or a portion of bond proceeds used for advance refunding purposes.
- ⁽³⁾ All or a portion of bond proceeds used for current refunding purposes.

Data Source

Official Statements

VILLAGE OF PALATINE, ILLINOIS

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
 DETAILED OVERLAPPING BONDED INDEBTEDNESS PAYABLE FROM PROPERTY TAXES

December 31, 2025

Governmental Unit	Percent of Village's Real Property in Taxing Body	Gross Debt ⁽¹⁾	Percent of Debt Applicable to the Village of Palatine ⁽²⁾	Village of Palatine Share of Debt
School Districts				
Palatine Community District No. 15	100.0%	\$ 146,375,000	53.52%	\$ 78,339,900
Community Consolidated School District No. 1	0.0%	47,830,000	0.00%	1,435
Township High School District No. 214	0.1%	13,270,000	0.01%	1,327
Community College District No. 512	100.0%	196,740,000	9.66%	19,005,084
Total school districts		<u>404,215,000</u>		<u>97,347,746</u>
Other than schools				
Cook County	100.0%	1,760,191,750	1.12%	19,714,148
Cook County Forest Preserve District	100.0%	70,975,000	1.12%	794,920
Metropolitan Water Reclamation District	100.0%	2,555,076,024	1.14%	29,127,867
Park Districts				
Arlington Heights Park District	0.1%	5,545,000	0.05%	2,773
Palatine Park District	94.2%	11,515,000	79.85%	9,194,728
Salt Creek Park District	5.7%	6,475,000	54.31%	3,516,573
Palatine Public Library District	100.0%	3,200,000	79.09%	2,530,880
Total other than schools		<u>4,412,977,774</u>		<u>64,881,889</u>
Total Overlapping Governmental Activities Debt		<u>\$ 4,817,192,774</u>		<u>\$ 162,229,635</u>

Notes:

⁽¹⁾ Outstanding debt as of December 31, 2025 and includes alternate revenue source bonded debt.

⁽²⁾ Overlapping debt percentages based on 2024 EAV, the most current available.

Data Source

Cook County Clerk and the MSRB's Electronic Municipal Market Access website ("EMMA").

VILLAGE OF PALATINE, ILLINOIS

**DISCLOSURES REQUIRED BY SEC RULE 15C2-12
EQUALIZED ASSESSED VALUATION FOR TAXING PURPOSES**

December 31, 2025

Levy Year	Net for General Taxing Purposes	Plus Incremental Valuation	Total For All Taxing Purposes ⁽¹⁾	Increase Over Prior Year
2015	\$ 1,563,887,821	\$ 197,915,722	\$ 1,761,803,543	4.10%
2016 ⁽²⁾	1,814,277,189	82,951,271	1,897,228,460	7.70%
2017	1,827,842,680	108,242,637	1,936,085,317	2.00%
2018	1,779,081,313	111,848,301	1,890,929,614	(2.30%)
2019 ⁽²⁾	2,033,533,072	170,232,002	2,203,765,074	16.50%
2020	2,052,536,815	228,625,586	2,281,162,401	3.50%
2021	1,895,627,274	215,116,389	2,110,743,663	(7.50%)
2022	2,263,182,399	226,833,541	2,490,015,940	18.00%
2023	2,334,196,490	239,738,410	2,573,934,900	3.40%
2024	2,346,194,278	268,894,061	2,615,088,339	1.60%

Notes:

⁽¹⁾ Property in Cook County is separated into two primary classifications for assessment purposes (10% for residential and 25% for commercial property). After the assessor establishes the fair market value of a parcel of land, the value is multiplied by one of the classification percentages to arrive at the assessed valuation for that parcel. The Illinois Department of Revenue furnishes each county with an adjustment factor (the equalization factor) to equalize the level of assessment between counties. After the equalization factor is applied, the valuation of the property for taxing purposes has been established-tax rates are applied to the equalized valuation. This table excludes exemptions.

⁽²⁾ Under the current triennial reassessment system, the Village is reassessed every third year. The Village's tax rate is calculated based on the Village's net equalized assessed valuation (shown in this table as "Net for General Taxing Purposes") and is extended against its entire Equalized Assessed Valuation (shown in this table as "Total for all Taxing Purposes") excluding only the statutory exemptions. Of the taxes collected, that portion applicable to incremental valuation (valuation of tax increment districts) is remitted to the Village by the County Collector for deposit in the applicable tax allocation fund. The Equalized Assessed Valuation for which the Village receives its portion of the total tax rate for all non-TIF purposes is shown in this table as "Net for General Taxing Purposes".

Data Source

Office of the County Clerk

VILLAGE OF PALATINE, ILLINOIS

**DISCLOSURES REQUIRED BY SEC RULE 15C2-12
TAX RATES PER \$100 EQUALIZED ASSESSED VALUATION**

December 31, 2025

<u>Tax Levy Year</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
TAX RATES					
Village of Palatine ⁽¹⁾					
Social Security	\$ 0.128	\$ 0.141	\$ 0.123	\$ 0.129	\$ 0.129
IMRF	0.059	0.059	0.037	0.038	0.038
Corporate (Police Protection)	0.167	0.182	0.135	0.119	0.119
Fire Protection	0.167	0.182	0.135	0.098	0.098
Fire Pension	0.270	0.300	0.249	0.278	0.278
Police Pension	0.278	0.293	0.248	0.266	0.266
Debt Service	0.064	0.070	0.081	0.043	0.043
Total Village of Palatine	1.133	1.227	1.008	0.978	0.970
School Districts					
Palatine CCSD No. 15	3.564	3.955	3.673	3.714	3.927
Junior College No. 512	0.409	0.457	0.410	0.413	0.434
Township HSD No. 211	2.787	3.020	2.710	2.751	2.965
Park District	0.650	0.711	0.637	0.649	0.686
Library District	0.353	0.388	0.346	0.353	0.370
County					
County of Cook	0.453	0.446	0.431	0.386	0.390
Forest Preserve	0.058	0.058	0.081	0.075	0.069
Township					
Palatine Township	0.550	0.060	0.050	0.049	0.049
General Assistance	0.007	0.008	0.007	0.006	0.006
Road and Bridge	0.068	0.074	0.060	0.054	0.052
Other Districts					
Northwest Mosquito	0.010	0.011	0.009	0.010	0.011
Sanitary District	0.500	0.382	0.374	0.345	0.340
Elections (ELCO)	-	0.019	-	0.032	-
TOTAL TAX RATE ⁽²⁾	\$ 10.542	\$ 10.816	\$ 9.796	\$ 9.815	\$ 10.269
SHARE OF TOTAL TAX LEVIED BY THE VILLAGE	10.75%	11.34%	10.29%	9.96%	9.45%

Notes:

⁽¹⁾ As a home rule unit under the 1970 Illinois Constitution, the Village has no statutory tax rate or levy limitations. Totals may not add due to rounding.

⁽²⁾ Total rate shown is for the largest tax code which accounted for 78% of the Village's equalized assessed valuation.

Data Source

Office of the County Clerk

VILLAGE OF PALATINE, ILLINOIS

**DISCLOSURES REQUIRED BY SEC RULE 15C2-12
TAX EXTENSIONS AND COLLECTIONS**

December 31, 2025

Levy Year	Tax Levied	Collected Within the Fiscal Year of the Levy		Collections (Refunds) in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2015	\$ 21,988,263	\$ 21,688,247	98.64%	\$ (58,245)	\$ 21,630,002	98.37%
2016	21,989,040	21,682,685	98.61%	(15,307)	21,667,378	98.54%
2017	22,829,755	22,611,087	99.04%	51,946	22,663,033	99.27%
2018	23,056,901	22,678,380	98.36%	722,758	23,401,138	101.49%
2019	23,172,496	22,778,525	98.30%	369,218	23,147,743	99.89%
2020	23,252,356	22,649,070	97.41%	731,259	23,380,329	100.55%
2021	23,259,352	17,947,590	77.16%	5,509,413	23,457,003	100.85%
2022	22,812,882	22,183,552	97.24%	701,080	22,884,632	100.31%
2023	22,828,444	22,345,671	97.89%	(11,504)	22,334,167	97.83%
2025	22,762,167	15,999,488	70.29%	6,128,376	22,127,864	97.21%

Note:

Cook County property taxes are payable in two installments: the first on March 1, and the second on the latter of August 1 or 30 days after the mailing of the tax bills. The first installment is an estimated bill and is 55% of the prior year's bill. The second installment is based on the current levy, assessment and equalization and reflects any changes from the prior year in those factors.

Data Source

Office of the County Treasurer

VILLAGE OF PALATINE, ILLINOIS

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
TAX BASE DISTRIBUTION BY PROPERTY CLASSIFICATION

December 31, 2025

Property Classification ⁽¹⁾	2019	2020	2021	2022	2023	2024
Residential	\$ 1,616,703,874	\$ 1,611,474,223	\$ 1,486,924,813	\$ 1,840,426,100	\$1,893,352,332	\$ 1,889,493,354
Commercial	344,315,040	364,626,790	343,380,900	341,790,219	349,942,400	346,121,521
Industrial/Railroad/Farm	72,514,158	76,435,802	65,321,561	80,966,080	90,901,758	110,579,403
Net for general taxing purposes	2,033,533,072	2,052,536,815	1,895,627,274	2,263,182,399	2,334,196,490	2,346,194,278
Incremental Valuation ⁽²⁾	170,232,002	228,625,586	215,116,389	226,833,541	239,738,410	268,894,061
Total for all Taxing Purposes	\$ 2,203,765,074	\$ 2,281,162,401	\$ 2,110,743,663	\$ 2,490,015,940	\$ 2,573,934,900	\$ 2,615,088,339
Percentage Increase	16.5%	3.5%	(7.5%)	18.0%	3.4%	1.6%

Notes:

⁽¹⁾ Property in Cook County is separated into two primary classifications for assessment purposes (10% for residential and 25% for commercial property). After the assessor establishes the fair market value of a parcel of land, the value is multiplied by one of the classification percentages to arrive at the assessed valuation for that parcel. The Illinois Department of Revenue furnishes each county with an adjustment factor (the equalization factor) to equalize the level of assessment between counties. After the equalization factor is applied, the valuation of the property for taxing purposes has been established-tax rates are applied to the equalized valuation.

⁽²⁾ The Village’s tax rate is calculated based on the Village’s net equalized assessed valuation (shown in this table as “Net for General Taxing Purposes”) and is extended against its entire Equalized Assessed Valuation (shown in this table as “Total for all Taxing Purposes”) excluding only the statutory exemptions. Of the taxes collected, that portion applicable to incremental valuation (valuation of tax increment districts) is remitted to the Village by the County Collector for deposit in the applicable tax allocation fund. The Equalized Assessed Valuation for which the Village receives its portion of the total tax rate for all non-TIF purposes is shown in this table as “Net for General Taxing Purposes”.

Data Source

Office of the County Clerk

VILLAGE OF PALATINE, ILLINOIS

**DISCLOSURES REQUIRED BY SEC RULE 15C2-12
TEN LARGEST TAXPAYERS**

December 31, 2025

Taxpayer		Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
Albion Residential	Multi-Family Housing	\$ 54,539,499	1	2.32%
MWI Property Group	Commercial Real Estate	19,007,582	2	0.81%
TMIF II Clayson LLC	Multi-Family Housing	16,322,114	3	0.70%
United Parcel Service	Delivery	13,227,841	4	0.56%
Deer Grove Centre	Commercial Real Estate	12,055,612	5	0.51%
Weber Stephen Products	Manufacturing	11,875,720	6	0.51%
DNA Realty	Commercial Real Estate	10,949,398	7	0.47%
Wal Mart	Retail Store	10,497,390	8	0.45%
RMK Management	Multi-Family Housing	9,593,274	9	0.41%
Target	Retail Store	8,982,500	10	0.38%
		<u>\$ 167,050,930</u>		<u>7.12%</u>

Note:

Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked. The 2024 is the most current available.

Data Source

Office of the County Treasurer

VILLAGE OF PALATINE, ILLINOIS

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
GENERAL FUND

December 31, 2025

*Summary Statement of Revenue, Expenditures and Changes in Fund Balance ⁽¹⁾
(Fiscal Year Ending December 31, 2021 - 2025)*

	2021	2022	2023	2024	2025	CY 2025 Budget ⁽²⁾
REVENUES						
Taxes	\$ 30,897,540	\$ 30,700,058	\$ 29,185,088	\$28,961,455	\$ 31,210,536	\$ 31,198,884
Licenses and permits	4,011,603	3,137,925	3,076,218	2,483,390	3,023,732	2,737,300
Intergovernmental	26,501,973	29,407,004	29,570,122	29,270,041	29,168,048	28,789,006
Charges for services	4,132,742	7,725,730	7,887,115	7,424,533	7,413,424	7,598,145
Fines and forfeits	1,498,459	1,198,466	1,073,379	1,133,225	1,101,846	1,057,500
Investment income	96,279	(55,988)	1,636,918	1,450,857	1,445,337	100,000
Miscellaneous	493,257	506,943	695,786	818,959	530,830	361,850
Sale of capital assets	-	-	40,569	-	-	-
SBITA issuance	-	-	-	153,892	-	-
Transfers	75,782	-	576,532	321,970	109,065	-
Total revenues	<u>67,707,635</u>	<u>72,620,138</u>	<u>73,741,727</u>	<u>72,018,322</u>	<u>74,002,818</u>	<u>71,842,685</u>
EXPENDITURES						
General government	4,395,811	4,937,310	4,963,140	4,915,736	4,429,386	5,022,964
Public safety	47,914,355	53,447,375	52,950,598	58,506,422	56,737,450	58,715,254
Public works	6,291,028	6,801,488	6,886,501	7,113,868	7,303,278	7,540,435
Debt service	-	-	-	-	12,251	-
Transfers	60,000	1,769,480	13,542,000	6,042,000	1,642,000	1,642,000
Total expenditures	<u>58,661,194</u>	<u>66,955,653</u>	<u>78,342,239</u>	<u>76,578,026</u>	<u>70,124,365</u>	<u>72,920,653</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	9,046,441	5,664,485	(4,600,512)	(4,559,704)	3,878,453	<u>\$ (1,077,968)</u>
FUND BALANCE, JANUARY 1	<u>26,162,783</u>	<u>35,209,224</u>	<u>40,873,709</u>	<u>36,273,197</u>	<u>31,713,493</u>	
FUND BALANCE, DECEMBER 31	<u>\$ 35,209,224</u>	<u>\$ 40,873,709</u>	<u>\$ 36,273,197</u>	<u>\$ 31,713,493</u>	<u>\$ 35,591,946</u>	

Notes:

⁽¹⁾ See Note 1 to the "Combined Statement-All Funds" table for auditor's basis of accounting, etc.

⁽²⁾ Budgets are adopted on a basis consistent with generally accepted accounting principles. The Village Manager prepares a proposed budget which is presented to the Village Council for review and adoption after public hearings. The Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of a fund must be approved by the Village Council. The Manager regularly conducts quarterly reviews and initiates supplemental appropriations as necessary. The adopted Village Budget is based on the use of the budgetary tool known as "Target Budgeting". The target budget is a tool to involve department heads, municipal administrators, finance officers and policy officials in a joint effort to maximize the use of funds. This method of budgeting is a modification of zero based budgeting. It accepts the premise that the Village provides certain basic services and attempts to "target" funds for these basic service levels. Beyond the basic service levels, discretionary expenditures are identified, and then evaluated, prioritized and matched against available revenues. A shifting pattern of services can therefore be created without inadvertent disruption of basic services.

Data Source

Village Records

VILLAGE OF PALATINE, ILLINOIS

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
GENERAL FUND

December 31, 2025

<i>Balance Sheet ⁽¹⁾</i>					
<i>(December 31, 2021 - 2025)</i>					
	2021	2022	2023	2024	2025
ASSETS					
Cash and investments	\$ 31,204,940	\$ 36,423,778	\$ 33,340,390	\$28,823,418	\$ 28,811,611
Receivables					
Property taxes	21,712,678	25,210,243	20,063,878	21,536,834	27,583,264
Other	959,236	1,444,472	995,374	875,190	797,211
Due from other governments	5,383,945	5,507,641	5,552,306	5,852,240	6,180,624
Accrued interest	8,361	9,784	29,354	23,509	102,167
Leases	251,214	113,175	566,657	454,876	336,675
Due from fiduciary funds	-	-	-	-	3,340,046
Due from other funds	19,832	22,238	23,061	85,364	-
Prepaid expenses	72,800	76,447	71,941	72,549	-
Advance to other funds	994,340	-	-	-	-
TOTAL ASSETS	\$ 60,607,346	\$ 68,807,778	\$ 60,642,961	\$ 57,723,980	\$ 67,151,598
LIABILITIES					
Accounts payable	\$ 1,085,450	\$ 2,728,427	\$ 1,766,440	\$955,833	\$ 836,504
Due to fiduciary funds	-	-	-	-	5,327,249
All other liabilities	1,740,695	3,854,250	1,593,808	2,820,312	3,412,161
TOTAL LIABILITIES	2,826,145	6,582,677	3,360,248	3,776,145	9,575,914
DEFERRED INFLOWS OF RESOURCES					
Deferred property taxes	21,712,678	20,757,678	20,063,878	\$21,536,834	21,536,834
Unavailable revenue	629,258	508,273	384,909	259,119	130,855
Lease items	230,041	85,441	560,729	438,389	316,049
TOTAL DEFERRED	22,571,977	21,351,392	21,009,516	22,234,342	21,983,738
FUND BALANCES					
Nonspendable	1,067,140	76,447	71,941	72,549	-
Assigned	572,744	374,387	106,930	-	-
Unassigned	33,569,340	40,422,875	36,094,326	31,640,944	35,591,946
TOTAL FUND BALANCES	35,209,224	40,873,709	36,273,197	31,713,493	35,591,946
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 60,607,346	\$ 68,807,778	\$ 60,642,961	\$ 57,723,980	\$ 67,151,598

Note:

⁽¹⁾ See Note 1 to the "Combined Statement-All Funds" table for auditor's basis of accounting, etc.

Data Source

Village Records

VILLAGE OF PALATINE, ILLINOIS

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
COMBINED STATEMENT - ALL FUNDS ⁽¹⁾

December 31, 2025

	<i>Fund Balances/Net Position</i>				
	2021	2022	2023	2024	2025
Governmental Fund Types					
General	\$ 35,209,224	\$ 40,873,709	\$ 36,273,197	\$31,713,493	\$ 35,591,946
Special Revenue	24,670,139	27,366,556	35,083,314	45,024,387	49,170,180
Debt Service	130,744	2,067,099	16,149,196	20,890,733	19,718,744
Capital Projects	12,134,442	12,516,610	13,536,366	16,876,398	18,676,921
	<u>72,144,549</u>	<u>82,823,974</u>	<u>101,042,073</u>	<u>114,505,011</u>	<u>123,157,791</u>
Proprietary Fund Types					
Enterprise Funds	73,866,956	78,581,018	84,042,525	90,267,631	93,827,565
Internal Service Funds	5,576,990	5,265,792	5,298,158	5,307,339	5,053,796
	<u>79,443,946</u>	<u>83,846,810</u>	<u>89,340,683</u>	<u>95,574,970</u>	<u>98,881,361</u>
Fiduciary Fund Types					
Pension Trust	194,042,918	190,234,577	215,315,797	239,718,938	278,792,801
Total All Funds (Memo Only)	<u>\$ 345,631,413</u>	<u>\$ 356,905,361</u>	<u>\$ 405,698,553</u>	<u>\$ 449,798,919</u>	<u>\$ 500,831,953</u>
Cash and Investments					
	2021	2022	2023	2024	2024
Fund					
General	\$ 31,204,940	\$ 36,423,778	\$ 33,340,390	\$28,823,418	\$ 28,811,611
Special Revenue	28,003,355	29,849,833	36,230,437	43,518,502	38,220,721
Debt Service	130,744	1,681,940	16,111,550	20,862,278	19,632,557
Capital Projects	11,955,482	12,165,758	13,256,328	16,042,831	17,477,554
Enterprise Funds	19,220,142	17,059,033	19,880,177	18,636,132	17,674,523
Internal Service Funds	7,439,842	6,244,272	6,265,247	6,461,346	6,276,794
Pension Trust	219,193,877	6,749,322	4,529,428	5,105,464	942,881
Total All Funds (Memo Only)	<u>\$ 317,148,382</u>	<u>\$ 110,173,936</u>	<u>\$ 129,613,557</u>	<u>\$ 139,449,971</u>	<u>\$ 129,036,641</u>

Notes:

⁽¹⁾ These condensed financial statements for the years ending December 31, 2021 - 2025, have been prepared from the full Annual Comprehensive Financial Reports (ACFR) of the Village of Palatine and do not purport to be complete audits. The full financial statements, together with the report of the Village's independent accountants, are included herewith. The financial statements of the Village have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental funds are accounted for using the modified accrual basis of accounting, with revenues being recorded when they become measurable and available as net current assets and expenditures recognized when the related fund liability is incurred. The accrual basis of accounting is used for proprietary and pension trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred. The Village's ACFR for the fiscal year ended December 31, 2025, included an unmodified "Report of Independent Auditors". Similar unmodified opinions were included in the Village's ACFRs for the fiscal years ended December 31, 2021 - 2025. The "Report of Independent Auditors" included in the latest audit states, in part: "In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Village of Palatine, Illinois, as of December 31, 2025, and the results of operations and cash flows of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles."

Data Source

Village Records

VILLAGE OF PALATINE, ILLINOIS

**DISCLOSURES REQUIRED BY SEC RULE 15C2-12
CAPITAL ASSETS**

December 31, 2025

	Governmental Activities	Business-Type Activities
Tangible capital assets		
Land	\$ 12,435,020	\$ 4,858,690
Land - Rights of way	139,806,925	-
Machinery and equipment	17,102,256	3,441,277
Buildings and improvements	58,049,215	23,888,305
Streets	39,148,236	-
Bridges	1,596,735	-
Sanitary sewer system	-	28,956,625
Storm sewer system	-	34,947,736
Water system	-	51,354,375
Intangible capital assets		
Subscription asset	2,703,586	-
	270,841,973	147,447,008
Less: Accumulated depreciation	55,768,530	88,663,055
Net investment in capital assets	\$ 215,073,443	\$ 58,783,953

Data Source

Village Records

Consider a Motion to Accept Staff Recommendations for CY 2025 Reserves

BACKGROUND:

Staff has presented the CY 2025 annual audit, which provides the opportunity to consider the appropriate use of any surplus money within the General Fund. Tonight's discussion is to brief the Mayor and Council on the balance of excess General Fund reserves at the end of CY 2025 and discuss Staff's recommendation on the allocation of these reserves.

KEY ISSUES:

The Village ended CY 2025 with \$35.6 million in General Fund balance (reserves). After deducting reserve policy amounts and planned use of reserves for the 2026 budget, the Village has available a \$4.6 million surplus. Staff recommends the surplus be allocated as follows:

- **\$25.1 million - Operating Reserve (4 months of operations) - Per Reserve Policy**
- **\$2.5 million - Economic Stabilization - Per Reserve Policy.**
- **\$1.0 million - Economic Opportunity Fund - Per Council Directive** - This fund was designated in FY 25 with 2024 surplus dollars to give the Village maximum flexibility while dealing with some unknown costs related to property acquisition, infrastructure improvement and replacement, and other costs associated with the potential move of the Chicago Bears to our community corridor.

The balance is recommended as follows:

- **\$2.0 million - Pension Liability Paydown** - Over the past five fiscal years the Village has dedicated a portion of reserves, above and beyond its actuarial valuation to the public safety pension funds. These additional contributions have helped lessen increases in the future years and helps assist in smoothing the tax levy process to ensure that the Village can meet its obligations to current pensioners in the current fiscal year while building the assets for future pensiones payments. This effort, along with the continued growth of Tier 2 pension employees has helped achieve funding levels for Police and Fire pension in excess of 70%. The ongoing supplemental appropriation will coo restore strong funding levels.
- **\$0.5 million - Accelerated Pension Smoothing** - In FY25 the Village used dollars available from 2024 surplus to help mitigate a large increase in the

amount the Village was required to contribute to the public safety funds. This use of surplus from 2025 will keep \$500,000 off the tax levy for another fiscal year as we work towards balancing the operation and capital funding needs and the retirement of a TIF District that will allow the increment to be captured in our base levy.

- **\$0.7 million - IT Infrastructure and Hardware** - The IT department has received multiple quotes and estimates for services and hardware that are significantly above anticipated cost due to the demand in that industry being exponentially increased from data centers and artificial intelligence growth worldwide. Allocation of surplus dollars will allow IT to better position the Village to implement cost effective solutions and improve IT infrastructure reliability.
- **\$0.1 million - Council Chambers Multimedia System** - The Council Chambers technical infrastructure system was planned for replacement in CY 29 as part of the Village's ongoing asset management program, however, recently failed. The existing equipment has been in service for approximately 11 years, exceeding its useful life by nearly 4 years. The increased reliability risks and limitations have created a need to replace the equipment in the current fiscal year. This accelerated replacement will ensure support for public meetings, presentations, and community engagement activities without interruption.
- **\$1.3 million - Other purposes TBD** - These will remain as unallocated fund balances at the present time.

BUDGET IMPACT:

The authorized amounts for utilization of surplus will result in interfund transfers to assign the dollars to their respective funds as described from the general fund, effectively reallocating \$4.6 million of unreserved fund balance.

RECOMMENDATION:

Accept Staff Recommendations regarding CY25 reserves which will be processed in the 2nd Quarter Budget Adjustment.

ACTION REQUIRED:

Motion to accept Staff Recommendations regarding CY25 reserves which will be processed in the 2nd Quarter Budget Adjustment.

ATTACHMENTS:

None

Consider an Ordinance Authorizing the Village Manger to Dispose of Excess Vehicles and Equipment

BACKGROUND:

Certain equipment and vehicles are deemed no longer useful because they have either been replaced with new vehicles, are not needed due to fleet right-sizing reductions, or have become obsolete and can no longer serve a useful purpose.

In the past, the Village has successfully made use of internet auctions through GovDeals.com and PublicSurplus.com for disposal of surplus vehicles and equipment. In addition, the Northwest Municipal Conference (NWMC) has a contract with America's Auto Auction to conduct a live auction on a quarterly basis, with the next scheduled live auctions to take place this summer and fall. It is recommended that Staff determine the appropriate auction method based on the item description and likelihood of receiving the most lucrative bids.

KEY ISSUES:

- This year's proposed disposal includes one ambulance, one heavy-duty dump truck, one dump truck, one flatbed stake body truck, three pickup trucks, one van, one forklift, one snow push box, and eight SUVs.
- The disposal of these items does not rely on purchases planned later in this budget year.

BUDGET IMPACT:

N/A

RECOMMENDATION:

Staff recommends that an ordinance authorizing the Village Manager to dispose of excess vehicles and equipment be adopted.

ACTION REQUIRED:

Motion to adopt an ordinance authorizing the Village Manager to dispose of excess vehicles and equipment.

ATTACHMENTS:

1. 2026 Vehicle Disposition Memorandum
2. 2026 Vehicle Disposition Ordinance

MEMORANDUM

To: Matt Barry, Director of Public Works
From: Jim Keats, Fleet Services Coordinator
Date: June 8, 2026
Subject: 2026 Surplus Vehicle and Equipment Disposition

Issue: Staff has compiled a listing of equipment and vehicles that are deemed no longer useful to the Village and should be sold via public auction.

Discussion: The equipment and vehicles are deemed no longer useful because they have either been replaced with new vehicles, are not needed due to fleet size, or have become obsolete therefore no longer serve a useful purpose.

The chart below details the vehicles and equipment recommended for disposition:

UNIT	YEAR	MAKE	MODEL	VIN	MILES	DESCRIPTION
T-426	2014	International	Terrastar	1HTJSSKK7EH018712	6418Hr	Ambulance
T-410	2014	International	7400	1HTWDAAR9EH784482	3770Hr	Single Axle Plow/Dump
T-409	2014	Ford	F-550	1FD0W5GTXDEB80751	65,100	One Ton Dump Truck
T-419	2014	Ford	F-450	1FDUF4GY8EEB67263	55,050	One Ton Stake Body
T-417	2014	Ford	F-250	1FTBF2B69EEB80545	72,905	Forestry Pickup w/Plow
T-420	2014	Ford	F-250	1FTBF2B67EEB80544	70,055	Forestry Pickup w/Plow
T-422	2014	Ford	E-250	1FTNE2EL1EDB13106	33,700	Utilities Meter Van
T-448	2016	Ford	F-150	1FTEX1C80GKE84906	75,370	Utilities Locate Truck
E-111	2006	Toyota	7FGU30	70095	3483Hr	Forklift
E-204	2011	Protech	SP12B	35472	N/A	Snow Push Box
T-481	2020	Ford	Interceptor	1FM5K8AW1LGC35063	135,660	Police Patrol SUV
T-488	2020	Ford	Interceptor	1FM5K8AW8LGC35061	102,900	Police Patrol SUV
T-489	2020	Ford	Interceptor	1FM5K8AW6LGC13074	129,025	Police Patrol SUV
T-493	2021	Ford	Interceptor	1FM5K8AW8MNA12483	122,100	Police Patrol SUV
T-494	2021	Ford	Interceptor	1FM5K8AWXMNA12484	129,060	Police Patrol SUV
T-495	2021	Ford	Interceptor	1FM5K8AW1MNA12485	121,560	Police Patrol SUV
T-403	2013	Ford	Expedition	1FMJK1F55DEF45218	116,350	Police Command SUV
T-473	2020	Ford	Interceptor	1FM5K8AWOLGA18412	98,401	Police Patrol SUV

Traditionally, the Village Council authorizes the sale of these vehicles through auction. Staff has successfully used internet auction sites such as GovDeals.com and PublicSurplus.com in the past, and recommends utilizing these auction services once again.

In addition, the Northwest Municipal Conference has a contract with America's Auto Auction to conduct a live auction on a quarterly basis. The next live auctions are scheduled for this summer and fall. Staff will determine the appropriate auction method based on the item description and likelihood of receiving the most lucrative bids.

Recommendation: Staff recommends that the Village Council authorize the disposition of the vehicles and equipment detailed in the chart above. They will be sold via live and/or internet auctions.

ORDINANCE NO. _____

**AN ORDINANCE AUTHORIZING THE SALE BY PUBLIC AUCTION OF
PERSONAL PROPERTY OWNED BY THE VILLAGE OF PALATINE**

**Published in pamphlet form by authority of the
Mayor and Council of the Village of Palatine
on June 15, 2026**

ORDINANCE NO. _____

**AN ORDINANCE AUTHORIZING THE SALE BY PUBLIC AUCTION
OF PERSONAL PROPERTY OWNED BY THE
VILLAGE OF PALATINE**

WHEREAS, in the opinion of at least three-fourths of the corporate authorities of the Village of Palatine, it is no longer necessary, useful, or in the best interest of said jurisdiction to retain ownership of the personal property hereinafter described; and

WHEREAS, it has been determined by the Mayor and the Village Council of the Village of Palatine that said personal property should be disposed of.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Village Council of the Village of Palatine:

SECTION ONE: Pursuant to chapter 65, section 5/11-76-4 of the Illinois Compiled Statute, the Mayor and Village Council for the Village of Palatine find that the following described personal property now owned by said jurisdiction is no longer necessary or useful to said jurisdiction and said jurisdiction would be best served by the properties sale.

2026 VEHICLE AND EQUIPMENT INVENTORY DISPOSITION LIST

UNIT	YEA R	MAKE	MODEL	VIN	MILEAGE	DESCRIPTION
E-111	2006	Toyota	7FGU30	70095	3483 hrs.	Forklift
E-204	2011	Protech	SP12B	35472	N/A	Snow Push Box
T-403	2013	Ford	Expedition	1FMJK1F55DEF45218	116,350	PD Command SUV
T-409	2014	Ford	F-550	1FD0W5GTXDDEB80751	65,100	One-Ton Dump Truck
T-410	2014	International	7400	1HTWDAAR9EH784482	3770 hrs.	Heavy-Duty Dump Truck
T-417	2014	Ford	F-250	1FTBF2B69EEB80545	72,905	PW Forestry Pickup
T-419	2014	Ford	F-450	1FDUF4GY8EEB67263	55,050	One-Ton Stake Body Truck
T-420	2014	Ford	F-250	1FTBF2B67EEB80544	70,055	PW Forestry Pickup
T-422	2014	Ford	E-250	1FTNE2EL1EDB13106	33,700	PW Utilities Meter Van
T-426	2014	International	Terrastar	1HTJSSKK7EH018712	6418 hrs.	Ambulance
T-448	2016	Ford	F-150	1FTEX1C80GKE84906	75,370	PW Utilities Locate Truck
T-473	2020	Ford	Intercepto r	1FM5K8AW0LGA18412	98,401	PD Patrol SUV
T-481	2020	Ford	Intercepto r	1FM5K8AW1LGC35063	135,660	PD Patrol SUV
T-488	2020	Ford	Intercepto r	1FM5K8AW8LGC35061	102,900	PD Patrol SUV
T-489	2020	Ford	Intercepto r	1FM5K8AW6LGC13074	129,025	PD Patrol SUV
T-493	2021	Ford	Intercepto r	1FM5K8AW8MNA12483	122,100	PD Patrol SUV
T-494	2021	Ford	Intercepto r	1FM5K8AWXMNA12484	129,060	PD Patrol SUV
T-495	2021	Ford	Intercepto r	1FM5K8AW1MNA12485	121,560	PD Patrol SUV

SECTION TWO: The Village Manager is hereby authorized to select the method of disposal which he deems is in the best interest of the Village for all vehicles and equipment attached hereto and made a part of this ordinance.

SECTION THREE: The Village Manager is further authorized to advertise the sale of the aforementioned personal property through area newspapers, direct mailings, on the internet or any other channels deemed appropriate prior to the date of said sale.

SECTION FOUR: No bid shall be accepted for the sale of an item, unless the Village Manager or the designee of the Village Manager so authorizes at the time of the sale.

SECTION FIVE: Upon payment in full of the sale price for the aforesaid items of personal property by the highest bidder, the Village Manager is authorized to convey and transfer the title and ownership of said personal property to the bidder.

SECTION SIX: This ordinance shall be in full force and effect from and after its passage, by a vote of at least three-fourths of the corporate authorities, and approval in the manner provided by law.

PASSED: This _____ day of _____, 2026

AYES:_____ **NAYS:**_____ **ABSENT:**_____ **PASS:**_____

APPROVED by me this _____ day of _____, 2026.

Mayor of the Village of Palatine

ATTESTED and FILED in the office of the Village Clerk

this _____ day of _____, 2026.

Village Clerk

Village of Palatine

Village Clerk

Mayor

Warrant # 12 having been approved by the Village Council on 06-15-26 hereby authorizes the Treasurer to deposit funds from the accounts indicated below

		Check/ACH Disbursements	Electronic (EFT/W-T) Disbursements	Manual Checks	UB Refunds Processed	Fund Expense
General Fund	100	267,469.56	34,363.02	-	-	301,832.58
Motor Fuel Tax Fund	205	1,071,940.68	-	-	-	1,071,940.68
Federal Equitable Sharing Fund	221	4,111.56	-	-	-	4,111.56
State Equitable Sharing Fund	222	4,077.98	-	-	-	4,077.98
Downtown TIF Fund	233	446,741.64	-	-	-	446,741.64
Capital Equipment Fund	401	65,932.75	-	-	-	65,932.75
Capital Improvements Fund	402	527,970.34	-	-	-	527,970.34
Water Fund	605	1,136,430.31	1,009.60	-	338.52	1,137,778.43
Sewer Fund	610	61,208.24	731.35	-	-	61,939.59
Refuse Fund	615	119,990.00	280,850.22	-	441.44	401,281.66
Parking Fund	620	11,909.56	429.54	-	-	12,339.10
Fleet Services Fund	710	68,134.45	7,305.64	-	-	75,440.09
Insurance AP Fund	899	16.46	-	-	-	16.46
Total Report		3,785,933.53	324,689.37	-	779.96	4,111,402.86



Warrant #12

Invoice Due Date Range 05/01/26 - 07/07/26
 Report By Vendor - Invoice
 Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 4040 - 1st Ayd Corporation									
PSI876405	AC Coil Cleaner	Open		05/27/2026	06/26/2026	06/04/2026			161.28
PSI876242	Parts - Stock	Open		05/21/2026	06/20/2026	06/08/2026			363.56
PSI876172	Parts - Stock	Open		05/27/2026	06/26/2026	06/08/2026			556.25
Vendor 4040 - 1st Ayd Corporation Totals							Invoices	3	\$1,081.09
Vendor 1553 - Acme Truck & Brake Supply									
01_533383	Parts - T-492	Open		05/19/2026	06/18/2026	06/08/2026			938.62
Vendor 1553 - Acme Truck & Brake Supply Totals							Invoices	1	\$938.62
Vendor 5416 - Advance Auto Parts									
6432608265235	Credit Memo	Open		03/23/2026	06/21/2026	06/08/2026			(136.00)
6432613838542	Parts - M-999	Open		05/18/2026	06/17/2026	06/08/2026			18.18
6432614168005	Parts - T-495	Open		05/21/2026	06/20/2026	06/08/2026			381.78
6432614238679	Parts - T-535	Open		05/22/2026	06/21/2026	06/08/2026			263.98
6432614668205	Parts - M-999	Open		05/26/2026	06/25/2026	06/08/2026			40.61
6432614968389	Parts - Stock	Open		05/29/2026	06/28/2026	06/08/2026			42.30
6432615468560	Parts - Stock	Open		06/03/2026	07/02/2026	06/08/2026			7.52
Vendor 5416 - Advance Auto Parts Totals							Invoices	7	\$618.37
Vendor 5350 - Airespring Inc									
209101414	Phone and Internet Service	Open		06/01/2026	06/04/2026	06/02/2026			2,111.80
Vendor 5350 - Airespring Inc Totals							Invoices	1	\$2,111.80
Vendor 2611 - Al Warren Oil Co									
W1849412	Motor Fuel	Open		06/02/2026	07/02/2026	06/08/2026			19,342.80
W1849413	Motor Fuel	Open		06/02/2026	07/02/2026	06/08/2026			3,604.10
Vendor 2611 - Al Warren Oil Co Totals							Invoices	2	\$22,946.90
Vendor 2718 - Alexander Chemical Corporation									
108342	Water Treatment Chemical Rental Fee	Open		05/28/2026	06/27/2026	06/08/2026			130.50
Vendor 2718 - Alexander Chemical Corporation Totals							Invoices	1	\$130.50
Vendor 3060 - Allegra Print & Imaging									
107810	Report Covers	Open		05/20/2026	06/19/2026	06/05/2026			496.74
Vendor 3060 - Allegra Print & Imaging Totals							Invoices	1	\$496.74
Vendor 2345 - Amerigas									
3190381379	Propane Cylinders	Open		05/29/2026	06/28/2026	06/08/2026			104.05
Vendor 2345 - Amerigas Totals							Invoices	1	\$104.05
Vendor 2879 - Applied Concepts									
478236	Moving Radar Unit	Open		05/21/2026	06/20/2026	06/07/2026			4,077.98



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			Vendor 2879 - Applied Concepts Totals				Invoices	1	\$4,077.98
Vendor 5021 - Arlington Heights Ford LLC									
174482H	Parts - T-494	Open		05/14/2026	06/13/2026	06/08/2026			817.31
177773H	Parts - T-488	Open		05/14/2026	06/13/2026	06/08/2026			34.00
177782H	Parts - T-488	Open		05/14/2026	06/13/2026	06/08/2026			1.87
CM174482H	Credit Memo	Open		05/14/2026	06/13/2026	06/08/2026			(817.31)
221251	Repairs - C-368	Open		05/16/2026	06/15/2026	06/08/2026			3,494.97
177817H	Parts - T-488	Open		05/19/2026	06/18/2026	06/08/2026			1,005.48
177840H	Parts - T-459	Open		05/19/2026	06/18/2026	06/08/2026			558.82
178026H	Parts - Stock	Open		05/20/2026	06/19/2026	06/08/2026			692.70
177993H	Parts - T-495	Open		05/21/2026	06/20/2026	06/08/2026			82.42
178005H	Parts - T-488	Open		05/21/2026	06/20/2026	06/08/2026			7.58
178013H	Parts - T-488	Open		05/22/2026	06/21/2026	06/08/2026			510.00
178180H	Parts - T-422	Open		05/26/2026	06/25/2026	06/08/2026			207.33
178416H	Parts - T-489	Open		06/02/2026	07/02/2026	06/08/2026			47.71
			Vendor 5021 - Arlington Heights Ford LLC Totals				Invoices	13	\$6,642.88
Vendor 3805 - Bartels Plants Inc									
21388	Annual Flowers	Open		05/20/2026	06/19/2026	06/08/2026			12,275.60
21389	Annual Flowers	Open		05/20/2026	06/20/2026	06/08/2026			8,904.40
			Vendor 3805 - Bartels Plants Inc Totals				Invoices	2	\$21,180.00
Vendor 2282 - Baxter And Woodman									
0286020	Design Engineering Services for Well 15 Rehabilitation	Open		05/26/2026	06/25/2026	05/28/2026			1,295.50
			Vendor 2282 - Baxter And Woodman Totals				Invoices	1	\$1,295.50
Vendor 1101 - Beverly Materials LLC									
335502	Wash Stone & Sand-WMB Restoration Repair	Open		05/23/2026	06/22/2026	06/08/2026			1,141.20
			Vendor 1101 - Beverly Materials LLC Totals				Invoices	1	\$1,141.20
Vendor 1722 - BLA, Inc									
24669-1	Palatine Rd & Rohlwing Rd Phase II Engineering 23-00114-00-TL	Open		04/30/2026	06/10/2026	05/28/2026			47,810.32
24725-31	Palatine Road Reconstruction Phase II Engineering Services	Open		05/31/2026	06/30/2026	05/28/2026			28,580.42
24726-2	Palatine Rd & Rohlwing Rd Phase II Engineering 23-00114-00-TL	Open		05/31/2026	06/30/2026	05/28/2026			55,221.93
			Vendor 1722 - BLA, Inc Totals				Invoices	3	\$131,612.67
Vendor 2728 - Bornquist Inc									



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5615864	Village Hall Boiler Repair	Open		05/21/2026	06/20/2026	06/10/2026			645.00	
							Vendor 2728 - Bornquist Inc Totals	Invoices	1	<u>\$645.00</u>
Vendor 1857 - Brian Edward Landscaping Inc										
25489	June 2026 Landscape Maintenance	Open		06/01/2026	06/30/2026	06/03/2026			14,543.64	
25491	Irrigation Repairs-Variou Locations	Open		06/01/2026	07/01/2026	06/08/2026			970.00	
25497	Brick Paver Removal on Westbound Lukas Ave	Open		06/02/2026	07/02/2026	05/28/2026			4,300.00	
25490	Irrigation Repairs at Firemen Memorial	Open		06/01/2026	06/30/2026	06/04/2026			1,755.00	
							Vendor 1857 - Brian Edward Landscaping Inc Totals	Invoices	4	<u>\$21,568.64</u>
Vendor 4850 - Builders Asphalt, Llc										
188538	Binder and Surface for Hot Paving	Open		05/22/2026	06/21/2026	06/08/2026			134.19	
189929	Binder and Surface for Hot Paving	Open		06/05/2026	07/05/2026	06/08/2026			336.54	
188072	In House Street Resurfacing	Open		05/18/2026	06/17/2026	05/14/2026			28,749.32	
188280	In House Street Resurfacing	Open		05/20/2026	06/19/2026	05/14/2026			33,578.74	
188400	In House Street Resurfacing	Open		05/21/2026	06/20/2026	05/14/2026			3,471.90	
188401	In House Street Resurfacing	Open		05/21/2026	06/20/2026	05/27/2026			31,861.96	
188662	In House Street Resurfacing	Open		05/26/2026	06/25/2026	05/28/2026			33,953.62	
188844	In House Street Resurfacing	Open		05/27/2026	06/26/2026	05/28/2026			13,806.66	
188982	In House Street Resurfacing	Open		05/28/2026	06/27/2026	05/28/2026			29,004.21	
189131	In House Street Resurfacing	Open		05/29/2026	06/28/2026	05/28/2026			24,237.98	
189263	In House Street Resurfacing	Open		05/30/2026	06/29/2026	05/28/2026			26,389.28	
189494	In House Street Resurfacing	Open		06/02/2026	07/02/2026	05/28/2026			27,744.67	
189640	In House Street Resurfacing	Open		06/03/2026	07/03/2026	05/28/2026			34,104.14	
189793	In House Street Resurfacing	Open		06/04/2026	07/04/2026	05/28/2026			27,076.56	
							Vendor 4850 - Builders Asphalt, Llc Totals	Invoices	14	<u>\$314,449.77</u>
Vendor 5135 - Builders Paving, LLC										
2601603	2026 Street Resurfacing Program MFT Section #26-00000 - 00 -GM	Open		05/20/2026	06/19/2026	05/28/2026			1,071,940.68	
							Vendor 5135 - Builders Paving, LLC Totals	Invoices	1	<u>\$1,071,940.68</u>
Vendor 5678 - Builtech Services, LLC										
5	50 N. Brockway Parking Lot Improvements DPW-2516	Open		06/01/2026	06/30/2026	06/10/2026			85,557.00	
							Vendor 5678 - Builtech Services, LLC Totals	Invoices	1	<u>\$85,557.00</u>
Vendor 2650 - Case Lots										



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31122	Multi-Fold Towels, Can Liners & Laundry Soap	Open		05/21/2026	06/20/2026	05/27/2026			436.05
Vendor 2650 - Case Lots Totals							Invoices	1	<u>\$436.05</u>
Vendor 5218 - Casey Automotive									
450172A	Repairs - T-401	Open		05/05/2026	06/04/2026	06/08/2026			848.19
Vendor 5218 - Casey Automotive Totals							Invoices	1	<u>\$848.19</u>
Vendor 2453 - CDS Office Technologies									
INV1780934	UPS Replacements	Open		05/28/2026	06/27/2026	06/02/2026			2,880.00
Vendor 2453 - CDS Office Technologies Totals							Invoices	1	<u>\$2,880.00</u>
Vendor 2555 - Chicago Parts & Sound									
40V0134465	Parts - T-495	Open		05/18/2026	06/17/2026	06/08/2026			204.50
Vendor 2555 - Chicago Parts & Sound Totals							Invoices	1	<u>\$204.50</u>
Vendor 3050 - Cintas #22									
4269577261	Village Hall Carpets	Open		05/18/2026	06/17/2026	05/15/2026			155.79
4270175052	Shop Rags	Open		05/22/2026	06/21/2026	05/15/2026			18.07
4270175128	Uniform Cleaning	Open		05/22/2026	06/21/2026	05/15/2026			140.44
4270918346	CSF Carpets	Open		05/29/2026	06/28/2026	06/05/2026			160.00
4270918408	Shop Rags	Open		05/29/2026	06/28/2026	06/05/2026			18.07
4270918474	Uniform Cleaning	Open		05/29/2026	06/28/2026	06/05/2026			140.44
4271055193	Village Hall Carpets	Open		06/01/2026	07/01/2026	06/05/2026			160.46
4271612568	Uniform Cleaning	Open		06/05/2026	07/05/2026	06/05/2026			144.26
4271612595	Shop Rags	Open		06/05/2026	07/05/2026	06/05/2026			18.55
Vendor 3050 - Cintas #22 Totals							Invoices	9	<u>\$956.08</u>
Vendor 4199 - Clark Baird Smith LLP									
4022	2026 CBS May 2026 Proj-PD Matters (Legal Exps-services rendered)	Open		05/31/2026	06/09/2026	06/09/2026			6,587.50
Vendor 4199 - Clark Baird Smith LLP Totals							Invoices	1	<u>\$6,587.50</u>
Vendor 4694 - CMS Communications Inc									
2601980-IN	Mitel Phone	Open		05/27/2026	06/01/2026	06/02/2026			259.27
Vendor 4694 - CMS Communications Inc Totals							Invoices	1	<u>\$259.27</u>
Vendor 1488 - CNS Tire Supply									
28164	Parts - T-527	Open		05/06/2026	06/05/2026	06/08/2026			797.80
28188	Repairs - T-495	Open		05/28/2026	06/27/2026	06/08/2026			90.00
Vendor 1488 - CNS Tire Supply Totals							Invoices	2	<u>\$887.80</u>
Vendor 3033 - Comcast Cable									
FD83 06-26	Backup Internet Connections	Open		05/24/2026	06/21/2026	06/02/2026			86.39



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CC 06-26 B	Backup Internet Connections	Open		05/25/2026	06/22/2026	06/02/2026			59.70
PD 06-26	Backup Internet Connections	Open		05/25/2026	06/22/2026	06/02/2026			326.43
Vendor 3033 - Comcast Cable Totals							Invoices	3	<u>\$472.52</u>
Vendor 2980 - Commonwealth Edison									
4271086000 5/26	Electricity-0 N Rand Rd N Winslowe Dr/Camera	Open		05/18/2026	06/17/2026	06/04/2026			22.00
6000057400 5/26	Electricity-0 N Rand Rd E Lilly Ln/Camera	Open		05/18/2026	06/17/2026	06/04/2026			22.00
8997338111 5/26	Electricity-0 N Rand Rd N Williams Dr/Camera	Open		05/18/2026	06/17/2026	06/04/2026			24.70
5874509000 5/26	Electricity-135 W. Michigan Ave Heat Meter	Open		05/21/2026	06/20/2026	06/04/2026			398.79
5892617000 5/26	Electricity-Middleton Pond Aerator	Open		05/21/2026	06/20/2026	06/04/2026			157.20
5298556000 5/26	Electricity-0 N Rand Rd N Capri Dr/Camera	Open		05/26/2026	06/25/2026	06/04/2026			24.53
Vendor 2980 - Commonwealth Edison Totals							Invoices	6	<u>\$649.22</u>
Vendor 5604 - Compassion Funeral Service, Inc									
2603024	Body Transport to Cook County Medical Examiners Ofc	Open		05/29/2026	06/13/2026	06/07/2026			443.50
Vendor 5604 - Compassion Funeral Service, Inc Totals							Invoices	1	<u>\$443.50</u>
Vendor 3698 - Susan D Conn									
2026-00000499	Susan Conn - COBRA Refund	Open		06/09/2026	06/09/2026	06/09/2026			8.23
Vendor 3698 - Susan D Conn Totals							Invoices	1	<u>\$8.23</u>
Vendor 3810 - Conrad Polygraph Inc									
7100	2026 Conrad Polygraph Inc - FD 2 new candidates (TH-ZV) Poly Exam	Open		05/29/2026	06/01/2026	06/01/2026			450.00
Vendor 3810 - Conrad Polygraph Inc Totals							Invoices	1	<u>\$450.00</u>
Vendor 2741 - Conserv FS									
65216320	Restoration Materials	Open		05/28/2026	06/27/2026	06/08/2026			1,132.96
Vendor 2741 - Conserv FS Totals							Invoices	1	<u>\$1,132.96</u>
Vendor 2981 - Continental Weather Service									
197119	Monthly Weather Forecasting-June 2026	Open		06/01/2026	07/01/2026	06/08/2026			150.00
Vendor 2981 - Continental Weather Service Totals							Invoices	1	<u>\$150.00</u>
Vendor 2142 - Conway Shield									
0554345	Passport Shields	Open		06/04/2026	07/03/2026	06/08/2026			1,622.50

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			Vendor 2142 - Conway Shield Totals				Invoices	1	\$1,622.50
Vendor 4103 - Cook County Sheriff's Police Training Academy									
26-2	Police Academy Recruit Tuition Fee x 3	Open		06/02/2026	07/02/2026	06/07/2026			10,725.00
			Vendor 4103 - Cook County Sheriff's Police Training Academy Totals				Invoices	1	\$10,725.00
Vendor 2773 - Core & Main LP									
Z003559	Meters	Open		05/21/2026	06/20/2026	06/08/2026			9,950.00
Z003639	Screw VB Riser	Open		05/21/2026	06/20/2026	05/27/2026			428.16
			Vendor 2773 - Core & Main LP Totals				Invoices	2	\$10,378.16
Vendor 4918 - DACRA Tech LLC									
2026-05-090	Municipal Enforcement Software Monthly Service & Citation Fee's	Open		05/31/2026	05/31/2026	06/07/2026			3,394.56
			Vendor 4918 - DACRA Tech LLC Totals				Invoices	1	\$3,394.56
Vendor 5406 - DeKind Computer Consultants									
45401	June Invoice	Open		06/01/2026	06/16/2026	06/02/2026			23,068.48
			Vendor 5406 - DeKind Computer Consultants Totals				Invoices	1	\$23,068.48
Vendor 5389 - Deux Frenchies LLC									
16021	Food for K-9 "Zeke" (DeBellis)	Open		05/28/2026	06/12/2026	06/07/2026			74.87
			Vendor 5389 - Deux Frenchies LLC Totals				Invoices	1	\$74.87
Vendor 5031 - DeVinci Construction, Inc									
#3	Spring Willow Bay Drainage Improvements Phase II DPW-2405	Open		05/30/2026	06/30/2026	05/28/2026			7,108.83
			Vendor 5031 - DeVinci Construction, Inc Totals				Invoices	1	\$7,108.83
Vendor 1728 - Doland Engineering, LLC									
26-11338	May 2026 Engineering Plan Review Services	Open		05/31/2026	06/30/2026	06/08/2026			4,950.00
26-11345	May 2026 Site Development Permit Inspection Fees	Open		05/31/2026	06/30/2026	06/08/2026			4,469.00
26-11301	2026 Water Main Improvements Construction Engineering DPW-2621	Open		04/30/2026	06/10/2026	06/10/2026			26,735.00
26-11329	2026 Water Main Extensions Design Engineering DPW-2623	Open		04/30/2026	06/10/2026	06/10/2026			10,204.00
26-11330	Hill Road Drain Tile Replacement Design Engineering Services	Open		04/30/2026	06/10/2026	06/10/2026			1,397.00

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26-11342	2026 Water Main Improvements Construction Engineering DPW-2621	Open		05/31/2026	06/30/2026	05/28/2026			30,650.00	
26-11308	2026 Slade Street Improvements Construction Engineering DPW-2617	Open		04/30/2026	06/10/2026	06/10/2026			4,372.50	
26-11343	2026 Slade Street Improvements Construction Engineering DPW-2617	Open		05/31/2026	06/30/2026	06/04/2026			24,250.00	
Vendor 1728 - Doland Engineering, LLC Totals								Invoices	8	<u>\$107,027.50</u>
Vendor 3399 - DuPage River Salt Creek Workshop 762	2026-2027 DRSCW Agency Membership Dues	Open		05/20/2026	06/19/2026	06/08/2026			5,524.00	
Vendor 3399 - DuPage River Salt Creek Workshop Totals								Invoices	1	<u>\$5,524.00</u>
Vendor 5507 - Elemental Solutions LLC 7658	Police HQ HVAC Water Treatment Preventative Maintenance	Open		05/07/2026	06/06/2026	06/04/2026			1,276.00	
7659	Village Hall HVAC Water Treatment Preventative Maintenance	Open		05/07/2026	06/06/2026	06/04/2026			1,276.00	
Vendor 5507 - Elemental Solutions LLC Totals								Invoices	2	<u>\$2,552.00</u>
Vendor 5569 - Elgin Community College 26SPPALATINEFD	Classes (Bajorek, Madrigal, Steuber)	Open		05/20/2026	06/19/2026	05/26/2026			1,793.00	
Vendor 5569 - Elgin Community College Totals								Invoices	1	<u>\$1,793.00</u>
Vendor 5089 - Empire Printing, LLC 63754D	Public Works Coordinator, Engineering and Management Uniforms	Open		05/08/2026	06/07/2026	06/08/2026			1,627.17	
Vendor 5089 - Empire Printing, LLC Totals								Invoices	1	<u>\$1,627.17</u>
Vendor 2102 - Fire Service Inc IL-26335	Parts - T-492	Open		05/11/2026	06/10/2026	06/08/2026			466.28	
Vendor 2102 - Fire Service Inc Totals								Invoices	1	<u>\$466.28</u>
Vendor 2665 - Fleet Safety Supply 87054	Parts - T-537	Open		05/13/2026	06/12/2026	06/08/2026			547.88	
Vendor 2665 - Fleet Safety Supply Totals								Invoices	1	<u>\$547.88</u>
Vendor 5123 - Flock Safety INV-95629	Flock Camera LPR Renewal (x4) - Falcon	Open		05/31/2026	07/03/2026	06/09/2026			20,000.00	



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			Vendor 5123 - Flock Safety Totals				Invoices	1	\$20,000.00
Vendor 5073 - FullLife Safety LLC									
73906	Parts - Stock	Open		05/21/2026	06/20/2026	06/08/2026			260.60
			Vendor 5073 - FullLife Safety LLC Totals				Invoices	1	\$260.60
Vendor 5419 - Geo-Logic Associates, Inc									
0287548	Pre-Demolition Hazardous Materials Assessment-21 W. Railroad Ave	Open		05/28/2026	06/27/2026	06/04/2026			3,230.50
			Vendor 5419 - Geo-Logic Associates, Inc Totals				Invoices	1	\$3,230.50
Vendor 3400 - Gewalt Hamilton Associates Inc									
4510.011-11	BAS RFQ Preparation	Open		03/11/2026	06/09/2026	06/09/2026			90.00
			Vendor 3400 - Gewalt Hamilton Associates Inc Totals				Invoices	1	\$90.00
Vendor 1667 - Gilio Landscape Contractors									
10171	grass 1199-1203 W northwest hwy	Open		05/28/2026	06/17/2026	05/29/2026			85.00
10172	grass 1199-1203 W northwest hwy	Open		05/28/2026	06/17/2026	05/29/2026			85.00
10173	grass 1199-1203 W northwest hwy	Open		05/28/2026	06/17/2026	05/29/2026			85.00
10174	2105-2115 N Rand Rd 5/23/26	Open		05/28/2026	06/17/2026	05/29/2026			85.00
10175	2105-2115 N Rand Rd 5/23/26	Open		05/28/2026	06/17/2026	05/29/2026			85.00
10176	2105-2115 N Rand Rd 5/23/26	Open		05/28/2026	06/17/2026	05/29/2026			85.00
10178	grass- 630-636 E Northwest Hwy 5/26/26	Open		05/28/2026	06/17/2026	05/29/2026			85.00
10179	grass- 630-636 E Northwest Hwy 5/23/26	Open		05/28/2026	06/17/2026	05/29/2026			85.00
10180	grass- 749 W Palatine 5/29	Open		06/01/2026	06/21/2026	05/29/2026			85.00
10181	grass-749-753 W Palatine 5/29	Open		06/01/2026	06/21/2026	05/29/2026			85.00
10182	grass-749-753 W Palatine 5/29	Open		06/01/2026	06/21/2026	05/29/2026			85.00
10184	grass- 410 N Northwest Hwy 5/29	Open		06/01/2026	06/21/2026	05/29/2026			85.00
10198	grass- 630-636 E Northwest Hwy 6/5/26	Open		06/10/2026	06/30/2026	05/29/2026			85.00
10199	grass- 630-636 E Northwest Hwy 6/5/26	Open		06/10/2026	06/30/2026	05/29/2026			85.00
10200	grass- 1147-1151 W Palatine 6/9/26	Open		06/10/2026	06/30/2026	05/29/2026			105.00



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10201	grass-1273 W Dundee 6/9/26	Open		06/10/2026	06/30/2026	05/29/2026			85.00
Vendor 1667 - Gilio Landscape Contractors Totals							Invoices	16	<u>\$1,380.00</u>
Vendor 2442 - Goodmark Nurseries Llc									
ARINV-014168	Invasive Removal Grant Replacement Parkway Trees	Open		05/18/2026	06/17/2026	05/26/2026			7,160.00
ARINV-014169	Tree Equity Grant Replacement Parkway Trees	Open		05/18/2026	06/17/2026	05/26/2026			1,794.00
ARINV-014170	Silver Maple and 50/50 Replacement Parkway Tree Purchase	Open		05/18/2026	06/17/2026	05/26/2026			5,528.00
Vendor 2442 - Goodmark Nurseries Llc Totals							Invoices	3	<u>\$14,482.00</u>
Vendor 2281 - Grainger									
9940894992	Heron Pump Station Fuses	Open		06/05/2026	07/05/2026	06/08/2026			175.28
Vendor 2281 - Grainger Totals							Invoices	1	<u>\$175.28</u>
Vendor 4367 - Graphics 2000, Inc									
96516	AP Checks	Open		05/19/2026	06/18/2026	05/20/2026			817.99
Vendor 4367 - Graphics 2000, Inc Totals							Invoices	1	<u>\$817.99</u>
Vendor 1173 - Graybar Electric Company, Inc.									
9353294223	Electrical- SCBA at 84	Open		05/26/2026	06/25/2026	06/03/2026			86.24
9353320550	Electrical- SCBA at 84	Open		05/28/2026	06/27/2026	06/03/2026			230.05
9353250440	Street Light Fixtures	Open		05/21/2026	06/20/2026	06/04/2026			5,755.35
9353267526	LED-8039E345D and LED- 8024M345-G7-FW	Open		05/22/2026	06/21/2026	05/27/2026			2,432.75
Vendor 1173 - Graybar Electric Company, Inc. Totals							Invoices	4	<u>\$8,504.39</u>
Vendor 5092 - Hard Rock Concrete Cutters Inc									
216459	2026 Sidewalk Cutting Program DPW-2614	Open		05/27/2026	06/26/2026	05/28/2026			28,657.98
Vendor 5092 - Hard Rock Concrete Cutters Inc Totals							Invoices	1	<u>\$28,657.98</u>
Vendor 1916 - Harvard Maintenance Inc									
1861731	Village Hall Janitorial Service-June 2026	Open		06/01/2026	07/01/2026	06/04/2026			3,893.42
1861801	Train Station Janitorial Service -June 2026	Open		06/01/2026	07/01/2026	06/04/2026			8,950.15
Vendor 1916 - Harvard Maintenance Inc Totals							Invoices	2	<u>\$12,843.57</u>
Vendor 1775 - HBK Water Meter Service, Inc.									
260253	Meter Bench Test	Open		05/29/2026	06/29/2026	06/08/2026			160.00
Vendor 1775 - HBK Water Meter Service, Inc. Totals							Invoices	1	<u>\$160.00</u>



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Vendor 5734 - Heartland Business Systems LLC										
872554-H	FD/IT SharePoint, Teams, Storage Training	Open		03/26/2026	06/24/2026	03/13/2026			875.00	
874590-H	FD/IT SharePoint, Teams, Storage Training	Open		03/31/2026	06/29/2026	03/13/2026			375.00	
							Vendor 5734 - Heartland Business Systems LLC Totals	Invoices	2	<u>\$1,250.00</u>
Vendor 5675 - Kenneth L Hewett										
2026-00000453	Lead Water Service Line Replacement Program Reimbursement	Open		05/20/2026	06/19/2026	05/27/2026			11,480.00	
							Vendor 5675 - Kenneth L Hewett Totals	Invoices	1	<u>\$11,480.00</u>
Vendor 5758 - Benjamin Huff										
2026-00000491	Lead Water Service Line Replacement Program Reimbursement	Open		06/02/2026	06/16/2026	05/28/2026			12,151.00	
							Vendor 5758 - Benjamin Huff Totals	Invoices	1	<u>\$12,151.00</u>
Vendor 2976 - Huffman Landscape										
HUFF5-18-26	Invasive Removal Grant Replacement Parkway Tree Installations	Open		05/18/2026	06/17/2026	05/26/2026			1,360.00	
HUFF5-18-26-3	Silver Maple Replacement Parkway Tree Installations	Open		05/18/2026	06/17/2026	06/03/2026			2,550.00	
							Vendor 2976 - Huffman Landscape Totals	Invoices	2	<u>\$3,910.00</u>
Vendor 5806 - Michael Igyarto										
2026-00000493	50/50 Curb and Apron Replacement Program Reimbursement	Open		05/27/2026	06/15/2026	05/28/2026			4,587.50	
							Vendor 5806 - Michael Igyarto Totals	Invoices	1	<u>\$4,587.50</u>
Vendor 4591 - IL Department of Innovation & Technology										
T2620617	Custom Bandwidth	Open		05/18/2026	06/17/2026	05/22/2026			1,010.00	
							Vendor 4591 - IL Department of Innovation & Technology Totals	Invoices	1	<u>\$1,010.00</u>
Vendor 2822 - Illinois Secretary Of State										
PWVM 2026 T-484	License Plate Reclassification T-484	Open		06/01/2026	06/30/2026	06/08/2026			8.00	
							Vendor 2822 - Illinois Secretary Of State Totals	Invoices	1	<u>\$8.00</u>
Vendor 5474 - Imagetec LP										
2026-00000399	Copier Usage	Open		05/09/2026	06/23/2026	05/06/2026			862.64	
							Vendor 5474 - Imagetec LP Totals	Invoices	1	<u>\$862.64</u>
Vendor 5706 - Industrial Engine Company LLC										



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2231	Fire Station 81 G-014 Engine Replacement	Open		05/19/2026	06/18/2026	06/03/2026			21,801.73
Vendor 5706 - Industrial Engine Company LLC Totals									Invoices 1 <u>21,801.73</u>
Vendor 5768 - Integrated Lakes Management, Inc									
#INV32085	2026 Pond Management Services	Open		05/22/2026	06/21/2026	05/27/2026			478.77
#INV32411	2026 Pond Management Services	Open		06/05/2026	07/05/2026	06/08/2026			478.77
Vendor 5768 - Integrated Lakes Management, Inc Totals									Invoices 2 <u>957.54</u>
Vendor 4951 - Interstate Batteries of North Chicago									
23057959	Parts - Stock	Open		05/26/2026	06/25/2026	06/08/2026			284.32
Vendor 4951 - Interstate Batteries of North Chicago Totals									Invoices 1 <u>284.32</u>
Vendor 2992 - James Messineo									
JM MARCH 2026	Administrative Adjudication	Open		03/18/2026	06/02/2026	06/02/2026	05/29/2026		536.25
JM APRIL 2026	Administrative Adjudication	Open		04/15/2026	06/02/2026	06/02/2026	05/29/2026		660.00
JM MAY 2026	Administrative Adjudication	Open		05/22/2026	06/02/2026	06/02/2026	05/29/2026		536.25
Vendor 2992 - James Messineo Totals									Invoices 3 <u>1,732.50</u>
Vendor 4842 - Jeffery Jauch									
2026-00000490	2026 elec lic renewal ICC	Open		06/03/2026	06/03/2026	05/29/2026			105.00
Vendor 4842 - Jeffery Jauch Totals									Invoices 1 <u>105.00</u>
Vendor 2695 - JG Uniforms Inc									
162168	Misc Uniform/Equipment Items/Vest Carriers (Schlecht)	Open		05/19/2026	06/18/2026	05/24/2026			12.00
162476	Misc Uniform/Equipment Items/Vest Carriers (Ayala)	Open		05/27/2026	06/26/2026	06/07/2026			514.21
162477	Misc Uniform/Equipment Items/Vest Carriers (Griffin)	Open		05/27/2026	06/26/2026	06/07/2026			661.82
162478	Misc Uniform/Equipment Items/Vest Carriers (Cocom)	Open		05/27/2026	06/26/2026	06/07/2026			934.82
162539	Misc Uniform/Equipment Items/Vest Carriers (Krueger)	Open		05/28/2026	06/27/2026	06/07/2026			287.00
162568	Misc Uniform/Equipment Items/Vest Carriers (Body Armor)	Open		05/29/2026	06/28/2026	06/07/2026			1,785.00
162581	Misc Uniform/Equipment Items/Vest Carriers (Badges)	Open		05/29/2026	06/28/2026	06/07/2026			2,818.50
162746	Misc Uniform/Equipment Items/Vest Carriers (Cohen)	Open		06/03/2026	07/03/2026	06/07/2026			13.00
Vendor 2695 - JG Uniforms Inc Totals									Invoices 8 <u>7,026.35</u>



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Vendor 5501 - Joe Johnson Equipment LLC dba Standard Equipment									
P10777	Parts - E-160	Open		05/18/2026	06/17/2026	06/08/2026			636.68
P10939	Parts - E-160	Open		05/26/2026	06/25/2026	06/08/2026			234.02
Vendor 5501 - Joe Johnson Equipment LLC dba Standard Equipment Totals							Invoices	2	<u>\$870.70</u>
Vendor 1635 - Joseph D. Foreman & Company									
337595	Valve Handwheels	Open		05/05/2026	06/04/2026	06/08/2026			685.89
337622	Gate Valve Stem Repair Kit	Open		05/22/2026	06/22/2026	06/08/2026			788.00
Vendor 1635 - Joseph D. Foreman & Company Totals							Invoices	2	<u>\$1,473.89</u>
Vendor 2268 - Journal & Topics Newspapers									
196531	legal notice 630 n norh ct 140	Open		05/20/2026	06/19/2026	05/14/2026			50.63
196532	legal notice 1244 N Jack Pine Ct	Open		05/20/2026	06/19/2026	05/14/2026			43.13
196533	legal notice 317 W Northwest Hwy	Open		05/20/2026	06/19/2026	05/14/2026			50.63
196596	legal notice 1304 N Doe	Open		06/03/2026	07/03/2026	05/29/2026			95.63
196597	legal notice 366 N Quentin	Open		06/03/2026	07/03/2026	05/29/2026			70.31
Vendor 2268 - Journal & Topics Newspapers Totals							Invoices	5	<u>\$310.33</u>
Vendor 3357 - KONE Inc									
1158965471	Service Call-251 W. Colfax St #1 Tower 2	Open		04/01/2026	06/10/2026	06/08/2026			135.27
1159029827	EMPWR Test-200 E. Wood St	Open		04/01/2026	06/10/2026	06/04/2026			450.00
Vendor 3357 - KONE Inc Totals							Invoices	2	<u>\$585.27</u>
Vendor 4999 - Kristin La Russo									
05132026	MCANNWS Meeting	Open		05/20/2026	06/30/2026	05/20/2026			35.00
Vendor 4999 - Kristin La Russo Totals							Invoices	1	<u>\$35.00</u>
Vendor 4846 - La-Z-Boy Furniture Galleries									
325-53362	Station 84 Chairs	Open		05/01/2026	06/01/2026	06/05/2026			4,698.95
Vendor 4846 - La-Z-Boy Furniture Galleries Totals							Invoices	1	<u>\$4,698.95</u>
Vendor 2290 - Lake Zurich Radiator & A/C Service									
62655	Parts - Compressor	Open		05/20/2026	06/19/2026	06/08/2026			462.00
Vendor 2290 - Lake Zurich Radiator & A/C Service Totals							Invoices	1	<u>\$462.00</u>
Vendor 5137 - Lakeshore Recycling Systems, LLC									
V938133	Waste Disposal	Open		05/31/2026	06/30/2026	06/08/2026			445.81
Vendor 5137 - Lakeshore Recycling Systems, LLC Totals							Invoices	1	<u>\$445.81</u>
Vendor 2731 - Layne Christensen Company									
3212939	Water Supply Well 15 Rehabilitation DPW-2526	Open		05/19/2026	06/18/2026	05/14/2026			224,932.52

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Vendor 2731 - Layne Christensen Company Totals							Invoices	1	\$224,932.52
Vendor 5775 - Louie's Throne									
I8718	Street Feast Portable Toilets	Open		05/27/2026	06/27/2026	06/02/2026			1,255.00
Vendor 5775 - Louie's Throne Totals							Invoices	1	\$1,255.00
Vendor 2641 - Lyons Electric Company, Inc									
34373	Additional Repairs-Winston Dr. & Palatine Rd.	Open		05/15/2026	06/14/2026	06/04/2026			810.00
34401	Additional Repairs-Winston Dr. & Palatine Rd.	Open		05/20/2026	06/19/2026	06/04/2026			415.00
34100	Traffic Signal Knockdown-Palatine Road and Winston Drive	Open		05/28/2026	06/27/2026	06/08/2026			6,637.14
34436	Additional Repairs-Palatine Rd. & Rohlwing Rd.	Open		05/28/2026	06/27/2026	06/04/2026			555.00
20343	Monthly Traffic Signal Maintenance - May 2026	Open		05/31/2026	06/30/2026	06/04/2026			940.00
Vendor 2641 - Lyons Electric Company, Inc Totals							Invoices	5	\$9,357.14
Vendor 5128 - M.J. Taylor Law, LLC									
MJT MAY 26	Village Prosecution Legal Services	Open		04/27/2026	06/02/2026	06/02/2026			3,800.00
Vendor 5128 - M.J. Taylor Law, LLC Totals							Invoices	1	\$3,800.00
Vendor 3067 - Martam Construction, Inc									
15608	2026 Slade Street Improvements DPW-2617	Open		05/29/2026	06/28/2026	06/04/2026			257,397.30
Vendor 3067 - Martam Construction, Inc Totals							Invoices	1	\$257,397.30
Vendor 1178 - Mauro Sewer									
2510.6	2025 Water Main Replacement Contract 2 DPW-2522	Open		05/19/2026	06/18/2026	05/28/2026			86,010.64
Vendor 1178 - Mauro Sewer Totals							Invoices	1	\$86,010.64
Vendor 2756 - Mc Master Carr Supply Co.									
0506981	North Supply Hatch Repair	Open		05/08/2026	06/07/2026	06/08/2026			239.77
64772876	Parts - E-222	Open		05/11/2026	06/10/2026	06/08/2026			74.14
64973838	Parts - Stock	Open		05/13/2026	06/12/2026	06/08/2026			33.71
65074143	Parts - Stock	Open		05/14/2026	06/13/2026	06/08/2026			61.81
Vendor 2756 - Mc Master Carr Supply Co. Totals							Invoices	4	\$409.43
Vendor 3070 - Paul D Mehring									
2026-00000500	Paul Mehring - COBRA Refund	Open		06/09/2026	06/09/2026	06/09/2026			8.23



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			Vendor 3070 - Paul D Mehring Totals				Invoices	1	\$8.23
Vendor 5584 - MES Service Company LLC									
IN2513234	SCBA Repairs	Open		05/26/2026	06/25/2026	05/26/2026			293.28
			Vendor 5584 - MES Service Company LLC Totals				Invoices	1	\$293.28
Vendor 3994 - Metro Federal Credit Union									
VOP11060226	2026 Metro Federal Credit Union (VOP - Wellness Gift Cards)	Open		06/02/2026	06/03/2026	06/03/2026			22,612.50
			Vendor 3994 - Metro Federal Credit Union Totals				Invoices	1	\$22,612.50
Vendor 1118 - Mid American Water Of Wauconda Inc									
293237W	Valve Boxes & Extensions	Open		05/26/2026	06/26/2026	06/08/2026			626.31
			Vendor 1118 - Mid American Water Of Wauconda Inc Totals				Invoices	1	\$626.31
Vendor 1298 - Mike's Bike Shop, Inc.									
052726105305214	Bicycle Helmet (Amundsen)	Open		05/27/2026	06/15/2026	06/07/2026			84.99
052726125537102	Bicycle Helmet (Spears)	Open		05/27/2026	06/15/2026	06/07/2026			84.99
			Vendor 1298 - Mike's Bike Shop, Inc. Totals				Invoices	2	\$169.98
Vendor 2421 - Mikes Towing/Auto & Truck Repair									
1076067	Safety Lane - T-425, T-524	Open		05/22/2026	06/21/2026	06/08/2026			80.00
			Vendor 2421 - Mikes Towing/Auto & Truck Repair Totals				Invoices	1	\$80.00
Vendor 2724 - Morton Salt Inc									
5404128741	2026 Rock Salt	Open		03/12/2026	06/10/2026	06/08/2026			1,612.80
5404128742	2026 Rock Salt	Open		03/12/2026	06/10/2026	06/08/2026			12,950.21
5404131805	2026 Rock Salt	Open		03/13/2026	06/10/2026	06/08/2026			12,900.34
5404136030	2026 Rock Salt	Open		03/16/2026	06/10/2026	06/08/2026			3,267.95
5404139205	2026 Rock Salt	Open		03/17/2026	06/10/2026	06/08/2026			17,873.31
5404143163	2026 Rock Salt	Open		03/18/2026	06/10/2026	06/08/2026			3,304.16
5404326291	Credit Memo	Open		06/08/2026	06/10/2026	06/08/2026			(25,616.25)
			Vendor 2724 - Morton Salt Inc Totals				Invoices	7	\$26,292.52
Vendor 5440 - Municipal Collections of America, Inc									
74303	Remit Collection Processing Fees - May 2026	Open		06/04/2026	06/04/2026	06/04/2026			4,895.87
			Vendor 5440 - Municipal Collections of America, Inc Totals				Invoices	1	\$4,895.87
Vendor 5118 - Municipal GIS Partners, Inc									
8994	GIS	Open		05/31/2026	06/28/2026	06/02/2026			16,622.35
			Vendor 5118 - Municipal GIS Partners, Inc Totals				Invoices	1	\$16,622.35
Vendor 5599 - Napa Auto Parts									
509237	Parts - T-535	Open		05/28/2026	06/27/2026	06/08/2026			38.29



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507605	Parts - T-498	Open		05/12/2026	06/11/2026	06/08/2026			183.40
508016	Parts - T-459	Open		05/15/2026	06/14/2026	06/08/2026			111.75
508343	Lubricants & Additives - Stock	Open		05/19/2026	06/18/2026	06/08/2026			59.98
508427	Parts - T-412	Open		05/20/2026	06/19/2026	06/08/2026			32.44
508437	Parts - T-412	Open		05/20/2026	06/19/2026	06/08/2026			79.85
508627	Parts - T-525	Open		05/21/2026	06/20/2026	06/08/2026			13.59
508709	Parts - T-536	Open		05/22/2026	06/21/2026	06/08/2026			411.78
508712	Parts - T-536	Open		05/22/2026	06/21/2026	06/08/2026			33.20
509315	Credit Memo	Open		05/28/2026	06/21/2026	06/08/2026			(122.00)
509734	Credit Memo	Open		06/02/2026	06/27/2026	06/08/2026			(28.79)
Vendor 5599 - Napa Auto Parts Totals							Invoices	11	\$813.49
Vendor 5663 - Native Prairie Restoration									
035	Native Areas Maintenance-Police HQ Pond & Imperial Pond	Open		06/07/2026	07/07/2026	06/09/2026			4,340.00
Vendor 5663 - Native Prairie Restoration Totals							Invoices	1	\$4,340.00
Vendor 2616 - Nicor Gas									
37917400006-5/26	Natural Gas-914 W. Lukas Avenue Square D Lift Station	Open		05/19/2026	06/18/2026	06/08/2026			66.84
55424779829-5/26	Natural Gas-1545-47 Shires Court Lift Station	Open		05/20/2026	06/19/2026	06/08/2026			65.50
68017400000-5/26	Natural Gas-137 W. Wood Street Train Station	Open		05/21/2026	06/20/2026	06/08/2026			273.95
88097600006 5/26	Natural Gas-2175 N. Coach Road Long Grove Pump Station	Open		05/21/2026	06/20/2026	06/08/2026			89.79
19505219626-5/26	Natural Gas-251 W. Colfax Street Parking Deck	Open		05/26/2026	06/25/2026	06/08/2026			189.69
46007255576-5/26	Natural Gas-804 W. Panorama Drive Deer Grove Lift Station	Open		05/26/2026	06/25/2026	06/08/2026			69.51
70018165616-5/26	Natural Gas-432 W. Haleys Hill Court Dunhaven Woods Lift Station	Open		05/26/2026	06/25/2026	06/08/2026			66.76
83980510966-5/26	Natural Gas-550 N. Smith Street Well 7 Generator	Open		05/26/2026	06/25/2026	06/08/2026			63.91
66457600006-5/26	Natural Gas-555 E. Dundee Road Hicks and Dundee Pump Station	Open		05/27/2026	06/26/2026	06/08/2026			105.60
88271305703-5/26	Natural Gas-1465 E. Evergreen Drive Randville Lift Station	Open		05/28/2026	06/27/2026	06/08/2026			195.18



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36756460568-5/26	Natural Gas-884 E. Lilly Lane Rose and Lilly Lift Station	Open		05/29/2026	06/28/2026	06/08/2026			186.38
Vendor 2616 - Nicor Gas Totals							Invoices	11	<u>\$1,373.11</u>
Vendor 3002 - Northwest Community Hospital-OEHS 39713	Physicals/DOT Screening	Open		06/01/2026	07/01/2026	06/05/2026			151.00
Vendor 3002 - Northwest Community Hospital-OEHS Totals							Invoices	1	<u>\$151.00</u>
Vendor 5203 - ODP Business Solutions, LLC 42886493	Shared Office Supplies and Paper	Open		06/08/2026	06/08/2026	06/08/2026			74.78
Vendor 5203 - ODP Business Solutions, LLC Totals							Invoices	1	<u>\$74.78</u>
Vendor 1214 - On Time Embroidery Inc.									
152590	Clothing	Open		05/18/2026	06/17/2026	05/19/2026			50.00
155264	Clothing	Open		05/18/2026	06/17/2026	05/19/2026			110.00
155265	Clothing	Open		05/18/2026	06/17/2026	05/19/2026			45.00
155266	Clothing	Open		05/18/2026	06/17/2026	05/19/2026			270.00
155267	Clothing	Open		05/18/2026	06/17/2026	05/19/2026			291.00
152928	Clothing	Open		05/26/2026	06/25/2026	05/29/2026			153.00
153300	Clothing	Open		05/26/2026	06/25/2026	05/29/2026			366.00
154457	Clothing	Open		05/26/2026	06/25/2026	05/29/2026			89.00
154549	Clothing	Open		05/26/2026	06/25/2026	05/29/2026			92.00
154324	Clothing	Open		05/28/2026	06/27/2026	05/29/2026			235.00
154344	Clothing	Open		05/28/2026	06/27/2026	05/29/2026			952.00
154852	Clothing- Bureau	Open		05/28/2026	06/27/2026	05/29/2026			33.00
155678	Clothing	Open		05/28/2026	06/27/2026	05/29/2026			744.00
155679	Clothing	Open		05/28/2026	06/27/2026	05/29/2026			718.00
155680	Clothing	Open		05/28/2026	06/27/2026	05/29/2026			755.00
154157	Clothing	Open		06/03/2026	07/02/2026	06/08/2026			208.00
154163	Clothing	Open		06/03/2026	07/02/2026	06/08/2026			189.00
154757	Clothing	Open		06/03/2026	07/02/2026	06/08/2026			309.00
154975	Clothing	Open		06/03/2026	07/02/2026	06/08/2026			76.00
Vendor 1214 - On Time Embroidery Inc. Totals							Invoices	19	<u>\$5,685.00</u>
Vendor 5151 - Pace Analytical Services, LLC 267215859	Water Sample Testing	Open		05/31/2026	06/30/2026	06/08/2026			3,100.00
Vendor 5151 - Pace Analytical Services, LLC Totals							Invoices	1	<u>\$3,100.00</u>
Vendor 5796 - Kristen Pannhausen 2026-00000487	Landscaping Reimbursement-225 N. Crescent Ave	Open		05/26/2026	06/16/2026	05/28/2026			860.00
Vendor 5796 - Kristen Pannhausen Totals							Invoices	1	<u>\$860.00</u>

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 4949 - Parallel Machine									
220523	Hydrant Shafts	Open		05/19/2026	06/18/2026	05/27/2026			4,050.00
			Vendor 4949 - Parallel Machine Totals				Invoices	1	<u>\$4,050.00</u>
Vendor 1784 - Parent Petroleum									
1819374	Lubricants & Additives - Stock	Open		06/02/2026	07/02/2026	06/08/2026			1,847.72
			Vendor 1784 - Parent Petroleum Totals				Invoices	1	<u>\$1,847.72</u>
Vendor 4679 - Performance Construction & Engineering, LLC									
Pay # 2	2026 Water Main Improvements DPW-2621	Open		05/28/2026	06/27/2026	05/28/2026			633,326.09
			Vendor 4679 - Performance Construction & Engineering, LLC Totals				Invoices	1	<u>\$633,326.09</u>
Vendor 5765 - Kimberly Petersen									
2026-00000486	Lead Water Service Line Replacement Program Reimbursement	Open		05/18/2026	06/16/2026	05/28/2026			11,527.00
			Vendor 5765 - Kimberly Petersen Totals				Invoices	1	<u>\$11,527.00</u>
Vendor 3512 - Petroleum Technologies Equipment									
187921	Repairs - E-142	Open		05/26/2026	06/25/2026	06/09/2026			1,125.10
			Vendor 3512 - Petroleum Technologies Equipment Totals				Invoices	1	<u>\$1,125.10</u>
Vendor 2167 - Pomp's Tire Service, Inc.									
280183935	Parts - T-424	Open		05/18/2026	06/17/2026	06/08/2026			984.38
			Vendor 2167 - Pomp's Tire Service, Inc. Totals				Invoices	1	<u>\$984.38</u>
Vendor 5505 - PremiStar - North									
INV-000007598	Village Hall Boiler Repair	Open		05/19/2026	06/18/2026	06/04/2026			2,511.00
			Vendor 5505 - PremiStar - North Totals				Invoices	1	<u>\$2,511.00</u>
Vendor 1622 - Prime Tack & Seal Co									
86946	Primer for Milling and Paving Program	Open		05/18/2026	06/17/2026	05/14/2026			2,289.75
87015	Primer for Milling and Paving Program	Open		05/21/2026	06/20/2026	05/14/2026			1,255.00
87060	Primer for Milling and Paving Program	Open		05/26/2026	06/25/2026	05/28/2026			1,506.00
87111	Primer for Milling and Paving Program	Open		05/28/2026	06/27/2026	05/28/2026			1,255.00
87136	Primer for Milling and Paving Program	Open		05/29/2026	06/28/2026	05/28/2026			1,141.00
			Vendor 1622 - Prime Tack & Seal Co Totals				Invoices	5	<u>\$7,446.75</u>
Vendor 2505 - Pro Fire Sales & Service Inc									

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
1307	Clothing	Open		05/29/2026	06/28/2026	05/29/2026			280.00
Vendor 2505 - Pro Fire Sales & Service Inc Totals							Invoices	1	\$280.00
Vendor 4300 - Ray O'Herron Co, Inc									
2479925	12 Gauge Bean bag Ammo Rounds	Open		05/19/2026	06/18/2026	05/24/2026			1,624.67
2481232	9mm Training Ammunition	Open		05/27/2026	06/26/2026	06/09/2026			10,380.00
2480327	Badges/Pins	Open		05/21/2026	06/20/2026	05/29/2026			196.38
2481515	Badges	Open		05/28/2026	06/27/2026	05/29/2026			166.98
Vendor 4300 - Ray O'Herron Co, Inc Totals							Invoices	4	\$12,368.03
Vendor 5741 - Abigail Redlinger									
2026-00000501	Tuition Reimbursement - Abigail Redlinger	Open		06/10/2026	06/10/2026	06/10/2026			912.00
Vendor 5741 - Abigail Redlinger Totals							Invoices	1	\$912.00
Vendor 5805 - Joseph Ricchio									
2026-00000492	50/50 Curb and Apron Replacement Program Reimbursement	Open		05/22/2026	06/15/2026	05/28/2026			3,350.00
Vendor 5805 - Joseph Ricchio Totals							Invoices	1	\$3,350.00
Vendor 1825 - SCBAS Inc.									
132191	SCBA Repair	Open		05/01/2026	06/01/2026	06/08/2026			58.19
Vendor 1825 - SCBAS Inc. Totals							Invoices	1	\$58.19
Vendor 2673 - Schain Banks Kenny & Schwartz									
00195	Schain Legal Services	Open		06/04/2026	06/25/2026	06/08/2026			20,004.00
Vendor 2673 - Schain Banks Kenny & Schwartz Totals							Invoices	1	\$20,004.00
Vendor 3122 - John K Schmidt									
PWBRJS052526	Boot Reimbursement	Open		05/25/2026	06/10/2026	06/05/2026			139.26
Vendor 3122 - John K Schmidt Totals							Invoices	1	\$139.26
Vendor 3556 - Schroeder Asphalt Services Inc									
2026-195	2025 Roadway Rehabilitation Improvements DPW-2416	Open		05/22/2026	06/21/2026	05/14/2026			156,683.58
Vendor 3556 - Schroeder Asphalt Services Inc Totals							Invoices	1	\$156,683.58
Vendor 5631 - Shaw Integrated and Turf Solutions, Inc									
999198808	Village Hall Carpet	Open		05/27/2026	06/26/2026	05/26/2026			9,964.04
Vendor 5631 - Shaw Integrated and Turf Solutions, Inc Totals							Invoices	1	\$9,964.04
Vendor 5233 - Hadley Skeffington-Vos									
HSV-Costco052726	Snacks/Water for Mayor & Council	Open		05/27/2026	05/28/2026	06/24/2026			30.43



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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
			Vendor 5233 - Hadley Skeffington-Vos Totals				Invoices	1	\$30.43
Vendor 4308 - Solid Waste Agency of Northern Cook County									
8131	Refuse Service - July	Open		06/01/2026	06/24/2026	06/09/2026			119,990.00
			Vendor 4308 - Solid Waste Agency of Northern Cook County Totals				Invoices	1	\$119,990.00
Vendor 1681 - Stanard & Associates, Inc.									
SA000064901	2026 Stanard & Associates Inc -PD (GM-RM) 2 new PSEL-P.Evals	Open		05/29/2026	06/01/2026	06/01/2026			1,100.00
			Vendor 1681 - Stanard & Associates, Inc. Totals				Invoices	1	\$1,100.00
Vendor 1804 - Staples									
7009998666	Office Supplies	Open		05/23/2026	06/22/2026	06/03/2026			58.95
			Vendor 1804 - Staples Totals				Invoices	1	\$58.95
Vendor 2725 - Stryker Sales, LLC									
9212360330	Cot Repair	Open		05/19/2026	06/18/2026	05/20/2026			357.00
			Vendor 2725 - Stryker Sales, LLC Totals				Invoices	1	\$357.00
Vendor 1776 - Suburban Accents, Inc.									
38148	Upfitting-T-574	Open		05/22/2026	06/21/2026	06/08/2026			600.00
38180	Upfitting-T-575	Open		06/01/2026	06/30/2026	06/08/2026			600.00
			Vendor 1776 - Suburban Accents, Inc. Totals				Invoices	2	\$1,200.00
Vendor 3435 - Team Store									
16692	Peer Jury Polo's	Open		06/02/2026	07/02/2026	06/07/2026			220.02
			Vendor 3435 - Team Store Totals				Invoices	1	\$220.02
Vendor 5211 - Matthew Teeter									
PWCDLMT051826	CDL Reimbursement	Open		05/18/2026	06/10/2026	06/05/2026			60.00
			Vendor 5211 - Matthew Teeter Totals				Invoices	1	\$60.00
Vendor 2491 - Terminix-Anderson									
97845767	Pest Control Services June 2026-CSF	Open		06/02/2026	07/02/2026	06/04/2026			88.20
97845771	Pest Control Services June 2026-Fire Station 84	Open		06/07/2026	07/07/2026	06/04/2026			45.42
			Vendor 2491 - Terminix-Anderson Totals				Invoices	2	\$133.62
Vendor 2545 - Terrace Supply Co									
0071105828	Nitrogen Gas Cylinders	Open		05/19/2026	06/18/2026	06/08/2026			446.34
			Vendor 2545 - Terrace Supply Co Totals				Invoices	1	\$446.34
Vendor 2296 - The Blue Line									
48959	Job Recruitment Posting - Property Custodian	Open		05/29/2026	06/28/2026	06/07/2026			298.00



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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
			Vendor 2296 - The Blue Line Totals				Invoices	1	\$298.00
Vendor 5809 - Andrew Thomas									
2026-00000494	50/50 Curb and Apron Replacement Program Reimbursement	Open		06/01/2026	06/15/2026	05/28/2026			1,510.00
			Vendor 5809 - Andrew Thomas Totals				Invoices	1	\$1,510.00
Vendor 1199 - Thompson Elevator Inspection Service Inc									
26-1010	demo insp 656 Deer Run	Open		05/20/2026	06/19/2026	05/14/2026			75.00
26-1039	1 plan review 8 Brockway	Open		05/27/2026	06/26/2026	05/14/2026			75.00
			Vendor 1199 - Thompson Elevator Inspection Service Inc Totals				Invoices	2	\$150.00
Vendor 3787 - Township High School District 211									
HRDRPW06052026	Hydrant Meter Deposit Refund	Open		06/05/2026	06/19/2026	06/05/2026			1,100.00
			Vendor 3787 - Township High School District 211 Totals				Invoices	1	\$1,100.00
Vendor 4940 - Richard Tracy									
2026-00000489	Tuition Reimbursement - Richard Tracy	Open		06/02/2026	06/02/2026	06/02/2026			810.00
			Vendor 4940 - Richard Tracy Totals				Invoices	1	\$810.00
Vendor 4403 - Tyler Technologies Inc									
045-560515	PW Time Clock Replacements and Maintenance	Open		04/22/2026	05/22/2026	06/02/2026			8,678.75
			Vendor 4403 - Tyler Technologies Inc Totals				Invoices	1	\$8,678.75
Vendor 5281 - USA Blue Book									
INV01062539	Valve Wrenches, Chlorine Test Kit & Colorimeter	Open		06/02/2026	07/02/2026	06/08/2026			1,004.98
INV01062881	Valve Wrench	Open		06/02/2026	07/02/2026	06/08/2026			54.99
			Vendor 5281 - USA Blue Book Totals				Invoices	2	\$1,059.97
Vendor 5327 - USSI Rentals, Inc									
0000585-IN	Parts - T-408	Open		05/14/2026	06/13/2026	06/08/2026			3,022.41
			Vendor 5327 - USSI Rentals, Inc Totals				Invoices	1	\$3,022.41
Vendor 5570 - Vega Building Maintenance and Supplies, Inc.									
101786	Cleaning Services for CSF, Police HQ and FS 82-May 2026	Open		05/31/2026	06/30/2026	06/04/2026			4,841.30
			Vendor 5570 - Vega Building Maintenance and Supplies, Inc. Totals				Invoices	1	\$4,841.30
Vendor 5547 - Verizon									



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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount	
336000082153	PW Telematics Program Monthly Service Fee - May	Open		06/01/2026	07/01/2026	06/08/2026			319.00	
							Vendor 5547 - Verizon Totals	Invoices	1	<u>\$319.00</u>
Vendor 3709 - Verizon Wireless										
6143483532	Cellular Usage	Open		05/12/2026	06/04/2026	06/04/2026			8,106.53	
							Vendor 3709 - Verizon Wireless Totals	Invoices	1	<u>\$8,106.53</u>
Vendor 5740 - Viper Lift Truck										
17888	2026 Viper FY30F Forklift and Extended Warranty-E-113	Open		05/27/2026	06/26/2026	05/26/2026			33,174.00	
							Vendor 5740 - Viper Lift Truck Totals	Invoices	1	<u>\$33,174.00</u>
Vendor 4730 - Alec C Wagner										
2026-00000498	Collar for K9 "Zeke"	Open		06/02/2026	06/15/2026	06/07/2026			74.50	
							Vendor 4730 - Alec C Wagner Totals	Invoices	1	<u>\$74.50</u>
Vendor 2780 - Walgreen Company										
500112250	Prisoner Prescriptions (May)	Open		06/02/2026	07/01/2026	06/09/2026			35.97	
							Vendor 2780 - Walgreen Company Totals	Invoices	1	<u>\$35.97</u>
Vendor 5705 - John Walker										
2026-00000454	Lead Water Service Line Replacement Program Reimbursement	Open		05/20/2026	06/19/2026	05/27/2026			11,480.00	
							Vendor 5705 - John Walker Totals	Invoices	1	<u>\$11,480.00</u>
Vendor 3209 - Warehouse Direct										
6154961-0	Roll Towel, TP, Multi-Fold and Sponges	Open		05/22/2026	06/21/2026	05/27/2026			1,428.27	
							Vendor 3209 - Warehouse Direct Totals	Invoices	1	<u>\$1,428.27</u>
Vendor 5807 - Eric T Weiss										
2026-00000485	50/50 Curb and Apron Replacement Program Reimbursement	Open		05/27/2026	06/16/2026	05/28/2026			725.00	
							Vendor 5807 - Eric T Weiss Totals	Invoices	1	<u>\$725.00</u>
Vendor 1901 - Wurth Usa Inc										
98860787	Parts - Stock	Open		05/21/2026	06/20/2026	06/08/2026			319.60	
							Vendor 1901 - Wurth Usa Inc Totals	Invoices	1	<u>\$319.60</u>
							Grand Totals	Invoices	319	<u><u>\$3,785,933.53</u></u>



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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 4466 - JP Morgan Chase Bank Commercial Card									
HSV-052526-1	SIMPLYSTAMPS.COM 9043962291	Paid by EFT #18014		05/25/2026	06/08/2026	06/08/2026		06/08/2026	64.77
HSV-052526-2	AMAZON.COM*GN4PP1393	Paid by EFT #18011		05/25/2026	06/08/2026	06/08/2026		06/08/2026	12.50
HSV-052526-3	DOLLAR TREE PALATINE	Paid by EFT #18012		05/25/2026	06/08/2026	06/08/2026		06/08/2026	11.00
HSV-052526-4	CANVA* I04890-22489680	Paid by EFT #18013		05/25/2026	06/08/2026	06/08/2026		06/08/2026	120.00
LO-052526-1	VISTAPRINT 8662074955 MA	Paid by EFT #17987		05/25/2026	06/08/2026	06/08/2026		06/08/2026	91.97
RTO-052526-1	BANK OF SPRINGFIELD CT	Paid by EFT #18003		05/25/2026	06/08/2026	06/08/2026		06/08/2026	3.00
RTO-052526-2	SPRINGHILL SUITES SPRINGFIELD IL	Paid by EFT #18004		05/25/2026	06/08/2026	06/08/2026		06/08/2026	471.50
RTO-052526-3	SHELL OIL10011197018	Paid by EFT #18005		05/25/2026	06/08/2026	06/08/2026		06/08/2026	63.31
FIN-052526-1	Amazon	Paid by EFT #17844		05/25/2026	06/08/2026	06/08/2026		06/08/2026	58.79
FIN-052526-2	Amazon	Paid by EFT #17845		05/25/2026	06/08/2026	06/08/2026		06/08/2026	13.13
FIN-052526-3	Groot Industries	Paid by EFT #17846		05/25/2026	06/08/2026	06/08/2026		06/08/2026	280,850.22
FIN-052526-4	Federal Express	Paid by EFT #17847		05/25/2026	06/08/2026	06/08/2026		06/08/2026	80.60
FIN-052526-5	Federal Express	Paid by EFT #17848		05/25/2026	06/08/2026	06/08/2026		06/08/2026	58.25
MPP-052526-1	Tuition Assistance - Meghann Post	Paid by EFT #17932		05/25/2026	06/08/2026	06/08/2026		06/08/2026	1,130.50
MPP-052526-2	JOBMATCH - APPLICANT PRO	Paid by EFT #17933		05/25/2026	06/08/2026	06/08/2026		06/08/2026	1,272.00
JHH-052526-1	SQ *QUICK CAB ORLANDO FL	Paid by EFT #17989		05/25/2026	06/08/2026	06/08/2026		06/08/2026	58.00
JHH-052526-2	CARIBE ROYAL RESORT S ORLANDO FL	Paid by EFT #17990		05/25/2026	06/08/2026	06/08/2026		06/08/2026	1,513.15
JHH-052526-3	UBER *TRIP 8005928996 CA	Paid by EFT #17991		05/25/2026	06/08/2026	06/08/2026		06/08/2026	39.95
JHH-052526-4	UBER *TRIP 8005928996 CA	Paid by EFT #17992		05/25/2026	06/08/2026	06/08/2026		06/08/2026	5.99
RLM-052526-1	AMAZON MKTPL*BS9L33GF0 SEATTLE WA	Paid by EFT #17916		05/25/2026	06/08/2026	06/08/2026		06/08/2026	293.76
RLM-052526-10	AMAZON MKTPL*OE26X1KZ3 SEATTLE WA	Paid by EFT #17922		05/25/2026	06/08/2026	06/08/2026		06/08/2026	14.39
RLM-052526-11	AMAZON.COM*SY5Q860Z3 SEATTLE WA	Paid by EFT #17923		05/25/2026	06/08/2026	06/08/2026		06/08/2026	12.58
RLM-052526-12	PHONE POWER/ VOIP.COM NORTHRIDGE CA	Paid by EFT #17924		05/25/2026	06/08/2026	06/08/2026		06/08/2026	612.23
RLM-052526-13	PRICELN*AMERICAN AIRLI 8007742354 CT	Paid by EFT #17925		05/25/2026	06/08/2026	06/08/2026		06/08/2026	21.90
RLM-052526-14	AMERICAN 00174129954014 NORWALK CT	Paid by EFT #17926		05/25/2026	06/08/2026	06/08/2026		06/08/2026	412.79
RLM-052526-15	WILLIAMSBURG LGD AUTOG WILLIAMSBURG VA	Paid by EFT #17927		05/25/2026	06/08/2026	06/08/2026		06/08/2026	217.46
RLM-052526-2	AMAZON MKTPL*BJ9LZ6CH1 SEATTLE WA	Paid by EFT #17917		05/25/2026	06/08/2026	06/08/2026		06/08/2026	26.96



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RLM-052526-3	GOOGLE WORKSPACE_PALAT MOUNTAIN VIEW CA	Paid by EFT #17913		05/25/2026	06/08/2026	06/08/2026		06/08/2026	84.00
RLM-052526-4	AMAZON.COM*BS28V8910 SEATTLE WA	Paid by EFT #17918		05/25/2026	06/08/2026	06/08/2026		06/08/2026	141.80
RLM-052526-5	MSFT * E0300ZL5N MSFT AZURE WA	Paid by EFT #17914		05/25/2026	06/08/2026	06/08/2026		06/08/2026	598.19
RLM-052526-6	GMIS LEANDER TX	Paid by EFT #17915		05/25/2026	06/08/2026	06/08/2026		06/08/2026	225.00
RLM-052526-7	OPENAI *CHATGPT SUBSCR SAN FRANCISCO CA	Paid by EFT #17919		05/25/2026	06/08/2026	06/08/2026		06/08/2026	20.00
RLM-052526-8	AMAZON MKTPL*0R1SM4IJ3 SEATTLE WA	Paid by EFT #17920		05/25/2026	06/08/2026	06/08/2026		06/08/2026	30.38
RLM-052526-9	AMAZON.COM*L54CP5M03 SEATTLE WA	Paid by EFT #17921		05/25/2026	06/08/2026	06/08/2026		06/08/2026	6.99
BRV-052526-1	AMERICAN PLANNING ASSO CHICAGO IL	Paid by EFT #17849		05/25/2026	06/08/2026	06/08/2026		06/08/2026	577.50
MWJ-052526-1	AMAZON MKTPLACE PMTS SEATTLE WA	Paid by EFT #18026		05/25/2026	06/08/2026	06/08/2026		06/08/2026	(11.88)
MWJ-052526-2	AMAZON MKTPL*BS27M1650 SEATTLE WA	Paid by EFT #18027		05/25/2026	06/08/2026	06/08/2026		06/08/2026	13.38
MWJ-052526-3	AMAZON.COM*U41EU8MP3 SEATTLE WA	Paid by EFT #18028		05/25/2026	06/08/2026	06/08/2026		06/08/2026	23.20
DEB-052526-1	I Hotel & Illinois Conference Center	Paid by EFT #17970		05/25/2026	06/08/2026	06/08/2026		06/08/2026	606.81
GBG-052526-1	The Home Depot	Paid by EFT #17855		05/25/2026	06/08/2026	06/08/2026		06/08/2026	28.60
KWK-052526-1	Oak Forest Citgo	Paid by EFT #17988		05/25/2026	06/08/2026	06/08/2026		06/08/2026	69.18
PAC-052526-1	Amazon Marketplace	Paid by EFT #17953		05/25/2026	06/08/2026	06/08/2026		06/08/2026	(37.61)
PAC-052526-2	Amazon Marketplace	Paid by EFT #17954		05/25/2026	06/08/2026	06/08/2026		06/08/2026	39.50
PAC-052526-3	Ray O'Herron Co	Paid by EFT #17955		05/25/2026	06/08/2026	06/08/2026		06/08/2026	1,480.17
PAC-052526-4	Ray O'Herron Co	Paid by EFT #17956		05/25/2026	06/08/2026	06/08/2026		06/08/2026	1,478.99
PAC-052526-5	Ray O'Herron Co	Paid by EFT #17957		05/25/2026	06/08/2026	06/08/2026		06/08/2026	1,481.47
PAC-052526-6	Ray O'Herron Co	Paid by EFT #17958		05/25/2026	06/08/2026	06/08/2026		06/08/2026	1,493.29
WEN-052526-1	Tap House Grill	Paid by EFT #18010		05/25/2026	06/08/2026	06/08/2026		06/08/2026	157.79
APW-052526-1	Ace Hardware	Paid by EFT #17928		05/25/2026	06/08/2026	06/08/2026		06/08/2026	101.76
APW-052526-2	Home Depot	Paid by EFT #17929		05/25/2026	06/08/2026	06/08/2026		06/08/2026	226.40
APW-052526-3	Harbor Freight Tools	Paid by EFT #17930		05/25/2026	06/08/2026	06/08/2026		06/08/2026	59.96
ARL-052526-1	Ace Hardware	Paid by EFT #17985		05/25/2026	06/08/2026	06/08/2026		06/08/2026	107.95
CJZ-052526-1	Home Depot	Paid by EFT #17986		05/25/2026	06/08/2026	06/08/2026		06/08/2026	325.00
JJA-052526-1	Amazon	Paid by EFT #18006		05/25/2026	06/08/2026	06/08/2026		06/08/2026	17.84
JJA-052526-2	Amazon	Paid by EFT #18007		05/25/2026	06/08/2026	06/08/2026		06/08/2026	17.98
JJA-052526-3	Eagle Engraving	Paid by EFT #18008		05/25/2026	06/08/2026	06/08/2026		06/08/2026	26.95
JJA-052526-4	Eagle Engraving	Paid by EFT #18009		05/25/2026	06/08/2026	06/08/2026		06/08/2026	189.01
MDB-052526-1	Ace Hardware	Paid by EFT #18029		05/25/2026	06/08/2026	06/08/2026		06/08/2026	21.59



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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
RRK-052526-1	Brunt Workwear	Paid by EFT #17890		05/25/2026	06/08/2026	06/08/2026		06/08/2026	139.50
RRK-052526-10	Merry-Ann Diner	Paid by EFT #17899		05/25/2026	06/08/2026	06/08/2026		06/08/2026	131.29
RRK-052526-11	Potbelly	Paid by EFT #17900		05/25/2026	06/08/2026	06/08/2026		06/08/2026	146.17
RRK-052526-12	Culvers	Paid by EFT #17901		05/25/2026	06/08/2026	06/08/2026		06/08/2026	31.45
RRK-052526-13	Culvers	Paid by EFT #17902		05/25/2026	06/08/2026	06/08/2026		06/08/2026	118.39
RRK-052526-14	Merry-Ann Diner	Paid by EFT #17903		05/25/2026	06/08/2026	06/08/2026		06/08/2026	135.39
RRK-052526-15	Potbelly	Paid by EFT #17904		05/25/2026	06/08/2026	06/08/2026		06/08/2026	140.56
RRK-052526-16	Baxters	Paid by EFT #17905		05/25/2026	06/08/2026	06/08/2026		06/08/2026	492.96
RRK-052526-17	Holiday Inn	Paid by EFT #17906		05/25/2026	06/08/2026	06/08/2026		06/08/2026	557.55
RRK-052526-18	Holiday Inn	Paid by EFT #17907		05/25/2026	06/08/2026	06/08/2026		06/08/2026	557.55
RRK-052526-19	Holiday Inn	Paid by EFT #17908		05/25/2026	06/08/2026	06/08/2026		06/08/2026	557.55
RRK-052526-2	Vue Testing	Paid by EFT #17891		05/25/2026	06/08/2026	06/08/2026		06/08/2026	59.00
RRK-052526-20	Holiday Inn	Paid by EFT #17909		05/25/2026	06/08/2026	06/08/2026		06/08/2026	557.55
RRK-052526-21	Merry-Ann Diner	Paid by EFT #17910		05/25/2026	06/08/2026	06/08/2026		06/08/2026	138.09
RRK-052526-22	Merry-Ann Diner	Paid by EFT #17911		05/25/2026	06/08/2026	06/08/2026		06/08/2026	145.84
RRK-052526-23	Shell	Paid by EFT #17912		05/25/2026	06/08/2026	06/08/2026		06/08/2026	15.07
RRK-052526-3	Potbelly	Paid by EFT #17892		05/25/2026	06/08/2026	06/08/2026		06/08/2026	81.23
RRK-052526-4	Potbelly	Paid by EFT #17893		05/25/2026	06/08/2026	06/08/2026		06/08/2026	52.74
RRK-052526-5	Merry-Ann Diner	Paid by EFT #17894		05/25/2026	06/08/2026	06/08/2026		06/08/2026	55.29
RRK-052526-6	Merry-Ann Diner	Paid by EFT #17895		05/25/2026	06/08/2026	06/08/2026		06/08/2026	66.46
RRK-052526-7	Potbelly	Paid by EFT #17896		05/25/2026	06/08/2026	06/08/2026		06/08/2026	149.78
RRK-052526-8	Black Dog & Smoke	Paid by EFT #17897		05/25/2026	06/08/2026	06/08/2026		06/08/2026	317.82
RRK-052526-9	MOS Burritos	Paid by EFT #17898		05/25/2026	06/08/2026	06/08/2026		06/08/2026	146.95
SAM-052526-1	Home Depot	Paid by EFT #17998		05/25/2026	06/08/2026	06/08/2026		06/08/2026	66.56
SEM-052526-1	Amazon	Paid by EFT #18015		05/25/2026	06/08/2026	06/08/2026		06/08/2026	36.05
SEM-052526-10	Amazon	Paid by EFT #18024		05/25/2026	06/08/2026	06/08/2026		06/08/2026	31.00
SEM-052526-11	ZIP Specialties	Paid by EFT #18025		05/25/2026	06/08/2026	06/08/2026		06/08/2026	99.00
SEM-052526-2	Amazon	Paid by EFT #18016		05/25/2026	06/08/2026	06/08/2026		06/08/2026	104.36
SEM-052526-3	Home Depot	Paid by EFT #18017		05/25/2026	06/08/2026	06/08/2026		06/08/2026	59.61
SEM-052526-4	Amazon	Paid by EFT #18018		05/25/2026	06/08/2026	06/08/2026		06/08/2026	14.99
SEM-052526-5	Walmart	Paid by EFT #18019		05/25/2026	06/08/2026	06/08/2026		06/08/2026	10.23
SEM-052526-6	Amazon	Paid by EFT #18020		05/25/2026	06/08/2026	06/08/2026		06/08/2026	6.59
SEM-052526-7	Amazon	Paid by EFT #18021		05/25/2026	06/08/2026	06/08/2026		06/08/2026	64.77
SEM-052526-8	Amazon	Paid by EFT #18022		05/25/2026	06/08/2026	06/08/2026		06/08/2026	100.97
SEM-052526-9	Amazon	Paid by EFT #18023		05/25/2026	06/08/2026	06/08/2026		06/08/2026	7.99
JRK-052526-1	Grainger	Paid by EFT #17979		05/25/2026	06/08/2026	06/08/2026		06/08/2026	412.98
AJB-052526-1	Controls Central	Paid by EFT #17969		05/25/2026	06/08/2026	06/08/2026		06/08/2026	722.65
AJB-052526-10	Treestuff	Paid by EFT #17968		05/25/2026	06/08/2026	06/08/2026		06/08/2026	368.99
AJB-052526-2	Grainger	Paid by EFT #17960		05/25/2026	06/08/2026	06/08/2026		06/08/2026	33.74
AJB-052526-3	Zoro Tools Inc.	Paid by EFT #17961		05/25/2026	06/08/2026	06/08/2026		06/08/2026	487.98
AJB-052526-4	Grainger	Paid by EFT #17962		05/25/2026	06/08/2026	06/08/2026		06/08/2026	14.74
AJB-052526-5	Grainger	Paid by EFT #17963		05/25/2026	06/08/2026	06/08/2026		06/08/2026	165.96



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AJB-052526-6	Zoro Tools Inc.	Paid by EFT #17964		05/25/2026	06/08/2026	06/08/2026		06/08/2026	46.59
AJB-052526-7	Zoro Tools Inc.	Paid by EFT #17965		05/25/2026	06/08/2026	06/08/2026		06/08/2026	52.69
AJB-052526-8	ebay	Paid by EFT #17966		05/25/2026	06/08/2026	06/08/2026		06/08/2026	97.00
AJB-052526-9	Zoro Tools Inc.	Paid by EFT #17967		05/25/2026	06/08/2026	06/08/2026		06/08/2026	165.58
CGJ-052526-1	Home Depot	Paid by EFT #17993		05/25/2026	06/08/2026	06/08/2026		06/08/2026	211.88
CGJ-052526-2	Grainger	Paid by EFT #17994		05/25/2026	06/08/2026	06/08/2026		06/08/2026	199.21
JEK-052526-1	The UPS Store	Paid by EFT #17977		05/25/2026	06/08/2026	06/08/2026		06/08/2026	104.76
JEK-052526-2	The Home Depot	Paid by EFT #17978		05/25/2026	06/08/2026	06/08/2026		06/08/2026	79.32
JM-052526-1	Amazon Marketplace	Paid by EFT #17856		05/25/2026	06/08/2026	06/08/2026		06/08/2026	34.43
JM-052526-10	Amazon.com	Paid by EFT #17861		05/25/2026	06/08/2026	06/08/2026		06/08/2026	53.94
JM-052526-11	Periwinkle Florist	Paid by EFT #17862		05/25/2026	06/08/2026	06/08/2026		06/08/2026	104.99
JM-052526-12	Amazon Marketplace	Paid by EFT #17863		05/25/2026	06/08/2026	06/08/2026		06/08/2026	29.99
JM-052526-13	Amazon Marketplace	Paid by EFT #17864		05/25/2026	06/08/2026	06/08/2026		06/08/2026	39.99
JM-052526-14	SavATree	Paid by EFT #17865		05/25/2026	06/08/2026	06/08/2026		06/08/2026	238.00
JM-052526-15	SavATree	Paid by EFT #17866		05/25/2026	06/08/2026	06/08/2026		06/08/2026	161.00
JM-052526-16	Amazon Marketplace	Paid by EFT #17889		05/25/2026	06/08/2026	06/08/2026		06/08/2026	26.99
JM-052526-17	Amazon.com	Paid by EFT #17867		05/25/2026	06/08/2026	06/08/2026		06/08/2026	53.99
JM-052526-18	Amazon Marketplace	Paid by EFT #17868		05/25/2026	06/08/2026	06/08/2026		06/08/2026	128.96
JM-052526-19	Amazon.com	Paid by EFT #17869		05/25/2026	06/08/2026	06/08/2026		06/08/2026	28.48
JM-052526-2	Amazon Marketplace	Paid by EFT #17857		05/25/2026	06/08/2026	06/08/2026		06/08/2026	539.80
JM-052526-20	Amazon Marketplace	Paid by EFT #17870		05/25/2026	06/08/2026	06/08/2026		06/08/2026	51.29
JM-052526-21	Quill Corporation	Paid by EFT #17871		05/25/2026	06/08/2026	06/08/2026		06/08/2026	26.72
JM-052526-22	Quill Corporation	Paid by EFT #17872		05/25/2026	06/08/2026	06/08/2026		06/08/2026	370.76
JM-052526-23	Amazon Marketplace	Paid by EFT #17873		05/25/2026	06/08/2026	06/08/2026		06/08/2026	152.50
JM-052526-24	Periwinkle Florist	Paid by EFT #17874		05/25/2026	06/08/2026	06/08/2026		06/08/2026	106.04
JM-052526-25	Quill Corporation	Paid by EFT #17877		05/25/2026	06/08/2026	06/08/2026		06/08/2026	30.49
JM-052526-26	Amazon.com	Paid by EFT #17878		05/25/2026	06/08/2026	06/08/2026		06/08/2026	23.92
JM-052526-27	Amazon Marketplace	Paid by EFT #17879		05/25/2026	06/08/2026	06/08/2026		06/08/2026	38.60
JM-052526-28	Amazon Marketplace	Paid by EFT #17880		05/25/2026	06/08/2026	06/08/2026		06/08/2026	131.08
JM-052526-29	Amazon Marketplace	Paid by EFT #17881		05/25/2026	06/08/2026	06/08/2026		06/08/2026	121.02
JM-052526-3	Amazon Marketplace	Paid by EFT #17858		05/25/2026	06/08/2026	06/08/2026		06/08/2026	71.97
JM-052526-30	Amazon Marketplace	Paid by EFT #17882		05/25/2026	06/08/2026	06/08/2026		06/08/2026	56.55
JM-052526-31	Amazon Marketplace	Paid by EFT #17883		05/25/2026	06/08/2026	06/08/2026		06/08/2026	21.84
JM-052526-32	Einstein Bros Bagels	Paid by EFT #17884		05/25/2026	06/08/2026	06/08/2026		06/08/2026	120.98
JM-052526-33	UPS*Billing Center	Paid by EFT #17885		05/25/2026	06/08/2026	06/08/2026		06/08/2026	43.35
JM-052526-34	Don Brown Bus Sales	Paid by EFT #17886		05/25/2026	06/08/2026	06/08/2026		06/08/2026	1,408.01
JM-052526-4	North American Safety	Paid by EFT #17875		05/25/2026	06/08/2026	06/08/2026		06/08/2026	1,208.86
JM-052526-5	North American Safety	Paid by EFT #17876		05/25/2026	06/08/2026	06/08/2026		06/08/2026	1,259.58
JM-052526-6	North American Safety	Paid by EFT #17887		05/25/2026	06/08/2026	06/08/2026		06/08/2026	1,500.00
JM-052526-7	North American Safety	Paid by EFT #17888		05/25/2026	06/08/2026	06/08/2026		06/08/2026	124.85
JM-052526-8	Amazon.com	Paid by EFT #17859		05/25/2026	06/08/2026	06/08/2026		06/08/2026	131.26
JM-052526-9	Amazon Marketplace	Paid by EFT #17860		05/25/2026	06/08/2026	06/08/2026		06/08/2026	20.89



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JRK-052526-2	Grainger	Paid by EFT #17980		05/25/2026	06/08/2026	06/08/2026		06/08/2026	44.36
JRK-052526-3	Grainger	Paid by EFT #17981		05/25/2026	06/08/2026	06/08/2026		06/08/2026	70.09
JRK-052526-4	Grainger	Paid by EFT #17982		05/25/2026	06/08/2026	06/08/2026		06/08/2026	38.26
JRK-052526-5	Grainger	Paid by EFT #17983		05/25/2026	06/08/2026	06/08/2026		06/08/2026	137.22
JRK-052526-6	Rainstorm	Paid by EFT #17984		05/25/2026	06/08/2026	06/08/2026		06/08/2026	491.59
KML-052526-1	Jewel Osco	Paid by EFT #17999		05/25/2026	06/08/2026	06/08/2026		06/08/2026	4.99
KML-052526-2	Spunky Dunkers Donuts	Paid by EFT #18000		05/25/2026	06/08/2026	06/08/2026		06/08/2026	77.55
KML-052526-3	Mariano's	Paid by EFT #18001		05/25/2026	06/08/2026	06/08/2026		06/08/2026	34.96
KML-052526-4	Tre Amici Pizza	Paid by EFT #18002		05/25/2026	06/08/2026	06/08/2026		06/08/2026	459.12
LW-052526-1	Grimco Inc.	Paid by EFT #17931		05/25/2026	06/08/2026	06/08/2026		06/08/2026	373.99
MB-052526-1	Jewel Osco	Paid by EFT #17850		05/25/2026	06/08/2026	06/08/2026		06/08/2026	41.74
MB-052526-2	Radwell International	Paid by EFT #17851		05/25/2026	06/08/2026	06/08/2026		06/08/2026	133.37
MB-052526-3	Radwell International	Paid by EFT #17852		05/25/2026	06/08/2026	06/08/2026		06/08/2026	2,249.05
MG-052526-1	Menards	Paid by EFT #17995		05/25/2026	06/08/2026	06/08/2026		06/08/2026	568.00
MIH-052526-1	Home Depot	Paid by EFT #17996		05/25/2026	06/08/2026	06/08/2026		06/08/2026	21.98
MIH-052526-2	Home Depot	Paid by EFT #17997		05/25/2026	06/08/2026	06/08/2026		06/08/2026	458.26
MJK-052526-1	Mutual Ace Palatine	Paid by EFT #17951		05/25/2026	06/08/2026	06/08/2026		06/08/2026	17.98
MJK-052526-2	Menards	Paid by EFT #17952		05/25/2026	06/08/2026	06/08/2026		06/08/2026	109.98
MWK-052526-1	Grainger	Paid by EFT #17934		05/25/2026	06/08/2026	06/08/2026		06/08/2026	74.08
MWK-052526-10	Grainger	Paid by EFT #17943		05/25/2026	06/08/2026	06/08/2026		06/08/2026	249.56
MWK-052526-11	Austin Hardware	Paid by EFT #17944		05/25/2026	06/08/2026	06/08/2026		06/08/2026	102.34
MWK-052526-12	Grainger	Paid by EFT #17945		05/25/2026	06/08/2026	06/08/2026		06/08/2026	8.99
MWK-052526-13	Grainger	Paid by EFT #17946		05/25/2026	06/08/2026	06/08/2026		06/08/2026	5.68
MWK-052526-14	Grainger	Paid by EFT #17947		05/25/2026	06/08/2026	06/08/2026		06/08/2026	127.50
MWK-052526-15	Grainger	Paid by EFT #17948		05/25/2026	06/08/2026	06/08/2026		06/08/2026	970.11
MWK-052526-16	Grainger	Paid by EFT #17949		05/25/2026	06/08/2026	06/08/2026		06/08/2026	819.32
MWK-052526-17	Don Brown Bus Sales	Paid by EFT #17950		05/25/2026	06/08/2026	06/08/2026		06/08/2026	459.98
MWK-052526-2	Grainger	Paid by EFT #17935		05/25/2026	06/08/2026	06/08/2026		06/08/2026	2.69
MWK-052526-3	Grainger	Paid by EFT #17936		05/25/2026	06/08/2026	06/08/2026		06/08/2026	10.08
MWK-052526-4	Grainger	Paid by EFT #17937		05/25/2026	06/08/2026	06/08/2026		06/08/2026	33.51
MWK-052526-5	Grainger	Paid by EFT #17938		05/25/2026	06/08/2026	06/08/2026		06/08/2026	142.48
MWK-052526-6	Harbor Freight Tools	Paid by EFT #17939		05/25/2026	06/08/2026	06/08/2026		06/08/2026	55.96
MWK-052526-7	Grainger	Paid by EFT #17940		05/25/2026	06/08/2026	06/08/2026		06/08/2026	82.49
MWK-052526-8	Grainger	Paid by EFT #17941		05/25/2026	06/08/2026	06/08/2026		06/08/2026	245.94
MWK-052526-9	Grainger	Paid by EFT #17942		05/25/2026	06/08/2026	06/08/2026		06/08/2026	11.31
RLK-052526-1	Mutual Ace Palatine	Paid by EFT #17959		05/25/2026	06/08/2026	06/08/2026		06/08/2026	17.71
SAD-052526-1	Home Depot	Paid by EFT #17853		05/25/2026	06/08/2026	06/08/2026		06/08/2026	900.00
SAD-052526-2	Home Depot	Paid by EFT #17854		05/25/2026	06/08/2026	06/08/2026		06/08/2026	199.60
SC-052526-1	Mutual Ace Palatine	Paid by EFT #17971		05/25/2026	06/08/2026	06/08/2026		06/08/2026	37.75
SC-052526-2	Home Depot	Paid by EFT #17972		05/25/2026	06/08/2026	06/08/2026		06/08/2026	19.80
SC-052526-3	Home Depot	Paid by EFT #17973		05/25/2026	06/08/2026	06/08/2026		06/08/2026	500.00
SC-052526-4	Home Depot	Paid by EFT #17974		05/25/2026	06/08/2026	06/08/2026		06/08/2026	79.00



Warrant #12 EFT #1

Payment Date Range 06/08/26 - 06/08/26
 Report By Vendor - Invoice
 Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
SC-052526-5	Mutual Ace Palatine	Paid by EFT #17975		05/25/2026	06/08/2026	06/08/2026		06/08/2026	37.75
SC-052526-6	Home Depot	Paid by EFT #17976		05/25/2026	06/08/2026	06/08/2026		06/08/2026	9.87
	Vendor	4466 - JP Morgan Chase Bank Commercial Card Totals					Invoices	186	<u>\$324,689.37</u>
				Grand Totals			Invoices	186	<u>\$324,689.37</u>

Village of Palatine
Payment Batch Register

Bank Account: AP - Accounts Payable ZBA

Batch Date: 05/29/2026

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: AP - Accounts Payable ZBA						
Check	05/29/2026	270325	Utility Management Refund	AKSHAYEV , BEKNIYAZ		441.44
		Account Type		Account Number	Transaction Date	Transaction Type
		Residential - Single Family		105938102-003	05/27/2026	Refund
Check	05/29/2026	270326	Utility Management Refund	PUTRINA , TATYANA		338.52
		Account Type		Account Number	Transaction Date	Transaction Type
		Residential - Single Family		429050003-002	05/27/2026	Refund
AP Accounts Payable ZBA Totals:				Transactions: 2		\$779.96
Checks:		2		\$779.96		

Consider a Motion Granting a Waiver of the Village's Sound Amplification Ordinance and the Temporary Closure of a Portion of Bothwell Street in Conjunction with the Proposed 'Pipes for Pits' Event on August 2, 2026 at Lamplighter Inn, 60 N. Bothwell Street

BACKGROUND:

Bombshell Bullies (Bully Breed Rescue) is partnering with Lamplighters Inn, 60 N. Bothwell, for the 'Pipes for Pits' event on Sunday, August 2, 2026. To proceed with the proposed event, the Petitioners are requesting approval of the following:

- Waiver of the Village's Sound Amplification Ordinance;
- Temporary Closure of a Portion of Bothwell Street; and
- Temporary amendment to the licensed premises of Lamplighter Inn's existing Liquor License to allow for the 'Pipes for Pits' event on Sunday, August 2, 2026 (from 4 to 7 PM).

KEY ISSUES:

- The proposed event would be held from 4 to 7 PM on Sunday, August 2, 2026 on the east side of Lamplighter Inn (within Bothwell Street, between Wilson and Station Streets). The closure of Bothwell Street will occur from approximately 2 to 8 PM on Sunday, August 2.
- The proposed event will include amplified sound from an acoustic music player using one speaker and a microphone, and alcohol sales by Lamplighter Inn.
- The Council has previously approved this event at Lamplighter Inn in 2025, 2024, 2023, 2022 and 2021.

BUDGET IMPACT:

N/A

RECOMMENDATION:

Staff recommends action at the Village Council's discretion.

ACTION REQUIRED:

A motion to approve the waiver of the Village's Sound Amplification Ordinance and the temporary closure of a portion of Bothwell Street to allow for the 'Pipes for Pits' event on Sunday, August 2, 2026.

ATTACHMENTS:

None

Consider a Motion Granting Approval of a Waiver of the Village's Sound Amplification Ordinance for the 5th Annual St. Thomas of Villanova Parish Picnic on Saturday, August 8, 2026

BACKGROUND:

St. Thomas of Villanova wishes to hold their 5th annual Parish Picnic event on Saturday, August 8, 2026 from 12 PM to 9:30 PM at 1141 E. Anderson Drive. The picnic includes an outdoor mass, kid's events, food tent, drinks and music. In conjunction with the event, St. Thomas is requesting the following approvals:

Waiver of the Sound Amplification Ordinance for an outdoor mass on Saturday, August 2 from 5:00 - 6:00 PM and live music from 6:00 - 9:00 PM.

KEY ISSUES:

The Picnic event details are as follows:

- Saturday, August 8 from 12 PM to 9:30 PM;
- Bring together parish for a day and night of food, drinks and music;
- Estimated attendance of 400 - 500 people;
- Live music, outdoor mass (5 - 6 PM), kids events;
- Food tent;
- Beer and wine.

BUDGET IMPACT:

N/A

RECOMMENDATION:

Staff recommends action at the Village Council's discretion for approval of the St. Thomas of Villanova Parish Picnic.

ACTION REQUIRED:

A motion to approve the St. Thomas of Villanova Parish Picnic and related sound waiver request.

ATTACHMENTS:

None

Consider an Ordinance Granting a Special Use to Permit a Rear Yard Setback of 34 Feet, Instead of the Minimum Required Rear Yard Setback of 40 Feet, in the R-2 Single-Family Zoning District for the Property at 649 W. Revere Lane

BACKGROUND:

The Petitioner is requesting to construct a rear addition, which would not meet the minimum required rear yard setback on the Subject Property. Therefore, the petitioner is requesting approval of the following:

A Special use to permit a rear setback of 34 feet, instead of the minimum required rear yard setback of 40 feet in the R-2 zoning district.

KEY ISSUES:

- The Subject Property, zoned R-2 Single-Family and containing approximately 9,120 square feet, consists of a single-family residence and related improvements.
- The Petitioner is proposing to construct a three-season room on the rear of the principal structure. The addition would encroach upon the 40-foot minimum required rear-yard setback for principal buildings in the R-2 Zoning District and therefore requires Special Use review. The proposed addition would otherwise comply with the R-2 height, building, and lot coverage maximums.
- In reviewing the surrounding area, Staff identified a number of properties with setbacks below 40' from the rear lot line:
 - 833 S. Elm: 39'
 - 838 S. Elm: 29' (received relief for setback reduction, #O-173-07)
 - 853 S. Valley Lane: 36'
 - 639 Revere Lane: 28'

BUDGET IMPACT:

N/A

RECOMMENDATION:

Public Hearing: Planning & Zoning Commission (PZC) meeting on May 26, 2026.

Residents testifying: None.

Vote: The PZC voted unanimously to approve the Special Use and Staff concurs.

ACTION REQUIRED:

A motion to approve a Special Use granting a rear yard setback reduction at 649 W. Revere Lane.

ATTACHMENTS:

None

Consider an Ordinance Granting a Special Use and Variation to Permit a Fence in the Side Yard Abutting a Street at 100 E. Wood Street

BACKGROUND:

The Petitioner is requesting Special Use approval to allow for a 4-foot-tall open-style fence in a side yard abutting a street (Benton Street), which also abuts the side lot line of a front yard. The Petitioner initially proposed a 3-foot setback from the Benton Street property line (6 inches east of the sidewalk), which includes approximately 2.5 feet of the Benton Street sidewalk. Therefore, the Petitioner is requesting approval of the following:

1. **Special use to permit a fence in a side yard abutting a street, where the side lot line of the side yard abutting a street abuts the side lot line of a front yard of an adjacent lot; and**
2. **Variation to not include the required landscaping.**

KEY ISSUES:

- The Subject Property, zoned R-2 Single-Family and containing approximately 7,675 square feet, consists of a single-family residence, detached garage, and related improvements.
- The Petitioner is proposing to construct a 4-foot-tall aluminum open-style fence in the side yard abutting a street along Benton Street. Although the side yard abutting a street yard abuts the front yard of the adjacent property at 149 N. Benton Street, the proposed fence would be placed 27 feet south of that lot.
- Portions of the existing public sidewalk are located on the Subject Property along the west lot line. Therefore, the public sidewalk encompasses 2.5' of the immediate side yard depth of the placement of the fence.
- In addition, the Petitioner is requesting a variation to waive the landscaping requirements. Fence standards require landscaping (minimum 36 inches in height) for fences in a side yard abutting a street, which abut a side lot line of an adjacent front yard or for fences which do not comply with the decorative fence definition.
- To determine the proposed fence's compatibility with the surrounding area, Staff evaluated corner-yard fences located nearby. As the proposed fence is proximate to a public sidewalk, Staff also noted the distance between the sidewalks and the existing fences.
 - The survey found that fences were often setback 1' or greater from the lot line. Similarly, fences were setback 1' or greater from the sidewalk.
 - Landscaping varies among the surveyed properties; some fences are not paired with required landscaping. The proposed fence is an open-style fence and there is existing landscaping on the Petitioner's property.
- The Planning and Zoning Commission recommended a condition that the fence

be set back a minimum of 1 to 3 feet from the sidewalk edge along Benton Street. Staff is recommending a 1-foot setback from the sidewalk or approximately 3.5 feet from the property line, given its compatibility with the other existing corner fencing setback examples in the area. The Petitioner is in agreement with this recommendation, and the revised site plan reflects this setback.

BUDGET IMPACT:

N/A

RECOMMENDATION:

Public Hearing: Planning & Zoning Commission (PZC) meeting on May 26, 2026.

Residents testifying: None.

Vote: The PZC voted unanimously to approve the Special Use and Variation with the amended condition of a 1-3 foot setback from the sidewalk and Staff concurs, with the proposed fence setback at 1-foot from the sidewalk or 3.5 feet from the property line.

ACTION REQUIRED:

A motion to approve an ordinance granting a Special Use to permit a fence in a side yard abutting a street, which also abuts a side lot line of an adjacent front yard, and a Variation to not include landscaping for a fence in a yard abutting a street for the property at 100 E. Wood Street.

ATTACHMENTS:

None

Consider an Ordinance Approving a Special Use Transfer to Permit the Continued Operation of a Used Auto Dealer at 2105 - 2111 N. Rand Road

BACKGROUND:

The Subject Property was approved for a Special Use as a used auto dealership, with repair and detailing, in 1995 for Top Notch Auto Brokers, Inc. (Joseph P. Brogan). The dealership was subsequently transferred to All in Auto in 2021. That dealership vacated the property in December 2025 and Top Notch Auto Brokers is requesting to transfer and return the Special Use for the continued operation of a used auto dealership, with repair and detailing. Therefore, the Petitioner is requesting approval of the following:

Special Use Transfer of Ordinance #O-02-95, as amended, to permit the continued operation of a used auto dealer, with repair and detailing at 2105-2111 N. Rand Road.

KEY ISSUES:

- Top Notch Auto Brokers was the initial Petitioner in 1995 for the approved Special Use for a used auto dealership, with detailing and repair services. The Special Use was then transferred to All in Auto, which operated without any substantive changes from 2021 through December 2025.
- The Special Use transfer application indicates that the floorpan and business operation will be maintained and that no other changes are requested.
- Staff advised the Petitioner that a new business license and any work requiring building permit review would be required as part of the proposed transfer.

BUDGET IMPACT:

N/A

RECOMMENDATION:

Staff recommends approval of the Special Use Transfer of Ordinance #O-02-95, as amended, to Top Notch Auto Brokers, Inc. (Joseph P. Brogan) to permit the continued operation of a used auto dealer at 2105-2111 N. Rand Road.

ACTION REQUIRED:

A motion to approve the Special Use Transfer of Ordinance #O-02-95, as amended, to Top Notch Auto Brokers, Inc. (Joseph P. Brogan) to permit the continued operation of a used auto dealer at 2105-2111 N. Rand Road.

ATTACHMENTS:

None

Consider an Ordinance Approving a Special Use Transfer to Permit the Continued Operation of a Restaurant, with a Local Liquor License, at 365 W. Northwest Highway

BACKGROUND:

The current Special Use for the existing restaurant was originally approved in 2021. Prabhas Mokkalpat, Great Lakes Entertainment of Illinois, LLC is seeking to acquire the business and is requesting approval of the following:

Special Use Transfer of Ordinance #O-071-21, as amended by #O-41-23, to permit the continued operation of a restaurant with a local liquor license at 365 W. Northwest Highway.

KEY ISSUES:

- The Subject Property is zoned B-2 Central Business District and previously contained a restaurant with a local liquor license (Hot Pockets) and received the original Special Use in 2021 (Ordinance #O-071-21).
- The Special Use was amended in 2023 (#O-41-23) to include live entertainment, modify the floor plan, and change hours of operation. Through the review process, Staff also discussed with the operator the adjacency of the residential properties behind the rear portion of the tenant spaces.
- The proposed restaurant would continue operating as Hot Pockets. Other than the proposed ownership change, no other changes are proposed.
- As part of the proposed transfer, the Sunday hours of operation will increase by one hour — to 11pm.
- Any changes to the floor plan or business plan/operations would require additional Village Council review.

BUDGET IMPACT:

N/A

RECOMMENDATION:

Staff recommends approval of the Special Use Transfer at 365 W. Northwest Highway.

ACTION REQUIRED:

A motion to approve the Special Use Transfer of Ordinance #O-071-21, as amended by #O-41-23, to Prabhas Mokkalpat, Great Lakes Entertainment of Illinois, LLC, to permit the continued operation of a Restaurant, with a local liquor license, at 365 W. Northwest Highway.

ATTACHMENTS:

None

Consider an Ordinance Approving a Special Use Transfer to Permit the Continued Operation of a Restaurant, with a Local Liquor License, at 40 W. Palatine Road

BACKGROUND:

The current Special Use for the existing restaurant (Siri Thai II) was originally approved in 1995. Andrew Lanpouthakoun, Siri Thai, Inc., is seeking to acquire the business and is requesting approval of the following:

Special Use Transfer of Ordinance #O-20-95 to permit the continued operation of a restaurant, with a local liquor license at 40 W. Palatine Road

KEY ISSUES:

- The Subject Property is zoned B-3 Central Business District and previously contained a restaurant with a local liquor license (Siri Thai II) and received the initial Special Use in 1995 (Ordinance #O-20-95), which was transferred through Resolution R-28-99 to the current Siri Thai II ownership.
- The proposed restaurant would continue operation as Siri Thai II. Other than the proposed ownership change, no other changes are proposed.
- Any changes to the floor plan or business plan/operations would require additional Village review.

BUDGET IMPACT:

N/A

RECOMMENDATION:

Staff recommends approval of the Special Use Transfer at 40 W. Palatine Road.

ACTION REQUIRED:

A motion to approve the Special Use Transfer of Ordinance #O-20-95 to Andrew Lanpouthakoun, Siri Thai, Inc., to permit the continued operation of a Restaurant, with a local liquor license, at 40 W. Palatine Road.

ATTACHMENTS:

None

Consider an Ordinance Amending the Village of Palatine Zoning Ordinance, Appendix A - Article 6 (Home Occupations), Article 10 (Residential Districts), and Article 11 (Business Districts)

BACKGROUND:

Staff periodically reviews and updates the Village's Zoning Ordinance to either address a previously unforeseen issue, respond to an existing issue, and ensure the Zoning Code remains consistent and relevant to changing conditions.

KEY ISSUES:

The following outlines the proposed amendments to multiple sections of the Village's Zoning Code:

- **Article 6 - Accessory Structures, Fences, and Accessory Uses:** Staff is recommending adding 'Massage Uses' to the list of prohibited home occupations given its similarities to other prohibited home occupations and that the Village's Zoning Ordinance requires Special Use review/approval for proposed massage uses within the Village's business zoning districts.

Section 6.04. Home Occupations.

(b) Prohibited home occupations. The following are not permitted as home occupations:

- (1) Animal grooming establishment
- (2) Barber shop
- (3) Beauty parlor
- (4) Clinic or hospital
- (5) Commercial stable
- (6) Kennel
- (7) Massage uses**
- (8) Real estate office
- (9) Restaurant
- (10) Tourist home
- (11) Vehicle repair or painting, excluding the repair of a resident's vehicle
- (12) Landscaping Business. Unless such operation of the landscaping business complies with all of the standards for home occupations, as outlined in 6.04(d).

- **Article 10 - Residential Districts:**

Permitted Obstructions: Presently, each residential zoning district contains specific building coverage and lot coverage limitations for improvements on a lot. The existing aggregate floor area limitations referenced in the permitted obstructions regulations existed prior to the Village enacting the building coverage and lot coverage

limitations, thus resulting in redundant and potentially conflicting regulations. Due to these circumstances, Staff is recommending removal of the aggregate floor area limitation within the required side or rear yards of lots located in residential zoning districts from the Zoning Ordinance.

Section 10.01. General requirements of all residential districts.

(d) Permitted obstructions. For the purpose of residential districts, the following shall not be considered as obstructions when located in the required yards:

(2) In any required side yard or required rear yard:

(u) Porches, breezeways, balconies, decks, terraces and patios more than 16" above grade, greenhouses or any structure permanently attached to the principal building, ~~the aggregate floor area of which is less than ten (10) percent of the required rear yard area,~~ and located at least twenty-five (25) feet from the rear lot line, and not encroaching in the required side yard setback of that district. The principal building or portions therein are not considered as permitted obstructions. Any addition or portion of the principal structure approved as a permitted encroachment prior to February 20, 2007 shall be considered as conforming to the Zoning Ordinance.

Side Yard Abutting a Street Setbacks in the R-1A and R-1B Zoning Districts:

Staff is recommending an amendment to the R-1A and R-1B zoning districts for required setbacks in a side yard abutting a street (i.e. corner lots). Following a thorough analysis (see attached memo for more details), Staff confirmed the majority of existing homes within the R-1A and R-1B zoning districts do not comply with the current side yard abutting a street setback requirements. The reduction of the side yard abutting a street in the R-1A District from 35 feet to 30 feet and in the R-1B District from 35 feet to 20 feet will align the Zoning Code requirements with the majority of existing homes within multiple subdivisions.

Section 10.03. R-1A Single-Family District.

(h) Minimum Setbacks.

(3) Side:

(ii) Side abutting a street: ~~thirty-five (35) feet~~ thirty (30) feet

Section 10.04. R-1B Single-Family District.

(h) Minimum Setbacks.

(3) Side:

(ii) Side abutting a street: ~~thirty-five (35) feet~~ twenty (20) feet

• **Article 11 - Business Districts:**

B-2 General Business & B-5 Highway Business Districts - Special Use List: This change will update the language to be consistent with Village of Palatine code terminology and improve clarity in the interpretation and application of the regulations.

11.03. B-2 General Business District.

(d) Special uses.

(3) ~~Automobile laundries; provided adequate reservoir space for fueling of autos is furnished and provided traffic congestion is minimized. Car washes.~~

11.06. B-5 Highway Business District.

(e) Special uses.

(7): ~~Automobile, bus and truck laundries; provided adequate space for fueling of vehicles is furnished and traffic congestion is minimized. Car, bus, and truck washes.~~

B-3 Central Business District - Permitted Uses: This amendment will correct a referenced code section.

11.04: B-3 Central Business District.

(d) Permitted uses. The following uses are permitted:

(27) Dwelling units; subject to the general conditions of section ~~11.04(e)~~ 11.01(l)

BUDGET IMPACT:

N/A

RECOMMENDATION:

Staff recommends approval of the ordinance amending the Village of Palatine Zoning Ordinance, Appendix A - Article 6 (Home Occupations), Article 10 (Residential Districts), and Article 11 (Business Districts).

ACTION REQUIRED:

Motion to approve an ordinance amending the Village of Palatine Zoning Ordinance, Appendix A - Article 6 (Home Occupations), Article 10 (Residential Districts), and Article 11 (Business Districts).

ATTACHMENTS:

None

Consider a Motion to Accept and Place on File the Annual Comprehensive Financial Report for the Year Ended December 31, 2025

BACKGROUND:

State statute requires that an annual audit of the financial records and accounts of the Village be made. The audit was performed in accordance with generally accepted auditing standards. The audit will be submitted as required to the Cook County Clerk, State Comptroller of Illinois, and other interested oversight agencies as well as to interested financial institutions that sell or hold Village bonds. This report will also be submitted to the Government Finance Officers' Association for consideration of their Certificate for Excellence in Financial Reporting.

KEY ISSUES:

- The Village's auditors, Sikich LLP, have completed their audit of 2025 and rendered an unmodified opinion, the best opinion they can give, on the Village's financial statements for the year ended December 31, 2025.
- The 2025 Annual Comprehensive Financial Report (ACFR) will be posted on the Village's website.
- As in previous years, the Management Letter has no findings. This is a testament to the stewardship exhibited by all Staff within the Village.

BUDGET IMPACT:

N/A

RECOMMENDATION:

Staff recommends that the Mayor and Village Council accept and place on file the Annual Comprehensive Financial Report for the year ended December 31, 2025.

ACTION REQUIRED:

Motion to accept and place on file the Annual Comprehensive Financial Report for the year ended December 31, 2025.

ATTACHMENTS:

None

Consider a Motion to Accept Staff Recommendations for CY 2025 Reserves

BACKGROUND:

Staff has presented the CY 2025 annual audit, which provides the opportunity to consider the appropriate use of any surplus money within the General Fund. Tonight's discussion is to brief the Mayor and Council on the balance of excess General Fund reserves at the end of CY 2025 and discuss Staff's recommendation on the allocation of these reserves.

KEY ISSUES:

The Village ended CY 2025 with \$35.6 million in General Fund balance (reserves). After deducting reserve policy amounts and planned use of reserves for the 2026 budget, the Village has available a \$4.6 million surplus. Staff recommends the surplus be allocated as follows:

- **\$25.1 million - Operating Reserve (4 months of operations) - Per Reserve Policy**
- **\$2.5 million - Economic Stabilization - Per Reserve Policy.**
- **\$1.0 million - Economic Opportunity Fund - Per Council Directive** - This fund was designated in FY 25 with 2024 surplus dollars to give the Village maximum flexibility while dealing with some unknown costs related to property acquisition, infrastructure improvement and replacement, and other costs associated with the potential move of the Chicago Bears to our community corridor.

The balance is recommended as follows:

- **\$2.0 million - Pension Liability Paydown** - Over the past five fiscal years the Village has dedicated a portion of reserves, above and beyond its actuarial valuation to the public safety pension funds. These additional contributions have helped lessen increases in the future years and helps assist in smoothing the tax levy process to ensure that the Village can meet its obligations to current pensioners in the current fiscal year while building the assets for future pensioners payments. This effort, along with the continued growth of Tier 2 pension employees has helped achieve funding levels for Police and Fire pension in excess of 70%. The ongoing supplemental appropriation will coo restore strong funding levels.
- **\$0.5 million - Accelerated Pension Smoothing** - In FY25 the Village used dollars available from 2024 surplus to help mitigate a large increase in the

amount the Village was required to contribute to the public safety funds. This use of surplus from 2025 will keep \$500,000 off the tax levy for another fiscal year as we work towards balancing the operation and capital funding needs and the retirement of a TIF District that will allow the increment to be captured in our base levy.

- **\$0.7 million - IT Infrastructure and Hardware** - The IT department has received multiple quotes and estimates for services and hardware that are significantly above anticipated cost due to the demand in that industry being exponentially increased from data centers and artificial intelligence growth worldwide. Allocation of surplus dollars will allow IT to better position the Village to implement cost effective solutions and improve IT infrastructure reliability.
- **\$0.1 million - Council Chambers Multimedia System** - The Council Chambers technical infrastructure system was planned for replacement in CY 29 as part of the Village's ongoing asset management program, however, recently failed. The existing equipment has been in service for approximately 11 years, exceeding its useful life by nearly 4 years. The increased reliability risks and limitations have created a need to replace the equipment in the current fiscal year. This accelerated replacement will ensure support for public meetings, presentations, and community engagement activities without interruption.
- **\$1.3 million - Other purposes TBD** - These will remain as unallocated fund balances at the present time.

BUDGET IMPACT:

The authorized amounts for utilization of surplus will result in interfund transfers to assign the dollars to their respective funds as described from the general fund, effectively reallocating \$4.6 million of unreserved fund balance.

RECOMMENDATION:

Accept Staff Recommendations regarding CY25 reserves which will be processed in the 2nd Quarter Budget Adjustment.

ACTION REQUIRED:

Motion to accept Staff Recommendations regarding CY25 reserves which will be processed in the 2nd Quarter Budget Adjustment.

ATTACHMENTS:

None

Consider an Ordinance Authorizing the Village Manger to Dispose of Excess Vehicles and Equipment

BACKGROUND:

Certain equipment and vehicles are deemed no longer useful because they have either been replaced with new vehicles, are not needed due to fleet right-sizing reductions, or have become obsolete and can no longer serve a useful purpose.

In the past, the Village has successfully made use of internet auctions through GovDeals.com and PublicSurplus.com for disposal of surplus vehicles and equipment. In addition, the Northwest Municipal Conference (NWMC) has a contract with America's Auto Auction to conduct a live auction on a quarterly basis, with the next scheduled live auctions to take place this summer and fall. It is recommended that Staff determine the appropriate auction method based on the item description and likelihood of receiving the most lucrative bids.

KEY ISSUES:

- This year's proposed disposal includes one ambulance, one heavy-duty dump truck, one dump truck, one flatbed stake body truck, three pickup trucks, one van, one forklift, one snow push box, and eight SUVs.
- The disposal of these items does not rely on purchases planned later in this budget year.

BUDGET IMPACT:

N/A

RECOMMENDATION:

Staff recommends that an ordinance authorizing the Village Manager to dispose of excess vehicles and equipment be adopted.

ACTION REQUIRED:

Motion to adopt an ordinance authorizing the Village Manager to dispose of excess vehicles and equipment.

ATTACHMENTS:

None

Consider a Motion to Accept and Place on File the Annual Treasurer's Report for Calendar Year 2025

BACKGROUND:

In accordance with State statutes, within six months of year-end, the Village Treasurer is required to prepare and file with the Village Clerk an annual Treasurer's Report. In addition, the Village Treasurer must also file a copy of the report with the Cook County Treasurer. Upon receipt of this report, the Village Clerk is required to publish it in a newspaper of general circulation within the Village.

KEY ISSUES:

- The attached report presents all information required by State statutes.
- The report will be posted on the Village's website and be published in the Palatine Journal & Topics.

BUDGET IMPACT:

N/A

RECOMMENDATION:

Staff recommends that Council accept and place on file the Annual Treasurer's Report for Calendar Year 2025.

ACTION REQUIRED:

Motion to accept and place on file the Annual Treasurer's Report for Calendar Year 2025.

ATTACHMENTS:

1. Annual Treasurers Report FY2025 signed 052726

Village of Palatine
Annual Municipal Treasurer's Report
Year Ended December 31, 2025

REVENUE SUMMARY

Property Taxes \$21,270,990.38; Incremental Property Taxes \$15,384,647.05; Sales Taxes \$22,080,340.93; Other Taxes \$4,463,711.25; Licenses & Permits \$3,037,379.18; State Income Tax 12,246,822.99; Motor Fuel Tax \$3,100,215.83; Grants \$7,071,808.85; Other Intergovernmental \$4,076,953.88; Utility Fees \$24,966,774.48; Charges for Services \$8,547,714.72; Fines & Forfeitures \$1,101,846.55; Interest Income \$48,803,949.92; Refunds & Reimbursements \$1,217,571.69; Contributions \$0.00; Miscellaneous \$351,171.63; Fixed Asset Sales \$88,441.00; Bond Proceeds \$0.00;

EXPENDITURE SUMMARY

Vendors Paid in Excess of \$2,500.00: 1st Ayd Corporation \$8,588.59; 2 Libras, LLC \$9,994.00; 3M Company \$22,520.81; A & A Body Shop, Inc. \$12,957.55; Acme Truck & Brake Supply \$6,612.12; Advance Auto Parts \$25,037.81; Advanced Automation & Control \$167,561.37; Advanced Tree Care \$132,717.44; AEC Fire-Safety & Security Inc \$3,119.51; Air One Equipment, Inc. \$147,441.38; Airespring Inc \$21,949.98; Al Warren Oil Co \$356,459.94; Alexander Chemical Corporation \$11,775.87; Alexander Equipment Company, Inc \$3,126.70; Allegra Print & Imaging \$5,347.95; Allied Benefit Systems, Inc. \$6,052.00; Alpha Paintworks Inc \$39,897.00; Althoff Industries Inc. \$28,106.60; Altorfer Industries, Inc \$180,660.26; Amalgamated Bank of Chicago \$3,220,729.18; Anderson, Brian L \$11,501.00; Apple Inc \$3,090.00; Applied Geoscience Incorporated \$16,900.00; Approved Tree Care & Landscape Service Inc \$14,800.00; Aquafix, Inc \$3,890.92; Arco Mechanical Equipment Sales \$3,875.00; Arlington Heights Ford LLC \$59,059.66; Arlington Power Equipment \$8,801.74; Atlas Bobcat, LLC \$3,637.14; Avalon Petroleum Company \$88,966.00; AVP Outfitting, LLC \$11,950.00; Axon Enterprise, Inc. \$9,754.52; B & H Photo-Video \$12,788.59; Bartels Plants Inc \$19,419.00; Baxter And Woodman \$18,998.90; Bell, Elizabeth M \$16,412.00; Best Technology Systems Inc \$15,325.00; Bestco Hartford \$112,395.80; Beverly Materials LLC \$34,716.79; BLA, Inc \$154,375.72; Blackburn Manufacturing Company \$2,896.68; Bluewater Construction LLC \$1,025,892.46; Bob Ridings Chrysler-Dodge-Jeep-Ram \$142,809.00; Bobs Bullet Boring Inc \$3,000.00; Bonnell Industries Inc \$7,076.32; BOS \$14,408.00; Bound Tree Medical LLC \$6,492.53; Brian Edward Landscaping Inc \$252,885.00; Bristol Hose & Fitting \$10,409.15; Builders Asphalt, Lc \$563,767.15; Building Automation Solutions \$8,350.00; Bultech Services, LLC \$790,971.12; C. Acitelli Heating & Piping Contractors, Inc \$13,955.82; CADD Microsystems, Inc \$7,690.00; Cambridge Computer Services Inc \$37,142.82; Cannon Cochran Mgmt Servs Inc \$39,300.00; Case Lits \$9,690.85; Casey Automotive \$28,695.05; CDS Office Technologies \$39,536.00; CDW Government Inc \$34,488.14; Cellebrite Inc \$11,050.00; CFA Software Inc \$3,495.00; CGMT, Inc \$7,670.00; Chicago Parts & Sound \$9,947.80; Chicago Running & Special Events Management, Inc. \$33,000.00; Chicago Title And Trust Company \$75,000.00; Childrens Advocacy Center \$5,000.00; Cintas #22 \$16,884.07; Ciorba Group Inc \$348,882.17; CivicPlus \$46,126.43; Civiltch Engineering, Inc. \$7,631.80; Clark Baird Smith LLP \$86,149.28; CMS Communications Inc \$17,530.00; CNS Tire Supply \$33,811.44; Colonial Life \$4,563.77; Comcast Cable \$6,063.88; Comm Consolidated School District #15 \$12,832.20; Commonwealth Edison \$7,739.59; Compassion Funeral Service, Inc \$9,204.00; Computershare \$1,718,820.00; Conrad Polygraph Inc \$4,084.00; Conserv FS \$18,058.01; Constellation NewEnergy Inc \$688,226.03; Continua Interiors \$56,928.20; Convergint Technologies \$86,631.99; Cook County Collector \$6,527,690.12; Cook County Treasurer \$31,230.70; Cook County Treasurer Electrical & Mechanical Item \$7,240.08; COPS and FIRE Personnel Testing Service \$5,425.00; Core & Main LP \$177,819.17; Cortez, Mayra \$15,881.06; Coyote Management Solutions LLC \$5,600.00; Cummins Sales and Service \$79,322.51; Currie Motors Inc \$132,737.00; Custom Data Processing, Inc \$10,395.00; DACRA Tech LLC \$32,771.70; Defranco Plumbing Inc \$19,427.15; DeKind Computer Consultants \$35,498.48; Dekra-Lite Industries, Inc \$21,654.85; Dell Marketing Lp \$38,826.41; Design Workshop, Inc \$26,702.00; DeVinci Construction, Inc \$642,388.20; DH Pace Company, Inc \$13,728.68; Diaz, Patricia \$11,480.00; Digicom Installations, Inc \$36,213.11; Director Of Illinois State Police \$12,141.97; Display Sales Co \$8,459.00; Dive Right In Scuba Inc \$5,850.46; DLT Solutions LLC \$2,958.80; Document Imaging Services, LLC \$6,494.00; DocuNav Solutions \$5,000.00; Doland Engineering, LLC \$509,637.25; Doody, Galen H \$3,000.00; Doppelt, Robert \$3,242.26; Drip Drop Plumbing \$8,775.00; Driscoll, Patrick \$17,583.60; Duer, Joseph R \$10,721.45; Duer, Margaret R \$6,148.31; DuPage River Salt Creek Workshop \$5,363.00; Efrain Carlson & Son Inc \$2,519,439.65; EJ Equipment Inc \$10,269.12; EJ USA, Inc \$11,162.94; Elemental Solutions LLC \$19,908.10; Elevated Safety LLC \$13,056.87; Elgin Community College \$2,894.00; Empire Printing, LLC \$17,140.94; EMS Management & Consultants, Inc. \$97,018.76; ESRI Inc \$3,506.00; Evolve Security, LLC \$6,000.00; Extended \$6,803.00; FamilyForward \$3,000.00; Fell, Michael \$9,116.51; Fernandez, Jessica \$11,434.00; Ferretti Salvage and Recycling, LLC \$5,189.41; FGM Architects \$69,842.60; Fire Catt, LLC \$6,165.25; Fleet Safety Supply \$3,864.13; Flock Safety \$22,000.00; FMP \$26,157.64; Forsberg, John \$14,361.26; Fox Valley Fire & Safety \$28,587.34; Fraternal Order of Police Labor Council \$46,475.80; FullLife Safety LLC \$11,344.95; Garland / DBS Inc \$280,869.00; Garnello, Christine \$11,459.00; Gasvoda & Associates Inc \$49,042.39; Geo-Logic Associates, Inc \$3,808.00; Gerardi Sewer & Water Co \$116,392.46; Geske and Sons Inc \$4,226,846.64; Gewalt Hamilton Associates Inc \$62,597.55; Gibbons, Thomas F \$5,700.00; GIS Consortium \$6,800.00; Goodmark Nurseries Lc \$83,657.00; Graber, Greg A \$3,000.00; Grainger \$7,813.20; Granicus Llc \$14,569.08; Graybar Electric Company, Inc. \$44,071.31; Gronke, Keith \$11,438.00; Group Link Corp \$4,537.61; H & H Electric Co. \$65,812.72; Hammer Construction, LLC \$649,793.50; Hard Rock Concrete Cutters Inc \$10,463.12; Harvard Maintenance Inc \$146,783.64; Hastings Air Energy Control \$2,639.39; Health Savings Plan \$119,432.19; Helms, Brad \$11,435.00; Hester, Joshua P \$3,438.00; Heston, Robert Stephen \$11,459.00; Hicks Road Lodge 595 \$2,626.00; Hinkle, Mary Susan \$6,205.93; Hoerr Construction Inc \$261,406.03; Holiday Radiance Lights \$5,760.00; Hoosier Fire Equipment Inc \$7,695.20; Huffman Landscape \$45,973.00; Hypertec USA, Inc \$37,303.95; i3-Imagesoft, LLC \$3,150.00; Identity Automation LP \$14,775.00; IL Department Of Employment Security \$34,852.00; IL Department of Innovation & Technology \$8,628.00; Illinois Department of Healthcare and Family Svcs \$1,902,974.95; Illinois Dept Of Agriculture \$3,180.00; Illinois Municipal League \$3,500.00; Illinois Secretary Of State \$3,739.00; Illinois State Disbursement Unit \$115,084.00; Illinois State Police \$4,590.00; Illinois Tactical Officers Assoc \$4,010.00; Illinois Workers' Compensation Commission \$3,366.39; Imagetec LP \$10,351.68; Imagetec LP \$5,607.26; Imaging Essentials, Inc \$3,552.97; Industrial Systems Ltd \$17,820.00; Interspiro Inc \$11,130.98; Interstate Batteries of North Chicago \$15,391.92; Interstate Power Systems Inc \$3,119.16; J.A. Johnson Paving Company \$47,754.11; J.M.L. Overhead Door Inc \$6,750.00; J.P. Morgan \$14,241.86; James Messineo \$23,662.50; JAMF Software LLC \$8,750.00; Jem Top Inc \$5,968.00; JG Uniforms Inc \$37,469.99; Joe Johnson Equipment LLC dba Standard Equipment \$294,927.47; John Nelson Architect Inc \$30,030.00; John Neri Construction Co \$1,786,066.16; Johnson Controls Security Solutions LLC \$2,944.02; Joseph D. Foreman & Company \$8,493.06; Journal & Topics Newspapers \$4,741.23; Journeys The Road Home \$18,000.00; JP Morgan Chase Bank Commercial Card \$3,762,134.21; Julie, Inc \$10,583.45; Kaepen, Alexander \$11,480.00; Kauth, Kenneth E \$11,417.00; Kayser Chevrolet GMC LLC \$54,535.00; KF Walter Inc \$14,587.93; Kimball Midwest \$4,742.77; KnowBe4, Inc \$15,120.00; KONE Inc \$42,109.02; KorTerra, Inc \$6,330.00; Koziol Reporting Service \$3,821.50; Kustom Signals, Inc. \$4,715.90; Lakeshore Recycling Systems, LLC \$5,519.77; Langefeld , Jeff \$11,501.00; Lauterbach & Amen, LLP \$18,880.00; La-Z-Boy Furniture Galleries \$4,399.99; Leads Online LLC \$17,450.00; Lexipol LLC \$20,883.16; Liftoff Lc \$52,434.20; LiquidSpring, LLC \$5,170.84; Local 150 \$91,121.88; Ludwig Speaks, LLC \$6,184.50; Lyons Electric Company, Inc \$52,448.28; M & B Landscaping Co. \$6,789.00; M.J. Taylor Law, LLC \$41,446.00; Mabas Div 1 \$6,224.00; MacQueen Equipment, LLC \$1,010,727.45; Major Case Assistance Team \$4,517.00; Maneval Construction Co Inc \$5,247.91; Manofsky, Elizabeth \$17,574.00; Mansfield Oil Company of Gainesville \$31,167.94; Marco Technologies LLC \$15,616.24; Marco Technologies, LLC \$3,819.65; Marsh USA, Inc \$937,553.94; Master Truck & Trailer Lc \$3,236.20; Mauro Sewer \$1,634,200.48; Mc Master Carr Supply Co. \$6,517.06; Meade, Inc \$12,835.40; Mes Inc/Global \$10,357.07; MES Service Company LLC \$22,311.33; Metro Federal Credit Union \$28,990.25; Metropolitan Industries, Inc \$2,945.00; Metropolitan Mayors Caucus \$3,055.86; Meyer, Matthew \$2,550.00; Micro Focus LLC \$9,999.22; Mid American Water Of Wauconda Inc \$8,620.64; Midwest Operating Engineers \$892,042.00; Midwest Power Industry, Inc \$32,919.35; Milkes Towing/Auto & Truck Repair \$3,418.00; Mindsight \$11,450.88; MissionSquare - IRA \$115,397.36; MissionSquare - RHS \$480,522.62; MissionSquare \$2,364,737.39; Modaxo Traffic Management \$42,851.52; Monroe Truck Equipment \$10,055.44; Morris, James D \$14,876.82; Morton Salt Inc \$174,143.52; Motorola Solutions, Inc \$22,597.17; MPC Communications & Lighting Inc \$59,025.80; Municipal Collections of America, Inc \$13,122.30; Municipal GIS Partners, Inc \$240,396.20; Napa Auto Parts \$10,727.07; Napleton's Arlington Hts Chrysler Dodge Jeep Ram \$6,184.69; National Testing Network, Inc \$4,350.00; Newberg Construction Company Inc \$5,128.04; Newcastle Electric \$129,658.00; Nicor Gas \$47,828.96; Nielsen , Timothy A \$9,873.33; NIPSTA \$16,045.00; North Central Emergency Vehicles \$339,743.49; North East Multi-Regional Trng. \$10,790.00; Northern Ill Police Alarm System \$9,728.13; Northwest Central 911 System \$4,811.00; Northwest Central Dispatch Syst \$535,286.94; Northwest Community Hospital \$18,438.70; Northwest Community Hospital-OEHS \$41,024.00; Northwest Municipal Conference \$25,528.00; Northwest Trucks, Inc. \$114,173.43; Northwest Water Commission \$3,564,264.00; Northwestern Motors Holding Inc \$178,543.00; Northwestern University Center For Public Safety \$16,245.00; Nugent Consulting Group LLC \$21,528.00; Nutoys Leisure Products \$20,425.00; ODP Business Solutions, LLC \$8,696.87; Oil Equipment Company Inc \$5,127.03; Okrzeski, Laura \$4,970.42; Olsson Roofing Company, Inc. \$3,090.00; On Time Embroidery Inc. \$33,450.00; OPC Pest Services \$2,940.00; Orbis Solutions Inc \$3,225.00; Ottesen, Reid T \$5,277.89; Overhead Material Handling Inc. \$2,511.84; Pace Analytical Services, LLC \$27,740.00; Pace System Inc \$2,853.60; Paddock Publications, Inc \$2,731.64; Palatine Firefighters Local 4588 \$96,124.80; Palatine Park District \$3,326,166.47; Palatine Police & Fire Benevolent Fund \$23,440.00; Palatine Township \$4,000.00; Palatine Township Road District \$22,161.75; Palatine Township Senior Citizens \$14,019.00; Palumbo Management LLC \$18,740.00; Parent Petroleum \$27,880.88; Park Consulting Group, Inc \$2,850.00; Partners and Paws Veterinary Services \$3,969.54; Partners for Our Communities \$24,000.00; Parts Authority LLC \$3,299.60; Peralte-Clark Lc \$12,687.16; Petersen, Holly \$10,465.73; Pierce Manufacturing Inc \$2,723.00; Pirtex O'Hare \$3,744.77; Plan It Software LLC \$2,500.00; Pomp's Tire Service, Inc. \$21,504.42; Precision Pavement Markings, Inc. \$57,611.39; PremiStar - North \$10,525.00; Presstech Inc \$18,615.33; Prime Tack & Seal Co \$13,927.00; Primera Engineers, Ltd \$157,932.90; Proctor , Jerold \$9,736.50; Puchalski Goodloe LLC \$8,472.64; PVP Communications \$4,630.00; Quadient Finance USA, Inc \$38,432.00; Quadient Leasing USA, Inc \$4,457.76; Qubit Networks, LLC \$309,775.76; Range Ventilation Design, Inc \$2,500.00; Ray Chevrolet, Inc \$171,056.00; Ray O'Herron Co, Inc \$22,387.96; Raymond James \$48,401.65; Red Oak Tree Services Inc \$3,460.00; Reimer Dobrovolny & La Bardi PC \$3,346.42; Reynolds , Sue \$10,566.26; RG Asphalt and Concrete \$30,530.60; Robinson Engineering Ltd \$58,594.25; Rogers, Elaine \$37,153.05; Roland Machinery Exchange \$34,250.00; Runion Equipment Company \$153,168.54; Rush Truck Centers \$22,033.11; SAE Customs Inc \$16,869.49; Sanders, Patricia \$7,731.72; SB Friedman Development Advisors, LLC \$15,253.30; Schaeffer Manufacturing Company \$2,687.50; Schain Banks Kenny & Schwartz \$319,860.23; Schroeder Asphalt Services Inc \$1,673,676.08; Security Systems LLC dba Creative Technologies \$8,588.00; Sehgal, Carolyn \$11,480.00; SEPS, Inc \$12,587.00; SERS \$13,234.71; Service Components Inc. \$2,577.84; Shaw Integrated and Turf Solutions, Inc \$17,579.50; Sherwin-Williams \$12,745.33; SHI International Corp \$5,503.38; Sikich CPA LLC \$53,586.00; Simmons, Wesley O \$11,392.00; Simonaitis, John \$10,785.33; Smith Ecological Systems Inc \$6,355.55; SnoDepot \$3,594.00; Solid Waste Agency of Northern Cook County \$1,330,793.00; Southern Computer Warehouse \$3,435.22; Spaceco, Inc \$8,000.00; Spring Alight \$4,771.84; Stanard & Associates, Inc. \$7,425.00; State of Illinois Organized Retail Crime Fund \$2,850.00; State Police Services Fund \$14,820.03; State Treasurer-IL Dept of Transportation \$61,803.81; Stephen A. Laser Associates, PC \$3,400.00; Stoner , Mark \$3,000.00; StoreSMART \$2,779.31; Streicher's Inc \$16,743.27; Stryker Sales, LLC \$4,717.04; Subsurface Solutions \$12,398.78; Suburban Accents, Inc \$3,060.00; Suburban Concrete Inc \$865,169.00; Super Aggregates Inc \$3,030.70; Superior Overhead Door \$8,398.00; Superior Service Solutions Inc \$3,182.00; Target Solutions Learning LLC \$23,042.41; Terminal Supply Co \$4,568.74; Terminx-Anderson \$6,216.58; Terrace Supply Co \$2,673.57; The Blue Line \$3,681.00; The Fitness Connection \$3,880.00; The Flolo Corporation \$7,072.35; Third Millennium Associates Inc \$32,485.55; Thomas Dodge Chrysler-Jeep \$40,007.00; Thompson Elevator Inspection Service Inc \$15,422.00; Thrive Pet Healthcare Specialists \$8,874.26; TIGRIS Aquatic Services, LLC \$6,600.00; TKB Associates Inc \$84,753.30; Total Parking Solutions Inc \$17,570.00; Township High School District 211 \$4,231.58; Tracy, Richard \$4,050.00; TransUnion Risk and Alternative Data Solutions Inc \$2,618.50; Treasurer, State of Illinois \$18,078.40; Trembley, Ernest M \$5,250.00; True North Consultants Inc \$5,492.00; TX Child Support SDU \$6,216.08; Tyler Technologies Inc \$187,620.63; Ultra Cleaning, Inc. \$5,400.18; Union Pacific Railroad Company \$8,167.00; University Of Illinois \$35,308.00; US Postmaster \$75,000.00; US Standard Sign Co \$12,998.10; US Upfitters Inc \$3,807.90; USA Blue Book \$12,631.23; USCM/Midwest Nationwide Retirement Solutions \$7,800.00; USSI Rentals, Inc \$2,936.42; Utility Service Co, Inc \$769,243.00; V3 Construction Group, Ltd \$1,046,536.63; Vega Building Maintenance and Supplies, Inc. \$39,107.70; Velan Solutions, LLC, Velan Solutions \$2,640.00; Verizon \$3,828.00; Verizon Wireless \$51,227.29; Village Of Arlington Heights \$36,366.98; Village of Mount Prospect \$4,080.00; Village of Palatine Fire Pension Fund \$1,087,255.25; Village of Palatine Health Insurance Fund \$657,513.82; Village

Village of Palatine
Annual Municipal Treasurer's Report
Year Ended December 31, 2025

of Palatine Police Pension Fund \$1,312,750.31; W.S. Darley & Fireground Supply \$15,171.14; Waist Up Imprinted Sportswear \$3,005.34; Walker Parking Consultants \$36,450.00; Warehouse Direct \$15,682.40; Water Well Solutions Illinois, LLC \$96,235.00; Weatherproofing Technologies, Inc \$5,600.00; West Side Tractor Sales \$3,620.00; Wickstrom Auto Group \$3,313.76; Wiest, Michael \$11,455.00; William Rainey Harper College \$4,485.00; Wings Program Inc \$4,000.00; Wirfs Industries Inc \$19,757.99; Wold Architects and Engineers Inc \$6,092.10; Wurth Usa Inc \$2,687.54; Zarnoth Brush Works \$10,506.12; Ziebell Water Service Products Inc \$90,727.45; Zimmermann, Steven \$11,480.00; Zoll Medical Corporation \$223,815.62;

Other disbursements in amounts less than \$2,500: Total \$275,454.96.

COMPENSATION SUMMARY

Under \$25,000.00: Abbink, Stewart L; Abbott, Melissa D; Alvarado Lopez, Luis A; Anderson, Diane E; Arias, Jessica; Barsotti, Joan; Bell, Harrison Q; Bicknase, Linda; Bon Durant, Daniel J; Booko, Alyssa N; Brizzell, Jason; Calabrese, James A; Daigle, Daniel J; Daliones, Jason C; DeGryse, Daniel; Duer, Margaret R; Dziwulski, Jakob M; Falkenberg, Joseph A; Fenelon, Linda; Fitzpatrick, Alexander J; Georgiev, Georgi A; Guillen, Katie; Harty, Scott; Helms, Brad R; Hemmerle, Joseph P; Huemann, Nathan; Hunt, Marie; Jensen, Ethan; Jensen, Gunnar A; Jordan, Stephen; Keferlis, Steven; Kirby, Joseph T; Kozlowski, Kollin C; Kuylen, Kate R; Ladios, Sophia M; Lamerand, Scott D; Langer, Gregory; Mendoza, David; Mertes, Logan; Meuret, Christopher L; Millar, Timothy J; Mulvey, Marc; Myslinski, Douglas J; Najarro, Cynthia J; Neyfeldt, Nicholas J; Pasqualucci, Maureen; Piotrowski, Justin; Pollpeter, Isabel L; Ranieri, Michael A; Robinson, Brett A; Salgado, Sayra; Schmoldt, Robert J; Sloan, John W; Smith, Ross L; Sterling, David; Streny, Frank E; Villanueva, Freddy; Wardle, Marcus A; Wilcox, Anna M; Wyszynski, Daniel P;

\$25,000.00 to \$49,999.99: Bernardino, Alex F JR; Calabrese, Joseph F; Camargo, Andrew J; Carandang, Anne-Marie C; Cardoza, Michelle; Chavez, Alexandra; Fu, Meng; Glau, Joy Rose K; Grenning, Robert M JR; Jancek, Christopher J; Katalinich, Margery; Kluch, Mark A; Kurka, Thomas C; Leone, Joe; Mackowiak, Zachary M; Minow, Alexander B; Neiheisel, Noah G; Quick, Matthew J; Reinhardt, Thomas; Ringham, Cody D; Schwantz, James W; Smith, Devin T; Smith-Mayer, Tyler R; Storelli, Susan; Taylor, Bradley L; Voronchak, Olga;

\$50,000.00 to \$74,999.99: Ahlenius, Elizabeth A; Amato, Wendy; Ander, Justin S; Auer, Ryan; Bauer, Christine M; Del Rosario, Allen C; DeZutter, Christopher M; Dimitri, Vickie; Everett, Rebecca M; Furlan, Alyssa; Goetsch, Daniel; Grochowski, Lisa; Gulisano-Canada, Tamara A; Hannan, Beth M; Hansen, Kyle; Herman, Brittny A; Higgins, Brita A; Hrycko, James M; Kyosev, Georgi G; Myerson, Michael C; Okrzesik, Laura; Perez, Valerie E; Porters, Michael V; Post, Meghann; Reinhart, Lori; Rodriguez, Jose A; Rodriguez, Michelle M; Sakowicz, Charles T; Schwab, Annette M; Shaw, Thomas R; Strickland, Alec W; Thorpe, Michael J; Tines, Trvon T; Todorova, Meri; Van Leffel, Rebecca C; Vega, Francisco R; Weeks, Blair D; Weidman, Daniel L; White, Chandler B; Wulf, Kyle J;

\$75,000.00 to \$99,999.99: Banczak, Diana C; Bohnen, Kristopher; Clancy, Patricia A; Coombes, Sarah T; Cordell, Katarzyna; Corso, Joseph P; Dahm, Laura E; Delaney, Sean; Elliott, Jeb M; Gonet, Aaron J; Gonzalez, Daniel; Grogan, Joshua K; Grzelczyk, Michal; Handzel, James M; Hansen, Ryan G; Heilman, Jaxson J; Henry, Philip W II; Hoogerhyde, Ian R; Janisch, Lisa B; Johnson, Caleb G; Kotscha, Max W; La Russo, Kristin; Malik, Jessica; Martinez Peralta, Bryan; McGee, Patrick S; Meehan, Michael A; Murray, Shane P; Ortiz, Leticia I; Portera, Vincent A; Redlinger, Abigail; Salas, Jonathan; Schramer, Austin; Seebacher, Michael; Semro, Joseph A; Skleba, Nicholas N; Tanny, Matthew J; Teeter, Matthew W; Tracy, Richard L III; Vrenios, Tracey A; Weidner, Eric C; Weiss, Lee; Wohlfell, Daniel H; Young, Russell L;

\$100,000.00 to \$124,999.99: Abbinanti, Dale; Agner, Jeffrey J; Aichholzer, Joseph D; Amezcua, Erica M; Argast, Seth; Atherton, Jeffrey J JR; Banach, Matthew J; Blaylock, Sandra; Boone, Corey T; Boyd, Chandler; Brand, Joseph P; Bratcher, Nicholas; Bremanis, Evelyn K; Brod, Scott M; Burke, Ryan M; Cabrera Hernandez, Javier S; Carnes, Benjamin; Caudle, Wade C; Chlosta, Cassandra M; Chlosta, Matthew; Davia, Stephen A; Del Prado, Nicholas; Devan, Robert; Di Cristofano, Danielle N; Felde, Chad D; Fiscus, Erik C; Forshall, Robert K; Freese, Brian M; Garcia, Robert M; George, Rachel A; Gerstung, Cory J; Glenn, Murphy; Graf, Anthony; Hanselmann, Logan; Haupt, Bryan C; Heiderman, Zachary; Horwitz, Martin I; Jauch, Jeffery; Keats, James R; King, Robert L JR; Kowalczyk, Michael J; Kroening, Douglas; Learch, Kevin; Licari, Whitney D; Lodding, Nicholas G; Malcolm, Rhonda L; Malcolm, Timothy P; Markovic, Natasa; McGrath, Addison J; McKillop, Sarah E; Micek, David P; Ochal, Kamil; O'Mahoney, Brian; Pacheco, Zyanya; Pajak, Daniel W; Perrone, Zachary; Quintanilla, Kimberly M; Rapacz, Aaron C; Rusch, Dustin; Sandquist, Zachary; Schillinger, Alexander M; Schmidt, John K; Slomka, Nicholas R; Trapani, Peter M; Turner, Colin; Weder, Nikodemus M; Wharton, Scott L; Zable, Mitchell; Zimmerman, Eric;

\$125,000.00 and Over: Aguirre Pizana, Luis A; Amundsen, Zachary M; Annoreno, Diane L; Auman, Austin P; Bajorek, Eric; Barry, Matt D; Beallis, Joseph; Begale, Adam J; Bell, Gregory M; Bianca, Michael A; Black, Taylor; Boborci, Anthony J; Bosco, Benjamin; Brandwein, David E; Brown, Andrew D; Brown, Jeffrey C; Burris, Kevin C; Bushore, Stephen W; Buzzard, Matthew D; Calanca, Angelo R; Campbell, Michael B; Campbell, Wesley T; Campise, Marc J; Castillo, Francisco; Cerny, Frank J; Christensen, Matthew A; Christians, Joseph A; Christudhas, Edwin; Cipicchio, Nicholas H; Cirks, Brook M; Cluster, Alex M; Cohen, Michael D; Contreras, Raul; Cvetan, Scott; DeBellis, Michael; DeLuca, Jonathan M; Diamond, Robert; Dibble, Michael T; Dorn, Thomas W; Duer, Joseph R; DuLaney, Matthew H; Farnsworth, Chris C; Frangiamore, Kyle L; Gabel, David A; Gancarz, Maxwell H; Garcia, Carl T; Gonzalez, Carlos N JR; Gratz, Tyler S; Gratianna, Patrick M; Grenier, Jason; Growney, Brian J; Guimon, Gregory B; Guzman, Michael; Hallahan, Jeffrey S; Hammer, Russell W; Hansen, Keith C; Hayden, Scott P; Heiderman, Matthew; Hemmeler, Carl P; Herold, James H; Hester, Joshua P; Heuert, Nicholas V; Hildebrandt, William; Hoag, Dallas J; Holtz, Todd J; Huber, Ryan J; Jacober, Joseph M; Jacobs, Michael W JR; Jacqueline, Nicholas J; Jerz, Frank J; Jordan, Eric D; Kaiser, Jeb M; Kaminsky, Anthony J; Kazmierczak, Bradley R; Keadle, Bryan D; Kernan, James E JR; Kluzek, Robert R; Koeneman, Shane N; Kourtev, George K; Krueger, Steven K; Lane, Zachary; Lapid, Katherine M; Lavacchi, Anthony R; Lefebvre, Brandon A; Lewis, Jacob M; Leyden, William P; Linneman, Daniel J; Loverher, Robert; Mackeben, Scott A; Madrigal, John; Magnus, Corrina L; Marcum, Nicholas J; Marek, Brian; Marino, Nicholas W; Martino, Garth G; Mattuck, Kenneth C JR; May, Mary A; McCarthy, Martin F; Meeks, Travis J; Mennel, Christian D; Mesch, Daniel S; Milewski, Andrew J; Morales, Ryan; Morris, Bruce A JR; Mortensen, Alex; Mueller, Joseph M; Mulvey, Matthew J; Muro, Demetrio L; Murphy, Joseph E; Murphy, Michael N JR; Nagy, Matthew O; Nelson, Bret M; Neyfeldt, Daniel V; Niewinski, Matthew A; Nord, William E; Nyczaj, Patrick; Olech, Andrew W; Ottesen, Reid; Palmer, Brandon S; Pandya, Monika P; Patrick, Robert D; Pelletreau, Brian W; Pelletreau, Mark A; Pepe, John J; Perocho, Rudy R; Roberts, Allendro T; Robertson, Nicholas B; Roman, Jeremy; Romero, Tony; Rothenberg, Adam W; Ruggiero, Joshua H; Ruppert, George S; Saccone, Brandon T; Sadoski, Sara M; Schlee, Jeffrey A; Schroth, Lawrence A; Schumann, William E III; Sekscinski, Arthur; Shulman, Benjamin J; Skeffington-Vos, Hadley; Slywka, Jonathan M; Sopcak, Lucas D; Spears, Donald R; Stearns, Christopher M; Stennett, Brian T; Steuber, Kohlman; Suarez, Troy J; Sullivan, Jeffrey M; Syc, Ronald W II; Thompson, Michael J; van der Hoek, Martin; Virgilio, Vito A; Vonau, Matthew F; Vonderheide, Keith; Vrbancic, Daniel J II; Vyverberg, Benjamin J; Waddington, James H; Wagner, Alec C; Walsh, Adam P; Walters, Shawn; Watson, Jason A; Webb, Matthew W; Wolthausen, Travis; Woodside-King, Kenneth S; Zickert, Kristina M; Zimmerman, Charles J III;

**Village of Palatine
Annual Municipal Treasurer's Report
Year Ended December 31, 2025**

Financial Summary

	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary
Revenues	73,893,753	23,865,395	6,231,477	1,279,165	28,412,784	4,698,517	56,875,168
Expenditures	68,482,365	19,610,537	8,933,255	2,451,154	23,674,412	4,952,060	17,801,295
Excess of Revenues Over/(Under) Expenditures	5,411,388	4,254,858	(2,701,778)	(1,171,989)	4,738,372	(253,543)	39,073,863
Transfers In/(Out)	(1,532,935)	(109,065)	4,337,000	-	(2,695,000)	-	-
Other	-	-	165,301	-	151,662	-	-
Net Change in Fund Balance	3,878,453	4,145,793	1,800,523	(1,171,989)	3,559,934	(253,543)	39,073,863
Prior Year Fund Balance	31,713,493	45,024,387	16,876,398	20,890,733	90,267,631	5,307,339	239,718,938
Current Year Fund Balance	35,591,946	49,170,180	18,676,921	19,718,744	93,827,565	5,053,796	278,792,801

I hereby certify that this is a true copy of the Annual Treasurer's Report of the Village of Palatine for the fiscal year ended December 31, 2025



Andrew D. Brown, Village Treasurer

Consider an Ordinance Decreasing the Number of Class G (Beer and Wine) and Class LC-1 (Late Closing) Liquor Licenses by One

BACKGROUND:

Village Staff was notified on May 19, 2026 that Kimpro Sushi located at 23 E. Northwest Highway had closed. It is appropriate to remove the class G (Beer and Wine) license from the liquor code reducing the number of licenses to 13. During the Village's liquor license renewal period, the owner and manager of Dirty Nellies located at 180 N. Smith Street, declared he did not wish to renew the establishment's LC-1 (Late Closing) license. It is appropriate to remove the Class LC-1 license from the liquor code reducing the number of licenses to zero.

KEY ISSUES:

- Decrease class G (Beer and Wine) liquor licenses by one.
- Decrease class LC-1 (Late Closing) liquor licenses by one.

BUDGET IMPACT:

N/A

RECOMMENDATION:

Action is at the discretion of the Council.

ACTION REQUIRED:

Action is at the discretion of the Council.

ATTACHMENTS:

1. ORD Decrease Class G & LC-1

ORDINANCE NO. _____

AN ORDINANCE DECREASING THE NUMBER OF CLASS G (BEER AND WINE) & LC-1 (LATE CLOSING) LIQUOR LICENSES PURSUANT TO CHAPTER 4, SECTION 4-54 OF THE VILLAGE OF PALATINE CODE OF ORDINANCES FOR KIMPRO SUSHI & DURTY NELLIES PUB

BE IT ORDAINED, by the Mayor and Village Council of the Village of Palatine, Cook County, Illinois, acting in the exercise of their home rule power:

SECTION 1: That the number of Class G (Beer and Wine) Liquor Licenses shall be decreased by one for Kimpro Sushi for a total of 13 Class G Liquor Licenses.

SECTION 2: That the number of Class LC-1 (Late Closing) Liquor Licenses shall be decreased by one for Durty Nellies Pub for a total of zero Class LC-1 Liquor Licenses.

SECTION 3: That all ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 4: That this ordinance shall be in full force and effect from and after its passage and approval as provided by law.

PASSED this _____ day of _____, 2026

AYES: _____ NAYS: _____ ABSENT: _____ PASS: _____

APPROVED by me this _____ day of _____, 2026

Mayor of the Village of Palatine

ATTESTED and FILED in the office of the Village Clerk this

_____ day of _____, 2026

Village Clerk

Consider an Ordinance Amending the 2026 Fee Schedule

BACKGROUND:

Following a review, Staff identified a few needed modifications for housekeeping errors as well as two missing liquor licensing fees. This amendment includes those changes.

KEY ISSUES:

- This item is a housekeeping update to the Fee Schedule and no new fees or policies are being added.
- The last LC-1 license has been forfeited and will be removed from the Fee Schedule (code amendments to follow).
- When direct references to dollar amounts of fees and fines were removed from the Code and references were made to the Fee Schedule, two fees were inadvertently missed for placement in the Fee Schedule: the split payment fee for liquor licensing and the VG per terminal fee. Those have now been added to the Fee Schedule.
- A fee was mislocated in the Fine Schedule and is being removed from the Fine Schedule and placed back in the Fee Schedule.

BUDGET IMPACT:

N/A

RECOMMENDATION:

Staff recommends approval of the amendment to the Fee Schedule Supplement as presented.

ACTION REQUIRED:

Motion to approve the ordinance amending the 2026 Fee Schedule Supplement to the Code of Ordinances, as presented, effective June 15, 2026.

ATTACHMENTS:

1. Ord Amend Fee Schedule_06.15.26
2. CY 2026 Amended Fee Schedule Supplement_June 2026_hsv

ORDINANCE NO. _____

AN ORDINANCE AMENDING THE PALATINE MUNICIPAL CODE ANNUAL FEE SCHEDULE SUPPLEMENT TO THE PALATINE CODE OF ORDINANCES

WHEREAS, the Village of Palatine is a home rule municipal corporation in accordance with Article VII, Section 6(a) of the Constitution of the State of Illinois of 1970; and

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and Village Council of the Village of Palatine, Cook County, Illinois, acting in the exercise of their home rule power, that:

SECTION 1: Pursuant to and in accordance with the Palatine, Illinois Municipal Code, this ordinance and the schedule of fees attached hereto and by this reference incorporated herein shall be and they hereby are adopted as and for the Fee Ordinance of the Village of Palatine effective June 15, 2026.

SECTION 2: Whenever any provision of the Palatine Code provides for the imposition of a fee as set forth in a “fee schedule,” and such fee is provided for in the schedule of fees adopted by this Ordinance, the provision shall be construed as a reference to the schedule of fees and the fee shall be assessed in the amount set forth therein.

SECTION 3: This Ordinance shall be in full force and effect on and after June 15, 2026, following its passage and approval as required by law.

PASSED: This _____ of _____, 2026

AYES: _____ NAYS: _____ ABSENT: _____ PASS: _____

APPROVED by me this _____ of _____, 2026

Mayor of the Village of Palatine

ATTESTED and FILED in the office of the Village Clerk

this _____ of _____, 2026

Village Clerk

**VILLAGE OF PALATINE
FEE SCHEDULE SUPPLEMENT**

<u>SECT.NO.</u>	<u>CLASSIFICATION</u>	<u>CY 2026</u>
		\$ 20
CHAPTER 2 - Administration		
2-507	Insufficient Funds Administrative Fee	\$ 20
2-541 (l)(2)	Industrial Revenue Bonds application filing fee	\$ 5,000
2-896(2)h.	Administrative Adjudication Court Cost	\$ 75
CHAPTER 4 - Alcoholic Beverages		
4-11	Alcoholic Beverages, In General Violations	\$ 200
4-44	Liquor License Application Fee	\$ 250
4-49	Term; prorating fee	\$ 200
4-52(a)(1)	Class "A-1" Liquor License (Sports and Recreation Facility)	\$ 4,180
4-52(a)(2)	Class "B" Liquor License (Package Liquor Store)	\$ 4,206
4-52(a)(3)	Class "B-1" Liquor License (Grocery Store with Package Liquor)	\$ 4,206
4-52(a)(4)	Class "B-2" Liquor License (General Merchandise Store with Package Liquor)	\$ 4,206
4-52(a)(5)	Class "B-3" Liquor License (Drug Store with Package Liquor)	\$ 4,206
4-52(a)(6)	Class "B-4" Liquor License (Restaurant/Convenience Store with Package Liquor)	\$ 4,206
4-52(a)(7)	Class "C" Liquor License (Club)	\$ 555
4-52(a)(8)	Class "D" Liquor License (Restaurant)	\$ 4,180
4-52(a)(9)g	Class "E" Liquor License (Temporary Special Event) Application Fee	\$ 50
4-52(a)(9)g	Subsequent Class "E" Liquor Licenses (up to 3 additional)	\$ 25
4-52(a)(10)	Class "E-1" Liquor License (Temporary Special Event Package)	\$ 500
4-52(a)(12)	Class "G" Liquor License (Restaurant with Beer and Wine)	\$ 2,746
4-52(a)(13)	Class "G-1" Liquor License (Seasonal)	\$ 1,374
4-52(a)(14)	Class "G-2" Liquor License (Beer, Wine and Limited Spirits)	\$ 3,246
4-52(a)(15)	Class "H" Liquor License (Banquet Hall)	\$ 4,180
4-52(a)(16)	Class "K" Liquor License (Hotel)	\$ 5,576
4-52(a)(17)	Class "M" Liquor License (Institutional Conference Center)	\$ 10
4-52(a)(18)	Class "N" Liquor License (Microbrewery)	\$ 4,180
4-52(a)(19)	Class "O" Liquor License (Temporary Commercial Special Events, daily fee)- Max 5 events	\$ 250
4-52(a)(19)	Class "O" Liquor License (Temporary Commercial Special Events, daily fee)- 6 or more events	\$ 500
4-52(a)(20)	Class "P" Liquor License (Caterer)	\$ 136
4-52(a)(20)c.	Class "P" Liquor License (Outside Caterer) \$50 any event after	\$ 136
4-52(a)(21)b.	Class "LC-2" Liquor License (Late Closing License)	\$ 3,253
4-52(a)(22)	Class "PS" Liquor License (Product Sampling)	\$ -
4-52(a)(23)	Class "PS-1" Liquor License (Full Serving Product Sampling)	\$ 136
4-52(a)(24)	Class "VG" Liquor License (Video Gaming)	\$ 5,422
4-52(a)(24)(g)	Video Gaming Terminal Fee per terminal	\$ 1,000
4-53(a)	Late Fee	\$ 125
CHAPTER 6 - Animals		
6-6 (15)	Chicken Keeping Application Fee	\$ 75
6-6 (15) a.	Chicken Keeping Annual License	\$ 50
6-13	Redemption Fee	\$ 50
	Plus the total boarding fee incurred during the time each animal is retained by the Village	
CHAPTER 8 - Building Codes and Regulations		
8-22(1)(1)	Plan Examination Fees	
8-22(1)(1)a.	Single Family Detached Dwellings, additions, alterations, remodeling, or detached structure having an estimated valuation of work:	
	1. \$5,000 or less	\$ 56
	2. \$5,001 or more (in addition to the above fee) per \$1,000 valuation of work:	\$ 5
8-22(1)(1)b.	All other types of construction, based on estimated valuation of work:	
	1. Minimum fee	\$ 52
	2. \$100,000 or less per \$1,000 (in addition to the minimum fee)	\$ 10
	3. \$100,001 or more per \$1,000 (in addition to the above fee)	\$ 5
8-22(1)(2)	Preliminary Plan Review Services, hourly rate per person	\$ 62

**VILLAGE OF PALATINE
FEE SCHEDULE SUPPLEMENT**

<u>SECT.NO.</u>	<u>CLASSIFICATION</u>	<u>CY 2026</u>
8-22(1)(3)	Building Permit based on the estimated valuation of work:	
	\$5,000 or less	\$ 56
	\$5,001 or more (in addition to the above fee) per \$1,000 valuation of work:	\$ 16
8-22(1)(3)a.	Building Permit Extension; 10% of bldg permit fee or no less or more than	
	1. Residential occupancies	\$ 76/228
	2. Non-Residential occupancies	\$ 228/684
8-22(1)(4)	Certificate of Occupancy; All occupancies, per unit	\$ 70
8-22(1)(4)a.	Temporary Certificate of Occupancy; 10% of bldg permit fee or no less or more than	
	1. Residential occupancies	\$ 76/228
		\$ 228/228
	2. Non-Residential occupancies	\$ 228/684
8-22(1)(5)	Permit for demolition for each residential story or for other structures each 10 feet in height	\$ 70
8-22(1)(6)	Moving of Building	
	a. Using public right-of-way	\$ 279
	b. Not using public right-of-way	\$ 84
8-22(1)(7)	Minimum inspection fee	\$ 75
8-22(1)(7)(a)	Inspection of Plumbing and Sanitation Fixtures (new and/or replacement)	
	1. Up to three (3) fixtures	\$ 75
	2. Four to Six (4-6) fixtures	\$ 149
	3. In excess of six (6) fixtures, per fixture (in addition to the above fee)	\$ 19
8-22(1)(7)(b)	Inspection of Fire Protection Systems and other/similar	
	1. NFPA 13, 13D, and 13R Fire Suppression Systems	
	i. Up to 50 sprinkler heads	\$ 75
	ii. For each additional 50 sprinkler heads or fraction thereof over 50 (in addition to the above)	\$ 128
	2. Inspection of Fire Protection Systems and other/similar	\$ 75
8-22(1)(7)(c)	Inspection of Electrical Systems	
	1. Residential (new and/or renovation) per unit	
	i. 250 sq. ft. or less	\$ 75
	ii. 251 to 1000 sq. ft. (in addition to the above)	\$ 149
	iii. Each additional 1,000 sq. ft. or fraction thereof (in addition to the above fee)	\$ 37
	2. In other than residential occupancies (new and/or renovation)	
	i. 42 circuits or less, per circuit	\$ 42
	ii. 43 circuits or more, for each additional circuit (in addition to the above)	\$ 24
8-22(1)(7)(d)	Inspection of HVAC Systems	
	1. 250 sq. ft. or less	\$ 75
	2. 251 to 10,000 sq. ft. (in addition to the above)	\$ 149
	3. Each additional 10,000 sq. ft. or fraction thereof (in addition to the above)	\$ 19
8-22(1)(7)(e)	Inspection of Carpentry (framing, roofing, concrete, insulation, and similar)	
	1. 500 sq. ft. or less	\$ 75
	2. 501 to 1,000 sq. ft. (in addition to the above)	\$ 224
	3. 1,001 to 10,000 sq. ft., per 1,000 sq. ft. or fraction thereof (in addition to the above)	\$ 37
	4. 10,001 to 20,000 sq. ft., per 1,000 sq. ft. or fraction thereof (in addition to the above)	\$ 19
	5. 20,001 sq. ft. and up, per 10,000 sq. ft. or fraction thereof (in addition to the above)	\$ 9
8-22(1)(7)(f)	Reinspection Fee	\$ 75
8-22(1)(7)(g)	Cancellation Fee	\$ 90
8-22(1)(7)(h)	Existing Elevator Safety Inspection Fee	\$ 99
8-22(1)(7)(h)	Existing Elevator Safety Reinspection Fee	\$ 70
8-22(1)(7)(h)	New Elevator Inspection/Reinspection Fee	\$ 128
8-22(1)(7)(h)	Repairs of Existing Elevator Inspection/Reinspection Fee	\$ 128
8-22(6)a.	Single family residential fence installation	\$ 77
8-22(6)b.	Single family residential shed installation	\$ 77
8-22(6)c.	Single family residential driveway installation	\$ 103
8-22(6)d.	Single family residential patio & private walk installation	\$ 103
8-22(6)e.	Single family residential tear-off roof & re-roof installation	\$ 103
8-22(6)f.	Single family residential deck installation	\$ 103
8-22(6)g.	Single Family above ground swimming pool	\$ 103
8-22(6)h.	Single family heating, ventilating and central air conditioning (HVAC) replacement	\$ 103
8-22(6)i.	Single family residential sewer repair or replacement	\$ 103
8-22(6)j.	Single family residential lawn sprinklers	\$ 103
8-22(6)k.	Single family residential electric service revision	\$ 103
8-22(6)l.	Dumpster/screening enclosure	\$ 103
8-22(6)m.	Single family water heater replacement	\$ 103

**VILLAGE OF PALATINE
FEE SCHEDULE SUPPLEMENT**

<u>SECT.NO.</u>	<u>CLASSIFICATION</u>	<u>CY 2026</u>
8-72	Building Operations, Construction - Hours of Service Violations	\$ 200
8-174(2)b.	Review of Property Report plus \$25 for each dwelling unit being converted to condo	\$ 139
8-174(2)c.	Review of Property Report plus \$25 for each dwelling unit being converted from condo	\$ 139
CHAPTER 10 - Construction and Maintenance of Facilities in the Public Rights-of-Way		
10-5(f)	Application Fee	\$ 626
	Plus Cable Installation, per foot	\$ 0.17
10-157 and 10-159	Conveyance of Premises transfer fee - per 4,000 cubic feet	\$ 20
10-185	Annual Commercial Tree License Fee	\$ 45
CHAPTER 12 - Existing Structures' Maintenance and Occupancy		
12-129(b)(1)	Rental Dwelling License Fees	
	Multiple Dwelling Unit (whichever is greater):	
	Per building	\$ 132
	Per unit	\$ 27
	All Other Dwelling Unit Types (Condo, Townhome, Single-Family)	\$ 93
12-129(b)(2)	Reinspection Fee	\$ 75
12-129(b)(3)	Cancellation and absentee fee	\$ 90
12-129(b)(4)	Late charge fee (between 30 to 59 days)	\$ 100
	Late charge fee (60 or more days)	\$ 250
CHAPTER 14 - Fire Prevention and Protection		
14-79(6)	Outdoor Pyrotechnical Displays	
	Pyrotechnical Display Application Fee	\$ 50
	Pyrotechnical Display Inspection (First 4 Hours)	\$ 200
	Pyrotechnical Display Inspection (Fee per additional hour)	\$ 75
14-81	Regular Fire and Life Safety and Business License Inspection Fees	
	Initial Passing Reinspection	\$ -
	Additional Reinspection Fee(s)	\$ 75
14-211	Ambulance Service Fees	
	Transport Fee	\$ 3,500
	Non-Resident	\$ 3,500
	Mileage Fee	\$ 15
14-213	Motor Vehicle Incidents	
	Level 1	\$ 562
	Level 2	\$ 639
	Add-On Services	
	Extrication	\$ 1,685
	Additional Time On-Scene	
	Engine/per hour	\$ 517
	Truck/per hour	\$ 646
	Miscellaneous Equipment/per hour	\$ 387
	Chief Response	
	per hour	\$ 323
CHAPTER 16 - Garbage and Refuse		
16-2	For Each Single-Family Dwelling Unit	
	Basic User Billing Charge, per Month	\$ 8.25
16-2(b)(1)a.	Curbside Pickup Charge, per month	\$ 21.00
16-2(b)(1)b.	Rear Door Pickup Premium, per month	\$ 16.20
16-2(b)(1)c.	Yard-Waste Exempt Discount, per month	\$ 1.50
16-2(b)(1)d.	Senior Citizen Discount, per month	\$ 2.50

**VILLAGE OF PALATINE
FEE SCHEDULE SUPPLEMENT**

<u>SECT.NO.</u>	<u>CLASSIFICATION</u>	<u>CY 2026</u>
CHAPTER 20 - Licenses, Permits and Business Regulations		
20-3(a)	License Required Violations	
	Paid Within 35 Days	\$ 200
	Paid Between 36 and 60 Days	\$ 300
	Paid After 60 Days	\$ 400
20-8	Late Fee	
	After January 31st	50% of Fee
	After February 28/29th	100% of Fee
<i>All Fees in Section 11-21 are Based on Floor Area in Square Feet</i>		
20-21	Amusement & Entertainment Establishments (Type A)	
	Step 1: 0 - 2,500 sq ft	\$ 99
	Step 2: 2,501 sq ft and over	\$ 197
20-21	Food Establishments (Type B)	
	Step 1: 0 - 2,500 sq ft	\$ 279
	Step 2: 2,501 - 5,000 sq ft	\$ 414
	Step 3: 5,001 - 7,500 sq ft	\$ 553
	Step 4: 7,501 sq ft and over	\$ 628
20-21	Service Establishments (Type C)	
	Step 1: 0 - 2,500 sq ft	\$ 99
	Step 2: 2,501 sq ft and over	\$ 197
20-21	Retail and Wholesale Establishments (Type D)	
	Step 1: 0 - 2,500 sq ft	\$ 140
	Step 2: 2,501 - 5,000 sq ft	\$ 279
	Step 3: 5,001 - 7,500 sq ft	\$ 419
	Step 4: 7,501 sq ft and over	\$ 628
20-21	Industrial Establishments (Type E)	
	Step 1: 0 - 10,000 sq ft	\$ 208
	Step 2: 10,001 - 20,000 sq ft	\$ 419
	Step 3: 20,001 sq ft and over	\$ 628
20-21	Home Occupations (Type F)	\$ 12
20-50(g)	Coin Operated Amusement Device	\$ 70
20-51	Juke Boxes	\$ 28
20-52	Athletic exhibitions	\$ 100
20-61	Circus License; per day	\$ 505
	Carnival License; per day	\$ 38
	Each sideshow, ride, game & concession (food or other) operated in connection with above; per day	\$ 13
20-132 (a)(4)	Parade or Motorcade permit	100
20-165	Vending Machine - Only prepackaged, non TCS food or beverages	\$ 15
	Vending Machine - Ice Machine not ancillary to primary use	\$ 42
	Vending Machine - General Merchandise (no food or beverage of any kind)	\$ 15
	Vending Machine - Offers TCS foods or beverages	\$ 42
	Mobile food dispensing units and roadside stands	\$ 140
	Vehicle used for delivery of TCS food or beverages:	
	To individual residences	\$ 70
	To retail establishments	\$ 29
	Temporary Food Establishment Single Event or Multiple Event (For a Village of Palatine licensed and permitted Permanent Food Establishment)	\$ 26
	Temporary Food Establishment Single Event (for a non-Village of Palatine licensed and permitted Permanent Food Establishment)	\$ 77
	Temporary Food Establishment Multiple Event (for a non-Village of Palatine licensed and permitted Permanent Food Establishment)	\$ 154
	Variance or Hazard Analysis Critical Control Point (HACCP) Review	\$ 154

**VILLAGE OF PALATINE
FEE SCHEDULE SUPPLEMENT**

<u>SECT.NO.</u>	<u>CLASSIFICATION</u>	<u>CY 2026</u>
20-168	Reinspection Fee	\$ 75
20-250	Auctioneers Permit - Annual	
	Annual	\$ 140
	Daily	\$ 14
20-253	Auctioneers Employees License	\$ 9
20-277	Cigarette and Tobacco Dealers	\$ 58
20-302	Itinerant Merchants License	\$ 14
20-449	Outdoor Advertisers - Annual	\$ 40
20-488	Residential Scavenger License	\$ 1,490
	Commercial, Industrial, Institutional License	\$ 2,504
20-492	Garbage Collection (Hours of Service) Violations	\$ 200
20-527&528	Public Passenger Vehicle and Vehicle Operator Violations	\$ 200
20-528	Public Passenger Vehicle Operator's License	\$ 28
20-538	Public Passenger Vehicle	
	Between 1/1 and 6/30	\$ 108
	Between 7/1 and 12/31	\$ 67
	Each Additional Vehicle	
	Between 1/1 and 6/30	\$ 81
	Between 7/1 and 12/31	\$ 54
20-586	Building Contractor Annual Registration	
20-586(1)	General Contractor	\$ 279
20-586(2)	All Other Contractors	\$ 70
20-636	Dealers in Gold and Silver	
	Daily Fee	\$ 140
	Annual License Fee	\$ 70
20-692	Solicitors - Registration Violations	\$ 200
20-698	Solicitors - Wearing Identification Badge Violations	\$ 200
20-699	Solicitors - Application Fee	\$ 30
20-700	Solicitors - Time Limit Violations	\$ 200
20-702	Solicitor Registration - Annual Fee	\$ 42
	Solicitor Registration - Daily Activity Fee	\$ 14
	Solicitors for holders of a Village granted Franchise for the operation of a Cable Communications System - Annual Fee	\$ 42
20-737	Raffle license fee	\$ 10
20-772(a)(10)f.	Relocated Vehicle Permit	\$ 20
20-774(1)	Repossessed Vehicle Permit	\$ 20
20-852	Special Event Application Fee	\$ 75
20-852(b)	Street Utilization Fee	\$ 0.10 per linear foot of street
CHAPTER 22 - Offenses and Miscellaneous Provisions		
22-119 (b)(2)	Control Open Burn Permit	\$ 50
22-6(a)	Alarm Permit Fees - Residential	\$ 50
	Alarm Permit Fees - Commercial	\$ 100
CHAPTER 26 - Telecommunications		
26-94(3)a.	Small wireless facility permit fee- Single facility on existing pole	\$ 650
	Small wireless facility permit fee- Single facility on existing pole - More than one	\$ 350
	Small wireless facility permit fee- New pole	\$ 1,000
26.94(3)a.	Application Fee - Collocate on Existing Utility Pole	\$ 650
	Plus Per Each Location	\$ 350
26.94(3)b.	Application Fee - Collocate on New Utility Pole	\$ 1,000
26-106	Annual Reoccurring Rental Rate	\$ 200

**VILLAGE OF PALATINE
FEE SCHEDULE SUPPLEMENT**

<u>SECT.NO.</u>	<u>CLASSIFICATION</u>	<u>CY 2026</u>
CHAPTER 28 - Traffic		
28-116(a)(1)	Daily parking fee	\$2
28-116(a)(2)	Commuter parking fee- Monthly	\$40
28-116(a)(3)	Downtown business employee permit fee- Annual	\$30
28-213 (d)	Impoundment of Vehicles - Release of Vehicle	\$ 75
28-241(a)	Oversized Vehicles Only:	
	Single Trip	\$50
	Round Trip	\$90
	Overweight Vehicles - Single Trip:	
	100,000 pounds or less Gross Weight	\$60
	100,001 to 120,000 pounds Gross Weight	\$85
	120,001 to 150,000 pounds Gross Weight	\$115
	150,001 pounds or more Gross Weight	\$140
	Overweight Vehicles - Round Trip:	
	100,000 pounds or less Gross Weight	\$115
	100,001 to 120,000 pounds Gross Weight	\$165
	120,001 to 150,000 pounds Gross Weight	\$215
	150,001 pounds or more Gross Weight	\$265
CHAPTER 30 - Utility Services		
30-2 & 19-99	Turn-On Fees	
	Between 8 am and 3 pm	\$ 70
	Between 3 pm and 8 am	\$ 201
30-35	Per Unit Construction Fees for Water	
	Incorporated Properties	\$ 143
	Unincorporated Properties	\$ 173
30-38	Water Tap and Meter Inspection Fee	
	Residential/Business/Manufacturing	\$ 67
30-38 & 30-97	Connection and Meter Fees (all served by single meter):	
	Single Unit Less than or Equal to 3/4 Inch Meter, 1 Inch Tap	
	Meter	\$ 600
	Connection Fee	\$ 1,414
	2 Units - 1 Inch Meter, 1 1/4 Inch Tap	
	Meter	\$ 662
	Connection Fee	\$ 1,654
	2 Units - 1 Inch Meter, 1 1/2 Inch Tap	
	Meter	\$ 662
	Connection Fee	\$ 1,950
30-39 & 30-97	2-15 Units Inclusive, 1-1/2 Inch Meter, 2 Inch Tap	
	Meter	\$ 1,437
	Connection Fee	\$ 4,147
	15-35 Units Inclusive, 2 Inch Compound Meter, 3 Inch Tap	
	Meter	\$ 1,784
	Connection Fee	\$ 11,377
	36-50 Units Inclusive, 3 Inch Compound Meter, 4 Inch Tap	
	Meter	\$ 4,022
	Connection Fee	\$ 14,655
	51-100 Units Inclusive, 4 Inch Compound Meter, 6 Inch Tap	
	Meter	\$ 6,188
	Connection Fee	\$ 32,159
	51-100 Units Inclusive, 6 Inch Compound Meter, 8 Inch Tap	
	Meter	\$ 9,709
	Connection Fee	\$ 49,663
30-44	Unauthorized Use - Water Rate per 1,000 Gallons	\$ 24
30-45(e)(1)	Fee in Lieu of Construction of Public Water Main per Foot of Lot Frontage	\$ 500
30-100	Testing Fees	
	Meters No Larger Than 1 1/2 Inch	\$ 193
	1 3/4 and 2 Inch	\$ 328
	3 Inch	\$ 358
	4 Inch	\$ 393
	6 Inch	\$ 393
	8 Inch	\$ 417

**VILLAGE OF PALATINE
FEE SCHEDULE SUPPLEMENT**

<u>SECT.NO.</u>	<u>CLASSIFICATION</u>	<u>CY 2026</u>
30-130(c)	For All Services to Premises Within the Village	
	Basic User Billing Charge, per Month	
	Meters No Larger Than 1 Inch	\$ 8.25
	1 1/2 Inch	\$ 13.15
	2 Inch	\$ 19.70
	3 Inch	\$ 64.45
	4 Inch	\$ 80.85
	6 Inch	\$ 119.05
	8 Inch	\$ 163.80
	Water Consumption Charge, per 1,000 Gallons (Minimum Charge 3,500 Gallons)	
30-130(c)(1)	For Premises not Exempt from the Payment of Real Estate Taxes	
	For the First 74,810 Gallons	\$ 6.45
	For All Consumption Over 74,810 Gallons	\$ 8.30
30-130(c)(2)	For Premises Exempt from the Payment of Real Estate Taxes	
	For the First 74,810 Gallons	\$ 11.25
	For All Consumption Over 74,810 Gallons	\$ 13.10
30-130(d)	For All Services to Premises Not Within the Village	
	Basic User Billing Charge, per Month	
	Meters No Larger Than 1 Inch	\$ 10.35
	1 1/2 Inch	\$ 16.45
	2 Inch	\$ 24.65
	3 Inch	\$ 80.60
	4 Inch	\$ 101.10
	6 Inch	\$ 148.85
	8 Inch	\$ 204.75
	Water Consumption Charge, per 1,000 Gallons (Minimum Charge 3,500 Gallons)	
30-130(d)(1)	For Premises Outside of the Village not in Deer Park	
	For the First 74,810 Gallons	\$ 15.00
	For All Consumption Over 74,810 Gallons	\$ 16.85
30-130(d)(2)	For Premises Outside of the Village that are in Deer Park	
	For All Consumption	
	Regular Rate	\$ 16.90
	Maintenance/Replacement Surcharge (included in regular rate)	\$ -
	For Consumption in Excess of Daily Average Allotment	
	Excess Use Surcharge	
30-130(f)	For Contractor Usage from a Metered Hydrant, Water Consumption Charge, per 1,000 Gallons	
	For All Consumption	\$ 16.85
30-131	Standardized Billing Rates (Number of Times the Minimum Usage Billing)	
	Single Family Residential Dwellings	\$ 2.00
	Non-Single Family Residential Dwellings	\$ 5.00
30-131(c)(3)a.	For All Services to Premises Within the Village	
	Basic User Billing Charge, per Month	\$ 8.25
	Consumption Charge, per 1,000 Gallons (Minimum Charge 3,500 Gallons)	
	Regular Rate	\$ 1.65
30-131(c)(3)b.	For All Services to Premises Not Within the Village	
	Basic User Billing Charge, per Month	\$ 8
	Consumption Charge, per 1,000 Gallons (Minimum Charge 3,500 Gallons)	
	Regular Rate	\$ 4.65
30-132	Local Capital Financing (Sewer Separation) Surcharge, per Month	\$ -
30-133	Local Storm Water Drainage Facility Surcharge, per Month	\$ 1.61
30-134	Stormwater Management Fee, per Month	\$ 3.85

**VILLAGE OF PALATINE
FEE SCHEDULE SUPPLEMENT**

<u>SECT.NO.</u>	<u>CLASSIFICATION</u>	<u>CY 2026</u>
30-179	Sewer Connection Fees; All connections	
	Single Family Residences	\$ 143
	Multiple Family Residence for each family unit	\$ 143
	Business Establishments	\$ 143
30-307(b)	Water Service Re-Connection Fee	\$ 1,500
 Chapter 32 - Zoning		
32-29	Preliminary Review of Planned Development; Plus	\$ 2,486
	Per Acre for the first 5 acres	\$ 37
	Per Acre for each acre over 5	\$ 25
32-68(g)	Appeals	\$ 100
32-33(c)	Final Review of Planned Development; Plus	\$ 1,243
	Per Acre for the first 5 acres	\$ 37
	Per Acre for each acre over 5	\$ 25
32-3 (e)	Text Amendments	
	Residential	\$ 419
	Non-Residential	\$ 837
	Zoning Map Change	
	Less than one acre	\$ 419
	One acre or more	\$ 991
	Variations	
	Single Family (excluding zoning relief applications for Lot Coverage)	\$ 279
	Administrative (excluding zoning relief applications for Lot Coverage)	\$ 140
10.02-10.07(g)	Residential Lot Coverage applications requiring zoning relief, as a % beyond the maximum % allowed per Zoning District:	
	Res Lot Coverage up to 14.99% above the maximum % Lot Coverage allowed, per Zoning Dist	\$ 275
	Res Lot Coverage from 15% to 25% above the maximum % Lot Coverage allowed, per Zoning Dist	\$ 500
	Res Lot Coverage over 25% above the maximum % Lot Coverage allowed, per Zoning Dist	\$ 750
	All Others	\$ 907
32-3	Special Use Permits	
	Residential Uses	\$ 419
	Administrative Special Use	\$ 210
	Special Use Amendments and for non-conforming businesses requiring a Special Use to continue their operations	\$ 180
	Special Use Permit for Live Entertainment	\$ 558
	All Others	\$ 1,046
	Annexation Hearing	\$ 837
	Multiple Application Fee for each Additional Application	\$ 70
	In addition to the above fees, a document processing fee of plus the actual Cook County Recording Fees shall be charged whenever recording is required.	\$ 198
 APPENDIX A - Zoning		
5.02(a)(2)	Official Zoning Map	\$ 31
8.01(b)(1)	Illuminated and Nonilluminated Signs	\$ 61
	Plus one dollar (\$1) per square foot of gross surface area of the proposed sign	
	Plan Exam Fee	\$ 28
	Inspection and Electrical Fees: as outlined in this Fee Schedule Supplement shall be in addition to the fees shown above.	

**VILLAGE OF PALATINE
FEE SCHEDULE SUPPLEMENT**

<u>SECT.NO.</u>	<u>CLASSIFICATION</u>	<u>CY 2026</u>
APPENDIX B- Subdivision, Site Development and Floodplain Regulations, Preliminary Plat		
3.01(a)(4)a	Preliminary Plat; plus	\$ 207
	Per Acre for the first five (5) acres	\$ 19
	Per Acre for each acre over five (5) acres	\$ 12
3.01(a)(4)b	A Plan Review fee (rounded to the nearest dollar) based on one hundred fifty percent (150%) of the rate per hour of the present salary schedule adopted by the Village Council of those Village personnel participating in the review process shall be paid.	
4.01(a)(2)a.	Final Plat Fee; plus	\$ 279
	Per Acre for the first five (5) acres	\$ 19
	Per Acre for each acre over five (5) acres	\$ 12
	In addition to the above fees, a document processing fee of plus the actual Cook County Recording Fees shall be charged whenever recording is required.	\$ 202
4.01(a)(2)b.	Plan review fee, based 1.5% of total land improvements costs (which shall consist of, but not exclusively of curb and gutters, sidewalks, pavements, sanitary sewer system, storm sewer system, water distribution system, stormwater detention facilities, parkway trees, landscaping, street lights, plus soil erosion control measures) as estimated by the design engineer and approved by the Village Engineer.	
5.02(a)(1)a	Dedication of Park Land and School Sites for Payment of Fees in Lieu Thereof Contribution of fees in lieu of park and school sites The cash contributions in lieu of land shall be based on the "fair market value" of the acres of land in the area improved as specified herein, that otherwise would have been dedicated as park and recreation and school sites. It has been determined that the "fair market value" per acre of such improved land in and surrounding the village, to be used in calculating the applicable fee in lieu is:	\$ 163,300
8.08(a)(1)	Exemption from Live Detention Per Square Foot of Total Land Area to be Developed	\$ 0.27
General Fees, Provided for Administratively		
Police	Fingerprinting Fees	
	Residents/Employees	\$ 30
	Non-Residents	\$ 40
Public Works	Mulch Delivery, per Cubic Yard	
	Residential	\$ 17
	Commercial	\$ 25
Finance	Utility Bill Fees	
	Online Utility Bill Convenience Fee	\$ 3.50
Community Development	Business License Fees	
	Online Business License Renewal Convenience Fee	\$ 3.50

Consider an Ordinance Amending the 2026 Fine Schedule

BACKGROUND:

Following staff review of the Fee Schedule, it was discovered that a section of Police fees were mislocated in the Fine Schedule. This amendment moves those fees into the proper schedule.

KEY ISSUES:

- This item is a housekeeping update to the Fine Schedule and no new fees or policies are being added.
- A fee was mislocated in the Fine Schedule and is being removed from the Fine Schedule and placed back in the Fee Schedule. This is the only amendment being made to the Fine Schedule.

BUDGET IMPACT:

N/A

RECOMMENDATION:

Staff recommends approval of the amendment to the Fine Schedule Supplement as presented.

ACTION REQUIRED:

Motion to approve the Ordinance amending the 2026 Fine Schedule Supplement to the Code of Ordinances, as presented, effective June 15, 2026.

ATTACHMENTS:

1. Ord AMEND a Fine Schedule_06.15.26
2. Cy2026 Amended FINE Schedule_June2026_hsv

ORDINANCE NO. _____

AN ORDINANCE AMENDING THE PALATINE MUNICIPAL CODE ANNUAL FINE SCHEDULE SUPPLEMENT TO THE PALATINE CODE OF ORDINANCES

WHEREAS, the Village of Palatine is a home rule municipal corporation in accordance with Article VII, Section 6(a) of the Constitution of the State of Illinois of 1970; and

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and Village Council of the Village of Palatine, Cook County, Illinois, acting in the exercise of their home rule power, that:

SECTION 1: Pursuant to and in accordance with the Palatine, Illinois Municipal Code, this ordinance and the schedule of fines attached hereto and by this reference incorporated herein shall be and they hereby are adopted as and for the Fine Ordinance of the Village of Palatine effective June 15, 2026.

SECTION 2: Whenever any provision of the Palatine Code provides for the imposition of a penalty for a violation of the Code as set forth in a “fee schedule,” and such penalty is provided for in the schedule of fines adopted by this Ordinance, the provision shall be construed as a reference to the schedule of fines and the penalty shall be assessed in the amount set forth therein.

SECTION 3: This Ordinance shall be in full force and effect on and after June 15, 2026, following its passage and approval as required by law.

PASSED: This _____ of _____, 2026

AYES: _____ NAYS: _____ ABSENT: _____ PASS: _____

APPROVED by me this _____ of _____, 2026

Mayor of the Village of Palatine

ATTESTED and FILED in the office of the Village Clerk

this _____ of _____, 2026

Village Clerk

**VILLAGE OF PALATINE
FINE SCHEDULE SUPPLEMENT**

CH.NO.	ART.NO.	SECT.NO.	CLASSIFICATION	CY 2026 FINE
1		1-8	General penalty; continuing violations	\$0 - \$750
2	6	2-788(e)	Economic interest statements and ethics acknowledgement form	\$0 - \$750
2	6	2-789	Supplier's statement	\$0 - \$750
2	6	2-793	Ethics violation	\$1,001 - \$5,000
2	6	2-794 (a)	Penalties: Section 2-791	\$0 - \$2,500
2	6	2-794 (b)	Penalties: Section 2-792	\$1,001 - \$5,000
2	6	2-794 (c)	Penalties. False report	\$0 - \$2,500
4	1	4-18	Liquor Violations	\$125 - \$1,500
4	2	4-61(f)(5)a.	Revocation or Suspension of Liquor License:	
			First violation	\$0 - \$5,000
			Second violation	\$0 - \$10,000
			Third and subsequent violation(s)	\$0 - \$15,000
4	2	4-61(f)(6)	Fine in Lieu of Appearance - Sale of Liquor to Persons Under the Age of 21 Years	\$500
4	2	4-61(f)(7)	Fine in Lieu of Appearance - 4-43	\$500
4	2	4-61(h)	Removal of Written Order Closure	\$200 - \$1,000
6	1	6-16	Penalties - Animals	\$0 - \$750
6	1	6-2 through 6-16	Animals In General Violations (except for Animal Biting in 6-6 {13,14} & Redemption Fee in 6-13):	
			Paid Within 35 Days	\$50
			Paid Between 36 and 60 Days	\$70
			Paid After 60 Days	\$125
6	1	6-6 (13, 14)	Animal Bite of Person/Bite of Domestic Animal Violations	\$50 - \$750
6	3	6-71 through 6-74	Dog & Cat Violations:	
			Paid Within 35 Days	\$50
			Paid Between 36 and 60 Days	\$75
			Paid After 60 Days	\$125
8	6	8-183	Condominium Conversion Penalties:	
			First violation	\$500
			Second violation and subsequent violation(s)	\$750
8	7	8-208	Noncompliance and offenses	\$50 - \$750
10	2	10-54	ROW Construction and/or Maintenance Without Permit Violation	\$25 - \$750
10	2	10-78	Streets, Sidewalks, Rights-of-Way Violations	\$25 - \$750
10	3	10-105	Driveway Violation	\$25 - \$750
10	4	10-135	Excavation Violation	\$25 - \$750
10	6	10-209	Tree and Shrubs Violation	\$25 - \$750
12	3	12-55(l)(5)(a)	Nuisance Rental Property	\$200 - \$1,000
12	6	12-129	Existing Structures' Maintenance and Occupancy Penalties	\$50 - \$750
14	3	14-79(4)b.	Firework Prohibitions	\$200
14	3	14-136	Fire Lane Violations:	
			Paid Within 35 Days	\$50
			Paid Between 36 and 60 Days	\$75
			Paid After 60 Days	\$125
14	4	14-186	Fire Prevention and Protection: Penalties	\$50 - \$750
16		16-11	Garbage and Refuse Violation	\$50 - \$750
18	1	18-5	Expectoration in Public Places Violations	\$200
18	1	18-9	Health and Sanitation Violation	\$50 - \$750
18	2	18-39	Prohibition of Smoking in Public Places Violations	\$200
18	2	18-43	Prohibited Smoking Area Penalty:	
			Operator Failure to Comply - First violation	\$0 - \$100
			Operator Failure to Comply - second and subsequent violation(s)	\$500
20	1	20-3	Operating without Business License Penalty	\$200 - \$1,000
20	1	20-15(c)(3)	License, Permits and Business Regulations Penalty	\$0 - \$2,500
20	4	20-280(a-c)	Sales to Minors, Possession of Tobacco Products Violations	\$200
20	4	20-283	Cigarette and Tobacco Dealer Fines	\$200
20	4	20-336	Pawnbroker Violations	\$0 - \$750
20	5	20-493(a)	Scavenger Violations	\$200 - \$2,500
20	5	20-526	Taxicab Violations	\$200 - \$1,000
20	5	20-545,556,557	Taximeter Violations:	
			Paid Within 35 Days	\$50
			Paid Between 36 and 60 Days	\$75
			Paid After 60 Days	\$125
20	5	20-641	Gold and Silver Dealers Penalty	\$0 - \$750
20	5	20-674	Solicitation of charitable contributions on streets and highways within the village	\$200
20	8	20-775	Vehicle Relocator Penalty	\$0 - \$750
20	9	20-821	Young Adult Entertainment Facility Penalty	\$200 - \$1,000

**VILLAGE OF PALATINE
FINE SCHEDULE SUPPLEMENT**

CH.NO.	ART.NO.	SECT.NO.	CLASSIFICATION	CY 2026 FINE
22		22-1 through 22-176	Offenses and Miscellaneous Provisions Violations (except for 22-142 and 22-175)	\$200
22	1	22-6(e)	False Alarm Penalty	\$50 - \$750
22	2	22-37(b)	Vandalism Penalty	\$75 - \$1,500
22	2	22-38(c)	Theft Penalty:	
			First conviction	\$75 - \$250
			Second and subsequent conviction(s)	\$500 - \$1,500
22	2	22-39(h)	Retail Theft Penalty:	
			First conviction	\$75 - \$250
			Second and subsequent conviction(s)	\$500 - \$1,500
22	2	22-40(c)	Trespass Penalty	\$0 - \$750
22	3	22-80	Rubbish, refuse, etc., on streets, alleys, public places	\$75 - \$1,500
22	3	22-90(f)	Dutch Elm Disease and Emerald Ash Borer Infestation	\$25 - \$750
22	3	22-91(m)	Antilitter Violation:	
			First violation	\$50 - \$250
			Second violation	\$100 - \$500
			Third and subsequent violation(s)	\$150 - \$1,000
22	3	22-93(g)	Unscheduled Bus Stop Penalty	\$750 - \$1,500
22	5	22-140(c)	Betting Messenger Penalty	\$75 - \$1,500
22	5	22-141(c)	Public Indecency Penalty	\$75 - \$1,500
22	5	22-142	Possession of Cannabis 10 grams or less	\$200
22	5	22-142	Possession of Cannabis >10 grams but less than 30 grams	\$400
22	5	22-145(f)	Drug Paraphernalia Violation	\$200
22	6	22-174	Curfew for Minors Violation	\$75 - \$1,500
22	6	22-175	Truancy Penalty	\$100
22	6	22-176(d)	Parental Responsibility Penalty	\$75 - \$750
22	7	22-234	Offenses and Miscellaneous Provisions Violations	\$75 - \$1,500
22	7	22-264	Nuisance Abatement Penalty	\$200 - \$1,500
24	9	24-223	Transmission of Tax Collection Violations:	
			Paid Within 35 Days	\$200
			Paid Between 36 and 60 Days	\$300
			Paid After 60 Days	\$400
24	9	24-227	Failure to Remit Prepared Food and Beverage Tax	\$200 - \$1,000
26	2	26-27	Cable and Video Protection Law Violations- per day	\$0 - \$750
26	2	26-27	Cable and Video Protection Law Violations- per occurrence per customer	\$0 - \$25,000
26	4	26-106	Annual reoccurring rental rate	\$200.00
28	1	28-27	Traffic Violations	\$25 - \$750
28	1	28-28	Vehicle Impoundment	\$500
28	3	28-83 through 28-93	Minor Violations; Parking Regulations:	
			Paid Within 35 Days	\$50
			Paid Between 36 and 60 Days	\$75
			Paid After 60 Days	\$125
28	3	28-83 (16)	Handicapped Parking Violations	\$250
28	3	28-93	Obstruction of snow removal	\$0 - \$750
28	3	28-93(d)	Unlawful removal of towed vehicle	\$25 - \$750
28	3	28-93(e)(1)a-c	Snow deposited on Village right-of-way	
			First violation	\$75
			Second violation	\$150
			Third and subsequent violation(s)	\$300
28	3	28-123	Neighborhood Area Parking Restrictions:	
			Paid Within 35 Days	\$100
			Paid Between 36 and 60 Days	\$150
			Paid After 60 Days	\$250
28	4	28-147	Inoperable Motor Vehicle Violations	\$200
28	5	28-185	Bicycle Violations	\$200
28	6	28-210 (a)(1)	Minor Violations; Parking Regulations:	
			Paid Within 35 Days	\$50
			Paid Between 36 and 60 Days	\$75
			Paid After 60 Days	\$125
28	6	28-210(b)	Minor Violations; Certain Sections of the Illinois Vehicle Code:	
			Paid Within 35 Days	\$50
			Paid Between 36 and 60 Days	\$75
			Paid After 60 Days	\$125
28	6	28-211	Minor Violations --Class "C" and above vehicles	\$50 - \$250
28	8	28-265	Motor-Driven Scooter Violations	\$50
28	9	28-301	Notice of Final Determination	\$100

**VILLAGE OF PALATINE
FINE SCHEDULE SUPPLEMENT**

CH.NO.	ART.NO.	SECT.NO.	CLASSIFICATION	CY 2026 FINE
28	9	28-306	Automated Traffic Law Enforcement System Violations	\$100
28	9	28-307	Distracted Driving:	
			Paid Within 35 Days	\$50
			Paid Between 36 and 60 Days	\$75
			Paid After 60 Days	\$125
30	2	30-44	Unauthorized draw of water from a Village hydrant penalty	\$65 - \$976
30	2	30-45(c)	Failure to Connect to Municipal Water Supply	\$50 - \$750
30	2	30-97	Non-Conversion of Meter:	
			Meter (Per Residential Dwelling Unit Per Billing Cycle)	\$56
			External Transponder (Per Account Per Billing Cycle)	\$84
30	3	30-184(b)	Sewer Violations	not to exceed \$750
30	5	30-264	Stormwater discharge penalty	\$200 - \$1,000
30	8	30-375(a)	Electric Utility Company Service Violations	\$2,500 - \$10,000
32	8	32-201	Zoning Violations	\$50 - \$750
Appendix A	6	6.02(f)	Abandoned Towers and Antennas Violation	\$10,000
Appendix B	6	6.06(c)(5)	Failure to Number House	\$10 per day
Appendix B	6	6.08(k)(1)(b)	Standards for Regulatory Floodway Construction Penalty	\$50 - \$1,000