VILLAGE OF PALATINE

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

VILLAGE COUNCIL & COMMITTEE OF THE WHOLE

AGENDA

JUNE 3, 2024

Regular Meeting **7:00 PM**

I. ROLL CALL

II. PLEDGE TO THE FLAG

III. APPROVAL OF MINUTES

1. Village Council & Committee of the Whole - Regular Meeting - May 20, 2024

IV. MAYOR'S REPORT

1. Consider a Resolution Appointing a New Member to the Village of Palatine Beautification Commission

2. As Submitted

V. RECESS TO THE COMMITTEE OF THE WHOLE

VI. COMMITTEE OF THE WHOLE

A. FIRE POLICY & COMMUNITY INFORMATION COMMITTEE

KOLLIN KOZLOWSKI, CHAIRMAN

1. Consider a Motion Granting Temporary Closure of Greeley Street (between Slade and Palatine Rd.) for the American Legion Youth and Family Day at 122 W. Palatine Road and Towne Square on June 22, 2024 (Council District: Six)

2. As Submitted

B. COMMUNITY & ECONOMIC DEVELOPMENT COMMITTEE

TIM MILLAR, CHAIRMAN

1. Consider a Motion Approving the Downtown TIF District Facade & Interior Building Improvement Grant Program Application for the Property at 10 - 12 N. Bothwell Street (Council District: Six)

2. As Submitted

C. POLICE POLICY & CODE SERVICES COMMITTEE

SCOTT LAMERAND, CHAIRMAN

1. Consider a Resolution Granting a Time Extension for Ordinance #O-64-23 for the Previously Approved Car Wash at 2239-2251 N. Rand Road (Council District: Three)

2. Consider an Ordinance Granting a Special Use for a Tattoo Business to Operate as a Unique Use at 574 W. Colfax Street (Council District: Six)

3. As Submitted

D. BUSINESS FINANCE & BUDGET COMMITTEE

DOUG MYSLINSKI, CHAIRMAN

1. Consider a Motion to Accept and Place on File the Annual Comprehensive Financial Report for the Year Ended December 31, 2023

2. Consider a Motion to Accept Staff Recommendations for CY 2023 Reserves

3. As Submitted

E. ADMINISTRATION, TECHNOLOGY & COMMUNITY HEALTH COMMITTEE

BRAD HELMS, CHAIRMAN

1. Consider a Motion Opening the 30-Day Public Review and Comment Period for the 2024 CDBG Action Plan

2. As Submitted

F. INFRASTRUCTURE & ENVIRONMENT COMMITTEE

GREG SOLBERG, CHAIRMAN

1. 515 West Colfax Street (Council District: Six)

   A. Consider a Motion Authorizing a Groundwater Ordinance Prohibiting the Installation of Wells in a Defined Area (515 West Colfax Street)

   B. Consider a Motion Authorizing the Execution of All Documents Necessary to Formalize a Highway Authority Agreement for 515 West Colfax Street

2. Consider a Motion to Update the Village's Cost Sharing for Lead Water Service Line Replacement

3. As Submitted

VII. RECONVENE THE VILLAGE COUNCIL MEETING

VIII.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.

1. Consider a Motion to Approve Warrant 2024 #11

2. Consider a Motion Granting Temporary Closure of Greeley Street (between Slade and Palatine Rd.) for the American Legion Youth and Family Day at 122 W. Palatine Road and Towne Square on June 22, 2024 (Council District: Six)

3. Consider a Motion Approving the Downtown TIF District Facade & Interior Building Improvement Grant Program Application for the Property at 10 - 12 N. Bothwell Street (Council District: Six)

4. Consider a Resolution Granting a Time Extension for Ordinance #O-64-23 for the Previously Approved Car Wash at 2239-2251 N. Rand Road (Council District: Three)

5. Consider an Ordinance Granting a Special Use for a Tattoo Business to Operate as a Unique Use at 574 W. Colfax Street (Council District: Six)

6. Consider a Motion to Accept and Place on File the Annual Comprehensive Financial Report for the Year Ended December 31, 2023

7. Consider a Motion to Accept Staff Recommendations for CY 2023 Reserves

8. Consider a Motion Opening the 30-Day Public Review and Comment Period for the 2024 CDBG Action Plan

9. Consider a Motion Authorizing a Groundwater Ordinance Prohibiting the Installation of Wells in a Defined Area (515 West Colfax Street) (Council District: Six)

10. Consider a Motion Authorizing the Execution of All Documents Necessary to Formalize a Highway Authority Agreement for 515 West Colfax Street (Council District: Six)

11. Consider a Motion to Update the Village's Cost Sharing for Lead Water Service Line Replacement

12. Consider a Motion to Accept and Place on File the Annual Treasurer's Report for Calendar Year 2023

IX. REPORTS OF STANDING COMMITTEE

A. ADMINISTRATION, TECHNOLOGY & COMMUNITY HEALTH COMMITTEE

BRAD HELMS, CHAIRMAN

1. As Submitted

B. BUSINESS FINANCE & BUDGET COMMITTEE

DOUG MYSLINSKI, CHAIRMAN

1. As Submitted

C. COMMUNITY & ECONOMIC DEVELOPMENT COMMITTEE

TIM MILLAR, CHAIRMAN

1. As Submitted

D. FIRE POLICY & COMMUNITY INFORMATION COMMITTEE

KOLLIN KOZLOWSKI, CHAIRMAN

1. As Submitted

E. INFRASTRUCTURE & ENVIRONMENT COMMITTEE

GREG SOLBERG, CHAIRMAN

1. As Submitted

F. POLICE POLICY & CODE SERVICES COMMITTEE

SCOTT LAMERAND, CHAIRMAN

1. As Submitted

X. REPORTS OF THE VILLAGE OFFICERS

A. VILLAGE MANAGER

1. As Submitted

B. VILLAGE CLERK

1. As Submitted

C. VILLAGE ATTORNEY

1. As Submitted

XI. CLOSED SESSION AS REQUIRED

XII. RECOGNITION OF AUDIENCE

XIII. ADJOURNMENT

VILLAGE OF PALATINE

VILLAGE HALL - COUNCIL CHAMBERS
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VILLAGE COUNCIL & COMMITTEE OF THE WHOLE

MINUTES

MAY 20, 2024

Regular Meeting **7:00 PM**

I. ROLL CALL – Time: 7:00 PM

Attendee Name	Title	Status	Arrived
Jim Schwantz	Mayor	Present	
Tim Millar	District 1 Councilman	Present	
Scott Lamerand	District 2 Councilman	Absent	
Doug Myslinski	District 3 Councilman	Absent	
Greg Solberg	District 4 Councilman	Present	
Kollin Kozlowski	District 5 Councilman	Present	
Brad Helms	District 6 Councilman	Present	

Also Present:
Village Clerk Marg Duer, 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 Bill Nord, Fire Chief Patrick Gratzianna, IT Director Larry Schroth, Director of Finance Paul Mehring, Director of Human Resources Pam Jackson, Deputy Clerk Doris Sadik and Support Service Specialist Kristin La Russo

II. PLEDGE TO THE FLAG – Time: 7:00 PM

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

III. APPROVAL OF MINUTES

1. Village Council & Committee of the Whole - Regular Meeting - May 13, 2024 - **Accepted**

RESULT:	**ACCEPTED [UNANIMOUS]**
MOVER:	Tim Millar, District 1 Councilman
SECONDER:	Brad Helms, District 6 Councilman
AYES:	Millar, Solberg, Kozlowski, Helms
ABSENT:	Lamerand, Myslinski

Minutes Acceptance: Minutes of May 20, 2024 7:00 PM (APPROVAL OF MINUTES)

IV. MAYOR'S REPORT

1. As Submitted **-**

Mayor Schwantz announced upcoming events:

Monday, May 27
Memorial Day
Village Offices are Closed

Monday, May 27: 10:00 AM
American Legion Memorial Day Parade
Beginning at Cornell Ave & Smith St

Wednesday, June 5: 6:00 PM - 8:00 PM
Open House for the Palatine Comprehensive Plan
Meeting Room B at Village Hall
Everyone is welcome

V. RECESS TO THE COMMITTEE OF THE WHOLE

Recess to Committee of the Whole **- Motion Carried by Voice Vote**

RESULT:	**MOTION CARRIED BY VOICE VOTE [UNANIMOUS]**
MOVER:	Brad Helms, District 6 Councilman
SECONDER:	Kollin Kozlowski, District 5 Councilman
AYES:	Millar, Solberg, Kozlowski, Helms
ABSENT:	Lamerand, Myslinski

VI. COMMITTEE OF THE WHOLE

A. POLICE POLICY & CODE SERVICES COMMITTEE – Time: 7:01 PM

SCOTT LAMERAND, CHAIRMAN

In the absence of Chairman Lamerand, Mayor Schwantz asked Councilman Solberg to serve as Chairman of the Police Policy & Code Services Committee.

1. 3. E Northwest Hwy (Council District: Six)

Motion was to approve Items A. and B.

Minutes Acceptance: Minutes of May 20, 2024 7:00 PM (APPROVAL OF MINUTES)

Planning & Zoning Director Ben Vyverberg presented Ty Toney's request for a Special Use to permit a new restaurant, Chicago Ramen Palatine at 3 E. Northwest Highway. The space was previously occupied by a Japanese curry restaurant, Takumi, which was also approved for liquor service. The Petitioner is proposing to open a new Japanese restaurant, Chicago Ramen Palatine. The Planning & Zoning Commission voted unanimously to approve the Special Use with a local liquor license at the subject property, and staff concurs.

Ty Toney addressed the Council.

RESULT:	**ADOPTED BY VOICE VOTE [UNANIMOUS]**
MOVER:	Jim Schwantz, Mayor
SECONDER:	Tim Millar, District 1 Councilman
AYES:	Schwantz, Millar, Solberg, Kozlowski, Helms
ABSENT:	Lamerand, Myslinski

A. Consider an Ordinance Granting a Special Use to Permit a Restaurant, with a Local Liquor License, at 3 E. Northwest Highway **- Approved** (Council District: Six)

B. Consider an Ordinance Increasing the Number of Class G (Restaurant - Beer & Wine) Liquor Licenses by One for Chicago Ramen Located at 3 E. Northwest Highway **- Approved** (Council District: Six)

2. 1916 N. Rand Rd (Council District: Three)

Motion was to approve Items A. and B.

Planning & Zoning Director Ben Vyverberg recommended Bartlomiej Kolatek's request for a Special Use to permit a restaurant with liquor service and a Variation to permit 23 parking spaces, (required 29). The restaurant would seat 22 inside and 12 outside. The Planning & Zoning Commission voted 7-1 to approve the Special Use and Variation to permit dine-in seating and alcohol service at the subject property, and staff concurs.

Bartlomiej Kolatek addressed the Council.

RESULT:	**ADOPTED BY VOICE VOTE [UNANIMOUS]**
MOVER:	Kollin Kozlowski, District 5 Councilman
SECONDER:	Brad Helms, District 6 Councilman
AYES:	Schwantz, Millar, Solberg, Kozlowski, Helms
ABSENT:	Lamerand, Myslinski

A. Consider an Ordinance Granting a Special Use to Permit a Restaurant, with a Local Liquor License, and a Variation for Parking at 1916 N. Rand Road **- Motion Carried by Voice Vote** (Council District: Three)

Minutes Acceptance: Minutes of May 20, 2024 7:00 PM (APPROVAL OF MINUTES)

B. Consider an Ordinance Increasing the Number of Class G (Restaurant - Beer & Wine) Liquor Licenses by One for Kolatek Baking Company Located at 1916 N. Rand Road **- Motion Carried by Voice Vote** (Council District: Three)

Councilman Kozlowski left the Village Council meeting at 7:06 PM and returned at 7:08 PM.

3. Consider an Ordinance Granting a Special Use for a Tattoo Business to Operate as a Unique Use at 574 W. Colfax Street **- Continued** (Council District: Six)

Planning & Zoning Director Ben Vyverberg recommended the petitioner's request for a continuance to June 3rd.

RESULT:	**CONTINUED [UNANIMOUS]**	**Next: 6/3/2024 7:00 PM**
MOVER:	Jim Schwantz, Mayor	
SECONDER:	Brad Helms, District 6 Councilman	
AYES:	Schwantz, Millar, Solberg, Helms	
ABSENT:	Lamerand, Myslinski, Kozlowski	

4. As Submitted **-**

Nothing was submitted.

B. COMMUNITY & ECONOMIC DEVELOPMENT COMMITTEE – Time: 7:07 PM

TIM MILLAR, CHAIRMAN

1. Consider a Discussion Regarding Downtown Streetscape Design Concepts **-** (Council District: Six)

Community Development Director Mike Jacobs presented the concepts proposed as possibilities for Palatine's streetscapes for Village owned properties.

Design Workshop, Inc. prepared conceptual designs for a variety of streetscape, public space, signage, and gateway improvements in downtown Palatine, focusing on four areas:

Area 1: Office building at 50 N. Brockway Street and surrounding parking/drive-through facilities, providing some additional spaces in this area: Support from Councilmen Millar and Helms, who suggested a smaller public gathering point with a fountain. Councilman Kozlowski said parking is key. Village Manager Reid Ottesen stated signage will help. Mayor Schwantz appreciates the public/private cooperation.

Minutes Acceptance: Minutes of May 20, 2024 7:00 PM (APPROVAL OF MINUTES)

Area 2: Slade Street and the parking lot at the northeast corner of Slade & Brockway Streets is proposed for expanding the Firemen's Memorial with landscaping, reducing parking, eliminating parking along the south side of Slade providing and more sidewalk seating. Councilman Millar stressed consideration for traffic flow, Ottesen agreed with much attention at staff level. Mayor Schwantz encouraged food service on sidewalks, not just an outside bar. Ottesen added emergency response would need access achieved by a one-way Slade Street. Councilman Helms suggested aerial lighting.

Area 3: Village owned properties at the northwest and southwest corners of Plum Grove & Palatine Roads:
Councilman Millar noted the tight traffic access along Palatine and Plum Grove and cautioned safety concerns of adding more pedestrian traffic. Councilman Solberg prefers option 3 offering multipurpose open space.

Area 4: Village owned properties along the east side of Smith Street, between Slade and the railroad tracks with consideration of development options for this area, with parking counts throughout the downtown averaging 95% usage. Staff recommends discussion and direction to guide prioritization and implementation of desired design concepts. Councilman Kozlowski suggested removing the CLU building providing more parking on the south side of the tracks. Ottesen suggested possibilities of the CLU Building and other options.

Signage design is proposed for consideration.

Ottesen stressed that phasing is everything. Realistically, Phase I could be next spring, Phase 2, the following year 2026, Phase 3 and 4 later. There is a lot of potential for area 4 with many possibilities.

Ottesen stated, with Council concurrence tonight, staff can move forward with discussions. Option 1 and 3 could be implemented at the same time, and added that archways are considered on Brockway and Wood.

The Village Council concurred with staff's recommendation.

2. As Submitted **-**

   Nothing was submitted.

C. INFRASTRUCTURE & ENVIRONMENT COMMITTEE – Time: 7:43 PM

GREG SOLBERG, CHAIRMAN

1. Consider a Motion Authorizing the Village Manager to Execute a Proposal for Construction Engineering Services for the 2024 Water Main Replacement Contract 1 and Contract 2 Projects **- Approved by Voice Vote**

Minutes Acceptance: Minutes of May 20, 2024 7:00 PM (APPROVAL OF MINUTES)

Public Works Director Matt Barry outlined the timeline for water main replacement and recommended authorizing the Village Manager to execute a proposal for construction engineering services for the 2024 Water Main Replacement Contract 1 and Contract 2.

RESULT:	**APPROVED BY VOICE VOTE [UNANIMOUS]**
MOVER:	Tim Millar, District 1 Councilman
SECONDER:	Greg Solberg, District 4 Councilman
AYES:	Schwantz, Millar, Solberg, Kozlowski, Helms
ABSENT:	Lamerand, Myslinski

2. Consider a Motion to Approve Change Order #1 for the 2024 Sidewalk Replacement Program **- Approved by Voice Vote**

   Public Works Director Matt Barry recommended the sidewalk replacement program change order #1. The Sidewalk Replacement Program contract was awarded to Suburban Concrete, Incorporated in the amount of $883,600. This proposed change order expands the program to complete the majority planned for 2025 sidewalk maintenance. Staff negotiated a 4.25% price reduction for all sidewalk replaced as part of this change order.

RESULT:	**APPROVED BY VOICE VOTE [UNANIMOUS]**
MOVER:	Jim Schwantz, Mayor
SECONDER:	Brad Helms, District 6 Councilman
AYES:	Schwantz, Millar, Solberg, Kozlowski, Helms
ABSENT:	Lamerand, Myslinski

3. As Submitted **-**

   Nothing was submitted.

D. ADMINISTRATION, TECHNOLOGY & COMMUNITY HEALTH COMMITTEE – Time: 7:46 PM

BRAD HELMS, CHAIRMAN

1. Consider a Motion Authorizing the Village Manager to Execute a Lease of Multifunctional Copy Machines with Imagetec **- Approved by Voice Vote**

   IT Director Larry Schroth recommended authorizing the Village Manager to execute a lease agreement with Imagetek for the lease of seven multifunctional copy machines for four years with fixed rates of $862.64 per month with an estimated four-year total cost (lease and maintenance) of $69,009.33.

Minutes Acceptance: Minutes of May 20, 2024 7:00 PM (APPROVAL OF MINUTES)

RESULT:	**APPROVED BY VOICE VOTE [UNANIMOUS]**
MOVER:	Jim Schwantz, Mayor
SECONDER:	Kollin Kozlowski, District 5 Councilman
AYES:	Schwantz, Millar, Solberg, Kozlowski, Helms
ABSENT:	Lamerand, Myslinski

2. Authorize the Village Manager to Enter into an Agreement for Cybersecurity Penetration Testing with ShoreBreak iThreat Security, LLC **- Approved by Voice Vote**

   IT Director Larry Schroth recommended authorizing the Village Manager to enter into an agreement for Cybersecurity Penetration testing with Shorebreak Ithreat Security, LLC providing a third party view of the Village's cyber security at a cost of $44,762.

RESULT:	**APPROVED BY VOICE VOTE [UNANIMOUS]**
MOVER:	Kollin Kozlowski, District 5 Councilman
SECONDER:	Tim Millar, District 1 Councilman
AYES:	Schwantz, Millar, Solberg, Kozlowski, Helms
ABSENT:	Lamerand, Myslinski

3. As Submitted **-**

   Nothing was submitted.

E. BUSINESS FINANCE & BUDGET COMMITTEE – Time: 7:47 PM

DOUG MYSLINSKI, CHAIRMAN

In the absence of Chairman Myslinski, Vice-Chairman Solberg opened on the Business Finance & Budget Committee.

1. As Submitted **-**

   Nothing was submitted.

F. FIRE POLICY & COMMUNITY INFORMATION COMMITTEE – Time: 7:47 PM

KOLLIN KOZLOWSKI, CHAIRMAN

1. As Submitted **-**

   Nothing was submitted.

VII. RECONVENE THE VILLAGE COUNCIL MEETING

Reconvene the Village Council Meeting **- Motion Carried by Voice Vote**

Minutes Acceptance: Minutes of May 20, 2024 7:00 PM (APPROVAL OF MINUTES)

RESULT:	**MOTION CARRIED BY VOICE VOTE [UNANIMOUS]**
MOVER:	Brad Helms, District 6 Councilman
SECONDER:	Kollin Kozlowski, District 5 Councilman
AYES:	Millar, Solberg, Kozlowski, Helms
ABSENT:	Lamerand, Myslinski

VIII.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.

Motion was to approve Items 1-5 and 7-10.

RESULT:	**ADOPTED BY ROLL CALL [UNANIMOUS]**
MOVER:	Greg Solberg, District 4 Councilman
SECONDER:	Brad Helms, District 6 Councilman
AYES:	Millar, Solberg, Kozlowski, Helms
ABSENT:	Lamerand, Myslinski

1. Consider a Motion to Approve Warrant 2024 #10 **- Approved**

2. Consider an Ordinance Granting a Special Use to Permit a Restaurant, with a Local Liquor License, at 3 E. Northwest Highway **- Approved** (Council District: Six)

   Ordinance #O-48-24

3. Consider an Ordinance Increasing the Number of Class G (Restaurant - Beer & Wine) Liquor Licenses by One for Chicago Ramen Located at 3 E. Northwest Highway **- Approved** (Council District: Six)

   Ordinance #O-49-24

4. Consider an Ordinance Granting a Special Use to Permit a Restaurant, with a Local Liquor License, and a Variation for Parking at 1916 N. Rand Road **- Approved** (Council District: Three)

   Ordinance #O-50-24

5. Consider an Ordinance Increasing the Number of Class G (Restaurant - Beer & Wine) Liquor Licenses by One for Kolatek Baking Company Located at 1916 N. Rand Road **- Approved** (Council District: Three)

   Ordinance #O-51-24

Minutes Acceptance: Minutes of May 20, 2024 7:00 PM (APPROVAL OF MINUTES)

6. Consider an Ordinance Granting a Special Use for a Tattoo Business to Operate as a Unique Use at 574 W. Colfax Street **- Approved** (Council District: Six)

   This item was removed from the Consent Agenda and continued to the June 3, 2024 Village Council meeting.

7. Consider a Motion Authorizing the Village Manager to Execute a Proposal for Construction Engineering Services for the 2024 Water Main Replacement Contract 1 and Contract 2 Projects **- Approved**

8. Consider a Motion to Approve Change Order #1 for the 2024 Sidewalk Replacement Program **- Approved**

9. Consider a Motion Authorizing the Village Manager to Execute a Lease of Multifunctional Copy Machines with Imagetec **- Approved**

10. Authorize the Village Manager to Enter into an Agreement for Cybersecurity Penetration Testing with ShoreBreak iThreat Security, LLC **- Approved**

IX. REPORTS OF STANDING COMMITTEE

A. ADMINISTRATION, TECHNOLOGY & COMMUNITY HEALTH COMMITTEE – Time: 7:49 PM

BRAD HELMS, CHAIRMAN

1. As Submitted **-**

   No Report

B. BUSINESS FINANCE & BUDGET COMMITTEE

DOUG MYSLINSKI, CHAIRMAN

In the absence of Chairman Myslinski, Vice-Chairman Solberg reported on the Business Finance & Budget Committee at the Standing Committee

1. As Submitted **-**

   No Report

C. COMMUNITY & ECONOMIC DEVELOPMENT COMMITTEE

TIM MILLAR, CHAIRMAN

1. As Submitted **-**

   No Report

Minutes Acceptance: Minutes of May 20, 2024 7:00 PM (APPROVAL OF MINUTES)

D. FIRE POLICY & COMMUNITY INFORMATION COMMITTEE

KOLLIN KOZLOWSKI, CHAIRMAN

1. As Submitted **-**

No Report

E. INFRASTRUCTURE & ENVIRONMENT COMMITTEE – Time: 7:49 PM

GREG SOLBERG, CHAIRMAN

1. As Submitted **-**

No Report

F. POLICE POLICY & CODE SERVICES COMMITTEE – Time: 7:49 PM

SCOTT LAMERAND, CHAIRMAN

In the absence of Chairman Lamerand, Mayor Schwantz asked Councilman Solberg to report as Chairman at the Standing Committee on Police Policy & Code Services Committee.

1. As Submitted **-**

No Report

X. REPORTS OF THE VILLAGE OFFICERS – Time: 7:49 PM

A. VILLAGE MANAGER – Time: 7:49 PM

1. As Submitted **-**

No Report

B. VILLAGE CLERK – Time: 7:49 PM

1. As Submitted **-**

No Report

C. VILLAGE ATTORNEY

1. As Submitted **-**

No Report

Minutes Acceptance: Minutes of May 20, 2024 7:00 PM (APPROVAL OF MINUTES)

XI. CLOSED SESSION AS REQUIRED

No Closed Session requested.

XII. RECOGNITION OF AUDIENCE – Time: 7:49 PM

Roman Golash added that Memorial Day is celebrated all weekend with Poppies from the American Legion.

XIII.ADJOURNMENT – Time: 7:50 PM

Adjourn the Village Council Meeting **- Motion Carried by Voice Vote**

RESULT:	**MOTION CARRIED BY VOICE VOTE [UNANIMOUS]**
MOVER:	Brad Helms, District 6 Councilman
SECONDER:	Kollin Kozlowski, District 5 Councilman
AYES:	Millar, Solberg, Kozlowski, Helms
ABSENT:	Lamerand, Myslinski

Submitted by:

Margaret R. Duer
Village Clerk

Minutes Acceptance: Minutes of May 20, 2024 7:00 PM (APPROVAL OF MINUTES)

Consider a Resolution Appointing a New Member to the Village of Palatine Beautification Commission

BACKGROUND:
The Mayor is seeking the Village Council's concurrence for the appointment of Robert Herbst to the Beautification Commission filling a vacancy due to Nathan Etter's resignation. This is a 2-year term, expiring April 30, 2026.

Beautification Commission
2-Year Term - Expiring in 2026

- **Robert Herbst**

ALTERNATIVES:
1. Concur with the appointment.
2. Do not concur with the appointment**.**

RECOMMENDATION:
Motion to concur with the Mayor’s recommendation.

ACTION REQUIRED:
Motion to approve the appointment.

ATTACHMENTS:

- RES 2024-Appt. - Beautification Comm

RESOLUTION NO. _____

A RESOLUTION CONCURRING WITH THE MAYOR'S APPOINTMENT TO THE BEAUTIFICATION COMMISSION OF THE VILLAGE OF PALATINE

WHEREAS, pursuant to the Palatine Code of Ordinances, the Mayor, with the concurrence of the Village Council, has the authority to appoint members to various Boards and Commissions.

BE IT RESOLVED, the Mayor, with the concurrence of the Village Council, hereby appoints the following individual to the Beautification Commission of the Village of Palatine.

Beautification Commission
2-Year Term – Expiring in 2026

- **Robert Herbst**

All terms are staggered and have an expiration date of April 30.

BE IT FURTHER RESOLVED, this Resolution shall be in full force and effect upon passage and approval provided by law.

DATED: This _____ day of _____, 2024

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

APPROVED by me this _____ day of _____, 2024

_____
Mayor of the Village of Palatine

ATTESTED and FILED in the office of the Village Clerk this

_____ day of _____, 2024

_____
Village Clerk

Attachment: RES 2024-Appt. - Beautification Comm (Appt. to Beautification Commission 2024)

Consider a Motion Granting Temporary Closure of Greeley Street (between Slade and Palatine Rd.) for the American Legion Youth and Family Day at 122 W. Palatine Road and Towne Square on June 22, 2024

BACKGROUND:
The American Legion Post 690, 122 W. Palatine Road, would like to host a Youth and Family Day in their parking lot and in Towne Square on Saturday, June 22, 2024 from 11:00 AM to 4:00 PM to celebrate their Centennial year. The Petitioner is proposing to have historic vehicles parked on Greeley Street, between Slade and Palatine Road, for people to explore and take pictures in. This will be a free event for the community. To accommodate the event, the Petitioner is requesting the temporary closure of Greeley Street, between Slade and Palatine Road.

KEY ISSUES:
- The Legion is requesting temporary closure of Greeley Street, between Slade and Palatine Road from 10:00 AM to 5:00 PM to accommodate the parking of historical military vehicles.
- If the proposed event is approved, Staff recommends the following conditions:
  1) The Petitioner shall submit a plan showing how the parking lot area will be secured and how the street will be blocked to vehicles in a manner acceptable to the Village Manager; and
  2) The Petitioner shall contact Commander David Brandwein, from the Palatine Police Department, to hire an OT officer to help with pedestrian traffic crossing Palatine Road.

ALTERNATIVES:
1. Approve the temporary road closure request.
2. Do not approve the temporary road closure request.

RECOMMENDATION:
Staff recommends approval of the proposed 2024 American Legion Post 690 Youth and Family Day, subject to the proposed conditions.

ACTION REQUIRED:
Motion approving the American Post Legion 690 Youth and Family Day, including the temporary closure of Greeley Street, between Slade and Palatine Road, subject to the proposed conditions.

ATTACHMENTS:
- American Legion Youth & Family Day

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
American Legion Palatine Post 690 - Youth and Family Day

Exact Address of Event
American Legion - 122 W Palatine Rd and Towne Square

Type of Event (Check all applicable)

☐ Festival ☐ Run/Walk ☐ Parade ☐ Car Show ☐ Craft Fair ☐ Fireworks ■ Other Youth and Family Day

Date(s) of Event	Hours of Event	Total Hours (Step-up - Tear down)
June 22, 2024	11:00 to 4:00	9:00-5:00

Phone number/website for publication	Estimated attendance	Last years actual attendance
www.alpost690.us	300	n/a

Describe the event's community and/or cultural benefit

Youth and Family Day - 100 yrs of Palatine history on display with youth focused activities.

SPONSORING ORGANIZATION INFORMATION

Name of Sponsoring Organization	Contact person from Sponsoring Organization	
American Legion Palatine Post 690	Ed Behrens and Jim Kott	
Sponsoring Organization Address	**City**	**Zip**
122 W Palatine Rd	Palatine	60067
Phone Number	**E-Mail**	**Website**
847-359-1606	cluboffice@alpost690.us	www.alpost690.us

ORGANIZER/COORDINATOR INFORMATION

Name of Organizer/Coordinator	E-mail	
[redacted]	[redacted]	
Organizer/Coordinator Address	**City**	**Zip**
122 W Palatine Rd	Palatine	60067
Phone Number	**Cell Phone Number**	**Fax Number**
[redacted]	[redacted]	n/a

EMERGENCY CONTACT INFORMATION

Name of Emergency Contact	E-mail	
[redacted]	[redacted]	
Emergency Contact Address	**City**	**Zip**
122 W Palatine Rd	Palatine	60067
Phone Number (24hours)	**Cell Phone Number**	**Fax Number**
[redacted]	[redacted]	n/a

Attachment: American Legion Youth & Family Day (American Legion Youth and Family Day)

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? 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.	☐ Yes ☑ No	If yes, how many vendors? _____ 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) 359-9090. 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 _____

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.

Attachment: American Legion Youth & Family Day (American Legion Youth and Family Day)

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

American Legion Youth and Family Day

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)	Amplified sound will be used to: (am/pm)
No amplified sound systems	

Describe the sound system(s)

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

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
Greeley St - Slade to Palatine	June 22	10:00	June 22	5:00
Greeley St - Slade to Palatine				
Greeley St - Slade to Palatine				

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.

Attachment: American Legion Youth & Family Day (American Legion Youth and Family Day)

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
American Legion Palatine Post 690

Name of Event
American Legion Youth and Family Day

Date(s) of Event
June 22, 2024

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

Edward Behrens	Adjutant	
PRINT NAME	TITLE/POSITION	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.

Attachment: American Legion Youth & Family Day (American Legion Youth and Family Day)

Attachment: American Legion Youth & Family Day (American Legion Youth and Family Day)

Susan Storelli

From: Ed Behrens <behrens.ed@gmail.com>
Sent: Thursday, May 16, 2024 1:12 PM
To: Susan Storelli
Subject: Re: Palatine American Legion Post 690 - Centennial Special Events
Attachments: Palatine Youth & Family Day (1).pdf; Legion June 22 - VOP Special-Event-Permit.pdf

Caution: This is an external email, Please take care when clicking links or opening attachments. When in doubt, please talk with the sender or check with VOP IT

Hello Susan,

A copy of the special event application is attached to this email along with a flyer for the event.
In observation of our Centennial Year we are sponsoring a free Youth and Family Day.
The goal is to give youth a families a chance to look back on 100 yrs of history in Palatine while giving the young people something active and fun to do.

We will have historical military vehicles for folks to explore and take pictures in, (Vehicles will be on on Greeley St)
We are working with the Palatine Historical Society to produce story boards that give a pictorial representation of the last 100 yrs of Palatine history.
(The historical History Boards will be in Towne Square.)
Also in Towne Square we will have an inflatable Obstacle Course and a small inflatable Slide/ Bouncy house.
We will also have a portable climbing wall in the Legion parking lot.

There will be no alcohol sales. And there no plans to have food venders.
We will have a water station set up provided by the Legion
The event is scheduled run between 11:00 and 4:00 on June 22.
We're inviting scout and youth groups to participate and set up their own tables and small tents.

We are requesting to close Greeley St between Slade and Palatine which is the one block of Greeley that runs between the Legion and Towne Square.
I have a goggle maps diagram that I will send separately.

I have been in discussion with the Keith Schmerer with the Palatine Park District, and we've been going over the Park layout for the day.
We had tried to avoid closing the street; however, the climbing wall comes on a trailer and needs to be parked in the Legion lot which stretches the event on either side of Greeley St, at the Legion and in Towne Square. We feel the safes layout would be to close Greeley St between Slade and Palatine Rd to allow a free flow of pedestrian traffic and provide more space for the military vehicles and antique cars on Greeley St.

For today I filled out the application for your review. I'm sure that I'll need to make some updates.
I wanted to get something to you to get it started.

Thank you for all your help with this project!

Ed Behrens
847-754-9416
Adjutant
American Legion Palatine Post 690

Attachment: American Legion Youth & Family Day (American Legion Youth and Family Day)

Consider a Motion Approving the Downtown TIF District Facade & Interior Building Improvement Grant Program Application for the Property at 10 - 12 N. Bothwell Street

BACKGROUND:
The Village has received a Downtown Facade & Interior Building Improvement Grant Program application for proposed improvements to the existing building at 10 - 12 N. Bothwell Street (2 Libras). The Petitioner is requesting approval of the following:

> **Motion approving the Downtown TIF District Facade & Interior Building Improvement Grant Program Application for the building at 10 - 12 N. Bothwell Street.**

KEY ISSUES:

- 2 Libras restaurant is looking to occupy the former Sweet C's tenant space at 10 N. Bothwell Street, with minimal revisions to the existing floor plan. The proposed restaurant concept will be focused on breakfast and lunch offerings.
- As outlined in the Petitioner's application materials, the proposed project improvements include a new awning and exterior lighting, as well as upgrades to the building's electric service.
- Based on the specific costs outlined in the application materials (and the Grant Program's corresponding reimbursement limitations), the proposed project would be eligible for a total reimbursement amount of $10,422. This would be the maximum amount reimbursed for the corresponding work outlined in the application. If the actual costs are lower, the corresponding reimbursement payments would be adjusted accordingly.
- The program, subject to the TIF Act, allows for the reimbursement of TIF eligible expenses related to the Petitioner's proposed improvements. Funding approved as part of the Program cannot be used for the reimbursement of expenses that were incurred prior to the approval of the Petitioner's application. Per the program, all required documentation shall be reviewed and approved by the Village prior to processing any reimbursement payment.

ALTERNATIVES:
1. Approve the Application.
2. Do not approve the Application.

RECOMMENDATION:
Staff recommends approval.

ACTION REQUIRED:
A motion to approve the Downtown TIF District Facade & Interior Building Improvement Grant Program Application for the building at 10 - 12 N. Bothwell Street.

ATTACHMENTS:

- 2 Libras - Facade Grant Application - Redacted
- 2 Libras - Cost & Potential Grant Calculation

Façade & Interior Building Improvement Grant Program

Application

Completion of this application is required in order to determine if your proposed project qualifies for consideration as part of the Village's Downtown TIF District Façade & Interior Building Improvement Grant Program. The Scope of Program, Project Eligibility, Application Process, and Program Terms are all outlined in the attached program summary.

Building Address: 10-12 N Bothwell St, Palatine, IL 60067

Name of Applicant: Milana Tarbuk (2Libras, LLC)

Is the Applicant the Building Owner: | | Yes |√| No

Note: If the Applicant is not the building owner, a letter indicating the building owner's approval of the proposed building improvements must be submitted as part of this application.

Name of Business (please include the name(s) of any existing business within the building):
Hair Station by Amy
Mane Street Hair Styling, CCA Boutique

Applicant's Contact Information:

Address: [redacted]

Phone Nu

E-Mail:

Required Submittals with Application: Please see the attached submittal requirements.

Estimated Cost of Eligible Improvements (attach detailed cost estimates): $25,418.00

Applicant Signature*: Milana Tarbuk **Date:** 05/21/2024

* **Note:** By signing this application you are certifying that all information provided is true and accurate to the best of your knowledge, you are agreeing to comply with all of the Program Terms, and you are acknowledging that any approved improvements must receive any required permits and approvals from the Village prior to the commencement of construction.

Attachment: 2 Libras - Facade Grant Application - Redacted (10 - 12 N Bothwell St - Downtown Building Grant Application)

Hunzinger Williams Awnings
27982 West Commercial Avenue
Suite #1
Lake Barrington, IL 60010

Sam Tarbuk
Sam Tarbuk
10 N Bothwell St
Palatine IL 60067
United States

Quotation # S00478

Quotation Date: 04/15/2024

Expiration: 05/15/2024

Salesperson: Michael Alfaro

Description	Quantity	Unit Price	Taxes	Amount
Slant Stationary Awning Recover	1.00 Units	3,102.00		$ 3,102.00
Installation	1.00 Units	450.00		$ 450.00
Graphics Acrylic Painting, Art file provided by customer, Roof Right & Sign Band Center Color=White	20.00 ft²	42.00		$ 840.00
		Total		$ 4,392.00

Terms and Conditions

TERMS:

Deposit is required with the signed proposal. The balance will be due on installation/delivery.

Delivery and installation are estimated at approximately 4-6 weeks from the date deposit, signed proposal, material (fabric choices, colors, etc.) selection and permit are received.

For all commercial projects, we require a copy of all required permits before beginning manufacturing.

Hunzinger Williams, Inc is able to provide assistance to acquire needed permit(s) for a fee of $300.00 plus the cost of the permit, which will be added to the balance of the invoice.

Deposits are non-refundable due to the provision of customized work.

This proposal may be withdrawn if not accepted within 30 days from the day was sent.

Attachment: 2 Libras - Facade Grant Application - Redacted (10 - 12 N Bothwell St - Downtown Building Grant Application)

1. Purchaser shall have no right of the recession on special order or custom made goods and shall forfeit all down payments and be fully responsible to pay the entire balance due under all circumstances.

2. When goods are not installed by Seller, Purchaser acknowledges that he has inspected said goods and accepts them as conforming to the specifications herein and they are free of any/all defects.

3. If the customer requests total installation or any part of the installation to be delayed for whatever reason, full payment will be due for an entire contract at the time of originally scheduled installation.

4. Awnings purchased hereunder shall be manufactured and installed according to the specifications stated herein and following industry standards.

5. Purchaser shall be solely responsible for obtaining all necessary permits and the approval of any government entities at the purchaser's cost.

6. Any plans, drawings (whether to scale or freehand) requested by Purchaser after the contract has been accepted due to changes in the design or specifications hereof, or for any reason shall be an additional charge to Purchaser based on the detail and time expended by Seller.

7. All fabrics used in the construction of awnings are water repellent but not waterproof. Wrinkles or small flaws are generally anticipated for normal fabrication and will not affect the warranty. Distortions in the metal framework or minor variations in dimensions shall not affect the validity of this contract.

8. The product sold is designed to attach to a building based on visible representations or information as to the construction of the said building at the time of sale. In the event, the product sold cannot be supported by said building due to incorrect or incomplete information, modifications to support structure will be made as necessary with the consent of Purchaser at additional cost to Purchaser.

9. ELECTRIC WORK - All electric work, parts, labor, and components are by the owner or a registered electrician. Costs are not included unless specifically noted on the contract.

10. All agreements contingent upon strikes, fire, accidents, natural disasters, acts of God, or delays beyond our control to obtain necessary materials. Owner to carry fire, tornado, and other necessary insurance. Our workers are fully covered by Workers' Compensation Insurance. Delays or failure of performance caused by "any act, event, or condition that has a material adverse effect on the ability of a party to this Agreement to perform its obligations hereunder if such act, event, or condition is beyond the reasonable control of such party and is not the result of such party's willful or negligent action or inaction and shall include, without limitation, (i) acts of God, war, public disorders, insurrection, rebellion, floods, hurricanes, earthquakes, lightning, or other natural calamities; (ii) acts or inaction of governmental or regulatory agencies or judicial bodies or changes in laws; (iii) explosions or fires; (iv) strikes or labor disturbances; (v) delays in obtaining goods or services from any subcontractor, materialman, or supplier by reason of any occurrence of any of the foregoing causes; or (v) any unforeseeable act or omission of any third party."

Attachment: 2 Libras - Facade Grant Application - Redacted (10 - 12 N Bothwell St - Downtown Building Grant Application)

Hunzinger Williams Awnings
27982 West Commercial Avenue
Suite #1
Lake Barrington, IL 60010

11. Any photos taken of the project could be subject to use in our marketing materials.

NOTE:

Cost Protection: Due to cost volatility for materials, prices subject to change.

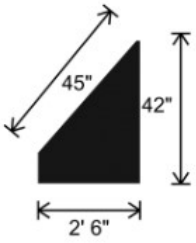
Past due balances are subject to a late charge of 1.5% monthly,18% annually, or the maximum per states law.

If balances/invoices must be placed with a third party for collection, the customer is responsible for these additional collections and legal fees.

Do not email/mail credit card information. We do not accept PayPal, Venmo, or Zelle.

50% Deposit, 50% upon installation

Attachment: 2 Libras - Facade Grant Application - Redacted (10 - 12 N Bothwell St - Downtown Building Grant Application)

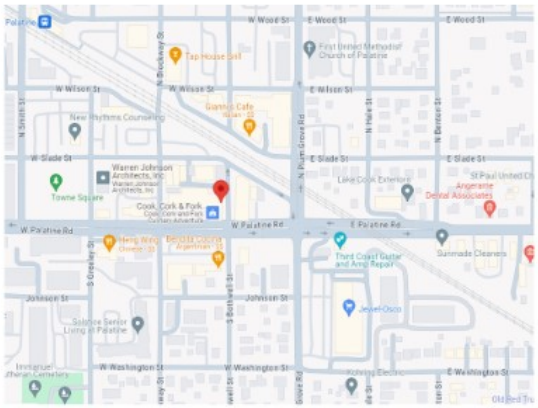


SIDE VIEW

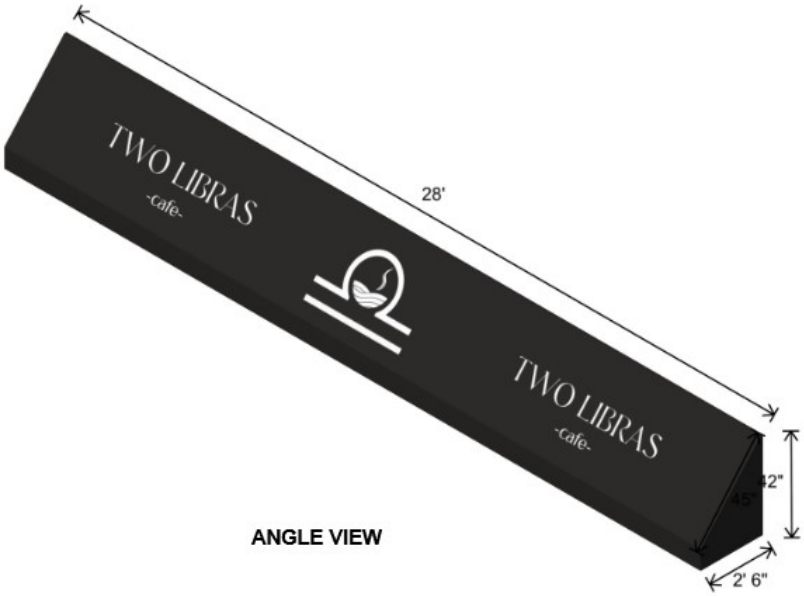


FRONT VIEW

Awning Body Specifications: 45" H x 336" W
Logo Information: 24" H x 230" W



SITE LOCATION



ANGLE VIEW

Two Libras Cafe
10 N Bothwell St
Palatine, IL 60067

C & A COMMERCIAL AWNINGS

Attachment: 2 Libras - Facade Grant Application - Redacted (10 - 12 N Bothwell St - Downtown Building Grant Application)



Attachment: 2 Libras - Facade Grant Application - Redacted (10 - 12 N Bothwell St - Downtown Building Grant Application)

Electrical Construction and Design L.L.C.

817 S Kildare Ave
Chicago, Illinois 60624
Phone: 773.826.2600 Fax: 773.826.2620

5.15.24

Sam Tarbuk
Two Libras

RE: **Two Libras**
10/12 North Bothwell Street
Est# SC24704

We have prepared an electrical estimate regarding the above project.
Our proposal is based on information and drawings provided.

We have included the following items in our proposal.

EXTERIOR LIGHTING
(1) Fixture Quote
(3) Exterior Gooseneck Canopy Lights ($300 Fixture Allowance)
(1) Digital Timeclock/photocell

GENERAL CONDITIONS
(1) Tools & Supervision

Our price for this Work: $4,674.00

Items not included in our proposal are as follows:

- Permit or bond fees.
- Dumpster fees
- Excess utility company facility charges.
- Spoil removal
- Any low voltage cabling, equipment, or devices whatsoever, except fire alarm.
- Any site sleeving is excluded
- Any temperature control wiring, starters, or mechanical equipment
- Any coring, sawcutting, or patching is excluded unless noted above.
- Concrete encasements and pads have been excluded unless noted.
- Mechanical equipment, starters, or like materials associated with equipment unless noted otherwise
- Premium time is excluded.
- Additional Labor and Material authorized by code/village inspector and authorities.
- All heating and cooling units and associated devices are excluded.
- Due to material price increases, this proposal is good for 30 days from date above.

Best Regards,

Sam Carlson
ABCO Electrical Construction and Design

Attachment: 2 Libras - Facade Grant Application - Redacted (10 - 12 N Bothwell St - Downtown Building Grant Application)

The Venice

Wall Mount

STEEL LIGHTING CO.

The go-to for American-made, handcrafted lights. A family-owned business, comfortable making things the old fashioned way.

Dome



Mounts



Colors



Galvanized option not available on straight arm mounts

Custom colors are available for an additional fee. Please provide a RAL number

Parts Included

DOME: (A9) Angled Reflector 9" Dome

MOUNT: Choose between 6" straight arm, 11" straight arm, 11" gooseneck, 16" gooseneck, or 23" gooseneck, or upward sloping gooseneck

SOCKET: 120V Medium Base Porcelain Socket and 6ft of Wiring. Comes with a threaded Covernut and Gasket for a secure and water proof seal

MOUNTING HARDWARE: (BP12) Heavy Duty 4" Die Cast Base Plate with Gasket and Screws (fits with a 4" Round Electrical Box)

Features

CUSTOMIZABLE: From the shape and the size to the interior color, you can decide what fits best into your vision and we can make it happen.

ALL-WEATHER: Built to last and withstand any storm the outside - or inside - world throws its way.

STEEL CONSTRUCTION: Expertly spun using 18 gauge steel and strong enough to make a lasting statement.

FAST & FREE SHIPPING: We move quickly so your timelines can too – free shipping within 24 hours in the continental US!

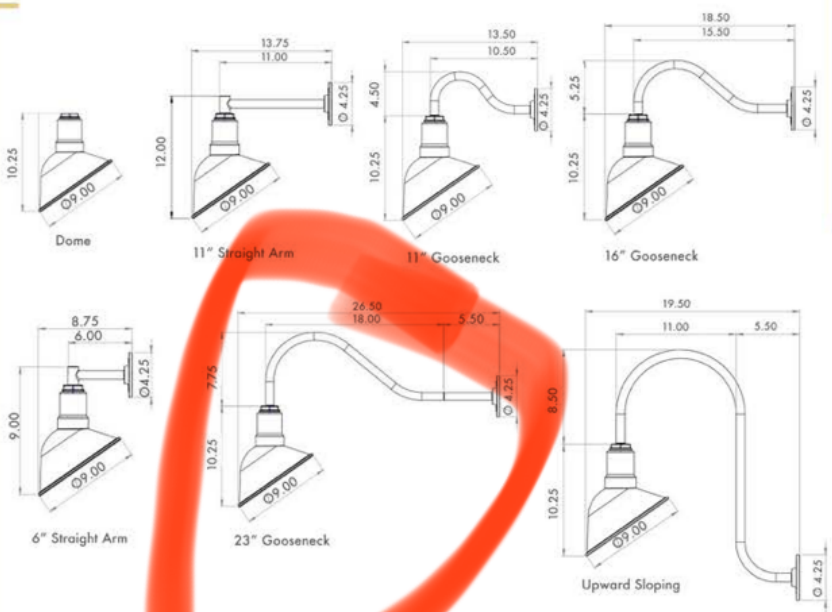
APPLICATION: Illuminate artwork and signage, use in grocery stores, breweries or exterior lights on houses.

Quantity Pricing

150 WATT

c UL us LISTED

Dimensional Data



Optional Accessories

Electrical Box (RB05): 4" round die cast electrical box which is powder coated to match your fixture.

LED Bulb (LFLA): 800 Lumen Filament LED Medium base screw-in bulb.

6" Mounting Plate (LP12): A larger mounting plate if the standard 4" mounting plate is too small

Ordering Information

Choose each item specification to breakdown the SKU numbers for your order below

	Color		Mount		Color		Mounting Hardware		Color		Electrical Box (optional)		Color		LED Bulb (optional)
A09 –		–		–		–		–		–		–		–	
	00	04	GB01		00	04	BP12 - Standard 4" Mounting Plate		00	04	RB05 - 4" round die cast electrical box		00	04	LFLA - LED Bulb
	01	06	GB04		01	06	LP12 - Larger 6" Mounting Plate		01	06			01	06	
	1M	08	GB05		1M	08			1M	08			1M	08	
	03		GB06		03				03				03		
			ST06												
			ST11												

Attachment: 2 Libras - Facade Grant Application - Redacted (10 - 12 N Bothwell St - Downtown Building Grant Application)

Electrical Construction and Design L.L.C.

817 S Kildare Ave
Chicago, Illinois 60624
Phone: 773.826.2600 Fax: 773.826.2620

5.15.24

Sam Tarbuk
Two Libras

RE: **Two Libras**
10/12 North Bothwell Street
Est# SC24703

We have prepared an electrical estimate regarding the above project.
Our proposal is based on information and drawings provided.

We have included the following items in our proposal.

ELECTRICAL SERVICE & DISTRIBUTION

(1) ComEd coordination
(1) Rework existing panel for new loads
(1) 200A 120/208V., 3PH Panelboard w/ feed
(1) 100A 120/208V., Existing 3PH Panelboard w/ New feed

GENERAL CONDITIONS

(1) Disconnect/Demolition Service Revisions
(1) Tools & Supervision

Our price for this Work: $16,352.00

Items not included in our proposal are as follows:

- Permit or bond fees.
- Dumpster fees
- Excess utility company facility charges.
- Spoil removal
- Any low voltage cabling, equipment, or devices whatsoever, except fire alarm.
- Any site sleeving is excluded
- Any temperature control wiring, starters, or mechanical equipment
- Any coring, sawcutting, or patching is excluded unless noted above.
- Concrete encasements and pads have been excluded unless noted.
- Mechanical equipment, starters, or like materials associated with equipment unless noted otherwise
- Premium time is excluded.
- Additional Labor and Material authorized by code/village inspector and authorities.
- All heating and cooling units and associated devices are excluded.
- Due to material price increases, this proposal is good for 30 days from date above.

Best Regards,

Sam Carlson
ABCO Electrical Construction and Design

Attachment: 2 Libras - Facade Grant Application - Redacted (10 - 12 N Bothwell St - Downtown Building Grant Application)

2 Libras at 10 – 12 N. Bothwell Street

Downtown TIF District Façade & Interior Building Improvement Grant Program Analysis:

Frontage of Building: 30 ‘ (along Bothwell Street)

Eligible Façade Funding: $80,000 ($30,000 exterior + $50,000 interior)

Cost Estimates for Scope of Work Included in Application:

Façade/Exterior:	**Cost:**	**Reimburse %:**	**Reimburse Potential:**
Awning	$4,392	25%	$1,098
Exterior Lighting	$4,674	25%	$1,168
Electric Service Upgrades	$16,352	50%	$8,176
Total Exterior Costs Provided:	**$25,418**		**$10,442**

Attachment: 2 Libras - Cost & Potential Grant Calculation (10 - 12 N Bothwell St - Downtown Building Grant Application)

Consider a Resolution Granting a Time Extension for Ordinance #O-64-23 for the Previously Approved Car Wash at 2239-2251 N. Rand Road

BACKGROUND:
The Village Council previously approved Ordinance #O-64-23, which granted Special Use approval for the proposed car wash at 2239-2251 N. Rand Road. The Village's Zoning Code indicates that Special Use approval is valid for a period of one year, provided a building permit is obtained. While the Petitioner has applied for a building permit, it will not be issued prior to the applicable one-year deadline date of June 5, 2024. Due to these circumstances, the Petitioner is requesting approval of the following

> **The granting of a time extension of the previously approved Special Use to October 5, 2024, to allow the Petitioner to complete the building permit process for the proposed car wash.**

KEY ISSUES:
- The proposed car wash received approvals from the Village Council on June 5, 2023. The Zoning Code requires that a building permit be issued within one year of obtaining Special Use approval, and then requires that the related construction be completed within two years of the issuance of the building permit.
- The Petitioner has acquired the property and applied for a building permit, but has yet to obtain the permit. As outlined in the attached letter, the Petitioner is in the process of obtaining the MWRD permit and working with the owner of the Palatine Hyundai property to complete the access agreement for the driveway through to Lake Cook Road.
- The proposed extension will require the building permit for the car wash be obtained on or before October 5, 2024.
- All other conditions of the previously approved Special Use will remain in effect.

ALTERNATIVES:
1. Approve the resolution granting the requested time extension.
2. Do not approve the resolution granting the requested time extension.

RECOMMENDATION:
Staff recommends approval of the resolution granting a time extension to October 5, 2024.

ACTION REQUIRED:
Motion to approve the resolution granting a time extension to Ordinance #O-64-23 for the proposed car wash at 2239-2251 N. Rand Road.

ATTACHMENTS:
- Aerial Map
- RES - Time Ext
- EXHIBIT - 2239-2251 N. Rand Road - Request to Extend SUP
- Special Use Ordinance #O-64-23 - 2239-2251 N. Rand Road

GISConsortium

2239 N. Rand Road



0 300 600 ft

Print Date: 3/24/2023

Notes

Cook County Aerial 2020

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.

Attachment: Aerial Map (2239-2251 N. Rand Road - Time Extension for Ordinance #O-64-23 for the

RESOLUTION NO. _____

A RESOLUTION GRANTING A TIME EXTENSION FOR ORDINANCE #O-64-23 FOR THE PREVIOUSLY APPROVED CAR WASH AT 2239-2251 N. RAND ROAD

WHEREAS, Ordinance #O-64-23 granted Special Use approval for the construction of a new car wash; and

WHEREAS, Section 14.05(f)(1) of the Palatine Zoning Ordinance indicates that Special Uses are valid for one year, provided a building permit is issued; and

WHERES, the Petitioner applied for a building permit but has not yet obtained their permit and is in the process of completing both the MWRD permit review and the secondary driveway access easement requirements.

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

SECTION 1: That a time extension until October 5, 2024, for obtaining a building permit for the drive-through Popeyes restaurant is hereby granted subject to the following condition:

1. **All conditions of Ordinance #O-64-23 shall remain in effect.**

PASSED: This ____day of _____, 2024

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

APPROVED by me this _____day of _____, 2024

_____

Mayor of the Village of Palatine

ATTESTED and FILED in the office of the Village Clerk this _____day of _____, 2024

_____

Village Clerk

Attachment: RES - Time Ext (2239-2251 N. Rand Road - Time Extension for Ordinance #O-64-23 for the Previously Approved car wash)

Attachment: EXHIBIT - 2239-2251 N. Rand Road - Request to Extend SUP (2239-2251 N. Rand Road - Time Extension for Ordinance #O-64-23 for

CAR WASH PRO DESIGNERS

28 May 2024

Village of Palatine
200 E. Wood Street
Palatine, Illinois 60067
CITY COUNCIL

SUBJECT: SPECIAL USE EXTENSION REQUEST ORDINANCE O-64-23

Dear City Council:

As you are aware, on 5 June 2023, the City Council unanimously approved Ordinance O-64-23 in relation to an express car wash facility located at 2239 N. Rand Road. The owner/applicant hereby requests the City Council extend the Ordinance by 120 (one hundred twenty days) from 5 June 2024. The applicant/owner has established true intent to commence construction with the following acts:

1. Purchasing the property;
2. Continuing the application process with the Village of Palatine;
3. Continuing the application process with all State agencies;
4. Engaging with lenders to close a loan transaction for construction;

An outstanding issue here is obtaining an easement from the adjacent property owner (Grossinger) to satisfy the requirements of MWRD (Metropolitan Water Reclamation District). The applicant/owner anticipates this step to be completed within the requested extension time.

The applicant/owner looks forward to establishing this business in the Village of Palatine and working with staff to ensure compliance with all Ordinances. Should you have any questions related to this request, please contact us at (847)852-0021.

Sincerely,

Alan M Jacob
General Counsel

CW PRODESIGN LLC - d/b/a Car Wash Pro Designers
6400 N Northwest Hwy, Unit 4, Chicago, IL 60631
www.carwashprodesigners.com
info@carwashprodesigners.com | T: 630.534.1310

Attachment: Special Use Ordinance #O-64-23 - 2239-2251 N. Rand Road (2239-2251 N. Rand Road - Time Extension for Ordinance #O-64-23 for

ORDINANCE NO. O-64-23

AN ORDINANCE GRANTING A SPECIAL USE
AT 2239 & 2251 N. RAND ROAD

WHEREAS, pursuant to a petition and public hearing on May 23, 2023, 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 an automotive laundry pursuant to Section 11.06 (e) (7) of the Palatine Zoning Ordinance, on the following legally described property:

THAT PART OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER AND THE WEST 4 ACRES OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 2, TOWNSHIP 42 NORTH, RANGE 10 EAST OF THE THIRD PRINCIPAL MERIDIAN, DESCRIBED AS FOLLOWS: COMMENCING AT THE POINT OF INTERSECTION OF THE CENTERLINE OF RAND ROAD WITH THE WEST LINE OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SAID SECTION 2; SAID POINT OF INTERSECTION BEING 16.12 FEET SOUTH OF THE NORTHWEST CORNER OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SAID SECTION 2; THENCE SOUTHEASTERLY ALONG THE CENTERLINE OF RAND ROAD 854 FEET TO THE PLACE OF BEGINNING.;
THENCE SOUTHEASTERLY ALONG THE CENTERLINE OF RAND ROAD, 100 FEET; THENCE NORTHEASTERLY IN STRAIGHT LINE 1037.63 FEET TO A POINT IN THE NORTH LINE OF SAID SECTION 2 THAT IS 1409.41 FEET EAST OF THE NORTHWEST CORNER OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SAID SECTION 2; THENCE WEST ALONG THE NORTH LINE OF SECTION 2 AFORESAID, 145.94 FEET, THENCE SOUTHWESTERLY IN A STRAIGHT LINE 931.34 FEET TO THE PLACE OF BEGINNING, (EXCEPT THAT PART THEREOF DESCRIBED AS FOLLOWS: THAT PART OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER, AND THE WEST 4 ACRES OF THE NORTHWEST QUARTER OF SECTION 2, TOWNSHIP 42 NORTH, RANGE 10 EAST OF THE THIRD PRINCIPAL MERIDIAN, LYING NORTH OF A LINE DESCRIBED AS FOLLOWS: BEGINNING

AT A POINT OF INTERSECTION OF THE EAST LINE OF THE WEST 4 ACRES OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER AFORESAID WITH A LINE 50 FEET SOUTH OF AND PARALLEL WITH THE NORTH LINE OF SAID SECTION 2; THENCE WEST PARALLEL WITH SAID NORTH LINE TO A POINT THAT IS 94 FEET WEST OF AND 50 FEET SOUTH OF THE NORTHEAST CORNER OF THE NORTHWEST QUARTER OF SAID SECTION 2 (AS MEASURED ON SAID NORTH LINE AND ON A LINE AT RIGHT ANGLES THEREOF); THENCE SOUTH AT RIGHT ANGLES TO THE LAST DESCRIBED COURSE 30 FEET; THENCE WEST PARALLEL WITH THE NORTH LINE OF SAID SECTION 2, TO THE WEST LINE OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SAID SECTION 2), IN COOK COUNTY, ILLINOIS.

commonly known as 2239 N. Rand Road & 2251 N. Rand Road

(PIN# 02-02-102-011, 02-02-102-023, and 02-02-102-024)

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 to permit an automotive laundry pursuant to Section 11.06 (e) (7) of the Palatine Zoning Ordinance, is hereby granted, subject to the following condition(s):

1. **The Special Use shall substantially conform to the Site Plans, Floor Plans, and Elevation Plans submitted by the Petitioner, Krisch Capital Partners, LLC, except as such plans may be changed to conform to Village Codes and Ordinances.**

2. **Any improvements to the existing freestanding sign, located within the US Army Corps. of Engineers "No Build" Limit and the final freestanding sign plans shall be submitted in a manner acceptable to the Village Engineer and Director of Planning and Zoning.**

3. **A license agreement and maintenance agreement addressing the cross-access driveway to the north and sign maintenance for the Patrick Hyundai lots shall be submitted in a manner acceptable to the Village Attorney and Director of Planning and Zoning.**

Attachment: Special Use Ordinance #O-64-23 - 2239-2251 N. Rand Road (2239-2251 N. Rand Road - Time Extension for Ordinance #O-64-23 for

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 5 day of June, 2023

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

APPROVED by me this 5 day of June, 2023

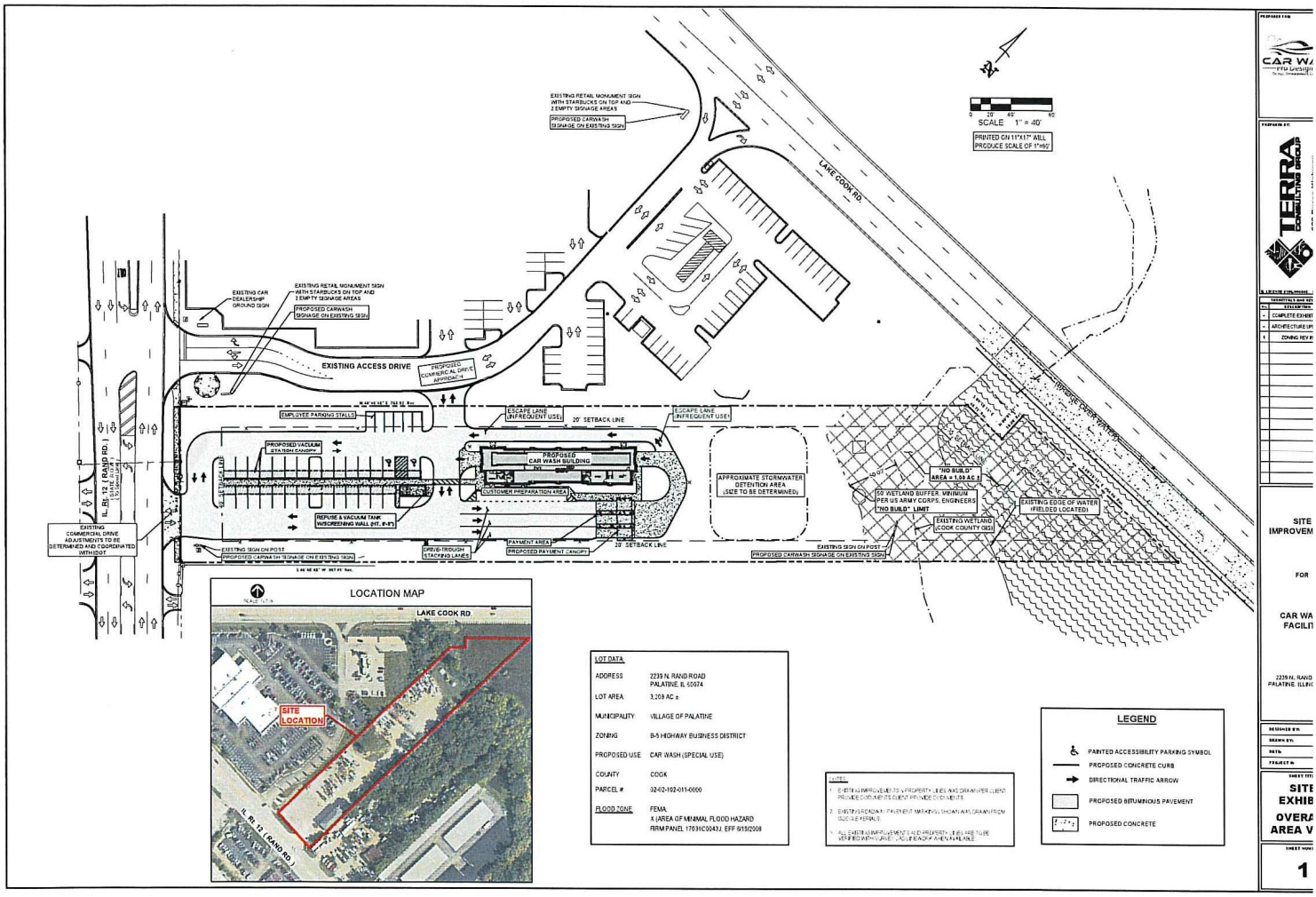
Mayor of the Village of Palatine

ATTESTED and FILED in the office of the Village Clerk this

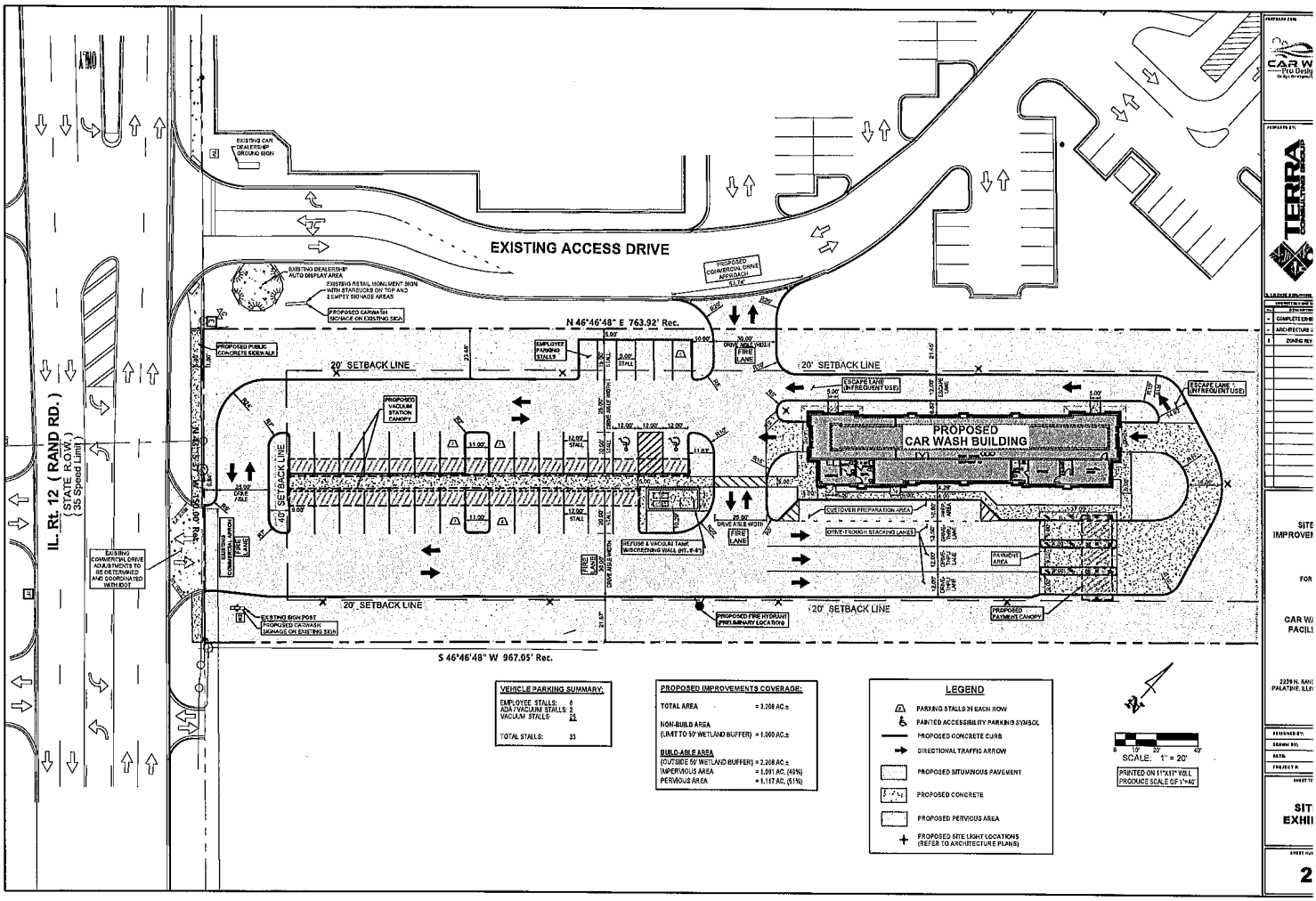
5 day of June, 2023

Village Clerk

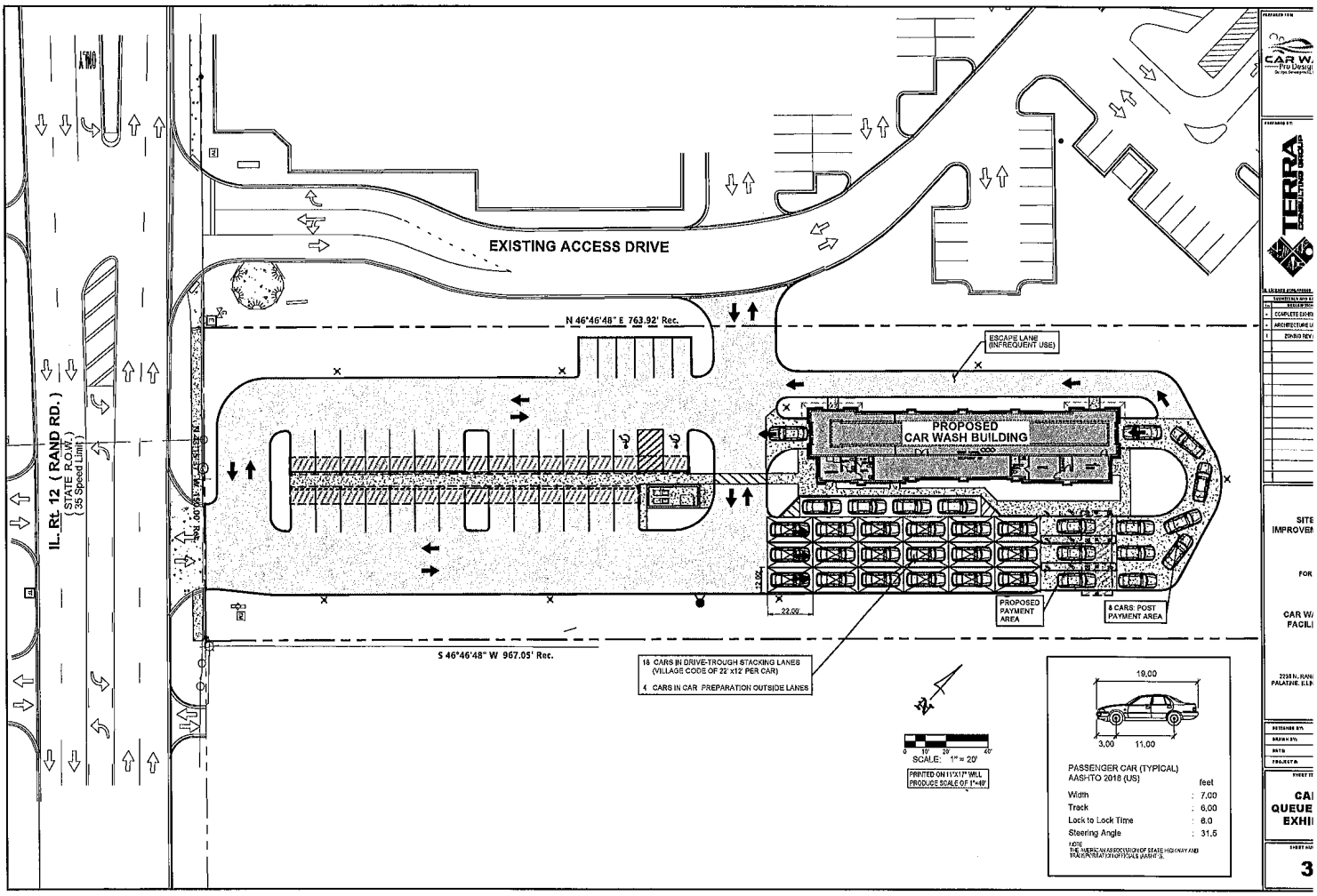
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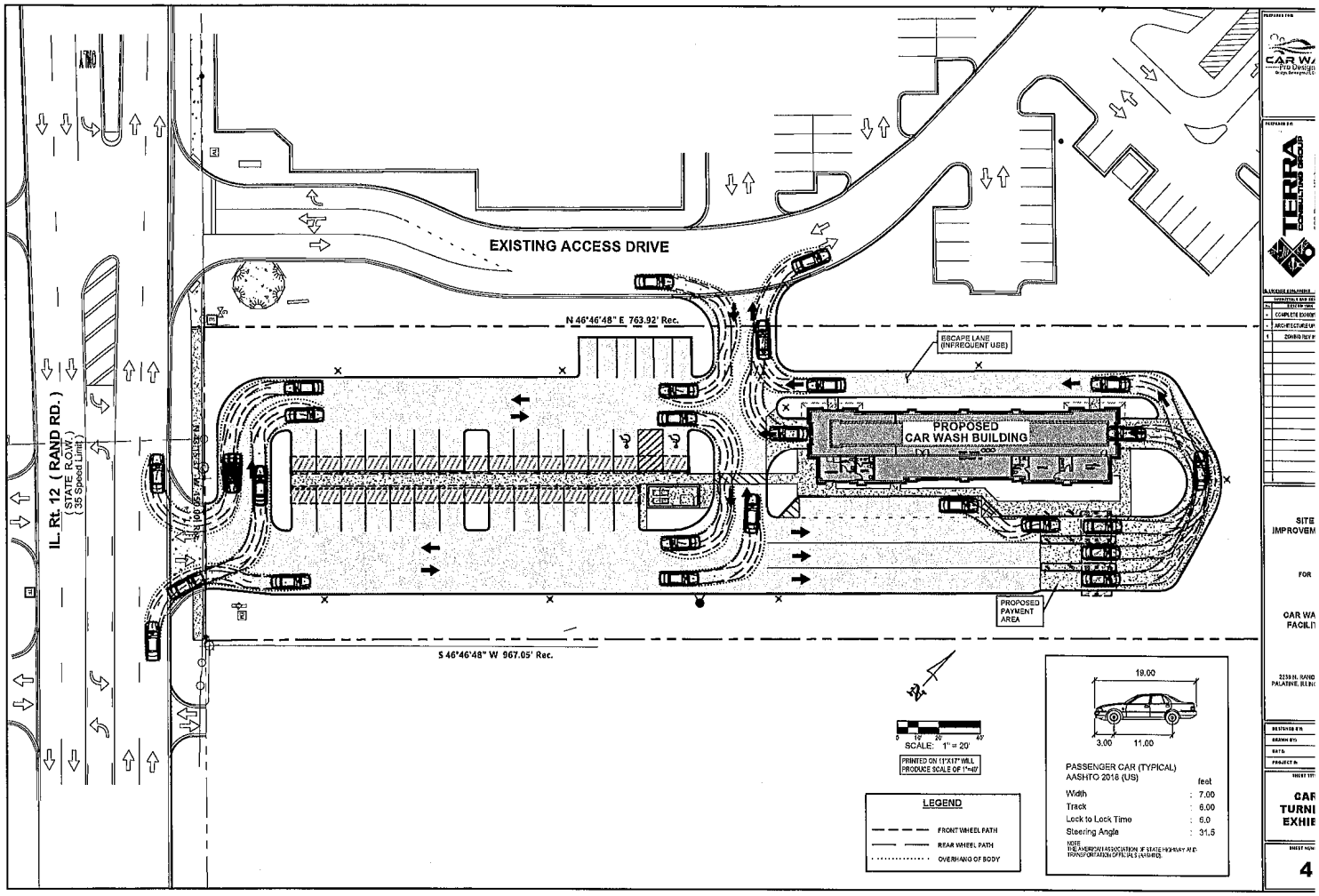
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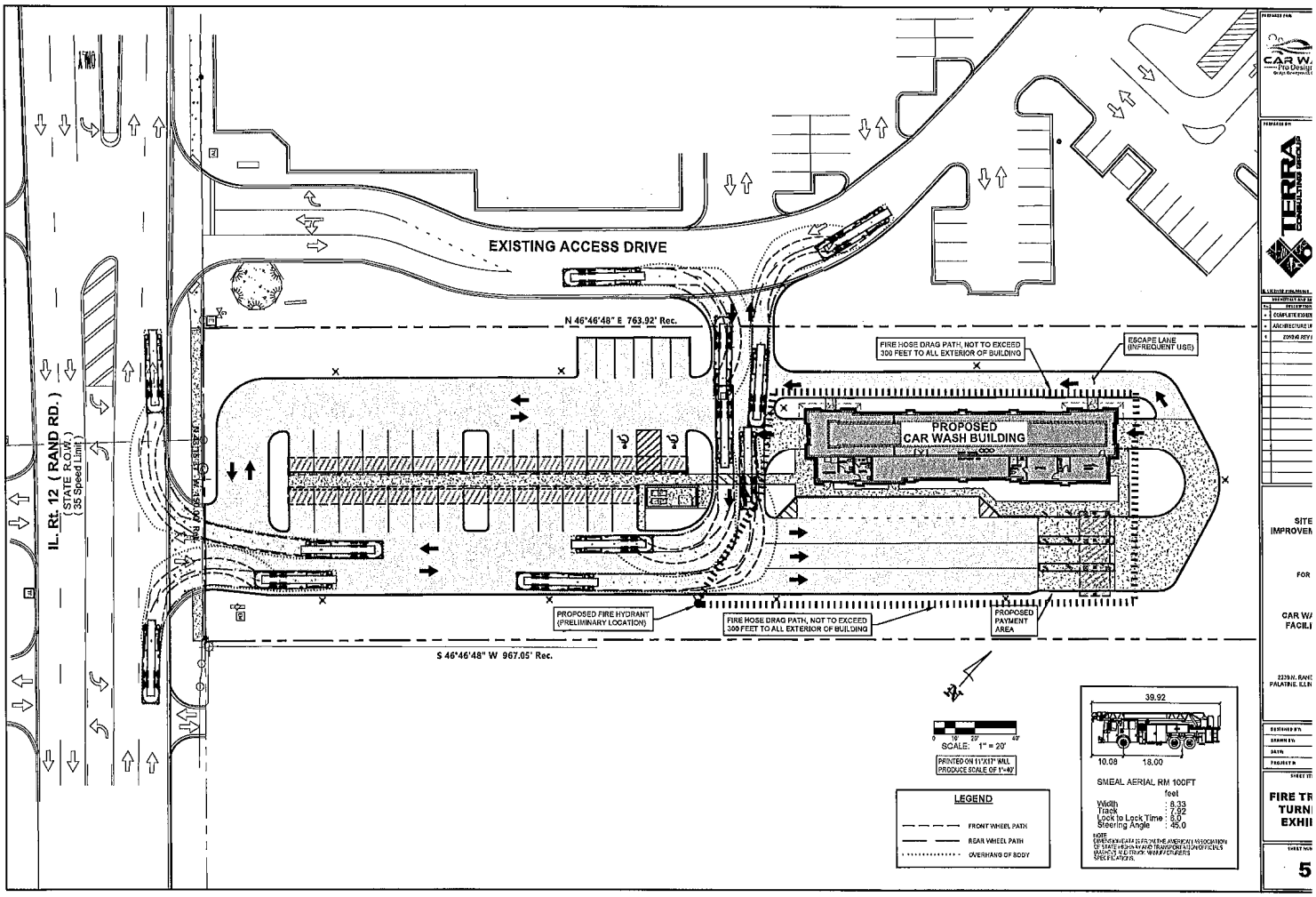
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ARCHITECT

NERI ARCHITECTS
6400 N. NORTHWEST HWY., SUITE 4
CHICAGO, IL 60631
P. 847.825.3400
LICENSE # 1301070132
EXPIRATION DATE: MARCH 02, 2023

CONSULTANTS INFO:





ZONING & LOT DATA

ADDRESS: 2239 N. RAND ROAD PALATINE, ILLINOIS 60074

PIN#: 02-02-102-011-0000

ACREAGE: 3.208 AC ±

ZONING: B-5 HIGHWAY BUSINESS DISTRICT

PROJECT DATA

SCOPE OF WORK: NEW COMMERCIAL BUILDING

APPLICABLE CODES:
(Building codes have been adopted by the Village of Palatine)
- 2015 INTERNATIONAL BUILDING CODE
- 2015 INTERNATIONAL FIRE CODE
- 2015 INTERNATIONAL FUEL GAS CODE
- 2018 INTERNATIONAL & 2018 ILLINOIS ENERGY CONSERVATION CODE
- 2015 INTERNATIONAL MECHANICAL CODE
- 2017 NATIONAL ELECTRICAL CODE
- 2015 INTERNATIONAL EXISTING BUILDING CODE
- 2000 LIFE SAFETY CODE, NFPA 101
- ILLINOIS PLUMBING CODE, LATEST EDITION
- ILLINOIS ACCESSIBILITY CODE, LATEST EDITION

CLIMATE ZONE 5A

EXISTING USE: COMMERCIAL BUILDING

BUILDING DESCRIPTION

USE GROUP: "B" - COMMERCIAL CARWASH

OCCUPANCY LOADS: 22 (Breakdown on A2-2)

BULDING AREA: ONE STORY (30'-0")

CONSTRUCTION TYPE: 8B / Non-Sprinklered

PROPOSED BUILDING AREA: 4,983 SQ. FT.

PROJECT NOTES CODES, STANDARDS, AND PROCEDURES

1. ALL CONSTRUCTION SHALL COMPLY WITH INTERNATIONAL BUILDING CODES, OSHA, AND ZONING CODES, VILLAGE OF PALATINE, STATE OF ILLINOIS, AND ALL OF THE UNITED STATES OF AMERICA FEDERAL AGENCY REQUIREMENTS.
2. BEFORE DOING ANY CONSTRUCTION, CONTACT LOCAL ELECTRIC COMPANY AND ASK FOR THE "NEW BUSINESS GROUP". REQUEST AN ONSITE MEETING AND COORDINATION OF PROPOSED WORK. BRING ARCHITECTURAL DRAWINGS AND OBTAIN APPROVAL ON CLEARANCES FOR ALL NEW STRUCTURES BEING BUILT AND/ OR ELECTRIC SERVICE BEING MOVED AND/ OR UPGRADED.
3. BEFORE DOING ANY CONSTRUCTION, CONTACT J.U.L.I.E. TO DETERMINE THE LOCATION OF ANY UNDERGROUND UTILITIES WHICH MAY AFFECT PROPOSED SITE WORK. 8-1-1 IS THE NATIONWIDE TOLL-FREE NUMBER FOR LOCATION SERVICES. CALL JULIE'S TOLL-FREE NUMBER 1-800-892-0123.
4. ALL CARWASH EQUIPMENT SHALL BE PROVIDED BY **NATIONAL CARWASH SOLUTIONS (NCS)** AND COORDINATED w/ NERI ARCHITECTS' INFORMATION.
5. ALL REFERENCES TO CODES, SPECIFICATIONS, AND STANDARDS REFERRED TO IN THE SPECIFICATIONS AND / OR DRAWINGS SHALL MEAN THE LATEST EDITION, AMENDMENT OR REVISION OF SUCH REFERENCE IN EFFECT AS OF THE LATEST DATE OF THE CONTRACT DOCUMENTS.
6. ALL WORK SHALL COMPLY WITH THE REQUIREMENTS, POLICIES, AND PROCEDURES OF THE OWNER.
7. DRAWINGS AND SPECIFICATIONS ARE TO BE ISSUED TO THE SUBCONTRACTORS IN COMPLETE SETS SO THAT THE FULL EXTENT OF WORK IS SHOWN AND COORDINATION OF WORK IS MADE POSSIBLE.
8. ALL WORK SHALL BE OF THE HIGHEST QUALITY FOLLOWING THE CONTRACT DOCUMENTS, PROJECT SPECIFICATIONS, MANUFACTURERS SPECIFICATIONS AND RECOMMENDATIONS, AND THE BEST ACCEPTED TRADE PRACTICES AND STANDARDS.
9. DETAILS SHOWN ARE INTENDED TO BE INDICATIVE OF THE PROFILES AND TYPES OF DETAILING REQUIRED FOR THE WORK. DETAILS NOT SHOWN ARE SIMILAR IN CHARACTER TO THOSE DETAILED.
10. PROVIDE ALL SHOP DRAWINGS, CATALOG CUTS, SAMPLES, ETC. FOR THE NECESSARY WORK REQUIRED AND FOR ARCHITECTS REVIEW PRIOR TO COMMENCEMENT OF THE WORK.
11. EACH CONTRACTOR SHALL KEEP ACCURATE RECORDS OF ALL WORK WHICH DIFFERS FROM CONTRACT DOCUMENTS SO THAT ACCURATE RECORD DRAWINGS AND SPECIFICATIONS CAN BE KEPT AND PROVIDED TO THE OWNER AT PROJECT CLOSEOUT.
12. EACH CONTRACTOR SHALL VISIT THE SITE AND BE KNOWLEDGEABLE OF CONDITIONS THERE OF. FAILURE TO EXAMINE THE SITE AND DETERMINE EXISTING CONDITIONS OR NATURE OF NEW CONSTRUCTION, OR NATURE AND EXTENT OF WORK TO BE PERFORMED BY OTHER TRADES WILL NOT BE CONSIDERED A BASIS FOR GRANTING OF ADDITIONAL COMPENSATION.
13. THE CONTRACTOR SHALL INVESTIGATE, VERIFY AND BE RESPONSIBLE FOR ALL REQUIREMENTS OF THE PROJECT AND SHALL NOTIFY THE ARCHITECT OF ANY CONDITIONS CONTRARY TO THE CONSTRUCTION DOCUMENTS THAT REQUIRE MODIFICATION BEFORE PROCEEDING WITH THE WORK.
14. THE CONTRACTOR SHALL PROTECT ALL EXISTING SITE ELEMENTS FROM DAMAGE DUE TO THE CONSTRUCTION OPERATIONS, AND REPAIR OR REPLACE ANY ELEMENTS DAMAGED DURING THE PROJECT.
15. ANY UTILITY SHUT-OFFS AS REQUIRED BY THE CONTRACTOR FOR COMPLETION OF THEIR WORK SUCH AS ELECTRICAL, GAS, AND / OR WATER SHOULD BE COORDINATED w/ NERI ARCHITECTS' INFORMATION.

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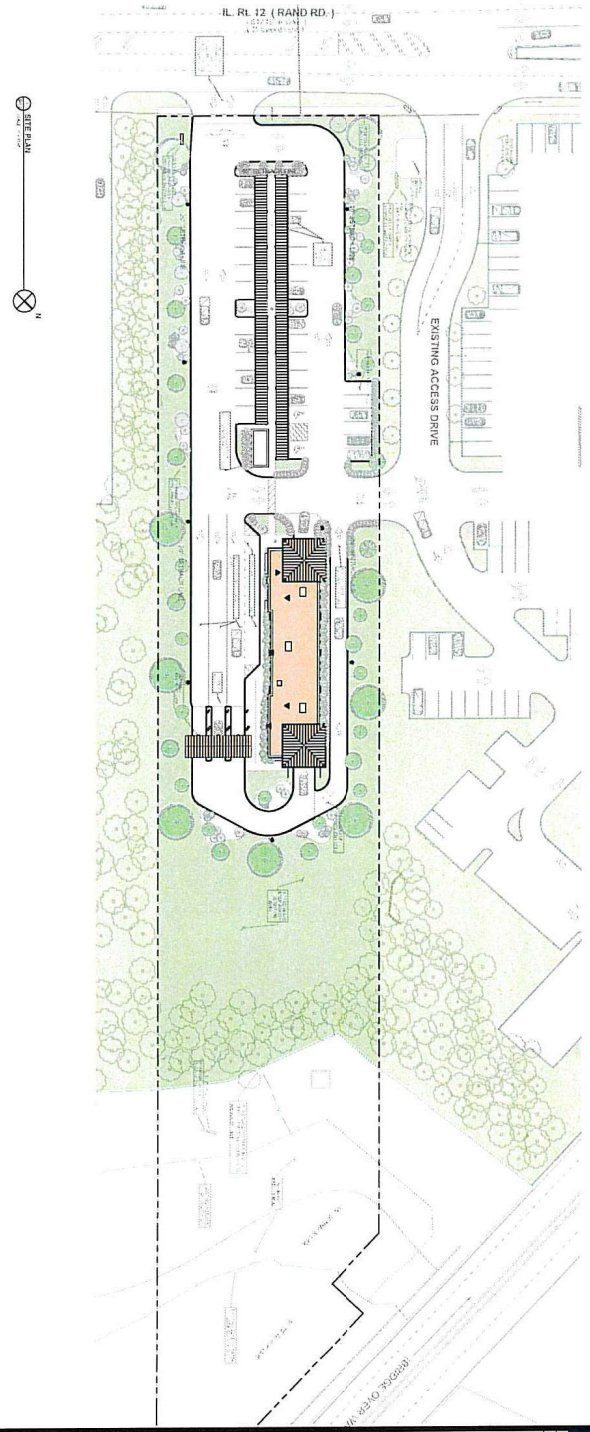
NERI ARCHITECTS
6400 NORTHWEST HWY.

PROJECT #: 2311
DATE: 03/17/23

NEW AUTOMATED CARWASH FACILITY
2239 N. RAND ROAD PALATINE, ILLINOIS 60074

04.26.23	ZONING REV
03.17.23	ZONING REV
	REVISIONS
DRAWN BY:	RAM
APPROVED BY:	SCH / MAM
SCALE:	AS NOTED
DESCRIPTION:	COVERSHEET & PROJECT
SHEET NO.	T-1

Attachment: Special Use Ordinance #O-64-23 - 2239-2251 N. Rand Road (2239-2251 N. Rand Road - Time Extension for Ordinance #O-64-23 for



NEW AUTOMATED CARWASH FACILITY

2239 N. RAND ROAD PALATINE, ILLINOIS 60074

NERI ARCHITECTS

8400 N. NORTHWEST HWY.

SHEET NO. G-

DESCRIPTION: SITE PLAN

ISSUED:

DRAWN BY:

CHECKED BY:

SCALE:

REVISIONS

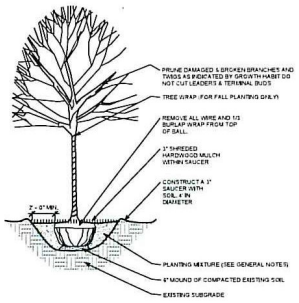
A 3.14.23 ZONING REVIEW

1 3.17.23 ZONING REVIEW

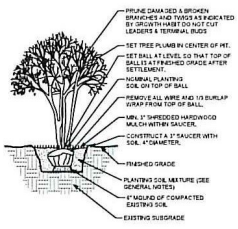
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DATE:

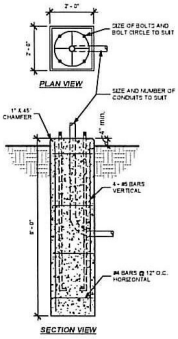
ISSUED:



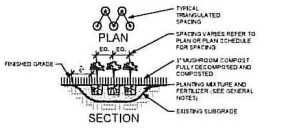
RATED DEVISING PARTITION



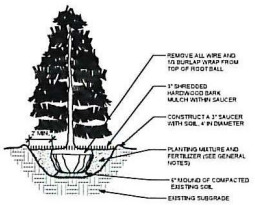
LARGE SHRUB PLANTING DETAIL



Light Post Foundation



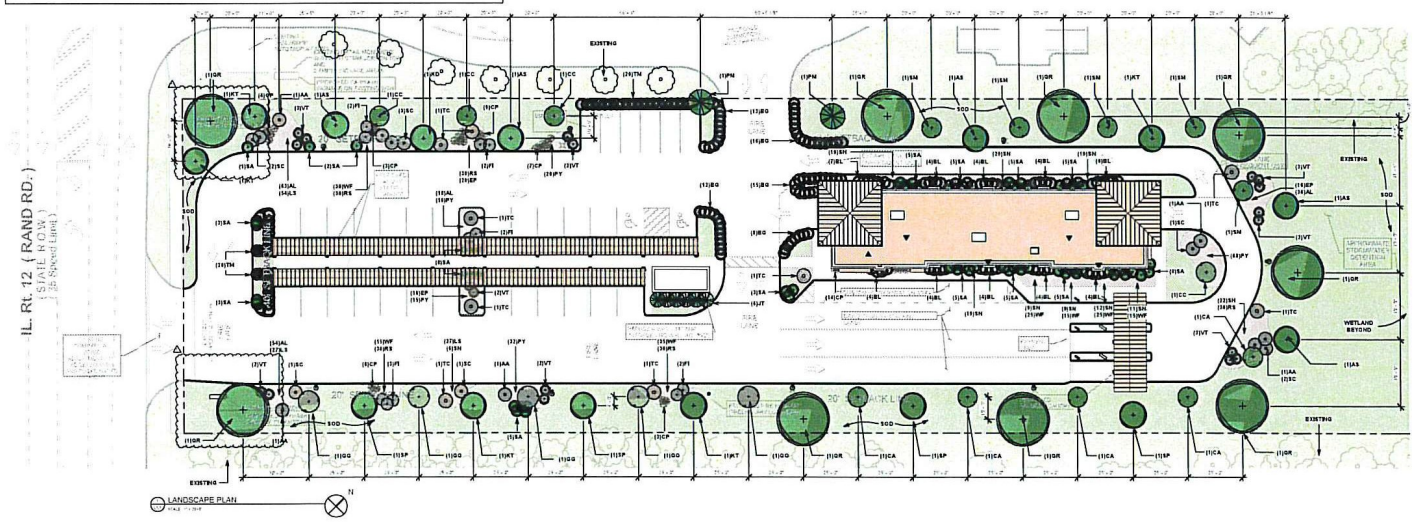
GROUND COVER PLANTING DETAIL



ORNAMENTAL TREE PLANTING DETAIL

Planting Schedule

QUANTITY	KEY	BOTANICAL NAME	COMMON NAME	MIN. SIZE	NOTES / SPECIAL CONDITIONS
NOTE: Refer also SPECIFICATION SECTION ... for tree planting & Category 2 Category 3 trees installed near detention areas					
28	SF	Cornus florida	Flowering Dogwood	2" caliper B&B	Mature height 15-20 ft
43	C	Cornus kousa	Kousa Dogwood	2" caliper B&B	Mature height 15-20 ft
17	C	Cercidiphyllum japonicum	Katsura Tree	2" caliper B&B	
19	C	Ginkgo biloba 'Autumn Gold'	Autumn Gold Ginkgo	2" caliper B&B	Mature height 50-60 ft
41	C	Parrotia persica 'Vanessa'	Persian Ironwood	2" caliper B&B	
EVERGREEN TREES - Min. size of planting 6' to 7' tall & 2" caliper					
13	E	Picea abies	Norway Spruce	6' ht.	
14	E	Picea glauca 'Densata'	Black Hills Spruce	6' ht.	
33	E	Thuja plicata 'Green Giant'	Green Giant Arborvitae	6' ht.	
22	E	Tsuga canadensis	Canadian Hemlock	6' ht.	
DECIDUOUS SHRUBS - Min. size of planting 18" to 24" tall & 18" to 24" spread					
24	B	Aronia melanocarpa 'Viking'	Black Chokeberry	18" cal. / B&B	Mature height 4-5 ft
52	B	Cornus sericea 'Arctic Fire'	Red Twig Dogwood	18" cal. / B&B	Mature height 5-6 ft
18	B	Euonymus alatus 'Compacta'	Compact Burning Bush	18" cal. / B&B	Mature height 6-7 ft
55	B	Hydrangea arborescens 'Annabelle'	Annabelle Hydrangea	18" cal. / B&B	Mature height 3-4 ft
74	B	Physocarpus opulifolius 'Diabolo'	Diabolo Ninebark	18" cal. / B&B	Mature height 8-10 ft
78	B	Taxus x media 'Hicksii'	Hicks Yew Hedge	18" cal. / B&B	Mature height 6-8 ft, 4-5' maturity (12)
DECIDUOUS SHRUBS - Min. size of planting 24" to 30" tall & 18" to 24" spread					
44	L	Aronia Melanocarpa 'Nero'	Black Chokeberry	30" cal. / B&B	Mature height 4-5 ft
57	L	Cornus sericea 'Cardinal'	Redtwig	30" cal. / B&B	Mature height 6-7 ft, 4-5' maturity (6-12')
17	L	Forsythia x intermedia	Border Forsythia	30" cal. / B&B	Mature height 6-7 ft, 4-5' maturity (12')
17	L	Viburnum 'Obtusum'	American Cranberry Bush	30" cal. / B&B	Mature height 6-7 ft, 4-5' maturity (12')
GRASSES - Min. size of planting 1 gallon					
29	M	Carex Pensylvanica	Sedge	1 gallon / 1 full	Ground cover, mature height 6" - 12"
14	M	Calamagrostis acutiflora 'Karl Foerster'	Karl Foerster Grass	1 gallon / 1 full	Mature height 5'-10'
PERENNIALS - Min. size of planting 1 gallon - plants in multiples					
24	BL	Allium 'Purple Sensation'	Purple Sensation Allium	30" cal. / full size	Perennial, mature height 3'
29	BL	Allium 'Summer Drum'	Allium 'Summer Drum'	30" cal. / full size	Perennial
49	BL	Anemone hupehensis	Japanese Anemone	10" cal. / 2 gal.	Perennial
49	BL	Rudbeckia fulgida	Black-eyed Susan	10" cal. / 2 gal.	Perennial
51	BL	Hylotelephium 'Autumn Joy'	Autumn Joy Sedum	10" cal. / 2 gal.	Perennial



LANDSCAPE PLAN

GENERAL NOTES

1. CONTRACTOR SHALL NOTIFY JULIE FOR PROPER LOCATION OF ANY UTILITIES PRIOR TO DIGGING.
2. CONTRACTOR SHALL VERIFY ALL EXISTING AND PROPOSED GRADES PRIOR TO CONSTRUCTION. CONTRACTOR SHALL NOTIFY ENGINEER OF ANY DISCREPANCIES OR ERRORS IN GRADES PRIOR TO CONSTRUCTION.
3. ALL TURF AREAS DISTURBED DURING CONSTRUCTION SHALL BE RESTORED WITH SOD.
4. CONTRACTOR SHALL REMOVE ALL DEBRIS AND EXCESS SOIL MATERIAL FROM SITE AND DISPOSE OF IN A LEGAL MANNER.
5. ALL TREE AND SHRUB PLANTING SHALL BE DONE IN ACCORDANCE WITH ACCEPTED LANDSCAPE PRACTICES.
6. ALL DISTURBED AREAS SHALL BE RESTORED TO THEIR ORIGINAL CONDITION OR BETTER.
7. LANDSCAPE CONTRACTOR SHALL GUARANTEE ALL TREES, SHRUBS, PERENNIALS AND ORNAMENTALS UNDER THIS CONTRACT FOR A PERIOD OF ONE YEAR FROM THE DATE OF FINAL ACCEPTANCE BY THE OWNER. CONTRACTOR SHALL REPLACE ANY PLANT MATERIAL WHICH DIES OR BECOMES DISEASED DURING THIS GUARANTEE PERIOD, WITH PLANT MATERIAL OF THE SAME SPECIES AND SIZE AS SPECIFIED ON THE PLANS, AT NO ADDITIONAL COST TO THE OWNER.
8. ALL PLANTING BEDS SHALL BE MULCHED WITH A MINIMUM 3" LAYER OF SHREDDED HARDWOOD BARK MULCH.
9. ALL PLANTING BEDS SHALL BE EDGED WITH A SPADE EDGE.
10. ALL TREES, SHRUBS, PERENNIALS AND ORNAMENTALS SHALL BE PLANTED IN AMENDED SOIL AS SPECIFIED IN THE PLANTING DETAILS.
11. ALL TREES, SHRUBS, PERENNIALS AND ORNAMENTALS SHALL BE WATERED IMMEDIATELY AFTER PLANTING.
12. ALL TREES, SHRUBS, PERENNIALS AND ORNAMENTALS SHALL BE PROTECTED FROM DEER BY USE OF DEER FENCING.
13. ALL TREES, SHRUBS, PERENNIALS AND ORNAMENTALS SHALL BE PROTECTED FROM RODENTS BY USE OF RODENT REPELLENT.
14. ALL TREES, SHRUBS, PERENNIALS AND ORNAMENTALS SHALL BE PROTECTED FROM INSECTS BY USE OF INSECTICIDE.
15. ALL TREES, SHRUBS, PERENNIALS AND ORNAMENTALS SHALL BE PROTECTED FROM DISEASE BY USE OF FUNGICIDE.
16. ALL TREES, SHRUBS, PERENNIALS AND ORNAMENTALS SHALL BE PROTECTED FROM WEEDS BY USE OF HERBICIDE.
17. ALL TREES, SHRUBS, PERENNIALS AND ORNAMENTALS SHALL BE PROTECTED FROM DISEASE BY USE OF FUNGICIDE.
18. ALL TREES, SHRUBS, PERENNIALS AND ORNAMENTALS SHALL BE PROTECTED FROM WEEDS BY USE OF HERBICIDE.
19. ALL TREES, SHRUBS, PERENNIALS AND ORNAMENTALS SHALL BE PROTECTED FROM DISEASE BY USE OF FUNGICIDE.
20. ALL TREES, SHRUBS, PERENNIALS AND ORNAMENTALS SHALL BE PROTECTED FROM WEEDS BY USE OF HERBICIDE.
21. ALL TREES, SHRUBS, PERENNIALS AND ORNAMENTALS SHALL BE PROTECTED FROM DISEASE BY USE OF FUNGICIDE.
22. ALL TREES, SHRUBS, PERENNIALS AND ORNAMENTALS SHALL BE PROTECTED FROM WEEDS BY USE OF HERBICIDE.
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32. ALL TREES, SHRUBS, PERENNIALS AND ORNAMENTALS SHALL BE PROTECTED FROM WEEDS BY USE OF HERBICIDE.
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37. ALL TREES, SHRUBS, PERENNIALS AND ORNAMENTALS SHALL BE PROTECTED FROM DISEASE BY USE OF FUNGICIDE.
38. ALL TREES, SHRUBS, PERENNIALS AND ORNAMENTALS SHALL BE PROTECTED FROM WEEDS BY USE OF HERBICIDE.
39. ALL TREES, SHRUBS, PERENNIALS AND ORNAMENTALS SHALL BE PROTECTED FROM DISEASE BY USE OF FUNGICIDE.
40. ALL TREES, SHRUBS, PERENNIALS AND ORNAMENTALS SHALL BE PROTECTED FROM WEEDS BY USE OF HERBICIDE.

NERI ARCHITECTS
640 CEN N NORTHWEST HWY

PROJECT #: 2311
DATE: 03/17/23

NEW AUTOMATED CARWASH FACILITY
2239 N. RAND ROAD PALATINE, ILLINOIS 60074

04.26.23	ZONING REV
03.17.23	ZONING REV
	REVISIONS
DRAWN BY:	RM
APPROVED BY:	SCH / MAN
SCALE:	AS NOTED
DESCRIPTION:	LANDSCA
SHEET NO.	L1

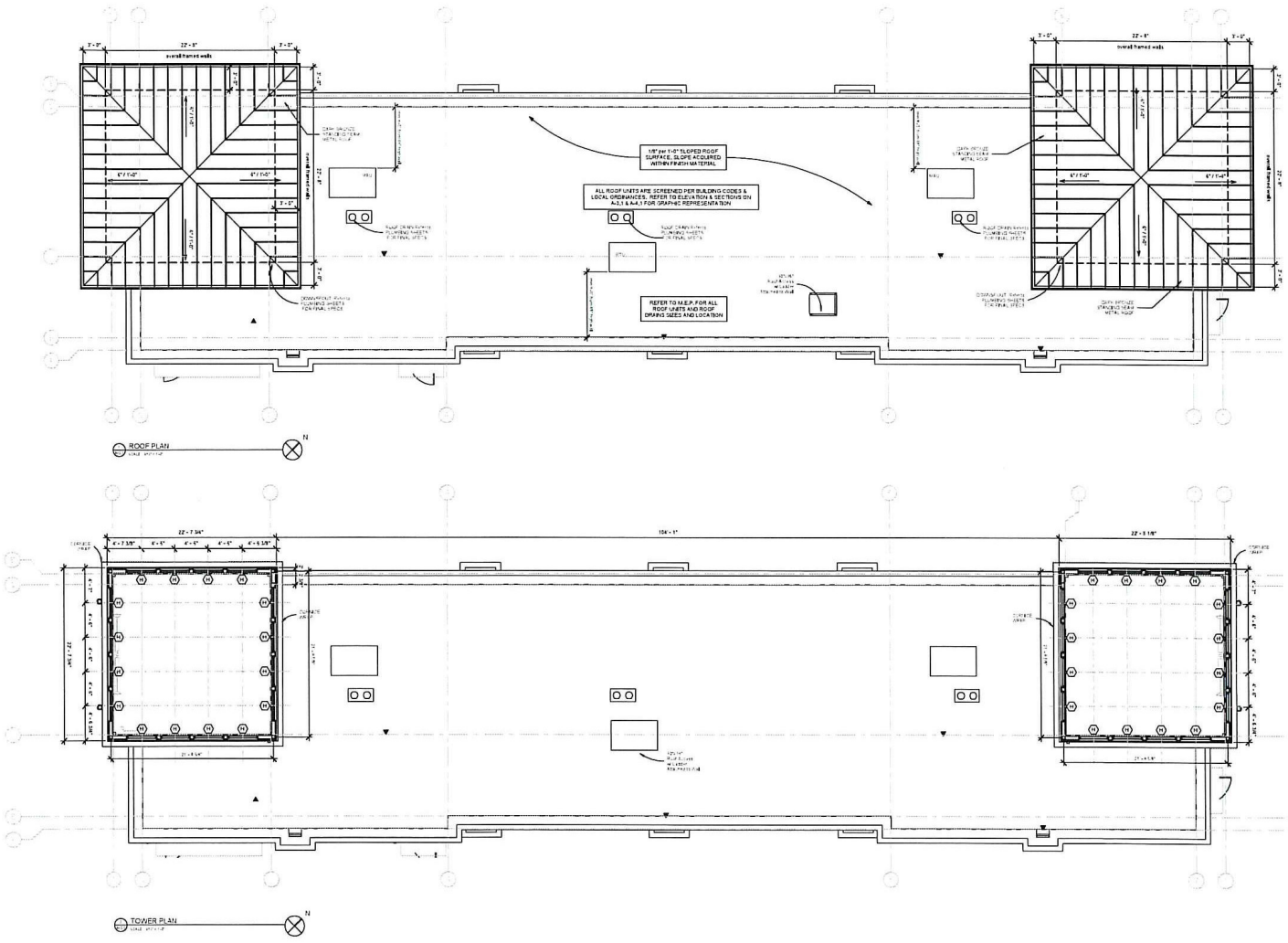
Attachment: Special Use Ordinance #O-64-23 - 2239-2251 N. Rand Road (2239-2251 N. Rand Road - Time Extension for Ordinance #O-64-23 for

NERI ARCHITECTS
EDEN NORTHWEST HWY

NEW AUTOMATED CARWASH FACILITY
2239 N. RAND ROAD PALATINE,

PROJECT #	2313
DATE:	10/17/23
04.26.23	ZONING REV
03.17.23	ZONING REV
REVISIONS	
DRAWN BY:	RAM
APPROVED BY:	SCH / MAM
SCALE:	AS NOTED
DESCRIPTION:	FLOOR PL
SHEET NO.	A-1

Attachment: Special Use Ordinance #O-64-23 - 2239-2251 N. Rand Road (2239-2251 N. Rand Road - Time Extension for Ordinance #O-64-23 for



NERI ARCHITECTS
#1 SOUTH NORTHWEST HWY

PROJECT #: 2313
DATE: 10/17/23

NEW AUTOMATED CARWASH FACILITY
2239 N. RAND ROAD PALATINE,

04.26.23	CONING REV
03.17.23	CONING REV
	REVISIONS
DRAWN BY:	RAM
APPROVED BY:	SCH / MAM
SCALE:	AS NOTED
DESCRIPTION:	ROOF & T PLANS
SHEET NO.	A-

Attachment: Special Use Ordinance #O-64-23 - 2239-2251 N. Rand Road (2239-2251 N. Rand Road - Time Extension for Ordinance #O-64-23 for



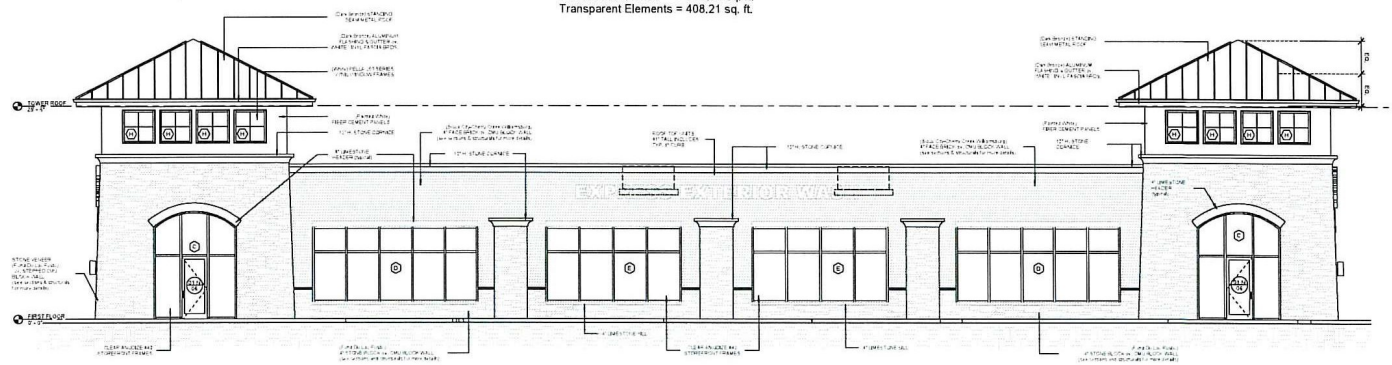
Main Elevation-South

Primary Materials
Face Brick & Stone Block (64%)

Accent Material
Fiber Cement Panels (8.6%)

A minimum of 35% shall be transparent Ground Level :
Ground level shall be defined to be between
2'-0" & 8'-0" measured vertically from the adjacent grade.
Proposed Transparent = 45% (of Ground Level)
Ground Level Zone = 903.94 sq. ft.
Transparent Elements = 408.21 sq. ft.

- **Tower Roofs**
  Metal-(Dark Bronze)
- **Main Body of Building**
  4" Face Brick - (Sioux City-Cherry Creek Williamsburg)
  4"- 5" Stone Block (Fond Du Lac Rustic)
- **Accent Walls - Upper Tower Walls**
  Fiber Cement Panels (White)



Side Elevation-North

Primary Materials
Face Brick & Stone Block (57.4%)

Accent Material
Fiber Cement Panels (8.6%)

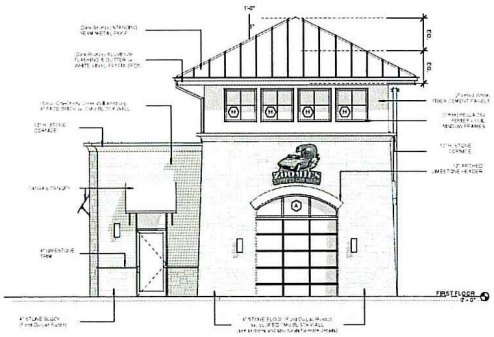
NERI ARCHITECTS
640 N. WEST FOREST HWY

PROJECT #: 2311
DATE: 03/17/23

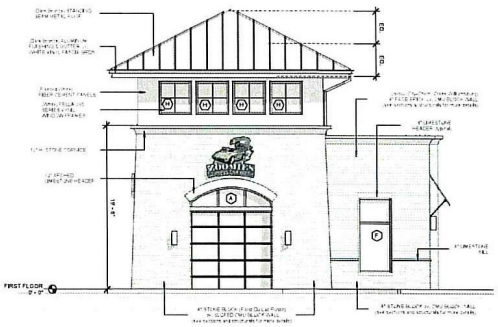
NEW AUTOMATED CARWASH FACILITY
2239 N. RAND ROAD PALATINE, ILLINOIS 60074

04.26.23	ZONING REVI
03.17.23	ZONING REVI
	REVISIONS
DRAWN BY:	RAM
APPROVED BY:	SCN / MAM
SCALE:	AS NOTED
DESCRIPTION:	MAIN ELEV
SHEET NO.	A-2

Attachment: Special Use Ordinance #O-64-23 - 2239-2251 N. Rand Road (2239-2251 N. Rand Road - Time Extension for Ordinance #O-64-23 for



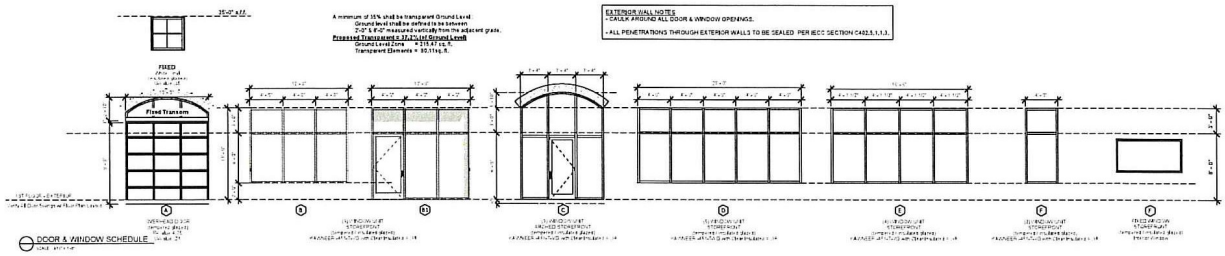
Entry Elevation



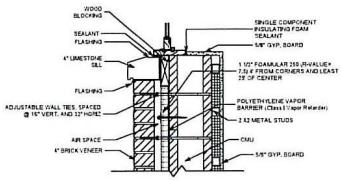
Exit Elevation

Primary Materials
Face Brick & Stone Block (65.8%)

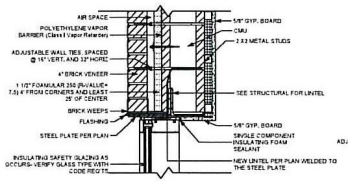
Accent Material
Fiber Cement Panels (15.9%)



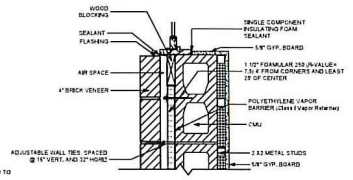
DOOR & WINDOW SCHEDULE



WINDOW SILL DETAIL - brick veneer

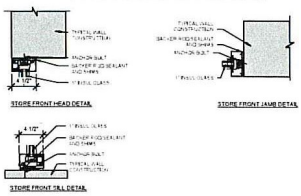


WINDOW HEADER DETAIL - brick veneer



WINDOW JAMB DETAIL - brick veneer

INTERIOR STOREFRONT DETAILS



STORE FRONT HEAD DETAIL

STORE FRONT JAMB DETAIL

STORE FRONT SILL DETAIL

NERI ARCHITECTS

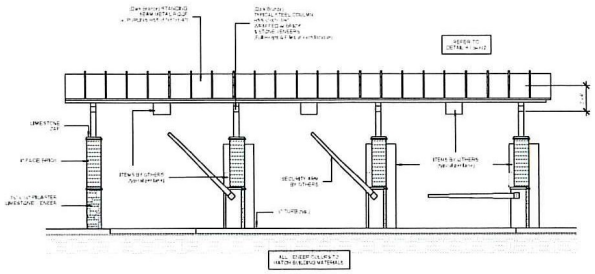
PROJECT #: 2311
DATE: 03/17/23

NEW AUTOMATED CARWASH FACILITY

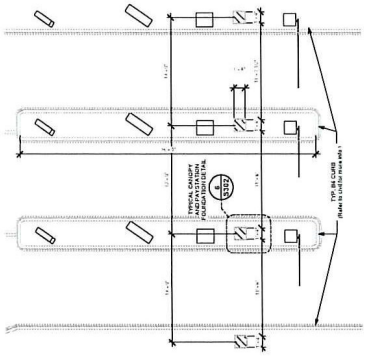
2239 N. RAND ROAD PALATINE, IL

04.24.23	ZONING REV
03.17.23	ZONING REV
	REVISIONS
DRAWN BY:	RAM
APPROVED BY:	DCN / MAM
SCALE:	AS NOTED
DESCRIPTION:	MAIN ELE & WINDO
SHEET NO.	A-

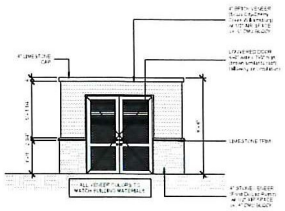
Attachment: Special Use Ordinance #O-64-23 - 2239-2251 N. Rand Road (2239-2251 N. Rand Road - Time Extension for Ordinance #O-64-23 for



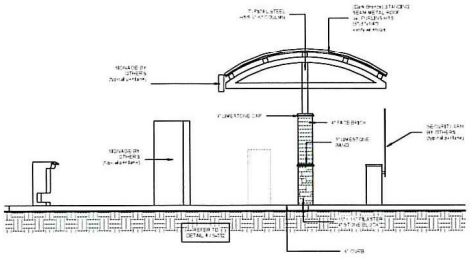
PAY STATION (side elevation)



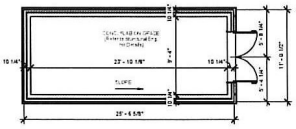
PAY STATION PLAN



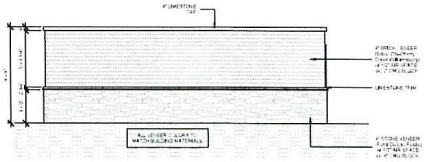
Refuse (Entry)



PAY STATION (front elevation)



Refuse Plan



Refuse (Sides)

BUILDING AND MONUMENT SIGNS ARE UNDER SEPARATE PERMIT
(Coordination required by GC and SUB-Contractor. Notify Architect of Any discrepancies)



BUILDING SIGN

NERI ARCHITECTS

PROJECT # 2311
DATE: 10/17/23

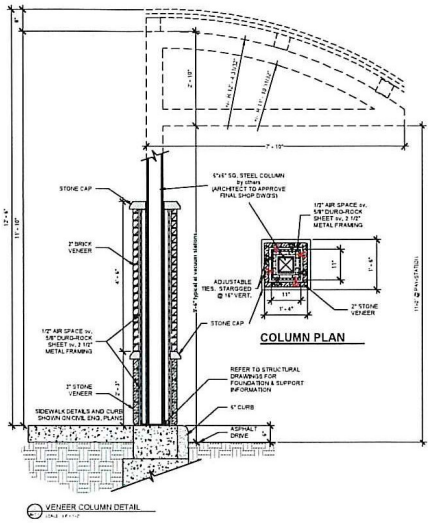
NEW AUTOMATED CARWASH FACILITY

2239 N. RAND ROAD PALATINE,

REVISIONS
04.26.23 ZONING RE
03.17.23 ZONING RE

DRAWN BY: RAM
APPROVED BY: DCN / MAM
SCALE: AS NOTED
DESCRIPTION: SIGNAGE PAY STA
SHEET NO. A-

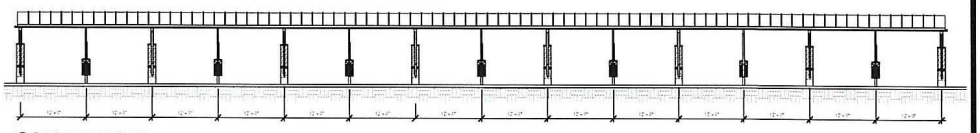
Attachment: Special Use Ordinance #O-64-23 - 2239-2251 N. Rand Road (2239-2251 N. Rand Road - Time Extension for Ordinance #O-64-23 for



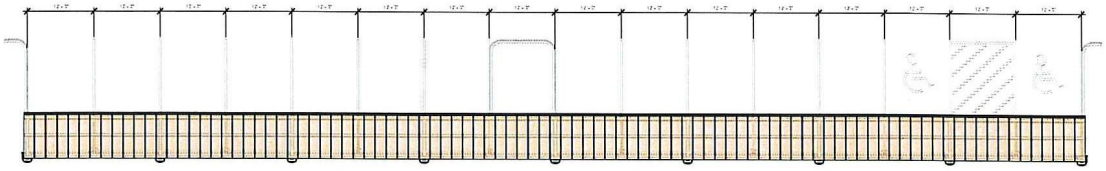
VENEER COLUMN DETAIL

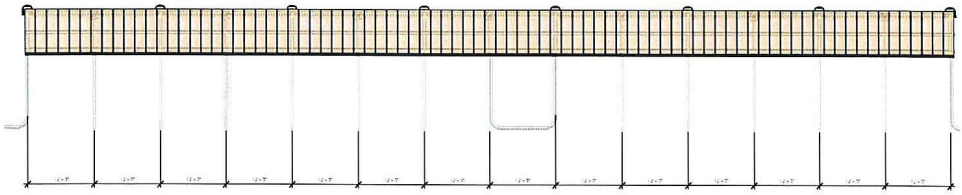


BUILDING SIGN (Over Tunnel Doors)



Typical vacuum canopy elevation





SITE PLAN

NERI ARCHITECTS

PROJECT #: 2311
DATE: 03/17/23

NEW AUTOMATED CARWASH FACILITY

2239 N. RAND ROAD PALATINE, ILLINOIS 60074

04.28.23	ZONING REVIS
03.17.23	ZONING REVIE
	REVISIONS
DRAWN BY:	RAM
APPROVED BY:	SCH / MAM
SCALE:	AS NOTED
DESCRIPTION:	LOGO, VAC STATION
SHEET NO.	A-7

Attachment: Special Use Ordinance #O-64-23 - 2239-2251 N. Rand Road (2239-2251 N. Rand Road - Time Extension for Ordinance #O-64-23 for



2313
03/17/23
Z-1

1 Z-1 ARIAL VIEW LOOKING SOUTHEAST
SCALE 12" = 1'-0"

New Automated Car Wash Facility

2239 N. RAND ROAD
PALATINE, ILLINOIS 60074

NERI ARCHITECT

Attachment: Special Use Ordinance #O-64-23 - 2239-2251 N. Rand Road (2239-2251 N. Rand Road - Time Extension for Ordinance #O-64-23 for



2313
03/17/23
Z-2

1/Z-2 ARIAL VIEW LOOKING EAST
SCALE: 12" = 1'-0"

New Automated Car Wash Facility
2239 N. RAND ROAD
PALATINE, ILLINOIS 60074

NERI ARCHITECT
6400 N NORTHWEST
CHICAGO IL
TEL 847.825

Attachment: Special Use Ordinance #O-64-23 - 2239-2251 N. Rand Road (2239-2251 N. Rand Road - Time Extension for Ordinance #O-64-23 for



2313
03/17/23
Z-3

1/Z-3 ARIAL VIEW LOOKING SOUTH
SCALE: 12" = 1'-0"

New Automated Car Wash Facility
2239 N. RAND ROAD
PALATINE, ILLINOIS 60074

NERI ARCHITECT
6400 N. NORTHWEST
CHICAGO, IL
TEL 847.82

Attachment: Special Use Ordinance #O-64-23 - 2239-2251 N. Rand Road (2239-2251 N. Rand Road - Time Extension for Ordinance #O-64-23 for



2313
03/17/23
Z-4

1 Z-4 GENERAL VIEW LOOKING NORTH
SCALE: 1/2" = 1'-0"

New Automated Car Wash Facility
2239 N. RAND ROAD
PALATINE, ILLINOIS 60074

NERI ARCHITECT

Attachment: Special Use Ordinance #O-64-23 - 2239-2251 N. Rand Road (2239-2251 N. Rand Road - Time Extension for Ordinance #O-64-23 for



2313
03/17/23
Z-5

1 / Z-5 VIEW LOOKING WEST
SCALE: 12" = 1'-0"

New Automated Car Wash Facility
2239 N. RAND ROAD
PALATINE, ILLINOIS 60074

NERI ARCHITECT

Attachment: Special Use Ordinance #O-64-23 - 2239-2251 N. Rand Road (2239-2251 N. Rand Road - Time Extension for Ordinance #O-64-23 for



2313
03/17/23
Z-6

1/Z-6 VIEW LOOKING NORTH
SCALE: 12" = 1'-0"

New Automated Car Wash Facility
2239 N. RAND ROAD
PALATINE, ILLINOIS 60074

NERI ARCHITECT
6400 N. NORTHWEST
CHICAGO, IL
TEL 847.825

Attachment: Special Use Ordinance #O-64-23 - 2239-2251 N. Rand Road (2239-2251 N. Rand Road - Time Extension for Ordinance #O-64-23 for



2313
03/17/23
Z-7

1/Z-7 VIEW LOOKING EAST
SCALE 1/2" = 1'-0"

New Automated Car Wash Facility
2239 N. RAND ROAD
PALATINE, ILLINOIS 60074

NERI ARCHITECT

Attachment: Special Use Ordinance #O-64-23 - 2239-2251 N. Rand Road (2239-2251 N. Rand Road - Time Extension for Ordinance #O-64-23 for



2313
03/17/23
Z-8

1 Z-8 VIEW LOOKING SOUTH
SCALE: 1/2" = 1'-0"

New Automated Car Wash Facility

2239 N. RAND ROAD
PALATINE, ILLINOIS 60074

NERI ARCHITECT
6400 N NORTHWEST
CHICAGO IL
TEL 847.825

Attachment: Special Use Ordinance #O-64-23 - 2239-2251 N. Rand Road (2239-2251 N. Rand Road - Time Extension for Ordinance #O-64-23 for



2313
03/17/23
Z-9

1 Z-9 VACUUM STATION VIEW LOOKING NORTHEAST
SCALE: 1/2" = 1'-0"

New Automated Car Wash Facility
2239 N. RAND ROAD
PALATINE, ILLINOIS 60074

NERI ARCHITECT
6420 N NORTHWEST HWY
CHICAGO IL 6
TEL 847.825

Attachment: Special Use Ordinance #O-64-23 - 2239-2251 N. Rand Road (2239-2251 N. Rand Road - Time Extension for Ordinance #O-64-23 for



2313
03/17/23
Z-10

1/Z-10 VACUUM STATION VIEW LOOKING EAST
SCALE 1/2" = 1'-0"

New Automated Car Wash Facility
2239 N. RAND ROAD
PALATINE, ILLINOIS 60074

NERI ARCHITECT
6400 N NORTHWEST
CHICAGO IL
TEL 847.825

Attachment: Special Use Ordinance #O-64-23 - 2239-2251 N. Rand Road (2239-2251 N. Rand Road - Time Extension for Ordinance #O-64-23 for

PUBLIC NOTICE
A Public Hearing will be held before the Village of Palatine Planning and Zoning Commission on Tuesday, May 23, 2023 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 to construct and open an automobile laundry facility at the subject property.
The property is commonly known as 2239 N. Rand Road & 2251 N. Rand Road.
The Petitioner is proposing to demolish the existing buildings on the property and redevelop site to construct a drive-through touchless car wash, Zoomies Express Car Wash, that will include a bay of covered vacuums.
The above petition has been filed by Alan Jacob, Car Wash Pro Designers, and is available for examination in the office of the Village Clerk, 200 E. Wood Street.
FILE #: SU-000029-2023
VILLAGE OF PALATINE
Jan Wood, Chair
Palatine Planning and Zoning Commission
DATED: This 4th day of May 2023
Published In Daily Herald May 8, 2023 (4599519)

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 fi 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 newspa 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 05/08/2023
in said **Northwest Suburbs DAILY HERALD**. This notice was also placed a statewide public notice website as required by 5 ILCS 5/2.1.

BY Paula Baltz
Designee of the Publisher of the Daily Herald

Control # 4599519

PADDOCK PUBLICATIONS, INC. Corporate SEAL ILLINOIS

Attachment: Special Use Ordinance #O-64-23 - 2239-2251 N. Rand Road (2239-2251 N. Rand Road - Time Extension for Ordinance #O-64-23 for

Consider an Ordinance Granting a Special Use for a Tattoo Business to Operate as a Unique Use at 574 W. Colfax Street

BACKGROUND:
The Petitioner is proposing to open a tattoo business and would occupy a single office within an existing tenant space. Therefore, the Petitioner is requesting approval of the following:

> **Special use to permit a tattoo business, as a Unique Use, at the subject property.**

KEY ISSUES:
- The Subject Property is an existing multi-tenant building in the Colfax Street manufacturing district. The proposed floor plan illustrates the use of a single office, within the 574 W. Colfax tenant space. The tenant space also has access to a check-in/waiting room, a storage/break room, and a bathroom.
- Per the submitted business plan, 1 - 3 clients are anticipated per day and the hours of operation would be 12 PM - 8 PM Monday to Saturday. Clients are required to make appointments, with appointments starting at 12 PM, 3 PM, and 6 PM. The parking requirement will not change for the property with the proposed tattoo business use. The Petitioner is working with the property owner to determine if there is space available on the existing monument sign for the business name. If there is not any available signage space on that sign, per Code, the business would be allowed to have nameplate signage on the access door to the tenant space, which is approximately 100 feet from W. Colfax Street.
- The business plan also addresses cleanliness and sterilization, with most of the tattooing supplies being disposable and thrown away in biohazard collection bins and collected by an appropriate agency. The tattoo machine itself is cleaned regularly, with a small UV Sanitation Box. The Petitioner also maintains a current bloodborne pathogen certification. All tattoo uses in the State of Illinois are required to register with the Illinois Department of Public Health. Additionally, the Cook County Department of Public Health inspects tattoo uses and investigates any complaints about their operation.
- The subject use is not contemplated by the Zoning Ordinance, and there is no history of approved tattoo businesses as Special Uses within the Village. Nevertheless, Staff believes that the proposed use complies with the Special Use requirements and would not be injurious to the surrounding properties. Ultimately, this is a policy matter for the Village Council to determine.

ALTERNATIVES:
1. Approve the Special Use to permit a tattoo business as a unique use at the subject property.
2. Do not approve the Special Use to permit a tattoo business as a unique use at the subject property.

RECOMMENDATION:

Public Hearing**:**	PZC meeting on May 14, 2024.
Residents testifying:	None.
Vote:	The PZC voted unanimously to approve the Special Use to

permit a tattoo business at the subject property. Staff recommends action at the discretion of the Village Council.

ACTION REQUIRED:
A motion to approve the ordinance granting a Special Use to permit a tattoo business as a unique use at the subject property.

ATTACHMENTS:

- Aerial Map
- ORD SU 574 W Colfax St
- EXHIBIT - Floorplan
- EXHIBIT - Business Plan
- PZC Materials - May 14, 2024
- DRAFT PZC Minutes - May 14, 2024
- Public Notice

GISConsortium

574 W. Colfax Street



0 50 100 ft

Print Date: 4/5/2024

Notes

Cook County Aerial 2022

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.

Attachment: Aerial Map (2024-49 : 574 W. Colfax Street - SU Tattoo)

ORDINANCE NO. _____

AN ORDINANCE GRANTING A SPECIAL USE
574 W. COLFAX STREET

WHEREAS, pursuant to a petition and public hearing on May 14, 2024, 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 Special Use to permit a tattoo business as a Unique Use at the subject property pursuant to Section 12.01 (h) (19) of the Palatine Zoning Ordinance, on the following legally described property:

PARCEL 1: LOT 5 IN C. NEAL'S SUBDIVISION OF PART OF THE EAST HALF OF THE WEST HALF OF SECTION 15, TOWNSHIP 42 NORTH, RANGE 10 EAST OF THE THIRD PRINCIPAL MERIDIAN, RECORDED APRIL 18, 1960 AS DOCUMENT 17831552, IN COOK COUNTY, ILLINOIS.

PARCEL: EASEMENT FOR INGRESS AND EGRESS FOR THE BENEFIT OF PARCEL 1 OVER THE PRIVATE ROAD AS SHOWN ON C. NEAL'S SUBDIVISION AFORESAID, IN COOK COUNTY, ILLINOIS.

Commonly known as 574 W. Colfax Street (02-15-102-071-0000 and 02-15-102-072-0000).

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: Special Use to permit a tattoo business as a unique use at the subject property pursuant to Section 12.01 (h) (19) of the Palatine Zoning Ordinance, is hereby granted, subject to the following conditions:

1. **The Special Use shall substantially conform to the Floor Plan and Business**

Attachment: ORD SU 574 W Colfax St (2024-49 : 574 W. Colfax Street - SU Tattoo)

Plan submitted by the Petitioner, Luke Kozlowski, TA2HOOLIGAN, LLC, except as such plans may be changed to conform to the Village Codes and Ordinances.

2. **In conjunction with the business license application, the Petitioner shall submit a current registration with the Illinois Department of Public Health and the other requisite certifications associated with the tattoo studio.**

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 _____day of _____, 2024

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

APPROVED by me this _____day of _____, 2024

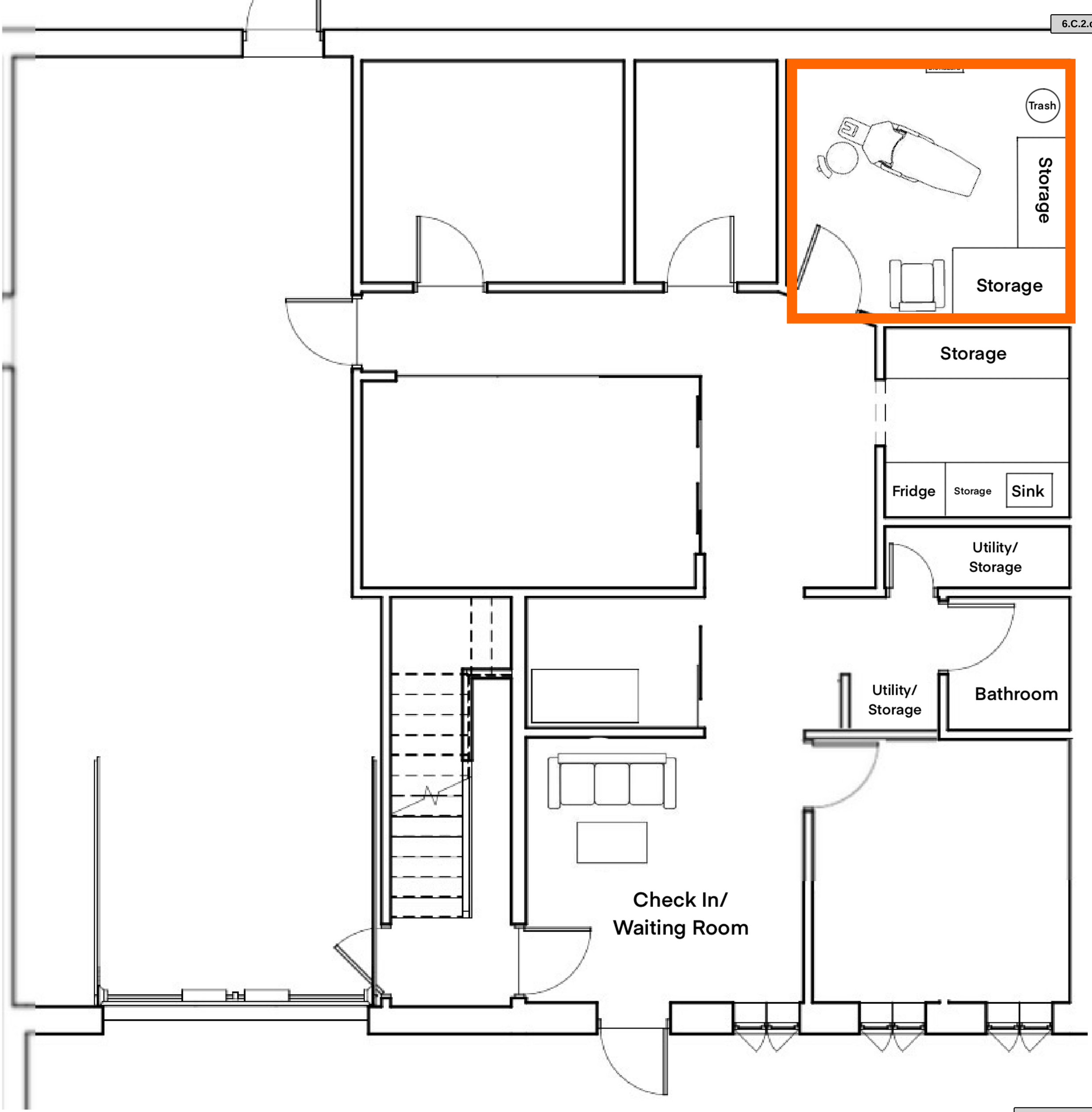
_____
Mayor of the Village of Palatine

ATTESTED and FILED in the office of the Village Clerk this

_____day of _____, 2024

_____
Village Clerk

Attachment: ORD SU 574 W Colfax St (2024-49 : 574 W. Colfax Street - SU Tattoo)



Attachment: EXHIBIT - Floorplan (2024-49 : 574 W. Colfax Street - SU Tattoo)

TA2HOOLIGAN, LLC

Executive Summary

- **Mission Statement:**
  - At TA2HOOLIGAN, LLC, our mission is to provide a safe, welcoming, and artistic environment where individuals can express themselves through the timeless art of tattooing. We strive to deliver exceptional and personalized tattoo experiences, guided by a skilled artist who passionately collaborates with clients to bring their unique visions to life. With a commitment to professionalism, creativity, and hygiene, we aim to not only create beautiful body art but also to foster a community that celebrates self-expression and creativity.

- **Business Overview:**
  - TA2HOOLIGAN, LLC is a vibrant and modern tattoo studio currently located in Chicago,Illinois, looking to expand to an additional location in Palatine, Illinois to cater to existing suburban clients. Established in 2021, our studio is dedicated to providing high-quality tattoo services in a clean, welcoming, and creative environment. We offer a diverse range of tattoo styles, from traditional to contemporary, ensuring that each client's unique vision is brought to life with precision and artistry.
    At TA2HOOLIGAN, LLC, we prioritize client satisfaction and safety above all else. Our studio adheres to strict hygiene standards, using disposable and sterilized equipment for every tattoo session. We provide thorough consultations to understand our clients' ideas and preferences, offering expert advice and creative input to ensure the best possible tattoo design and placement.
    In addition to our commitment to exceptional tattoo artistry, we strive to create a positive and inclusive experience for every client who walks through our doors. Our studio fosters a welcoming and non-judgmental atmosphere, where individuals from all walks of life can feel comfortable expressing themselves through body art.

- **Product/Service Offering:**
  - **Custom Tattoo Design:** Our artists work closely with clients to create custom tattoo designs that reflect their individual style, personality, and preferences. From intricate black and grey realism to vibrant color illustrations, we have the expertise to execute a wide range of artistic concepts.
  - **Traditional Tattooing:** Embracing the timeless artistry of traditional tattooing, our studio offers classic designs inspired by various cultural and historical motifs. Whether it's bold Americana, Japanese irezumi, or Old School Sailor Jerry designs, we pay homage to traditional tattooing while infusing it with modern flair.
  - **Realism:** Our artists specialize in creating lifelike realism tattoos and portraits that capture the essence and detail of their subjects. Using advanced shading and highlighting techniques, we transform photographs and ideas into stunning and emotive tattoo art.
  - **Fine Line and Micro Tattoos:** For those seeking delicate and intricate designs, we offer fine line and micro tattoos that showcase meticulous detail and precision. Whether it's

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

minimalist linework or tiny illustrative pieces, our artists excel in creating small-scale tattoos that make a big impact.

- **Cover-up and Rework:** We understand that tattoos are a lifelong commitment, which is why we offer cover-up and rework services to transform existing tattoos into new works of art. Our artists excel in creatively incorporating existing tattoos into fresh designs or revitalizing old tattoos with enhanced detailing and color.
- **Consultations and Aftercare:** We prioritize client satisfaction and safety throughout the tattooing process, starting with thorough consultations to discuss design ideas, placement, and any questions or concerns. Additionally, we provide detailed aftercare instructions to ensure proper healing and longevity of the tattoo.
- At TA2HOOLIGAN, LLC, we are committed to delivering exceptional tattoo experiences that exceed our clients' expectations. Whether it's a small and meaningful tattoo or a large-scale custom design, we approach each project with creativity, professionalism, and a dedication to craftsmanship.

• Target Market:

- At TA2HOOLIGAN, LLC, we cater to a diverse range of individuals who appreciate quality tattoo artistry and seek a welcoming and professional environment for their tattoo experiences. Our target market includes:
  - **Art Enthusiasts**: Individuals who have a passion for art and see tattooing as a form of self-expression and wearable art. They appreciate the creativity and skill involved in tattoo design and are looking for talented artists who can bring their ideas to life with precision and flair.
  - **Tattoo Collectors:** Experienced tattoo enthusiasts who already have one or more tattoos and are seeking to add to their collection. They value high-quality tattoo work and are willing to invest in custom designs and intricate details to enhance their existing body art.
  - **First-Time Tattoo Clients:** Individuals who are considering getting their first tattoo and are seeking a professional and supportive environment for their tattoo experience. They may have questions or concerns about the tattooing process and are looking for knowledgeable artists who can provide guidance and reassurance.
  - **Cover-Up and Rework Clients:** Individuals who have existing tattoos that they wish to cover up, refresh, or enhance with additional artwork. They seek experienced artists who excel in cover-up and rework techniques and can creatively transform their existing tattoos into new designs they'll love.
  - By targeting these diverse segments of the population, TA2HOOLIGAN, LLC aims to create a vibrant and inclusive community of tattoo enthusiasts who share a passion for artistic expression and craftsmanship.

• Unique Selling Proposition (USP):

- At TA2HOOLIGAN, LLC, we pride ourselves on being more than just a tattoo studio – we are a creative sanctuary where artistry, professionalism, and community converge to deliver an unparalleled tattoo experience. Our unique selling proposition is rooted in three key pillars:
  - **Artistic Excellence:** We are home to a singular artist who is exceptionally talented and versatile, who is passionate about their craft. With diverse backgrounds and styles ranging from traditional to contemporary, our artist possesses the expertise to bring any tattoo vision to life with precision and creativity. Whether it's a custom design, realism, or intricate fine line work, our commitment to artistic excellence ensures that every tattoo is a masterpiece.

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

- **Client-Centric Approach:** At TA2HOOLIGAN, LLC, we prioritize the needs and preferences of our clients above all else. From the moment they walk through our doors, they are greeted with warmth, respect, and attentive service. We understand that getting a tattoo is a personal and meaningful experience, which is why we offer thorough consultations to discuss design ideas, placement, and any concerns. Our artist collaborates closely with clients throughout the tattooing process, ensuring that their vision is realized to perfection.
- **Community and Inclusivity:** We believe that tattooing is not just about the art on the skin, but also about the connections and sense of belonging it fosters within our community. TA2HOOLIGAN, LLC is a welcoming and inclusive space where individuals from all walks of life can come together to celebrate self-expression and creativity. Whether you're a first-time tattoo client or a seasoned collector, you'll find a supportive and non-judgmental environment where you can express yourself authentically.
- In summary, our unique selling proposition lies in our unwavering commitment to artistic excellence, client-centric approach, and fostering a vibrant and inclusive community. At TA2HOOLIGAN, LLC, we don't just tattoo – we create lasting works of art that resonate with meaning and emotion, leaving a lasting impression on both our clients and our community.

- **Financial Highlights:**
  - **Revenue Growth:** Over the past 2 years, TA2HOOLIGAN, LLC has demonstrated consistent revenue growth, driven by an expanding client base and increased demand for our tattoo services. Our strategic marketing efforts, positive word-of-mouth referrals, and strong online presence have contributed to steady revenue increases year over year.
  - **Profitability:** TA2HOOLIGAN, LLC maintains a healthy level of profitability, with strong gross margins resulting from our competitive pricing strategy and efficient operational processes. By optimizing our supply chain management and controlling operating expenses, we have been able to maximize profitability while delivering exceptional tattoo experiences to our clients.
  - **Investment in Quality:** We are committed to investing in the highest quality equipment, supplies, and talent to ensure that every tattoo produced at TA2HOOLIGAN, LLC meets the highest standards of excellence. Our dedication to quality not only enhances the overall client experience but also contributes to long-term profitability through repeat business and positive customer reviews.
  - **Financial Stability:** TA2HOOLIGAN, LLC maintains a strong financial position with prudent financial management practices, including maintaining adequate cash reserves, managing accounts receivable effectively, and staying current with financial obligations. This financial stability enables us to weather economic downturns and pursue growth opportunities as they arise.
  - **Future Growth Prospects:** Looking ahead, TA2HOOLIGAN, LLC is well-positioned for continued growth and success in the tattoo industry. We plan to expand our client base through targeted marketing initiatives, strategic partnerships, and community engagement efforts. Additionally, we will explore opportunities to diversify our revenue streams by introducing new services and expanding our geographic reach.
  - Overall, TA2HOOLIGAN, LLC is proud of its financial achievements and remains committed to continued growth, profitability, and delivering exceptional value to our clients.

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

Business Description

- **Business Concept:** Ta2HOOLIGAN,LLC is a single artist boutique tattoo studio dedicated to providing a unique and personalized tattoo experience for each client. Our studio is founded on the belief that tattooing is not just about the art on the skin, but also about the meaningful connections and transformative experiences it fosters. We aim to create a welcoming and inclusive space where individuals can express themselves authentically and leave with a tattoo that resonates with personal significance. To allow four us to foster that experience we run our studio on a by appointment only basis.

Key elements of our business concept include:

- **Artistic Excellence**: At TA2HOOLIGAN, LLC, we pride ourselves on our commitment to artistic excellence. We are home to an artist who is exceptionally talented and versatile, who is passionate about their craft. With diverse backgrounds and styles ranging from traditional to contemporary, our artist possesses the expertise to bring any tattoo vision to life with precision and creativity. Whether it's a custom design, realism, or intricate fine line work, our commitment to artistic excellence ensures that every tattoo is a masterpiece.
- **Client-Centric Approach:** We believe in putting our clients first and ensuring that their tattoo experience is nothing short of exceptional. From the moment they walk through our doors, they are greeted with warmth, respect, and attentive service. We offer thorough consultations to understand our clients' ideas and preferences, providing expert advice and guidance every step of the way. Our goal is to collaborate closely with our clients to create tattoos that not only look beautiful but also hold personal meaning and significance.
- **Hygiene and Safety:** TA2HOOLIGAN, LLC prioritizes the health and safety of our clients above all else. We adhere to strict hygiene protocols and industry best practices to ensure a clean and safe tattooing environment. Our studio is equipped with state-of-the-art sterilization equipment, and our artist uses disposable needles and single-use ink caps for every tattoo session. We utilize Medical Sharps containers as a means to ensure the safety of our clients and those around us, by disposing of biohazard material properly, to be collected by a medical waste disposal service at a later date. We are committed to maintaining the highest standards of hygiene and safety to provide our clients with peace of mind.
- **Community and Inclusivity:** TA2HOOLIGAN, LLC is more than just a tattoo studio – we are a community hub where individuals from all walks of life can come together to celebrate self-expression and creativity. We embrace diversity and inclusivity, creating a welcoming and non-judgmental space where everyone is encouraged to be themselves. Whether you're a first-time tattoo client or a seasoned collector, you'll find a supportive and inclusive community at TA2HOOLIGAN, LLC.
- **Continuous Learning and Growth:** We are passionate about our craft and committed to continuous learning and growth. Our artist regularly attends workshops, seminars, and conventions to stay updated on the latest tattooing techniques and trends. By investing in our artistic development, we ensure that we can offer our clients the highest quality tattoo artistry and stay at the forefront of the industry.

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

- Overall, TA2HOOLIGAN, LLC is not just a place to get a tattoo – it's an experience. We are dedicated to providing our clients with personalized and meaningful tattoo experiences that they will cherish for a lifetime.

- **Industry Analysis:** The tattoo industry has experienced significant growth and evolution in recent years, driven by shifting societal attitudes towards tattooing as a form of self-expression and body art. This industry analysis provides an overview of key trends, challenges, and opportunities within the tattoo studio sector.

Market Size and Growth:

- The tattoo industry has seen steady growth globally, with increasing demand for tattoo services across various demographics.
- According to IBISWorld, the tattoo industry in the United States alone generates over $1.6 billion in revenue annually, with a projected annual growth rate of 3.6%.

Changing Perceptions and Acceptance:

- Tattoos have become more mainstream and socially accepted, leading to a broader customer base that includes individuals from diverse age groups and professions.
- Millennials and Gen Z consumers, in particular, view tattoos as a means of self-expression and personal storytelling, contributing to the industry's growth.

Technological Advancements:

- Technological advancements have revolutionized the tattooing process, with innovations such as tattoo machines, ink formulations, and aftercare products enhancing the quality and safety of tattoo services.
- The availability of digital design tools and tattoo simulation software has also empowered clients to visualize their tattoo ideas more effectively, leading to greater customization and collaboration between artists and clients.

Regulatory Environment:

- The tattoo industry is subject to various health and safety regulations aimed at ensuring hygiene standards and preventing the spread of infectious diseases.
- Tattoo studios must adhere to licensing requirements, sterilization protocols, and bloodborne pathogen training to maintain compliance with local health regulations.

Competitive Landscape:

- The tattoo studio sector is highly fragmented, with a mix of independent studios, boutique shops, and chain franchises competing for market share.
- Competition within the industry is primarily driven by factors such as artistic reputation, service quality, pricing, and customer experience.

Opportunities for Differentiation:

- Tattoo studios can differentiate themselves by offering unique artistic styles, personalized client experiences, and specialized services such as cover-up tattoos, cosmetic tattooing, and body piercing.

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

- Emphasizing cleanliness, professionalism, and adherence to safety standards can also provide a competitive advantage in an increasingly discerning market.

Challenges and Considerations:

- Tattoo studios face challenges related to managing artist schedules, maintaining inventory, and navigating fluctuating demand cycles.
- Economic downturns and public health crises, such as the COVID-19 pandemic, can impact consumer spending on discretionary services like tattooing, necessitating strategic adaptation and contingency planning.

Future Outlook:

- The tattoo industry is expected to continue growing as tattooing becomes more socially acceptable and mainstream.
- Advancements in tattoo technology, increasing cultural diversity, and evolving consumer preferences will shape the future landscape of the tattoo studio sector.

In summary, the tattoo studio industry presents opportunities for growth and innovation, driven by changing societal attitudes towards tattooing and advancements in technology. Successful tattoo studios will need to prioritize artistic excellence, client satisfaction, and adherence to health and safety standards to thrive in an increasingly competitive market

- **Market Needs:**
  - **Artistic Expertise:**
    - Clients seek tattoo studios that employ skilled and versatile artists capable of bringing their unique visions to life with precision and creativity.
    - There is a demand for artists who specialize in various tattoo styles, from traditional to contemporary, to cater to diverse aesthetic preferences.
  - **Customization and Personalization:**
    - Clients desire personalized tattoo experiences that reflect their individuality and hold personal meaning.
    - There is a need for tattoo studios that offer thorough consultations and collaborative design processes to ensure that each tattoo is tailored to the client's preferences and lifestyle.
  - **Hygiene and Safety Standards**:
    - Clients prioritize cleanliness, hygiene, and adherence to safety protocols when choosing a tattoo studio.
    - There is a demand for studios that maintain strict sterilization practices, use high-quality disposable equipment, and prioritize the health and safety of both clients and artists.
  - **Positive Client Experience:**
    - Clients seek tattoo studios that provide a welcoming, professional, and non-judgmental environment for their tattoo experience.
    - There is a need for studios that prioritize customer service, communication, and transparency throughout the tattooing process to ensure a positive and memorable experience for clients.

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

- **Education and Guidance:**
  - Clients value studios that offer educational resources and guidance on tattoo aftercare, including proper healing techniques and skincare.
  - There is a need for studios that provide comprehensive aftercare instructions and ongoing support to help clients care for their tattoos and ensure optimal healing and longevity.
- **Community and Connection:**
  - Clients seek tattoo studios that foster a sense of community and connection, where they can share their tattoo experiences and connect with like-minded individuals.
- **Accessibility and Inclusivity:**
  - Clients value tattoo studios that are inclusive and accessible to individuals from all walks of life, regardless of age, gender, race, or background.
  - There is a need for studios that prioritize diversity, inclusivity, and cultural sensitivity to create a welcoming and accepting space for clients of diverse identities and experiences.

By addressing these market needs, a tattoo studio can differentiate itself, attract a loyal client base, and establish a strong reputation within the industry.

- **Market Trends:**
  - **Rise in Acceptance and Mainstream Appeal:**
    - Tattoos have become increasingly accepted and mainstream, transcending cultural and generational boundaries.
    - The growing acceptance of tattoos as a form of self-expression has led to a broader and more diverse client base seeking tattoo services.
  - **Customization and Personalization:**
    - There is a growing trend towards custom and personalized tattoo designs that reflect individual preferences, stories, and aesthetics.
    - Clients are seeking unique and meaningful tattoos that are tailored to their personalities, experiences, and values.
  - **Popularity of Fine Line and Minimalist Tattoos:**
    - Fine line and minimalist tattoo styles are experiencing a surge in popularity, particularly among younger demographics.
    - These delicate and intricate designs offer a subtle yet impactful form of self-expression and are favored for their aesthetic simplicity and versatility.
  - **Demand for Realism Tattoos:**
    - Realism tattoos, characterized by lifelike detail and shading, continue to be in high demand among clients seeking highly personalized and emotive tattoo art.
    - Advances in tattooing techniques and equipment have enhanced the ability of artists to create realistic and intricate portraits on skin.
  - **Interest in Cultural and Symbolic Tattoos:**
    - There is a growing interest in tattoos inspired by cultural symbols, heritage, and traditions, reflecting a desire for deeper connections to identity and heritage.
    - Clients are drawn to tattoos that symbolize cultural pride, spirituality, and meaningful life experiences, showcasing a diverse range of cultural influences and symbols.
  - **Focus on Health and Safety:**

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

- With increased awareness of health and safety considerations, clients are prioritizing tattoo studios that uphold strict hygiene standards and adhere to industry best practices.
- Tattoo studios that invest in state-of-the-art sterilization equipment, use high-quality disposable materials, and maintain clean and sanitary environments are preferred by clients.

- **Innovation in Tattoo Technology:**
  - Technological advancements in tattoo equipment, ink formulations, and aftercare products are driving innovation and improving the tattooing experience.
  - Advanced tattoo machines, digital design tools, and innovative aftercare solutions are enhancing the precision, safety, and longevity of tattoo art.

By staying abreast of these market trends, tattoo studios can adapt their offerings, engage with clients effectively, and position themselves for success in an evolving industry landscape.

- **Competitive Analysis:**
  - **Competitor A:** Unbreakable Ink, Rolling Meadows

  - Strengths: Known for their specialization in realism and portrait tattoos, highly skilled artists, strong online presence with a large social media following.
  - Weaknesses: Limited availability for new clients due to high demand, higher pricing compared to some competitors.

- **Competitor B:** Studio M Tattoos, Arlington Heights

  - Strengths: Offers a wide range of tattoo styles, including traditional, neo-traditional, and Japanese, affordable pricing options, convenient location in a high-traffic area.
  - Weaknesses: Mixed reviews regarding customer service and artist availability, less emphasis on personalized consultations.

2. **Comparative Analysis:**

- **Artistic Expertise:** TA2HOOLIGAN, LLC distinguishes itself with a highly skilled and versatile artist who specialize in a diverse range of tattoo styles, including realism, traditional, fine line, and custom designs. This breadth of expertise allows TA2HOOLIGAN, LLC to cater to a wide range of client preferences and requests.
- **Customization and Personalization:** TA2HOOLIGAN, LLC sets itself apart by offering personalized tattoo experiences that prioritize client collaboration and customization. Thorough consultations and collaborative design processes ensure that each tattoo is tailored to the client's individual preferences, ensuring a unique and meaningful end result.
- **Hygiene and Safety Standards:** TA2HOOLIGAN, LLC prioritizes the health and safety of its clients and artists by maintaining strict hygiene protocols and adherence to safety standards. The studio invests in state-of-the-art sterilization equipment, uses high-quality

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

disposable materials, and upholds industry best practices to ensure a clean and safe tattooing environment.

- **Client Experience:** TA2HOOLIGAN,LLC differentiates itself through its commitment to providing a positive and memorable client experience. From the moment clients walk through the door, they are greeted with warmth, respect, and attentive service. The studio fosters a welcoming and non-judgmental atmosphere where clients feel comfortable expressing themselves authentically.

3. **Competitive Advantage:**

- **Artistic Excellence and Versatility:** TA2HOOLIGAN, LLC stands out with its artist who excels in various tattoo styles, ensuring that clients can find an artist who resonates with their aesthetic preferences and vision.
- **Personalized Client Experience:** By prioritizing personalized consultations and collaborative design processes, TA2HOOLIGAN, LLC creates unique tattoo experiences that reflect the individuality and preferences of each client.
- **Commitment to Health and Safety:** TA2HOOLIGAN, LLC maintains strict hygiene standards and adherence to safety protocols, providing clients with peace of mind and confidence in the studio's commitment to their well-being.
- **Community and Inclusivity:** TA2HOOLIGAN, LLC fosters a welcoming and inclusive environment where clients from all backgrounds feel accepted and valued, contributing to a strong sense of community and belonging.

In conclusion, TA2HOOLIGAN, LLC distinguishes itself in the competitive landscape through its artistic excellence, personalized client experience, commitment to health and safety, and emphasis on community and inclusivity. These factors contribute to TA2HOOLIGAN, LLC's competitive advantage and position it as a top choice for clients seeking exceptional tattoo services.

Marketing Plan

- **Target Market:** At TA2HOOLIGAN, LLC, we cater to a diverse range of individuals who appreciate quality tattoo artistry and seek a welcoming and professional environment for their tattoo experiences. Our target market includes:
  - **Art Enthusiasts**: Individuals who have a passion for art and see tattooing as a form of self-expression and wearable art. They appreciate the creativity and skill involved in tattoo design and are looking for talented artists who can bring their ideas to life with precision and flair.
  - **Tattoo Collectors:** Experienced tattoo enthusiasts who already have one or more tattoos and are seeking to add to their collection. They value high-quality tattoo work and are willing to invest in custom designs and intricate details to enhance their existing body art.
  - **First-Time Tattoo Clients:** Individuals who are considering getting their first tattoo and are seeking a professional and supportive environment for their tattoo experience. They may have questions or concerns about the tattooing process and are looking for knowledgeable artists who can provide guidance and reassurance.
  - **Cover-Up and Rework Clients:** Individuals who have existing tattoos that they wish to cover up, refresh, or enhance with additional artwork. They seek experienced artists who

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excel in cover-up and rework techniques and can creatively transform their existing tattoos into new designs they'll love.

- By targeting these diverse segments of the population, TA2HOOLIGAN, LLC aims to create a vibrant and inclusive community of tattoo enthusiasts who share a passion for artistic expression and craftsmanship.

• Marketing Strategies:

- **Online Presence and Social Media Marketing:**
- Establish a strong online presence through a professionally designed website that showcases the studio's portfolio, artist profiles, and client testimonials.
- Leverage social media platforms such as Instagram, Facebook, and TikTok to share high-quality images and videos of tattoo art, behind-the-scenes glimpses, artist interviews, and client stories.
- Engage with followers by responding to comments, hosting Q&A sessions, and running interactive polls and contests to foster community engagement.
- **Search Engine Optimization (SEO) and Local Listings:**
  - Optimize the studio's website for relevant keywords related to tattooing, artistic styles, and geographic location to improve search engine visibility.
  - Claim and optimize local business listings on platforms like Google My Business, Yelp, and Bing Places to enhance local search visibility and attract nearby clients.
- **Content Marketing and Blogging:**
  - Create informative and engaging content on topics related to tattoo art, design inspiration, aftercare tips, and tattoo culture to position the studio as a thought leader in the industry.
  - Maintain a blog on the studio's website featuring articles, tutorials, artist spotlights, and client stories to provide value to visitors and attract organic traffic.
- **Email Marketing and Newsletters:**
  - Build an email list of clients and subscribers interested in receiving updates, promotions, and exclusive offers from the studio.
  - Send regular newsletters featuring new tattoo designs, artist features, upcoming events, and special promotions to keep subscribers engaged and encourage repeat business.
- **Partnerships and Collaborations:**
  - Establish partnerships with local businesses, influencers, and community organizations to cross-promote services, host joint events, and expand the studio's reach.
  - Collaborate with complementary businesses such as hair salons, clothing boutiques, or music venues to offer package deals or exclusive discounts to shared clientele.
- **Referral Programs and Loyalty Rewards:**
  - Implement a referral program that rewards clients for referring friends and family to the studio with discounts, freebies, or exclusive perks.
  - Offer a loyalty rewards program where clients earn points or discounts for each tattoo session, encouraging repeat business and building customer loyalty.

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- **Professional Networking and Industry Events:**
  - Attend tattoo conventions, industry trade shows, and networking events to connect with other artists, suppliers, and industry professionals.
  - Participate in local art festivals, craft fairs, and community events to showcase tattoo art and engage with potential clients in person.
- **Online Reviews and Testimonials:**
  - Encourage satisfied clients to leave positive reviews and testimonials on platforms like Google, Yelp, and Facebook to build social proof and credibility.
  - Respond promptly and professionally to all reviews, whether positive or negative, to demonstrate the studio's commitment to customer satisfaction and service excellence.

By implementing these marketing strategies, TA2HOOLIGAN, LLC can effectively promote its tattoo services, attract new clients, and foster a loyal customer base while establishing itself as a reputable and sought-after tattoo studio in the industry.

- ## Sales Strategy:
- **Consultative Selling Approach:**
  - Adopt a consultative selling approach focused on understanding the needs, preferences, and goals of each client.
  - Provide personalized consultations where clients can discuss their tattoo ideas, artistic preferences, placement options, and any concerns they may have.
- **Portfolio Showcase:**
  - Showcase a diverse portfolio of tattoo designs and styles to inspire clients and showcase the artistic capabilities of the studio's tattoo artists.
  - Create a visually appealing portfolio book or digital gallery on the studio's website and social media platforms to highlight past work and demonstrate the range of artistic styles available.
- **Educational Sales Process:**
  - Educate clients about the tattooing process, including pre-tattoo preparation, tattoo design considerations, tattoo aftercare, and healing timelines.
  - Provide detailed information about hygiene and safety practices followed by the studio to reassure clients and address any concerns they may have.
- **Upselling and Cross-Selling Opportunities:**
  - Identify upselling and cross-selling opportunities to enhance the client experience and increase sales.
  - Offer additional services such as tattoo aftercare products to complement the client's tattoo experience.
- **Promotional Sales and Discounts:**
  - Implement promotional sales and discounts during seasonal events, holidays, or special occasions to attract new clients and incentivize repeat business.
  - Offer package deals or discounted rates for multiple tattoo sessions, group bookings, or referrals to encourage clients to book additional appointments.
- **Customer Relationship Management (CRM):**
  - Implement a customer relationship management (CRM) system to track client preferences, appointment history, and communication interactions.
  - Use CRM data to personalize client interactions, send targeted promotions, and follow up with clients to ensure satisfaction and encourage repeat business.
- **Online Booking and Scheduling:**

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    - Offer online booking and scheduling options through the studio's website or mobile app to streamline the appointment booking process and improve accessibility for clients.
    - Provide clear instructions for scheduling appointments, including availability, deposit requirements, and cancellation policies, to facilitate a smooth booking experience.
- **Follow-Up and Aftercare Support:**
    - Follow up with clients after tattoo sessions to ensure satisfaction and address any post-tattoo concerns or questions they may have.
    - Provide comprehensive aftercare instructions and support to clients to facilitate proper healing and ensure the longevity of their tattoos.
- **Feedback and Continuous Improvement:**
    - Encourage clients to provide feedback on their tattoo experience through surveys, reviews, or testimonials.
    - Use client feedback to identify areas for improvement, refine sales and service processes, and enhance the overall client experience.

By implementing these sales strategies, TA2HOOLIGAN, LLC can effectively engage with clients, showcase its artistic capabilities, and drive sales while delivering exceptional tattoo experiences and fostering long-term client relationships.

- **Customer Relationship Management:**
    - Establish and maintain a centralized client database containing detailed information about each client, including contact details, appointment history, tattoo preferences, and special requests.
    - Use a CRM software platform to organize and manage client data efficiently, ensuring easy access to information and facilitating personalized client interactions.
- **Appointment Scheduling and Reminders:**
    - Implement an online booking system integrated with the studio's website and social media platforms to allow clients to schedule appointments conveniently.
    - Send automated appointment reminders via email or SMS to clients to minimize no-shows and ensure timely arrival for scheduled tattoo sessions.
- **Personalized Consultations:**
    - Conduct personalized consultations with each client to discuss their tattoo ideas, artistic preferences, placement options, and any concerns they may have.
    - Take detailed notes during consultations and update client profiles with relevant information to tailor future interactions and tattoo designs to the client's preferences.
- **Follow-Up Communication:**
    - Follow up with clients after tattoo sessions to ensure satisfaction and address any post-tattoo concerns or questions they may have.
    - Send personalized thank-you notes or emails expressing gratitude for their business and inviting them to share their feedback on their tattoo experience.
- **Feedback Collection and Analysis:**
    - Collect feedback from clients through surveys, reviews, or testimonials to gather insights into their tattoo experience and satisfaction levels.
    - Analyze feedback data to identify areas for improvement, address client concerns, and enhance the overall client experience.
- **Client Engagement and Education:**

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

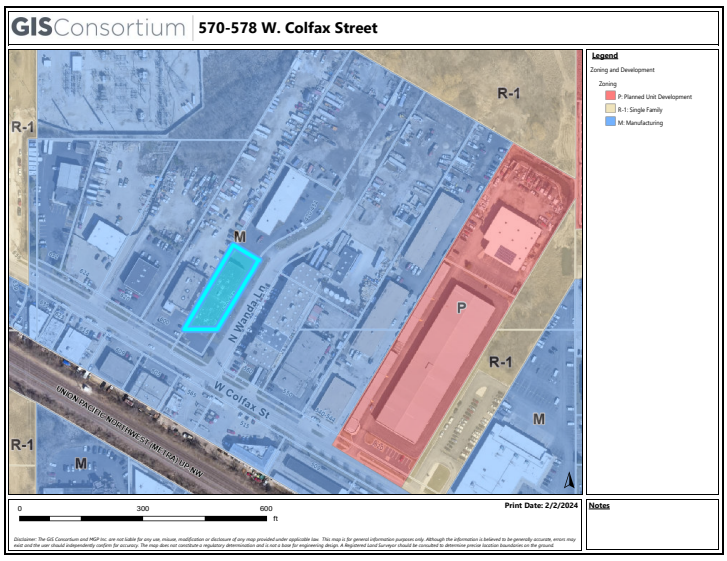
- Engage with clients through regular communication channels, including email newsletters, social media updates, and blog posts, to share relevant tattoo-related content, artist spotlights, and studio news.
- Provide educational resources and tips on tattoo aftercare, design inspiration, and industry trends to empower clients and enhance their tattoo knowledge.

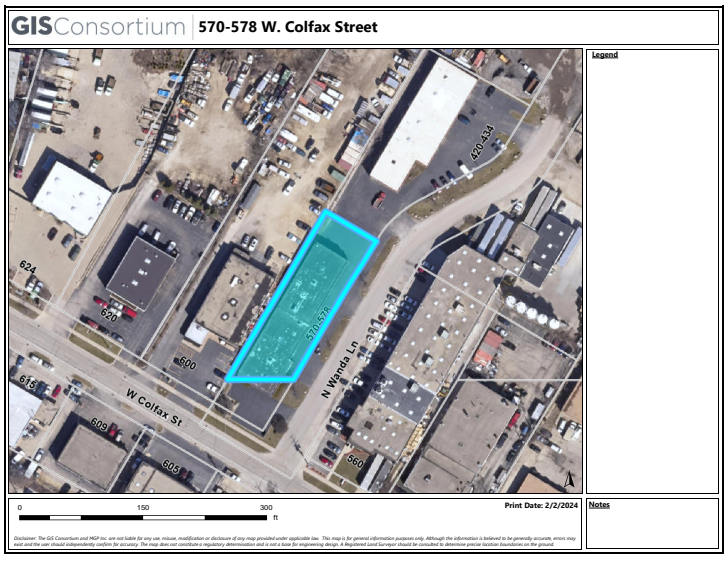
- **Client Loyalty and Rewards Program:**
  - Implement a client loyalty program to reward repeat business and encourage client retention.
  - Offer loyalty rewards such as discounts, freebies, or exclusive perks for clients who book multiple tattoo sessions or refer friends and family to the studio.

By implementing this CRM plan, TA2HOOLIGAN, LLC can effectively manage client relationships, enhance the client experience, and foster long-term loyalty and satisfaction among its clientele

Operations Plan

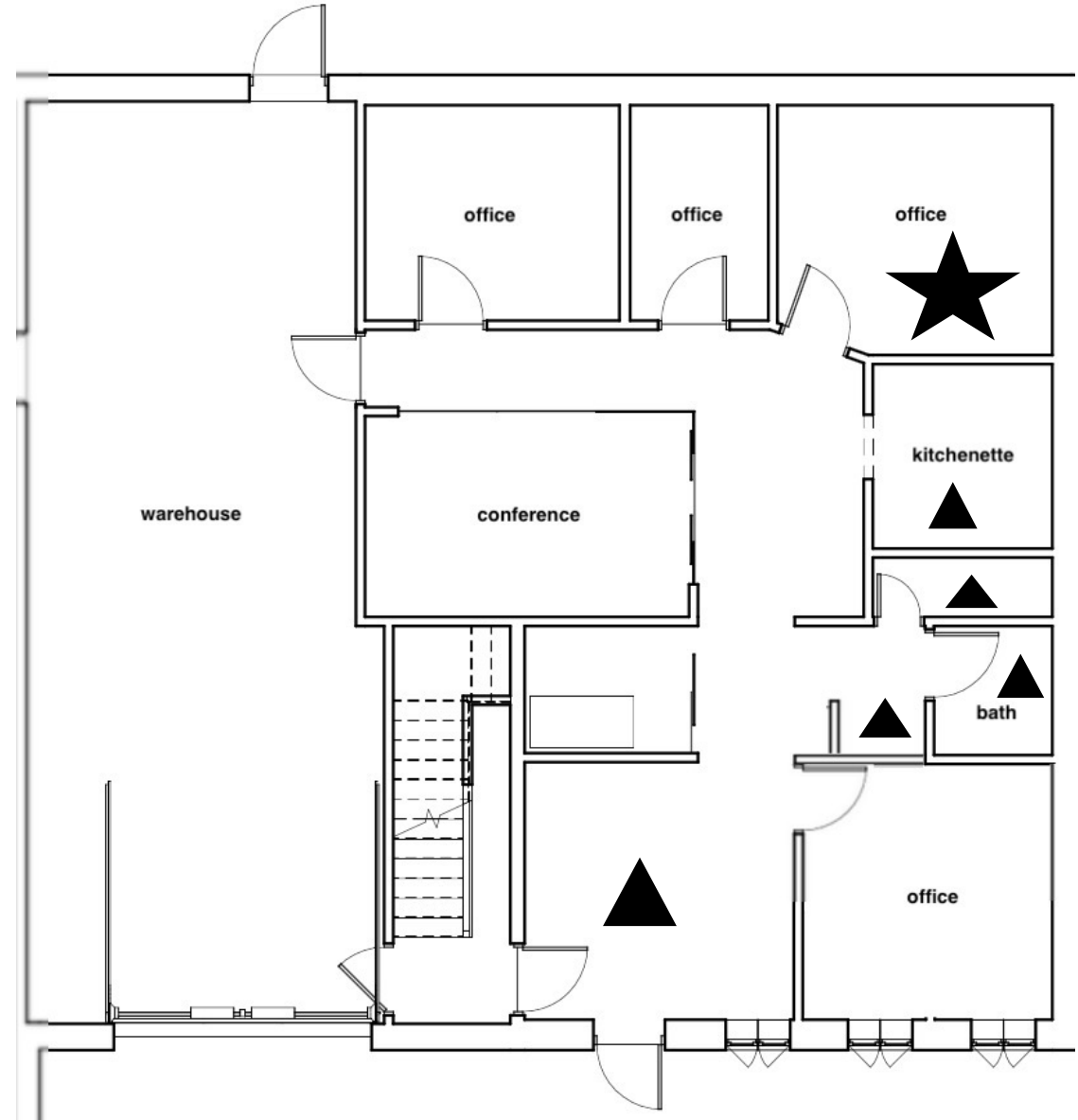
- **Location:** 574 W Colfax St
Palatine, IL 60067 United States

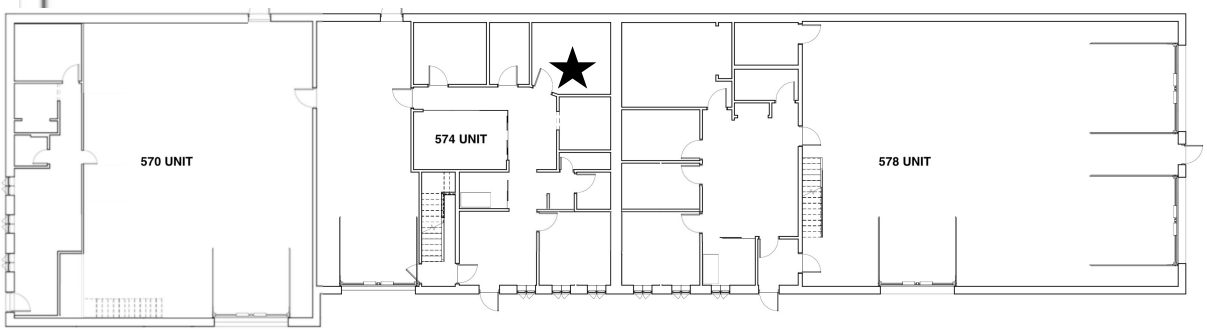




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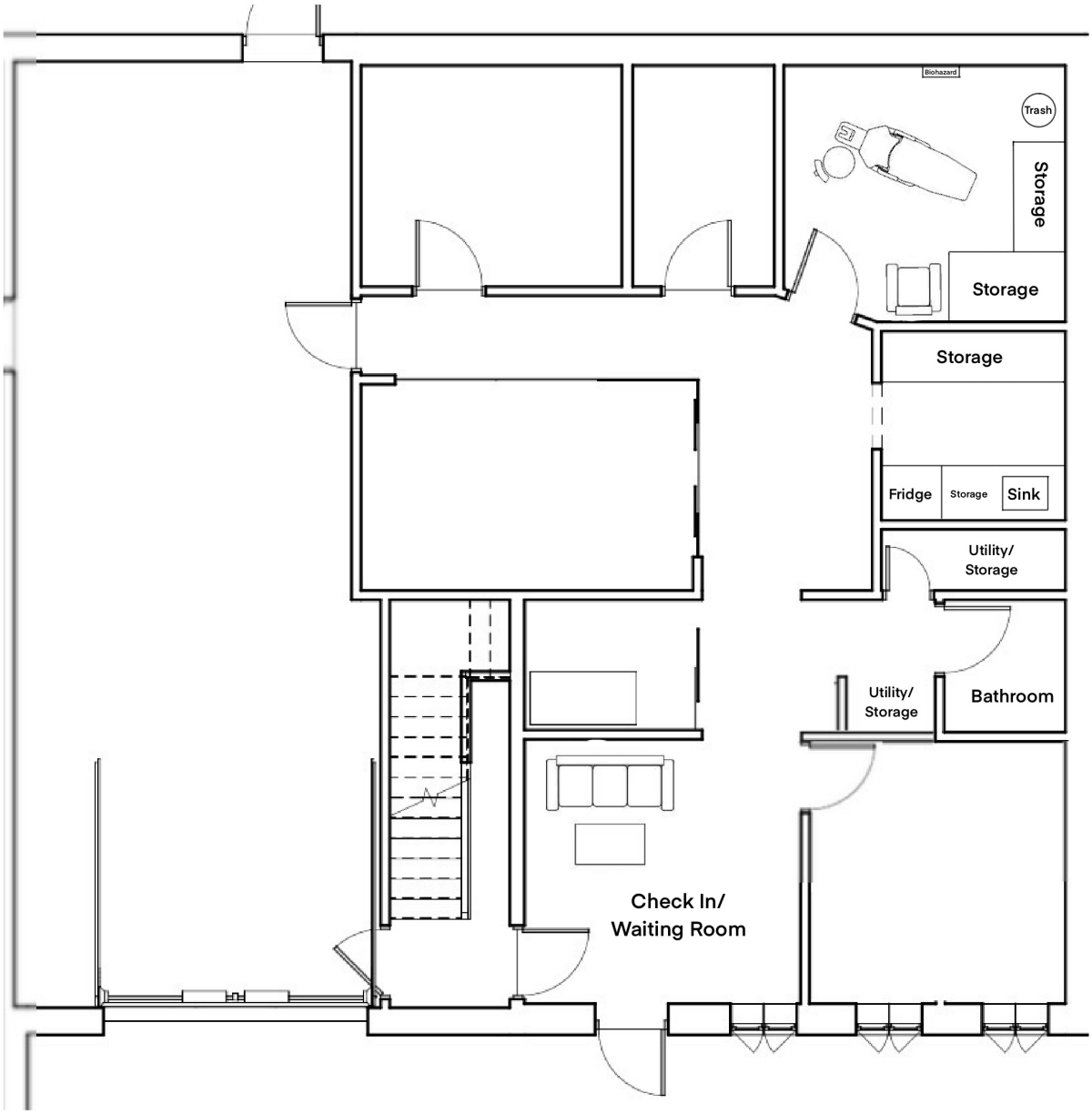
- **Facilities:** TA2HOOLIGAN, LLC has reached an agreement to rent out an office space in UNIT 574 at 574 W Colfax St Palatine, IL 60067 United States. Occupying the back right corner office in UNIT 574 (STAR). Also, allowing for access to the Waiting room and common areas. Such as the Bathroom, Kitchenette and storage areas(Triangle).
- **Hours of Operation**
- Open: Monday - Saturday 12P.M. to 8P.M.
- By appointment only, with appointments starting at 12P.M., 3P.M. and 6P.M.
- On average 1-3 Clients per day





Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

Floor Plan:



Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

- **Studio Layout and Design:**
  - Design the studio layout to optimize space utilization and workflow efficiency, ensuring a comfortable and functional environment for both clients and artists.
  - Allocate separate areas for tattoo stations, waiting area, and sterilization, to facilitate smooth operations and maintain hygiene standards.
- **Tattoo Station:**
  - Install individual tattoo stations equipped with ergonomic chairs or tables, adjustable lighting, and ample workspace for artists to perform tattoo sessions comfortably and efficiently.
  - Ensure adequate ventilation and air circulation in each tattoo station to maintain a comfortable and hygienic environment for clients and artists.
- **Waiting Area:**
  - Create a welcoming and comfortable waiting area for clients, featuring comfortable seating, reading materials, and artwork displays to enhance the overall client experience.
  - Provide amenities such as complimentary beverages, Wi-Fi access, and charging stations to accommodate clients while they wait for their appointments.

- **Sterilization:**
  - All supplies used by the artist are disposable, and will be grown away into biohazard collection bins, to be collected by the appropriate biohazard collection agency.
  - Due to improvements in the tattoo industry, gone are the days of large Ultrasonic Cleaners for sanitation purposes. Nowadays, with most of the supplies being disposable, the only object that needs to be cleaned regularly is the Tattoo Machine itself. This can be done with a small 3”x8” UV Sanitation Box.
  - Implement strict hygiene protocols and infection control measures in the sterilization to maintain a safe and sanitary tattooing environment for clients and artists.
- **Biohazardous Waste Management:**
  - Supplies that are disposable are to be stored in a medical sharps container. To be picked up on a reoccurring monthly basis.
  - Services will be OSHA compliant, EPA compliant, and HIPAA compliant.
  - Disposal services have been requested from a local business named BioMedical Waste Solutions, serving the entire Northwest suburbs of Chicago.
- **BioMedical Waste Solutions, LLC**
  - BioMedical Waste Solutions, LLC, offers a complete line of disposal and compliance services for either small health care facilities or large health care systems. Medical Waste Disposal services individually tailored to your location’s specific needs.

    - Sharps Disposal by Mail services to help small health practices and rural locations dispose of their medical waste in an affordable, compliant mail disposal system.
    - OSHA Medical Compliance packages to educate and ensure your practice is compliant with all OSHA guidelines and regulations.
- **Storage and Inventory Management:**
  - Allocate designated storage areas for tattoo supplies, equipment, and inventory to ensure organization, accessibility, and security.

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

    - Implement inventory management systems and procedures to track stock levels, reorder supplies, and prevent stockouts or overstocking of essential tattooing materials.
- **Accessibility and Safety Features:**
    - Ensure compliance with building codes and accessibility standards to accommodate clients with disabilities and mobility limitations.
    - Install safety features such as fire extinguishers, emergency exits, first aid kits, and evacuation plans to ensure the safety and well-being of clients and staff in case of emergencies.
- **Ambiance and Décor:**
    - Decorate the studio with artwork, murals, and décor elements that reflect the studio's brand identity and artistic style, creating a visually appealing and inspiring atmosphere for clients and artists.
    - Use lighting, color schemes, and furnishings to create a comfortable and inviting ambiance that enhances the overall client experience and promotes relaxation during tattoo sessions.

By implementing this facilities plan, TA2HOOLIGAN, LLC can create a functional, comfortable, and aesthetically pleasing environment that supports the studio's operations, enhances the client experience, and fosters a positive and productive work environment for artists and staff.

- **Production Process:** By Appointment Only
- **Client Consultation:**
    - The production process begins with a client consultation, where the tattoo artist meets with the client to discuss their tattoo ideas, artistic preferences, and desired tattoo placement.
    - During the consultation, the artist listens to the client's vision, offers design suggestions, and provides guidance on tattoo size, style, and placement to ensure the client's expectations are met.
- **Design Development:**
    - Based on the client's input and preferences gathered during the consultation, the tattoo artist develops a custom tattoo design tailored to the client's specifications.
    - The artist may create sketches, digital mockups, or stencil designs to present to the client for approval and feedback before finalizing the tattoo design.
- **Stencil Application:**
    - Once the tattoo design is approved by the client, the artist creates a stencil or transfer of the design using transfer paper and stencil gel.
    - The stencil is applied to the client's skin in the desired tattoo placement area, providing a precise outline for the artist to follow during the tattooing process.
- **Tattooing Process:**
    - With the stencil in place, the tattoo artist begins the tattooing process using a tattoo machine equipped with sterilized needles and ink.
    - The artist carefully follows the outline of the stencil, gradually filling in the design with shading, coloring, and detailing to bring the tattoo to life.
    - Throughout the tattooing process, the artist maintains open communication with the client, ensuring their comfort and satisfaction with the tattoo design and progress.
- **Aftercare Instructions:**

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    - Upon completion of the tattoo session, the artist provides the client with detailed aftercare instructions to promote proper healing and long-term tattoo maintenance.
    - The artist explains the importance of keeping the tattoo clean, moisturized, and protected from sun exposure during the healing process, as well as any specific aftercare products or recommendations.
- **Follow-Up and Touch-Up Sessions:**
    - After the initial tattoo session, the artist may schedule follow-up appointments for touch-up sessions or additional detailing, if necessary.
    - During follow-up sessions, the artist addresses any areas of the tattoo that may require adjustments or enhancements, ensuring the client's complete satisfaction with the final result.
- **Client Satisfaction and Feedback:**
    - Throughout the production process, the tattoo studio prioritizes client satisfaction and feedback, encouraging open communication and collaboration between clients and artists.
    - The studio solicits feedback from clients after each tattoo session to gauge satisfaction levels, address any concerns or issues, and continuously improve the quality of service and client experience.

By following this production process, TA2HOOLIGAN, LLC ensures a seamless and personalized tattooing experience for clients, from initial consultation to final touch-up sessions, while maintaining a focus on quality, creativity, and client satisfaction

- **Quality Control:** At TA2HOOLIGAN, LLC, we are committed to maintaining the highest standards of quality and excellence in every aspect of our tattooing services. Our quality control measures are designed to ensure that each client receives a safe, hygienic, and exceptional tattooing experience that exceeds their expectations.
    - **Hygiene and Sterilization:** We adhere to strict hygiene and sterilization protocols to create a clean and safe tattooing environment for both clients and artists. Our studio is equipped with state-of-the-art sterilization equipment, and we follow industry best practices to sterilize all tattoo equipment and surfaces before and after each tattoo session.
    - **Artistic Excellence:** Our team of talented and experienced tattoo artists is dedicated to delivering artwork of the highest caliber. We take pride in our craftsmanship and attention to detail, ensuring that each tattoo design is executed with precision, creativity, and artistic flair.
    - **Client Satisfaction:** We prioritize client satisfaction and strive to exceed our clients' expectations with every tattoo session. From personalized consultations to thorough aftercare instructions, we are committed to providing a positive and memorable experience for each client.
    - **Continuous Improvement:** We continuously evaluate and improve our processes and procedures to enhance the quality of our services and the overall client experience. We welcome feedback from our clients and use it to identify areas for improvement and implement necessary changes.
    - **Compliance and Safety:** We are committed to complying with all relevant health and safety regulations and maintaining a safe and compliant tattooing environment. Our studio undergoes regular inspections and audits to ensure that we meet or exceed industry standards for health, safety, and cleanliness.

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

- **Professionalism and Ethics:** We conduct ourselves with professionalism, integrity, and ethical conduct in all aspects of our business. Our team members are trained to uphold the highest standards of professionalism and to treat every client with respect, dignity, and confidentiality.

At TA2HOOLIGAN, LLC, quality is not just a goal; it is a fundamental principle that guides everything we do. We are dedicated to delivering exceptional tattooing services that reflect our commitment to quality, creativity, and client satisfaction.

- **Suppliers:** Tattoo studios typically source their supplies from specialized tattoo supply companies and distributors. These suppliers offer a wide range of products specifically designed for the tattoo industry, including tattoo machines, needles, ink, tattooing equipment, sterilization supplies, aftercare products, and other tattooing essentials.

Some common suppliers and distributors of tattoo studio supplies include:

- Eternal Ink
- Intenze Tattoo Ink
- World Famous Tattoo Ink
- FK Irons
- Cheyenne Professional Tattoo Equipment
- Hustle Butter Deluxe
- Dynamic Color Company
- Electrum Tattoo Stencil Primer
- Inkjecta Tattoo Machines
- TATSoul
- Hildbrandt Tattoo Supply
- Amazon
- Kingpin Tattoo Supply
- Painful Pleasures
- Eikon Device
- True Tubes
- Kwadron Needles
- Tattoo Goo
- Saniderm Tattoo Aftercare
- Stencil Stuff

These suppliers offer a variety of products to meet the needs of tattoo studios, ranging from high-quality tattoo ink and needles to essential sterilization and aftercare supplies. Tattoo studios may choose to establish relationships with multiple suppliers to access a broader range of products and ensure a consistent supply of essential tattooing materials.

Management Team

- **Founders/Key Management:** Luke Kozlowski is the visionary behind TA2HOOLIGAN, LLC, a tattoo studio born out of a passion for artistry, creativity, and self-expression. With a lifelong fascination with tattooing and a deep appreciation for the rich cultural heritage of tattoo art, Luke Kozlowski embarked on a journey to create a space where clients could experience the transformative power of tattoos in a welcoming and inclusive environment. Apprenticing over 5 years ago in Chicago, Luke learned the ins and outs of the tattoo industry in a highly competitive market, giving him the skills and expertise he has today.

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

Driven by a relentless pursuit of excellence and a commitment to pushing artistic boundaries, Luke Kozlowski brings a unique blend of creativity, innovation, and business acumen toTA2HOOLIGAN, LLC. With a background in fine arts and design, Luke Kozlowski channels their artistic talents and entrepreneurial spirit into building TA2HOOLIGAN, LLC into a reputable and sought-after destination for tattoo enthusiasts and art lovers alike.

As the founder of TA2HOOLIGAN, LLC, Luke Kozlowski is deeply involved in every aspect of the studio's operations, from overseeing artistic direction and client relations to managing business development and strategic growth initiatives. Luke Kozlowski is dedicated to creating an environment where talented artists can thrive, clients feel empowered to express themselves authentically, and the art of tattooing is celebrated as a form of self-expression and personal empowerment.

Key Management:

1. **Sole Tattoo Artist:** Luke Kozlowski

Luke Kozlowski is the creative force behind TA2HOOLIGAN, LLC's artistic vision, leading to deliver exceptional tattooing experiences to clients. With 5 years of experience in the tattoo industry and a diverse portfolio showcasing expertise in various tattoo styles, Luke brings a wealth of knowledge, skill, and creativity to TA2HOOLIGAN, LLC. As the sole tattoo artist, he oversees quality assurance to ensure that every tattoo created at TA2HOOLIGAN, LLC meets the highest standards of excellence.

2. **Studio Manager:** Luke Kozlowski

Luke Kozlowski is the driving force behind TA2HOOLIGAN, LLC's day-to-day operations, overseeing studio management, client relations, and administrative tasks to ensure smooth and efficient studio operations. With a background in business management and a passion for customer service, Luke is dedicated to creating a positive and welcoming atmosphere for clients and staff alike. From managing appointment bookings and scheduling to handling client inquiries and resolving issues, Luke plays a pivotal role in ensuring that TA2HOOLIGAN, LLC remains a trusted and reputable destination for tattoo enthusiasts.

3. **Head of Marketing and Branding:** Luke Kozlowski

Luke Kozlowski is responsible for TA2HOOLIGAN, LLC's marketing strategy, brand development, and promotional initiatives to elevate the studio's visibility and attract new clients. With a background in marketing and a passion for creative storytelling, Luke leverages digital marketing, social media, and community engagement to showcase TA2HOOLIGAN, LLC's unique artistic offerings and build meaningful connections with clients and the broader tattoo community. By crafting compelling brand narratives and engaging content, Luke plays a vital role in positioning TA2HOOLIGAN, LLC as a leading authority in tattoo artistry and self-expression.

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

Luke Kozlowski

Palatine, Illinois, United States

lukekozlowski17@gmail.com

linkedin.com/in/ta2hooligan

Summary

Dependable and highly motivated Tattoo Artist in the Chicago Looking for the best opportunities to to better himself mentally, financially, and physically.

Experience

Tattoo Artist
Ta2Hooligan, LLC
Aug 2019 - Present (4 years 7 months)

Screen Printer
AOV, LLC
Aug 2018 - Nov 2018 (4 months)

Busboy
Tap House Grill Addictive Food/Creative Brews
Apr 2016 - Jan 2018 (1 year 10 months)

Sales Associate
Zumiez
Aug 2015 - Jan 2016 (6 months)

Telemarketer
Quality Customer Service & Sales (QCSS)
Mar 2015 - Jan 2016 (11 months)

Grocery Clerk
Mariano's
Apr 2015 - Aug 2015 (5 months)

Education

Harvard Business School Online
Other; Certificate in Entrepreneurship Essentials
Sep 2023 - Oct 2023

University of Colorado Boulder



Certificate

OF COMPLETION

IN RECOGNITION OF SUCCESSFUL COMPLETION IN:
Bloodborne Pathogens
Infectious Disease Control
Best Practices / Precautions

THIS CERTIFICATE IS PROUDLY PRESENTED TO:

Luke Kozlowski

The above mentioned Student is now certified in the above mentioned course by demonstrating proficiency in the subject by passing the examination in accordance with the Terms & Conditions of National CPR Foundation - Valid for 1 year. Course administered in accordance with the **2020** ECC/ILCOR and AHA guidelines. ID#:**E9DD5F**

Completion: **February 22, 2024**
Instructor: **Paul J. Scruton**

COURSE PROVIDED BY:
NationalCPRFoundation™

Signature:

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State of Illinois
Illinois Department of Public Health

Establishment's name, address and phone number

_____

_____

_____

What to Know Before Getting a Tattoo

While a tattoo may only take a few minutes to acquire, it is permanent. You should understand the risks and research the process before gettin a tattoo. Tattooing involves breaking the skin, one of your body's main protective barriers. This means you may be more susceptible to skin and blood infections. Specific risks include:

Bloodborne diseases. If the equipment used to do your tattoo is contaminated with the blood of an infected person, you can contract number of serious bloodborne diseases. These include hepatitis C, hepatitis B, tetanus and HIV, the virus that causes AIDS.

Skin infections. The use of unsterile equipment or re-used ink can result in skin infections, ranging from minor to potentially serious antibiotic resistant infections. Symptoms may include redness, swelling, or pus-like drainage.

Granulomas. Bumps may form around the site of the tattoo as a reaction to the ink.

Scars and keloids. The ink may cause scars and keloids (raised, ridged areas caused by overgrowth of scar tissue).

Allergic reactions. The ink may cause an itchy rash at the tattoo site.

Swelling or burning. Tattooed areas may swell or burn during Magnetic resonance imaging (MRI) exams.

Additional topics to discuss with your body art professional include their Bloodborne Pathogen Training, the establishment's proficiency requirements, and the establishment's autoclave monthly spore test results.

If **abnormal** itching, irritation, redness, swelling or fever should appear, please contact a physician immediately. These could be signs of a potentially serious medical condition that should be addressed.

To ensure that your body art procedure heals properly, we ask that you disclose if you have or have had any of the following conditions. Disclosure does not legally prevent you from having a body art procedure.

Yes	*No*	*Diabetes*
Yes	*No*	*History of hemophilia (bleeding)*
Yes	*No*	*History of skin diseases, skin lesions, or skin sensitivities to soaps, disinfectants, etc.*
Yes	*No*	*History of allergies or adverse reactions to pigments, dyes or other skin sensitivities such as latex*
Yes	*No*	*History of epilepsy, seizures, fainting or narcolepsy*
Yes	*No*	*Use of medications, such as anticoagulants that thin the blood and/or interfere with blood clotting*
Yes	*No*	*Human immunodeficiency virus (HIV)*
Yes	*No*	*Hepatitis*

Please list any other information that might be relevant to your body art procedure:

_____

_____

Client name _____

Client signature _____

Artist name _____

Artist signature _____

Date _____

Copy of client's photo identification *if* collected

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The Illinois Department of Public Health
Division of Food, Drugs and Dairies
Springfield, Illinois • 217-785-2439

Printed by Authority of the State of Illinois
P.O. #5210321 2.5M 8/09

IOCT0177-10

BODY ART ESTABLISHMENT REGISTRATION or TANNING FACILITY PERMIT APPLICA

Date Received by IDPH	Illinois Department of Public Health Division of Environmental Health 525 W Jefferson St. Springfield IL 62761 Phone 217-785-2439 Fax 217-782-0943 TTY (hearing impaired) 800-547-0466 Email dph.bodyart@illinois.gov or dph.tan@illinois.gov	*Permit or Registration Number* _____ FM#_____ Fee Paid $_____

Purpose of Application (check one)

☐ New
☐ Change of Ownership
☐ Change of Location Effective:_____List Previous Address Here:_____
_____

I am applying for the following registration/permit (check one). I understand fees are due with application submittal.

Check Here	***Registration or Permit Type***	***You Must Complete Section(s)***	***Fee***
	Body Art **Permanent** Business	1 & 2	Base $500 See *
	Body Art **Mobile** Business	1 & 2	Base $500 See *
	Body Art **Temporary** Event	3	Flat $250
	Tanning Facility	1 & 4	Flat $250

IMPORTANT: The registration or permit fee is due at time of application submission. This is a non-refundable fee. Checks or money orders should be made out to the Illinois Department of Public Health. The application and review process from when we receive the application to when you should have the inspector contact you to set up the inspection is APPROXIMATELY 4 to 6 weeks. This is dependent upon the number of applications received for review, the completeness of your application, and the schedule of the inspector responsible for your area.

* The Body Art permanent and mobile business registration fee is **$500**. This fee includes one work station. If you have more than one workstation, an additional **$50** per work station is required. For example, if you have a total of 3 work stations, your fee will be $600 ($500 + 2 x $50 = $600).
To calculate your body art fee: $500 + (Total number of work stations after the first one x $50) = Fee Due

Mail this completed application and fee to: **Illinois Department of Public Health**
Division of Environmental Health
525 W. Jefferson Street (Floor 3)
Springfield, IL. 62761

SECTION 1

** Denotes Mandatory Information*

Legal Name of Business*		***Start date***
Doing Business As (if applicable)		
Physical Facility Address*		***County****
City*	***State****	***Zip code (+ 4 if known)****
Business Phone No. (include area code)*	***Emergency/Cell Phone No.***	
Facility Email Address (please print clearly)*	***Web Address***	
Days and hours of Operation		

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

Section 1 cont.

Owner and/or Operator of Business

Owner or Operator First and Last Name*		***Age****
Owner or Operator Address*		
City*	***State****	***Zip code (+ 4 if known)****
Owner Phone No. (include area code)*	***Owner Email Address****	

Ownership Type *(Check applicable box and complete information)*

	Sole Proprietor/Individual List Name:
	Partnership/Multiple Owners List Name of Each Owner:
	Government
	Non-Profit
	Cooperative List exact full cooperate name:
	Limited Liability Company (LLC)* List complete name of LLC and FEIN:
	Corporation List Complete name of Corp and FEIN:
*If either a LLC or Corporation, list the registered agent on file with the Secretary of State here:	

Mailing Address

Check here _____ if the mailing address is the same as the physical address (do not have to re-type below).
Check here _____ if the mailing address is the same as the owner's address (do not have to re-type below).

Mailing Address		
City	***State***	***Zip code (+ 4 if known)***

Certification Statement

This application must be signed by the owner, if an individual; by one of the partners, if a partnership; or by an officer of the company or corporation.

I affirm that I am the owner, partner or officer of the firm name as shown on page one, that I am authorized on the part of said applicant to verify and file with the Illinois Department of Public Health this application, and that I have a full working knowledge of the matters set forth herein and that all of same are true in substance and fact.

Print Name: _____

Signature: _____

Title: _____ Date: _____

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

SECTION 2 Body Art Establishment

List Equipment used for tattoo and/or body piercing services such as sterilizers, tattoo machines, cleaning systems, Autoclave, etc. Do not include disposable supplies.

Type	Year of manufacture if available

List Number of Work Stations located in business: _____

If mobile, list home base address of establishment: _____
_____
_____

IMPORTANT ADDITIONAL REQUIREMENTS for BODY ART ESTABLISHMENTS

Along with this application, you **MUST** attach the four documents described below. See ***Appendix A*** for detailed requirements/instructions.

- Operational Procedures
- Establishment Floor Plan
- Aftercare Instructions
- Parental Consent Form (applicable to piercing services only)

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

SECTION 3 Body Art Temporary Event

Complete all information to avoid delay in registration.

Event Name		
Reason for event: Educational, Trade Show, Product Demonstration		
Address		
City	Zip	County
Date(s) of Events		Number of Workstations
Business or Booth Name		
List all artists working in Booth (attach additional sheet if needed) Name_____ Age_____ _____ _____ _____ _____ _____		
Contact Name		Telephone Number (_____)_____-_____
Contact Email		
SIGNATURE OF APPLICANT		
Permanent Business Contact Information		
Name	Address	
City	State	Zip
Telephone (_____) _____-_____		

IMPORTANT REQUIREMENTS FOR BODY ART **TEMPORARY EVENT**

Proof of OSHA compliant blood borne pathogen training MUST be available for all artists upon inspection on the opening day of event.

Each individual business/booth must apply separately.

The operator must identify the location of hand sinks accessible to the artists (not located within a bathroom).

See ***Appendix B*** for Temporary Establishment Registration Information.

If there are any questions or concerns, please call 217/785-2439 or email dph.bodyart@illinois.gov

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

SECTION 4 Tanning Facility Application

Primary Operation of Facility (check box and complete description if "Other")

	Tanning Facility		Health Club		Hotel/Motel
	Beauty Salon		Barber Shop		Residence
	Other; Describe Here:				

Please provide **complete** information for **each piece** of tanning **equipment** in this facility. Types of equipment may include bed canopy, bed bench, stand-up booth, free-standing facial unit, etc.

Room ID	Manufacturer	Model	Serial Numbers	Year of Manufacturer	Equipment Type

Attach Additional Sheet(s) if more equipment information is to be provided.

IMPORTANT ADDITIONAL REQUIREMENTS for TANNING FACILITIES

Along with this application, you **MUST** attach the facility generated **OPERATING PROCEDURES** using the outline provided in ***Appendix C*** (Note: all points on the provided outline must be addressed to be considered complete.)

If there are any questions or concerns, please call 217/785-2439 or email dph.tan@illinois.gov

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

APPENDIX A, B and C

Appendix A; Body Art Operational Procedures/Floor Plan/Aftercare Instructions

Appendix B; Temporary Establishment Registration Information

Appendix C; Tanning Facility Written Operating Procedures

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

Appendix A

The Body Art Establishment Registration application requires applicants to submit copies of Operational Procedures, Establishment Floor Plan, Aftercare Instructions and a parental consent form (only in cases where piercing is available for minors).

Attachment 1: Operational Procedures
Please describe the following procedures for your Body Art facility in the provided space and then return this form with your application. If you do not have enough room feel free to attach additional information.
Sterilization methods used for all reusable Items (State 100% disposable if applicable).
Testing methods used to ensure all sterilized items remain sterilized. Include spore testing company and frequency if applicable.
Methods used for maintaining records for all procedures performed, ie: name, date, photos, etc.
Methods used to ensure client is 18 years of age, ie: make copy of state issued ID.

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

Methods for collection of parental consent if client is a minor requesting piercing procedure (please also attach parental consent form) or mark N/A if no piercing available.
Methods used for preparing site where tattoo going to be located.
Methods for aftercare procedure and client instructions.
Workstation cleanup methods after procedure is completed, including product used to sterilize surfaces.
Methods used to deal with a possible emergency (example - call 911).
For Reference: Body Art Code 797.800, 797.900, 797.1000

Attachment 2: Floor Plan of Establishment
Please attach a floor plan of your establishment that includes the following elements:
• Aerial view of facility • Entrance and Exits • Location of workstations • Location of hand sinks (1 per 6 stations), must be separate from restrooms. • Sterilization area (If applicable) • Washroom • Storage Room

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

The attachment does not require an architectural drawing or blue print and can include additional features if desired.
For Reference: Body Art Code: 797.1100 B, G, H

Attachment 3: Aftercare Instructions
Please provide the aftercare instructions given to a client after their procedure. The instructions should include directions on using any washes, salves or creams, the rinse schedule and the actions that need to be taken if problems arise as a result of the procedure.

Attachment 4: Parental Consent
Please include a copy of the consent form used to obtain the parental consent for minors when Body Piercing procedures are made available. *If this service is not available, a consent form shall not be required.*

All questions should be sent to dph.bodyart@illinois.gov

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

APPENDIX B

Section 797.1400 Temporary Establishment Registration Information

A temporary certificate of registration may be issued by the Department for educational, trade show or product demonstration purposes that include body art procedures. The temporary certificate of registration shall be valid for a maximum of 14 calendar days. (Section 20 of Act)

Refer to the Body Art Legal Base for complete list of requirements.

1. A body art establishment who wishes to obtain a temporary certificate of registration shall submit a temporary certificate of registration application for review to the Department at least 30 days prior to the event.
2. A temporary certificate of registration non-refundable fee of $250 shall be paid for each booth at each event. All body artist shall be 18 years of age and over.
3. The Department shall not issue the temporary certificate of registration if the holder of a temporary certificate of registration fails to comply with all requirements of the Body Art Legal Base.
4. An inspection of the location identified on the temporary certificate of registration application shall be required prior to the performance of any body art procedures. The inspector will contact the responsible party listed on the application prior to the event to set up the required inspection time.
5. The establishment shall be contained in a completely enclosed location.
6. The temporary certificate of registration shall be prominently posted along with the warning statement provided by the Department (see Section 797.600(c)).
7. Copies of documentation of proof of Blood borne pathogen training for all artists are required to be available for review during inspection.
8. Conveniently located hand-washing facilities with liquid soap, paper towels and hot and cold water under adequate pressure shall be provided. Drainage in accordance with local plumbing codes is to be provided. Alcohol-based single-use hand wipes shall be available in each work station to augment the hand-washing requirements of this Section.
9. The establishment shall provide instrument sterilizing equipment in compliance with this Part, on which a spore test has been performed 30 or fewer days prior to the date of the event, **or** only single-use prepackaged sterilized equipment shall be allowed.
10. In performing body art procedures, the body artist/apprentice shall wear single-use medical grade gloves. Gloves shall be changed if they become contaminated by contact with any non-clean surfaces or objects or by contact with a third person. The gloves shall be discarded, at a minimum, after the completion of each procedure on an individual client, and hands shall be washed before the next pair of gloves is donned.
11. Sharps ready for disposal shall be disposed of in approved sharps disposal containers. Storage of regulated waste on site shall comply with the regulations in 29 CFR 1910.1030
12. No person shall perform any tattoo procedure upon a person under the age of 18 years that is prohibited by Sections 12-10 through 12-10.2(c) of the Criminal Code of 1961. Age verification shall be obtained by government issued identification containing a birth date and photograph
13. In other procedures, such as piercing, the parent or legal guardian shall sign a consent form.
14. Any body artist can refuse service to any individual, at any time, and for any reason.
15. Contact Body Art Program staff at dph.bodyart@illinois.gov with questions. *Revised 02/18*

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

All Tanning facilities are required to submit a written copy of their operating procedures to be used in the facility as well as an attachment to the facility's application for a permit. Please include the following form with your answers attached to the application for permit.

Operational Procedures
Please describe the following procedures for your Tanning facility in the provided space and then return with this form with your application. If you do not have enough room feel free to attach additional information.
The procedure for an operator to ensure that all clients are at least annually offered a written copy of the warning
The procedure for proving and documenting whether the client is 18 years of age or over and able to tan.
The procedure the facility follows to handle the presence of children that accompany a client.
The procedure the operator must follow to obtain client information on prescription and nonprescription medications, consumed or used prior to the start of each tanning session, and the procedure for informing clients about photosensitizing substances.

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

The facility procedure for dealing with pregnant women who wish to tan.

The operators' method for ensuring and documenting that clients have not used services of any tanning facility in the preceding twenty-four hours.

The system for maintain complete and accurate records on clients' use of tanning Facility. Details on what information is collected and in what format. If electronic, procedures should describe data storage and back-up methods.

The operator's procedures for instructing clients on how to use the training equipment.

The procedure for determine and recording the client's appropriate skin type, using the IDPH provided skin type chart.

The procedure for thoroughly documenting and promptly reporting tanning injuries as specified in Tanning Facilities Code, Section 795.200

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

The procedures for conducting regularly scheduled maintenance of the tanning equipment, particularly as required by the manufacturer of each tanning unit. 6.C.2.d

Procedures for the accurate preparation of the facility's sanitizing solution and a description of how it is to be tested and stored in properly labeled containers. Are step by step procedures provided to the operator

A thorough procedure of equipment cleaning procedures by facility operators. Operators are responsible for cleaning and sanitizing tanning equipment after each use. No clients are responsible for cleaning.

A thorough description of eyewear sanitizing procedures (if the facility provides reusable eyewear for its clients. Are step by step procedures provided to the operator?

The procedure for cleaning and sanitizing the restroom which must be cleaned and sanitized at least once a day. The specific tasks described and who is responsible for each task must also be included.

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

The procedures for the operator to preform while assisting the inspector during an Inspection. The operator must have access to all information required by the inspector including the client records, the operators' training records, and the compatibility documentation for lamp replacement.
A thorough description of the training method (the "What" and "How") to be used for each operator, covering the ten areas described in tanning facilities code. Operators may not be left unattended until training is complete.
For Reference: Tanning Facilities Code: 795.180, 795.150(a), 795.200

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

Body Art Establishment Fee Structure

Submit registration fee of $500.00 US dollars for the establishment and one work station. An additional $50.00 US dollars is needed for each additional work station (over one). Refer to the examples below when calculating your Body Art Establishment fee.

Establishments with:

1 work station	$ 500.00
2 work stations	$ 550.00
3 work stations	$ 600.00
4 work stations	$ 650.00
5 work stations	$ 700.00
6 work stations	$ 750.00
7 work stations	$ 800.00
8 work stations	$ 850.00
9 work stations	$ 900.00
10 work stations	$ 950.00
11 work stations	$1000.00
12 work stations	$1050.00
13 work stations	$1100.00
14 work stations	$1150.00
15 work stations	$1200.00

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TITLE 77: PUBLIC HEALTH
CHAPTER I: DEPARTMENT OF PUBLIC HEALTH
SUBCHAPTER m: FOOD DRUGS AND COSMETICS
PART 797 BODY ART CODE

- Section 797.100 Definitions
- Section 797.200 Incorporated and Referenced Materials
- Section 797.300 General Requirements
- Section 797.400 Operational Requirements
- Section 797.500 Exemptions
- Section 797.600 Public Notification Requirements
- Section 797.700 Disclosure of Pre-existing Conditions
- Section 797.800 Preparation and Care of the Body Art Area
- Section 797.900 Disinfection and Sterilization Procedures
- Section 797.1000 Requirements for Single-Use Items
- Section 797.1100 Requirements for Premises
- Section 797.1200 Establishment Certificate of Registration Requirements
- Section 797.1300 Body Artist Proficiency Requirements
- Section 797.1400 Temporary Certificate of Registration Requirements
- Section 797.1500 Enforcement
- Section 797.1600 Procedures for Suspension, Revocation, or Refusal to Issue a Certificate of Registration
- Section 797.1700 Violations and Fines

AUTHORITY: Implementing and authorized by the Tattoo and Body Piercing Establishment Registration Act [410 ILCS 54].

SOURCE: Adopted at 33 Ill. Reg. 246, effective December 26, 2008.

Section 797.100 Definitions

The following shall be the accepted definitions of the terms used in this Part:

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

"Act" means Tattoo and Body Piercing Establishment Registration Act [410 ILCS 54].

"Aftercare" means oral and written instructions given to the client, specific to the body art procedures rendered, about caring for the body art and surrounding area. These instructions will include information about when to seek medical treatment, if necessary.

"Antiseptic" means an agent that reduces disease-causing microorganisms on human skin or mucosa.

"Apprentice" means an individual who works under the supervision of a body artist and performs body art activities.

"Autoclave" means an apparatus that is registered and listed with the federal Food and Drug Administration for sterilizing articles by using superheated steam under pressure.

"Body Art" means the practice of physical body adornment, including, but not limited to, the following techniques: body piercing, tattooing, cosmetic tattooing, branding and scarification. This definition does not include practices that are considered medical procedures by the Illinois State Medical Board, such as implants under the skin, which shall not be performed in a body art establishment. Nor does this definition include piercing of the non-cartilaginous portion or lobe of the ear with pre-sterilized single-use stud-and-clasp ear-piercing systems.

"Body Artist" means a person who conducts or practices body art activities and/or procedures.

"Body Art Establishment" or *"Establishment" means a body-piercing operation, a tattooing operation,* body modification establishment *or a combination of* all *operations in a*

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multiple-type establishment, whether public or private, temporary or permanent in nature or location, profit or not for profit. (Section 10 of the Act)

"Body Piercing" means penetrating the skin to make a hole, mark, or scar that is generally permanent in nature, including, but not limited to, micro-dermal anchors, acts of suspension and sub-dermal/trans-dermal implants. *"Body piercing" does not include practices that are considered medical procedures or the puncturing of the* non-cartilaginous portion *or lobe of the ear using a pre-sterilized, single-use stud-and-clasp ear piercing system.* (Section 10 of the Act)

"Certificate of Registration" means written permission by the Department to operate a body art establishment. Approval is given in accordance with this Part and is separate from any other licensing requirement that may exist within communities or political subdivisions comprising the jurisdiction.

"Change of Ownership" means any of the following:

In the case of a body art establishment owned by a corporation, the transfer of the facility by the corporation to another corporation, to a partnership or association, or to a natural person. Transfer of stock in a corporation does not constitute change of ownership.

In the case of a body art establishment owned by a partnership or association, the transfer of the facility by the partnership or association to another partnership or association, to a corporation, or to a natural person. Transfer of interest in the partnership or association or substitution of any or all partners or

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members of the association does not constitute change of ownership.

In the case of a body art establishment owned by a natural person, the transfer of the facility to any corporation, partnership, association or other natural person, whether or not the owner retains any interest in the facility.

"Clean" or "Cleaning" means the removal of foreign materials from objects, normally accomplished with detergent, water and mechanical action.

"Client" means the person, customer, or patron whose skin will be tattooed, modified *or pierced.* (Section 10 of the Act)

"Cosmetic Tattooing" (see "Tattooing").

"Dentist" means a person licensed to practice dentistry in this State pursuant to the Illinois Dental Practice Act [225 ILCS 25].

"Department" means the Illinois Department of Public Health or its designated agent.

"Director" means the Director of Public Health or his or her designee. (Section 10 of the Act)

"Disclosure Warning Statement" means a sign or poster that is provided by the Department that advises the public of the potential health risks of body art services.

"Disinfect" or "Disinfection" means a process that provides an effective concentration of a United States Environmental Protection Agency registered chemical for enough contact time as specified by the manufacturer to reduce bacterial

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count, including pathogens, to a safe level (when disease organisms that may be present are destroyed so as to prevent transfer) on equipment surfaces and in toilet and hand-washing facilities.

"Ear Piercing" means the puncturing of the non-cartilaginous portion or lobe of the ear with a pre-sterilized single-use stud-and-clasp ear-piercing system, following manufacturer's instructions. Under no circumstances shall ear piercing studs and clasps be used anywhere on the body other than the non-cartilaginous portion and lobe of the ear.

"Equipment" means all machinery, including fixtures, containers, vessels, tools, devices, implements, furniture, display and storage areas, sinks, and all other apparatus and appurtenances used in connection with the procedures of body art.

"Good Hygienic Practices" means practices conducive to maintaining health and preventing disease, especially through cleanliness. Good hygienic practices include, but are not limited to, restrictions on eating, drinking and the use of tobacco products in the establishment; maintaining a high degree of personal cleanliness; hand washing and proper hand washing techniques; use of single-use disposable gloves; preventing employees from contaminating work surfaces; and availability of hand washing facilities and supplies.

"Hand-Washing Sink" means a sink equipped with hot and cold running water under pressure, tempered by means of a mixing valve or combination faucet, activated by wrist blade or knee control or other hands-free means, used solely for washing hands, arms and other portions of the body.

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"Hot Water" means water that attains and maintains the temperature of not less than 120 degrees F.

"Imminent Health Hazard" means any hazard to the public health when the evidence shows that a product or practice creates or may create a public health situation, including, but not limited to, a lack of water or electricity, lack of sterilization, infections that are epidemiologically associated with a body art establishment, or the occurrence of a single case of a life-threatening illness that is epidemiologically associated with a body art establishment.

"Instruments Used for Body Art" means hand pieces, needles, needle bars, and other instruments that may come in contact with a client's body or may be exposed to body fluids during body art procedures.

"Invasive" means entry into the body either by incision or insertion of an instrument into or through the skin or mucosa, or by any other means intended to puncture, break or compromise the skin or mucosa.

"Jewelry" means any personal ornament inserted into a pierced area. The ornament shall be free of nicks, scratches or irregular surfaces and must have been properly sterilized prior to use.

"Mobile Body Art Establishment" or "Mobile Body Art Unit" means a mobile establishment or unit that is self-propelled or otherwise movable from place to place and is self-sufficient for utilities such as gas, water, electricity and liquid waste disposal.

"Operator" means an individual, partnership, corporation, association, or other entity engaged in the business of owning,

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managing, or offering services of body art. (Section 10 of the Act)

"Person" means any individual, corporation, partnership, firm, association, society, trust, estate, public or private institution, group, agency, political subdivision of this State, any other state or political subdivision or agency of that state, and any legal successor, representative, agent or agency of a person.

"Physician" means a person licensed under the Medical Practice Act of 1987 [225 ILCS 60] to practice medicine in all of its branches.

"Potable Water" means water that is safe for human consumption and meets the water quality standards of the Primary Drinking Water Standards (35 Ill. Adm. Code 611).

"Procedure Surface" means any surface of a work area, including, but not limited to, the procedure chair that comes into contact with the client's body during a body art procedure, skin preparation of the area adjacent to and including the body art procedure, or any associated work area that may require disinfecting.

"Regulated Waste" means any liquid or semi-liquid blood or other potentially infectious materials; contaminated items that would release blood or other potentially infectious materials in a liquid or semi-liquid state if compressed; items that are caked with dried blood or other potentially infectious materials and are capable of releasing these materials during handling; sharps and any wastes containing blood and other potentially infectious materials, as defined in 29 CFR 1910.1030 (Bloodborne Pathogens).

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"Scarification" means to create a design on the skin by means of shallow cuts or skin removal that are sometimes rubbed with a colorant or irritant to enhance the resulting scar tissue.

"Sharps" means any objects (sterile or contaminated) that may purposefully or accidentally cut or penetrate the skin or mucosa, including, but not limited to, pre-sterilized single-use needles, scalpel blades, and razor blades.

"Sharps Disposal Container" means a puncture-resistant, leak-proof container that can be closed for handling, storage, transportation and disposal and that is labeled with the international biohazard symbol.

"Single Use" means products or items that are intended for one-time, one-person use and are disposed of after use on each client, including, but not limited to, cotton swabs or balls, tissues or paper products, paper or plastic cups, gauze and sanitary coverings, razors, piercing needles, tattoo needles, scalpel blades, stencils, ink cups and protective gloves.

"Standard Precautions" means infection prevention and control measures that apply to all clients regardless of condition or presumed infection status (see 77 Ill. Adm. Code 690.1010(a)(1)).

"Sterile" means free of all living organisms, including spores.

"Sterilization" means the use of a physical or chemical process to destroy all living organisms, including spores.

"Sterilization Packaging" means packaging materials, including, but not limited to, bags, packs, pouches or tubing designed for steam sterilization use. The sterilization packaging shall

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allow penetration of steam to allow sterilization and to maintain the sterility of the item after sterilization.

"Sterilize" means to destroy all living organisms including spores. (Section 10 of the Act)

"Sterilizer" means equipment used to sterilize body art devices, equipment and supplies by direct exposure to a selected sterilization agent validated by a sterile indicator strip.

"Tattooing" means any method of placing ink or other pigment into the skin or mucosa by the aid of needles or any other instrument used to puncture the skin, resulting in permanent coloration of the skin or mucosa. This term includes all forms of cosmetic tattooing.

"Tempered Water" means water ranging in temperature from 85 degrees F to, but not including, 120 degrees F.

"Temporary Body Art Establishment" means any place or premise operating for educational, trade show or product demonstration purposes at a fixed location where a body artist/apprentice performs body art procedures for no more than 14 days consecutively in conjunction with a single event or celebration.

"Temporary Certificate of Registration" means a certificate of registration issued by the Department *for educational, trade show, or product demonstration purposes only. The temporary certificate of registration shall be valid for a maximum of 14 calendar days.* (Section 20 of the Act)

"Ultrasonic Unit" means a unit used for cleaning soiled and/or used instruments before they are sterilized, using the emission of high frequency sound waves.

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"Violation" means a finding of violation of a Section of the Act or this Part by a court of competent jurisdiction in this State, or by the Director in a Final Order issued pursuant to the Act, or by a notice of warning issued in accordance with this Part.

"Work Station" means an area where body art procedures are performed.

Section 797.200 Incorporated and Referenced Materials

a) The following materials are incorporated or referenced in this Part:

1) Illinois Statutes and Administrative Rules:

A) Criminal Code of 1961 [720 ILCS 5]

B) Rules of Practice and Procedure in Administrative Hearings (77 Ill. Adm. Code 100)

C) Illinois Plumbing Code (77 Ill. Adm. Code 890)

D) Control of Communicable Diseases Code (77 Ill. Adm. Code 690)

E) Electrologist Licensing Act [225 ILCS 412]

F) Acupuncture Practice Act [225 ILCS 2]

G) Administrative Review Law [735 ILCS 5/ Art. III]

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H) Illinois Food, Drug and Cosmetic Act [410 ILCS 620]

I) Public Area Sanitary Practice Code (77 Ill. Adm. Code 895)

J) Drinking Water Systems Code (77 Ill. Adm. Code 900)

K) Private Sewage Disposal Code (77 Ill. Adm. Code 905)

L) Illinois Water Well Construction Code (77 Ill. Adm. Code 920)

2) Federal Regulations:

Bloodborne Pathogens, Occupational Safety and Health Administration (OSHA), 29 CFR 1910.1030(g)(2) (July 2005)

3) Federal Guidelines:

A) Guidelines for Prevention of Transmission of Human Immunodeficiency Virus and Hepatitis B Virus to Health-Care and Public-Safety Workers, in Morbidity and Mortality Weekly Report (MMWR), June 23, 1989, Vol. 38, No. S-6

B) Recommendations for Preventing Transmission of Human Immunodeficiency Virus and Hepatitis B Virus to Patients During Exposure-Prone Invasive Procedures, in MMWR, July 12, 1991, Vol. 40, No. RR-8

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b) All incorporations by reference of federal regulations and guidelines refer to the materials on the date specified and do not include any amendments or editions subsequent to the date specified.

c) Copies of all incorporated materials are available for inspection and copying by the public at the Department's Central Office, Division of Food, Drugs, and Dairies, 525 West Jefferson Street, Springfield, Illinois 62761.

Section 797.300 General Requirements

The following information shall be kept on file on the premises of a body art establishment and shall be available for inspection by the Department:

a) Body Artist/Apprentice information

1) Full names and exact duties;

2) Date of birth;

3) Home address;

4) Home and work telephone numbers;

5) Identification photographs;

6) Current places of employment;

7) Training documentation/certificates; and

8) Proof of completion of a bloodborne pathogen training program compliant with Bloodborne Pathogens, OSHA, 29 CFR 1910.1030.

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b) Establishment Information

1) Name of Establishment;

2) Hours of Operation;

3) Owner's name and home address;

4) A copy of the operation procedure (see Section 797.300(c));

5) Owner's telephone numbers; and

6) A complete description of all body art procedures performed.

c) Emergency Procedures Information

The owner or operator of a body art establishment shall prepare, maintain and implement an operation procedure that meets the following requirements:

1) The operation procedure shall provide for response to the occurrence of any sudden, serious and unexpected sickness or injury that would lead a reasonable person, possessing an average knowledge of health, to believe that the sick or injured person requires urgent or unscheduled medical care.

2) The operation procedure shall include a method to address emergency situations, including, but not limited to, adverse reactions, anaphylactic reactions, and accidental needle sticks.

3) The operation procedure shall include procedures to be used when blood, plasma, serum or body fluids, such as semen, saliva, breast milk, vaginal secretions and

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any fluid contaminated with blood, are exposed to:

A) mucous membranes, including eye, mouth or other mucous membranes;

B) broken or non-intact skin;

C) abraded or irritated skin; or

D) skin surfaces that are otherwise compromised.

4) The operation procedure shall describe methods for obtaining appropriate medical care in the event of such an exposure and designate personnel to be notified in the event of an emergency.

5) The operation procedure must be maintained in the body art establishment in a location accessible to all employees.

c) The establishment shall also keep on file a copy of this Part.

Section 797.400 Operational Requirements

a) It shall be unlawful for any person to perform body art procedures unless such procedures are performed in a body art establishment with a current certificate of registration.

b) A body artist/apprentice shall be a minimum of 18 years of age.

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c) Eating or drinking by anyone other than a client is prohibited in the area where body art is performed.

d) Smoking is prohibited in the body art establishment.

e) *Body* art *procedures must not be performed, without medical clearance, on skin surfaces where sunburn, rash, acne, infection, open lesions, or other questionable skin lesions exist and must not be performed on any person who is impaired by drugs or alcohol.* (Section 27 of Act) Medical clearance must be in the form of a written and signed statement by a physician.

f) The body artists/apprentice shall maintain a high degree of personal cleanliness, conform to good hygienic practices, and wear clean clothes when performing body art procedures. Before performing body art procedures, body artists/apprentices shall thoroughly wash their hands for a minimum of 20 seconds in tempered running water with liquid soap, then rinse hands and dry with disposable paper towels. This shall be done as often as necessary to remove contaminants.

g) In performing body art procedures, the body artist/apprentice shall wear single-use medical grade gloves. Gloves shall be changed if they become contaminated by contact with any non-clean surfaces or objects or by contact with a third person. The gloves shall be discarded, at a minimum, after the completion of each procedure on an individual client, and hands shall be washed before the next pair of gloves is donned. Under no circumstances shall a single pair of gloves be used on more than one person. The use of single-use, medical grade gloves does not preclude or substitute for hand-washing procedures as part of a good personal hygiene program.

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h) If, while performing a body art procedure, the body artist's/ apprentice's glove is pierced, torn or otherwise compromised, the procedure in subsection (f) shall be repeated immediately. The contaminated gloves shall be immediately discarded, and the hands washed thoroughly (see subsection (e)) before a fresh pair of gloves is applied. Any item or instrument used for body art that is contaminated during the procedure shall be replaced immediately with a new disposable item or a new sterilized instrument or item before the procedure resumes.

i) Regulated waste that may release liquid blood or body fluids when compressed, or may release dried blood or body fluids when handled, shall be placed in an approved bag marked with the international biohazard symbol. The regulated waste shall then be disposed of in compliance with 29 CFR 1910.1030. Sharps ready for disposal shall be disposed of in approved sharps disposal containers. Storage of regulated waste on site shall comply with the regulations in 29 CFR 1910.1030, and storage of regulated waste awaiting pick-up shall not exceed 30 days.

j) Waste that does not release liquid blood or body fluids when compressed or does not release dried blood or body fluids when handled may be placed in a covered receptacle and disposed of through normal disposal methods.

k) No person shall perform any tattoo procedure upon a person under the age of 18 years that is prohibited by Sections 12-10 through 12-10.2(c) of the Criminal Code of 1961. Age verification shall be obtained by government issued identification containing a birth date and photograph. In any procedure other than tattooing, the parent or legal guardian shall sign a consent form in the presence of an

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operator/body artist. The consent form shall indicate that the parent or legal guardian has read and understood the disclosure warning statement required under Section 797.600(c).

l) Before the oral cavity of a person under 18 years of age may be pierced, the written consent form signed by the parent or legal guardian must contain a provision in substantially the following form:

I understand that the oral piercing of the tongue, lips, cheeks, or any other area of the oral cavity carries serious risk of infection or damage to the mouth and teeth, or both infection and damage to those areas, that could result in but is not limited to nerve damage, numbness, and life threatening blood clots. (Section 12-10.1 of the Criminal Code of 1961)

m) Any skin or mucosal surface that is to receive a body art procedure shall be free of rash, irritation or any visible infection.

n) No body artist/apprentice affected with boils, infected wounds, open sores, abrasions, weeping dermatological lesions or acute respiratory infection, possibly manifested by fever, chills and/or a chronic productive cough, shall work in any area of a body art establishment in any capacity in which that person could contaminate body art equipment, supplies or working surfaces with body substances or pathogenic organisms.

o) Any body artist can refuse service to any individual, at any time, and for any reason.

Section 797.500 Exemptions

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The following practices, occupations and persons are exempted from this Part:

a) *The practice of electrology as defined in the Electrologist Licensing Act* [225 ILCS 412] (Section 10 of the Act);

b) *The practice of acupuncture as defined in the Acupuncture Practice Act* [225 ILCS 2]) (Section 10 of the Act);

c) *The use, by a physician licensed to practice medicine in all its branches, of colors, dyes, or pigments for the purpose of obscuring scar tissue or imparting color to the skin for cosmetic, medical, or figurative purposes* (Section 10 of the Act); and

d) Individuals who pierce only the non-cartilaginous portion or lobe of the ear with a pre-sterilized single-use stud-and-clasp ear-piercing system.

Section 797.600 Public Notification Requirements

a) Written public education materials, provided by the Department, shall be offered and explained to all clients prior to receiving body art procedures.

b) Verbal and written instructions for the aftercare of the body art shall be provided to each client.

c) The written public education materials shall advise the client to consult a physician or dentist as appropriate at the first sign of infection. The written public education materials shall also contain the name, address and phone number of the establishment. These documents shall be signed and dated by both parties, with a copy given to the client, and the operator shall retain the original with all other required records for a period of no less than one year. In

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addition, all establishments shall prominently display a disclosure warning poster, provided by the Department, that advises the public of the potential health risks of body art services.

d) The operator and/or body artist shall report in writing to the Department all infections or diseases, resulting from a body art procedure, that required medical attention. The written report shall be sent to the Department by mail or facsimile within 24 hours after receiving a report that medical attention was required. The report shall include:

1) The name, address and phone number of the affected individual;

2) The date of the body art procedure;

3) Identification of the body artist/apprentice who performed the service;

4) The name, address and certificate of registration number of the body art establishment involved;

5) The anatomical location, condition and description of the affected site;

6) The name, address and phone number of the affected individual's health care provider;

7) The date that medical attention was sought; and

8) Any other information considered relevant to the situation.

Section 797.700 Disclosure of Pre-existing Conditions

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The body artist/apprentice shall request information from all clients as follows:

"To ensure that your body art procedure heals properly, we ask that you disclose if you have or have had any of the following conditions. Disclosure does not prevent you from having a body art procedure.

a) Diabetes;

b) History of hemophilia (bleeding);

c) History of skin diseases, skin lesions or skin sensitivities to soaps, disinfectants, etc.;

d) History of allergies or adverse reactions to pigments, dyes or other skin sensitivities such as, but not limited to, latex;

e) History of epilepsy, seizures, fainting or narcolepsy;

f) Medications used, such as anticoagulants that thin the blood and/or interfere with blood clotting;

g) Human immunodeficiency virus (HIV);

h) Hepatitis;

i) Any other information that would aid us in evaluating your body art healing process."

Section 797.800 Preparation and Care of the Body Art Area

a) Before a body art procedure is performed, the immediate skin area and the areas of skin surrounding the location of the body art procedure shall be washed with liquid soap and water or a skin antiseptic. If shaving is necessary, single-use disposable razors shall be used. Following shaving,

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the skin and surrounding area shall be washed with liquid soap and water or a skin antiseptic. The single-use disposable razor and washing pad shall be discarded after a single use.

b) If bleeding occurs, all products used to check the flow of blood or to absorb blood shall be single use and shall be disposed of immediately after use in appropriate covered containers. (See definition of "regulated waste" in Section 797.100.)

Section 797.900 Disinfection and Sterilization Procedures

a) All non-disposable instruments used for body art shall be cleaned after each use by scrubbing with an appropriate soap or disinfectant solution and hot water, or by following the manufacturer's instructions, to remove blood and tissue residue, and shall then be placed in an ultrasonic unit operated in accordance with manufacturer's instructions.

b) After cleaning, all non-disposable instruments used for body art shall be packed individually in sterilization packaging and subsequently sterilized (see subsection (c)). All sterilization packaging shall contain either a sterilization indicator or internal temperature indicator. Sterilization packaging shall be dated with an expiration date not to exceed six months or in accordance with manufacturer's instructions. If sterilization packaging is compromised or expired, the instrument shall be removed, repackaged and re-sterilized.

c) All cleaned non-disposable instruments used for body art shall be sterilized in an autoclave that meets the criteria specified in subsection (i). The autoclave shall be used, cleaned and maintained according to manufacturer's instruction. The operator shall retain on-site a copy of the

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manufacturer's recommended procedures for the operation of the sterilization unit and a daily temperature log for each day's use. If the body art establishment uses only single-use disposable instruments and products, and uses sterile single-use needles and tubes, an autoclave shall not be required.

d) After sterilization, the instruments used for body art procedures shall be stored in a dry, clean cabinet or tightly covered container reserved for the storage of such instruments.

e) All instruments shall remain stored in sterile packages until just prior to the performance of a body art procedure. When assembling instruments used for body art procedures, the operator shall wear single-use disposable medical grade gloves and use aseptic techniques to ensure that the instruments and the gloves are not contaminated.

f) All inks, pigments, needles and equipment shall be specifically manufactured for performing body art procedures and shall be used according to manufacturer's instructions. Single-use needles, specifically manufactured for body art, may be purchased and used to construct a needle bar by the body artist.

g) Pigment shall be reconstituted using only distilled or sterile water or a glycerin product.

h) Immediately before a tattoo is applied, the quantity of the ink to be used shall be transferred from the ink bottle and placed into single-use containers. Upon completion of the tattoo, these single-use containers and their contents shall be discarded.

i) Each certificate of registration holder shall demonstrate, by monthly spore destruction tests, that the autoclave used is

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capable of attaining sterilization. These tests shall be verified through an independent laboratory. Test records shall be retained on-site by the operator for a period of one year.

Section 797.1000 Requirements for Single-Use Items

a) Single-use items shall not be used on more than one client for any reason. After use, all single-use needles, razors and other sharps shall be immediately disposed of in approved sharps disposal containers.

b) All products applied to the skin, including body art stencils, shall be single-use and disposable. Petroleum jellies, soaps and other products used in the application of stencils shall be dispensed and applied to the area to be tattooed with gauze or in a manner to prevent contamination of the original container and its contents.

c) Single-use items must be stored in a clean, covered location, in a manner to prevent any contamination.

Section 797.1100 Requirements for Premises

a) All walls, floors and procedure surfaces of a body art establishment shall be smooth, free of open holes and cracks, and washable. Walls, floors and ceilings shall be in good repair and maintained in a clean condition. All procedure surfaces, including client chair/benches, shall be of such construction as to be easily cleaned and disinfected after each client. All procedure surfaces shall be cleaned and disinfected after each procedure. The body art establishment shall be maintained in a clean and sanitary condition at all times.

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b) All body art establishments shall be completely separated, by solid partitions or by walls extending from floor to ceiling, from any room used for human habitation, any food establishment or room where food is prepared, any hair salon, or any other such activity that may cause potential contamination of work surfaces.

c) Effective measures shall be taken by the operator/body artist/ apprentice to protect against the presence of insects, vermin and rodents in the establishment. Exterior doors shall be self-closing and tight fitting. If windows open, they shall have tight-fitting screens.

d) Each body art establishment shall have an area that may be screened from public view for clients requesting privacy. Dividers, curtains or partitions, at a minimum, shall be available to separate multiple work stations.

e) The establishment shall be well ventilated and provided with an artificial light source equivalent to at least 20 foot candles.

f) No animals of any kind shall be allowed in a body art establishment, except service animals used by persons with disabilities. Fish aquariums shall be allowed in waiting rooms and non-procedural areas.

g) A separate hand-washing sink (see Section 797.100) shall be readily accessible to the operators within the body art establishment. The hand sink shall be supplied with liquid soap and disposable paper towels. One hand sink shall serve no more than six stations.

h) Each body art establishment shall have a minimum of one hand-washing sink, excluding any service sinks, and one toilet facility. The toilet facility shall be equipped with a hand-

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washing sink, as well as liquid soap and paper towels in dispensers. Toilet facilities shall have tight fitting, self-closing doors. Such doors shall not be left open except during cleaning or maintenance. A supply of toilet tissue shall be provided at each toilet at all times. Toilet facilities shall also be equipped with mechanical ventilation to the outside air.

i) At least one covered waste receptacle shall be provided at each work station, lavatory facility, and toilet facility. Receptacles in the work station shall be emptied daily, and solid waste shall be removed from the premises at least weekly. All refuse containers shall be cleanable, and kept clean. Waste receptacles shall be kept uncovered during use and covered while not in use.

j) All instruments and supplies shall be stored in clean, dry, covered containers. The dirty contaminated equipment, including the autoclave and ultrasonic units, along with cleaning supplies and cleaning equipment, shall be stored in an area separate from the procedure area. This area shall not be publicly accessible.

k) If reusable cloth items are used, they shall be mechanically washed with detergent and dried after each use. The cloth items shall be stored in a dry, clean environment until used.

l) In addition to complying with all of the requirements of this Part, mobile body art vehicles and body artists/apprentices working from a mobile body art establishment shall also comply with the following requirements:

1) Body art shall be performed only from an enclosed vehicle such as a trailer or mobile home. No body art

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procedures shall be performed outside of the enclosed vehicle.

2) Potable water shall be maintained for the mobile body art establishment at all times during operation.

3) All liquid wastes shall be stored in a storage tank with a capacity at least 50 percent greater than the capacity of the on-board potable water supply. Liquid wastes shall be disposed of in accordance with State and federal laws.

4) A toilet facility, equipped with a hand sink, shall be available within the mobile body art establishment. The hand sink shall be supplied with hot and cold running water, under pressure, to a mixing-type faucet, as well as liquid soap and paper towels in dispensers. Toilet facilities shall have tight fitting, self-closing doors. The doors shall not be left open except during cleaning or maintenance. A supply of toilet tissue shall be provided at each toilet at all times. Toilet facilities shall also be equipped with mechanical ventilation to the outside air.

Section 797.1200 Establishment Certificate of Registration Requirements

a) The operator of a body art establishment shall maintain a current certificate of registration from the Department, to be renewed annually. The owner shall file an application with the Department using an application provided by the Department and shall include all of the following information:

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1) *The applicant's name, address, telephone number, and age.* To qualify for the certificate of registration, the applicant shall be *at least 18 years of age*;

2) *The name, address, and phone number of the establishment*;

3) *The type and year of manufacture of equipment proposed to be used for body art,* if available;

4) A floor plan of the premises, showing the location of required facilities and work stations;

5) *The sterilization and operational procedures to be used by the establishment* (Section 15 of the Act);

6) The total number of work stations located in the establishment. This number shall include all work stations, whether utilized or not.

b) With each annual certificate of registration application, the applicant shall submit a $500 non-refundable fee. The $500 non-refundable fee shall satisfy the cost of the certificate of registration and the registration of one work station. For each additional work station located in the facility, applicants shall submit, at the time of application, an additional $50 non-refundable fee.

c) Any attempt to obtain a certificate of registration by means of fraud, misrepresentation or concealment is prohibited.

d) *The certificate of registration issued by the Department shall be conspicuously displayed within the sight of clients upon entering the establishment.*

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e) *Registration is valid for a single location and only for the operator named on the certificate. Registration is not transferable.* (Section 35 of Act)

f) *In the event of a change of ownership, the new owner must apply for a certificate of registration prior to* the opening *of the property.* (Section 40 of Act)

Section 797.1300 Body Artist Proficiency Requirements

a) The operator shall hire only body artists who have complied with the body artist proficiency requirements of this Part.

b) No person shall conduct body art procedures without first demonstrating proficiency and knowledge of this Part.

c) The operator shall determine that each body artist possesses knowledge of the following subjects:

1) Anatomy;

2) Infectious disease control, including waste disposal, hand-washing techniques, sterilization equipment operation and methods, and sanitization/ disinfection/sterilization methods and techniques; and

3) Skin diseases, disorders and conditions (including diabetes).

d) Body artists/apprentices shall maintain documentation of completion of "Bloodborne Pathogen Training", as required by OSHA (29 CFR 1910.1030) at the body art establishment.

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e) A list of all body artists who have complied with this Section and all other provisions of this Part shall be posted in a prominent and conspicuous area of the establishment.

Section 797.1400 Temporary Certificate of Registration Requirements

a) *A temporary certificate of registration may be issued by the Department for educational, trade show or product demonstration purposes that include body art procedures. The temporary certificate of registration shall be valid for a maximum of 14* consecutive *calendar days.* (Section 20 of Act)

b) The establishment shall be contained in a completely enclosed non-mobile facility (e.g., inside a permanent building).

c) An operator who wishes to obtain a temporary certificate of registration for his or her establishment/booth shall submit a temporary certificate of registration application for review by the Department at least 30 days prior to the event. The application shall specify:

1) Inclusive dates during which the temporary certificate of registration is needed (not to exceed 14 consecutive calendar days per event), without reapplication;

2) Compliance with body artist proficiency requirements as specified in Section 797.1300;

3) The address where the temporary certificate of registration will be used.

d) A temporary certificate of registration shall not be issued unless the applicant has paid a non-refundable fee of $250.

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e) A temporary certificate of registration shall not be transferable from one place or person to another.

f) Compliance with all of the requirements of this Part includes, but is not limited to, the following:

1) Conveniently located hand-washing sink with liquid soap, paper towels and hot and cold water under adequate pressure shall be provided. Drainage in accordance with local plumbing codes is to be provided. Alcohol-based single-use hand wipes shall be available in each work station to augment the hand-washing requirements of this Section;

2) There shall be at least 20 foot candles of light at the level where the body art procedure is being performed; and

3) The establishment shall provide a sterilizer in compliance with this Part, on which a spore test has been performed 30 or fewer days prior to the date of the event, or use only single-use prepackaged sterilized equipment.

g) A temporary certificate of registration issued by the Department is required prior to the performance of any body art procedures.

h) Body art procedures shall not be performed before the Department has inspected the location identified on the temporary certificate of registration application.

i) If the holder of a temporary certificate of registration fails to comply with the requirements of the Act or this Part, the Department shall suspend the temporary certificate of registration.

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j) The temporary certificate of registration and the disclosure warning poster (see Section 797.600(c)) provided by the Department shall be prominently posted.

Section 797.1500 Enforcement

a) The Department shall inspect any establishment, mobile body art establishment/unit, or any other place that it believes is required to apply for a certification of registration under the Act and this Part, as often as necessary to ensure compliance with this Part. The initial inspection of a mobile body art establishment shall take place at a location identified by the Department. Additional inspections may be performed at any event where the mobile body art establishment is scheduled to operate.

b) If the Department is denied access to any establishment, mobile body art establishment/unit, or any other place that it believes is required to apply for certification of registration under the Act and this Part, the Department shall request intervention of local, county or State law enforcement agencies to seek a court order or warrant to investigate and enter the establishment, mobile body art establishment/unit, or any other place. Any person or entity preventing the Department from carrying out its duties under the Act or this Part shall be guilty of a violation of the Act and shall be subject to penalties.

c) If the Department suspects that a communicable disease is or may be transmitted by an operator/apprentice, by use of unapproved or malfunctioning equipment, or by unsanitary or unsafe conditions and practices or other imminent health hazard that may adversely affect the health of the public, upon written notice to the owner or

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operator, the Department shall do any or all of the following:

1) Issue an order excluding any or all operators/apprentices from the body art establishment who are responsible, or appear to be responsible, for the transmission of a communicable disease until the Department determines there is no further risk to public health;

2) Issue an order to immediately suspend the certificate of registration of the establishment until the Department determines that there is no further risk to the public health. The order shall state the cause for the action.

Section 797.1600 Procedures for Suspension, Revocation, or Refusal to Issue a Certificate of Registration

A certificate of registration may be denied, suspended, or revoked, or the renewal of a certificate of registration may be denied, for any of the following reasons:

a) Any single violation of the Act or this Part;

b) *Conviction of an applicant or registrant of an offense arising from false, fraudulent, deceptive or misleading advertising. The record of conviction or a certified copy shall be conclusive evidence of the conviction;*

c) *Revocation of a certificate of registration during the previous 5 years or surrender or expiration of the certificate of registration during the pendency of action by the Department to revoke or suspend the certificate of registration during the previous 5 years, if, before the certificate of registration was issued to the individual*

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applicant, a controlling owner or controlling combination of owners of the applicant, or any affiliate of the individual applicant or controlling owner of the applicant or affiliate of the applicant, was a controlling owner of the prior certificate of registration. (Section 45 of the Act)

Section 797.1700 Violations and Fines

a) In addition to any other action authorized by the Act or this Part, the Department may assess fines, in addition to denying, suspending and revoking certificates of registration, against a person for any violation of any provision of the Act or this Part.

b) A fine *not to exceed $1,000 per day for each day the registrant remains in violation* shall be issued for any violation of the Act or this Part. (Section 80 of Act)

c) A violation is a failure to adhere to any of the provisions of the Act or this Part. A violation shall also include any of the following:

1) Failure to abide by any stop operation or stop use order issued under this Part;

2) Failure to notify the Department of any incident, accident or public health emergency involving any equipment or operator, as required in Section 797.600;

3) Failure to allow the Department to perform inspections and investigations in accordance with Section 30 of the Act and Section 797.1500;

4) Use of autoclave or body art equipment in a manner inconsistent with its labeling or directions;

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5) Performing a body art procedure in a faulty, careless or negligent manner;

6) Performing a body art procedure in violation of the certificate of registration requirements of Section 15 of the Act;

7) Performing a body art procedure in violation of an order issued by the Department;

8) Failure to use methods or materials suitable for body art;

9) Performing a body art procedure on a person under the age of 18 years, in violation of the Criminal Code of 1961;

10) Allowing a certificate of registration to be used by another person;

11) Aiding or abetting a person in evading any provision of the Act;

12) Failure to comply with the operator proficiency requirements of Section 797.1300;

13) Failure to comply with waste removal requirements of Section 797.400;

14) Failure to maintain client records as required by Sections 797.600(c) and 797.900(i);

15) Failure to maintain premises in sanitary condition as required by Section 797.1100;

16) Failure to establish and maintain records of monthly autoclave spore destruction tests in accordance with Section 797.700(i);

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17) Failure to renew a certificate of registration in accordance with Section 35 of the Act;

18) Failure to notify the Department of a change in business ownership in accordance with Section 40 of the Act and Section 797.1200 of this Part;

19) Failure to provide information to the Department upon request in accordance with Section 55 of the Act;

20) Failure to display or provide a current permit, in accordance with Section 35 of the Act.

Section 797.1750 Administrative Hearings

a) All hearings shall be conducted pursuant to the Act and the Department's Rules of Practice and Procedure in Administrative Hearings (77 Ill. Adm. Code 100) or Section 50(d) of the Act.

b) The Department shall serve notice of fine and/or penalty assignments, and provide an opportunity for hearing.

c) If a person fails to request a hearing within the time provided in the notice, the person shall be deemed to have waived the right to an administrative hearing, and the fine, pursuant to Section 797.1700 and/or action pursuant to Section 797.1600, shall be due immediately upon issuance of a final order by the Department.

d) All fines and/or actions that are upheld in whole or in part by final order of the Department shall be due in full at the conclusion of the time period for filing for administrative review pursuant to the Administrative Review Law, unless the person has, within that time, filed proceedings in administrative review specifically appealing the fine

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and/or adverse licensure action and unless the court has stayed enforcement of the fine and/or adverse licensure action.

PUBLIC HEALTH

(410 ILCS 54/) Tattoo and Body Piercing Establishment Registration Act.

(410 ILCS 54/1)

Sec. 1. Short title. This Act may be cited as the Tattoo and Body Piercing Establishment Registration Act.
(Source: P.A. 94-1040, eff. 7-1-07.)

(410 ILCS 54/5)

Sec. 5. Purpose. It has been established that non-sterile needles can lead to the spread of certain blood-borne illnesses such as Hepatitis and HIV. Tattoo and body piercing practices affect the health, safety, and welfare of the public, therefore, the General Assembly finds that the regulation of tattoo and body piercing establishments by the State is necessary to ensure public health, safety, and welfare. It is further declared that the purpose of this Act is to provide for a safe and adequate blood supply. This Act shall be liberally construed to carry out these objectives and purposes.

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(410 ILCS 54/10)

Sec. 10. Definitions. In this Act:

"Aseptic technique" means a practice that prevents and hinders the transmission of disease-producing microorganisms from one person or place to another.

"Body piercing" means penetrating the skin to make a hole, mark, or scar that is generally permanent in nature. "Body piercing" does not include practices that are considered medical procedures or the puncturing of the outer perimeter or lobe of the ear using a pre-sterilized, single-use stud and clasp ear piercing system.

"Client" means the person, customer, or patron whose skin will be tattooed or pierced.

"Communicable disease" means a disease that can be transmitted from person to person directly or indirectly, including diseases transmitted via blood or body fluids.

"Department" means the Department of Public Health or other health authority designated as its agent.

"Director" means the Director of Public Health or his or her designee.

"Establishment" means a body-piercing operation, a tattooing operation, or a combination of both operations in a multiple-type establishment.

"Ink cup" means a small container for an individual portion of pigment that may be installed in a holder or palette and in which a small amount of pigment of a given color is placed.

"Multi-type establishment" means an operation encompassing both body piercing and tattooing on the same premises and under the same management.

"Person" means any individual, group of individuals, association, trust, partnership, corporation, or limited liability company.

"Procedure area" means the immediate area where instruments and supplies are placed during a procedure.

"Operator" means an individual, partnership, corporation, association, or other entity engaged in the business of owning, managing, or offering services of body piercing or tattooing.

"Sanitation" means the effective bactericidal and veridical treatment of clean equipment surfaces by a process that effectively destroys pathogens.

"Single use" means items that are intended for one time and one person use only and are to then be discarded.

"Sterilize" means to destroy all living organisms including spores.

"Tattooing" means making permanent marks on the skin of a live human being by puncturing the skin and inserting indelible colors. "Tattooing" includes imparting permanent makeup on the skin, such as permanent lip coloring and permanent eyeliner. "Tattooing" does not include any of the following:

(2) The practice of acupuncture as defined in the

(3) The use, by a physician licensed to practice

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

(Source: P.A. 99-117, eff. 1-1-16; 100-863, eff. 8-14-18.)

Acupuncture Practice Act.

medicine in all its branches, of colors, dyes, or pigments for the purpose of obscuring scar tissue or imparting color to the skin for cosmetic, medical, or figurative purposes.

(410 ILCS 54/15)

Sec. 15. Registration required.

(a) A certificate of registration issued by the Department shall be required prior to the operation of any establishment or multi-type establishment. The operator of the facility shall file an application for a certificate of registration with the Department that shall be accompanied by the requisite fee, as determined by the Department, and include all of the following information:

(2) The name, address, and phone number of the

(3) The type and year of manufacture of the

(4) The sterilization and operation procedures to

(5) Any other information required by the

(b) If the operator owns or operates more than one establishment, the operator shall file a separate application for each facility owned or operated.

establishment.

equipment proposed to be used for tattooing or body piercing.

be used by the establishment.

Department.

(410 ILCS 54/20)

Sec. 20. Temporary registration. A temporary certificate of registration may be issued by the Department for educational, trade show, or product demonstration purposes only. The temporary certificate of registration shall be valid for a maximum of 14 calendar days.
(Source: P.A. 94-1040, eff. 7-1-07.)

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

(410 ILCS 54/25)

Sec. 25. Operating requirements. All establishments registered under this Act must comply with the following requirements:

(1) The operator of an establishment must ensure that

	all body piercing and tattooing procedures are performed in a manner that is consistent with an aseptic technique established by the Department.
	all equipment and instruments used in body piercing and tattooing procedures are either single use and pre-packaged instruments or in compliance with sterilization techniques established by the Department.
	single use ink is used in all tattooing procedures.

(2) The operator of an establishment must ensure that

(3) The operator of an establishment must ensure that

(4) The operator of an establishment must ensure that

(Source: P.A. 99-117, eff. 1-1-16.)

(410 ILCS 54/27)

Sec. 27. Prohibitions. Body piercing procedures must not be performed, without medical clearance, on skin surfaces where sunburn, rash, acne, infection, open lesions, or other questionable skin lesions exist and must not be performed on any person who is impaired by drugs or alcohol.
(Source: P.A. 94-1040, eff. 7-1-07.)

(410 ILCS 54/30)

Sec. 30. Duties of the Department; rulemaking.

(a) Before issuing a certificate of registration to an applicant, the Department, or its designee, shall inspect the premises of the establishment to insure compliance under the requirements of this Act.

(b) Once a certificate of registration is issued, the Department may periodically inspect each establishment registered under this Act to ensure compliance.

(c) The Department shall adopt any rules deemed necessary for the implementation and administration of this Act.
(Source: P.A. 94-1040, eff. 7-1-07.)

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

(410 ILCS 54/35)

Sec. 35. Expiration and renewal of registration; display.

(a) A certificate of registration issued under this Act shall expire and may be renewed annually. The Department may assess a late fee if the renewal application and renewal fee are not submitted on or before the registration expiration date. The Department shall by rule determine the amount of the fee assessed under this subsection (a).

(b) Registration is valid for a single location and only for the operator named on the certificate. Registration is not transferable.

(c) The certificate of registration issued by the Department shall be conspicuously displayed within the sight of clients upon entering the establishment.
(Source: P.A. 99-117, eff. 1-1-16.)

(410 ILCS 54/40)

Sec. 40. Change of operator. In the event of a change of operator, the new operator must apply for a certificate of registration prior to taking possession of the property. A provisional certificate of registration may be issued by the Department until an initial inspection for a certificate of registration can be performed by the Department or its designee.
(Source: P.A. 99-117, eff. 1-1-16.)

(410 ILCS 54/45)

Sec. 45. Denial; suspension; revocation; nonrenewal of registration. A certificate of registration may be denied, suspended, revoked, or the renewal of a certificate of registration may be denied for any of the following reasons:

Violation of any of the provisions of this Act or the rules and regulations adopted by the Department under this Act.

Conviction of an applicant or registrant of an offense arising from false, fraudulent, deceptive, or misleading advertising. The record of conviction or a certified copy shall be conclusive evidence of the conviction.

Revocation of a certificate of registration during the previous 5 years or surrender or expiration of the certificate of registration during the pendency of action by the Department to revoke or suspend the certificate of registration during the previous 5 years, if before the certificate of registration was issued to the individual applicant, a controlling owner or controlling combination of owners of the applicant, or any affiliate of the individual applicant or controlling owner of the applicant or affiliate of

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

(410 ILCS 54/50)

Sec. 50. Administration; enforcement.

(a) The Department may establish a training program for the Department agents for administration and enforcement of this Act.

(b) In the administration and enforcement of this Act, the Department may designate and use State-certified, local public health departments as its agents in the administration and enforcement of this Act and rules.

(c) The Department shall issue grants to State-certified, local public health departments acting as agents of the Department based on 75% of the total fees and fines collected in the jurisdiction of the State-certified, local public health department for the enforcement and administration of this Act.

(d) The Department or a State-certified, local public health department acting as an agent of the Department in the administration and enforcement of this Act may use the local administrative review process of the State-certified, local public health department to resolve disputes.

(410 ILCS 54/55)

Sec. 55. Investigation; hearing; notice. The Department may, upon its own motion, and shall upon the verified complaint in writing of any person setting forth facts which if proven would constitute grounds for the denial of an application for a certificate of registration, or refusal to renew a certificate of registration, or revocation of a certificate of registration, or suspension of a certificate of registration, investigate the applicant or registrant. The Department, after notice and opportunity for hearing, may deny any application for or suspend or revoke a certificate of registration or may refuse to renew a certificate of registration. Before denying an application or refusing to renew, suspending, or revoking a certificate of registration, the Department shall notify the applicant in writing. The notice shall specify the charges or reasons for the Department's contemplated action. The applicant or registrant must request a hearing within 10 days after receipt of the notice. Failure to request a hearing within 10 days shall constitute a waiver of the right to a hearing.

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

(410 ILCS 54/60)

Sec. 60. Conduct of hearing.

(a) The hearing shall be conducted by the Director, or an individual designated in writing by the Director as a hearing officer. The Director or hearing officer may compel by subpoena or subpoena duces tecum the attendance and testimony of witnesses and the production of books and papers, and administer oaths to witnesses. The hearing shall be conducted at a place designated by the Department. The procedures governing hearings and the issuance of final orders under this Act shall be in accordance with rules adopted by the Department.

(b) All subpoenas issued by the Director or hearing officer may be served as provided for in civil actions. The fees of witnesses for attendance and travel shall be the same as the fees for witnesses before the circuit court and shall be paid by the party to the proceedings at whose request the subpoena is issued. If a subpoena is issued at the request of the Department, the witness fee shall be paid as an administrative expense.

(c) In cases of refusal of a witness to attend or testify, or to produce books or papers, concerning any matter upon which he or she might be lawfully examined, the circuit court of the county wherein the hearing is held, upon application of any party to the proceeding, may compel obedience by proceeding as for contempt as in cases of a like refusal to obey a similar

(410 ILCS 54/65)

Sec. 65. Findings of fact; conclusions of law; decision. The Director or hearing officer shall make findings of fact and conclusions of law in a hearing, and the Director shall render his or her decision, or the hearing officer his or her proposal for decision within 45 days after the termination of the hearing unless additional time is required by the Director or hearing officer for a proper disposition of the matter. A copy of the final decision of the Director shall be served upon the applicant or registrant in person or by certified mail.

(410 ILCS 54/70)

Sec. 70. Review under Administrative Review Law; venue; costs. All final administrative decisions of the Department under this Act shall be subject to judicial review under the provisions of Article III of the Code of Civil Procedure. The term "administrative decision" is defined under Section 3-101 of the Code of Civil Procedure.

Proceedings for judicial review shall be commenced in the circuit court of the county in which the party applying for review resides; provided, that if the party is not a resident of this State, the venue shall be in Sangamon County.

The Department shall not be required to certify any record or file any answer or otherwise appear in any proceeding for judicial review unless the party filing the complaint deposits with the clerk of the court the sum of 95¢ per page representing costs of certification of the record or file. Failure on the part of the plaintiff to make the deposit shall be grounds for

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

(410 ILCS 54/75)

Sec. 75. Administrative Procedure Act; application. The provisions of the Illinois Administrative Procedure Act are hereby expressly adopted and shall apply to all administrative rules and procedure of the Department under this Act, except that in case of conflict between the Illinois Administrative Procedure Act and this Act the provisions of this Act shall control, and except that Section 5 of the Illinois Administrative Procedure Act relating to procedures for rulemaking does not apply to the adoption of any rules required by federal law in connection with which the Department is precluded by law from exercising any discretion.

(410 ILCS 54/80)

Sec. 80. Penalties; fines. The Department is authorized to establish and assess penalties or fines against any person who violates this Act or rules adopted under this Act. In no circumstance will any penalties or fines exceed $1,000 per day for each day the violation continues.
(Source: P.A. 99-117, eff. 1-1-16.)

(410 ILCS 54/85)

Sec. 85. Public nuisance.

(a) The operation or maintenance of an establishment in violation of this Act or any rule adopted by the Department under this Act constitutes a public nuisance inimical to the public welfare.

(b) A person convicted of knowingly maintaining a public nuisance commits a Class A misdemeanor. Each subsequent offense under this Section is a Class 4 felony.

(c) The Director, in the name of the people of the State and through the Attorney General or State's Attorney of the county in which the establishment is located, may, in addition to the other remedies set forth in this Act, bring an action for an injunction to restrain the violation of this Act or to enjoin the future operation or maintenance of any establishment in violation of this Act.

(410 ILCS 54/90)

Sec. 90. Tattoo and Body Piercing Establishment Registration Fund. There is hereby created in the State treasury a special fund to be known as the Tattoo and Body Piercing Establishment Registration Fund. All fees and fines collected by the Department under this Act and any agreement for the implementation of this Act and rules under this Act and any federal funds collected pursuant to the administration of this Act shall be deposited into the Fund. The amount deposited shall be appropriated by the General Assembly to the Department for the purpose of conducting activities relating to tattooing and body piercing establishments.

(410 ILCS 54/905)

Sec. 905. (Amendatory provisions; text omitted).
(Source: P.A. 94-1040, eff. 7-1-07; text omitted.)

(410 ILCS 54/999)

Sec. 999. Effective date. This Act takes effect July 1, 2007.
(Source: P.A. 94-1040, eff. 7-1-07.)

Attachment: EXHIBIT - Business Plan (2024-49 : 574 W. Colfax Street - SU Tattoo)

VILLAGE OF PALATINE

VILLAGE OF PALATINE
Planning and Zoning Commission

SCHEDULED 05/14/24 07:00 PM

STAFF REPORT (ID # 9081)

574 W. Colfax Street

TO: Palatine Planning and Zoning Commission
Jan Wood, Chair

FROM: Alex Bradshaw

PETITIONER: Luke Kozlowski, TA2HOOLIGAN, LLC

PLAN NUMBER: SU-000102-2024

BACKGROUND:

The Subject Property is zoned Manufacturing, and is located on W. Colfax Street, just west of N. Wanda Lane. The proposed business will occupy a single office within the 574 W. Colfax tenant space. Other tenants within the building includes The Dance Loft and Mike's Garage. The subject tenant space appears to have been most recently been occupied a Land Surveying company, and has not had a business operating out of the space since 2017.

The Petitioner is proposing to open a new tattoo business, and would occupy a single office within the existing tenant space. All client sessions would be by appointment only. Therefore, the Petitioner is requesting:

1. **Special Use to permit a tattoo business as a unique use at the subject property.**

Surrounding Zoning/Uses:

North:	Manufacturing District (Pride Automotive Repair Inc.)
South:	Manufacturing District (Colfax Welding & Fabricating Inc.)
East:	Manufacturing District (Container International)
West:	Manufacturing District (A&A Body Shop)

KEY ISSUES:

- The Petitioner is seeking a Special Use to permit a tattooing business to operate as a unique use at the subject property.
- The Petitioner, and sole tattoo artist, explains in the business plan that they have not operated a sole business prior to this endeavor, but has over 5 years of tattoo apprenticing in Chicago.

Attachment: PZC Materials - May 14, 2024 (2024-49 : 574 W. Colfax Street - SU Tattoo)

- The Petitioner's floor plan illustrates the use of a single office within the 574 W. Colfax tenant space. The tenant space also has access to a check-in/waiting room, a storage/break room, and a single bathroom.
- The business plan also addresses cleanliness and sterilization. Most of the tattooing supplies are disposable. The disposable supplies would be thrown away in biohazard collection bins (medical sharps disposal containers), and collected by an appropriate collection agency. The tattoo machine itself is cleaned regularly with a small UV Sanitation Box. The Petitioner also maintains a current bloodborne pathogen certification.
- Per the submitted business plan, the Petitioner is anticipating 1 - 3 clients per day and the hours of operation would be 12 PM - 8 PM Monday to Saturday. Clients will be required to make appointments, with appointments starting at 12 PM, 3 PM, and 6 PM.
- The parking requirement will not change for the property with the proposed tattoo business use.

STANDARDS FOR SPECIAL USE: Since this Petition is not for a use publicly operated or traditionally affected with the public interest, those standards under Section 14.05 D (2) and (3) are applicable. Specifically, the Petitioners must show that the Special Use, if granted, is so designed, located, and proposed to be operated that the public health, safety, and welfare will be protected and will not cause substantial injury to the value of other property in the neighborhood in which it is located. The Petitioners have attempted to address the required standards.

STAFF RECOMMENDATION:

The Petitioner is proposing to open a new tattoo business within a single office in the subject tenant space. There are currently no other approved tattooing businesses within the Village of Palatine. As the business would operate with a single tattoo artist, and scheduled appointments would be required, the proposed use should not cause substantial injury to the neighboring property values. Additionally, the Petitioner has indicated that, if approved, they will take the necessary steps to register with the State of Illinois and maintain and obtain all other appropriate certifications.

As noted, the subject use is not contemplated by the Zoning Ordinance, and there is no history of tattoo businesses being approved as Special Uses within the Village. Nevertheless, Staff believes that the proposed use would not cause any parking or traffic impacts, nor be injurious to the surrounding properties. Ultimately, this is a policy matter for the Planning and Zoning Commission to review and the Village Council to determine. Therefore, Staff recommends action at the discretion of the Planning and Zoning Commission. If the Planning and Zoning Commission recommends approval, Staff recommends the following conditions:

Attachment: PZC Materials - May 14, 2024 (2024-49 : 574 W. Colfax Street - SU Tattoo)

1. The Special Use shall substantially conform to the floor plan and business plan submitted by the Petitioner, Luke Kozlowski, TA2HOOLIGAN, LLC, except as such plans may be changed to conform to Village Codes and Ordinances.

2. In conjunction with the business license application, the Petitioner shall submit a current registration with the Illinois Department of Public Health and the other requisite certifications associated with the tattoo studio.

ATTACHMENTS:

- Aerial Map
- Special Use Application
- Plat of Survey
- Floor Plan
- Business Plan
- Public Notice

Attachment: PZC Materials - May 14, 2024 (2024-49 : 574 W. Colfax Street - SU Tattoo)

GISConsortium

574 W. Colfax Street



0 50 100 ft

Print Date: 4/5/2024

Notes

Cook County Aerial 2022

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.

Attachment: PZC Materials - May 14, 2024 (2024-49 : 574 W. Colfax Street - SU Tattoo)

VILLAGE OF PALATINE

SPECIAL USE APPLICATION

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

Petitioner Name

Luke Kozlowski

Business Name (if applicable)

TA2HOOLIGAN, LLC

Subject Property Address

574 W. Colfax Street

Please provide a description of your proposed request:

The project involves establishing a vibrant and welcoming tattoo studio, TA2HOOLIGAN, LLC, at 574 W Colfax St. Palatine, IL 60067. This endeavor aims to provide a creative space where individuals can express themselves through tattoo artistry while prioritizing professionalism, safety, and exceptional customer service.

Petitioner Justification

Special Uses shall not be granted except on findings based upon the evidence in each specific case. Please address the following standards as these will be used in considering the specific relief you are seeking.

That use deemed necessary for the public convenience at that location. Explain:

The establishment of a tattoo studio at 574 W Colfax is deemed necessary to cater to the growing demand for high-quality tattooing services within the local community. As a vibrant and culturally diverse area, 574 W Colfax is home to a diverse population with varying interests and preferences, including individuals seeking artistic expression through tattoos.

Here are a few reasons why the presence of a tattoo studio is deemed necessary for public convenience at this location:

Limited Access to Quality Tattoo Services: Despite the diverse population and cultural richness of 574 W Colfax St, there is a noticeable lack of accessible and reputable tattoo studios in the area. Many residents and visitors seeking professional tattoo services are forced to travel long distances to neighboring areas, resulting in inconvenience and limited accessibility to quality tattooing services.

Meeting the Demand for Self-Expression: Tattoos serve as a form of artistic expression and personal storytelling for many individuals within the community. By providing a local tattoo studio, residents and visitors of 574 W Colfax St will have a convenient and accessible venue to explore their creativity, express their unique identities, and commemorate meaningful life experiences through tattoo artistry.

Attachment: PZC Materials - May 14, 2024 (2024-49 : 574 W. Colfax Street - SU Tattoo)

The use is designed, located, and proposed to be operated that the public health, safety, welfare will be protected. Explain:

The design, location, and proposed operation of TA2HOOLIGAN, LLC have been meticulously planned and implemented with the utmost priority placed on protecting public health, safety, and welfare. The following factors underscore our commitment to ensuring a safe and responsible environment for our clients, artists, and the broader community:

Stringent Hygiene and Sterilization Protocols: Our studio adheres to strict hygiene and sterilization protocols that exceed industry standards. We employ certified sterilization equipment, to ensure that all tattoo equipment, needles, and surfaces are thoroughly sanitized before and after each tattoo session. By prioritizing hygiene and sterilization, we mitigate the risk of infections and safeguard the health of our clients and artists.

Compliance with Health and Safety Regulations: We are fully compliant with all relevant health and safety regulations, including those mandated by local health authorities and regulatory agencies. Our studio undergoes regular inspections and audits to ensure compliance with sanitation, sterilization, and safety standards. Additionally, our artists receive comprehensive training on bloodborne pathogens, infection control, and safety protocols to mitigate risks and ensure a safe tattooing environment.
Your safety and satisfaction are our top priorities, and we are committed to providing a safe and responsible tattooing experience for all.

The use will not cause substantial injury to nearby property values. Explain:

TA2HOOLIGAN, LLC recognizes the importance of maintaining property values in the surrounding area and is committed to ensuring that our operations do not cause substantial injury to nearby property values. The following factors demonstrate our dedication to minimizing any adverse effects on property values:

Professional and Respectful Operations: Our studio operates with professionalism, respect, and consideration for our neighbors and the surrounding community. We maintain a clean and well-maintained facility, minimize noise and disruption during operating hours, and adhere to all relevant zoning and land use regulations to preserve the integrity of the neighborhood.

Enhancing Aesthetic Appeal: We take pride in the appearance of our studio and strive to enhance the aesthetic appeal of the surrounding area. Our studio design is carefully curated to complement the architectural style and character of the neighborhood, contributing positively to the visual landscape and overall ambiance of the area.

Responsible Business Practices: Our studio operates with a focus on responsible business practices and ethical conduct. We are committed to upholding high standards of professionalism, integrity, and customer service, which reflects positively on our reputation and the reputation of the surrounding area. Our presence serves as a testament to the vibrancy and diversity of the local business community, potentially enhancing the desirability of the area for residents and visitors alike.

In order to supplement the above standards, the Planning and Zoning Commission may also consider the following:

With respect to front yard fencing and fencing in a rear yard/side yard abutting a street, the following additional standards must be met:

Attachment: PZC Materials - May 14, 2024 (2024-49 : 574 W. Colfax Street - SU Tattoo)

a. Will meet the following aesthetic criteria:

i. Will not destroy existing vistas in the area;

ii. Will enhance the appearance of the homes and the streets in the area; and

iii. Will not detract from the overall appearance of the community; or

b. The fencing is found to be necessary to protect private property or the safety of the inhabitants of the property.

Attachment: PZC Materials - May 14, 2024 (2024-49 : 574 W. Colfax Street - SU Tattoo)

ALTA/NSPS
Land Title Survey

Scale: 1" = 20'

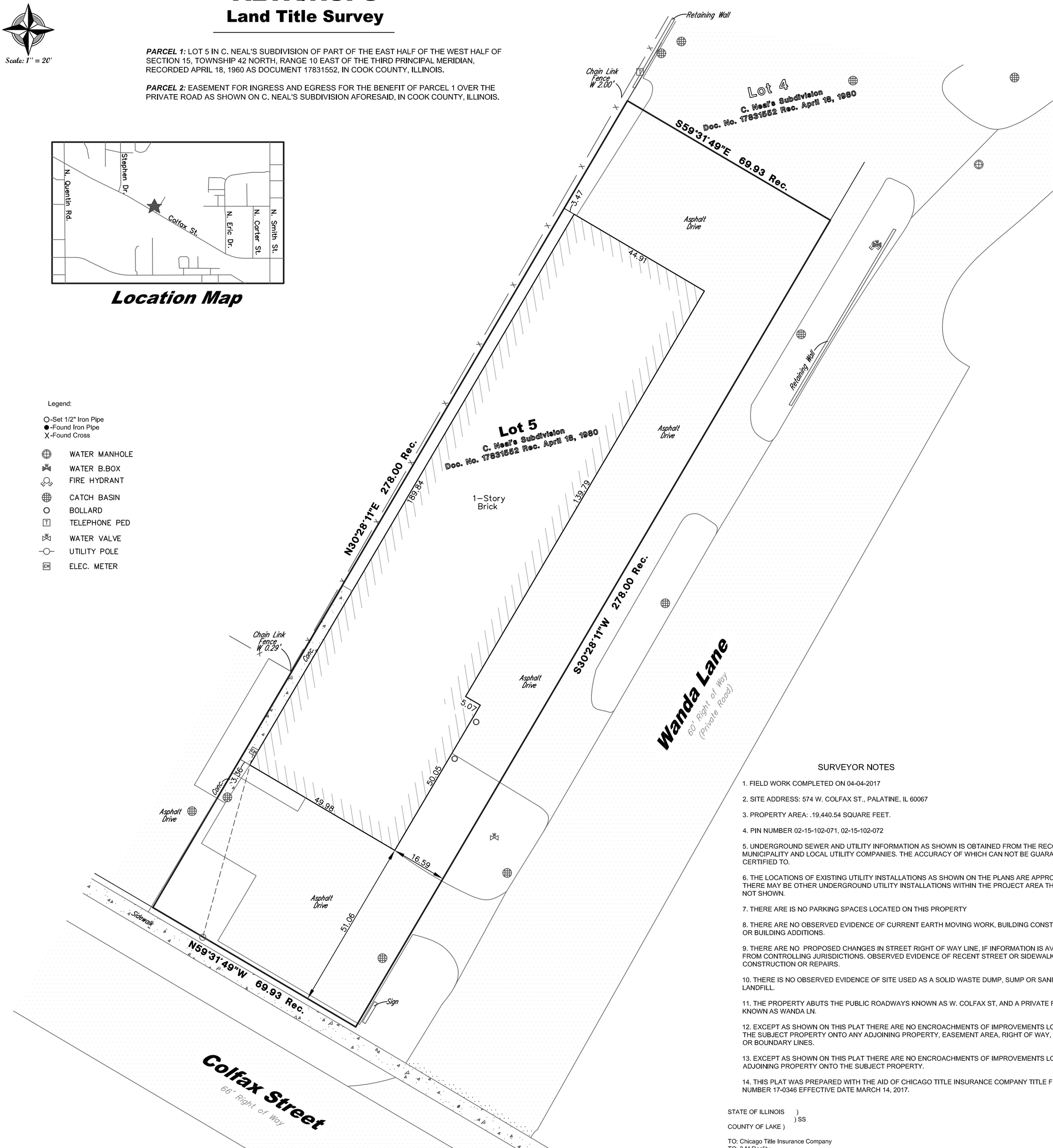
PARCEL 1: LOT 5 IN C. NEAL'S SUBDIVISION OF PART OF THE EAST HALF OF THE WEST HALF OF SECTION 15, TOWNSHIP 42 NORTH, RANGE 10 EAST OF THE THIRD PRINCIPAL MERIDIAN, RECORDED APRIL 18, 1960 AS DOCUMENT 17831552, IN COOK COUNTY, ILLINOIS.

PARCEL 2: EASEMENT FOR INGRESS AND EGRESS FOR THE BENEFIT OF PARCEL 1 OVER THE PRIVATE ROAD AS SHOWN ON C. NEAL'S SUBDIVISION AFORESAID, IN COOK COUNTY, ILLINOIS.

Location Map

Legend:

- ○-Set 1/2" Iron Pipe
- ●-Found Iron Pipe
- X-Found Cross
- WATER MANHOLE
- WATER B.BOX
- FIRE HYDRANT
- CATCH BASIN
- BOLLARD
- TELEPHONE PED
- WATER VALVE
- UTILITY POLE
- ELEC. METER



SURVEYOR NOTES

1. FIELD WORK COMPLETED ON 04-04-2017
2. SITE ADDRESS: 574 W. COLFAX ST., PALATINE, IL 60067
3. PROPERTY AREA: .19,440.54 SQUARE FEET.
4. PIN NUMBER 02-15-102-071, 02-15-102-072
5. UNDERGROUND SEWER AND UTILITY INFORMATION AS SHOWN IS OBTAINED FROM THE RECORDS OF MUNICIPALITY AND LOCAL UTILITY COMPANIES. THE ACCURACY OF WHICH CAN NOT BE GUARANTEED OR CERTIFIED TO.
6. THE LOCATIONS OF EXISTING UTILITY INSTALLATIONS AS SHOWN ON THE PLANS ARE APPROXIMATE. THERE MAY BE OTHER UNDERGROUND UTILITY INSTALLATIONS WITHIN THE PROJECT AREA THAT ARE NOT SHOWN.
7. THERE ARE IS NO PARKING SPACES LOCATED ON THIS PROPERTY
8. THERE ARE NO OBSERVED EVIDENCE OF CURRENT EARTH MOVING WORK, BUILDING CONSTRUCTION OR BUILDING ADDITIONS.
9. THERE ARE NO PROPOSED CHANGES IN STREET RIGHT OF WAY LINE, IF INFORMATION IS AVAILABLE FROM CONTROLLING JURISDICTIONS. OBSERVED EVIDENCE OF RECENT STREET OR SIDEWALK CONSTRUCTION OR REPAIRS.
10. THERE IS NO OBSERVED EVIDENCE OF SITE USED AS A SOLID WASTE DUMP, SUMP OR SANITARY LANDFILL.
11. THE PROPERTY ABUTS THE PUBLIC ROADWAYS KNOWN AS W. COLFAX ST, AND A PRIVATE ROADWAY KNOWN AS WANDA LN.
12. EXCEPT AS SHOWN ON THIS PLAT THERE ARE NO ENCROACHMENTS OF IMPROVEMENTS LOCATED ON THE SUBJECT PROPERTY ONTO ANY ADJOINING PROPERTY, EASEMENT AREA, RIGHT OF WAY, SETBACKS OR BOUNDARY LINES.
13. EXCEPT AS SHOWN ON THIS PLAT THERE ARE NO ENCROACHMENTS OF IMPROVEMENTS LOCATED ON ADJOINING PROPERTY ONTO THE SUBJECT PROPERTY.
14. THIS PLAT WAS PREPARED WITH THE AID OF CHICAGO TITLE INSURANCE COMPANY TITLE FILE NUMBER 17-0346 EFFECTIVE DATE MARCH 14, 2017.

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

TO: Chicago Title Insurance Company
TO: 3 M Reality

THIS IS TO CERTIFY THAT THIS MAP OR PLAT AND THE SURVEY ON WHICH IT IS BASED WERE MADE IN ACCORDANCE WITH THE "MINIMUM STANDARD DETAIL REQUIREMENTS FOR ALTA/ACSM LAND TITLE SURVEYS," JOINTLY ESTABLISHED AND ADOPTED BY ALTA AND NSPS IN 2016, AND INCLUDES NO ITEMS FROM TABLE A THEREOF. PURSUANT TO THE ACCURACY STANDARDS AS ADOPTED BY ALTA AND NSPS AND IN EFFECT ON THE DATE OF THIS CERTIFICATION, UNDERSIGNED FURTHER CERTIFIES THAT IN MY PROFESSIONAL OPTION, AS A LAND SURVEYOR REGISTERED IN THE STATE OF ILLINOIS, THE RELATIVE POSITIONAL ACCURACY OF THIS SURVEY DOES NOT EXCEED THAT WHICH IS SPECIFIED THEREIN.

GIVEN UNDER MY HAND AND SEAL THIS 13TH DAY OF APRIL, A.D. 2017.
AT LAKE ZURICH, ILLINOIS.

ILLINOIS PROFESSIONAL LAND SURVEYOR NUMBER 3323

STATE OF ILLINOIS
GLORIA JEAN KOTER
035-003323
REGISTERED PROFESSIONAL LAND SURVEYOR

ADOPTED BY THE AMERICAN LAND TITLE ASSOCIATION ON FEBRUARY 23,2011 ADOPTED BY THE BOARD OF DIRECTORS, AMERICAN CONGRESS ON SURVEYING AND MAPPING ON FEBRUARY 23,2011, ADOPTED BY THE BOARD OF DIRECTORS, NATIONAL SOCIETY OF PROFESSIONAL SURVEYORS ON FEBRUARY 23,2011, THIS SURVEY WAS PREPARED FOR TITLE PURPOSES ONLY.

Drawn:	IS	Date:	04-13-17
Revision	Date	Drawn	Checked
Fixed Dimension	4-18-17	KD	GJK

Land Surveying Services, Inc.
1182 Heather Drive Lake Zurich, Illinois 60047
Ph. (847)847-1079 Fax. (847)847-1279
Professional Design Firm License No. 184-003632

Field Work Completed: 04-04-17	Scale: 1" = 20'	Date: 04-13-17

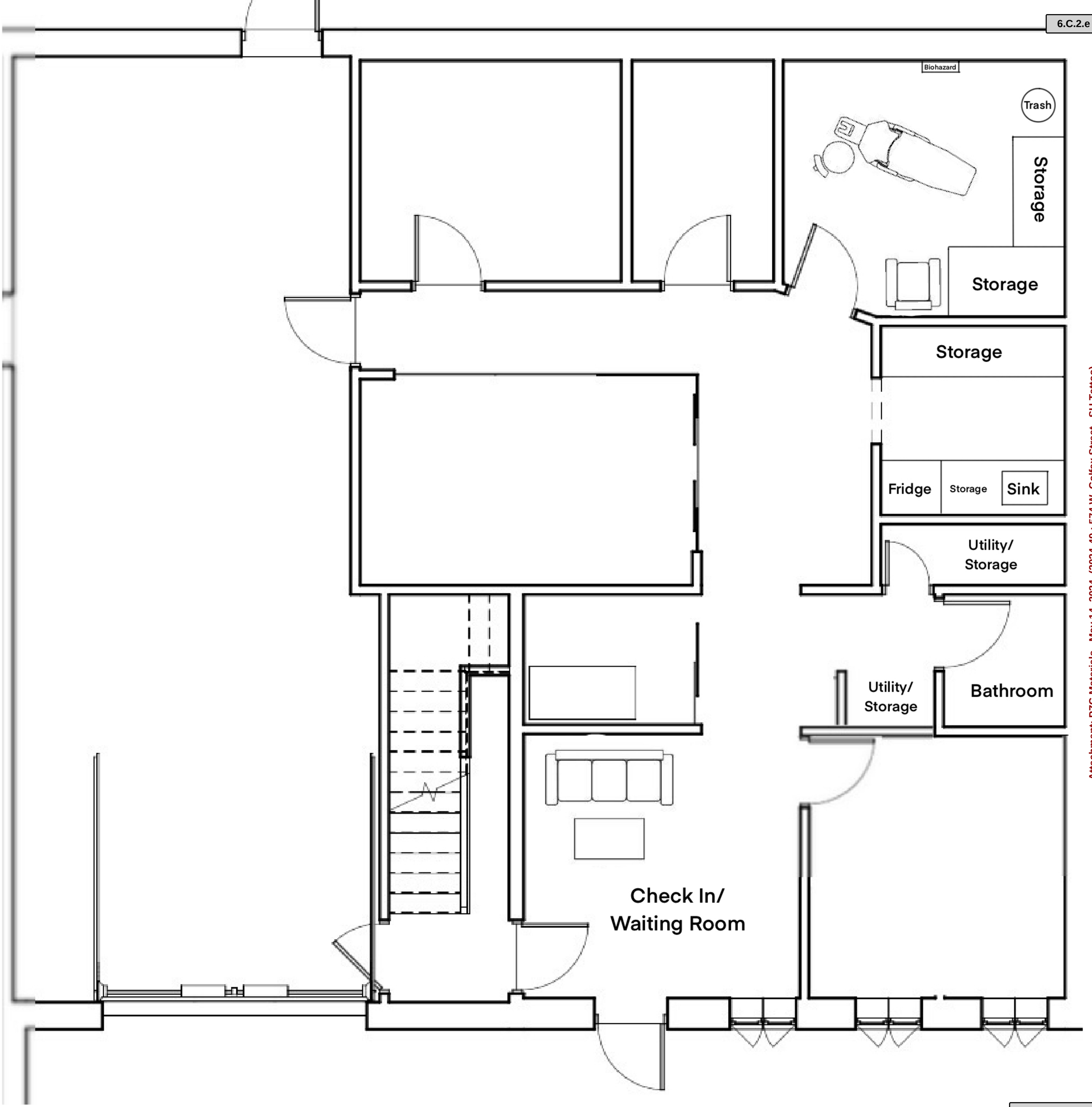
Site Address:
574 W. Colfax St.
Palatine, Illinois

Job Number
LS170194

Sheet Number
SURVEY

Sheet Name
PLAT OF ALTA/NSPS

Attachment: PZC Materials - May 14, 2024 (2024-49 : 574 W. Colfax Street - SU Tattoo)



Attachment: PZC Materials - May 14, 2024 (2024-49 : 574 W. Colfax Street - SU Tattoo)

TA2HOOLIGAN, LLC

Executive Summary

- **Mission Statement:**
  - At TA2HOOLIGAN, LLC, our mission is to provide a safe, welcoming, and artistic environment where individuals can express themselves through the timeless art of tattooing. We strive to deliver exceptional and personalized tattoo experiences, guided by a skilled artist who passionately collaborates with clients to bring their unique visions to life. With a commitment to professionalism, creativity, and hygiene, we aim to not only create beautiful body art but also to foster a community that celebrates self-expression and creativity.

- **Business Overview:**
  - TA2HOOLIGAN, LLC is a vibrant and modern tattoo studio currently located in Chicago,Illinois, looking to expand to an additional location in Palatine, Illinois to cater to existing suburban clients. Established in 2021, our studio is dedicated to providing high-quality tattoo services in a clean, welcoming, and creative environment. We offer a diverse range of tattoo styles, from traditional to contemporary, ensuring that each client's unique vision is brought to life with precision and artistry.
    At TA2HOOLIGAN, LLC, we prioritize client satisfaction and safety above all else. Our studio adheres to strict hygiene standards, using disposable and sterilized equipment for every tattoo session. We provide thorough consultations to understand our clients' ideas and preferences, offering expert advice and creative input to ensure the best possible tattoo design and placement.
    In addition to our commitment to exceptional tattoo artistry, we strive to create a positive and inclusive experience for every client who walks through our doors. Our studio fosters a welcoming and non-judgmental atmosphere, where individuals from all walks of life can feel comfortable expressing themselves through body art.

- **Product/Service Offering:**
  - **Custom Tattoo Design:** Our artists work closely with clients to create custom tattoo designs that reflect their individual style, personality, and preferences. From intricate black and grey realism to vibrant color illustrations, we have the expertise to execute a wide range of artistic concepts.
  - **Traditional Tattooing:** Embracing the timeless artistry of traditional tattooing, our studio offers classic designs inspired by various cultural and historical motifs. Whether it's bold Americana, Japanese irezumi, or Old School Sailor Jerry designs, we pay homage to traditional tattooing while infusing it with modern flair.
  - **Realism:** Our artists specialize in creating lifelike realism tattoos and portraits that capture the essence and detail of their subjects. Using advanced shading and highlighting techniques, we transform photographs and ideas into stunning and emotive tattoo art.
  - **Fine Line and Micro Tattoos:** For those seeking delicate and intricate designs, we offer fine line and micro tattoos that showcase meticulous detail and precision. Whether it's

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minimalist linework or tiny illustrative pieces, our artists excel in creating small-scale tattoos that make a big impact.

- **Cover-up and Rework:** We understand that tattoos are a lifelong commitment, which is why we offer cover-up and rework services to transform existing tattoos into new works of art. Our artists excel in creatively incorporating existing tattoos into fresh designs or revitalizing old tattoos with enhanced detailing and color.
- **Consultations and Aftercare:** We prioritize client satisfaction and safety throughout the tattooing process, starting with thorough consultations to discuss design ideas, placement, and any questions or concerns. Additionally, we provide detailed aftercare instructions to ensure proper healing and longevity of the tattoo.
- At TA2HOOLIGAN, LLC, we are committed to delivering exceptional tattoo experiences that exceed our clients' expectations. Whether it's a small and meaningful tattoo or a large-scale custom design, we approach each project with creativity, professionalism, and a dedication to craftsmanship.

• Target Market:

- At TA2HOOLIGAN, LLC, we cater to a diverse range of individuals who appreciate quality tattoo artistry and seek a welcoming and professional environment for their tattoo experiences. Our target market includes:
  - **Art Enthusiasts**: Individuals who have a passion for art and see tattooing as a form of self-expression and wearable art. They appreciate the creativity and skill involved in tattoo design and are looking for talented artists who can bring their ideas to life with precision and flair.
  - **Tattoo Collectors:** Experienced tattoo enthusiasts who already have one or more tattoos and are seeking to add to their collection. They value high-quality tattoo work and are willing to invest in custom designs and intricate details to enhance their existing body art.
  - **First-Time Tattoo Clients:** Individuals who are considering getting their first tattoo and are seeking a professional and supportive environment for their tattoo experience. They may have questions or concerns about the tattooing process and are looking for knowledgeable artists who can provide guidance and reassurance.
  - **Cover-Up and Rework Clients:** Individuals who have existing tattoos that they wish to cover up, refresh, or enhance with additional artwork. They seek experienced artists who excel in cover-up and rework techniques and can creatively transform their existing tattoos into new designs they'll love.
  - By targeting these diverse segments of the population, TA2HOOLIGAN, LLC aims to create a vibrant and inclusive community of tattoo enthusiasts who share a passion for artistic expression and craftsmanship.

• Unique Selling Proposition (USP):

- At TA2HOOLIGAN, LLC, we pride ourselves on being more than just a tattoo studio – we are a creative sanctuary where artistry, professionalism, and community converge to deliver an unparalleled tattoo experience. Our unique selling proposition is rooted in three key pillars:
  - **Artistic Excellence:** We are home to a singular artist who is exceptionally talented and versatile, who is passionate about their craft. With diverse backgrounds and styles ranging from traditional to contemporary, our artist possesses the expertise to bring any tattoo vision to life with precision and creativity. Whether it's a custom design, realism, or intricate fine line work, our commitment to artistic excellence ensures that every tattoo is a masterpiece.

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- **Client-Centric Approach:** At TA2HOOLIGAN, LLC, we prioritize the needs and preferences of our clients above all else. From the moment they walk through our doors, they are greeted with warmth, respect, and attentive service. We understand that getting a tattoo is a personal and meaningful experience, which is why we offer thorough consultations to discuss design ideas, placement, and any concerns. Our artist collaborates closely with clients throughout the tattooing process, ensuring that their vision is realized to perfection.
- **Community and Inclusivity:** We believe that tattooing is not just about the art on the skin, but also about the connections and sense of belonging it fosters within our community. TA2HOOLIGAN, LLC is a welcoming and inclusive space where individuals from all walks of life can come together to celebrate self-expression and creativity. Whether you're a first-time tattoo client or a seasoned collector, you'll find a supportive and non-judgmental environment where you can express yourself authentically.
- In summary, our unique selling proposition lies in our unwavering commitment to artistic excellence, client-centric approach, and fostering a vibrant and inclusive community. At TA2HOOLIGAN, LLC, we don't just tattoo – we create lasting works of art that resonate with meaning and emotion, leaving a lasting impression on both our clients and our community.

- **Financial Highlights:**
  - **Revenue Growth:** Over the past 2 years, TA2HOOLIGAN, LLC has demonstrated consistent revenue growth, driven by an expanding client base and increased demand for our tattoo services. Our strategic marketing efforts, positive word-of-mouth referrals, and strong online presence have contributed to steady revenue increases year over year.
  - **Profitability:** TA2HOOLIGAN, LLC maintains a healthy level of profitability, with strong gross margins resulting from our competitive pricing strategy and efficient operational processes. By optimizing our supply chain management and controlling operating expenses, we have been able to maximize profitability while delivering exceptional tattoo experiences to our clients.
  - **Investment in Quality:** We are committed to investing in the highest quality equipment, supplies, and talent to ensure that every tattoo produced at TA2HOOLIGAN, LLC meets the highest standards of excellence. Our dedication to quality not only enhances the overall client experience but also contributes to long-term profitability through repeat business and positive customer reviews.
  - **Financial Stability:** TA2HOOLIGAN, LLC maintains a strong financial position with prudent financial management practices, including maintaining adequate cash reserves, managing accounts receivable effectively, and staying current with financial obligations. This financial stability enables us to weather economic downturns and pursue growth opportunities as they arise.
  - **Future Growth Prospects:** Looking ahead, TA2HOOLIGAN, LLC is well-positioned for continued growth and success in the tattoo industry. We plan to expand our client base through targeted marketing initiatives, strategic partnerships, and community engagement efforts. Additionally, we will explore opportunities to diversify our revenue streams by introducing new services and expanding our geographic reach.
  - Overall, TA2HOOLIGAN, LLC is proud of its financial achievements and remains committed to continued growth, profitability, and delivering exceptional value to our clients.

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Business Description

- **Business Concept:** Ta2HOOLIGAN,LLC is a single artist boutique tattoo studio dedicated to providing a unique and personalized tattoo experience for each client. Our studio is founded on the belief that tattooing is not just about the art on the skin, but also about the meaningful connections and transformative experiences it fosters. We aim to create a welcoming and inclusive space where individuals can express themselves authentically and leave with a tattoo that resonates with personal significance. To allow four us to foster that experience we run our studio on a by appointment only basis.

Key elements of our business concept include:

- **Artistic Excellence**: At TA2HOOLIGAN, LLC, we pride ourselves on our commitment to artistic excellence. We are home to an artist who is exceptionally talented and versatile, who is passionate about their craft. With diverse backgrounds and styles ranging from traditional to contemporary, our artist possesses the expertise to bring any tattoo vision to life with precision and creativity. Whether it's a custom design, realism, or intricate fine line work, our commitment to artistic excellence ensures that every tattoo is a masterpiece.
- **Client-Centric Approach:** We believe in putting our clients first and ensuring that their tattoo experience is nothing short of exceptional. From the moment they walk through our doors, they are greeted with warmth, respect, and attentive service. We offer thorough consultations to understand our clients' ideas and preferences, providing expert advice and guidance every step of the way. Our goal is to collaborate closely with our clients to create tattoos that not only look beautiful but also hold personal meaning and significance.
- **Hygiene and Safety:** TA2HOOLIGAN, LLC prioritizes the health and safety of our clients above all else. We adhere to strict hygiene protocols and industry best practices to ensure a clean and safe tattooing environment. Our studio is equipped with state-of-the-art sterilization equipment, and our artist uses disposable needles and single-use ink caps for every tattoo session. We utilize Medical Sharps containers as a means to ensure the safety of our clients and those around us, by disposing of biohazard material properly, to be collected by a medical waste disposal service at a later date. We are committed to maintaining the highest standards of hygiene and safety to provide our clients with peace of mind.
- **Community and Inclusivity:** TA2HOOLIGAN, LLC is more than just a tattoo studio – we are a community hub where individuals from all walks of life can come together to celebrate self-expression and creativity. We embrace diversity and inclusivity, creating a welcoming and non-judgmental space where everyone is encouraged to be themselves. Whether you're a first-time tattoo client or a seasoned collector, you'll find a supportive and inclusive community at TA2HOOLIGAN, LLC.
- **Continuous Learning and Growth:** We are passionate about our craft and committed to continuous learning and growth. Our artist regularly attends workshops, seminars, and conventions to stay updated on the latest tattooing techniques and trends. By investing in our artistic development, we ensure that we can offer our clients the highest quality tattoo artistry and stay at the forefront of the industry.

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- Overall, TA2HOOLIGAN, LLC is not just a place to get a tattoo – it's an experience. We are dedicated to providing our clients with personalized and meaningful tattoo experiences that they will cherish for a lifetime.

- **Industry Analysis:** The tattoo industry has experienced significant growth and evolution in recent years, driven by shifting societal attitudes towards tattooing as a form of self-expression and body art. This industry analysis provides an overview of key trends, challenges, and opportunities within the tattoo studio sector.

Market Size and Growth:

- The tattoo industry has seen steady growth globally, with increasing demand for tattoo services across various demographics.
- According to IBISWorld, the tattoo industry in the United States alone generates over $1.6 billion in revenue annually, with a projected annual growth rate of 3.6%.

Changing Perceptions and Acceptance:

- Tattoos have become more mainstream and socially accepted, leading to a broader customer base that includes individuals from diverse age groups and professions.
- Millennials and Gen Z consumers, in particular, view tattoos as a means of self-expression and personal storytelling, contributing to the industry's growth.

Technological Advancements:

- Technological advancements have revolutionized the tattooing process, with innovations such as tattoo machines, ink formulations, and aftercare products enhancing the quality and safety of tattoo services.
- The availability of digital design tools and tattoo simulation software has also empowered clients to visualize their tattoo ideas more effectively, leading to greater customization and collaboration between artists and clients.

Regulatory Environment:

- The tattoo industry is subject to various health and safety regulations aimed at ensuring hygiene standards and preventing the spread of infectious diseases.
- Tattoo studios must adhere to licensing requirements, sterilization protocols, and bloodborne pathogen training to maintain compliance with local health regulations.

Competitive Landscape:

- The tattoo studio sector is highly fragmented, with a mix of independent studios, boutique shops, and chain franchises competing for market share.
- Competition within the industry is primarily driven by factors such as artistic reputation, service quality, pricing, and customer experience.

Opportunities for Differentiation:

- Tattoo studios can differentiate themselves by offering unique artistic styles, personalized client experiences, and specialized services such as cover-up tattoos, cosmetic tattooing, and body piercing.

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- Emphasizing cleanliness, professionalism, and adherence to safety standards can also provide a competitive advantage in an increasingly discerning market.

Challenges and Considerations:

- Tattoo studios face challenges related to managing artist schedules, maintaining inventory, and navigating fluctuating demand cycles.
- Economic downturns and public health crises, such as the COVID-19 pandemic, can impact consumer spending on discretionary services like tattooing, necessitating strategic adaptation and contingency planning.

Future Outlook:

- The tattoo industry is expected to continue growing as tattooing becomes more socially acceptable and mainstream.
- Advancements in tattoo technology, increasing cultural diversity, and evolving consumer preferences will shape the future landscape of the tattoo studio sector.

In summary, the tattoo studio industry presents opportunities for growth and innovation, driven by changing societal attitudes towards tattooing and advancements in technology. Successful tattoo studios will need to prioritize artistic excellence, client satisfaction, and adherence to health and safety standards to thrive in an increasingly competitive market

- **Market Needs:**
  - **Artistic Expertise:**
    - Clients seek tattoo studios that employ skilled and versatile artists capable of bringing their unique visions to life with precision and creativity.
    - There is a demand for artists who specialize in various tattoo styles, from traditional to contemporary, to cater to diverse aesthetic preferences.
  - **Customization and Personalization:**
    - Clients desire personalized tattoo experiences that reflect their individuality and hold personal meaning.
    - There is a need for tattoo studios that offer thorough consultations and collaborative design processes to ensure that each tattoo is tailored to the client's preferences and lifestyle.
  - **Hygiene and Safety Standards**:
    - Clients prioritize cleanliness, hygiene, and adherence to safety protocols when choosing a tattoo studio.
    - There is a demand for studios that maintain strict sterilization practices, use high-quality disposable equipment, and prioritize the health and safety of both clients and artists.
  - **Positive Client Experience:**
    - Clients seek tattoo studios that provide a welcoming, professional, and non-judgmental environment for their tattoo experience.
    - There is a need for studios that prioritize customer service, communication, and transparency throughout the tattooing process to ensure a positive and memorable experience for clients.

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- **Education and Guidance:**
  - Clients value studios that offer educational resources and guidance on tattoo aftercare, including proper healing techniques and skincare.
  - There is a need for studios that provide comprehensive aftercare instructions and ongoing support to help clients care for their tattoos and ensure optimal healing and longevity.
- **Community and Connection:**
  - Clients seek tattoo studios that foster a sense of community and connection, where they can share their tattoo experiences and connect with like-minded individuals.
- **Accessibility and Inclusivity:**
  - Clients value tattoo studios that are inclusive and accessible to individuals from all walks of life, regardless of age, gender, race, or background.
  - There is a need for studios that prioritize diversity, inclusivity, and cultural sensitivity to create a welcoming and accepting space for clients of diverse identities and experiences.

By addressing these market needs, a tattoo studio can differentiate itself, attract a loyal client base, and establish a strong reputation within the industry.

- **Market Trends:**
  - **Rise in Acceptance and Mainstream Appeal:**
    - Tattoos have become increasingly accepted and mainstream, transcending cultural and generational boundaries.
    - The growing acceptance of tattoos as a form of self-expression has led to a broader and more diverse client base seeking tattoo services.
  - **Customization and Personalization:**
    - There is a growing trend towards custom and personalized tattoo designs that reflect individual preferences, stories, and aesthetics.
    - Clients are seeking unique and meaningful tattoos that are tailored to their personalities, experiences, and values.
  - **Popularity of Fine Line and Minimalist Tattoos:**
    - Fine line and minimalist tattoo styles are experiencing a surge in popularity, particularly among younger demographics.
    - These delicate and intricate designs offer a subtle yet impactful form of self-expression and are favored for their aesthetic simplicity and versatility.
  - **Demand for Realism Tattoos:**
    - Realism tattoos, characterized by lifelike detail and shading, continue to be in high demand among clients seeking highly personalized and emotive tattoo art.
    - Advances in tattooing techniques and equipment have enhanced the ability of artists to create realistic and intricate portraits on skin.
  - **Interest in Cultural and Symbolic Tattoos:**
    - There is a growing interest in tattoos inspired by cultural symbols, heritage, and traditions, reflecting a desire for deeper connections to identity and heritage.
    - Clients are drawn to tattoos that symbolize cultural pride, spirituality, and meaningful life experiences, showcasing a diverse range of cultural influences and symbols.
  - **Focus on Health and Safety:**

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- With increased awareness of health and safety considerations, clients are prioritizing tattoo studios that uphold strict hygiene standards and adhere to industry best practices.
- Tattoo studios that invest in state-of-the-art sterilization equipment, use high-quality disposable materials, and maintain clean and sanitary environments are preferred by clients.

- **Innovation in Tattoo Technology:**
  - Technological advancements in tattoo equipment, ink formulations, and aftercare products are driving innovation and improving the tattooing experience.
  - Advanced tattoo machines, digital design tools, and innovative aftercare solutions are enhancing the precision, safety, and longevity of tattoo art.

By staying abreast of these market trends, tattoo studios can adapt their offerings, engage with clients effectively, and position themselves for success in an evolving industry landscape.

- **Competitive Analysis:**
  - **Competitor A:** Unbreakable Ink, Rolling Meadows

  - Strengths: Known for their specialization in realism and portrait tattoos, highly skilled artists, strong online presence with a large social media following.
  - Weaknesses: Limited availability for new clients due to high demand, higher pricing compared to some competitors.

- **Competitor B:** Studio M Tattoos, Arlington Heights

  - Strengths: Offers a wide range of tattoo styles, including traditional, neo-traditional, and Japanese, affordable pricing options, convenient location in a high-traffic area.
  - Weaknesses: Mixed reviews regarding customer service and artist availability, less emphasis on personalized consultations.

2. **Comparative Analysis:**

- **Artistic Expertise:** TA2HOOLIGAN, LLC distinguishes itself with a highly skilled and versatile artist who specialize in a diverse range of tattoo styles, including realism, traditional, fine line, and custom designs. This breadth of expertise allows TA2HOOLIGAN, LLC to cater to a wide range of client preferences and requests.
- **Customization and Personalization:** TA2HOOLIGAN, LLC sets itself apart by offering personalized tattoo experiences that prioritize client collaboration and customization. Thorough consultations and collaborative design processes ensure that each tattoo is tailored to the client's individual preferences, ensuring a unique and meaningful end result.
- **Hygiene and Safety Standards:** TA2HOOLIGAN, LLC prioritizes the health and safety of its clients and artists by maintaining strict hygiene protocols and adherence to safety standards. The studio invests in state-of-the-art sterilization equipment, uses high-quality

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disposable materials, and upholds industry best practices to ensure a clean and safe tattooing environment.
- **Client Experience:** TA2HOOLIGAN,LLC differentiates itself through its commitment to providing a positive and memorable client experience. From the moment clients walk through the door, they are greeted with warmth, respect, and attentive service. The studio fosters a welcoming and non-judgmental atmosphere where clients feel comfortable expressing themselves authentically.

3. **Competitive Advantage:**

- **Artistic Excellence and Versatility:** TA2HOOLIGAN, LLC stands out with its artist who excels in various tattoo styles, ensuring that clients can find an artist who resonates with their aesthetic preferences and vision.
- **Personalized Client Experience:** By prioritizing personalized consultations and collaborative design processes, TA2HOOLIGAN, LLC creates unique tattoo experiences that reflect the individuality and preferences of each client.
- **Commitment to Health and Safety:** TA2HOOLIGAN, LLC maintains strict hygiene standards and adherence to safety protocols, providing clients with peace of mind and confidence in the studio's commitment to their well-being.
- **Community and Inclusivity:** TA2HOOLIGAN, LLC fosters a welcoming and inclusive environment where clients from all backgrounds feel accepted and valued, contributing to a strong sense of community and belonging.

In conclusion, TA2HOOLIGAN, LLC distinguishes itself in the competitive landscape through its artistic excellence, personalized client experience, commitment to health and safety, and emphasis on community and inclusivity. These factors contribute to TA2HOOLIGAN, LLC's competitive advantage and position it as a top choice for clients seeking exceptional tattoo services.

Marketing Plan

- **Target Market:** At TA2HOOLIGAN, LLC, we cater to a diverse range of individuals who appreciate quality tattoo artistry and seek a welcoming and professional environment for their tattoo experiences. Our target market includes:
  - **Art Enthusiasts**: Individuals who have a passion for art and see tattooing as a form of self-expression and wearable art. They appreciate the creativity and skill involved in tattoo design and are looking for talented artists who can bring their ideas to life with precision and flair.
  - **Tattoo Collectors:** Experienced tattoo enthusiasts who already have one or more tattoos and are seeking to add to their collection. They value high-quality tattoo work and are willing to invest in custom designs and intricate details to enhance their existing body art.
  - **First-Time Tattoo Clients:** Individuals who are considering getting their first tattoo and are seeking a professional and supportive environment for their tattoo experience. They may have questions or concerns about the tattooing process and are looking for knowledgeable artists who can provide guidance and reassurance.
  - **Cover-Up and Rework Clients:** Individuals who have existing tattoos that they wish to cover up, refresh, or enhance with additional artwork. They seek experienced artists who

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excel in cover-up and rework techniques and can creatively transform their existing tattoos into new designs they'll love.

- By targeting these diverse segments of the population, TA2HOOLIGAN, LLC aims to create a vibrant and inclusive community of tattoo enthusiasts who share a passion for artistic expression and craftsmanship.

• Marketing Strategies:

- **Online Presence and Social Media Marketing:**
- Establish a strong online presence through a professionally designed website that showcases the studio's portfolio, artist profiles, and client testimonials.
- Leverage social media platforms such as Instagram, Facebook, and TikTok to share high-quality images and videos of tattoo art, behind-the-scenes glimpses, artist interviews, and client stories.
- Engage with followers by responding to comments, hosting Q&A sessions, and running interactive polls and contests to foster community engagement.
- **Search Engine Optimization (SEO) and Local Listings:**
  - Optimize the studio's website for relevant keywords related to tattooing, artistic styles, and geographic location to improve search engine visibility.
  - Claim and optimize local business listings on platforms like Google My Business, Yelp, and Bing Places to enhance local search visibility and attract nearby clients.
- **Content Marketing and Blogging:**
  - Create informative and engaging content on topics related to tattoo art, design inspiration, aftercare tips, and tattoo culture to position the studio as a thought leader in the industry.
  - Maintain a blog on the studio's website featuring articles, tutorials, artist spotlights, and client stories to provide value to visitors and attract organic traffic.
- **Email Marketing and Newsletters:**
  - Build an email list of clients and subscribers interested in receiving updates, promotions, and exclusive offers from the studio.
  - Send regular newsletters featuring new tattoo designs, artist features, upcoming events, and special promotions to keep subscribers engaged and encourage repeat business.
- **Partnerships and Collaborations:**
  - Establish partnerships with local businesses, influencers, and community organizations to cross-promote services, host joint events, and expand the studio's reach.
  - Collaborate with complementary businesses such as hair salons, clothing boutiques, or music venues to offer package deals or exclusive discounts to shared clientele.
- **Referral Programs and Loyalty Rewards:**
  - Implement a referral program that rewards clients for referring friends and family to the studio with discounts, freebies, or exclusive perks.
  - Offer a loyalty rewards program where clients earn points or discounts for each tattoo session, encouraging repeat business and building customer loyalty.

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- **Professional Networking and Industry Events:**
  - Attend tattoo conventions, industry trade shows, and networking events to connect with other artists, suppliers, and industry professionals.
  - Participate in local art festivals, craft fairs, and community events to showcase tattoo art and engage with potential clients in person.
- **Online Reviews and Testimonials:**
  - Encourage satisfied clients to leave positive reviews and testimonials on platforms like Google, Yelp, and Facebook to build social proof and credibility.
  - Respond promptly and professionally to all reviews, whether positive or negative, to demonstrate the studio's commitment to customer satisfaction and service excellence.

By implementing these marketing strategies, TA2HOOLIGAN, LLC can effectively promote its tattoo services, attract new clients, and foster a loyal customer base while establishing itself as a reputable and sought-after tattoo studio in the industry.

- ## Sales Strategy:
- **Consultative Selling Approach:**
  - Adopt a consultative selling approach focused on understanding the needs, preferences, and goals of each client.
  - Provide personalized consultations where clients can discuss their tattoo ideas, artistic preferences, placement options, and any concerns they may have.
- **Portfolio Showcase:**
  - Showcase a diverse portfolio of tattoo designs and styles to inspire clients and showcase the artistic capabilities of the studio's tattoo artists.
  - Create a visually appealing portfolio book or digital gallery on the studio's website and social media platforms to highlight past work and demonstrate the range of artistic styles available.
- **Educational Sales Process:**
  - Educate clients about the tattooing process, including pre-tattoo preparation, tattoo design considerations, tattoo aftercare, and healing timelines.
  - Provide detailed information about hygiene and safety practices followed by the studio to reassure clients and address any concerns they may have.
- **Upselling and Cross-Selling Opportunities:**
  - Identify upselling and cross-selling opportunities to enhance the client experience and increase sales.
  - Offer additional services such as tattoo aftercare products to complement the client's tattoo experience.
- **Promotional Sales and Discounts:**
  - Implement promotional sales and discounts during seasonal events, holidays, or special occasions to attract new clients and incentivize repeat business.
  - Offer package deals or discounted rates for multiple tattoo sessions, group bookings, or referrals to encourage clients to book additional appointments.
- **Customer Relationship Management (CRM):**
  - Implement a customer relationship management (CRM) system to track client preferences, appointment history, and communication interactions.
  - Use CRM data to personalize client interactions, send targeted promotions, and follow up with clients to ensure satisfaction and encourage repeat business.
- **Online Booking and Scheduling:**

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    - Offer online booking and scheduling options through the studio's website or mobile app to streamline the appointment booking process and improve accessibility for clients.
    - Provide clear instructions for scheduling appointments, including availability, deposit requirements, and cancellation policies, to facilitate a smooth booking experience.
- **Follow-Up and Aftercare Support:**
    - Follow up with clients after tattoo sessions to ensure satisfaction and address any post-tattoo concerns or questions they may have.
    - Provide comprehensive aftercare instructions and support to clients to facilitate proper healing and ensure the longevity of their tattoos.
- **Feedback and Continuous Improvement:**
    - Encourage clients to provide feedback on their tattoo experience through surveys, reviews, or testimonials.
    - Use client feedback to identify areas for improvement, refine sales and service processes, and enhance the overall client experience.

By implementing these sales strategies, TA2HOOLIGAN, LLC can effectively engage with clients, showcase its artistic capabilities, and drive sales while delivering exceptional tattoo experiences and fostering long-term client relationships.

- **Customer Relationship Management:**
    - Establish and maintain a centralized client database containing detailed information about each client, including contact details, appointment history, tattoo preferences, and special requests.
    - Use a CRM software platform to organize and manage client data efficiently, ensuring easy access to information and facilitating personalized client interactions.
- **Appointment Scheduling and Reminders:**
    - Implement an online booking system integrated with the studio's website and social media platforms to allow clients to schedule appointments conveniently.
    - Send automated appointment reminders via email or SMS to clients to minimize no-shows and ensure timely arrival for scheduled tattoo sessions.
- **Personalized Consultations:**
    - Conduct personalized consultations with each client to discuss their tattoo ideas, artistic preferences, placement options, and any concerns they may have.
    - Take detailed notes during consultations and update client profiles with relevant information to tailor future interactions and tattoo designs to the client's preferences.
- **Follow-Up Communication:**
    - Follow up with clients after tattoo sessions to ensure satisfaction and address any post-tattoo concerns or questions they may have.
    - Send personalized thank-you notes or emails expressing gratitude for their business and inviting them to share their feedback on their tattoo experience.
- **Feedback Collection and Analysis:**
    - Collect feedback from clients through surveys, reviews, or testimonials to gather insights into their tattoo experience and satisfaction levels.
    - Analyze feedback data to identify areas for improvement, address client concerns, and enhance the overall client experience.
- **Client Engagement and Education:**

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- Engage with clients through regular communication channels, including email newsletters, social media updates, and blog posts, to share relevant tattoo-related content, artist spotlights, and studio news.
- Provide educational resources and tips on tattoo aftercare, design inspiration, and industry trends to empower clients and enhance their tattoo knowledge.

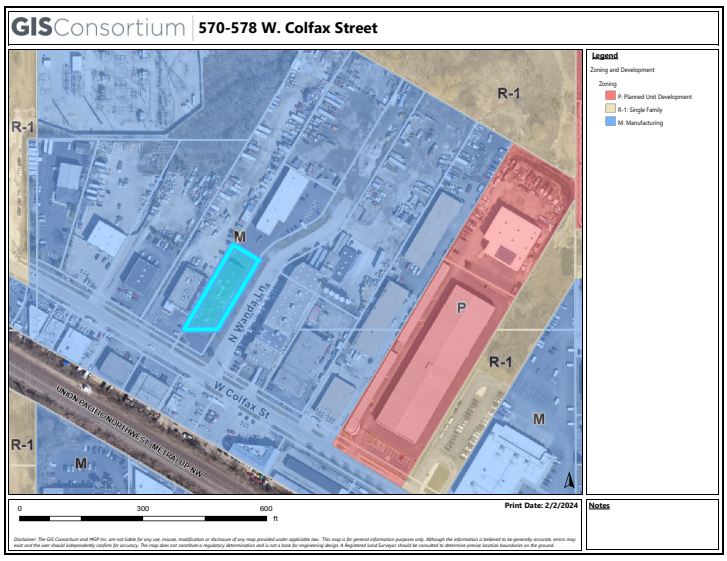
- **Client Loyalty and Rewards Program:**
  - Implement a client loyalty program to reward repeat business and encourage client retention.
  - Offer loyalty rewards such as discounts, freebies, or exclusive perks for clients who book multiple tattoo sessions or refer friends and family to the studio.

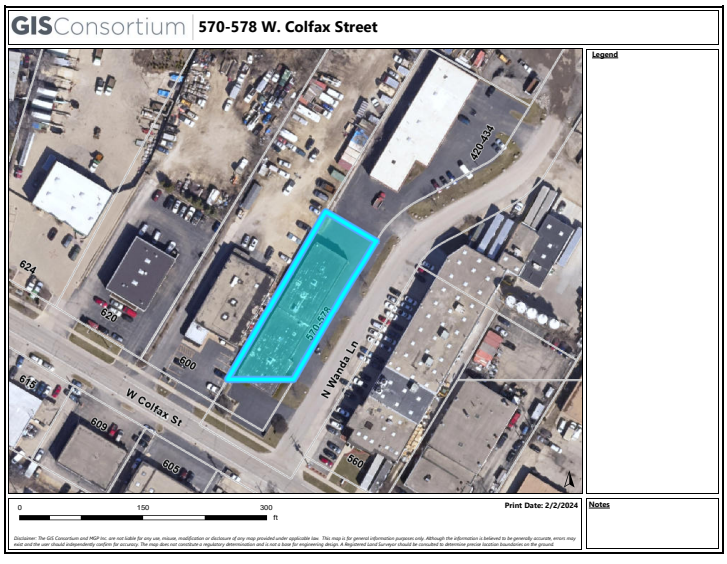
By implementing this CRM plan, TA2HOOLIGAN, LLC can effectively manage client relationships, enhance the client experience, and foster long-term loyalty and satisfaction among its clientele

Operations Plan

- **Location:** 574 W Colfax St

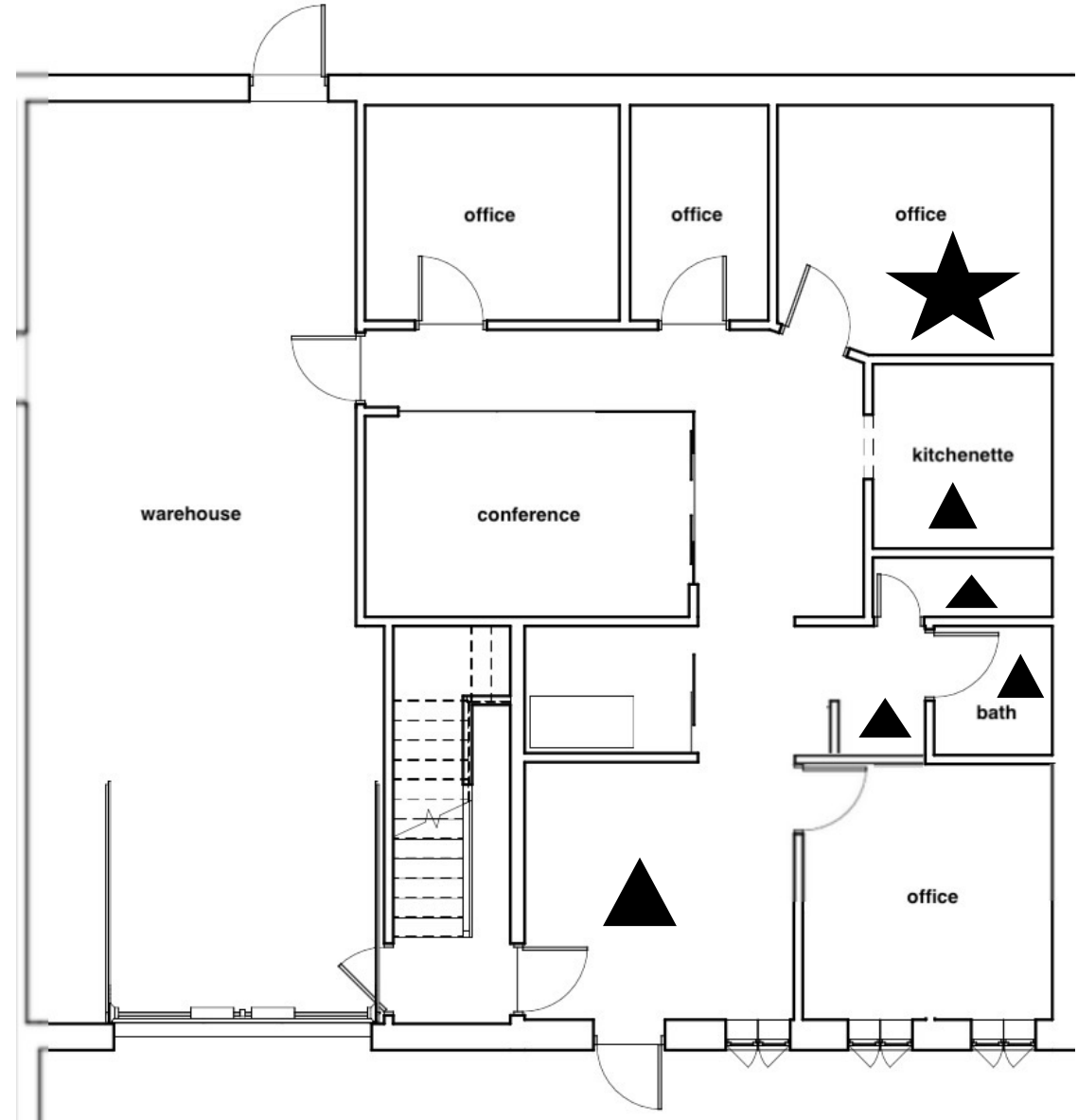
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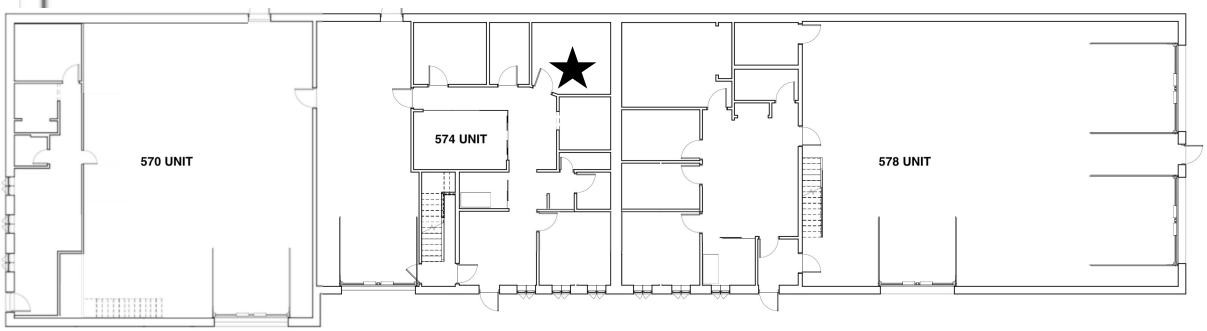




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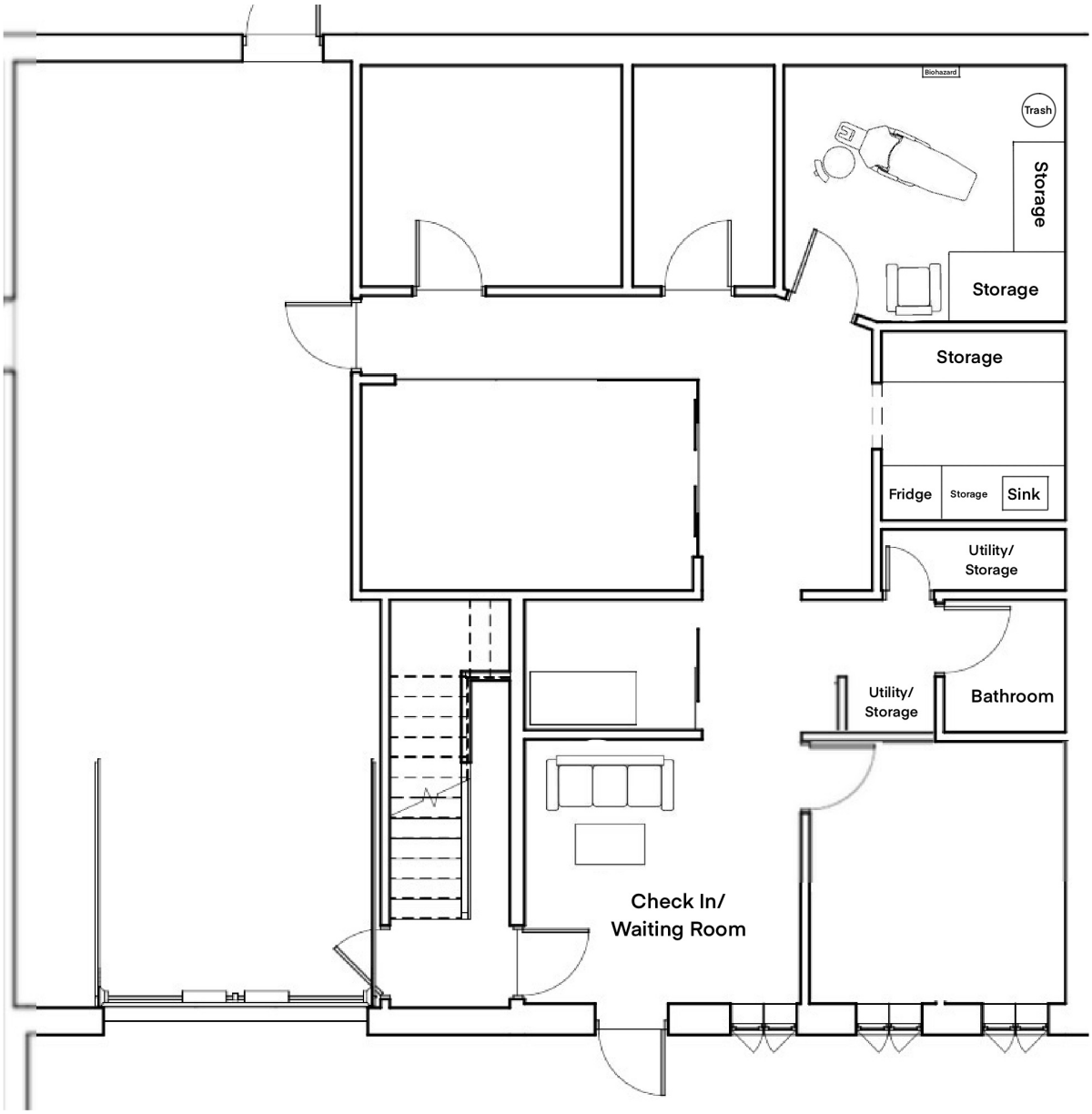
- **Facilities:** TA2HOOLIGAN, LLC has reached an agreement to rent out an office space in UNIT 574 at 574 W Colfax St Palatine, IL 60067 United States. Occupying the back right corner office in UNIT 574 (STAR). Also, allowing for access to the Waiting room and common areas. Such as the Bathroom, Kitchenette and storage areas(Triangle).
- **Hours of Operation**
- Open: Monday - Saturday 12P.M. to 8P.M.
- By appointment only, with appointments starting at 12P.M., 3P.M. and 6P.M.
- On average 1-3 Clients per day





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Floor Plan:



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- **Studio Layout and Design:**
  - Design the studio layout to optimize space utilization and workflow efficiency, ensuring a comfortable and functional environment for both clients and artists.
  - Allocate separate areas for tattoo stations, waiting area, and sterilization, to facilitate smooth operations and maintain hygiene standards.
- **Tattoo Station:**
  - Install individual tattoo stations equipped with ergonomic chairs or tables, adjustable lighting, and ample workspace for artists to perform tattoo sessions comfortably and efficiently.
  - Ensure adequate ventilation and air circulation in each tattoo station to maintain a comfortable and hygienic environment for clients and artists.
- **Waiting Area:**
  - Create a welcoming and comfortable waiting area for clients, featuring comfortable seating, reading materials, and artwork displays to enhance the overall client experience.
  - Provide amenities such as complimentary beverages, Wi-Fi access, and charging stations to accommodate clients while they wait for their appointments.

- **Sterilization:**
  - All supplies used by the artist are disposable, and will be grown away into biohazard collection bins, to be collected by the appropriate biohazard collection agency.
  - Due to improvements in the tattoo industry, gone are the days of large Ultrasonic Cleaners for sanitation purposes. Nowadays, with most of the supplies being disposable, the only object that needs to be cleaned regularly is the Tattoo Machine itself. This can be done with a small 3”x8” UV Sanitation Box.
  - Implement strict hygiene protocols and infection control measures in the sterilization to maintain a safe and sanitary tattooing environment for clients and artists.
- **Biohazardous Waste Management:**
  - Supplies that are disposable are to be stored in a medical sharps container. To be picked up on a reoccurring monthly basis.
  - Services will be OSHA compliant, EPA compliant, and HIPAA compliant.
  - Disposal services have been requested from a local business named BioMedical Waste Solutions, serving the entire Northwest suburbs of Chicago.
- **BioMedical Waste Solutions, LLC**
  - BioMedical Waste Solutions, LLC, offers a complete line of disposal and compliance services for either small health care facilities or large health care systems. Medical Waste Disposal services individually tailored to your location’s specific needs.

    - Sharps Disposal by Mail services to help small health practices and rural locations dispose of their medical waste in an affordable, compliant mail disposal system.
    - OSHA Medical Compliance packages to educate and ensure your practice is compliant with all OSHA guidelines and regulations.
- **Storage and Inventory Management:**
  - Allocate designated storage areas for tattoo supplies, equipment, and inventory to ensure organization, accessibility, and security.

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    - Implement inventory management systems and procedures to track stock levels, reorder supplies, and prevent stockouts or overstocking of essential tattooing materials.
- **Accessibility and Safety Features:**
    - Ensure compliance with building codes and accessibility standards to accommodate clients with disabilities and mobility limitations.
    - Install safety features such as fire extinguishers, emergency exits, first aid kits, and evacuation plans to ensure the safety and well-being of clients and staff in case of emergencies.
- **Ambiance and Décor:**
    - Decorate the studio with artwork, murals, and décor elements that reflect the studio's brand identity and artistic style, creating a visually appealing and inspiring atmosphere for clients and artists.
    - Use lighting, color schemes, and furnishings to create a comfortable and inviting ambiance that enhances the overall client experience and promotes relaxation during tattoo sessions.

By implementing this facilities plan, TA2HOOLIGAN, LLC can create a functional, comfortable, and aesthetically pleasing environment that supports the studio's operations, enhances the client experience, and fosters a positive and productive work environment for artists and staff.

- **Production Process:** By Appointment Only
- **Client Consultation:**
    - The production process begins with a client consultation, where the tattoo artist meets with the client to discuss their tattoo ideas, artistic preferences, and desired tattoo placement.
    - During the consultation, the artist listens to the client's vision, offers design suggestions, and provides guidance on tattoo size, style, and placement to ensure the client's expectations are met.
- **Design Development:**
    - Based on the client's input and preferences gathered during the consultation, the tattoo artist develops a custom tattoo design tailored to the client's specifications.
    - The artist may create sketches, digital mockups, or stencil designs to present to the client for approval and feedback before finalizing the tattoo design.
- **Stencil Application:**
    - Once the tattoo design is approved by the client, the artist creates a stencil or transfer of the design using transfer paper and stencil gel.
    - The stencil is applied to the client's skin in the desired tattoo placement area, providing a precise outline for the artist to follow during the tattooing process.
- **Tattooing Process:**
    - With the stencil in place, the tattoo artist begins the tattooing process using a tattoo machine equipped with sterilized needles and ink.
    - The artist carefully follows the outline of the stencil, gradually filling in the design with shading, coloring, and detailing to bring the tattoo to life.
    - Throughout the tattooing process, the artist maintains open communication with the client, ensuring their comfort and satisfaction with the tattoo design and progress.
- **Aftercare Instructions:**

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    - Upon completion of the tattoo session, the artist provides the client with detailed aftercare instructions to promote proper healing and long-term tattoo maintenance.
    - The artist explains the importance of keeping the tattoo clean, moisturized, and protected from sun exposure during the healing process, as well as any specific aftercare products or recommendations.
- **Follow-Up and Touch-Up Sessions:**
    - After the initial tattoo session, the artist may schedule follow-up appointments for touch-up sessions or additional detailing, if necessary.
    - During follow-up sessions, the artist addresses any areas of the tattoo that may require adjustments or enhancements, ensuring the client's complete satisfaction with the final result.
- **Client Satisfaction and Feedback:**
    - Throughout the production process, the tattoo studio prioritizes client satisfaction and feedback, encouraging open communication and collaboration between clients and artists.
    - The studio solicits feedback from clients after each tattoo session to gauge satisfaction levels, address any concerns or issues, and continuously improve the quality of service and client experience.

By following this production process, TA2HOOLIGAN, LLC ensures a seamless and personalized tattooing experience for clients, from initial consultation to final touch-up sessions, while maintaining a focus on quality, creativity, and client satisfaction

- **Quality Control:** At TA2HOOLIGAN, LLC, we are committed to maintaining the highest standards of quality and excellence in every aspect of our tattooing services. Our quality control measures are designed to ensure that each client receives a safe, hygienic, and exceptional tattooing experience that exceeds their expectations.
    - **Hygiene and Sterilization:** We adhere to strict hygiene and sterilization protocols to create a clean and safe tattooing environment for both clients and artists. Our studio is equipped with state-of-the-art sterilization equipment, and we follow industry best practices to sterilize all tattoo equipment and surfaces before and after each tattoo session.
    - **Artistic Excellence:** Our team of talented and experienced tattoo artists is dedicated to delivering artwork of the highest caliber. We take pride in our craftsmanship and attention to detail, ensuring that each tattoo design is executed with precision, creativity, and artistic flair.
    - **Client Satisfaction:** We prioritize client satisfaction and strive to exceed our clients' expectations with every tattoo session. From personalized consultations to thorough aftercare instructions, we are committed to providing a positive and memorable experience for each client.
    - **Continuous Improvement:** We continuously evaluate and improve our processes and procedures to enhance the quality of our services and the overall client experience. We welcome feedback from our clients and use it to identify areas for improvement and implement necessary changes.
    - **Compliance and Safety:** We are committed to complying with all relevant health and safety regulations and maintaining a safe and compliant tattooing environment. Our studio undergoes regular inspections and audits to ensure that we meet or exceed industry standards for health, safety, and cleanliness.

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- **Professionalism and Ethics:** We conduct ourselves with professionalism, integrity, and ethical conduct in all aspects of our business. Our team members are trained to uphold the highest standards of professionalism and to treat every client with respect, dignity, and confidentiality.

At TA2HOOLIGAN, LLC, quality is not just a goal; it is a fundamental principle that guides everything we do. We are dedicated to delivering exceptional tattooing services that reflect our commitment to quality, creativity, and client satisfaction.

- **Suppliers:** Tattoo studios typically source their supplies from specialized tattoo supply companies and distributors. These suppliers offer a wide range of products specifically designed for the tattoo industry, including tattoo machines, needles, ink, tattooing equipment, sterilization supplies, aftercare products, and other tattooing essentials.

Some common suppliers and distributors of tattoo studio supplies include:

- Eternal Ink
- Intenze Tattoo Ink
- World Famous Tattoo Ink
- FK Irons
- Cheyenne Professional Tattoo Equipment
- Hustle Butter Deluxe
- Dynamic Color Company
- Electrum Tattoo Stencil Primer
- Inkjecta Tattoo Machines
- TATSoul
- Hildbrandt Tattoo Supply
- Amazon
- Kingpin Tattoo Supply
- Painful Pleasures
- Eikon Device
- True Tubes
- Kwadron Needles
- Tattoo Goo
- Saniderm Tattoo Aftercare
- Stencil Stuff

These suppliers offer a variety of products to meet the needs of tattoo studios, ranging from high-quality tattoo ink and needles to essential sterilization and aftercare supplies. Tattoo studios may choose to establish relationships with multiple suppliers to access a broader range of products and ensure a consistent supply of essential tattooing materials.

Management Team

- **Founders/Key Management:** Luke Kozlowski is the visionary behind TA2HOOLIGAN, LLC, a tattoo studio born out of a passion for artistry, creativity, and self-expression. With a lifelong fascination with tattooing and a deep appreciation for the rich cultural heritage of tattoo art, Luke Kozlowski embarked on a journey to create a space where clients could experience the transformative power of tattoos in a welcoming and inclusive environment. Apprenticing over 5 years ago in Chicago, Luke learned the ins and outs of the tattoo industry in a highly competitive market, giving him the skills and expertise he has today.

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Driven by a relentless pursuit of excellence and a commitment to pushing artistic boundaries, Luke Kozlowski brings a unique blend of creativity, innovation, and business acumen toTA2HOOLIGAN, LLC. With a background in fine arts and design, Luke Kozlowski channels their artistic talents and entrepreneurial spirit into building TA2HOOLIGAN, LLC into a reputable and sought-after destination for tattoo enthusiasts and art lovers alike.

As the founder of TA2HOOLIGAN, LLC, Luke Kozlowski is deeply involved in every aspect of the studio's operations, from overseeing artistic direction and client relations to managing business development and strategic growth initiatives. Luke Kozlowski is dedicated to creating an environment where talented artists can thrive, clients feel empowered to express themselves authentically, and the art of tattooing is celebrated as a form of self-expression and personal empowerment.

Key Management:

1. **Sole Tattoo Artist:** Luke Kozlowski

Luke Kozlowski is the creative force behind TA2HOOLIGAN, LLC's artistic vision, leading to deliver exceptional tattooing experiences to clients. With 5 years of experience in the tattoo industry and a diverse portfolio showcasing expertise in various tattoo styles, Luke brings a wealth of knowledge, skill, and creativity to TA2HOOLIGAN, LLC. As the sole tattoo artist, he oversees quality assurance to ensure that every tattoo created at TA2HOOLIGAN, LLC meets the highest standards of excellence.

2. **Studio Manager:** Luke Kozlowski

Luke Kozlowski is the driving force behind TA2HOOLIGAN, LLC's day-to-day operations, overseeing studio management, client relations, and administrative tasks to ensure smooth and efficient studio operations. With a background in business management and a passion for customer service, Luke is dedicated to creating a positive and welcoming atmosphere for clients and staff alike. From managing appointment bookings and scheduling to handling client inquiries and resolving issues, Luke plays a pivotal role in ensuring that TA2HOOLIGAN, LLC remains a trusted and reputable destination for tattoo enthusiasts.

3. **Head of Marketing and Branding:** Luke Kozlowski

Luke Kozlowski is responsible for TA2HOOLIGAN, LLC's marketing strategy, brand development, and promotional initiatives to elevate the studio's visibility and attract new clients. With a background in marketing and a passion for creative storytelling, Luke leverages digital marketing, social media, and community engagement to showcase TA2HOOLIGAN, LLC's unique artistic offerings and build meaningful connections with clients and the broader tattoo community. By crafting compelling brand narratives and engaging content, Luke plays a vital role in positioning TA2HOOLIGAN, LLC as a leading authority in tattoo artistry and self-expression.

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Luke Kozlowski

Palatine, Illinois, United States

lukekozlowski17@gmail.com

linkedin.com/in/ta2hooligan

Summary

Dependable and highly motivated Tattoo Artist in the Chicago Looking for the best opportunities to to better himself mentally, financially, and physically.

Experience

Tattoo Artist
Ta2Hooligan, LLC
Aug 2019 - Present (4 years 7 months)

Screen Printer
AOV, LLC
Aug 2018 - Nov 2018 (4 months)

Busboy
Tap House Grill Addictive Food/Creative Brews
Apr 2016 - Jan 2018 (1 year 10 months)

Sales Associate
Zumiez
Aug 2015 - Jan 2016 (6 months)

Telemarketer
Quality Customer Service & Sales (QCSS)
Mar 2015 - Jan 2016 (11 months)

Grocery Clerk
Mariano's
Apr 2015 - Aug 2015 (5 months)

Education

Harvard Business School Online
Other; Certificate in Entrepreneurship Essentials
Sep 2023 - Oct 2023

University of Colorado Boulder



Certificate

OF COMPLETION

IN RECOGNITION OF SUCCESSFUL COMPLETION IN:
Bloodborne Pathogens
Infectious Disease Control
Best Practices / Precautions

THIS CERTIFICATE IS PROUDLY PRESENTED TO:

Luke Kozlowski

The above mentioned Student is now certified in the above mentioned course by demonstrating proficiency in the subject by passing the examination in accordance with the Terms & Conditions of National CPR Foundation - Valid for 1 year. Course administered in accordance with the **2020** ECC/ILCOR and AHA guidelines. ID#:**E9DD5F**

Completion: **February 22, 2024**
Instructor: **Paul J. Scruton**

COURSE PROVIDED BY:
NationalCPRFoundation™

Signature:

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State of Illinois
Illinois Department of Public Health

Establishment's name, address and phone number

_____

_____

_____

What to Know Before Getting a Tattoo

While a tattoo may only take a few minutes to acquire, it is permanent. You should understand the risks and research the process before gettin a tattoo. Tattooing involves breaking the skin, one of your body's main protective barriers. This means you may be more susceptible to skin and blood infections. Specific risks include:

Bloodborne diseases. If the equipment used to do your tattoo is contaminated with the blood of an infected person, you can contract number of serious bloodborne diseases. These include hepatitis C, hepatitis B, tetanus and HIV, the virus that causes AIDS.

Skin infections. The use of unsterile equipment or re-used ink can result in skin infections, ranging from minor to potentially serious antibiotic resistant infections. Symptoms may include redness, swelling, or pus-like drainage.

Granulomas. Bumps may form around the site of the tattoo as a reaction to the ink.

Scars and keloids. The ink may cause scars and keloids (raised, ridged areas caused by overgrowth of scar tissue).

Allergic reactions. The ink may cause an itchy rash at the tattoo site.

Swelling or burning. Tattooed areas may swell or burn during Magnetic resonance imaging (MRI) exams.

Additional topics to discuss with your body art professional include their Bloodborne Pathogen Training, the establishment's proficiency requirements, and the establishment's autoclave monthly spore test results.

If **abnormal** itching, irritation, redness, swelling or fever should appear, please contact a physician immediately. These could be signs of a potentially serious medical condition that should be addressed.

To ensure that your body art procedure heals properly, we ask that you disclose if you have or have had any of the following conditions. Disclosure does not legally prevent you from having a body art procedure.

Yes	*No*	*Diabetes*
Yes	*No*	*History of hemophilia (bleeding)*
Yes	*No*	*History of skin diseases, skin lesions, or skin sensitivities to soaps, disinfectants, etc.*
Yes	*No*	*History of allergies or adverse reactions to pigments, dyes or other skin sensitivities such as latex*
Yes	*No*	*History of epilepsy, seizures, fainting or narcolepsy*
Yes	*No*	*Use of medications, such as anticoagulants that thin the blood and/or interfere with blood clotting*
Yes	*No*	*Human immunodeficiency virus (HIV)*
Yes	*No*	*Hepatitis*

Please list any other information that might be relevant to your body art procedure:

_____

_____

Client name _____

Client signature _____

Artist name _____

Artist signature _____

Date _____

Copy of client's photo identification *if* collected

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The Illinois Department of Public Health
Division of Food, Drugs and Dairies
Springfield, Illinois • 217-785-2439

Printed by Authority of the State of Illinois
P.O. #5210321 2.5M 8/09

IOCT0177-10

BODY ART ESTABLISHMENT REGISTRATION or TANNING FACILITY PERMIT APPLICA

Date Received by IDPH	Illinois Department of Public Health Division of Environmental Health 525 W Jefferson St. Springfield IL 62761 Phone 217-785-2439 Fax 217-782-0943 TTY (hearing impaired) 800-547-0466 Email dph.bodyart@illinois.gov or dph.tan@illinois.gov	*Permit or Registration Number* _____ FM#_____ Fee Paid $_____

Purpose of Application (check one)

☐ New
☐ Change of Ownership
☐ Change of Location Effective:_____List Previous Address Here:_____
_____

I am applying for the following registration/permit (check one). I understand fees are due with application submittal.

Check Here	***Registration or Permit Type***	***You Must Complete Section(s)***	***Fee***
	Body Art **Permanent** Business	1 & 2	Base $500 See *
	Body Art **Mobile** Business	1 & 2	Base $500 See *
	Body Art **Temporary** Event	3	Flat $250
	Tanning Facility	1 & 4	Flat $250

IMPORTANT: The registration or permit fee is due at time of application submission. This is a non-refundable fee. Checks or money orders should be made out to the Illinois Department of Public Health. The application and review process from when we receive the application to when you should have the inspector contact you to set up the inspection is APPROXIMATELY 4 to 6 weeks. This is dependent upon the number of applications received for review, the completeness of your application, and the schedule of the inspector responsible for your area.

* The Body Art permanent and mobile business registration fee is **$500**. This fee includes one work station. If you have more than one workstation, an additional **$50** per work station is required. For example, if you have a total of 3 work stations, your fee will be $600 ($500 + 2 x $50 = $600).
To calculate your body art fee: $500 + (Total number of work stations after the first one x $50) = Fee Due

Mail this completed application and fee to: **Illinois Department of Public Health**
Division of Environmental Health
525 W. Jefferson Street (Floor 3)
Springfield, IL. 62761

SECTION 1

** Denotes Mandatory Information*

Legal Name of Business*		***Start date***
Doing Business As (if applicable)		
Physical Facility Address*		***County****
City*	***State****	***Zip code (+ 4 if known)****
Business Phone No. (include area code)*	***Emergency/Cell Phone No.***	
Facility Email Address (please print clearly)*	***Web Address***	
Days and hours of Operation		

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Section 1 cont.

Owner and/or Operator of Business

Owner or Operator First and Last Name*		***Age****
Owner or Operator Address*		
City*	***State****	***Zip code (+ 4 if known)****
Owner Phone No. (include area code)*	***Owner Email Address****	

Ownership Type *(Check applicable box and complete information)*

	Sole Proprietor/Individual List Name:
	Partnership/Multiple Owners List Name of Each Owner:
	Government
	Non-Profit
	Cooperative List exact full cooperate name:
	Limited Liability Company (LLC)* List complete name of LLC and FEIN:
	Corporation List Complete name of Corp and FEIN:
*If either a LLC or Corporation, list the registered agent on file with the Secretary of State here:	

Mailing Address

Check here _____ if the mailing address is the same as the physical address (do not have to re-type below).
Check here _____ if the mailing address is the same as the owner's address (do not have to re-type below).

Mailing Address		
City	***State***	***Zip code (+ 4 if known)***

Certification Statement

This application must be signed by the owner, if an individual; by one of the partners, if a partnership; or by an officer of the company or corporation.

I affirm that I am the owner, partner or officer of the firm name as shown on page one, that I am authorized on the part of said applicant to verify and file with the Illinois Department of Public Health this application, and that I have a full working knowledge of the matters set forth herein and that all of same are true in substance and fact.

Print Name: _____

Signature: _____

Title: _____ Date: _____

Attachment: PZC Materials - May 14, 2024 (2024-49 : 574 W. Colfax Street - SU Tattoo)

SECTION 2 Body Art Establishment

List Equipment used for tattoo and/or body piercing services such as sterilizers, tattoo machines, cleaning systems, Autoclave, etc. Do not include disposable supplies.

Type	Year of manufacture if available

List Number of Work Stations located in business: _____

If mobile, list home base address of establishment: _____
_____
_____

IMPORTANT ADDITIONAL REQUIREMENTS for BODY ART ESTABLISHMENTS

Along with this application, you **MUST** attach the four documents described below. See ***Appendix A*** for detailed requirements/instructions.

- Operational Procedures
- Establishment Floor Plan
- Aftercare Instructions
- Parental Consent Form (applicable to piercing services only)

Attachment: PZC Materials - May 14, 2024 (2024-49 : 574 W. Colfax Street - SU Tattoo)

SECTION 3 Body Art Temporary Event

Complete all information to avoid delay in registration.

Event Name		
Reason for event: Educational, Trade Show, Product Demonstration		
Address		
City	Zip	County
Date(s) of Events		Number of Workstations
Business or Booth Name		
List all artists working in Booth (attach additional sheet if needed) Name_____ Age_____ _____ _____ _____ _____ _____		
Contact Name		Telephone Number (_____)_____-_____
Contact Email		
SIGNATURE OF APPLICANT		
Permanent Business Contact Information		
Name	Address	
City	State	Zip
Telephone (_____) _____-_____		

IMPORTANT REQUIREMENTS FOR BODY ART **TEMPORARY EVENT**

Proof of OSHA compliant blood borne pathogen training MUST be available for all artists upon inspection on the opening day of event.

Each individual business/booth must apply separately.

The operator must identify the location of hand sinks accessible to the artists (not located within a bathroom).

See ***Appendix B*** for Temporary Establishment Registration Information.

If there are any questions or concerns, please call 217/785-2439 or email dph.bodyart@illinois.gov

Attachment: PZC Materials - May 14, 2024 (2024-49 : 574 W. Colfax Street - SU Tattoo)

SECTION 4 Tanning Facility Application

Primary Operation of Facility (check box and complete description if "Other")

	Tanning Facility		Health Club		Hotel/Motel
	Beauty Salon		Barber Shop		Residence
	Other; Describe Here:				

Please provide **complete** information for **each piece** of tanning **equipment** in this facility. Types of equipment may include bed canopy, bed bench, stand-up booth, free-standing facial unit, etc.

Room ID	Manufacturer	Model	Serial Numbers	Year of Manufacturer	Equipment Type

Attach Additional Sheet(s) if more equipment information is to be provided.

IMPORTANT ADDITIONAL REQUIREMENTS for TANNING FACILITIES

Along with this application, you **MUST** attach the facility generated **OPERATING PROCEDURES** using the outline provided in ***Appendix C*** (Note: all points on the provided outline must be addressed to be considered complete.)

If there are any questions or concerns, please call 217/785-2439 or email dph.tan@illinois.gov

Attachment: PZC Materials - May 14, 2024 (2024-49 : 574 W. Colfax Street - SU Tattoo)

APPENDIX A, B and C

Appendix A; Body Art Operational Procedures/Floor Plan/Aftercare Instructions

Appendix B; Temporary Establishment Registration Information

Appendix C; Tanning Facility Written Operating Procedures

Attachment: PZC Materials - May 14, 2024 (2024-49 : 574 W. Colfax Street - SU Tattoo)

Appendix A

The Body Art Establishment Registration application requires applicants to submit copies of Operational Procedures, Establishment Floor Plan, Aftercare Instructions and a parental consent form (only in cases where piercing is available for minors).

Attachment 1: Operational Procedures
Please describe the following procedures for your Body Art facility in the provided space and then return this form with your application. If you do not have enough room feel free to attach additional information.
Sterilization methods used for all reusable Items (State 100% disposable if applicable).
Testing methods used to ensure all sterilized items remain sterilized. Include spore testing company and frequency if applicable.
Methods used for maintaining records for all procedures performed, ie: name, date, photos, etc.
Methods used to ensure client is 18 years of age, ie: make copy of state issued ID.

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Methods for collection of parental consent if client is a minor requesting piercing procedure (please also attach parental consent form) or mark N/A if no piercing available.
Methods used for preparing site where tattoo going to be located.
Methods for aftercare procedure and client instructions.
Workstation cleanup methods after procedure is completed, including product used to sterilize surfaces.
Methods used to deal with a possible emergency (example - call 911).
For Reference: Body Art Code 797.800, 797.900, 797.1000

Attachment 2: Floor Plan of Establishment
Please attach a floor plan of your establishment that includes the following elements:
• Aerial view of facility • Entrance and Exits • Location of workstations • Location of hand sinks (1 per 6 stations), must be separate from restrooms. • Sterilization area (If applicable) • Washroom • Storage Room

Attachment: PZC Materials - May 14, 2024 (2024-49 : 574 W. Colfax Street - SU Tattoo)

The attachment does not require an architectural drawing or blue print and can include additional features if desired.
For Reference: Body Art Code: 797.1100 B, G, H

Attachment 3: Aftercare Instructions
Please provide the aftercare instructions given to a client after their procedure. The instructions should include directions on using any washes, salves or creams, the rinse schedule and the actions that need to be taken if problems arise as a result of the procedure.

Attachment 4: Parental Consent
Please include a copy of the consent form used to obtain the parental consent for minors when Body Piercing procedures are made available. *If this service is not available, a consent form shall not be required.*

All questions should be sent to dph.bodyart@illinois.gov

Attachment: PZC Materials - May 14, 2024 (2024-49 : 574 W. Colfax Street - SU Tattoo)

APPENDIX B

Section 797.1400 Temporary Establishment Registration Information

A temporary certificate of registration may be issued by the Department for educational, trade show or product demonstration purposes that include body art procedures. The temporary certificate of registration shall be valid for a maximum of 14 calendar days. (Section 20 of Act)

Refer to the Body Art Legal Base for complete list of requirements.

1. A body art establishment who wishes to obtain a temporary certificate of registration shall submit a temporary certificate of registration application for review to the Department at least 30 days prior to the event.
2. A temporary certificate of registration non-refundable fee of $250 shall be paid for each booth at each event. All body artist shall be 18 years of age and over.
3. The Department shall not issue the temporary certificate of registration if the holder of a temporary certificate of registration fails to comply with all requirements of the Body Art Legal Base.
4. An inspection of the location identified on the temporary certificate of registration application shall be required prior to the performance of any body art procedures. The inspector will contact the responsible party listed on the application prior to the event to set up the required inspection time.
5. The establishment shall be contained in a completely enclosed location.
6. The temporary certificate of registration shall be prominently posted along with the warning statement provided by the Department (see Section 797.600(c)).
7. Copies of documentation of proof of Blood borne pathogen training for all artists are required to be available for review during inspection.
8. Conveniently located hand-washing facilities with liquid soap, paper towels and hot and cold water under adequate pressure shall be provided. Drainage in accordance with local plumbing codes is to be provided. Alcohol-based single-use hand wipes shall be available in each work station to augment the hand-washing requirements of this Section.
9. The establishment shall provide instrument sterilizing equipment in compliance with this Part, on which a spore test has been performed 30 or fewer days prior to the date of the event, **or** only single-use prepackaged sterilized equipment shall be allowed.
10. In performing body art procedures, the body artist/apprentice shall wear single-use medical grade gloves. Gloves shall be changed if they become contaminated by contact with any non-clean surfaces or objects or by contact with a third person. The gloves shall be discarded, at a minimum, after the completion of each procedure on an individual client, and hands shall be washed before the next pair of gloves is donned.
11. Sharps ready for disposal shall be disposed of in approved sharps disposal containers. Storage of regulated waste on site shall comply with the regulations in 29 CFR 1910.1030
12. No person shall perform any tattoo procedure upon a person under the age of 18 years that is prohibited by Sections 12-10 through 12-10.2(c) of the Criminal Code of 1961. Age verification shall be obtained by government issued identification containing a birth date and photograph
13. In other procedures, such as piercing, the parent or legal guardian shall sign a consent form.
14. Any body artist can refuse service to any individual, at any time, and for any reason.
15. Contact Body Art Program staff at dph.bodyart@illinois.gov with questions. *Revised 02/18*

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Appendix C

All Tanning facilities are required to submit a written copy of their operating procedures to be used in the facility as well as an attachment to the facility's application for a permit. Please include the following form with your answers attached to the application for permit.

Operational Procedures
Please describe the following procedures for your Tanning facility in the provided space and then return with this form with your application. If you do not have enough room feel free to attach additional information.
The procedure for an operator to ensure that all clients are at least annually offered a written copy of the warning
The procedure for proving and documenting whether the client is 18 years of age or over and able to tan.
The procedure the facility follows to handle the presence of children that accompany a client.
The procedure the operator must follow to obtain client information on prescription and nonprescription medications, consumed or used prior to the start of each tanning session, and the procedure for informing clients about photosensitizing substances.

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The facility procedure for dealing with pregnant women who wish to tan.

The operators' method for ensuring and documenting that clients have not used services of any tanning facility in the preceding twenty-four hours.

The system for maintain complete and accurate records on clients' use of tanning Facility. Details on what information is collected and in what format. If electronic, procedures should describe data storage and back-up methods.

The operator's procedures for instructing clients on how to use the training equipment.

The procedure for determine and recording the client's appropriate skin type, using the IDPH provided skin type chart.

The procedure for thoroughly documenting and promptly reporting tanning injuries as specified in Tanning Facilities Code, Section 795.200

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The procedures for conducting regularly scheduled maintenance of the tanning equipment, particularly as required by the manufacturer of each tanning unit.

Procedures for the accurate preparation of the facility's sanitizing solution and a description of how it is to be tested and stored in properly labeled containers. Are step by step procedures provided to the operator

A thorough procedure of equipment cleaning procedures by facility operators. Operators are responsible for cleaning and sanitizing tanning equipment after each use. No clients are responsible for cleaning.

A thorough description of eyewear sanitizing procedures (if the facility provides reusable eyewear for its clients. Are step by step procedures provided to the operator?

The procedure for cleaning and sanitizing the restroom which must be cleaned and sanitized at least once a day. The specific tasks described and who is responsible for each task must also be included.

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The procedures for the operator to preform while assisting the inspector during an Inspection. The operator must have access to all information required by the inspector including the client records, the operators' training records, and the compatibility documentation for lamp replacement.
A thorough description of the training method (the "What" and "How") to be used for each operator, covering the ten areas described in tanning facilities code. Operators may not be left unattended until training is complete.
For Reference: Tanning Facilities Code: 795.180, 795.150(a), 795.200

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Body Art Establishment Fee Structure

Submit registration fee of $500.00 US dollars for the establishment and one work station. An additional $50.00 US dollars is needed for each additional work station (over one). Refer to the examples below when calculating your Body Art Establishment fee.

Establishments with:

1 work station	$ 500.00
2 work stations	$ 550.00
3 work stations	$ 600.00
4 work stations	$ 650.00
5 work stations	$ 700.00
6 work stations	$ 750.00
7 work stations	$ 800.00
8 work stations	$ 850.00
9 work stations	$ 900.00
10 work stations	$ 950.00
11 work stations	$1000.00
12 work stations	$1050.00
13 work stations	$1100.00
14 work stations	$1150.00
15 work stations	$1200.00

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TITLE 77: PUBLIC HEALTH
CHAPTER I: DEPARTMENT OF PUBLIC HEALTH
SUBCHAPTER m: FOOD DRUGS AND COSMETICS
PART 797 BODY ART CODE

- Section 797.100 Definitions
- Section 797.200 Incorporated and Referenced Materials
- Section 797.300 General Requirements
- Section 797.400 Operational Requirements
- Section 797.500 Exemptions
- Section 797.600 Public Notification Requirements
- Section 797.700 Disclosure of Pre-existing Conditions
- Section 797.800 Preparation and Care of the Body Art Area
- Section 797.900 Disinfection and Sterilization Procedures
- Section 797.1000 Requirements for Single-Use Items
- Section 797.1100 Requirements for Premises
- Section 797.1200 Establishment Certificate of Registration Requirements
- Section 797.1300 Body Artist Proficiency Requirements
- Section 797.1400 Temporary Certificate of Registration Requirements
- Section 797.1500 Enforcement
- Section 797.1600 Procedures for Suspension, Revocation, or Refusal to Issue a Certificate of Registration
- Section 797.1700 Violations and Fines

AUTHORITY: Implementing and authorized by the Tattoo and Body Piercing Establishment Registration Act [410 ILCS 54].

SOURCE: Adopted at 33 Ill. Reg. 246, effective December 26, 2008.

Section 797.100 Definitions

The following shall be the accepted definitions of the terms used in this Part:

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"Act" means Tattoo and Body Piercing Establishment Registration Act [410 ILCS 54].

"Aftercare" means oral and written instructions given to the client, specific to the body art procedures rendered, about caring for the body art and surrounding area. These instructions will include information about when to seek medical treatment, if necessary.

"Antiseptic" means an agent that reduces disease-causing microorganisms on human skin or mucosa.

"Apprentice" means an individual who works under the supervision of a body artist and performs body art activities.

"Autoclave" means an apparatus that is registered and listed with the federal Food and Drug Administration for sterilizing articles by using superheated steam under pressure.

"Body Art" means the practice of physical body adornment, including, but not limited to, the following techniques: body piercing, tattooing, cosmetic tattooing, branding and scarification. This definition does not include practices that are considered medical procedures by the Illinois State Medical Board, such as implants under the skin, which shall not be performed in a body art establishment. Nor does this definition include piercing of the non-cartilaginous portion or lobe of the ear with pre-sterilized single-use stud-and-clasp ear-piercing systems.

"Body Artist" means a person who conducts or practices body art activities and/or procedures.

"Body Art Establishment" or *"Establishment" means a body-piercing operation, a tattooing operation,* body modification establishment *or a combination of* all *operations in a*

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multiple-type establishment, whether public or private, temporary or permanent in nature or location, profit or not for profit. (Section 10 of the Act)

"Body Piercing" means penetrating the skin to make a hole, mark, or scar that is generally permanent in nature, including, but not limited to, micro-dermal anchors, acts of suspension and sub-dermal/trans-dermal implants. *"Body piercing" does not include practices that are considered medical procedures or the puncturing of the* non-cartilaginous portion *or lobe of the ear using a pre-sterilized, single-use stud-and-clasp ear piercing system.* (Section 10 of the Act)

"Certificate of Registration" means written permission by the Department to operate a body art establishment. Approval is given in accordance with this Part and is separate from any other licensing requirement that may exist within communities or political subdivisions comprising the jurisdiction.

"Change of Ownership" means any of the following:

In the case of a body art establishment owned by a corporation, the transfer of the facility by the corporation to another corporation, to a partnership or association, or to a natural person. Transfer of stock in a corporation does not constitute change of ownership.

In the case of a body art establishment owned by a partnership or association, the transfer of the facility by the partnership or association to another partnership or association, to a corporation, or to a natural person. Transfer of interest in the partnership or association or substitution of any or all partners or

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members of the association does not constitute change of ownership.

In the case of a body art establishment owned by a natural person, the transfer of the facility to any corporation, partnership, association or other natural person, whether or not the owner retains any interest in the facility.

"Clean" or "Cleaning" means the removal of foreign materials from objects, normally accomplished with detergent, water and mechanical action.

"Client" means the person, customer, or patron whose skin will be tattooed, modified *or pierced.* (Section 10 of the Act)

"Cosmetic Tattooing" (see "Tattooing").

"Dentist" means a person licensed to practice dentistry in this State pursuant to the Illinois Dental Practice Act [225 ILCS 25].

"Department" means the Illinois Department of Public Health or its designated agent.

"Director" means the Director of Public Health or his or her designee. (Section 10 of the Act)

"Disclosure Warning Statement" means a sign or poster that is provided by the Department that advises the public of the potential health risks of body art services.

"Disinfect" or "Disinfection" means a process that provides an effective concentration of a United States Environmental Protection Agency registered chemical for enough contact time as specified by the manufacturer to reduce bacterial

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count, including pathogens, to a safe level (when disease organisms that may be present are destroyed so as to prevent transfer) on equipment surfaces and in toilet and hand-washing facilities.

"Ear Piercing" means the puncturing of the non-cartilaginous portion or lobe of the ear with a pre-sterilized single-use stud-and-clasp ear-piercing system, following manufacturer's instructions. Under no circumstances shall ear piercing studs and clasps be used anywhere on the body other than the non-cartilaginous portion and lobe of the ear.

"Equipment" means all machinery, including fixtures, containers, vessels, tools, devices, implements, furniture, display and storage areas, sinks, and all other apparatus and appurtenances used in connection with the procedures of body art.

"Good Hygienic Practices" means practices conducive to maintaining health and preventing disease, especially through cleanliness. Good hygienic practices include, but are not limited to, restrictions on eating, drinking and the use of tobacco products in the establishment; maintaining a high degree of personal cleanliness; hand washing and proper hand washing techniques; use of single-use disposable gloves; preventing employees from contaminating work surfaces; and availability of hand washing facilities and supplies.

"Hand-Washing Sink" means a sink equipped with hot and cold running water under pressure, tempered by means of a mixing valve or combination faucet, activated by wrist blade or knee control or other hands-free means, used solely for washing hands, arms and other portions of the body.

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"Hot Water" means water that attains and maintains the temperature of not less than 120 degrees F.

"Imminent Health Hazard" means any hazard to the public health when the evidence shows that a product or practice creates or may create a public health situation, including, but not limited to, a lack of water or electricity, lack of sterilization, infections that are epidemiologically associated with a body art establishment, or the occurrence of a single case of a life-threatening illness that is epidemiologically associated with a body art establishment.

"Instruments Used for Body Art" means hand pieces, needles, needle bars, and other instruments that may come in contact with a client's body or may be exposed to body fluids during body art procedures.

"Invasive" means entry into the body either by incision or insertion of an instrument into or through the skin or mucosa, or by any other means intended to puncture, break or compromise the skin or mucosa.

"Jewelry" means any personal ornament inserted into a pierced area. The ornament shall be free of nicks, scratches or irregular surfaces and must have been properly sterilized prior to use.

"Mobile Body Art Establishment" or "Mobile Body Art Unit" means a mobile establishment or unit that is self-propelled or otherwise movable from place to place and is self-sufficient for utilities such as gas, water, electricity and liquid waste disposal.

"Operator" means an individual, partnership, corporation, association, or other entity engaged in the business of owning,

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managing, or offering services of body art. (Section 10 of the Act)

"Person" means any individual, corporation, partnership, firm, association, society, trust, estate, public or private institution, group, agency, political subdivision of this State, any other state or political subdivision or agency of that state, and any legal successor, representative, agent or agency of a person.

"Physician" means a person licensed under the Medical Practice Act of 1987 [225 ILCS 60] to practice medicine in all of its branches.

"Potable Water" means water that is safe for human consumption and meets the water quality standards of the Primary Drinking Water Standards (35 Ill. Adm. Code 611).

"Procedure Surface" means any surface of a work area, including, but not limited to, the procedure chair that comes into contact with the client's body during a body art procedure, skin preparation of the area adjacent to and including the body art procedure, or any associated work area that may require disinfecting.

"Regulated Waste" means any liquid or semi-liquid blood or other potentially infectious materials; contaminated items that would release blood or other potentially infectious materials in a liquid or semi-liquid state if compressed; items that are caked with dried blood or other potentially infectious materials and are capable of releasing these materials during handling; sharps and any wastes containing blood and other potentially infectious materials, as defined in 29 CFR 1910.1030 (Bloodborne Pathogens).

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"Scarification" means to create a design on the skin by means of shallow cuts or skin removal that are sometimes rubbed with a colorant or irritant to enhance the resulting scar tissue.

"Sharps" means any objects (sterile or contaminated) that may purposefully or accidentally cut or penetrate the skin or mucosa, including, but not limited to, pre-sterilized single-use needles, scalpel blades, and razor blades.

"Sharps Disposal Container" means a puncture-resistant, leak-proof container that can be closed for handling, storage, transportation and disposal and that is labeled with the international biohazard symbol.

"Single Use" means products or items that are intended for one-time, one-person use and are disposed of after use on each client, including, but not limited to, cotton swabs or balls, tissues or paper products, paper or plastic cups, gauze and sanitary coverings, razors, piercing needles, tattoo needles, scalpel blades, stencils, ink cups and protective gloves.

"Standard Precautions" means infection prevention and control measures that apply to all clients regardless of condition or presumed infection status (see 77 Ill. Adm. Code 690.1010(a)(1)).

"Sterile" means free of all living organisms, including spores.

"Sterilization" means the use of a physical or chemical process to destroy all living organisms, including spores.

"Sterilization Packaging" means packaging materials, including, but not limited to, bags, packs, pouches or tubing designed for steam sterilization use. The sterilization packaging shall

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allow penetration of steam to allow sterilization and to maintain the sterility of the item after sterilization.

"Sterilize" means to destroy all living organisms including spores. (Section 10 of the Act)

"Sterilizer" means equipment used to sterilize body art devices, equipment and supplies by direct exposure to a selected sterilization agent validated by a sterile indicator strip.

"Tattooing" means any method of placing ink or other pigment into the skin or mucosa by the aid of needles or any other instrument used to puncture the skin, resulting in permanent coloration of the skin or mucosa. This term includes all forms of cosmetic tattooing.

"Tempered Water" means water ranging in temperature from 85 degrees F to, but not including, 120 degrees F.

"Temporary Body Art Establishment" means any place or premise operating for educational, trade show or product demonstration purposes at a fixed location where a body artist/apprentice performs body art procedures for no more than 14 days consecutively in conjunction with a single event or celebration.

"Temporary Certificate of Registration" means a certificate of registration issued by the Department *for educational, trade show, or product demonstration purposes only. The temporary certificate of registration shall be valid for a maximum of 14 calendar days.* (Section 20 of the Act)

"Ultrasonic Unit" means a unit used for cleaning soiled and/or used instruments before they are sterilized, using the emission of high frequency sound waves.

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"Violation" means a finding of violation of a Section of the Act or this Part by a court of competent jurisdiction in this State, or by the Director in a Final Order issued pursuant to the Act, or by a notice of warning issued in accordance with this Part.

"Work Station" means an area where body art procedures are performed.

Section 797.200 Incorporated and Referenced Materials

a) The following materials are incorporated or referenced in this Part:

1) Illinois Statutes and Administrative Rules:

A) Criminal Code of 1961 [720 ILCS 5]

B) Rules of Practice and Procedure in Administrative Hearings (77 Ill. Adm. Code 100)

C) Illinois Plumbing Code (77 Ill. Adm. Code 890)

D) Control of Communicable Diseases Code (77 Ill. Adm. Code 690)

E) Electrologist Licensing Act [225 ILCS 412]

F) Acupuncture Practice Act [225 ILCS 2]

G) Administrative Review Law [735 ILCS 5/ Art. III]

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H) Illinois Food, Drug and Cosmetic Act [410 ILCS 620]

I) Public Area Sanitary Practice Code (77 Ill. Adm. Code 895)

J) Drinking Water Systems Code (77 Ill. Adm. Code 900)

K) Private Sewage Disposal Code (77 Ill. Adm. Code 905)

L) Illinois Water Well Construction Code (77 Ill. Adm. Code 920)

2) Federal Regulations:

Bloodborne Pathogens, Occupational Safety and Health Administration (OSHA), 29 CFR 1910.1030(g)(2) (July 2005)

3) Federal Guidelines:

A) Guidelines for Prevention of Transmission of Human Immunodeficiency Virus and Hepatitis B Virus to Health-Care and Public-Safety Workers, in Morbidity and Mortality Weekly Report (MMWR), June 23, 1989, Vol. 38, No. S-6

B) Recommendations for Preventing Transmission of Human Immunodeficiency Virus and Hepatitis B Virus to Patients During Exposure-Prone Invasive Procedures, in MMWR, July 12, 1991, Vol. 40, No. RR-8

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b) All incorporations by reference of federal regulations and guidelines refer to the materials on the date specified and do not include any amendments or editions subsequent to the date specified.

c) Copies of all incorporated materials are available for inspection and copying by the public at the Department's Central Office, Division of Food, Drugs, and Dairies, 525 West Jefferson Street, Springfield, Illinois 62761.

Section 797.300 General Requirements

The following information shall be kept on file on the premises of a body art establishment and shall be available for inspection by the Department:

a) Body Artist/Apprentice information

1) Full names and exact duties;

2) Date of birth;

3) Home address;

4) Home and work telephone numbers;

5) Identification photographs;

6) Current places of employment;

7) Training documentation/certificates; and

8) Proof of completion of a bloodborne pathogen training program compliant with Bloodborne Pathogens, OSHA, 29 CFR 1910.1030.

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b) Establishment Information

1) Name of Establishment;

2) Hours of Operation;

3) Owner's name and home address;

4) A copy of the operation procedure (see Section 797.300(c));

5) Owner's telephone numbers; and

6) A complete description of all body art procedures performed.

c) Emergency Procedures Information

The owner or operator of a body art establishment shall prepare, maintain and implement an operation procedure that meets the following requirements:

1) The operation procedure shall provide for response to the occurrence of any sudden, serious and unexpected sickness or injury that would lead a reasonable person, possessing an average knowledge of health, to believe that the sick or injured person requires urgent or unscheduled medical care.

2) The operation procedure shall include a method to address emergency situations, including, but not limited to, adverse reactions, anaphylactic reactions, and accidental needle sticks.

3) The operation procedure shall include procedures to be used when blood, plasma, serum or body fluids, such as semen, saliva, breast milk, vaginal secretions and

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any fluid contaminated with blood, are exposed to:

A) mucous membranes, including eye, mouth or other mucous membranes;

B) broken or non-intact skin;

C) abraded or irritated skin; or

D) skin surfaces that are otherwise compromised.

4) The operation procedure shall describe methods for obtaining appropriate medical care in the event of such an exposure and designate personnel to be notified in the event of an emergency.

5) The operation procedure must be maintained in the body art establishment in a location accessible to all employees.

c) The establishment shall also keep on file a copy of this Part.

Section 797.400 Operational Requirements

a) It shall be unlawful for any person to perform body art procedures unless such procedures are performed in a body art establishment with a current certificate of registration.

b) A body artist/apprentice shall be a minimum of 18 years of age.

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c) Eating or drinking by anyone other than a client is prohibited in the area where body art is performed.

d) Smoking is prohibited in the body art establishment.

e) *Body* art *procedures must not be performed, without medical clearance, on skin surfaces where sunburn, rash, acne, infection, open lesions, or other questionable skin lesions exist and must not be performed on any person who is impaired by drugs or alcohol.* (Section 27 of Act) Medical clearance must be in the form of a written and signed statement by a physician.

f) The body artists/apprentice shall maintain a high degree of personal cleanliness, conform to good hygienic practices, and wear clean clothes when performing body art procedures. Before performing body art procedures, body artists/apprentices shall thoroughly wash their hands for a minimum of 20 seconds in tempered running water with liquid soap, then rinse hands and dry with disposable paper towels. This shall be done as often as necessary to remove contaminants.

g) In performing body art procedures, the body artist/apprentice shall wear single-use medical grade gloves. Gloves shall be changed if they become contaminated by contact with any non-clean surfaces or objects or by contact with a third person. The gloves shall be discarded, at a minimum, after the completion of each procedure on an individual client, and hands shall be washed before the next pair of gloves is donned. Under no circumstances shall a single pair of gloves be used on more than one person. The use of single-use, medical grade gloves does not preclude or substitute for hand-washing procedures as part of a good personal hygiene program.

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h) If, while performing a body art procedure, the body artist's/ apprentice's glove is pierced, torn or otherwise compromised, the procedure in subsection (f) shall be repeated immediately. The contaminated gloves shall be immediately discarded, and the hands washed thoroughly (see subsection (e)) before a fresh pair of gloves is applied. Any item or instrument used for body art that is contaminated during the procedure shall be replaced immediately with a new disposable item or a new sterilized instrument or item before the procedure resumes.

i) Regulated waste that may release liquid blood or body fluids when compressed, or may release dried blood or body fluids when handled, shall be placed in an approved bag marked with the international biohazard symbol. The regulated waste shall then be disposed of in compliance with 29 CFR 1910.1030. Sharps ready for disposal shall be disposed of in approved sharps disposal containers. Storage of regulated waste on site shall comply with the regulations in 29 CFR 1910.1030, and storage of regulated waste awaiting pick-up shall not exceed 30 days.

j) Waste that does not release liquid blood or body fluids when compressed or does not release dried blood or body fluids when handled may be placed in a covered receptacle and disposed of through normal disposal methods.

k) No person shall perform any tattoo procedure upon a person under the age of 18 years that is prohibited by Sections 12-10 through 12-10.2(c) of the Criminal Code of 1961. Age verification shall be obtained by government issued identification containing a birth date and photograph. In any procedure other than tattooing, the parent or legal guardian shall sign a consent form in the presence of an

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operator/body artist. The consent form shall indicate that the parent or legal guardian has read and understood the disclosure warning statement required under Section 797.600(c).

l) Before the oral cavity of a person under 18 years of age may be pierced, the written consent form signed by the parent or legal guardian must contain a provision in substantially the following form:

I understand that the oral piercing of the tongue, lips, cheeks, or any other area of the oral cavity carries serious risk of infection or damage to the mouth and teeth, or both infection and damage to those areas, that could result in but is not limited to nerve damage, numbness, and life threatening blood clots. (Section 12-10.1 of the Criminal Code of 1961)

m) Any skin or mucosal surface that is to receive a body art procedure shall be free of rash, irritation or any visible infection.

n) No body artist/apprentice affected with boils, infected wounds, open sores, abrasions, weeping dermatological lesions or acute respiratory infection, possibly manifested by fever, chills and/or a chronic productive cough, shall work in any area of a body art establishment in any capacity in which that person could contaminate body art equipment, supplies or working surfaces with body substances or pathogenic organisms.

o) Any body artist can refuse service to any individual, at any time, and for any reason.

Section 797.500 Exemptions

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The following practices, occupations and persons are exempted from this Part:

a) *The practice of electrology as defined in the Electrologist Licensing Act* [225 ILCS 412] (Section 10 of the Act);

b) *The practice of acupuncture as defined in the Acupuncture Practice Act* [225 ILCS 2]) (Section 10 of the Act);

c) *The use, by a physician licensed to practice medicine in all its branches, of colors, dyes, or pigments for the purpose of obscuring scar tissue or imparting color to the skin for cosmetic, medical, or figurative purposes* (Section 10 of the Act); and

d) Individuals who pierce only the non-cartilaginous portion or lobe of the ear with a pre-sterilized single-use stud-and-clasp ear-piercing system.

Section 797.600 Public Notification Requirements

a) Written public education materials, provided by the Department, shall be offered and explained to all clients prior to receiving body art procedures.

b) Verbal and written instructions for the aftercare of the body art shall be provided to each client.

c) The written public education materials shall advise the client to consult a physician or dentist as appropriate at the first sign of infection. The written public education materials shall also contain the name, address and phone number of the establishment. These documents shall be signed and dated by both parties, with a copy given to the client, and the operator shall retain the original with all other required records for a period of no less than one year. In

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addition, all establishments shall prominently display a disclosure warning poster, provided by the Department, that advises the public of the potential health risks of body art services.

d) The operator and/or body artist shall report in writing to the Department all infections or diseases, resulting from a body art procedure, that required medical attention. The written report shall be sent to the Department by mail or facsimile within 24 hours after receiving a report that medical attention was required. The report shall include:

1) The name, address and phone number of the affected individual;

2) The date of the body art procedure;

3) Identification of the body artist/apprentice who performed the service;

4) The name, address and certificate of registration number of the body art establishment involved;

5) The anatomical location, condition and description of the affected site;

6) The name, address and phone number of the affected individual's health care provider;

7) The date that medical attention was sought; and

8) Any other information considered relevant to the situation.

Section 797.700 Disclosure of Pre-existing Conditions

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The body artist/apprentice shall request information from all clients as follows:

"To ensure that your body art procedure heals properly, we ask that you disclose if you have or have had any of the following conditions. Disclosure does not prevent you from having a body art procedure.

a) Diabetes;

b) History of hemophilia (bleeding);

c) History of skin diseases, skin lesions or skin sensitivities to soaps, disinfectants, etc.;

d) History of allergies or adverse reactions to pigments, dyes or other skin sensitivities such as, but not limited to, latex;

e) History of epilepsy, seizures, fainting or narcolepsy;

f) Medications used, such as anticoagulants that thin the blood and/or interfere with blood clotting;

g) Human immunodeficiency virus (HIV);

h) Hepatitis;

i) Any other information that would aid us in evaluating your body art healing process."

Section 797.800 Preparation and Care of the Body Art Area

a) Before a body art procedure is performed, the immediate skin area and the areas of skin surrounding the location of the body art procedure shall be washed with liquid soap and water or a skin antiseptic. If shaving is necessary, single-use disposable razors shall be used. Following shaving,

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the skin and surrounding area shall be washed with liquid soap and water or a skin antiseptic. The single-use disposable razor and washing pad shall be discarded after a single use.

b) If bleeding occurs, all products used to check the flow of blood or to absorb blood shall be single use and shall be disposed of immediately after use in appropriate covered containers. (See definition of "regulated waste" in Section 797.100.)

Section 797.900 Disinfection and Sterilization Procedures

a) All non-disposable instruments used for body art shall be cleaned after each use by scrubbing with an appropriate soap or disinfectant solution and hot water, or by following the manufacturer's instructions, to remove blood and tissue residue, and shall then be placed in an ultrasonic unit operated in accordance with manufacturer's instructions.

b) After cleaning, all non-disposable instruments used for body art shall be packed individually in sterilization packaging and subsequently sterilized (see subsection (c)). All sterilization packaging shall contain either a sterilization indicator or internal temperature indicator. Sterilization packaging shall be dated with an expiration date not to exceed six months or in accordance with manufacturer's instructions. If sterilization packaging is compromised or expired, the instrument shall be removed, repackaged and re-sterilized.

c) All cleaned non-disposable instruments used for body art shall be sterilized in an autoclave that meets the criteria specified in subsection (i). The autoclave shall be used, cleaned and maintained according to manufacturer's instruction. The operator shall retain on-site a copy of the

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manufacturer's recommended procedures for the operation of the sterilization unit and a daily temperature log for each day's use. If the body art establishment uses only single-use disposable instruments and products, and uses sterile single-use needles and tubes, an autoclave shall not be required.

d) After sterilization, the instruments used for body art procedures shall be stored in a dry, clean cabinet or tightly covered container reserved for the storage of such instruments.

e) All instruments shall remain stored in sterile packages until just prior to the performance of a body art procedure. When assembling instruments used for body art procedures, the operator shall wear single-use disposable medical grade gloves and use aseptic techniques to ensure that the instruments and the gloves are not contaminated.

f) All inks, pigments, needles and equipment shall be specifically manufactured for performing body art procedures and shall be used according to manufacturer's instructions. Single-use needles, specifically manufactured for body art, may be purchased and used to construct a needle bar by the body artist.

g) Pigment shall be reconstituted using only distilled or sterile water or a glycerin product.

h) Immediately before a tattoo is applied, the quantity of the ink to be used shall be transferred from the ink bottle and placed into single-use containers. Upon completion of the tattoo, these single-use containers and their contents shall be discarded.

i) Each certificate of registration holder shall demonstrate, by monthly spore destruction tests, that the autoclave used is

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capable of attaining sterilization. These tests shall be verified through an independent laboratory. Test records shall be retained on-site by the operator for a period of one year.

Section 797.1000 Requirements for Single-Use Items

a) Single-use items shall not be used on more than one client for any reason. After use, all single-use needles, razors and other sharps shall be immediately disposed of in approved sharps disposal containers.

b) All products applied to the skin, including body art stencils, shall be single-use and disposable. Petroleum jellies, soaps and other products used in the application of stencils shall be dispensed and applied to the area to be tattooed with gauze or in a manner to prevent contamination of the original container and its contents.

c) Single-use items must be stored in a clean, covered location, in a manner to prevent any contamination.

Section 797.1100 Requirements for Premises

a) All walls, floors and procedure surfaces of a body art establishment shall be smooth, free of open holes and cracks, and washable. Walls, floors and ceilings shall be in good repair and maintained in a clean condition. All procedure surfaces, including client chair/benches, shall be of such construction as to be easily cleaned and disinfected after each client. All procedure surfaces shall be cleaned and disinfected after each procedure. The body art establishment shall be maintained in a clean and sanitary condition at all times.

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b) All body art establishments shall be completely separated, by solid partitions or by walls extending from floor to ceiling, from any room used for human habitation, any food establishment or room where food is prepared, any hair salon, or any other such activity that may cause potential contamination of work surfaces.

c) Effective measures shall be taken by the operator/body artist/ apprentice to protect against the presence of insects, vermin and rodents in the establishment. Exterior doors shall be self-closing and tight fitting. If windows open, they shall have tight-fitting screens.

d) Each body art establishment shall have an area that may be screened from public view for clients requesting privacy. Dividers, curtains or partitions, at a minimum, shall be available to separate multiple work stations.

e) The establishment shall be well ventilated and provided with an artificial light source equivalent to at least 20 foot candles.

f) No animals of any kind shall be allowed in a body art establishment, except service animals used by persons with disabilities. Fish aquariums shall be allowed in waiting rooms and non-procedural areas.

g) A separate hand-washing sink (see Section 797.100) shall be readily accessible to the operators within the body art establishment. The hand sink shall be supplied with liquid soap and disposable paper towels. One hand sink shall serve no more than six stations.

h) Each body art establishment shall have a minimum of one hand-washing sink, excluding any service sinks, and one toilet facility. The toilet facility shall be equipped with a hand-

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washing sink, as well as liquid soap and paper towels in dispensers. Toilet facilities shall have tight fitting, self-closing doors. Such doors shall not be left open except during cleaning or maintenance. A supply of toilet tissue shall be provided at each toilet at all times. Toilet facilities shall also be equipped with mechanical ventilation to the outside air.

i) At least one covered waste receptacle shall be provided at each work station, lavatory facility, and toilet facility. Receptacles in the work station shall be emptied daily, and solid waste shall be removed from the premises at least weekly. All refuse containers shall be cleanable, and kept clean. Waste receptacles shall be kept uncovered during use and covered while not in use.

j) All instruments and supplies shall be stored in clean, dry, covered containers. The dirty contaminated equipment, including the autoclave and ultrasonic units, along with cleaning supplies and cleaning equipment, shall be stored in an area separate from the procedure area. This area shall not be publicly accessible.

k) If reusable cloth items are used, they shall be mechanically washed with detergent and dried after each use. The cloth items shall be stored in a dry, clean environment until used.

l) In addition to complying with all of the requirements of this Part, mobile body art vehicles and body artists/apprentices working from a mobile body art establishment shall also comply with the following requirements:

1) Body art shall be performed only from an enclosed vehicle such as a trailer or mobile home. No body art

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procedures shall be performed outside of the enclosed vehicle.

2) Potable water shall be maintained for the mobile body art establishment at all times during operation.

3) All liquid wastes shall be stored in a storage tank with a capacity at least 50 percent greater than the capacity of the on-board potable water supply. Liquid wastes shall be disposed of in accordance with State and federal laws.

4) A toilet facility, equipped with a hand sink, shall be available within the mobile body art establishment. The hand sink shall be supplied with hot and cold running water, under pressure, to a mixing-type faucet, as well as liquid soap and paper towels in dispensers. Toilet facilities shall have tight fitting, self-closing doors. The doors shall not be left open except during cleaning or maintenance. A supply of toilet tissue shall be provided at each toilet at all times. Toilet facilities shall also be equipped with mechanical ventilation to the outside air.

Section 797.1200 Establishment Certificate of Registration Requirements

a) The operator of a body art establishment shall maintain a current certificate of registration from the Department, to be renewed annually. The owner shall file an application with the Department using an application provided by the Department and shall include all of the following information:

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1) *The applicant's name, address, telephone number, and age.* To qualify for the certificate of registration, the applicant shall be *at least 18 years of age*;

2) *The name, address, and phone number of the establishment*;

3) *The type and year of manufacture of equipment proposed to be used for body art,* if available;

4) A floor plan of the premises, showing the location of required facilities and work stations;

5) *The sterilization and operational procedures to be used by the establishment* (Section 15 of the Act);

6) The total number of work stations located in the establishment. This number shall include all work stations, whether utilized or not.

b) With each annual certificate of registration application, the applicant shall submit a $500 non-refundable fee. The $500 non-refundable fee shall satisfy the cost of the certificate of registration and the registration of one work station. For each additional work station located in the facility, applicants shall submit, at the time of application, an additional $50 non-refundable fee.

c) Any attempt to obtain a certificate of registration by means of fraud, misrepresentation or concealment is prohibited.

d) *The certificate of registration issued by the Department shall be conspicuously displayed within the sight of clients upon entering the establishment.*

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e) *Registration is valid for a single location and only for the operator named on the certificate. Registration is not transferable.* (Section 35 of Act)

f) *In the event of a change of ownership, the new owner must apply for a certificate of registration prior to* the opening *of the property.* (Section 40 of Act)

Section 797.1300 Body Artist Proficiency Requirements

a) The operator shall hire only body artists who have complied with the body artist proficiency requirements of this Part.

b) No person shall conduct body art procedures without first demonstrating proficiency and knowledge of this Part.

c) The operator shall determine that each body artist possesses knowledge of the following subjects:

1) Anatomy;

2) Infectious disease control, including waste disposal, hand-washing techniques, sterilization equipment operation and methods, and sanitization/ disinfection/sterilization methods and techniques; and

3) Skin diseases, disorders and conditions (including diabetes).

d) Body artists/apprentices shall maintain documentation of completion of "Bloodborne Pathogen Training", as required by OSHA (29 CFR 1910.1030) at the body art establishment.

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e) A list of all body artists who have complied with this Section and all other provisions of this Part shall be posted in a prominent and conspicuous area of the establishment.

Section 797.1400 Temporary Certificate of Registration Requirements

a) *A temporary certificate of registration may be issued by the Department for educational, trade show or product demonstration purposes that include body art procedures. The temporary certificate of registration shall be valid for a maximum of 14* consecutive *calendar days.* (Section 20 of Act)

b) The establishment shall be contained in a completely enclosed non-mobile facility (e.g., inside a permanent building).

c) An operator who wishes to obtain a temporary certificate of registration for his or her establishment/booth shall submit a temporary certificate of registration application for review by the Department at least 30 days prior to the event. The application shall specify:

1) Inclusive dates during which the temporary certificate of registration is needed (not to exceed 14 consecutive calendar days per event), without reapplication;

2) Compliance with body artist proficiency requirements as specified in Section 797.1300;

3) The address where the temporary certificate of registration will be used.

d) A temporary certificate of registration shall not be issued unless the applicant has paid a non-refundable fee of $250.

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e) A temporary certificate of registration shall not be transferable from one place or person to another.

f) Compliance with all of the requirements of this Part includes, but is not limited to, the following:

1) Conveniently located hand-washing sink with liquid soap, paper towels and hot and cold water under adequate pressure shall be provided. Drainage in accordance with local plumbing codes is to be provided. Alcohol-based single-use hand wipes shall be available in each work station to augment the hand-washing requirements of this Section;

2) There shall be at least 20 foot candles of light at the level where the body art procedure is being performed; and

3) The establishment shall provide a sterilizer in compliance with this Part, on which a spore test has been performed 30 or fewer days prior to the date of the event, or use only single-use prepackaged sterilized equipment.

g) A temporary certificate of registration issued by the Department is required prior to the performance of any body art procedures.

h) Body art procedures shall not be performed before the Department has inspected the location identified on the temporary certificate of registration application.

i) If the holder of a temporary certificate of registration fails to comply with the requirements of the Act or this Part, the Department shall suspend the temporary certificate of registration.

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j) The temporary certificate of registration and the disclosure warning poster (see Section 797.600(c)) provided by the Department shall be prominently posted.

Section 797.1500 Enforcement

a) The Department shall inspect any establishment, mobile body art establishment/unit, or any other place that it believes is required to apply for a certification of registration under the Act and this Part, as often as necessary to ensure compliance with this Part. The initial inspection of a mobile body art establishment shall take place at a location identified by the Department. Additional inspections may be performed at any event where the mobile body art establishment is scheduled to operate.

b) If the Department is denied access to any establishment, mobile body art establishment/unit, or any other place that it believes is required to apply for certification of registration under the Act and this Part, the Department shall request intervention of local, county or State law enforcement agencies to seek a court order or warrant to investigate and enter the establishment, mobile body art establishment/unit, or any other place. Any person or entity preventing the Department from carrying out its duties under the Act or this Part shall be guilty of a violation of the Act and shall be subject to penalties.

c) If the Department suspects that a communicable disease is or may be transmitted by an operator/apprentice, by use of unapproved or malfunctioning equipment, or by unsanitary or unsafe conditions and practices or other imminent health hazard that may adversely affect the health of the public, upon written notice to the owner or

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operator, the Department shall do any or all of the following:

1) Issue an order excluding any or all operators/apprentices from the body art establishment who are responsible, or appear to be responsible, for the transmission of a communicable disease until the Department determines there is no further risk to public health;

2) Issue an order to immediately suspend the certificate of registration of the establishment until the Department determines that there is no further risk to the public health. The order shall state the cause for the action.

Section 797.1600 Procedures for Suspension, Revocation, or Refusal to Issue a Certificate of Registration

A certificate of registration may be denied, suspended, or revoked, or the renewal of a certificate of registration may be denied, for any of the following reasons:

a) Any single violation of the Act or this Part;

b) *Conviction of an applicant or registrant of an offense arising from false, fraudulent, deceptive or misleading advertising. The record of conviction or a certified copy shall be conclusive evidence of the conviction;*

c) *Revocation of a certificate of registration during the previous 5 years or surrender or expiration of the certificate of registration during the pendency of action by the Department to revoke or suspend the certificate of registration during the previous 5 years, if, before the certificate of registration was issued to the individual*

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applicant, a controlling owner or controlling combination of owners of the applicant, or any affiliate of the individual applicant or controlling owner of the applicant or affiliate of the applicant, was a controlling owner of the prior certificate of registration. (Section 45 of the Act)

Section 797.1700 Violations and Fines

a) In addition to any other action authorized by the Act or this Part, the Department may assess fines, in addition to denying, suspending and revoking certificates of registration, against a person for any violation of any provision of the Act or this Part.

b) A fine *not to exceed $1,000 per day for each day the registrant remains in violation* shall be issued for any violation of the Act or this Part. (Section 80 of Act)

c) A violation is a failure to adhere to any of the provisions of the Act or this Part. A violation shall also include any of the following:

1) Failure to abide by any stop operation or stop use order issued under this Part;

2) Failure to notify the Department of any incident, accident or public health emergency involving any equipment or operator, as required in Section 797.600;

3) Failure to allow the Department to perform inspections and investigations in accordance with Section 30 of the Act and Section 797.1500;

4) Use of autoclave or body art equipment in a manner inconsistent with its labeling or directions;

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5) Performing a body art procedure in a faulty, careless or negligent manner;

6) Performing a body art procedure in violation of the certificate of registration requirements of Section 15 of the Act;

7) Performing a body art procedure in violation of an order issued by the Department;

8) Failure to use methods or materials suitable for body art;

9) Performing a body art procedure on a person under the age of 18 years, in violation of the Criminal Code of 1961;

10) Allowing a certificate of registration to be used by another person;

11) Aiding or abetting a person in evading any provision of the Act;

12) Failure to comply with the operator proficiency requirements of Section 797.1300;

13) Failure to comply with waste removal requirements of Section 797.400;

14) Failure to maintain client records as required by Sections 797.600(c) and 797.900(i);

15) Failure to maintain premises in sanitary condition as required by Section 797.1100;

16) Failure to establish and maintain records of monthly autoclave spore destruction tests in accordance with Section 797.700(i);

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17) Failure to renew a certificate of registration in accordance with Section 35 of the Act;

18) Failure to notify the Department of a change in business ownership in accordance with Section 40 of the Act and Section 797.1200 of this Part;

19) Failure to provide information to the Department upon request in accordance with Section 55 of the Act;

20) Failure to display or provide a current permit, in accordance with Section 35 of the Act.

Section 797.1750 Administrative Hearings

a) All hearings shall be conducted pursuant to the Act and the Department's Rules of Practice and Procedure in Administrative Hearings (77 Ill. Adm. Code 100) or Section 50(d) of the Act.

b) The Department shall serve notice of fine and/or penalty assignments, and provide an opportunity for hearing.

c) If a person fails to request a hearing within the time provided in the notice, the person shall be deemed to have waived the right to an administrative hearing, and the fine, pursuant to Section 797.1700 and/or action pursuant to Section 797.1600, shall be due immediately upon issuance of a final order by the Department.

d) All fines and/or actions that are upheld in whole or in part by final order of the Department shall be due in full at the conclusion of the time period for filing for administrative review pursuant to the Administrative Review Law, unless the person has, within that time, filed proceedings in administrative review specifically appealing the fine

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and/or adverse licensure action and unless the court has stayed enforcement of the fine and/or adverse licensure action.

PUBLIC HEALTH

(410 ILCS 54/) Tattoo and Body Piercing Establishment Registration Act.

(410 ILCS 54/1)

Sec. 1. Short title. This Act may be cited as the Tattoo and Body Piercing Establishment Registration Act.
(Source: P.A. 94-1040, eff. 7-1-07.)

(410 ILCS 54/5)

Sec. 5. Purpose. It has been established that non-sterile needles can lead to the spread of certain blood-borne illnesses such as Hepatitis and HIV. Tattoo and body piercing practices affect the health, safety, and welfare of the public, therefore, the General Assembly finds that the regulation of tattoo and body piercing establishments by the State is necessary to ensure public health, safety, and welfare. It is further declared that the purpose of this Act is to provide for a safe and adequate blood supply. This Act shall be liberally construed to carry out these objectives and purposes.

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(410 ILCS 54/10)

Sec. 10. Definitions. In this Act:

"Aseptic technique" means a practice that prevents and hinders the transmission of disease-producing microorganisms from one person or place to another.

"Body piercing" means penetrating the skin to make a hole, mark, or scar that is generally permanent in nature. "Body piercing" does not include practices that are considered medical procedures or the puncturing of the outer perimeter or lobe of the ear using a pre-sterilized, single-use stud and clasp ear piercing system.

"Client" means the person, customer, or patron whose skin will be tattooed or pierced.

"Communicable disease" means a disease that can be transmitted from person to person directly or indirectly, including diseases transmitted via blood or body fluids.

"Department" means the Department of Public Health or other health authority designated as its agent.

"Director" means the Director of Public Health or his or her designee.

"Establishment" means a body-piercing operation, a tattooing operation, or a combination of both operations in a multiple-type establishment.

"Ink cup" means a small container for an individual portion of pigment that may be installed in a holder or palette and in which a small amount of pigment of a given color is placed.

"Multi-type establishment" means an operation encompassing both body piercing and tattooing on the same premises and under the same management.

"Person" means any individual, group of individuals, association, trust, partnership, corporation, or limited liability company.

"Procedure area" means the immediate area where instruments and supplies are placed during a procedure.

"Operator" means an individual, partnership, corporation, association, or other entity engaged in the business of owning, managing, or offering services of body piercing or tattooing.

"Sanitation" means the effective bactericidal and veridical treatment of clean equipment surfaces by a process that effectively destroys pathogens.

"Single use" means items that are intended for one time and one person use only and are to then be discarded.

"Sterilize" means to destroy all living organisms including spores.

"Tattooing" means making permanent marks on the skin of a live human being by puncturing the skin and inserting indelible colors. "Tattooing" includes imparting permanent makeup on the skin, such as permanent lip coloring and permanent eyeliner. "Tattooing" does not include any of the following:

(2) The practice of acupuncture as defined in the

(3) The use, by a physician licensed to practice

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(Source: P.A. 99-117, eff. 1-1-16; 100-863, eff. 8-14-18.)

	Acupuncture Practice Act.
	medicine in all its branches, of colors, dyes, or pigments for the purpose of obscuring scar tissue or imparting color to the skin for cosmetic, medical, or figurative purposes.

(410 ILCS 54/15)

Sec. 15. Registration required.

(a) A certificate of registration issued by the Department shall be required prior to the operation of any establishment or multi-type establishment. The operator of the facility shall file an application for a certificate of registration with the Department that shall be accompanied by the requisite fee, as determined by the Department, and include all of the following information:

(2) The name, address, and phone number of the

(3) The type and year of manufacture of the

(4) The sterilization and operation procedures to

(5) Any other information required by the

(b) If the operator owns or operates more than one establishment, the operator shall file a separate application for each facility owned or operated.

	establishment.
	equipment proposed to be used for tattooing or body piercing.
	be used by the establishment.
	Department.

(410 ILCS 54/20)

Sec. 20. Temporary registration. A temporary certificate of registration may be issued by the Department for educational, trade show, or product demonstration purposes only. The temporary certificate of registration shall be valid for a maximum of 14 calendar days.
(Source: P.A. 94-1040, eff. 7-1-07.)

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(410 ILCS 54/25)

Sec. 25. Operating requirements. All establishments registered under this Act must comply with the following requirements:

(1) The operator of an establishment must ensure that

	all body piercing and tattooing procedures are performed in a manner that is consistent with an aseptic technique established by the Department.
	all equipment and instruments used in body piercing and tattooing procedures are either single use and pre-packaged instruments or in compliance with sterilization techniques established by the Department.
	single use ink is used in all tattooing procedures.

(2) The operator of an establishment must ensure that

(3) The operator of an establishment must ensure that

(4) The operator of an establishment must ensure that

(Source: P.A. 99-117, eff. 1-1-16.)

(410 ILCS 54/27)

Sec. 27. Prohibitions. Body piercing procedures must not be performed, without medical clearance, on skin surfaces where sunburn, rash, acne, infection, open lesions, or other questionable skin lesions exist and must not be performed on any person who is impaired by drugs or alcohol.
(Source: P.A. 94-1040, eff. 7-1-07.)

(410 ILCS 54/30)

Sec. 30. Duties of the Department; rulemaking.

(a) Before issuing a certificate of registration to an applicant, the Department, or its designee, shall inspect the premises of the establishment to insure compliance under the requirements of this Act.

(b) Once a certificate of registration is issued, the Department may periodically inspect each establishment registered under this Act to ensure compliance.

(c) The Department shall adopt any rules deemed necessary for the implementation and administration of this Act.
(Source: P.A. 94-1040, eff. 7-1-07.)

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(410 ILCS 54/35)

Sec. 35. Expiration and renewal of registration; display.

(a) A certificate of registration issued under this Act shall expire and may be renewed annually. The Department may assess a late fee if the renewal application and renewal fee are not submitted on or before the registration expiration date. The Department shall by rule determine the amount of the fee assessed under this subsection (a).

(b) Registration is valid for a single location and only for the operator named on the certificate. Registration is not transferable.

(c) The certificate of registration issued by the Department shall be conspicuously displayed within the sight of clients upon entering the establishment.
(Source: P.A. 99-117, eff. 1-1-16.)

(410 ILCS 54/40)

Sec. 40. Change of operator. In the event of a change of operator, the new operator must apply for a certificate of registration prior to taking possession of the property. A provisional certificate of registration may be issued by the Department until an initial inspection for a certificate of registration can be performed by the Department or its designee.
(Source: P.A. 99-117, eff. 1-1-16.)

(410 ILCS 54/45)

Sec. 45. Denial; suspension; revocation; nonrenewal of registration. A certificate of registration may be denied, suspended, revoked, or the renewal of a certificate of registration may be denied for any of the following reasons:

Violation of any of the provisions of this Act or the rules and regulations adopted by the Department under this Act.

Conviction of an applicant or registrant of an offense arising from false, fraudulent, deceptive, or misleading advertising. The record of conviction or a certified copy shall be conclusive evidence of the conviction.

Revocation of a certificate of registration during the previous 5 years or surrender or expiration of the certificate of registration during the pendency of action by the Department to revoke or suspend the certificate of registration during the previous 5 years, if before the certificate of registration was issued to the individual applicant, a controlling owner or controlling combination of owners of the applicant, or any affiliate of the individual applicant or controlling owner of the applicant or affiliate of

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(410 ILCS 54/50)

Sec. 50. Administration; enforcement.

(a) The Department may establish a training program for the Department agents for administration and enforcement of this Act.

(b) In the administration and enforcement of this Act, the Department may designate and use State-certified, local public health departments as its agents in the administration and enforcement of this Act and rules.

(c) The Department shall issue grants to State-certified, local public health departments acting as agents of the Department based on 75% of the total fees and fines collected in the jurisdiction of the State-certified, local public health department for the enforcement and administration of this Act.

(d) The Department or a State-certified, local public health department acting as an agent of the Department in the administration and enforcement of this Act may use the local administrative review process of the State-certified, local public health department to resolve disputes.

(410 ILCS 54/55)

Sec. 55. Investigation; hearing; notice. The Department may, upon its own motion, and shall upon the verified complaint in writing of any person setting forth facts which if proven would constitute grounds for the denial of an application for a certificate of registration, or refusal to renew a certificate of registration, or revocation of a certificate of registration, or suspension of a certificate of registration, investigate the applicant or registrant. The Department, after notice and opportunity for hearing, may deny any application for or suspend or revoke a certificate of registration or may refuse to renew a certificate of registration. Before denying an application or refusing to renew, suspending, or revoking a certificate of registration, the Department shall notify the applicant in writing. The notice shall specify the charges or reasons for the Department's contemplated action. The applicant or registrant must request a hearing within 10 days after receipt of the notice. Failure to request a hearing within 10 days shall constitute a waiver of the right to a hearing.

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(410 ILCS 54/60)

Sec. 60. Conduct of hearing.

(a) The hearing shall be conducted by the Director, or an individual designated in writing by the Director as a hearing officer. The Director or hearing officer may compel by subpoena or subpoena duces tecum the attendance and testimony of witnesses and the production of books and papers, and administer oaths to witnesses. The hearing shall be conducted at a place designated by the Department. The procedures governing hearings and the issuance of final orders under this Act shall be in accordance with rules adopted by the Department.

(b) All subpoenas issued by the Director or hearing officer may be served as provided for in civil actions. The fees of witnesses for attendance and travel shall be the same as the fees for witnesses before the circuit court and shall be paid by the party to the proceedings at whose request the subpoena is issued. If a subpoena is issued at the request of the Department, the witness fee shall be paid as an administrative expense.

(c) In cases of refusal of a witness to attend or testify, or to produce books or papers, concerning any matter upon which he or she might be lawfully examined, the circuit court of the county wherein the hearing is held, upon application of any party to the proceeding, may compel obedience by proceeding as for contempt as in cases of a like refusal to obey a similar

(410 ILCS 54/65)

Sec. 65. Findings of fact; conclusions of law; decision. The Director or hearing officer shall make findings of fact and conclusions of law in a hearing, and the Director shall render his or her decision, or the hearing officer his or her proposal for decision within 45 days after the termination of the hearing unless additional time is required by the Director or hearing officer for a proper disposition of the matter. A copy of the final decision of the Director shall be served upon the applicant or registrant in person or by certified mail.

(410 ILCS 54/70)

Sec. 70. Review under Administrative Review Law; venue; costs. All final administrative decisions of the Department under this Act shall be subject to judicial review under the provisions of Article III of the Code of Civil Procedure. The term "administrative decision" is defined under Section 3-101 of the Code of Civil Procedure.

Proceedings for judicial review shall be commenced in the circuit court of the county in which the party applying for review resides; provided, that if the party is not a resident of this State, the venue shall be in Sangamon County.

The Department shall not be required to certify any record or file any answer or otherwise appear in any proceeding for judicial review unless the party filing the complaint deposits with the clerk of the court the sum of 95¢ per page representing costs of certification of the record or file. Failure on the part of the plaintiff to make the deposit shall be grounds for

Attachment: PZC Materials - May 14, 2024 (2024-49 : 574 W. Colfax Street - SU Tattoo)

(410 ILCS 54/75)

Sec. 75. Administrative Procedure Act; application. The provisions of the Illinois Administrative Procedure Act are hereby expressly adopted and shall apply to all administrative rules and procedure of the Department under this Act, except that in case of conflict between the Illinois Administrative Procedure Act and this Act the provisions of this Act shall control, and except that Section 5 of the Illinois Administrative Procedure Act relating to procedures for rulemaking does not apply to the adoption of any rules required by federal law in connection with which the Department is precluded by law from exercising any discretion.

(410 ILCS 54/80)

Sec. 80. Penalties; fines. The Department is authorized to establish and assess penalties or fines against any person who violates this Act or rules adopted under this Act. In no circumstance will any penalties or fines exceed $1,000 per day for each day the violation continues.
(Source: P.A. 99-117, eff. 1-1-16.)

(410 ILCS 54/85)

Sec. 85. Public nuisance.

(a) The operation or maintenance of an establishment in violation of this Act or any rule adopted by the Department under this Act constitutes a public nuisance inimical to the public welfare.

(b) A person convicted of knowingly maintaining a public nuisance commits a Class A misdemeanor. Each subsequent offense under this Section is a Class 4 felony.

(c) The Director, in the name of the people of the State and through the Attorney General or State's Attorney of the county in which the establishment is located, may, in addition to the other remedies set forth in this Act, bring an action for an injunction to restrain the violation of this Act or to enjoin the future operation or maintenance of any establishment in violation of this Act.

(410 ILCS 54/90)

Sec. 90. Tattoo and Body Piercing Establishment Registration Fund. There is hereby created in the State treasury a special fund to be known as the Tattoo and Body Piercing Establishment Registration Fund. All fees and fines collected by the Department under this Act and any agreement for the implementation of this Act and rules under this Act and any federal funds collected pursuant to the administration of this Act shall be deposited into the Fund. The amount deposited shall be appropriated by the General Assembly to the Department for the purpose of conducting activities relating to tattooing and body piercing establishments.

(410 ILCS 54/905)

Sec. 905. (Amendatory provisions; text omitted).
(Source: P.A. 94-1040, eff. 7-1-07; text omitted.)

(410 ILCS 54/999)

Sec. 999. Effective date. This Act takes effect July 1, 2007.
(Source: P.A. 94-1040, eff. 7-1-07.)

Attachment: PZC Materials - May 14, 2024 (2024-49 : 574 W. Colfax Street - SU Tattoo)

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 574 W. COLFAX 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 25TH day of APRIL, A.D. 20 24., and the last publication thereof was made on the 25TH day of APRIL, A.D. 20 24.

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

"OFFICIAL SEAL"
MARY ALICE WENZL
NOTARY PUBLIC, STATE OF ILLINOIS
My Commission Expires 07/15/2025

Mary Alice 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 25TH day of APRIL A.D., 20 24.

By Todd Wessell

President
Title of Corporate Officer

County of Cook
State of Illinois

Subscribed and sworn to before me this 25TH day of APRIL A.D., 20 24.

My commission expires the 15TH day of JULY A.D., 20 25.

Attachment: PZC Materials - May 14, 2024 (2024-49 : 574 W. Colfax Street - SU Tattoo)

2. 574 W. Colfax Street

SU-000102-2024 - 574 W. Colfax Street

Notice was published in the Journal & Topics on April 25th, 2024 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. **Floor Plan**
5. **Business Plan**
6. **Public Notice**

Mr. Bradshaw provides background:
The Subject Property is zoned Manufacturing, and is located on W. Colfax Street, just west of N. Wanda Lane. The proposed business will occupy a single office within the 574 W. Colfax tenant space. Other tenants within the building includes The Dance Loft and Mike's Garage. The subject tenant space appears to have been most recently been occupied a Land Surveying company, and has not had a business operating out of the space since 2017.
The Petitioner is proposing to open a new tattoo business, and would occupy a single office within the existing tenant space. All client sessions would be by appointment only.

Sworn in petitioner: Luke Kozlowski - business owner - 574 W. Colfax Street
Mr. Kozlowski states that he is requesting to open a tattoo parlor at this location. He mentions that he has been operating another location in Jefferson Park for the past 5 years. Additionally, he notes that he completed his apprenticeship at this location and has held an LLC for the past 3 years. He explains that his clientele has expanded over time and includes many suburban clients. Mr. Kozlowski indicates that this would be his second location would cater to the suburban clientele base.

Chairman Wood asks Mr. Kozlowski how long he was trained for this trade and if he received any certification.
Mr. Kozlowski responds that there is no professional license for this trade. He explains that he was trained by a mentor who provided him with knowledge and approval.

Chairman Wood then inquires if Mr. Kozlowski provided service to customers during his training.
Mr. Kozlowski states that during his apprenticeship, he was guided through all processes before actually tattooing. He mentions that his initial artwork was performed on family and friends, which helped him grow his clientele base. He

Attachment: DRAFT PZC Minutes - May 14, 2024 (2024-49 : 574 W. Colfax Street - SU Tattoo)

adds that a tattoo artist is considered a professional once they establish a sustainable clientele base.

Chairman Wood requests general information regarding the tattoo business.
Mr. Kozlowski provides a brief description and outlines the typical appointment process and the steps leading up to the tattoo application.
Chairman Wood further asks about allergic reactions and the protocols that would be followed in case of an emergency.
Mr. Kozlowski explains that customers are asked to fill out a form provided by the Illinois Department of Public Health, which includes specific questions. He also mentions that he is CPR certified.

Chairman Wood asks if there would be issues if a customer appeared to be under the influence of drugs or alcohol.
Mr. Kozlowski states that services would be denied in such cases.

Commissioner Bettenhausen asks if the tattoo ink is regulated.
Mr. Kozlowski responds affirmatively, stating that it is regulated by the FDA, with each bottle of ink certified by the FDA.

Commissioner Fedota inquires about the availability of Professional Liability Insurance coverage.
Mr. Kozlowski confirms that such coverage is available and states that he is covered.

Chairman Wood notes that Palatine currently does not have any tattoo parlors, and there have been no contemplations for tattoo businesses as special uses in the past. She acknowledges the stigmas associated with this type of business and asks Mr. Kozlowski to provide information on how the business would be run.
Mr. Kozlowski responds by highlighting the significant changes in the tattoo business over the past decade. He explains that the previous perception of tattoos being associated with a grimy, biker, degenerate image no longer holds true. He mentions that he has provided tattoos to individuals ranging from 18 to 85 years old. He emphasizes that clients now choose meaningful tattoos that hold personal significance to them. Mr. Kozlowski points out advancements in machines and sanitation methods, highlighting that tattoo pens have evolved into more single-use disposable methods that are disposed of into biohazard bins. He describes the atmosphere of his establishment as peaceful and enjoyable, with clients leaving satisfied and often referring their friends.

Chairman Wood asks if there is a procedure for checking age requirements.
Mr. Kozlowski states that a scanner is used to provide proof of ID.

Commissioner Fedota notes that the tenant space is large with 5 rooms to accommodate 1 artist.

Attachment: DRAFT PZC Minutes - May 14, 2024 (2024-49 : 574 W. Colfax Street - SU Tattoo)

Mr. Kozlowski responds that there is a waiting area and utility storage room for his products.

Commissioner Friedman observes that the floor plan shows a stairway and asks if he will be utilizing it.
Mr. Kozlowski clarifies that the stairway is not part of his space.

Commissioner Bettenhausen asks if he will continue to operate his business at both locations.
Mr. Kozlowski confirms that he will, until his suburban client base is at a sustainable level that would warrant completely moving out of the Jefferson Park location.

Commissioner Friedman inquires about signage.
Mr. Kozlowski states that he will have signage on the door to the tenant space, and possibly a panel in the freestanding monument sign at the front of the building if there is room.

Mr. Bradshaw states that parking is not changed and provides context regarding the surrounding properties, which are zoned for manufacturing. He mentions that nearby businesses include automotive repair shops, a dance studio, and manufacturing/welding facilities.
Commissioner Friedman asks if there are any concerns from neighbors.
Mr. Bradshaw responds that there have been no concerns noted.

Commissioner Fedota inquires about handwashing facilities.
Mr. Bradshaw notes that there is a functioning kitchen with a working skin that is part of the leased area for the tattoo business.

STAFF RECOMMENDATION:

The Petitioner is proposing to open a new tattoo business within a single office in the subject tenant space. There are currently no other approved tattooing businesses within the Village of Palatine. As the business would operate with a single tattoo artist, and scheduled appointments would be required, the proposed use should not cause substantial injury to the neighboring property values. Additionally, the Petitioner has indicated that, if approved, they will take the necessary steps to register with the State of Illinois and maintain and obtain all other appropriate certifications.

As noted, the subject use is not contemplated by the Zoning Ordinance, and there is no history of tattoo businesses being approved as Special Uses within the Village. Nevertheless, Staff believes that the proposed use would not cause any parking or traffic impacts, nor be injurious to the surrounding properties. Ultimately, this is a policy matter for the Planning and Zoning Commission to review and the Village Council to determine. Therefore, Staff recommends action

Attachment: DRAFT PZC Minutes - May 14, 2024 (2024-49 : 574 W. Colfax Street - SU Tattoo)

at the discretion of the Planning and Zoning Commission. If the Planning and Zoning Commission recommends approval, Staff recommends the following conditions:

1. The Special Use shall substantially conform to the floor plan and business plan submitted by the Petitioner, Luke Kozlowski, TA2HOOLIGAN, LLC, except as such plans may be changed to conform to Village Codes and Ordinances.

2. In conjunction with the business license application, the Petitioner shall submit a current registration with the Illinois Department of Public Health and the other requisite certifications associated with the tattoo studio.

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

Commissioner Cavanaugh made a motion to approve subject staff's conditions; seconded by Commissioner Roth-Wurster.

DELIBERATIONS:

Commissioner Cavanaugh expresses that it would be a beneficial use of the space, meeting standards. He notes that the business has not been contemplated by the zoning ordinance, and suggests it should be addressed by the council. He highlights that despite its controversial history, it is no longer viewed negatively, and he supports the request.

Commissioner Roth-Wurster states that the proposal meets health and safety welfare standards. She commends the petitioner's business plan, noting that it will not negatively impact the neighborhood's property. She believes the business has significant potential and fulfills a need.

Chairman Wood reflects on the changing perception of the tattoo business, acknowledging its past stigma but emphasizing its current importance as a form of self-expression. She asserts that health and safety regulations are in place, and Mr. Kozlowski's experience is evident. She reassures that she doesn't have concerns about property value or negative impacts on surrounding businesses.

Commissioner Friedman notes that the petitioner is not renting the full space shown on the plan, suggesting it may actually be a multi-tenant situation. He agrees that the question about hand sinks is valid and believes access to them should be required at all times. He views the business as a great service to the community, especially as the first tattoo location, and supports the idea of operating by appointment only. He deems the location suitable for this business.

Chairman Wood requests staff to address the sink question.

Mr. Bradshaw responds that the staff has no concerns. There is an existing hair salon use in the front room of the tenant space, but the sink in question is directly adjacent to the subject tenant room that would be occupied the tattoo business. Additionally, based on Staff's conversations with the property owner, there is no intention of renting any other office space within the 574 W. Colfax.

Attachment: DRAFT PZC Minutes - May 14, 2024 (2024-49 : 574 W. Colfax Street - SU Tattoo)

Commissioner Fedota praises the petitioner's detailed and thorough business plan. He acknowledges the appropriateness of his background training and mentorship. Being familiar with the Jefferson Park location from growing up in the area, he notes its longstanding presence. He recognizes the state of Illinois' regulatory measures, even though a license is not required, and expresses support for the request.

Chairman Wood summarized that this request has met the standards and was unanimously approved by a vote of 8-0. This item will tentatively go to Village Council on May 20th, 2024.

RESULT:	**RECOMMEND TO APPROVE [UNANIMOUS]**
MOVER:	Kevin Cavanaugh, Commissioner
SECONDER:	Cindy Roth-Wurster, Commissioner
AYES:	Noonan, Roth-Wurster, Friedman, Wood, Bettenhausen, Cavanaugh, Fedota, Schubert
ABSENT:	Kolososki

Attachment: DRAFT PZC Minutes - May 14, 2024 (2024-49 : 574 W. Colfax Street - SU Tattoo)

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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 574 W. COLFAX 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 25TH day of APRIL, A.D. 20 24., and the last publication thereof was made on the 25TH day of APRIL, A.D. 20 24.

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- ☑ Palatine Topics
- ☐ Rolling Meadows Topics
- ☐ Wheeling Topics
- ☐ Suburban Journal
- ☐ Northwest Journal
- ☐ Glenview Journal

"OFFICIAL SEAL"
MARY ALICE WENZL
NOTARY PUBLIC, STATE OF ILLINOIS
My Commission Expires 07/15/2025

Mary Alice 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 25TH day of APRIL A.D., 20 24.

By Todd Wessell

President
Title of Corporate Officer

County of Cook
State of Illinois

Subscribed and sworn to before me this 25TH day of APRIL A.D., 20 24.

My commission expires the 15TH day of JULY A.D., 20 25.

Attachment: Public Notice (2024-49 : 574 W. Colfax Street - SU Tattoo)

Consider a Motion to Accept and Place on File the Annual Comprehensive Financial Report for the Year Ended December 31, 2023

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 2023 and rendered an unmodified opinion, the best opinion they can give, on the Village's financial statements for the year ended December 31, 2023.
- The 2023 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.

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, 2023.

ACTION REQUIRED:
Motion to accept and place on file the Annual Comprehensive Financial Report for the year ended December 31, 2023.

ATTACHMENTS:
- 23 Final Audit - VO Palatine
- 23 Final Brd Comm - VO Palatine

VILLAGE OF PALATINE, ILLINOIS



ANNUAL COMPREHENSIVE FINANCIAL REPORT
FISCAL YEAR ENDED
DECEMBER 31, 2023

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended
December 31, 2023

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

Prepared by the Finance Department

Paul D. Mehring, CPA
Finance Director/Village Treasurer

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INTRODUCTORY SECTION

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VILLAGE OF PALATINE, ILLINOIS

PRINCIPAL OFFICIALS

December 31, 2023

MAYOR

Jim Schwantz

VILLAGE COUNCIL

Tim Millar	District 1
Scott Lamerand	District 2
Doug Myslinski	District 3
Greg Solberg	District 4
Kollin Kozlowski	District 5
Brad Helms	District 6

VILLAGE CLERK

Margaret Duer

ADMINISTRATIVE

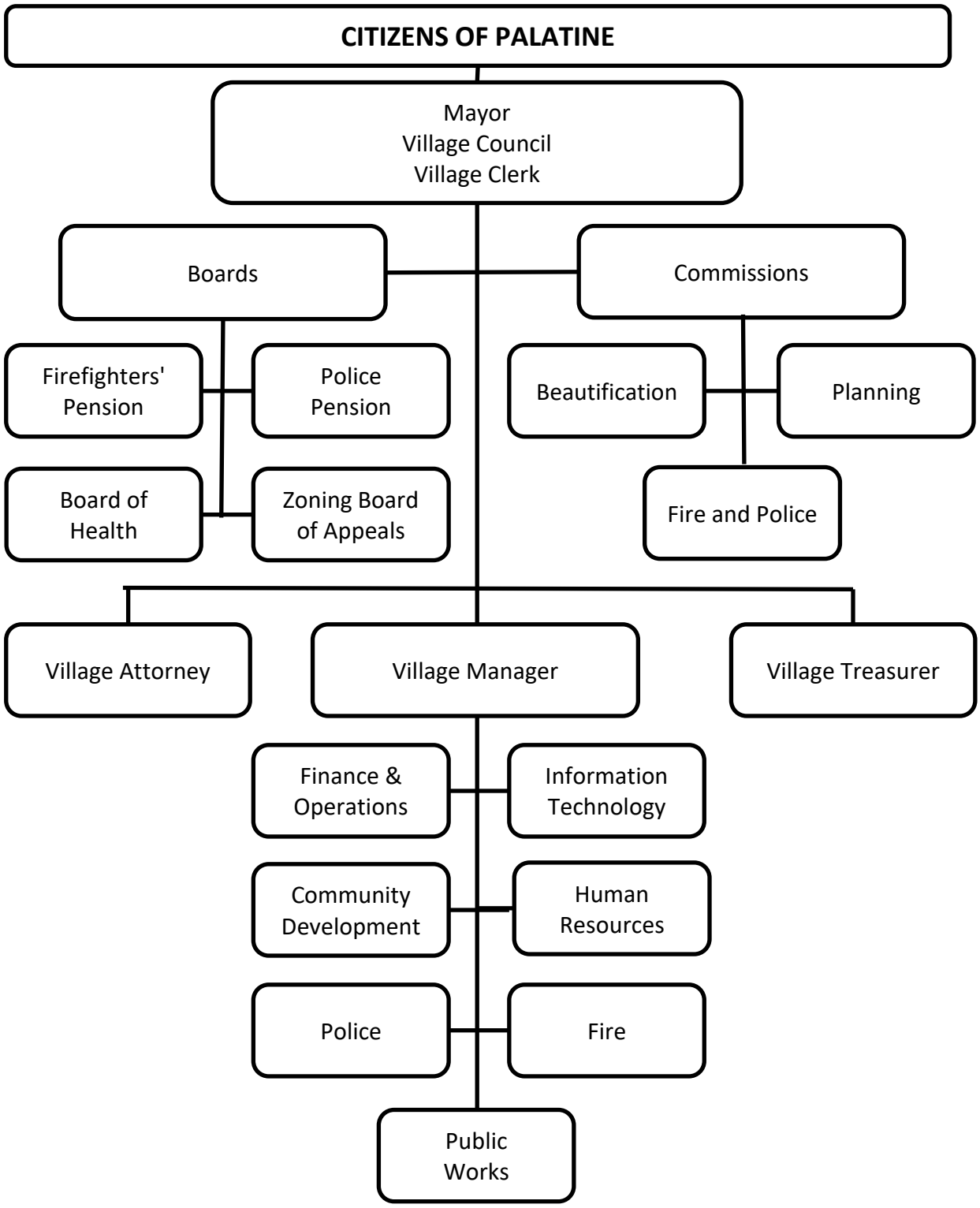
Reid Ottesen	Village Manager
Patrick Brankin	Village Attorney
Paul Mehring	Finance Director/Village Treasurer

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

ORGANIZATION CHART

December 31, 2023



Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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, 2022

Christopher P. Morrill

Executive Director/CEO

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE of PALATINE

DEPARTMENT OF FINANCE & OPERATIONS
200 E. Wood Street · Palatine, IL 60067-5339
Telephone (847) 359-9088 · Fax (847) 202-6672
www.palatine.il.us

May 21, 2024

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, 2023.

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 LLP, 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, 2023, 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, 2023, 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.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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, Downtown TIF Fund, and Coronavirus State and Local Fiscal Recovery Grant Fund this comparison is presented as part of the basic financial statements for the governmental funds. For governmental funds, other than the major funds, with appropriated annual budgets, this comparison is presented in the governmental fund subsection 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 2023 increased by 2.7% over the prior year.

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Palatine's average unemployment rate is some 1.3% lower than the state average and has consistently been 1% to 2% 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 redevelopment of the property at 224 N. Northwest Highway is underway, which will result in the transformation of the former restaurant site into a new drive-through oil change facility. One of the two new warehouse/distribution buildings, both totaling nearly 425,000 square feet, constructed on the former Weber-Stephens site has been occupied by S&C Electric Company. The re-establishment of the former gas station at the corner of Northwest Highway and Creekside Drive has received zoning approval and is currently in the building permit review process. This project will include the replacement of the underground fuel storage tanks and the conversion of the existing building into two separate commercial tenant spaces.

Rand and Dundee Corridors – The development of a new Belle Tire store was recently completed on Rand Road, just south of the Arlington Toyota site. The redevelopment of multiple properties on the west side of Rand Road, between Hicks and Lake Cook Roads, has been proposed. This development would result in a new 58,000 sq. ft. warehouse/distribution building on the nearly 8-acre site. The new Bloc cannabis dispensary facility recently opened at 333 E. Lake Cook Road. The redevelopment of the 3-acre property at 2239 N. Rand Road into a new car wash facility has received their zoning approvals and will commence construction this spring. Lastly, the former Wendy's site at 1142 E. Dundee Road is currently being redeveloped with a new drive-through Popeye's restaurant, with a projected opening later this spring.

Other Areas – The development of an approximately 25 acre site on Algonquin Road was recently completed. The project resulted in the construction of a new 368,000 square foot warehouse/distribution building that has been entirely occupied by AIT Worldwide Logistics.

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 2023, the Village spent over $9.1 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.

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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 2023, over $5.2 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 2023, the Village provided for General Fund contributions 1) above and beyond the actuarially required amount to the Police and Firefighters' Pension Funds to amortize the unfunded liability more quickly, and 2) towards a debt service reserve to call and redeem outstanding general obligation bonds, which will save future property tax dollars.

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, 2022. This was the 23rd 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,



Paul D. Mehring, CPA
Finance Director/Village Treasurer

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FINANCIAL SECTION

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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, 2023, 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, 2023, 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 27.27%, 28.60% and 2.37%, 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.

Change in Accounting Principle

As described in Note 16 to the financial statements, in 2023, the Village adopted new accounting guidance, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

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.*

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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

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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 and supplementary information 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 and supplementary information 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 and supplementary information 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 May 21, 2024 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.

Sikich CPA LLC

Naperville, Illinois
May 21, 2024

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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 Board
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, 2023, and the related notes to financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated May 21, 2024.

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.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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
May 21, 2024

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

General Purpose External Financial Statements

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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 6.

FINANCIAL HIGHLIGHTS

VILLAGE FUNDS AS A WHOLE

The Village created and partially funded a debt service reserve in the amount of $13.5 million. This reserve, held in the General Obligation Bond Fund, is intended to be fully funded in CY 2024 to provide for all future debt service payments for all currently outstanding general obligation bonds.

The Village's combined contribution to the PPERS and FPERS exceeded the actuarially required contribution by $1.03 million to accelerate the amortization of the net pension liability beyond the actuarially calculated amount.

The Village implemented GASB Statement Number 96, *Subscription-Based Information Technology Arrangements*.

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 $253.3 million.
- **Change in net position** was an increase of $25.2 million.
- **Combined revenues** totaled $126.4 million, an increase of 6.1%.
- **Combined expenses** totaled $101.2 million, an increase of 5.5%.

GENERAL FUND

- **Revenues** for the fiscal year totaled $73.1, an increase of $0.5 million.
- **Expenditures** for the fiscal year totaled $64.8 million, a decrease of $0.4 million.
- **Fund Balance** as of year-end was $36.3 million.
- **Net change in fund balance** was a decrease of $4.6 million.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

BUSINESS-TYPE ACTIVITIES

- **Operating revenues** totaled $24.7 million, an increase of $2.3 million.
- **Operating expenses** totaled $18.6 million, an increase of $1.7 million.
- **Depreciation of capital assets,** a non-cash expense totaling $2.3 million, is included in the operating expenses total.

LONG-TERM DEBT

- **Bonded Debt for governmental activities outstanding** at year-end decreased $2.4 million to $27.0 million during the year.
- **Bonded Debt for business-type activities outstanding** at year-end decreased $0.8 million to $1.7 million during the year.
- **Net Pension Liability for Public Safety Pensions** decreased $8.4 million to $127.8 million. This includes the liabilities for both Police and Firefighters' Pension Funds.
- **Net Pension Liability for IMRF** (non-sworn employees) increased to $7.7 million as of December 31, 2022.

CAPITAL INVESTMENT

- **Village-wide tangible and intangible capital assets,** net of depreciation and amortization, total $260.7 million at year-end, an increase of $2.9 million.
- **Governmental tangible and intangible capital assets,** net of depreciation and amortization, increased $1.3 million to $209.4 million.
- **Business-type capital assets,** net of depreciation, increased $1.6 million to $51.3 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.

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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 6 – 8 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 sixteen (16) 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 9 - 14 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 15 - 20 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 21 - 22 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 23 - 75 of this report.

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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 76 - 95 of this report.

Other supplementary information. This includes combining and individual fund statements and schedules, which can be found beginning on page 130 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 148.

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 assets may serve over time as a useful indicator of a government's financial position.

	Current Year			*Prior Year*		
	Govern-mental Activities	*Business-type Activities*	*Total*	*Govern-mental Activities*	*Business-type Activities*	*Total*
Current and other assets	$ 148.2	$ 37.8	$ 186.0	$ 144.8	$ 36.1	$ 180.9
Capital assets	209.4	51.3	260.7	205.6	49.7	255.3
Total Assets	357.6	89.1	446.7	350.4	85.8	436.2
Deferred outflows of resources	40.6	2.6	43.2	48.2	1.6	49.8
Noncurrent liabilities	177.0	4.7	181.7	180.5	4.3	184.8
Other liabilities	11.5	2.6	14.1	16.3	2.4	18.7
Total liabilities	188.5	7.3	195.8	196.8	6.7	203.5
Deferred inflows of resources	40.4	0.4	40.8	52.3	2.1	54.4
Net position						
Net investment in capital assets	184.8	49.4	234.2	179.8	46.9	226.7
Restricted	31.4	-	31.4	24.1	-	24.1
Unrestricted	(46.9)	34.6	(12.3)	(54.4)	31.7	(22.7)
Total net position	$ 169.3	$ 84.0	$ 253.3	$ 149.5	$ 78.6	$ 228.1

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

Total assets increased $10.5 million during the year, inclusive of an increase of $21.7 million in cash and investments due to net operations. Receivables decreased by $6.5 million resulting from second installment property taxes from the prior year being collected. The current year also includes an increase of $0.3 million for a total of $15.4 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 $5.4 million for the year.

Deferred outflows of resources decreased $6.6 million over the year. This is mostly attributable to the pension items for the Police and Firefighters Pension Funds, which decreased a combined $6.7 million due to positive investment experience during the year. Other Post-Employment Benefits (OPEB) saw a slight increase of $0.04 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 $1.2 million.

Total liabilities decreased $7.7 million for the year. Other liabilities decreased $4.6 million. Non-current liabilities also decreased $3.1 million. Of this amount, the net pension liability for public safety pensions (sworn employees) decreased $8.4 million. The net pension liability for non-sworn employees through the Illinois Municipal Retirement Fund (IMRF) increased $17.0 million, changing it from a net pension asset of $9.3 million to a net pension liability of $7.7 million. Outstanding bonded debt decreased $3.2 million.

Deferred inflows of resources decreased $13.6 million over the year. Deferred inflows for pension items accounted for most of the net decrease at $13.1 million. IMRF decreased $10.9 million and the police and fire pensions saw a combined decrease of $2.2 million. Changes to deferred inflows relating to leases and other postemployment benefits make up the remainder of the change.

As of year-end, net position for the Village was $253.3 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 assets ($31.4 million) represents resources that are subject to external restrictions relative to their use.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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 $135.5 million at year-end for its three pension plans and requires the Village to recognize net other postemployment benefit obligations totaling $11.4 million. Unrestricted net position increased $10.4 million from the previous fiscal year primarily due to revenues exceeding expenses.

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.

	Current Year			*Prior Year*		
	Govern-mental Activities	*Business-type Activities*	*Total*	*Govern-mental Activities*	*Business-type Activities*	*Total*
Revenues						
Program revenues						
Charges for services	$ 15.4	$ 23.2	$ 38.6	$ 15.3	$ 22.7	$ 38.0
Operating grants	3.6	0.6	4.2	3.8	-	3.8
Capital grants and contributions	1.6	0.1	1.7	4.7	-	4.7
General revenues						
Property taxes	34.3	-	34.3	35.4	-	35.4
Other taxes	11.1	-	11.1	11.0	-	11.0
Other revenues	35.7	0.8	36.5	27.7	(0.3)	27.4
Total revenues	101.7	24.7	126.4	97.9	22.4	120.3
Expenses						
Governmental activities						
General government	4.5	-	4.5	3.9	-	3.9
Public safety	59.3	-	59.3	56.6	-	56.6
Public works	14.2	-	14.2	12.4	-	12.4
Economic development	3.9	-	3.9	5.0	-	5.0
Interest & fiscal charges	0.7	-	0.7	0.9	-	0.9
Business-type activities						
Waterworks	-	8.7	8.7	-	7.7	7.7
Sewerage	-	4.8	4.8	-	3.5	3.5
Motor vehicle parking	-	0.5	0.5	-	1.2	1.2
Refuse collection	-	4.6	4.6	-	4.5	4.5
Total expenses	82.6	18.6	101.2	78.8	16.9	95.7
Change in net position before transfers	19.1	6.1	25.2	19.1	5.5	24.6
Transfers	0.7	(0.7)	-	0.7	(0.7)	-
Change in net position	19.8	5.4	25.2	19.8	4.8	24.6
Net position, beginning	149.5	78.6	228.1	129.7	73.8	203.5
Net position, ending	$ 169.3	$ 84.0	$ 253.3	$ 149.5	$ 78.6	$ 228.1

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

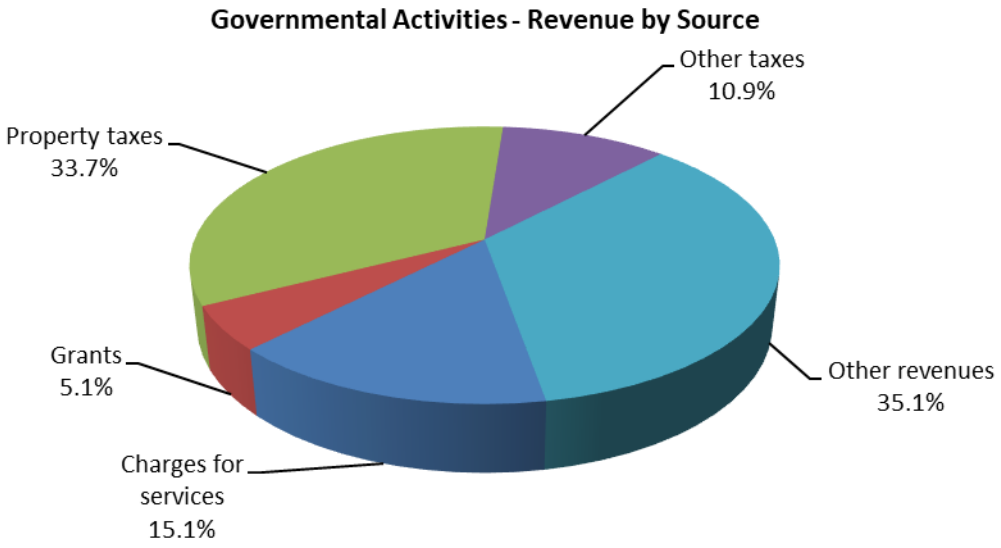
Overall, revenues for the Village totaled $126.4 million, an increase of $6.1 million from the prior year. Expenses village-wide totaled $101.2 million, an increase of $5.5 million from the prior year. The resulting change from the fiscal year activities is an increase in net position of $25.2 million, representing growth of 2.4%.

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 $82.6 million exceeded program revenues of $20.6 million by $62.0 million; general revenues of $81.1 million are used to make up the difference. With governmental revenues performing better than anticipated while expenses remained low, the Village experienced a $19.8 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.

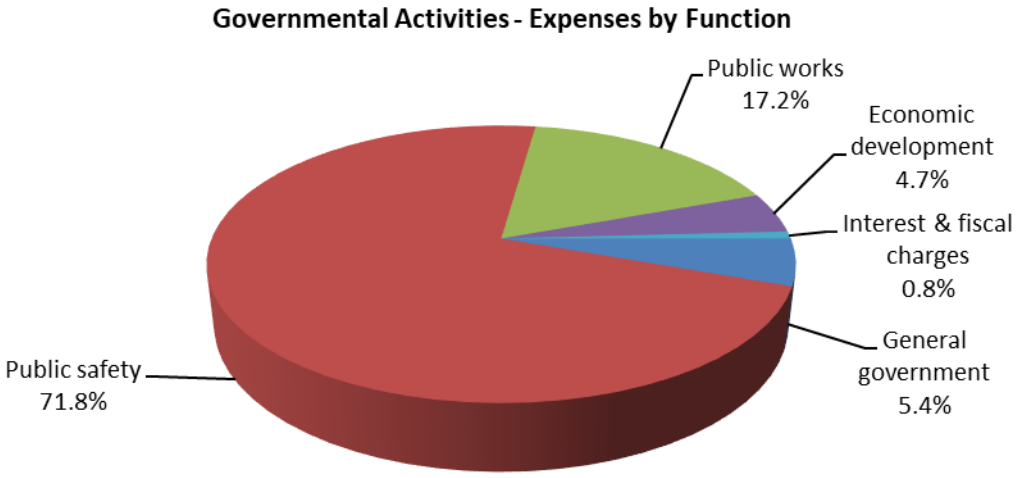


- Charges for services increased $0.1 million for the year and grant revenues decreased by $3.3 million.
- Revenue from taxes decreased $1.0 million. The Property Tax decreased by $1.1 million and Home Rule Sales Tax increased by $0.1 million.
- Other revenues of $35.7 million (including transfers) increased $8.0 million. This category includes state shared sales and income taxes, other intergovernmental revenues, investment income, and other miscellaneous revenues.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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, increased by $2.7 million (4.8%) to $59.3 million. Most of the increase in police and fire pension liability due to negative market returns represents a significant portion of the increase in public safety expenses. As the change in pension obligation is not a source or use of funds, it is only shown in the high-level Statement of Activities and not the remainder of financial reports within the report. There was also a large capital outlay expenditure related to pandemic grant funding.
- Public works expenses increased $1.8 million (14.5%) over the prior year. This increase is due to increased capital outlay expenditures on the Village's transportation systems (streets, sidewalks, rights-of-way).
- General government expenses increased $0.6 million (15.4%) from the prior year due to an increase in expenditures that had been suspended/delayed due to the pandemic.

Business-Type Activities

The Waterworks, Sewerage, Commuter Parking System, and Refuse Funds' activity resulted in an increase to net position of $5.4 million from the year's activity. Net position ended the year with $84.0 million.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

Revenues
Total revenue for the business-type activities experienced a $2.3 million (10.3%) increase in the current year comprised of $0.5 million due to increased water and sewer rates and $1.8 million due to increased grants and other revenues.

Expenses
Business-type activity total expenses increased by $1.7 million (10.1%), which was mainly a result of an increase in water and sewer maintenance activities.

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 $101.0 million, an increase of $18.2 million from the prior year. The unassigned portion of the ending fund balances totaled $36.1 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 $36.3 million, with $36.1 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 55.7% of General Fund operating expenditures.

The ending fund balance of the General Fund decreased by $4.6 million. General Fund revenues totaled $73.1 million, an increase of $0.5 million (0.7%). Taxes and Intergovernmental were down by $1.0 million and $1.6 million, respectively, based on economic conditions while Investment income was up $1.6 million due to favorable interest rates. General Fund expenditures totaled $64.8 million, a decrease of $0.4 million (0.6%). Transfers in increased by $0.6 million and Transfers out increased by $11.8 million, which provided funding to the Village's debt service reserve.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

Downtown TIF Fund
The Downtown TIF Fund had a fund balance of $23.6 million. This was an increase of $8.7 million from annual activity. Revenues increased $1.5 million (19.5%) to $9.2 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 decreased $3.3 million (86.8%) representing decreased capital outlay and redevelopment agreements.

Coronavirus State and Local Fiscal Recovery Grant Fund
This Fund had no fund balance. This was a decrease of $0.2 million from annual activity. Revenues decreased $0.6 million to $2.7 million. The primary revenue source of the Fund is the Coronavirus State and Local Fiscal Recovery Grant from the Department of Treasury. Expenditures decreased $1.0 million representing capital outlay for eligible projects, most notably in-car cameras for the Police Department and a new tower truck for the Fire Department.

General Obligation Bond Fund
The General Obligation Bond Fund had a balance of $16.1 million, an increase of $14.0 million. The primary revenue source of the Fund is property taxes. The General Fund also transfers money into this fund for a Debt Service Reserve to provide for all future debt service payments (after December 1, 2024) for all currently outstanding general obligation bonds. It is anticipated that this reserve will be fully funded in CY 2024

Capital Equipment Acquisition Fund
The Capital Equipment Acquisition Fund had a fund balance of $7.9 million. This was an increase of $0.8 million from annual activity. Revenues increased $1.1 million (81.8%) to $2.0 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 $0.1 million (5.0%) representing increased capital outlay resulting from supply chain issues from the prior year and moving certain outlays forward from the following year due to availability.

Other Governmental Funds
The Village maintains 12 other governmental funds. In aggregate, fund balances of other governmental funds increased $13.6 million from the previous year. Highlights from some of these funds include:

- The Motor Fuel Tax Fund had a fund balance of $2.2 million, a decrease of $0.7 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.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

- 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 $0.4 million and $0.6 million, a decrease of $0.1 million and $2,000, both respectively.
- The Rand Road Corridor TIF Fund had a fund balance of $5.9 million, an increase of $0.3 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 $2.1 million, a decrease 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.

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 $5.4 million through annual activity to $84.0 million at year-end. Of the total, $49.4 million represents the Village's net investment in capital assets. The remaining $34.6 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 $5.3 million, all of which is unrestricted. Most revenues ($3.7 million) came from charges to the various Village Departments. Expenditures of $1.9 million and $2.3 million represent fleet maintenance activities and liability insurance premiums and claims, respectively.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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 $73.1 million surpassed budget expectations by $3.6 million.

Expenditures ended the year $2.9 million below budget. Other financing uses reflect the issuance of a new SBITA for $0.04 million, a transfer in from other funds of $0.6 million, and a $13.5 million transfer out to provide funding of a debt service reserve to call and redeem outstanding debt service.

General Fund Budgetary Highlights
(presented in millions)

	Current Year			*Prior Year*
	Original Budget	***Final Budget***	***Actual***	***Actual***
Revenues	$ 67.6	$ 69.5	$ 73.1	$ 72.6
Expenditures	65.7	67.7	64.8	65.2
Excess (deficiency) of revenues over expenditures	1.9	1.8	8.3	7.4
Other financing sources (uses)	(1.6)	(13.0)	(12.9)	(1.7)
Net change in fund balance	$ 0.3	$ (11.2)	$ (4.6)	$ 5.7

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 $20.6 million was slightly below budgeted expectations by $1.0 million. The property tax is a very stable revenue source and generally the last revenue source the Village increases when preparing its annual budget.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

State sales tax revenue of $12.2 million exceeded its budgeted amount by $0.4 million. Receipts from sales tax have not only rebounded from the COVID-19 pandemic but also continue to grow as prices rise with inflation. 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.

Home rule sales tax revenue of $6.6 million slightly outpaced its budgeted expectations by $0.1 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 $10.8 million lagged its budgeted amount by $0.3 million. An improving labor market 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 $1.8 million below budget due to staff turnover, which created attrition savings.
- Supplies and Services expenditures ended the year $1.1 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 $260.7 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 $5.4 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 increased by $3.8 million and net capital assets for business-type activities increased from last year by $1.6 million. The change in net capital assets for governmental and business-type activities was due to net capital additions exceeding depreciation.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

DEBT OUTSTANDING

The Village currently has six general obligation bond series with total outstanding principal of $28.7 million of general obligation bonds.

$3.7 million (12.9%) of the $28.7 million 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

In additional to the residual impacts of the pandemic, high inflation, supply chain issues, and geopolitical conflicts continue to inject uncertainty into the economy. However, the Village enjoys a healthy mix of retail diversity which has proven to weather economic downturns well. Management continually monitors revenues sources and cash balances into 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, such as Income Tax and Use Tax. The State has reduced the municipal share of Income Tax historically and may look to this source again to offset their own fiscal shortages. The State budget contains a structural financial imbalance. Since the pressures of this imbalance will continue into the next budget, it is likely that additional local government diversions may be proposed in future years.

To keep the calendar year 2024 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 6.4% will go into effect on January 1, 2024. 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.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

The fiscal year 2024 budget continues funding the General Fund in a progressive and responsible manner inclusive of no increase in the property tax levy. This marks the tenth time in the last twelve 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 Paul D. Mehring, CPA, Finance Director/Village Treasurer, Village of Palatine, 200 E. Wood Street, Palatine, IL 60067.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF NET POSITION

December 31, 2023

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	$ 105,203,952	$ 19,880,177	$ 125,084,129
Receivables (net, where applicable, of allowances for uncollectibles)			
Property taxes	22,536,834	-	22,536,834
Accounts	-	2,221,723	2,221,723
Other	1,184,543	52,603	1,237,146
Due from other governments	6,240,833	89,126	6,329,959
Accrued interest	224,506	22,056	246,562
Leases	7,011,924	177,198	7,189,122
Prepaid items	71,941	-	71,941
Inventories	274,635	-	274,635
Land held for resale	5,454,130	-	5,454,130
Capital assets not being depreciated	151,371,945	4,858,690	156,230,635
Tangible and intangible capital assets being depreciated and amortized (net of accumulated depreciation and amortization)	58,043,823	46,424,694	104,468,517
Investment in joint venture	-	15,408,440	15,408,440
Total assets	357,619,066	89,134,707	446,753,773
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized loss on refunding	32,035	-	32,035
Asset retirement obligation items	-	1,153,550	1,153,550
Pension items	38,604,630	1,409,882	40,014,512
OPEB items	1,946,398	35,072	1,981,470
Total deferred outflows of resources	40,583,063	2,598,504	43,181,567
LIABILITIES			
Accounts payable	2,839,492	1,979,003	4,818,495
Accrued payroll	967,879	36,583	1,004,462
Accrued interest payable	69,205	6,200	75,405
Deposits payable	682,014	430,316	1,112,330
Claims payable	268,365	-	268,365
Unearned revenues	6,725,386	149,980	6,875,366
Noncurrent liabilities			
Due within one year	4,249,430	855,756	5,105,186
Due in more than one year	172,773,075	3,870,374	176,643,449
Total liabilities	188,574,846	7,328,212	195,903,058
DEFERRED INFLOWS OF RESOURCES			
Property tax revenue	22,536,834	-	22,536,834
Pension items	5,113,711	86,576	5,200,287
OPEB items	6,226,603	112,197	6,338,800
Lease items	6,538,612	163,701	6,702,313
Total deferred inflows of resources	40,415,760	362,474	40,778,234
NET POSITION			
Net investment in capital assets	184,765,334	49,397,629	234,162,963
Restricted for			
Streets and highways	2,164,048	-	2,164,048
Public safety	1,328,344	-	1,328,344
Economic development	27,860,922	-	27,860,922
Unrestricted	(46,907,125)	34,644,896	(12,262,229)
TOTAL NET POSITION	$ 169,211,523	$ 84,042,525	$ 253,254,048

See accompanying notes to financial statements.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2023

FUNCTIONS/PROGRAMS	Expenses	Program Revenues: Charges for Services	Program Revenues: Grants and Contributions: Operating	Program Revenues: Grants and Contributions: Capital
PRIMARY GOVERNMENT				
Governmental Activities				
General government	$ 4,527,670	$ 1,294,893	$ 237,906	$ 9,598
Public safety	59,283,975	12,610,568	241,409	-
Public works	14,232,249	1,418,731	2,983,113	1,610,061
Economic development	3,892,008	-	163,933	-
Interest and fiscal charges	738,321	-	-	-
Total governmental activities	82,674,223	15,324,192	3,626,361	1,619,659
Business-Type Activities				
Waterworks	8,707,341	13,548,382	580,200	-
Sewerage	4,764,053	4,350,453	-	89,126
Motor vehicle parking system	452,780	419,475	-	-
Refuse collection	4,588,706	4,859,871	-	-
Total business-type activities	18,512,880	23,178,181	580,200	89,126
TOTAL PRIMARY GOVERNMENT	$ 101,187,103	$ 38,502,373	$ 4,206,561	$ 1,708,785

See accompanying notes to financial statements.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

	Net (Expense) Revenue and Change in Net Position		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
	$ (2,985,273)	$ -	$ (2,985,273)
	(46,431,998)	-	(46,431,998)
	(8,220,344)	-	(8,220,344)
	(3,728,075)	-	(3,728,075)
	(738,321)	-	(738,321)
	(62,104,011)	-	(62,104,011)
	-	5,421,241	5,421,241
	-	(324,474)	(324,474)
	-	(33,305)	(33,305)
	-	271,165	271,165
	-	5,334,627	5,334,627
	(62,104,011)	5,334,627	(56,769,384)
General Revenues			
Taxes			
Property	34,302,215	-	34,302,215
Home rule sales	6,596,941	-	6,596,941
Telecommunications	704,064	-	704,064
Electric utility use	2,053,596	-	2,053,596
Other	1,746,466	-	1,746,466
State shared sales taxes (unrestricted)	14,883,509	-	14,883,509
State shared income tax (unrestricted)	10,846,223	-	10,846,223
Other intergovernmental revenues (unrestricted)	3,445,691	-	3,445,691
Investment income (loss)	4,610,341	822,880	5,433,221
Miscellaneous	1,888,522	-	1,888,522
Transfers	696,000	(696,000)	-
Total	81,773,568	126,880	81,900,448
CHANGE IN NET POSITION	19,669,557	5,461,507	25,131,064
NET POSITION, JANUARY 1	149,541,966	78,581,018	228,122,984
NET POSITION, DECEMBER 31	$ 169,211,523	$ 84,042,525	$ 253,254,048

See accompanying notes to financial statements.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2023

	General	Downtown TIF	Coronavirus State and Local Fiscal Recovery Grant	General Obligation Bond	Capital Equipment Acquisition	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash and investments	$ 33,340,390	$ 18,176,039	$ 6,623,652	$ 16,111,550	$ 7,291,907	$ 17,395,167	$ 98,938,705
Receivables (net, where applicable, of allowances for uncollectibles)							
Property taxes	20,063,878	-	-	2,472,956	-	-	22,536,834
Other	995,374	-	-	-	81,927	88,500	1,165,801
Due from other governments	5,552,306	-	-	-	34,197	654,330	6,240,833
Accrued interest	29,354	27,840	-	37,646	45,067	57,855	197,762
Leases	566,657	-	-	-	6,445,267	-	7,011,924
Due from other funds	23,061	-	-	-	-	-	23,061
Prepaid items	71,941	-	-	-	-	-	71,941
Land held for resale	-	5,454,130	-	-	-	-	5,454,130
TOTAL ASSETS	$ 60,642,961	$ 23,658,009	$ 6,623,652	$ 18,622,152	$ 13,898,365	$ 18,195,852	$ 141,640,991

See accompanying notes to financial statements.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

	General	Downtown TIF	State and Local Fiscal Recovery Grant	General Obligation Bond	Capital Equipment Acquisition	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES							
Accounts payable	$ 1,766,440	$ 31,896	$ 24,766	$ -	$ 42,983	$ 886,212	$ 2,752,297
Accrued payroll	954,332	-	-	-	-	1,473	955,805
Due to other funds	-	-	-	-	-	23,061	23,061
Deposits payable	639,476	42,538	-	-	-	-	682,014
Unearned revenues	-	-	6,598,886	-	-	126,500	6,725,386
Total liabilities	3,360,248	74,434	6,623,652	-	42,983	1,037,246	11,138,563
DEFERRED INFLOWS OF RESOURCES							
Property tax revenue	20,063,878	-	-	2,472,956	-	-	22,536,834
Unavailable revenue - Park District loan	384,909	-	-	-	-	-	384,909
Lease items	560,729	-	-	-	5,977,883	-	6,538,612
Total deferred inflows of resources	21,009,516	-	-	2,472,956	5,977,883	-	29,460,355
Total liabilities and deferred inflows of resources	24,369,764	74,434	6,623,652	2,472,956	6,020,866	1,037,246	40,598,918
FUND BALANCES							
Nonspendable in form							
Prepaid items	71,941	-	-	-	-	-	71,941
Restricted for streets and highways	-	-	-	-	-	2,164,048	2,164,048
Restricted for public safety	-	-	-	-	-	1,328,344	1,328,344
Restricted for economic development	-	23,583,575	-	-	-	8,007,347	31,590,922
Unrestricted							
Assigned for capital projects	-	-	-	-	7,877,499	5,658,867	13,536,366
Assigned for debt service	-	-	-	16,149,196	-	-	16,149,196
Assigned for future appropriation	106,930	-	-	-	-	-	106,930
Unassigned	36,094,326	-	-	-	-	-	36,094,326
Total fund balances	36,273,197	23,583,575	-	16,149,196	7,877,499	17,158,606	101,042,073
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 60,642,961	$ 23,658,009	$ 6,623,652	$ 18,622,152	$ 13,898,365	$ 18,195,852	$ 141,640,991

See accompanying notes to financial statements.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION

December 31, 2023

FUND BALANCES OF GOVERNMENTAL FUNDS	$	101,042,073
Amounts reported for governmental activities in the statement of net position are different because:		
Tangible and intangible capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds		209,415,768
Long-term intergovernmental assets are not available to pay for current period expenditures and, therefore, are deferred inflows of resources in the governmental funds		384,909
Accrued interest on long-term debt is reported as a liability on the statement of net position		(69,205)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds		
General obligation bonds		(26,990,000)
Unamortized discount on general obligation bonds		3,805
Unamortized premium on general obligation bonds		(1,393,934)
Unamortized charge on refunding general obligation bonds		32,035
SBITA payable		(32,340)
Compensated absences payable		(2,385,820)
Less compensated absences reported in internal service funds		55,100
The net position of internal service funds is included in the governmental activities in the statement of net position		5,298,158
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)		1,936,887
Deferred inflows (net of deferred inflows reported in internal service funds)		(6,196,177)
Total OPEB liability (net of total OPEB liability reported in internal service funds)		(11,160,036)
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)		38,190,840
Deferred inflows (net of deferred inflows reported in internal service funds)		(5,088,247)
Net pension liability (net of net pension liability reported in internal service funds)		(133,832,293)
NET POSITION OF GOVERNMENTAL ACTIVITIES	$	169,211,523

See accompanying notes to financial statements.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For the Year Ended December 31, 2023

	General	Downtown TIF	Coronavirus State and Local Fiscal Recovery Grant	General Obligation Bond	Capital Equipment Acquisition	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Taxes	$ 29,185,088	$ 7,458,488	$ -	$ 1,802,509	$ 925,000	$ 6,032,197	$ 45,403,282
Licenses and permits	3,076,218	-	-	-	-	-	3,076,218
Intergovernmental	29,570,122	-	2,247,937	-	185,430	4,496,809	36,500,298
Charges for services	7,887,115	-	-	-	383,517	110,871	8,381,503
Fines and forfeits	1,073,380	-	-	-	-	-	1,073,380
Investment income	1,636,918	740,388	411,837	518,169	457,537	845,492	4,610,341
Miscellaneous	695,785	1,036,000	-	-	95,515	43,608	1,870,908
Total revenues	73,124,626	9,234,876	2,659,774	2,320,678	2,046,999	11,528,977	100,915,930
EXPENDITURES							
Current							
General government	4,963,140	-	-	-	-	-	4,963,140
Public safety	52,950,598	-	-	-	-	505,616	53,456,214
Public works	6,886,501	-	-	-	-	-	6,886,501
Economic development	-	215,438	-	-	-	3,676,570	3,892,008
Capital outlay	-	275,756	2,247,937	-	2,104,598	6,392,807	11,021,098
Debt service							
Principal retirement	-	14,068	-	1,020,000	-	1,425,000	2,459,068
Interest	-	-	-	759,156	-	151,680	910,836
Fiscal charges	-	-	-	1,425	-	1,225	2,650
Total expenditures	64,800,239	505,262	2,247,937	1,780,581	2,104,598	12,152,898	83,591,515

See accompanying notes to financial statements.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

	General	Downtown TIF	Coronavirus State and Local Fiscal Recovery Grant	General Obligation Bond	Capital Equipment Acquisition	Nonmajor Governmental Funds	Total Governmental Funds
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 8,324,387	$ 8,729,614	$ 411,837	$ 540,097	$ (57,599)	$ (623,921)	$ 17,324,415
OTHER FINANCING SOURCES (USES)							
Proceeds from sale of capital assets	-	-	-	-	157,115	-	157,115
Issuance of SBITA	40,569	-	-	-	-	-	40,569
Transfers in	576,532	-	-	13,542,000	651,000	45,000	14,814,532
Transfers (out)	(13,542,000)	-	(576,532)	-	-	-	(14,118,532)
Total other financing sources (uses)	(12,924,899)	-	(576,532)	13,542,000	808,115	45,000	893,684
NET CHANGE IN FUND BALANCES	(4,600,512)	8,729,614	(164,695)	14,082,097	750,516	(578,921)	18,218,099
FUND BALANCES, JANUARY 1	40,873,709	14,853,961	164,695	2,067,099	7,126,983	17,737,527	82,823,974
FUND BALANCES, DECEMBER 31	$ 36,273,197	$ 23,583,575	$ -	$ 16,149,196	$ 7,877,499	$ 17,158,606	$ 101,042,073

See accompanying notes to financial statements.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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, 2023

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	$	18,218,099
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 in the statement of activities		3,879,707
Capital contributions from enterprise funds not reported in governmental funds		837,600
Reported as expenses in the statement of activities		
Depreciation on tangible capital assets and amortization on intangible capital assets		(3,324,529)
Loss on disposal of capital assets		(65,475)
Revenues in the statement of activities that are not available in governmental funds are not reported as a revenue in governmental funds until received		(123,364)
The issuance of long-term debt is reported as an other financing source in governmental funds but as an increase of principal outstanding in the statement of activities		
SBITA payable		(40,569)
The repayment of principal on long-term debt is reported as an expenditure in governmental funds but as a reduction of principal outstanding in the statement of activities		
General obligation bonds		2,445,000
Redevelopment notes		14,068
SBITA payable		8,229
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		186,460
Amortization net of current year loss on refunding		884
The change in certain liabilities are reported as expenses on the statement of activities		
Compensated absences		(231,325)
Accrued interest		6,710
The change in net position of certain activities of internal service funds is reported in governmental funds on the statement of activities		32,366
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		40,403
Deferred inflows related to OPEB		(849,599)
Total OPEB liability		760,792
Deferred outflows related to pensions		(8,014,394)
Deferred inflows related to pensions		16,810,853
Net pension liability/asset		(10,921,084)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	$	19,669,557

See accompanying notes to financial statements.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

December 31, 2023

	Business-Type Activities				Governmental Activities
	Waterworks	Sewerage	Nonmajor Enterprise	Total	Internal Service
CURRENT ASSETS					
Cash and investments	$ 10,875,819	$ 6,252,648	$ 2,751,710	$ 19,880,177	$ 6,265,247
Receivables (net, where applicable, of allowances for uncollectibles)					
Accounts	1,618,986	550,691	52,046	2,221,723	-
Other	5,228	9,949	37,426	52,603	18,742
Due from other governments	-	89,126	-	89,126	-
Accrued interest	9,840	5,789	6,427	22,056	26,744
Leases	-	-	177,198	177,198	-
Inventories	-	-	-	-	274,635
Total current assets	12,509,873	6,908,203	3,024,807	22,442,883	6,585,368
NONCURRENT ASSETS					
Capital assets					
Land	740,200	-	4,118,490	4,858,690	-
Buildings and improvements	7,609,280	597,545	15,681,480	23,888,305	-
Systems and improvements	39,711,804	63,530,650	-	103,242,454	-
Machinery and equipment	2,575,285	558,755	-	3,134,040	-
Accumulated depreciation	(22,054,450)	(46,188,260)	(15,597,395)	(83,840,105)	-
Total capital assets	28,582,119	18,498,690	4,202,575	51,283,384	-
Other assets					
Investment in joint venture Northwest Water Commission	15,408,440	-	-	15,408,440	-
Total noncurrent assets	43,990,559	18,498,690	4,202,575	66,691,824	-
Total assets	56,500,432	25,406,893	7,227,382	89,134,707	6,585,368

See accompanying notes to financial statements.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

	Business-Type Activities				Governmental Activities
	Waterworks	Sewerage	Nonmajor Enterprise	Total	Internal Service
DEFERRED OUTFLOWS OF RESOURCES					
Asset retirement obligation items	$ 1,153,550	$ -	$ -	$ 1,153,550	$ -
Pension items	995,810	414,072	-	1,409,882	413,790
OPEB items	25,561	9,511	-	35,072	9,511
Total deferred outflows of resources	2,174,921	423,583	-	2,598,504	423,301
CURRENT LIABILITIES					
Accounts payable	417,727	743,989	817,287	1,979,003	87,195
Accrued payroll	25,587	10,996	-	36,583	12,074
Accrued interest payable	4,960	1,240	-	6,200	-
Deposits payable	329,996	2	100,318	430,316	-
Claims payable	-	-	-	-	268,365
Unearned revenues	-	-	149,980	149,980	-
Compensated absences payable	20,080	6,180	-	26,260	11,020
Total OPEB liability	6,921	2,575	-	9,496	2,575
General obligation bonds payable	656,000	164,000	-	820,000	-
Total current liabilities	1,461,271	928,982	1,067,585	3,457,838	381,229
LONG-TERM LIABILITIES					
Claims payable	-	-	-	-	792,890
Compensated absences payable	80,315	24,705	-	105,020	44,080
Asset retirement obligation	1,200,750	-	-	1,200,750	-
Net pension liability	922,070	384,196	-	1,306,266	384,196
Total OPEB liability	140,357	52,226	-	192,583	52,226
General obligation bonds payable	852,610	213,145	-	1,065,755	-
Total long-term liabilities	3,196,102	674,272	-	3,870,374	1,273,392
Total liabilities	4,657,373	1,603,254	1,067,585	7,328,212	1,654,621
DEFERRED INFLOWS OF RESOURCES					
Lease items	-	-	163,701	163,701	-
Pension items	61,113	25,463	-	86,576	25,464
OPEB items	81,771	30,426	-	112,197	30,426
Total deferred inflows of resources	142,884	55,889	163,701	362,474	55,890
NET POSITION					
Net investment in capital assets	27,073,509	18,121,545	4,202,575	49,397,629	-
Unrestricted	26,801,587	6,049,788	1,793,521	34,644,896	5,298,158
TOTAL NET POSITION	$ 53,875,096	$ 24,171,333	$ 5,996,096	$ 84,042,525	$ 5,298,158

See accompanying notes to financial statements.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
PROPRIETARY FUNDS

For the Year Ended December 31, 2023

	Business-Type Activities				Governmental Activities
	Waterworks	Sewerage	Nonmajor Enterprise	Total	Internal Service
OPERATING REVENUES					
Charges for services	$ 13,080,671	$ 4,349,961	$ 5,279,346	$ 22,709,978	$ 3,730,032
Miscellaneous	130,771	492	-	131,263	234,456
Total operating revenues	13,211,442	4,350,453	5,279,346	22,841,241	3,964,488
OPERATING EXPENSES EXCLUDING DEPRECIATION					
Costs of sales and services	7,669,396	3,499,383	5,024,496	16,193,275	4,199,128
Total operating expenses excluding depreciation	7,669,396	3,499,383	5,024,496	16,193,275	4,199,128
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	5,542,046	851,070	254,850	6,647,966	(234,640)
DEPRECIATION	1,030,500	1,262,560	16,990	2,310,050	-
OPERATING INCOME (LOSS)	4,511,546	(411,490)	237,860	4,337,916	(234,640)

See accompanying notes to financial statements.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

	Business-Type Activities				Governmental Activities
	Waterworks	Sewerage	Nonmajor Enterprise	Total	Internal Service
NONOPERATING REVENUES (EXPENSES)					
Investment income	$ 159,645	$ 88,656	$ 97,031	$ 345,332	$ 144,218
Unrealized gain (loss) on investments	275,871	188,412	13,265	477,548	122,788
Grants	580,200	89,126	-	669,326	-
Interest expense	(7,445)	(2,110)	-	(9,555)	-
Joint venture	336,940	-	-	336,940	-
Total nonoperating revenues (expenses)	1,345,211	364,084	110,296	1,819,591	267,006
NET INCOME (LOSS) BEFORE TRANSFERS	5,856,757	(47,406)	348,156	6,157,507	32,366
Transfers (out)	(325,500)	(325,500)	(45,000)	(696,000)	-
CHANGE IN NET POSITION	5,531,257	(372,906)	303,156	5,461,507	32,366
NET POSITION, JANUARY 1	48,343,839	24,544,239	5,692,940	78,581,018	5,265,792
NET POSITION, DECEMBER 31	$ 53,875,096	$ 24,171,333	$ 5,996,096	$ 84,042,525	$ 5,298,158

See accompanying notes to financial statements.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Year Ended December 31, 2023

	Business-Type Activities				Governmental Activities
	Waterworks	Sewerage	Nonmajor Enterprise	Total	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	$ 13,161,514	$ 4,359,850	$ 5,309,031	$ 22,830,395	$ 386,482
Receipts from interfund services transactions	-	-	-	-	3,574,255
Payments to suppliers	(5,627,691)	(1,322,397)	(4,592,472)	(11,542,560)	(3,341,912)
Payments to employees	(2,083,591)	(843,718)	(2,120)	(2,929,429)	(842,571)
Payments for interfund services transactions	(634,000)	(567,000)	(225,000)	(1,426,000)	-
Net cash from operating activities	4,816,232	1,626,735	489,439	6,932,406	(223,746)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Grants	580,200	5,677	-	585,877	-
Transfers (out)	(325,500)	(325,500)	(45,000)	(696,000)	-
Net cash from noncapital financing activities	254,700	(319,823)	(45,000)	(110,123)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Capital assets purchased	(3,616,714)	(295,360)	-	(3,912,074)	-
Principal payments on long-term debt	(628,000)	(157,000)	-	(785,000)	-
Interest and fiscal charges paid on long-term debt	(91,800)	(23,200)	-	(115,000)	-
Net cash from capital and related financing activities	(4,336,514)	(475,560)	-	(4,812,074)	-
CASH FLOWS FROM INVESTING ACTIVITIES					
Proceeds from sale and maturity of investment securities	1,993,998	498,000	226,531	2,718,529	1,879,877
Purchase of investment securities	(1,493,606)	(1,499,489)	(256,917)	(3,250,012)	(1,219,933)
Interest received	157,377	85,099	90,911	333,387	121,933
Net cash from investing activities	657,769	(916,390)	60,525	(198,096)	781,877
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,392,187	(85,038)	504,964	1,812,113	558,131
CASH AND CASH EQUIVALENTS, JANUARY 1	1,608,827	1,307,895	1,701,108	4,617,830	1,152,480
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 3,001,014	$ 1,222,857	$ 2,206,072	$ 6,429,943	$ 1,710,611

See accompanying notes to financial statements.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

	Business-Type Activities				Governmental Activities
	Waterworks	Sewerage	Nonmajor Enterprise	Total	Internal Service
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES					
Operating income (loss)	$ 4,511,546	$ (411,490)	$ 237,860	$ 4,337,916	$ (234,640)
Adjustments to reconcile operating income (loss) to net cash from operating activities					
Depreciation	1,030,500	1,262,560	16,990	2,310,050	-
(Increase) decrease in					
Accounts receivables	(102,940)	14,697	421	(87,822)	-
Other receivables	20,509	(5,285)	14,015	29,239	(3,751)
Leases	-	-	6,606	6,606	-
Inventories	-	-	-	-	(41,176)
Net pension asset	960,985	545,313	-	1,506,298	638,358
Deferred outflows - asset retirement obligation items	12,400	-	-	12,400	-
Deferred outflows - pension items	(641,738)	(346,695)	-	(988,433)	(349,180)
Deferred outflows - OPEB items	2,623	13	-	2,636	13
Increase (decrease) in					
Accounts payable	(714,892)	720,822	205,089	211,019	(45,613)
Accrued payroll	(1,739)	246	(185)	(1,678)	1,617
Deposits payable	32,503	(15)	14,839	47,327	-
Claims payable	-	-	-	-	45,885
Unearned revenue	-	-	6,560	6,560	-
Compensated absences payable	(2,770)	(7,795)	-	(10,565)	23,910
Net pension liability	922,070	384,196	-	1,306,266	384,196
Total OPEB liability	(5,947)	3,021	-	(2,926)	3,021
Deferred inflows related to leases	-	-	(12,756)	(12,756)	-
Deferred inflows related to pensions	(1,185,261)	(528,341)	-	(1,713,602)	(641,874)
Deferred inflows related to OPEB	(21,617)	(4,512)	-	(26,129)	(4,512)
NET CASH FROM OPERATING ACTIVITIES	$ 4,816,232	$ 1,626,735	$ 489,439	$ 6,932,406	$ (223,746)
CASH AND INVESTMENTS					
Cash and cash equivalents	$ 3,001,014	$ 1,222,857	$ 2,206,072	$ 6,429,943	$ 1,710,611
Investments	7,874,805	5,029,791	545,638	13,450,234	4,554,636
	$ 10,875,819	$ 6,252,648	$ 2,751,710	$ 19,880,177	$ 6,265,247
SCHEDULE OF NONCASH INVESTING AND FINANCING ACTIVITIES					
Unrealized gain (loss) on investments	$ 275,871	$ 188,412	$ 13,265	$ 477,548	$ 122,788
Change in investment in joint venture	336,940	-	-	336,940	-
TOTAL NONCASH INVESTING AND FINANCING ACTIVITIES	$ 612,811	$ 188,412	$ 13,265	$ 814,488	$ 122,788

See accompanying notes to financial statements.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF NET POSITION
FIDUCIARY FUNDS

December 31, 2023

	Pension Trust
ASSETS	
Cash and cash equivalents	$ 4,529,428
Investments, at fair value	
Investments held in the	
Illinois Police Officers' Pension	
Investment Fund	110,867,059
Illinois Firefighters' Pension	
Investment Fund	99,919,310
Total assets	215,315,797
LIABILITIES	
None	-
NET POSITION	
Restricted for pensions	215,315,797
Total net position	$ 215,315,797

See accompanying notes to financial statements.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS

For the Year Ended December 31, 2023

	Pension Trust
ADDITIONS	
Contributions	
Employer	$ 11,949,872
Employee	2,249,614
Other	1,023
Total contributions	14,200,509
Investment earnings	
Net increase in the fair value of investments	24,378,611
Interest	2,504,246
Total investment earnings	26,882,857
Less investment expense	(254,833)
Net investment earnings	26,628,024
Total additions	40,828,533
DEDUCTIONS	
Administration	37,641
Benefits and refunds	15,709,672
Total deductions	15,747,313
CHANGE IN NET POSITION	25,081,220
NET POSITION	
January 1	190,234,577
December 31	$ 215,315,797

See accompanying notes to financial statements.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

INDEX TO
NOTES TO FINANCIAL STATEMENTS

December 31, 2023

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Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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.

Police Pension Employees Retirement System (PPERS)

The Village's police employees participate in PPERS. PPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the Village's Mayor, one elected pension beneficiary and two elected police employees constitute the pension board. The Village is obligated to fund all PPERS costs not funded by PPERS participants based upon actuarial valuations, which creates a financial burden on the Village. 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, which results in the PPERS being fiscally dependent upon the Village. 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. PPERS does not issue a stand-alone financial report.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

a. Reporting Entity (Continued)

Firefighters' Pension Employees Retirement System (FPERS)

The Village's sworn firefighters participate in FPERS. FPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the Village's Mayor, one elected pension beneficiary and two elected fire employees constitute the pension board. The Village is obligated to fund all FPERS costs not funded by FPERS participants based upon actuarial valuations, which creates a financial burden on the Village. 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, which results in the FPERS being fiscally dependent on the Village. 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 fire employees and because of the fiduciary nature of such activities, FPERS is reported as a pension trust fund. FPERS does not issue a stand-alone financial report.

Joint Ventures

Northwest Water Commission (NWC)

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)

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.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting

The Village uses fund accounting to report on its financial position and the changes in its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

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 revenues which are restricted or committed for specific purposes (special revenue funds), the acquisition or construction of general capital assets (capital projects funds), the servicing of general long-term debt (debt service funds) and the management of funds held in trust that 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 can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the Village (internal service 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 except for interfund services provided and used. 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.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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 or segment and (2) grants and standard revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, 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 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 Coronavirus State and Local Fiscal Recovery Grant Fund accounts for the resources provided by the federal government in connection with the American Rescue Plan Act. These expenditures must follow the guidelines promulgated by the U.S. Department of the Treasury.

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.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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 Firefighters' Pension Fund.

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues/expenses include all revenues/expenses directly related to providing enterprise fund services. Incidental revenues/expenses are reported as nonoperating.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Village considers revenues to be available if they are collected within 60 days, except for sales tax and telecommunication taxes which use a 90-day period. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

Property taxes, sales taxes owed to the Village at year end, franchise taxes, licenses, charges for services and investment income associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. Fines and permit revenue are considered to be measurable and available only when cash is received by the Village.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

In applying the susceptible to accrual concept to intergovernmental revenues (i.e., federal and state grants), the legal and contractual requirements of the numerous individual programs are used as guidelines. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Village; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are generally revocable only for failure to comply with prescribed eligibility requirements, such as equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the availability criterion.

The Village reports unearned/unavailable revenue on its financial statements. Unavailable revenue arises when potential revenue does not meet both the measurable and available or earned criteria for recognition in the current period. Unearned revenue arises when resources are received by the government 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 earned, or when the Village has a legal claim to the resources, the liability or deferred inflow of resources for unearned/unavailable revenue is removed from the financial statements and revenue is recognized.

e. Cash and Investments

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Village's proprietary funds consider their equity in pooled cash and all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Investments

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit and other nonparticipating investments are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased and all investments of 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.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. Interfund Receivables/Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due from/to other funds" (i.e., the current portion of interfund loans) or "advances from/to other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due from/to other funds."

Advances between funds, 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. 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.

h. 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.

i. 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 and are recognized as expenditures proportionately over the periods that the service is provided.

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.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Capital Assets/Intangible Assets

Capital assets, which include property, plant, equipment, infrastructure assets (e.g., roads, bridges, storm water) 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 with an initial, individual cost in excess of the following and an estimated useful life in excess of one year.

Asset Class	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:

Asset Class	Years
Buildings	25-50
Improvements	10-20
Machinery, equipment, vehicles and software	3-10
Infrastructure	40

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. Compensated Absences

The Village implemented GASB Statement 101, *Compensated Absences* in 2022. Village policy permits employees to accumulate earned but unused leave including sick leave, vacation, compensatory time, and holiday leave (Police only). 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.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l. Compensated Absences (Continued)

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.

m. Rebatable Arbitrage

As of the date of this report, the Village has accrued no potential arbitrage liability. Where applicable, any liability for rebatable arbitrage is reported in the funds in which the excess interest income was recorded.

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, and refunding losses, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium and discount. Loss on bond refunding are reported as deferred outflows and amortized over the term of the related debt.

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 Balance/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 or internally restricted via enabling legislation. Committed fund balance is constrained by formal actions of the Village Council, which is considered the Village's highest level of decision making

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

o. Fund Balance/Net Position (Continued)

authority. Formal actions include resolutions and ordinances approved by the Village Council, which are considered to be equally binding. 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 Finance Director by the Village Council per the fund balance policy adopted by resolution. Any residual fund balance is reported as unassigned. The General Fund is the only fund that reports a positive unassigned fund balance.

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 positions are legally restricted by outside parties for a specific purpose. Net investment in capital assets represents the book value of capital assets less any long-term debt principal outstanding issued to construct capital assets. 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 3 to 4 months (25% to 33%) of budget operating expenditures.

p. Accounting 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.

q. Interfund Transactions

Interfund services transactions 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.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

r. 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 outflows 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.

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.

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.

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.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

2. DEPOSITS AND INVESTMENTS (Continued)

Village Deposits and Investments (Continued)

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 the date of this report, deposits in the Foreign Fire Tax Fund totaling $56,232 were uninsured and uncollateralized.

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.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

2. DEPOSITS AND INVESTMENTS (Continued)

Deposits with Financial Institutions (Continued)

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 following table presents the investments and maturities of the Village's debt securities as of the date of this report:

		Investment Maturities (in Years)			
Investment Type	Fair Value	Less Than 1	1 - 5	6 - 10	Greater Than 10
U.S. Treasury obligations	$ 52,284,511	$ 23,672,662	$ 28,611,849	$ -	$ -
Negotiable CDs	4,910,409	2,856,119	2,054,290	-	-
IPRIME LTD Shares	5,228,614	-	5,228,614	-	-
Total	$ 62,423,534	$ 26,528,781	$ 35,894,753	$ -	$ -

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.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

2. DEPOSITS AND INVESTMENTS (Continued)

Deposits with Financial Institutions (Continued)

The Village has the following recurring fair value measurements as of the date of this report. The U.S. Treasury obligations are valued using quoted prices in active markets for identical assets (Level 1 inputs). The negotiable cds are valued using quoted matrix pricing models (Level 2 inputs). The IPRIME LTD Shares are valued based on the fair value of the underlying investments in the fund (Level 3 input).

3. RECEIVABLES

a. Property taxes

Property taxes for 2023 attach as an enforceable lien on January 1, 2023, 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 2023, 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 2023 tax levy has been recorded as unavailable/deferred revenue on the financial statements.

b. Other Receivables

At the date of this report, the Village had other receivables as follows:

GOVERNMENTAL ACTIVITIES		
Hotel occupancy tax	$	9,060
Ambulance service and fees		500,900
Cable franchise fees		220,900
Food and beverage tax		161,965
Red light violations		2,700
Electric utility tax		170,427
Billed miscellaneous receivables		118,591
Total governmental activities		1,184,543
BUSINESS-TYPE ACTIVITIES		
Billed miscellaneous receivables		28,464
Parking fees		14,190
Sewer loan program		9,949
Total business-type activities		52,603
TOTAL OTHER RECEIVABLES	$	1,237,146

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

3. RECEIVABLES (Continued)

c. Due from Other Governments

At the date of this report, the Village had amounts due from other governments as follows:

GOVERNMENTAL ACTIVITIES	
State sales tax	$ 3,250,619
Home rule sales tax	1,799,029
Loan to park district	384,909
Grants	262,737
Video gaming tax	34,197
Court fines	9,150
Other state sources	52,415
Motor fuel tax allotments	265,043
Telecommunications tax	182,734
Total governmental activities	6,240,833
BUSINESS-TYPE ACTIVITIES	
Grants	89,126
TOTAL DUE FROM OTHER GOVERNMENTS	$ 6,329,959

4. CAPITAL ASSETS/INTANGIBLE ASSETS

Capital asset activity for the year was as follows:

	Beginning Balances as restated*	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Tangible capital assets not being depreciated				
Land	$ 11,565,020	$ -	$ -	$ 11,565,020
Land right of way	139,806,925	-	-	139,806,925
Total tangible capital assets not being depreciated	151,371,945	-	-	151,371,945
Tangible capital assets being depreciated				
Buildings and improvements	52,208,475	-	-	52,208,475
Machinery and equipment	13,043,000	2,374,891	594,020	14,823,871
Streets	34,991,650	2,301,847	227,975	37,065,522
Bridges	1,596,735	-	-	1,596,735
Total capital assets being depreciated	101,839,860	4,676,738	821,995	105,694,603
Intangible capital assets being amortized				
Subcription-based IT arrangements	2,509,125	40,569	-	2,549,694
Less accumulated depreciation for tangible capital assets				
Buildings and improvements	18,871,880	1,226,835	-	20,098,715
Machinery and equipment	8,642,520	1,033,000	591,220	9,084,300
Streets	19,055,010	774,890	165,300	19,664,600
Bridges	1,063,055	24,220	-	1,087,275
Total accumulated depreciation	47,632,465	3,058,945	756,520	49,934,890
Less accumulated amortization for intangible capital assets				
Subcription-based IT arrangements	-	265,584	-	265,584
Total tangible and intangible capital assets being depreciated and amortized, net	56,716,520	1,392,778	65,475	58,043,823
TOTAL GOVERNMENTAL ACTIVITIES	$ 208,088,465	$ 1,392,778	$ 65,475	$ 209,415,768

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4. CAPITAL ASSETS/INTANGIBLE ASSETS (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
BUSINESS-TYPE ACTIVITIES				
Tangible capital assets not being depreciated				
Land	$ 4,858,690	$ -	$ -	$ 4,858,690
Total tangible capital assets not being depreciated	4,858,690	-	-	4,858,690
Tangible capital assets being depreciated				
Equipment	2,838,680	295,360	-	3,134,040
Buildings and improvements	8,206,825	-	-	8,206,825
Water system	36,135,870	3,616,714	40,780	39,711,804
Sewer system	63,530,650	-	-	63,530,650
Parking improvements	15,681,480	-	-	15,681,480
Total tangible capital assets being depreciated	126,393,505	3,912,074	40,780	130,264,799
Less accumulated depreciation for				
Equipment	2,684,180	92,835	-	2,777,015
Buildings and improvements	5,383,090	143,230	-	5,526,320
Water system	13,402,025	850,760	40,780	14,212,005
Sewer system	44,521,135	1,206,235	-	45,727,370
Parking improvements	15,580,405	16,990	-	15,597,395
Total accumulated depreciation	81,570,835	2,310,050	40,780	83,840,105
Total tangible capital assets being depreciated, net	44,822,670	1,602,024	-	46,424,694
TOTAL BUSINESS-TYPE ACTIVITIES	$ 49,681,360	$ 1,602,024	$ -	$ 51,283,384

*The Village implemented the requirements of GASB Statement no. 96, Subscription-Based Information Technology Arrangements (SBITA), with an effective date of January 1, 2023. The adoption of the Statement resulted in recognizing an intangible right-to-use subscription-based information technology agreements asset and a restatement of the beginning balance of assets for a prepaid subscription with no change in net position of the Village.

Depreciation expense was charged to functions/programs of the primary government as follows:

GOVERNMENTAL ACTIVITIES	
General government	$ 428,445
Public safety	1,467,534
Public works	1,428,550
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	$ 3,324,529

5. LONG-TERM DEBT

a. 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.

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5. LONG-TERM DEBT (Continued)

a. General Obligation Bonds (Continued)

General obligation bonds currently outstanding are as follows:

Issue	Fund Debt Retired By	Beginning Balances	Additions	Reductions/ Refunding	Ending Balances	Current
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 2.0% to 3.3%. Final maturity is December 1, 2025.	Rand Road Corridor TIF	$ 2,285,000	$ -	$ 735,000	$ 1,550,000	$ 760,000
$1,465,000 General Obligation Refunding Bonds, Series 2017B, due in annual installments of $485,000 to $490,000 with interest at 3.0%. Final maturity is December 1, 2025.	General Obligation Bond	1,465,000	-	490,000	975,000	490,000
$6,060,000 General Obligation Refunding Bonds, Taxable Series 2017D, due in annual installments of $565,000 to $745,000 with interest at 2.0% to 3.0%. Final maturity is December 1, 2026.	Rand Road Corridor TIF	2,870,000	-	690,000	2,180,000	710,000
$6,235,000 General Obligation Refunding Bonds, Series 2018, due in annual installments of $345,000 to $755,000 with interest at 5.0%. Final maturity is December 1, 2029.	General Obligation Bond	4,480,000	-	530,000	3,950,000	560,000
$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	18,335,000	-	-	18,335,000	705,000
TOTAL GOVERNMENTAL ACTIVITIES		$ 29,435,000	$ -	$ 2,445,000	$ 26,990,000	$ 3,225,000
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 5.0% to 5.8%. Final maturity is December 1, 2025.	Water Sewerage	$ 1,980,000	$ -	$ 628,000	$ 1,352,000	$ 656,000
		495,000	-	157,000	338,000	164,000
TOTAL BUSINESS-TYPE ACTIVITIES		$ 2,475,000	$ -	$ 785,000	$ 1,690,000	$ 820,000

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5. LONG-TERM DEBT (Continued)

a. General Obligation Bonds (Continued)

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending	Governmental Activities		Business-Type Activities	
December 31	Principal	Interest	Principal	Interest
2024	$ 3,225,000	$ 830,336	$ 820,000	$ 74,375
2025	3,325,000	710,176	870,000	32,750
2026	2,660,000	581,556	-	-
2027	2,015,000	463,456	-	-
2028	2,100,000	362,706	-	-
2029 - 2033	11,260,000	963,381	-	-
2034	2,405,000	51,106	-	-
Total	$ 26,990,000	$ 3,962,717	$ 1,690,000	$ 107,125

b. Tax Increment Financing Revenue Bonds and Notes

The Village also issues bonds and notes where the Village pledges incremental property tax income derived from separately created tax increment financing districts. The original amount of tax increment financing revenue bonds and notes in prior years was $190,000.

These bonds and notes are secured only by the incremental property tax revenues generated by the tax increment financing district.

Annual debt service payments are based upon 50% of the incremental revenues, if any, generated by the underlying project. As such, there are no established debt service amortization schedules for these bonds and notes.

Tax increment financing revenue notes currently outstanding are as follows:

Issue	Fund Debt Retired By	Beginning Balances	Additions	Reductions/ Refunding	Ending Balances	Current
GOVERNMENTAL ACTIVITIES						
$190,000 Limited Obligation Tax Increment Financing Notes, Series 2006B, due in annual installments of 50% of incremental revenues generated by the subject redevelopment property with no interest. Final maturity is December 31, 2023.	Downtown TIF	$ 31,682	$ -	$ 31,682	$ -	$ -

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5. LONG-TERM DEBT (Continued)

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 one percent:...indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum...shall not be included in the foregoing percentage amounts."

To date, the General Assembly has set no limits for home rule municipalities.

d. Tax Increment Financing Redevelopment Note Disclosures

Limited Obligation Redevelopment Notes - The Series 2006B Limited Obligation Redevelopment Notes were issued in conjunction with Downtown Redevelopment Projects. The ordinance authorizing the issuance of this obligation provided that this instrument was payable solely from the incremental property taxes generated from the subject project's parcel, if any.

The term of these notes expires on December 31, 2023, or such earlier date that the Downtown Tax Increment Financing District is terminated. On December 31, 2023, there remained $17,614 of unpaid principal that was forgiven.

e. Summary of Changes in Long-Term Liabilities

	Beginning Balances	Additions	Reductions	Ending Balances	Due Within One Year
GOVERNMENTAL ACTIVITIES					
General obligation bonds	$ 29,435,000	$ -	$ 2,445,000	$ 26,990,000	$ 3,225,000
TIF notes	31,682	-	31,682	-	-
Claims payable	804,995	789,870	801,975	792,890	-
SBITA payable	-	40,569	8,229	32,340	20,225
Net pension liability*	136,161,188	-	1,944,699	134,216,489	-
Total OPEB liability*	10,362,217	1,361,695	509,075	11,214,837	527,041
Compensated absences**	2,130,585	255,235	-	2,385,820	477,164
Total	178,925,667	2,447,369	5,740,660	175,632,376	4,249,430
Less deferred amounts					
Unamortized bond discount	(5,080)	1,275	-	(3,805)	-
Unamortized bond premium	1,580,394	-	186,460	1,393,934	-
Total deferred amounts	1,575,314	1,275	186,460	1,390,129	-
TOTAL GOVERNMENTAL ACTIVITIES	$180,500,981	$ 2,448,644	$ 5,927,120	$177,022,505	$ 4,249,430

* 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.

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5. LONG-TERM DEBT (Continued)

e. Summary of Changes in Long-Term Liabilities (Continued)

	Beginning Balances	Additions	Reductions	Ending Balances	Due Within One Year
BUSINESS-TYPE ACTIVITIES					
General obligation bonds					
Water Fund	$ 1,980,000	$ -	$ 628,000	$ 1,352,000	$ 656,000
Sewer Fund	495,000	-	157,000	338,000	164,000
Asset retirement obligation					
Water Fund	1,200,750	-	-	1,200,750	-
Net pension liability					
Water Fund	-	922,070	-	922,070	-
Sewer Fund	-	384,196	-	384,196	-
Total OPEB liability					
Water Fund	153,225	17,882	23,829	147,278	6,921
Sewer Fund	51,780	6,654	3,633	54,801	2,575
Compensated absences**					
Water Fund	103,165	-	2,770	100,395	20,080
Sewer Fund	38,680	-	7,795	30,885	6,180
Total	4,022,600	1,330,802	823,027	4,530,375	855,756
Less deferred amounts					
Unamortized bond premium	297,900	-	102,145	195,755	-
Total deferred amounts	297,900	-	102,145	195,755	-
TOTAL BUSINESS-TYPE ACTIVITIES	$ 4,320,500	$ 1,330,802	$ 925,172	$ 4,726,130	$ 855,756

f. 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 subscription-based information technology arrangement (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, 2023, the Village reported a corresponding SBITA asset and liability in the amount of $32,340. Principal reduction and amortization of $8,229 was reported for the year ended December 31, 2023.

As of November 11, 2022, the Village entered a subscription-based information technology arrangement (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. At December 31, 2023, the Village reported a corresponding SBITA asset in the amount of $2,251,770. Amortization of $257,355 was reported for the year ended December 31, 2023.

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5. LONG-TERM DEBT (Continued)

f. 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 Principal	SBITA Interest
2024	$ 20,225	$ 775
2025	12,115	136
Total	$ 32,340	$ 911

6. LESSOR DISCLOSURES

In accordance with GASB Statement No. 87, *Leases*, the Village's lessor disclosures are as follows:

The Village entered a lease agreement on September 1, 2003, to lease space on a water tower located at Kenilworth and Elizabeth Avenues for the placement of cellular communications equipment. Payments ranging from $22,500 to $53,022 are due to the Village in annual installments, through January 2032. The lease agreement is noncancelable and maintains an interest rate of 2.09%.

The Village entered a lease agreement on November 27, 2018, to lease space on a water tower at 2175 Coach Road for the placement of cellular communications equipment. Payments ranging from $3,750 to $9,103 are due to the Village in monthly installments, through February 2049. The lease agreement is noncancelable and maintains an interest rate of 2.10%.

The Village entered a lease agreement on December 27, 2017, to lease space on a water tower at 795 Sterling Avenue for the placement of cellular communications equipment. Payments ranging from $3,750 to $9,103 are due to the Village in monthly installments, through March 2048. The lease agreement is noncancelable and maintains an interest rate of 2.10%.

The Village entered a lease agreement on March 15, 2019, to lease space on a water tower located at 530 North Smith Street for the placement of cellular communications equipment. Payments ranging from $3,750 to $9,096 are due to the Village in monthly installments, through April 2049. The lease agreement is noncancelable and maintains an interest rate of 2.10%.

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6. LESSOR DISCLOSURES (Continued)

The Village entered a lease agreement on July 11, 2001, to lease space on a cell tower located at 220 West Illinois Avenue for the placement of cellular communications equipment. Payments ranging from $1,667 to $6,598 are due to the Village in monthly installments, through June 2046. The lease agreement is noncancelable and maintains an interest rate of 2.10%.

The Village entered a lease agreement on October 27, 1997, to lease space on a cell tower located at 200 East Wood Street for the placement of cellular communications equipment. Payments ranging from $20,000 to $55,829 are due to the Village in annual installments, through October 2046. The lease agreement is noncancelable and maintains an interest rate of 2.10%.

The Village entered a lease agreement on June 11, 2013, to lease a building located at 56 West Wilson Street, through July 2023. The lease was extended for an additional 5 years. Payments ranging from $10,667 to $11,545 are due to the Village in monthly installments, through July 2028. The lease agreement is noncancelable and maintains an interest rate of 3.35%.

The Village entered a lease agreement on June 25, 2021, to lease space in the Commuter Train Station located at 137 West Wood Street. Payments ranging from $865 to $1,380 are due to the Village in monthly installments, through October 2036. The lease agreement is noncancelable and maintains an interest rate of 2.09%.

During the year, the Village recognized lease revenue of $290,527 and interest revenue of $149,342 related to 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.

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7. RISK MANAGEMENT (Continued)

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, 2021	$ 880,040	$ 244,940	$ 1,124,980
Claims incurred - 2022	357,739	374,119	731,858
Claims payments - 2022	578,064	263,404	841,468
UNPAID CLAIMS, DECEMBER 31, 2022	659,715	355,655	1,015,370
Claims incurred - 2023	473,033	646,266	1,119,299
Claims payments - 2023	467,623	605,791	1,073,414
UNPAID CLAIMS, DECEMBER 31, 2023	$ 665,125	$ 396,130	$ 1,061,255

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.

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8. CONTINGENT LIABILITIES (Continued)

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 which 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 (NWC)

The Village has committed to purchase water from NWC. The Village expects to pay approximately $3,454,685 through December 31, 2024. 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 (SWANCC)

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 2024 payment for operations and maintenance costs is $1,591,912, based on an estimated tipping fee of $61.07 per ton for 26,067 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 twenty (20) years from the date of the annexation. The rebate for the year totaled $67,136.

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9. TAX ABATEMENTS (Continued)

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 $388,846.

Cook County offers a Class 6b incentive program, whereby qualifying industrial properties will be assessed at 10% of market value for the first 10 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. 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 remaining useful lives of the water wells are 96 years.

11. JOINT VENTURES

Solid Waste Agency of Northern Cook County (SWANCC)

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.

Complete financial statements can be obtained from the SWANCC administrative office at 77 West Hintz Road, Suite 200, Wheeling, Illinois 60090.

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11. JOINT VENTURES (Continued)

Solid Waste Agency of Northern Cook County (SWANCC) (Continued)

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 $1,351,867 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 (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.

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.

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11. JOINT VENTURES (Continued)

Northwest Water Commission (NWC) (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 $3,024,343 to NWC during the year, net of a $287,000 rebate. The Village's equity interest in NWC was $15,408,440 at the date of this report. The Village's net investment and its share of the operating results of NWC are recorded in the Village's Waterworks Fund.

12. INDIVIDUAL FUND DISCLOSURES

a. Due From/To Other Funds

Receivable Fund	Payable Fund	Amount
Major governmental	Nonmajor governmental	
General	Special Police Grant	$ 23,061

The purpose for the due from/to other funds is for a short-term cash loan at year end. The amounts will be liquidated within one year.

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12. INDIVIDUAL FUND DISCLOSURES (Continued)

b. During the year, the following transfers were made:

Transfer Out Fund	Transfer In Fund	Amount
General	Debt Service	$ 13,542,000
ARPA	General	576,532
Waterworks	Capital Equipment	325,500
Sewerage	Capital Equipment	325,500
Refuse	Capital Improvement	45,000
	Total	$ 14,814,532

The General Fund transfer was to fund a Debt Service Reserve. The ARPA Fund transfer was to reallocate non-program income. The Waterworks, Sewerage, and Refuse transfers were to provide funding for capital equipment and improvements. These relate to the movement of resources between funds that will not be repaid.

13. OTHER POSTEMPLOYMENT BENEFITS

Plan Administration

In addition to providing the pension benefits described, the Village provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan (the Plan). The benefits, benefit levels, employee contributions and 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 the Village's governmental activities, business-type activities, and proprietary funds.

Plan Membership

At the date of this report, membership consisted of:

Inactive plan members currently receiving benefits	67
Inactive plan members entitled to but not yet receiving benefits	-
Active employees	286
	353

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

13. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Plan Membership (Continued)

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.

Total OPEB Liability

The Village's total OPEB liability of $11,416,916 was measured as of December 31, 2023.

Actuarial Assumptions and Other Inputs

Actuarial cost method	Entry-age normal
Assumptions	
Total payroll increases	3.00%
Discount rate	
Beginning of year	3.72%
End of year	3.26%
Healthcare cost trend rates	
Initial	6.00%
Ultimate	5.00%

The discount rate was based on The Bond Buyer 20-Bond GO Index, which is based on an average of certain general obligation municipal bonds maturing in 20 years and having an average rating equivalent of Moody's Aa2 and Standard & Poor's AA.

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13. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Changes in the Total OPEB Liability

Balance at beginning of the year	$ 10,567,222
Changes for the period	
Service cost	656,271
Interest	383,121
Actuarial experience	-
Changes in assumptions	346,839
Plan changes	-
Benefit payments	(536,537)
Net changes	849,694
Balance at end of the year	$ 11,416,916

The assumed rate on High Quality 20 Year Tax-Exempt General Obligation (G.O.) Bonds was changed from 3.72% to 3.26% for the current year. The underlying index used is The Bond Buyer 20-Bond G.O. Index. The choice of index is unchanged from the prior year. The rate has been updated to the current fiscal year end based on changes in market conditions as reflected in the Index. Additionally, the expected increases in medical costs assumption was revised to better reflect the future anticipated experience of the system.

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 determined using the end of year discount rate listed in the assumption section, 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 or 1 percentage point higher:

	1% Decrease (2.26%)	Current Discount Rate (3.26%)	1% Increase (4.26%)
Total OPEB Liability	$ 12,196,978	$ 11,416,916	$ 10,673,660

The table below presents the total OPEB liability of the Village calculated using the healthcare cost trend rates listed in the assumption section, as well as what the Village's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher:

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

13. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Changes in the Total OPEB Liability (Continued)

	1% Decrease (Varies)	Current Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	$ 10,104,038	$ 11,416,916	$ 12,965,222

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year, the Village recognized OPEB expense of $557,044. At the date of this report, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ -	$ 4,456,634
Changes in assumptions	1,981,470	1,882,166
Total	$ 1,981,470	$ 6,338,800

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

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

Year Ending December 31	
2024	$ (482,348)
2025	(482,348)
2026	(482,348)
2027	(482,348)
2028	(456,685)
Thereafter	(1,971,253)
Total	$ (4,357,330)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

14. EMPLOYEE RETIREMENT SYSTEMS

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 pension plans as of and for the year ended December 31, 2023:

	IMRF	PPERS	FPERS	Total
Net pension liability	$ 7,683,916	$ 64,200,026	$ 63,638,813	$ 135,522,755
Deferred outflows of resources	8,265,511	16,873,236	14,875,765	40,014,512
Deferred inflows of resources	509,276	2,060,589	2,630,422	5,200,287
Pension expense (income)	1,066,238	6,472,354	7,587,757	15,126,349

a. Illinois Municipal Retirement Fund (IMRF)

Plan Administration

All employees (other than those covered by PPERS or FPERS) 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.

Plan Membership

At December 31, 2022 (latest information available), membership consisted of:

Inactive plan members currently receiving benefits	216
Inactive plan members entitled to but not yet receiving benefits	116
Active employees	129
	461

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Illinois Municipal Retirement Fund (IMRF) (Continued)

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.

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 and required employer contribution for 2023 was 7.70% of covered payroll.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation using the following actuarial methods and assumptions as of the date of this report.

Actuarial valuation date	December 31, 2022
Actuarial cost method	Entry-age normal
Asset valuation method	Fair value
Inflation	2.25%
Salary increases	2.85% - 13.75%
Interest rate	7.25%

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Illinois Municipal Retirement Fund (IMRF) (Continued)

Actuarial Assumptions (Continued)

Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%} and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010,Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects: (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

For this valuation, the expected rate of return on pension plan investments is 7.25%, the municipal bond rate is 4.05% (based on the daily rate closest to but not later than the measurement date of the "20-Year Municipal GO AA Index"), and the resulting Single Discount Rate is 7.25%.

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14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Illinois Municipal Retirement Fund (IMRF) (Continued)

Changes in the Net Pension Liability/(Asset)

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability/(Asset)
Balances at beginning of the year	$ 88,658,418	$ 97,962,847	$ (9,304,429)
Changes for the period			
Service cost	1,083,163	-	1,083,163
Interest	6,308,906	-	6,308,906
Difference between expected and actual experience	(687,186)	-	(687,186)
Changes in assumptions	-	-	-
Employer contributions	-	1,050,063	(1,050,063)
Employee contributions	-	557,613	(557,613)
Net investment income	-	(12,173,513)	12,173,513
Benefit payments and refunds	(4,361,221)	(4,361,221)	-
Other (net transfer)	-	282,375	(282,375)
Net changes	2,343,662	(14,644,683)	16,988,345
Balances at end of the year	$ 91,002,080	$ 83,318,164	$ 7,683,916

The governmental activities portion of the net pension liability is generally liquidated by the General Fund.

The tax-exempt municipal bond rate was changed from 1.84% to 4.05% based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date.

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 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 or 1 percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	$ 18,283,462	$ 7,683,916	$ (763,434)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Illinois Municipal Retirement Fund (IMRF) (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year, the Village recognized IMRF pension expense (income) of $1,066,238. At the date of this report, 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	$ 609,719	$ 460,002
Changes in assumptions	-	49,274
Net difference between projected and actual earnings on pension plan investments	6,743,631	-
Employer contributions after the measurement date	912,161	-
Total	$ 8,265,511	$ 509,276

The $912,161 reported as deferred outflows of resources related to pensions resulting from Village contributions after the measurement date will be recognized as a reduction of the net pension liability in the following year.

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

Year Ending December 31	
2024	$ (141,455)
2025	958,620
2026	2,189,662
2027	3,837,247
2028	-
Thereafter	-
Total	$ 6,844,074

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Police Pension Employees Retirement System (PPERS)

Plan Administration

Police sworn personnel are covered by PPERS. 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 PPERS as a pension trust fund.

PPERS is governed by a five-member Board of Trustees. Two members of the Board are appointed by the Village's Mayor, one member is elected by pension beneficiaries, and two members are elected by active police employees.

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.

Plan Membership

At the date of this report, the measurement date, membership consisted of:

Inactive plan members currently receiving benefits	105
Inactive plan members entitled to but not yet receiving benefits	8
Active employees	110
	223
Number of participating employers	1

Benefits Provided

PPERS 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 75.00% 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

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14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Police Pension Employees Retirement System (PPERS) (Continued)

Benefits Provided (Continued)

and be paid upon reaching the age of at least 55 years, by 3.00% of the original pension and 3.00% 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 of 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 3.00% 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 75.00% 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. Non-compounding increases occur annually, each January thereafter. The increase is the lesser of 3.00% or ½ of the change in the Consumer Price Index for the proceeding calendar year.

Contributions

Employees are required by ILCS to contribute 9.91% of their base salary to PPERS. 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 the year 2040. However, the Village has elected to calculate its annual contribution using the entry age normal level percentage of payroll actuarial cost method that will result in the funding of 100% of the past service cost by the year 2040. For the year, the Village's contribution was 49.63% of covered payroll.

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14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Police Pension Employees Retirement System (PPERS) (Continued)

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.

Deposits with Financial Institutions

The PPERS retains its available cash. Available cash is determined to be the amount which is required for the current expenditures of the PPERS. Any excess of available cash is required to be transferred to IPOPIF for purposes of the long-term investment for the PPERS.

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, PPERS' deposits may not be returned to it. PPERS' investment policy does not require collateralization; however, all deposits at the date of this report are covered by Federal Depository Insurance.

Investments

Investments of the PPERS 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 as of June 30, 2023. A copy of that report can be obtained from IPOPIF at 456 Fulton Street, Suite 402, Peoria, IL 61602 or at www.ipopif.org.

Fair Value Measurement

The PPERS categorizes fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The PPERS held no investments subject to fair value measurement at year end.

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14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Police Pension Employees Retirement System (PPERS) (Continued)

Net Asset Value

The Net Asset Value (NAV) of the PPERS' pooled investment in IPOPIF was $110,867,059 at year end. 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 year end. The PPERS may redeem shares with a seven-calendar day notice. IPOPIF may, at its sole discretion and based on circumstances, process redemption requests with fewer than a seven-calendar day notice. Regular redemptions of the same amount on a particular day of the month may be arranged with IPOPIF.

Investment Policy

IPOPIF's 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.

Investment Rate of Return

For the year, the annual money-weighted rate of return on PPERS investments, net of investment expense, was 13.06%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

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 contributions rates and the member rate. Based on those assumptions, PPERS' 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 PPERS investments was applied to all periods of projected benefit payments to determine the total pension liability.

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14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Police Pension Employees Retirement System (PPERS) (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
Balances at beginning of the year	$ 168,618,311	$ 100,841,066	$ 67,777,245
Changes for the period			
Service cost	2,599,727	-	2,599,727
Interest	11,520,828	-	11,520,828
Difference between expected and actual experience	2,631,699	-	2,631,699
Changes in assumptions	60,298	-	60,298
Changes in benefit terms	-	-	-
Employer contributions	-	5,962,356	(5,962,356)
Employee contributions	-	1,231,902	(1,231,902)
Net investment income	-	13,211,148	(13,211,148)
Benefit payments and refunds	(8,071,242)	(8,071,242)	-
Other (net transfer)	-	(15,635)	15,635
Net changes	8,741,310	12,318,529	(3,577,219)
Balances at end of the year	$ 177,359,621	$ 113,159,595	$ 64,200,026

Plan fiduciary net position as a percentage of the total pension liability 63.80%

The governmental activities portion of the net pension liability is generally liquidated by the General Fund.

The assumed rate on High Quality 20 Year Tax-Exempt General Obligation (G.O.) Bonds was changed from 3.72% to 3.26% for the current year. The underlying index used is The Bond Buyer 20-Bond G.O. Index. The choice of index is unchanged from the prior year. The rate has been updated to the current fiscal year end based on changes in market conditions as reflected in the Index.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation using the following actuarial methods and assumptions as of the date of this report. Unless otherwise noted, the same actuarial assumptions are used for Tier 1 and Tier 2.

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14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Police Pension Employees Retirement System (PPERS) (Continued)

Actuarial Assumptions (Continued)

Actuarial valuation date	December 31, 2023
Actuarial cost method	Entry-age normal
Economic assumptions	
Discount rate used for the Total Pension Liability	7.00%
Expected rate of return on investments	7.00%
High-Quality 20 Year tax exempt GO Bond Rate	3.26%
Projected individual pay increases	3.75% - 10.18%
Projected total payroll increases	3.25%
Consumer price index (Urban)	2.25%
Inflation rate	2.25%
Asset valuation method	Fair value

Demographic assumptions

Mortality rates

Active Mortality - follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis. 50% of active Member deaths are assumed to be in the line of duty.

Retiree Mortality - follows the L&A Assumption Study for Police 2020. These rates are experience weighted with the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study improved to 2017 using MP-2019 Improvement Rates. These rates are then improved fully generationally using MP-2019 Improvement Rates.

Disabled Mortality - follows the Sex Distinct Raw Rates as developed in the PubS-2010 Study for Disabled Participants. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.

Spouse Mortality - follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study for Contingent Survivors. For all rates not provided there (ages 45 and younger) the PubG-2010 Study for general employees was used. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.

Retirement rates – 150% of L&A 2020 Illinois Police Retirement Rates Capped at Age 65

Termination rates – 100% of L&A 2020 Illinois Police Termination Rates

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

Marital assumptions

Active members – 80% of active Members are assumed to be married. Female spouses are assumed to be 3 years younger than male spouses.

Retiree and disabled members – Based on actual spouse data.

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14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Police Pension Employees Retirement System (PPERS) (Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the Village calculated using the discount rate 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 or 1 percentage point higher than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net Pension Liability	$ 90,647,853	$ 64,200,026	$ 42,806,654

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year, the Village recognized PPERS pension expense of $6,472,354 and reported deferred outflows of resources and deferred inflows of resources related to PPERS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 5,640,192	$ 2,059,919
Changes in assumptions	5,598,526	670
Net difference between projected and actual earnings on pension plan investments	5,634,518	-
Total	$ 16,873,236	$ 2,060,589

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

Year Ending December 31	
2024	$ 3,156,056
2025	4,288,402
2026	5,735,320
2027	233,542
2028	1,158,318
Thereafter	241,009
Total	$ 14,812,647

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Firefighters' Pension Employees Retirement System (FPERS)

Plan Administration

Fire sworn personnel are covered by FPERS. 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 5/4-1) and may be amended only by the Illinois legislature. The Village accounts for FPERS as a pension trust fund.

FPERS is governed by a five-member Board of Trustees. Two members of the Board are appointed by the Village's Mayor, one member is elected by pension beneficiaries, and two members are elected by active police employees.

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.

Plan Membership

At the date of this report, the measurement date, membership consisted of:

Inactive plan members currently receiving benefits	93
Inactive plan members entitled to but not yet receiving benefits	4
Active employees	91
	188
Number of participating employers	1

Benefits Provided

FPERS 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 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 75.00% 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

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Firefighters' Pension Employees Retirement System (FPERS) (Continued)

Benefits Provided (Continued)

anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3.00% of the original pension and 3.00% 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 of 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. 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 3.00% 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 75.00% 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 3.00% or ½ of the change in the Consumer Price Index for the proceeding calendar year.

Employees are required by ILCS to contribute 9.455% of their base salary to FPERS. 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 the year 2040. However, the Village has elected to calculate its annual contribution using the entry age normal level percentage of payroll actuarial cost method that will result in the funding of 100% of the past service cost by the year 2040. For the year, the Village's contribution was 58.98% of covered payroll.

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14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Firefighters' Pension Employees Retirement System (FPERS) (Continued)

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 FPERS retains all of its available cash. Available cash is determined to be the amount which is required for the current expenditures of the FPERS. Excess available cash is required to be transferred to IFPIF for the purposes of the long-term investment for the FPERS.

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, FPERS' deposits may not be returned to it. FPERS' investment policy does not require collateralization; however, all deposits at the date of this report are covered by Federal Depository Insurance.

Investments

Investments of the FPERS 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 as of June 30, 2023. A copy of that report can be obtained from IFPIF at 1919 South Highland Avenue, Building A, Suite 237, Lombard, IL 60148 or at www.ifpif.org.

Fair Value Measurement

The FPERS categorizes fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The FPERS held no investments subject to fair value measurement at year end.

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14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Firefighters' Pension Employees Retirement System (FPERS) (Continued)

Net Asset Value

The Net Asset Value (NAV) of the FPERS' pooled investment in IFPIF was $99,919,310 at year end. The pooled investments consist of the investments as noted in the target allocation table available at www.ifpif.org. Investments in IFPIF are valued at IFPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at year end. The FPERS 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.

Investment Rate of Return

For the year, the annual money weighted rate of return on pension plan investments, net of pension plan investment expense, was 15.01%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

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 contributions rates and the member rate. Based on those assumptions, FPERS' 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 FPERS investments was applied to all periods of projected benefit payments to determine the total pension liability.

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14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Firefighters' Pension Employees Retirement System (FPERS) (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
Balances at beginning of the year	$ 157,777,454	$ 89,393,511	$ 68,383,943
Changes for the period			
Service cost	2,456,378	-	2,456,378
Interest	10,777,419	-	10,777,419
Difference between expected and actual experience	2,422,194	-	2,422,194
Changes in assumptions	-	-	-
Changes in benefit terms	-	-	-
Employer contributions	-	5,987,516	(5,987,516)
Employee contributions	-	1,017,712	(1,017,712)
Net investment income	-	13,416,876	(13,416,876)
Benefit payments and refunds	(7,638,430)	(7,638,430)	-
Other (net transfer)	-	(20,983)	20,983
Net changes	8,017,561	12,762,691	(4,745,130)
Balances at end of the year	$ 165,795,015	$ 102,156,202	$ 63,638,813

Plan fiduciary net position as a percentage of the total pension liability 61.62%

The governmental activities portion of the net pension liability is generally liquidated by the General Fund.

The assumed rate on High Quality 20 Year Tax-Exempt General Obligation (G.O.) Bonds was changed from 3.72% to 3.26% for the current year. The underlying index used is The Bond Buyer 20-Bond G.O. Index. The choice of index is unchanged from the prior year. The rate has been updated to the current fiscal year end based on changes in market conditions as reflected in the Index.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation using the following actuarial methods and assumptions as of the date of this report. Unless otherwise noted, the same actuarial assumptions are used for Tier 1 and Tier 2.

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14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Firefighters' Pension Employees Retirement System (FPERS) (Continued)

Actuarial Assumptions (Continued)

Actuarial valuation date	December 31, 2023
Actuarial cost method	Entry-age normal
Economic assumptions	
Discount rate used for the Total Pension Liability	7.00%
Expected rate of return on investments	7.00%
High-Quality 20 Year tax exempt GO Bond Rate	3.26%
Projected individual pay increases	3.75% - 36.05%
Projected total payroll increases	3.25%
Consumer price index (Urban)	2.25%
Inflation rate	2.25%
Asset valuation method	Fair value

Demographic assumptions

Mortality rates

Active Mortality - follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis. 50% of active Member deaths are assumed to be in the line of duty.

Retiree Mortality - follows the L&A Assumption Study for Firefighters 2020. These rates are experience weighted with the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study improved to 2017 using MP-2019 Improvement Rates. These rates are then improved fully generationally using MP-2019 Improvement Rates.

Disabled Mortality - follows the L&A Assumption Study for Firefighters 2020. The rates are experience weighted with Sex Distinct Raw Rates as developed in the PubS-2010 Study for disabled participants improved to 2017 using MP-2019 Improvement Rates. These rates are then improved fully generationally using MP-2019 Improvement Rates.

Spouse Mortality - follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study for contingent survivors. For all rates not provided there (ages 45 and younger) the PubG-2010 Study for general employees was used. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.

Retirement rates – 100% of L&A 2020 Illinois Firefighters Retirement Rates Capped at Age 65

Termination rates – 100% of L&A 2020 Illinois Firefighters Termination Rates

Disability Rates – 100% of L&A 2020 Illinois Firefighters Disability Rates

Marital assumptions

Active members – 80% of active Members are assumed to be married. Female spouses are assumed to be 3 years younger than male spouses.

Retiree and disabled members – Based on actual spouse data.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Firefighters' Pension Employees Retirement System (FPERS) (Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the Village calculated using the discount rate 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 or 1 percentage point higher than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net Pension Liability	$ 86,482,546	$ 63,638,813	$ 44,874,895

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year, the Village recognized FPERS pension expense of $7,587,757 and reported deferred outflows of resources and deferred inflows of resources related to FPERS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 4,778,409	$ 2,627,556
Changes in assumptions	3,915,766	2,866
Net difference between projected and actual earnings on pension plan investments	6,181,590	-
Total	$ 14,875,765	$ 2,630,422

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Firefighters' Pension Employees Retirement System (FPERS) (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

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

Year Ending December 31	
2024	$ 2,914,335
2025	4,089,136
2026	4,275,244
2027	(210,497)
2028	960,267
Thereafter	216,858
Total	$ 12,245,343

15. PENSION TRUST FUNDS

a. Schedule of Net Position

	Police Pension	Firefighters' Pension	Total
ASSETS			
Cash and cash equivalents	$ 2,292,536	$ 2,236,892	$ 4,529,428
Investments, at fair value			
Investments held in the Illinois Police Officers' Pension Investment Fund	110,867,059	-	110,867,059
Illinois Firefighters' Pension Investment Fund	-	99,919,310	99,919,310
Total assets	113,159,595	102,156,202	215,315,797
LIABILITIES			
None	-	-	-
NET POSITION			
Restricted for pensions	$ 113,159,595	$ 102,156,202	$ 215,315,797

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15. PENSION TRUST FUNDS (Continued)

b. Schedule of Changes in Net Position

	Police Pension	Firefighters' Pension	Total
ADDITIONS			
Contributions			
Employer	$ 5,962,356	$ 5,987,516	$ 11,949,872
Employee	1,231,902	1,017,712	2,249,614
Other	1,023	-	1,023
Total contributions	7,195,281	7,005,228	14,200,509
Investment earnings			
Net increase in the fair value of investments	12,589,016	11,789,595	24,378,611
Interest	775,506	1,728,740	2,504,246
Total investment earnings	13,364,522	13,518,335	26,882,857
Less investment expense	(153,374)	(101,459)	(254,833)
Net investment earnings	13,211,148	13,416,876	26,628,024
Total additions	20,406,429	20,422,104	40,828,533
DEDUCTIONS			
Administration	16,658	20,983	37,641
Benefits and refunds			
Retirement benefits	7,851,330	7,626,273	15,477,603
Refunds of contributions	219,912	12,157	232,069
Total deductions	8,087,900	7,659,413	15,747,313
CHANGE IN NET POSITION	12,318,529	12,762,691	25,081,220
NET POSITION			
January 1	100,841,066	89,393,511	190,234,577
December 31	$ 113,159,595	$ 102,156,202	$ 215,315,797

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16. CHANGE IN ACCOUNTING PRINCIPLE

The Village adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, which provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users.

In 2022, the Village entered a ten-year subscription-based information technology arrangement (SBITA) with a vendor for its bodycam and in-car video system. The entire amount of the contract was paid at inception. At December 31, 2022, the Village reported a prepaid asset in the amount of $2,509,125. This prepaid asset was restated as an intangible capital asset as of January 1, 2023.

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Required Supplementary Information

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SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	$ 29,282,678	$ 29,282,678	$ 29,185,088
Licenses and permits	2,337,000	2,337,000	3,076,218
Intergovernmental	27,754,050	28,129,220	29,570,122
Charges for services	5,470,775	6,963,425	7,887,115
Fines and forfeits	2,232,000	2,232,000	1,073,380
Investment income	100,000	100,000	1,636,918
Miscellaneous	445,000	459,425	695,785
Total revenues	67,621,503	69,503,748	73,124,626
EXPENDITURES			
General government	5,781,055	5,444,286	4,963,140
Public safety	52,314,868	54,532,896	52,950,598
Public works	7,599,425	7,767,157	6,886,501
Total expenditures	65,695,348	67,744,339	64,800,239
EXCESS OF REVENUES OVER EXPENDITURES	1,926,155	1,759,409	8,324,387
OTHER FINANCING SOURCES (USES)			
Issuance of SBITA	-	-	40,569
Transfers in	-	576,532	576,532
Transfers (out)	(1,642,000)	(13,542,000)	(13,542,000)
Total other financing sources (uses)	(1,642,000)	(12,965,468)	(12,924,899)
NET CHANGE IN FUND BALANCE	$ 284,155	$ (11,206,059)	(4,600,512)
FUND BALANCE, JANUARY 1			40,873,709
FUND BALANCE, DECEMBER 31			$ 36,273,197

(See independent auditor's report.)

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SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DOWNTOWN TIF FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Incremental property taxes	$ 7,600,000	$ 7,600,000	$ 7,458,488
Investment income	2,500	2,500	740,388
Miscellaneous			
Miscellaneous	-	-	1,036,000
Total revenues	7,602,500	7,602,500	9,234,876
EXPENDITURES			
Economic development			
Supplies and services	10,000	172,884	72,957
Project expenditures	-	486,236	142,481
Capital outlay			
Buildings and facilities	715,000	203,617	54,262
Street improvements	1,500,000	1,502,623	71,360
Flood control	3,500,000	150,134	150,134
Debt service			
Principal retirement	15,000	15,000	14,068
Total expenditures	5,740,000	2,530,494	505,262
NET CHANGE IN FUND BALANCE	$ 1,862,500	$ 5,072,006	8,729,614
FUND BALANCE, JANUARY 1			14,853,961
FUND BALANCE, DECEMBER 31			$ 23,583,575

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(See independent auditor's report.)

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, 2023

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Grants	$ -	$ 2,247,937	$ 2,247,937
Investment income	-	576,532	411,837
Total revenues	-	2,824,469	2,659,774
EXPENDITURES			
Capital outlay			
Technology	-	240,763	240,763
Buildings and facilities	-	81,928	81,928
Vehicles and equipment	-	1,925,246	1,925,246
Total expenditures	-	2,247,937	2,247,937
EXCESS OF REVENUES OVER EXPENDITURES	-	576,532	411,837
OTHER FINANCING SOURCES (USES)			
Transfers (out)	-	(576,532)	(576,532)
Total other financing sources	-	(576,532)	(576,532)
NET CHANGE IN FUND BALANCE	$ -	$ -	(164,695)
FUND BALANCE, JANUARY 1			164,695
FUND BALANCE, DECEMBER 31			$ -

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(See independent auditor's report.)

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Ten Fiscal Years

Calendar Year	2014	2015	2016	2017
Actuarially Determined Contribution	$ 1,280,673	$ 1,326,808	$ 1,357,502	$ 1,268,896
Actual Contribution	1,299,693	1,326,808	1,359,414	1,286,486
Contribution Deficiency/(Excess)	(19,020)	-	(1,912)	(17,590)
Covered Valuation Payroll	10,139,928	10,563,758	10,630,398	10,452,192
Actual Contribution as a Percentage of Covered Valuation Payroll	12.82%	12.56%	12.79%	12.31%

Notes to the required supplementary information:

Valuation date	Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.
Actuarial cost method	Aggregate entry-age normal
Assumptions	
Amortization method	Level percentage of payroll, closed
Remaining amortization period	21-year closed period until remaining period reaches 15 years
Asset valuation method	5-year smoothed fair value; 20% corridor
Inflation	2.25%
Salary increases	2.85% to 13.75% including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017 - 2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Unless otherwise noted, the same actuarial assumptions are used for Tier 1 and Tier 2.

(See independent auditor's report.)

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2018	2019	2020	2021	2022	2023
$ 1,236,724	$ 1,072,435	$ 1,346,507	$ 1,393,340	$ 1,050,063	$ 912,161
1,236,724	1,072,435	1,346,507	1,393,340	1,050,063	912,161
-	-	-	-	-	-
10,772,855	10,976,825	11,230,254	11,611,171	11,278,873	11,846,230
11.48%	9.77%	11.99%	12.00%	9.31%	7.70%

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(See independent auditor's report.)

SCHEDULE OF EMPLOYER CONTRIBUTIONS
POLICE PENSION FUND

Last Ten Fiscal Years

Calendar Year	2014	2015	2016	2017
Actuarially Determined Contribution	$ 2,948,599	$ 3,038,973	$ 3,441,579	$ 4,075,790
Actual Contribution	2,951,135	3,371,172	3,538,272	4,043,020
Contribution Deficiency/(Excess)	(2,536)	(332,199)	(96,693)	32,770
Covered Valuation Payroll	10,057,662	10,205,207	10,358,270	10,849,076
Actual Contribution as a Percentage of Covered Valuation Payroll	29.34%	33.03%	34.16%	37.27%

Notes to the required supplementary information for the 2023 contributions:

Valuation date	December 31, 2021
Actuarial cost method	Entry-age normal
Assumptions	
Amortization method	Level percentage of payroll, closed
Amortization target	100% funded over 20 years
Asset valuation method	5-year smoothed fair value; 20% corridor
Inflation	2.25%
Salary increases	3.25%
Individual pay increases	3.75% - 15.35%
Investment rate of return	7.00%
Mortality rates - Active	Sex Distinct Raw Rates as developed in the PubS-2010(A) Study. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.
Mortality rates - Retiree	L&A Assumption Study for Police 2020 experience weighted with the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study improved to 2017 using MP-2019 Improvement Rates. These rates are then improved fully generationally using MP-2019 Improvement Rates.
Mortality rates - Disabled	Sex Distinct Raw Rates as developed in the PubS-2010 Study for disabled participants. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.
Mortality rates - Spouse	Sex Distinct Raw Rates as developed in the PubS-2010(A) Study for contingent survivors. For all rates not provided there (ages 45 and younger) the PubG-2010 Study for general employees was used. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.
Marital assumptions	*Active Members:* 80% of active Members are assumed to be married. Female spouses are assumed to be 3 years younger than male spouses. *Retiree and Disabled Members:* Actual spousal data was utilized for retiree and disabled Members.
Retirement rates	150% of the L&A Assumption Study for Police 2020 Cap Age 65.
Termination rates	100% of the L&A Assumption Study for Police 2020.
Disability rates	100% of the L&A Assumption Study for Police 2020.

Unless otherwise noted, the same actuarial assumptions are used for Tier 1 and Tier 2.

The 2017 Actuarially Determined Contribution reflects an update to the mortality tables.

The 2018 Actuarially Determined Contribution reflects a change in actuaries and a change in the discount rate.

(See independent auditor's report.)

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2018	2019	2020	2021	2022	2023
$ 4,307,574	$ 4,397,183	$ 4,700,943	$ 5,638,311	$ 5,428,437	$ 5,445,509
4,322,198	4,771,486	5,364,713	5,719,861	6,221,185	5,962,356
(14,624)	(374,303)	(663,770)	(81,550)	(792,748)	(516,847)
10,871,318	10,997,170	11,127,415	11,327,263	11,471,798	12,012,482
39.76%	43.39%	48.21%	50.50%	54.23%	49.63%

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(See independent auditor's report.)

SCHEDULE OF EMPLOYER CONTRIBUTIONS
FIREFIGHTERS' PENSION FUND

Last Ten Fiscal Years

Calendar Year	2014	2015	2016	2017
Actuarially Determined Contribution	$ 3,091,300	$ 3,238,069	$ 3,254,943	$ 3,911,411
Actual Contribution	3,098,007	3,620,989	3,660,137	4,629,680
Contribution Deficiency/(Excess)	(6,707)	(382,920)	(405,194)	(718,269)
Covered Valuation Payroll	8,744,586	8,905,763	9,137,439	9,245,367
Actual Contribution as a Percentage of Covered Valuation Payroll	35.43%	40.66%	40.06%	50.08%

Notes to the required supplementary information for the 2023 contributions:

Valuation date	December 31, 2021
Actuarial cost method	Entry-age normal
Assumptions	
Amortization method	Level percentage of payroll, closed
Amortization target	100% funded over 20 years
Asset valuation method	5-year smoothed fair value; 20% corridor
Inflation	2.25%
Salary increases	3.25%
Individual pay increases	3.75% - 36.05%
Investment rate of return	7.00%
Mortality rates - Active	Sex Distinct Raw Rates as developed in the PubS-2010(A) Study. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.
Mortality rates - Retiree	L&A Assumption Study for Firefighters 2020 experience weighted with the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study improved to 2017 using MP-2019 Improvement Rates. These rates are then improved fully generationally using MP-2019 Improvement Rates.
Mortality rates - Disabled	L&A Assumption Study for Firefighters 2020. These rates are experience weighted with the Sex Distinct Raw Rates as developed in the PubS-2010 Study for disabled participants improved to 2017 using MP-2019 Improvement Rates. These rates are then improved fully generationally using MP-2019 Improvement Rates.
Mortality rates - Spouse	Sex Distinct Raw Rates as developed in the PubS-2010(A) Study for contingent survivors. For all rates not provided there (ages 45 and younger) the PubG-2010 Study for general employees was used. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.
Marital assumptions	*Active Members:* 80% of active Members are assumed to be married. Female spouses are assumed to be 3 years younger than male spouses. *Retiree and Disabled Members:* Actual spousal data was utilized for retiree and disabled Members.
Retirement rates	100% of the L&A Assumption Study for Firefighters 2020 Cap Age 65.
Termination rates	100% of the L&A Assumption Study for Firefighters 2020.
Disability rates	100% of the L&A Assumption Study for Firefighters 2020.

Unless otherwise noted, the same actuarial assumptions are used for Tier 1 and Tier 2.

The 2017 Actuarially Determined Contribution reflects an update to the mortality tables.

The 2018 Actuarially Determined Contribution reflects a change in actuaries and a change in the discount rate.

(See independent auditor's report.)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

2018	2019	2020	2021	2022	2023
$ 4,596,932	$ 4,654,347	$ 4,935,330	$ 5,482,655	$ 5,551,876	$ 5,470,821
4,675,335	5,205,407	5,608,868	5,563,796	8,343,615	5,987,516
(78,403)	(551,060)	(673,538)	(81,141)	(2,791,739)	(516,695)
9,508,556	9,877,339	9,706,278	9,968,244	10,205,711	10,151,428
49.17%	52.70%	57.79%	55.82%	81.75%	58.98%

(See independent auditor's report.)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

SCHEDULE OF CHANGES IN THE EMPLOYER'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POST EMPLOYMENT BENEFIT PLAN

Last Ten Fiscal Years
(schedule to be built prospectively)

Calendar Year	2018	2019	2020
TOTAL OPEB LIABILITY			
Service cost	$ 719,981	$ 657,670	$ 819,775
Interest	438,629	510,011	414,399
Changes to benefit terms	-	-	-
Differences between expected and actual experience	-	-	(3,326,163)
Changes of assumptions	(856,449)	2,088,140	890,690
Benefit payments, including refunds of member contributions	(573,712)	(639,070)	(501,543)
Net change in total OPEB liability	(271,551)	2,616,751	(1,702,842)
Total OPEB liability			
Beginning	13,029,621	12,758,070	15,374,821
Ending	$ 12,758,070	$ 15,374,821	$ 13,671,979
Covered-employee payroll	$ 27,077,166	$ 27,780,330	$ 28,273,958
Employer's net OPEB liability as a percentage of covered-employee payroll	47.12%	55.34%	48.36%

Notes to the required supplementary information:

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.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

2021	2022	2023
$ 977,864	$ 1,009,959	$ 656,271
284,910	291,531	383,121
-	-	-
-	(2,874,757)	-
(63,325)	(1,757,693)	346,839
(465,583)	(507,663)	(536,537)
733,866	(3,838,623)	849,694
13,671,979	14,405,845	10,567,222
$ 14,405,845	$ 10,567,222	$ 11,416,916
$ 28,353,996	$ 30,571,858	$ 31,916,313
50.81%	34.57%	35.77%

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Ten Fiscal Years
(schedule to be built prospectively)

Valuation/Measurement Date	*2015*	*2016*	*2017*	*2018*
Calendar Year	2016	2017	2018	2019
TOTAL PENSION LIABILITY				
Service cost	$ 1,135,095	$ 1,157,484	$ 1,134,861	$ 1,024,994
Interest	4,821,993	5,043,039	5,178,562	5,298,581
Differences between expected and actual experience	(422,884)	(1,422,863)	922,845	939,544
Changes of assumptions	172,219	(262,779)	(2,317,207)	2,205,814
Benefit payments, including refunds of member contributions	(2,472,221)	(2,700,058)	(3,233,210)	(3,294,551)
Net change in total pension liability	3,234,202	1,814,823	1,685,851	6,174,382
Total pension liability				
Beginning	65,047,647	68,281,849	70,096,672	71,782,523
Ending	$ 68,281,849	$ 70,096,672	$ 71,782,523	$ 77,956,905
PLAN FIDUCIARY NET POSITION				
Contributions - employer	$ 1,326,807	$ 1,359,414	$ 1,286,486	$ 1,236,724
Contributions - member	486,317	479,022	475,499	494,998
Net investment income	296,437	4,059,760	10,497,805	(3,659,634)
Benefit payments, including refunds of member contributions	(2,472,221)	(2,700,058)	(3,233,210)	(3,294,551)
Other	(579,310)	214,489	(1,090,449)	1,611,824
Net change in plan fiduciary net position	(941,970)	3,412,627	7,936,131	(3,610,639)
Plan fiduciary net position				
Beginning	59,616,939	58,674,969	62,087,596	70,023,727
Ending	$ 58,674,969	$ 62,087,596	$ 70,023,727	$ 66,413,088
EMPLOYER'S NET PENSION LIABILITY/(ASSET)	$ 9,606,880	$ 8,009,076	$ 1,758,796	$ 11,543,817
Plan fiduciary net position as a percentage of the total pension liability	85.93%	88.57%	97.55%	85.19%
Covered payroll	$ 10,563,758	$ 10,630,398	$ 10,452,192	$ 10,772,855
Employer's net pension liability/(asset) as a percentage of covered payroll	90.94%	75.34%	16.83%	107.16%

(See independent auditor's report.)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

2019 2020	*2020* 2021	*2021* 2022	*2022* 2023
$ 1,097,251	$ 1,130,613	$ 1,075,860	$ 1,083,163
5,560,012	5,826,652	5,984,758	6,308,906
822,768	108,059	1,658,086	(687,186)
-	(783,224)	-	-
(3,631,408)	(4,006,432)	(4,141,482)	(4,361,221)
3,848,623	2,275,668	4,577,222	2,343,662
77,956,905	81,805,528	84,081,196	88,658,418
$ 81,805,528	$ 84,081,196	$ 88,658,418	$ 91,002,080
$ 1,072,435	$ 1,346,507	$ 1,393,340	$ 1,050,063
493,955	548,467	522,502	557,613
12,298,754	10,935,116	14,359,845	(12,173,513)
(3,631,408)	(4,006,432)	(4,141,482)	(4,361,221)
260,867	322,941	(225,648)	282,375
10,494,603	9,146,599	11,908,557	(14,644,683)
66,413,088	76,907,691	86,054,290	97,962,847
$ 76,907,691	$ 86,054,290	$ 97,962,847	$ 83,318,164
$ 4,897,837	$ (1,973,094)	$ (9,304,429)	$ 7,683,916
94.01%	102.35%	110.49%	91.56%
$ 10,976,825	$ 11,230,254	$ 11,611,171	$ 11,278,873
44.62%	-17.57%	-80.13%	68.13%

(See independent auditor's report.)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
POLICE PENSION FUND

Last Ten Fiscal Years
(schedule to be built prospectively)

Calendar Year	2015	2016	2017	2018
TOTAL PENSION LIABILITY				
Service cost	$ 2,015,249	$ 2,107,038	$ 2,135,476	$ 2,290,298
Interest	7,633,547	8,334,207	8,262,326	8,777,152
Changes to benefit terms	-	-	-	-
Differences between expected and actual experience	550,745	(4,910,367)	1,524,716	1,720,631
Changes of assumptions	7,001,248	(2,119,085)	(4,940)	-
Benefit payments, including refunds of member contributions	(3,866,026)	(4,187,653)	(4,618,864)	(5,014,198)
Net change in total pension liability	13,334,763	(775,860)	7,298,714	7,773,883
Total pension liability				
Beginning	103,713,646	117,048,409	116,272,549	123,571,263
Ending	$ 117,048,409	$ 116,272,549	$ 123,571,263	$ 131,345,146
PLAN FIDUCIARY NET POSITION				
Contributions - employer	$ 3,371,172	$ 3,538,272	$ 4,043,020	$ 4,322,198
Contributions - member	1,034,219	1,055,702	1,048,695	1,077,694
Net investment income	(209,305)	4,490,541	9,547,991	(5,144,043)
Benefit payments, including refunds of member contributions	(3,866,026)	(4,187,653)	(4,618,864)	(5,014,198)
Other	(35,446)	(48,430)	(23,802)	67,323
Net change in total pension liability	294,614	4,848,432	9,997,040	(4,691,026)
Plan net position				
Beginning	62,236,359	62,530,973	67,379,405	77,376,445
Ending	$ 62,530,973	$ 67,379,405	$ 77,376,445	$ 72,685,419
EMPLOYER'S NET PENSION LIABILITY	$ 54,517,436	$ 48,893,144	$ 46,194,818	$ 58,659,727
Plan fiduciary net position as a percentage of the total pension liability	53.42%	57.95%	62.62%	55.34%
Covered payroll	$ 10,205,207	$ 10,358,270	$ 10,849,076	$ 10,871,318
Employer's net pension liability as a percentage of covered payroll	534.21%	472.02%	425.79%	539.58%

(See independent auditor's report.)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

2019	2020	2021	2022	2023
$ 2,233,157	$ 2,385,236	$ 2,383,728	$ 2,447,261	$ 2,599,727
9,322,558	10,250,927	10,379,255	10,902,536	11,520,828
624,567	-	-	(93,175)	-
1,682,132	(599,585)	(2,472,651)	3,110,405	2,631,699
4,733,370	-	-	5,532,349	60,298
(5,516,268)	(6,276,335)	(6,493,016)	(7,263,286)	(8,071,242)
13,079,516	5,760,243	3,797,316	14,636,090	8,741,310
131,345,146	144,424,662	150,184,905	153,982,221	168,618,311
$ 144,424,662	$ 150,184,905	$ 153,982,221	$ 168,618,311	$ 177,359,621
$ 4,771,486	$ 5,364,713	$ 5,719,861	$ 6,221,185	$ 5,962,356
1,145,375	1,188,697	1,185,100	1,435,595	1,231,902
15,742,283	11,192,237	16,298,601	(16,712,527)	13,211,148
(5,516,268)	(6,276,335)	(6,493,016)	(7,263,286)	(8,071,242)
(16,500)	(13,975)	199,921	(17,500)	(15,635)
16,126,376	11,455,337	16,910,467	(16,336,533)	12,318,529
72,685,419	88,811,795	100,267,132	117,177,599	100,841,066
$ 88,811,795	$ 100,267,132	$ 117,177,599	$ 100,841,066	$ 113,159,595
$ 55,612,867	$ 49,917,773	$ 36,804,622	$ 67,777,245	$ 64,200,026
61.49%	66.76%	76.10%	59.80%	63.80%
$ 10,997,170	$ 11,218,955	$ 11,914,392	$ 11,796,852	$ 12,430,855
505.70%	444.94%	308.91%	574.54%	516.46%

(See independent auditor's report.)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
FIREFIGHTERS' PENSION FUND

Last Ten Fiscal Years
(schedule to be built prospectively)

Calendar Year	2015	2016	2017	2018
TOTAL PENSION LIABILITY				
Service cost	$ 1,980,545	$ 2,045,539	$ 2,027,295	$ 2,174,274
Interest	7,087,978	7,740,742	8,210,890	8,621,323
Changes to benefit terms	-	-	-	-
Differences between expected and actual experience	4,554	1,035,715	418,362	994,849
Changes of assumptions	7,553,761	328,856	-	(11,224)
Benefit payments, including refunds of member contributions	(4,215,646)	(4,513,084)	(4,818,995)	(5,171,821)
Net change in total pension liability	12,411,192	6,637,768	5,837,552	6,607,401
Total pension liability				
Beginning	96,614,199	109,025,391	115,663,159	121,500,711
Ending	$ 109,025,391	$ 115,663,159	$ 121,500,711	$ 128,108,112
PLAN FIDUCIARY NET POSITION				
Contributions - employer	$ 3,620,989	$ 3,660,137	$ 4,629,680	$ 4,675,335
Contributions - member	857,036	899,896	886,245	905,175
Net investment income	(1,071,694)	4,226,592	9,065,572	(4,380,191)
Benefit payments, including refunds of member contributions	(4,215,646)	(4,513,084)	(4,818,995)	(5,171,822)
Other	(13,377)	(14,181)	(11,665)	62,362
Net change in total pension liability	(822,692)	4,259,360	9,750,837	(3,909,141)
Plan net position				
Beginning	59,625,411	58,802,719	63,062,079	72,812,916
Ending	$ 58,802,719	$ 63,062,079	$ 72,812,916	$ 68,903,775
EMPLOYER'S NET PENSION LIABILITY	$ 50,222,672	$ 52,601,080	$ 48,687,795	$ 59,204,337
Plan fiduciary net position as a percentage of the total pension liability	53.93%	54.52%	59.93%	53.79%
Covered payroll	$ 8,905,763	$ 9,137,439	$ 9,245,367	$ 9,508,556
Employer's net pension liability as a percentage of covered payroll	563.93%	575.67%	526.62%	622.64%

(See independent auditor's report.)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

2019	2020	2021	2022	2023
$ 2,182,763	$ 2,337,486	$ 2,348,003	$ 2,313,500	$ 2,456,378
9,085,806	9,733,994	9,749,927	10,277,176	10,777,419
704,741	-	-	(143,917)	-
745,112	1,065,786	(4,475,390)	2,339,793	2,422,194
1,518,292	-	-	4,838,686	-
(5,573,297)	(5,899,592)	(6,389,135)	(7,090,392)	(7,638,430)
8,663,417	7,237,674	1,233,405	12,534,846	8,017,561
128,108,112	136,771,529	144,009,203	145,242,608	157,777,454
$ 136,771,529	$ 144,009,203	$ 145,242,608	$ 157,777,454	$ 165,795,015
$ 5,205,407	$ 5,608,868	$ 5,563,796	$ 8,343,615	$ 5,987,516
940,243	962,993	999,524	1,057,570	1,017,712
12,209,428	11,448,837	8,454,382	(15,305,426)	13,416,876
(5,573,297)	(5,899,592)	(6,389,135)	(7,090,392)	(7,638,430)
(18,068)	(12,808)	4,260	(20,469)	(20,983)
12,763,713	12,108,298	8,632,827	(13,015,102)	12,762,691
68,903,775	81,667,488	93,775,786	102,408,613	89,393,511
$ 81,667,488	$ 93,775,786	$ 102,408,613	$ 89,393,511	$ 102,156,202
$ 55,104,041	$ 50,233,417	$ 42,833,995	$ 68,383,943	$ 63,638,813
59.71%	65.12%	70.51%	56.66%	61.62%
$ 9,877,339	$ 10,768,480	$ 11,215,725	$ 10,934,974	$ 11,190,113
557.88%	466.49%	381.91%	625.37%	568.71%

(See independent auditor's report.)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

SCHEDULE OF INVESTMENT RETURNS

Last Ten Fiscal Years

Annual money-weighted rate of return, net of investment expense.

Calendar Year	Police Pension Fund	Firefighters' Pension Fund
2014	7.45%	4.50%
2015	-0.37%	-1.82%
2016	7.19%	7.30%
2017	14.06%	14.50%
2018	-5.36%	-6.11%
2019	21.24%	17.95%
2020	13.56%	14.16%
2021	13.71%	9.54%
2022	-14.23%	-14.86%
2023	13.06%	15.01%

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

a. Budgetary Information

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 expeditures of any fund. Expenditures may not legally exceed budgeted appropriations at the fund level. During the year, several supplementary appropriations were necessary.

b. Expenditures/expenses did not exceed budget in any funds.

c. Changes In Actuarial Assumptions

OPEB

The assumed rate on High Quality 20-Year Tax-Exempt General Obligation (G.O.) Bonds was changed from 3.72% to 3.26% for the current year. The underlying index used is The Bond Buyer 20-Bond G.O. Index. The choice of index is unchanged from the prior year. The rate has been updated to the current fiscal year end based on changes in market conditions as reflected in the Index.

IMRF

The long-term municipal bond rate was changed from 1.84% to 4.05% based on the *"Fidelity 20-Year Municipal GO AA Index"* as of the measurement date.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

c. Changes In Actuarial Assumptions (Continued)

PPERS

The assumed rate on High Quality 20-Year Tax-Exempt General Obligation (G.O.) Bonds was changed from 3.72% to 3.26% for the current year. The underlying index used is The Bond Buyer 20-Bond G.O. Index. The choice of index is unchanged from the prior year. The rate has been updated to the current fiscal year end based on changes in market conditions as reflected in the Index.

FPERS

The assumed rate on High Quality 20-Year Tax-Exempt General Obligation (G.O.) Bonds was changed from 3.72% to 3.26% for the current year. The underlying index used is The Bond Buyer 20-Bond G.O. Index. The choice of index is unchanged from the prior year. The rate has been updated to the current fiscal year end based on changes in market conditions as reflected in the Index.

d. Changes In Benefits

OPEB

There were no benefit changes that impacted the OPEB.

IMRF

There were no benefit changes that impacted the IMRF.

PPERS

Effective January 1, 2023, a surviving spouse of a deceased police retiree may be eligible for a survivor's pension of up to 15 years of benefit payments if (a) the surviving spouse has attained age 62 and (b) if the police officer was married to the surviving spouse after retirement, and for at least 5 years prior to the officer's death. Previously, there was no survivor's pension for spouses married after retirement. In the Village's opinion, under a prudent interpretation of the provisions, it believes the impact to be de minimis. The Village has not made an administrative interpretation as to how the provisions of the Act will impact future surviving spouses. Due to the uncertainty around the interpretation and the expected de minimis impact, this contingency has not been valued separately for active Members.

FPERS

There were no benefit changes that impacted the FPERS.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

Combining and Individual Fund Financial Statements and Schedules

Nonmajor Governmental Funds

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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VILLAGE OF PALATINE, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2023

	Special Revenue	Capital Improvement	Total Nonmajor Governmental
ASSETS			
Cash and investments	$ 11,430,746	$ 5,964,421	$ 17,395,167
Receivables (net, where applicable, of allowances for uncollectibles)			
Due from other governments	319,053	335,277	654,330
Other	-	88,500	88,500
Accrued interest	39,009	18,846	57,855
TOTAL ASSETS	$ 11,788,808	$ 6,407,044	$ 18,195,852
LIABILITIES			
Accounts payable	$ 264,535	$ 621,677	$ 886,212
Accrued payroll	1,473	-	1,473
Due to other funds	23,061	-	23,061
Unearned revenue	-	126,500	126,500
Total liabilities	289,069	748,177	1,037,246
FUND BALANCES			
Restricted for streets and highways	2,164,048	-	2,164,048
Restricted for public safety	1,328,344	-	1,328,344
Restricted for economic development	8,007,347	-	8,007,347
Unrestricted			
Assigned for capital projects	-	5,658,867	5,658,867
Total fund balances	11,499,739	5,658,867	17,158,606
TOTAL LIABILITIES AND FUND BALANCES	$ 11,788,808	$ 6,407,044	$ 18,195,852

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended December 31, 2023

	Special Revenue	Capital Improvement	Total Nonmajor Governmental
REVENUES			
Taxes	$ 4,443,133	$ 1,589,064	$ 6,032,197
Intergovernmental	4,344,266	152,543	4,496,809
Charges for services	-	110,871	110,871
Investment income	568,546	276,946	845,492
Miscellaneous	43,608	-	43,608
Total revenues	9,399,553	2,129,424	11,528,977
EXPENDITURES			
Current			
Public safety	505,616	-	505,616
Economic development	3,676,570	-	3,676,570
Capital outlay	4,487,623	1,905,184	6,392,807
Debt service			
Principal retirement	1,425,000	-	1,425,000
Interest	151,680	-	151,680
Fiscal charges	1,225	-	1,225
Total expenditures	10,247,714	1,905,184	12,152,898
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(848,161)	224,240	(623,921)
OTHER FINANCING SOURCES			
Transfers in	-	45,000	45,000
Total other financing sources	-	45,000	45,000
NET CHANGE IN FUND BALANCES	(848,161)	269,240	(578,921)
FUND BALANCES, JANUARY 1	12,347,900	5,389,627	17,737,527
FUND BALANCES, DECEMBER 31	$ 11,499,739	$ 5,658,867	$ 17,158,606

(See independent auditor's report.)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

Nonmajor Special Revenue Funds

Motor Fuel Tax Fund - to account for the expenditure of the Village's share of State Motor Fuel Tax Allotments and Build Illinois funds. These expenditures must follow the guidelines issued by the Illinois Department of Transportation.

Community Development Block Grant Fund - to account for the expenditure of federal Community Development Block Grant funds. These expenditures must follow the guidelines of the Department of Housing and Urban Development.

Federal Equitable Sharing Fund - to account for the expenditure of the Village's share of federal asset seizure funds under programs from the Department of Justice and Department of the Treasury. These expenditures must follow the guidelines issued by these two Departments.

State Equitable Sharing Fund - to account for the expenditure of the Village's share of state asset seizure funds. These expenditures must follow the guidelines found in state statute.

Foreign Fire Tax Fund - to account for the expenditure of Foreign Fire Insurance Taxes received by the State. These expenditures must follow the guidelines found in state statute and are administered locally by the Foreign Fire Tax Board.

Rand Road Corridor TIF Fund - to account for the expenditure of tax increment financing funds generated within this TIF District. These expenditures must follow the guidelines found in state statute.

Rand/Lake Cook TIF Fund - to account for the expenditure of tax increment financing funds generated within this TIF District. These expenditures must follow the guidelines found in state statute.

Police Grant Fund - to account for the expenditure of grant funds specifically designated for Police Department related purposes from a variety of granting agencies. These expenditures must follow the guidelines issued by the grantors.

Opioid Settlement Fund - to account for the expenditure of opioid settlement proceeds. These expenditures must follow the guidelines found in the settlement agreement.

Community Development Block Grant-CV Fund - to account for the expenditure of federal Community Development Block Grant-CV funds. These expenditures must follow the guidelines of the Department of Housing and Urban Development.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2023

	Motor Fuel Tax	Community Development Block Grant	Federal Equitable Sharing	State Equitable Sharing	Foreign Fire Tax
ASSETS					
Cash and investments	$ 2,084,512	$ -	$ 386,934	$ 620,685	$ 306,232
Receivables					
Due from other governments	265,043	3,600	-	-	-
Accrued interest	-	-	-	-	-
TOTAL ASSETS	$ 2,349,555	$ 3,600	$ 386,934	$ 620,685	$ 306,232
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	$ 185,507	$ 3,600	$ 8,148	$ 2,518	$ -
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	185,507	3,600	8,148	2,518	-
FUND BALANCES					
Restricted for streets and highways	2,164,048	-	-	-	-
Restricted for public safety	-	-	378,786	618,167	306,232
Restricted for economic development	-	-	-	-	-
Total fund balances	2,164,048	-	378,786	618,167	306,232
TOTAL LIABILITIES AND FUND BALANCES	$ 2,349,555	$ 3,600	$ 386,934	$ 620,685	$ 306,232

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

Rand Road Corridor TIF	Rand/ Lake Cook TIF	Police Grant	Opioid Settlement	Community Development Block Grant-CV	Total
$ 5,889,175	$ 2,079,163	$ -	$ 64,045	$ -	$ 11,430,746
3,600	-	24,534	-	22,276	319,053
20,285	18,724	-	-	-	39,009
$ 5,913,060	$ 2,097,887	$ 24,534	$ 64,045	$ 22,276	$ 11,788,808
$ 3,600	$ -	$ -	$ 38,886	$ 22,276	$ 264,535
-	-	1,473	-	-	1,473
-	-	23,061	-	-	23,061
3,600	-	24,534	38,886	22,276	289,069
-	-	-	-	-	2,164,048
-	-	-	25,159	-	1,328,344
5,909,460	2,097,887	-	-	-	8,007,347
5,909,460	2,097,887	-	25,159	-	11,499,739
$ 5,913,060	$ 2,097,887	$ 24,534	$ 64,045	$ 22,276	$ 11,788,808

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS

For the Year Ended December 31, 2023

	Motor Fuel Tax	Community Development Block Grant	Federal Equitable Sharing	State Equitable Sharing	Foreign Fire Tax
REVENUES					
Taxes	$ -	$ -	$ -	$ -	$ -
Intergovernmental	2,983,113	783,851	12,168	29,687	152,097
Investment income	111,648	-	24,643	32,645	237
Miscellaneous	-	-	-	-	36
Total revenues	3,094,761	783,851	36,811	62,332	152,370
EXPENDITURES					
Current					
Public safety	-	-	162,649	64,702	103,533
Economic development	-	163,933	-	-	-
Capital outlay	3,785,007	619,918	-	-	-
Debt service					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Fiscal charges	-	-	-	-	-
Total expenditures	3,785,007	783,851	162,649	64,702	103,533
NET CHANGE IN FUND BALANCES	(690,246)	-	(125,838)	(2,370)	48,837
FUND BALANCES, JANUARY 1	2,854,294	-	504,624	620,537	257,395
FUND BALANCES, DECEMBER 31	$ 2,164,048	$ -	$ 378,786	$ 618,167	$ 306,232

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

Rand Road Corridor TIF	Rand/ Lake Cook TIF	Police Grant	Opioid Settlement	Community Development Block Grant-CV	Total
$ 3,467,625	$ 975,508	$ -	$ -	$ -	$ 4,443,133
9,598	-	135,846	-	237,906	4,344,266
305,519	91,009	-	2,845	-	568,546
-	-	-	43,572	-	43,608
3,782,742	1,066,517	135,846	46,417	237,906	9,399,553
-	-	135,846	38,886	-	505,616
1,773,671	1,501,060	-	-	237,906	3,676,570
82,698	-	-	-	-	4,487,623
1,425,000	-	-	-	-	1,425,000
151,680	-	-	-	-	151,680
1,225	-	-	-	-	1,225
3,434,274	1,501,060	135,846	38,886	237,906	10,247,714
348,468	(434,543)	-	7,531	-	(848,161)
5,560,992	2,532,430	-	17,628	-	12,347,900
$ 5,909,460	$ 2,097,887	$ -	$ 25,159	$ -	$ 11,499,739

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Motor fuel tax allotment	$ 2,788,200	$ 2,788,200	$ 2,983,113
Investment income	750	750	111,648
Total revenues	2,788,950	2,788,950	3,094,761
EXPENDITURES			
Capital outlay			
Street improvements	2,582,990	3,787,055	3,785,007
Total expenditures	2,582,990	3,787,055	3,785,007
NET CHANGE IN FUND BALANCE	$ 205,960	$ (998,105)	(690,246)
FUND BALANCE, JANUARY 1			2,854,294
FUND BALANCE, DECEMBER 31			$ 2,164,048

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COMMUNITY DEVELOPMENT BLOCK GRANT FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Grants	$ 479,813	$ 816,525	$ 783,851
Total revenues	479,813	816,525	783,851
EXPENDITURES			
Economic development			
Administrative fees - General Fund	95,962	95,962	95,962
Social service agencies	71,971	72,516	67,971
Capital outlay			
Rights of way improvements	311,880	648,047	619,918
Total expenditures	479,813	816,525	783,851
NET CHANGE IN FUND BALANCE	$ -	$ -	-
FUND BALANCE, JANUARY 1			-
FUND BALANCE, DECEMBER 31			$ -

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FEDERAL EQUITABLE SHARING FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Grants	$ 20,000	$ 20,000	$ 12,168
Investment income	-	-	24,643
Total revenues	20,000	20,000	36,811
EXPENDITURES			
Public safety			
Police			
Supplies and services	20,000	164,900	162,649
Total expenditures	20,000	164,900	162,649
NET CHANGE IN FUND BALANCE	$ -	$ (144,900)	(125,838)
FUND BALANCE, JANUARY 1			504,624
FUND BALANCE, DECEMBER 31			$ 378,786

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STATE EQUITABLE SHARING FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Grants	$ 20,000	$ 20,000	$ 29,687
Investment income	-	-	32,645
Total revenues	20,000	20,000	62,332
EXPENDITURES			
Public safety			
Police			
Supplies and services	43,500	93,500	64,702
Total expenditures	43,500	93,500	64,702
NET CHANGE IN FUND BALANCE	$ (23,500)	$ (73,500)	(2,370)
FUND BALANCE, JANUARY 1			620,537
FUND BALANCE, DECEMBER 31			$ 618,167

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOREIGN FIRE TAX FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Foreign fire tax	$ 70,000	$ 70,000	$ 152,097
Investment income	-	-	237
Miscellaneous			
Other	-	-	36
Total revenues	70,000	70,000	152,370
EXPENDITURES			
Public safety			
Fire			
Supplies and services	70,000	120,000	103,533
Total expenditures	70,000	120,000	103,533
NET CHANGE IN FUND BALANCE	$ -	$ (50,000)	48,837
FUND BALANCE, JANUARY 1			257,395
FUND BALANCE, DECEMBER 31			$ 306,232

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RAND ROAD CORRIDOR TIF FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Incremental property taxes	$ 3,600,000	$ 3,600,000	$ 3,467,625
Intergovernmental			
Grants	-	9,598	9,598
Investment income	1,500	1,500	305,519
Total revenues	3,601,500	3,611,098	3,782,742
EXPENDITURES			
Economic development			
Supplies and services	10,000	10,000	1,061
Project expenditures	1,325,000	425,000	272,610
Surplus distribution	1,500,000	1,500,000	1,500,000
Capital outlay			
Technology	-	82,698	82,698
Water system improvements	300,000	-	-
Debt service			
Principal retirement	1,425,000	1,425,000	1,425,000
Interest	151,680	151,680	151,680
Fiscal charges	1,500	1,500	1,225
Total expenditures	4,713,180	3,595,878	3,434,274
NET CHANGE IN FUND BALANCE	$ (1,111,680)	$ 15,220	348,468
FUND BALANCE, JANUARY 1			5,560,992
FUND BALANCE, DECEMBER 31			$ 5,909,460

(See independent auditor's report.)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RAND/LAKE COOK TIF FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Incremental property taxes	$ 1,450,000	$ 1,450,000	$ 975,508
Investment income	500	500	91,009
Total revenues	1,450,500	1,450,500	1,066,517
EXPENDITURES			
Economic development			
Supplies and services	5,000	5,000	1,060
Surplus distribution	1,500,000	1,500,000	1,500,000
Total expenditures	1,505,000	1,505,000	1,501,060
NET CHANGE IN FUND BALANCE	$ (54,500)	$ (54,500)	(434,543)
FUND BALANCE, JANUARY 1			2,532,430
FUND BALANCE, DECEMBER 31			$ 2,097,887

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
POLICE GRANT FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Grants	$ -	$ 135,910	$ 135,846
Total revenues	-	135,910	135,846
EXPENDITURES			
Public safety			
Police			
Personnel	-	135,910	135,846
Total expenditures	-	135,910	135,846
NET CHANGE IN FUND BALANCE	$ -	$ -	-
FUND BALANCE, JANUARY 1			-
FUND BALANCE, DECEMBER 31			$ -

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
OPIOID SETTLEMENT FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	$ -	$ 2,800	$ 2,845
Miscellaneous			
Settlements	-	42,573	43,572
Total revenues	-	45,373	46,417
EXPENDITURES			
Public safety			
Fire			
Supplies and services	-	39,548	38,886
Total expenditures	-	39,548	38,886
NET CHANGE IN FUND BALANCE	$ -	$ 5,825	7,531
FUND BALANCE, JANUARY 1			17,628
FUND BALANCE, DECEMBER 31			$ 25,159

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COMMUNITY DEVELOPMENT BLOCK GRANT-CV FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Grants	$ -	$ 237,906	$ 237,906
Total revenues	-	237,906	237,906
EXPENDITURES			
Economic development			
Social service agencies	-	237,906	237,906
Total expenditures	-	237,906	237,906
NET CHANGE IN FUND BALANCE	$ -	$ -	-
FUND BALANCE, JANUARY 1			-
FUND BALANCE, DECEMBER 31			$ -

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(See independent auditor's report.)

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Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

Nonmajor Capital Projects Fund

Capital Improvement Fund - to account for the acquisition and construction of capital facilities and capital improvements other than those financed by other funds.

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Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL IMPROVEMENT FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Telecommunication	$ 679,200	$ 679,200	$ 704,064
Electric utility use tax	885,000	885,000	885,000
Intergovernmental			
Grants	-	152,544	152,543
Charges for services			
Improvement cost sharing programs	-	-	110,871
Investment income	7,500	7,500	276,946
Total revenues	1,571,700	1,724,244	2,129,424
EXPENDITURES			
Capital outlay			
Buildings and facilities	200,000	170,598	170,228
Rights of way improvements	430,000	585,052	585,052
Street improvements	657,140	1,149,905	1,149,904
Total expenditures	1,287,140	1,905,555	1,905,184
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	284,560	(181,311)	224,240
OTHER FINANCING SOURCES (USES)			
Transfers in	45,000	45,000	45,000
Total other financing sources (uses)	45,000	45,000	45,000
NET CHANGE IN FUND BALANCE	$ 329,560	$ (136,311)	269,240
FUND BALANCE, JANUARY 1			5,389,627
FUND BALANCE, DECEMBER 31			$ 5,658,867

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Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

Nonmajor Enterprise Funds

Motor Vehicle Parking System Fund - to account for the provision of public parking services to Village and Non-Village residents.

Refuse Collection Fund - to account for the provision of refuse, recycling, and yard waste collection services provided by the Village.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS

December 31, 2023

	Motor Vehicle Parking System	Refuse Collection	Total
CURRENT ASSETS			
Cash and investments	$ 1,431,031	$ 1,320,679	$ 2,751,710
Receivables (net, where applicable, of allowances for uncollectibles)			
Accounts	-	52,046	52,046
Other	37,426	-	37,426
Accrued interest	6,427	-	6,427
Leases	177,198	-	177,198
Total current assets	1,652,082	1,372,725	3,024,807
NONCURRENT ASSETS			
Capital assets			
Land	4,118,490	-	4,118,490
Buildings and improvements	15,681,480	-	15,681,480
Accumulated depreciation	(15,597,395)	-	(15,597,395)
Total noncurrent assets	4,202,575	-	4,202,575
Total assets	5,854,657	1,372,725	7,227,382
CURRENT LIABILITIES			
Accounts payable	17,761	799,526	817,287
Deposits payable	-	100,318	100,318
Unearned revenues	-	149,980	149,980
Total current liabilities	17,761	1,049,824	1,067,585
DEFERRED INFLOWS OF RESOURCES			
Lease items	163,701	-	163,701
NET POSITION			
Net investment in capital assets	4,202,575	-	4,202,575
Unrestricted	1,470,620	322,901	1,793,521
TOTAL NET POSITION	$ 5,673,195	$ 322,901	$ 5,996,096

(See independent auditor's report.)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS

For the Year Ended December 31, 2023

	Motor Vehicle Parking System	Refuse Collection	Total
OPERATING REVENUES			
Charges for services	$ 419,475	$ 4,859,871	$ 5,279,346
Total operating revenues	419,475	4,859,871	5,279,346
OPERATING EXPENSES			
Costs of sales and services	435,790	4,588,706	5,024,496
Total operating expenses excluding depreciation	435,790	4,588,706	5,024,496
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(16,315)	271,165	254,850
DEPRECIATION	16,990	-	16,990
OPERATING INCOME (LOSS)	(33,305)	271,165	237,860
NONOPERATING REVENUES (EXPENSES)			
Investment income	57,480	39,551	97,031
Unrealized gain (loss) on investments	13,265	-	13,265
Total nonoperating revenues (expenses)	70,745	39,551	110,296
NET INCOME BEFORE TRANSFERS	37,440	310,716	348,156
Transfers (out)	-	(45,000)	(45,000)
CHANGE IN NET POSITION	37,440	265,716	303,156
NET POSITION, JANUARY 1	5,635,755	57,185	5,692,940
NET POSITION, DECEMBER 31	$ 5,673,195	$ 322,901	$ 5,996,096

(See independent auditor's report.)

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Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS

For the Year Ended December 31, 2023

	Motor Vehicle Parking System	Refuse Collection	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	$ 421,445	$ 4,887,586	$ 5,309,031
Payments to suppliers	(284,603)	(4,307,869)	(4,592,472)
Payments to employees	(2,120)	-	(2,120)
Payments for interfund services transactions	(150,000)	(75,000)	(225,000)
Net cash from operating activities	(15,278)	504,717	489,439
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers (out)	-	(45,000)	(45,000)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
None	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale and maturity of investment securities	226,531	-	226,531
Purchase of investment securities	(256,917)	-	(256,917)
Interest received	51,360	39,551	90,911
	20,974	39,551	60,525
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	5,696	499,268	504,964
CASH AND CASH EQUIVALENTS, JANUARY 1	879,697	821,411	1,701,108
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 885,393	$ 1,320,679	$ 2,206,072

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS (Continued)

For the Year Ended December 31, 2022

	Motor Vehicle Parking System	Refuse Collection	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	$ (33,305)	$ 271,165	$ 237,860
Adjustments to reconcile operating income (loss) to net cash from operating activities			
Depreciation	16,990	-	16,990
(Increase) decrease in			
Accounts receivables	-	421	421
Other receivables	8,120	5,895	14,015
Leases	6,606	-	6,606
Increase (decrease) in			
Accounts payable	(748)	205,837	205,089
Accrued payroll	(185)	-	(185)
Deposits payable	-	14,839	14,839
Unearned revenue	-	6,560	6,560
Deferred inflows related to leases	(12,756)	-	(12,756)
NET CASH FROM OPERATING ACTIVITIES	$ (15,278)	$ 504,717	$ 489,439
CASH AND INVESTMENTS			
Cash and cash equivalents	$ 885,393	$ 1,320,679	$ 2,206,072
Investments	545,638	-	545,638
	$ 1,431,031	$ 1,320,679	$ 2,751,710
SCHEDULE OF NONCASH INVESTING AND FINANCING ACTIVITIES			
Unrealized gain (loss) on investments	$ 13,265	$ -	$ 13,265

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(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, 2023

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Parking fees	$ 315,880	$ 315,880	$ 419,475
Total operating revenues	315,880	315,880	419,475
OPERATING EXPENSES EXCLUDING DEPRECIATION			
Costs of sales and services	457,020	379,816	285,790
Administrative fees - General Fund	150,000	150,000	150,000
Total operating expenses excluding depreciation	607,020	529,816	435,790
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(291,140)	(213,936)	(16,315)
DEPRECIATION	-	-	16,990
OPERATING INCOME (LOSS)	(291,140)	(213,936)	(33,305)
NONOPERATING REVENUES (EXPENSES)			
Investment income	1,000	1,000	57,480
Unrealized gain (loss) on investments	-	-	13,265
Total nonoperating revenues (expenses)	1,000	1,000	70,745
CHANGE IN NET POSITION	$ (290,140)	$ (212,936)	37,440
NET POSITION, JANUARY 1			5,635,755
NET POSITION, DECEMBER 31			$ 5,673,195

(See independent auditor's report.)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
MOTOR VEHICLE PARKING SYSTEM FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
OPERATING EXPENSES			
Costs of sales and services			
Finance and operations			
Supplies and services	$ 31,700	$ 31,700	$ 14,662
Public works			
Personnel	4,620	4,620	1,935
Supplies and services	320,700	318,565	244,262
Capital projects			
Buildings and facilities	100,000	24,931	24,931
Total costs of sales and services	457,020	379,816	285,790
Administrative fees - General Fund	150,000	150,000	150,000
TOTAL OPERATING EXPENSES	$ 607,020	$ 529,816	$ 435,790

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
REFUSE COLLECTION FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Refuse billing	$ 4,895,360	$ 4,895,360	$ 4,859,871
Total operating revenues	4,895,360	4,895,360	4,859,871
OPERATING EXPENSES			
Refuse collection	4,577,470	4,577,470	4,513,706
Administrative fees - General Fund	75,000	75,000	75,000
Total operating expenses	4,652,470	4,652,470	4,588,706
OPERATING INCOME	242,890	242,890	271,165
NONOPERATING REVENUES (EXPENSES)			
Investment income	500	500	39,551
NET INCOME BEFORE TRANSFERS	243,390	243,390	310,716
Transfers (out)	(45,000)	(45,000)	(45,000)
CHANGE IN NET POSITION	$ 198,390	$ 198,390	265,716
NET POSITION, JANUARY 1			57,185
NET POSITION, DECEMBER 31			$ 322,901

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

Internal Service Funds

Fleet Services Fund - to account for the provision of fleet maintenance services to the various departments of the Village and certain external governmental agencies. Financing is provided through a vehicle maintenance fee charged to all user departments and external agencies.

Casualty and Liability Insurance Fund - to account for the Village's self-administered casualty and liability insurance program. Financing is provided through an insurance fee charged to various departments.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS

December 31, 2023

	Fleet Services	Casualty and Liability Insurance	Total
CURRENT ASSETS			
Cash and investments	$ 845,102	$ 5,420,145	$ 6,265,247
Receivables			
Other	18,742	-	18,742
Accrued interest	-	26,744	26,744
Inventories	274,635	-	274,635
Total assets	1,138,479	5,446,889	6,585,368
DEFERRED OUTFLOWS OF RESOURCES			
Pension items	413,790	-	413,790
OPEB items	9,511	-	9,511
Total deferred outflows of resources	423,301	-	423,301
CURRENT LIABILITIES			
Accounts payable	76,639	10,556	87,195
Accrued payroll	12,074	-	12,074
Claims payable	-	268,365	268,365
Compensated absences payable	11,020	-	11,020
Total OPEB liability	2,575	-	2,575
Total current liabilities	102,308	278,921	381,229
LONG-TERM LIABILITIES			
Claims payable	-	792,890	792,890
Compensated absences payable	44,080	-	44,080
Net pension liability	384,196	-	384,196
Total OPEB liability	52,226	-	52,226
Total long-term liabilities	480,502	792,890	1,273,392
Total liabilities	582,810	1,071,811	1,654,621
DEFERRED INFLOWS OF RESOURCES			
Pension items	25,464	-	25,464
OPEB items	30,426	-	30,426
Total deferred inflows of resources	55,890	-	55,890
NET POSITION			
Unrestricted	923,080	4,375,078	5,298,158
TOTAL NET POSITION	$ 923,080	$ 4,375,078	$ 5,298,158

(See independent auditor's report.)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2023

	Fleet Services	Casualty and Liability Insurance	Total
OPERATING REVENUES			
Charges for services	$ 2,031,732	$ 1,698,300	$ 3,730,032
Miscellaneous	32,047	202,409	234,456
Total operating revenues	2,063,779	1,900,709	3,964,488
OPERATING EXPENSES			
Costs of sales and services	1,892,838	2,306,290	4,199,128
Total operating expenses	1,892,838	2,306,290	4,199,128
OPERATING INCOME (LOSS)	170,941	(405,581)	(234,640)
NONOPERATING REVENUES (EXPENSES)			
Investment income	42,145	102,073	144,218
Unrealized gain (loss) on investments	-	122,788	122,788
Total nonoperating revenues (expenses)	42,145	224,861	267,006
CHANGE IN NET POSITION	213,086	(180,720)	32,366
NET POSITION, JANUARY 1	709,994	4,555,798	5,265,792
NET POSITION, DECEMBER 31	$ 923,080	$ 4,375,078	$ 5,298,158

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

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Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2023

	Fleet Services	Casualty and Liability Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	$ 184,073	$ 202,409	$ 386,482
Receipts from interfund services transactions	1,875,955	1,698,300	3,574,255
Payments to suppliers	(1,085,869)	(2,256,043)	(3,341,912)
Payments to employees	(842,571)	-	(842,571)
Net cash from operating activities	131,588	(355,334)	(223,746)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
None	-	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
None	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale and maturity of investment securities	-	1,879,877	1,879,877
Purchase of investment securities	-	(1,219,933)	(1,219,933)
Interest received	42,145	79,788	121,933
Net cash from investing activities	42,145	739,732	781,877
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	173,733	384,398	558,131
CASH AND CASH EQUIVALENTS, JANUARY 1	671,369	481,111	1,152,480
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 845,102	$ 865,509	$ 1,710,611

(See independent auditor's report.)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS (Continued)

For the Year Ended December 31, 2023

	Fleet Services	Casualty and Liability Insurance	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	$ 170,941	$ (405,581)	$ (234,640)
Adjustments to reconcile operating income (loss) to net cash from operating activities			
(Increase) decrease in			
Other receivables	(3,751)	-	(3,751)
Inventories	(41,176)	-	(41,176)
Net pension asset	638,358	-	638,358
Deferred outflows related to pensions	(349,180)	-	(349,180)
Deferred outflows related to OPEB	13	-	13
Increase (decrease) in			
Accounts payable	(49,975)	4,362	(45,613)
Accrued payroll	1,617	-	1,617
Claims payable	-	45,885	45,885
Compensated absences payable	23,910	-	23,910
Net pension liability	384,196	-	384,196
Total OPEB liability	3,021	-	3,021
Deferred inflows related to pensions	(641,874)	-	(641,874)
Deferred inflows related to OPEB	(4,512)	-	(4,512)
NET CASH FROM OPERATING ACTIVITIES	$ 131,588	$ (355,334)	$ (223,746)
CASH AND INVESTMENTS			
Cash and cash equivalents	$ 845,102	$ 865,509	$ 1,710,611
Investments	-	4,554,636	4,554,636
	$ 845,102	$ 5,420,145	$ 6,265,247
SCHEDULE OF NONCASH INVESTING AND FINANCING ACTIVITIES			
Unrealized gain (loss) on investments	$ -	$ 122,788	$ 122,788

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
FLEET SERVICES FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Vehicle maintenance	$ 2,038,955	$ 2,038,955	$ 2,031,732
Miscellaneous			
Recoveries and refunds	15,000	15,000	31,047
Other	-	-	1,000
Total operating revenues	2,053,955	2,053,955	2,063,779
OPERATING EXPENSES			
Costs of sales and services			
Public works			
Personnel	852,255	852,282	898,120
Supplies and services	1,222,700	1,216,529	994,718
Total operating expenses	2,074,955	2,068,811	1,892,838
OPERATING INCOME (LOSS)	(21,000)	(14,856)	170,941
NONOPERATING REVENUES (EXPENSES)			
Investment income	1,000	1,000	42,145
CHANGE IN NET POSITION	$ (20,000)	$ (13,856)	213,086
NET POSITION, JANUARY 1			709,994
NET POSITION, DECEMBER 31			$ 923,080

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
CASUALTY AND LIABILITY INSURANCE FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Insurance fees and premiums	$ 1,698,300	$ 1,698,300	$ 1,698,300
Miscellaneous			
Reimbursements	-	88,482	202,409
Total operating revenues	1,698,300	1,786,782	1,900,709
OPERATING EXPENSES			
Costs of sales and services			
Administration	1,201,225	1,201,999	1,176,433
Insurance claims	875,000	1,105,208	1,129,857
Total operating expenses	2,076,225	2,307,207	2,306,290
OPERATING INCOME (LOSS)	(377,925)	(520,425)	(405,581)
NONOPERATING REVENUES (EXPENSES)			
Investment income	10,000	10,000	102,073
Unrealized gain (loss) on investments	-	-	122,788
Total nonoperating revenues (expenses)	10,000	10,000	224,861
CHANGE IN NET POSITION	$ (367,925)	$ (510,425)	(180,720)
NET POSITION, JANUARY 1			4,555,798
NET POSITION, DECEMBER 31			$ 4,375,078

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

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Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

Fiduciary Funds

Pension Trust Funds

Police Pension Fund - to account for the accumulation of resources for pension benefits for qualified sworn police personnel. Financing is provided by employee contributions and an actuarially determined employer contribution.

Firefighters' Pension Fund - to account for the accumulation of resources for pension benefits for qualified sworn fire personnel. Financing is provided by employee contributions and an actuarially determined employer contribution.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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COMBINING STATEMENT OF NET POSITION
PENSION TRUST FUNDS

December 31, 2023

	Police Pension	Firefighters' Pension	Total
ASSETS			
Cash and cash equivalents	$ 2,292,536	$ 2,236,892	$ 4,529,428
Investments, at fair value			
Investments held in the			
Illinois Police Officers' Pension			
Investment Fund	110,867,059	-	110,867,059
Illinois Firefighters' Pension			
Investment Fund	-	99,919,310	99,919,310
Total assets	113,159,595	102,156,202	215,315,797
LIABILITIES			
None	-	-	-
NET POSITION			
Restricted for pensions	$ 113,159,595	$ 102,156,202	$ 215,315,797

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

COMBINING STATEMENT OF CHANGES IN NET POSITION
PENSION TRUST FUNDS

For the Year Ended December 31, 2023

	Police Pension	Firefighters' Pension	Total
ADDITIONS			
Contributions			
Employer	$ 5,962,356	$ 5,987,516	$ 11,949,872
Employee	1,231,902	1,017,712	2,249,614
Other	1,023	-	1,023
Total contributions	7,195,281	7,005,228	14,200,509
Investment earnings			
Net increase in the fair value of investments	12,589,016	11,789,595	24,378,611
Interest	775,506	1,728,740	2,504,246
Total investment earnings	13,364,522	13,518,335	26,882,857
Less investment expense	(153,374)	(101,459)	(254,833)
Net investment earnings	13,211,148	13,416,876	26,628,024
Total additions	20,406,429	20,422,104	40,828,533
DEDUCTIONS			
Administration	16,658	20,983	37,641
Benefits and refunds			
Retirement benefits	7,851,330	7,626,273	15,477,603
Refunds of contributions	219,912	12,157	232,069
Total deductions	8,087,900	7,659,413	15,747,313
CHANGE IN NET POSITION	12,318,529	12,762,691	25,081,220
NET POSITION			
January 1	100,841,066	89,393,511	190,234,577
December 31	$ 113,159,595	$ 102,156,202	$ 215,315,797

(See independent auditor's report.)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

SCHEDULE OF CHANGES IN NET POSITION -
BUDGET AND ACTUAL
POLICE PENSION FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
ADDITIONS			
Contributions			
Employer	$ 5,925,000	$ 6,006,235	$ 5,962,356
Employee	1,240,000	1,240,000	1,231,902
Other	-	-	1,023
Total contributions	7,165,000	7,246,235	7,195,281
Investment earnings			
Net increase in the fair value of investments	250,000	250,000	12,589,016
Interest	750,000	750,000	775,506
Total investment earnings	1,000,000	1,000,000	13,364,522
Less investment expense	(100,000)	(200,000)	(153,374)
Net investment earnings	900,000	800,000	13,211,148
Total additions	8,065,000	8,046,235	20,406,429
DEDUCTIONS			
Administration	33,500	33,500	16,658
Benefits and refunds			
Retirement benefits	8,250,000	8,230,000	7,851,330
Refunds of contributions	200,000	220,000	219,912
Total deductions	8,483,500	8,483,500	8,087,900
CHANGE IN NET POSITION	$ (418,500)	$ (437,265)	12,318,529
NET POSITION			
January 1			100,841,066
December 31			$ 113,159,595

(See independent auditor's report.)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

SCHEDULE OF CHANGES IN NET POSITION -
BUDGET AND ACTUAL
FIREFIGHTERS' PENSION FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
ADDITIONS			
Contributions			
Employer	$ 5,950,000	$ 6,033,175	$ 5,987,516
Employee	1,019,000	1,019,000	1,017,712
Total contributions	6,969,000	7,052,175	7,005,228
Investment earnings			
Net increase in the fair value of investments	250,000	250,000	11,789,595
Interest	750,000	750,000	1,728,740
Total investment earnings	1,000,000	1,000,000	13,518,335
Less investment expense	(100,000)	(100,000)	(101,459)
Net investment earnings	900,000	900,000	13,416,876
Total additions	7,869,000	7,952,175	20,422,104
DEDUCTIONS			
Administration	33,500	33,500	20,983
Benefits and refunds			
Retirement benefits	7,950,000	7,950,000	7,626,273
Refunds of contributions	200,000	200,000	12,157
Total deductions	8,183,500	8,183,500	7,659,413
CHANGE IN NET POSITION	$ (314,500)	$ (231,325)	12,762,691
NET POSITION			
January 1			89,393,511
December 31			$ 102,156,202

(See independent auditor's report.)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

Supplementary Information

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

SCHEDULE OF REVENUES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
TAXES			
Property tax			
Police protection	$ 3,023,839	$ 3,023,839	$ 3,000,395
Fire protection	3,023,839	3,023,839	3,002,666
FICA	2,760,000	2,760,000	2,740,133
IMRF	825,000	825,000	819,425
Police pension	5,550,000	5,550,000	5,506,123
Fire pension	5,575,000	5,575,000	5,529,342
Home rule sales tax	6,500,000	6,500,000	6,596,941
Food and beverage tax	1,500,000	1,500,000	1,671,836
Motel occupancy tax	75,000	75,000	74,631
Electric utility use tax	450,000	450,000	243,596
Total taxes	29,282,678	29,282,678	29,185,088
LICENSES AND PERMITS			
Professional and occupational	235,000	235,000	227,833
Liquor licenses	410,000	410,000	448,803
Rental dwelling licenses	377,000	377,000	494,622
Building permits and fees	1,100,000	1,100,000	1,634,789
Other licenses and permits	215,000	215,000	270,171
Total licenses and permits	2,337,000	2,337,000	3,076,218
INTERGOVERNMENTAL			
State sales tax	11,500,000	11,500,000	12,183,932
State income tax	10,280,000	10,280,000	10,846,223
Local use tax	2,600,000	2,600,000	2,699,577
Township road and bridge tax	679,400	679,400	642,856
Fire protection district reimbursement	721,580	721,580	775,495
Police consultant - schools	1,065,000	1,065,000	1,065,000
TIF Rebate	-	350,170	350,161
State highway maintenance	191,310	191,310	202,579
Personal property replacement tax	300,000	300,000	359,542
Grants	30,000	55,000	63,709
Other intergovernmental	386,760	386,760	381,048
Total intergovernmental	27,754,050	28,129,220	29,570,122

(This schedule is continued on the following page.)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

SCHEDULE OF REVENUES - BUDGET AND ACTUAL (CONTINUED)
GENERAL FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Cable TV franchise fees	$ 1,015,600	$ 1,015,600	$ 915,371
Plan review fees	425,000	425,000	792,146
Inspection fees	250,000	250,000	271,531
Special police service	172,100	172,100	218,378
Special fire service	70,900	70,900	98,044
Ambulance fees	3,178,000	4,670,650	5,168,952
Streetfest revenue	185,000	185,000	201,704
Rental income	114,675	114,675	136,505
Other charges for services	59,500	59,500	84,484
Total charges for services	5,470,775	6,963,425	7,887,115
FINES AND FORFEITS			
Circuit court fines	375,000	375,000	190,639
Traffic fines	1,840,000	1,840,000	870,889
Adjudication and other fines	17,000	17,000	11,852
Total fines and forfeits	2,232,000	2,232,000	1,073,380
INVESTMENT INCOME	100,000	100,000	1,636,918
MISCELLANEOUS			
Recoveries and refunds	50,000	50,000	174,999
Reimbursements	390,000	401,445	434,067
Donations	-	2,980	2,780
Other	5,000	5,000	83,939
Total miscellaneous	445,000	459,425	695,785
TOTAL REVENUES	$ 67,621,503	$ 69,503,748	$ 73,124,626

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Mayor and council			
Personnel	$ 167,140	$ 167,140	$ 160,748
Supplies and services	158,410	173,210	149,402
Boards and commissions			
Supplies and services	67,595	67,595	58,102
Village clerk			
Personnel	148,980	145,280	141,958
Supplies and services	18,500	18,500	14,321
Village manager			
Personnel	840,135	863,940	834,214
Supplies and services	264,480	305,480	270,177
Finance and operations			
Personnel	692,170	763,295	608,041
Supplies and services	193,585	193,585	154,048
Legal			
Personnel	65,195	90,475	93,083
Supplies and services	420,400	420,400	355,355
Human resources			
Personnel	1,055,395	502,884	493,673
Supplies and services	103,580	119,896	91,336
Information technology			
Personnel	939,735	950,560	925,251
Supplies and services	605,417	621,708	573,093
Liability insurance			
Supplies and services	1,562,300	1,562,300	1,562,300
Less administrative fees			
CDBG Fund	(95,962)	(95,962)	(95,962)
Waterworks fund	(634,000)	(634,000)	(634,000)
Sewerage fund	(567,000)	(567,000)	(567,000)
Refuse fund	(75,000)	(75,000)	(75,000)
Motor Vehicle Parking System fund	(150,000)	(150,000)	(150,000)
Total general government	5,781,055	5,444,286	4,963,140

(This schedule is continued on the following page.)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (CONTINUED)
GENERAL FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
PUBLIC SAFETY			
Community development			
Personnel	$ 2,876,230	$ 2,888,275	$ 2,603,670
Supplies and services	274,533	384,981	309,338
Police			
Personnel	24,961,930	25,162,675	24,949,338
Supplies and services	1,590,490	1,603,136	1,404,890
Fire			
Personnel	21,101,085	21,559,434	21,093,425
Supplies and services	1,510,600	2,934,395	2,589,937
Total public safety	52,314,868	54,532,896	52,950,598
PUBLIC WORKS			
Public works			
Personnel	4,896,670	4,915,267	4,310,171
Supplies and services	2,702,755	2,851,890	2,576,330
Total public works	7,599,425	7,767,157	6,886,501
TOTAL EXPENDITURES	$ 65,695,348	$ 67,744,339	$ 64,800,239

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL OBLIGATION BOND FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property tax	$ 1,779,156	$ 1,779,156	$ 1,802,509
Investment income	1,425	1,425	518,169
Total revenues	1,780,581	1,780,581	2,320,678
EXPENDITURES			
Debt service			
Principal retirement	1,020,000	1,020,000	1,020,000
Interest	759,156	759,156	759,156
Fiscal charges	1,425	1,425	1,425
Total expenditures	1,780,581	1,780,581	1,780,581
EXCESS OF REVENUES OVER EXPENDITURES	-	-	540,097
OTHER FINANCING SOURCES (USES)			
Transfers in	1,642,000	13,542,000	13,542,000
Total other financing sources (uses)	1,642,000	13,542,000	13,542,000
NET CHANGE IN FUND BALANCE	$ 1,642,000	$ 13,542,000	14,082,097
FUND BALANCE, JANUARY 1			2,067,099
FUND BALANCE, DECEMBER 31			$ 16,149,196

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL EQUIPMENT ACQUISITION FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Electric utility use tax	$ 925,000	$ 925,000	$ 925,000
Intergovernmental			
Video gaming tax	100,000	100,000	185,430
Charges for services			
Rental income	373,755	373,755	383,517
Investment income	7,500	7,500	457,537
Miscellaneous			
Reimbursements	-	25,310	95,515
Total revenues	1,406,255	1,431,565	2,046,999
EXPENDITURES			
Capital outlay			
Technology	358,500	318,346	233,808
Vehicles and equipment	473,905	1,876,008	1,870,790
Total expenditures	832,405	2,194,354	2,104,598
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	573,850	(762,789)	(57,599)
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of capital assets	50,000	50,000	157,115
Transfers in	651,000	651,000	651,000
Total other financing sources (uses)	701,000	701,000	808,115
NET CHANGE IN FUND BALANCE	$ 1,274,850	$ (61,789)	750,516
FUND BALANCE, JANUARY 1			7,126,983
FUND BALANCE, DECEMBER 31			$ 7,877,499

(See independent auditor's report.)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
WATERWORKS FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services	$ 13,133,000	$ 13,133,000	$ 13,080,671
Miscellaneous	135,000	135,000	130,771
Total operating revenues	13,268,000	13,268,000	13,211,442
OPERATING EXPENSES EXCLUDING DEPRECIATION			
Costs of sales and services	8,780,271	8,109,546	7,035,396
Administrative fees - General Fund	634,000	634,000	634,000
Total operating expenses excluding depreciation	9,414,271	8,743,546	7,669,396
OPERATING INCOME BEFORE DEPRECIATION	3,853,729	4,524,454	5,542,046
DEPRECIATION	-	-	1,030,500
OPERATING INCOME	3,853,729	4,524,454	4,511,546
NONOPERATING REVENUES (EXPENSES)			
Investment income	15,000	15,000	159,645
Unrealized gain (loss) on investments	-	-	275,871
Grants	-	-	580,200
Interest and fiscal charges	(91,800)	(91,800)	(7,445)
Joint venture	-	-	336,940
Total nonoperating revenues (expenses)	(76,800)	(76,800)	1,345,211
NET INCOME BEFORE TRANSFERS	3,776,929	4,447,654	5,856,757
Transfers (out)	(325,500)	(325,500)	(325,500)
CHANGE IN NET POSITION	$ 3,451,429	$ 4,122,154	5,531,257
NET POSITION, JANUARY 1			48,343,839
NET POSITION, DECEMBER 31			$ 53,875,096

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF OPERATING REVENUES - BUDGET AND ACTUAL
WATERWORKS FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Water use fees			
Resident	$ 10,414,000	$ 10,414,000	$ 10,073,797
Nonresident	1,931,000	1,931,000	1,925,523
Water penalties			
Resident	65,000	65,000	99,157
Nonresident	10,000	10,000	11,674
User charge			
Resident	595,000	595,000	685,439
Nonresident	38,000	38,000	44,176
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	228,331
Water turn-on/service fees	20,000	20,000	12,574
Total charges for services	13,133,000	13,133,000	13,080,671
Miscellaneous - reimbursements	135,000	135,000	130,771
TOTAL OPERATING REVENUES	$ 13,268,000	$ 13,268,000	$ 13,211,442

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
WATERWORKS FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
OPERATING EXPENSES			
Costs of sales and services			
Finance and operations			
Personnel	$ 562,610	$ 563,840	$ 530,149
Supplies and services	287,000	287,000	258,459
Liability insurance			
Supplies and services	68,000	68,000	68,000
Public works			
Personnel	1,600,045	1,592,380	1,580,048
Supplies and services	881,270	927,860	885,946
Water purchase			
Northwest Water Commission	3,017,460	3,311,343	3,025,243
Capital projects			
Technology	425,000	186,994	98,619
Buildings and facilities	65,000	123,494	123,493
Street improvements	420,000	420,000	420,000
Water system	5,070,600	4,245,349	3,662,153
Less: Nonoperating			
Capital assets capitalized	(3,616,714)	(3,616,714)	(3,616,714)
Total costs of sales and services	8,780,271	8,109,546	7,035,396
Administrative fees - General Fund	634,000	634,000	634,000
TOTAL OPERATING EXPENSES	$ 9,414,271	$ 8,743,546	$ 7,669,396

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
SEWERAGE FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services	$ 4,200,155	$ 4,200,155	$ 4,349,961
Miscellaneous	250	250	492
Total operating revenues	4,200,405	4,200,405	4,350,453
OPERATING EXPENSES EXCLUDING DEPRECIATION			
Costs of sales and services	3,233,100	3,433,423	2,932,383
Administrative fees - General Fund	567,000	567,000	567,000
Total operating expenses excluding depreciation	3,800,100	4,000,423	3,499,383
OPERATING INCOME BEFORE DEPRECIATION	400,305	199,982	851,070
DEPRECIATION	-	-	1,262,560
OPERATING INCOME (LOSS)	400,305	199,982	(411,490)
NONOPERATING REVENUES (EXPENSES)			
Investment income	2,500	2,500	88,656
Unrealized gain (loss) on investments	-	-	188,412
Grants	-	439,127	89,126
Interest and fiscal charges	(23,300)	(23,300)	(2,110)
Total nonoperating revenues (expenses)	(20,800)	418,327	364,084
NET INCOME (LOSS) BEFORE TRANSFERS	379,505	618,309	(47,406)
Transfers (out)	(325,500)	(325,500)	(325,500)
CHANGE IN NET POSITION	$ 54,005	$ 292,809	(372,906)
NET POSITION, JANUARY 1			24,544,239
NET POSITION, DECEMBER 31			$ 24,171,333

(See independent auditor's report.)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

SCHEDULE OF OPERATING REVENUES - BUDGET AND ACTUAL
SEWERAGE FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Sewer use fees			
Resident	$ 2,798,820	$ 2,798,820	$ 2,904,177
Nonresident	522,785	522,785	526,830
Sewer penalties			
Resident	25,000	25,000	35,748
Nonresident	2,000	2,000	3,091
Sewer connection fees	6,000	6,000	5,148
Surcharges			
Fair Meadows	1,800	1,800	2,412
Storm Water Management	843,750	843,750	855,755
50/50 sewer extension	-	-	16,800
Total charges for services	4,200,155	4,200,155	4,349,961
Miscellaneous - reimbursements	250	250	492
TOTAL OPERATING REVENUES	$ 4,200,405	$ 4,200,405	$ 4,350,453

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
SEWERAGE FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
OPERATING EXPENSES			
Costs of sales and services			
Liability insurance			
Supplies and services	$ 68,000	$ 68,000	$ 68,000
Public works			
Personnel	854,590	854,590	889,164
Supplies and services	290,870	286,942	228,835
Capital projects			
Vehicles and equipment	350,000	324,706	324,705
Less: Nonoperating			
Capital assets capitalized	(295,360)	(295,360)	(295,360)
Flood control	665,000	1,129,220	651,714
Sanitary sewer	1,300,000	1,065,325	1,065,325
Total costs of sales and services	3,233,100	3,433,423	2,932,383
Administrative fees - General Fund	567,000	567,000	567,000
TOTAL OPERATING EXPENSES	$ 3,800,100	$ 4,000,423	$ 3,499,383

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BOND TAXABLE SERIES OF 2014B
December 31, 2023

Date of Issue	December 9, 2014
Date of Maturity	December 1, 2025
Amount Issued	$7,265,000
Denomination of Bond	$5,000
Interest Rate	2.0% - 3.3%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Paying Agent	Wells Fargo

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy Principal	Tax Levy Interest	Tax Levy Totals	Interest Due On Jun 1	Interest Due On Amount	Interest Due On Dec 1	Interest Due On Amount
2023	$ 760,000	$ 49,820	$ 809,820	2024	$ 24,910	2024	$ 24,910
2024	790,000	26,070	816,070	2025	13,035	2025	13,035
	$ 1,550,000	$ 75,890	$ 1,625,890		$ 37,945		$ 37,945

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION BOND SERIES OF 2015
December 31, 2023

Date of Issue	December 2, 2015
Date of Maturity	December 1, 2025
Amount Issued	$7,165,000
Denomination of Bond	$5,000
Interest Rate	2.0% - 3.0%
Interest Dates	June 1 and December 1
Principal Maturity Date	June 1 and December 1
Paying Agent	Wells Fargo

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy Principal	Tax Levy Interest	Tax Levy Totals	Interest Due On Jun 1	Interest Due On Amount	Interest Due On Dec 1	Interest Due On Amount
2023	$ 820,000	$ 74,375	$ 894,375	2024	$ 42,250	2024	$ 32,125
2024	870,000	32,750	902,750	2025	21,750	2025	11,000
	$ 1,690,000	$ 107,125	$ 1,797,125		$ 64,000		$ 43,125

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BOND SERIES OF 2017B
December 31, 2023

Date of Issue	June 19, 2017
Date of Maturity	December 1, 2025
Amount Issued	$1,465,000
Denomination of Bond	$5,000
Interest Rate	3.0%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Paying Agent	Amalgamated Bank

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due On			
	Principal	Interest	Totals	Jun 1	Amount	Dec 1	Amount
2023	$ 490,000	$ 29,250	$ 519,250	2024	$ 14,625	2024	$ 14,625
2024	485,000	14,550	499,550	2025	7,275	2025	7,275
	$ 975,000	$ 43,800	$ 1,018,800		$ 21,900		$ 21,900

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BOND TAXABLE SERIES OF 2017D
December 31, 2023

Date of Issue	June 19, 2017
Date of Maturity	December 1, 2026
Amount Issued	$6,060,000
Denomination of Bond	$5,000
Interest Rate	2.0% - 3.0%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Paying Agent	Amalgamated Bank

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due On			
	Principal	Interest	Totals	Jun 1	Amount	Dec 1	Amount
2023	$ 710,000	$ 62,560	$ 772,560	2024	$ 31,280	2024	$ 31,280
2024	725,000	44,100	769,100	2025	22,050	2025	22,050
2025	745,000	22,350	767,350	2026	11,175	2026	11,175
	$ 2,180,000	$ 129,010	$ 2,309,010		$ 64,505		$ 64,505

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BOND SERIES OF 2018
December 31, 2023

Date of Issue	September 5, 2018
Date of Maturity	December 1, 2029
Amount Issued	$6,235,000
Denomination of Bond	$5,000
Interest Rate	5.0%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Paying Agent	Amalgamated Bank

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy Principal	Tax Levy Interest	Tax Levy Totals	Interest Due On Jun 1	Interest Due On Amount	Interest Due On Dec 1	Interest Due On Amount
2023	$ 560,000	$ 197,500	$ 757,500	2024	$ 98,750	2024	$ 98,750
2024	600,000	169,500	769,500	2025	84,750	2025	84,750
2025	640,000	139,500	779,500	2026	69,750	2026	69,750
2026	670,000	107,500	777,500	2027	53,750	2027	53,750
2027	725,000	74,000	799,000	2028	37,000	2028	37,000
2028	755,000	37,750	792,750	2029	18,875	2029	18,875
	$ 3,950,000	$ 725,750	$ 4,675,750		$ 362,875		$ 362,875

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BOND SERIES OF 2020
December 31, 2023

Date of Issue	December 1, 2020
Date of Maturity	December 1, 2034
Amount Issued	$18,335,000
Denomination of Bond	$5,000
Interest Rate	2.0% - 5.0%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Paying Agent	Amalgamated Bank

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due On			
	Principal	Interest	Totals	Jun 1	Amount	Dec 1	Amount
2023	$ 705,000	$ 491,206	$ 1,196,206	2024	$ 245,603	2024	$ 245,603
2024	725,000	455,956	1,180,956	2025	227,978	2025	227,978
2025	1,275,000	419,706	1,694,706	2026	209,853	2026	209,853
2026	1,345,000	355,956	1,700,956	2027	177,978	2027	177,978
2027	1,375,000	288,706	1,663,706	2028	144,353	2028	144,353
2028	1,415,000	261,206	1,676,206	2029	130,603	2029	130,603
2029	2,190,000	232,906	2,422,906	2030	116,453	2030	116,453
2030	2,245,000	189,106	2,434,106	2031	94,553	2031	94,553
2031	2,300,000	144,206	2,444,206	2032	72,103	2032	72,103
2032	2,355,000	98,206	2,453,206	2033	49,103	2033	49,103
2033	2,405,000	51,106	2,456,106	2034	25,553	2034	25,553
	$ 18,335,000	$ 2,988,266	$ 21,323,266		$ 1,494,133		$ 1,494,133

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

(See independent auditor's report.)

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Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

STATISTICAL SECTION

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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Statistical Section

This part of the Village's 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.

Contents	Page(s)
Financial Trends These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have been changed over time.	148 - 157
Revenue Capacity These schedules contain information to help the reader assess the Village's most significant local revenue source, the property tax.	158 - 162
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 debt in the future.	163 - 166
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.	167 - 168
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.	169 - 170

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2014*	2015	2016	2017
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	$ 144,374,387	$ 157,741,380	$ 164,820,305	$ 166,189,158
Restricted	2,236,148	1,838,578	1,750,986	1,748,002
Unrestricted	35,764,493	(51,107,972)	(61,926,571)	(66,937,376)
TOTAL GOVERNMENTAL ACTIVITIES	$ 182,375,028	$ 108,471,986	$ 104,644,720	$ 100,999,784
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	$ 38,870,993	$ 32,408,120	$ 32,913,880	$ 32,491,180
Unrestricted	20,657,402	24,957,201	22,065,439	25,552,745
TOTAL BUSINESS-TYPE ACTIVITIES	$ 59,528,395	$ 57,365,321	$ 54,979,319	$ 58,043,925
PRIMARY GOVERNMENT				
Net investment in capital assets	$ 183,245,380	$ 190,149,500	$ 197,734,185	$ 198,680,338
Restricted	2,236,148	1,838,578	1,750,986	1,748,002
Unrestricted	56,421,895	(26,150,771)	(39,861,132)	(41,384,631)
TOTAL PRIMARY GOVERNMENT	$ 241,903,423	$ 165,837,307	$ 159,624,039	$ 159,043,709

** Implementation of GASB Statement 68*

*** Implementation of GASB Statement 75*

Data Source

Audited Financial Statements

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

2018**	2019	2020	2021	2022	2023
$ 168,673,918	$ 173,519,488	$ 176,417,781	$ 177,240,431	$ 179,772,791	$ 184,765,334
3,925,818	6,659,575	9,405,544	16,868,616	24,171,058	31,353,314
(80,303,379)	(86,814,683)	(83,289,926)	(63,799,313)	(54,401,883)	(46,907,125)
$ 92,296,357	$ 93,364,380	$ 102,533,399	$ 130,309,734	$ 149,541,966	$ 169,211,523
$ 32,259,964	$ 34,213,539	$ 37,903,674	$ 40,996,804	$ 46,908,460	$ 49,397,629
28,010,112	30,384,301	32,433,156	32,870,152	31,672,558	34,644,896
$ 60,270,076	$ 64,597,840	$ 70,336,830	$ 73,866,956	$ 78,581,018	$ 84,042,525
$ 200,933,882	$ 207,733,027	$ 214,321,455	$ 218,237,235	$ 226,681,251	$ 234,162,963
3,925,818	6,659,575	9,405,544	16,868,616	24,171,058	31,353,314
(52,293,267)	(56,430,382)	(50,856,770)	(30,929,161)	(22,729,325)	(12,262,229)
$ 152,566,433	$ 157,962,220	$ 172,870,229	$ 204,176,690	$ 228,122,984	$ 253,254,048

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

CHANGES IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2014*	2015	2016
EXPENSES			
Governmental activities			
General government	$ 6,085,713	$ 5,181,480	$ 7,411,863
Public safety	40,893,455	39,766,935	53,993,443
Public works	12,001,792	10,574,340	11,764,624
Economic development	3,400,486	5,187,476	4,080,021
Interest and fiscal charges	4,214,079	3,685,197	3,466,073
Total governmental activities expenses	66,595,525	64,395,428	80,716,024
Business-type activities			
Waterworks	8,235,391	10,988,330	12,485,417
Sewerage	3,041,236	3,641,693	4,580,455
Parking system	1,323,599	1,226,379	1,526,641
Refuse collection	4,553,742	4,553,546	4,394,918
Total business-type activities expenses	17,153,968	20,409,948	22,987,431
TOTAL PRIMARY GOVERNMENT EXPENSES	$ 83,749,493	$ 84,805,376	$ 103,703,455
PROGRAM REVENUES			
Governmental activities			
Charges for services			
General government	$ 4,002,813	$ 4,338,815	$ 4,443,342
Public safety	4,183,645	4,290,067	4,608,293
Other activities	2,099,120	2,079,704	2,273,555
Operating grants	3,555,697	2,766,089	3,277,846
Capital grants and contributions	31,077	-	1,200,000
Total governmental activities program revenues	13,872,352	13,474,675	15,803,036
Business-type activities			
Charges for services			
Waterworks	10,277,604	10,572,378	11,504,526
Sewerage	3,718,386	3,539,701	3,821,872
Parking system	711,723	701,265	631,587
Refuse collection	4,530,632	4,537,427	4,518,775
Operating grants	-	-	-
Capital grants and contributions	-	-	-
Total business-type activities program revenues	19,238,345	19,350,771	20,476,760
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	$ 33,110,697	$ 32,825,446	$ 36,279,796
NET REVENUE (EXPENSE)			
Governmental activities	$ (52,723,173)	$ (50,920,753)	$ (64,912,988)
Business-type activities	2,084,377	(1,059,177)	(2,510,671)
TOTAL PRIMARY GOVERNMENT NET REVENUE (EXPENSE)	$ (50,638,796)	$ (51,979,930)	$ (67,423,659)

** Implementation of GASB Statement 68*
*** Implementation of GASB Statement 75*

Data Source
Audited Financial Statements

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

2017	2018**	2019	2020	2021	2022	2023
$ 4,992,470	$ 4,792,852	$ 4,927,957	$ 4,750,856	$ 3,358,688	$ 3,904,060	$ 4,527,670
58,319,928	53,387,729	53,810,869	47,724,257	41,750,555	56,557,069	59,283,975
10,938,679	10,658,853	12,901,798	14,110,117	11,110,100	12,391,484	14,232,249
1,464,895	6,692,302	8,404,890	4,182,530	3,873,006	4,951,483	3,892,008
3,490,399	2,800,515	2,139,900	2,331,499	1,074,402	911,591	738,321
79,206,371	78,332,251	82,185,414	73,099,259	61,166,751	78,715,687	82,674,223
9,115,608	9,071,013	7,867,493	8,538,978	8,038,256	7,746,433	8,707,341
3,373,247	3,815,318	3,406,455	3,415,404	3,511,129	3,487,048	4,764,053
1,256,792	1,277,515	1,549,161	1,356,121	1,259,959	1,253,862	452,780
4,408,987	4,524,457	4,641,663	4,268,888	4,449,434	4,561,219	4,588,706
18,154,634	18,688,303	17,464,772	17,579,391	17,258,778	17,048,562	18,512,880
$ 97,361,005	$ 97,020,554	$ 99,650,186	$ 90,678,650	$ 78,425,529	$ 95,764,249	$ 101,187,103
$ 4,348,698	$ 4,333,166	$ 3,176,329	$ 2,272,664	$ 1,341,725	$ 1,335,988	$ 1,294,893
4,954,398	5,586,131	7,187,378	6,277,299	8,785,816	12,327,021	12,610,568
2,454,501	2,408,431	2,484,425	2,453,582	2,599,663	1,627,947	1,418,731
2,795,038	2,870,901	3,113,193	5,124,361	3,570,636	3,761,947	3,626,361
-	-	1,033,112	584,973	1,832,572	1,532,811	1,619,659
14,552,635	15,198,629	16,994,437	16,712,879	18,130,412	20,585,714	20,570,212
11,756,016	11,134,742	11,743,045	12,078,859	12,633,962	13,201,026	13,548,382
3,987,480	4,348,556	4,363,320	4,577,350	4,672,335	4,483,549	4,350,453
709,390	729,953	711,700	273,043	176,337	331,785	419,475
4,537,890	4,515,375	4,574,031	4,379,117	4,438,090	4,715,125	4,859,871
791,930	525,390	-	582,062	-	-	580,200
-	-	704,840	2,287,404	21,484	-	89,126
21,782,706	21,254,016	22,096,936	24,177,835	21,942,208	22,731,485	23,847,507
$ 36,335,341	$ 36,452,645	$ 39,091,373	$ 40,890,714	$ 40,072,620	$ 43,317,199	$ 44,417,719
$ (64,653,736)	$ (63,133,622)	$ (65,190,977)	$ (56,386,380)	$ (43,036,339)	$ (58,129,973)	$ (62,104,011)
2,836,142	2,040,323	4,632,164	6,598,444	4,683,430	5,682,923	5,334,627
$ (61,817,594)	$ (61,093,299)	$ (60,558,813)	$ (49,787,936)	$ (38,352,909)	$ (52,447,050)	$ (56,769,384)

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

CHANGES IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2014*	2015	2016
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION			
Governmental activities			
Taxes			
Property	$ 31,303,000	$ 31,387,642	$ 31,113,482
Home rule sales tax	4,471,298	4,360,722	4,217,287
Telecommunications	1,906,545	1,891,654	1,869,966
Electric utility use	1,690,985	1,641,246	2,054,689
Other	1,309,644	1,400,596	1,407,848
State shared sales taxes	10,061,160	9,892,846	9,558,566
State shared income tax	6,563,909	7,294,684	6,673,615
Other intergovernmental revenues	515,114	293,748	244,029
Investment income	309,200	305,362	391,626
Miscellaneous	297,638	156,573	458,387
Transfers	1,639,500	360,000	368,000
Total governmental activities	60,067,993	58,985,073	58,357,495
Business-type activities			
Investment income	24,098	16,402	41,124
Miscellaneous	-	-	-
Transfers	(1,639,500)	(360,000)	(368,000)
Total business-type activities	(1,615,402)	(343,598)	(326,876)
TOTAL PRIMARY GOVERNMENT	$ 58,452,591	$ 58,641,475	$ 58,030,619
CHANGE IN NET POSITION			
Governmental activities	$ 7,344,820	$ 8,064,320	$ (6,555,493)
Business-type activities	468,975	(1,402,775)	(2,837,547)
TOTAL PRIMARY GOVERNMENT NET REVENUE (EXPENSE)	$ 7,813,795	$ 6,661,545	$ (9,393,040)

** Implementation of GASB Statement 68*
*** Implementation of GASB Statement 75*

Data Source

Audited Financial Statements

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

2017	2018**	2019	2020	2021	2022	2023
$ 32,991,371	$ 34,799,347	$ 35,631,269	$ 35,482,895	$ 34,830,135	$ 35,397,436	$ 34,302,215
4,111,583	4,446,002	4,252,692	4,105,026	5,720,013	6,457,178	6,596,941
1,490,678	1,348,572	1,214,776	942,200	798,031	740,280	704,064
2,263,482	2,360,118	2,225,106	2,211,795	2,225,398	2,164,566	2,053,596
1,456,653	1,461,691	1,518,712	1,235,020	1,524,289	1,685,377	1,746,466
9,634,893	10,163,314	10,461,255	11,334,735	13,993,460	14,464,458	14,883,509
6,296,903	6,565,435	7,297,142	7,450,016	9,050,756	11,065,424	10,846,223
251,911	406,251	889,609	709,168	829,566	4,357,999	3,445,691
698,159	1,129,713	1,500,877	512,785	280,078	458,914	4,610,341
1,134,667	526,783	568,062	496,759	497,096	525,078	1,888,522
678,500	689,000	699,500	1,075,000	1,122,600	670,000	696,000
61,008,800	63,896,226	66,259,000	65,555,399	70,871,422	77,986,710	81,773,568
115,034	256,541	376,534	166,161	(30,704)	(275,577)	822,880
-	309,188	18,566	49,385	-	3,436	-
(678,500)	(689,000)	(699,500)	(1,075,000)	(1,122,600)	(670,000)	(696,000)
(563,466)	(123,271)	(304,400)	(859,454)	(1,153,304)	(942,141)	126,880
$ 60,445,334	$ 63,772,955	$ 65,954,600	$ 64,695,945	$ 69,718,118	$ 77,044,569	$ 81,900,448
$ (3,644,936)	$ 762,604	$ 1,068,023	$ 9,169,019	$ 27,835,083	$ 19,856,737	$ 19,669,557
3,064,606	2,442,442	4,327,764	5,738,990	3,530,126	4,740,782	5,461,507
$ (580,330)	$ 3,205,046	$ 5,395,787	$ 14,908,009	$ 31,365,209	$ 24,597,519	$ 25,131,064

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2014	2015	2016	2017
GENERAL FUND				
Nonspendable	$ 4,782,920	$ 5,022,070	$ 5,261,220	$ 4,470,370
Assigned	-	-	-	-
Unassigned	18,124,529	17,012,432	18,224,006	18,909,919
TOTAL GENERAL FUND	$ 22,907,449	$ 22,034,502	$ 23,485,226	$ 23,380,289
ALL OTHER GOVERNMENTAL FUNDS				
Restricted	$ 17,945,345	$ 14,882,305	$ 14,057,043	$ 19,059,512
Assigned	21,284,780	13,536,719	7,451,239	9,116,907
Unassigned	(43,615)	(43,615)	(35,515)	-
TOTAL ALL OTHER GOVERNMENTAL FUNDS	$ 39,186,510	$ 28,375,409	$ 21,472,767	$ 28,176,419

Data Source
Audited Financial Statements

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

2018	2019	2020	2021	2022	2023
$ 3,738,890	$ 2,889,849	$ 2,023,377	$ 1,067,140	$ 76,447	$ 71,941
-	-	-	572,744	374,387	106,930
21,145,386	21,426,642	24,198,154	33,569,340	40,422,875	36,094,326
$ 24,884,276	$ 24,316,491	$ 26,221,531	$ 35,209,224	$ 40,873,709	$ 36,273,197
$ 19,554,231	$ 19,728,606	$ 19,935,775	$ 24,800,883	$ 29,433,655	$ 35,083,314
10,817,419	11,354,671	10,805,047	12,134,442	12,516,610	29,685,562
-	-	-	-	-	-
$ 30,371,650	$ 31,083,277	$ 30,740,822	$ 36,935,325	$ 41,950,265	$ 64,768,876

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2014	2015	2016	2017
REVENUES				
Taxes	$ 40,681,472	$ 40,681,860	$ 40,663,272	$ 42,313,767
Licenses and permits	3,081,336	3,153,792	3,284,115	3,272,240
Intergovernmental	22,735,622	22,291,479	21,845,363	21,401,178
Charges for services	3,801,523	4,116,301	4,367,516	4,419,448
Fines and forfeitures	1,394,054	1,394,381	1,582,252	1,753,256
Investment income	309,200	305,362	391,626	698,159
Miscellaneous	297,638	156,573	458,387	1,134,667
Total revenues	72,300,845	72,099,748	72,592,531	74,992,715
EXPENDITURES				
General government	5,690,050	5,853,988	6,064,441	5,359,971
Public safety	38,212,533	40,197,022	40,907,770	42,657,188
Public works	6,769,212	6,419,162	6,227,585	5,982,359
Economic development	3,400,486	5,187,476	4,080,021	1,464,895
Capital outlay	8,176,672	15,883,621	11,571,849	5,010,113
Debt service				
Principal retirement	6,089,339	6,988,013	6,138,391	14,589,233
Interest	4,172,391	3,729,681	3,498,783	3,381,270
Fiscal charges	122,338	11,611	6,900	219,828
Total expenditures	72,633,021	84,270,574	78,495,740	78,664,857
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(332,176)	(12,170,826)	(5,903,209)	(3,672,142)
OTHER FINANCING SOURCES (USES)				
Refunding bonds issued, at par	10,985,000	-	-	18,355,000
Bond premium	212,225	-	-	265,712
Payment to refunded bond escrow agent	(11,076,385)	-	-	(9,086,571)
Proceeds from sale of capital assets	211,418	51,778	83,291	58,216
Issuance of SBITA	-	-	-	-
Transfers in	12,364,540	3,451,125	466,031	716,596
Transfers (out)	(10,736,130)	(3,016,125)	(98,031)	(38,096)
Total other financing sources (uses)	1,960,668	486,778	451,291	10,270,857
NET CHANGE IN FUND BALANCES	$ 1,628,492	$ (11,684,048)	$ (5,451,918)	$ 6,598,715
Debt service as a percentage of noncapital expenditures	18.48%	13.22%	13.01%	23.76%

Data Source

Audited Financial Statements

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

2018	2019	2020	2021	2022	2023
$ 44,415,730	$ 44,748,875	$ 43,976,936	$ 45,097,866	$ 46,444,837	$ 45,403,282
3,226,870	3,609,532	3,148,869	4,011,603	3,137,925	3,076,218
22,394,130	25,493,475	27,845,178	32,003,165	38,064,440	36,500,298
4,871,126	5,053,079	4,126,897	4,605,774	8,193,748	8,381,503
1,953,421	1,694,156	1,202,217	1,502,214	1,198,466	1,073,380
1,129,713	1,500,877	512,785	280,078	458,914	4,610,341
526,783	568,062	496,759	497,096	525,078	1,870,908
78,517,773	82,668,056	81,309,641	87,997,796	98,023,408	100,915,930
5,129,280	5,190,804	4,915,571	4,395,811	4,937,310	4,963,140
43,654,462	45,586,440	47,152,610	48,179,367	53,952,605	53,456,214
6,065,407	6,212,413	6,219,908	6,291,028	6,801,488	6,886,501
6,692,302	8,404,890	4,182,530	3,873,006	4,951,483	3,892,008
4,954,603	7,004,730	11,557,718	5,009,281	11,135,665	11,021,098
13,715,000	8,575,419	4,870,463	5,053,229	5,219,000	2,459,068
2,677,751	2,348,070	1,979,761	1,252,017	1,088,555	910,836
139,164	5,925	579,190	4,150	3,596	2,650
83,027,969	83,328,691	81,457,751	74,057,889	88,089,702	83,591,515
(4,510,196)	(660,635)	(148,110)	13,939,907	9,933,706	17,324,415
6,235,000	-	18,335,000	-	-	-
903,240	-	1,045,434	-	-	-
-	-	(18,800,000)	-	-	-
87,712	104,977	55,261	178,437	75,719	157,115
-	-	-	-	-	40,569
9,219,552	3,556,360	2,005,980	1,258,382	2,439,480	14,814,532
(8,471,784)	(2,856,860)	(930,980)	(135,782)	(1,769,480)	(14,118,532)
7,973,720	804,477	1,710,695	1,301,037	745,719	893,684
$ 3,463,524	$ 143,842	$ 1,562,585	$ 15,240,944	$ 10,679,425	$ 18,218,099
23.16%	14.21%	8.55%	8.98%	7.39%	4.23%

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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
2013	$ 1,218,389,388	$ 248,664,150	$ 122,708,665	NA	$ 1,589,762,203	$ 1.390	$ 4,769,286,609
2014	1,286,288,306	261,895,895	58,787,142	NA	1,606,971,343	1.368	$ 4,820,914,029
2015	1,251,420,992	255,861,463	56,605,366	NA	1,563,887,821	1.406	4,691,663,463
2016	1,499,369,745	253,938,396	60,969,048	NA	1,814,277,189	1.212	5,442,831,567
2017	1,503,316,838	261,662,095	62,863,747	NA	1,827,842,680	1.249	5,483,528,040
2018	1,463,225,616	254,339,800	61,515,897	NA	1,779,081,313	1.296	5,337,243,939
2019	1,616,703,874	344,315,040	72,514,158	NA	2,033,533,072	1.114	6,100,599,216
2020	1,611,474,223	364,626,790	76,435,802	NA	2,052,536,815	1.133	6,157,610,445
2021	1,486,924,813	343,380,900	65,321,561	NA	1,895,627,274	1.227	5,686,881,822
2022	1,840,426,100	341,790,219	80,966,080	NA	2,263,182,399	1.008	6,789,547,197

NA = Not Available

Note: Property in the Village is reassessed each year. Property is assessed at 33% of actual value.

Data Source
Office of the County Clerk

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Tax Levy Year	2013	2014	2015	2016
TAX RATES				
Village of Palatine				
Social Security	$ 0.148	$ 0.119	$ 0.125	$ 0.111
IMRF	0.081	0.080	0.085	0.075
Police Protection	0.305	0.306	0.295	0.215
Fire Protection	0.305	0.306	0.295	0.215
Fire Pension	0.196	0.204	0.210	0.218
Police Pension	0.187	0.191	0.222	0.227
Debt Service	0.168	0.162	0.174	0.151
Total Village of Palatine	1.390	1.368	1.406	1.212
School Districts				
Palatine CCSD No. 15	3.849	3.868	4.035	3.543
Junior College No. 512	0.444	0.451	0.466	0.416
Township HSD No. 211	3.197	3.213	3.309	2.871
Park District	0.680	0.696	0.725	0.648
Library District	0.293	0.295	0.308	0.268
County				
County of Cook	0.560	0.568	0.552	0.533
Forest Preserve	0.069	0.069	0.069	0.063
Township				
Palatine Township	0.058	0.059	0.063	0.054
General Assistance	0.017	0.017	0.018	0.012
Road and Bridge	0.092	0.090	0.092	0.079
Other Districts				
Northwest Mosquito	0.013	0.013	0.011	0.010
Sanitary District	0.417	0.430	0.426	0.406
Elections (ELCO)	0.031	-	0.034	-
TOTAL TAX RATES	$ 11.110	$ 11.137	$ 11.514	$ 10.115
SHARE OF TOTAL TAX LEVIED BY THE VILLAGE	12.51%	12.28%	12.21%	11.98%

Data Source
Office of the County Clerk

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

2017	2018	2019	2020	2021	2022
$ 0.136	$ 0.117	$ 0.104	$ 0.128	$ 0.141	$ 0.123
0.060	0.054	0.055	0.059	0.059	0.037
0.206	0.228	0.186	0.167	0.182	0.135
0.206	0.228	0.186	0.167	0.182	0.135
0.254	0.269	0.274	0.270	0.300	0.249
0.238	0.254	0.262	0.278	0.293	0.248
0.149	0.146	0.077	0.064	0.070	0.081
1.249	1.296	1.144	1.133	1.227	1.008
3.618	3.807	3.486	3.564	3.955	3.673
0.425	0.443	0.403	0.409	0.457	0.410
2.922	3.044	2.749	2.787	3.020	2.710
0.657	0.693	0.633	0.650	0.711	0.637
0.276	0.291	0.344	0.353	0.388	0.346
0.496	0.489	0.454	0.453	0.446	0.431
0.062	0.060	0.059	0.058	0.058	0.081
0.055	0.059	0.055	0.550	0.060	0.050
0.010	0.007	0.007	0.007	0.008	0.007
0.078	0.080	0.072	0.068	0.074	0.060
0.010	0.011	0.010	0.010	0.011	0.009
0.402	0.396	0.389	0.500	0.382	0.374
0.031	-	0.030	-	0.019	-
$ 10.291	$ 10.676	$ 9.835	$ 10.542	$ 10.816	$ 9.796
12.14%	12.14%	11.63%	10.75%	11.34%	10.29%

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

Current Levy Year and Nine Levy Years Ago

	Tax Year 2022			Tax Year 2013		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
Albion on Lake Cook	$ 52,414,901	1	2.32%	$ 10,386,875	4	0.65%
TMIF II Clayson LLC	17,841,990	2	0.79%	NA	NA	NA
Weber Stephen Products	12,907,938	3	0.57%	10,649,741	2	0.67%
United Parcel Service	12,740,637	4	0.56%	8,937,570	6	0.56%
Wal Mart	10,110,757	5	0.45%	14,261,623	1	0.90%
Deer Grove Centre	9,966,238	6	0.44%	9,935,960	5	0.62%
DNA Realty	8,948,156	7	0.40%	NA	NA	NA
Target	8,651,658	8	0.38%	NA	NA	NA
Palatine Fresh Market	8,302,434	9	0.37%	NA	NA	NA
Palatine Industrial 1	8,099,075	10	0.36%	NA	NA	NA
McCaffrey Interests	NA	NA	NA	10,509,603	3	0.66%
Thomson Partners	NA	NA	NA	8,482,058	7	0.53%
Village Park Palatine 300	NA	NA	NA	7,881,930	8	0.50%
Arlington Toyota	NA	NA	NA	7,696,975	9	0.48%
Highland Management	NA	NA	NA	6,523,901	10	0.41%
	$ 149,983,784		6.64%	$ 95,266,236		5.98%

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

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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 (Refunds) in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy**
2013	$ 22,097,695	$ 21,729,359	98.33%	$ (113,340)	$ 21,616,019	97.82%
2014	21,983,368	21,698,390	98.70%	47,143	21,745,533	98.92%
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%	-	22,183,552	97.24%

* 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

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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	Percent of Personal Income*	Per Capita*
	General Obligation Bonds	TIF Revenue Bonds	Subscription-Based IT Arrangements	General Obligation Bonds			
2014	$ 80,207,505	$ 105,565	$ -	$ 14,464,348	$ 94,777,418	3.85%	$ 1,382
2015	72,530,000	97,417	-	17,310,000	89,937,417	4.42%	1,300
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	54,379,374	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

* 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

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year Ended	General Obligation Bonds: Governmental Activities	General Obligation Bonds: Business-Type Activities	Less: Net Position Restricted for Debt Service	Total Primary Government	Percent of Estimated Actual Taxable Value of Property*	Per Capita*
2014	$ 80,207,505	$ 14,464,348	$ -	$ 94,671,853	1.71%	$ 1,381
2015	72,530,000	17,310,000	-	89,840,000	1.65%	1,335
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

* 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

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

December 31, 2023

Governmental Unit	Gross Debt	Percentage Debt Applicable to the Village of Palatine [1]	Village of Palatine Share of Debt
Village of Palatine	$ 28,412,469	100.00%	$ 28,412,469
School Districts			
Community Unit District 15	80,780,000	50.80%	41,036,240
Township High School District 214	25,000,000	0.01%	2,500
Community College District 512	235,760,000	9.22%	21,737,072
Total school districts	341,540,000		62,775,812
Other than schools			
Cook County	2,620,545,000	1.19%	31,184,486
Cook County Forest Preserve District	87,340,000	1.19%	1,039,346
Metropolitan Water Reclamation District	2,637,381,000	1.21%	31,912,310
Park Districts			
Arlington Heights Park District	8,450,000	0.05%	4,225
Palatine Park District	15,870,000	75.79%	12,027,873
Salt Creek Park District	940,000	49.40%	464,360
Palatine Public Library District	4,350,000	77.66%	3,378,210
Total other than schools	5,374,876,000		80,010,810
Total Overlapping Governmental Activities Debt	5,716,416,000		142,786,622
Total Direct and Overlapping Governmental Activities Debt	$ 5,744,828,469		$ 171,199,091

[1] Determined by ratio of assessed valuation of property subject to taxation in the Village to valuation of property subject to taxation in overlapping unit. The 2022 EAV is the most current available.

Data Source

Office of the County Clerk

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

SCHEDULE OF LEGAL DEBT MARGIN

December 31, 2023

The Village is a home rule municipality.

Article VII, Section 6(k) of the 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 one percent: . . . indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum . . . shall not be included in the foregoing percentage amounts."

To date, the General Assembly has set no limits for home rule municipalities.

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2014	68,557	$ 2,463,595,795	$ 35,935	5.1%
2015	69,188	2,421,307,161	34,996	5.0%
2016	69,188	2,431,032,638	35,137	4.3%
2017	68,766	2,476,263,660	36,010	3.6%
2018	68,766	2,476,263,660	36,010	3.3%
2019	68,766	2,476,263,660	36,010	2.5%
2020	68,766	2,476,263,660	36,010	7.0%
2021	67,908	2,169,623,920	31,949	3.3%
2022	67,908	2,299,416,735	33,861	3.7%
2023	67,908	2,482,306,906	36,554	3.4%

Data Source

US Census Bureau

Illinois Department of Employment Security

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

	2023			2014		
Employer	Rank	Approx. No. of Employees	Percentage of Total Village Population	Rank	Approx. No. of Employees	Percentage of Total Village Population
Township High School District 211	1	2,150	3.17%	1	2,057	3.00%
Weber-Stephen Products	2	1,341	1.97%	9	200	0.29%
United Parcel Service	3	1,176	1.73%	2t	1,000	1.46%
Community Consolidated School District 15	4	918	1.35%	2t	1,000	1.46%
Community College District 512	5	898	1.32%	5	957	1.43%
Little City Foundation	6	669	0.99%	NA	NA	NA
United States Postal Service	7	384	0.57%	2t	1,000	1.46%
Village of Palatine	8	341	0.50%	8	355	0.52%
Intec Group, Inc.	9	104	0.15%	6	425	0.62%
Arlington Plating	10	100	0.15%	10	110	0.16%
Schneider Electric-Square D	NA	NA	NA	7	355	0.52%

Data Source

Village Records

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
GENERAL GOVERNMENT										
Village Clerk	2.0	2.0	1.5	1.5	2.0	2.0	1.5	1.0	1.0	1.0
Village Manager	6.0	6.0	4.5	5.0	4.0	4.0	3.5	4.0	4.0	4.0
Finance and Operations	12.0	12.0	10.0	10.0	10.0	10.0	10.0	9.5	8.5	8.0
Legal	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Human Resources	2.5	2.5	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Information Technology	7.0	7.0	7.0	8.0	7.5	7.5	7.5	6.5	6.5	6.5
PUBLIC SAFETY										
Community Development	19.5	20.5	20.5	24.0	24.0	24.0	22.0	22.5	22.5	22.0
Police										
Sworn personnel	108.0	109.0	109.0	109.0	109.0	109.0	109.0	108.0	108.0	108.0
Civilians	31.0	31.5	27.5	31.0	29.5	29.5	28.0	28.0	28.0	28.0
Fire										
Sworn personnel	91.0	91.0	91.0	91.0	91.0	91.0	91.0	88.0	88.0	88.0
Civilians	9.5	9.5	9.5	8.5	8.5	8.5	8.5	8.0	8.0	8.0
PUBLIC WORKS										
Public Works	63.5	63.5	63.0	62.0	62.0	64.0	62.5	62.5	63.5	63.5

Data Source

Village Records

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

OPERATING INDICATORS AND CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

OPERATING INDICATORS

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
PUBLIC SAFETY										
Police										
Physical arrests	1,527	1,660	1,832	2,155	2,233	2,146	1,931	815	1,114	1,157
Parking violations	4,756	5,664	5,645	6,638	7,017	7,490	5,485	6,592	5,706	3,290
Traffic violations	9,960	11,229	10,663	10,056	11,251	10,258	7,370	8,094	11,550	4,973
Fire										
Emergency responses	8,009	7,661	7,853	7,709	8,080	7,879	7,416	8,222	9,090	9,068
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	6.30M	6.49M	6.22M	5.75M	5.93M	5.71M	5.94M	5.95M	5.72M	5.85M

CAPITAL ASSET STATISTICS

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
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)	156	156	179	179	179	179	212	212	212	212
Fire hydrants	2,060	2,060	2,513	2,513	2,523	2,523	2,625	2,625	2,625	2,625
Sewerage										
Sanitary sewers (miles)	145	145	168	168	169	169	169	169	169	169
Storm sewers (miles)	225	225	260	260	263	263	267	267	274	274

Data Source

Village Records

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

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Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

Additional Disclosures Required by SEC Rule 15c2-12

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
STATEMENT OF INDEBTEDNESS
December 31, 2023

	Amount	As Percent of Assessed Value	As Percent of Estimated True Value	Per Capita
Taxable real property, 2022				
Assessed valuation	$ 2,263,182,399	100.00%	33.33%	$ 33,327
Estimated true value	6,789,547,197	300.00%	100.00%	99,982
Total general obligation bonded debt [1]:	28,680,000	1.27%	0.42%	422
Less: Self-Supporting	(5,420,000)	-0.24%	-0.08%	(80)
Net general obligation bonded debt	23,260,000	1.03%	0.34%	343
Overlapping bonded debt payable from property taxes [2]:				
Schools	62,775,812	2.77%	0.92%	924
Other than schools	80,010,810	3.54%	1.18%	1,178
Total overlapping bonded debt	142,786,622	6.31%	2.10%	2,103
Total net direct and overlapping bonded debt	$ 166,046,622	7.34%	2.45%	$ 2,445

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 $5,420,000 or 18.9% is considered self-supporting.

(2) Overlapping bonded debt as of June 2023.

Data Source
Office of the County Clerk

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
RETIREMENT SCHEDULE OF OUTSTANDING VILLAGE GENERAL OBLIGATION DEBT
December 31, 2023

Due 12/1	Series 2014B	Series 2015	Series 2017 (2 Issues)	Series 2018	Series 2020	Total Maturities [1] [2] Amount	%
2024	$ 760,000	$ 820,000	$ 1,200,000	$ 560,000	$ 705,000	$ 4,045,000	14.1%
2025	790,000	870,000	1,210,000	600,000	725,000	4,195,000	14.6%
2026	-	-	745,000	640,000	1,275,000	2,660,000	9.3%
2027	-	-	-	670,000	1,345,000	2,015,000	7.0%
2028	-	-	-	725,000	1,375,000	2,100,000	7.3%
2029	-	-	-	755,000	1,415,000	2,170,000	7.6%
2030	-	-	-	-	2,190,000	2,190,000	7.6%
2031	-	-	-	-	2,245,000	2,245,000	7.8%
2032	-	-	-	-	2,300,000	2,300,000	8.0%
2033	-	-	-	-	2,355,000	2,355,000	8.2%
2034	-	-	-	-	2,405,000	2,405,000	8.4%
	$ 1,550,000	$ 1,690,000	$ 3,155,000	$ 3,950,000	$ 18,335,000	$ 28,680,000	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 $28,680, 000 outstanding principal at December 31, 2023, the Village estimates that $5,420,000 (18.9%) is self-supporting from non-property tax sources.

Data Source
Village Records

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
BONDED DEBT RATIOS AND PER CAPITA DEBT - LAST TEN GENERAL OBLIGATION BOND SALES
December 31, 2023

Village Issue		Ratio to Estimated Actual Value				Per Capita		
		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]	Population Estimate
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

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
DETAILED OVERLAPPING BONDED INDEBTEDNESS PAYABLE FROM PROPERTY TAXES
December 31, 2023

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%	$ 80,780,000	50.80%	$ 41,036,240
Township High School District No. 214	0.1%	25,000,000	0.01%	2,500
Community College District No. 512	100.0%	235,760,000	9.22%	21,737,072
Total school districts		341,540,000		62,775,812
Other than schools				
Cook County	100.0%	2,620,545,000	1.19%	31,184,486
Cook County Forest Preserve District	100.0%	87,340,000	1.19%	1,039,346
Metropolitan Water Reclamation District	100.0%	2,637,381,000	1.21%	31,912,310
Park Districts				
Arlington Heights Park District	0.1%	8,450,000	0.05%	4,225
Palatine Park District	94.2%	15,870,000	75.79%	12,027,873
Salt Creek Park District	5.7%	940,000	49.40%	464,360
Palatine Public Library District	100.0%	4,350,000	77.66%	3,378,210
Total other than schools		5,374,876,000		80,010,810
Total Overlapping Governmental Activities Debt		$ 5,716,416,000		$ 142,786,622

Notes:

[1] As of June 2023.

[2] Overlapping debt percentages based on 2022 EAV, the most current available.

Data Source
Office of the County Clerk

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
EQUALIZED ASSESSED VALUATION FOR TAXING PURPOSES
December 31, 2023

Levy Year	Net for General Taxing Purposes	Plus Incremental Valuation	Total For All Taxing Purposes [1]	Increase Over Prior Year
2013 [2]	$ 1,589,762,203	$ 104,823,912	$ 1,694,586,115	-17.8%
2014	1,606,971,343	84,767,445	1,691,738,788	-0.2%
2015	1,563,887,821	197,915,722	1,761,803,543	4.1%
2016 [2]	1,814,277,189	82,951,271	1,897,228,460	7.7%
2017	1,827,842,680	108,242,637	1,936,085,317	2.0%
2018	1,779,081,313	111,848,301	1,890,929,614	-2.3%
2019 [2]	2,033,533,072	170,232,002	2,203,765,074	16.5%
2020	2,052,536,815	228,625,586	2,281,162,401	3.5%
2021	1,895,627,274	215,116,389	2,110,743,663	-7.5%
2022	2,263,182,399	226,833,541	2,490,015,940	18.0%

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

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
TAX RATES PER $100 EQUALIZED ASSESSED VALUATION
December 31, 2023

Tax Levy Year	2018	2019	2020	2021	2022
TAX RATES					
Village of Palatine [1]					
Social Security	$ 0.117	$ 0.104	$ 0.128	$ 0.141	$ 0.123
IMRF	0.054	0.055	0.059	0.059	0.037
Corporate (Police Protection)	0.228	0.186	0.167	0.182	0.135
Fire Protection	0.228	0.186	0.167	0.182	0.135
Fire Pension	0.269	0.274	0.270	0.300	0.249
Police Pension	0.254	0.262	0.278	0.293	0.248
Debt Service	0.146	0.077	0.064	0.070	0.081
Total Village of Palatine	1.296	1.144	1.133	1.227	1.008
School Districts					
Palatine CCSD No. 15	3.807	3.486	3.564	3.955	3.673
Junior College No. 512	0.443	0.403	0.409	0.457	0.410
Township HSD No. 211	3.044	2.749	2.787	3.020	2.710
Park District	0.693	0.633	0.650	0.711	0.637
Library District	0.291	0.344	0.353	0.388	0.346
County					
County of Cook	0.489	0.454	0.453	0.446	0.431
Forest Preserve	0.060	0.059	0.580	0.580	0.081
Township					
Palatine Township	0.059	0.055	0.550	0.060	0.050
General Assistance	0.007	0.007	0.007	0.008	0.007
Road and Bridge	0.080	0.072	0.068	0.074	0.060
Other Districts					
Northwest Mosquito	0.011	0.010	0.010	0.011	0.009
Sanitary District	0.396	0.389	0.500	0.382	0.374
Elections (ELCO)	-	0.030	-	0.019	-
TOTAL TAX RATE [2]	$ 10.676	$ 9.835	$ 11.064	$ 11.338	$ 9.796
SHARE OF TOTAL TAX LEVIED BY THE VILLAGE	12.14%	11.63%	10.24%	10.82%	10.29%

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

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
TAX EXTENSIONS AND COLLECTIONS
December 31, 2023

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
2013	$ 22,097,695	$ 21,729,359	98.33%	$ (113,340)	$ 21,616,019	97.82%
2014	21,983,368	21,698,390	98.70%	47,143	21,745,533	98.92%
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%	-	22,183,552	97.24%

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

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
TAX BASE DISTRIBUTION BY PROPERTY CLASSIFICATION
December 31, 2023

Property Classification [1]	2018	2019	2020	2021	2022
Residential	$ 1,463,225,616	$ 1,616,703,874	$ 1,611,474,223	$ 1,486,924,813	$ 1,840,426,100
Commercial	254,339,800	344,315,040	364,626,790	343,380,900	341,790,219
Industrial/Railroad/Farm	61,515,897	72,514,158	76,435,802	65,321,561	80,966,080
Net for General Taxing Purposes	1,779,081,313	2,033,533,072	2,052,536,815	1,895,627,274	2,263,182,399
Incremental Valuation [2]	111,848,301	170,232,002	228,625,586	215,116,389	226,833,541
Total for all Taxing Purposes	$ 1,890,929,614	$ 2,203,765,074	$ 2,281,162,401	$ 2,110,743,663	$ 2,490,015,940
Percentage Increase	-2.3%	16.5%	3.5%	-7.5%	18.0%

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

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
TEN LARGEST TAXPAYERS
December 31, 2023

Taxpayer		Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
Albion on Lake Cook	Multi-Family Housing	$ 52,414,901	1	2.32%
TMIF II Clayson LLC	Multi-Family Housing	17,841,990	2	0.79%
Weber Stephen Products	Manufacturing	12,907,938	3	0.57%
United Parcel Service	Delivery	12,740,637	4	0.56%
Wal Mart	Retail Store	10,110,757	5	0.45%
Deer Grove Centre	Commercial Real Estate	9,966,238	6	0.44%
DNA Realty	Commercial Real Estate	8,948,156	7	0.40%
Target	Retail Store	8,651,658	8	0.38%
Palatine Fresh Market	Retail Store	8,302,434	9	0.37%
Palatine Industrial 1	Commercial Real Estate	8,099,075	10	0.36%
		$ 149,983,784		6.64%

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 2022 is the most current available.

Data Source
Office of the County Treasurer

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
GENERAL FUND
December 31, 2023

Summary Statement of Revenue, Expenditures and Changes in Fund Balance [1]

(Fiscal Year Ending December 31, 2019 - 2023)

	2019	2020	2021	2022	2023	CY 2023 Budget [2]
REVENUES						
Taxes	$ 26,719,977	$ 27,921,769	$ 30,897,540	$ 30,700,058	$ 29,185,088	$ 28,753,878
Licenses and permits	3,609,532	3,148,869	4,011,603	3,137,925	3,076,218	2,685,000
Intergovernmental	21,290,467	22,111,733	26,501,973	29,407,004	29,570,122	28,906,855
Charges for services	4,647,540	3,587,245	4,132,742	7,725,730	7,887,115	8,321,400
Fines and forfeits	1,681,635	1,196,453	1,498,459	1,198,466	1,073,380	1,787,000
Investment income	697,884	289,279	96,279	(55,988)	1,636,918	100,000
Miscellaneous	456,818	487,681	493,257	506,943	695,785	455,000
Sale of capital assets	-	-	-	-	40,569	-
Transfers	-	930,980	75,782	-	576,532	-
Total revenues	59,103,853	59,674,009	67,707,635	72,620,138	73,741,727	71,009,133
EXPENDITURES						
General government	5,190,804	4,915,571	4,395,811	4,937,310	4,963,140	7,195,162
Public safety	45,411,561	46,692,238	47,914,355	53,447,375	52,950,598	56,219,495
Public works	6,212,413	6,219,908	6,291,028	6,801,488	6,886,501	7,491,955
Transfers	2,856,860	-	60,000	1,769,480	13,542,000	-
Total expenditures	59,671,638	57,827,717	58,661,194	66,955,653	78,342,239	70,906,612
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(567,785)	1,846,292	9,046,441	5,664,485	(4,600,512)	$ 102,521
FUND BALANCE, JANUARY 1	24,884,276	24,316,491	26,162,783	35,209,224	40,873,709	
FUND BALANCE, DECEMBER 31	$ 24,316,491	$ 26,162,783	$ 35,209,224	$ 40,873,709	$ 36,273,197	

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 wihtout inadvertent disruption of basic services.

Data Source

Village Records

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
GENERAL FUND
December 31, 2023

Balance Sheet [(1)]
(December 31, 2019 - 2023)

	2019	2020	2021	2022	2023
ASSETS					
Cash and investments	$ 19,975,689	$ 22,422,763	$ 31,204,940	$ 36,423,778	$ 33,340,390
Receivables					
Property taxes	21,502,944	21,747,049	21,712,678	25,210,243	20,063,878
Other	881,082	917,803	959,236	1,444,472	995,374
Due from other governments	4,896,865	4,317,221	5,383,945	5,507,641	5,552,306
Accrued interest	122,305	47,525	8,361	9,784	29,354
Leases	-	-	251,214	113,175	566,657
Due from other funds	19,565	26,833	19,832	22,238	23,061
Prepaid expenses	72,764	36,689	72,800	76,447	71,941
Advance to other funds	2,817,085	1,927,940	994,340	-	-
TOTAL ASSETS	$ 50,288,299	$ 51,443,823	$ 60,607,346	$ 68,807,778	$ 60,642,961
LIABILITIES					
Accounts payable	$ 651,498	$ 1,205,985	$ 1,085,450	$ 2,728,427	$ 1,766,440
All other liablilities	2,953,183	1,608,057	1,740,695	3,854,250	1,593,808
TOTAL LIABILITIES	3,604,681	2,814,042	2,826,145	6,582,677	3,360,248
DEFERRED INFLOWS OF RESOURCES					
Deferred property taxes	21,502,944	21,719,178	21,712,678	20,757,678	20,063,878
Unavailable revenue	864,183	747,820	629,258	508,273	384,909
Lease items	-	-	230,041	85,441	560,729
TOTAL DEFERRED INFLOWS OF RESOURCES	22,367,127	22,466,998	22,571,977	21,351,392	21,009,516
FUND BALANCES					
Nonspendable	2,889,849	2,023,377	1,067,140	76,447	71,941
Assigned	-	-	572,744	374,387	106,930
Unassigned	21,426,642	24,139,406	33,569,340	40,422,875	36,094,326
TOTAL FUND BALANCES	24,316,491	26,162,783	35,209,224	40,873,709	36,273,197
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 50,288,299	$ 51,443,823	$ 60,607,346	$ 68,807,778	$ 60,642,961

Note:
[(1)] See Note 1 to the "Combined Statement-All Funds" table for auditor's basis of accounting, etc.

Data Source
Village Records

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12

COMBINED STATEMENT - ALL FUNDS [1]

December 31, 2023

Fund Balances/Net Position

	2019	2020	2021	2022	2023
Governmental Fund Types					
General	$ 24,316,491	$ 26,221,531	$ 35,209,224	$ 40,873,709	$ 36,273,197
Special Revenue	19,603,949	19,800,091	24,670,139	27,366,556	35,083,314
Debt Service	124,657	135,684	130,744	2,067,099	16,149,196
Capital Projects	11,354,671	10,805,047	12,134,442	12,516,610	13,536,366
	55,399,768	56,962,353	72,144,549	82,823,974	101,042,073
Proprietary Fund Types					
Enterprise Funds	64,597,840	70,336,830	73,866,956	78,581,018	84,042,525
Internal Service Funds	6,606,341	6,150,802	5,576,990	5,265,792	5,298,158
	71,204,181	76,487,632	79,443,946	83,846,810	89,340,683
Fiduciary Fund Types					
Pension Trust	141,589,194	170,479,283	194,042,918	190,234,577	215,315,797
Total All Funds (Memo Only)	$ 268,193,143	$ 303,929,268	$ 345,631,413	$ 356,905,361	$ 405,698,553

Cash and Investments

	2019	2020	2021	2022	2023
Fund					
General	$ 19,975,689	$ 19,975,689	$ 31,204,940	$ 36,423,778	$ 33,340,390
Special Revenue	17,924,211	17,924,211	28,003,355	29,849,833	36,230,437
Debt Service	124,657	124,657	130,744	1,681,940	16,111,550
Capital Projects	10,974,219	10,974,219	11,955,482	12,165,758	13,256,328
Enterprise Funds	17,909,059	17,909,059	19,220,142	17,059,033	19,880,177
Internal Service Funds	9,348,561	9,348,561	7,439,842	6,244,272	6,265,247
Pension Trust	169,673,169	169,673,169	219,193,877	6,749,322	4,529,428
Total All Funds (Memo Only)	$ 245,929,565	$ 245,929,565	$ 317,148,382	$ 110,173,936	$ 129,613,557

Notes:

[1] These condensed financial statements for the years ending December 31, 2019 - 2023, 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, 2023, included an unmodified "Report of Independent Auditors". Similar unmodified opinions were included in the Village's ACFRs for the fiscal years ended December 31, 2019 - 2022. 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, 2023, 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

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
CAPITAL ASSETS
December 31, 2023

	Governmental Activities	Business-Type Activities
Tangible capital assets		
Land	$ 11,565,020	$ 4,858,690
Land - Rights of way	139,806,925	-
Machinery and equipment	14,823,871	3,134,040
Buildings and improvements	52,208,475	23,888,305
Streets	37,065,522	-
Bridges	1,596,735	-
Sanitary sewer system	-	28,956,625
Storm sewer system	-	34,574,025
Water system	-	39,711,804
Intangible capital assets		
Subscription asset	2,549,694	-
	259,616,242	135,123,489
Less: Accumulated depreciation	50,200,474	83,840,105
Net investment in capital assets	$ 209,415,768	$ 51,283,384

Data Source
Village Records

Attachment: 23 Final Audit - VO Palatine (CY 2023 Annual Audit)

SIKICH®

VILLAGE OF PALATINE, ILLINOIS

AUDITOR'S COMMUNICATION TO THE
VILLAGE COUNCIL

For the Year Ended December 31, 2023



Attachment: 23 Final Brd Comm - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS
AUDITOR'S COMMUNICATION TO THE VILLAGE COUNCIL
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Attachment: 23 Final Brd Comm - VO Palatine (CY 2023 Annual Audit)

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May 21, 2024

The Honorable Mayor
Members of the Village Council
Village of Palatine
150 W. Wilson Street
Palatine, Illinois 60067-5339

Ladies and Gentlemen:

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by auditing standards. Our communication at the beginning of our audit process along with our questionnaire regarding consideration of fraud in a financial statement audit was sent to you in January of 2024.

In addition, auditing standards require the communication of internal control related matters to those charged with governance. Our communication of deficiencies in internal, as well as a listing of future pronouncements that may affect the Village, are enclosed within this document.

This information is intended solely for the use of the Mayor, Village Council and management of the Village of Palatine and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Sikich CPA LLC

Sikich CPA LLC
By: James R. Savio, CPA, MAS
Principal

Attachment: 23 Final Brd Comm - VO Palatine (CY 2023 Annual Audit)

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May 21, 2024

To the Honorable Mayor
Member of the Village Council
Village of Palatine, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Village of Palatine, Illinois (the Village) for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you in our letter dated February 8, 2024. Professional standards require that we provide you with the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Village of Palatine are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023, except for the implementation of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. We noted no transactions entered into by the Village during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We noted no particularly sensitive estimates made by management during our audit of the basic financial statements, with the exception of the estimates in connection with the actuarial valuations performed for the Illinois Municipal Retirement Fund, Police Pension, Fire Pension, and Other Postemployment Benefits plans.

Management's estimate of the Village's net pension liabilities, and total other postemployment benefit liability are based on various actuarially determined amounts, including estimated investment returns, dates of employee retirement, discount rates, healthcare trend rates, and mortality rates. We evaluated key factors and assumptions used to develop the management's estimates of the Village's net pension liabilities and total other postemployment benefit liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Attachment: 23 Final Brd Comm - VO Palatine (CY 2023 Annual Audit)

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole, except for AJE#01.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 21, 2024.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Attachment: 23 Final Brd Comm - VO Palatine (CY 2023 Annual Audit)

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Combining and Individual Fund Financial Statements and Schedules and Supplementary information which accompany the basic financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

We were not engaged to report on the introductory, statistical sections, and additional disclosures required by SEC Rule 15c2-12 which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the Members of the Village Council and management of the Village of Palatine and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Sikich CPA LLC

Sikich CPA LLC
By: James R. Savio, CPA, MAS
Principal

Attachment: 23 Final Brd Comm - VO Palatine (CY 2023 Annual Audit)

Village of Palatine
Year End: December 31, 2023
Adjusting Journal Entries
Date: 1/1/2023 To 12/31/2023
Account No: AJE#01 To AJE#02

Number	Date	Name	Account No	Amount
AJE#01	12/31/2023	Other Non-Current Liabilities Net Pension Liabilit	605.270 WF-605	2,038,601.00
AJE#01	12/31/2023	Other Non-Current Liabilities Net Pension Liabilit	605.270 WF-605	(1,883,055.00)
AJE#01	12/31/2023	Other Non-Current Liabilities Net Pension Liabilit	610.270 SF-610	(80,092.00)
AJE#01	12/31/2023	Other Non-Current Liabilities Net Pension Liabilit	710.270 CE-710	(173,137.00)
AJE#01	12/31/2023	Other Non-Current Liabilities Net Pension Liabilit	920.270 GD-920	97,683.00
AJE#01	12/31/2023	Deferred Outflows of Resources Related to Pensions	605.185.05 WF-605	528,330.00
AJE#01	12/31/2023	Deferred Outflows of Resources Related to Pensions	605.185.05 WF-605	(609,095.00)
AJE#01	12/31/2023	Deferred Inflows of Resources Related to Pensions	605.275.05 WF-605	(1,301,278.00)
AJE#01	12/31/2023	Deferred Inflows of Resources Related to Pensions	605.275.05 WF-605	1,185,261.00
AJE#01	12/31/2023	Deferred Outflows of Resources Related to Pensions	610.185.05 SF-610	46,502.00
AJE#01	12/31/2023	Deferred Inflows of Resources Related to Pensions	610.275.05 SF-610	(13,858.00)
AJE#01	12/31/2023	Deferred Outflows of Resources Related to Pensions	710.185.05 CE-710	49,269.00
AJE#01	12/31/2023	Deferred Inflows of Resources Related to Pensions	710.275.05 CE-710	99,675.00
AJE#01	12/31/2023	Deferred Outflows of Resources Related to Pensions	920.185.05 GD-920	(15,006.00)
AJE#01	12/31/2023	Deferred Inflows of Resources Related to Pensions	920.275.05 GD-920	30,200.00
AJE#01	12/31/2023	Taxes & Benefits IMRF Er Contribution	605.30.01.0000.510.20 WF-605	18,641.00
AJE#01	12/31/2023	Taxes & Benefits IMRF Er Contribution	605.30.01.0000.510.20 WF-605	(14,105.00)
AJE#01	12/31/2023	Taxes & Benefits IMRF Er Contribution	605.30.11.0000.510.20 WF-605	2,062.00
AJE#01	12/31/2023	Taxes & Benefits IMRF Er Contribution	605.30.12.3021.510.20 WF-605	1,650.00
AJE#01	12/31/2023	Taxes & Benefits IMRF Er Contribution	605.30.12.3022.510.20 WF-605	3,299.00
AJE#01	12/31/2023	Taxes & Benefits IMRF Er Contribution	605.52.38.5201.510.20 WF-605	2,886.00
AJE#01	12/31/2023	Taxes & Benefits IMRF Er Contribution	605.52.40.5223.510.20 WF-605	23,917.00
AJE#01	12/31/2023	Taxes & Benefits IMRF Er Contribution	605.52.43.0000.510.20 WF-605	2,886.00
AJE#01	12/31/2023	Taxes & Benefits IMRF Er Contribution	610.52.40.5221.510.20 SF-610	29,418.00
AJE#01	12/31/2023	Taxes & Benefits IMRF Er Contribution	610.52.40.5222.510.20 SF-610	5,694.00
AJE#01	12/31/2023	Taxes & Benefits IMRF Er Contribution	610.52.43.0000.510.20 SF-610	12,336.00
AJE#01	12/31/2023	Taxes & Benefits IMRF Er Contribution	710.52.42.0000.510.20 CE-710	24,193.00
AJE#01	12/31/2023	Taxes & Benefits IMRF Er Contribution	920.30.85.9010.510.20 GD-920	(28,218.00)
AJE#01	12/31/2023	Taxes & Benefits IMRF Er Contribution	920.30.85.9015.510.20 GD-920	(38,379.00)
AJE#01	12/31/2023	Taxes & Benefits IMRF Er Contribution	920.30.85.9020.510.20 GD-920	(46,280.00)
		Adjustment to IMRF		
AJE#02	12/31/2023	Receivables Other - Ambulance Fees	100.123.15 GF-100	(234,410.00)
AJE#02	12/31/2023	Other PS Fees Ambulance Fees	100.452.15 GF-100	234,410.00
		Adjust for year end ambulance receivable		

Attachment: 23 Final Brd Comm - VO Palatine (CY 2023 Annual Audit)

PASSED ADJUSTMENTS

Village of Palatine (CLIENT)

GOVERNMENTAL ACTIVITIES (OPINION UNIT)

For the Year Ended December 31, 2023

All entries posted as Debit (Credit)

Description	Workpaper Reference	Assets	(Liabilities)	Net Position/ Fund Balance	(Profit) Loss
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period.		$ -	$ -	$ -	$ -
Record additional property tax receivables and prior year prior property tax receivable.	**3245**	403,100	(141,295)	(160,366)	(101,439)
Totals		$ 403,100	$ (141,295)	$ (160,366)	$ (101,439)

Attachment: 23 Final Brd Comm - VO Palatine (CY 2023 Annual Audit)

PASSED ADJUSTMENTS

Village of Palatine (CLIENT) | GENERAL FUND (OPINION UNIT)

For the Year Ended December 31, 2023

All entries posted as Debit (Credit)

Description	Workpaper Reference	Assets	(Liabilities)	Net Position/ Fund Balance	(Profit) Loss
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period.		$ -	$ -	$ -	$ -
Record additional property tax receivables and prior year prior property tax receivable.	**3245**	270,515	(141,295)	(97,152)	(32,068)
Totals		$ 270,515	$ (141,295)	$ (97,152)	$ (32,068)

Attachment: 23 Final Brd Comm - VO Palatine (CY 2023 Annual Audit)

PASSED ADJUSTMENTS

Village of Palatine (CLIENT) | Downtown TIF (FUND OR FUND TYPE)

For the Year Ended December 31, 2023

All entries posted as Debit (Credit)

Description	Workpaper Reference	Assets	(Liabilities)	(Retained Earnings/Fund Balance)	(Profit) Loss
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period.		$ -	$ -	$ -	$ -
Record additional property tax receivables and prior year prior property tax receivable.	**3245**	75,896	-	(43,539)	(32,357)
Totals		$ 75,896	$ -	$ (43,539)	$ (32,357)

Attachment: 23 Final Brd Comm - VO Palatine (CY 2023 Annual Audit)

PASSED ADJUSTMENTS

Village of Palatine (CLIENT) | Rand Rd TIF (FUND OR FUND TYPE)

For the Year Ended December 31, 2023

All entries posted as Debit (Credit)

Description	Workpaper Reference	Assets	(Liabilities)	(Retained Earnings/Fund Balance)	(Profit) Loss
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period.		$ -	$ -	$ -	$ -
Record additional property tax receivables and prior year prior property tax receivable.	**3245**	32,350	-	(19,675)	(12,675)
Totals		$ 32,350	$ -	$ (19,675)	$ (12,675)

Attachment: 23 Final Brd Comm - VO Palatine (CY 2023 Annual Audit)

PASSED ADJUSTMENTS

Village of Palatine (CLIENT) | GO Bonds (FUND OR FUND TYPE)

For the Year Ended December 31, 2023

All entries posted as Debit (Credit)

Description	Workpaper Reference	Assets	(Liabilities)	(Retained Earnings/Fund Balance)	(Profit) Loss
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period.		$ -	$ -	$ -	$ -
Record additional property tax receivables.	**3245**	24,339	-	-	(24,339)
Totals		$ 24,339	$ -	$ -	$ (24,339)

Attachment: 23 Final Brd Comm - VO Palatine (CY 2023 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

COMMUNICATION OF DEFICIENCIES
IN INTERNAL CONTROL AND
OTHER COMMENTS TO MANAGEMENT

December 31, 2023

Attachment: 23 Final Brd Comm - VO Palatine (CY 2023 Annual Audit)

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COMMUNICATION OF DEFICIENCIES IN INTERNAL CONTROL AND OTHER COMMENTS TO MANAGEMENT

Mr. Paul Mehring, Finance Director
Village of Palatine, Illinois

As part of the annual audit, we are required to communicate internal control matters that we classify as significant deficiencies and material weaknesses to those charged with governance. 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 and was not designed to identify all deficiencies in internal control that might be material weaknesses. 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 may exist that have not been identified.

This communication is intended solely for the information and use of management, the Village Council, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Sikich CPA LLC

Naperville, Illinois
May 21, 2024

Attachment: 23 Final Brd Comm - VO Palatine (CY 2023 Annual Audit)

OTHER INFORMATION

Future Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued a number of pronouncements that will impact the Village in the future.

GASB Statement No. 99, *Omnibus 2022*, addresses a variety of topics including: Classification and reporting of derivative instruments within the scope of Statement No. 53, Accounting and Financial Reporting for Derivative Instruments, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument; clarification of provisions in Statement No. 87, Leases, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives; clarification of provisions in Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset; clarification of provisions in Statement No. 96, Subscription-Based Information Technology Arrangements, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability; extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt; accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP); disclosures related to nonmonetary transactions; pledges of future revenues when resources are not received by the pledging government; clarification of provisions in Statement No. 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments, as amended, related to the focus of the government-wide financial statements; terminology updates related to certain provisions of Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position; and terminology used in Statement 53 to refer to resource flows statements. This statement is effective upon issuance for requirements related to the extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63. The effective date for the requirements related to leases, PPPs, and SBITAs is the fiscal year ending December 31, 2023. The effective date for the requirement related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 is the fiscal year ending December 31, 2024.

Attachment: 23 Final Brd Comm - VO Palatine (CY 2023 Annual Audit)

OTHER INFORMATION (Continued)

Future Accounting Pronouncements (Continued)

GASB Statement No. 100, *Accounting Changes and Error Corrections—an Amendment of GASB Statement No. 62*, enhances accounting and financial reporting requirement for accounting changes and error corrections. This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also addresses corrections of errors in previously issued financial statements. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). This Statement is effective for the fiscal year ended December 31, 2024.

GASB Statement No. 102, *Certain Risk Disclosures*, provides users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. This Statement defines a *concentration* as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A *constraint* is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The requirements of this Statement are effective for the fiscal year ended December 31, 2025.

We will advise the Village of any progress made by GASB in developing this and other future pronouncements that may have an impact on the financial position and changes in financial position of the Village.

Attachment: 23 Final Brd Comm - VO Palatine (CY 2023 Annual Audit)

Consider a Motion to Accept Staff Recommendations for CY 2023 Reserves

BACKGROUND:
Staff has presented the CY 2023 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 2023 and discuss Staff's recommendation on the allocation of these reserves.

KEY ISSUES:
The Village ended CY 2023 with $36.3 million in General Fund balance (reserves). After consideration of the planned use of reserves in the 2024 budget, there is an "available" reserve balance of $36.1 million. Staff is recommending these $36.1 million in reserves be allocated as follows:

- **$24.35 million** - **Operating Reserve (4 months of operations) -** *Per Reserve Policy*
- **$2.50 million** - **Economic Stabilization** - *Per Reserve Policy.*
- **$2.25 million** - **Balance of Unfunded Pension Liability Paydown Program** *committed in CY 2022*. $3M was transferred in CY 2022 and $750K is budgeted for each of the next three years for a total of $6.0 million over five years.
- **$2.36 million** - **Debt Service Reserve**. This brings the Debt Service Reserve to a "fully funded" status. This will allow the Village to:
  - Call and redeem the 2020 Bond Issue on 12/01/2028 - realizing a savings of approximately $1.0 million in interest expense.
  - Have the dollars on deposit to pay all debt service from 01/01/2025 to 12/01/2029.
  - Eliminate future planned transfers of $1,642,000 in CY 2025 & CY 2026 to the Debt Service Reserve - freeing up those resources for:
    - Additional Pension Payments to accelerate the pay-down of the unfunded liability; and/or
    - Capital Project Reserves; and/or
    - Permanent Property Tax relief.
  - Eliminate Debt Service Tax Levy effective with the 2024 Levy collected in 2025 - a reduction of $2.45 million in the levy that can be allocated to:
    - Additional Pension Payments to accelerate the pay-down of the unfunded liability; and/or
    - Capital Project Reserves; and/or
    - Permanent Property Tax relief.
- **$2.60 million** - **Accelerated paydown of the Unfunded Pension Liability** - saving interest cost of $182,000 (7.0%) and bringing the Pension Funds into a higher funded position.
- **$2.04 million** - **Set-aside for future Combined Services Facility improvements**.

In summary, the above recommendation would position the Village to be debt-free, in that 100% of the dollars to retire the bonds will be in a dedicated reserve account (which saves the Village $1 million in interest payments); and provide additional funding as

noted above for a variety of potential purposes.

ALTERNATIVES:
1. Accept Staff Recommendations related to fund reserve allocations.
. Refer back to Staff with comments.

RECOMMENDATION:
Accept Staff Recommendations.

ACTION REQUIRED:
Motion to accept Staff Recommendations.

Consider a Motion Opening the 30-Day Public Review and Comment Period for the 2024 CDBG Action Plan

BACKGROUND:
The FY2024 CDBG Subrecipient Application period for CDBG funding occurred from April 1 - April 30. Per HUD requirements, Palatine's Draft Action Plan is now available for the required 30-day public review and comment period. The required Public Hearing will occur on June 27th at 11 AM at Village Hall (Community Room A) for additional input about the Action Plan. 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 be submitted to HUD, though the Cook County Consortium in August. Therefore, Staff is recommending the following:

Motion commencing the 30-day public review and comment period for the FY2024 Action Plan.

KEY ISSUES:
The Village's anticipated CDBG FY2024 entitlement amount is $480,133, which represents a 3.5% decrease from last year. Palatine's program-year runs from October 1st through September 31st. Per HUD regulations, the Village may recommend up to 15% ($72,019) for social service providers and up to 20% ($96,026) for program administration. For reference, the 2023 requested subrecipient funding totaled $81,000. The subrecipient application notice was posted on the Village's website on April 1 and Staff sent FY2024 CDBG notices to all social service agencies that applied for or received funding over the past four years.

The FY2024 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 Daily Herald. Staff recommends the following CDBG expenditures for FY 2024:

Administration and Infrastructure/Public Facilities			
Organization	**Activity**	**Funding Requested**	**Funding Recommended**
Village of Palatine Planning & Zoning	CDBG Administration (maximum 20%)	$96,026	$96,026
Village of Palatine Public Works	Public Improvement Projects	$312,088	$312,088
Public Services	Social Service Agencies (maximum 15%)	$93,000	$72,019
	Total Requested	**$501,114**	
	Total Available		**$480,133**

Organization	Activity	Funding Requested	Funding Recommended
Children's Advocacy Center	Child Abuse Counseling	$6,000	$5,000
Family Forward	Financial Assistance for Rent and Case Management	$3,000	$3,000
Northwest Compass		$10,000	$0
JOURNEYS	Homeless Services	$20,000	$18,000
POC	Case Management Service Coordinator	$24,000	$24,000
Palatine Township	Support Services for Older Adults	$10,000	$4,000
PTSCC	Resources and Programs for Very Low-Income Clients	$15,000	$14,019
WINGS	Homeless Services for Domestic Violence Victims	$5,000	$4,000
	Total Requested	**$93,000**	
	Total Available		**$72,019**

The full draft FY2024 Action Plan can be reviewed on the Village Website at:

<https://www.palatine.il.us/162/Community-Development-Block-Grant-Progra>

ALTERNATIVES:

1. Recommend commencing the required 30-day public review and comment period.
2. Refer back to staff, with comments.

RECOMMENDATION:

Staff recommends a motion commencing the required 30-day public review and comment period. If the public comment and review period does not commence, the Village risks losing its CDBG 2024 funding.

ACTION REQUIRED:

A motion commencing the 30-day public review and comment period for the Village of Palatine FY2024 Action Plan.

Consider a Motion Authorizing a Groundwater Ordinance Prohibiting the Installation of Wells in a Defined Area (515 West Colfax Street)

BACKGROUND:
The property located at 515 West Colfax Street has been occupied by an oil company and gasoline sales facility for over 25 years. Preliminary subsurface investigation activities were performed at the site to evaluate potential environmental concerns related to releases associated Leaking Underground Storage Tank Incidents.

Concentrations of Benzene above the Illinois Environmental Protection Agency (IEPA) Tiered Approach to Corrective Action Objectives were revealed in soil samples collected from the floor of tanks when removed and replaced. Soil borings and groundwater monitoring wells at the site were used to gather initial information regarding the extent of on-site soil and groundwater contamination that exceeds the IEPA soil standards and groundwater objectives.

The owner's environmental consultant has fully characterized on-site soil and groundwater conditions. The proposed Corrective Actions would mitigate any threat to human health, human safety or the environment associated with the prior releases.

KEY ISSUES:
- The owner of the site wishes to obtain a No Further Remediation (NFR) Letter from the IEPA.
- To obtain an NFR would put limitations on groundwater use at the subject area and in any direction of migration.
- The groundwater flow direction at the subject property was calculated to be toward the north and east. Groundwater contamination is predicted to migrate off the subject property in all four directions. A limited local groundwater ordinance is proposed pursuant to 35 IAC Section 742.1015 for the area surrounding the subject property.
- Currently, the Village Code would not permit the installation of private wells as municipal water serves all properties within the area. This ordinance would prohibit the use of groundwater as a potable water supply at the site and areas surrounding the site.
- No community water supply wells or private wells are located within 2,500 feet of the site.
- No regulated recharge areas are located within a 2,500-foot radius of the site.

ALTERNATIVES:
1. Approve the Ordinance.
2. Refer back to Staff with comments.

RECOMMENDATION:
Staff recommends a motion authorizing an Ordinance prohibiting groundwater wells within the defined area.

ACTION REQUIRED:
Motion authorizing the groundwater ordinance subject to final review by the Village

Attorney.

ATTACHMENTS:

- 515 W Colfax Groundwater Ordinance June
- Groundwater Ordinance Exhibits

Attachment: 515 W Colfax Groundwater Ordinance June (Groundwater Ordinance for 515 West Colfax Street)

ORDINANCE NO. _____

AN ORDINANCE PROHIBITING THE USE OF GROUNDWATER AS A POTABLE WATER SUPPLY BY THE INSTALLATION OR USE OF POTABLE WATER SUPPLY WELLS OR BY ANY OTHER METHOD IN A LIMITED AREA OF PALATINE AS DEPICTED IN EXHIBIT A TO THIS ORDINANCE

Published in pamphlet form by authority of the Mayor and Council of the Village of Palatine on June 3, 2024

ORDINANCE NO._____

AN ORDINANCE PROHIBITING THE USE OF GROUNDWATER AS A POTABLE WATER SUPPLY BY THE INSTALLATION OR USE OF POTABLE WATER SUPPLY WELLS OR BY ANY OTHER METHOD IN A LIMITED AREA OF PALATINE AS DEPICTED IN EXHIBIT A TO THIS ORDINANCE

WHEREAS, certain properties in the Village of Palatine, Illinois have been used over a period of time for commercial or industrial purposes; and

WHEREAS, because of said use, concentrations of certain chemical constituents in the groundwater beneath the Village of Palatine may exceed Class I groundwater quality standards for potable resource groundwater as set forth in 35 Illinois Administrative Code 620 or Tier 1 remediation objectives as set forth in 35 Illinois Administrative Code 742; and

WHEREAS, the Village of Palatine desires to limit potential to human health from groundwater contamination while facilitating the redevelopment and productive use of properties that are the source of said chemical constituents.

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

Section One. Use of groundwater as a potable water supply prohibited.

The use or attempt to use as a potable water supply groundwater from within the area delineated on Exhibit A (attached hereto and made a part hereof) by the installation of drilling of wells or by any other method is hereby prohibited. This prohibition expressly includes the Village of Palatine. The parcels and rights-of-way which comprise this area are described on Exhibit B, attached hereto and made a part hereof.

Section Two. Penalties.

Any person violating the provisions of this ordinance shall be subject to a fine of up to $750 for each violation.

Section Three. Definitions.

“Person” is any individual, partnership, co-partnership, firm, company, limited liability company, corporation, association, joint stock company, trust, estate, political subdivision, or any other legal entity, or their legal representatives, agents or assigns.

“Potable water” is any water used for human or domestic consumption, including, but not limited to, water used for drinking, bathing, swimming, washing dishes, or preparing foods.

Attachment: 515 W Colfax Groundwater Ordinance June (Groundwater Ordinance for 515 West Colfax Street)

Section Four. Repealer.

All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed insofar as they are in conflict with this ordinance.

Section Five. Severability.

If any provision of this ordinance or its application to any person or under any circumstances is adjudged invalid, such adjudication shall not affect the validity of the ordinance as a whole or of any portion not adjudged invalid.

Section Six. Effective date.

This ordinance shall be in full force and effect from and after its passage, approval and publication as required by law.

PASSED: This _____ day of _____, 2024

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

APPROVED by me this _____ day of _____, 2024

_____
Mayor of the Village of Palatine

ATTESTED and FILED in the Office of the Village Clerk

this _____ day of _____, 2024

_____
Village Clerk

Attachment: 515 W Colfax Groundwater Ordinance June (Groundwater Ordinance for 515 West Colfax Street)

EXHIBIT A

Attachment: Groundwater Ordinance Exhibits (Groundwater Ordinance for 515 West Colfax Street)

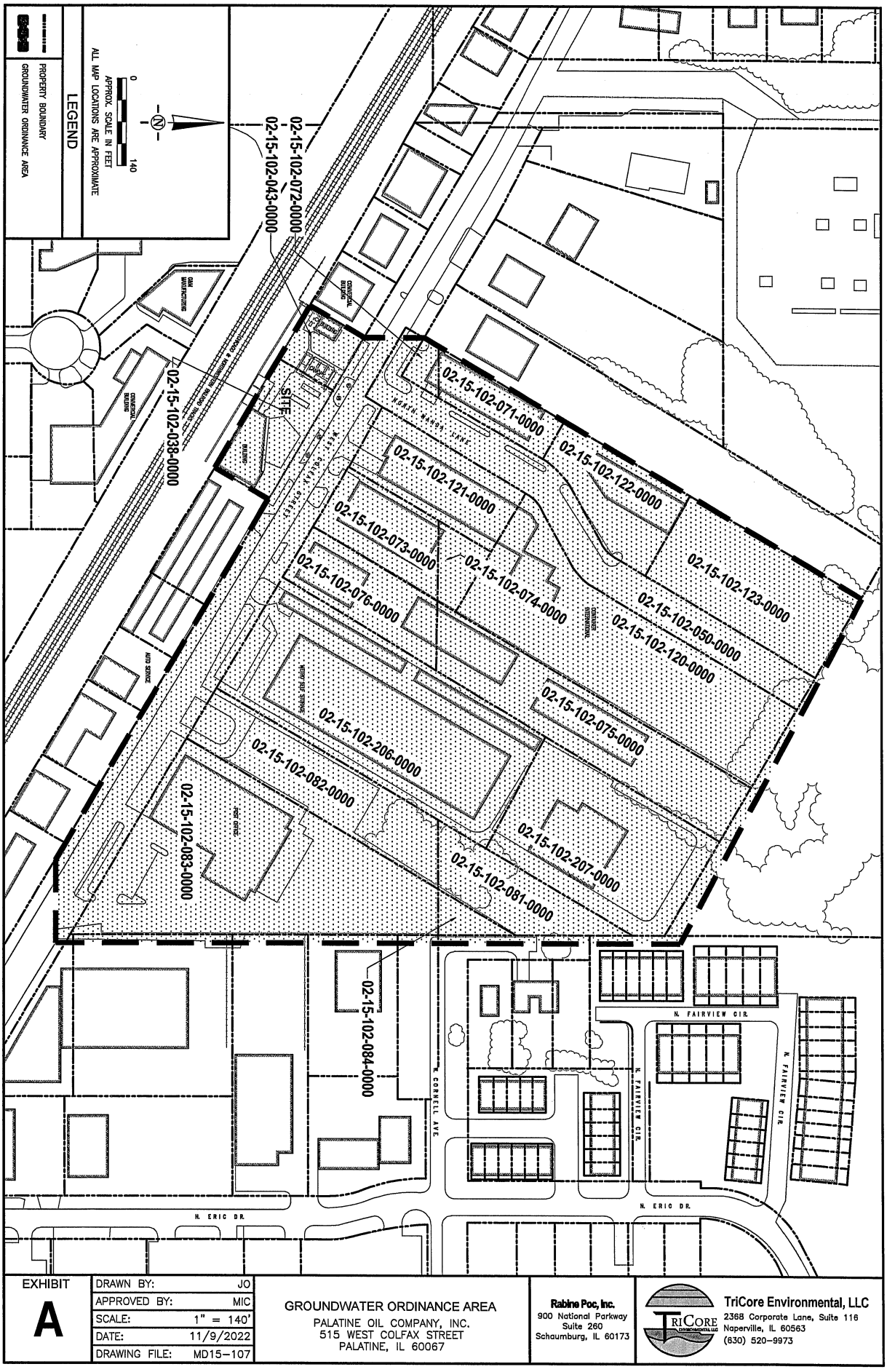


EXHIBIT **A**	DRAWN BY: JO APPROVED BY: MIC SCALE: 1" = 140' DATE: 11/9/2022 DRAWING FILE: MD15-107	GROUNDWATER ORDINANCE AREA PALATINE OIL COMPANY, INC. 515 WEST COLFAX STREET PALATINE, IL 60067	Rabine Poc, Inc. 900 National Parkway Suite 260 Schaumburg, IL 60173	TRICORE	TriCore Environmental, LLC 2368 Corporate Lane, Suite 116 Naperville, IL 60563 (630) 520-9973

Attachment: Groundwater Ordinance Exhibits (Groundwater Ordinance for 515 West Colfax Street)

EXHIBIT B

Attachment: Groundwater Ordinance Exhibits (Groundwater Ordinance for 515 West Colfax Street)

EXHIBIT B

LEGAL DESCRIPTION
OF AREA SUBJECT TO GROUNDWATER ORDINANCE

Those properties which are within an area described as follows:

1. **Right-of-Way**

   The right-of-way and sections of W. Colfax Street within the groundwater ordinance area depicted on Exhibit A.

2. **PIN Nos. 02-15-102-038-0000 and 02-15-102-043-0000**

   Lot 4 and the Southeasterly ½ of Lot 3 in Visdal's Industrial Subdivision, being a Subdivision of part of the East ½ of the Northwest ¼ and the East ½ of the Southwest ¼ of Section 15, Township 42 North, Range 10, East of the Third Principal Meridian, in Cook County, Illinois.

3. **PIN No. 12-15-102-071-0000 and 02-15-102-072-0000**

   Parcel 1: Lot 5 in C. Neal Subdivision being a Subdivision of part of the East ½ of the West ½ of Section 15, Township 42 North, Range 10, East of the Third Principal Meridian, recorded April 18, 1960 as Document 17831552, in Cook County, Illinois.

   Parcel 2: Easement for ingress and egress for the benefit of Parcel 1 over the private road as shown on C. Neal Subdivision, aforesaid, in Cook County, Illinois.

4. **PIN No. 02-15-102-122-0000**

   Parcel 2: Lot 4 in C. Neal Subdivision, being a Subdivision of the part of the East ½ of Section 15, Township 42 North, Range 10, East of the Third Principal Meridian, except that area described as follows: beginning at the Northwest corner of said Lot 4; thence Southwesterly along the West line of said Lot 4 a distance of 316.00 feet; thence Southeasterly along a line formed by an angle of 90 degrees to the right, with the last described course, said line also being parallel to the Northerly line of said Lot 4, a distance of 145.00 feet to the Easterly line of said Lot 4, thence Northeasterly along the Easterly line of said Lot 4, said line being formed by an angle of 90 degrees to the right with the last described course a distance of 316.00 feet to the Northeast corner of said Lot 4, thence Northwesterly along the Northerly line of said Lot 4, a distance of 145.00 feet to the point of beginning, all in Cook County, Illinois.

   Parcel 3: Easement appurtenant to and for the benefit of Parcel 2 as set forth and defined in the Plat of Subdivision recorded as Document No. 7831552 and as created by instrument recorded as Document No. 25093939 for ingress and egress, all in Cook County, Illinois.

Attachment: Groundwater Ordinance Exhibits (Groundwater Ordinance for 515 West Colfax Street)

5. **PIN No. 02-15-102-123-0000**

   Legal description not available.

6. **PIN No. 02-15-102-050-0000**

   Legal description not available.

7. **PIN No. 02-15-102-120-0000 and 02-15-102-121-0000**

   Parcel 1: Lots 2 and 3 in C. Neal Subdivision, being a Subdivision of part of the East ½ of the West ½ of Section 15, Township 42 North, Range 10, East of the Third Principal Meridian, in Cook County, Illinois.

   Parcel 1A: Easement for the benefit of Lot 3 of Parcel 1 as shown on the plat of C. Neal Subdivision aforesaid recorded April 18, 1960 as Document 17831552 and as created by grant from Chicago Title and Trust Company, a corporation of Illinois, as Trustee under Trust Agreement Dated December 19, 1957 and known as Trust Number 39784 and as Trustee under Trust Agreement Dated February 9, 1960 and known as Trust Number 41931 to Arnold H. Kost and Audrey G. Kost, his wife, dated July 31, 1962 and recorded October 3, 1962 as Document 18608655 for ingress and egress over the private road in C. Neal Subdivision aforesaid as shown of Plat of said Subdivision recorded April 18, 1960 as Document 17831552.

   Parcel 2: That part of the East ½ of the West ½ of Section 15, Township 42 North, Range 10, East of the Third Principal Meridian, described as follows: commencing at the intersection of the center line of the Northwest Highway (also known as Colfax Street) and the east line of West ½ of said Section 15; thence Northwesterly along center line of Northwest Highway (also known as Colfax Street) 907.68 feet, to point of beginning; thence Northeasterly at right angles to center line of Northwest Highway (also known as Colfax Street) 200.0 feet; thence Northwesterly and parallel to center line of Northwest Highway (also known as Colfax Street) 100.0 feet; thence Southwesterly and at right angles to said center line of Northwest Highway 200.0 feet to center line of Northwest Highway (also known as Colfax Street); thence Southeasterly along center line of Northwest Highway (also known as Colfax Street) 100.0 feet to point of beginning (except from said premises that part Southerly of the Northerly line of Northwest Highway also known as Colfax Street), in Cook County, Illinois.

8. **PIN No. 02-15-102-073-0000 and 02-15-102-074-0000**

   Lot 1 in C. Neal Subdivision, being a Subdivision of part of the East ½ of the West ½ of Section 15, Township 42 North, Range 10, East of the Third Principal Meridian, in Cook County, Illinois.

9. **PIN No. 02-15-102-075-0000 and 02-15-102-076-0000**

   Commencing at a point in the center of the Northwest Highway 796.61 feet Northwesterly of its

Attachment: Groundwater Ordinance Exhibits (Groundwater Ordinance for 515 West Colfax Street)

intersection with the east line of the West ½ of Section 15, Township 42 North, Range 10, East of the Third Principal Meridian, thence running Northwesterly at right angles with said Highway 871.20 feet; thence running Southeasterly along a line parallel to the center line of said Highway 100 feet; thence running Southwesterly at right angles to the center line of said Highway 871.20 feet to the center line of said Highway; thence running Northwesterly on said center line 100 feet to the place of beginning, excepting from said premises that part Southerly of the Northerly line of the Northwest Highway, in Cook County, Illinois.

10. PIN No. 02-15-102-206-0000

Parcel 1: Lot 1 in Colfax Subdivision, being a Subdivision of part of the East ½ of the West ½ of Section 15, Township 42 North, Range 10 East of the Third Principal Meridian, according to the Plat thereof recorded April 18, 2005 as Document No. 0510844056, as amended by Certificate of Correction recorded October 6, 2006 as document 0627939040, in Cook County, Illinois.

Parcel 2: Easement for the benefit of Parcel 1 for ingress and egress and passage of pedestrians, vehicles and construction materials and equipment upon, over, under and across and in connection with the use of and connection to the utilities in the following described property: Commencing at a point in the center of Northwest Highway 721.61 feet Northwesterly of its intersection with the east line of the West ½ of Section 15, Township 42 North, Range 10, East of the Third Principal Meridian; thence running Northeasterly at right angles with said Highway, 871.20 feet; thence running Southeasterly along a line parallel to the center line of said Highway, 25 feet; thence running Southwesterly at right angles to the center line of said Highway, 871.20 feet to the center line of said Highway; thence running Northwesterly on said center line, 25 feet to the place of beginning, excepting from said premises that part Southerly of the Northerly line of the Northwest Highway, in Cook County, Illinois, as created by Easement Grant recorded July 3, 2000 as Document No. 00494609 made by Harris Bank of Barrington, Trustee under Trust No. 11-1892, et al., and Colfax Partners Limited Partnership.

11. PIN No. 02-15-102-081-0000 and 02-15-102-082-0000

That part of the East ½ of the West ½ of Section 15, Township 42 North, Range 10, East of the Third Principal Meridian, described as follows: Commencing at a point in the center of the Northwest Highway 496.61 feet Northwesterly of its intersection with the east line of the West ½ of Section 15, Township 42 North, Range 10, East of the Third Principal Meridian; thence running Northeasterly at right angles with said Highway 835.43 feet to the east line of said West ½ of said Section; thence South on said Section line 195.73 feet, thence running Southwesterly at right angles to the center line of said Highway 667.21 feet to the center of said Highway; thence Northwesterly on said center line 100 feet to a point of beginning in Township of Palatine (except from said premises that part Southerly of the Northerly line of the Northwest Highway being approximately the Southern 33 feet thereof, more or less), in Cook County, State of Illinois, said parcel being described as follows:

Commencing at the point of intersection of said center line of Northwest Highway and said east line

Attachment: Groundwater Ordinance Exhibits (Groundwater Ordinance for 515 West Colfax Street)

of the West ½ of Section 15; thence North 59 degrees 31 minutes 49 seconds West 496.61 feet along said center line; thence North 30 degrees 28 minutes 11 seconds East 33.00 feet to the point of beginning, being on the Northerly right-of-way line of said Northwest Highway; thence North 30 degrees 29 minutes 11 seconds East 566.87 feet; thence South 59 degrees 27 minutes 22 seconds East 10.56 feet; thence South 30 degrees 28 minutes 11 seconds West 566.86 feet to said Northerly right-of-way line; thence North 59 degrees 31 minutes 49 seconds West 9.83 feet along said Northerly right-of-way line to the point of beginning.

Said parcel contains 0.133 acres, more or less.

12. PIN No. 02-15-102-207-0000

Parcel 1: Lot 2 in Colfax Subdivision, of part of the East ½ of the West ½ Section 15, Township 42 North, Range 10, East of the Third Principal Meridian, according to the Plat thereof recorded on April 18, 2005, as Document Number 0510844056, in Cook County, Illinois.

Parcel 2: Easement for ingress and egress for the benefit of Lot 2 over that portion of Lot 1 of Colfax Subdivision aforesaid and as created by the Plat of said Subdivision recorded on April 18, 2005, as Document No. 0510844056.

13. PIN No. 02-15-102-083-0000 and 02-15-102-084-0000

That part of the West ½ of Section 15, Township 42 North, Range 10, East of the Third Principal Meridian, bounded and described as follows:

Commencing at the intersection of the center line of Northwest Highway (Colfax Avenue) with the east line of the West ½ of said Section 15, running thence Northwesterly along the center line of said Highway 396.61 feet to a point, running thence Northeasterly as right angles with the center line of said Highway, a distance of 667.21 feet to the east line of the West half of said Section 15, running thence South along the east line of the West half of said Section 15, a distance of 776.25 feet to the point of beginning, all in Cook County, Illinois.

Attachment: Groundwater Ordinance Exhibits (Groundwater Ordinance for 515 West Colfax Street)

Consider a Motion Authorizing the Execution of All Documents Necessary to Formalize a Highway Authority Agreement for 515 West Colfax Street

BACKGROUND:
Palatine Properties, LLC is the owner of 515 West Colfax Street where underground petroleum storage tanks were removed. The owner is completing the remediation process for the property and documenting permitted uses for future opportunities. They are seeking a No Further Remediation (NFR) Letter from the Illinois Environmental Protection Agency.

KEY ISSUES:

- The site and surrounding areas were impacted with prior petroleum product releases. These impacts exceed remediation objectives within the Colfax Street right-of-way which is under the jurisdiction of the Village of Palatine. As the Village has sole control of groundwater and access to the soil within or beneath the right-of-way, limiting/restricting access rather than removing impacted soils in accordance with applicable environmental laws and regulation can partially resolve the historic incidents. A similar process has been used on other prior gasoline sales sites including the Village-owned property at the southwestern quadrant of the intersection of Palatine and Plum Grove Roads.
- As a condition of the proposed agreement, the owner indemnifies and holds harmless the Village and accepts cost responsibilities for any special handling of subsurface material in the future.
- The proposed Highway Authority Agreement relates only to the public right-of-way and does not place an encumbrance to the public right-of-way or nearby private property owners.

ALTERNATIVES:

1. Authorize the execution of all documents necessary to formalize a Highway Authority Agreement for 515 West Colfax Street.
2. Refer back to Staff with comment.

RECOMMENDATION:
Staff recommends approval of a motion authorizing the execution of all documents necessary to formalize a Highway Authority Agreement for 515 West Colfax Street.

ACTION REQUIRED:
A motion authorizing the execution of all documents necessary to formalize a Highway Authority Agreement for 515 West Colfax Street.

ATTACHMENTS:

- HAA 515 W Colfax Street

Highway Authority Agreement

This Agreement is entered into this _____ day of_____, 2024 pursuant to 35 Ill. Adm. Code 742.1020 by and between Palatine Properties, LLC ("Property Owner") and the Village of Palatine ("Highway Authority"), collectively known as the "Parties."

Whereas, Palatine Properties, LLC is the owner of one or more leaking underground storage tanks presently or formerly located at 515 W. Colfax Street, Palatine, Illinois ("the Site");

Whereas, as a result of one or more releases of contaminants from the above referenced underground storage tanks ("the Release(s)"), soil and/or groundwater contamination at the Site exceeds the Tier 1 residential remediation objectives of 35 Ill. Adm. Code 742;

Whereas, the soil and/or groundwater contamination exceeding Tier 1 residential remediation objectives extends or may extend into the Highway Authority's right-of-way;

Whereas, the Owner is conducting corrective action in response to the Release(s);

Whereas, the Parties desire to prevent groundwater beneath the Highway Authority's right-of-way that exceeds Tier 1 remediation objectives from use as a supply of potable or domestic water and to limit access to soil within the right-of-way that exceeds Tier 1 residential remediation objectives so that human health and the environment are protected during and after any access.

Now, Therefore, the Parties agree as follows:

1. The recitals set forth above are incorporated by reference as if fully set forth herein.

2. The Illinois Emergency Management Agency (IEMA) has assigned incident number 20020825, 20080503, and 20170659 to the Release(s).

3. Attached as Exhibit A is a scaled map(s) prepared by the Owner that shows the Site and surrounding area and delineates the current and estimated future extent of soil and groundwater contamination above the applicable Tier 1 residential remediation objectives as a result of the Release(s).

4. Attached as Exhibit B is a table(s) prepared by the Owner that lists each contaminant of concern that exceeds its Tier 1 residential remediation objectives and its concentrations within the zone where Tier 1 residential remediation objectives are exceeded. The locations of the concentrations listed in Exhibit B are identified on the map(s) in Exhibit A.

5. Attached as Exhibit C is a scaled map prepared by the Owner showing the area of the Highway Authority's right-of-way that is governed by this agreement ("Right-of-Way"). Because Exhibit C is not a surveyed plat, the Right-of-Way boundary may be an approximation of the actual Right-of-Way lines.

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

6. The Highway Authority stipulates it has jurisdiction over the Right-of-Way that gives it sole control over the use of the groundwater and access to the soil located within or beneath the Right-of-Way.

7. The Highway Authority agrees to prohibit within the Right-of-Way all potable and domestic uses of groundwater exceeding Tier 1 residential remediation objectives.

8. The Highway Authority further agrees to limit access by itself and others to soil within the Right-of-Way exceeding Tier 1 residential remediation objectives. Access shall be allowed only if human health (including worker safety) and the environment are protected both during and after any access. The Highway Authority may construct, reconstruct, improve, repair, maintain and operate a highway upon the Right-of-Way, or allow others to do the same by permit. In addition, the Highway Authority and others using or working in the Right-of-Way under permit have the right to remove soil or groundwater from the Right-of-way and dispose of the same in accordance with applicable environmental laws and regulations. The Highway Authority agrees to issue all permits for work in the Right-of-Way, and will make all existing permits for work in the Right-of-Way, subject to the following or a substantially similar condition:

> "As a condition of this permit the permittee shall request the office issuing this permit to identify sites in the Right-of-Way where a Highway Authority Agreement governs access to soil that exceeds the Tier 1 residential remediation objectives of 35 IAC 742. The permittee shall take all measures necessary to protect human health (including worker safety) and the environment during and after any access to such soil and/or groundwater."

9. This agreement shall be referenced in the Agency's no further remediation determination issued for the Release(s).

10. The Agency shall be notified of any transfer of jurisdiction over the Right-of-Way at least 30 days prior to the date the transfer takes effect. This agreement shall be null and void upon the transfer unless the transferee agrees to be bound by this agreement as if the transferee were an original party to this agreement. The transferee's agreement to be bound by the terms of this agreement shall be memorialized at the time of transfer in a writing ("Rider") that references this Highway Authority Agreement and is signed by the Highway Authority, or subsequent transferor, and the transferee.

11. This agreement shall become effective on the date the Agency issues a no further remediation determination for the Release(s). It shall remain effective until the Right-of-Way is demonstrated to be suitable for unrestricted use and the Agency issues a new no further remediation determination to reflect there is no longer a need for this agreement, or until the agreement is otherwise terminated or voided.

12. ln addition to any other remedies that may be available, the Agency may bring suit to enforce the terms of this agreement or may, in its sole discretion, declare this agreement null and void if any of the Parties or any transferee violates any term of this agreement. The Parties or transferee shall be notified in writing of any such declaration.

13. This agreement shall be null and void if a court of competent jurisdiction strikes down any part or provision of the agreement.

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

14. This agreement supersedes any prior written or oral agreements or understandings between the Parties on the subject matter addressed herein. It may be altered, modified or amended only upon the written consent and agreement of the Parties.

15. Any notices or other correspondence regarding this agreement shall be sent to the Parties at the following addresses:

Manager, Division of remediation Management
Bureau of Land
Illinois Environmental Protection Agency
P.O. Box 19276
Springfield, IL 62974-9276

Owner
Palatine Properties, LLC
900 National Parkway, Suite 260
Schaumburg, IL 60173

Village of Palatine
Village Mayor
200 E. Wood Street
Palatine, IL 60067

16. This agreement is not binding upon the Highway Authority until it is executed by the undersigned representative of the Highway Authority. Prior to execution by the undersigned representative of the Highway Authority this Agreement constitutes an offer by Owner/Operator. The duly authorized representatives of Owner/Operator have signed this Agreement and this Agreement is biding upon them, their successors and assigns.

17. The IEPA must review and approve this Agreement, and this Agreement shall be referenced in the IEPA's "No Further Remediation" determination in the chain of title for the Site in the county where the Site is located. This Agreement shall be null and void as a Highway Authority Agreement should the IEPA not approved it or should it not be referenced in the "No Further Remediation" determination, provided, however, that this Agreement shall be effective between the Owner/Operator and the Highway Authority immediately upon signature by their representatives.

18. The Owner/Operator agrees to defend, indemnify and hold harmless the Highway Authority, and other highway authorities, if any, maintaining the highway Right-Of-Way by an agreement with the Highway Authority, and the Highway Authority's agents, contractors or employees for all obligations asserted against or costs incurred by them, including reasonable attorney's fees and court costs, associated with the release of Contaminants from the Site, regardless whether said obligations or costs were causes by the negligence, but not the gross negligence, of them.

19. As an additional consideration, Owner/Operator agrees to reimburse the Highway Authority for reasonable costs to protect human health and the environment, including, but not limited to, identifying, investigating, handling, storing and disposing of contaminated soil and/or groundwater in the Right-of-Way as a result of the release of contaminants at this Site. It has been determined that the Highway Authority has not incurred any reimbursable costs at the time this Agreement is executed by the undersigned representative of the Highway Authority. If future costs are incurred, a cashier's check made payable to "Treasurer, State of Illinois" shall be tendered to the Highway Authority upon demand by the Highway Authority.

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

20. Violation of the terms of this Agreement by Owner/Operator, or their successors in interest, may be grounds for voidance of this Agreement as a Highway Authority Agreement. Violation of the terms of this Agreement by the Highway Authority will not void this Agreement, unless the IEPA has determined that the violation is grounds for voiding this Agreement as a Highway Authority Agreement and the Highway Authority has not cured the violation within such time as IEPA has granted to cure the violation.

21. This Agreement is in settlement of claims the Highway Authority may have arising from the release of Contaminants in the Right-of-Way associated with IEMA incident numbers.

22. Prior to accessing or granting access to the soil as provided in Paragraph 8 herein, the Highway Authority will first give Owner/Operator written notice, unless there is an immediate threat to the health or safety to any individual or to the public, that it intends to perform a site investigation in the Right-of Way and remove or dispose of contaminated soil or groundwater to the extent necessary for its work. Failure to give notice is not a violation of this Agreement. The removal or disposal shall be based upon the site investigation (which may be modified by Field conditions during excavation). A copy of the site investigation report will be provided to Owner/Operator. If practicable, as reasonably determined by the Highway Authority, the Highway Authority, may provide Owner/Operator with an opportunity to perform the Site investigation and to remove and dispose of the contaminated soil and/or groundwater necessary for the Highway Authority's work in advance of that work.

The Owner/ Operator shall reimburse the reasonable costs incurred by the Highway Authority to perform the site investigation and to dispose of any contaminated soil or groundwater, provided, however, that if notice to Owner/Operator has not been given and there was no immediate threat to health or safety, reimbursement for those costs shall be limited to $10,000.00. There is a rebuttable presumption that the Contaminants found in the highway Right-of-Way arose from the release of Contaminants from the Site. Should Owner/Operator not reimburse the reasonable costs under the conditions set forth herein, this Agreement shall be null and void, at the Highway Authority's option, upon written notice to Owner/Operator by the Highway Authority that those costs have not been reimbursed. Owner/Operator may cure that problem within twenty working days by making payment, or may seek to enjoin that result.

23. The Highway Authority's sole responsibility under this Agreement with respect to others using the highway Right-of-Way under permit from the Highway Authority is to include the following, or similar language, in the future standard permit provision and to make an effort to notify its current permit holders of the following:

> As a condition of this permit the permittee shall request the office issuing this permit to identify sites in the Right-of-Way where a Highway Authority Agreement governs access to soil that exceeds the Tier 1 residential remediation objectives of 35 III. Adm. Code 742. The permittee shall take all measures necessary to protect human health (including workers safety) and the environment during and after any access to such soil.

Owner/Operator hereby releases the Highway Authority from liability for breach of this Agreement by others under permit and agrees to defend and indemnify the Highway Authority against claims that may arise from others under permit causing a breach of this agreement. Owner/Operator agrees that its personnel, if any, at the Site who are aware of this Agreement will notify anyone they know is excavating in the Right-o-Way about this agreement.

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

24. Should the Highway Authority breach this Agreement, Owner/Operator's sole remedy is for an action for damages in the Illinois Court of Claims. Any and all claims for damages against the Highway Authority, its agents, contractors, employees or its successors in interest arising at any time for a breach of paragraphs 7 and 8 of this Agreement are limited to an aggregate maximum of $20,000.00. No other breach by the Highway Authority, its agents, contractors, employees and its successors in interest of a provision of this Agreement is actionable in either law or equity by Owner/Operator against the Highway Authority or them and Owner/Operator hereby releases the Highway Authority, its agents, contractors, employees and its successors in interest for any cause of action it may have against them, other than as allowed in this paragraph, arising under this Agreement or environmental laws, regulations or common law governing the contaminated soil or groundwater in the highway Right-of-Way, Owner/Operator may pursue an action under the Agreement against the successors in interest, other than a State agency, in a court of law.

25. This Agreement is entered into by the Highway Authority in recognition of laws passed by the General Assembly and regulations adopted by the Pollution Control Board which encourage a tiered-approach to remediating environmental contamination, This agreement is entered into by the Highway Authority in the spirit of those laws and under its right and obligations as a highway authority

Should any provisions of this Agreement by struck down as beyond the authority of the Highway Authority, however, this Agreement shall be null and void.

IN WITNESS THEREOF, the Parties have caused this agreement to be signed by their duly authorized representatives.

VILLAGE OF PALATINE

Date: _____ By: _____

Its: _____

ATTEST:

_____

Village Clerk

OWNER

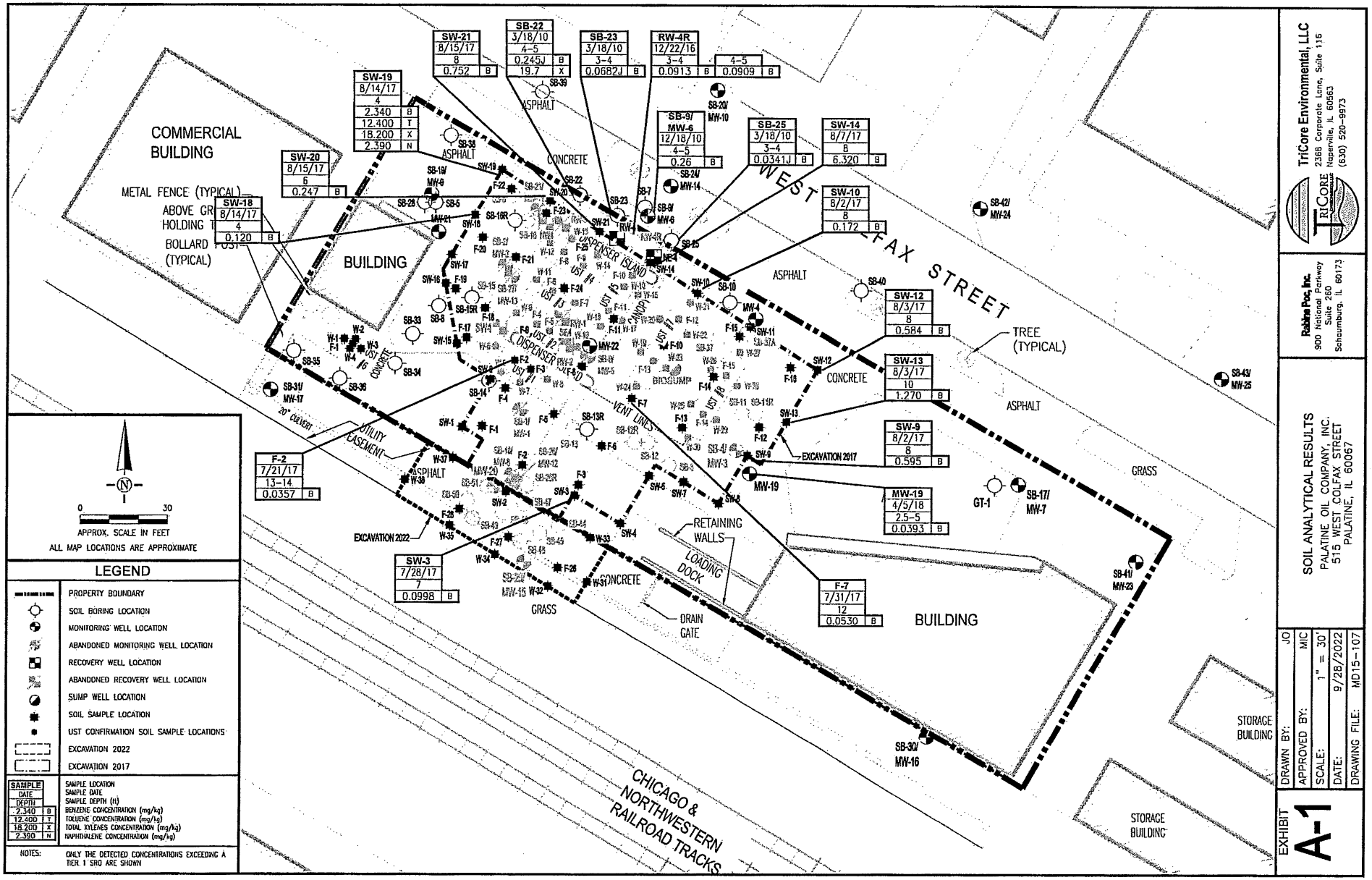
Date: 05/16/2024 By: Gary Rabine

Palatine Properties, LLC, Owner

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

EXHIBIT A

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)


COMMERCIAL BUILDING
METAL FENCE (TYPICAL)
ABOVE GR
HOLDING T
BOLLARD
(TYPICAL)
BUILDING
WEST COLFAX STREET
ASPHALT
CONCRETE
GRASS
TREE (TYPICAL)
DISPENSER ISLAND
UST #1
UST #2
UST #3
UST #4
CANOPY
BIOSUMP
VENT LINES
20" CULVERT
UTILITY EASEMENT
EXCAVATION 2022
EXCAVATION 2017
RETAINING WALLS
LOADING DOCK
DRAIN
GATE
STORAGE BUILDING
CHICAGO & NORTHWESTERN RAILROAD TRACKS
SW-18 8/14/17 4 0.120 B
SW-19 8/14/17 4 2.340 B 12.400 T 18.200 X 2.390 N
SW-20 8/15/17 6 0.247 B
SW-21 8/15/17 8 0.752 B
SB-22 3/18/10 4-5 0.245J B 19.7 X
SB-23 3/18/10 3-4 0.0682J B
RW-4R 12/22/16 3-4 0.0913 B 4-5 0.0909 B
SB-9/MW-6 12/18/10 4-5 0.26 B
SB-25 3/18/10 3-4 0.0341J B
SW-14 8/7/17 8 6.320 B
SW-10 8/2/17 8 0.172 B
SW-12 8/3/17 8 0.584 B
SW-13 8/3/17 10 1.270 B
SW-9 8/2/17 8 0.595 B
MW-19 4/5/18 2.5-5 0.0393 B
F-7 7/31/17 12 0.0530 B
F-2 7/21/17 13-14 0.0357 B
SW-3 7/28/17 7 0.0998 B
0 30
APPROX. SCALE IN FEET
ALL MAP LOCATIONS ARE APPROXIMATE
LEGEND
PROPERTY BOUNDARY
SOIL BORING LOCATION
MONITORING WELL LOCATION
ABANDONED MONITORING WELL LOCATION
RECOVERY WELL LOCATION
ABANDONED RECOVERY WELL LOCATION
SUMP WELL LOCATION
SOIL SAMPLE LOCATION
UST CONFIRMATION SOIL SAMPLE LOCATIONS
EXCAVATION 2022
EXCAVATION 2017
SAMPLE LOCATION
SAMPLE DATE
SAMPLE DEPTH (ft)
BENZENE CONCENTRATION (mg/kg)
TOLUENE CONCENTRATION (mg/kg)
TOTAL XYLENES CONCENTRATION (mg/kg)
NAPHTHALENE CONCENTRATION (mg/kg)
NOTES: ONLY THE DETECTED CONCENTRATIONS EXCEEDING A TIER 1 SRO ARE SHOWN
TriCore Environmental, LLC
2368 Corporate Lane, Suite 116
Naperville, IL 60563
(630) 520-9973
Rubina Poe, Inc.
900 National Parkway
Suite 260
Schaumburg, IL 60173
SOIL ANALYTICAL RESULTS
PALATINE OIL COMPANY, INC.
515 WEST COLFAX STREET
PALATINE, IL 60067
DRAWN BY: JO
APPROVED BY: MIC
SCALE: 1" = 30'
DATE: 9/28/2022
DRAWING FILE: MD15-107
EXHIBIT A-1

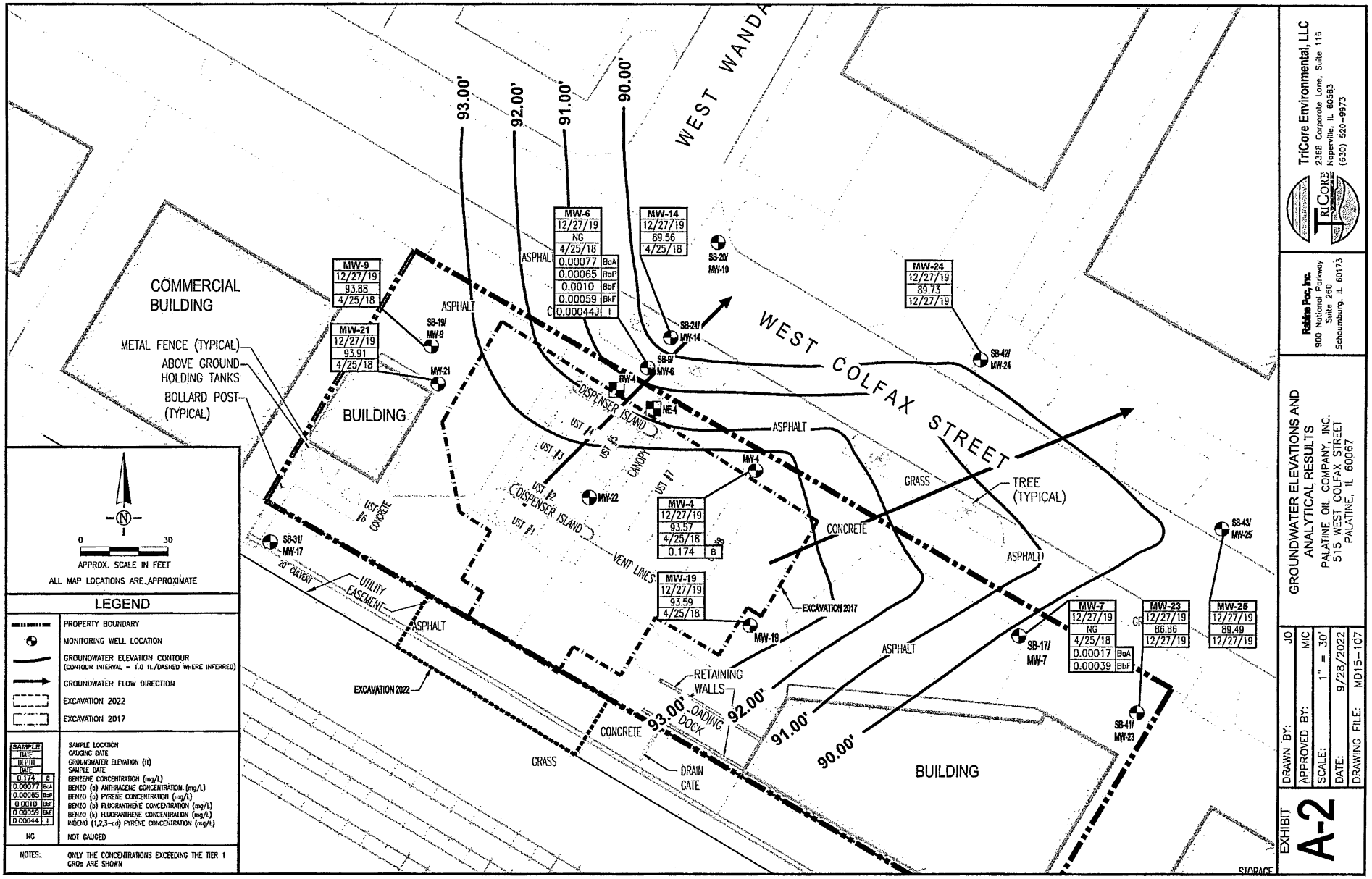

WEST WANDA
93.00'
92.00'
91.00'
90.00'
MW-6
12/27/19
NG
4/25/18
0.00077 BaA
0.00065 BaP
0.0010 BbF
0.00059 BkF
0.00044J I
MW-14
12/27/19
89.56
4/25/18
MW-9
12/27/19
93.88
4/25/18
MW-21
12/27/19
93.91
4/25/18
MW-24
12/27/19
89.73
12/27/19
COMMERCIAL BUILDING
METAL FENCE (TYPICAL)
ABOVE GROUND HOLDING TANKS
BOLLARD POST (TYPICAL)
BUILDING
ASPHALT
WEST COLFAX STREET
SB-19/ MW-9
MW-21
SB-20/ MW-10
SB-24/ MW-14
SB-9/ MW-6
SB-42/ MW-24
RW-1
NE-1
DISPENSER ISLAND
UST #1
UST #2
UST #3
UST #4
UST #5
UST #6
CANOPY
MW-1
MW-22
MW-4
12/27/19
93.57
4/25/18
0.174 B
GRASS
TREE (TYPICAL)
CONCRETE
SB-43/ MW-25
SB-31/ MW-17
20" CULVERT
UTILITY EASEMENT
VENT LINES
MW-19
12/27/19
93.59
4/25/18
EXCAVATION 2017
MW-7
12/27/19
NG
4/25/18
0.00017 BaA
0.00039 BbF
MW-23
12/27/19
86.86
12/27/19
MW-25
12/27/19
89.49
12/27/19
SB-17/ MW-7
SB-41/ MW-23
EXCAVATION 2022
RETAINING WALLS
LOADING DOCK
DRAIN GATE
STORAGE
0
30
APPROX. SCALE IN FEET
ALL MAP LOCATIONS ARE APPROXIMATE
LEGEND
PROPERTY BOUNDARY
MONITORING WELL LOCATION
GROUNDWATER ELEVATION CONTOUR (CONTOUR INTERVAL = 1.0 FT./DASHED WHERE INFERRED)
GROUNDWATER FLOW DIRECTION
EXCAVATION 2022
EXCAVATION 2017
SAMPLE LOCATION
GAUGING DATE
GROUNDWATER ELEVATION (ft)
SAMPLE DATE
BENZENE CONCENTRATION (mg/L)
BENZO (a) ANTHRACENE CONCENTRATION (mg/L)
BENZO (a) PYRENE CONCENTRATION (mg/L)
BENZO (b) FLUORANTHENE CONCENTRATION (mg/L)
BENZO (k) FLUORANTHENE CONCENTRATION (mg/L)
INDENO (1,2,3-cd) PYRENE CONCENTRATION (mg/L)
NG NOT GAUGED
NOTES: ONLY THE CONCENTRATIONS EXCEEDING THE TIER 1 GROs ARE SHOWN
TriCore Environmental, LLC
2368 Corporate Lane, Suite 116
Naperville, IL 60563
(630) 520-9973
Robbins Poc, Inc.
900 National Parkway
Suite 260
Schaumburg, IL 60173
GROUNDWATER ELEVATIONS AND ANALYTICAL RESULTS
PALATINE OIL COMPANY, INC.
515 WEST COLFAX STREET
PALATINE, IL 60067
DRAWN BY: JO
APPROVED BY: MIC
SCALE: 1" = 30'
DATE: 9/28/2022
DRAWING FILE: MD15-107
EXHIBIT A-2

EXHIBIT B

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

Exhibit B-1

Soil Analytical Results - BTEX and MTBE

Palatine Oil Company
515 W. Colfax Street
Palatine, Cook County, Illinois 60067

Tier 1 Exposure Routes				Indicator Contaminants and Tier 1 SROs				
				Benzene (mg/kg)	Toluene (mg/kg)	Ethylbenzene (mg/kg)	Total Xylenes (mg/kg)	MTBE (mg/kg)
Soil Ingestion - Residential				**12**	16,000	7,800	16,000	780
Soil Ingestion - Industrial/Commercial				100	410,000	200,000	410,000	20,000
Soil Ingestion - Construction Worker				2,300	410,000	20,000	41,000	2,000
Inhalation - Residential				**0.8**	650	400	320	8,800
Inhalation - Industrial/Commercial				**1.6**	650	400	320	8,800
Inhalation - Construction Worker				**2.2**	42	**58**	**5.6**	140
SCGIER - Class I Groundwater				**0.03**	**12**	**13**	**150**	**0.32**
SCGIER - Class II Groundwater				**0.17**	29	**19**	**150**	**0.32**
Soil Saturation Limit - Outdoor Inhalation				800	580	350	**280**	8,400
Soil Saturation Limit - SCGIER				580	290	150	**110**	11,000
Sample Location	**Sample Date**	**Sample Depth (feet bls)**	**PID Reading (ppm)**	**Analytical Results**				
SB-1	11/14/02	8		<0.002	<0.005	<0.005	<0.005	
SB-2	11/14/02	6		**1.83**	0.0866	6.2	0.465	
SB-3	11/14/02	6		<0.002	<0.005	<0.005	<0.005	
SB-4	11/14/02	6-8		<0.002	<0.005	0.0354	0.0128	
SB-5	11/14/02	6		<0.002	<0.005	<0.005	<0.005	
SB-6	11/19/02	6		0.0256	<0.005	<0.005	<0.005	
SB-7	12/3/02	6		<0.002	<0.005	<0.005	<0.005	
SB-8	10/16/03	6-7		<0.002	<0.005	<0.005	<0.005	
MW-4	10/16/03	6-7		<0.002	<0.005	<0.005	<0.005	
SB-9/MW-5	7/25/17	8		**0.0628**	0.0128	0.005	0.0085	0.007
SB-9/MW-5	12/21/04	12		**0.0483**	0.0139	<0.005	0.0055	0.0144
SB-9/MW-6	12/18/08	4-5		**0.26**	<0.03	1.87	3.99	<0.0222
SB-10	12/18/08	5-7.5		<0.0034	<0.0075	0.0762	0.141 J	<0.0056
SB-11	12/17/08	5-7.5		**<0.201**	<0.502	1.01	3.57	**<0.502**
SB-12	12/17/08	3-5		**<0.304**	<0.759	2.17	**10.6**	**<0.759**
SB-13	12/17/08	3-5		**0.765**	<0.749	4.38	**19.5**	**<0.749**
SB-14	12/17/08	7.5-10		<0.0239	<0.0598	<0.0598	<0.179	<0.0598
SB-15	12/17/08	1-2		**4.9**	<1.17	**26.1**	**88.2**	**<1.17**
SB-16	12/17/08	5-7.5		**0.305**	<0.509	1.68	**6.85**	**<0.509**
SB-17/MW-7	12/18/08	2-3		0.0086 J	0.0083 J	0.0062 J	0.0162	<0.0053
SB-18/MW-8	12/18/08	4-5		**0.0334 J**	<0.0302	0.484	0.408 J	<0.0223
SB-19/MW-9	12/18/08	3-4		0.0045 J	0.0096 J	0.0201 J	0.0558 J	<0.0054
SB-20/MW-10	3/19/10	5-6		<0.0044	<0.0144	0.01	<0.0321	<0.0137
SB-21/MW-11	3/18/10	4-5		**0.433**	1.3	3.55	**14.4**	<0.139
SB-22	3/18/10	4-5		**0.245 J**	2.21	4.65	**19.7**	<0.281
SB-23	3/18/10	3-4		**0.0682 J**	<0.0733	0.446	2.36	<0.0699
SB-24/MW-14	3/18/10	3-4		<0.0046	<0.015	<0.0104	<0.0335	<0.0143
SB-25	3/18/10	3-4		**0.0341 J**	<0.0715	0.432	2.49	<0.0682
SB-26/MW-12	3/18/10	3-4		**0.346**	<0.198	1.2	2.58 J	<0.189
SB-27/MW-13	3/19/10	4-5		**0.637**	0.369	1.79	2.38	<0.0692
RW-4	3/19/10	3-4		**0.176 J**	<0.184	2.91	**11.3**	<0.175
SB-29/MW-15	5/3/10	1-2		<0.0045	<0.0148	0.0155 J	<0.033	<0.0141
SB-30/MW-16	12/12/11	1-2		<0.0042	<0.0138	<0.0096	<0.0308	<0.0132
SB-31/MW-17	12/12/11	3-4		0.0069 J	0.0592 J	0.0906 J	0.379	<0.0137
SB-32/MW-18	12/12/11	7.5-10		<0.0041	<0.0134	<0.0093	<0.0299	<0.0128
SB-11R	12/22/16	5-7	263	**2.740**	3.380	6.430	**24.300**	<0.0291
SB-11R	12/22/16	9-10	18.9	**0.303**	0.0407 J	0.0695	0.318	<0.0143
SB-12R	12/22/16	4-5	719	**15.200**	**25.000**	**25.800**	**99.200**	<0.0748

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

Exhibit B-1

Soil Analytical Results - BTEX and MTBE

Palatine Oil Company
515 W. Colfax Street
Palatine, Cook County, Illinois 60067

Tier 1 Exposure Routes				Indicator Contaminants and Tier 1 SROs				
				Benzene (mg/kg)	Toluene (mg/kg)	Ethylbenzene (mg/kg)	Total Xylenes (mg/kg)	MTBE (mg/kg)
Soil Ingestion - Residential				**12**	16,000	7,800	16,000	780
Soil Ingestion - Industrial/Commercial				100	410,000	200,000	410,000	20,000
Soil Ingestion - Construction Worker				2,300	410,000	20,000	41,000	2,000
Inhalation - Residential				**0.8**	650	400	320	8,800
Inhalation - Industrial/Commercial				**1.6**	650	400	320	8,800
Inhalation - Construction Worker				**2.2**	42	**58**	**5.6**	140
SCGIER - Class I Groundwater				**0.03**	**12**	**13**	**150**	**0.32**
SCGIER - Class II Groundwater				**0.17**	29	**19**	**150**	**0.32**
Soil Saturation Limit - Outdoor Inhalation				800	580	350	**280**	8,400
Soil Saturation Limit - SCGIER				580	290	150	**110**	11,000
Sample Location	**Sample Date**	**Sample Depth (feet bls)**	**PID Reading (ppm)**	**Analytical Results**				
SB-12R	12/22/16	10-11.5	13.5	**0.486**	0.198	0.0249 J	0.0655 J	0.0347 J
SB-13R	12/22/16	3-5	630	**1.520**	0.164	0.843	0.807	<0.0151
SB-13R	12/22/16	10-12	2.1	<0.0107	<0.0131	<0.0145	<0.0564	0.0804
SB-15R	12/22/16	1-2	337	**18.200**	1.270	**32.200**	**18.400**	<0.190
SB-15R	12/22/16	2-3	571	**13.800**	1.070	**22.500**	**8.340**	<0.159
SB-15R	12/22/16	18.5-20	8.3	<0.0111	<0.0135	<0.0149	<0.0581	<0.0152
SB-16R	12/22/16	4-5	462	**7.460**	**42.100**	9.800	**50.800**	<0.127
SB-16R	12/22/16	5-7.5	278	**3.260**	9.990	3.510	**13.000**	<0.0319
SB-16R	12/22/16	10-11.5	6.3	<0.0112	<0.0136	<0.0151	<0.0589	0.0197 J
SB-26R	12/22/16	2.5-4	112	**0.859**	0.0389 J	0.156	0.287	0.0561 J
SB-26R	12/22/16	8.75-10	7.6	<0.0118	<0.0143	<0.0159	<0.0619	0.0179 J
RW-4R	12/22/16	3-4	31.9	**0.0913**	0.0677 J	0.725	1.080	<0.0329
RW-4R	12/22/16	4-5	52.1	**0.0909**	<0.0361	0.604	1.070	<0.0407
RW-4R	12/22/16	12.5-15	12.6	<0.0109	<0.0132	<0.0146	<0.0570	<0.0149
SB-37A	12/22/16	15-17.5	30	0.0151 J	0.0401 J	0.0257 J	0.131 J	<0.0154
W-1	7/21/17	4.5-5	12.0	<0.0111	<0.0135	<0.0150	<0.0584	
W-2	7/21/17	4.5-5	42.1	<0.0116	<0.0141	<0.0156	<0.0608	
W-3	7/21/17	4.5-5	12.8	<0.0115	<0.0140	<0.0155	<0.0603	
W-4	7/21/17	4.5-5	16.3	<0.0115	<0.0140	<0.0155	<0.0605	
W-5	7/21/17	6-7	0.7	<0.0109	<0.0133	<0.0147	<0.0573	
W-6	7/21/17	6-7	32.3	**0.224**	0.905	0.290	1.090	
W-7	7/21/17	6-7	77.2	**1.630**	3.220	3.620	**11.800**	
W-8	7/21/17	6-7	82.0	**0.0541**	<0.0136	<0.0150	<0.0585	
W-9	7/21/17	6-7	4.1	0.0235 J	<0.0133	<0.0147	<0.0573	
W-10	7/21/17	6-7	50.2	**3.880**	0.198	1.820	5.040	
F-1	7/21/17	7-7.5	21.1	<0.0108	<0.0131	<0.0145	<0.0566	
F-2	7/21/17	13-14	79.1	**0.0357**	<0.0141	0.356	0.212	
F-3	7/21/17	13-14	71.7	0.0162 J	<0.0132	0.0195 J	<0.0571	
F-4	7/21/17	13-14	10.8	**4.470**	0.0826	0.205	0.363	
F-5	7/21/17	13-14	33.0	<0.0110	<0.0134	<0.0148	<0.0579	
BACKFILL-1	7/21/17			<0.0112	<0.0136	<0.0150	<0.0586	
W-11	7/24/17	6-7	52.6	**2.810**	2.330	1.910	2.390	<0.0625
W-12	7/24/17	6-7	88.3	**1.290**	<0.0138	0.144	0.254	<0.0156
W-13	7/24/17	6-7	63.4	**2.250**	<0.0290	0.815	0.300 J	<0.0327
W-14	7/24/17	6-7	83.4	**1.070**	0.281 J	0.763	1.240 J	<0.179
W-15	7/24/17	6-7		**4.220**	0.921	0.887	3.640	<0.0313
W-16	7/24/17	6-7		**8.180**	**50.200**	**16.300**	**94.100**	<0.126
W-17	7/24/17	6-7		**0.694**	1.080	1.020	4.630	<0.0657

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

Exhibit B-1

Soil Analytical Results - BTEX and MTBE

Palatine Oil Company
515 W. Colfax Street
Palatine, Cook County, Illinois 60067

Tier 1 Exposure Routes				Indicator Contaminants and Tier 1 SROs				
				Benzene (mg/kg)	Toluene (mg/kg)	Ethylbenzene (mg/kg)	Total Xylenes (mg/kg)	MTBE (mg/kg)
Soil Ingestion - Residential				**12**	16,000	7,800	16,000	780
Soil Ingestion - Industrial/Commercial				100	410,000	200,000	410,000	20,000
Soil Ingestion - Construction Worker				2,300	410,000	20,000	41,000	2,000
Inhalation - Residential				**0.8**	650	400	320	8,800
Inhalation - Industrial/Commercial				**1.6**	650	400	320	8,800
Inhalation - Construction Worker				**2.2**	42	**58**	**5.6**	140
SCGIER - Class I Groundwater				**0.03**	**12**	**13**	**150**	**0.32**
SCGIER - Class II Groundwater				**0.17**	29	**19**	**150**	**0.32**
Soil Saturation Limit - Outdoor Inhalation				800	580	350	**280**	8,400
Soil Saturation Limit - SCGIER				580	290	150	**110**	11,000
Sample Location	**Sample Date**	**Sample Depth (feet bls)**	**PID Reading (ppm)**	**Analytical Results**				
W-18	7/24/17	6-7		**0.743**	0.0534 J	0.163	<0.119	<0.0311
F-6	7/24/17	13-14	112.2	**3.880**	0.474	0.782	2.34	0.0251 J
F-7	7/24/17	13-14	103.8	**0.249**	0.0493 J	0.0868	0.189 J	<0.0171
F-8	7/24/17	13-14	21.4	**4.940**	0.114	0.209	0.433	0.0535 J
F-9	7/24/17	13-14	28.2	**3.720**	0.0848	0.290	0.789	<0.0155
F-10	7/24/17	13-14		**2.120**	<0.0156	0.0518 J	0.166 J	<0.0176
F-11	7/24/17	13-14		**4.840**	0.323	0.662	1.720	0.0786
W-19	7/25/17	6-7	351	**0.977**	0.0591 J	0.800	0.938	<0.0305
W-20	7/25/17	6-7	857	**2.570**	0.0784 J	5.950	**5.820**	<0.0638
W-21	7/25/17	6-7	1,096	**0.373**	0.726	5.290	**32.900**	<0.0785
W-22	7/25/17	6-7	238	**0.122**	<0.0161	0.559	2.05	<0.0182
W-23	7/25/17	6-7	120	**0.936**	<0.0136	0.0901	<0.0587	<0.0153
W-24	7/25/17	6-7	543	**2.220**	<0.0554	7.670	1.660	<0.0625
W-25	7/25/17	6-7	1,059	**2.850**	0.183	1.780	1.110	
W-26	7/25/17	6-7	719	**1.340**	0.653	2.840	**14.300**	
W-27	7/25/17	6-7	1,076	**1.130**	3.370	8.400	**50.800**	
W-28	7/25/17	6-7	1,037	**1.820**	0.307	0.459	2.020	
W-29	7/25/17	6-7	671	**3.340**	0.0465 J	0.0511 J	0.203	
W-30	7/25/17	6-7	655	**1.440**	0.142	1.210	2.060	
F-12	7/25/17	13-14	58.0	**1.070**	0.0991	0.118	0.257	0.143
F-13	7/25/17	13-14	78.4	**0.335**	<0.0149	<0.0165	<0.0645	<0.0168
F-14	7/25/17	13-14	50.5	<0.0110	0.0442 J	0.0438 J	0.225	
F-15	7/25/17	13-14	103	0.0190 J	0.0208 J	0.0258 J	0.0994 J	
SW-1	7/27/17	6	140	<0.0120	<0.0146	<0.0161	<0.0629	<0.0164
SW-2	7/27/17	6	335	<0.0115	<0.0139	0.0241 J	0.109 J	<0.0157
F-1	7/27/17	10	1.2	<0.0110	<0.0133	<0.0148	<0.0575	<0.0150
SW-3	7/28/17	7	187.0	**0.0998**	<0.0325	0.258	0.397 J	<0.0367
SW-4	7/28/17	7	6.2	<0.0119	<0.0145	<0.0161	<0.0626	<0.0163
SW-5	7/28/17	7	9.5	0.0209 J	0.0141 J	<0.0146	<0.0568	<0.0148
SW-6	7/28/17	7	0.6	0.0198 J	<0.0140	<0.0155	<0.0603	<0.0158
0	7/28/17	10	4.9	<0.0109	<0.0133	<0.0147	<0.0574	<0.0150
F-3	7/28/17	10	8.7	<0.0115	<0.0140	<0.0155	<0.0603	<0.0158
F-4	7/28/17	10	17.4	0.0266	0.0203 J	0.0320 J	0.107 J	0.133
F-5	7/28/17	10	2.6	<0.0106	<0.0129	<0.0142	<0.0555	<0.0145
F-6	7/28/17	10	1.9	<0.0114	<0.0139	<0.0154	<0.0599	<0.0157
F-7	7/31/17	12	12.4	**0.0530**	0.0847	0.0698	0.395	<0.0144
F-8	7/31/17	11	1.2	<0.0105	<0.0128	<0.0141	<0.0551	0.134
F-9	7/31/17	12	8.2	<0.0109	<0.0133	<0.0147	<0.0572	<0.0150

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

Exhibit B-1

Soil Analytical Results - BTEX and MTBE

Palatine Oil Company
515 W. Colfax Street
Palatine, Cook County, Illinois 60067

Tier 1 Exposure Routes				Indicator Contaminants and Tier 1 SROs				
				Benzene (mg/kg)	Toluene (mg/kg)	Ethylbenzene (mg/kg)	Total Xylenes (mg/kg)	MTBE (mg/kg)
Soil Ingestion - Residential				**12**	16,000	7,800	16,000	780
Soil Ingestion - Industrial/Commercial				100	410,000	200,000	410,000	20,000
Soil Ingestion - Construction Worker				2,300	410,000	20,000	41,000	2,000
Inhalation - Residential				**0.8**	650	400	320	8,800
Inhalation - Industrial/Commercial				**1.6**	650	400	320	8,800
Inhalation - Construction Worker				**2.2**	42	**58**	**5.6**	140
SCGIER - Class I Groundwater				**0.03**	**12**	**13**	**150**	**0.32**
SCGIER - Class II Groundwater				**0.17**	29	**19**	**150**	**0.32**
Soil Saturation Limit - Outdoor Inhalation				800	580	350	**280**	8,400
Soil Saturation Limit - SCGIER				580	290	150	**110**	11,000
Sample Location	**Sample Date**	**Sample Depth (feet bls)**	**PID Reading (ppm)**	**Analytical Results**				
F-10	7/31/17	12.5	6.4	<0.0116	<0.0141	<0.0156	<0.0609	<0.0159
F-11	7/31/17	13	6.2	<0.0108	<0.0132	<0.0146	<0.0568	0.0586 J
SW-7	8/1/17	8	6.0	<0.0120	<0.0146	<0.0161	<0.0628	<0.0164
SW-8	8/2/17	8	17.1	0.0176 J	<0.0133	<0.0147	<0.0573	<0.0150
SW-9	8/2/17	8	828.6	**0.595**	0.0174 J	0.958	2.850	<0.0152
SW-10	8/2/17	8	121.6	**0.172**	0.0176 J	0.0225 J	0.149 J	0.0649
F-12	8/2/17	10	0.6	<0.0105	<0.0127	<0.0141	<0.0549	<0.0143
SW-11	8/3/17	8	4.6	<0.0108	<0.0132	<0.0146	<0.0569	0.267
SW-12	8/3/17	8	377.2	**0.584**	0.332	0.638	3.240	<0.0151
SW-13	8/3/17	10	81.8	**1.270**	0.0454 J	0.0385 J	0.187	0.0280 J
F-13	8/3/17	12	4.7	<0.0109	<0.0132	<0.0147	<0.0572	0.0210 J
F-14	8/3/17	14	1.1	<0.0109	<0.0133	<0.0147	<0.0573	<0.0150
F-15	8/3/17	15	6.9	<0.0110	<0.0134	<0.0148	<0.0577	<0.0151
F-8	8/4/17	14	1.1	<0.0111	<0.0134	<0.0149	<0.0581	<0.0152
F-11	8/4/17	14	1.5	<0.0108	<0.0132	<0.0146	<0.0568	<0.0149
SW-14	8/7/17	8	111.0	**6.320**	0.155	0.175	0.625	0.0539 J
F-16	8/9/17	15	1.1	<0.0111	<0.0135	<0.0149	<0.0581	<0.0152
SW-15	8/11/17	10	0.4	<0.0108	<0.0131	<0.0145	<0.0565	<0.0148
F-17	8/11/17	18	0.2	<0.0113	<0.0138	<0.0152	<0.0594	<0.0155
SW-16	8/14/17	4	15.5	<0.0110	<0.0134	<0.0148	<0.0577	<0.0151
SW-17	8/14/17	4	31.7	0.0120 J	<0.0137	<0.0152	<0.0593	<0.0155
SW-18	8/14/17	4	378	**0.120**	0.0374 J	0.114	0.105 J	<0.0157
SW-19	8/14/17	4	1,240	**2.340**	**12.400**	3.760	**18.200**	<0.0315
F-18	8/14/17	10.5	7.5	<0.0113	<0.0138	<0.0153	<0.0595	<0.0155
F-19	8/14/17	7	1.8	<0.0111	<0.0135	<0.0149	<0.0582	<0.0152
F-20	8/14/17	9	9.3	<0.0110	<0.0134	<0.0148	<0.0577	<0.0151
F-21	8/14/17	10	4.2	<0.0108	<0.0131	<0.0145	<0.0567	<0.0148
F-22	8/14/17	9	13	<0.0111	<0.0135	<0.0150	<0.0584	0.0323 J
F-23	8/15/17	10	0.0	<0.0109	<0.0132	<0.0146	<0.0571	<0.0149
F-24	8/15/17	14	2.0	<0.0109	<0.0132	<0.0146	<0.0571	<0.0149
F-25	8/15/17	14	0.5	<0.0108	<0.0131	<0.0145	<0.0565	0.177
SW-20	8/15/17	6	333.6	**0.247**	<0.0136	0.420	0.451	<0.0154
SW-21	8/15/17	8	125.5	**0.752**	0.0344 J	0.544	2.710	<0.0145
MW-19	4/5/18	2.5-5	56.7	**0.0393**	<0.0141	0.612	0.658	<0.0159
MW-19	4/5/18	7.5-9	5.7	0.0199 J	<0.0131	<0.0145	<0.0564	<0.0147
MW-19	4/5/18	10-12.5	1.5	0.0131 J	<0.0126	<0.0139	<0.0543	<0.0142
MW-20	4/5/18	2.5-3.5	256.4	**5.300**	0.289 J	**15.700**	3.110	<0.0747
MW-21	4/5/18	0.5-2.5	17.8	<0.0103	0.0788	0.409	2.600	<0.0141

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

Exhibit B-1

Soil Analytical Results - BTEX and MTBE

Palatine Oil Company
515 W. Colfax Street
Palatine, Cook County, Illinois 60067

Tier 1 Exposure Routes				Indicator Contaminants and Tier 1 SROs				
				Benzene (mg/kg)	Toluene (mg/kg)	Ethylbenzene (mg/kg)	Total Xylenes (mg/kg)	MTBE (mg/kg)
Soil Ingestion - Residential				**12**	16,000	7,800	16,000	780
Soil Ingestion - Industrial/Commercial				100	410,000	200,000	410,000	20,000
Soil Ingestion - Construction Worker				2,300	410,000	20,000	41,000	2,000
Inhalation - Residential				**0.8**	650	400	320	8,800
Inhalation - Industrial/Commercial				**1.6**	650	400	320	8,800
Inhalation - Construction Worker				**2.2**	42	**58**	**5.6**	140
SCGIER - Class I Groundwater				**0.03**	**12**	**13**	**150**	**0.32**
SCGIER - Class II Groundwater				**0.17**	29	**19**	**150**	**0.32**
Soil Saturation Limit - Outdoor Inhalation				800	580	350	**280**	8,400
Soil Saturation Limit - SCGIER				580	290	150	**110**	11,000
Sample Location	**Sample Date**	**Sample Depth (feet bls)**	**PID Reading (ppm)**	**Analytical Results**				
SB-38	12/6/19	5-7.5	2.6	<0.0153	<0.0161	<0.0179	<0.0622	<0.0199
SB-39	12/6/19	7.5-8.5	4.0	<0.0153	<0.0160	<0.0178	<0.0619	<0.0198
SB-40	12/6/19	7.5-9	3.8	<0.0160	<0.0168	<0.0186	<0.0648	<0.0207
SB-41	12/6/19	7.5-9	5.7	<0.0152	<0.0160	<0.0177	<0.0618	<0.0198
SB-42	12/6/19	7.5-9	3.6	<0.0159	<0.0167	<0.0185	<0.0646	<0.0207
SB-43	12/6/19	6-7.5	3.9	<0.0159	<0.0167	<0.0185	<0.0646	<0.0207
SB-44	2/1/22	2.5-4	580.8	**36.000**	4.020	**29.300**	**142.000**	**<0.432**
SB-44	2/1/22	9-10	3.8	<0.0176	<0.0186	<0.0176	<0.0534	<0.0217
SB-45	2/1/22	2.5-4.5	444.1	**52.900**	2.980J	**84.600**	**229.000**	**<0.961**
SB-45	2/1/22	9.5-10	10.5	<0.0150	<0.0159	<0.0150	<0.0456	<0.0186
SB-46	2/1/22	2.5-4	10.1	<0.0170	<0.0180	<0.0170	<0.0515	<0.0210
SB-46	2/1/22	9-10	1.9	<0.0181	<0.0192	<0.0181	<0.0550	<0.0224
SB-47	2/1/22	2.5-4	298.7	**3.690**	0.335	5.160	**16.300**	<0.0791
SB-47	2/1/22	10-12.5	1.9	<0.0157	<0.0166	<0.0157	<0.0476	<0.0194
SB-48	2/1/22	2.5-4	15.0	**0.270**	<0.0155	0.0262J	0.0576J	<0.0181
SB-48	2/1/22	9-10	2.8	<0.0172	<0.0182	<0.0172	<0.0522	<0.0213
SB-49	2/1/22	2.5-4	1.5	<0.0179	<0.0189	<0.0179	<0.0542	<0.0221
SB-49	2/1/22	5-7.5	0.7	<0.0180	<0.0191	<0.0180	<0.0547	<0.0223
SB-50	2/1/22	2.5-4	225.6	**2.180**	0.147J	2.830	2.800	<0.140
SB-50	2/1/22	7.5-9	1.6	<0.0175	<0.0185	<0.0175	<0.0530	<0.0216
F-26	8/29/22	8	1.7	<0.024	<0.024	<0.024	<0.073	<0.024
F-27	8/29/22	8	1.2	<0.023	<0.023	<0.023	<0.070	<0.023
F-28	8/29/22	8	1.8	<0.026	<0.026	<0.026	<0.079	<0.026
W-31	8/29/22	5	129.2	<0.0066	<0.033	<0.033	<0.099	<0.033
W-32	8/29/22	5	8.9	<0.027	<0.027	<0.027	<0.082	<0.027
W-34	8/29/22	5	1.2	<0.024	<0.024	<0.024	<0.072	<0.024
W-35	8/29/22	5	1	<0.026	<0.026	<0.026	<0.078	<0.026
W-36	8/29/22	5	8.7	<0.024	<0.024	<0.024	<0.071	<0.024
W-33	9/1/22	5	99.4	<0.0177	<0.0188	<0.0177	<0.0538	<0.0219
W-37	9/1/22	5	5.8	<0.0166	<0.0175	<0.0166	<0.0503	<0.0205

Notes:

1) **Bold** = detected concentration or method detection limit exceeds a Tier 1 SRO listed in 35 IAC Part 742

2) <0.0115 = concentration less than the laboratory reporting or method detection limit

3) Shaded cell = not applicable or sample location was excavated and/or resampled

4) J = estimated concentration above the adjusted method detection limit and below the adjusted reporting limit

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

Soil Analytical Results - PAHs

Palatine Oil Company
515 W. Colfax Street
Palatine, Cook County, Illinois 60067

Tier 1 Exposure Routes	Indicator Contaminants and SROs															
	Acenaphthene (mg/kg)	Acenaphthylene (mg/kg)	Anthracene (mg/kg)	Benzo (a) anthracene (mg/kg)	Benzo (a) pyrene (mg/kg)	Benzo (b) fluoranthene (mg/kg)	Benzo (g,h,i) perylene (mg/kg)	Benzo (k) fluoranthene (mg/kg)	Chrysene (mg/kg)	Dibenzo (a,h) anthracene (mg/kg)	Fluoranthene (mg/kg)	Fluorene (mg/kg)	Indeno (1,2,3-cd) pyrene (mg/kg)	Naphthalene (mg/kg)	Phenanthrene (mg/kg)	Pyrene (mg/kg)
Soil Ingestion - Residential	4,700	2,300	23,000	**1.8**[6]	**2.1**[6]	**2.1**[6]	2,300	9	88	0.42[6]	3,100	3,100	1.6[6]	1,600	2,300	2,300
Soil Ingestion - Industrial/Commercial	120,000	61,000	610,000	8	2.1[6]	8	61,000	78	780	0.8	82,000	82,000	8	41,000	61,000	61,000
Soil Ingestion - Construction Worker	120,000	61,000	610,000	170	17	170	61,000	1,700	17,000	17	82,000	82,000	170	4,100	61,000	61,000
Inhalation - Residential	---	---	---	---	---	---	---	---	---	---	---	---	---	170	---	---
Inhalation - Industrial/Commercial	---	---	---	---	---	---	---	---	---	---	---	---	---	270	---	---
Inhalation - Construction Worker	---	---	---	---	---	---	---	---	---	---	---	---	---	**1.8**	---	---
SCGIER - Class I Groundwater	570	85	12,000	2	8	5	27,000	49	160	2	4,300	560	14	**12**	210	4,200
SCGIER - Class II Groundwater	2,900	420	59,000	8	82	25	130,000	250	800	7.6	21,000	2,800	69	**18**	1,100	21,000
Sample Location	**Sample Date**	**Sample Depth (feet bls)**	**PID Reading (ppm)**	**Analytical Results**												
SB-1	11/14/02	8		<0.05	<0.05	<0.05	<0.0087	<0.015	<0.011	<0.05	<0.011	<0.05	<0.02	<0.05	<0.05	<0.029	<0.025	<0.05	<0.05
SB-2	11/14/02	6		0.472	<0.05	0.098	0.014	<0.015	<0.011	<0.05	0.012	<0.05	<0.02	<0.05	1.02	<0.029	**7.6**	1.7	0.136
SB-3	11/14/02	6		<0.05	<0.05	<0.05	<0.0087	<0.015	<0.011	<0.05	<0.011	<0.05	<0.02	<0.05	<0.05	<0.029	<0.025	<0.05	<0.05
SB-4	11/14/02	6-8		<0.05	<0.05	<0.05	<0.0087	<0.015	<0.011	<0.05	<0.011	<0.05	<0.02	<0.05	<0.05	<0.029	0.06	<0.05	<0.05
SB-5	11/14/02	6		<0.05	<0.05	<0.05	<0.0087	<0.015	<0.011	<0.05	<0.011	<0.05	<0.02	<0.05	<0.05	<0.029	<0.025	<0.05	<0.05
SB-6	11/19/02	6		0.144	<0.05	0.097	<0.0087	<0.015	<0.011	<0.05	<0.011	<0.05	<0.02	<0.05	0.286	<0.029	0.822	0.168	<0.05
SB-7	12/3/02	6		<0.05	<0.05	<0.05	<0.0087	<0.015	<0.011	<0.05	<0.011	<0.05	<0.02	<0.05	<0.05	<0.029	<0.025	<0.05	<0.05
SB-8	10/16/03	6-7		<0.05	<0.05	<0.05	<0.0087	<0.015	<0.011	<0.05	<0.011	<0.05	<0.02	<0.05	<0.05	<0.029	<0.025	<0.05	<0.05
MW-4	10/16/03	6-7		<0.05	<0.05	<0.05	<0.0087	<0.015	<0.011	<0.05	<0.011	<0.05	<0.02	<0.05	<0.05	<0.029	<0.025	<0.05	<0.05
SB-9/MW-5	12/21/04	8		<0.05	<0.05	<0.05	<0.0087	<0.015	<0.011	<0.05	<0.011	<0.05	<0.02	<0.05	<0.05	<0.029	<0.025	<0.05	<0.05
SB-9/MW-5	12/21/04	12		<0.05	<0.05	<0.05	<0.0087	<0.015	<0.011	<0.05	<0.011	<0.05	<0.02	<0.05	<0.05	<0.029	<0.025	<0.05	<0.05
SB-9/MW-6	12/18/08	4-5		0.0024 J	<0.0021	<0.0058	<0.0105	<0.0056	<0.0071	<0.0053	<0.0078	<0.0043	<0.0059	0.0033 J	0.0015 J	<0.0053	0.0471	0.005 J	0.0025 J
SB-10	12/18/08	5-7.5		0.0033 J	<0.0022	<0.0058	<0.0106	<0.0046	<0.0072	<0.0053	<0.0079	<0.0044	<0.0059	0.0028 J	0.0016 J	<0.0053	0.0766	0.0046 J	0.0027 J
SB-11	12/17/08	5-7.5		0.21	<0.0697	<0.0697	<0.0697	<0.0697	<0.0697	<0.0697	<0.0697	<0.0697	<0.0697	<0.0698	0.322	<0.0697	0.592	0.488	0.122
SB-12	12/17/08	3-5		<0.0202	<0.0202	<0.0202	<0.0202	<0.0202	<0.0202	<0.0202	<0.0202	<0.0202	<0.0202	<0.0202	<0.0202	<0.0202	<0.0202	<0.0202	<0.0202
SB-13	12/17/08	3-5		0.131	<0.0665	<0.0665	<0.0665	<0.0665	<0.0665	<0.0665	<0.0665	<0.0665	<0.0665	<0.0665	0.256	<0.0665	0.726	0.373	0.0971
SB-14	12/17/08	7.5-10		<0.0199	<0.0199	<0.0199	<0.0199	<0.0199	<0.0199	<0.0199	<0.0199	<0.0199	<0.0199	<0.0199	<0.0199	<0.0199	<0.0199	<0.0199	<0.0199
SB-15	12/17/08	1-2		<7.82	<7.82	<7.82	**<7.82**	**<7.82**	**<7.82**	<7.82	<7.82	<7.82	**<7.82**	<7.82	<7.82	<7.82	**60.6**	<7.82	<7.82
SB-16	12/17/08	5-7.5		0.164	<0.0707	<0.0707	<0.0707	<0.0707	<0.0707	<0.0707	<0.0707	<0.0707	<0.0707	<0.0707	0.225	<0.0707	0.59	0.281	<0.0707
SB-17/MW-7	12/18/08	2-3		<0.0011	<0.002	<0.0055	<0.01	<0.0044	<0.0068	<0.0051	<0.0075	0.0046 J	<0.0056	0.0062 J	<0.0011	<0.005	0.0063 J	0.0061 J	0.0038 J
SB-18/MW-8	12/18/08	4-5		1.67	<0.108	0.597 J	<0.529	<0.229	<0.358	<0.266	<0.392	<0.217	<0.295	0.159 J	2.33	<0.266	0.505 J	4.85	<0.206 J
SB-19/MW-9	12/18/08	3-4		<0.0011	<0.0021	<0.0056	<0.0102	<0.0044	<0.0069	<0.0051	<0.0076	<0.0042	<0.0057	0.0013 J	<0.0011	<0.0051	<0.0015	<0.0024	<0.0012
SB-20/MW-10	3/19/10	5-6		<0.0029	<0.0033	<0.0049	<0.003	<0.0034	<0.0036	<0.0028	<0.0039	<0.0038	<0.0057	<0.0105	<0.0052	<0.003	<0.0037	<0.0046	<0.0038
SB-21/MW-11	3/18/10	4-5		0.207	0.0587 J	0.0885 J	<0.0151	<0.0174	<0.0184	<0.014	<0.0197	<0.0193	<0.0289	<0.0532	0.423	<0.0151	1.39	0.679	0.182
SB-22	3/18/10	4-5		0.913	0.179	0.305	0.0243	0.028	0.0296	0.0226	0.0318	0.0311	0.0466	0.0856	1.05	0.0243	1.71	1.88	0.261
SB-23	3/18/10	3-4		0.281	0.0716	0.0662	0.0185 J	0.0119 J	0.0116 J	0.0061 J	0.014 J	0.03 J	<0.0116	0.0802	0.285	<0.0061	0.492	0.449	0.14
SB-24/MW-14	3/18/10	3-4		<0.0031	<0.0035	<0.0051	<0.0031	<0.0036	<0.0038	<0.0029	<0.0041	<0.004	<0.0059	<0.0109	<0.0054	<0.0031	<0.0038	<0.0048	<0.004
SB-25	3/18/10	3-4		0.0691	0.0182 J	0.107	0.225	0.246	0.242	0.145	0.198	0.226	0.0403	0.504	0.111	0.131	0.239	0.362	0.418
SB-26/MW-12	3/18/10	3-4		0.858	0.261 J	0.391	<0.0409	<0.0472	<0.0498	<0.0381	<0.0535	<0.0523	<0.0784	<0.144	1.04	<0.0409	0.351	2.48	0.0814 J
-27/MW-13	3/18/10	4-5		0.172	0.0502 J	0.0981 J	<0.015	<0.0173	<0.0182	<0.0139	<0.0196	<0.0191	<0.0287	<0.0528	0.353	<0.015	0.96	0.669	0.0438 J
RW-4	3/19/10	3-4		0.124	0.0422 J	0.0533 J	<0.0101	<0.0117	<0.0123	<0.0094	<0.0132	<0.0129	<0.0194	<0.0357	0.254	<0.0101	0.743	0.384	0.101
-29/MW-15	5/3/10	1-2		0.0088 J	0.0427	0.202	0.174	0.141	0.313	0.115	0.269	0.179	0.0364	0.393	0.0149 J	0.0974	0.0291	0.28	0.449
-30/MW-16	12/12/11	1-2		<0.0141	<0.016	<0.0234	0.0267 J	0.0288 J	0.029 J	0.0426 J	0.025 J	0.033 J	<0.0274	<0.0503	<0.025	0.0196 J	0.0255 J	0.0472 J	0.0473 J
-31/MW-17	12/12/11	3-4		0.0046 J	<0.0033	0.0094 J	0.0061 J	0.0076 J	0.0081 J	0.0109 J	0.0053 J	0.0106 J	<0.0057	<0.0104	0.0059 J	0.0065 J	0.0085 J	0.0268	0.0209

Packet Pg. 562

6.F.1.B.a

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

Soil Analytical Results - PAHs

Palatine Oil Company
515 W. Colfax Street
Palatine, Cook County, Illinois 60067

Tier 1 Exposure Routes	Indicator Contaminants and SROs															
	Acenaphthene (mg/kg)	Acenaphthylene (mg/kg)	Anthracene (mg/kg)	Benzo (a) anthracene (mg/kg)	Benzo (a) pyrene (mg/kg)	Benzo (b) fluoranthene (mg/kg)	Benzo (g,h,i) perylene (mg/kg)	Benzo (k) fluoranthene (mg/kg)	Chrysene (mg/kg)	Dibenzo (a,h) anthracene (mg/kg)	Fluoranthene (mg/kg)	Fluorene (mg/kg)	Indeno (1,2,3-cd) pyrene (mg/kg)	Naphthalene (mg/kg)	Phenanthrene (mg/kg)	Pyrene (mg/kg)
Soil Ingestion - Residential	4,700	2,300	23,000	1.8[6]	2.1[6]	2.1[6]	2,300	9	88	0.42[6]	3,100	3,100	1.6[6]	1,600	2,300	2,300
Soil Ingestion - Industrial/Commercial	120,000	61,000	610,000	8	2.1[6]	8	61,000	78	780	0.8	82,000	82,000	8	41,000	61,000	61,000
Soil Ingestion - Construction Worker	120,000	61,000	610,000	170	17	170	61,000	1,700	17,000	17	82,000	82,000	170	4,100	61,000	61,000
Inhalation - Residential	---	---	---	---	---	---	---	---	---	---	---	---	---	170	---	---
Inhalation - Industrial/Commercial	---	---	---	---	---	---	---	---	---	---	---	---	---	270	---	---
Inhalation - Construction Worker	---	---	---	---	---	---	---	---	---	---	---	---	---	1.8	---	---
SCGIER - Class I Groundwater	570	85	12,000	2	8	5	27,000	49	160	2	4,300	560	14	12	210	4,200
SCGIER - Class II Groundwater	2,900	420	59,000	8	82	25	130,000	250	800	7.6	21,000	2,800	69	18	1,100	21,000
Sample Location	**Sample Date**	**Sample Depth (feet bls)**	**PID Reading (ppm)**	**Analytical Results**												
SB-32/MW-18	12/12/11	7.5-10		0.0043 J	<0.0031	<0.0045	0.0055 J	0.0051 J	0.0089 J	0.025	0.004 J	0.0192 J	<0.0053	0.012 J	0.0075 J	0.0041 J	0.0464	0.0292	0.0198
SB-11R	12/22/16	5-7	263	0.303	0.0546 J	0.152 J	<0.0365	<0.0289	<0.0325	<0.0234	<0.0289	<0.0388	<0.0257	<0.0599	0.339	<0.0253	2.310	0.574	0.207
SB-11R	12/22/16	9-10	18.9	<0.0044	<0.0037	<0.0064	<0.0036	<0.0028	<0.0032	<0.0023	<0.0028	<0.0038	<0.0025	<0.0059	<0.0047	<0.0025	<0.0095	<0.0131	<0.0051
SB-12R	12/22/16	4-5	7.19	0.191	0.0399 J	0.0818 J	<0.0375	<0.0297	<0.0334	<0.0240	<0.0297	<0.0399	<0.0264	<0.0615	0.215	<0.0260	3.880	0.422 J	0.139 J
SB-12R	12/22/16	10-11.5	13.5	<0.0045	<0.0038	<0.0067	<0.0037	<0.0029	<0.0033	0.00029 J	<0.0029	<0.0039	<0.0026	<0.0061	<0.0048	<0.0026	<0.0098	<0.0136	<0.0053
SB-13R	12/22/16	3-5	630	0.0073 J	<0.0039	<0.0068	<0.0038	<0.0030	<0.0034	<0.0024	<0.0030	<0.0040	<0.0027	<0.0062	0.0089 J	<0.0026	0.141	0.0167 J	0.0060 J
SB-13R	12/22/16	10-12	2.1	<0.0045	<0.0038	<0.0067	<0.0037	<0.0029	<0.0033	0.0037 J	<0.0029	0.0056 J	<0.0026	<0.0061	<0.0048	<0.0026	<0.0098	<0.0136	0.0056 J
SB-15R	12/22/16	1-2	337	1.910	0.408 J	<0.687	<0.382	<0.302	<0.340	<0.244	<0.302	<0.406	<0.269	<0.627	2.090	<0.265	14.100	5.830	<0.543
SB-15R	12/22/16	2-3	57.1	2.760	0.509 J	0.860 J	<0.398	<0.315	<0.354	<0.255	<0.315	<0.423	<0.280	<0.653	2.820	<0.276	24.300	6.730	<0.566
SB-15R	12/22/16	18.5-20	8.3	<0.0047	<0.0040	<0.0069	<0.0038	<0.0030	<0.0034	<0.0024	<0.0030	<0.0040	<0.0027	<0.0062	<0.0050	<0.0026	<0.0101	<0.0140	<0.0054
SB-16R	12/22/16	4-5	462	0.170	0.0298 J	0.0596 J	<0.0200	<0.0158	<0.0178	<0.0128	<0.0158	<0.0212	<0.0141	<0.0328	0.201	<0.0138	1.950	0.404	0.0984
SB-16R	12/22/16	5-7.5	278	0.0755	0.0121 J	0.0263	0.0098 J	0.0080 J	0.0108 J	0.0064 J	0.0040 J	0.0122 J	<0.0028	0.0229	0.0994	0.0042 J	0.467	0.177	0.0400
SB-16R	12/22/16	10-11.5	6.3	<0.0047	<0.0040	<0.0069	<0.0039	<0.0031	<0.0034	<0.0025	<0.0031	<0.0041	<0.0027	<0.0063	<0.0050	<0.0027	<0.0102	<0.0142	<0.0055
SB-26R	12/22/16	2.5-4	112	2.050	0.272	0.451 J	<0.0073	<0.0612	<0.0688	<0.0495	<0.0611	<0.0822	<0.0545	<0.127	1.710	<0.0536	1.370	3.170	0.183 J
SB-26R	12/22/16	8.75-10	7.6	<0.0050	<0.0042	<0.0073	<0.0041	<0.0032	<0.0036	<0.0026	<0.0032	<0.0043	<0.0029	<0.0067	<0.0053	<0.0028	<0.0108	<0.0149	<0.0058
RW-4R	12/22/16	3-4	31.9	0.188	0.0310 J	0.0746 J	<0.0165	<0.0131	<0.0147	<0.0106	<0.0131	<0.0175	<0.0116	<0.0271	0.197	<0.0114	0.613	0.382	0.0964
RW-4R	12/22/16	4-5	52.1	0.176	0.0286 J	0.0647 J	<0.0204	<0.0162	<0.0182	<0.0131	<0.0161	<0.0217	<0.0144	<0.0335	0.180	<0.0141	0.670	0.348	0.109
RW-4R	12/22/16	12.5-15	12.6	<0.0046	<0.0039	<0.0067	<0.0037	<0.0030	<0.0033	<0.0024	<0.0030	<0.0040	<0.0026	<0.0061	<0.0049	<0.0026	<0.0099	<0.0137	<0.0053
SB-37A	12/22/16	15-17.5	30	<0.0047	<0.0040	<0.0069	<0.0038	<0.0031	<0.0034	0.0044 J	<0.0030	0.0047 J	<0.0027	<0.0063	<0.0050	<0.0027	0.0103 J	0.0152 J	<0.0055
W-1	7/21/17	4.5-5	12.0	<0.0047	<0.0040	<0.0069	<0.0038	<0.0030	<0.0034	<0.0024	<0.0030	<0.0041	<0.0027	<0.0063	<0.0050	<0.0026	<0.0101	<0.0140	<0.0054
W-2	7/21/17	4.5-5	42.1	0.0206	<0.0041	0.0096 J	0.0048 J	0.0032 J	0.0059 J	<0.0025	<0.0031	<0.0042	<0.0028	0.0069 J	0.0296	<0.0028	<0.0106	<0.0146	0.0102 J
W-3	7/21/17	4.5-5	12.8	<0.0048	<0.0041	<0.0071	<0.0039	<0.0031	<0.0035	<0.0025	<0.0031	<0.0042	<0.0028	<0.0065	<0.0051	<0.0027	<0.0105	<0.0145	<0.0056
W-4	7/21/17	4.5-5	16.3	<0.0048	<0.0041	<0.0071	<0.0040	<0.0031	<0.0035	<0.0025	<0.0031	<0.0042	<0.0028	<0.0065	<0.0052	<0.0027	<0.0105	<0.0145	<0.0056
W-5	7/21/17	6-7	0.7	<0.0046	<0.0039	<0.0068	<0.0038	<0.0030	<0.0033	<0.0024	<0.0030	<0.0040	<0.0026	<0.0062	<0.0049	<0.0026	<0.010	<0.0138	<0.0053
W-6	7/21/17	6-7	32.3	<0.0047	<0.0040	<0.0069	<0.0038	<0.0030	<0.0034	<0.0025	<0.0030	<0.0041	<0.0027	<0.0063	<0.0050	<0.0027	0.0145 J	0.0144 J	0.0079 J
W-7	7/21/17	6-7	77.2	0.235	<0.0415	<0.0719	<0.0399	<0.0316	<0.0356	<0.0256	<0.0316	<0.0425	<0.0282	<0.0656	0.270	<0.0277	1.840	0.555	0.112 J
W-8	7/21/17	6-7	82.0	0.0086 J	<0.0040	<0.0069	<0.0038	<0.0030	<0.0034	<0.0025	<0.0030	<0.0041	<0.0027	<0.0063	0.0105 J	<0.0027	<0.0102	<0.0141	<0.0055
W-9	7/21/17	6-7	4.1	0.119	0.0260	0.0749	<0.0037	<0.0030	<0.0033	<0.0024	<0.0030	<0.0040	<0.0026	<0.0062	0.110	<0.0026	0.0248 J	0.0274 J	0.0097 J
W-10	7/21/17	6-7	50.2	0.303	0.0495 J	0.0773 J	<0.0320	<0.0253	<0.0285	<0.0205	<0.0253	<0.0340	<0.0225	<0.0525	0.343	<0.0222	0.291	0.600	0.151 J
F-1	7/21/17	7-7.5	21.1	<0.0045	<0.0039	<0.0067	<0.0037	<0.0029	<0.0033	<0.0024	<0.0029	<0.0039	<0.0026	<0.0061	<0.0048	<0.0026	<0.0098	<0.0136	<0.0053
F-2	7/21/17	13-14	79.1	0.0157 J	<0.0041	0.0074 J	<0.0040	<0.0032	<0.0035	<0.0026	<0.0032	<0.0042	<0.0028	<0.0065	0.0128 J	<0.0028	0.0567	0.0313 J	0.0130 J
F-3	7/21/17	13-14	71.7	0.0108 J	<0.0039	<0.0067	0.0038 J	<0.0030	<0.0033	0.0031 J	<0.0030	<0.0040	<0.0026	<0.0061	0.0126 J	<0.0026	0.0294 J	0.0369 J	0.0162 J
F-4	7/21/17	13-14	10.8	0.0100 J	<0.0040	<0.0069	<0.0038	<0.0030	<0.0034	<0.0024	<0.0030	<0.0041	<0.0027	<0.0063	<0.0050	<0.0026	0.0319 J	<0.0140	<0.0054
F-5	7/21/17	13-14	33.0	<0.0046	<0.0039	<0.0068	<0.0038	<0.0030	<0.0034	<0.0024	<0.0030	<0.0040	<0.0027	<0.0062	<0.0050	<0.0026	<0.0101	<0.0139	<0.0054

Soil Analytical Results - PAHs

Palatine Oil Company
515 W. Colfax Street
Palatine, Cook County, Illinois 60067

Tier 1 Exposure Routes	Indicator Contaminants and SROs															
	Acenaphthene (mg/kg)	Acenaphthylene (mg/kg)	Anthracene (mg/kg)	Benzo (a) anthracene (mg/kg)	Benzo (a) pyrene (mg/kg)	Benzo (b) fluoranthene (mg/kg)	Benzo (g,h,i) perylene (mg/kg)	Benzo (k) fluoranthene (mg/kg)	Chrysene (mg/kg)	Dibenzo (a,h) anthracene (mg/kg)	Fluoranthene (mg/kg)	Fluorene (mg/kg)	Indeno (1,2,3-cd) pyrene (mg/kg)	Naphthalene (mg/kg)	Phenanthrene (mg/kg)	Pyrene (mg/kg)
Soil Ingestion - Residential	4,700	2,300	23,000	1.8[6]	2.1[6]	2.1[6]	2,300	9	88	0.42[6]	3,100	3,100	1.6[6]	1,600	2,300	2,300
Soil Ingestion - Industrial/Commercial	120,000	61,000	610,000	8	2.1[6]	8	61,000	78	780	0.8	82,000	82,000	8	41,000	61,000	61,000
Soil Ingestion - Construction Worker	120,000	61,000	610,000	170	17	170	61,000	1,700	17,000	17	82,000	82,000	170	4,100	61,000	61,000
Inhalation - Residential	---	---	---	---	---	---	---	---	---	---	---	---	---	170	---	---
Inhalation - Industrial/Commercial	---	---	---	---	---	---	---	---	---	---	---	---	---	270	---	---
Inhalation - Construction Worker	---	---	---	---	---	---	---	---	---	---	---	---	---	1.8	---	---
SCGIER - Class I Groundwater	570	85	12,000	2	8	5	27,000	49	160	2	4,300	560	14	12	210	4,200
SCGIER - Class II Groundwater	2,900	420	59,000	8	82	25	130,000	250	800	7.6	21,000	2,800	69	18	1,100	21,000
Sample Location	**Sample Date**	**Sample Depth (feet bls)**	**PID Reading (ppm)**	**Analytical Results**													
BACKFILL-1	7/21/17			0.0253	0.0043 J	<0.0069	<0.0038	<0.0030	<0.0034	<0.0025	<0.0030	<0.0041	<0.0027	<0.0063	0.0358	<0.0027	0.0275 J	<0.0141	0.0074 J
W-25	7/25/17	6-7	1,059	0.0143 J	<0.0041	<0.0071	<0.0040	0.0036 J	0.0042 J	<0.0025	<0.0031	<0.0042	<0.0028	<0.0065	0.0126 J	<0.0027	0.146	0.0241 J	0.0074 J
W-26	7/25/17	6-7	719	0.0304	0.0053 J	<0.0075	<0.0042	<0.0033	<0.0037	<0.0027	<0.0033	<0.0045	<0.0030	<0.0069	0.0327	<0.0029	0.193	0.0531	0.0148 J
W-27	7/25/17	6-7	1,076	0.0336	0.0109 J	0.0666	<0.0040	<0.0032	<0.0036	<0.0026	<0.0032	<0.0042	<0.0028	<0.0066	0.0781	<0.0028	0.873	0.154	0.0463
W-28	7/25/17	6-7	1,037	0.0180	<0.0041	<0.0072	<0.0040	<0.0031	<0.0035	<0.0025	<0.0031	<0.0042	<0.0028	0.0070 J	0.0172 J	<0.0028	0.129	0.0257 J	0.0122 J
W-29	7/25/17	6-7	671	9.140	6.180	23.600	37.400	37.700	47.700	24.800	22.000	46.600	6.500	100.000	12.400	21.500	3.39 J	88.200	73.600
W-30	7/25/17	6-7	655	0.0095 J	<0.0041	<0.0071	<0.0039	<0.0031	<0.0035	<0.0025	<0.0031	<0.0042	<0.0028	<0.0065	0.0067 J	<0.0027	0.0787	<0.0144	<0.0056
F-14	7/25/17	13-14	50.5	<0.0046	<0.0039	<0.0068	<0.0038	<0.0030	<0.0034	<0.0024	<0.0030	<0.0040	<0.0027	<0.0062	<0.0049	<0.0026	0.0122 J	<0.0139	<0.0054
F-15	7/25/17	13-14	103	<0.0051	<0.0044	<0.0075	<0.0042	<0.0033	<0.0037	<0.0027	<0.0033	<0.0045	<0.0030	<0.0069	<0.0055	<0.0029	0.0125 J	<0.0154	<0.0060
SW-1	7/27/17	6	140	<0.0050	<0.0043	<0.0074	<0.0041	<0.0033	<0.0037	<0.0026	<0.0033	<0.0044	<0.0029	<0.0068	<0.0054	<0.0029	<0.0109	<0.0151	<0.0059
SW-2	7/27/17	6	335	0.165	0.0345	0.0268 J	<0.0079	<0.0062	<0.0070	<0.0050	<0.0062	<0.0084	<0.0056	<0.0129	0.177	<0.0055	0.0908	0.216	<0.0112
F-1	7/27/17	10	1.2	<0.0046	<0.0039	<0.0068	<0.0038	<0.0030	<0.0034	0.0028 J	<0.0030	0.0053 J	<0.0027	<0.0062	<0.0049	<0.0026	<0.0100	<0.0139	0.0056 J
SW-3	7/28/17	7	187.0	0.411	0.0878 J	<0.132	<0.0736	<0.0583	<0.0655	<0.0471	<0.0582	<0.0782	<0.0519	<0.121	0.393	<0.0510	0.283 J	0.903	<0.105
SW-4	7/28/17	7	6.2	<0.0050	<0.0043	<0.0074	<0.0041	<0.0032	<0.0037	<0.0026	<0.0032	<0.0044	<0.0029	<0.0067	<0.0054	<0.0028	<0.0109	<0.0151	<0.0058
SW-5	7/28/17	7	9.5	<0.0045	<0.0039	<0.0067	<0.0037	<0.0029	<0.0033	<0.0024	<0.0029	<0.0039	<0.0026	<0.0061	<0.0048	<0.0026	<0.0099	<0.0136	<0.0053
SW-6	7/28/17	7	0.6	0.0191	<0.0041	<0.0071	<0.0039	<0.0031	<0.0035	<0.0025	<0.0031	<0.0042	<0.0028	<0.0065	<0.0051	<0.0027	<0.0105	<0.0145	<0.0056
F-2	7/28/17	10	4.9	<0.0046	<0.0039	<0.0068	<0.0038	<0.0030	<0.0033	<0.0024	<0.0030	<0.0040	<0.0026	<0.0062	<0.0049	<0.0026	<0.010	<0.0138	<0.0053
F-3	7/28/17	10	8.7	<0.0048	<0.0041	<0.0071	<0.0040	<0.0031	<0.0035	<0.0025	<0.0031	<0.0042	<0.0028	<0.0065	<0.0052	<0.0027	<0.0105	<0.0145	<0.0056
F-4	7/28/17	10	17.4	<0.0047	<0.0040	<0.0069	<0.0039	<0.0031	<0.0034	<0.0025	<0.0031	<0.0041	<0.0027	<0.0063	<0.0050	<0.0027	<0.0102	<0.0142	<0.0055
F-5	7/28/17	10	2.6	0.0271	<0.0038	0.0084 J	0.0044 J	<0.0029	<0.0032	<0.0023	<0.0029	0.0042 J	<0.0026	0.0076 J	0.0134 J	<0.0025	0.200	0.0337 J	0.0121 J
F-6	7/28/17	10	1.9	<0.0048	<0.0041	<0.0071	<0.0039	<0.0031	<0.0035	<0.0025	<0.0031	<0.0042	<0.0028	<0.0064	<0.0051	<0.0027	<0.0104	<0.0144	<0.0056
F-7	7/31/17	12	12.4	<0.0044	<0.0038	<0.0065	<0.0036	<0.0029	<0.0032	<0.0023	<0.0029	<0.0038	<0.0025	<0.0059	<0.0047	<0.0025	0.0096 J	<0.0133	<0.0051
F-8	7/31/17	11	1.2	<0.0044	<0.0038	<0.0065	<0.0036	<0.0029	<0.0032	0.0025 J	<0.0029	<0.0038	<0.0025	<0.0059	<0.0047	<0.0025	<0.0096	<0.0133	<0.0051
F-9	7/31/17	12	8.2	<0.0046	<0.0039	<0.0067	<0.0037	<0.0030	<0.0033	0.0042 J	<0.0030	<0.0040	<0.0026	<0.0062	<0.0049	<0.0026	<0.010	<0.0138	<0.0053
F-10	7/31/17	12.5	6.4	<0.0049	<0.0042	<0.0072	<0.0040	<0.0032	<0.0036	<0.0026	<0.0032	<0.0042	<0.0028	<0.0066	<0.0052	<0.0028	<0.0106	<0.0147	<0.0057
F-11	7/31/17	13	6.2	<0.0045	<0.0039	<0.0067	<0.0037	<0.0029	0.0046 J	0.0063 J	<0.0029	0.0090 J	<0.0026	<0.0061	<0.0048	<0.0026	0.0104 J	0.0203 J	0.0076 J
SW-7	8/1/17	8	6.0	<0.0050	<0.0043	<0.0074	<0.0041	<0.0033	<0.0037	<0.0026	<0.0033	<0.0044	<0.0029	0.0085 J	<0.0054	<0.0029	<0.0109	<0.0151	<0.0059
SW-8	8/2/17	8	17.1	<0.0046	<0.0039	<0.0067	<0.0037	<0.0030	<0.0033	<0.0024	<0.0030	<0.0040	<0.0026	<0.0062	<0.0049	<0.0026	<0.0099	<0.0138	<0.0053
SW-9	8/2/17	8	828.6	0.0563	0.0115 J	0.0237	<0.0038	<0.0030	<0.0034	<0.0024	<0.0030	<0.0040	<0.0027	<0.0062	0.0797	<0.0026	0.209	0.130	0.0263
SW-10	8/2/17	8	121.6	<0.0048	<0.0041	<0.0070	0.0047 J	<0.0031	<0.0035	0.0056 J	<0.0031	0.0056 J	<0.0027	<0.0064	<0.0051	<0.0027	<0.0103	<0.0143	<0.0055
F-12	8/2/17	10	0.6	<0.0044	<0.0037	<0.0065	<0.0036	<0.0029	<0.0032	<0.0023	<0.0028	<0.0038	<0.0025	<0.0059	<0.0047	<0.0025	<0.0096	<0.0132	<0.0051
SW-11	8/3/17	8	4.6	<0.0046	<0.0039	<0.0067	<0.0037	<0.0029	0.0035 J	0.0109	<0.0029	0.0097 J	<0.0026	<0.0061	<0.0049	<0.0026	<0.0099	<0.0137	0.0155 J
SW-12	8/3/17	8	377.2	0.0581	0.0128 J	0.0523	0.0040 J	<0.0030	<0.0034	<0.0024	<0.0030	<0.0040	<0.0027	<0.0062	0.0777	<0.0026	0.453	0.134	0.0288
SW-13	8/3/17	10	81.8	<0.0047	<0.0040	<0.0069	<0.0038	<0.0030	<0.0034	0.0094	<0.0030	0.0061 J	<0.0027	<0.0063	<0.0050	<0.0026	<0.0101	<0.0140	0.0072

Packet Pg. 564

6.F.1.B.a

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

Exhibit B-2

Soil Analytical Results - PAHs

Palatine Oil Company
515 W. Colfax Street
Palatine, Cook County, Illinois 60067

Tier 1 Exposure Routes	Indicator Contaminants and SROs															
	Acenaphthene (mg/kg)	Acenaphthylene (mg/kg)	Anthracene (mg/kg)	Benzo (a) anthracene (mg/kg)	Benzo (a) pyrene (mg/kg)	Benzo (b) fluoranthene (mg/kg)	Benzo (g,h,i) perylene (mg/kg)	Benzo (k) fluoranthene (mg/kg)	Chrysene (mg/kg)	Dibenzo (a,h) anthracene (mg/kg)	Fluoranthene (mg/kg)	Fluorene (mg/kg)	Indeno (1,2,3-cd) pyrene (mg/kg)	Naphthalene (mg/kg)	Phenanthrene (mg/kg)	Pyrene (mg/kg)
Soil Ingestion - Residential	4,700	2,300	23,000	1.8[6]	2.1[6]	2.1[6]	2,300	9	88	0.42[6]	3,100	3,100	1.6[6]	1,600	2,300	2,300
Soil Ingestion - Industrial/Commercial	120,000	61,000	610,000	8	2.1[6]	8	61,000	78	780	0.8	82,000	82,000	8	41,000	61,000	61,000
Soil Ingestion - Construction Worker	120,000	61,000	610,000	170	17	170	61,000	1,700	17,000	17	82,000	82,000	170	4,100	61,000	61,000
Inhalation - Residential	---	---	---	---	---	---	---	---	---	---	---	---	---	170	---	---
Inhalation - Industrial/Commercial	---	---	---	---	---	---	---	---	---	---	---	---	---	270	---	---
Inhalation - Construction Worker	---	---	---	---	---	---	---	---	---	---	---	---	---	**1.8**	---	---
SCGIER - Class I Groundwater	570	85	12,000	2	8	5	27,000	49	160	2	4,300	560	14	**12**	210	4,200
SCGIER - Class II Groundwater	2,900	420	59,000	8	82	25	130,000	250	800	7.6	21,000	2,800	69	**18**	1,100	21,000
Sample Location	**Sample Date**	**Sample Depth (feet bls)**	**PID Reading (ppm)**	**Analytical Results**												
F-13	8/3/17	12	4.7	<0.0046	<0.0039	<0.0067	<0.0037	<0.0030	<0.0033	0.0060 J	<0.0030	0.0043 J	<0.0026	<0.0061	<0.0049	<0.0026	<0.0099	<0.0138	<0.0053
F-14	8/3/17	14	1.1	<0.0046	<0.0039	<0.0068	<0.0038	<0.0030	<0.0033	0.0036 J	<0.0030	<0.0040	<0.0027	<0.0062	<0.0049	<0.0026	<0.010	<0.0138	<0.0053
F-15	8/3/17	15	6.9	<0.0046	<0.0039	<0.0068	<0.0038	<0.0030	<0.0034	0.0038 J	<0.0030	<0.0040	<0.0027	<0.0062	<0.0049	<0.0026	<0.0100	<0.0139	<0.0054
F-8	8/4/17	14	1.1	<0.0046	<0.0039	<0.0068	<0.0038	<0.0030	<0.0034	0.0026 J	<0.0030	<0.0040	<0.0027	<0.0062	<0.0050	<0.0026	<0.0101	<0.0139	<0.0054
F-11	8/4/17	14	1.5	<0.0046	<0.0039	<0.0067	<0.0037	<0.0029	<0.0033	<0.0024	<0.0029	<0.0040	<0.0026	<0.0061	<0.0049	<0.0026	<0.0099	<0.0137	<0.0053
SW-14	8/7/17	8	111.0	0.0077 J	<0.0038	<0.0066	<0.0037	<0.0029	0.0033 J	<0.0024	<0.0029	0.0068 J	<0.0026	0.0062 J	0.0070 J	<0.0025	0.0339	0.0159 J	0.0153 J
F-16	8/9/17	15	1.1	0.0403	<0.0040	0.0276	0.0116 J	0.0078 J	0.0070 J	0.0061 J	0.0070 J	0.0169	<0.0027	0.0367	0.0220	0.0036 J	0.0656	0.117	0.0548
SW-15	8/11/17	10	0.4	0.0095 J	<0.0038	<0.0066	0.0058 J	0.0091 J	0.0187	0.0043 J	0.0057 J	0.0077 J	<0.0026	0.0139 J	0.0082 J	0.0037 J	0.0177 J	0.0303 J	0.0314
F-17	8/11/17	18	0.2	<0.0048	<0.0040	<0.0070	<0.0039	<0.0031	<0.0035	0.0031 J	<0.0031	<0.0041	<0.0027	<0.0064	<0.0051	<0.0027	<0.0103	<0.0143	<0.0055
SW-16	8/14/17	4	15.5	<0.0046	<0.0039	<0.0068	<0.0038	<0.0030	<0.0034	<0.0024	<0.0030	<0.0040	<0.0027	<0.0062	<0.0049	<0.0026	<0.0100	<0.0139	<0.0054
SW-17	8/14/17	4	31.7	0.0344	<0.0040	0.0083 J	<0.0039	<0.0031	<0.0035	<0.0025	<0.0031	<0.0041	<0.0027	<0.0064	0.0119 J	<0.0027	0.217	0.0283 J	0.0061 J
SW-18	8/14/17	4	378	<0.0048	<0.0041	<0.0071	<0.0039	<0.0031	<0.0035	<0.0025	<0.0031	<0.0042	<0.0028	<0.0065	<0.0051	<0.0027	0.123	<0.0145	<0.0056
SW-19	8/14/17	4	1,240	0.363	0.0864 J	<0.142	<0.0788	<0.0624	<0.0702	<0.0505	<0.0623	<0.0838	<0.0556	<0.129	0.498	<0.0546	**2.390**	0.801 J	<0.112
F-18	8/14/17	10.5	7.5	<0.0048	<0.0040	<0.0070	<0.0039	<0.0031	<0.0035	0.0040 J	<0.0031	<0.0041	<0.0027	<0.0064	<0.0051	<0.0027	<0.0103	<0.0143	<0.0055
F-19	8/14/17	7	1.8	<0.0047	<0.0040	<0.0069	<0.0038	<0.0030	<0.0034	<0.0024	<0.0030	<0.0040	<0.0027	<0.0062	<0.0050	<0.0026	<0.0101	<0.0140	<0.0054
F-20	8/14/17	9	9.3	<0.0046	<0.0039	<0.0068	<0.0038	<0.0030	<0.0034	<0.0024	<0.0030	0.0059 J	<0.0027	<0.0062	<0.0049	<0.0026	<0.0100	<0.0139	0.0085 J
F-21	8/14/17	10	4.2	<0.0045	<0.0038	<0.0067	<0.0037	<0.0029	<0.0033	<0.0024	<0.0029	<0.0039	<0.0026	<0.0061	<0.0048	<0.0026	<0.0098	<0.0136	<0.0053
F-22	8/14/17	9	13	<0.0047	<0.0040	<0.0069	<0.0038	<0.0030	<0.0034	0.0064 J	<0.0030	0.0101 J	<0.0027	<0.0063	<0.0050	<0.0027	<0.0102	<0.0141	0.0071 J
F-23	8/15/17	10	0.0	<0.0046	<0.0039	<0.0067	<0.0037	<0.0030	<0.0033	0.0035 J	<0.0030	0.0046 J	<0.0026	<0.0061	<0.0049	<0.0026	<0.0099	<0.0137	<0.0053
F-24	8/15/17	14	2.0	<0.0046	<0.0039	<0.0067	<0.0037	<0.0030	<0.0033	0.0027 J	<0.0030	<0.0040	<0.0026	<0.0061	<0.0049	<0.0026	<0.0099	<0.0137	<0.0053
F-25	8/15/17	14	0.5	<0.0045	<0.0038	<0.0066	<0.0037	<0.0029	<0.0033	0.0029 J	<0.0029	0.0042 J	<0.0026	<0.0061	<0.0048	<0.0026	<0.0098	<0.0136	<0.0053
SW-20	8/15/17	6	333.6	0.124	0.0325 J	0.0381 J	<0.0193	<0.0153	<0.0172	<0.0124	<0.0153	<0.0205	<0.0136	<0.0317	0.185	<0.0134	1.160	0.254	0.0519 J
SW-21	8/15/17	8	125.5	<0.0044	<0.0038	<0.0065	<0.0036	<0.0029	<0.0032	0.0031 J	<0.0029	0.0045 J	<0.0026	<0.0060	<0.0047	<0.0025	0.303	<0.0133	<0.0052
MW-19	4/5/18	2.5-5	56.7	0.0376 J	<0.0165	<0.0286	<0.0159	<0.0126	<0.0142	<0.0102	<0.0126	<0.0169	<0.0112	<0.0261	0.0362 J	<0.0110	0.468	0.0744 J	<0.0226
MW-19	4/5/18	7.5-9	5.7	<0.0045	<0.0038	<0.0067	<0.0037	<0.0029	<0.0033	<0.0024	<0.0029	<0.0039	<0.0026	<0.0061	<0.0048	<0.0026	0.0319 J	<0.0136	<0.0053
MW-19	4/5/18	10-12.5	1.5	<0.0044	<0.0037	<0.0064	<0.0036	<0.0028	<0.0032	<0.0023	<0.0028	<0.0038	<0.0025	<0.0058	<0.0046	<0.0025	0.0264 J	<0.0131	<0.0051
MW-20	4/5/18	2.5-3.5	256.4	0.767	0.281 J	0.528 J	<0.132	0.170 J	0.179 J	0.122 J	0.164 J	0.269 J	<0.0930	0.569 J	1.690	0.102 J	**5.170**	4.180	0.741
MW-21	4/5/18	0.5-2.5	17.8	0.0150	0.0163	0.0821	0.116	0.144	0.176	0.0557	0.152	0.187	0.0210	0.283	0.0211	0.0578	0.0176 J	0.165	0.334
SB-38	12/6/19	5-7.5	2.6	<0.0027	<0.0026	<0.0025	<0.0027	<0.0023	<0.0029	<0.0036	<0.0026	<0.0039	<0.0028	<0.0024	<0.0025	<0.0043	<0.0020	0.0033J	<0.0030
SB-39	12/6/19	7.5-8.5	4.0	<0.0027	<0.0026	<0.0025	<0.0026	<0.0023	<0.0028	0.0037J	<0.0026	<0.0039	<0.0028	<0.0024	<0.0025	<0.0043	<0.0020	<0.0023	<0.0030
SB-40	12/6/19	7.5-9	3.8	<0.0028	<0.0027	<0.0027	<0.0028	<0.0024	<0.0030	<0.0038	<0.0027	<0.0040	<0.0030	<0.0025	<0.0026	<0.0045	<0.0021	<0.0025	<0.0031
SB-41	12/6/19	7.5-9	5.7	<0.0026	<0.0026	<0.0025	<0.0026	<0.0023	<0.0028	<0.0036	<0.0026	<0.0039	<0.0028	<0.0024	<0.0024	<0.0043	<0.0020	<0.0023	<0.0030
SB-42	12/6/19	7.5-9	3.6	<0.0028	<0.0027	<0.0026	<0.0028	<0.0024	<0.0030	<0.0037	<0.0027	0.0051J	<0.0030	<0.0025	<0.0026	<0.0044	<0.0021	<0.0024	<0.0031
SB-43	12/6/19	6-7.5	3.9	0.0106J	<0.0027	0.0093J	0.0189J	0.0184J	0.0266	0.0188J	0.0116J	0.0287	0.0062J	0.0578	0.0070J	0.0131J	0.0163J	0.0624	0.0409

Packet Pg. 565

6.F.1.B.a

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

Soil Analytical Results - PAHs

Palatine Oil Company
515 W. Colfax Street
Palatine, Cook County, Illinois 60067

Tier 1 Exposure Routes	Indicator Contaminants and SROs															
	Acenaphthene (mg/kg)	Acenaphthylene (mg/kg)	Anthracene (mg/kg)	Benzo (a) anthracene (mg/kg)	Benzo (a) pyrene (mg/kg)	Benzo (b) fluoranthene (mg/kg)	Benzo (g,h,i) perylene (mg/kg)	Benzo (k) fluoranthene (mg/kg)	Chrysene (mg/kg)	Dibenzo (a,h) anthracene (mg/kg)	Fluoranthene (mg/kg)	Fluorene (mg/kg)	Indeno (1,2,3-cd) pyrene (mg/kg)	Naphthalene (mg/kg)	Phenanthrene (mg/kg)	Pyrene (mg/kg)
Soil Ingestion - Residential	4,700	2,300	23,000	**1.8**[6]	**2.1**[6]	**2.1**[6]	2,300	9	88	**0.42**[6]	3,100	3,100	**1.6**[6]	1,600	2,300	2,300
Soil Ingestion - Industrial/Commercial	120,000	61,000	610,000	8	2.1[6]	8	61,000	78	780	0.8	82,000	82,000	8	41,000	61,000	61,000
Soil Ingestion - Construction Worker	120,000	61,000	610,000	170	17	170	61,000	1,700	17,000	17	82,000	82,000	170	4,100	61,000	61,000
Inhalation - Residential	---	---	---	---	---	---	---	---	---	---	---	---	---	170	---	---
Inhalation - Industrial/Commercial	---	---	---	---	---	---	---	---	---	---	---	---	---	270	---	---
Inhalation - Construction Worker	---	---	---	---	---	---	---	---	---	---	---	---	---	**1.8**	---	---
SCGIER - Class I Groundwater	570	85	12,000	2	8	5	27,000	49	160	2	4,300	560	14	**12**	210	4,200
SCGIER - Class II Groundwater	2,900	420	59,000	8	82	25	130,000	250	800	7.6	21,000	2,800	69	**18**	1,100	21,000
Sample Location	**Sample Date**	**Sample Depth (feet bls)**	**PID Reading (ppm)**	**Analytical Results**													
SB-44	2/1/22	9-10	3.8	<0.0027	<0.0026	<0.0023	<0.0027	<0.0023	<0.0029	<0.0036	<0.0026	0.0043J	<0.0029	<0.0024	<0.0025	<0.0043	<0.0020	0.0043J	0.0036J
SB-45	2/1/22	2.5-4.5	444.1	1.110J	<0.476	<0.468	<0.488	<0.429	<0.524	0.718J	<0.482	1.240	**<0.522**	1.050J	0.835J	<0.786	**28.900**	2.190J	2.140J
SB-45	2/1/22	9-10	10.5	0.0064J	<0.0024	<0.0023	<0.0024	<0.0021	<0.0026	0.0036J	<0.0024	0.0060J	<0.0026	0.0029J	0.0047J	<0.0039	0.0106J	0.0228	0.0070J
SB-46	2/1/22	2.5-4	10.1	<0.0026	<0.0026	0.0141J	0.0322	0.0316	0.0506	0.0181J	0.0192J	0.0496	0.0055J	0.0796	0.0053J	0.0159J	0.0123J	0.0400	0.0837
SB-46	2/1/22	9-10	1.9	<0.0027	<0.0027	<0.0026	<0.0027	<0.0024	<0.0029	0.0063J	<0.0027	0.0046J	<0.0029	<0.0025	<0.0025	<0.0044	<0.0021	<0.0024	0.0047J
SB-47	2/1/22	2.5-4	298.7	2.690	0.455J	0.652J	0.500J	0.412J	0.523J	0.255J	0.243J	0.661J	<0.192	1.440	2.080	<0.289	**12.200**	4.710	1.700
SB-47	2/1/22	10-12.5	1.9	<0.0025	<0.0024	<0.0024	<0.0025	<0.0022	<0.0027	0.0057J	<0.0025	0.0089J	<0.0027	0.0025J	<0.0023	<0.0040	<0.0019	0.0031J	0.0078J
SB-48	2/1/22	2.5-4	15	6.090	<0.211	4.420	**3.150**	**2.530**	**2.880**	1.520J	1.310J	3.870	0.294J	8.130	3.770	0.820J	<0.163	16.700	9.680
SB-48	2/1/22	9-10	2.8	<0.0027	<0.0026	<0.0025	<0.0026	<0.0023	<0.0028	<0.0036	<0.0026	<0.0039	<0.0028	<0.0024	<0.0025	<0.0043	<0.0020	<0.0023	<0.0030
SB-49	2/1/22	2.5-4	1.5	0.0203J	0.0122J	0.110	0.191	0.135	0.218	0.0487	0.0985	0.266	0.0138J	0.475	0.0172J	0.0429	0.0179J	0.219	0.443
SB-49	2/1/22	5-7.5	0.7	<0.0027	<0.0026	<0.0026	<0.0027	<0.0024	<0.0029	<0.0037	<0.0027	<0.0040	<0.0029	<0.0025	<0.0025	<0.0044	<0.0020	<0.0024	<0.0031
SB-50	2/1/22	2.5-4	225.6	1.870J	0.474J	0.441J	<0.458	<0.402	<0.492	<0.621	<0.453	<0.668	**<0.490**	<0.419	2.100J	<0.738	**8.620**	5.050	0.714J
SB-50	2/1/22	7.5-9	1.6	<0.0027	<0.0026	<0.0026	<0.0027	<0.0023	<0.0029	0.0039J	<0.0026	<0.0039	<0.0028	<0.0024	<0.0025	<0.0043	<0.0020	<0.0024	<0.0030
F-26	8/29/22	8	1.7	<0.043	<0.043	<0.043	<0.043	<0.043	<0.043	<0.043	<0.043	<0.043	<0.043	<0.043	<0.043	<0.043	<0.043	<0.043	<0.043
F-27	8/29/22	8	1.2	<0.042	<0.042	<0.042	<0.042	<0.042	<0.042	<0.042	<0.042	<0.042	<0.042	<0.042	<0.042	<0.042	<0.042	<0.042	<0.042
F-28	8/29/22	8	1.8	<0.043	<0.043	<0.043	<0.043	<0.043	<0.043	<0.043	<0.043	<0.043	<0.043	<0.043	<0.043	<0.043	<0.043	<0.043	<0.043
W-31	8/29/22	5	129.2	<0.048	<0.048	<0.048	<0.048	<0.048	<0.048	<0.048	<0.048	<0.048	<0.048	<0.048	<0.048	<0.048	<0.048	<0.048	<0.048
W-32	8/29/22	5	8.9	<0.046	<0.046	<0.046	<0.046	<0.046	<0.046	<0.046	<0.046	<0.046	<0.046	<0.046	<0.046	<0.046	<0.046	<0.046	<0.046
W-34	8/29/22	5	1.2	<0.039	<0.039	<0.039	<0.039	<0.039	<0.039	<0.039	<0.039	<0.039	<0.039	<0.039	<0.039	<0.039	<0.039	<0.039	<0.039
W-35	8/29/22	5	1	<0.042	<0.042	<0.042	<0.042	<0.042	<0.042	<0.042	<0.042	<0.042	<0.042	<0.042	<0.042	<0.042	<0.042	<0.042	<0.042
W-36	8/29/22	5	8.7	<0.038	<0.038	<0.038	<0.038	<0.038	<0.038	<0.038	<0.038	<0.038	<0.038	<0.038	<0.038	<0.038	<0.038	<0.038	<0.038
W-33	9/1/22	5	99.4	0.0602	0.0125 J	0.0133 J	0.0255	0.0335	0.0471	0.0221	0.0152 J	0.0404	0.0050 J	0.0741	0.0485	0.0178 J	0.0185 J	0.112	0.0620
W-37	9/1/22	5	5.8	0.0156 J	<0.0025	0.0053 J	0.0039 J	<0.0023	0.0057 J	<0.0035	<0.0026	0.0084 J	<0.0028	0.0108 J	0.0068 J	<0.0042	0.0021 J	0.0133 J	0.0103 J

Notes:
1) **Bold** = detected concentration or method detection limit exceeds a SRO listed in 35 IAC Part 742 or in the non-TACO Objectives Tables
2) <0.0115 = concentration less than the laboratory reporting or method detection limit
3) Shaded cell = not applicable or sample location was excavated and/or resampled
4) J = estimated concentration above the adjusted method detection limit and below the adjusted reporting limit
= no toxicity criteria available for the route of exposure
ursuant to 35 IAC Section 742, Appendix B, Tables A and B, the SRO listed in 35 IAC Section 742, Appendix A, Table H was utilized

Packet Pg. 566
Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)
6.F.1.B.a

Exhibit B-3

Groundwater Elevations and Analytical Results - BTEX and MTBE

Palatine Oil Company
515 W. Colfax Street
Palatine, Cook County, Illinois 60067

Tier 1 Exposure Routes	Indicator Contaminants and Tier 1 GROs				
	Benzene (mg/L)	Toluene (mg/L)	Ethylbenzene (mg/L)	Total Xylenes (mg/L)	MTBE (mg/L)
GCGIER - Class I Groundwater	**0.005**	1	0.7	10	**0.07**
GCGIER - Class II Groundwater	**0.025**	2.5	1	10	0.07
Indoor Inhalation - Diffusion Only - Residential	0.41	530	1.3	96	30,000
Indoor Inhalation - Diffusion Only - Industrial/Commercial	2.6	530	8.1	110	51,000
Indoor Inhalation - Diffusion and Advection - Residential	0.11	530	0.37	30	1,900
Indoor Inhalation - Diffusion and Advection - Industrial/Commercial	0.41	530	1.4	93	6,800

Sample Location	Sample Date	TOC Elevation (feet)	Depth to Free Product (feet below TOC)	Depth to Water (feet below TOC)	Free Product Thickness (feet)	Groundwater Elevation (feet)	Analytical Results				
MW-1	12/3/02	98.44		4.91		93.53	<0.005	<0.005	<0.005	<0.005	0.0317
MW-1	2/14/05	98.44		3.58		94.86	<0.005	<0.005	<0.005	<0.005	0.0227
MW-1	4/16/08	98.44		3.43		95.01					
MW-1	4/18/08	98.44		3.59		94.85					
MW-1	4/21/08	98.44		3.83		94.61					
MW-1	4/29/08	98.44		3.89		94.55					
MW-1	5/8/08	98.44		3.92		94.52					
MW-1	5/14/08	98.44		3.89		94.55					
MW-1	5/23/08	98.44		4.11		94.33					
MW-1	5/29/08	98.44		4.21		94.23					
MW-1	6/2/08	98.44		4.23		94.21					
MW-1	6/26/08	98.44		4.29		94.15					
MW-1	7/2/08	98.44		4.31		94.13					
MW-1	7/9/08	98.44		4.32		94.12					
MW-1	7/30/08	98.44		4.16		94.28					
MW-1	8/11/08	98.44		4.19		94.25					
MW-1	8/18/08	98.44		4.51		93.93					
MW-1	8/29/08	98.44		4.85		93.59					
MW-1	9/5/08	98.44		4.49		93.95					
MW-1	9/24/08	98.44		3.81		94.63					
MW-1	10/10/08	98.44		4.09		94.35					
MW-1	10/16/08	98.50		4.22		94.28	**0.056**	0.0126	0.0051	0.0305	0.028
MW-1	10/31/08	98.50		4.39		94.11					
MW-1	11/26/08	98.50		4.32		94.18					
MW-1	12/5/08	98.50		4.18		94.32					
MW-1	1/21/09	98.50		4.18		94.32					
MW-1	2/26/09	98.50		3.91		94.59					
MW-1	3/10/09	98.50		2.84		95.66					
MW-1	4/27/09	98.50		3.53		94.97					
MW-1	5/19/09	98.50		3.86		94.64					
MW-1	10/7/09	98.50		4.51		93.99					
MW-1	3/29/10	98.50		3.76		94.74					
MW-1	5/20/10	98.50		3.37		95.13					
MW-1	1/10/12	98.50		4.07		94.43					
MW-1	4/14/14	98.50		3.87		94.63					
MW-1	3/11/16	98.50		4.08		94.42					
MW-1	3/16/16	98.50		3.88		94.62					
MW-1	7/27/18						Destroyed				
MW-2	12/3/02	98.86		5.03		93.83	**0.0061**	<0.005	<0.005	0.018	0.0146
MW-2	2/14/05	98.86		4.34		94.52	**0.0204**	<0.005	<0.005	<0.005	0.0579
MW-2	4/16/08	98.86		3.91		94.95					
MW-2	4/18/08	98.86		3.86		95.00					
MW-2	4/21/08	98.86		3.89		94.97					
MW-2	4/29/08	98.86		4.03		94.83					
MW-2	5/8/08	98.86		3.99		94.87					
MW-2	5/14/08	98.86		4.00		94.86					
MW-2	5/23/08	98.86		4.26		94.60					
MW-2	5/29/08	98.86		4.22		94.64					
MW-2	6/2/08	98.86		4.26		94.60					
MW-2	6/26/08	98.86		4.28		94.58					
MW-2	7/2/08	98.86		4.27		94.59					
MW-2	7/9/08	98.86		4.30		94.56					
MW-2	7/30/08	98.86		4.16		94.70					

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

Exhibit B-3

Groundwater Elevations and Analytical Results - BTEX and MTBE

Palatine Oil Company
515 W. Colfax Street
Palatine, Cook County, Illinois 60067

Tier 1 Exposure Routes	Indicator Contaminants and Tier 1 GROs				
	Benzene (mg/L)	Toluene (mg/L)	Ethylbenzene (mg/L)	Total Xylenes (mg/L)	MTBE (mg/L)
GCGIER - Class I Groundwater	**0.005**	1	0.7	10	**0.07**
GCGIER - Class II Groundwater	**0.025**	2.5	1	10	0.07
Indoor Inhalation - Diffusion Only - Residential	0.41	530	1.3	96	30,000
Indoor Inhalation - Diffusion Only - Industrial/Commercial	2.6	530	8.1	110	51,000
Indoor Inhalation - Diffusion and Advection - Residential	0.11	530	0.37	30	1,900
Indoor Inhalation - Diffusion and Advection - Industrial/Commercial	0.41	530	1.4	93	6,800

Sample Location	Sample Date	TOC Elevation (feet)	Depth to Free Product (feet below TOC)	Depth to Water (feet below TOC)	Free Product Thickness (feet)	Groundwater Elevation (feet)	Analytical Results				
MW-2	8/11/08	98.86		4.15		94.71					
MW-2	8/18/08	98.86		4.46		94.40					
MW-2	8/29/08	98.86		4.67		94.19					
MW-2	9/5/08	98.86		4.21		94.65					
MW-2	9/24/08	98.86		3.94		94.92					
MW-2	10/10/08	98.86		4.11		94.75					
MW-2	10/16/08	98.86		4.20		94.66	**0.0162**	0.00064 J	0.0551	<0.0011	0.0469
MW-2	10/24/08	98.86		5.22		93.64					
MW-2	10/31/08	98.86		4.48		94.38					
MW-2	11/26/08	98.86		4.66		94.20					
MW-2	1/21/09	98.86		4.43		94.43					
MW-2	2/26/09	98.86		4.22		94.64					
MW-2	3/10/09	98.86		4.01		94.85					
MW-2	4/27/09	98.86		3.97		94.89					
MW-2	5/19/09	98.86		4.05		94.81					
MW-2	10/7/09	98.86		4.42		94.44					
MW-2	3/29/10	98.86		4.06		94.80					
MW-2	5/20/10	98.86		3.75		95.11					
MW-2	1/10/12	98.86		4.29		94.57					
MW-2	4/21/14	98.86		3.71		95.15					
MW-2	3/11/16	98.86		3.92		94.94					
MW-2	3/16/16	98.86		3.60		95.26					
MW-2	7/27/17						Destroyed				
MW-3	12/3/02	96.76		4.44		92.32	<0.005	<0.005	<0.005	<0.005	0.0355
MW-3	2/14/05	96.76		3.80		92.96	<0.005	<0.005	0.0055	<0.005	0.0235
MW-3	4/16/08	96.76		3.70		93.06					
MW-3	4/18/08	96.76		3.72		93.04					
MW-3	4/21/08	96.76		4.02		92.74					
MW-3	4/29/08	96.76		4.20		92.56					
MW-3	5/8/08	96.76		3.93		92.83					
MW-3	5/14/08	96.76		4.42		92.34					
MW-3	5/23/08	96.76		4.32		92.44					
MW-3	5/29/08	96.76		4.49		92.27					
MW-3	6/2/08	96.76		4.38		92.38					
MW-3	6/26/08	96.76		4.12		92.64					
MW-3	7/2/08	96.76		4.20		92.56					
MW-3	7/9/08	96.76		4.12		92.64					
MW-3	7/30/08	96.76		4.01		92.75					
MW-3	8/11/08	96.76		4.06		92.70					
MW-3	8/18/08	96.76		4.46		92.30					
MW-3	8/29/08	96.76		4.51		92.25					
MW-3	9/5/08	96.76		3.90		92.86					
MW-3	9/24/08	96.76		3.75		93.01					
MW-3	10/10/08	96.76		4.00		92.76					
MW-3	10/16/08	96.76		4.13		92.63	**0.0477**	0.0023	0.0028	0.0054	0.052
MW-3	10/24/08	96.76		4.10		92.66					
MW-3	10/31/08	96.76		4.42		92.34					
MW-3	11/26/08	96.76		4.23		92.53					
MW-3	1/21/09	96.76		4.10		92.66					
MW-3	2/26/09	96.76		4.14		92.62					
MW-3	3/10/09	96.76		3.73		93.03					
MW-3	4/27/09	96.76		3.67		93.09					
MW-3	5/19/09	96.76		3.95		92.81					

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

Exhibit B-3

Groundwater Elevations and Analytical Results - BTEX and MTBE

Palatine Oil Company
515 W. Colfax Street
Palatine, Cook County, Illinois 60067

Tier 1 Exposure Routes	Indicator Contaminants and Tier 1 GROs				
	Benzene (mg/L)	Toluene (mg/L)	Ethylbenzene (mg/L)	Total Xylenes (mg/L)	MTBE (mg/L)
GCGIER - Class I Groundwater	**0.005**	1	0.7	10	**0.07**
GCGIER - Class II Groundwater	**0.025**	2.5	1	10	0.07
Indoor Inhalation - Diffusion Only - Residential	0.41	530	1.3	96	30,000
Indoor Inhalation - Diffusion Only - Industrial/Commercial	2.6	530	8.1	110	51,000
Indoor Inhalation - Diffusion and Advection - Residential	0.11	530	0.37	30	1,900
Indoor Inhalation - Diffusion and Advection - Industrial/Commercial	0.41	530	1.4	93	6,800

Sample Location	Sample Date	TOC Elevation (feet)	Depth to Free Product (feet below TOC)	Depth to Water (feet below TOC)	Free Product Thickness (feet)	Groundwater Elevation (feet)	Analytical Results				
MW-3	10/7/09	96.76		4.32		92.44					
MW-3	3/29/10	96.76		3.86		92.90					
MW-3	5/20/10	96.76		3.66		93.10					
MW-3	1/10/12	96.76		4.27		92.49					
MW-3	4/21/14	96.76		4.15		92.61					
MW-3	3/11/16	96.76		4.43		92.33					
MW-3	3/16/16	96.76		4.32		92.44					
MW-3	7/27/17						Destroyed				
MW-4	10/17/03	97.76					<0.005	<0.005	<0.005	<0.005	0.0427
MW-4	2/14/05	97.76		6.12		91.64	<0.005	<0.005	<0.005	<0.005	0.052
MW-4	4/18/08	97.76		5.41		92.35					
MW-4	4/21/08	97.76		5.51		92.25					
MW-4	4/29/08	97.76		5.62		92.14					
MW-4	5/8/08	97.76		5.66		92.10					
MW-4	5/14/08	97.76		5.79		91.97					
MW-4	6/2/08	97.76		5.82		91.94					
MW-4	6/26/08	97.76		5.92		91.84					
MW-4	7/30/08	97.76		5.96		91.80					
MW-4	8/11/08	97.76		5.80		91.96					
MW-4	8/18/08	97.76		6.23		91.53					
MW-4	8/29/08	97.76		6.27		91.49					
MW-4	9/5/08	97.76		6.05		91.71					
MW-4	9/24/08	97.76		5.24		92.52					
MW-4	10/10/08	97.76		5.39		92.37					
MW-4	10/16/08	98.54		5.51		93.03	<0.00023	0.00066 J	0.0018	0.0081	**0.0841**
MW-4	10/24/08	98.54		6.54		92.00					
MW-4	10/31/08	98.54		6.37		92.17					
MW-4	11/26/08	98.54		6.15		92.39					
MW-4	2/26/09	98.54		5.97		92.57					
MW-4	3/10/09	98.54		5.87		92.67					
MW-4	4/27/09	98.54		5.41		93.13					
MW-4	5/19/09	98.54		4.63		93.91					
MW-4	10/7/09	98.54		5.63		92.91					
MW-4	3/29/10	98.54		5.67		92.87					
MW-4	5/20/10	98.54		5.48		93.06					
MW-4	1/10/12	98.54		6.03		92.51					
MW-4	4/21/14	98.54		5.91		92.63					
MW-4	3/11/16	98.54		6.20		92.34					
MW-4	3/16/16	98.54		6.07		92.47					
MW-4	4/6/16	98.54	Sheen	3.70	Sheen	94.84					
MW-4	4/15/16	98.54		3.92		94.62					
MW-4	4/20/16	98.54		4.02		94.52					
MW-4	4/29/16	98.54	Sheen	3.92	Sheen	94.62					
MW-4	5/5/16	98.54	Sheen	3.51	Sheen	95.03					
MW-4	5/12/16	98.54	Sheen	3.35	Sheen	95.19					
MW-4	5/19/16	98.54	Sheen	3.54	Sheen	95.00					
MW-4	5/26/16	98.54	Sheen	3.65	Sheen	94.89					
MW-4	6/3/16	98.54	Sheen	3.63	Sheen	94.91					
MW-4	6/16/16	98.54	Sheen	3.67	Sheen	94.87					
MW-4	6/22/16	98.54	Sheen	3.91	Sheen	94.63					
MW-4	6/28/16	98.54		3.88		94.66					
MW-4	7/6/16	98.54		4.06		94.48					
MW-4	7/14/16	98.54		4.10		94.44					

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

Exhibit B-3

Groundwater Elevations and Analytical Results - BTEX and MTBE

Palatine Oil Company
515 W. Colfax Street
Palatine, Cook County, Illinois 60067

Tier 1 Exposure Routes	Indicator Contaminants and Tier 1 GROs				
	Benzene (mg/L)	Toluene (mg/L)	Ethylbenzene (mg/L)	Total Xylenes (mg/L)	MTBE (mg/L)
GCGIER - Class I Groundwater	**0.005**	1	0.7	10	**0.07**
GCGIER - Class II Groundwater	**0.025**	2.5	1	10	0.07
Indoor Inhalation - Diffusion Only - Residential	0.41	530	1.3	96	30,000
Indoor Inhalation - Diffusion Only - Industrial/Commercial	2.6	530	8.1	110	51,000
Indoor Inhalation - Diffusion and Advection - Residential	0.11	530	0.37	30	1,900
Indoor Inhalation - Diffusion and Advection - Industrial/Commercial	0.41	530	1.4	93	6,800

Sample Location	Sample Date	TOC Elevation (feet)	Depth to Free Product (feet below TOC)	Depth to Water (feet below TOC)	Free Product Thickness (feet)	Groundwater Elevation (feet)	Analytical Results				
MW-4	7/20/16	98.54		4.29		94.25					
MW-4	7/26/16	98.54	Sheen	3.47	Sheen	95.07					
MW-4	8/4/16	98.54		3.58		94.96					
MW-4	8/9/16	98.54	Sheen	3.75	Sheen	94.79					
MW-4	8/17/16	98.54	4.48	4.51	0.03	94.05					
MW-4	9/28/16	98.54	Sheen	3.72	Sheen	94.82					
MW-4	11/7/16	98.54	Sheen	3.72	Sheen	94.82					
MW-4	4/25/18	98.54		4.64		93.90	**0.174**	0.0028 J	0.0164	0.0212	0.0239
MW-4	12/27/19	98.54		4.97		93.57					
MW-5	2/14/05	98.21		5.34		92.87	**0.566**	0.122	0.0851	0.443	**0.252**
MW-5	4/16/08	98.21	3.78	10.75	6.97	92.62					
MW-5	4/18/08	98.21	4.18	7.42	3.24	93.19					
MW-5	4/21/08	98.21	4.00	10.00	6.00	92.65					
MW-5	5/16/08	98.21	4.70	11.55	6.85	91.73					
MW-5	5/23/08	98.21	4.55	11.35	6.80	91.89					
MW-5	5/27/08	98.21	4.68	11.92	7.24	91.65					
MW-5	6/17/08	98.21	4.65	9.23	4.58	92.37					
MW-5	6/18/08	98.21	4.63	9.67	5.04	92.27					
MW-5	6/23/08	98.21	4.73	9.67	4.94	92.20					
MW-5	6/26/08	98.21	4.77	7.74	2.97	92.67					
MW-5	7/2/08	98.21	4.90	7.47	2.57	92.64					
MW-5	7/3/08	98.21	4.93	7.33	2.40	92.66					
MW-5	7/7/08	98.21	4.69	8.81	4.12	92.45					
MW-5	7/8/08	98.21	4.78	7.34	2.56	92.76					
MW-5	7/9/08	98.21	4.83	7.33	2.50	92.73					
MW-5	7/10/08	98.21	4.80	7.35	2.55	92.75					
MW-5	7/14/08	98.21	4.80	7.99	3.19	92.58					
MW-5	7/15/08	98.21	4.79	7.78	2.99	92.64					
MW-5	7/16/08	98.21	4.83	7.93	3.10	92.57					
MW-5	7/17/08	98.21	4.89	7.18	2.29	92.72					
MW-5	7/18/08	98.21	4.89	6.99	2.10	92.77					
MW-5	7/21/08	98.21	4.47	6.11	1.64	93.31					
MW-5	7/22/08	98.21	4.54	5.86	1.32	93.33					
MW-5	7/30/08	98.21	4.63	8.22	3.59	92.65					
MW-5	8/6/08	98.21	4.57	6.59	2.02	93.11					
MW-5	8/8/08	98.21	4.33	6.99	2.66	93.19					
MW-5	8/11/08	98.21	4.34	8.52	4.18	92.78					
MW-5	8/18/08	98.21	4.70	11.10	6.40	91.85					
MW-5	8/29/08	98.21	5.16	8.68	3.52	92.13					
MW-5	9/5/08	98.21	4.88	8.28	3.40	92.45					
MW-5	9/24/08	98.21	4.08	5.61	1.53	93.73					
MW-5	10/2/08	98.21	4.23	5.93	1.70	93.54					
MW-5	10/16/08	98.21	4.70	7.88	3.18	92.68					
MW-5	10/24/08	98.21	4.85	6.55	1.70	92.92					
MW-5	10/31/08	98.21	7.01	7.03	0.02	91.19					
MW-5	11/5/08	98.21	5.38	5.88	0.50	92.70					
MW-5	11/26/08	98.21	7.40	7.41	0.01	90.81					
MW-5	12/5/08	98.21	5.27	5.83	0.56	92.79					
MW-5	1/7/09	98.21	4.18	6.18	2.00	93.51					
MW-5	1/21/09	98.21	4.59	7.75	3.16	92.80					
MW-5	1/27/09	98.21	4.74	9.30	4.56	92.28					
MW-5	2/26/09	98.21	4.52	6.75	2.23	93.11					
MW-5	3/10/09	98.21	4.23	4.68	0.45	93.86					

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

Exhibit B-3

Groundwater Elevations and Analytical Results - BTEX and MTBE

Palatine Oil Company
515 W. Colfax Street
Palatine, Cook County, Illinois 60067

Tier 1 Exposure Routes	Indicator Contaminants and Tier 1 GROs				
	Benzene (mg/L)	Toluene (mg/L)	Ethylbenzene (mg/L)	Total Xylenes (mg/L)	MTBE (mg/L)
GCGIER - Class I Groundwater	**0.005**	1	0.7	10	**0.07**
GCGIER - Class II Groundwater	**0.025**	2.5	1	10	0.07
Indoor Inhalation - Diffusion Only - Residential	0.41	530	1.3	96	30,000
Indoor Inhalation - Diffusion Only - Industrial/Commercial	2.6	530	8.1	110	51,000
Indoor Inhalation - Diffusion and Advection - Residential	0.11	530	0.37	30	1,900
Indoor Inhalation - Diffusion and Advection - Industrial/Commercial	0.41	530	1.4	93	6,800

Sample Location	Sample Date	TOC Elevation (feet)	Depth to Free Product (feet below TOC)	Depth to Water (feet below TOC)	Free Product Thickness (feet)	Groundwater Elevation (feet)	Analytical Results
MW-5	4/1/09	98.21	4.14	4.95	0.81	93.86	
MW-5	4/7/09	98.21	4.12	4.92	0.80	93.88	
MW-5	4/27/09	98.21	4.37	5.43	1.06	93.56	
MW-5	4/30/09	98.21		4.25		93.96	
MW-5	5/6/09	98.21		4.21		94.00	
MW-5	5/12/09	98.21	4.71	5.80	1.09	93.22	
MW-5	5/19/09	98.21		4.45		93.76	
MW-5	6/3/09	98.21		4.61		93.60	
MW-5	6/10/09	98.21	4.64	5.96	1.32	93.23	
MW-5	6/16/09	98.21		4.70		93.51	
MW-5	6/23/09	98.21	4.26	4.27	0.01	93.95	
MW-5	7/1/09	98.21	4.54	4.55	0.01	93.67	
MW-5	7/16/09	98.21		4.82		93.39	
MW-5	8/4/09	98.21		5.05		93.16	
MW-5	8/11/09	98.21	5.12	9.66	4.54	91.91	
MW-5	8/18/09	98.21	5.60	6.70	1.10	92.32	
MW-5	8/25/09	98.21	5.43	5.99	0.56	92.63	
MW-5	9/1/09	98.21	5.00	5.56	0.56	93.06	
MW-5	9/10/09	98.21		4.92		93.29	
MW-5	9/17/09	98.21		5.05		93.16	
MW-5	9/24/09	98.21		5.11		93.10	
MW-5	10/1/09	98.21		5.21		93.00	
MW-5	10/7/09	98.21		4.99		93.22	
MW-5	10/16/09	98.21	4.91	7.63	2.72	92.59	
MW-5	10/23/09	98.21	4.71	5.23	0.52	93.36	
MW-5	11/9/09	98.21	4.51	4.52	0.01	93.70	
MW-5	11/17/09	98.21	4.70	7.29	2.59	92.84	
MW-5	11/24/09	98.21		4.77		93.44	
MW-5	12/1/09	98.21	4.63	7.29	2.66	92.89	
MW-5	12/2/09	98.21	4.73	4.75	0.02	93.47	
MW-5	12/8/09	98.21	4.89	6.75	1.86	92.84	
MW-5	12/17/09	98.21		4.80		93.41	
MW-5	12/28/09	98.21		4.62		93.59	
MW-5	1/4/10	98.21	4.18	6.48	2.30	93.43	
MW-5	1/11/10	98.21	4.44	7.44	3.00	92.99	
MW-5	1/19/10	98.21	4.76	7.20	2.44	92.82	
MW-5	1/25/10	98.21	4.73	5.97	1.24	93.16	
MW-5	2/2/10	98.21	4.59	6.75	2.16	93.06	
MW-5	2/8/10	98.21	4.87	5.93	1.06	93.06	
MW-5	2/16/10	98.21	4.87	4.89	0.02	93.33	
MW-5	2/22/10	98.21	4.67	7.20	2.53	92.88	
MW-5	3/1/10	98.21	4.64	5.89	1.25	93.25	
MW-5	3/8/10	98.21		4.58		93.63	
MW-5	3/24/10	98.21	4.02	5.93	1.91	93.69	
MW-5	3/29/10	98.21	4.05	5.83	1.78	93.70	
MW-5	4/21/10	98.21	4.21	6.05	1.84	93.52	
MW-5	4/27/10	98.21	4.55	4.59	0.04	93.65	
MW-5	5/10/10	98.21	4.39	6.23	1.84	93.34	
MW-5	5/20/10	98.99	3.93	5.68	1.75	94.61	
MW-5	6/2/10	98.99	4.27	5.43	1.16	94.42	
MW-5	6/8/10	98.99	4.22	5.15	0.93	94.53	
MW-5	6/16/10	98.99		4.44		94.55	
MW-5	6/22/10	98.99	4.25	5.44	1.19	94.43	

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

Exhibit B-3

Groundwater Elevations and Analytical Results - BTEX and MTBE

Palatine Oil Company
515 W. Colfax Street
Palatine, Cook County, Illinois 60067

Tier 1 Exposure Routes	Indicator Contaminants and Tier 1 GROs				
	Benzene (mg/L)	Toluene (mg/L)	Ethylbenzene (mg/L)	Total Xylenes (mg/L)	MTBE (mg/L)
GCGIER - Class I Groundwater	**0.005**	1	0.7	10	**0.07**
GCGIER - Class II Groundwater	**0.025**	2.5	1	10	0.07
Indoor Inhalation - Diffusion Only - Residential	0.41	530	1.3	96	30,000
Indoor Inhalation - Diffusion Only - Industrial/Commercial	2.6	530	8.1	110	51,000
Indoor Inhalation - Diffusion and Advection - Residential	0.11	530	0.37	30	1,900
Indoor Inhalation - Diffusion and Advection - Industrial/Commercial	0.41	530	1.4	93	6,800

Sample Location	Sample Date	TOC Elevation (feet)	Depth to Free Product (feet below TOC)	Depth to Water (feet below TOC)	Free Product Thickness (feet)	Groundwater Elevation (feet)	Analytical Results				
MW-5	6/30/10	98.99	4.30	5.33	1.03	94.42					
MW-5	7/6/10	98.99	4.32	4.85	0.53	94.53					
MW-5	7/13/10	98.99	4.49	4.52	0.03	94.49					
MW-5	7/20/10	98.99	4.92	5.03	0.11	94.04					
MW-5	7/27/10	98.99	4.15	5.01	0.86	94.62					
MW-5	8/10/10	98.99	4.15	4.50	0.35	94.75					
MW-5	8/18/10	98.99	4.38	5.08	0.70	94.43					
MW-5	8/24/10	98.99	4.45	5.04	0.59	94.39					
MW-5	8/31/10	98.99	4.80	5.10	0.30	94.11					
MW-5	9/7/10	98.99	4.76	5.12	0.36	94.14					
MW-5	9/21/10	98.99	4.85	5.90	1.05	93.87					
MW-5	9/30/10	98.99	5.95	7.20	1.25	92.72					
MW-5	10/11/10	98.99	5.14	6.86	1.72	93.40					
MW-5	10/19/10	98.99	5.33	7.48	2.15	93.10					
MW-5	11/15/10	98.99	5.75	7.35	1.60	92.82					
MW-5	12/2/10	98.99	5.53	7.14	1.61	93.04					
MW-5	12/10/10	98.99	5.47	7.42	1.95	93.01					
MW-5	12/22/10	98.99	5.49	7.49	2.00	92.98					
MW-5	1/4/11	98.99	5.24	5.82	0.58	93.60					
MW-5	1/12/11	98.99	5.40	5.78	0.38	93.49					
MW-5	1/17/11	98.99		5.31		93.68					
MW-5	1/27/11	98.99		5.30		93.69					
MW-5	2/7/11	98.99		5.51		93.48					
MW-5	2/21/11	98.99		4.71		94.28					
MW-5	3/7/11	98.99	4.17	4.29	0.12	94.79					
MW-5	3/14/11	98.99	4.41	5.10	0.69	94.40					
MW-5	3/21/11	98.99	4.38	4.40	0.02	94.60					
MW-5	3/28/11	98.99	4.34	4.37	0.03	94.64					
MW-5	4/5/11	98.99	4.69	4.79	0.10	94.27					
MW-5	4/12/11	98.99	4.70	4.98	0.28	94.22					
MW-5	4/26/11	98.99	3.90	4.30	0.40	94.99					
MW-5	5/10/11	98.99	4.05	4.50	0.45	94.82					
MW-5	5/23/11	98.99	4.15	4.37	0.22	94.78					
MW-5	6/3/11	98.99	4.20	4.36	0.16	94.75					
MW-5	6/27/11	98.99	4.33	5.21	0.88	94.43					
MW-5	7/12/11	98.99	4.87	4.88	0.01	94.12					
MW-5	8/2/11	98.99	4.93	4.95	0.02	94.05					
MW-5	8/22/11	98.99	3.88	3.98	0.10	95.08					
MW-5	8/29/11	98.99	4.23	4.73	0.50	94.63					
MW-5	9/7/11	98.99	4.62	5.14	0.52	94.23					
MW-5	9/13/11	98.99	4.92	5.25	0.33	93.98					
MW-5	9/20/11	98.99	4.99	5.27	0.28	93.93					
MW-5	10/3/11	98.99	4.90	5.21	0.31	94.01					
MW-5	10/11/11	98.99	4.69	5.22	0.53	94.16					
MW-5	10/18/11	98.99	4.82	5.25	0.43	94.06					
MW-5	11/4/11	98.99	4.99	5.31	0.32	93.92					
MW-5	11/21/11	98.99	4.91	5.25	0.34	93.99					
MW-5	12/5/11	98.99	4.84	4.87	0.03	94.14					
MW-5	12/19/11	98.99	4.67	4.70	0.03	94.31					
MW-5	1/10/12	98.99	5.00	5.22	0.22	93.93					
MW-5	1/24/12	98.99	5.09	5.11	0.02	93.89					
MW-5	2/8/12	98.99	4.94	4.96	0.02	94.04					
MW-5	2/14/12	98.99	4.96	4.98	0.02	94.02					

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

Exhibit B-3

Groundwater Elevations and Analytical Results - BTEX and MTBE

Palatine Oil Company
515 W. Colfax Street
Palatine, Cook County, Illinois 60067

Tier 1 Exposure Routes	Indicator Contaminants and Tier 1 GROs				
	Benzene (mg/L)	Toluene (mg/L)	Ethylbenzene (mg/L)	Total Xylenes (mg/L)	MTBE (mg/L)
GCGIER - Class I Groundwater	**0.005**	1	0.7	10	**0.07**
GCGIER - Class II Groundwater	**0.025**	2.5	1	10	0.07
Indoor Inhalation - Diffusion Only - Residential	0.41	530	1.3	96	30,000
Indoor Inhalation - Diffusion Only - Industrial/Commercial	2.6	530	8.1	110	51,000
Indoor Inhalation - Diffusion and Advection - Residential	0.11	530	0.37	30	1,900
Indoor Inhalation - Diffusion and Advection - Industrial/Commercial	0.41	530	1.4	93	6,800

Sample Location	Sample Date	TOC Elevation (feet)	Depth to Free Product (feet below TOC)	Depth to Water (feet below TOC)	Free Product Thickness (feet)	Groundwater Elevation (feet)	Analytical Results				
MW-5	3/9/12	98.99	4.88	5.21	0.33	94.02					
MW-5	3/23/12	98.99	4.65	4.69	0.04	94.33					
MW-5	4/5/12	98.99	4.85	4.87	0.02	94.13					
MW-5	4/12/12	98.99	4.96	4.99	0.03	94.02					
MW-5	4/24/12	98.99	4.81	4.83	0.02	94.17					
MW-5	5/4/12	98.99	4.88	4.92	0.04	94.10					
MW-5	5/16/12	98.99	4.96	5.00	0.04	94.02					
MW-5	5/29/12	98.99	5.06	5.08	0.02	93.92					
MW-5	6/11/12	98.99	4.94	4.98	0.04	94.04					
MW-5	6/19/12	98.99	4.91	4.95	0.04	94.07					
MW-5	7/3/12	98.99	5.45	5.61	0.16	93.50					
MW-5	7/12/12	98.99	5.73	6.44	0.71	93.08					
MW-5	7/31/12	98.99	5.65	6.55	0.90	93.11					
MW-5	8/10/12	98.99	5.70	5.74	0.04	93.28					
MW-5	10/9/12	98.99	5.98	6.58	0.60	92.85					
MW-5	11/8/12	98.99	5.71	6.51	0.80	93.07					
MW-5	11/30/12	98.99	5.81	5.83	0.02	93.17					
MW-5	12/11/12	98.99	5.60	6.12	0.52	93.25					
MW-5	12/20/12	98.99	5.52	5.67	0.15	93.43					
MW-5	1/9/13	98.99	5.59	5.73	0.14	93.36					
MW-5	1/31/13	98.99	5.28	5.70	0.42	93.60					
MW-5	2/20/13	98.99	4.97	5.01	0.04	94.01					
MW-5	3/6/13	98.99	4.89	5.10	0.21	94.05					
MW-5	3/28/13	98.99	4.85	4.89	0.04	94.13					
MW-5	4/9/13	98.99	4.74	4.78	0.04	94.24					
MW-5	5/13/13	98.99	4.68	4.70	0.02	94.30					
MW-5	5/24/13	98.99	4.70	4.75	0.05	94.28					
MW-5	6/3/13	98.99	4.95	5.05	0.10	94.01					
MW-5	6/24/13	98.99	4.80	4.84	0.04	94.18					
MW-5	7/22/13	98.99	4.82	4.97	0.15	94.13					
MW-5	8/14/13	98.99	5.31	5.49	0.18	93.63					
MW-5	9/10/13	98.99	5.53	5.65	0.12	93.43					
MW-5	9/30/13	98.99	5.42	7.01	1.59	93.16					
MW-5	10/16/13	98.99	5.52	6.04	0.52	93.33					
MW-5	12/23/13	98.99	5.40	6.06	0.66	93.42					
MW-5	1/13/14	98.99				98.99					
MW-5	1/29/14	98.99	5.27	5.29	0.02	93.71					
MW-5	2/11/14	98.99	5.38	5.64	0.26	93.54					
MW-5	2/20/14	98.99	5.41	5.64	0.23	93.52					
MW-5	3/3/14	98.99	5.32	5.40	0.08	93.65					
MW-5	4/14/14	98.99	4.51	5.41	0.90	94.25					
MW-5	4/21/14	98.99		4.40		94.59					
MW-5	6/2/14	98.99		4.27		94.72					
MW-5	6/16/14	98.99		4.19		94.80					
MW-5	6/30/14	98.99		4.10		94.89					
MW-5	8/13/14	98.99		4.29		94.70					
MW-5	12/24/14	98.99	5.23	5.24	0.01	93.76					
MW-5	1/16/15	98.99	5.59	5.62	0.03	93.39					
MW-5	2/3/15	98.99		5.45		93.54					
MW-5	3/11/16	98.99	4.55	4.72	0.17	94.40					
MW-5	3/16/16	98.99	4.38	4.53	0.15	94.57					
MW-5	3/24/16	98.99	4.35	4.46	0.11	94.61					
MW-5	3/30/16	98.99	4.26	4.29	0.03	94.72					

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

Exhibit B-3

Groundwater Elevations and Analytical Results - BTEX and MTBE

Palatine Oil Company
515 W. Colfax Street
Palatine, Cook County, Illinois 60067

Tier 1 Exposure Routes	Indicator Contaminants and Tier 1 GROs				
	Benzene (mg/L)	Toluene (mg/L)	Ethylbenzene (mg/L)	Total Xylenes (mg/L)	MTBE (mg/L)
GCGIER - Class I Groundwater	**0.005**	1	0.7	10	**0.07**
GCGIER - Class II Groundwater	**0.025**	2.5	1	10	0.07
Indoor Inhalation - Diffusion Only - Residential	0.41	530	1.3	96	30,000
Indoor Inhalation - Diffusion Only - Industrial/Commercial	2.6	530	8.1	110	51,000
Indoor Inhalation - Diffusion and Advection - Residential	0.11	530	0.37	30	1,900
Indoor Inhalation - Diffusion and Advection - Industrial/Commercial	0.41	530	1.4	93	6,800

Sample Location	Sample Date	TOC Elevation (feet)	Depth to Free Product (feet below TOC)	Depth to Water (feet below TOC)	Free Product Thickness (feet)	Groundwater Elevation (feet)	Analytical Results
MW-5	4/6/16	98.99	4.24	4.40	0.16	94.71	
MW-5	4/15/16	98.99	4.43	4.46	0.03	94.55	
MW-5	4/20/16	98.99	4.52	4.53	0.01	94.47	
MW-5	4/29/16	98.99	4.53	4.56	0.03	94.45	
MW-5	5/5/16	98.99	4.18	4.26	0.08	94.79	
MW-5	5/12/16	98.99	4.09	4.11	0.02	94.89	
MW-5	5/19/16	98.99		4.10		94.89	
MW-5	5/26/16	98.99	4.18	4.24	0.06	94.79	
MW-5	6/3/16	98.99	4.14	4.15	0.01	94.85	
MW-5	6/16/16	98.99	4.28	4.31	0.03	94.70	
MW-5	6/22/16	98.99		4.70		94.29	
MW-5	6/28/16	98.99	4.32	4.33	0.01	94.67	
MW-5	7/6/16	98.99	4.50	4.57	0.07	94.47	
MW-5	7/14/16	98.99	4.52	4.63	0.11	94.44	
MW-5	7/20/16	98.99		4.68		94.31	
MW-5	7/26/16	98.99	4.04	4.13	0.09	94.93	
MW-5	8/4/16	98.99	3.97	3.99	0.02	95.01	
MW-5	8/9/16	98.99		4.13		94.86	
MW-5	8/17/16	98.99	4.45	4.68	0.23	94.48	
MW-5	9/28/16	98.99	4.25	4.47	0.22	94.68	
MW-5	11/7/16	98.99	4.40	4.66	0.26	94.52	
MW-5	7/19/17						Destroyed
MW-6	1/7/09	99.22	4.86	4.99	0.13	94.33	
MW-6	1/21/09	99.22	5.71	5.72	0.01	93.51	
MW-6	1/27/09	99.22	6.05	6.09	0.04	93.16	
MW-6	2/26/09	99.22	5.16	5.38	0.22	94.00	
MW-6	3/10/09	99.22	2.98	3.09	0.11	96.21	
MW-6	4/1/09	99.22	3.25	3.39	0.14	95.93	
MW-6	4/7/09	99.22	3.46	3.60	0.14	95.72	
MW-6	4/14/09	99.22	3.80	3.85	0.05	95.41	
MW-6	4/27/09	99.22	3.54	3.61	0.07	95.66	
MW-6	5/19/09	99.22	4.37	4.54	0.17	94.81	
MW-6	6/3/09	99.22		4.95		94.27	
MW-6	6/10/09	99.22		4.93		94.29	
MW-6	6/23/09	99.22	4.36	4.59	0.23	94.80	
MW-6	7/16/09	99.22	5.01	5.40	0.39	94.11	
MW-6	8/4/09	99.22	4.94	4.96	0.02	94.27	
MW-6	8/11/09	99.22	5.62	6.28	0.66	93.43	
MW-6	8/18/09	99.22	5.42	5.62	0.20	93.75	
MW-6	8/25/09	99.22	5.35	5.40	0.05	93.86	
MW-6	9/1/09	99.22	4.78	4.80	0.02	94.43	
MW-6	9/10/09	99.22		5.02		94.20	
MW-6	9/17/09	99.22		4.80		94.42	
MW-6	9/24/09	99.22		5.49		93.73	
MW-6	10/1/09	99.22		4.79		94.43	
MW-6	10/7/09	99.22		5.09		94.13	
MW-6	10/16/09	99.22	4.37	4.38	0.01	94.85	
MW-6	10/23/09	99.22	4.05	4.12	0.07	95.15	
MW-6	11/9/09	99.22	4.63	4.65	0.02	94.58	
MW-6	11/17/09	99.22	4.68	5.97	1.29	94.20	
MW-6	11/24/09	99.22	4.65	5.61	0.96	94.32	
MW-6	12/1/09	99.22	4.20	5.61	1.41	94.65	
MW-6	12/2/09	99.22	4.30	4.31	0.01	94.92	

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

Exhibit B-3

Groundwater Elevations and Analytical Results - BTEX and MTBE

Palatine Oil Company
515 W. Colfax Street
Palatine, Cook County, Illinois 60067

Tier 1 Exposure Routes	Indicator Contaminants and Tier 1 GROs				
	Benzene (mg/L)	Toluene (mg/L)	Ethylbenzene (mg/L)	Total Xylenes (mg/L)	MTBE (mg/L)
GCGIER - Class I Groundwater	**0.005**	1	0.7	10	**0.07**
GCGIER - Class II Groundwater	**0.025**	2.5	1	10	0.07
Indoor Inhalation - Diffusion Only - Residential	0.41	530	1.3	96	30,000
Indoor Inhalation - Diffusion Only - Industrial/Commercial	2.6	530	8.1	110	51,000
Indoor Inhalation - Diffusion and Advection - Residential	0.11	530	0.37	30	1,900
Indoor Inhalation - Diffusion and Advection - Industrial/Commercial	0.41	530	1.4	93	6,800

Sample Location	Sample Date	TOC Elevation (feet)	Depth to Free Product (feet below TOC)	Depth to Water (feet below TOC)	Free Product Thickness (feet)	Groundwater Elevation (feet)	Analytical Results				
MW-6	12/8/09	99.22	4.58	5.83	1.25	94.32					
MW-6	12/17/09	99.22		4.23		94.99					
MW-6	12/28/09	99.22	4.04	5.50	1.46	94.80					
MW-6	1/4/10	99.22	4.46	5.43	0.97	94.51					
MW-6	1/11/10	99.22	4.95	6.10	1.15	93.97					
MW-6	1/19/10	99.22	5.52	6.53	1.01	93.44					
MW-6	1/25/10	99.22	4.46	5.65	1.19	94.45					
MW-6	2/2/10	99.22	4.60	5.88	1.28	94.29					
MW-6	2/8/10	99.22	5.68	6.16	0.48	93.42					
MW-6	2/16/10	99.22	5.64	6.10	0.46	93.46					
MW-6	2/22/10	99.22	4.24	4.65	0.41	94.87					
MW-6	3/1/10	99.22		4.45		94.77					
MW-6	3/8/10	99.22		4.51		94.71					
MW-6	3/24/10	99.22		3.35		95.87					
MW-6	3/29/10	99.18		3.64		95.54					
MW-6	4/21/10	99.18	3.89	3.90	0.01	95.29					
MW-6	4/27/10	99.18		4.13		95.05					
MW-6	5/10/10	99.18		4.44		94.74					
MW-6	5/20/10	99.18		3.91		95.27					
MW-6	6/2/10	99.18		3.94		95.24					
MW-6	6/8/10	99.18		4.12		95.06					
MW-6	6/16/10	99.18		4.26		94.92					
MW-6	6/22/10	99.18		4.35		94.83					
MW-6	6/30/10	99.18		4.38		94.80					
MW-6	7/6/10	99.18		4.42		94.76					
MW-6	7/13/10	99.18		4.48		94.70					
MW-6	7/20/10	99.18		4.63		94.55					
MW-6	7/27/10	99.18		4.33		94.85					
MW-6	8/10/10	99.18		3.86		95.32					
MW-6	8/18/10	99.18		4.11		95.07					
MW-6	8/24/10	99.18		2.28		96.90					
MW-6	8/31/10	99.18		4.51		94.67					
MW-6	9/7/10	99.18		4.46		94.72					
MW-6	9/21/10	99.18		4.95		94.23					
MW-6	9/30/10	99.18		4.96		94.22					
MW-6	10/11/10	99.18		5.21		93.97					
MW-6	10/19/10	99.18	5.40	5.95	0.55	93.64					
MW-6	11/15/10	99.18	6.24	6.94	0.70	92.76					
MW-6	12/2/10	99.18	6.14	7.16	1.02	92.77					
MW-6	12/10/10	99.18	3.89	3.90	0.01	95.29					
MW-6	12/22/10	99.18	6.37	6.90	0.53	92.67					
MW-6	1/4/11	99.18	5.10	5.17	0.07	94.06					
MW-6	1/12/11	99.18	6.02	6.06	0.04	93.15					
MW-6	1/17/11	99.18	5.86	5.88	0.02	93.31					
MW-6	1/27/11	99.18	5.90	5.92	0.02	93.27					
MW-6	2/7/11	99.18		6.32		92.86					
MW-6	2/21/11	99.18		4.63		94.55					
MW-6	3/7/11	99.18		3.99		95.19					
MW-6	3/14/11	99.18		4.02		95.16					
MW-6	3/21/11	99.18		4.33		94.85					
MW-6	3/28/11	99.18		4.06		95.12					
MW-6	4/5/11	99.18		4.32		94.86					
MW-6	4/12/11	99.18		4.35		94.83					

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

Exhibit B-3

Groundwater Elevations and Analytical Results - BTEX and MTBE

Palatine Oil Company
515 W. Colfax Street
Palatine, Cook County, Illinois 60067

Tier 1 Exposure Routes	Indicator Contaminants and Tier 1 GROs				
	Benzene (mg/L)	Toluene (mg/L)	Ethylbenzene (mg/L)	Total Xylenes (mg/L)	MTBE (mg/L)
GCGIER - Class I Groundwater	**0.005**	1	0.7	10	**0.07**
GCGIER - Class II Groundwater	**0.025**	2.5	1	10	0.07
Indoor Inhalation - Diffusion Only - Residential	0.41	530	1.3	96	30,000
Indoor Inhalation - Diffusion Only - Industrial/Commercial	2.6	530	8.1	110	51,000
Indoor Inhalation - Diffusion and Advection - Residential	0.11	530	0.37	30	1,900
Indoor Inhalation - Diffusion and Advection - Industrial/Commercial	0.41	530	1.4	93	6,800

Sample Location	Sample Date	TOC Elevation (feet)	Depth to Free Product (feet below TOC)	Depth to Water (feet below TOC)	Free Product Thickness (feet)	Groundwater Elevation (feet)	Analytical Results				
MW-6	4/26/11	99.18		3.24		95.94					
MW-6	5/10/11	99.18		3.89		95.29					
MW-6	5/23/11	99.18		3.95		95.23					
MW-6	6/3/11	99.18		3.86		95.32					
MW-6	6/27/11	99.18		3.96		95.22					
MW-6	7/12/11	99.18		4.62		94.56					
MW-6	8/2/11	99.18		4.71		94.47					
MW-6	8/22/11	99.18		3.90		95.28					
MW-6	8/29/11	99.18	4.32	4.33	0.01	94.86					
MW-6	9/7/11	99.18	4.59	4.60	0.01	94.59					
MW-6	9/13/11	99.18		4.83		94.35					
MW-6	9/20/11	99.18	5.13	5.14	0.01	94.05					
MW-6	10/3/11	99.18		5.18		94.00					
MW-6	10/11/11	99.18		5.14		94.04					
MW-6	10/18/11	99.18	5.09	5.13	0.04	94.08					
MW-6	11/4/11	99.18	5.31	5.33	0.02	93.86					
MW-6	11/21/11	99.18	5.11	5.28	0.17	94.03					
MW-6	12/5/11	99.18		4.94		94.24					
MW-6	12/19/11	99.18	5.03	5.05	0.02	94.14					
MW-6	1/10/12	99.18		5.17		94.01					
MW-6	1/24/12	99.18		5.39		93.79					
MW-6	2/8/12	99.18		5.30		93.88					
MW-6	2/14/12	99.18	5.31	5.33	0.02	93.86					
MW-6	3/9/12	99.18	4.99	5.00	0.01	94.19					
MW-6	3/23/12	99.18		4.79		94.39					
MW-6	4/5/12	99.18	4.95	4.96	0.01	94.23					
MW-6	4/12/12	99.18	5.05	5.06	0.01	94.13					
MW-6	4/24/12	99.18	5.02	5.03	0.01	94.16					
MW-6	5/4/12	99.18		4.99		94.19					
MW-6	5/16/12	99.18		5.03		94.15					
MW-6	5/29/12	99.18	5.01	5.03	0.02	94.16					
MW-6	6/11/12	99.18	Sheen	5.02	Sheen	94.16					
MW-6	6/19/12	99.18	5.06	5.07	0.01	94.12					
MW-6	7/3/12	99.18	5.29	5.34	0.05	93.88					
MW-6	7/12/12	99.18	5.45	5.63	0.18	93.68					
MW-6	7/31/12	99.18	5.65	6.05	0.40	93.43					
MW-6	8/10/12	99.18	5.69	5.75	0.06	93.47					
MW-6	10/9/12	99.18	6.51	6.63	0.12	92.64					
MW-6	11/8/12	99.18	6.41	6.42	0.01	92.77					
MW-6	11/30/12	99.18	6.50	6.80	0.30	92.60					
MW-6	12/11/12	99.18	6.50	6.91	0.41	92.57					
MW-6	12/20/12	99.18	5.79	5.85	0.06	93.37					
MW-6	1/9/13	99.18	6.37	6.49	0.12	92.78					
MW-6	1/31/13	99.18	5.11	5.13	0.02	94.06					
MW-6	2/20/13	99.18	5.57	5.62	0.05	93.60					
MW-6	3/6/13	99.18	5.46	5.54	0.08	93.70					
MW-6	3/23/13	99.18	5.21	5.25	0.04	93.96					
MW-6	4/9/13	99.18	5.02	5.06	0.04	94.15					
MW-6	5/13/13	99.18	4.89	4.93	0.04	94.28					
MW-6	5/24/13	99.18	4.97	5.02	0.05	94.20					
MW-6	6/3/13	99.18		4.98		94.20					
MW-6	6/24/13	99.18	5.09	5.11	0.02	94.08					
MW-6	7/22/13	99.18	4.79	4.81	0.02	94.38					

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

Exhibit B-3

Groundwater Elevations and Analytical Results - BTEX and MTBE

Palatine Oil Company
515 W. Colfax Street
Palatine, Cook County, Illinois 60067

Tier 1 Exposure Routes	Indicator Contaminants and Tier 1 GROs				
	Benzene (mg/L)	Toluene (mg/L)	Ethylbenzene (mg/L)	Total Xylenes (mg/L)	MTBE (mg/L)
GCGIER - Class I Groundwater	**0.005**	1	0.7	10	**0.07**
GCGIER - Class II Groundwater	**0.025**	2.5	1	10	0.07
Indoor Inhalation - Diffusion Only - Residential	0.41	530	1.3	96	30,000
Indoor Inhalation - Diffusion Only - Industrial/Commercial	2.6	530	8.1	110	51,000
Indoor Inhalation - Diffusion and Advection - Residential	0.11	530	0.37	30	1,900
Indoor Inhalation - Diffusion and Advection - Industrial/Commercial	0.41	530	1.4	93	6,800

Sample Location	Sample Date	TOC Elevation (feet)	Depth to Free Product (feet below TOC)	Depth to Water (feet below TOC)	Free Product Thickness (feet)	Groundwater Elevation (feet)	Analytical Results				
MW-6	8/14/13	99.18	5.12	5.16	0.04	94.05					
MW-6	9/10/13	99.18	5.10	5.15	0.05	94.07					
MW-6	9/30/13	99.18	5.89	6.30	0.41	93.18					
MW-6	10/16/13	99.18	6.26	6.32	0.06	92.90					
MW-6	12/23/13	99.18	5.75	5.82	0.07	93.41					
MW-6	1/13/14	99.18	5.85	5.89	0.04	93.32					
MW-6	1/29/14	99.18	6.05	6.08	0.03	93.12					
MW-6	2/11/14	99.18	6.35	6.72	0.37	92.73					
MW-6	2/20/14	99.18	6.52	6.75	0.23	92.60					
MW-6	3/3/14	99.18	6.08	6.12	0.04	93.09					
MW-6	4/14/14	99.18	Sheen	4.68	Sheen	94.50					
MW-6	4/21/14	99.18		4.64		94.54					
MW-6	6/2/14	99.18		4.49		94.69					
MW-6	6/16/14	99.18		4.22		94.96					
MW-6	6/30/14	99.18		4.17		95.01					
MW-6	8/13/14	99.18		4.30		94.88					
MW-6	12/24/14	99.18	5.84	5.85	0.01	93.34					
MW-6	1/16/15	99.18	6.19	6.20	0.01	92.99					
MW-6	3/11/16	99.18		5.16		94.02					
MW-6	3/16/16	99.18		4.54		94.64					
MW-6	3/24/16	99.18		4.92		94.26					
MW-6	3/30/16	99.18		4.83		94.35					
MW-6	4/6/16	99.18	Sheen	4.83	Sheen	94.35					
MW-6	4/15/16	99.18		5.12		94.06					
MW-6	4/20/16	99.18		5.15		94.03					
MW-6	4/29/16	99.18	4.92	4.93	0.01	94.26					
MW-6	5/5/16	99.18		4.39		94.79					
MW-6	5/12/16	99.18		4.06		95.12					
MW-6	5/19/16	99.18		4.43		94.75					
MW-6	5/26/16	99.18		4.66		94.52					
MW-6	6/3/16	99.18		4.59		94.59					
MW-6	6/22/16	99.18		4.70		94.48					
MW-6	6/28/16	99.18		4.37		94.81					
MW-6	7/6/16	99.18		4.93		94.25					
MW-6	7/14/16	99.18		4.97		94.21					
MW-6	7/20/16	99.18		5.12		94.06					
MW-6	7/26/16	99.18	Sheen	4.37	Sheen	94.81					
MW-6	8/4/16	99.18		4.27		94.91					
MW-6	8/9/16	99.18		4.48		94.70					
MW-6	8/17/16	99.18		4.83		94.35					
MW-6	9/28/16	99.18		4.63		94.55					
MW-6	11/7/16	99.18		4.65		94.53					
MW-6	4/25/18	99.18		4.02		95.16	<0.00050	<0.00050	<0.00050	<0.0015	0.0053 J
MW-7	1/21/09	96.96		4.59		92.37	<0.001	<0.001	<0.001	<0.003	0.0027
MW-7	3/10/09	96.96		3.73		93.23	<0.00023	<0.00036	<0.0004	<0.0011	0.0027
MW-7	4/27/09	96.96		4.32		92.64					
MW-7	10/7/09	96.96		4.57		92.39					
MW-7	3/29/10	96.98		4.39		92.59					
MW-7	5/20/10	96.98		4.33		92.65					
MW-7	1/10/12	96.98		4.56		92.42					
MW-7	4/21/14	96.98		4.27		92.71					
MW-7	3/16/16	96.98		4.41		92.57					
MW-7	4/25/18	96.98		4.01		92.97	<0.00050	<0.00050	<0.00050	<0.0015	<0.00017

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

Exhibit B-3

Groundwater Elevations and Analytical Results - BTEX and MTBE

Palatine Oil Company
515 W. Colfax Street
Palatine, Cook County, Illinois 60067

Tier 1 Exposure Routes	Indicator Contaminants and Tier 1 GROs				
	Benzene (mg/L)	Toluene (mg/L)	Ethylbenzene (mg/L)	Total Xylenes (mg/L)	MTBE (mg/L)
GCGIER - Class I Groundwater	**0.005**	1	0.7	10	**0.07**
GCGIER - Class II Groundwater	**0.025**	2.5	1	10	0.07
Indoor Inhalation - Diffusion Only - Residential	0.41	530	1.3	96	30,000
Indoor Inhalation - Diffusion Only - Industrial/Commercial	2.6	530	8.1	110	51,000
Indoor Inhalation - Diffusion and Advection - Residential	0.11	530	0.37	30	1,900
Indoor Inhalation - Diffusion and Advection - Industrial/Commercial	0.41	530	1.4	93	6,800

Sample Location	Sample Date	TOC Elevation (feet)	Depth to Free Product (feet below TOC)	Depth to Water (feet below TOC)	Free Product Thickness (feet)	Groundwater Elevation (feet)	Analytical Results				
MW-7	12/27/19	96.98					Not Accessible				
MW-8	1/21/09	97.57		3.59		93.98	0.0021	0.00049 J	0.00055 J	0.0018 J	0.0028
MW-8	2/26/09	97.57		3.14		94.43					
MW-8	3/10/09	97.57		1.85		95.72					
MW-8	4/27/09	97.57		2.68		94.89					
MW-8	10/7/09	97.57		3.68		93.89					
MW-8	3/29/10	97.59		3.02		94.57					
MW-8	5/20/10	97.59		2.64		94.95					
MW-8	3/11/16	97.59		3.20		94.39					
MW-8	3/16/16	97.59		3.09		94.50					
MW-8	7/27/17						Destroyed				
MW-9	1/21/09	98.68		4.68		94.00	<0.00023	<0.00036	<0.0004	<0.0011	0.0017
MW-9	2/26/09	98.68		4.37		94.31					
MW-9	3/10/09	98.68		3.88		94.80					
MW-9	4/27/09	98.68		4.11		94.57					
MW-9	10/7/09	98.68		4.50		94.18					
MW-9	3/29/10	98.68		4.17		94.51					
MW-9	5/20/10	98.68		4.01		94.67					
MW-9	1/10/12	98.68		4.42		94.26					
MW-9	4/21/14	98.68		4.02		94.66					
MW-9	3/11/16	98.68		4.16		94.52					
MW-9	3/16/16	98.68		3.93		94.75					
MW-9	4/25/18	98.68		4.19		94.49	0.00059 J	<0.00050	<0.00050	<0.0015	0.00090 J
MW-9	12/27/19	98.68		4.80		93.88					
MW-10	3/29/10	99.11		12.13		86.98	<0.00039	<0.00042	<0.00041	<0.0013	0.00038
MW-10	5/20/10	99.11		12.46		86.65					
MW-10	1/10/12	99.11		12.57		86.54					
MW-10	3/16/16	99.11		11.20		87.91					
MW-10	4/25/18	99.11		12.28		86.83	<0.00050	<0.00050	<0.00050	<0.0015	<0.00050
MW-11	3/24/10	98.62		3.66		94.96					
MW-11	3/29/10	98.62		3.88		94.74					
MW-11	4/21/10	98.62		3.74		94.88					
MW-11	4/27/10	98.62		4.19		94.43					
MW-11	5/10/10	98.62		4.10		94.52					
MW-11	5/20/10	98.62		3.75		94.87					
MW-11	1/10/12	98.62		4.29		94.33					
MW-11	4/21/14	98.62		3.65		94.97					
MW-11	3/11/16	98.62	3.13	3.80	0.67	95.32					
MW-11	3/16/16	98.62	3.58	3.93	0.35	94.95					
MW-11	3/24/16	98.62	3.73	3.84	0.11	94.86					
MW-11	3/30/16	98.62	3.74	3.75	0.01	94.88					
MW-11	4/6/16	98.62	3.75	3.96	0.21	94.82					
MW-11	4/15/16	98.62	3.95	4.18	0.23	94.61					
MW-11	4/20/16	98.62	4.02	4.14	0.12	94.57					
MW-11	4/29/16	98.62	3.99	4.03	0.04	94.62					
MW-11	5/5/16	98.62	3.73	3.79	0.06	94.87					
MW-11	5/12/16	98.62	3.59	3.61	0.02	95.02					
MW-11	5/19/16	98.62	3.79	3.80	0.01	94.83					
MW-11	5/26/16	98.62	3.77	3.78	0.01	94.85					
MW-11	6/3/16	98.62	3.72	3.78	0.06	94.88					
MW-11	6/16/16	98.62	3.83	3.88	0.05	94.78					
MW-11	6/22/16	98.62	4.03	4.06	0.03	94.58					
MW-11	6/28/16	98.62	4.00	4.02	0.02	94.61					

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

Exhibit B-3

Groundwater Elevations and Analytical Results - BTEX and MTBE

Palatine Oil Company
515 W. Colfax Street
Palatine, Cook County, Illinois 60067

Tier 1 Exposure Routes	Indicator Contaminants and Tier 1 GROs				
	Benzene (mg/L)	Toluene (mg/L)	Ethylbenzene (mg/L)	Total Xylenes (mg/L)	MTBE (mg/L)
GCGIER - Class I Groundwater	**0.005**	1	0.7	10	**0.07**
GCGIER - Class II Groundwater	**0.025**	2.5	1	10	0.07
Indoor Inhalation - Diffusion Only - Residential	0.41	530	1.3	96	30,000
Indoor Inhalation - Diffusion Only - Industrial/Commercial	2.6	530	8.1	110	51,000
Indoor Inhalation - Diffusion and Advection - Residential	0.11	530	0.37	30	1,900
Indoor Inhalation - Diffusion and Advection - Industrial/Commercial	0.41	530	1.4	93	6,800

Sample Location	Sample Date	TOC Elevation (feet)	Depth to Free Product (feet below TOC)	Depth to Water (feet below TOC)	Free Product Thickness (feet)	Groundwater Elevation (feet)	Analytical Results				
MW-11	7/6/16	98.62	4.13	4.14	0.01	94.49					
MW-11	7/14/16	98.62		4.19		94.43					
MW-11	7/20/16	98.62	4.34	4.42	0.08	94.26					
MW-11	7/26/16	98.62	Sheen	3.73	Sheen	94.89					
MW-11	8/4/16	98.62		3.88		94.74					
MW-11	8/9/16	98.62		4.01		94.61					
MW-11	8/17/16	98.62		4.08		94.54					
MW-11	9/28/16	98.62	Sheen	3.94	Sheen	94.68					
MW-11	11/7/16	98.62	Sheen	3.99	Sheen	94.63					
MW-11	7/27/17						Destroyed				
MW-12	3/29/10	97.33		2.73		94.60	**0.0568**	0.0036	0.0067	0.0202	0.0167
MW-12	5/20/10	97.33		2.39		94.94					
MW-12	1/10/12	97.33		3.32		94.01					
MW-12	3/11/16	97.33	Sheen	3.14	Sheen	94.19					
MW-12	3/16/16	97.33		3.01		94.32					
MW-12	7/27/17						Destroyed				
MW-13	3/29/10	98.73		3.89		94.84					
MW-13	4/21/10	98.73		4.02		94.71					
MW-13	4/27/10	98.73		4.16		94.57					
MW-13	5/10/10	98.73		4.10		94.63					
MW-13	5/20/10	98.73		3.74		94.99					
MW-13	1/10/12	98.73		4.27		94.46					
MW-13	4/21/14	98.73		3.81		94.92					
MW-13	3/11/16	98.73		3.79		94.94					
MW-13	3/16/16	98.73		4.06		94.67					
MW-13	7/27/17						Destroyed				
MW-14	3/24/10	98.58		8.30		90.28	<0.00039	<0.00042	<0.00041	<0.0013	0.0016
MW-14	3/29/10	98.58		8.58		90.00					
MW-14	4/21/10	98.58		8.20		90.38					
MW-14	4/27/10	98.58		9.01		89.57					
MW-14	5/10/10	98.58		8.79		89.79					
MW-14	5/20/10	98.58		8.65		89.93					
MW-14	1/10/12	98.58		8.98		89.60					
MW-14	4/21/14	98.58		8.45		90.13					
MW-14	3/11/16	98.58		6.33		92.25					
MW-14	3/16/16	98.58		4.78		93.80					
MW-14	4/25/18	98.58		8.35		90.23	<0.00050	<0.00050	<0.00050	<0.0015	0.00089 J
MW-14	12/27/19	98.58		9.02		89.56					
MW-15	5/20/10	97.27		1.70		95.57	<0.00039	<0.00042	<0.00041	<0.0013	<0.00038
MW-15	1/10/12	97.27		2.31		94.96					
MW-15	4/21/14	97.27		2.01		95.26					
MW-15	3/11/16	97.27		2.26		95.01					
MW-15	3/16/16	97.27		2.16		95.11					
MW-15	4/25/18	97.27		1.71		95.56	<0.00050	<0.00050	<0.00050	<0.0015	<0.00017
MW-15	12/27/19	97.27					Not Accessible				
MW-15	8/29/22						Destroyed				
MW-16	1/10/12	97.06		4.42		92.64	<0.00039	<0.00042	<0.00041	<0.0013	0.00052 J
MW-16	4/21/14	97.06		4.47		92.59					
MW-16	3/16/16	97.06		4.33		92.73					
MW-16	4/25/18	97.06					Not Accessible				
MW-17	1/10/12	98.52		2.30		96.22	<0.00039	<0.00042	<0.00041	<0.0013	0.00058 J
MW-17	4/21/14	98.52		2.20		96.32					
MW-17	3/16/16	98.52		1.86		96.66					

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

Exhibit B-3

Groundwater Elevations and Analytical Results - BTEX and MTBE

Palatine Oil Company
515 W. Colfax Street
Palatine, Cook County, Illinois 60067

Tier 1 Exposure Routes	Indicator Contaminants and Tier 1 GROs				
	Benzene (mg/L)	Toluene (mg/L)	Ethylbenzene (mg/L)	Total Xylenes (mg/L)	MTBE (mg/L)
GCGIER - Class I Groundwater	**0.005**	1	0.7	10	**0.07**
GCGIER - Class II Groundwater	**0.025**	2.5	1	10	0.07
Indoor Inhalation - Diffusion Only - Residential	0.41	530	1.3	96	30,000
Indoor Inhalation - Diffusion Only - Industrial/Commercial	2.6	530	8.1	110	51,000
Indoor Inhalation - Diffusion and Advection - Residential	0.11	530	0.37	30	1,900
Indoor Inhalation - Diffusion and Advection - Industrial/Commercial	0.41	530	1.4	93	6,800

Sample Location	Sample Date	TOC Elevation (feet)	Depth to Free Product (feet below TOC)	Depth to Water (feet below TOC)	Free Product Thickness (feet)	Groundwater Elevation (feet)	Analytical Results				
MW-17	4/25/18	98.52					Not Accessible				
MW-18	12/27/19	98.52					Not Accessible				
MW-18	1/10/12	98.63		3.34		95.29	<0.00039	<0.00042	<0.00041	<0.0013	<0.00038
MW-18	4/25/18	98.63		3.60		95.03	<0.00050	<0.00050	<0.00050	<0.0015	<0.00017
MW-19	4/25/18	95.87		1.18		94.69	0.00089 J	<0.00050	<0.00050	<0.0015	0.00063 J
MW-19	12/27/19	95.87		2.28		93.59					
MW-20	4/25/18	97.11		1.35		95.76	<0.00050	<0.00050	<0.00050	<0.0015	0.00026 J
MW-20	12/27/19	97.11					Not Accessible				
MW-20	8/29/22						Destroyed				
MW-21	4/25/18	97.69		3.20		94.49	<0.00050	<0.00050	<0.00050	<0.0015	0.00067 J
MW-21	12/27/19	97.69		3.78		93.91					
MW-22	4/25/18	98.65		3.28		95.37	<0.00050	<0.00050	<0.00050	<0.0015	0.00054 J
MW-22	12/27/19	98.65					Not Accessible				
MW-23	12/24/19	97.42		7.95		89.47					
MW-23	12/27/19	97.42		10.56		86.86	<0.00025	<0.00017	<0.00022	<0.0015	0.0201
MW-24	12/24/19	97.43		7.48		89.95					
MW-24	12/27/19	97.43		7.70		89.73	<0.00025	<0.00017	<0.00022	<0.0015	<0.0012
MW-25	12/24/19	95.32		5.72		89.60					
MW-25	12/27/19	95.32		5.83		89.49	<0.00025	<0.00017	<0.00022	<0.0015	<0.0012

Notes:
1) **Bold** = detected concentration exceeds a Tier 1 GRO listed in 35 IAC Part 742
2) <0.0122 = concentration less than the laboratory reporting limit or method detection limit
3) J = estimated concentration above the adjusted method detection limit and below the adjusted reporting limit
4) Shaded cells = not available, not analyzed, or not applicable

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

Exhibit B-4

Groundwater Analytical Results - PAHs

Palatine Oil Company
515 W. Colfax Street
Palatine, Cook County, Illinois 60067

Tier 1 Exposure Routes		Indicator Contaminants and Tier 1 GROs															
		Acenaphthene (mg/L)	Acenaphthylene (mg/L)	Anthracene (mg/L)	Benzo (a) anthracene (mg/L)	Benzo (a) pyrene (mg/L)	Benzo (b) fluoranthene (mg/L)	Benzo (g,h,i) perylene (mg/L)	Benzo (k) fluoranthene (mg/L)	Chrysene (mg/L)	Dibenzo (a,h) anthracene (mg/L)	Fluoranthene (mg/L)	Fluorene (mg/L)	Indeno (1,2,3-cd) pyrene (mg/L)	Naphthalene (mg/L)	Phenanthrene (mg/L)	Pyrene (mg/L)
GCGIER - Class I Groundwater		0.42	0.21	2.1	0.00013	0.0002	0.00018	0.21	0.00017	0.0015	0.0003	0.28	0.28	0.00043	0.14	0.21	0.21
Sample Location	Sample Date	Analytical Results															
MW-1	2/14/05	<0.01	<0.01	<0.005	<0.00013	<0.0002	<0.00018	<0.0004	<0.00017	<0.0015	<0.0003	<0.002	<0.002	<0.0003	<0.01	<0.005	<0.002
MW-1	10/16/08	0.00003 J	<0.000005	0.0000078 J	<0.0000035	<0.0000054	0.0000077 J	<0.0000062	<0.0000078	0.0000078 J	<0.0000043	0.000015 J	0.000039 J	<0.0000036	0.00084	0.000031 J	0.00001 J
MW-2	2/14/05	<0.01	<0.01	<0.005	<0.00013	<0.0002	<0.00018	<0.0004	<0.00017	<0.0015	<0.0003	<0.002	<0.002	<0.0003	<0.01	<0.005	<0.02
MW-2	10/16/08	0.00021	0.0000064 J	0.00002 J	0.0000057 J	<0.0000054	0.0000064 J	<0.0000062	<0.0000078	<0.000007	<0.0000043	0.0000072 J	0.00006	0.0000042 J	0.00015	0.000026 J	<0.0000068
MW-3	2/14/05	<0.01	<0.01	<0.005	<0.00013	<0.0002	<0.00018	<0.0004	<0.00017	<0.0015	<0.0003	<0.002	<0.002	<0.0003	<0.01	<0.005	<0.02
MW-3	10/16/08	<0.000016	<0.0000099	<0.000013	<0.0000069	<0.000011	<0.000010	<0.000012	<0.000016	<0.000014	<0.0000086	0.000014 J	<0.000013	<0.0000072	0.00024	<0.000015	<0.000014
MW-4	10/17/03	<0.01	<0.01	<0.005	<0.00013	<0.0002	<0.00018	<0.0004	<0.00017	<0.0015	<0.0003	<0.002	<0.002	<0.0003	<0.01	<0.005	<0.02
MW-4	2/14/05	<0.01	<0.01	<0.005	<0.00013	<0.0002	<0.00018	<0.0004	<0.00017	<0.0015	<0.0003	<0.002	<0.002	<0.0003	<0.01	<0.005	<0.02
MW-4	10/16/08	0.000064 J	<0.000020	<0.000026	<0.000014	<0.000022	<0.000021	0.00010 J	<0.000031	<0.000028	<0.000017	0.000022 J	0.00011 J	<0.000014	0.00098	0.000097 J	0.000032 J
MW-4	4/25/18	0.00015	0.000089 J	0.000040 J	<0.000028	<0.000039	<0.000021	<0.000025	<0.000028	<0.000049	<0.000037	0.000041 J	0.00032	<0.000066	0.0013	0.00045	0.00017
MW-5	2/14/05	0.16	<0.01	0.01	**0.0026**	**<0.001**	**<0.001**	<0.001	**<0.001**	**0.0054**	**<0.001**	0.019	0.204	**<0.001**	**0.508**	**0.371**	0.104
MW-6	4/25/18	0.0016	0.0017	0.0014	**0.00077**	**0.00065**	**0.0010**	0.00062	**0.00059**	0.0012	0.00011 J	0.0023	0.0059	**0.00044 J**	0.0014	0.0024	0.0091
MW-7	1/21/09	0.000016 J	0.0000082 J	0.000024 J	0.000072	0.00012	0.00011	0.00017	0.0001	0.0001	0.000033 J	0.00019	0.000024 J	0.0001	0.000017 J	0.00014	0.00015
MW-7	4/25/18	0.00040	0.00011 J	0.000059 J	**0.00017**	0.00018	**0.00039**	0.00030	0.00017	0.00038	0.000041 J	0.00067	0.000061	0.00020	<0.000023	0.00045	0.00059
MW-8	1/21/09	0.0422	0.0205	0.0194	**0.00067 J**	**<0.00055**	**<0.00052**	<0.00064	**<0.00079**	0.0011 J	<0.00044	0.0026 J	0.0543	<0.00037	0.0258	0.0958	0.0071
MW-9	1/21/09	0.000016 J	<0.000005	0.000031 J	0.000072	0.000073	0.000092	0.000073	0.000075	0.00010	0.000016 J	0.00023	0.00003 J	0.000061	0.000017 J	0.00013	0.00018
MW-9	4/25/18	0.0000078 J	<0.0000046	<0.0000097	0.000041	0.000043 J	0.000081	0.000059	0.000032 J	0.000081	0.000010 J	0.00015	0.000012 J	0.000043 J	<0.000017	0.000052 J	0.00012
MW-10	3/31/10	0.000011 J	0.0000044 J	0.0000093 J	0.000021 J	0.000019 J	0.000025 J	0.000025 J	0.000017 J	0.000066	0.0000055 J	0.000057	0.0000074 J	0.000011 J	0.000034 J	0.000043 J	0.000098
MW-10	4/25/18	<0.0000075	<0.000061	<0.000013	0.000037 J	0.000022 J	0.000059	0.000032 J	0.000029 J	0.000065 J	<0.000012	0.000084	<0.0000098	0.000029 J	<0.000023	0.000054 J	0.000073
MW-12	3/29/10	0.0566	0.0239	0.0202	**<0.00036**	**<0.00029**	**<0.00034**	<0.00048	**<0.00044**	0.00055 J	**<0.00032**	0.0027 J	0.0721	**<0.00047**	0.0342	**0.218**	0.007
MW-14	3/31/10	0.0000087 J	<0.0000036	0.000026 J	0.00006	0.000062	0.000071	0.000059	0.000067	0.000079	0.000011 J	0.00019	0.000012 J	0.00004 J	0.000026 J	0.00012	0.00016
MW-14	4/25/18	0.0000090 J	<0.0000060	0.000025 J	0.000036 J	0.000038 J	0.000065	0.000047	0.000042 J	0.000083	<0.000012	0.00013	0.000015 J	0.000036 J	<0.000022	0.000090	0.00012
MW-15	5/20/10	0.0027	0.0015	0.0042	**0.00025 J**	**0.00023 J**	**0.00036 J**	0.00026 J	**0.00018 J**	0.00056 J	<0.000064	0.0011	0.0046	0.00018 J	0.0094	0.0016	0.0033
MW-15	4/25/18	0.000045	0.00014 J	0.000043 J	0.0000093 J	<0.0000099	0.000011 J	0.0000093 J	<0.0000071	0.000016 J	<0.0000095	0.000037 J	0.000017 J	<0.000017	<0.000017	0.000014 J	0.000047
MW-16	1/10/12	0.000011 J	0.000013 J	0.00005 J	0.000096	0.00008	0.00009	0.00006	0.000071	0.0001	0.00002 J	0.00022	0.000018 J	0.00005 J	0.000043 J	0.00016	0.00018
MW-17	10/10/12	0.0000059 J	0.000004 J	0.000027 J	0.000027 J	0.000027 J	0.000034 J	0.000027 J	0.000027 J	0.000036 J	0.0000072 J	0.000067	0.0000069 J	0.000021 J	0.000024 J	0.000047 J	0.000058
MW-18	1/10/12	<0.0000048	<0.0000038	<0.000006	0.0000071 J	0.000012 J	0.000016 J	0.000017 J	0.000013 J	0.000018 J	<0.0000034	0.000024 J	<0.000005	0.000011 J	0.000018 J	0.000015 J	0.000022 J
MW-18	4/25/18	<0.0000058	<0.0000048	<0.000010	<0.0000073	<0.000010	0.0000074 J	<0.0000065	<0.0000073	<0.000013	<0.0000096	0.000013 J	<0.0000077	<0.000017	<0.000018	0.000017 J	0.000015 J
MW-19	4/25/18	0.000012 J	<0.0000046	<0.0000096	<0.0000069	<0.0000097	<0.0000053	<0.0000062	<0.0000069	<0.000012	<0.0000092	<0.0000098	0.000014 J	<0.000016	0.000095	0.000027 J	0.000011 J
MW-20	4/25/18	0.000016 J	<0.0000047	<0.0000099	0.0000094 J	<0.0000099	0.000013 J	0.0000097 J	0.0000093 J	0.000018 J	<0.0000095	0.000037 J	0.000013 J	<0.000017	0.000032 J	0.000041 J	0.000035 J
MW-21	4/25/18	<0.0000062	<0.0000051	<0.000011	<0.0000077	<0.000011	0.0000069 J	<0.0000069	<0.0000077	<0.000013	<0.000010	0.000017 J	<0.0000081	<0.000018	<0.000019	0.000023 J	0.000017 J
MW-22	4/25/18	0.000035	<0.0000047	0.000054	0.000026 J	0.000027 J	0.000045	0.000039	0.000028 J	0.000087	<0.0000094	0.00016	0.000037 J	0.000020 J	0.000031 J	0.00022	0.00021
MW-23	12/27/19	<0.0000055	<0.0000045	<0.0000095	<0.0000069	<0.0000096	<0.0000052	<0.0000062	<0.0000069	<0.000012	<0.0000091	0.000011J	<0.0000072	<0.000016	<0.000017	<0.000013	0.0000097J
MW-24	12/27/19	<0.0000054	<0.0000044	<0.0000093	<0.0000067	<0.0000094	0.0000054J	<0.0000061	<0.0000067	<0.000012	<0.0000089	0.000011J	<0.0000071	<0.000016	<0.000016	0.000013J	0.000014J
MW-25	12/27/19	0.0000077J	<0.0000044	<0.0000092	0.0000069J	<0.0000093	0.000012J	<0.0000060	0.0000082J	0.000014J	<0.0000089	0.000030J	<0.0000071	<0.000016	<0.000016	0.000038J	0.00033J

Notes:
1) **Bold** = detected concentration or laboratory reporting limit exceeds a Tier 1 GRO listed in 35 IAC Part 742 or in the Non-TACO Objectives tables
2) <0.0122 = concentration less than the laboratory reporting limit or method detection limit
3) J = estimated concentration above the adjusted method detection limit and below the adjusted reporting limit

Packet Pg. 581

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

6.F.1.B.a

EXHIBIT C

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

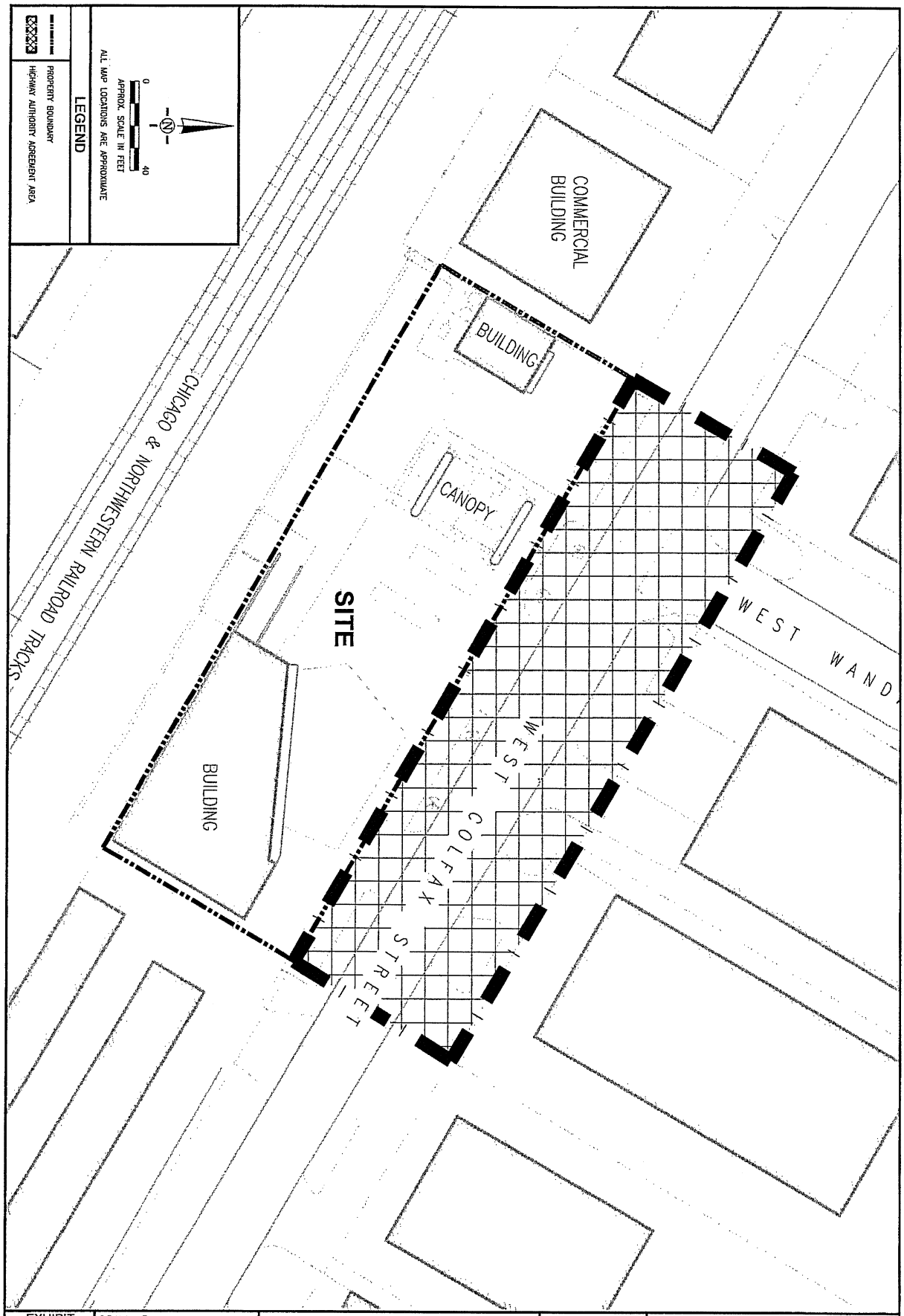


EXHIBIT C-1				
DRAWN BY:	JO	HIGHWAY AUTHORITY AGREEMENT AREA PALATINE OIL COMPANY, INC. 515 WEST COLFAX STREET PALATINE, IL 60067	Rabine Poc, Inc. 900 National Parkway Suite 260 Schaumburg, IL 60173	TriCore Environmental, LLC 2368 Corporate Lane, Suite 116 Naperville, IL 60563 (630) 520-9973
APPROVED BY:	MIC			
SCALE:	1" = 40'			
DATE:	9/28/2022			
DRAWING FILE:	MD15-107			

Attachment: HAA 515 W Colfax Street (Highway Authority Agreement 515 West Colfax)

Consider a Motion to Update the Village's Cost Sharing for Lead Water Service Line Replacement

BACKGROUND:
In 2022, the Village adopted a voluntary lead service line replacement program, which is considered one of the most inviting programs in the region as it covers the majority cost of those who voluntarily replace their lead service line. Under the Program, the Village will reimburse 100% of the cost to replace the lead service line from the water main to the water shut off valve (b-box) typically located in the parkway, and 2/3 of the cost from the b-box to the meter, up to a $10,000 maximum reimbursement. There are 18 residents that have completed a replacement using this program with the average cost to the Village of $10,007 and average cost to the property owner of $4,312.

As a water main is replaced, the Village will need to address lead service lines that are encountered based upon new Illinois regulations. By the year 2027, state law will require a mandated replacement of 7% of our inventory each year until lead lines are eliminated from the system by 2042. It is recommended that permission be requested from property owners to allow the Village to coordinate contractual replacement of qualifying water services (lead or galvanized iron) from the public main to the home when encountered with water main replacement project.

KEY ISSUES:

- State law requires lead water lines to be replaced when encountered with water main replacement. At a minimum, the Village would be required to replace the portion of the service publicly owned from the main to the b-box and offer residents replace the privately owned portion from the b-box to the main at their expense as part of the effort.
- Recognizing the need to remove a portion of lead lines from our system will be imposed in 2027, and that lead lines will likely be encountered with the Village's aggressive water main replacement program, a method of treating and ideally eliminating as part of the water main replacement contract is advised.
- 10% private participation is recommended to balance private property enhancement and the unfunded state mandate. Residents could pay their full share up front, spread payments across a 2-year period repaid via the Utility Bill with the State Treasurer Annual Interest Rate but no less than 3% (secured by lien), or opt out of the program. Opting out will place the location amongst the last to be replaced after 2040.
- The voluntary replacement of lead service lines has resulted in 18 proactive conversions using our 2/3 participation on the private portion and a $10,000 public participation cap. This is approximately the amount of participation anticipated but we have received many inquiries that have not resulted in participation. The required private contribution has been indicated as the barrier to entering the program. It is anticipated that enhancing the public contribution to ¾ of the cost of the private portion and a total cap of $11,000 will result in further proactive and voluntary conversation from lead service lines.

ALTERNATIVES:
1. Authorize program changes.
2. Refer back to staff with comment.

RECOMMENDATION:
Staff recommends approval of the recommendation that the Village pursue replacing lead service lines in conjunction with water main replacement contracts and further enhancement of participation in our voluntary lead water service line replacement program.

BUDGET IMPACT:
Funds are available to accommodate the voluntary program enhancement from the Northwest Water Commission Grant previously received and this year's grant of approximately $500,000.

ACTION REQUIRED:
A motion to approve the increased participation in the Village's lead service line program to 75% of the cost from the b-box to the meter up to a maximum of $11,000 and to offer the Village cause the replacement of lead lines when water mains are replaced along residential lot frontages with a 10% private contribution.

ATTACHMENTS:

- Voluntary Lead Line Replacement Program (Current)
- Lead Line Voluntary Replacement Program Summary 2022 to Mid 2024
- Initial Lead Line Plan

VILLAGE OF PALATINE

DEPARTMENT OF PUBLIC WORKS
148 W. ILLINOIS AVENUE • PALATINE, IL 60067-6816
(847) 705-5200 • publicworks@palatine.il.us
www.palatine.il.us

LEAD & GALVANIZED STEEL WATER SERVICE LINE REPLACEMENT COST SHARING PROGRAM

The Village Council has approved a Lead & Galvanized Steel Water Service Line Replacement Cost Sharing Program for residential customers in the Village of Palatine. The goal of the program is to assist homeowners in an effort to eliminate all lead and galvanized steel water service lines in the Village of Palatine. This program is completely voluntary.

HOW IS PARTICIPATION DETERMINED?

Participation is voluntary and is available to all residential properties with an existing lead or galvanized steel water service line. Based upon contact initiated by the resident, the Department of Public Works will provide instructions and an application form for pre-approval of the reimbursement amount. Residents who wish to participate in the Lead & G.S. Water Service Line Replacement Cost Sharing Program should fill out and submit the attached application form prior to submitting for a building permit. Any alterations needed to obtain the required building permit should be re-reviewed by Public Works for funding impacts prior to construction.

WHO PAYS TO REPLACE THE LEAD OR GALVANIZED STEEL SERVICE?

Under the Program, the Village will reimburse 100% of the cost to replace the lead service line from the water main to the water shut off valve (b-box) typically located in the parkway, and 2/3 of the cost from the b-box to the meter, up to a $10,000 maximum reimbursement. The Village will reimburse the homeowner after the work is completed. All permit and inspection fees will be paid by the resident/applicant and are eligible in addition to the reimbursement cap of $10,000.

WHO PERFORMS THE WORK?

The work is to be performed by a plumbing contractor and sub-contractors, if required, selected by the homeowner. The contractor and sub-contractors must be licensed and bonded to work in the Village of Palatine. The contractor is required to restore all disturbances to the pre-construction condition on public property, including sidewalk removal and replacement, curb and gutter replacement, pavement removal and replacement, and all restoration, as required to complete the project. It is suggested that homeowners obtain at least three proposals.

HOW IS THE REIMBURSEMENT COST CALCULATED?

The reimbursement is calculated as follows:

(Proposal Cost - Itemized Exceptions) ÷ Total Length of Water Line = Project Cost per Foot

Project Cost per Foot x Length from Water Main to Existing B-Box = VOP ROW Reimbursement

(Project Cost per Foot x Length from B-Box to Meter) x 2/3 = Private Reimbursement

VOP ROW Reimbursement + Private Reimbursement + Permit Fees = Total Reimbursement

(Maximum Reimbursement is $10,000 plus permit fees)

WHO SHOULD I CALL IF I HAVE ANY QUESTIONS?

The Department of Public Works can answer any questions about the program. Please call us at (847) 705-5200 between the hours of 8:00 a.m. to 4:00 p.m., Monday through Friday.

Attachment: Voluntary Lead Line Replacement Program (Current) (Lead Water Service Line Policy)

VILLAGE OF PALATINE

DEPARTMENT OF PUBLIC WORKS
148 West Illinois Avenue
Palatine, Illinois 60067
(847) 705-5200
publicworks@palatine.il.us

LEAD AND GALVANIZED STEEL WATER SERVICE LINE REPLACEMENT COST SHARING PROGRAM APPLICATION

NAME: _____

ADDRESS: _____

_____

PHONE: _____

E-MAIL: _____

PART I. PRE-QUALIFICATION FOR REIMBURSEMENT:

PLEASE SUBMIT ONE COPY OF ITEMS A THRU E OF PART I TO THE PUBLIC WORKS DEPARTMENT AT publicworks@palatine.il.us (ELECTRONIC SUBMITTALS ONLY, PLEASE).

A. ON THE HOMEOWNER'S PLAT OF SURVEY THE FOLLOWING MUST BE SHOWN:
   1. DETAILED LAYOUT SHOWING SIZE, LOCATION AND DIMENSIONS OF THE PROPOSED WATER LINE PIPING FROM THE NEW TAP AT THE VILLAGE WATER MAIN TO THE NEW B-BOX AND FROM THE NEW B-BOX TO THE EXISTING WATER METER IN THE HOUSE.
   2. COMPLETE DISCONNECTION OF THE OLD SERVICE FROM THE CORPORATION STOP ON THE MAIN, REMOVAL OF THE OLD B-BOX AND CURB STOP.
   3. SIZE AND MATERIAL OF PROPOSED WATER LINE.
   4. PROPOSED SIDEWALK, CURB AND PAVEMENT REMOVAL AND REPLACEMENT.
   5. HOUSE AND ACCESSORY STRUCTURES.
   6. PROPERTY LINES.
   7. EXISTING SIDEWALK AND CURB.

B. COMPLETED IRS FORM W-9. LINK TO IRS ONLINE FILL-IN FORM:
   http://www.irs.gov/pub/irs-pdf/fw9.pdf
   THIS WILL BE USED BY THE VILLAGE OF PALATINE TO ISSUE A 1099 FORM.

C. COMPLETED VENDOR DEMOGRAPHIC INFORMATION FORM:
   ATTACHED TO THIS APPLICATION. THE STATE OF ILLINOIS REQUIRES THE VILLAGE OF PALATINE TO COLLECT THIS INFORMATION.

Attachment: Voluntary Lead Line Replacement Program (Current) (Lead Water Service Line Policy)

D. CONTRACTOR'S PROPOSAL:

1. ITEMIZE ITEMS IN COMPLIANCE WITH DESIGN STANDARDS. (SEE ATTACHED DETAILS FOR WATER SERVICE DISCONNECTION AND NEW WATER SERVICE.). THE FOLLOWING ITEMS ARE NOT QUALIFIED FOR REIMBURSEMENT INCLUDING, BUT NOT LIMITED TO, THE FOLLOWING:
   - CARPET
   - FLOORING
   - DRY WALL
   - FINISHES OF ANY SORT OTHER THAN CONCRETE
   - LANDSCAPE ENHANCEMENTS
   - PRIVATE PROPERTY TREES
   - TEMPORARY WATER FACILITIES
   - DEPOSITS

   NO OTHER WORK WILL BE ALLOWED AS PART OF THE PERMIT THAT IS NOT EXCLUSIVELY RELATED TO THE REPLACEMENT OF A LEAD WATER SERVICE, SUBJECT TO DEPARTMENT OF PUBLIC WORKS REVIEW.
2. UPON VILLAGE APPROVAL OF THE BUILDING PERMIT APPLICATION THE CONTRACTOR CAN PROCEED WITH INSTALLATION.
3. ALL NECESSARY INSPECTIONS SHALL BE SCHEDULED WITH THE BUILDING DEPARTMENT AS INDICATED ON THE APPROVED BUILDING PERMIT.
4. AFTER ALL WORK IS COMPLETE AND ALL VILLAGE INSPECTIONS ARE APPROVED A SUBMITTAL CAN BE MADE FOR REIMBURSEMENT ACCORDING TO THE INSTRUCTIONS IN PART II BELOW.

E. THIS FORM SIGNED:

SIGNED (APPLICANT): _____ **DATE:** _____

PART II. REIMBURSEMENT REQUEST SUBMITTAL

PLEASE SUBMIT THE FOLLOWING ITEMS TO THE PUBLIC WORKS DEPARTMENT AT publicworks@palatine.il.us (ELECTRONIC SUBMITTALS ONLY, PLEASE) IN ORDER TO PROCESS THE REIMBURSEMENT:

A. PAID RECEIPT FROM CONTRACTOR (MARKED "PAID IN FULL" ON RECEIPT).

B. COPY OF VILLAGE APPROVED FINAL INSPECTION REPORTS.

VILLAGE SHALL MAKE REIMBURSEMENT PAYMENT WITHIN 45 DAYS AFTER RECEIVING ALL NECESSARY DOCUMENTS. REIMBURSEMENTS ARE ISSUED TO OWNERS/APPLICANTS, NOT CONTRACTORS.

(FOR VILLAGE USE ONLY)

AMOUNT PRE-APPROVED FOR REIMBURSEMENT: $ _____ DATE: _____

FINAL INSPECTION APPROVAL: _____ DATE: _____

PAID RECEIPT RECEIVED BY: _____ DATE: _____

FINAL REIMBUSEMENT AMOUNT APPROVED: $ _____ DATE: _____

Attachment: Voluntary Lead Line Replacement Program (Current) (Lead Water Service Line Policy)

Village of Palatine
200 East Wood Street
Palatine, IL 60067

Vendor Demographic Information

Vendor Name _____ Email _____ Phone _____ Date _____

Is the Vendor…

1. A Women Owned Business? YES _____ NO _____
2. A Veteran Owned Business? YES _____ NO _____
3. A Minority Owned Business? YES _____ NO _____

Does the Vendor hold any certifications for the above categories? YES _____ NO _____

Is the Vendor Self-Certifying and qualifies as a small business under U.S. Small Business Administration (SBA) standards? YES _____ NO _____

Name of Subcontractor: _____

Is the Subcontractor…

1. A Women Owned Business? YES _____ NO _____
2. A Veteran Owned Business? YES _____ NO _____
3. A Minority Owned Business? YES _____ NO _____

Does the Subcontractor hold any certifications for the above categories? YES _____ NO _____

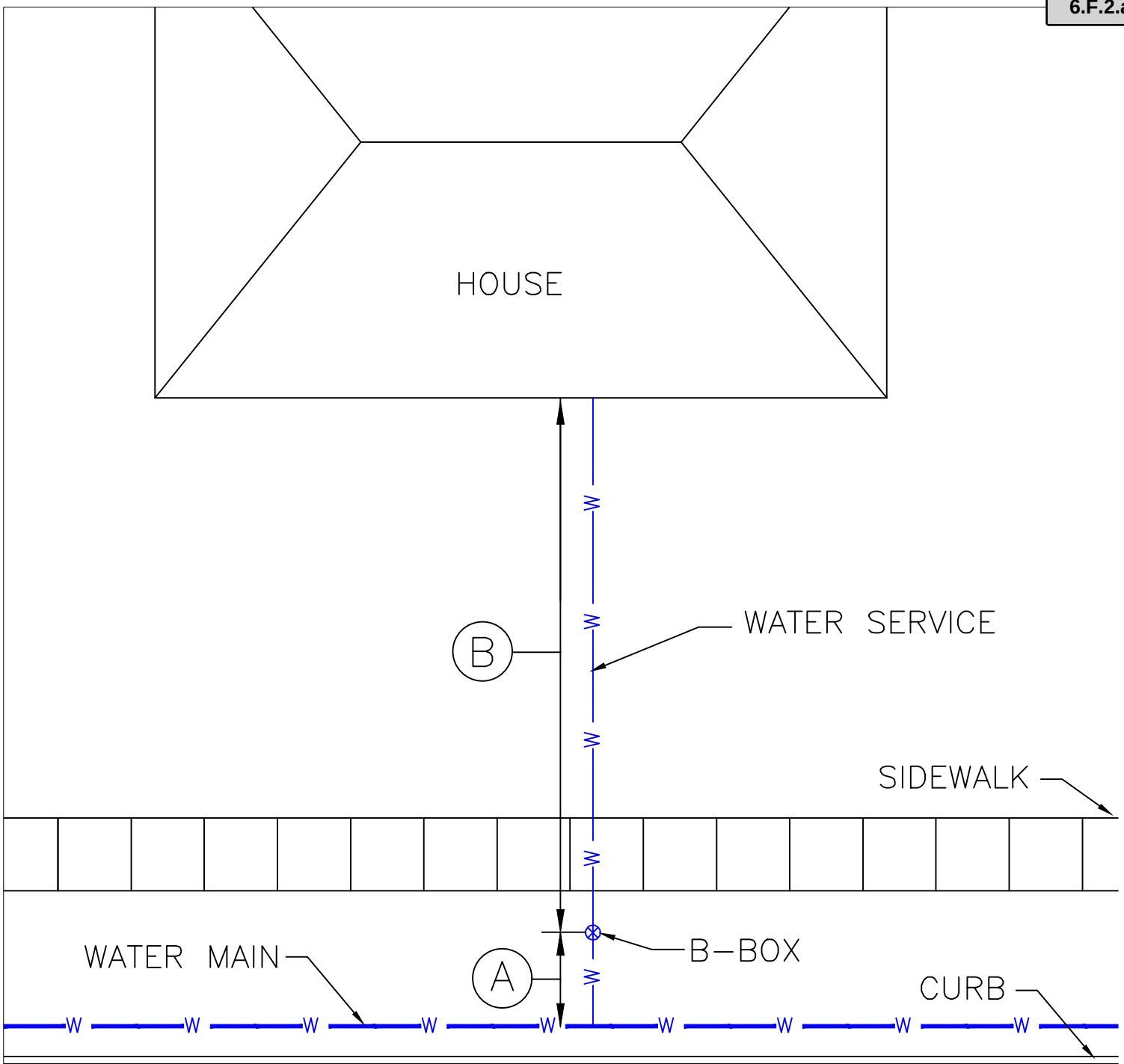
Is the Subcontractor Self-Certifying and qualifies as a small business under U.S. Small Business Administration (SBA) standards? YES _____ NO _____

Additional sheets must be submitted for each additional subcontractor.

Signature of Person Completing this Form:

Please complete and return this form to the Village of Palatine, 200 E. Wood Street, Palatine IL 60067 Attn: Accounts Payable or return via email to findept@palatine.il.us.

Attachment: Voluntary Lead Line Replacement Program (Current) (Lead Water Service Line Policy)



DIMENSIONS REQUIRED FOR REIMBURSEMENT CALCULATION:

(A) DISTANCE FROM WATER MAIN TO B-BOX= ___FEET

(B) DISTANCE FROM B-BOX TO HOUSE= ___FEET

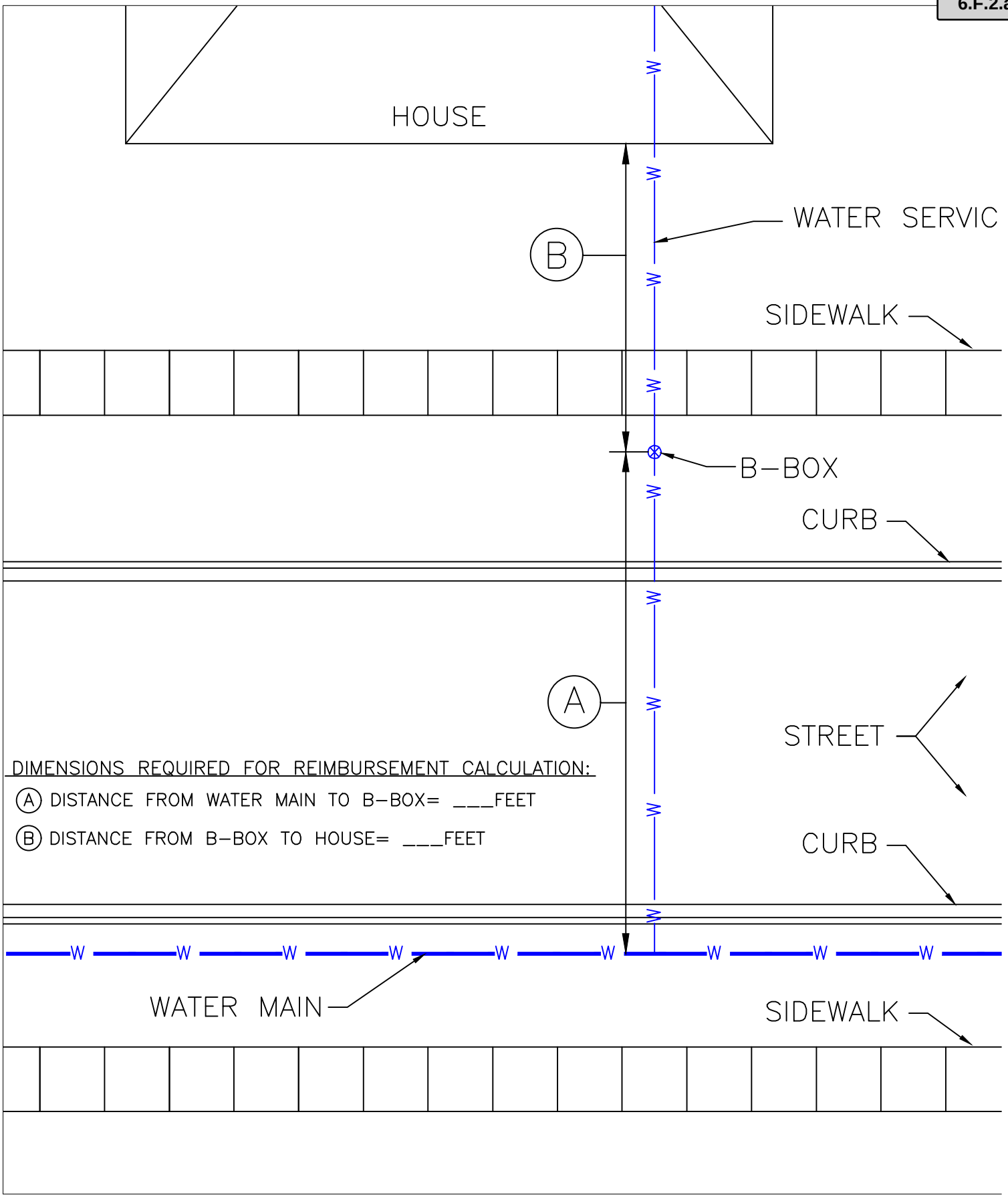
STREET

REV. 8-15-20

VILLAGE OF PALATINE PUBLIC WORKS

WATER SERVICE REPLACEMENT (NEAR SIDE)

Attachment: Voluntary Lead Line Replacement Program (Current) (Lead Water Service Line Policy)

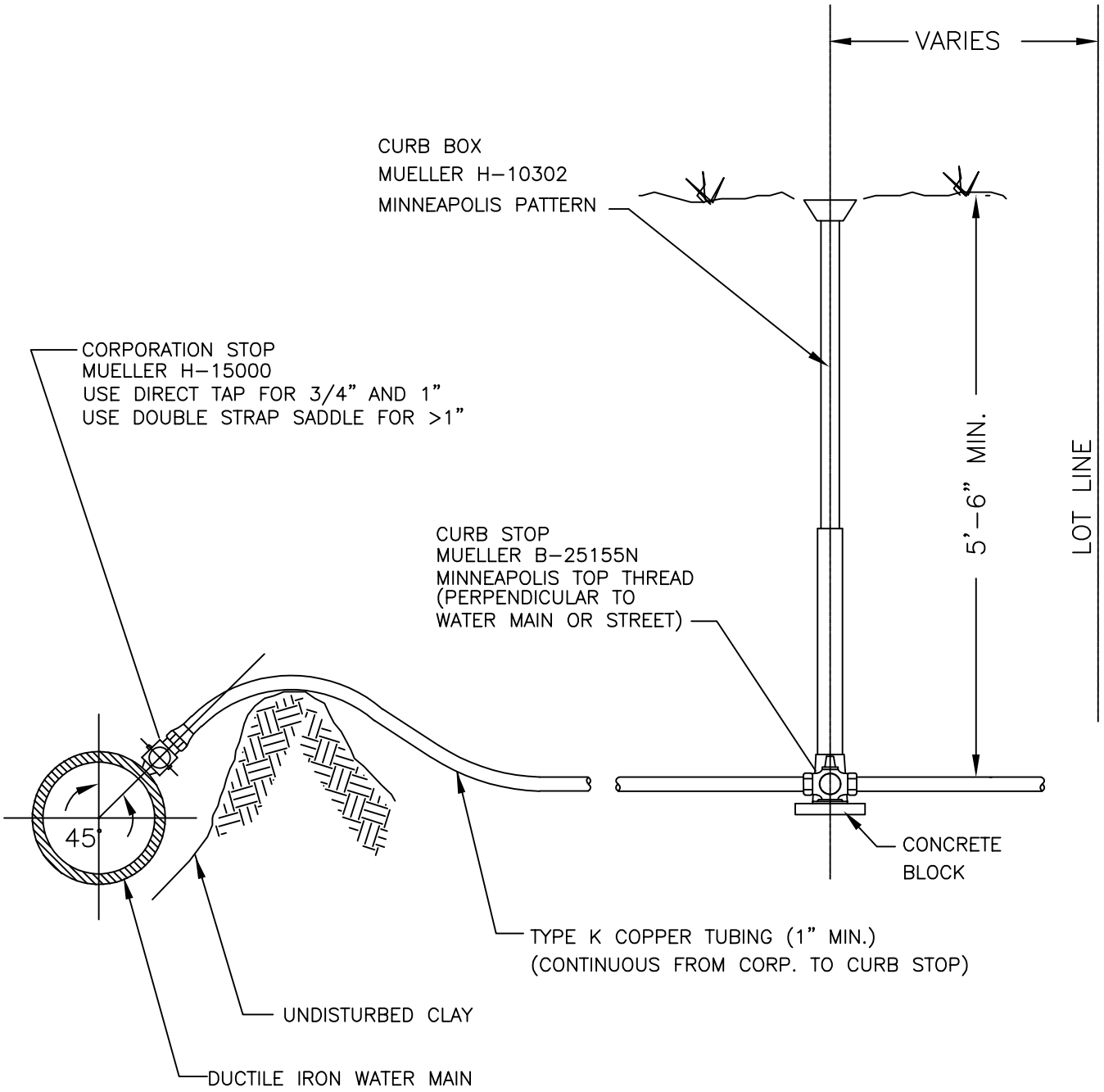


REV. 8–15–20

VILLAGE OF PALATINE PUBLIC WORKS

WATER SERVICE REPLACEMENT (FAR SIDE)

Attachment: Voluntary Lead Line Replacement Program (Current) (Lead Water Service Line Policy)



NOTES:

WATER SERVICE LINE SHALL BE IN A SEPARATE TRENCH 10 FT. FROM THE SANITARY SEWER SERVICE LINE OR IN THE SAME TRENCH BUT ON A SHELF 18" ABOVE THE SEWER LINE, IN WHICH CASE THE SEWER PIPE MATERIAL SHALL BE DUCTILE IRON OR SCHEDULE 40 PVC WITH SOLVENT WELD JOINTS.

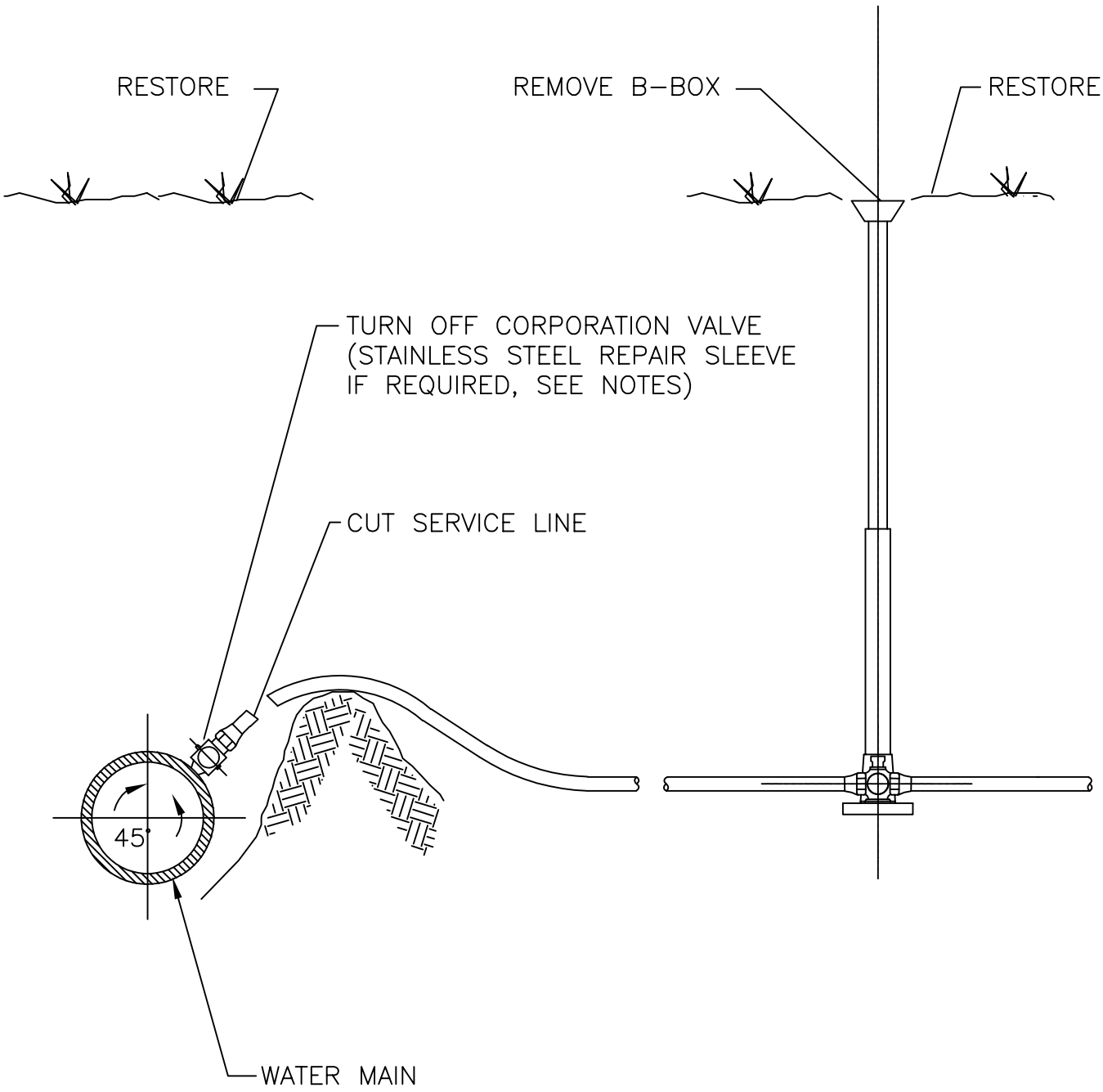
TAPS TO HDPE WATER MAIN REQUIRE ELECTROFUSION SADDLE
TAPS TO PVC WATER MAIN REQUIRE STAINLESS STEEL TAPPING SLEEVE

VILLAGE OF PALATINE PUBLIC WORKS

WATER SERVICE

REV. 2-27-2020

Attachment: Voluntary Lead Line Replacement Program (Current) (Lead Water Service Line Policy)



NOTES:

ALL DISTURBED AREAS SHALL BE RESTORED TO ORIGINAL, OR BETTER, CONDITION.

WATER SERVICE DISCONNECTIONS 3/4 AND 1" SHALL BE SHUT OFF AT WATER MAIN IF THE CORPORATION VALVE LEAKS, CORPORATION SHALL BE REMOVED, AND STAINLESS STEEL REPAIR SLEEVE SHALL BE PLACED OVER THE TAP.

WATER SERVICE DISCONNECTIONS GREATER THAN 1": CORPORATION VALVE SHALL BE REMOVED, AND A STAINLESS STEEL REPAIR SLEEVE SHALL BE PLACED OVER THE TAP.

DISCONNECTION INSPECTIONS AND MAIN SHUT DOWNS SHALL BE COORDINATED WITH PUBLIC WORKS UTILITY DIVISION.

VILLAGE OF PALATINE PUBLIC WORKS

WATER SERVICE DISCONNECTION

Attachment: Voluntary Lead Line Replacement Program (Current) (Lead Water Service Line Policy)

VILLAGE OF PALATINE

BUILDING & INSPECTIONS DIVISION

200 EAST WOOD STREET • PALATINE, IL 60067-5339
Telephone (847) 359-9042 • Fax (847) 776-4733
www.palatine.il.us

Water Service Pipe Size Worksheet- Residential
(Flush Tank Only)

This form is required to be submitted for any residential project that proposes to add additional plumbing fixtures. The addition of plumbing fixtures could result in the need to increase the existing water service size.

Incomplete forms will not be accepted.

Address of Project_____ Owner Name_____

Existing Water Service Size_____

Verified by: _____ Licensed Plumber _____License #
Signature required

_____ Architect of Record _____License #
Signature required

Proposed Water Supply Fixture Units (Calculation)
Per Illinois State Plumbing Code-Section 890, Appendix A, Tables M and N

Water Closet (Toilets)	3 x _____ =	_____
Lavatory	1 x _____ =	_____
Bathtub	2 x _____ =	_____
Shower	2 x _____ =	_____
Kitchen Sink	2 x _____ =	_____
Dishwasher	1 x _____ =	_____
Laundry Tub	3 x _____ =	_____
Clothes Washer	2 x _____ =	_____
	Total =	_____ **W. S. F. U.**

Required Pipe Size
(check the appropriate box)

☐ ½" service	(2 - 7 W.S.F.U.)
☐ ¾" service	(8 - 19 W.S.F.U)
☐ 1" service	(20 - 34 W.S.F.U)
☐ 1 ¼" service	(35 - 59 W.S.F.U)
☐ 1 ½" service	(60 - 119 W.S.F.U)

Please consult the Village of Palatine Fee Schedule for the costs associated with increasing the existing water service size.

Attachment: Voluntary Lead Line Replacement Program (Current) (Lead Water Service Line Policy)

Address	Street	Proposal Cost	Landscaping/Other Cost	Cost Per Foot	VOP ROW Reimbursement	Private Reimbursement	ROW+Private Reimb. (10K Max)	Permit Fees	Total Reimbursement with Permit Fees	Resident Out of Pocket Cost
339	N Plum Grove Rd	$11,000.00	$1,672.34	$140.80	$7,040.19	$3,754.77	$10,000.00	$556.00	$10,000.00	$3,228.34
162	S Greeley St	$10,500.00	$1,000.00	$216.98	$2,386.79	$6,075.47	$8,462.26	$424.00	$8,886.26	$3,037.74
310	W Wilson St	$10,985.00		$313.86	$2,824.71	$5,440.19	$8,264.90	$491.00	$8,755.90	$2,720.10
58	N Benton St	12,000.00	2,000.00	$459.02	$4,590.16	$6,273.22	$10,000.00	$2,555.00	$10,000.00	$6,555.00
349	N Plum Grove Rd	11,000.00	2,300.00	$175.00	$8,575.00	$3,150.00	$10,000.00	$423.00	$10,000.00	$3,723.00
261	N Bothwell St	14,571.75	1,354.13	$212.35	$7,856.77	$5,379.41	$10,000.00	$523.00	$10,000.00	$6,448.88
19	S Linden Ave	16,793.18	1,354.13	$208.59	$7,717.82	$6,952.99	$10,000.00	$523.00	$10,523.00	$8,147.31
307	N Oak St	13,651.02	1,354.10	$300.10	$2,100.72	$8,602.94	$10,000.00	$463.00	$10,000.00	$5,468.12
18	W Robertson St	12,400.00	1,900.00	$310.87	$2,797.83	$7,668.12	$10,000.00	$443.00	$10,000.00	$4,743.00
151	S Linden Ave	18,750.00		$206.04	$7,211.54	$7,692.31	$10,000.00	$603.00	$10,603.00	$8,750.00
103	N Ashland Ave	15,750.00		$171.20	$7,703.80	$5,364.13	$10,000.00	$463.00	$10,463.00	$5,750.00
442	N Easy St	12,500.00		$347.22	$3,472.22	$6,018.52	$9,490.74	$403.00	$9,893.74	$3,009.26
122	W Robertson St	12,500.00		$164.47	$6,907.89	$3,728.07	$10,000.00	$403.00	$10,403.00	$2,500.00
203	S Bothwell St	10,100.00		$129.49	$4,273.08	$3,884.62	$8,157.69	$434.00	$8,591.69	$1,942.31
441	N Easy St	12,500.00		$171.23	$6,506.85	$3,995.43	$10,000.00	$403.00	$10,403.00	$2,500.00
237	N Plum Grove Road	11,975.00		$147.84	$7,687.65	$2,858.23	$10,000.00	$778.00	$10,778.00	$1,975.00
255	N Bothwell St	12,800.00		$164.10	$6,892.31	$3,938.46	$10,000.00	$413.00	$10,413.00	$2,800.00
49	W Comfort St	12,500.00		$198.41	$7,539.68	$3,306.88	$10,000.00	$413.00	$10,413.00	$2,087.00

Attachment: Initial Lead Line Plan (Lead Water Service Line Policy)

VILLAGE OF PALATINE
Est. 1866

Village of Palatine
Initial Lead Service Line Replacement Plan

REL Project 22-R0267

April 15, 2024

Robinson ENGINEERING

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Attachment: Initial Lead Line Plan (Lead Water Service Line Policy)

Appendices

Appendix 1..... Code of Ordinances

Appendix 2.....Complete Lead Service Line Inventory

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Appendix 5..... LSLR Details

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Attachment: Initial Lead Line Plan (Lead Water Service Line Policy)

Palatine

1.0 Overview

1.1 Introduction

The Lead Service Line Replacement and Notification Act (Act), State of Illinois Public Act 102-0613, went into effect on January 1, 2022. This Act required that every owner or operator of a community water supply (CWS) that has known or suspected lead service lines (LSLs) create a plan to replace each lead and galvanized service line (if connected downstream of lead piping); submit that initial plan to the Illinois Environmental Protection Agency (Agency) by April 15th, 2024; submit by April 15th of each year after 2024 until 2027 an updated lead service line replacement plan to the Agency; and submit by April 15th, 2027 a final lead service line replacement plan to the Agency. The Act also requires that the plan is posted on the community water supply's website.

The Act also requires that the plan is posted on the community water supply's website. This Plan will be available on a website associated with the Village until April 15, 2025, at which time it will be replaced with an updated Plan.

The Village of Palatine has prepared an initial Lead Service Line Replacement Plan (Plan) in compliance with the Act and its requirements. The Plan includes the name and identification number of the CWS; an inventory of the total service lines, known and suspected LSLs, and LSLs that have been replaced since 2020; a proposed replacement schedule; a cost analysis with financing options; a prioritization plan; community outreach measures; and workforce development measures.

2.0 Background Information

2.1 Location

The Village of Palatine is located in Cook County in northeastern Illinois approximately 30 miles northwest of downtown Chicago in Cook County, IL. The Village is bounded by Deer Park and Long Grove to the north, Rolling Meadows to the south Arlington Heights to the east, and Inverness and Hoffman Estates to the west. The Village corporate boundaries encompass an area of approximately 14.28 square miles.

2.2 Community Water Supply (CWS)

The Community Water Supply (CWS) is named Palatine and is IEPA Water System No. IL0312340. The CWS serves a population of 70,875 and has 19,383 service connections as reported to the IEPA and posted to Illinois.gov under the Illinois Drinking Water Watch.

The CWS takes ownership of the service line extending from the water main to the water shut-off valve or Buffalo Box (b-box)/curb stop while the property owner takes ownership of the service line from the water shut-off valve or Buffalo Box (b-box)/curb stop according to the City's Code of Ordinances, listed in Appendix 1.

3.0 Lead Service Line Inventory (LSLI)

3.1 Summary

The definitions of water service line materials in the CWS's inventory adheres to the definitions provided by the Illinois EPA. These definitions are outlined in the table below.

Service Line Material
Copper – No Lead Solder (C)
Galvanized Requiring Replacement (GRR)
Lead (L)
Cast/Ductile Iron (O)
Unknown (U)
Unknown Not Lead (UNL)

Attachment: Initial Lead Line Plan (Lead Water Service Line Policy)

The CWS has made ongoing efforts to complete its inventory. These efforts include those listed below: water meter replacement records, a property's building age, exploratory excavations at targeted locations, and visual inspection of interior service lines.

- **Building Age:** For those buildings constructed after 1988, service lines are assumed to be non-lead on both the public and private sides.
- **Historical Records:** Where available, historical records were used to identify service line material. Historical records could include water meter replacement records, water main replacement records, water main tapping cards, water meter cards, permit records, and documentation from maintenance and repairs.
- **Visual Identification:** The CWS staff recorded service line material when entering private property.
- **Exploratory Excavations:** Very few records contain information on the public-side service line material. A contractor excavated in the parkway to determine public-side material at select locations to determine lead density throughout the service area.

The current inventory includes:

- The total number of services lines in the CWS for the current year;
- The material composition of each service line in the CWS's distribution system;
- The count of suspected lead service lines identified since the last inventory submission;
- The number of suspected or known lead service lines replaced since the last inventory submission

A copy of the inventory submitted to the Agency that lists the total number of service line connections, total LSLs, and total suspected LSLs is included in Appendix 2. A map of the building ages in the CWS is included in Appendix 3. Buildings built prior to 1970 have a higher probability of having a lead service.

Service Material	# of Services	
	Private	Public
Lead (L)	261	261
Unknown Suspected Lead (U)	56	56
Galvanized Requiring Replacement (GRR)	272	272
Not Lead	19254	19254

3.2 Previous Replacements

The CWS began replacing LSLs in conjunction with the cost sharing program in 2023. The CWS has replaced 17 LSLs to date through this program.

4.0 Funding Considerations

The funding sources for the Lead Service Line Replacement (LSLR) Program will be considered and evaluated in this section. A proposed funding plan to meet the requirement to complete the LSLR within the fifteen (15) year replacement timeframe will be presented.

Based on an inventory of 589 LSLs and a replacement cost of $11,000, the CWS will need $6,479,000 to fund the LSLR Program. The CWS will likely use a combination of the funding sources described in this section. With a mandated replacement rate of 7%, the CWS will plan to replace 42 LSLs annually at a projected cost of $462,000.

4.1 Federal & State Funding Sources

Other possible funding sources would be periodically evaluated for favorability and affordability. These funding sources could include:

Attachment: Initial Lead Line Plan (Lead Water Service Line Policy)

Illinois Environmental Protection Agency (IEPA) State Revolving Fund Loan Program (SRF)

Illinois Department of Commerce and Economic Opportunity (DCEO) Grants

HUD-administered Community Development Block Grant (CDBG)

Congressional Discretionary Funding

United States Environmental Protection Agency (USEPA) Community Change Grants

LeadCare Cook County

4.1.1 IEPA State Revolving Fund (SRF)

The Bipartisan Infrastructure Act reserved $15 billion in funding for LSLR in the United States over five years. To date, the State of Illinois has received $337.1 million in the first two years of funding. The amount of funding reserved for LSLR in the State of Illinois for the next three years is unknown. This funding is available as low-interest and forgivable loans allocated through the Illinois EPA SRF loan program.

The IEPA SRF loan program awards loans according to census tract scoring that considers demographic information that will be discussed in more detail in the Prioritization section. A preliminary census tract ranking system was developed with available census data and 2023 inventory information. The ranking may change with updates to the census demographic data or with any changes in the number and density of lead services. This ranking system is developed using the best available knowledge and will be updated annually with new information.

For planning purposes, the CWS will assume that it receives forgivable loans for LSLR in census tracts with a combined score higher than 300 and 0% interest loans for LSLR in census tracts with a combined score higher than 250. However, these estimates are preliminary and will change depending on number of communities that apply and project funding caps. The table below lists the top scoring census tracts with LSLs.

Highest Scoring Census Tracts	Score	Rank	LSLs
Census Tract 8036.14, Cook County, Illinois	**220**	2547	1
Census Tract 8036.11, Cook County, Illinois	**215**	2723	7
Census Tract 8036.04, Cook County, Illinois	**215**	2724	2
Census Tract 8036.13, Cook County, Illinois	**205**	3079	19

Current estimates suggest that the SRF loan program will not likely provide a forgivable or 0% interest loan, unless the score threshold is lowered to a score of 200. In this case, the program could provide loans for 29 LSLRs within the CWS, which accounts for 5% of the CWS's LSLRs. The funding related to these replacements is estimated to be approximately $319,000.

4.1.2 Illinois Department of Commerce and Economic Opportunity (DCEO) Grant

The Office of Community Development supports economic development, community development, and infrastructure improvements in Illinois communities with substantial low-to-moderate-income populations. Various DCEO grants can be used for LSLR funding. The CWS will periodically review available grants.

4.1.3 HUD Community Development Block (CDB) Grant

The Office administers the federally funded Community Development Block Grant (CDBG) program that assists low-income populations. LSLR Programs are eligible for CDBG funding in qualifying areas. The CWS will evaluate their eligibility for CDBG funding.

Attachment: Initial Lead Line Plan (Lead Water Service Line Policy)

4.1.4 Congressional Discretionary Funding

Each member of the United States Congress receives an allotment of grant funding to be used at their discretion annually. While no funding has been awarded and it is unlikely that Congressional Discretionary Funding will be a significant source of funding, this source of funding is still an option to fund a portion of a project.

4.1.5 United States Environmental Protection Agency (USEPA) Community Change Grants

The USEPA has recently funded $2 billion for the Community Change Grants to be used in pollution reduction projects, which would include lead service line replacements. The maximum amount the CWS may receive for lead service line replacements is $20 million. The below census tracts are eligible for Community Change Grant funding. Those census tracts that are in bold are unlikely to receive IEPA SRF funding and are the suggested project areas for a Community Change grant award.

Census Tract	LSLs
Census Tract 8036.11, Cook County, Illinois	7
Census Tract 8036.04, Cook County, Illinois	2
Census Tract 8036.13, Cook County, Illinois	19
Census Tract 8036.14, Cook County, Illinois	1
Census Tract 8036.05, Cook County, Illinois	10

4.2 Revenue-Generating Funding Sources

The local and direct revenue generating methods that are evaluated in the Plan are:

- Resident cost sharing
- Water rate increase
- Increase of other taxes

The proposed taxes and fees would be continuous revenue sources set at rates to meet the mandated annual LSLR rate.

4.2.1 Resident Cost Sharing

Resident cost sharing is another revenue-generating method that shares the cost of replacement with those whose properties are affected. A cost sharing program that includes a $25/month replacement charge on the water bill for twenty years would generate $300 per LSLR per annum and $6,000 over the repayment period. This repayment amount covers the approximate cost of the private side of the replacement while remaining affordable for affected water customers.

The Village currently has a cost sharing program that reimburses 100% of the cost to replace the lead or galvanized steel service line from the water main to the water shut off valve (b-box) typically located in the parkway, and 2/3 of the cost from the b-box to the meter, up to a $10,000 maximum reimbursement. The Village will reimburse the homeowner after the work is completed. All permit and inspection fees will be paid by the resident/applicant and are eligible in addition to the reimbursement cap of $10,000.

The CWS will evaluate this method based on affordability and ease of implementation.

4.2.2 Water Rate Increase

The CWS can consider raising rates to fund the LSLR Program. The rate increase will be evaluated for affordability and for its ability to fund the Program. A rate increase of 5% would generate an additional $660,000 annually from the $13.2 million generated in fees in FY22. The current water rates are included in Appendix 4.

Attachment: Initial Lead Line Plan (Lead Water Service Line Policy)

4.2.3 Increase of Other Tax Sources

Besides sales and property taxes, the State of Illinois has about twenty-six other revenue sources as taxes, fees, assessments, license fees, lottery, use fees, transfer tax and user fees ranging from Automobile Renting Occupation and Use Tax to Video Gaming Tax and License Fee. The time to enact a tax in any form to fund the LSLR is prohibitive and the likelihood of enactment is very low, based on existing taxes. Additional revenue from State funding or from Federal sources into a State administered fund is not guaranteed.

4.3 Potential Funding

The CWS could use a combination of any of the methods discussed above to generate sufficient funds to cover the replacement costs. However, it is the intent of the CWS to maximize grants and potentially forgivable loan awards to cover LSLR costs.

4.4 Financial Plan

The CWS will consider all funding sources listed above. The financial plan, like the other elements of the Plan, is a living document and can change as the availability of funding changes. Currently, the CWS plans to consider the SRF loan program to fund the next year of replacements. The CWS will continue to develop a financial plan for future replacements as more information on the inventory, bidding environment, and funding is gathered.

5.0 Prioritization

Since the number of LSLs in the system exceeds the number of replacements the CWS can afford in a single year at this time, the LSLR Program must include an element of prioritization. The CWS will follow the mandated replacement rate of 7% or 42 LSLs per year for 15 years laid out in the Act. The CWS will prioritize replacement project areas based on risk factors and planned companion infrastructure projects.

5.1 Risk Factors

The population most at risk of exposure to lead and with the highest health risks when exposed is children and seniors in disadvantaged areas. The IEPA SRF loan program incorporates census data for median household income, children under the age of 6, unemployment rate, poverty rate, social security rate, and supplemental security income to prioritize at-risk populations. The CWS will use the IEPA SRF scoring system to prioritize those areas with the most at-risk populations.

The CWS will also prioritize replacements in high-risk facilities such as daycares, schools, parks, hospitals, and nursing homes.

5.2 Prioritization Factors by Vermont Department of Environmental Conservation

When the service area of the CWS with the same level of risk contains more lead services than can be replaced in a year, the CWS will consider companion infrastructure projects such as water main replacements and water meter replacements when prioritizing each year's project area.

The Vermont Department of Environmental Conservation developed a prioritization rubric as a standard and transparent method for determining replacement order according to the factors discussed. The table below lists the prioritization factors and priority points as recommended by the Vermont Department of Environmental Conservation and then the priority points developed by the CWS to account for the Illinois-specific requirements of the Act and IEPA SRF-funding.

As each LSL is identified and categorized with any possible number of the prioritization factors listed below, the summation of the factors yields a prioritization points Score using the rubric, as a guide to scoring based on the criteria, as shown below.

Priority Points – Vermont Department of Environmental Conservation	CWS /REL Priority Points	Prioritization Factor	LCRR Requirement
10	8	Known Lead Service Line	Required
10	80	Populations Most Sensitive to the Effects of Lead	Required

Attachment: Initial Lead Line Plan (Lead Water Service Line Policy)

		• Schools and Day Care Facilities • Homes with children and/or adults who are pregnant or may become pregnant	
10	10	Disadvantaged Communities	Required
8	8	Known GRR Service Line	Required
5	2	Populations Most Sensitive to the Effects of Lead • Nursing Homes • Medical Facilities	Not Required
5	8	Companion Projects (concurrent infrastructure projects)	Not Required
5	8	Compact Projects (concurrent project in the same area)	Not Required
3	8	Long Length Lead Pipe Projects (or high lead results)	Not Required
2	6	Other Factors Listed in ANSI/AWWA C810-17 § II.A. • Service lines physically disturbed by digging, excavation, repair, or other activities • Existing partial lead service line replacements • Consideration of presence of lead goosenecks or pigtails	Not Required
N/A	20	Funding Eligibility	Not Required
N/A	5	LSL Density	Not Required
1	5	Other Factors Significant to the Water System	Not Required

5.3 Emergency Work-related Lead Service Line Replacement (EW-LSLR)

LSLR instances arising from breaks or leaks on the public side of the service line are completed under this program. Upon notification of a break or leak from the customer, the Water Department dispatches a crew to assess the location and feasibility of repair. Subsequently, an EW-LSLR is initiated to replace the affected lead service. Private-side breaks or leaks are not covered under this program.

6.0 Lead Service Line Replacement (LSLR)

6.1 Scope of LSLR

The work shall consist of the removal and replacement of lead or galvanized iron water services for buildings within the specified service area. The area will be determined based on prioritization, material, building age, and funding limits, but all will be within the corporate boundaries of the CWS. New copper service lines shall be installed for full and partial lead service line replacement. Full lead service line replacement shall be defined as connecting from the water main to inside the building. Partial service line replacement shall be defined as connecting from the curb box (B-box or buffalo box) to the water main. No

Attachment: Initial Lead Line Plan (Lead Water Service Line Policy)

lead piping will be left in the water system. Partial replacements will only occur where the existing service is partially lead or galvanized. Cross-sectional replacement details are included in Appendix 5.

Replacements will begin in Census Tracts 8036.11, 8036.04, 8036.13, and 8036.14. These replacements are expected to last one year at the mandated replacement rate but will depend on the maximum amount of annual IEPA SRF funding received.

6.2 Replacement Methods

The methods of installing the new service are described below. To minimize impacts to residential property and to reduce restoration, trenchless methods are preferred.

Open cut: Open cut trenching is the typical method used by plumbers, especially for properties slated for demolition and replacement. It involves digging a trench, which can cause significant exterior disruption to property owners. Interior disturbances depend on whether the basement is finished. Despite its disturbance, open cut trenching is often the most cost-effective option, particularly when restoration costs are minimal. This approach is advised based on individual circumstances.

Trenchless: Trenchless installation of water services is being explored to address concerns such as economic impact, landscape disruption, and social inconveniences associated with traditional open cut methods. Advances in trenchless technologies offer a more efficient alternative in certain situations, minimizing surface disruption and restoration time. These methods are socially appealing as they cause less destruction and require less restoration compared to open cut techniques.

Standard Horizontal Directional Drilling: Standard Horizontal Directional Drilling (HDD) involves using a drill rig on the ground surface to create a tunnel underground. To reach a depth of about 5'6" below the ground surface, the drill rig head must be positioned approximately 30 feet away from the final depth point of the water service. This may require closing the road for safety. While many pipeline and cable contractors employ this method, plumbing contractors often subcontract it out as specialty work.

Pipe pulling: Pipe pulling is the most cost-effective method among trenchless options for installing water services. It involves using the path of the existing pipe, eliminating the need for additional excavation. A new water service pipe is pulled along the existing route, often with a winch or excavator bucket with a cable. The new copper service is connected to the existing lead service in the home, effectively replacing it using the borehole left by the removed lead pipe.

The connection to the water main typically incorporates the use of a tapping sleeve and is done by a licensed plumber. The licensed plumber also connects the new service line to the existing water meter inside the house according to the State of Illinois plumbing code.

Prior to completion of the work, the Contractor shall provide each address that received a new service line with a Point of Use water filter that meets both NSF/ANSI 42 and 53 certifications for lead reduction with a minimum capacity of 0.5 gallons and six months of replacement cartridges or a minimum of 150 gallons of filtration capacity. The filter shall not be a permanent faucet filter. The Contractor shall have the resident provide a signature to acknowledge receipt of the filter on a form provided by the Village. The form shall be turned in with other documentation.

Prior to beginning the work of connecting the new service inside the house, the water supply to the service line and the property owner shall be shut off to avoid release of particulate lead into the property owner's premises. After all connections have been completed, the Contractor shall flush the water from an outside connection (such as a hose bibb or hose leading from the building side of the meter) to remove any particles in the service line. Flush at full velocity for at least 30 minutes. The Contractor shall then advise the property owner to flush the interior premise plumbing in accordance with the instructions provided in the Owner-provided informational material. This work shall be conducted in accordance with AWWA C810-17 – Replacement and Flushing of Lead Service Lines.

The Village will use these standards when performing lead service line replacement:

Item	Condition
1. Restoration of Interior and Exterior	Meet existing unfinished condition

Attachment: Initial Lead Line Plan (Lead Water Service Line Policy)

2. Parkway/Yard Restoration	Sod, Seed in Summer
3. Field Locate B-boxes	Location by Village
4. Trench backfill	CA-6
5. Verify B-box operation at Project Completion – after surface restoration	B-boxes keyed by Village
6. Street Cross Sections	Minimum 6-inch pavement patching
7. Work Hours	Monday to Friday 7 am to 7 pm Saturday 8 am to 7 pm No Work Sunday or Holidays,
8. Meter Pits	Village will be consulted prior to relocating meter to building interior and abandoning the meter pit. Contingency Pay Item for this work included in contract.
9. B-box	Mueller H-10302, Minneapolis Pattern or approved equal
10. Curb stop	Mueller Ball Style: H15150 or approved equal
11. Corp Stop	Mueller H-15000 or approve equal
12. Saddle for corp stop	Cascade CSC-2 or approved equal
13. Abandon existing Lead Service Line	Close corp stop; remove lead service from main; remove corp and reuse direct tap by placing tapping sleeve and peen end of lead service. Use abandoned corporation fitting for winter time.

6.3 Completed LSLR

The CWS began replacing LSLs in conjunction with the cost sharing program in 2023. The CWS has replaced 17 LSLs to date through this program.

7.0 Workforce Development

In performing projects associated with the Lead Service Line Replacement initiative, the CWS plans to develop the workforce available to perform these projects. These developmental practices include:

Smaller bids: The CWS will break the required replacements into smaller projects within the CWS, so that the bids will be smaller and more attainable for smaller firms.

The Contractor shall also take the following specific affirmative action to ensure equal employment opportunity:

- Ensure and maintain a working environment free of harassment, intimidation, and coercion at all sites, and in all facilities at which the Contractor's employees are assigned to work. The Contractor shall specifically ensure that all foremen, superintendents, and other on-site supervisory personnel are aware of and carry out the Contractor's obligation to maintain such a working environment.
- Validate all tests and other selection requirements where there is an obligation to do so under 41 CFR Part 60-3.

Attachment: Initial Lead Line Plan (Lead Water Service Line Policy)

8.0 Resident Communication and Outreach

To ensure effective community engagement, the CWS's outreach program for the Lead Service Line Replacement (LSLR) initiative will employ various communication methods aimed at informing and involving homeowners. Central to the program's success is consistent and informative communication across multiple platforms, including meetings, press releases, door-to-door notifications, and social media channels. By leveraging these diverse communication channels, the program aims to raise widespread awareness about the significance of the LSLR program and the options available for homeowners to participate. Early successes of the program will be shared with the community to foster positive feedback and encourage support for the initiative.

To effectively communicate the goals and requirements of the LSLR program, a comprehensive outreach & communication plan is developed, outlining key messaging, target audiences, and preferred communication methods. Emphasis will be placed on building trust and transparency with homeowners, ensuring they understand the benefits of participating in the program. Notices will be sent to homeowners at least 45 days before the commencement of work. As previously mentioned, the Community Outreach and Public Engagement plan will be vast, consistent, and includes:

Stakeholder Identification: The CWS has Identified key stakeholders, including residents, local businesses, community organizations, schools, healthcare providers, and governmental agencies.

Educational Materials: The CWS is developing comprehensive educational materials explaining the importance of lead service line replacement, potential health risks associated with lead exposure, details of the replacement process, and available resources for assistance. The materials currently developed and used for LSLR outreach are added in Appendix 6.

Multi-Channel Communication: The CWS plans to utilize a variety of communication channels to reach different segments of the community, including:

- Printed materials such as program brochures, flyers, door hangers and direct mail distributed to households, businesses, and public spaces.
- Digital platforms including the village website, email newsletters, and community forums.
- Door-to-door outreach by trained community volunteers or outreach workers to engage directly with residents.

Social Media Channels: The CWS intends to utilize its social media platforms to engage with residents regarding lead exposure concerns. Posts will include links to informative resources on the CWS's website, as well as videos and webinars explaining lead risks and the CWS's efforts to mitigate them. Social media will also be used to announce upcoming project activities, public outreach events, and success metrics such as the percentage of lead pipes replaced.

Collaboration and Partnerships: The CWS plans to collaborate with local organizations, community groups, schools, healthcare providers, and government agencies to amplify outreach efforts and leverage existing networks and resources.

Ongoing Engagement: The CWS will maintain ongoing communication and engagement with the community beyond the initial outreach phase. Provide regular updates on the progress of the replacement program, share success stories, and continue to address any concerns or issues that arise.

Non-Participation/Waivers: Homeowners in the CWS may not always be ready to engage with or communicate regarding the LSLR program. At present, the CWS lacks the authority to mandate homeowner access to private property or demand access for replacing the private side of the LSL. For those who choose not to participate, an Illinois Department of Public Health waiver form will be available. Efforts to communicate will be recorded for unresponsive homeowners.

Attachment: Initial Lead Line Plan (Lead Water Service Line Policy)

Consider a Motion to Approve Warrant 2024 #11

Village of Palatine
Warrant approval

_____
Village Clerk

_____
Mayor

Warrant # 11 having been approved by the Village Council on 06/03/2024 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	265,945.29	-	-	-	265,945.29
Federal Equitable Sharing Fund	221	80.00	-	-	-	80.00
Downtown TIF Fund	233	3,705.44	-	-	-	3,705.44
ARPA Fund	256	89,157.60	-	-	-	89,157.60
Opioid Settlement Fund	257	2,611.70	-	-	-	2,611.70
Capital Equipment Fund	401	10,414.65	-	-	-	10,414.65
Capital Improvements Fund	402	4,414.17	-	-	-	4,414.17
Water Fund	605	129,312.06	-	-	-	129,312.06
Sewer Fund	610	38,880.14	-	-	-	38,880.14
Refuse Fund	615	-	-	-	1,772.29	1,772.29
Parking Fund	620	11,846.72	-	-	-	11,846.72
Fleet Services Fund	710	19,781.61	-	-	-	19,781.61
Total Report		**576,149.38**	**-**	**-**	**1,772.29**	**577,921.67**

ATTACHMENTS:

- Warrant #11

VILLAGE OF PALATINE

Warrant #11

Invoice Due Date Range 03/01/24 - 06/18/24
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 **5391 - 360 Hazardous Cleanup, LLC**									
1291	Clean & Disinfect Squad SC03	Open		05/07/2024	06/06/2024	05/14/2024			175.00
		Vendor **5391 - 360 Hazardous Cleanup, LLC** Totals				Invoices	1		$175.00
Vendor **5416 - Advance Auto Parts**									
6432408733251	Parts - STOCK	Open		03/27/2024	06/01/2024	05/29/2024			130.16
6432408833298	Credit Memo	Open		03/28/2024	06/01/2024	05/29/2024			(130.16)
6432408833320	Parts - STOCK	Open		03/28/2024	06/01/2024	05/29/2024			760.92
6432408833323	Parts - STOCK	Open		03/28/2024	06/01/2024	05/29/2024			126.82
6432408933364	Credit Memo	Open		03/29/2024	06/01/2024	05/29/2024			(126.82)
6432408933369	Credit Memo	Open		03/29/2024	06/01/2024	05/29/2024			(634.10)
6432408933370	Credit Memo	Open		03/29/2024	06/01/2024	05/29/2024			(126.82)
6432411534379	Credit Memo	Open		04/24/2024	06/01/2024	05/29/2024			(87.71)
6432412034557	Credit Memo	Open		04/29/2024	06/01/2024	05/29/2024			(40.59)
6432412734849	Parts - T-394	Open		05/06/2024	06/05/2024	05/09/2024			46.79
6432412860563	Parts - Stock	Open		05/07/2024	06/06/2024	05/09/2024			23.84
6432412934902	Parts - T-391	Open		05/08/2024	06/07/2024	05/09/2024			29.51
6432412934922	Parts - STOCK	Open		05/08/2024	06/01/2024	05/29/2024			144.51
6432413034940	Parts - G-021	Open		05/09/2024	06/08/2024	05/29/2024			45.34
6432413435066	Parts - STOCK	Open		05/13/2024	06/12/2024	05/29/2024			74.18
6432413435067	Parts - STOCK	Open		05/13/2024	06/12/2024	05/29/2024			9.79
6432413435070	Parts - G-021	Open		05/13/2024	06/12/2024	05/29/2024			23.44
6432413860917	Parts - STOCk	Open		05/17/2024	06/16/2024	05/29/2024			27.28
6432413860918	Parts - E-641	Open		05/17/2024	06/16/2024	05/29/2024			42.69
		Vendor **5416 - Advance Auto Parts** Totals				Invoices	19		$339.07
Vendor **1759 - Air One Equipment, Inc.**									
206806	Gated Wye	Open		05/14/2024	06/13/2024	05/13/2024			359.00
		Vendor **1759 - Air One Equipment, Inc.** Totals				Invoices	1		$359.00
Vendor **2496 - Altorfer Industries, Inc**									
P56C0047982	Parts - E-223	Open		05/07/2024	06/06/2024	05/24/2024			66.03
P56C0048183	Parts - E-603	Open		05/10/2024	06/09/2024	05/24/2024			224.40
		Vendor **2496 - Altorfer Industries, Inc** Totals				Invoices	2		$290.43
Vendor **2491 - Anderson Pest Solutions**									
60745251	Pest Control Services May 2024 - CSF	Open		05/07/2024	06/06/2024	05/24/2024			85.26
		Vendor **2491 - Anderson Pest Solutions** Totals				Invoices	1		$85.26
Vendor **3669 - Aquafix, Inc**									
IN012882	Sewer Grease Treatment	Open		05/13/2024	06/12/2024	05/22/2024			1,128.06
		Vendor **3669 - Aquafix, Inc** Totals				Invoices	1		$1,128.06

Attachment: Warrant #11 (Warrant 2024 # 11)

VILLAGE OF PALATINE

Warrant #11

Invoice Due Date Range 03/01/24 - 06/18/24
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 **5021 - Arlington Heights Ford LLC**									
176676	Repairs-T-493	Open		05/08/2024	06/07/2024	05/24/2024			1,132.86
139787H	Parts - C-370	Open		05/14/2024	06/13/2024	05/24/2024			17.98
139820H	Parts - T-465	Open		05/14/2024	06/13/2024	05/24/2024			10.90
139942H	Parts - T-446	Open		05/16/2024	06/15/2024	05/24/2024			44.66
139971H	Parts - T-446	Open		05/16/2024	06/15/2024	05/24/2024			11.01
		Vendor **5021 - Arlington Heights Ford LLC** Totals				Invoices	5		$1,217.41
Vendor **1443 - Arlington Power Equipment**									
192475	Parts - PT-7	Open		05/02/2024	06/01/2024	05/24/2024			3.37
193716	Parts - PT-7	Open		05/10/2024	06/09/2024	05/24/2024			69.38
		Vendor **1443 - Arlington Power Equipment** Totals				Invoices	2		$72.75
Vendor **4802 - Atlas Bobcat, LLC**									
BQ7769	Parts - E-212	Open		04/27/2024	05/27/2024	05/24/2024			563.71
		Vendor **4802 - Atlas Bobcat, LLC** Totals				Invoices	1		$563.71
Vendor **1841 - B & H Photo-Video**									
224173283	Camera Equipment for Forensic Unit	Open		05/16/2024	06/15/2024	05/29/2024			131.78
		Vendor **1841 - B & H Photo-Video** Totals				Invoices	1		$131.78
Vendor **3805 - Bartels Plants Inc**									
20451	Annual Flowers	Open		05/15/2024	06/14/2024	05/29/2024			10,591.60
		Vendor **3805 - Bartels Plants Inc** Totals				Invoices	1		$10,591.60
Vendor **1101 - Beverly Materials LLC**									
304356	Wash Stone-WMB Restoration Repair	Open		05/18/2024	06/17/2024	05/22/2024			2,684.38
		Vendor **1101 - Beverly Materials LLC** Totals				Invoices	1		$2,684.38
Vendor **1492 - Bound Tree Medical LLC**									
85350631	EMS Equipment	Open		05/16/2024	06/15/2024	05/21/2024			193.72
		Vendor **1492 - Bound Tree Medical LLC** Totals				Invoices	1		$193.72
Vendor **5425 - Evelyn Bremanis**									
2024-00000430	50/50 Curb and Apron Replacement Program Reimbursement	Open		05/15/2024	06/01/2024	05/22/2024			600.00
		Vendor **5425 - Evelyn Bremanis** Totals				Invoices	1		$600.00
Vendor **4850 - Builders Asphalt, Llc**									
133984	Binder and Surface for Hot Paving	Open		04/30/2024	05/30/2024	05/22/2024			25,788.84

Attachment: Warrant #11 (Warrant 2024 # 11)

VILLAGE OF PALATINE

Warrant #11

Invoice Due Date Range 03/01/24 - 06/18/24
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
135182	Binder and Surface for Hot Paving	Open		04/30/2024	05/30/2024	05/22/2024			1,879.22
135236	Binder and Surface for Hot Paving	Open		04/30/2024	05/30/2024	05/22/2024			15,815.58
135290	Binder and Surface for Hot Paving	Open		04/30/2024	05/30/2024	05/22/2024			17,188.38
135354	Binder and Surface for Hot Paving	Open		04/30/2024	05/30/2024	05/22/2024			22,084.26
135405	Binder and Surface for Hot Paving	Open		04/30/2024	05/30/2024	05/22/2024			1,214.40
135618	Binder and Surface for Hot Paving	Open		04/30/2024	05/30/2024	05/22/2024			16,884.12
135620	Binder and Surface for Hot Paving	Open		04/30/2024	05/30/2024	05/22/2024			14,084.40
			Vendor **4850 - Builders Asphalt, Llc** Totals			Invoices	8		$114,939.20
Vendor **4978 - C. Acitelli Heating & Piping Contractors, Inc**									
0000038003	Service Call - Village Hall Chiller	Open		04/17/2024	05/16/2024	05/24/2024			416.00
			Vendor **4978 - C. Acitelli Heating & Piping Contractors, Inc** Totals			Invoices	1		$416.00
Vendor **4911 - CADD Microsystems, Inc**									
SO30037602	Bluebeam License Addition - prorated	Open		03/21/2024	05/28/2024	05/21/2024			150.00
			Vendor **4911 - CADD Microsystems, Inc** Totals			Invoices	1		$150.00
Vendor **3232 - Angelo R Calanca**									
2024-00000436	Special Operations - Liquor Establishment Check (24-003828)	Open		05/20/2024	06/03/2024	05/29/2024			40.00
2024-00000437	Special Operations - Tobacco Compliancy Establishment Checks	Open		05/20/2024	06/03/2024	05/29/2024			40.00
			Vendor **3232 - Angelo R Calanca** Totals			Invoices	2		$80.00
Vendor **3725 - Cambridge Computer Services Inc**									
87845	Replacement Server	Open		03/14/2024	05/28/2024	05/28/2024			10,414.65
			Vendor **3725 - Cambridge Computer Services Inc** Totals			Invoices	1		$10,414.65
Vendor **2650 - Case Lots**									
24724	Black Can Liners, Multi-Fold Towels	Open		05/17/2024	06/16/2024	05/24/2024			368.75
			Vendor **2650 - Case Lots** Totals			Invoices	1		$368.75
Vendor **5218 - Casey Automotive**									
30553657	Repairs & Maintenance - T-486	Open		02/22/2024	04/30/2024	04/16/2024			42.93

Attachment: Warrant #11 (Warrant 2024 # 11)

VILLAGE OF PALATINE

Warrant #11

Invoice Due Date Range 03/01/24 - 06/18/24
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
30554797	Repairs & Maintenance - T-507	Open		03/27/2024	04/26/2024	04/16/2024			78.95
30554991AReissue	Repairs & Maintenance - T-487	Open		04/03/2024	05/30/2024	05/22/2024			78.93
30555423	Repairs & Maintenance - T-440	Open		04/16/2024	05/16/2024	04/30/2024			71.84
30555927	Credit Memo	Open		05/02/2024	06/04/2024	05/24/2024			(633.27)
30556482	Repairs & Maintenance - C-368	Open		05/17/2024	06/04/2024	05/24/2024			589.71
30556703	Repairs & Maintenance - T-400	Open		05/23/2024	06/04/2024	05/24/2024			372.66
			Vendor **5218 - Casey Automotive** Totals			Invoices	7		$601.75
Vendor **1319 - Casey Equipment Company**									
P05528	Parts-E-220	Open		05/01/2024	05/31/2024	05/22/2024			1,464.37
P10358	Credit Memo	Open		05/03/2024	05/31/2024	05/22/2024			(905.89)
			Vendor **1319 - Casey Equipment Company** Totals			Invoices	2		$558.48
Vendor **5195 - Castle Chevrolet North LLC**									
37456	Parts - T-458	Open		05/08/2024	06/07/2024	05/14/2024			97.14
			Vendor **5195 - Castle Chevrolet North LLC** Totals			Invoices	1		$97.14
Vendor **2732 - CDW Government Inc**									
QW57812	ADO GOV CC ALL APP	Open		04/24/2024	06/03/2024	05/28/2024			1,053.80
			Vendor **2732 - CDW Government Inc** Totals			Invoices	1		$1,053.80
Vendor **2555 - Chicago Parts & Sound**									
1-0438690	Parts - T-394	Open		05/06/2024	06/06/2024	05/14/2024			286.17
1-0439070	Parts - T-458	Open		05/07/2024	06/07/2024	05/14/2024			22.64
1-0441342	Parts - T-446	Open		05/16/2024	06/15/2024	05/24/2024			411.90
1-0441511	Parts - T-446	Open		05/16/2024	06/15/2024	05/24/2024			14.19
			Vendor **2555 - Chicago Parts & Sound** Totals			Invoices	4		$734.90
Vendor **4343 - Christopher B. Burke Engineering Ltd**									
192076	Peppertree Lift Station Abandonment Design Engineering	Open		05/10/2024	06/09/2024	05/15/2024			8,573.46
192077	Smith Street Bike Path Connection Construction Eng DPW-2219	Open		05/10/2024	06/09/2024	05/15/2024			630.00
			Vendor **4343 - Christopher B. Burke Engineering Ltd** Totals			Invoices	2		$9,203.46
Vendor **3050 - Cintas #22**									
4192315500	Shop Rags	Open		05/10/2024	06/09/2024	05/09/2024			17.12
4192315653	Uniform Cleaning	Open		05/10/2024	06/09/2024	05/09/2024			159.85
4193027117	CSF Carpets	Open		05/17/2024	06/16/2024	05/23/2024			151.11

Attachment: Warrant #11 (Warrant 2024 # 11)

VILLAGE OF PALATINE

Warrant #11

Invoice Due Date Range 03/01/24 - 06/18/24
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
4193027142	Shop Rags	Open		05/17/2024	06/16/2024	05/23/2024			17.12
4193027187	Uniform Cleaning	Open		05/17/2024	06/16/2024	05/23/2024			133.75
			Vendor **3050 - Cintas #22** Totals			Invoices	5		$478.95
Vendor **2707 - Ciorba Group Inc**									
0030008	Salt Creek Streambank Stabilization Design Engineering Services	Open		05/09/2024	06/08/2024	05/22/2024			27,225.23
0030056	2024 Water Main Replacement Contract 2 Design DPW-2422	Open		05/09/2024	06/08/2024	05/15/2024			17,306.35
			Vendor **2707 - Ciorba Group Inc** Totals			Invoices	2		$44,531.58
Vendor **2383 - Colfax Welding & Fabricating**									
64145	Fuel - M-999	Open		05/10/2024	06/09/2024	05/29/2024			31.40
			Vendor **2383 - Colfax Welding & Fabricating** Totals			Invoices	1		$31.40
Vendor **3091 - Cook County Treasurer Electrical & Maintenance**									
2024-1	Traffic Signal Maintenance 1/1/24-3/31/24	Open		04/03/2024	05/03/2024	05/24/2024			1,810.02
			Vendor **3091 - Cook County Treasurer Electrical & Maintenance** Totals			Invoices	1		$1,810.02
Vendor **2773 - Core & Main LP**									
U699865	Meters-OMNI+ 1-1/2 R2 Meas Chmb 10G 8WHL SM 20' Triple 3W Cable	Open		05/10/2024	06/09/2024	05/08/2024			1,190.20
U702680	Meters-IPERL 5/8 L/CBL 1G SM 7WHL, OMNI+ 6 C2 Reg Retrofit Kit	Open		05/10/2024	06/09/2024	05/08/2024			1,565.00
U872972	Manhole Cover Hook	Open		05/10/2024	06/09/2024	05/08/2024			260.00
			Vendor **2773 - Core & Main LP** Totals			Invoices	3		$3,015.20
Vendor **5342 - Design Workshop, Inc**									
0077831	Village of Palatine Streetscape Improvement 4/1-4/30/24	Open		05/07/2024	06/07/2024	05/08/2024			3,705.44
			Vendor **5342 - Design Workshop, Inc** Totals			Invoices	1		$3,705.44
Vendor **5389 - Deux Frenchies LLC**									
240222	Food for K-9 "Hondo" (Contreras)	Open		05/23/2024	06/12/2024	05/29/2024			82.57
			Vendor **5389 - Deux Frenchies LLC** Totals			Invoices	1		$82.57
Vendor **1728 - Doland Engineering, LLC**									
24-10575	2024 Water Main Extensions Design Engineering DPW-2425	Open		04/30/2024	05/30/2024	05/22/2024			19,810.00

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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 **1728 - Doland Engineering, LLC** Totals				Invoices	1		$19,810.00
Vendor **3172 - Margaret R Duer**									
05082024	Northwest Clerks Meeting	Open		05/08/2024	06/08/2024	05/14/2024			24.12
		Vendor **3172 - Margaret R Duer** Totals				Invoices	1		$24.12
Vendor **5089 - Empire Printing, LLC**									
55008A	Public Works T-Shirts, Long Sleeve Shirts and Sweatshirts	Open		04/30/2024	05/30/2024	05/23/2024			3,937.20
55008C	Public Works T-Shirts, Long Sleeve Shirts and Sweatshirts	Open		05/02/2024	06/01/2024	05/23/2024			900.51
55009	Public Works Coordinator and Management Uniforms	Open		05/03/2024	06/02/2024	05/20/2024			1,325.68
55008B	Public Works T-Shirts, Long Sleeve Shirts and Sweatshirts	Open		05/08/2024	06/07/2024	05/23/2024			4,469.61
5508B-BO	Public Works T-Shirts, Long Sleeve Shirts and Sweatshirts	Open		05/08/2024	06/07/2024	05/23/2024			1,513.50
		Vendor **5089 - Empire Printing, LLC** Totals				Invoices	5		$12,146.50
Vendor **5398 - EMS Management & Consultants, Inc.**									
EMS-004381	Ambulance Billing Charges - April	Open		04/30/2024	06/09/2024	05/14/2024			6,793.11
		Vendor **5398 - EMS Management & Consultants, Inc.** Totals				Invoices	1		$6,793.11
Vendor **5423 - Evidence IQ, Inc**									
EIQ-052824-1	Ballistics IQ Box (Portable Ballistic Testing Equipment)	Open		05/28/2024	06/03/2024	05/29/2024			24,999.00
		Vendor **5423 - Evidence IQ, Inc** Totals				Invoices	1		$24,999.00
Vendor **3563 - FGM Architects**									
23-3804.02-4	Fire Stations 82 and 85 Renovations Phase 2 Services	Open		05/08/2024	06/07/2024	05/21/2024			89,157.60
		Vendor **3563 - FGM Architects** Totals				Invoices	1		$89,157.60
Vendor **3249 - Fire Investigators Strike Force**									
2024-00000426	Seminar Fees	Open		05/03/2024	06/02/2024	05/21/2024			150.00
		Vendor **3249 - Fire Investigators Strike Force** Totals				Invoices	1		$150.00
Vendor **2195 - FMP**									
162-176907	Parts - T-458	Open		05/08/2024	06/07/2024	05/14/2024			6.83
50-5296628	Parts - T-457	Open		05/08/2024	06/07/2024	05/29/2024			6.83
50-5308402	Parts - T-465	Open		05/14/2024	06/13/2024	05/29/2024			331.00

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			Vendor **2195 - FMP** Totals			Invoices	3		$344.66
Vendor **5073 - FulLife Safety LLC**									
70111	Parts - Stock	Open		05/01/2024	05/31/2024	05/22/2024			126.60
70204	Parts - STOCK	Open		05/10/2024	06/09/2024	05/29/2024			325.10
			Vendor **5073 - FulLife Safety LLC** Totals			Invoices	2		$451.70
Vendor **1667 - Gilio Landscape Contractors**									
9658	630 E Northwest Hwy 5/17/24	Open		05/18/2024	06/17/2024	05/20/2024			80.00
9659	636 E Northwest Hwy 5/17/24	Open		05/18/2024	06/17/2024	05/20/2024			80.00
9660	410 N Northwest Hwy 5/17/24	Open		05/18/2024	06/17/2024	05/20/2024			80.00
9661	204 & 206 N Hicks Rd 5/17/24	Open		05/18/2024	06/17/2024	05/20/2024			80.00
9662	204 & 206 N Hicks Rd 5/17/24	Open		05/18/2024	06/17/2024	05/20/2024			80.00
9663	440 N Carter St 5/17/24	Open		05/18/2024	06/17/2024	05/20/2024			100.00
9664	43 S Cedar St 5/17/24	Open		05/18/2024	06/17/2024	05/20/2024			125.00
9668	662 N Robinson 5/18/24	Open		05/18/2024	06/17/2024	05/20/2024			80.00
9667	200 E Northwest Hwy 5/18/24	Open		05/19/2024	06/18/2024	05/20/2024			80.00
9669	1130 E Dundee Rd 5/18/24	Open		05/19/2024	06/18/2024	05/20/2024			80.00
			Vendor **1667 - Gilio Landscape Contractors** Totals			Invoices	10		$865.00
Vendor **2442 - Goodmark Nurseries Llc**									
ARINV-006166	Replacement Parkway Trees and 50/50 Parkway Tree Purchases	Open		04/30/2024	05/30/2024	05/17/2024			8,971.50
			Vendor **2442 - Goodmark Nurseries Llc** Totals			Invoices	1		$8,971.50
Vendor **4753 - Granicus Llc**									
182031-a	missing amount for Stream Services	Open		05/28/2024	05/28/2024	05/28/2024			107.80
			Vendor **4753 - Granicus Llc** Totals			Invoices	1		$107.80
Vendor **5413 - Greg Poulos LLC**									
24-02	Less Lethal Bean Bag Instructor Course (x5)	Open		04/04/2024	06/03/2024	05/29/2024			2,000.00
			Vendor **5413 - Greg Poulos LLC** Totals			Invoices	1		$2,000.00
Vendor **5025 - Hampton, Lenzini and Renwick, Inc**									
000020241020	2024 Water Main Replacement Contract 3 Design DPW-2423	Open		05/09/2024	06/08/2024	05/15/2024			38,161.25

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		Vendor **5025 - Hampton, Lenzini and Renwick, Inc** Totals				Invoices	1		$38,161.25
Vendor **1916 - Harvard Maintenance Inc**									
1633320	Village Hall Janitorial Service-May 2024	Open		05/01/2024	05/31/2024	05/24/2024			3,528.59
1633378	Train Station Janitorial Service -May 2024	Open		05/01/2024	05/31/2024	05/24/2024			8,118.05
		Vendor **1916 - Harvard Maintenance Inc** Totals				Invoices	2		$11,646.64
Vendor **2141 - Hastings Air Energy Control**									
PS-I0007235	Plymovent- Grabbers	Open		05/13/2024	06/12/2024	05/16/2024			2,396.99
		Vendor **2141 - Hastings Air Energy Control** Totals				Invoices	1		$2,396.99
Vendor **4993 - Holiday Radiance Lights**									
4250	Holiday Lights-100 ct. Light Warm White LED	Open		04/24/2024	05/23/2024	05/29/2024			5,040.00
		Vendor **4993 - Holiday Radiance Lights** Totals				Invoices	1		$5,040.00
Vendor **2976 - Huffman Landscape**									
HUFF5-15-24	Replacement and 50/50 Parkway Tree Installations	Open		05/15/2024	06/14/2024	05/29/2024			3,550.00
		Vendor **2976 - Huffman Landscape** Totals				Invoices	1		$3,550.00
Vendor **4591 - IL Department of Innovation & Technology**									
T2423769	Custom Bandwidth	Open		05/13/2024	06/13/2024	05/21/2024			428.00
		Vendor **4591 - IL Department of Innovation & Technology** Totals				Invoices	1		$428.00
Vendor **2643 - Illinois Chapter - IAAI**									
2024-00000424	Fire Investigation Conference (Pepe, Jordan, Koeneman)	Open		04/20/2024	05/21/2024	05/17/2024			330.00
		Vendor **2643 - Illinois Chapter - IAAI** Totals				Invoices	1		$330.00
Vendor **2827 - Illinois Dept Of Agriculture**									
AB40504 24-26	2024, 2025, 2026 Pest Control Applicator License - Begale	Open		05/01/2024	05/31/2024	05/29/2024			120.00
JS36312 24-26	2024, 2025, 2026 Pest Control Operator License - Schmidt	Open		05/01/2024	05/31/2024	05/29/2024			90.00
		Vendor **2827 - Illinois Dept Of Agriculture** Totals				Invoices	2		$210.00
Vendor **5061 - Illinois LEAP**									
0000706	2024 IL LEAP Conference Registration	Open		05/06/2024	06/05/2024	05/14/2024			349.00
		Vendor **5061 - Illinois LEAP** Totals				Invoices	1		$349.00

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Vendor **1604 - Illinois State Police**									
20240401570	Fingerprinting for Liquor Licensing (1570-APR)	Open		05/01/2024	06/15/2024	05/29/2024			282.50
20240403601	Fingerprinting for Employment (3601-APR)	Open		05/01/2024	06/15/2024	05/29/2024			56.50
20240404348	April Background Checks	Open		05/15/2024	06/14/2024	05/16/2024			28.25
			Vendor **1604 - Illinois State Police** Totals			Invoices	3		$367.25
Vendor **1596 - Imaging Essentials, Inc**									
SINB106677	Plotter Ink	Open		05/08/2024	06/07/2024	05/21/2024			1,094.64
			Vendor **1596 - Imaging Essentials, Inc** Totals			Invoices	1		$1,094.64
Vendor **4616 - Interstate All Battery Center**									
1903701056250	PD Fire Panel Replacements	Open		05/10/2024	06/09/2024	05/08/2024			55.20
			Vendor **4616 - Interstate All Battery Center** Totals			Invoices	1		$55.20
Vendor **4951 - Interstate Batteries of North Chicago**									
23047832	Parts - Stock	Open		05/07/2024	06/06/2024	05/09/2024			410.28
23047734	Parts - Stock	Open		05/09/2024	06/08/2024	05/09/2024			1,000.56
			Vendor **4951 - Interstate Batteries of North Chicago** Totals			Invoices	2		$1,410.84
Vendor **4366 - Interstate Power Systems Inc**									
R042047449 : 01	Repairs - T-504	Open		05/10/2024	06/09/2024	05/22/2024			5,977.49
			Vendor **4366 - Interstate Power Systems Inc** Totals			Invoices	1		$5,977.49
Vendor **2695 - JG Uniforms Inc**									
130263	Misc Uniform/Equipment Items/Vest Carriers (Growney)	Open		05/01/2024	05/31/2024	05/29/2024			35.00
130410	Misc Uniform/Equipment Items/Vest Carriers(Blk Shoulder Patches)	Open		05/03/2024	06/02/2024	05/29/2024			1,350.00
130568	Misc Uniform/Equipment Items/Vest Carriers (Patrick)	Open		05/07/2024	06/06/2024	05/29/2024			55.00
130974	Misc Uniform/Equipment Items/Vest Carriers (Cipicchio)	Open		05/15/2024	06/14/2024	05/29/2024			11.50
131104	Misc Uniform/Equipment Items/Vest Carriers (Growney)	Open		05/16/2024	06/15/2024	05/29/2024			131.00
131105	Misc Uniform/Equipment Items/Vest Carriers (Syc)	Open		05/16/2024	06/15/2024	05/29/2024			15.00
131107	Misc Uniform/Equipment Items/Vest Carriers (Kluch)	Open		05/16/2024	06/15/2024	05/29/2024			195.00
			Vendor **2695 - JG Uniforms Inc** Totals			Invoices	7		$1,792.50

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Vendor **3869 - John Nelson Architect Inc**									
JN 5/28/24	Plan Review/ Consultation Services 5/15-5/24/24	Open		05/28/2024	05/28/2024	05/20/2024			1,960.00
			Vendor **3869 - John Nelson Architect Inc** Totals			Invoices	1		$1,960.00
Vendor **2219 - Just Faucets**									
211231	CSF Spigot Repair	Open		05/07/2024	06/06/2024	05/08/2024			85.00
			Vendor **2219 - Just Faucets** Totals			Invoices	1		$85.00
Vendor **4354 - James E Kernan**									
2024-00000428	Tuition Reimbursement	Open		05/22/2024	05/22/2024	05/22/2024			813.00
			Vendor **4354 - James E Kernan** Totals			Invoices	1		$813.00
Vendor **3357 - KONE Inc**									
871349041	Service Contract for Elevator Maintenance-5/1/24 -7/31/24	Open		05/01/2024	05/31/2024	05/24/2024			6,214.44
			Vendor **3357 - KONE Inc** Totals			Invoices	1		$6,214.44
Vendor **5137 - Lakeshore Recycling Systems, LLC**									
V936647	Waste Disposal	Open		05/15/2024	06/14/2024	05/22/2024			240.66
			Vendor **5137 - Lakeshore Recycling Systems, LLC** Totals			Invoices	1		$240.66
Vendor **5427 - LIVunLtd**									
164116	Fitness Room Equipment Maintenance	Open		05/16/2024	06/15/2024	05/29/2024			240.00
			Vendor **5427 - LIVunLtd** Totals			Invoices	1		$240.00
Vendor **4957 - MacQueen Equipment, LLC**									
P28346	Parts - T-492	Open		05/13/2024	06/12/2024	05/29/2024			283.06
			Vendor **4957 - MacQueen Equipment, LLC** Totals			Invoices	1		$283.06
Vendor **5066 - Marco Technologies LLC**									
529306581	Copier Maintenance Agreement	Open		05/16/2024	06/09/2024	05/21/2024			1,224.80
			Vendor **5066 - Marco Technologies LLC** Totals			Invoices	1		$1,224.80
Vendor **2737 - Mes Inc/Global**									
IN2046965	SCBA Repair	Open		04/30/2024	05/29/2024	05/17/2024			88.51
			Vendor **2737 - Mes Inc/Global** Totals			Invoices	1		$88.51
Vendor **2332 - Microsystems Inc**									
088453	Laserfiche import	Open		05/20/2024	05/20/2024	05/20/2024			216.00
			Vendor **2332 - Microsystems Inc** Totals			Invoices	1		$216.00
Vendor **1531 - Mid American Technology**									

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18058	Locator Repair	Open		05/13/2024	06/12/2024	05/22/2024			360.00
18059	Locator Repair	Open		05/13/2024	06/12/2024	05/22/2024			829.00
		Vendor **1531 - Mid American Technology** Totals				Invoices	2		$1,189.00
Vendor **2421 - Mikes Towing/Auto & Truck Repair**									
1072993	Safety Lane - T524, T373, T450, T319, T534	Open		05/10/2024	06/09/2024	05/29/2024			203.00
1073020	Safety Lane - T-408	Open		05/17/2024	06/16/2024	05/29/2024			40.00
		Vendor **2421 - Mikes Towing/Auto & Truck Repair** Totals				Invoices	2		$243.00
Vendor **1405 - MPC Communications & Lighting Inc**									
24-1067	T-458 Conversion to Gang Unit	Open		03/20/2024	05/31/2024	05/17/2024			1,234.95
		Vendor **1405 - MPC Communications & Lighting Inc** Totals				Invoices	1		$1,234.95
Vendor **5099 - NAPA Auto Parts**									
435287	Grease for Pumps	Open		05/14/2024	06/13/2024	05/08/2024			106.60
435288	Credit memo	Open		05/14/2024	06/13/2024	05/08/2024			(15.99)
433775	Parts - T-241	Open		04/30/2024	05/30/2024	05/29/2024			17.82
434411	Parts - T-394	Open		05/06/2024	06/05/2024	05/09/2024			12.30
434499	Parts - T-412	Open		05/07/2024	06/06/2024	05/09/2024			14.46
434654	Fluids - Stock	Open		05/08/2024	06/07/2024	05/09/2024			83.94
435137	Parts - G-021	Open		05/13/2024	06/12/2024	05/29/2024			48.24
		Vendor **5099 - NAPA Auto Parts** Totals				Invoices	7		$267.37
Vendor **1468 - Newcastle Electric**									
00020548	Countryside and South Supply Pump Stations VFD Additions	Open		05/13/2024	06/12/2024	05/15/2024			16,123.00
00020549	Heron and North Supply Pump Stations VFD Repair and Addition	Open		05/13/2024	06/12/2024	05/15/2024			11,968.00
		Vendor **1468 - Newcastle Electric** Totals				Invoices	2		$28,091.00
Vendor **1541 - NIPSTA**									
62921581	Vehicle Machinery Technician- Stennett	Open		04/01/2024	05/01/2024	05/16/2024			1,300.00
		Vendor **1541 - NIPSTA** Totals				Invoices	1		$1,300.00
Vendor **1480 - Northwest Trucks, Inc.**									
X101160050:01	Parts - T-454	Open		05/10/2024	06/09/2024	05/29/2024			63.09
X101160498:01	Parts - T-490	Open		05/14/2024	06/13/2024	05/29/2024			84.99
		Vendor **1480 - Northwest Trucks, Inc.** Totals				Invoices	2		$148.08
Vendor **1214 - On Time Embroidery Inc.**									
122482	Clothing	Open		05/13/2024	06/12/2024	05/13/2024			892.00

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122710	Clothing	Open		05/13/2024	06/12/2024	05/13/2024			132.00
122860	Clothing	Open		05/13/2024	06/12/2024	05/13/2024			83.00
122963	Clothing	Open		05/13/2024	06/12/2024	05/13/2024			156.00
124218	Clothing	Open		05/13/2024	06/12/2024	05/13/2024			57.00
124219	Clothing	Open		05/13/2024	06/12/2024	05/13/2024			133.00
124220	Clothing	Open		05/13/2024	06/12/2024	05/13/2024			260.00
124221	Clothing	Open		05/13/2024	06/12/2024	05/13/2024			198.00
		Vendor **1214 - On Time Embroidery Inc.** Totals				Invoices	8		$1,911.00
Vendor **5151 - Pace Analytical Services, LLC**									
I9588438	Water Sample Testing	Open		03/22/2024	05/15/2024	05/22/2024			1,000.00
247203271	Water Sample Testing	Open		05/08/2024	06/07/2024	05/08/2024			15.00
247203398	Water Sample Testing	Open		05/09/2024	06/08/2024	05/08/2024			15.00
247203976	Water Sample Testing	Open		05/15/2024	06/14/2024	05/22/2024			75.00
247203977	Water Sample Testing	Open		05/15/2024	06/14/2024	05/22/2024			460.00
247204060	Water Sample Testing	Open		05/16/2024	06/15/2024	05/22/2024			824.00
		Vendor **5151 - Pace Analytical Services, LLC** Totals				Invoices	6		$2,389.00
Vendor **2572 - Paddock Publications, Inc**									
289623	Legal Notices - 4615563, 4615564, 4615566	Open		05/13/2024	06/10/2024	05/24/2024			576.25
		Vendor **2572 - Paddock Publications, Inc** Totals				Invoices	1		$576.25
Vendor **1583 - Palatine Park District**									
5278	April 2024 Grass Mowing Services Reimbursement	Open		05/17/2024	06/16/2024	05/29/2024			7,269.42
		Vendor **1583 - Palatine Park District** Totals				Invoices	1		$7,269.42
Vendor **1784 - Parent Petroleum**									
1655048	Lubricants & Additives - STOCK	Open		05/07/2024	06/06/2024	05/29/2024			1,862.19
		Vendor **1784 - Parent Petroleum** Totals				Invoices	1		$1,862.19
Vendor **4830 - Pentegra Systems LLC**									
68229	Service to Cameras in Investigations Interview Rooms	Open		05/10/2024	06/09/2024	05/29/2024			910.00
		Vendor **4830 - Pentegra Systems LLC** Totals				Invoices	1		$910.00
Vendor **1622 - Prime Tack & Seal Co**									
79041	Primer for Milling and Paving Program	Open		05/06/2024	06/05/2024	05/09/2024			1,230.00
79065	Primer for Milling and Paving Program	Open		05/07/2024	06/06/2024	05/09/2024			795.00
79091	Primer for Milling and Paving Program	Open		05/09/2024	06/08/2024	05/09/2024			1,230.00

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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
79167	Primer for Milling and Paving Program	Open		05/14/2024	06/13/2024	05/22/2024			2,612.50
79227	Primer for Milling and Paving Program	Open		05/17/2024	06/16/2024	05/22/2024			1,353.00
			Vendor **1622 - Prime Tack & Seal Co** Totals			Invoices	5		$7,220.50
Vendor **1361 - Pro Tect Associates Inc**									
90457	office supplies- general	Open		05/09/2024	06/08/2024	05/14/2024			114.89
			Vendor **1361 - Pro Tect Associates Inc** Totals			Invoices	1		$114.89
Vendor **1944 - Quill LLC**									
38614089	office supplies- general	Open		05/10/2024	06/09/2024	05/20/2024			48.99
38620594	office supplies- general	Open		05/10/2024	06/09/2024	05/20/2024			113.13
			Vendor **1944 - Quill LLC** Totals			Invoices	2		$162.12
Vendor **3701 - Rhomar Industries Inc**									
106176	Asphalt Release for Cleaning Asphalt Tools and Equipment	Open		05/09/2024	06/08/2024	05/22/2024			2,806.92
			Vendor **3701 - Rhomar Industries Inc** Totals			Invoices	1		$2,806.92
Vendor **3983 - Rock River Sports LLC**									
697	Dry Suit Repair	Open		05/02/2024	06/01/2024	05/21/2024			104.30
			Vendor **3983 - Rock River Sports LLC** Totals			Invoices	1		$104.30
Vendor **1375 - Romeoville Fire Academy**									
2024-312	Advanced Fire Officer (Walters)	Open		04/29/2024	05/28/2024	05/16/2024			1,200.00
			Vendor **1375 - Romeoville Fire Academy** Totals			Invoices	1		$1,200.00
Vendor **4019 - Rush Truck Centers**									
3036845067	Credit Memo	Open		04/12/2024	06/15/2024	05/29/2024			(75.59)
3036850753	Credit Memo	Open		04/12/2024	06/15/2024	05/29/2024			(266.00)
3037277133	Parts - T-467	Open		05/16/2024	06/15/2024	05/29/2024			876.10
			Vendor **4019 - Rush Truck Centers** Totals			Invoices	3		$534.51
Vendor **4168 - Doris K Sadik**									
05082024	2024 Northwest Clerks Meeting	Open		05/08/2024	06/08/2024	05/14/2024			60.00
			Vendor **4168 - Doris K Sadik** Totals			Invoices	1		$60.00
Vendor **5322 - SAE Customs Inc**									
5006	Command Car	Open		05/14/2024	06/13/2024	05/23/2024			661.11
5010	Repairs & Maintenance - T-519	Open		05/14/2024	06/13/2024	05/24/2024			475.00
			Vendor **5322 - SAE Customs Inc** Totals			Invoices	2		$1,136.11

Attachment: Warrant #11 (Warrant 2024 # 11)

VILLAGE OF PALATINE

Warrant #11

Invoice Due Date Range 03/01/24 - 06/18/24
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 **1825 - SCBAS Inc.**									
124129	SCBAS Compressor / Cascade parts	Open		05/06/2024	06/05/2024	05/17/2024			415.64
			Vendor **1825 - SCBAS Inc.** Totals			Invoices	1		$415.64
Vendor **5173 - Silicon Forensics Inc**									
116392	Faraday Bags - Forensics Unit	Open		05/10/2024	06/09/2024	05/29/2024			289.91
			Vendor **5173 - Silicon Forensics Inc** Totals			Invoices	1		$289.91
Vendor **5251 - Simply Stereo**									
154F0B22-0001	Wiring at FD82	Open		05/28/2024	05/28/2024	05/28/2024			1,574.36
			Vendor **5251 - Simply Stereo** Totals			Invoices	1		$1,574.36
Vendor **1804 - Staples**									
7000557837	Office Supplies	Open		05/04/2024	06/03/2024	05/13/2024			38.63
			Vendor **1804 - Staples** Totals			Invoices	1		$38.63
Vendor **5082 - State Graphics**									
96220	business cards Daigle	Open		05/09/2024	06/08/2024	05/14/2024			58.48
			Vendor **5082 - State Graphics** Totals			Invoices	1		$58.48
Vendor **2564 - State Treasurer-IL Dept of Transportation**									
64838	Quarterly Traffic Signal Maintenance-10/1/23-12/31/23	Open		01/31/2024	03/01/2024	12/31/2023			13,764.84
65158	Quarterly Traffic Signal Maintenance-1/1/24-3/31/24	Open		05/16/2024	06/15/2024	05/24/2024			13,764.84
			Vendor **2564 - State Treasurer-IL Dept of Transportation** Totals			Invoices	2		$27,529.68
Vendor **2111 - Terminal Supply Co**									
35735-00	Parts - T-412	Open		05/08/2024	06/07/2024	05/29/2024			113.59
			Vendor **2111 - Terminal Supply Co** Totals			Invoices	1		$113.59
Vendor **2545 - Terrace Supply Co**									
0071041844	Oxygen	Open		05/13/2024	06/12/2024	05/13/2024			201.07
			Vendor **2545 - Terrace Supply Co** Totals			Invoices	1		$201.07
Vendor **5272 - The Lakota Group, Inc**									
23002-14	Comprehensive Plan 4/1/24-4/30/24	Open		05/14/2024	06/13/2024	05/14/2024			2,597.00
			Vendor **5272 - The Lakota Group, Inc** Totals			Invoices	1		$2,597.00
Vendor **1199 - Thompson Elevator Inspection Service Inc**									
24-0905	1 OOS permit inspection	Open		05/06/2024	06/06/2024	05/14/2024			75.00
24-0949	1 inspection & 2 reinspection	Open		05/10/2024	06/10/2024	05/14/2024			114.00

Attachment: Warrant #11 (Warrant 2024 # 11)

VILLAGE OF PALATINE

Warrant #11

Invoice Due Date Range 03/01/24 - 06/18/24
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
24-0966	1 unit demo permit insp-250 E Wood	Open		05/14/2024	06/13/2024	05/14/2024			75.00
24-1015	2 R&R permit inspection/ 2 R&R permit reinspect- 909 Kenilworth	Open		05/17/2024	06/16/2024	05/20/2024			300.00
	Vendor **1199 - Thompson Elevator Inspection Service Inc** Totals					Invoices	4		$564.00
Vendor **5428 - Meri Todorova**									
5/27/24	ICC permit Tech test	Open		05/27/2024	05/27/2024	05/20/2024			240.00
	Vendor **5428 - Meri Todorova** Totals					Invoices	1		$240.00
Vendor **4058 - TransUnion Risk and Alternative Data Solutions Inc**									
71751-202404-1	Online Investigative Search Engine (04/01/24 - 04/30/24)	Open		05/01/2024	06/15/2024	05/29/2024			710.80
	Vendor **4058 - TransUnion Risk and Alternative Data Solutions Inc** Totals					Invoices	1		$710.80
Vendor **3709 - Verizon Wireless**									
9964061916	Cellular Usage	Open		05/12/2024	06/04/2024	05/28/2024			4,587.72
	Vendor **3709 - Verizon Wireless** Totals					Invoices	1		$4,587.72
Vendor **4624 - Viking Chemical Company**									
163689	Water Treatment Chemicals	Open		05/16/2024	06/15/2024	05/22/2024			3,573.00
	Vendor **4624 - Viking Chemical Company** Totals					Invoices	1		$3,573.00
Vendor **3020 - Village of Palatine Petty Cash**									
2024-00000415	Nelson- Lock de-icer	Open		05/17/2024	05/17/2024	05/17/2024			2.48
2024-00000416	Nagy- Lock de-icer	Open		05/17/2024	05/17/2024	05/17/2024			48.15
2024-00000417	Kaiser- WI Driver Abstract	Open		05/17/2024	05/17/2024	05/17/2024			5.12
2024-00000418	Lavacchi- Cards for Liftmaster	Open		05/17/2024	05/17/2024	05/17/2024			69.50
2024-00000419	Roman- Hazmat Tech Exam	Open		05/17/2024	05/17/2024	05/17/2024			59.00
2024-00000420	Jacober- iPad Charger	Open		05/17/2024	05/17/2024	05/17/2024			18.69
2024-00000421	Koeneman- Propane for 5th Grade Program	Open		05/17/2024	05/17/2024	05/17/2024			46.28
2024-00000422	DuLaney- Board & Water Ops Class	Open		05/17/2024	05/17/2024	05/17/2024			57.94
2024-00000423	Heiderman- Boat License Course	Open		05/17/2024	05/17/2024	05/17/2024			44.95
	Vendor **3020 - Village of Palatine Petty Cash** Totals					Invoices	9		$352.11
Vendor **3209 - Warehouse Direct**									
5728362-0	Office Supplies	Open		05/24/2024	06/03/2024	05/29/2024			23.68
	Vendor **3209 - Warehouse Direct** Totals					Invoices	1		$23.68
Vendor **2752 - West Side Tractor Sales**									

Attachment: Warrant #11 (Warrant 2024 # 11)

VILLAGE OF PALATINE

Warrant #11

Invoice Due Date Range 03/01/24 - 06/18/24
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
W20843	Parts - E-641	Open		05/16/2024	06/15/2024	05/29/2024			20.48
			Vendor **2752 - West Side Tractor Sales** Totals			Invoices	1		$20.48
Vendor **1151 - William Rainey Harper College**									
0757959	Classes	Open		05/16/2024	06/15/2024	05/21/2024			1,140.00
			Vendor **1151 - William Rainey Harper College** Totals			Invoices	1		$1,140.00
Vendor **1919 - Zoll Medical Corporation**									
3966010	EMS Equipment	Open		05/02/2024	06/01/2024	05/21/2024			2,611.70
			Vendor **1919 - Zoll Medical Corporation** Totals			Invoices	1		$2,611.70
Vendor **Deer Park Hotel, LLC C/O Atira Hotels**									
2024-00000429	Refund of Deer Park Water Deposit - 21660 W Lake Cook Rd	Open		05/28/2024	05/28/2024	05/28/2024			7,477.20
			Vendor **Deer Park Hotel, LLC C/O Atira Hotels** Totals			Invoices	1		$7,477.20
Vendor **Marty Farrington**									
2024-00000425	withdrawn permit /15309-2023/ 956 E Babcock	Open		05/20/2024	05/20/2024	05/20/2024			98.00
			Vendor **Marty Farrington** Totals			Invoices	1		$98.00
Vendor **Kenta Ikehata**									
2024-00000432	sign refund/ 3 E Northwest Hwy/ SU 101-2024	Open		05/29/2024	05/29/2024	05/29/2024			250.00
			Vendor **Kenta Ikehata** Totals			Invoices	1		$250.00
Vendor **Luke Kozlowski**									
2024-00000431	sign refund/ 574 W Colfax St/ SU102-2024	Open		05/24/2024	05/24/2024	05/24/2024			250.00
			Vendor **Luke Kozlowski** Totals			Invoices	1		$250.00
			Grand Totals			Invoices	235		$576,149.38

Attachment: Warrant #11 (Warrant 2024 # 11)

Village of Palatine

Payment Batch Register

Bank Account: AP - Accounts Payable ZBA

Batch Date: 05/17/2024

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: AP - Accounts Payable ZBA						
Check	05/17/2024	264989	Utility Management Refund	HOGAN , JOHN		16.42
	Account Type		Account Number	Transaction Date	Transaction Type	
	Residential - Single Family		100800001-001	05/15/2024	Refund	
Check	05/17/2024	264990	Utility Management Refund	MIRANDA , MONICA		9.13
	Account Type		Account Number	Transaction Date	Transaction Type	
Check	05/17/2024	264991	Utility Management Refund	SIDOTI , JILL		12.02
	Account Type		Account Number	Transaction Date	Transaction Type	
	Residential - Single Family		305505701-002	05/14/2024	Refund	
Check	05/17/2024	264992	Utility Management Refund	STRALOW , MICHAEL		6.96
	Account Type		Account Number	Transaction Date	Transaction Type	
AP Accounts Payable ZBA Totals:				Transactions: 4		$44.53

Checks:	4	$44.53

Attachment: Warrant #11 (Warrant 2024 # 11)

Village of Palatine

Payment Batch Register

Bank Account: AP - Accounts Payable ZBA

Batch Date: 05/28/2024

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: AP - Accounts Payable ZBA						
Check	05/28/2024	264993	Utility Management Refund	PANICKER , JILU		6.65
	Account Type		Account Number	Transaction Date	Transaction Type	
Check	05/28/2024	264994	Utility Management Refund	THAKKAR , DASHRATH		238.95
	Account Type		Account Number	Transaction Date	Transaction Type	
	Residential - Single Family		401380003-006	05/20/2024	Refund	
Check	05/28/2024	264995	Utility Management Refund	WIPPMAN , ROBERT		1,482.16
	Account Type		Account Number	Transaction Date	Transaction Type	
	Residential - Single Family		445641002-001	05/22/2024	Refund	
AP Accounts Payable ZBA Totals:				Transactions: 3		$1,727.76

Checks: 3 $1,727.76

Attachment: Warrant #11 (Warrant 2024 # 11)

Consider a Motion Granting Temporary Closure of Greeley Street (between Slade and Palatine Rd.) for the American Legion Youth and Family Day at 122 W. Palatine Road and Towne Square on June 22, 2024

BACKGROUND:
The American Legion Post 690, 122 W. Palatine Road, would like to host a Youth and Family Day in their parking lot and in Towne Square on Saturday, June 22, 2024 from 11:00 AM to 4:00 PM to celebrate their Centennial year. The Petitioner is proposing to have historic vehicles parked on Greeley Street, between Slade and Palatine Road, for people to explore and take pictures in. This will be a free event for the community. To accommodate the event, the Petitioner is requesting the temporary closure of Greeley Street, between Slade and Palatine Road.

KEY ISSUES:
- The Legion is requesting temporary closure of Greeley Street, between Slade and Palatine Road from 10:00 AM to 5:00 PM to accommodate the parking of historical military vehicles.
- If the proposed event is approved, Staff recommends the following conditions:
  1) The Petitioner shall submit a plan showing how the parking lot area will be secured and how the street will be blocked to vehicles in a manner acceptable to the Village Manager; and
  2) The Petitioner shall contact Commander David Brandwein, from the Palatine Police Department, to hire an OT officer to help with pedestrian traffic crossing Palatine Road.

ALTERNATIVES:
1. Approve the temporary road closure request.
2. Do not approve the temporary road closure request.

RECOMMENDATION:
Staff recommends approval of the proposed 2024 American Legion Post 690 Youth and Family Day, subject to the proposed conditions.

ACTION REQUIRED:
Motion approving the American Post Legion 690 Youth and Family Day, including the temporary closure of Greeley Street, between Slade and Palatine Road, subject to the proposed conditions.

Consider a Motion Approving the Downtown TIF District Facade & Interior Building Improvement Grant Program Application for the Property at 10 - 12 N. Bothwell Street

BACKGROUND:
The Village has received a Downtown Facade & Interior Building Improvement Grant Program application for proposed improvements to the existing building at 10 - 12 N. Bothwell Street (2 Libras). The Petitioner is requesting approval of the following:

> **Motion approving the Downtown TIF District Facade & Interior Building Improvement Grant Program Application for the building at 10 - 12 N. Bothwell Street.**

KEY ISSUES:

- 2 Libras restaurant is looking to occupy the former Sweet C's tenant space at 10 N. Bothwell Street, with minimal revisions to the existing floor plan. The proposed restaurant concept will be focused on breakfast and lunch offerings.
- As outlined in the Petitioner's application materials, the proposed project improvements include a new awning and exterior lighting, as well as upgrades to the building's electric service.
- Based on the specific costs outlined in the application materials (and the Grant Program's corresponding reimbursement limitations), the proposed project would be eligible for a total reimbursement amount of $10,422. This would be the maximum amount reimbursed for the corresponding work outlined in the application. If the actual costs are lower, the corresponding reimbursement payments would be adjusted accordingly.
- The program, subject to the TIF Act, allows for the reimbursement of TIF eligible expenses related to the Petitioner's proposed improvements. Funding approved as part of the Program cannot be used for the reimbursement of expenses that were incurred prior to the approval of the Petitioner's application. Per the program, all required documentation shall be reviewed and approved by the Village prior to processing any reimbursement payment.

ALTERNATIVES:
1. Approve the Application.
2. Do not approve the Application.

RECOMMENDATION:
Staff recommends approval.

ACTION REQUIRED:
A motion to approve the Downtown TIF District Facade & Interior Building Improvement Grant Program Application for the building at 10 - 12 N. Bothwell Street.

Consider a Resolution Granting a Time Extension for Ordinance #O-64-23 for the Previously Approved Car Wash at 2239-2251 N. Rand Road

BACKGROUND:
The Village Council previously approved Ordinance #O-64-23, which granted Special Use approval for the proposed car wash at 2239-2251 N. Rand Road. The Village's Zoning Code indicates that Special Use approval is valid for a period of one year, provided a building permit is obtained. While the Petitioner has applied for a building permit, it will not be issued prior to the applicable one-year deadline date of June 5, 2024. Due to these circumstances, the Petitioner is requesting approval of the following

> **The granting of a time extension of the previously approved Special Use to October 5, 2024, to allow the Petitioner to complete the building permit process for the proposed car wash.**

KEY ISSUES:
- The proposed car wash received approvals from the Village Council on June 5, 2023. The Zoning Code requires that a building permit be issued within one year of obtaining Special Use approval, and then requires that the related construction be completed within two years of the issuance of the building permit.
- The Petitioner has acquired the property and applied for a building permit, but has yet to obtain the permit. As outlined in the attached letter, the Petitioner is in the process of obtaining the MWRD permit and working with the owner of the Palatine Hyundai property to complete the access agreement for the driveway through to Lake Cook Road.
- The proposed extension will require the building permit for the car wash be obtained on or before October 5, 2024.
- All other conditions of the previously approved Special Use will remain in effect.

ALTERNATIVES:
1. Approve the resolution granting the requested time extension.
2. Do not approve the resolution granting the requested time extension.

RECOMMENDATION:
Staff recommends approval of the resolution granting a time extension to October 5, 2024.

ACTION REQUIRED:
Motion to approve the resolution granting a time extension to Ordinance #O-64-23 for the proposed car wash at 2239-2251 N. Rand Road.

Consider an Ordinance Granting a Special Use for a Tattoo Business to Operate as a Unique Use at 574 W. Colfax Street

BACKGROUND:
The Petitioner is proposing to open a tattoo business and would occupy a single office within an existing tenant space. Therefore, the Petitioner is requesting approval of the following:

> **Special use to permit a tattoo business, as a Unique Use, at the subject property.**

KEY ISSUES:
- The Subject Property is an existing multi-tenant building in the Colfax Street manufacturing district. The proposed floor plan illustrates the use of a single office, within the 574 W. Colfax tenant space. The tenant space also has access to a check-in/waiting room, a storage/break room, and a bathroom.
- Per the submitted business plan, 1 - 3 clients are anticipated per day and the hours of operation would be 12 PM - 8 PM Monday to Saturday. Clients are required to make appointments, with appointments starting at 12 PM, 3 PM, and 6 PM. The parking requirement will not change for the property with the proposed tattoo business use. The Petitioner is working with the property owner to determine if there is space available on the existing monument sign for the business name. If there is not any available signage space on that sign, per Code, the business would be allowed to have nameplate signage on the access door to the tenant space, which is approximately 100 feet from W. Colfax Street.
- The business plan also addresses cleanliness and sterilization, with most of the tattooing supplies being disposable and thrown away in biohazard collection bins and collected by an appropriate agency. The tattoo machine itself is cleaned regularly, with a small UV Sanitation Box. The Petitioner also maintains a current bloodborne pathogen certification. All tattoo uses in the State of Illinois are required to register with the Illinois Department of Public Health. Additionally, the Cook County Department of Public Health inspects tattoo uses and investigates any complaints about their operation.
- The subject use is not contemplated by the Zoning Ordinance, and there is no history of approved tattoo businesses as Special Uses within the Village. Nevertheless, Staff believes that the proposed use complies with the Special Use requirements and would not be injurious to the surrounding properties. Ultimately, this is a policy matter for the Village Council to determine.

ALTERNATIVES:
1. Approve the Special Use to permit a tattoo business as a unique use at the subject property.
2. Do not approve the Special Use to permit a tattoo business as a unique use at the subject property.

RECOMMENDATION:

Public Hearing**:**	PZC meeting on May 14, 2024.
Residents testifying:	None.
Vote:	The PZC voted unanimously to approve the Special Use to

permit a tattoo business at the subject property. Staff recommends action at the discretion of the Village Council.

ACTION REQUIRED:
A motion to approve the ordinance granting a Special Use to permit a tattoo business as a unique use at the subject property.

Consider a Motion to Accept and Place on File the Annual Comprehensive Financial Report for the Year Ended December 31, 2023

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 2023 and rendered an unmodified opinion, the best opinion they can give, on the Village's financial statements for the year ended December 31, 2023.
- The 2023 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.

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, 2023.

ACTION REQUIRED:
Motion to accept and place on file the Annual Comprehensive Financial Report for the year ended December 31, 2023.

Consider a Motion to Accept Staff Recommendations for CY 2023 Reserves

BACKGROUND:
Staff has presented the CY 2023 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 2023 and discuss Staff's recommendation on the allocation of these reserves.

KEY ISSUES:
The Village ended CY 2023 with $36.3 million in General Fund balance (reserves). After consideration of the planned use of reserves in the 2024 budget, there is an "available" reserve balance of $36.1 million. Staff is recommending these $36.1 million in reserves be allocated as follows:

- **$24.35 million** - **Operating Reserve (4 months of operations) -** *Per Reserve Policy*
- **$2.50 million** - **Economic Stabilization** - *Per Reserve Policy.*
- **$2.25 million** - **Balance of Unfunded Pension Liability Paydown Program** *committed in CY 2022*. $3M was transferred in CY 2022 and $750K is budgeted for each of the next three years for a total of $6.0 million over five years.
- **$2.36 million** - **Debt Service Reserve**. This brings the Debt Service Reserve to a "fully funded" status. This will allow the Village to:
  - Call and redeem the 2020 Bond Issue on 12/01/2028 - realizing a savings of approximately $1.0 million in interest expense.
  - Have the dollars on deposit to pay all debt service from 01/01/2025 to 12/01/2029.
  - Eliminate future planned transfers of $1,642,000 in CY 2025 & CY 2026 to the Debt Service Reserve - freeing up those resources for:
    - Additional Pension Payments to accelerate the pay-down of the unfunded liability; and/or
    - Capital Project Reserves; and/or
    - Permanent Property Tax relief.
  - Eliminate Debt Service Tax Levy effective with the 2024 Levy collected in 2025 - a reduction of $2.45 million in the levy that can be allocated to:
    - Additional Pension Payments to accelerate the pay-down of the unfunded liability; and/or
    - Capital Project Reserves; and/or
    - Permanent Property Tax relief.
- **$2.60 million** - **Accelerated paydown of the Unfunded Pension Liability** - saving interest cost of $182,000 (7.0%) and bringing the Pension Funds into a higher funded position.
- **$2.04 million** - **Set-aside for future Combined Services Facility improvements**.

In summary, the above recommendation would position the Village to be debt-free, in that 100% of the dollars to retire the bonds will be in a dedicated reserve account (which saves the Village $1 million in interest payments); and provide additional funding as

noted above for a variety of potential purposes.

ALTERNATIVES:
1. Accept Staff Recommendations related to fund reserve allocations.
. Refer back to Staff with comments.

RECOMMENDATION:
Accept Staff Recommendations.

ACTION REQUIRED:
Motion to accept Staff Recommendations.

Consider a Motion Opening the 30-Day Public Review and Comment Period for the 2024 CDBG Action Plan

BACKGROUND:
The FY2024 CDBG Subrecipient Application period for CDBG funding occurred from April 1 - April 30. Per HUD requirements, Palatine's Draft Action Plan is now available for the required 30-day public review and comment period. The required Public Hearing will occur on June 27th at 11 AM at Village Hall (Community Room A) for additional input about the Action Plan. 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 be submitted to HUD, though the Cook County Consortium in August. Therefore, Staff is recommending the following:

Motion commencing the 30-day public review and comment period for the FY2024 Action Plan.

KEY ISSUES:
The Village's anticipated CDBG FY2024 entitlement amount is $480,133, which represents a 3.5% decrease from last year. Palatine's program-year runs from October 1st through September 31st. Per HUD regulations, the Village may recommend up to 15% ($72,019) for social service providers and up to 20% ($96,026) for program administration. For reference, the 2023 requested subrecipient funding totaled $81,000. The subrecipient application notice was posted on the Village's website on April 1 and Staff sent FY2024 CDBG notices to all social service agencies that applied for or received funding over the past four years.

The FY2024 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 Daily Herald. Staff recommends the following CDBG expenditures for FY 2024:

Administration and Infrastructure/Public Facilities			
Organization	**Activity**	**Funding Requested**	**Funding Recommended**
Village of Palatine Planning & Zoning	CDBG Administration (maximum 20%)	$96,026	$96,026
Village of Palatine Public Works	Public Improvement Projects	$312,088	$312,088
Public Services	Social Service Agencies (maximum 15%)	$93,000	$72,019
	Total Requested	**$501,114**	
	Total Available		**$480,133**

Organization	Activity	Funding Requested	Funding Recommended
Children's Advocacy Center	Child Abuse Counseling	$6,000	$5,000
Family Forward	Financial Assistance for Rent and Case Management	$3,000	$3,000
Northwest Compass		$10,000	$0
JOURNEYS	Homeless Services	$20,000	$18,000
POC	Case Management Service Coordinator	$24,000	$24,000
Palatine Township	Support Services for Older Adults	$10,000	$4,000
PTSCC	Resources and Programs for Very Low-Income Clients	$15,000	$14,019
WINGS	Homeless Services for Domestic Violence Victims	$5,000	$4,000
	Total Requested	**$93,000**	
	Total Available		**$72,019**

The full draft FY2024 Action Plan can be reviewed on the Village Website at:

<https://www.palatine.il.us/162/Community-Development-Block-Grant-Progra>

ALTERNATIVES:

1. Recommend commencing the required 30-day public review and comment period.
2. Refer back to staff, with comments.

RECOMMENDATION:

Staff recommends a motion commencing the required 30-day public review and comment period. If the public comment and review period does not commence, the Village risks losing its CDBG 2024 funding.

ACTION REQUIRED:

A motion commencing the 30-day public review and comment period for the Village of Palatine FY2024 Action Plan.

Consider a Motion Authorizing a Groundwater Ordinance Prohibiting the Installation of Wells in a Defined Area (515 West Colfax Street)

BACKGROUND:
The property located at 515 West Colfax Street has been occupied by an oil company and gasoline sales facility for over 25 years. Preliminary subsurface investigation activities were performed at the site to evaluate potential environmental concerns related to releases associated Leaking Underground Storage Tank Incidents.

Concentrations of Benzene above the Illinois Environmental Protection Agency (IEPA) Tiered Approach to Corrective Action Objectives were revealed in soil samples collected from the floor of tanks when removed and replaced. Soil borings and groundwater monitoring wells at the site were used to gather initial information regarding the extent of on-site soil and groundwater contamination that exceeds the IEPA soil standards and groundwater objectives.

The owner's environmental consultant has fully characterized on-site soil and groundwater conditions. The proposed Corrective Actions would mitigate any threat to human health, human safety or the environment associated with the prior releases.

KEY ISSUES:
- The owner of the site wishes to obtain a No Further Remediation (NFR) Letter from the IEPA.
- To obtain an NFR would put limitations on groundwater use at the subject area and in any direction of migration.
- The groundwater flow direction at the subject property was calculated to be toward the north and east. Groundwater contamination is predicted to migrate off the subject property in all four directions. A limited local groundwater ordinance is proposed pursuant to 35 IAC Section 742.1015 for the area surrounding the subject property.
- Currently, the Village Code would not permit the installation of private wells as municipal water serves all properties within the area. This ordinance would prohibit the use of groundwater as a potable water supply at the site and areas surrounding the site.
- No community water supply wells or private wells are located within 2,500 feet of the site.
- No regulated recharge areas are located within a 2,500-foot radius of the site.

ALTERNATIVES:
1. Approve the Ordinance.
2. Refer back to Staff with comments.

RECOMMENDATION:
Staff recommends a motion authorizing an Ordinance prohibiting groundwater wells within the defined area.

ACTION REQUIRED:
Motion authorizing the groundwater ordinance subject to final review by the Village

Attorney.

Consider a Motion Authorizing the Execution of All Documents Necessary to Formalize a Highway Authority Agreement for 515 West Colfax Street

BACKGROUND:
Palatine Properties, LLC is the owner of 515 West Colfax Street where underground petroleum storage tanks were removed. The owner is completing the remediation process for the property and documenting permitted uses for future opportunities. They are seeking a No Further Remediation (NFR) Letter from the Illinois Environmental Protection Agency.

KEY ISSUES:

- The site and surrounding areas were impacted with prior petroleum product releases. These impacts exceed remediation objectives within the Colfax Street right-of-way which is under the jurisdiction of the Village of Palatine. As the Village has sole control of groundwater and access to the soil within or beneath the right-of-way, limiting/restricting access rather than removing impacted soils in accordance with applicable environmental laws and regulation can partially resolve the historic incidents. A similar process has been used on other prior gasoline sales sites including the Village-owned property at the southwestern quadrant of the intersection of Palatine and Plum Grove Roads.
- As a condition of the proposed agreement, the owner indemnifies and holds harmless the Village and accepts cost responsibilities for any special handling of subsurface material in the future.
- The proposed Highway Authority Agreement relates only to the public right-of-way and does not place an encumbrance to the public right-of-way or nearby private property owners.

ALTERNATIVES:

1. Authorize the execution of all documents necessary to formalize a Highway Authority Agreement for 515 West Colfax Street.
2. Refer back to Staff with comment.

RECOMMENDATION:
Staff recommends approval of a motion authorizing the execution of all documents necessary to formalize a Highway Authority Agreement for 515 West Colfax Street.

ACTION REQUIRED:
A motion authorizing the execution of all documents necessary to formalize a Highway Authority Agreement for 515 West Colfax Street.

Consider a Motion to Update the Village's Cost Sharing for Lead Water Service Line Replacement

BACKGROUND:
In 2022, the Village adopted a voluntary lead service line replacement program, which is considered one of the most inviting programs in the region as it covers the majority cost of those who voluntarily replace their lead service line. Under the Program, the Village will reimburse 100% of the cost to replace the lead service line from the water main to the water shut off valve (b-box) typically located in the parkway, and 2/3 of the cost from the b-box to the meter, up to a $10,000 maximum reimbursement. There are 18 residents that have completed a replacement using this program with the average cost to the Village of $10,007 and average cost to the property owner of $4,312.

As a water main is replaced, the Village will need to address lead service lines that are encountered based upon new Illinois regulations. By the year 2027, state law will require a mandated replacement of 7% of our inventory each year until lead lines are eliminated from the system by 2042. It is recommended that permission be requested from property owners to allow the Village to coordinate contractual replacement of qualifying water services (lead or galvanized iron) from the public main to the home when encountered with water main replacement project.

KEY ISSUES:

- State law requires lead water lines to be replaced when encountered with water main replacement. At a minimum, the Village would be required to replace the portion of the service publicly owned from the main to the b-box and offer residents replace the privately owned portion from the b-box to the main at their expense as part of the effort.
- Recognizing the need to remove a portion of lead lines from our system will be imposed in 2027, and that lead lines will likely be encountered with the Village's aggressive water main replacement program, a method of treating and ideally eliminating as part of the water main replacement contract is advised.
- 10% private participation is recommended to balance private property enhancement and the unfunded state mandate. Residents could pay their full share up front, spread payments across a 2-year period repaid via the Utility Bill with the State Treasurer Annual Interest Rate but no less than 3% (secured by lien), or opt out of the program. Opting out will place the location amongst the last to be replaced after 2040.
- The voluntary replacement of lead service lines has resulted in 18 proactive conversions using our 2/3 participation on the private portion and a $10,000 public participation cap. This is approximately the amount of participation anticipated but we have received many inquiries that have not resulted in participation. The required private contribution has been indicated as the barrier to entering the program. It is anticipated that enhancing the public contribution to ¾ of the cost of the private portion and a total cap of $11,000 will result in further proactive and voluntary conversation from lead service lines.

ALTERNATIVES:
1. Authorize program changes.
2. Refer back to staff with comment.

RECOMMENDATION:
Staff recommends approval of the recommendation that the Village pursue replacing lead service lines in conjunction with water main replacement contracts and further enhancement of participation in our voluntary lead water service line replacement program.

BUDGET IMPACT:
Funds are available to accommodate the voluntary program enhancement from the Northwest Water Commission Grant previously received and this year's grant of approximately $500,000.

ACTION REQUIRED:
A motion to approve the increased participation in the Village's lead service line program to 75% of the cost from the b-box to the meter up to a maximum of $11,000 and to offer the Village cause the replacement of lead lines when water mains are replaced along residential lot frontages with a 10% private contribution.

Consider a Motion to Accept and Place on File the Annual Treasurer's Report for Calendar Year 2023

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.

RECOMMENDATION:
Accept and place on file the Annual Treasurer's Report for Calendar Year 2023.

ACTION REQUIRED:
Motion to accept and place on file the Annual Treasurer's Report for Calendar Year 2023.

ATTACHMENTS:

- Treasurers Report - 2023

Village of Palatine
Annual Municipal Treasurer's Report
Year Ended December 31, 2023

REVENUE SUMMARY

Property Taxes $22,400,593.98; Incremental Property Taxes $11,901,620.82; Sales Taxes $21,480,450.61; Other Taxes $4,501,159.42; Licenses & Permits $3,089,523.39; State Income $10,846,222.75; Motor Fuel Tax $2,983,112.88; Grants $4,342,571.09; Other Intergovernmental $4,308,254.26; Utility Fees $22,277,196.01; Charges for Services $9,525,163.90; Fines & Forfei $1,073,379.75; Interest Income $5,700,226.78; Refunds & Reimbursements $2,455,166.38; Contributions $0.00; Miscellaneous $176,253.20; Fixed Asset Sales $157,114.50.

EXPENDITURE SUMMARY

Vendors Paid in Excess of $2,500.00: 1st Ayd Corporation $4,318.63; 3M Company $32,331.89; 500 North Wells Series Miceli Plaza $110,000.00; A & A Body Shop, Inc. $23,248.11; A Lamp Con Contractors Inc $155,799.38; A-Appraisals $2,600.00; A-J&H Transmission $2,567.35; Acme Truck & Brake Supply $7,841.20; Action Fence Contractors $54,919.00; Advance Auto Parts $20,21 Advanced Automation & Control $11,353.28; Advanced Tree Care $133,907.72; AEC Fire-Safety & Security Inc $2,938.21; Ahlgrim Family Funeral Services $6,350.00; Air One Equipment, $245,891.00; Airespring Inc $5,900.77; Airworx LLC $17,000.00; Al Warren Oil Co $341,445.68; Allegra Print & Imaging $6,201.14; Allied Benefit Systems, Inc. $5,956.00; Alpha Paintwork $39,456.00; Altorfer Industries, Inc $12,387.11; Amalgamated Bank of Chicago $2,550,866.26; Anderson Glass Tinting $2,500.00; Anderson Pest Solutions $4,501.83; Andres Medical Billing $82,40 Applied Geoscience Incorporated $20,550.00; Approved Tree Care & Landscape Service Inc $15,975.00; Aptim Environmental & Infrastructure, LLC $10,872.25; Aquafix, Inc $5,547.07; Arco Mecha Equipment Sales $3,575.00; ARIES Industries, Inc $14,007.15; Arlington Heights Ford LLC $28,520.22; Arlington Power Equipment $13,098.48; Arrow Road Construction Company $4,077,819.88; Bobcat, LLC $115,284.51; Atlas Copco Compressors LLC $16,696.00; Audiometric Associates $2,500.00; Auto Tech Centers Inc $3,356.81; Avalon Petroleum Company $133,978.31; Axon Enterprise $577,138.95; Ayers, David Alan $8,755.90; B & F Construction Code Services Inc $11,217.48; B & H Photo-Video $13,068.02; Baker, Bryce M $3,040.00; Bartels Plants Inc $19,324.50; Baxter Woodman $31,603.77; Begale, Adam J $5,062.57; Bell, Thomas $3,531.00; Benchmark Construction Co $222,516.00; Best Technology Systems Inc $9,975.00; Beverly Materials LLC $17,982.44; Bit Spray Equipment $12,140.00; BLA, Inc $738,709.81; Blackburn Manufacturing Company $2,642.22; Blazek, Jonathan $10,000.00; Blue Cross Blue Shield Of Illinois $9,130.15; Bob Ridings Chrysler-Dc Jeep-Ram $228,415.00; Bolder Contractors $534,358.58; Bonnell Industries Inc $3,472.19; Bornquist Inc $8,012.73; BOS $5,170.68; Bothwell St Properties LLC $14,068.00; Bound Tree Medica $7,142.56; Brian Edward Landscaping Inc $196,471.75; Bridge Youth & Family Services $112,678.00; Bristol Hose & Fitting $8,284.45; Brown Equipment Company $295,357.00; C. Acitelli Heating & P Contractors, Inc $19,315.19; CADD Microsystems, Inc $3,511.08; Cambridge Computer Services Inc $21,542.92; Cannon Cochran Mgmnt Services Inc $38,095.00; Carahsoft Technology Corp $4,88 Cargill Inc-Salt Division $31,317.67; Case Lots $9,375.00; Casey Automotive $23,813.61; CC Cartage Excavating $27,223.81; CDS Office Technologies $16,603.73; CDW Government Inc $32,222.78, Software Inc $2,995.00; Chicago Culinary Kitchen $3,794.00; Chicago Parts & Sound $12,257.17; Chicago Title Insurance Co $293,590.10; Childrens Advocacy Center $4,000.00; Christopher B. E Engineering Ltd $20,595.00; Cintas #22 $15,256.83; Ciorba Group Inc $157,573.83; CivicPlus $16,834.15; Civiltech Engineering, Inc. $91,579.86; Clark Baird Smith LLP $20,021.25; CMS Communica Inc $48,835.00; CNS Tire Supply $15,669.94; Colfax Welding & Fabricating $3,617.18; College Of Dupage $4,696.00; Comcast Cable $6,448.82; Comm Consolidated School District #15 $12,89 Commonwealth Edison $4,515.86; Computers On The Move $20,323.66; Computershare $1,707,620.00; Concept Plumbing, Inc $79,985.86; Conduent Business Services, LLC $41,304.30; Confer Technologies Inc $3,800.00; Conserv FS $8,638.57; Constellation NewEnergy Inc $529,310.10; Contech-MSI Co $13,732.00; Convergint Technologies $18,557.72; Cook County Collector $3,000,00 Cook County Treasurer Electrical & Maintenance $7,240.08; COPS and FIRE Personnel Testing Service $6,095.00; Core & Main LP $94,309.45; Coyote Management Solutions LLC $4,600.00; Cum Sales and Service $13,777.07; Custom Data Processing, Inc $10,395.00; DACRA Tech LLC $27,749.04; Defranco Plumbing Inc $18,199.60; Dell Marketing Lp $35,813.31; Delta Sonic Car Wash Sys $3,576.53; Design Workshop, Inc $37,884.44; DeVinci Construction, Inc $343,054.10; Digicom Installations, Inc $11,190.00; Director Of Illinois State Police $19,507.00; Display Sales $7,281.50; Right In Scuba Inc $4,731.41; DJ's Scuba Locker Inc $8,921.06; DLT Solutions LLC $2,781.12; Document Imaging Services, LLC $9,192.94; Doland Engineering, LLC $320,604.50; Duff Entertainmen $156,532.89; Duke's Root Control, Inc $22,540.87; DuPage River Salt Creek Workshop $5,056.00; DVBC Inc DBA Terrazon Group $45,358.56; Eclipse Lighting Inc $5,148.00; EFI-Solutions $12,365.5 Equipment Inc $11,982.16; EJ USA, Inc $15,494.51; Electric Conduit Company $12,257.70; Empire Printing, LLC $15,731.72; Equipment Management Company $2,699.90; ESRI Inc $5,950.00; Extend $3,168.00; FGM Architects $94,328.25; Fire Catt, LLC $4,523.40; Firebrand Global Marketing, Inc $4,293.98; Five Star Heating and Air, Inc $20,892.76; Fleet Safety Supply $4,990.76; Flock S $178,500.00; FMP $10,988.93; FulLife Safety LLC $11,789.66; Fulton Siren Services $240,763.20; Garland / DBS Inc $81,019.00; Gerardi Sewer & Water Co $1,046,169.70; Gewalt Hamilton Associate $33,264.00; Gilio Landscape Contractors $5,910.00; GME Supply Company $3,489.44; Golf Rose Animal Hospital $4,144.41; Golf Rose Boarding Kennel $3,172.77; Goodmark Nurseries Llc $50,13 Goss, Edward J $6,000.00; Granicus Llc $18,276.80; Granite Telecommunications, LLC $9,993.14; Graybar Electric Company, Inc. $23,089.82; Grimco, Inc $44,703.49; Group Link Corp $3,330.36; H Electric Co. $50,489.71; Haiges Machinery, Inc $9,615.00; Hard Rock Concrete Cutters Inc $24,370.55; Harvard Maintenance Inc $135,682.32; Hastings Air Energy Control $32,958.91; HBK Enginee LLC $79,690.00; Healthcare & Family Services $4,433.60; Healy Asphalt Company LLC $336,962.39; Hernandez , Christopher M $10,778.00; Hinkle, Mary Susan $12,904.09; Holiday Radiance L $14,259.50; Holiday Sewer & Water Construction Inc $745,235.26; Homer Tree Care, Inc $9,000.00; Hoosier Fire Equipment Inc $4,667.95; Howard Lee & Sons, Inc $7,021.86; Huerta Bros $3,50 Huffman Landscape $42,920.00; I3-Imagesoft, LLC $3,150.00; Identity Automation LP $11,356.00; Idera Inc $3,293.40; IL Department Of Emplymnt Security $10,231.00; IL Department of Innovati Technology $5,136.00; Illinois Department of Healthcare and Family Srvcs $2,414,076.51; Illinois Homicide Investigators Association $3,300.00; Illinois Municipal League $3,500.00; Illinois Secreta State $4,104.00; Illinois State Police $7,627.50; Illinois Tactical Officers Assoc $4,200.00; Illinois Workers' Compensation Commission $4,224.26; Imaging Essentials, Inc $25,053.78; Industrial System $12,533.00; Interior Investments LLC $15,506.04; Interstate Batteries of North Chicago $12,614.05; Interstate Power Systems Inc $2,592.54; J.M.L. Overhead Door Inc $12,769.30; James Mes $22,912.50; Jem Top Inc $3,776.00; JG Uniforms Inc $38,193.30; John Nelson Architect Inc $38,290.00; Johnstone, Hector M $2,500.00; Joseph D. Foreman & Company $9,026.77; Journal & T Newspapers $6,996.87; Journeys The Road Home $130,959.47; JP Morgan Chase Bank Commercial Card $3,573,103.47; Julie, Inc. $10,801.80; Kalbas, Ronald D $4,655.15; KF Walter Inc $23,07 Knapheide Equipment Co - Chicago $36,262.23; KnowBe4, Inc $9,720.00; KONE Inc $38,028.01; Kroll, LLC $11,750.00; Lake Zurich Radiator & A/C Service $4,839.60; Lakeshore Recycling Systems $8,505.97; Lampignano & Son Construction Co $5,449.00; Laser Technology Inc $7,590.50; Lauterbach & Amen, LLP $15,990.00; Leads Online LLC $6,500.00; Lexipol LLC $18,498.68; Lifto $48,510.40; Lindert, Michael A $10,000.00; LionHeart Critical Power Specialists Inc $15,341.64; Lyons Electric Company, Inc $26,259.89; M & B Landscaping Co. $6,432.00; M & V Auto Body $6,25 M.J. Taylor Law, LLC $41,400.00; Mabas Div 1 $5,000.00; Macon County Law Enforcement Training Center $15,220.00; MacQueen Equipment, LLC $1,282,099.03; Major Case Assistance T $4,330.00; Maneval Construction Co Inc $66,129.52; Mansfield Oil Company of Gainesville $46,687.17; Marco Technologies LLC $33,620.07; Mario Prosperi $65,000.12; Marsh USA, Inc $766,46 Master Truck & Trailer Llc $37,646.76; Mc Master Carr Supply Co. $3,258.09; Meade, Inc $29,280.39; Meridian IT Inc $8,167.73; Mes Inc/Global $17,845.86; Metro Federal Credit Union $31,79 Metropolitan Mayors Caucus $3,055.86; Microsystems Inc $17,231.55; Mid American Water Of Wauconda Inc $16,952.44; Midwest Power Industry, Inc $36,545.27; Mikes Towing/Auto & Truck R $3,399.00; Mindsight $10,067.00; Mission Communications LLC $6,660.00; Mitchell 1 $2,640.00; Monroe Truck Equipment $583,247.28; Mortenson Roofing Company Inc $6,982.00; Morton Sa $273,857.96; MPC Communications & Lighting Inc $40,077.05; Much, Jeffrey $10,000.00; Mulvey, Matthew J $3,825.00; Municipal GIS Partners, Inc $222,480.00; NAPA Auto Parts $7,040.92; Nat Wash Authority, LLC $8,900.00; Newberg Construction Company Inc $33,778.55; Newcastle Electric $37,954.00; Nicor Gas $52,847.71; NIPSTA $13,370.00; North East Multi-Regional Trng. $12,08 Northern Ill Police Alarm System $11,953.71; Northern Illinois University $6,745.84; Northwest Central 911 System $11,338.28; Northwest Central Dispatch Syst $518,615.01; Northwest Comm Hospital-EMS $5,238.12; Northwest Community Hospital-OEHS $35,496.50; Northwest Compass Inc $4,350.24; Northwest Municipal Conference $25,528.00; Northwest Trucks, Inc. $364,60 Northwest Water Commission $3,311,343.00; Northwestern University Center For Public Safety $17,200.00; Nugent Consulting Group LLC $17,931.00; ODP Business Solutions, LLC $9,210.04; On Embroidery Inc. $37,085.00; OPG-3, Inc $15,375.00; Ottesen, Reid T $3,082.91; Ozinga Ready Mix Concrete Inc $8,134.52; Pace Analytical Services, LLC $28,120.41; Paddock Publications, Inc $4,40 Palatine Park District $69,848.83; Palatine Post 690, The American Legion $6,236.00; Palatine Township $3,000.00; Palatine Township Road District $19,642.00; Palatine Township Senior Cit $24,888.89; Parallel Machine $2,875.00; Parent Petroleum $20,483.28; Partners for Our Communities $24,000.00; Paul Reilly Company Illinois, Inc $5,821.50; Penn Care, Inc $4,198.90; Peralte-Cla $150,134.36; Pomp's Tire Service, Inc. $22,121.97; Precision Pavement Markings, Inc. $36,691.25; Prime Tack & Seal Co $11,618.50; Prospect Computer and Communications, Inc. $49,449.00; P Safety Direct Inc $5,010.63; Quadient Finance USA, Inc $21,000.00; Quadient Leasing USA, Inc $3,871.44; Qubit Networks, LLC $8,344.25; Rafferty, Edward F $10,000.00; Ray O'Herron Co $15,794.19; Red Oak Tree Services Inc $7,580.00; Robinson Engineering Ltd $36,579.35; Roland Machinery Exchange $29,500.00; Roto Sales, Inc $271,876.00; Runnion Equipment Com $121,343.56; Rush Truck Centers $25,923.61; SAE Customs Inc $15,790.29; Sam Schwartz Consulting, LLC $33,500.00; SB Friedman Development Advisors, LLC $17,631.77; Schain Banks Ken Schwartz $292,459.61; Schnell, Katie $10,000.00; Schroeder & Schroeder Inc $531,016.80; Schroeder Asphalt Services Inc $1,616,777.86; SEPS, Inc $35,265.93; Sharma , Rajinder $10,463.00; She Williams $5,674.27; SHI International Corp $15,530.13; Sikich LLP $47,215.00; SKC Construction, Inc $41,024.10; Smith Ecological Systems Inc $42,491.22; Smith, Robert J, JR $2,500.00; Sna $6,059.00; Solid Waste Agency of Northern Cook County $1,415,707.04; Solitude Lake Management, LLC $5,826.00; Southern Computer Warehouse $8,033.52; Spring Align $4,512.23; Star Equipment Co $7,707.64; State Treasurer-IL Dept of Transportation $90,307.50; Stephen A. Laser Associates, PC $4,200.00; Stryker Sales, LLC $4,505.88; Subsurface Solutions $12,945.83; Subu Accents, Inc. $7,308.00; Superior Service Solutions Inc $2,900.00; T-Mobile $4,412.36; Target Solutions Learning Llc $21,861.77; Team Store $2,781.98; Temperature Equipment Corporation $4,85 Terminal Supply Co $3,752.13; Terrace Supply Co $3,755.85; Tharakunnel, Kurian $2,925.00; The Cotillion Banquets Inc $5,332.42; The Davey Tree Expert Company $5,230.00; The Flolo Corpor $21,987.26; The Lakota Group, Inc $42,715.97; The Rego Development & Realty Group, Ltd $2,960.00; Third Millennium Associates Inc $33,989.91; Thomas Dodge Chrysler-Jeep $139,544.00; Thom Elevator Inspection Service Inc $13,826.00; TKB Associates Inc $11,690.00; Total Parking Solutions Inc $11,678.00; Town & Country Distributors, Inc $53,625.85; Township High School District $4,998.30; Traffic Control & Protection,Inc $12,331.00; Trane US Inc $24,478.28; TransUnion Risk and Alternative Data Solutions Inc $2,712.80; Treasurer, State of Illinois $29,751.52; Trine Constru $1,026,303.83; True North Consultants Inc $23,690.00; Tyler Technologies Inc $147,646.51; UL LLC $9,168.75; Ultra Cleaning, Inc. $56,040.00; United States Alliance Fire Protection, Inc $2,809.0 Fire & Safety Equipment Co $3,432.53; US Postmaster $51,000.00; US Standard Sign Co $3,763.50; Utility Service Co, Inc $448,045.00; Velan Solutions, LLC, Velan Solutions $2,568.00; Verizon Cor NWF Inc $3,885.60; Verizon Wireless $60,982.84; Vermeer - Illinois Inc $50,082.88; Viking Chemical Company $10,179.00; Village of Palatine Petty Cash $3,286.76; Village of Westchester $2,75 Vogt, Darlene $9,893.74; Vulcan Construction Materials, LLC $2,636.81; Waist Up Imprinted Sportswear $2,827.23; Warehouse Direct $8,570.63; West Side Tractor Sales $6,729.85; Wickstrom Group $5,386.48; William Rainey Harper College $5,399.83; Williams, Lisa R $10,523.00; Wurth Usa Inc $2,940.61; Yergler , Benjamin $10,000.00; Zarnoth Brush Works $10,857.90; Ziebell Water Se Products Inc $4,937.36; Zoll Medical Corporation $37,128.86.

Other disbursements in amounts less than $2,500: Total $255,640.89.

Attachment: Treasurers Report - 2023 (2023 Treasurer's Report (CA))

Village of Palatine
Annual Municipal Treasurer's Report
Year Ended December 31, 2023

COMPENSATION SUMMARY

Under $25,000.00: Abbink, Stewart L; Anderson, Diane E; Bakus, Robert D; Baltz, Bernard N; Barsotti, Joan; Bicknase, Linda; Booko, Alyssa N; Callero, Aidan P; Carroll, Jacqueline; Coon, Charles Cristofano, Danielle N; Dillon, Meghan E; Duer, Margaret R; Dziwulski, Jakob M; Everett, Rebecca M; Freda-Bochenko, Anne K; Gratzianna, Nicole M; Hardy, Lisa; Heilman, Jaxson J; Helms, Brad R; H Philip W II; Hunt, Marie; Jensen, Ethan; Johnson, Lori J; Kalmar, John; Keferlis, Steven; Kennelly, Kevin; King, William C; Knowski, William F; Kozlowski, Kollin C; Lamerand, Scott D; Lodding, Nichol Markland, Dylan T; McGrath, Addison J; Metzger, Victoria A; Millar, Timothy J; Mulvey, Marc; Myslinski, Douglas J; Ortiz, Miriam; Piotrowski, Justin; Rapacz, Aaron C; Schmoldt, Robert J; Schneid, Th W; Slomka, Nicholas R; Solberg, Gregory J; Streny, Frank E; Takao, Kai T; Todorova, Meri; Wallis, Paul J;

$25,000.00 to $49,999.99: Aguirre Pizana, Luis A; Ahlenius, Elizabeth A; Bernardino, Alex F JR; Carandang, Anne-Marie C; Cardoza, Michelle; Daigle, Daniel J; Grogan, Joshua K; Harty, Scott; Katali Margery; Kurka, Chad L; Leone, Joe; Maher, Tammy L; Martin, Manuel A; Morales, Ryan; Murray, Shane P; Novak, Thomas J JR; Ochal, Kamil; Okrzesik, Laura; Perez, Valerie E; Poliquin, Kellie A; Meghann; Reinhardt, Thomas; Saccone, Brandon T; Schillinger, Alexander M; Schroeder, Kurt; Schwantz, James W; Storelli, Susan; Weidner, Eric C; Wozniak, Anna B; Yocum, Sean; Zufall, Caleb L.

$50,000.00 to $74,999.99: Abbott, Melissa D; Amato, Wendy; Ander, Justin S; Bauer, Christine M; Boone, Corey T; Bradshaw, Alex; Bratcher, Nicholas; Cabral, Melissa J; Clancy, Patricia A; Co Katarzyna; Del Rosario, Allen C; Delaney, Sean; Dimitri, Vickie; Downey, Johnie M; Ericksen, Chad L; Forsberg, Jeffrey J; Furlan, Alyssa; Garcia, Jennifer L; Grochowski, Lisa; Hannan, Beth M; Higgins, A; Janisch, Lisa B; Kluch, Mark A; Kotscha, Max W; La Russo, Kristin; Learch, Kevin; Leffel, Rebecca C; Malik, Jessica; Markovic, Natasa; Meehan, Michael A; Murphy, Michael N JR; Nausid, Jill T; Rein Lori; Ringham, Cody D; Rodriguez, Jose A; Rodriguez, Michelle M; Schorie, Shannon; Schwab, Annette M; Seebacher, Michael; Semro, Joseph A; Strickland, Alec W; Teeter, Matthew V; Vega, Franc Zable, Mitchell.

$75,000.00 to $99,999.99: Amezcua, Erica M; Argast, Seth; Bajorek, Eric; Banczak, Diana C; Bremanis, Evelyn K; Brod, Scott M; Broderick, Daniel T; Burke, Ryan M; Cabrera Hernandez, Javier S; C Johnny J; Carnes, Benjamin; Caudle, Wade C; Devan, Robert; Dowd, Timothy W; Fiscus, Erik C; George, Rachel A; Glenn, Murphy; Graf, Anthony; Grzelczyk, Michal; Hansen, Ryan G; Hoogerhyde, I Johnson, Caleb G; Kowalczyk, Michael J; Kroening, Douglas; Kross, Whitney D; Krueger, Steven K; McCullar, James R; McKillop, Sarah E; Micek, David P; Pajak, Daniel W; Portera, Vincent A; Quinta Kimberly M; Sadik, Doris K; Salas, Jonathan; Schmidt, John K; Schramer, Austin; Solimini, Steven J; Steuber, Kohlman; Swanson, Charles P; Tracy, Richard L III; Turner, Colin; Vrenios, Tracey A; Weeks, D; Weiss, Lee; Wharton, Scott L; Young, Russell L.

$100,000.00 to $124,999: Abbinanti, Dale; Agner, Jeffrey J; Atherton, Jeffrey J JR; Auman, Austin P; Banach, Matthew J; Banaszak, Mark E; Beallis, Joseph; Bell, Gregory M; Bianca, Michael A; Bice, R M; Blaylock, Sandra; Bosco, Benjamin; Boyd, Chandler; Brand, Joseph P; Campbell, Wesley T; Cerny, Frank J; Chlosta, Cassandra M; Chlosta, Matthew; Cluster, Alex M; Coombes, Sarah T; Cvetan, S Davia, Stephen A; DeBellis, Michael; Del Prado, Nicholas; Ejupovic, Adnan; Elliott, Jeb M; Forshall, Robert K; Freese, Brian M; Gancarz, Maxwell H; Garcia, Robert M; Gerstung, Cory J; Ghalib, Sh Gonzalez, Daniel; Gratz, Tyler S; Grenier, Jason; Grenning, Robert M JR; Gulisano-Canada, Tamara A; Hammer, Russell W; Handzel, James M; Hanselmann, Logan; Hansen, Keith C; Haupt, Bry Heiderman, Matthew; Hemmeler, Carl P; Herold, James H; Heuertz, Nicholas V; Hildebrandt, William; Horwitz, Martin I; Huber, Ryan J; Jacquette, Nicholas J; Jancek, Christopher J; Jauch, Je Kazmierczak, Bradley R; Keats, James R; Kernan, James E JR; King, Robert L JR; King, Wayne A; Kurka, Thomas C; Lefebvre, Brandon A; Lewis, Jacob M; Leyden, William P; Lichty, Jake R; Loverher, Ro Madrigal, John; Malcolm, Rhonda L; Malcolm, Timothy P; Marcum, Nicholas J; May, Mary A; Mazzeo, Christopher J; Meuret, Christopher L; Mortensen, Alex; Muro, Demetrio L; Myerson, Micha Niewinski, Matthew A; O'Mahoney, Brian; Pacheco, Zyanya L; Palmer, Brandon S; Pandya, Monika P; Patrick, Robert D; Pelletreau, Brian W; Porters, Michael V; Roberts, Allendro T; Robertson, Nicho Roman, Jeremy; Rothenberg, Adam W; Ruggiero, Joshua H; Rusch, Dustin; Sadoski, Sara M; Sandquist, Zachary; Schumann, William E III; Sekscinski, Arthur; Slywka, Jonathan M; Sopcak, Lucas D; Sp Donald R; Stankiewicz, Dale G; Staudt, Craig R; Suarez, Troy J; Taylor, Jenae N; Taylor, Kristina M; Thompson, Michael J; Tito, Mark A; Trapani, Peter M; Tulley, Michael F; Woodside-King, Kenne Zimmerman, Eric.

$125,000.00 and Over: Aichholzer, Joseph D; Amundsen, Zachary M; Baker, Bryce M; Barry, Matt D; Begale, Adam J; Bemis, Norman L; Black, Taylor; Boborci, Anthony J; Brandwein, David E; Br Jeffrey C; Burris, Kevin C; Bushore, Stephen W; Buzzard, Matthew D; Calanca, Angelo R; Campbell, Michael B; Campise, Marc J; Castillo, Francisco; Christensen, Matthew A; Christians, Josep Christudhas, Edwin; Cirks, Brook M; Cohen, Michael D; Conn, Susan D; Contreras, Raul; Corso, Joseph P; Daigle, David C JR; DeLuca, Jonathan M; Diamond, Robert; Dibble, Michael T; Dorn, Thoma Duer, Joseph R; DuLaney, Matthew H; Farnsworth, Chris C; Felde, Chad D; Frangiamore, Kyle L; Gabel, David A; Garcia, Carl T; Gartner, Diane L; Gonzalez, Carlos N JR; Grabowski, Mark A; Gratzia Patrick M; Growney, Brian J; Guimon, Gregory B; Guzman, Michael; Hallahan, Jeffrey S; Hayden, Scott P; Hester, Joshua P; Hoag, Dallas J; Holtz, Todd J; Hrycko, James M; Jackson, Pamela; Jacober, Jo M; Jacobs, Michael W JR; Jerz, Frank J; Jordan, Eric D; Kaiser, Jeb M; Kaminsky, Anthony J; Keadle, Bryan D; Kluzek, Robert R; Koeneman, Shane N; Lane, Zachary; Lapid, Katherine M; Lavacchi, Antho Linneman, Daniel J; Mackeben, Scott A; Magnus, Corrina L; Marek, Brian; Marino, Nicholas V; Martino, Garth G; Mattuck, Kenneth C JR; McCarthy, Martin F; McGee, Patrick S; Meeks, Travis J; Meh Paul D; Mennel, Christian D; Mesch, Daniel S; Milewski, Andrew J; Morris, Bruce A JR; Mueller, Joseph M; Mulvey, Matthew J; Murphy, Joseph E; Nagy, Matthew O; Nelson, Bret M; Neyfeldt, Dan Nord, William E; Nyczaj, Patrick; Olech, Andrew W; Ottesen, Reid T; Pelletreau, Mark A; Pepe, John J; Perocho, Rudy R; Romero, Tony; Ruppert, George S; Schlee, Jeffrey A; Schroth, Lawrence A; Shul Benjamin J; Skeffington-Vos, Hadley; Stearns, Christopher M; Stennett, Brian T; Sugrue, James B; Sullivan, Jeffrey M; Syc, Ronald W II; Thorpe, Michael J; van der Hoek, Martin; Virgilio, Vito A; Vo Matthew F; Vonderheide, Keith; Vrbancic, Daniel J II; Vyverberg, Benjamin R; Waddington, James H; Wagner, Alec C; Walsh, Adam P; Walters, Shawn; Watson, Jason A; Webb, Matthew W; Weid Daniel L; Wolthausen, Travis; Zimmerman, Charles J III.

FINANCIAL SUMMARY

	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary
Revenues	73,124,626	21,294,203	4,176,423	2,320,678	22,841,241	3,964,488	40,828,533
Expenditures	64,800,239	13,000,913	4,009,782	1,780,581	18,503,325	4,199,128	15,747,313
Excess of Revenues Over/(Under) Expenditures	8,324,387	8,293,290	166,641	540,097	4,337,916	(234,640)	25,081,220
Transfers In/(Out)	(12,965,468)	(576,532)	696,000	13,542,000	(696,000)	-	-
Other	40,569	-	157,115	-	1,819,591	267,006	-
Net Change in Fund Balance	(4,600,512)	7,716,758	1,019,756	14,082,097	5,461,507	32,366	25,081,220
Prior Year Fund Balance	40,873,709	27,366,556	12,516,610	2,067,099	78,581,018	5,265,792	190,234,577
Current Year Fund Balance	36,273,197	35,083,314	13,536,366	16,149,196	84,042,525	5,298,158	215,315,797

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, 2023.

Paul D. Mehring

Paul D. Mehring, Village Treasurer

Attachment: Treasurers Report - 2023 (2023 Treasurer's Report (CA))