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

MAY 17, 2021

Regular Meeting **7:00 PM**

I. ROLL CALL

II. POSTING OF THE COLORS

III. PLEDGE TO THE FLAG

IV. APPROVAL OF MINUTES

1. Village Council & Committee of the Whole - Special Meeting - May 3, 2021
2. Village Council & Committee of the Whole - Special Meeting - May 3, 2021
3. Village Council & Committee of the Whole - Regular Meeting - May 3, 2021

V. MAYOR'S REPORT

1. Resolution of Appreciation - Scott Andersen, Fire Chief
2. As Submitted

VI. RECESS TO THE COMMITTEE OF THE WHOLE

VII. COMMITTEE OF THE WHOLE

A. POLICE POLICY & CODE SERVICES COMMITTEE

KOLLIN KOZLOWSKI, CHAIRMAN

1. Consider an Ordinance Granting a Special Use and Variations for a Detached Garage at 308 S. Benton Street (Council District: Two)
2. Consider an Ordinance Granting Variations for the Placement of a Monopole at 1501 N. Hicks Road (Council District: Three)
3. As Submitted

B. INFRASTRUCTURE & ENVIRONMENT COMMITTEE

TIM MILLAR, CHAIRMAN

1. Skylark and Ventura Water Main Replacements

   A. Consider a Motion to Award a Contract for the Skylark Drive and Ventura Drive Water Main Replacement Projects

   B. Consider a Motion Authorizing the Village Manager to Execute a Proposal for Construction Engineering Services for the Skylark Drive and Ventura Drive Water Main Replacement Projects

2. As Submitted

C. FIRE POLICY & COMMUNITY INFORMATION COMMITTEE

SCOTT LAMERAND, CHAIRMAN

1. Street Fest 2021 Status Discussion

2. As Submitted

D. BUSINESS FINANCE & BUDGET COMMITTEE

BRAD HELMS, CHAIRMAN

1. Consider a Motion to Accept and Place on File the Comprehensive Annual Financial Report and Management Letter for the Year Ended December 31, 2020

2. Consider an Ordinance Declaring Surplus Revenue in the Village of Palatine's Dundee Road TIF District Special Tax Allocation Fund

3. Consider an Ordinance Declaring Surplus Revenue in the Village of Palatine's Rand/Dundee TIF District Special Tax Allocation Fund

4. As Submitted

E. ADMINISTRATION, TECHNOLOGY & COMMUNITY HEALTH COMMITTEE

DOUG MYSLINSKI, CHAIRMAN

1. Consider an Ordinance Authorizing the Mayor to Sign the 2021 Memorandum of Understanding with International Union of Operating Engineers, Local 150 and Authorize the Payment of Wages According to the New Salary Table for Employees Bargained Under the Contract, Effective as of January 1, 2021

2. As Submitted

F. COMMUNITY & ECONOMIC DEVELOPMENT COMMITTEE

GREG SOLBERG, CHAIRMAN

1. As Submitted

VIII.RECONVENE THE VILLAGE COUNCIL MEETING

IX. CONSENT AGENDA

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

1. Consider a Motion to approve Warrant #10

2. Consider an Ordinance Granting Variations for the Placement of a Monopole at 1501 N. Hicks Road (Council District: Three)

3. Consider a Motion to Award a Contract for the Skylark Drive and Ventura Drive Water Main Replacement Projects

4. Consider a Motion Authorizing the Village Manager to Execute a Proposal for Construction Engineering Services for the Skylark Drive and Ventura Drive Water Main Replacement Projects

5. Consider a Motion to Accept and Place on File the Comprehensive Annual Financial Report and Management Letter for the Year Ended December 31, 2020

6. Consider an Ordinance Declaring Surplus Revenue in the Village of Palatine's Dundee Road TIF District Special Tax Allocation Fund

7. Consider an Ordinance Declaring Surplus Revenue in the Village of Palatine's Rand/Dundee TIF District Special Tax Allocation Fund

8. Consider an Ordinance Authorizing the Mayor to Sign the 2021 Memorandum of Understanding with International Union of Operating Engineers, Local 150 and Authorize the Payment of Wages According to the New Salary Table for Employees Bargained Under the Contract, Effective as of January 1, 2021

9. Consider a Motion to Accept and Place on File the Annual Treasurer's Report for Calendar Year 2020

10. Consider a Resolution Approving a Security Deposit Reduction Request for the Fountaine Hill Subdivision (Council District: One)

11. Consider a Resolution Regarding the Review of Closed Session Minutes

X. REPORTS OF STANDING COMMITTEE

A. ADMINISTRATION, TECHNOLOGY & COMMUNITY HEALTH COMMITTEE

DOUG MYSLINSKI, CHAIRMAN

1. As Submitted

B. BUSINESS FINANCE & BUDGET COMMITTEE

BRAD HELMS, CHAIRMAN

1. As Submitted

C. COMMUNITY & ECONOMIC DEVELOPMENT COMMITTEE

GREG SOLBERG, CHAIRMAN

1. As Submitted

D. FIRE POLICY & COMMUNITY INFORMATION COMMITTEE

SCOTT LAMERAND, CHAIRMAN

1. As Submitted

E. INFRASTRUCTURE & ENVIRONMENT COMMITTEE

TIM MILLAR, CHAIRMAN

1. As Submitted

F. POLICE POLICY & CODE SERVICES COMMITTEE

KOLLIN KOZLOWSKI, CHAIRMAN

1. Consider an Ordinance Granting a Special Use and Variations for a Detached Garage at 308 S. Benton Street (Council District: Two)

2. As Submitted

XI. REPORTS OF THE VILLAGE OFFICERS

A. VILLAGE MANAGER

1. Palatine Fire Department Promotional Badge Pinning Ceremony

2. As Submitted

B. VILLAGE CLERK

1. As Submitted

C. VILLAGE ATTORNEY

1. As Submitted

XII. CLOSED SESSION AS REQUIRED

XIII.RECOGNITION OF AUDIENCE

XIV. ADJOURNMENT

VILLAGE 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

MAY 3, 2021

Village Hall - Council Chambers | **Special Meeting** | **6:30 PM**

Minutes Acceptance: Minutes of May 3, 2021 6:30 PM (APPROVAL OF MINUTES)

I. ROLL CALL – Time: 6:30 PM

Attendee Name	Title	Status	Arrived
Jim Schwantz	Mayor	Present	
Tim Millar	District 1 Councilman	Present	
Scott Lamerand	District 2 Councilman	Present	
Doug Myslinski	District 3 Councilman	Present	
Greg Solberg	District 4 Councilman	Absent	
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 Mike Jacobs, Village Attorneys Patrick Brankin, Nicholas Standiford, Director of Public Works Matt Barry and Deputy Clerk Doris Sadik

II. REQUEST FOR A CLOSED SESSION – Time: 6:30 PM

1. Consider a Motion Requesting a Closed Session Pursuant to 5 ILCS 120/2 (c) (2), (11) and (21) **- Approved by Roll Call**

RESULT:	**APPROVED BY ROLL CALL [UNANIMOUS]**
MOVER:	Brad Helms, District 6 Councilman
SECONDER:	Kollin Kozlowski, District 5 Councilman
AYES:	Millar, Lamerand, Myslinski, Kozlowski, Helms
ABSENT:	Solberg

III. ADJOURNMENT – Time: 6:48 PM

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

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

SUBMITTED BY:

Margaret R. Duer
Village Clerk

Minutes Acceptance: Minutes of May 3, 2021 6:30 PM (APPROVAL OF MINUTES)

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

MAY 3, 2021

Village Hall - Council Chambers | **Special 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	Present	
Doug Myslinski	District 3 Councilman	Present	
Greg Solberg	District 4 Councilman	Absent	
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 Mike Jacobs, Village Attorneys Patrick Brankin and Nicholas Standiford, Director of Planning & Zoning Ben Vyverberg, Director of Public Works Matt Barry, Fire Chief Scott Andersen, IT Director Larry Schroth, IT Manager Rhonda Malcolm, Director of Finance Paul Mehring, Director of Human Resources Pam Jackson, Police Chief Dave Daigle, and Deputy Clerk Doris Sadik

II. ACCEPT THE OFFICIAL RESULTS FOR THE APRIL 6, 2021 CONSOLIDATED ELECTION

1. Consider a Motion to Accept the Cook County Clerk's Official Results for the April 6, 2021 Consolidated Election **- Approved by Voice Vote**

RESULT:	**APPROVED BY VOICE VOTE [UNANIMOUS]**
MOVER:	Scott Lamerand, District 2 Councilman
SECONDER:	Doug Myslinski, District 3 Councilman
AYES:	Millar, Lamerand, Myslinski, Kozlowski, Helms
ABSENT:	Solberg

III. OATHS OF OFFICE

1. Oaths of Office for the Mayor, Village Clerk, and Council Members for Districts 1, 4 and 6 of the Village of Palatine **-**

   Mayor Schwantz administered the Oath of Office to Marg Duer. Clerk Duer administered the Oaths of Office to Mayor Schwantz, Councilman Tim Millar, District 1 and Councilman Brad Helms, District 6.

Minutes Acceptance: Minutes of May 3, 2021 7:00 PM (APPROVAL OF MINUTES)

IV. ADJOURNMENT – Time: 7:06 PM

Adjourn the Special Meeting of the Village Council **- 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, Lamerand, Myslinski, Kozlowski, Helms
ABSENT:	Solberg

SUBMITTED BY:

Margaret R. Duer
Village Clerk

Minutes Acceptance: Minutes of May 3, 2021 7:00 PM (APPROVAL OF MINUTES)

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

MINUTES

MAY 3, 2021

Regular Meeting **7:05 PM**

I. ROLL CALL – Time: 7:07 PM

Attendee Name	Title	Status	Arrived
Jim Schwantz	Mayor	Present	
Tim Millar	District 1 Councilman	Present	
Scott Lamerand	District 2 Councilman	Present	
Doug Myslinski	District 3 Councilman	Present	
Greg Solberg	District 4 Councilman	Absent	
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 Mike Jacobs, Village Attorneys Patrick Brankin and Nicholas Standiford, Director of Planning & Zoning Ben Vyverberg, Director of Public Works Matt Barry, Fire Chief Scott Andersen, IT Director Larry Schroth, IT Manager Rhonda Malcolm, Director of Finance Paul Mehring, Director of Human Resources Pam Jackson, Police Chief Dave Daigle and Deputy Village Clerk Doris Sadik

II. PLEDGE TO THE FLAG – Time: 7:07 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 - April 19, 2021 - **Accepted**

RESULT:	**ACCEPTED [UNANIMOUS]**
MOVER:	Doug Myslinski, District 3 Councilman
SECONDER:	Tim Millar, District 1 Councilman
AYES:	Millar, Lamerand, Myslinski, Kozlowski, Helms
ABSENT:	Solberg

Minutes Acceptance: Minutes of May 3, 2021 7:05 PM (APPROVAL OF MINUTES)

IV. MAYOR'S REPORT

1. As Submitted **-**

   Mayor Schwantz announced that May is National Bike Month and recognized the Palatine Bike Club, the weekly rides, the bike paths and lanes throughout Palatine.

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:	Tim Millar, District 1 Councilman
SECONDER:	Scott Lamerand, District 2 Councilman
AYES:	Millar, Lamerand, Myslinski, Kozlowski, Helms
ABSENT:	Solberg

VI. COMMITTEE OF THE WHOLE

A. POLICE POLICY & CODE SERVICES COMMITTEE – Time: 7:07 PM

KOLLIN KOZLOWSKI, CHAIRMAN

1. Consider an Ordinance Granting a Variation for the Total Ground Floor Area of All Accessory Structures at 1313 N. Ashland Avenue **- Motion Carried by Voice Vote** (Council District: Three)

   Planning & Zoning Director Ben Vyverberg presented the petitioner's request for a Variation to build an above ground pool and deck, exceeding the maximum square footage for accessory structures. Although Code relief is required, the overall size of the property can sustain the proposed pool and deck. The ZBA voted unanimously to approve the Variation and staff concurs.

RESULT:	**MOTION CARRIED BY VOICE VOTE [UNANIMOUS]**
MOVER:	Scott Lamerand, District 2 Councilman
SECONDER:	Jim Schwantz, Mayor
AYES:	Schwantz, Millar, Lamerand, Myslinski, Kozlowski, Helms
ABSENT:	Solberg

2. Consider an Ordinance Granting a Special Use for an Auto Repair Facility at 2017 N. Rand Road **- Motion Carried by Voice Vote** (Council District: Three)

   Planning & Zoning Director Ben Vyverberg presented the petitioner's request for a Special Use to permit an auto repair facility on Rand Road, focusing on oil change, engine, transmission, brake and muffler repair, and emission

Minutes Acceptance: Minutes of May 3, 2021 7:05 PM (APPROVAL OF MINUTES)

maintenance. Detention basin maintenance and any repairs are conditions of the proposed Ordinance. Noise concerns are addressed in a proposed Special Use condition. The ZBA voted unanimously to approve and staff concurs.

RESULT:	**MOTION CARRIED BY VOICE VOTE [UNANIMOUS]**
MOVER:	Doug Myslinski, District 3 Councilman
SECONDER:	Tim Millar, District 1 Councilman
AYES:	Schwantz, Millar, Lamerand, Myslinski, Kozlowski, Helms
ABSENT:	Solberg

3. As Submitted **-**

   Nothing was submitted.

B. FIRE POLICY & COMMUNITY INFORMATION COMMITTEE – Time: 7:13 PM

SCOTT LAMERAND, CHAIRMAN

1. Consider a Motion Granting Approvals, Including Waiver of the Sound Amplification Ordinance and Traffic Controls, for the St. Nectarios Greek Orthodox Church 'Greek Fest Drive-Thru Event' on June 24 -27, 2021 at 133 S. Roselle Road **- Approved by Voice Vote** (Council District: One)

   Village Manager Reid Ottesen presented plans of St. Nectarios Greek Orthodox Church to hold a "Drive-Thru Only" Greek Fest Event on June 24 - 27, and the request for a waiver of the Sound Amplification Ordinance. Staff recommends approval of Greek Fest including the waiver of the sound application ordinance and the traffic management plan. Ottesen stated an officer will be scheduled on-site for the hours of the festival, but will leave if not needed, Inverness is aware and assistance will be available.

   Chris Ganas, of St. Nectarios, said Thursday-Sunday 4-8 PM is the busy time. Ganas requested lawn signs Monday through Sunday and agreed to provide a list of locations. Police will coordinate signage warning of potential traffic congestion, due to Palatine Road construction.

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

2. Discussion Regarding Community Runs/Walks and Related Restore IL Guidelines and Mitigation Measures **-**

   Village Manager Reid Ottesen reported the many requests for various run/walk events and the challenge of the changing COVID guidelines from the current Phase 4, to the "Bridge," to Phase 5. Ottesen recommended hosting

Minutes Acceptance: Minutes of May 3, 2021 7:05 PM (APPROVAL OF MINUTES)

these runs in the fall, adding that as soon as we enter Bridge Phase, the Village will approve block parties and tag days.

In response to Councilman Myslinski, Ottesen said back-to-back tag days will be avoided as much as possible. Runs at Harper would be OK, just as staff has suggested for Turkey Trot.

Council concurred.

3. As Submitted **-**

   Nothing was submitted.

C. ADMINISTRATION, TECHNOLOGY & COMMUNITY HEALTH COMMITTEE – Time: 7:29 PM

DOUG MYSLINSKI, CHAIRMAN

1. Consider a Motion Authorizing the Village Manager to Execute a Contract with Everstream, Inc. for Internet Services **- Approved by Voice Vote**

   IT Director Larry Schroth reported internet communications have become critical for various operations of the Village of Palatine. The large amounts of data are reaching capacity. Internet provider diversification is needed, especially during any outage or interruption of our current providers. Everstream Inc. proposed 100Mb symmetric Internet circuit & static IP addresses for 36 months (3 additional months free) for $650 per month, for a contract total of $23,400. Staff recommends approval of the contract with Everstream, Inc.

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

2. Consider a Motion Authorizing the Mayor to Execute an Inter-Governmental Agreement with the Harper College Police Department **- Motion Carried by Voice Vote**

   Police Chief Dave Daigle reported the Harper College Police Department (HCPD) has used our Police Department's gun range and lockup facility in the past through an informal agreement. The proposed inter-governmental agreement (IGA) formalizes the arrangements and provides the Village with indemnifications along with clarifying police response to Harper College to handle certain calls during midnight shift that cannot be handled by HCPD Community Service Officers. Staff recommends authorizing the Mayor to execute the IGA with the HCPD.

Minutes Acceptance: Minutes of May 3, 2021 7:05 PM (APPROVAL OF MINUTES)

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

3. As Submitted **-**

Nothing was submitted.

D. INFRASTRUCTURE & ENVIRONMENT COMMITTEE – Time: 7:32 PM

TIM MILLAR, CHAIRMAN

1. Old Mill Drive & Garden Avenue Water Main Replacement Project:

Motion was to approve Items A. and B.

Public Works Director Matt Barry recommended the contract for the Water Main Replacement Project on Old Mill Drive (from Cunningham Drive to Pepper Tree Drive) and Garden Avenue (from Smith Street to Oak Street) be awarded to the low responsive bidder, J. Congdon Sewer Service. Inc. in the amount of $1,104,204.20.

Barry recommended authorizing the Village Manager to execute the supplement from Hampton, Lenzini and Renwick for construction engineering services for the Old Mill Drive and Garden Avenue Water Main Replacement Project.

RESULT:	**ADOPTED BY VOICE VOTE [UNANIMOUS]**
MOVER:	Doug Myslinski, District 3 Councilman
SECONDER:	Jim Schwantz, Mayor
AYES:	Schwantz, Millar, Lamerand, Myslinski, Kozlowski, Helms
ABSENT:	Solberg

A. Consider a Motion to Award a Contract for the Old Mill Drive and Garden Avenue Water Main Replacement Project **- Approved** (Council District: Three)

B. Consider a Motion Authorizing the Village Manager to Execute a Supplemental Proposal with Hampton, Lenzini and Renwick for the Construction Engineering Associated with the Old Mill Drive and Garden Avenue Water Main Replacement Project **- Approved**

2. As Submitted **-**

Nothing was submitted.

Minutes Acceptance: Minutes of May 3, 2021 7:05 PM (APPROVAL OF MINUTES)

E. BUSINESS FINANCE & BUDGET COMMITTEE – Time: 7:33 PM

BRAD HELMS, CHAIRMAN

1. As Submitted **-**

   Nothing was submitted.

F. COMMUNITY & ECONOMIC DEVELOPMENT COMMITTEE – Time: 7:34 PM

GREG SOLBERG, CHAIRMAN

In the absence of Chairman Solberg, Vice-Chairman Millar opened the Community & Economic Development Committee Meeting.

1. As Submitted **-**

   Nothing was submitted.

VII. RECONVENE THE VILLAGE COUNCIL MEETING – Time: 7:34 PM

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

RESULT:	**MOTION CARRIED BY VOICE VOTE [UNANIMOUS]**
MOVER:	Brad Helms, District 6 Councilman
SECONDER:	Doug Myslinski, District 3 Councilman
AYES:	Millar, Lamerand, Myslinski, Kozlowski, Helms
ABSENT:	Solberg

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.

RESULT:	**ADOPTED BY ROLL CALL [UNANIMOUS]**
MOVER:	Scott Lamerand, District 2 Councilman
SECONDER:	Tim Millar, District 1 Councilman
AYES:	Millar, Lamerand, Myslinski, Kozlowski, Helms
ABSENT:	Solberg

1. Consider a Motion to Approve 2021 Warrant #9 **- Approved**

2. Consider an Ordinance Granting a Variation for the Total Ground Floor Area of All Accessory Structures at 1313 N. Ashland Avenue **- Approved** (Council District: Three)

Minutes Acceptance: Minutes of May 3, 2021 7:05 PM (APPROVAL OF MINUTES)

Ordinance # O-44-21

3. Consider an Ordinance Granting a Special Use for an Auto Repair Facility at 2017 N. Rand Road **- Approved** (Council District: Three)

   Ordinance # O-45-21

4. Consider a Motion Granting Approvals, Including Waiver of the Sound Amplification Ordinance and Traffic Controls, for the St. Nectarios Greek Orthodox Church 'Greek Fest Drive-Thru Event' on June 24 -27, 2021 at 133 S. Roselle Road **- Approved** (Council District: One)

5. Consider a Motion Authorizing the Village Manager to Execute a Contract with Everstream, Inc. for Internet Services **- Approved**

6. Consider a Motion Authorizing the Mayor to Execute an Inter-Governmental Agreement with the Harper College Police Department **- Approved**

7. Consider a Motion to Award a Contract for the Old Mill Drive and Garden Avenue Water Main Replacement Project **- Approved** (Council District: Three)

8. Consider a Motion Authorizing the Village Manager to Execute a Supplemental Proposal with Hampton, Lenzini and Renwick for the Construction Engineering Associated with the Old Mill Drive and Garden Avenue Water Main Replacement Project **- Approved**

9. Consider a Resolution Granting Final Resubdivision Approval for the Property at 1295 N. Rand Road **- Approved** (Council District: Four)

   Resolution # R-13-21

10. Consider a Resolution Granting a Letter of Credit Reduction for Dagan Park Estates **- Adopted by Roll Call** (Council District: One)

    Resolution # R-14-21

IX. REPORTS OF STANDING COMMITTEE

A. ADMINISTRATION, TECHNOLOGY & COMMUNITY HEALTH COMMITTEE

DOUG MYSLINSKI, CHAIRMAN

1. As Submitted **-**

   No Report

Minutes Acceptance: Minutes of May 3, 2021 7:05 PM (APPROVAL OF MINUTES)

B. BUSINESS FINANCE & BUDGET COMMITTEE

BRAD HELMS, CHAIRMAN

1. As Submitted **-**

No Report

C. COMMUNITY & ECONOMIC DEVELOPMENT COMMITTEE – Time: 7:34 PM

GREG SOLBERG, CHAIRMAN

1. As Submitted **-**

No Report

D. FIRE POLICY & COMMUNITY INFORMATION COMMITTEE – Time: 7:34 PM

SCOTT LAMERAND, CHAIRMAN

1. As Submitted **-**

No Report

E. INFRASTRUCTURE & ENVIRONMENT COMMITTEE – Time: 7:35 PM

TIM MILLAR, CHAIRMAN

1. As Submitted **-**

No Report

F. POLICE POLICY & CODE SERVICES COMMITTEE – Time: 7:35 PM

KOLLIN KOZLOWSKI, CHAIRMAN

1. As Submitted **-**

No Report

X. REPORTS OF THE VILLAGE OFFICERS – Time: 7:35 PM

A. VILLAGE MANAGER – Time: 7:35 PM

1. As Submitted **-**

No Report

Minutes Acceptance: Minutes of May 3, 2021 7:05 PM (APPROVAL OF MINUTES)

B. VILLAGE CLERK – Time: 7:35 PM

1. As Submitted **-**

   No Report

C. VILLAGE ATTORNEY

1. As Submitted **-**

   No Report

XI. CLOSED SESSION AS REQUIRED – Time: 7:35 PM

No Closed Session requested.

XII. RECOGNITION OF AUDIENCE – Time: 7:35 PM

No one came forward.

XIII.ADJOURNMENT – Time: 7:35 PM

Motion to 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, Lamerand, Myslinski, Kozlowski, Helms
ABSENT:	Solberg

SUBMITTED BY:

Margaret R. Duer
Village Clerk

Minutes Acceptance: Minutes of May 3, 2021 7:05 PM (APPROVAL OF MINUTES)

Resolution of Appreciation - Scott Andersen, Fire Chief

BACKGROUND: Chief Andersen has provided exemplary service to the citizens of Palatine since 1991 when he began his employment with the Village of Palatine as a firefighter. Scott's natural leadership skills allowed him to promote through the ranks being named Fire Chief in August, 2011. Chief Andersen has provided strong leadership and helped develop the next generation of leaders within the Palatine Fire Department. Scott will retire from the Village on May 17, 2021.

A Resolution of Appreciation is being presented this evening expressing the Village's thanks and appreciation and wishing him continued success and best wishes as he moves onward to new opportunities.

ATTACHMENTS:

- Resolution of Appreciation - Scott Andersen

RESOLUTION NO. R-15-21

RESOLUTION OF APPRECIATION FOR SCOTT ANDERSEN, FIRE CHIEF

WHEREAS, the Village of Palatine has always sought to obtain the highest degree of professionalism and expertise in every employee of the Village; and

WHEREAS, on May 16, 1991, Scott Andersen was hired as a Firefighter with the Village of Palatine; and

WHEREAS, Chief Andersen chose the fire service to be the best firefighter he could be and to serve the citizens; and

WHEREAS, Chief Andersen's natural leadership skills allowed him to promote through the ranks being named Fire Chief in August, 2011; and

WHEREAS, Chief Andersen has not only provided exemplary service to the citizens of Palatine but he has also helped develop the next generation of leaders within the Palatine Fire Department.

NOW, **THEREFORE**, **BE IT RESOLVED**, that the Mayor and Village Council of the Village of Palatine extends their appreciation to Scott Andersen for his commitment and dedication to the Palatine Fire Department and the Village of Palatine and wishes him and his wife, Kate, the best in the years to come.

DATED: May 17, 2021

_____

Jim Schwantz, Mayor

ATTEST:

_____

Margaret R. Duer, Village Clerk

Attachment: Resolution of Appreciation - Scott Andersen (Resolution - Scott Andersen)

Consider an Ordinance Granting a Special Use and Variations for a Detached Garage at 308 S. Benton Street

BACKGROUND:

The Petitioner is proposing to replace an existing detached 1-car garage, with a larger, 2-car detached garage, which exceeds both maximum height, lot coverage allowed, and encroaches into the minimum required setbacks. Therefore, the Petitioner is requesting approval of the following:

Special Use to permit an accessory structure to exceed the maximum height allowed of one story, not to exceed 15 feet at midpoint or the highest point of the principal structure.

Variation to permit an accessory structure to be located 2 feet from the side lot line, instead of the minimum required 5 feet and 6 feet from the primary structure instead of the minimum required 10 feet.

Variation to permit lot coverage to be 48%, instead of the maximum permitted 45%.

KEY ISSUES:

- The Subject Property is zoned R-2 Single-Family Residential. This property received setback relief in 2015 (O-138-15), which included a Variation for the existing garage to be set back 6 feet from the primary structure. The property is approximately 55 feet wide, which is substandard, when compared to the current R-2 minimum lot width of 75 feet for interior lots. Most of the lots in this Subdivision were platted in a similar manner.
- The Petitioner is requesting to remove an existing 1-car detached garage and replace it with a 2-car detached garage that is set back approximately 2 feet (2'-7.5") from the interior side property line (existing garage is non-conforming at 4 feet (4’ 8.4”). The proposed garage will maintain the existing setback of 6 feet from the primary structure; therefore a Variation is required.
- Additionally, the proposed garage is approximately 18 feet to the roof midpoint and approximately 22 feet at the highest point. Per Code, accessory structures have a maximum height of 15 feet to the midpoint of the roofline; therefore, a Special Use is required. The proposed floorplan indicates that the upper level of the garage will be for storage only. The proposed garage height is to allow a building design that mimics some elements of the home’s architecture.
- The building coverage meets Code at approximately 29% (35% is permitted).
- With the proposed garage, the lot coverage is now at 48% (approximately 45% previously). For R-2 properties, there is a maximum of 45%; therefore, a Variation is required. Note: this would eligible for an Administrative Variation; however, since it requires additional relief this being processed as a Standard Variation.

- The Petitioner has indicated that there are two adjacent properties that have garages that are similar in height to the proposed structure. However, relief was not granted for either of these structures. The construction documents do not appear to be available, but it appears as though these structures comply with the mean height of 15 feet requirement.
- The setback from the house of 6 feet was previously contemplated when the Petitioner completed the second story addition. Staff does not object to the proposed separation variation between structures. Nevertheless, Staff believes that the proposed garage could comply with the minimum 5-foot setback requirement from the side property line.
- The existing garage is a single-story and is setback 4.84 feet from the side property line. The new garage is 546 square feet versus the existing 308 square feet. Staff does not believe that the Petitioner has justified the setback reduction for the garage. Staff understands that in order to meet the setback requirement, additional lot coverage relief would be required and the garage would further encroach into the rear yard.

ALTERNATIVES:

1. Approve the Special Use and Variations for a detached garage
2. Do not approve the Special Use and Variations for a detached garage

RECOMMENDATION:

Public Hearing**:**	ZBA meeting on March 9, 2021
Residents testifying:	None.
Vote:	The ZBA voted 4-2 to approve the Special Use and Variations for a detached garage. Nevertheless, Staff recommends denial of the requested side yard setback reduction and action at the Village Council's discretion for the Special Use for the garage height.

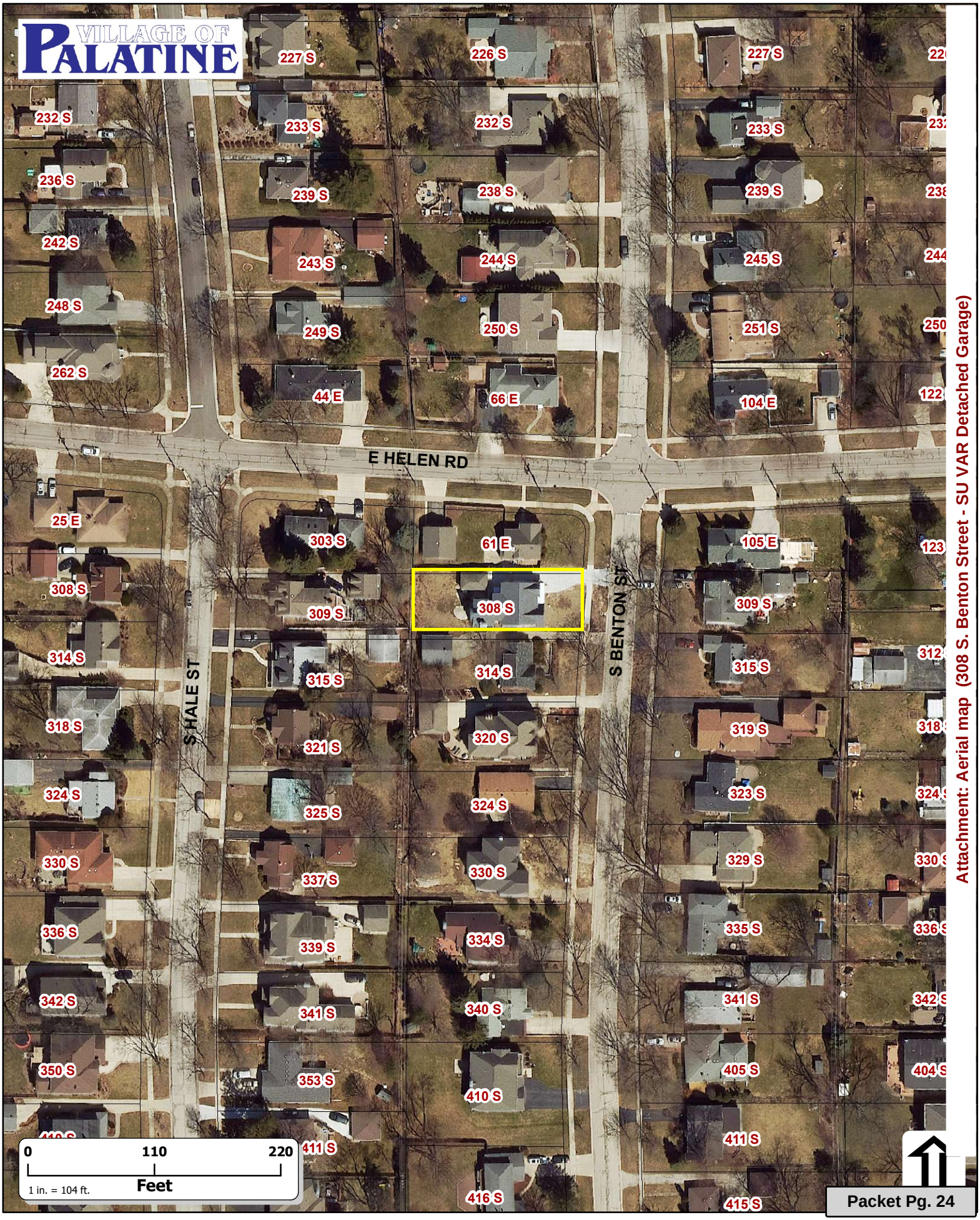
ACTION REQUIRED:
A motion to approve the ordinance granting a Special Use and Variations for a detached garage at 308 S. Benton Street.

ATTACHMENTS:

- Aerial map
- ORD SU VAR 308 S Benton St
- EXHIBIT - Site Plan
- EXHIBIT - Elevations
- EXHIBIT - Floor Plan
- GIS Elevation Map

- Application
- O-138-15
- Email of Support
- ZBA Minutes
- Plat of Survey
- Public Notice

308 S Benton Street



Attachment: Aerial map (308 S. Benton Street - SU VAR Detached Garage)

ORDINANCE NO. _____

AN ORDINANCE GRANTING A SPECIAL USE AND VARIATIONS
308 S. BENTON STREET

WHEREAS, pursuant to a petition and public hearing on March 9, 2021, of which public notice was given as required by law, the Zoning Board of Appeals of the Village of Palatine, in accordance with the Zoning Ordinance of the Village of Palatine, in such case made and provided, has held such public hearing and reported their findings relative to a request for a Special Use to permit an accessory structure to exceed the maximum height allowed of one (1) story, not to exceed 15 feet at midpoint or the highest point of the principal structure, per Section 6.01 (a) (1) of the Village of Palatine Zoning Ordinance, Variation to permit an accessory structure to be located 2 feet from the side lot line, instead of the minimum required 5 feet and 6 feet from the primary structure, instead of the minimum required 10 feet per Section 6.01 (a) (2) of the Village of Palatine Zoning Ordinance and Variation to permit lot coverage to be 48 percent, instead of the maximum permitted 45 percent pursuant to Section 10.06 (g) (1) (b) of the Village of Palatine Zoning Ordinance, on the following legally described property:

> **Lot 17 in Block 10 in Arthur T. McIntosh and Company's Plum Grove Road Development in Section 22 and 23, Township 42 North, Range 10 East of the Third Principal Meridian, in Cook County, Illinois.**
>
> **Commonly known as 308 S. Benton Street (02-23-301-017).**

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 accessory structure to exceed the maximum height allowed of one (1) story, not to exceed 15 feet at midpoint or the highest point of the principal structure, per Section 6.01 (a) (1) of the Village of Palatine Zoning Ordinance, Variation to permit an accessory structure to be located

Attachment: ORD SU VAR 308 S Benton St (308 S. Benton Street - SU VAR Detached Garage)

2 feet from the side lot line, instead of the minimum required 5 feet and 6 feet from the primary structure, instead of the minimum required 10 feet per Section 6.01 (a) (2) of the Village of Palatine Zoning Ordinance and Variation to permit lot coverage to be 48 percent instead of the maximum permitted 45 percent pursuant to Section 10.06 (g) (1) (b) of the Village of Palatine Zoning Ordinance, is hereby granted, subject to the following condition(s):

1. **The Special Use and Variations shall substantially conform to the plans prepared by the architect, KAPA dated 6/30/2020, and elevations submitted by the Petitioner on 11/9/21, except as such plans may be changed to conform to Village Codes and Ordinances.**

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 _____, 2021

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

APPROVED by me this _____day of _____, 2021

_____

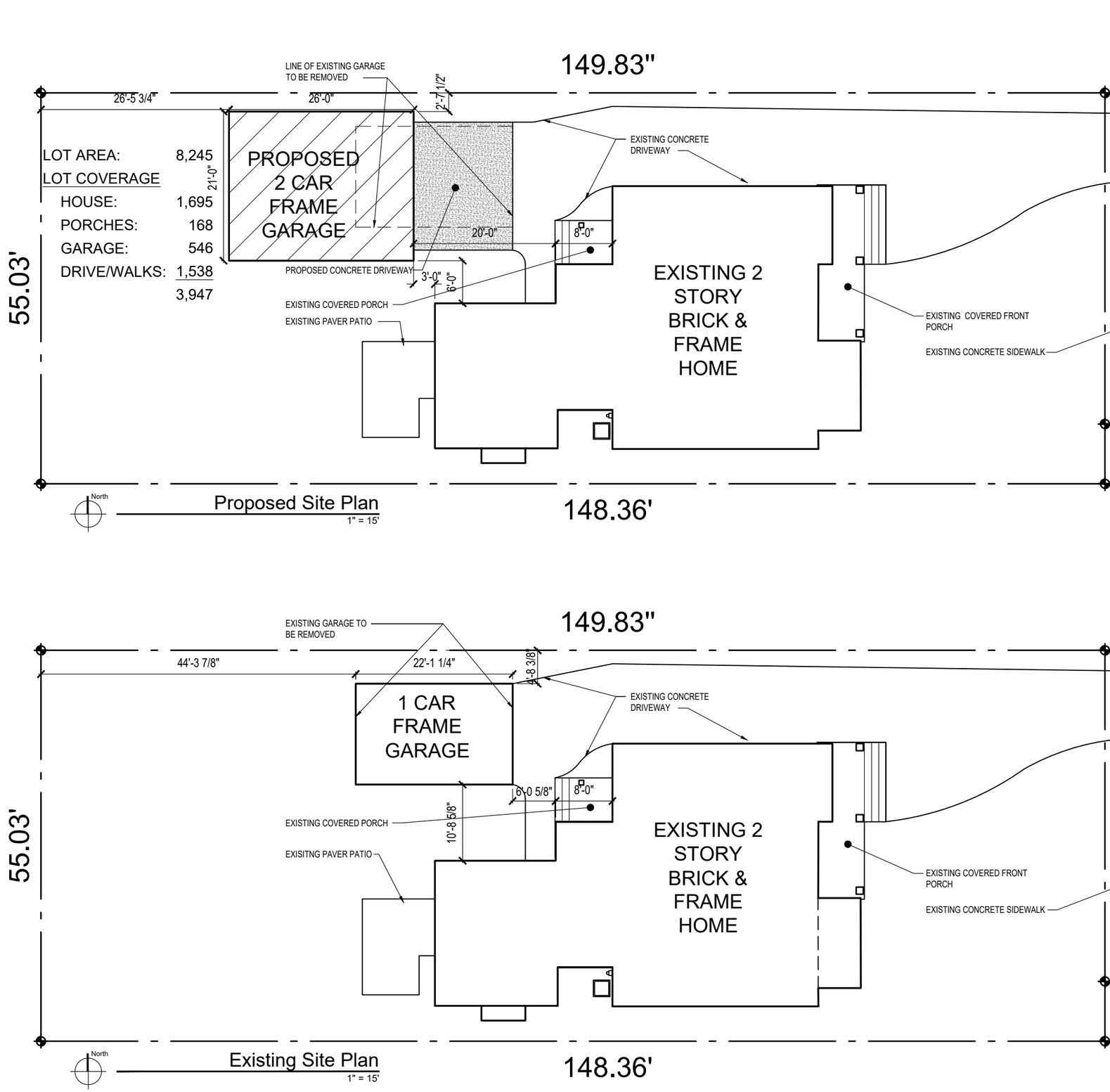
Mayor of the Village of Palatine

ATTESTED and FILED in the office of the Village Clerk this _____day of _____, 2021

_____

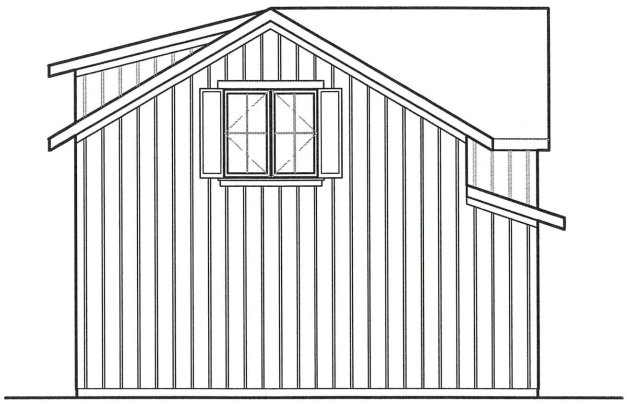
Village Clerk

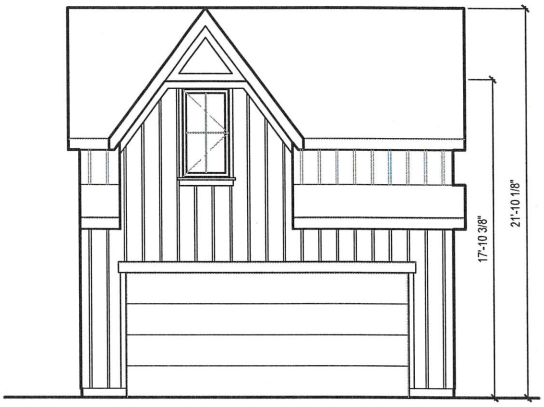
Attachment: ORD SU VAR 308 S Benton St (308 S. Benton Street - SU VAR Detached Garage)

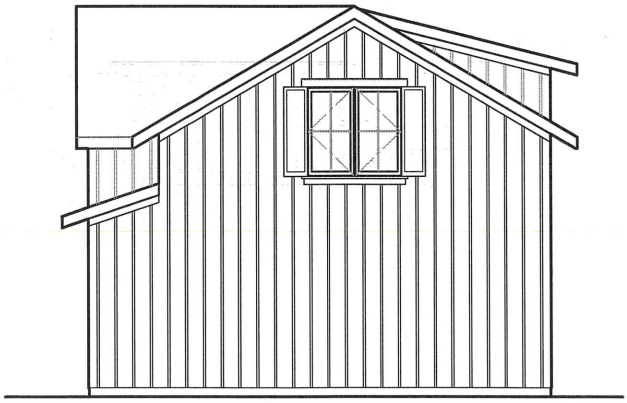


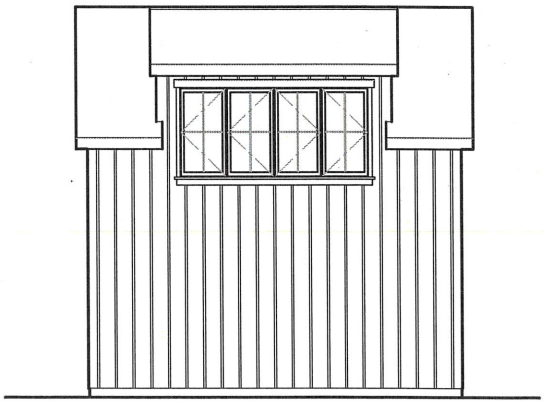
Attachment: EXHIBIT - Site Plan (308 S. Benton Street - SU VAR Detached Garage)

©Copyright 2020









Attachment: EXHIBIT - Elevations (308 S. Benton Street - SU VAR Detached Garage)

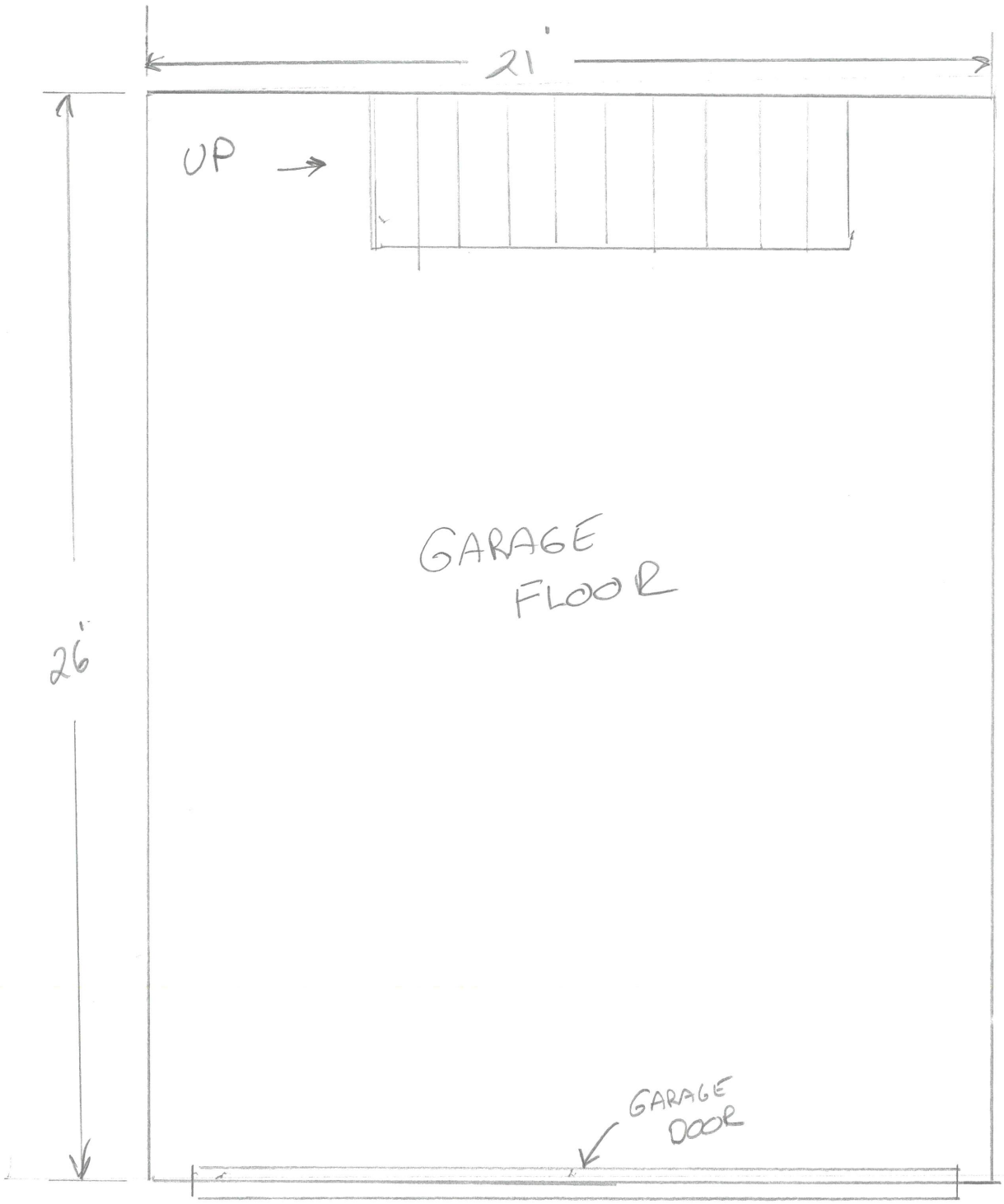
houzz

http://houzz.com/photos/1745792

by Yestermorrow Homebuilders

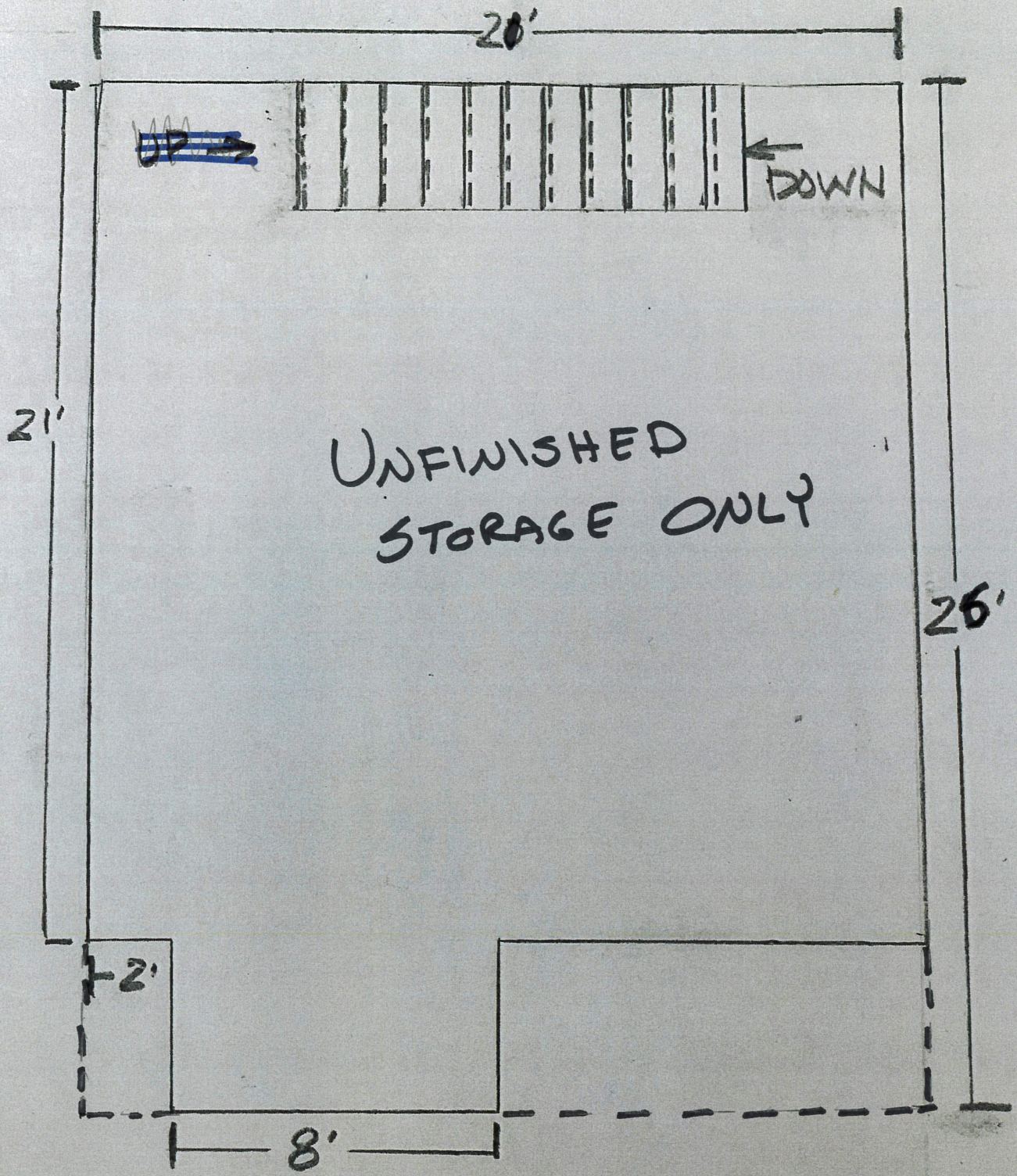
YESTERMORROW
Homebuilders

Attachment: EXHIBIT - Elevations (308 S. Benton Street - SU VAR Detached Garage)



308 S BENTON ST
1st FLOOR GARAGE
ROUGH FLOOR PLAN

Attachment: EXHIBIT - Floor Plan (308 S. Benton Street - SU VAR Detached Garage)

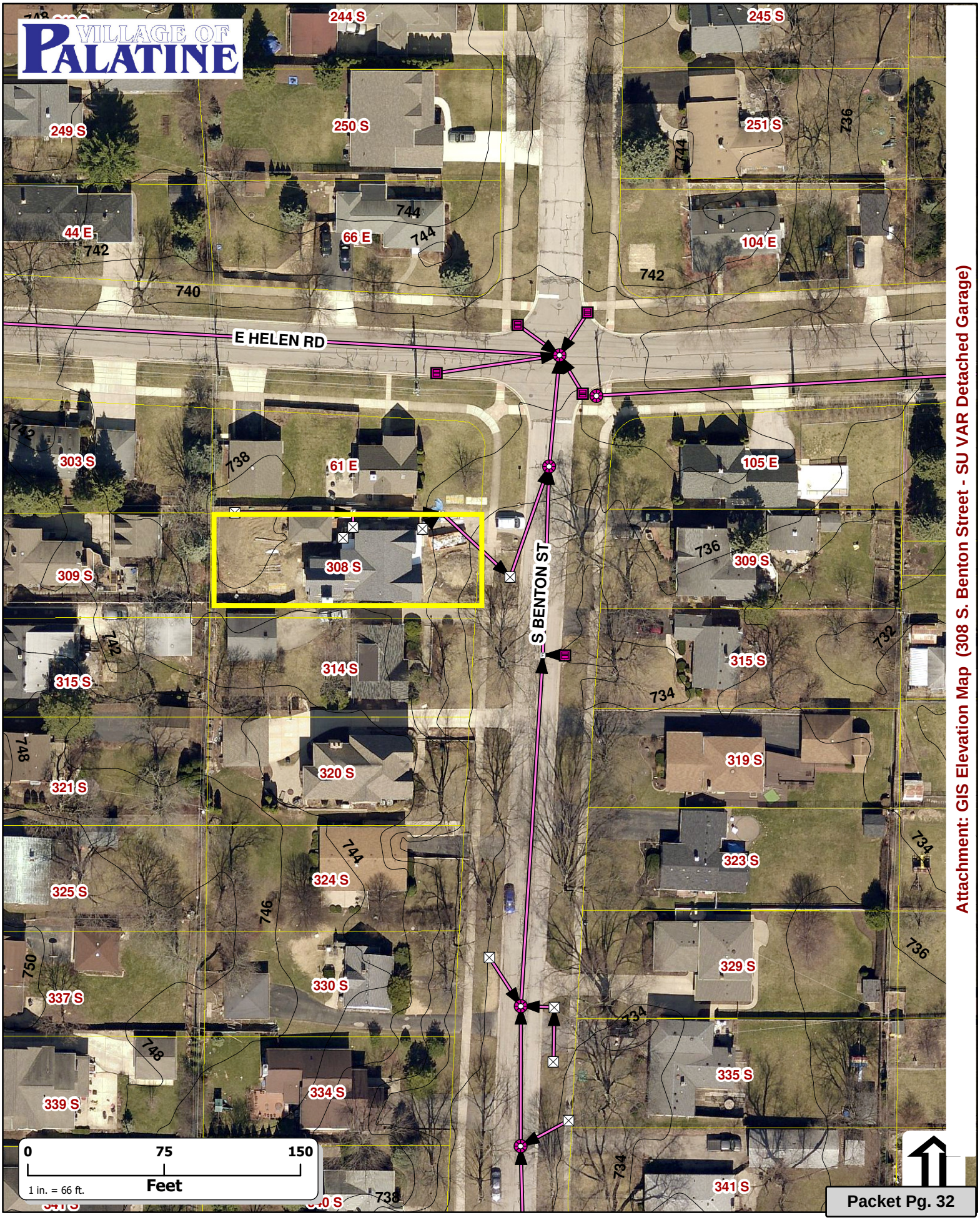


308 S. BENTON ST
2ND FLOOR GARAGE
ROUGH FLOORPLAN

1/4"

Attachment: EXHIBIT - Floor Plan (308 S. Benton Street - SU VAR Detached Garage)

Village of Palatine GIS Viewer



Attachment: GIS Elevation Map (308 S. Benton Street - SU VAR Detached Garage)

VILLAGE OF PALATINE

SPECIAL USE & VARIATION APPLICATION

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

Office Use Only		
	Project Planner	Zoning Case #
	Filing Fee	Notification Deadline
	ZBA Public Hearing Date	Village Council Date

date received

Background Information

PETITIONER(S) **Business Name (if applicable)**

308 S. Benton St.

Subject Property Address

AUTHORIZED AGENT (if applicable) **Business Name (if applicable)**

Address City/State/Zip Code

Telephone	Fax	Email

Relationship to Petitioner (contractor, architect, etc.)

TYPE OF APPLICATION (check one)

☒ Special Use ☐ Special Use Amendment ☒ Variation

Existing Zoning District	Existing Land Use	Proposed Land Use

Generally describe your request:

We have previously been approved to build a new garage that would be located within 4' separation from our home addition. With an extremely restricted property we are requesting variance to also build 3' closer to property line and side yard of neighbors property. This portion of land has no impact on accessibility or use for either property as is. We are also requesting a special use request to allow the height of the garage extend to 20'. This would allow the garage to aesthetically match the roof lines of our addition and home.

Attachment: Application (308 S. Benton Street - SU VAR Detached Garage)

VILLAGE OF PALATINE

SPECIAL USE

Required Materials

- □ Filing Fee of $ _____
- □ Application Form
- □ Plat of Survey (must show all current improvements and be sealed by an Illinois certified surveyor)
- □ Site Plan & Floor plan (dimension, location, and setbacks of all existing and proposed buildings) – **one 11x17 copy each, electronic version preferred**
- □ Real Estate Interest Disclosure Form (see attached)
- □ Proof of Ownership or Lease (e.g. Title Insurance Policy, Deed, or Purchase Contract)
- □ Business Plan (if applicable; including, but not limited to nature of business, hours of operation, number of employees, and menu)

Additional Materials (as required by the Village)

- □ Elevation Plan (front, side, and rear elevations of a proposed building), and/or Floor Plan (proposed interior layout) – **one 11x17 copy of each plan, electronic versions preferred**
- □ Engineering Plans (must indicate existing conditions, topography, storm water management, tree preservation, utility connections, detention calculations, and a cost estimate)
- □ Photographs (e.g. ground-level or aerials)
- □ Other materials as deemed necessary by the Village

Petitioner Justification

The Petitioner is required to present specific evidence related to each of the following standards to justify the request (paraphrased from Section 14.05 of the Palatine Zoning Ordinance). Answer the items below and attach a separate sheet if necessary. ***If you are applying for a Variation only, you do not need to answer these items.***

1. The use is deemed necessary for the public convenience at that location

The design of the garage will improve the neighborhood aesthetics. There will be storage in an attic space.

2. The use is designed, located, and proposed to be operated that the public health, safety and welfare will be protected

The design of the garage will have no impact on safety and welfare or public health.

3. The use will not cause substantial injury to nearby property values

The garages directly west and north of our property both have garages that extend to 19-23'. Our garage will match surrounding garages.

4. With respect to live entertainment uses, the use shall not:
   a. Produce noise levels so great as to constitute an unreasonable interference for persons outside the confines of the establishment
   b. Impose undue health, sanitation or safety burdens on the village
   c. Create excessive demands on the Village of Palatine Police Department
   d. Be of a nature otherwise prohibited by law or village ordinance
5. For fence standards, see Section 14.05 of the Palatine Zoning Ordinance

Attachment: Application (308 S. Benton Street - SU VAR Detached Garage)

VILLAGE OF PALATINE

VARIATION

Required Materials

- □ Filing Fee of $ _____
- □ Application Form
- □ Plat of Survey (must show all current improvements and be sealed by an Illinois certified surveyor)
- □ Site Plan & Floor plan (dimension, location, and setbacks of all existing and proposed buildings) – **one 11x17 copy each, electronic version preferred**
- □ Real Estate Interest Disclosure Form (see attached)
- □ Proof of Ownership or Lease (e.g. Title Insurance Policy, Deed, or Purchase Contract)

Additional Materials (as required by the Village)

- □ Elevation Plan (front, side, and rear elevations of a proposed building), and/or Floor Plan (proposed interior layout) – **one 11x17 copy of each plan, electronic versions preferred**
- □ Engineering Plans (must indicate existing conditions, topography, storm water management, tree preservation, utility connections, detention calculations, and a cost estimate)
- □ Photographs (e.g. ground-level or aerials)
- □ Other materials as deemed necessary by the Village

Petitioner Justification

The Petitioner is required to present specific evidence related to each of the following standards to justify the request (paraphrased from Section 14.03 of the Palatine Zoning Ordinance). Answer the items below and attach a separate sheet if necessary. ***If you are applying for a Special Use only, you do not need to answer these items.***

1. That the property cannot yield a reasonable return if used only under the conditions allowed by the regulations governing the zoning district in which it is located

This is being used for storage and parking.

2. That the plight of the owner is due to unique circumstances

The property is very restricted due to the extremely small lot size.

3. That the variation, if granted, will not alter the essential character of the locality

We are just seeking a small two car garage with extra storage based on our property

4. In order to supplement the above standards, the Zoning Board of Appeals may also consider the following:
   a. The particular surroundings, shape, or topographical conditions of the property
   b. A unique hardship for the property not generally applicable to other properties in the same zoning district
   c. The request is not based on a desire to make more money out of the property
   d. The petitioner has not created the alleged hardship for the property
   e. The request will not be detrimental to the public welfare or other properties in the neighborhood
   f. The request will not impair the supply of light and air to adjacent properties, substantially increase the danger of fire, endanger the public safety, or substantially diminish or impair neighboring property values

The garage proposed is to match the design of our existing home. The garage will also be comparable to surrounding garages. Finally our lot has very tight restrictions and these variations are essential to meet basic needs of a two car garage.

Attachment: Application (308 S. Benton Street - SU VAR Detached Garage)

ORDINANCE NO. 0-138-15

AN ORDINANCE GRANTING SPECIAL USES AND A VARIATION 308 S. BENTON STREET (CASE NO. 15-89)

Attachment: O-138-15 (308 S. Benton Street - SU VAR Detached Garage)

Published in pamphlet form by authority of the
Mayor and Village Council of the Village of Palatine
on November 9, 2015

ORDINANCE NO. 0-138-15

AN ORDINANCE GRANTING SPECIAL USES AND A VARIATION
308 S. BENTON STREET (CASE NO. 15-89)

WHEREAS, pursuant to a petition and public hearing on October 27, 2015 of which public notice was given as required by law, the Zoning Board of Appeals of the Village of Palatine, in accordance with the Zoning Ordinance of the Village of Palatine, in such case made and provided, has held such public hearing and reported their findings relative to a request for a Special Use to permit an addition to be located 34 feet from front property line instead of the required distance of 35 feet pursuant to a privately recorded building line and Section 10.06 (c)(13) of the Palatine Zoning Ordinance, a special use to permit an addition to be located 4 feet from the side property line instead of the required distance of 5 feet pursuant to Section 10.06 (c)(13) of the Palatine Zoning Ordinance and a variation to allow a principal building addition to be located 6 feet from an accessory structure (garage) instead of the minimum required 10 feet pursuant to Section 6.01(a)(2) of the Palatine Zoning Ordinance. on the following legally described property.

Lot 17 in Block 10 in Arthur T. McIntosh and Company's Plum Grove Road Development in Section 22 and 23, Township 42 North, Range 10 East of the Third Principal Meridian, in Cook County, Illinois.

commonly known as 308 S. Benton Street (PIN #02-23-301-017)

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

SECTION 1: A Special Use to permit an addition to be located 34 feet from front property line instead of the required distance of 35 feet pursuant to a privately recorded building line and Section 10.06 (c)(13) of the Palatine Zoning Ordinance, a special use to permit an addition to be located 4 feet from the side

Attachment: O-138-15 (308 S. Benton Street - SU VAR Detached Garage)

property line instead of the required distance of 5 feet pursuant to Section 10.06 (c)(13) of the Palatine Zoning Ordinance and a variation to allow a principal building addition to be located 6 feet from an accessory structure (garage) instead of the minimum required 10 feet pursuant to Section 6.01(a)(2) of the Palatine Zoning Ordinance, is hereby granted, subject to the following condition(s):

1. The Special Uses and Variation shall substantially conform to the site plan and elevation plan prepared by KAPA, dated 10/8/2015, except as such plans may be changed to conform to Village Codes and Ordinances.

2. Prior to the issuance of a building permit, a hold harmless letter will be executed by the Petitioner, due to the encroachment upon the privately recorded building line.

SECTION 2: That the petition for a Special Use and Variation, a copy of the public notice and the report of the hearing be attached hereto and form a part of this ordinance.

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

PASSED: This 9th day of November, 2015

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

APPROVED by me this 9th day of November, 2015

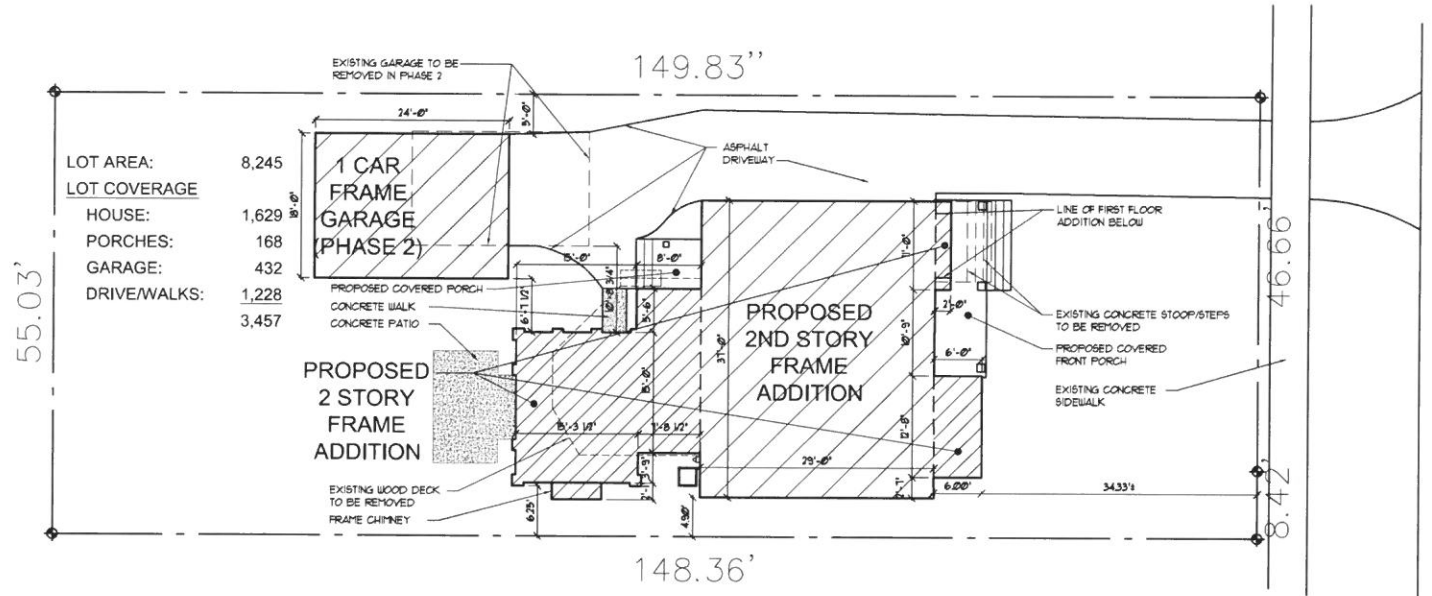
Mayor of the Village of Palatine
Pro Tem

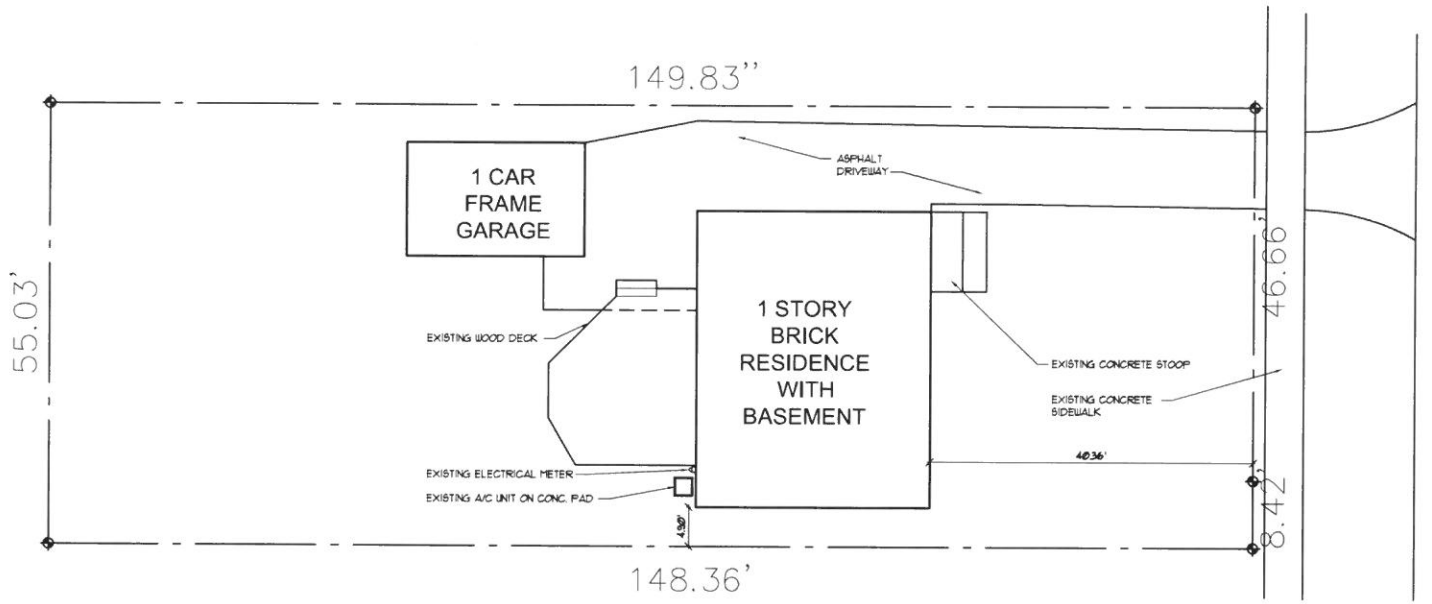
ATTESTED and FILED in the office of the Village Clerk this

9th day of November, 2015

Village Clerk

Attachment: O-138-15 (308 S. Benton Street - SU VAR Detached Garage)





Bergles Residence
308 S. Benton Street Palatine, Illinois

October 8, 2015 #15007

KAPA
Kevin A. Panek, Architect
©Copyright 2015

Attachment: O-138-15 (308 S. Benton Street - SU VAR Detached Garage)

East Elevation
1/8" = 1'-0"

North Elevation
1/8" = 1'-0"

West Elevation
1/8" = 1'-0"

South Elevation
1/8" = 1'-0"

Bergles Residence
308 S. Benton Street Palatine, Illinois

October 8, 2015 #15007 KAPA
Kevin A. Panek, Architect

Attachment: O-138-15 (308 S. Benton Street - SU VAR Detached Garage)

Lyn Bremanis

From: Ben Vyverberg
Sent: Friday, March 5, 2021 8:27 AM
To: Lyn Bremanis
Subject: FW: 380 S. Benton St. Variance

From: [redacted]
Sent: Friday, March 5, 2021 8:09 AM
To: Ben Vyverberg <BVyverberg@palatine.il.us>
Cc: Bryan B <bryan_b11@hotmail.com>
Subject: 380 S. Benton St. Variance

Good morning,

I am writing in response to my neighbor's, Bryan and Krissy Bergles, request to build their new garage closer to the property line. I live North of their home at 61 E. Helen Rd.This will not negatively impact my property or how we live in our home. I support their plan and welcome neighborhood home improvements.

Thank you,
Priscilla Grimm

Attachment: Email of Support (308 S. Benton Street - SU VAR Detached Garage)

VILLAGE OF PALATINE

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

ZONING BOARD OF APPEALS

MINUTES ● MARCH 9, 2021

Village Hall - Council Chambers | **Regular Meeting** | **7:00 PM**

I. CALL TO ORDER

Attendee Name	Title	Status	Arrived
Brent Larson	Commissioner	Absent	
Cindy Roth-Wurster	Commissioner	Present	
Jan Wood	Commissioner	Present	
Jerry Luszczak	Commissioner	Present	
Theodore McGinn	Commissioner	Present	
Kevin Cavanaugh	Commissioner	Absent	
James Dittrich	Commissioner	Present	
John Pirog	Commissioner	Present	

II. APPROVAL OF MINUTES

The minutes from the February 23, 2021 meeting will be reviewed at the March 23rd meeting.

III. PUBLIC HEARING

1. 308 S. Benton Street

   Notice was published in the Daily Herald on February 22, 2021 and mailed to the owners of the surrounding properties.

Petitioner's Exhibits:

1. Application for Special Use
2. Proof of Ownership
3. Plat of Survey/ Site Plan
4. Public Notice
5. Letter of Support

Sworn in Staff: Ben Vyverberg

Sworn in petitioner: Bryan Bergles 308 S. Benton St

Mr. Bergles stated they are seeking a variance and set back for a 2-car garage. The request is for the garage to be located 2.5 feet from the lot line and height relief for a 22’ garage. Also requesting a 6’ set back off the home. He states that the property lot is narrow. At time of purchase it was a single story ranch and a variance was requested for a remodel and is now a 2-story home. The new special use request is to add a 2-car garage. Mr. Bergles states that it is a challenging property due to the size and lot coverage restrictions. He states that

Attachment: ZBA Minutes (308 S. Benton Street - SU VAR Detached Garage)

the variance would allow them to be able to pull straight into the garage without any obstacles. If the garage is built further back on the lot it would require more lot coverage. Mr. Bergles talks about the private underground storm sewage system that he installed and was approved by the village. He stated that it ties into the villages' sewer system and prevents flooding in his backyard. It also benefits his neighbors and prevents flooding in their yards. He states that if the garage was to go further back on the lot line it would risk having the garage in a flood plain. Mr. Bergles states that he doesn't want to go further back into the yard and that the side lot relief would allow him to have the 2-car garage closer to the house. Without the side lot relief it would be a challenge to get the 2nd vehicle into the garage. The goal is to be able to pull straight in and to have a 2nd story on the garage for storage. Mr. Bergles points out that the west property behind him and the property to the North have 2-story garages. He explains that his property would not stand out and it would add to the aesthetics of the neighborhood. Mr. Bergles explains that the garage would definitely be a 10' set back from other properties and would not compromise other structures in the area.

Mr. Pirog asks if there is a fence.
Mr. Bergles states that there is fence to the north of the structure.

Ms. Wood asks what the reason for the additional couple of feet is and what is preventing you to stay within the property line requirements.
Mr. Bergles states that it is to allow room to get to the 2nd spot in the garage. He states that if he was to go further into the yard it would require additional lot coverage and a different variance.

Ms. Wood asks it the 2-car garage was taken into consideration when the addition was built.

Mr. Bergles states that it is a narrow lot. The addition has no validation - that is why he is requesting relief on the side yard.

Ms. Wood asks if the run off from the garage will go onto any of the neighbor's yards.
Mr. Bergles states run off would go into the underground storm system.

Ms. Wood asks if the height is for aesthetics.
Mr. Bergles states that he is requesting the additional height for extra storage space.

Ms. Wood states his home mixes in with the neighborhood and the garage is partially hidden. She states that she has not seen garages as tall as his request and it seems out of character.
Mr. Bergles states that the house to the north has a garage that measures 20' in height.

Ms. Wood asks if he knows when the garage was built.

Attachment: ZBA Minutes (308 S. Benton Street - SU VAR Detached Garage)

Mr. Bergles states that it was built prior to '08 when he purchased the house.
He also talks about a home on Hale St with a 2-car garage with an office above.

Ms. Wood asks staff if they have any information on these properties.
Mr. Vyverberg states that a survey of surrounding properties was completed and there are a few properties that received lot coverage variations and 2 other properties that received variances for setback. There was also 1 instance of a property on the south side with a covered awning/ side port that was allowed to be placed at 4.5' instead of 5'. Mr. Vyverberg agrees that in the instances that Mr. Bergles has sited he did not find any zoning relief to the property to the North or West regarding height of square footage.

Ms. Wood asks if anyone has any more questions for the petitioner.

Mr. Pirog states that if you already have water issues wouldn't this make it worse?
Mr. Bergles states that is why the down spouts would tie into the private storm system. He doesn't believe the new structure will change the water issues.

Ms. Wood asks if he built the garage at 15' at midpoint wouldn't he still have the needed storage.
Mr. Bergles would like to keep with the character of the house.

Mr. Pirog asks if the architect recommended the 2.5'. Who determined the 2.5' rather than the 5'?
Mr. Bergles states that the curve to get around the corner and the back deck would be near impossible to get to the garage space, which is the reason for the requested 2.5'.

Mr. Pirog asks if he built the garage further back would the variance be required.
Mr. Bergles states he is trying to avoid the flood plain. The garage plan as drawn would have the best curb appeal. The 5' on the side of the garage is not useful and is dead space. Therefore, the 2.5' request seems the best use for this space.

Mr. Pirog asks if neighbors had to sign anything to approve his plan.
Mr. Bergles states that neighbors are in support and there has not been any negative feedback.

Ms. Wood asks Staff for clarification.

Mr. Vyverberg discusses a point of clarification and speaks about the flood plain on Mr. Bergles' rear west side of property. Mr. Vyverberg explains that it is not in the flood plain but flows to the west. A permit was requested to add the storm sewer system and approved but it was not in the flood plain.
Staff did not object to the 6' relief from the principal structure to the garage. Initial concern is that the existing garage is a 1-car garage and the new request is not meeting the setback. The special use is also requesting the new structure to be built with a maximum height of 22' and it diminishes the setback almost in half.

Attachment: ZBA Minutes (308 S. Benton Street - SU VAR Detached Garage)

This is a concern for staff. He believes it would be possible that the underlying 5' setback could be met. Mr. Vyverberg staff understands the perspective about moving the cars in and out and the room it requires. ZBA is aware that detached garages are more common than attached in the neighborhood. Staff understands what the petitioner is trying to do in regards to height and rooflines. Staff found that within a couple blocks of the property there is accessory structure relief and lot coverage reliefs. Staff is not recommending approval to the ZBA and the village council and ZBA will review.

Mr. Pirog asks if there is any way to do what petitioner is asking for if the 2.75 is not granted. He would have to push it back, right?
Mr. Vyverberg said that if the garage met the 5' setback which is required by code the lot coverage would increase and a different type of lot coverage variation would be required. The only way to accomplish this is to relocate to the south and west and increase the lot coverage.

Mr. Dittrich asks if staff would approve if the garage were it not as high. Is the denial because of the height coupled with the lot line?
Mr. Vyverberg states that demolishing the structure and starting new to meet the side yard setback.

Mr. Pirog notes the petitioner stated if it was built further back it would be in the flood plain/sewer area.
Mr. Vyverberg states that there is the ability to meet the side yard setback requirement with the garage this size and not have any storm water concerns. It would have to be built a certain way and grated accordingly but it's not an impossibility

Ms. Wood asks if there are any questions for staff.

Mr. Dittrich refers to 61 E corner lot - Is the garage considered a legal garage or is it in the side yard. How far is this garage from the side line?

Mr. Vyverberg states they pulled the plat of surveys for the surrounding properties. The property garage in question sits 10' from the property line. This would be considered a rear yard.

Ms. Wood moves to Staff Recommendations

STAFF RECOMMENDATION:

Detached garages are both typical and common in this subdivision. The Petitioners are requesting to build a 2-car detached garage that exceeds both the maximum height and minimum setback requirements, as well as, the total maximum allowable lot coverage. The Subject and surrounding properties were platted in 1926 and most of the lots in this area are substandard for lot width (a minimum of 75 feet wide is the current requirement and has been since the early

Attachment: ZBA Minutes (308 S. Benton Street - SU VAR Detached Garage)

1970's) and total lot size. Most of the homes in the neighborhood have detached garages (including the lot directly north of the Subject Property - that resident submitted an email of support for the request).

The setback from the house of 6 feet was previously contemplated when the Petitioner completed the second story addition. Staff does not object to the proposed separation variation between structures. Nevertheless, Staff believes that the proposed garage could comply with the minimum 5-foot setback requirement from the side property line. The existing garage is a single-story and is setback 4.84 feet from the side property line. The new garage is 546 square feet versus the existing 308 square feet. Staff does not believe that the standards have been met to justify the setback reduction for the garage. Staff understands that in order to meet the setback requirement, additional lot coverage relief would be required and the garage would further encroach into the rear yard. Nevertheless, Staff recommends denial of the requested setback reduction.

The proposed garage is 22 feet tall, which is lower than the highest point of the existing home, 30 feet. However, there did not appear to be any detached structures of similar height, and the neighboring detached garages do meet Code for a maximum height of 15 feet The submitted plans indicate that the second story would be unfinished and used for storage only. However, this could be achieved and still meet the height requirements. The lot is substandard for lot area, which impacts the lot coverage increase. As with the previous improvements, the lot existing at the maximum lot coverage allowed, so any additional impervious surface would have required a lot coverage variation. Due to the existing grading in the area, the Village Engineer indicates that any additional lot coverage will not impact the surround properties and the Petitioner recently extended a private storm sewer on the north side of the property line. Therefore, Staff does not have any other specific concerns about the lot coverage variation.

Staff recommends action at the discretion for Special Use to exceed the maximum height of an accessory structure of the Zoning Board of Appeals. If the Zoning Board of Appeals recommends approval of the Special Use, Staff recommends the following condition:

1. The Special Use and Variations shall substantially conform to the plans prepared by the architect, KAPA dated 6/30/2020, and elevations submitted by the Petitioner on 11/9/21, except as such plans may be changed to conform to Village Codes and Ordinances.

Mr. Vyverberg said there is also a question about the down spouts and gutters if this is approved it will be addressed at the building permit level.

Mr. Pirog asks if the 55' lot is a unique circumstance. Has other properties in the neighborhood requested the 2' set back variation. Can you clarify why the request doesn't it meet the standards.

Attachment: ZBA Minutes (308 S. Benton Street - SU VAR Detached Garage)

Mr. Vyverberg states that it is ultimately at the discretion of the ZBA. From staff perspective, specifically for the variation, petioner must show if the property cannot yield a reasonable return if permitted to be used only under the conditions allowed by the regulations governing the district in which it is located; that the plight of the owner is due to unique circumstances; Staff feels that the findings show it is physically possible to relocate the garage on the property to meet the side yard setback.

Ms. Wood asks if there are any questions on staff's recommendations.
Mr. Bergles states he is here to request a variance and relief from the standards and village code.

Mr. Dittrich - asks Mr. Bergles to confirm the underground sewage system that is installed in back corner of lot.
Mr. Bergles states that he installed the sewage system to eliminate standing water on his property.

Mr. Dittrich states that the reason for building the garage as planned would not be affected if the garage were moved back further it would cut into the underground sewage.
Mr. Bergles states the system would not be affected

Ms. Wood asks if there are any other questions for staff or petioner.

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

Mr. Dittrich made a motion to approve the special use to permit an accessory structure to exceed the maximum height allowed subject to staff's condition.
Ms. Wood - would you like to address 3 motions.
Mr. Dittrich amends motion and approves all 3 - the special use and 2 variations subject to staff's condition.

DELIBERATIONS:

Mr. Dittrich states the lot coverage is already at 45%. Anything beyond a one-car garage will exceed the Village ordinances. Village staff hasn't expressed any concern in regards to lot coverage. He notes that the Special Use exceeding 15' on the height is high but the height of the house is at 30'. Does not feel that it would be out of place.
Regarding the lot line variation he believes the patio with the steps would be difficult to pull out of the garage and it creates obstacles.

Ted believes it could get costly and interfere with some of his drainage structures. To have a reasonable return on your property you would need a 2-

Attachment: ZBA Minutes (308 S. Benton Street - SU VAR Detached Garage)

car garage and from that stand point, the variation has been met.

Mr. Pirog talks about the lot line and either way it would need a variance due to lot size.

Ms. Wood agrees that a 2-car garage is a reasonable request. The accessory structure located 2' from lot line is a concern and notes that after driving by the lot, she observes that the property looks very crowded. Ms. Wood notes that there are unique circumstances to the size of the structures and the size of the lots. Architecturally it does make sense since it is hidden from the view. The 2' side lot gives her pause.

Ms. Roth- Wurster states that the home is lovely. She states that her concern is the lot coverage. The area already has an issue with water and this may enhance it. She is concerned about adding anything to the lot coverage. In regards to the location and 2' from the side lot line she notes that in her neighborhood there are garages 2' from lot line. If neighbors that are most impacted by it don't have a problem with it than she's fine with the request. She also notes that pulling in and out of the garage in a straight shot is important.

Ms. Wood summarized that this request has met the standards and was approved by a vote of 4-2. This item will tentatively go to Village Council on April 12, 2021

RESULT:	**RECOMMENDED TO APPROVE [4 TO 2]**
MOVER:	James Dittrich, Commissioner
SECONDER:	Theodore McGinn, Commissioner
AYES:	Luszczak, McGinn, Dittrich, Pirog
NAYS:	Roth-Wurster, Wood
ABSENT:	Larson, Cavanaugh

Attachment: ZBA Minutes (308 S. Benton Street - SU VAR Detached Garage)

IV. COMMUNICATIONS

V. ADJOURNMENT

Attachment: ZBA Minutes (308 S. Benton Street - SU VAR Detached Garage)

Sheets Surveying Service, Inc.
P.O. Box 608, Huntley, Illinois 60142
Office Location: 11015A Route 47, Huntley, Illinois 60142
Phone (708) 669-3098 FAX: (708) 669-3361
1-800-794-9001

PLAT OF SURVEY
OF

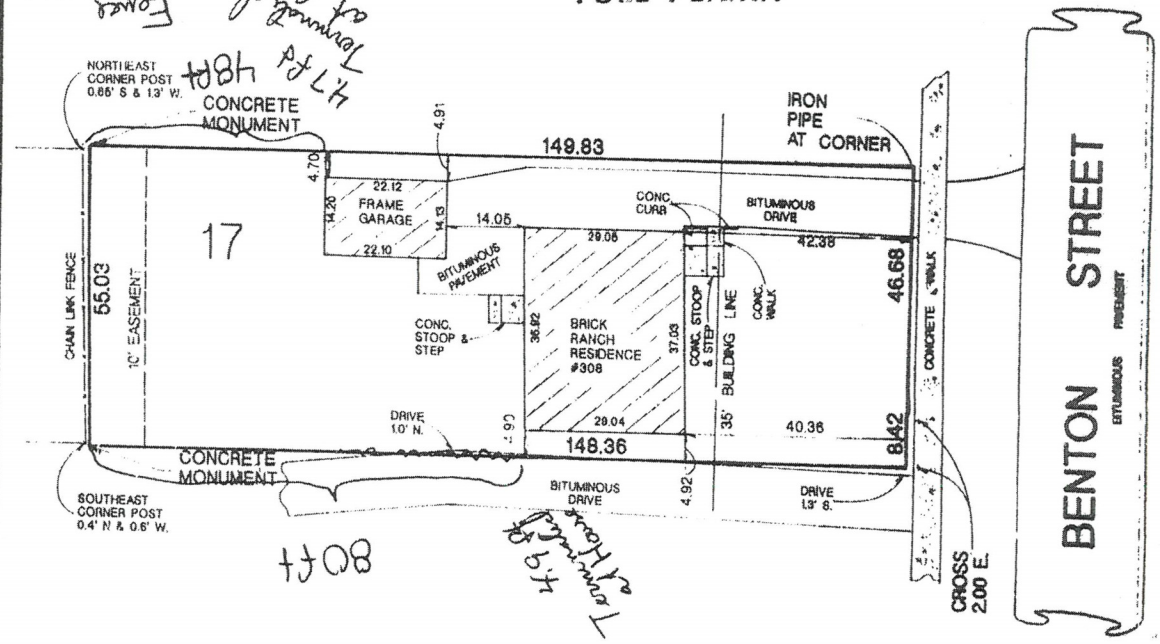
Lot 17 in block 10 in Arthur T. McIntosh and Company's Plum Grove Road Development in Sections 22 and 23, Township 42 North, Range 10, East of the Third Principal Meridian, in Cook County, Illinois.

NORTH

Scale 1"= 20'

VILLAGE COPY

APPROVED BY
SEE ATTACHED
FULL PERMIT



LEGEND AND NOTES

Dimensions shown thus: 50.25 are feet and decimal parts thereof. Angular data shown thus: 90° 00' 00" indicate degrees, minutes and seconds.

50.25 / N 90° 00'00" E indicates measure dimension / bearing.
(50.25) / (N 90° 00' 00" E) indicates record dimension / bearing.
(50.25 d) / (N 90° 00'00" E d) indicates deed call dimension / bearing.

Bearings shown hereon, if any, per local or assumed data, unless shown otherwise.

Compare your points before using same and report any differences immediately.

Check legal description with deed or title policy and report any discrepancy immediately. Building lines and easements, if any, shown hereon are as shown on the recorded subdivision plat or as indicated.

Prepared For PHILLIP E. SOLZAN ATTY-AT-LAW
Order No. 93-550

104-S-83

STATE OF ILLINOIS)
COUNTY OF MCHENRY) S.S.

I, Thomas M. Sheets, an Illinois Professional Land Surveyor, certify that this survey was made on the ground, that this plat correctly represents the facts found at the time of the survey and that this professional service conforms to the current applicable Illinois Professional Land Surveyor Association Standards for a land survey.

Huntley, Illinois OCTOBER 13, 1993

Illinois P

PETITIONER'S EXHIBIT
4

Attachment: Plat of Survey (308 S. Benton Street - SU VAR Detached Garage)

PUBLIC NOTICE
A public hearing will be held before the Palatine Zoning Board of Appeals on Tuesday, February 23, 2021 at 7:00 PM, in the Village Council Chambers in the Palatine Village Hall, 200 E. Wood Street, relative to a request for the following:
Special Use to permit an accessory structure to exceed the maximum height allowed of one (1) story, not to exceed 15 feet at midpoint or the highest point of the principal structure, per Section 6.01 (a) (1) of the Village of Palatine Zoning Ordinance.
Variation to permit an accessory structure to be located 2 feet from the side lot line instead of the minimum required 5 feet and 6 feet from the primary structure instead of the minimum required 10 feet per Section 6.01 (a) (2) of the Village of Palatine Zoning Ordinance.
Variation to permit lot coverage to be 48 percent instead of the maximum permitted 45 percent pursuant to Section 10.06 (g) (1) (b) of the Village of Palatine Zoning Ordinance.
The property is commonly known as 308 S Benton Street.
The Petitioner is proposing to replace an existing detached garage and shed, with one new detached garage. The detached garage will have a mean height of 18 feet between the eaves and ridges of the roof and a maximum height of 22 feet.
The above petition has been filed by Bryan Bergles and is available for examination in the office of the Village Clerk, 200 E. Wood Street.
FILE #: 20-54
VILLAGE OF PALATINE
Jan Wood, Chair
Palatine Zoning Board of Appeals
DATED: This 8th day of February, 2021
Published in Daily Herald February 8, 2021 (4558280)

CERTIFICATE OF PUBLICATION

Paddock Publications, Inc.

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 **DAILY HERALD**. That said **DAILY HERALD** is a secular newspaper and has been circulated daily in the Village(s) of Algonquin,Antioch,Arlington Heights,Aurora,North Aurora,Bannockburn, Barrington,Barrington Hills,Lake Barrington,North Barrington,South Barrington,Bartlett,Batavia,Buffalo Grove,Burlington,Campton Hills, Carpentersville,Cary,Crystal Lake,Deerfield,Deer Park,Des Plaines,Elburn, East Dundee,Elgin,South Elgin,Elk Grove Village,Fox Lake, Fox River Grove,Franklin Park,Geneva,Gilberts,Glenview,Grayslake, Green Oaks,Gurnee,Hainesville,Hampshire,Hanover Park,Hawthorn Woods, Highland Park,Highwood,Hoffman Estates,Huntley,Inverness,Island Lake, Kildeer,Lake Bluff,Lake Forest,Lake in the Hills,Lake Villa,Lake Zurich, Libertyville,Lincolnshire,Lindenhurst,Long Grove,Melrose Park,Montgomery Morton Grove,Mt.Prospect,Mundelein,Niles,Northbrook,Northfield,Northlake Palatine,Park Ridge,Prospect Heights,River Grove,Riverwoods, Rolling Meadows,Rosemont,Round Lake,Round Lake Beach, Round Lake Heights,Round Lake Park,Schaumburg,Schiller Park,Sleepy Holl St. Charles,Streamwood,Sugar Grove,Third Lake,Tower Lakes,Vernon Hills, Volo,Wadsworth,Wauconda,Waukegan,West Dundee,Wheeling,Wildwood, Wilmette

County(ies) of Cook, Kane, Lake, McHenry

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

I further certify that the DAILY HERALD is a newspaper as defined in "an Act to revise the law in relation to notices" as amended in 1992 Illinois Compiled Statutes, Chapter 715, Act 5, Section 1 and 5. That a notice of which the annexed printed slip is a true copy, was published 02/08/2021 in said DAILY HERALD.

IN WITNESS WHEREOF, the undersigned, the said PADDOCK PUBLICATIONS, Inc., has caused this certificate to be signed by, this authorized agent, at Arlington Heights, Illinois.

PADDOCK PUBLICATIONS, INC.
DAILY HERALD NEWSPAPERS

BY Paula Raetzman
Authorized Agent

Control # 4558280

Attachment: Public Notice (308 S. Benton Street - SU VAR Detached Garage)

Consider an Ordinance Granting Variations for the Placement of a Monopole at 1501 N. Hicks Road

BACKGROUND:

The Petitioner, the Village of Palatine, is proposing to decommission and remove a 131-foot elevated water tank, which currently houses critical emergency communication antennas. In order to remove the obsolete elevated water tank, and yet still maintain the required communications, the Village intends to replace the elevated water tank with a 120-foot monopole and 21-foot Northwest Central Dispatch 911 antenna, (total height of 131 feet). Therefore, the Petitioner is requesting:

Variation for a new 120-foot communications monopole tower, with a 21- foot Northwest Central Dispatch 911 antenna, extending to a height of 131 feet, to be set back 64 feet from a residential property, instead of the minimum required 120 feet, pursuant to Section 6.02 (b) (1) (b) of the Village of Palatine Zoning Ordinance;

Variation for a new 120-foot communications monopole tower, with a 21-foot Northwest Central Dispatch 911 antenna, extending to a height of 131 feet, to be set back 20 feet from the side (west) property line, instead of the minimum required 120 feet pursuant to Section 6.02 (b) (1) (c) of the Village of Palatine Zoning Ordinance;

Variation for a new 120-foot cellular monopole tower, with a 21-foot Northwest Central Dispatch 911 antenna, extending to a height of 131 feet, to be set back 20 feet from the rear (north) property line, instead of the minimum required 120 feet pursuant to Section 6.02 (b)(1) (c) of the Village of Palatine Zoning Ordinance; and

Variation for a new 120-foot communications monopole tower, with a 21- foot Northwest Central Dispatch 911 antenna, extending to a height of 131 feet to be set back 113 feet from the side (east) property line, instead of the minimum required 120 feet; pursuant to Section 6.02 (b) (1)(c) of the Village of Palatine Zoning Ordinance.

KEY ISSUES:

- The Subject Property, zoned R-1 Single-Family Residential, operates as Public Works location, and maintains a Village-owned and operated elevated water tank. It is 0.649-acres (28,274 square feet) and was initially transferred to the Village from the Palatine Park District in 1984. It is located directly east of Northwest Shopping Center, west of Deer Grove Center and north and east of Concord Mills Unit #2. The installation of the elevated water tank predates the approval of Concord Mills Unit #2, which was platted in 1995.
- The existing 150,000 gallon elevated tank, which is 131 feet tall, also houses critical Northwest Central Dispatch (NWCD) communications and Village redundancy and Park District emergency communication antennas. It also provides support and monitors the Village's public water supply systems. T-

Mobile/Sprint also maintains antennas on the elevated water tank. As the ground mounted water tank will remain, the proposed monopole location at the north end of the property is between two commercial shopping centers and was deemed to be the least obtrusive and impactful to the surrounding properties.

- The Village completed an overall water study several years ago and the elevated water tower was identified for decommissioning. The cost to maintain the water tank exceeds its value to the water system. At the highest point and including the existing NWCD antenna, the elevated water tank measures 131 feet tall. This is identical to the proposed monopole and emergency antenna and does not include the overall bulk of the elevated water tower.
- The Village Code requires the setback to all lot lines be equal to the height of the tower. This would require a 120-foot setback from all property lines. The Village Code also requires that the setback to a residential property be equal to the height of the tower. Although the setback from the residential property is a component of the request relief, the proposed monopole is 64 feet from the shared property line, but is 114 feet from the closest residential structure. It also provides a greater setback than that of the existing elevated water tank, which is set back 53 feet.
- The proposed rear (north) and side yard (west) setbacks are 20 feet. The other interior side yard (east) setback is 113 feet. Although, the elevated water tank is being removed, the Village must still provide required critical NWCD emergency 911 services, required communications for the public water systems, and a place for the T-Mobile/Sprint antenna.
- The Village's engineering consultant prepared a photo simulation study to contrast the impact reduction of the tower, from the existing conditions. The townhouse to the west is approximately 114 feet from the proposed tower and the townhouse to the south is 232 feet from the proposed tower. Both of these units have driveways directly abutting the Village's property.
- The proposed monopole provides a greater setback than the existing elevated water tank. It is also moved north within the lot and two of the requested areas for relief are from the commercial properties. The Petitioner identified the required emergency communications, protection of the public water supply, and critical infrastructure, as unique circumstances to the petition.

- Subsequent to the Public Hearing, the Director of Public Works met onsite with the resident (HOA board representative), who participated at the ZBA meeting. As a result of the questions raised at the ZBA meeting, the Village intends to provide a landscaping reimbursement to the HOA for additional plantings on the north side of the property to provide some additional screening for the properties along Waterbury Circle.

ALTERNATIVES:

1. Approve the Variations to permit a new monopole to be installed and maintain the Northwest Central Dispatch and Village emergency communications' systems.

2. Do not approve the Variations to permit a new monopole to be installed and maintain the Northwest Central Dispatch and Village emergency communications' systems.

RECOMMENDATION:

Public Hearing**:**	ZBA meeting on April 27, 2021
Residents testifying:	1 - resident on Waterbury Circle, with questions and concerns about the visibility of the tower and impact to property values.
Vote:	The ZBA voted unanimously to approve the Variations associated with the installation of a new monopole.

ACTION REQUIRED:

A motion to approve the ordinance granting variations to permit a new monopole to be installed and maintain the Northwest Central Dispatch and Village emergency communications' systems.

ATTACHMENTS:

- Aerial map
- ORD VAR 1501 N Hicks Road
- EXHIBIT - Site Survey
- EXHIBIT- Site Engineering Plans -Palatine CD_Rev. 4-7-21
- Village of Palatine Sim Rev
- T-Mobile Equipment Layout
- Application
- Public Notice
- ZBA minutes - 1501 N Hicks Road

Village of Palatine GIS Viewer

Attachment: Aerial map (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)

ORDINANCE NO. _____

AN ORDINANCE GRANTING VARIATIONS FOR A COMMUNICATIONS MONOPOLE AT 1501 N. HICKS ROAD

WHEREAS, pursuant to a petition and public April 27, 2021, of which public notice was given as required by law, the Zoning Board of Appeals of the Village of Palatine, in accordance with the Zoning Ordinance of the Village of Palatine, in such case made and provided, has held such public hearing and reported their findings relative to a request for Variations for a new 120-foot communications monopole tower, with a 21- foot Northwest Central Dispatch 911 antenna, extending to a height of 131 feet, to be set back 64 feet from a residential property, instead of the minimum required 120 feet, pursuant to Section 6.02 (b) (1) (b) of the Village of Palatine Zoning Ordinance; Variation for a new 120-foot communications monopole tower, with a 21-foot Northwest Central Dispatch 911 antenna, extending to a height of 131 feet, to be set back 20 feet from the side (west) property line, instead of the minimum required 120 feet pursuant to Section 6.02 (b) (1) (c) of the Village of Palatine Zoning Ordinance; Variation for a new 120-foot cellular monopole tower, with a 21-foot Northwest Central Dispatch 911 antenna, extending to a height of 131 feet, to be set back 20 feet from the rear property line, instead of the minimum required 120 feet pursuant to Section 6.02 (b)(1) (c) of the Village of Palatine Zoning Ordinance; Variation for a new 120-foot communications monopole tower, with a 21- foot Northwest Central Dispatch 911 antenna, extending to a height of 131 feet to be set back 113 feet from the side (east) property line, instead of the minimum required 120

Attachment: ORD VAR 1501 N Hicks Road (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)

feet; pursuant to Section 6.02 (b) (1)(c) of the Village of Palatine Zoning Ordinance. The Variations would permit a 120-foot monopole, instead of the maximum permitted six-foot fence pursuant to Section 6.03 (b) (1) of the Village of Palatine Zoning Ordinance, on the following legally described property:

AS DESCRIBED ON THE ATTACHED EXHIBIT – SITE SURVEY, dated December 11, 2014 - IN COOK COUNTY, ILLINOIS.

Commonly known as 1501 N. Hicks Road (02-11-200-010).

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: Variations for a new 120-foot communications monopole tower, with a 21- foot Northwest Central Dispatch 911 antenna, extending to a height of 131 feet, to be set back 64 feet from a residential property, instead of the minimum required 120 feet, pursuant to Section 6.02 (b) (1) (b) of the Village of Palatine Zoning Ordinance; Variation for a new 120-foot communications monopole tower, with a 21-foot Northwest Central Dispatch 911 antenna, extending to a height of 131 feet, to be set back 20 feet from the side (west) property line, instead of the minimum required 120 feet pursuant to Section 6.02 (b) (1) (c) of the Village of Palatine Zoning Ordinance; Variation for a new 120-foot cellular monopole tower, with a 21-foot Northwest Central Dispatch 911 antenna, extending to a height of 131 feet, to be set back 20 feet from the rear property line, instead of the minimum required 120 feet pursuant to Section 6.02 (b)(1) (c) of the Village of Palatine Zoning Ordinance; Variation for a new 120-foot communications monopole tower, with a 21- foot

Attachment: ORD VAR 1501 N Hicks Road (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)

Northwest Central Dispatch 911 antenna, extending to a height of 131 feet to be set back 113 feet from the side (east) property line, instead of the minimum required 120 feet; pursuant to Section 6.02 (b) (1)(c) of the Village of Palatine Zoning Ordinance. The Variations are hereby granted, subject to the following condition(s):

1. **The Variations shall substantially conform to the engineering plans from WT Group, dated 01/18/21, last revised on 03/11/21, except as such plans may be changed to conform to Village Codes and Ordinances**.

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 _____, 2021

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

APPROVED by me this _____day of _____, 2021

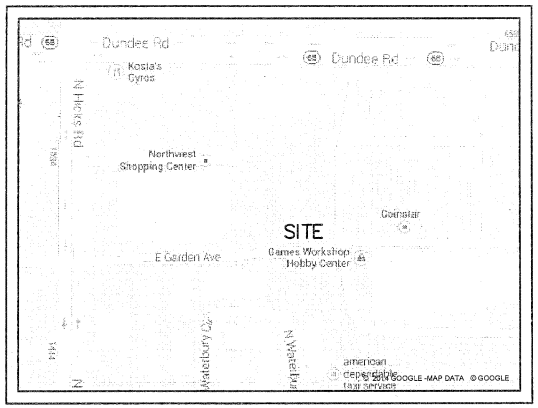
_____
Mayor of the Village of Palatine

ATTESTED and FILED in the office of the Village Clerk this _____day of _____, 2021

_____
Village Clerk

Attachment: ORD VAR 1501 N Hicks Road (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)

SITE SURVEY

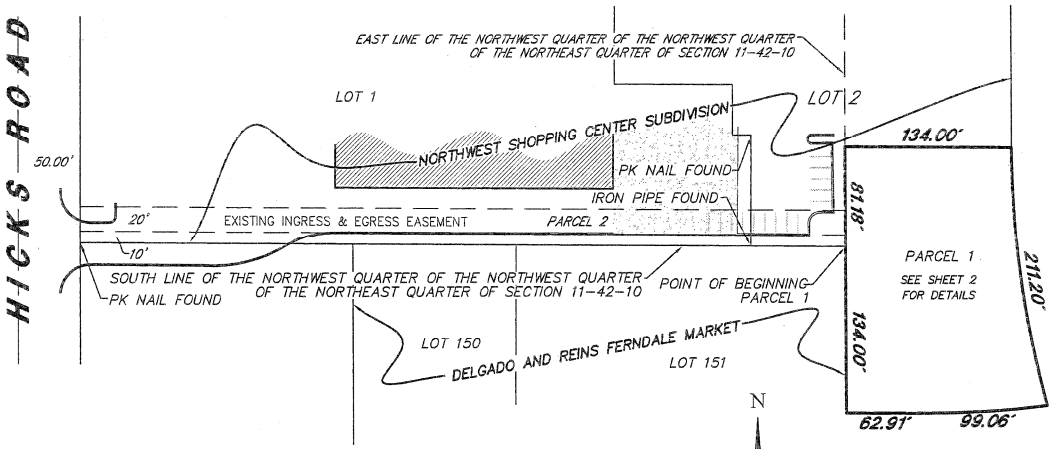


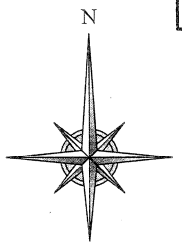
LOCATION MAP

PARENT PARCEL DESCRIPTION:

PARCEL 1:
THAT PART OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 11, TOWNSHIP 42 NORTH, RANGE 10 EAST OF THE THIRD PRINCIPAL MERIDIAN, DESCRIBED AS FOLLOWS: BEGINNING AT THE SOUTHEAST CORNER OF THE NORTHWEST QUARTER OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER OF SAID SECTION 11, THENCE NORTH ALONG THE EAST LINE OF SAID NORTHWEST QUARTER OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER, A DISTANCE OF 81.18 FEET; THENCE EAST PARALLEL WITH THE NORTH LINE OF SAID NORTHEAST QUARTER A DISTANCE OF 134 FEET; THENCE SOUTHERLY ON A CURVED LINE, TANGENT TO A LINE 134 FEET EAST OF AND PARALLEL WITH THE EAST LINE OF SAID NORTHWEST QUARTER OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER, CONVEX TO THE WEST AND HAVING A RADIUS OF 800 FEET, A DISTANCE OF 211.20 FEET AS MEASURED ALONG THE ARC OF SAID CURVE, TO AN INTERSECTION WITH A CURVED LINE, CONVEX TO THE SOUTH AND HAVING A RADIUS OF 745 FEET AND TANGENT TO A LINE 134 FEET SOUTH OF AND PARALLEL WITH THE SOUTH LINE OF SAID NORTHWEST QUARTER OF THE NORTHWEST OF THE NORTHEAST QUARTER AT A POINT 730 FEET EAST OF THE WEST LINE OF SAID NORTHEAST QUARTER, THENCE WESTERLY ALONG SAID LAST DESCRIBED CURVED LINE, A DISTANCE OF 99.06 FEET AS MEASURED ALONG THE ARC OF SAID CURVE TO SAID POINT OF TANGENCY; THENCE WEST ALONG SAID LINE, 134 FEET SOUTH AND PARALLEL WITH THE SOUTH LINE OF SAID NORTHWEST QUARTER OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER, A DISTANCE OF 62.91 FEET; THENCE NORTH PARALLEL WITH THE WEST LINE OF SAID NORTHEAST QUARTER, A DISTANCE OF 134 FEET TO THE POINT OF BEGINNING, IN COOK COUNTY, ILLINOIS.

PARCEL 2:
EASEMENT APPURTENANT TO AND FOR THE BENEFIT OF PARCEL 1 FOR INGRESS AND EGRESS AS CREATED BY GRANT MADE BY LASALLE NATIONAL BANK, AS TRUSTEE UNDER TRUST AGREEMENT DATED OCTOBER 20, 1960 AND KNOWN AS TRUST NUMBER 27018 TO FERNDALE HEIGHTS UTILITY COMPANY RECORDED APRIL 24, 1974 AS DOCUMENT 22695538 OVER AND UPON THE NORTH 20 FEET OF THE SOUTH 30 FEET OF LOT 2 IN DELGADO AND REINS FERNDALE MARKET BEING A SUBDIVISION IN THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 11, TOWNSHIP 42 NORTH, RANGE 10 EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS.





SCALE: 1" = 100'

00 50 100 200

BAR SCALE

LEGEND

PROPERTY LINE	FLARED END SECTION	UTILITY POLE
CENTER LINE	CLOSED MANHOLE	TELEPHONE VAULT
EASEMENT LINE	OPEN GRATE MANHOLE	GUARDRAIL
LEASE AREA LINE	BEEHIVE GRATE MANHOLE	GUY WIRE ANCHOR
XXX.XX TOP OF (CURB,WALL, ETC.) XXX.XX SPOT GRADE BOTTOM OF (GROUND, GUTTER,ETC.)	GUTTER FRAME	CONTOUR LINE
CONCRETE	VALVE VAULT	TREE LINE / HEDGE LINE
	FIRE HYDRANT	EDGE GRAVEL/STONE
	B-BOX / SERVICE VALVE	FENCE LINE
	POST LIGHT\GROUND LIGHT	STORM SEWER
EVERGREEN/DECIDUOUS WITH SIZE IN INCHES	AREA LIGHT	SANITARY SEWER
	STREET LIGHT	COMBO SEWER
	TRAFFIC SIGNAL	WATERMAIN
SHRUB/SHRUB LINE	MAST ARM SIGNAL	OVERHEAD LINE
	HANDHOLE (electric\traffic)	FIBER OPTIC LINE
GAS VALVE	GAS METER	GAS LINE
TYPICAL SIGN	ELECTRIC METER	U.G. TELCO LINE
	PEDESTAL(telco,elec,cable)	U.G. ELECTRIC LINE

NOTES:

1. BENCHMARK – SQUARE CUT ON NORTHWEST CORNER OF CONCRETE TRANSFORMER PAD NORTH OF PROPOSED CONSTRUCTION AREA AS SHOWN. ELEVATION = 762.13'
2. PERMANENT INDEX NUMBER – 02-11-200-010
3. LATITUDE: N 42°08'15.19" (NAD83) LONGITUDE: W 088°01'52.74" (NAD83)
4. THE LOCATION OF UNDERGROUND UTILITIES WAS DETERMINED BY FIELD OBSERVATION AND VISIBLE MARKINGS ONLY.
5. FIELD COMPLETED ON 2/4/14
6. THIS SURVEY WAS PREPARED FOR THE INSTALLATION OF WIRELESS COMMUNICATION EQUIPMENT ONLY.
7. THIS SURVEY WAS PREPARED WITHOUT THE AID OF A TITLE COMMITMENT. PLEASE REFER TO A CURRENT TITLE FOR ANY EASEMENTS, SETBACKS OR RESTRICTIONS NOT SHOWN HEREON.
8. BASIS OF BEARINGS IS TRUE NORTH BASED ON ILLINOIS STATE PLANE COORDINATE SYSTEM, ILLINOIS EAST 1201 ZONE.
9. ANY DISCREPANCIES FOUND WITHIN THIS DOCUMENT NEED TO BE REPORTED TO THE SURVEYOR AS SOON AS POSSIBLE

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

WE W-T LAND SURVEYING, INC. DO HEREBY DECLARE THAT WE HAVE SURVEYED THE ABOVE DESCRIBED PROPERTY AND THAT THIS PLAT IS A CORRECT REPRESENTATION OF SAID SURVEY.

GIVEN UNDER OUR HAND AND SEAL THIS 11TH DAY OF DECEMBER A.D. 2014 AT HOFFMAN ESTATES, ILLINOIS.

W-T LAND SURVEYING, INC. ILLINOIS

FRANJO I. MATICIC – PLS #035-003556 EXPIRES 11/30/15
ILLINOIS PROFESSIONAL DESIGN FIRM LICENSE NO. 184.004387

PROFESSIONAL LAND SURVEYOR · STATE OF ILLINOIS · FRANJO I. MATICIC · 035-003556 · HOFFMAN ESTATES ILLINOIS

VILLAGE of PALATINE
200 East Wood Street
Palatine, Illinois 60067
PH: (847) 359-7500
www.palatine.il.us

APPROVALS
LANDLORD
LEASING
R.F. DESIGN
ZONING
CONSTRUCTION
USC CONST.
CELL SITE ENG.
OPERATION

PROJECT NO:	S140
DRAWN BY:	RE
BOUNDARY BY:	KC
CHECKED BY:	FI
FIELD WORK BY:	BS

1	12/11/14	REVISED PER COMMENTS

W-T LAND SURVEYING, INC
LAND AND CONSTRUCTION SURVEYORS
7675 Prairie Avenue
Hoffman Estates, Illinois 60192
PH: (224) 293-6333 FAX: (224) 293-6444
www.wtlandsurveying.com
IL License No.: 184-004387 Exp: 04/30/15
COPYRIGHT © 2014 W-T LAND SURVEYING, INC.

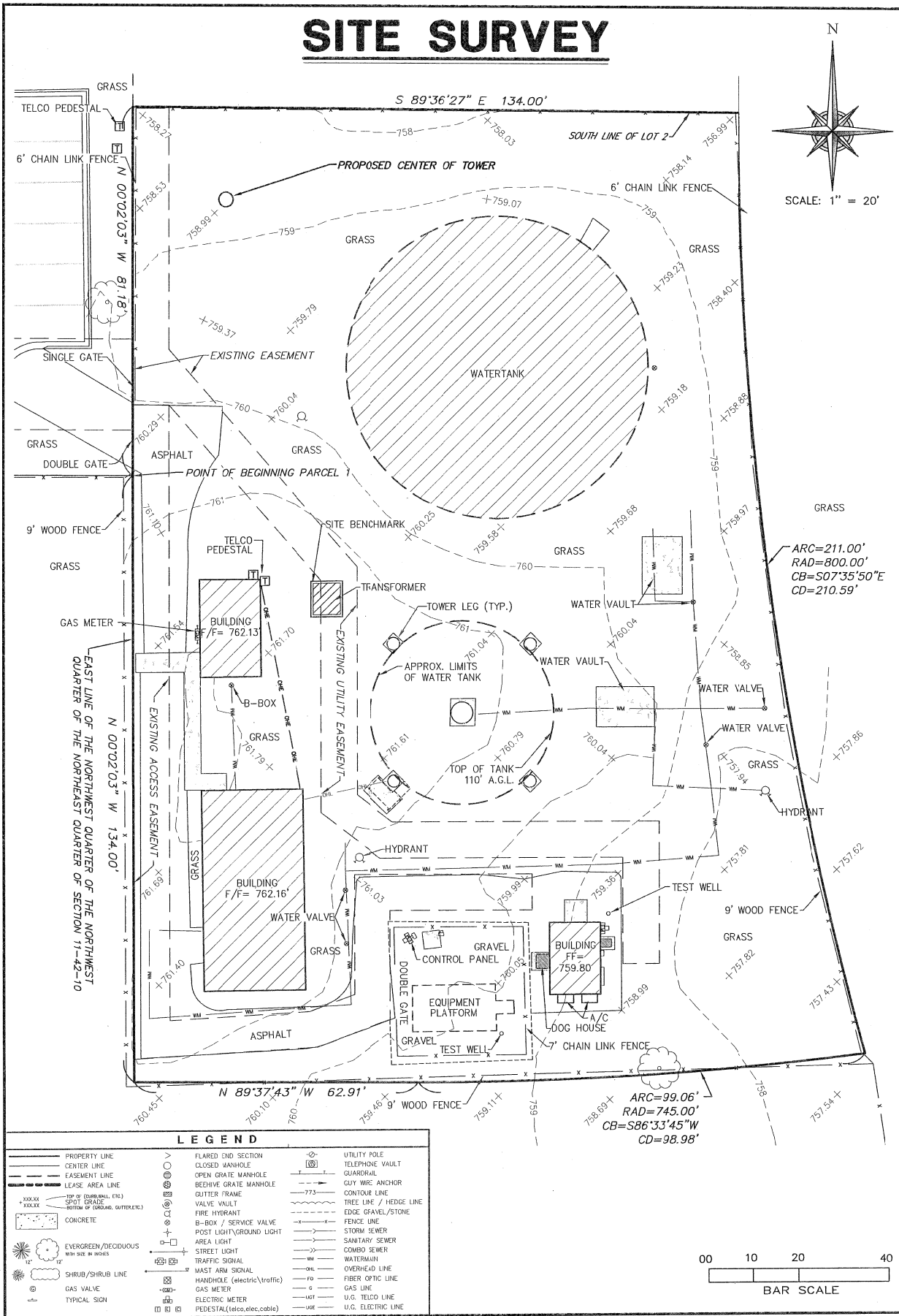
HICKS ROAD WATER TANK
1501 N. HICKS ROAD
PALATINE, ILLINOIS
60074

SHEET TITLE
LAND SURVEY

SHEET NUMBER
LS-1
OF 2 SHEETS

Attachment: EXHIBIT - Site Survey (2021-52 : 1501 N. Hicks Road - Variations for the placement of a

SITE SURVEY



LEGEND

PROPERTY LINE	FLARED END SECTION
CENTER LINE	CLOSED MANHOLE
EASEMENT LINE	OPEN GRATE MANHOLE
LEASE AREA LINE	BEEHIVE GRATE MANHOLE
XXX.XX TOP OF (CURB,WALL, ETC.) / XXX.XX SPOT GRADE / BOTTOM OF (GROUND, GUTTER,ETC.)	GUTTER FRAME
CONCRETE	VALVE VAULT
EVERGREEN/DECIDUOUS WITH SIZE IN INCHES	FIRE HYDRANT
SHRUB/SHRUB LINE	B-BOX / SERVICE VALVE
GAS VALVE	POST LIGHT\GROUND LIGHT
TYPICAL SIGN	AREA LIGHT
	STREET LIGHT
	TRAFFIC SIGNAL
	MAST ARM SIGNAL
	HANDHOLE (electric\traffic)
	GAS METER
	ELECTRIC METER
	PEDESTAL(telco,elec,cable)
	UTILITY POLE
	TELEPHONE VAULT
	GUARDRAIL
	GUY WIRE ANCHOR
	CONTOUR LINE
	TREE LINE / HEDGE LINE
	EDGE GRAVEL/STONE
	FENCE LINE
	STORM SEWER
	SANITARY SEWER
	COMBO SEWER
	WATERMAIN
	OVERHEAD LINE
	FIBER OPTIC LINE
	GAS LINE
	U.G. TELCO LINE
	U.G. ELECTRIC LINE

SHEET NUMBER LS-2 OF 2 SHEETS

SHEET TITLE LAND SURVEY

HICKS ROAD WATER TANK
1501 N. HICKS ROAD
PALATINE, ILLINOIS
60074

W-T LAND SURVEYING, INC.
LAND SURVEYING CONSTRUCTION ENGINEERING
2975 Pheasant Avenue
Wheaton, Illinois 60187
Ph: (630) 510-0333 Fax: (630) 510-0444
www.wtlandsurveying.com
IL License No.: 184-004297 Exp. 04/30/15
COPYRIGHT © 2013 W-T LAND SURVEYING, INC.

1	12/17/14 REVISED PER COMMENTS

FIELD WORK BY:	BSA
CHECKED BY:	FIM
BOUNDARY BY:	KCH
DRAWN BY:	REM
PROJECT NO:	S14014

APPROVALS
LANDLORD
LEASING
R.F. DESIGN
ZONING
CONSTRUCTION
USC CONST.
CELL SITE ENG.
OPERATION

VILLAGE of PALATINE
200 East Wood Street
Palatine, Illinois 60067
www.palatine.il.us

Attachment: EXHIBIT - Site Survey (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)

VILLAGE OF PALATINE Est. 1866

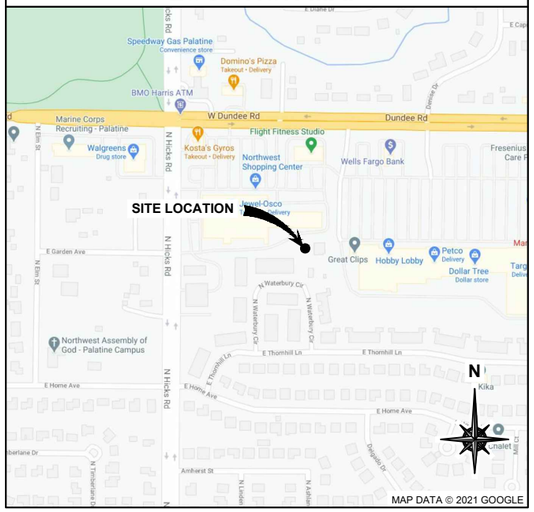
SITE NAME:

HICKS ROAD WATER TANK

ADDRESS:

1501 HICKS ROAD
PALATINE, IL 60074

LOCATION MAP



AERIAL MAP

CONSULTING TEAM

A&E:
WT GROUP, LLC
2675 PRATUM AVENUE
HOFFMAN ESTATES, IL 60192
CONTACT: KEVIN CUNNIE
TEL: (224) 293-6401
FAX: (224) 293-6444

SURVEYING:
WT GROUP, LLC
2675 PRATUM AVENUE
HOFFMAN ESTATES, IL 60192
TEL: (224) 293-6333
FAX: (224) 293-6444

SOIL ENGINEER:
G2 CONSULTING GROUP, LLC
830 SETON CT., #5
WHEELING, IL 60090
TEL: (847) 353-8740
FAX: (847) 353-8742

STRUCTURAL ENGINEER:
T.B.D.
TEL: T.B.D.
FAX: T.B.D.

UTILITIES

ELECTRIC:
T.B.D.
CONTACT: T.B.D.
TEL: T.B.D.

FIBER:
T.B.D.
CONTACT: T.B.D.
TEL: T.B.D.

APPLICABLE CODES

BUILDING CODE:
INTERNATIONAL BUILDING CODE 2015

ELECTRICAL CODE:
NATIONAL ELECTRICAL CODE 2017

PROJECT SUMMARY

SITE NAME:
HICKS ROAD WATER TANK

SITE ADDRESS:
1501 HICKS ROAD
PALATINE, IL 60074

APPLICANT BUILDING INFO:
VILLAGE OF PALATINE
200 E. WOOD STREET
PALATINE, IL 60067
TEL: (847) 358-7500

PROPERTY OWNER:
VILLAGE OF PALATINE
200 E. WOOD STREET
PALATINE, IL 60067
TEL: (847) 358-7500

APPROVALS:

PALATINE REPRESENTATIVE:	T.B.D.
PALATINE RF:	T.B.D.
SITE OWNER:	VILLAGE OF PALATINE

PROJECT DESCRIPTION:
INSTALLATION OF NEW 120'-0" MONOPOLE

ADA COMPLIANCE:
FACILITY IS UNMANNED AND NOT FOR HUMAN HABITATION

PROJECT DATA:

JURISDICTION:	VILLAGE OF PALATINE
TAX PARCEL NUMBER:	02-11-200-010
CONSTRUCTION TYPE:	2B
OCCUPANCY TYPE:	U - UTILITY

GEOGRAPHIC COORDINATES:

LATITUDE:	42.137256° (42° 08' 14.12")
LONGITUDE:	-88.031142° (88° 01' 52.11")
GROUND ELEVATION:	762.13'
DATA OBTAINED FROM:	LAND SURVEY DATED T.B.D.

SHEET INDEX

SHEET NUMBER:	DESCRIPTION:
T-1	TITLE SHEET
LS-1	SURVEY
LS-2	SURVEY
C-1	OVERALL SITE PLAN
C-2	ENLARGED SITE PLAN
C-3	GEOMETRIC SITE PLAN
C-4	SITE DETAILS
C-5	CABLE HOUSING DETAILS
A-1	TOWER ELEVATION
E-1	UTILITY PLAN
E-2	ONE-LINE DIAGRAM & H-FRAME DETAIL
E-3	UTILITY RISER DIAGRAMS
GR-1	GROUNDING PLAN
GR-2	GROUNDING RISER DIAGRAM
GR-3	GROUNDING DETAILS

Know what's **below.**
Call before you dig.

VILLAGE OF PALATINE Est. 1866

WT GROUP
Engineering with Precision, Pace and Passion.
2675 Pratum Avenue | Hoffman Estates, IL 60192
T 224.293.6333 | F 224.293.6444
wtengineering.com
IL License No.: 184.007570-0015 Expires: 04 30
© COPYRIGHT 2021 THE W-T GROUP, LLC

WT Group
Engineering • Design • Consulting

HICKS ROAD WATER TANK
1501 HICKS ROAD
PALATINE, IL 60074

EXPIRES: 11/30/21 SIGNED:

REVISIONS

REV.	ISSUED FOR	DATE	BY
A	FOR CLIENT REVIEW	01/18/21	JTB
B	REVISION	02/15/21	JTB
1	REVISION	03/11/21	JTB

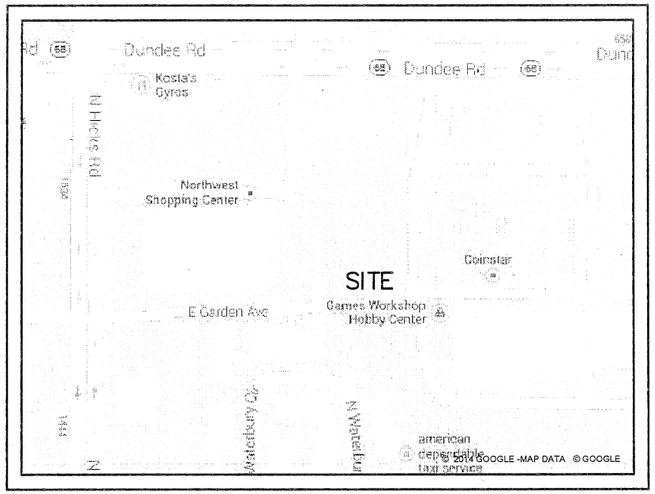
AQUATIC \ DESIGN & PROGRAM MANAGEMENT
CIVIL \ TELECOMMUNICATION \ MECHANICAL
PLUMBING \ ELECTRICAL \ LAND SURVEYING
ACCESSIBILITY CONSULTING \ STRUCTURAL

CHECK: JKR
DRAWN: JTB
JOB: 2100035T

T-1

Attachment: EXHIBIT- Site Engineering Plans -Palatine CD_Rev. 4-7-21 (2021-52 : 1501 N. Hicks Road - Variations for the placement of a

SITE SURVEY

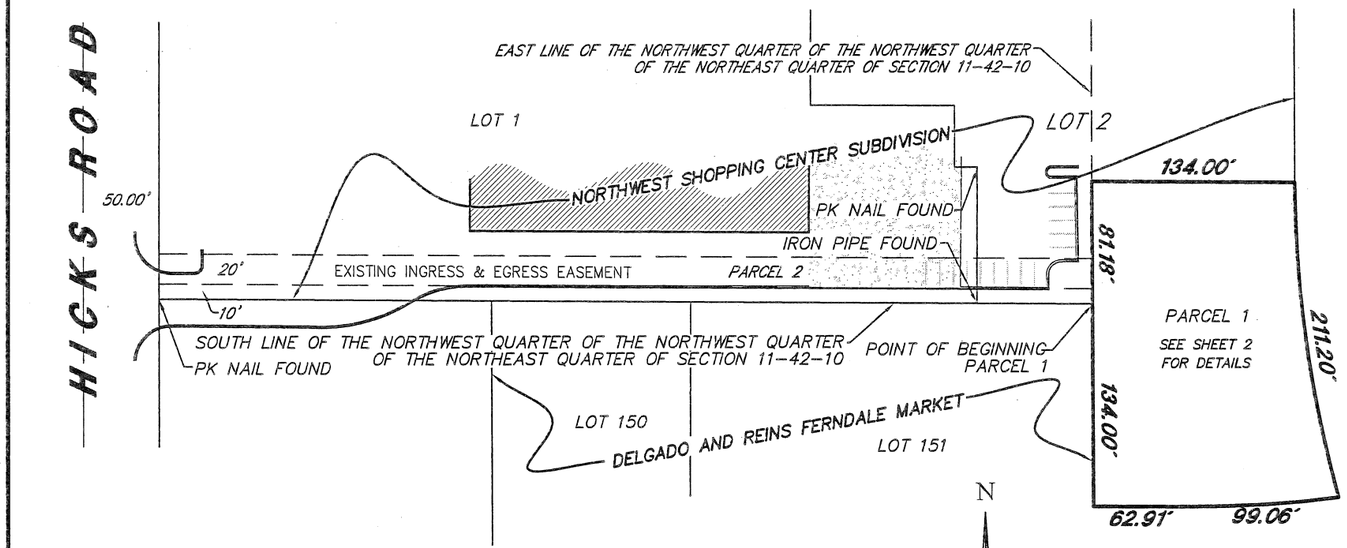


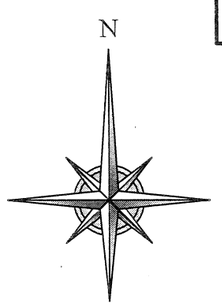
LOCATION MAP

PARENT PARCEL DESCRIPTION:

PARCEL 1:
THAT PART OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 11, TOWNSHIP 42 NORTH, RANGE 10 EAST OF THE THIRD PRINCIPAL MERIDIAN, DESCRIBED AS FOLLOWS: BEGINNING AT THE SOUTHEAST CORNER OF THE NORTHWEST QUARTER OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER OF SAID SECTION 11, THENCE NORTH ALONG THE EAST LINE OF SAID NORTHWEST QUARTER OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER, A DISTANCE OF 81.18 FEET; THENCE EAST PARALLEL WITH THE NORTH LINE OF SAID NORTHEAST QUARTER A DISTANCE OF 134 FEET; THENCE SOUTHERLY ON A CURVED LINE, TANGENT TO A LINE 134 FEET EAST OF AND PARALLEL WITH THE EAST LINE OF SAID NORTHWEST QUARTER OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER, CONVEX TO THE WEST AND HAVING A RADIUS OF 800 FEET, A DISTANCE OF 211.20 FEET AS MEASURED ALONG THE ARC OF SAID CURVE, TO AN INTERSECTION WITH A CURVED LINE, CONVEX TO THE SOUTH AND HAVING A RADIUS OF 745 FEET AND TANGENT TO A LINE 134 FEET SOUTH OF AND PARALLEL WITH THE SOUTH LINE OF SAID NORTHWEST QUARTER OF THE NORTHWEST OF THE NORTHEAST QUARTER AT A POINT 730 FEET EAST OF THE WEST LINE OF SAID NORTHEAST QUARTER, THENCE WESTERLY ALONG SAID LAST DESCRIBED CURVED LINE, A DISTANCE OF 99.06 FEET AS MEASURED ALONG THE ARC OF SAID CURVE TO SAID POINT OF TANGENCY; THENCE WEST ALONG SAID LINE, 134 FEET SOUTH AND PARALLEL WITH THE SOUTH LINE OF SAID NORTHWEST QUARTER OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER, A DISTANCE OF 62.91 FEET; THENCE NORTH PARALLEL WITH THE WEST LINE OF SAID NORTHEAST QUARTER, A DISTANCE OF 134 FEET TO THE POINT OF BEGINNING, IN COOK COUNTY, ILLINOIS.

PARCEL 2:
EASEMENT APPURTENANT TO AND FOR THE BENEFIT OF PARCEL 1 FOR INGRESS AND EGRESS AS CREATED BY GRANT MADE BY LASALLE NATIONAL BANK, AS TRUSTEE UNDER TRUST AGREEMENT DATED OCTOBER 20, 1960 AND KNOWN AS TRUST NUMBER 27018 TO FERNDALE HEIGHTS UTILITY COMPANY RECORDED APRIL 24, 1974 AS DOCUMENT 22695538 OVER AND UPON THE NORTH 20 FEET OF THE SOUTH 30 FEET OF LOT 2 IN DELGADO AND REINS FERNDALE MARKET BEING A SUBDIVISION IN THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 11, TOWNSHIP 42 NORTH, RANGE 10 EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS.





SCALE: 1" = 100'

00 50 100 200

BAR SCALE

LEGEND

PROPERTY LINE	>	FLARED END SECTION	-⊘-	UTILITY POLE
CENTER LINE	◯	CLOSED MANHOLE	▣	TELEPHONE VAULT
EASEMENT LINE	◍	OPEN GRATE MANHOLE	T T	GUARDRAIL
LEASE AREA LINE	⊛	BEEHIVE GRATE MANHOLE	---→	GUY WIRE ANCHOR
XXX.XX TOP OF (CURB,WALL, ETC.) / XXX.XX SPOT GRADE BOTTOM OF (GROUND, GUTTER,ETC.)	▨	GUTTER FRAME	773	CONTOUR LINE
CONCRETE	◉	VALVE VAULT		TREE LINE / HEDGE LINE
	⊂	FIRE HYDRANT		EDGE GRAVEL/STONE
	⊗	B-BOX / SERVICE VALVE	-X-	FENCE LINE
	⊹	POST LIGHT\GROUND LIGHT	ST	STORM SEWER
	□—□	AREA LIGHT	SA	SANITARY SEWER
EVERGREEN/DECIDUOUS WITH SIZE IN INCHES	⊹	STREET LIGHT	CO	COMBO SEWER
	⊡ ⊡	TRAFFIC SIGNAL	WM	WATERMAIN
SHRUB/SHRUB LINE	⊹	MAST ARM SIGNAL	OHL	OVERHEAD LINE
	⊠	HANDHOLE (electric\traffic)	FO	FIBER OPTIC LINE
GAS VALVE	GMV	GAS METER	G	GAS LINE
TYPICAL SIGN	ELEC	ELECTRIC METER	UGT	U.G. TELCO LINE
	T E W	PEDESTAL(telco,elec,cable)	UGE	U.G. ELECTRIC LINE

NOTES:

1. BENCHMARK – SQUARE CUT ON NORTHWEST CORNER OF CONCRETE TRANSFORMER PAD NORTH OF PROPOSED CONSTRUCTION AREA AS SHOWN. ELEVATION = 762.13'

2. PERMANENT INDEX NUMBER – 02-11-200-010

3. LATITUDE: N 42°08'15.19" (NAD83) LONGITUDE: W 088°01'52.74" (NAD83)

4. THE LOCATION OF UNDERGROUND UTILITIES WAS DETERMINED BY FIELD OBSERVATION AND VISIBLE MARKINGS ONLY.

5. FIELD COMPLETED ON 2/4/14

6. THIS SURVEY WAS PREPARED FOR THE INSTALLATION OF WIRELESS COMMUNICATION EQUIPMENT ONLY.

7. THIS SURVEY WAS PREPARED WITHOUT THE AID OF A TITLE COMMITMENT. PLEASE REFER TO A CURRENT TITLE FOR ANY EASEMENTS, SETBACKS OR RESTRICTIONS NOT SHOWN HEREON.

8. BASIS OF BEARINGS IS TRUE NORTH BASED ON ILLINOIS STATE PLANE COORDINATE SYSTEM, ILLINOIS EAST 1201 ZONE.

9. ANY DISCREPANCIES FOUND WITHIN THIS DOCUMENT NEED TO BE REPORTED TO THE SURVEYOR AS SOON AS POSSIBLE

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

WE W-T LAND SURVEYING, INC. DO HEREBY DECLARE THAT WE HAVE SURVEYED THE ABOVE DESCRIBED PROPERTY AND THAT THIS PLAT IS A CORRECT REPRESENTATION OF SAID SURVEY.

GIVEN UNDER OUR HAND AND SEAL THIS 11TH DAY OF DECEMBER A.D. 2014 . AT HOFFMAN ESTATES, ILLINOIS.

W-T LAND SURVEYING, INC. ILLINOIS

PROFESSIONAL LAND SURVEYOR STATE OF ILLINOIS FRANJO I. MATICIC 035-003556 HOFFMAN ESTATES ILLINOIS

FRANJO I. MATICIC – PLS #035-003556 EXPIRES 11/30/2015
ILLINOIS PROFESSIONAL DESIGN FIRM LICENSE NO. 184-004387

VILLAGE of PALATINE
200 East Wood Street
Palatine, Illinois 60067
PH: (847) 358-7500
www.palatine.il.us

APPROVALS
LANDLORD _____
LEASING _____
R.F. DESIGN _____
ZONING _____
CONSTRUCTION _____
_____
USC CONST. _____
_____
CELL SITE ENG. _____
_____
OPERATION _____

PROJECT NO:	S14014
DRAWN BY:	REM
BOUNDARY BY:	KCH
CHECKED BY:	FIM
FIELD WORK BY:	BSA

1	12/11/14	REVISED PER COMMENTS

W-T LAND SURVEYING, INC.
LAND AND CONSTRUCTION SURVEYORS
2675 Pratum Avenue
Hoffman Estates, Illinois 60192
PH: (224) 293-6333 FAX: (224) 293-6444
www.wtengineering.com
IL. License No.: 184-004387 Exp: 04/30/15
COPYRIGHT © 2014 W-T LAND SURVEYING, INC.

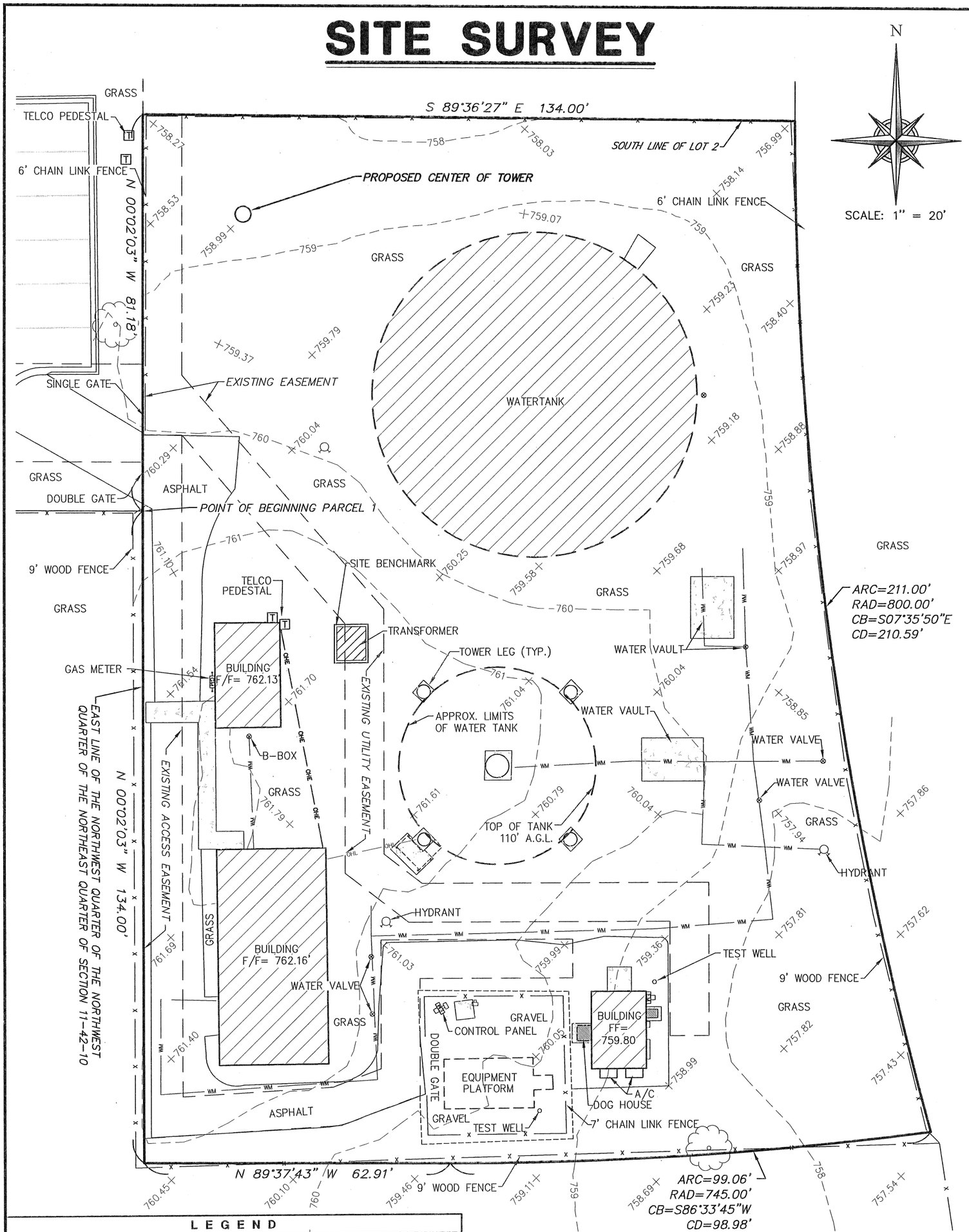
HICKS ROAD WATER TANK
1501 N. HICKS ROAD
PALATINE, ILLINOIS
60074

SHEET TITLE
LAND SURVEY

SHEET NUMBER
LS-1
OF 2 SHEETS

Attachment: EXHIBIT- Site Engineering Plans -Palatine CD_Rev. 4-7-21 (2021-52 : 1501 N. Hicks Road - Variations for the placement of a

SITE SURVEY



LEGEND

PROPERTY LINE	FLARED END SECTION	UTILITY POLE
CENTER LINE	CLOSED MANHOLE	TELEPHONE VAULT
EASEMENT LINE	OPEN GRATE MANHOLE	GUARDRAIL
LEASE AREA LINE	BEEHIVE GRATE MANHOLE	GUY WIRE ANCHOR
XXX.XX TOP OF (CURB,WALL, ETC.) / XXX.XX SPOT GRADE BOTTOM OF (GROUND, GUTTER,ETC.)	GUTTER FRAME	773 CONTOUR LINE
CONCRETE	VALVE VAULT	TREE LINE / HEDGE LINE
EVERGREEN/DECIDUOUS WITH SIZE IN INCHES	FIRE HYDRANT	EDGE GRAVEL/STONE
SHRUB/SHRUB LINE	B-BOX / SERVICE VALVE	FENCE LINE
GAS VALVE	POST LIGHT\GROUND LIGHT	STORM SEWER
TYPICAL SIGN	AREA LIGHT	SANITARY SEWER
	STREET LIGHT	COMBO SEWER
	TRAFFIC SIGNAL	WATERMAIN
	MAST ARM SIGNAL	OVERHEAD LINE
	HANDHOLE (electric\traffic)	FIBER OPTIC LINE
	GAS METER	GAS LINE
	ELECTRIC METER	U.G. TELCO LINE
	PEDESTAL(telco,elec,cable)	U.G. ELECTRIC LINE

00 10 20 40
BAR SCALE

SHEET NUMBER
LS-2
OF 2 SHEETS

SHEET TITLE
LAND SURVEY

HICKS ROAD WATER TANK
1501 N. HICKS ROAD
PALATINE, ILLINOIS
60074

W-T LAND SURVEYING, INC.
LAND AND CONSTRUCTION SURVEYORS
3275 Finley Avenue
Hoffman Estates, Illinois 60192
Ph: (847) 783-0000 Fax: (847) 783-0444
www.wtsurveying.com
IL License No.: 184.004287 Exp: 04/30/15

COPYRIGHT © 2014 W-T LAND SURVEYING, INC.

NO.	DATE	REVISED PER COMMENTS
1	12/11/14	

PROJECT NO: S14014
DRAWN BY: REM
BOUNDARY BY: KCH
CHECKED BY: FIM
FIELD WORK BY: BSA

APPROVALS
LANDLORD
LEASING
R.F. DESIGN
ZONING
CONSTRUCTION
USC CONST.
CELL SITE ENG.
OPERATION

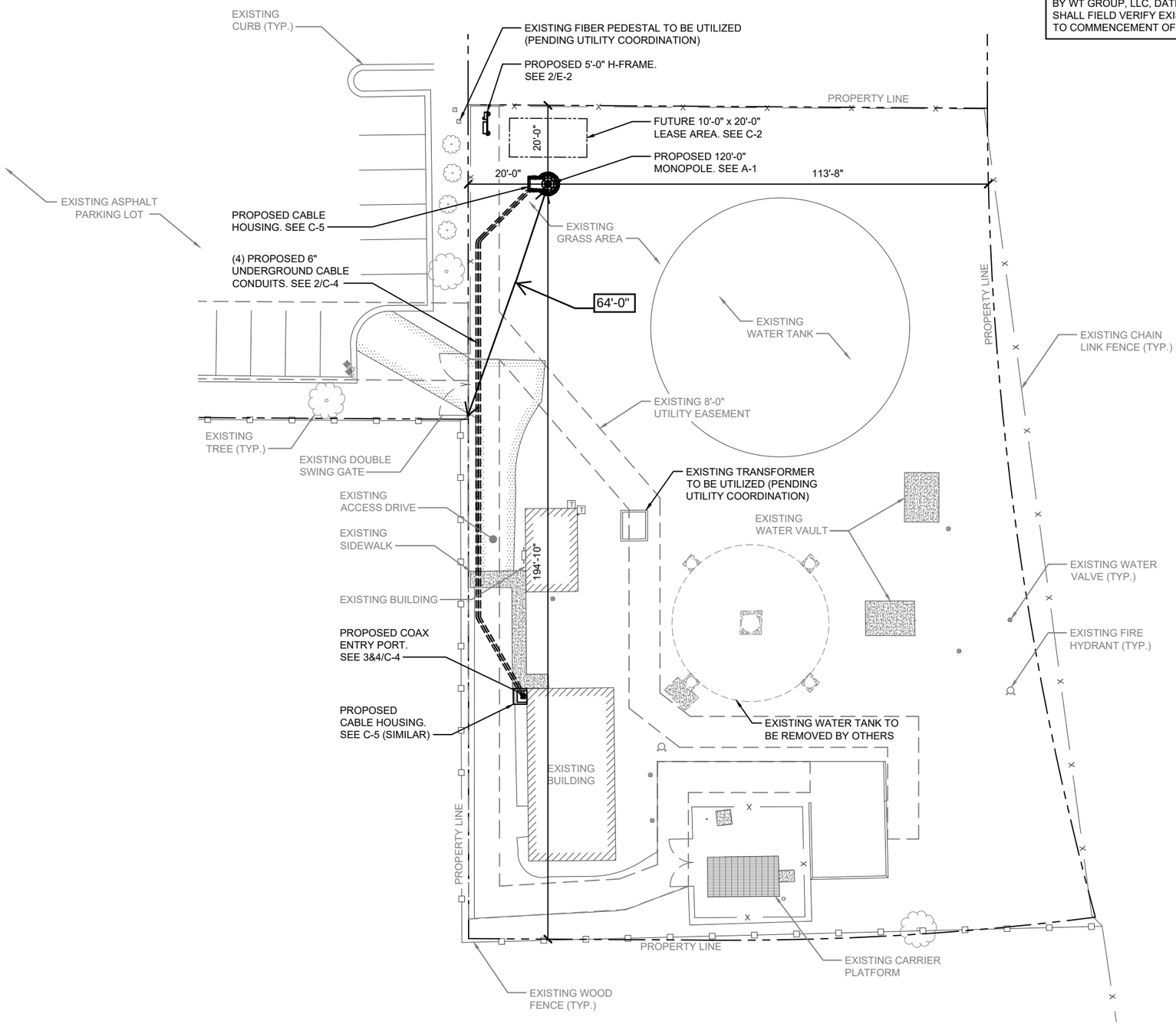
VILLAGE of PALATINE
200 East Wood Street
Palatine, Illinois 60067
PH: (847) 358-7500
www.palatine.il.us

Attachment: EXHIBIT- Site Engineering Plans -Palatine CD_Rev. 4-7-21 (2021-52 : 1501 N. Hicks Road - Variations for the placement of a

NOTE:
THIS SITE PLAN IS BASED ON A SURVEY PROVIDED BY WT GROUP, LLC, DATED T.B.D. CONTRACTOR SHALL FIELD VERIFY EXISTING CONDITIONS PRIOR TO COMMENCEMENT OF CONSTRUCTION.

TOWER DISTANCE TO PROPERTY LINES (FROM TOWER CENTER)

	PROVIDED
NORTH	20'-0"
WEST	20'-0"
EAST	113'-8"
SOUTH	194'-10"



N

0' 15' 30' 60'
GRAPHIC SCALE: 1" = 30'

OVERALL SITE PLAN

SCALE: 1" = 30'-0"

1

VILLAGE OF PALATINE Est. 1866

WT GROUP
Engineering with Precision, Pace and Passion.
2675 Prairie Avenue | Hoffman Estates, IL 60192
T 224.293.3115 | F 224.293.3044
wtengineering.com

IL License No: 184.007570-0015 Expires: 04 30
© COPYRIGHT 2021 THE W-T GROUP, LLC

WT Group
Engineering • Design • Consulting

HICKS ROAD WATER TANK
1501 HICKS ROAD
PALATINE, IL 60074

EXPIRES: 11/30/21 SIGNED:

REVISIONS

REV.	ISSUED FOR	DATE	BY
A	FOR CLIENT REVIEW	01/18/21	JTB
B	REVISION	02/15/21	JTB
1	REVISION	03/11/21	JTB

AQUATIC \ DESIGN & PROGRAM MANAGEMENT
CIVIL \ TELECOMMUNICATION \ MECHANICAL
PLUMBING \ ELECTRICAL \ LAND SURVEYING
ACCESSIBILITY CONSULTING \ STRUCTURAL

CHECK: JKR
DRAWN: JTB
JOB: 2100035T

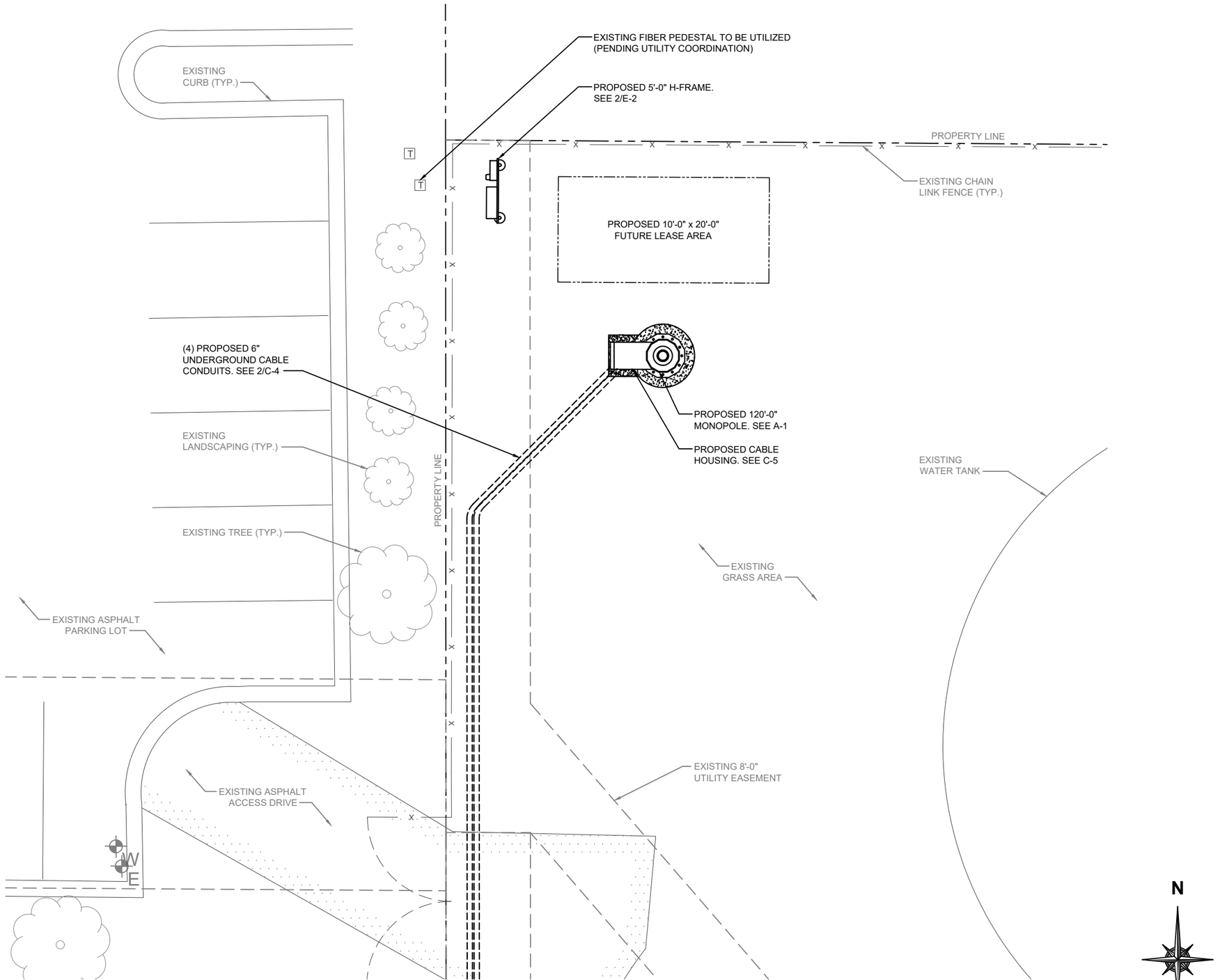
C-1

Attachment: EXHIBIT- Site Engineering Plans -Palatine CD_Rev. 4-7-21 (2021-52 : 1501 N. Hicks Road - Variations for the placement of a

NOTE:
CONTRACTOR SHALL VERIFY ALL EXISTING BURIED AND OVERHEAD UTILITIES PRIOR TO EXCAVATION. CONTRACTOR SHALL REPAIR ALL DAMAGED UTILITIES AT HIS OWN COST AND COORDINATE ANY REPAIRS WITH RESPECTIVE UTILITY COMPANY.

NOTE:
ELECTRICAL UTILITY ROUTES TO BE VERIFIED IN FIELD WITH UTILITY COORDINATOR AND LOCAL UTILITY COMPANY. ALL UTILITY ROUTES ARE PENDING SURVEY AND FINAL UTILITY EASEMENT LOCATION.

NOTE:
CONTRACTOR SHALL RESTORE AND REPAIR ANY DAMAGED AREAS CAUSED BY CONSTRUCTION TO ORIGINAL OR BETTER CONDITION.



ENLARGED SITE PLAN

SCALE: 1" = 10'-0"

1

VILLAGE OF PALATINE Est. 1866

WT GROUP
Engineering with Precision, Pace and Passion.
2675 Prairie Avenue | Hoffman Estates, IL 60192
T 224.293.3315 | F 224.293.0444
wtengineering.com
IL License No.: 184.007570-0015 Expires: 04 30
WT Group
Engineering • Design • Consulting

© COPYRIGHT 2021 THE W-T GROUP, LLC

HICKS ROAD WATER TANK
1501 HICKS ROAD
PALATINE, IL 60074

EXPIRES: 11/30/21 SIGNED:

REVISIONS

REV.	ISSUED FOR	DATE	BY
A	FOR CLIENT REVIEW	01/18/21	JTB
B	REVISION	02/15/21	JTB
1	REVISION	03/11/21	JTB

AQUATIC \ DESIGN & PROGRAM MANAGEMENT
CIVIL \ TELECOMMUNICATION \ MECHANICAL
PLUMBING \ ELECTRICAL \ LAND SURVEYING
ACCESSIBILITY CONSULTING \ STRUCTURAL

CHECK: JKR
DRAWN: JTB
JOB: 2100035T

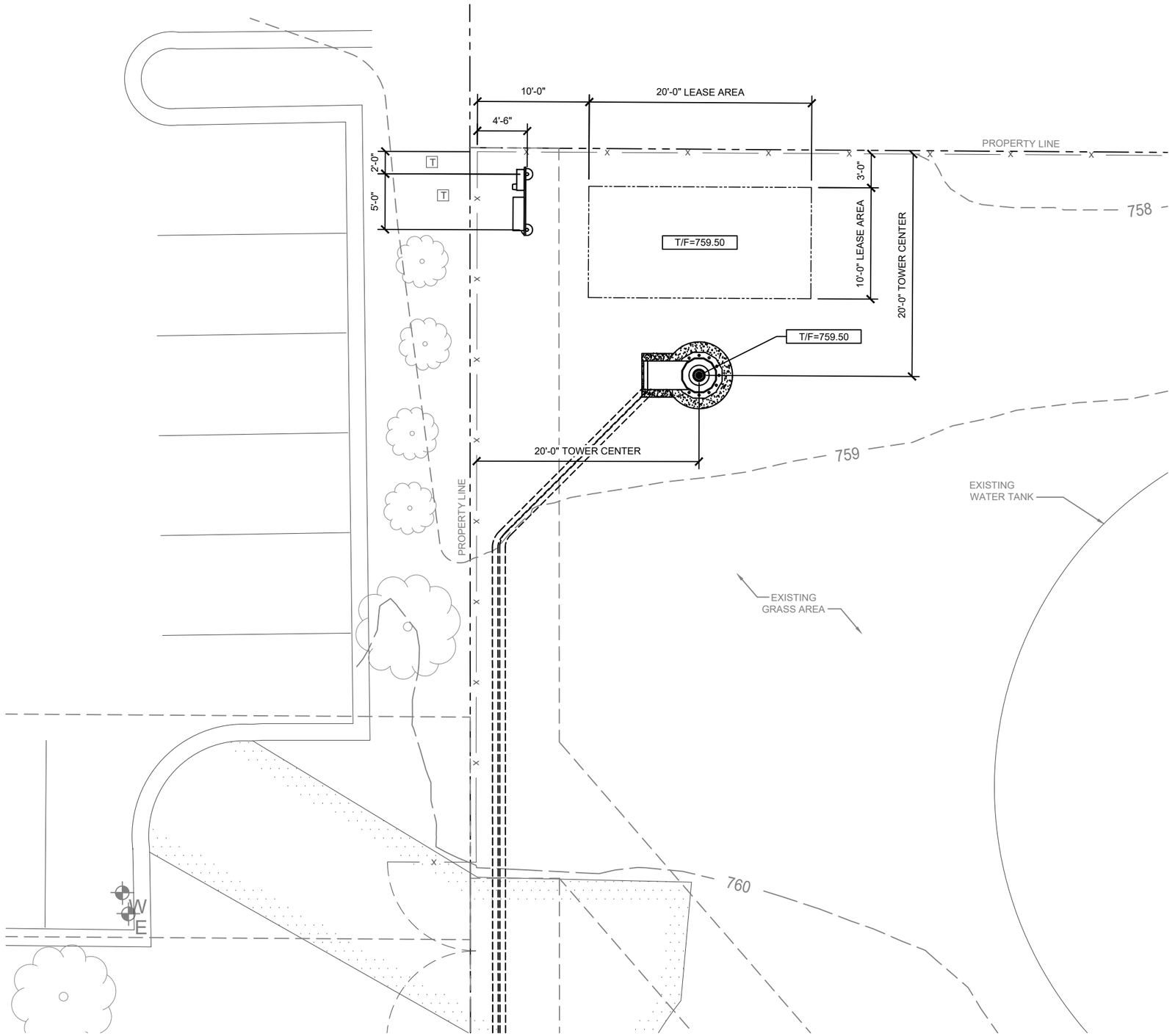
C-2

Attachment: EXHIBIT- Site Engineering Plans -Palatine CD_ Rev. 4-7-21 (2021-52 : 1501 N. Hicks Road - Variations for the placement of a

NOTE:
CONTRACTOR SHALL VERIFY ALL EXISTING BURIED AND OVERHEAD UTILITIES PRIOR TO EXCAVATION. CONTRACTOR SHALL REPAIR ALL DAMAGED UTILITIES AT HIS OWN COST AND COORDINATE ANY REPAIRS WITH RESPECTIVE UTILITY COMPANY.

NOTE:
ELECTRICAL UTILITY ROUTES TO BE VERIFIED IN FIELD WITH UTILITY COORDINATOR AND LOCAL UTILITY COMPANY. ALL UTILITY ROUTES ARE PENDING SURVEY AND FINAL UTILITY EASEMENT LOCATION.

NOTE:
CONTRACTOR SHALL RESTORE AND REPAIR ANY DAMAGED AREAS CAUSED BY CONSTRUCTION TO ORIGINAL OR BETTER CONDITION.



0' 5' 10' 20'
GRAPHIC SCALE: 1" = 10'

GEOMETRIC SITE PLAN

SCALE: 1" = 10'-0"

1

VILLAGE OF PALATINE Est. 1866

WT GROUP
Engineering with Precision, Pace and Passion.
2675 Prairie Avenue | Hoffman Estates, IL 60192
T 224.293.3315 | F 224.293.0444
wtengineering.com
IL License No: 184.007572\2015 Expires: 04 30
© COPYRIGHT 2021 THE W-T GROUP, LLC

WT Group
Engineering • Design • Consulting

HICKS ROAD WATER TANK
1501 HICKS ROAD
PALATINE, IL 60074

EXPIRES: 11/30/21 SIGNED:

REVISIONS

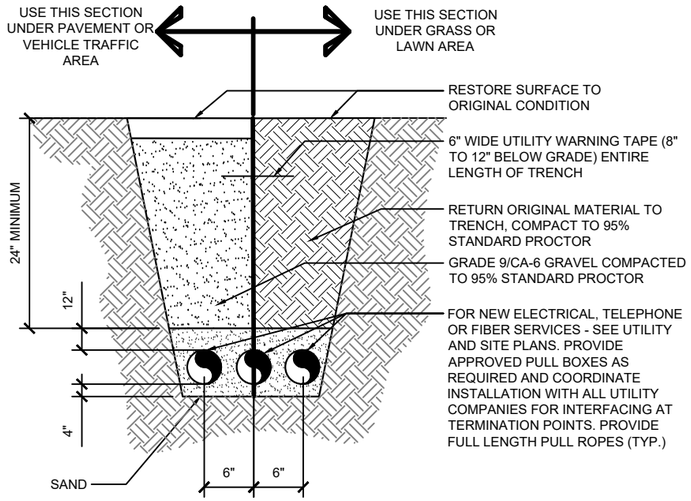
REV.	ISSUED FOR	DATE	BY
A	FOR CLIENT REVIEW	01/18/21	JTB
B	REVISION	02/15/21	JTB
2	REVISION	03/11/21	JTB

AQUATIC \ DESIGN & PROGRAM MANAGEMENT
CIVIL \ TELECOMMUNICATION \ MECHANICAL
PLUMBING \ ELECTRICAL \ LAND SURVEYING
ACCESSIBILITY CONSULTING \ STRUCTURAL

CHECK: JKR
DRAWN: JTB
JOB: 2100035T

C-3

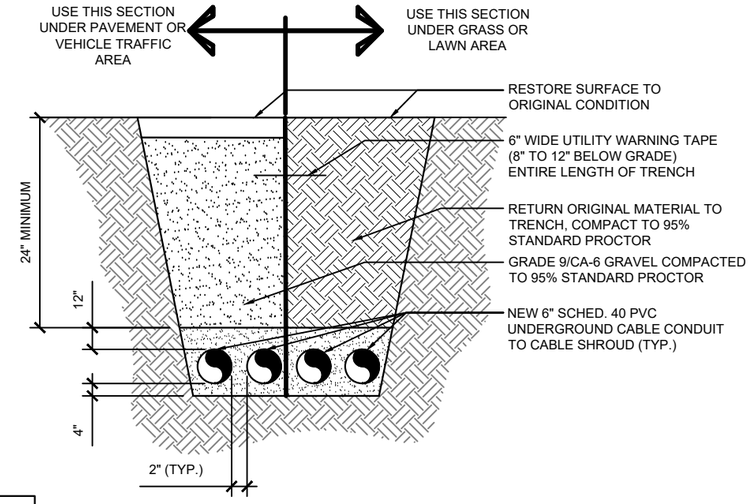
Attachment: EXHIBIT- Site Engineering Plans -Palatine CD_ Rev. 4-7-21 (2021-52 : 1501 N. Hicks Road - Variations for the placement of a



BURIED UTILITY CONDUIT DETAIL

SCALE: NONE

1



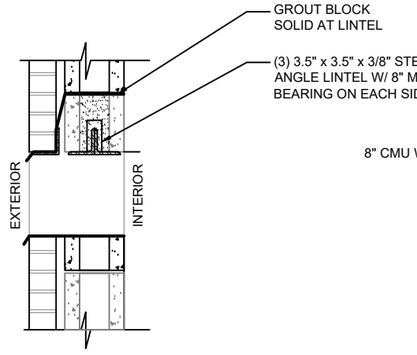
NOTE:
CONTRACTOR TO PROVIDE A PULL ROPE IN ALL EMPTY CONDUITS

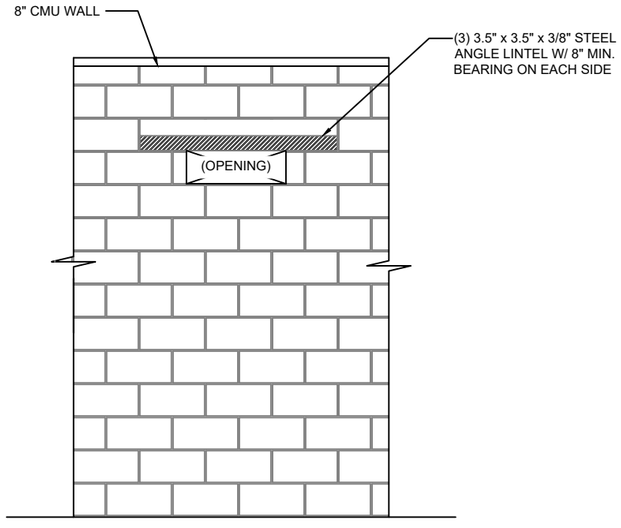
NOTE:
MINIMUM BEND RADIUS FOR CONDUIT WITH COAX/ANTENNA LINES = 24"

BURIED CABLE CONDUIT DETAIL

SCALE: NONE

2





FLASHING NOTE:
FLEXIBLE FLASHING WITH METAL DRIP EDGE AND PROPER END DAMS TO BE INSTALLED AT HEAD AND SILL OF ALL WALL OPENINGS.

COAX PORT NOTE:
VERIFY ROUGH OPENING REQUIREMENTS WITH PORT MANUFACTURER PRIOR TO CONSTRUCTION.

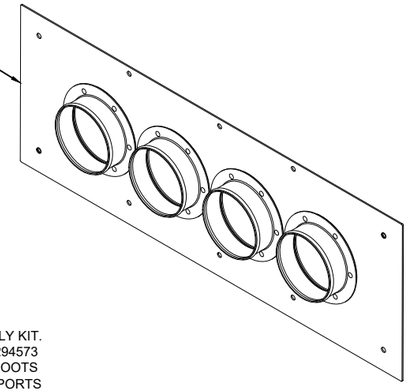
LINTEL DETAIL

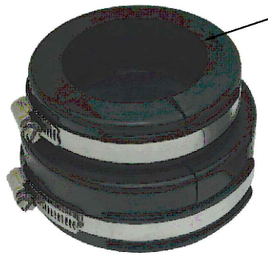
SCALE: NONE

3

NOTE:
CONTRACTOR TO CUT 20.5" x 4" WALL OPENING FOR NEW ENTRY PANEL

NEW ENTRY PANEL WITH (4) 4"Ø PORTS. COMMSCOPE PART# 204673-4





NEW 4" BOOT ASSEMBLY KIT. COMMSCOPE PART # 294573 (INSTALL INDIVIDUAL BOOTS AS NEEDED, UNUSED PORTS TO BE CAPPED)

COAX ENTRY PORT & BOOT DETAIL

SCALE: NONE

4

VILLAGE OF PALATINE Est. 1866

WT GROUP
Engineering with Precision, Pace and Passion.
2675 Prairie Avenue | Hoffman Estates, IL 60192
T 224.293.3315 | F 224.293.3444
wtengineering.com
IL License No: 184.007570-0015 Expires: 04 30
© COPYRIGHT 2021 THE W-T GROUP, LLC

WT Group
Engineering • Design • Consulting

HICKS ROAD WATER TANK
1501 HICKS ROAD
PALATINE, IL 60074

EXPIRES: 11/30/21 SIGNED:

REVISIONS

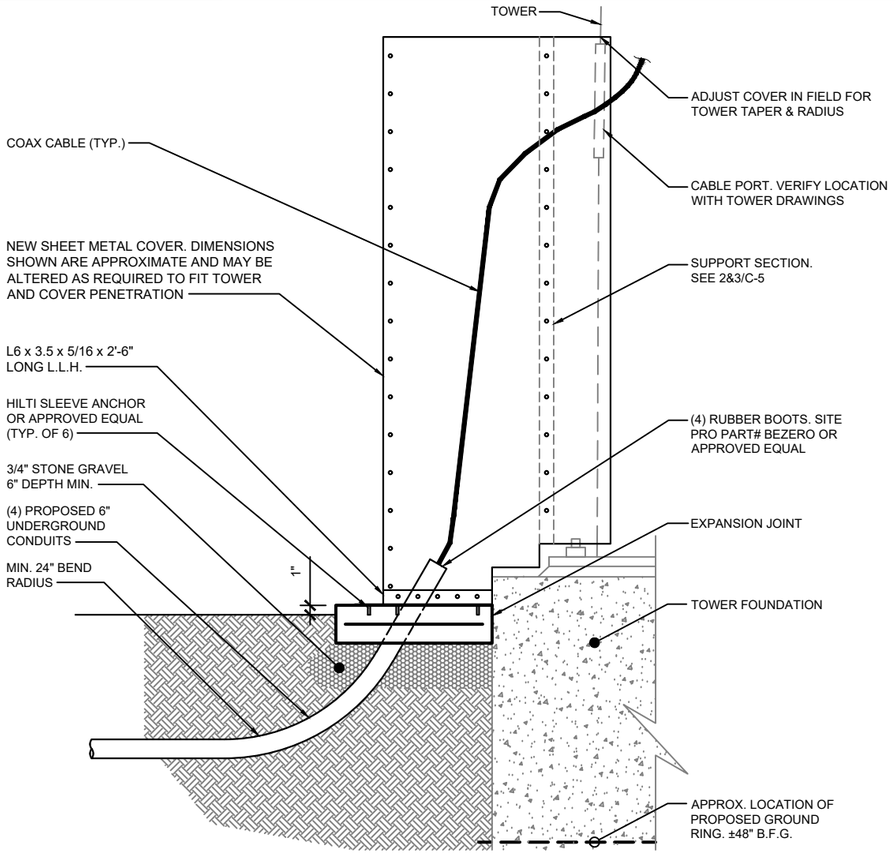
REV.	ISSUED FOR	DATE	BY
A	FOR CLIENT REVIEW	01/18/21	JTB
B	REVISION	02/15/21	JTB
1	REVISION	03/11/21	JTB

AQUATIC \ DESIGN & PROGRAM MANAGEMENT
CIVIL \ TELECOMMUNICATION \ MECHANICAL
PLUMBING \ ELECTRICAL \ LAND SURVEYING
ACCESSIBILITY CONSULTING \ STRUCTURAL

CHECK: JKR
DRAWN: JTB
JOB: 2100035T

C-4

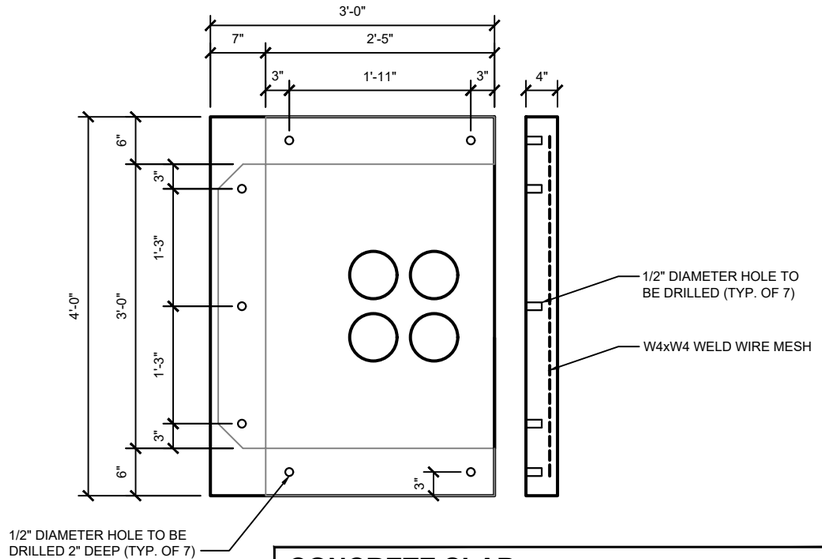
Attachment: EXHIBIT- Site Engineering Plans -Palatine CD_Rev. 4-7-21 (2021-52 : 1501 N. Hicks Road - Variations for the placement of a



SECTION DETAIL

SCALE: NONE

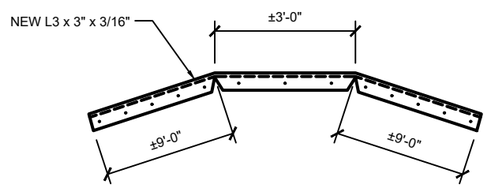
1



CONCRETE SLAB

SCALE: NONE

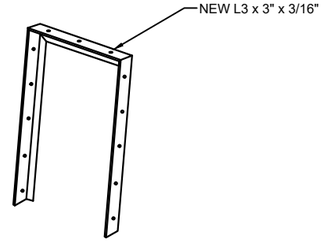
4



SUPPORT SECTION

SCALE: NONE

2



ISOMETRIC SUPPORT SECTION

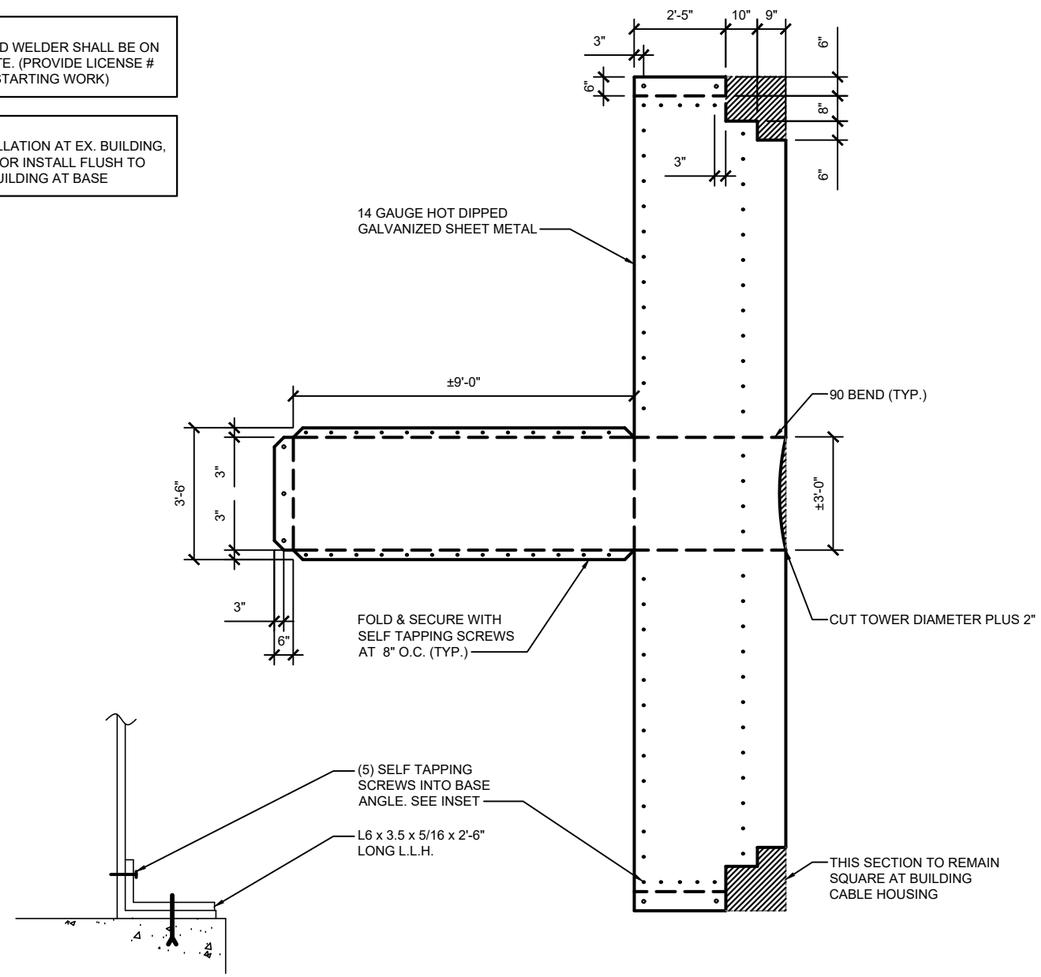
SCALE: NONE

3

NOTE:
DIMENSIONS SHOWN ARE APPROXIMATE AND MAY BE ALTERED AS REQUIRED TO FIT TOWER AND COVER CABLE PENETRATION

NOTE:
A CERTIFIED WELDER SHALL BE ON THE JOBSITE. (PROVIDE LICENSE # PRIOR TO STARTING WORK)

NOTE:
FOR INSTALLATION AT EX. BUILDING, CONTRACTOR INSTALL FLUSH TO FACE OF BUILDING AT BASE



SHEET METAL DEVELOPMENT PLAN

SCALE: NONE

5

VILLAGE OF PALATINE Est. 1866

WT GROUP
Engineering with Precision, Pace and Passion.
2675 Prairie Avenue | Hoffman Estates, IL 60192
T 224.293.3315 | F 224.293.3044
wtengineering.com

IL License No: 184.007572-0015 Expires: 04 30
© COPYRIGHT 2021 THE W-T GROUP, LLC

WT Group
Engineering • Design • Consulting

HICKS ROAD WATER TANK
1501 HICKS ROAD
PALATINE, IL 60074

EXPIRES: 11/30/21 SIGNED:

REVISIONS

REV.	ISSUED FOR	DATE	BY
A	FOR CLIENT REVIEW	01/18/21	JTB
B	REVISION	02/15/21	JTB
C	REVISION	03/11/21	JTB

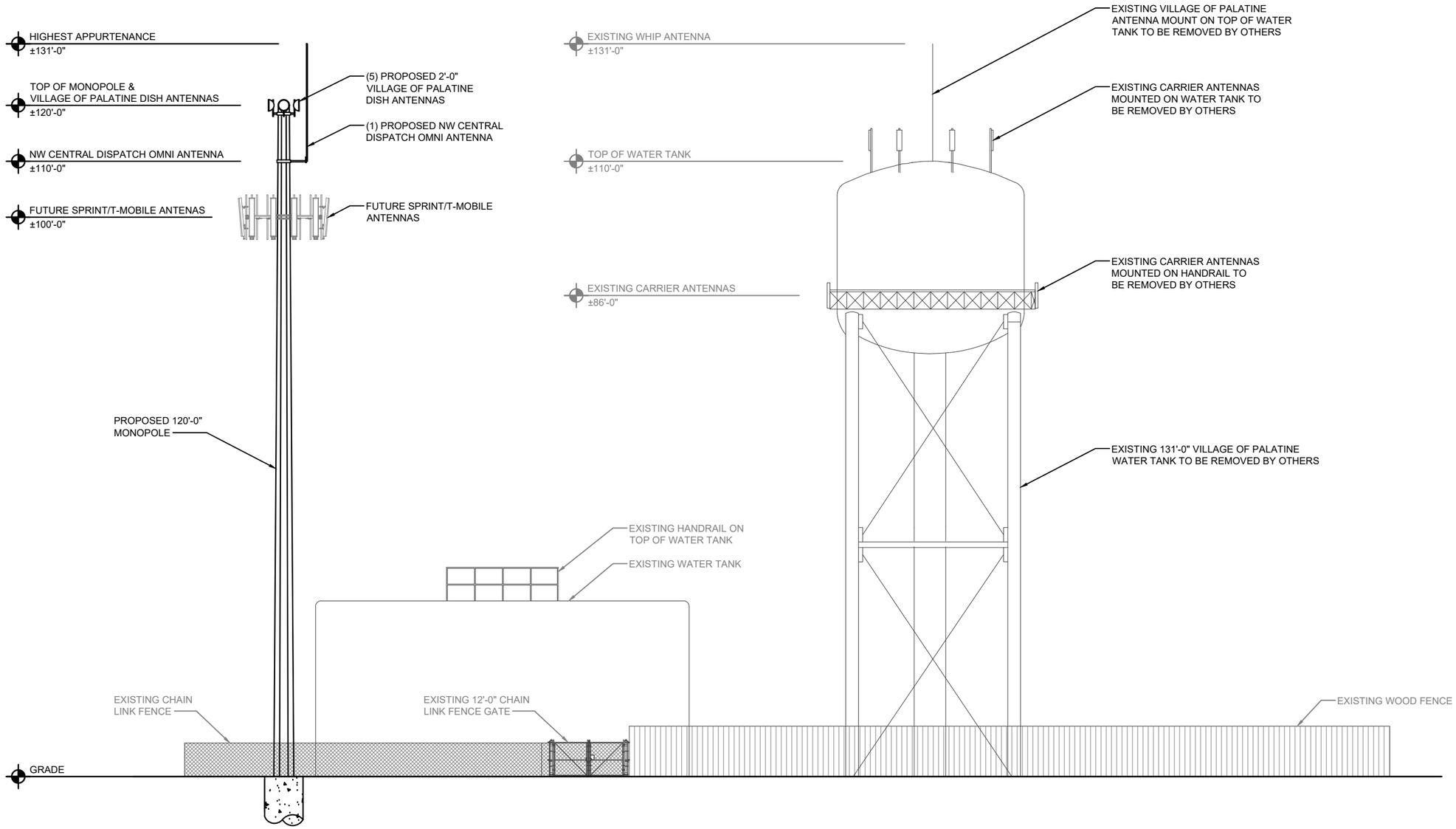
AQUATIC \ DESIGN & PROGRAM MANAGEMENT
CIVIL \ TELECOMMUNICATION \ MECHANICAL
PLUMBING \ ELECTRICAL \ LAND SURVEYING
ACCESSIBILITY CONSULTING \ STRUCTURAL

CHECK: JKR
DRAWN: JTB
JOB: 2100035T

C-5

Attachment: EXHIBIT- Site Engineering Plans -Palatine CD_Rev. 4-7-21 (2021-52 : 1501 N. Hicks Road - Variations for the placement of a

NOTE:
W-T'S SCOPE OF WORK DOES NOT INCLUDE A STRUCTURAL EVALUATION OF THIS TOWER OR STRUCTURE. NEW ANTENNAS AND EQUIPMENT SHOWN ON THIS PLAN HAVE NOT BEEN EVALUATED TO VERIFY THE TOWER OR STRUCTURE HAS THE CAPACITY TO ADEQUATELY SUPPORT THESE ANTENNAS. PRIOR TO ANY ANTENNA OR EQUIPMENT INSTALLATION, A STRUCTURAL EVALUATION OF THE TOWER OR STRUCTURE, INCLUDING ALL ANTENNA MOUNTING SYSTEMS & HARDWARE SHALL BE PERFORMED.



0' 10' 20' 40'
GRAPHIC SCALE: 1" = 20'

TOWER ELEVATION

SCALE: 1" = 20'-0"

1

VILLAGE OF PALATINE Est. 1866

WT GROUP
Engineering with Precision, Pace and Passion.
2675 Prairie Avenue | Hoffman Estates, IL 60192
T 224.293.3315 F 224.293.3444
wtengineering.com
IL License No.: 184.007572-0015 Expires: 04 30
© COPYRIGHT 2021 THE W-T GROUP, LLC

WT Group
Engineering • Design • Consulting

HICKS ROAD WATER TANK
1501 HICKS ROAD
PALATINE, IL 60074

EXPIRES: 11/30/21 SIGNED:

REVISIONS

REV.	ISSUED FOR	DATE	BY
A	FOR CLIENT REVIEW	01/18/21	JTB
B	REVISION	02/15/21	JTB
C	REVISION	03/11/21	JTB

AQUATIC \ DESIGN & PROGRAM MANAGEMENT
CIVIL \ TELECOMMUNICATION \ MECHANICAL
PLUMBING \ ELECTRICAL \ LAND SURVEYING
ACCESSIBILITY CONSULTING \ STRUCTURAL

CHECK: JKR
DRAWN: JTB
JOB: 2100035T

A-1

Attachment: EXHIBIT- Site Engineering Plans -Palatine CD_Rev. 4-7-21 (2021-52 : 1501 N. Hicks Road - Variations for the placement of a

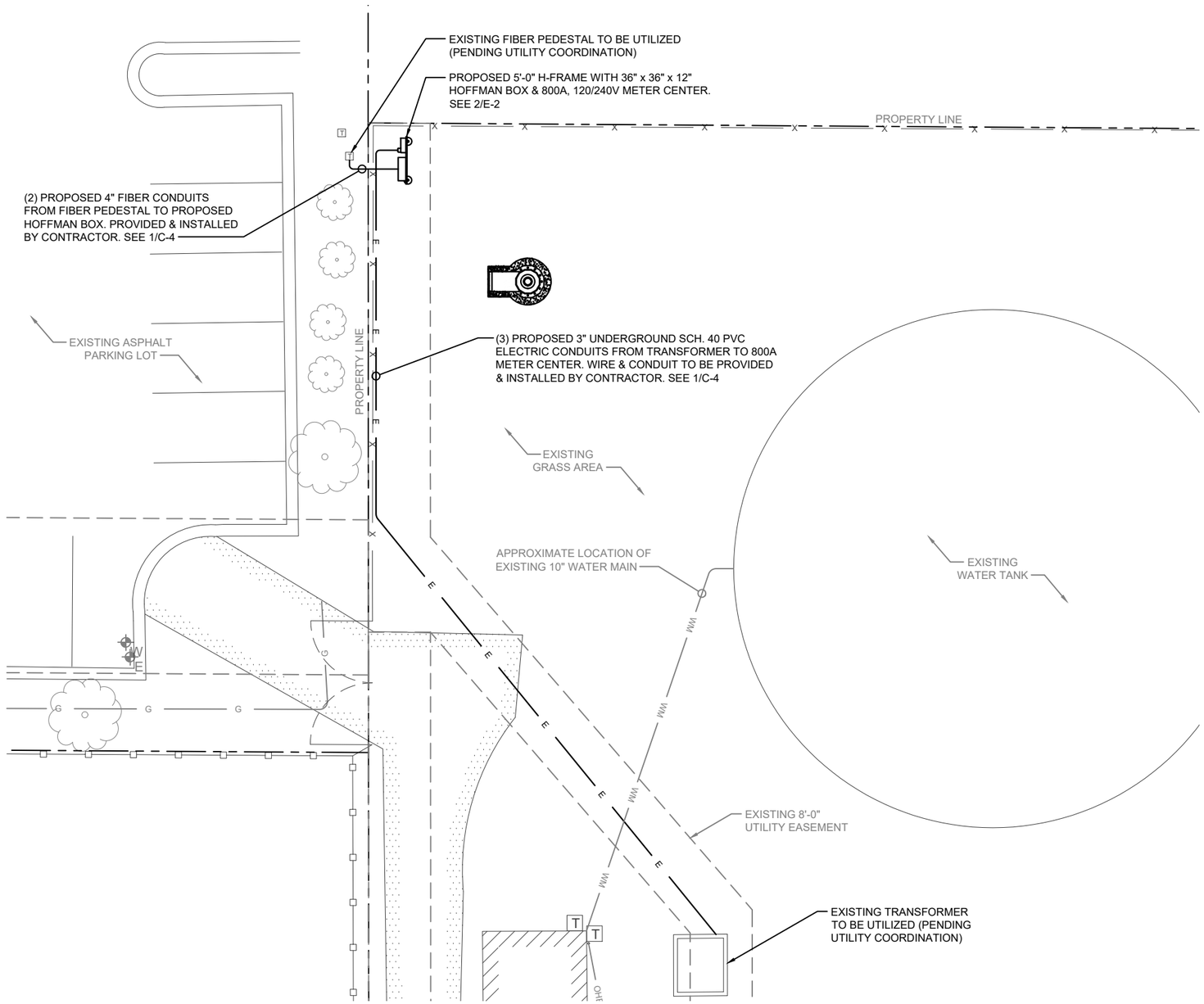
NOTE:
CONTRACTOR SHALL VERIFY ALL EXISTING BURIED AND OVERHEAD UTILITIES PRIOR TO EXCAVATION. CONTRACTOR SHALL REPAIR ALL DAMAGED UTILITIES AT HIS OWN COST AND COORDINATE ANY REPAIRS WITH RESPECTIVE UTILITY COMPANY.

NOTE:
ELECTRICAL UTILITY ROUTES TO BE VERIFIED IN FIELD WITH UTILITY COORDINATOR AND LOCAL UTILITY COMPANY. ALL UTILITY ROUTES ARE PENDING SURVEY AND FINAL UTILITY EASEMENT LOCATION.

NOTE:
CONTRACTOR SHALL RESTORE AND REPAIR ANY DAMAGED AREAS CAUSED BY CONSTRUCTION TO ORIGINAL OR BETTER CONDITION.

DISTANCE BETWEEN METER AND EXISTING TRANSFORMER

WIRE SIZE	LENGTH OF RUN	PHASE	VOLTAGE DROP %	VOLTAGE DROP
(3) RUNS OF (3) 300 MCM	±170'-0"	1 PHASE	1.76%	4.23 V



N

0' 8' 16' 32'
GRAPHIC SCALE: 1/16" = 1'

UTILITY PLAN

SCALE: 1/16" = 1'-0"

1

VILLAGE OF PALATINE Est. 1866

WT GROUP
Engineering with Precision, Pace and Passion.
2675 Prairie Avenue | Hoffman Estates, IL 60192
T 224.293.3315 | F 224.293.5044
wtengineering.com
IL License No: 184.007570-0015 Expires: 04 30
© COPYRIGHT 2021 THE W-T GROUP, LLC

WT Group
Engineering • Design • Consulting

HICKS ROAD WATER TANK
1501 HICKS ROAD
PALATINE, IL 60074

EXPIRES: 11/30/21 SIGNED:

REVISIONS

REV.	ISSUED FOR	DATE	BY
A	FOR CLIENT REVIEW	01/18/21	JTB
B	REVISION	02/15/21	JTB
5	REVISION	03/11/21	JTB

AQUATIC \ DESIGN & PROGRAM MANAGEMENT
CIVIL \ TELECOMMUNICATION \ MECHANICAL
PLUMBING \ ELECTRICAL \ LAND SURVEYING
ACCESSIBILITY CONSULTING \ STRUCTURAL

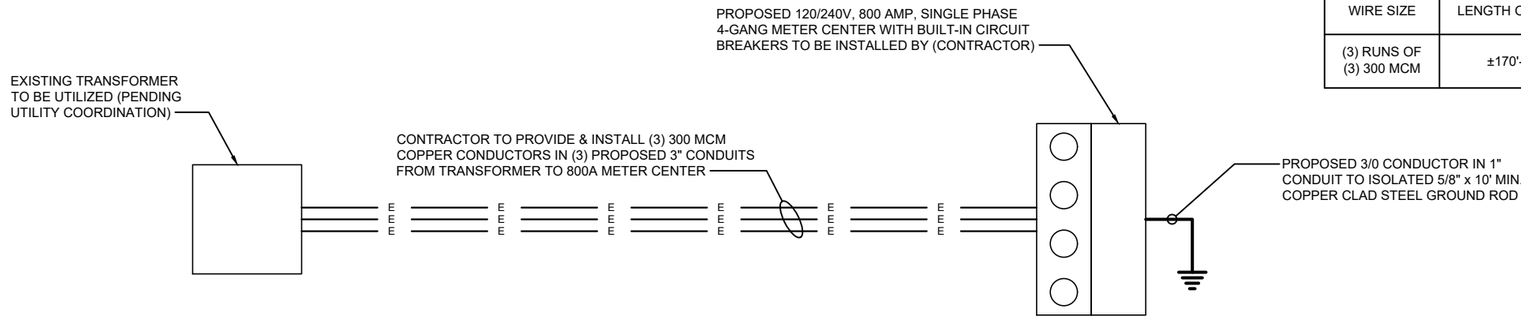
CHECK: JKR
DRAWN: JTB
JOB: 2100035T

E-1

Attachment: EXHIBIT- Site Engineering Plans -Palatine CD_Rev. 4-7-21 (2021-52 : 1501 N. Hicks Road - Variations for the placement of a

DISTANCE BETWEEN METER AND EXISTING TRANSFORMER

WIRE SIZE	LENGTH OF RUN	PHASE	VOLTAGE DROP %	VOLTAGE DROP
(3) RUNS OF (3) 300 MCM	±170'-0"	1 PHASE	1.76%	4.23 V



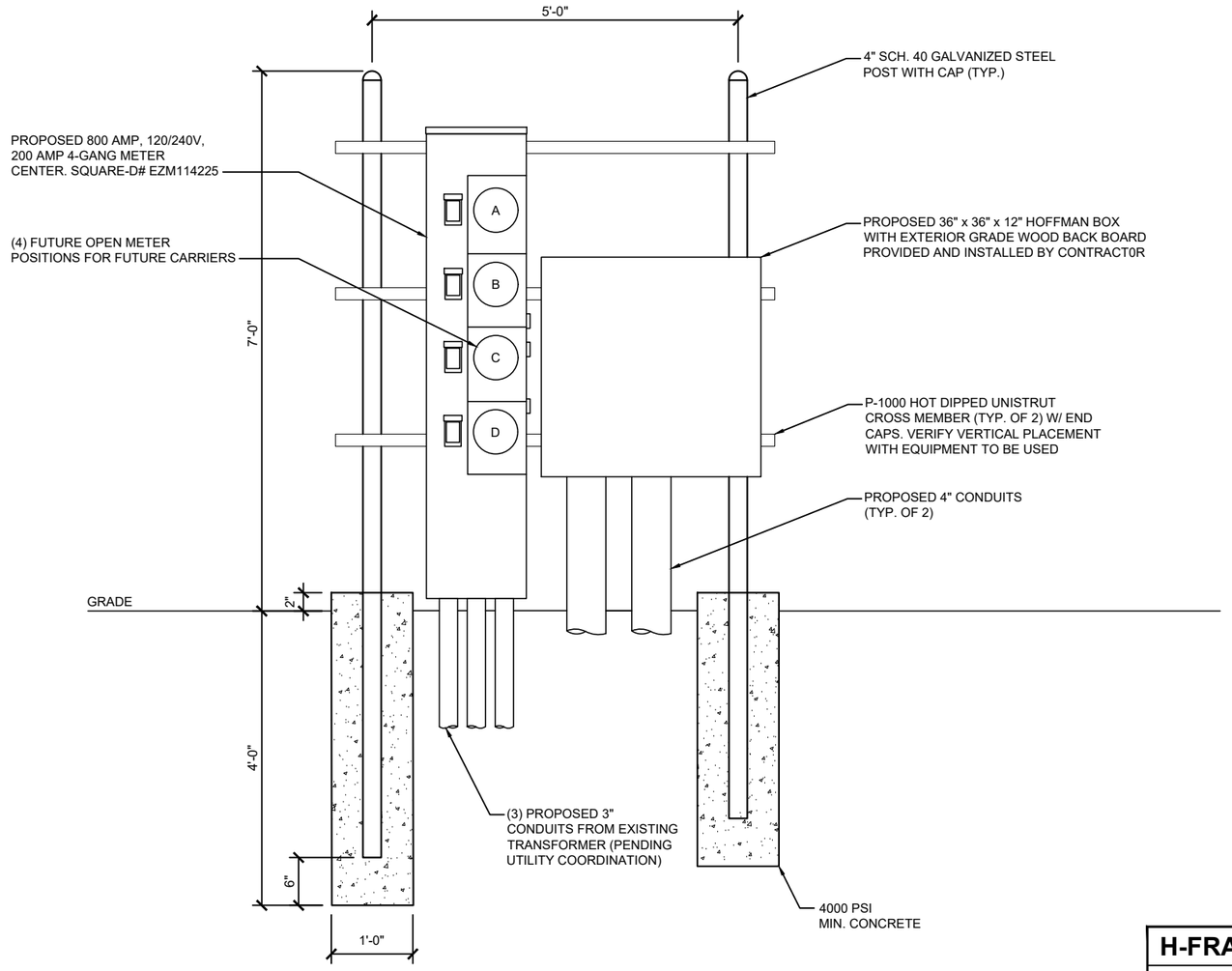
ONE-LINE DIAGRAM

SCALE: NONE

1

NOTE:
CONTRACTOR TO VERIFY PROPER METER CENTER PHASE TYPE WITH UTILITY COMPANY PRIOR TO ORDERING

NOTE:
CONTRACTOR TO INSTALL SCH. 40 PVC UNDERGROUND AND RIGID ABOVE GROUND



H-FRAME DETAIL

SCALE: NONE

2

VILLAGE OF PALATINE Est. 1866

WT GROUP
Engineering with Precision, Pace and Passion.
2975 Pratum Avenue | Hoffman Estates, IL 60192
T 224.293.3315 | F 224.293.3444
wtengineering.com
IL License No.: 184.007570-0015 Expires: 04 30
© COPYRIGHT 2021 THE W-T GROUP, LLC

WT Group
Engineering • Design • Consulting

HICKS ROAD WATER TANK
1501 HICKS ROAD
PALATINE, IL 60074

EXPIRES: 11/30/21 SIGNED:

REVISIONS

REV.	ISSUED FOR	DATE	BY
A	FOR CLIENT REVIEW	01/18/21	JTB
B	REVISION	02/15/21	JTB
2	REVISION	03/11/21	JTB

AQUATIC \ DESIGN & PROGRAM MANAGEMENT
CIVIL \ TELECOMMUNICATION \ MECHANICAL
PLUMBING \ ELECTRICAL \ LAND SURVEYING
ACCESSIBILITY CONSULTING \ STRUCTURAL

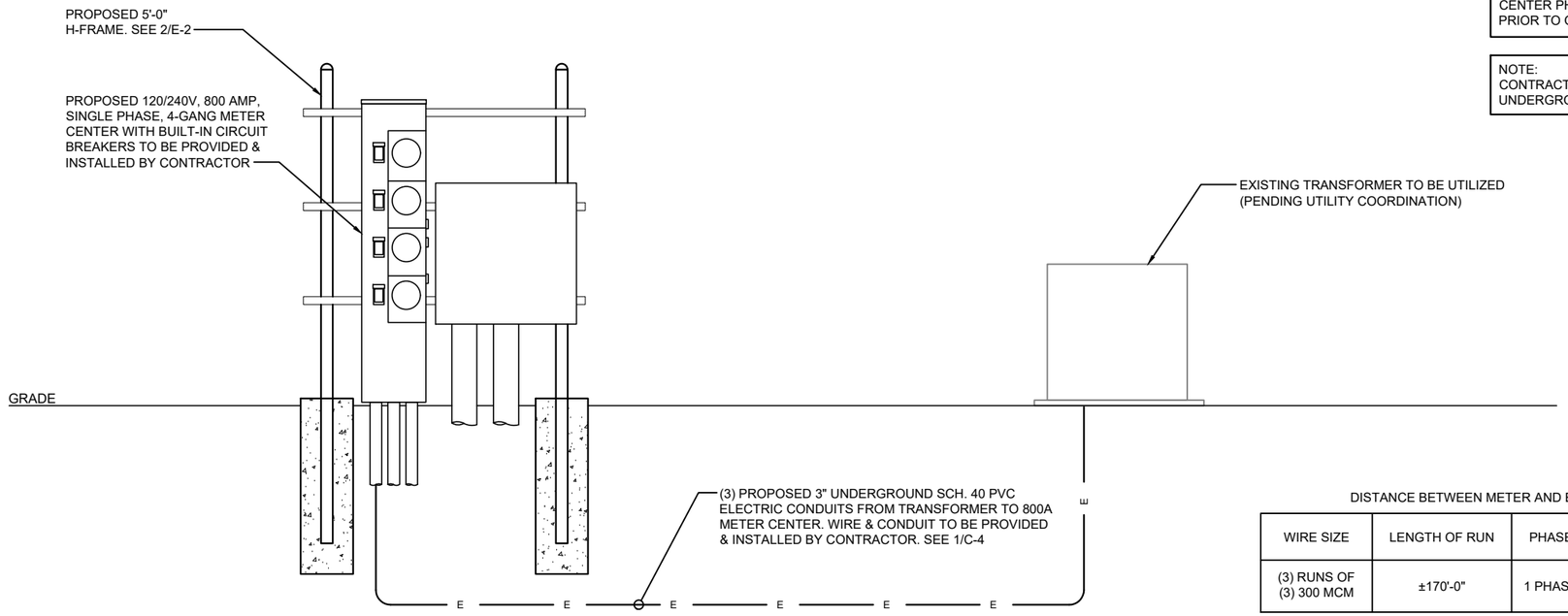
CHECK: JKR
DRAWN: JTB
JOB: 2100035T

E-2

Attachment: EXHIBIT- Site Engineering Plans -Palatine CD_Rev. 4-7-21 (2021-52 : 1501 N. Hicks Road - Variations for the placement of a

NOTE:
CONTRACTOR TO VERIFY PROPER METER CENTER PHASE TYPE WITH UTILITY COMPANY PRIOR TO ORDERING

NOTE:
CONTRACTOR TO INSTALL SCH. 40 PVC UNDERGROUND AND RIGID ABOVE GROUND



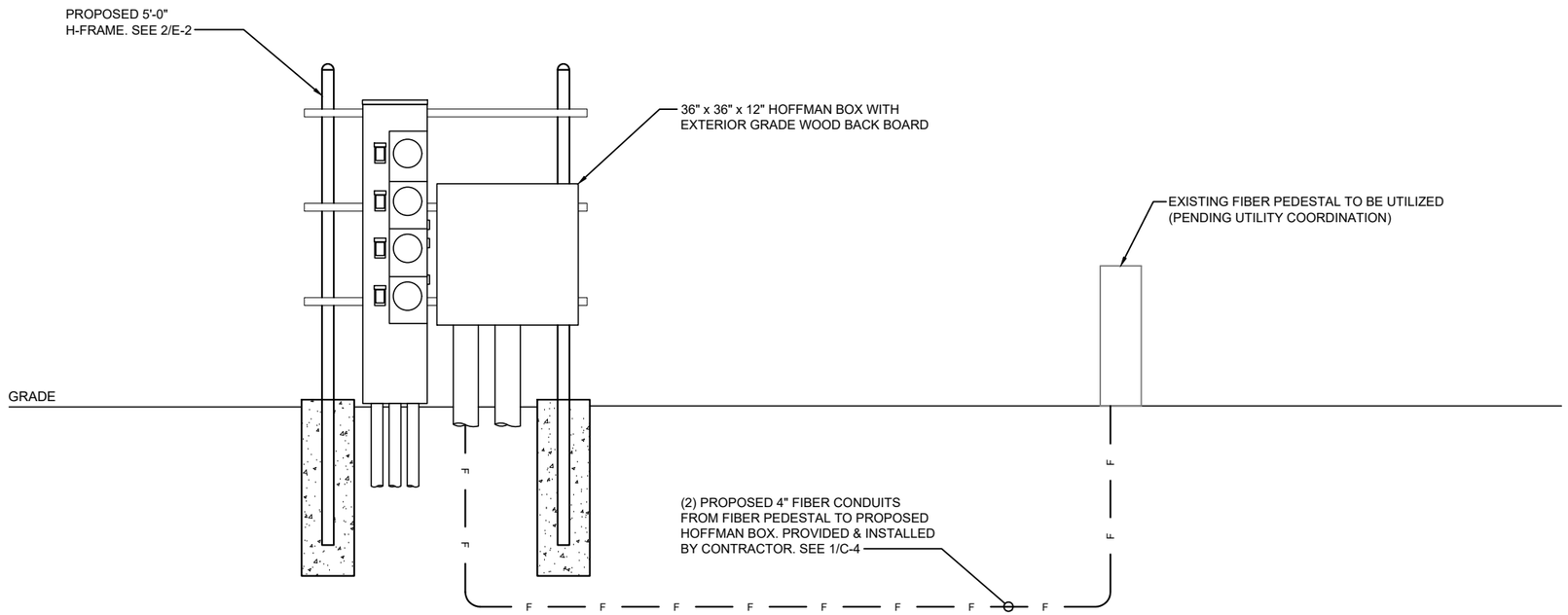
DISTANCE BETWEEN METER AND EXISTING TRANSFORMER

WIRE SIZE	LENGTH OF RUN	PHASE	VOLTAGE DROP %	VOLTAGE DROP
(3) RUNS OF (3) 300 MCM	±170'-0"	1 PHASE	1.76%	4.23 V

ELECTRIC RISER DIAGRAM

SCALE: NONE

1



FIBER RISER DIAGRAM

SCALE: NONE

2

VILLAGE OF PALATINE Est. 1866

WT GROUP
Engineering with Precision, Pace and Passion.
2675 Prairie Avenue | Hoffman Estates, IL 60192
T 224.293.3315 | F 224.293.0444
wtengineering.com
IL License No.: 184.007570-0015 Expires: 04 30
© COPYRIGHT 2021 THE W-T GROUP, LLC

WT Group
Engineering • Design • Consulting

HICKS ROAD WATER TANK
1501 HICKS ROAD
PALATINE, IL 60074

EXPIRES: 11/30/21 SIGNED:

REVISIONS

REV.	ISSUED FOR	DATE	BY
A	FOR CLIENT REVIEW	01/18/21	JTB
B	REVISION	02/15/21	JTB
C	REVISION	03/11/21	JTB

AQUATIC \ DESIGN & PROGRAM MANAGEMENT
CIVIL \ TELECOMMUNICATION \ MECHANICAL
PLUMBING \ ELECTRICAL \ LAND SURVEYING
ACCESSIBILITY CONSULTING \ STRUCTURAL

CHECK: JKR
DRAWN: JTB
JOB: 2100035T

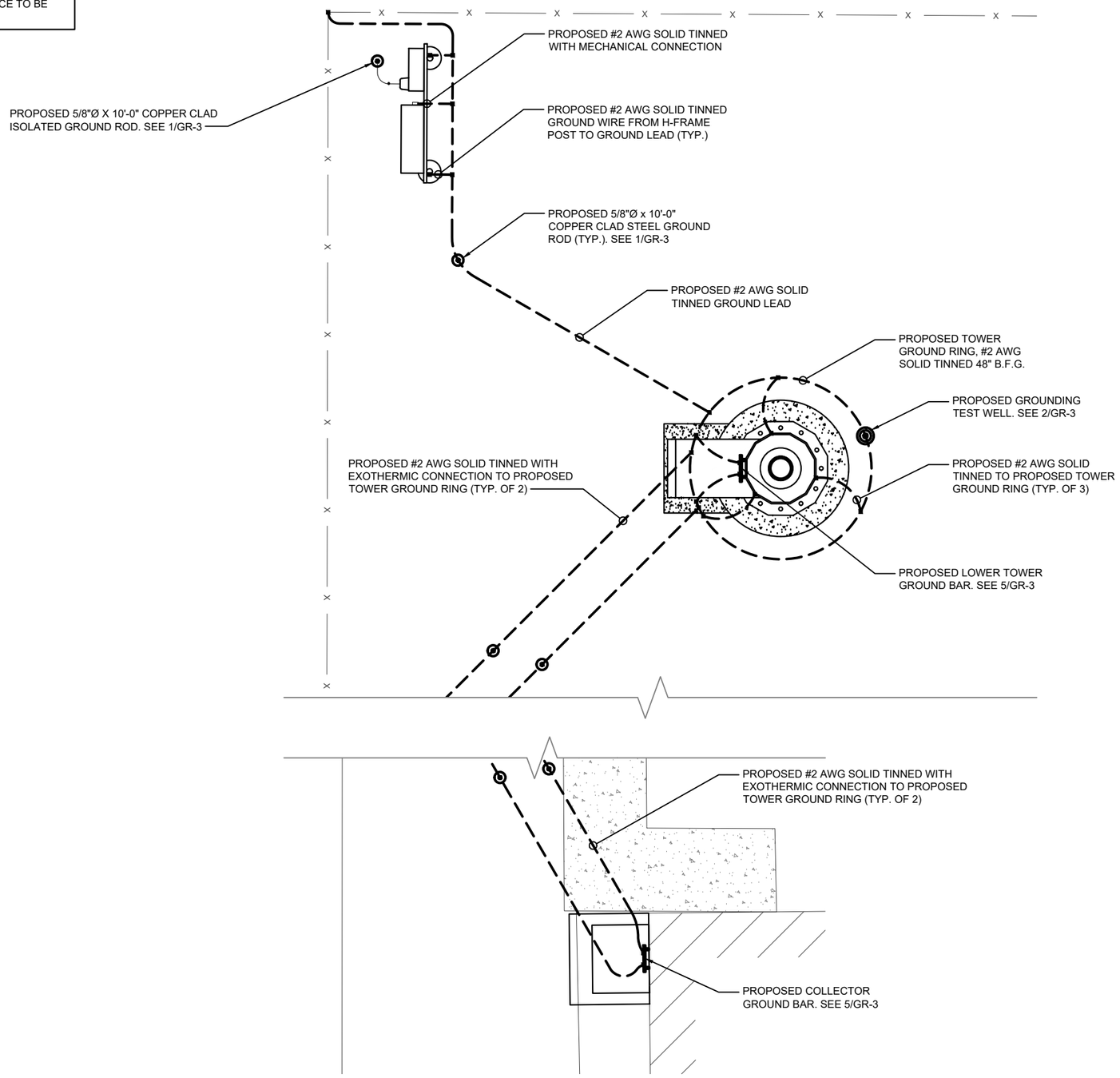
E-3

Attachment: EXHIBIT- Site Engineering Plans -Palatine CD_Rev. 4-7-21 (2021-52 : 1501 N. Hicks Road - Variations for the placement of a

NOTE:
GROUNDING IS FOR REFERENCE ONLY. SOIL CONDITIONS SPECIFIED IN GEOTECHNICAL REPORT SHALL BE REFERRED TO PRIOR TO CONSTRUCTION & MATERIAL ORDER. FINAL GROUNDING SYSTEM RESISTANCE TO BE UNDER 5 OHM'S.

LEGEND

- GROUNDING WIRE
- EXOTHERMIC CONNECTION
- MECHANICAL CONNECTION/DOUBLE HOLE LUG TYPE CONNECTION
- COMPRESSION FITTING



0 1' 2' 5' 10'
GRAPHIC SCALE: 3/16" = 1'

N

GROUNDING PLAN — 1
SCALE: 3/16" = 1'-0"

VILLAGE OF PALATINE Est. 1866

WT GROUP
Engineering with Precision, Pace and Passion.
2675 Prairie Avenue | Hoffman Estates, IL 60192
T 224.293.3151 | F 224.293.0444
wtengineering.com
IL License No: 184.007570-0015 Expires: 04 30
© COPYRIGHT 2021 THE W-T GROUP, LLC

WT Group
Engineering • Design • Consulting

HICKS ROAD WATER TANK
1501 HICKS ROAD
PALATINE, IL 60074

EXPIRES: 11/30/21 SIGNED:

REVISIONS

REV.	ISSUED FOR	DATE	BY
A	FOR CLIENT REVIEW	01/18/21	JTB
B	REVISION	02/15/21	JTB
1	REVISION	03/11/21	JTB

AQUATIC \ DESIGN & PROGRAM MANAGEMENT
CIVIL \ TELECOMMUNICATION \ MECHANICAL
PLUMBING \ ELECTRICAL \ LAND SURVEYING
ACCESSIBILITY CONSULTING \ STRUCTURAL

CHECK: JKR
DRAWN: JTB
JOB: 2100035T

GR-1

Attachment: EXHIBIT- Site Engineering Plans -Palatine CD_Rev. 4-7-21 (2021-52 : 1501 N. Hicks Road - Variations for the placement of a

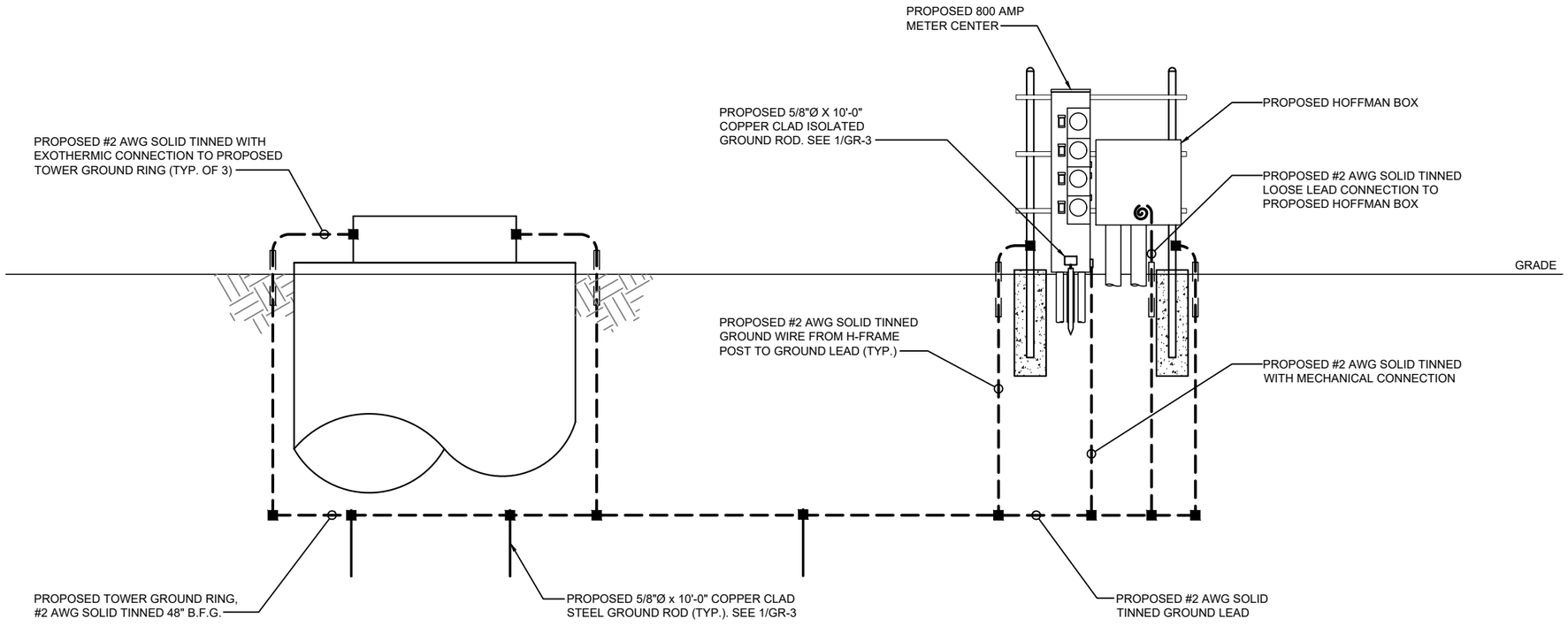
LEGEND

- GROUNDING WIRE
- EXOTHERMIC CONNECTION
- MECHANICAL CONNECTION/DOUBLE HOLE LUG TYPE CONNECTION
- COMPRESSION FITTING
- BOND TO TOWER

NOTE:
USE THEFT PROOF FASTENERS ON ALL GROUND BARS COMMSCOPE PART# MTC9674KEY

NOTE:
ALL GROUNDING ABOVE GRADE SHALL BE STRANDED GREEN JACKETED UNLESS OTHERWISE NOTED.

NOTE:
ALL GROUNDING BELOW GRADE SHALL BE BARE SOLID TINNED UNLESS OTHERWISE NOTED.



GROUNDING RISER DIAGRAM

SCALE: NONE

1

VILLAGE OF PALATINE Est. 1866

WT GROUP
Engineering with Precision, Pace and Passion.
2675 Prairie Avenue | Hoffman Estates, IL 60192
T 224.293.3115 | F 224.293.3044
wtengineering.com
IL License No. 184.007570-0015 Expires: 04 30
© COPYRIGHT 2021 THE W-T GROUP, LLC

WT Group
Engineering • Design • Consulting

HICKS ROAD WATER TANK
1501 HICKS ROAD
PALATINE, IL 60074

EXPIRES: 11/30/21 SIGNED:

REVISIONS

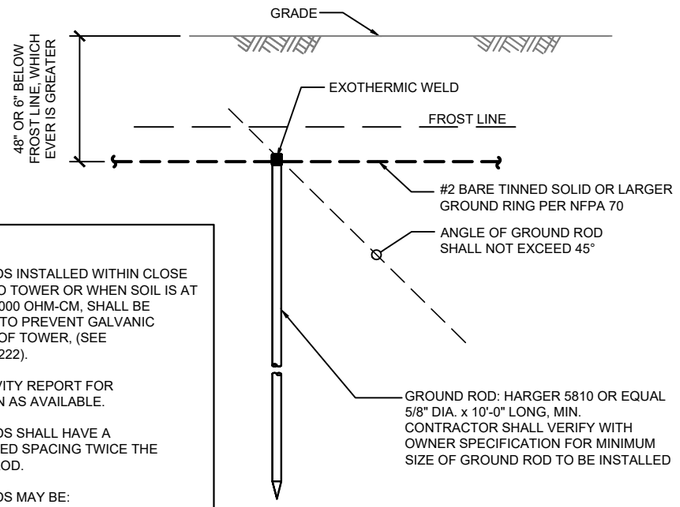
REV.	ISSUED FOR	DATE	BY
A	FOR CLIENT REVIEW	01/18/21	JTB
B	REVISION	02/15/21	JTB
2	REVISION	03/11/21	JTB

AQUATIC \ DESIGN & PROGRAM MANAGEMENT
CIVIL \ TELECOMMUNICATION \ MECHANICAL
PLUMBING \ ELECTRICAL \ LAND SURVEYING
ACCESSIBILITY CONSULTING \ STRUCTURAL

CHECK: JKR
DRAWN: JTB
JOB: 2100035T

GR-2

Attachment: EXHIBIT- Site Engineering Plans -Palatine CD_Rev. 4-7-21 (2021-52 : 1501 N. Hicks Road - Variations for the placement of a

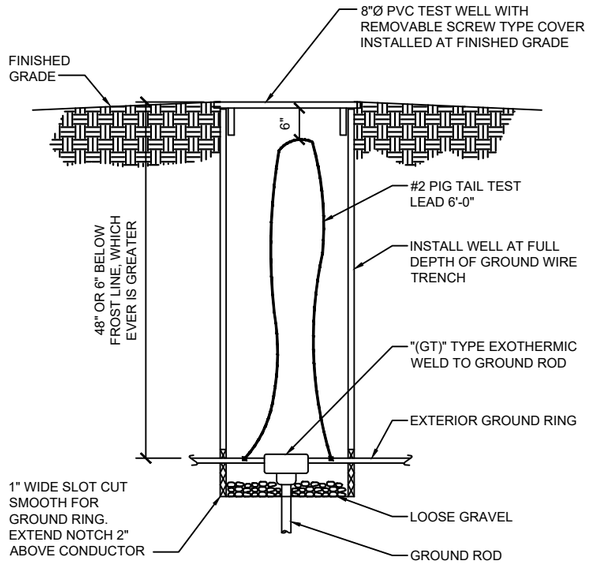


NOTES:

1. GROUND RODS INSTALLED WITHIN CLOSE PROXIMITY TO TOWER OR WHEN SOIL IS AT OR BELOW 2,000 OHM-CM, SHALL BE GALVANIZED TO PREVENT GALVANIC CORROSION OF TOWER, (SEE ANSI/TIA-EIA-222).
2. SEE RESISTIVITY REPORT FOR VERIFICATION AS AVAILABLE.
3. GROUND RODS SHALL HAVE A RECOMMENDED SPACING TWICE THE LENGTH OF ROD.
4. GROUND RODS MAY BE:
   -COPPER CLAD STEEL
   -SOLID COPPER
5. A LARGER CONDUCTOR SHALL BE REQUIRED IN AREAS HIGHLY PRONE TO LIGHTNING AND/OR AREAS WITH HIGHLY ACIDIC SOIL.
6. GROUND RING SHALL BE INSTALLED AT GREATEST DEPTH POSSIBLE AND BELOW PERMANENT MOISTURE LEVEL.

GROUND ROD DETAIL — 1

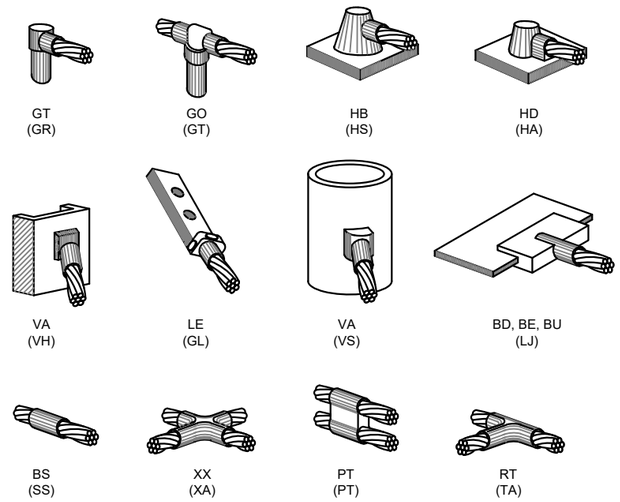
SCALE: NONE



TEST WELL DETAIL — 2

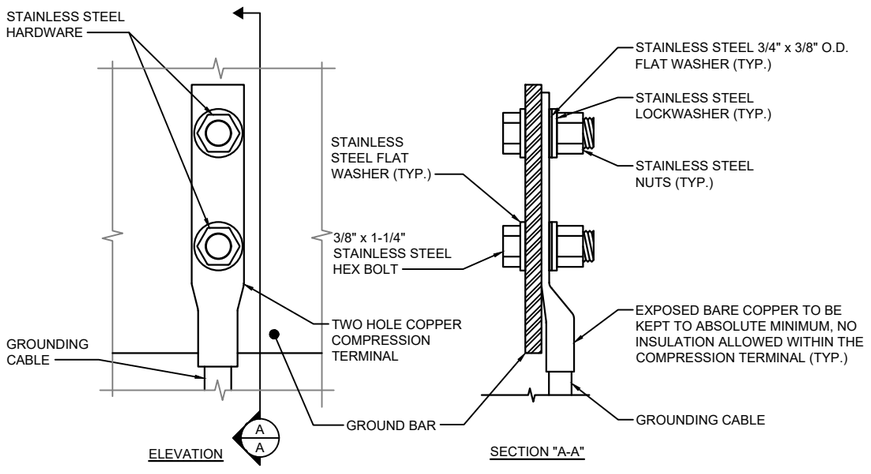
SCALE: NONE

NOTE:
THE FOLLOWING SYMBOLS SHOWN ARE HARGER ULTRAWELD EXOTHERMIC CONNECTIONS WITH PART NUMBERS BELOW. THESE CONNECTIONS MAY BE CROSS-REFERENCED WITH CADWELD CONNECTIONS WHICH ARE SHOWN IN PARENTHESIS



EXOTHERMIC WELD TYPES — 3

SCALE: NONE



1. OXIDE INHIBITING COMPOUND TO BE USED AT ALL LOCATIONS
2. NO CRIMPING OF SOLID #2. USE EXOTHERMIC WELD ONLY

GROUND BAR CONNECTION DETAIL — 4

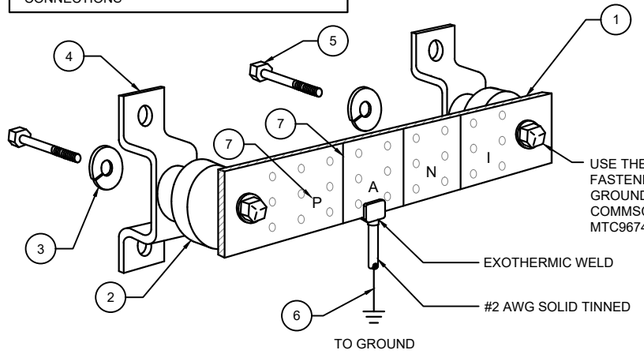
SCALE: NONE

KEY NOTES:

1.	1/4" THK ELECTRICAL TINNED GROUND BAR HARGER OR APPROVED EQUAL. HOLE CENTERS TO MATCH NEMA DOUBLE LUG CONFIGURATION
2.	INSULATORS (UNLESS NOTED OTHERWISE)
3.	3/8" STAINLESS STEEL LOCKWASHERS
4.	WALL MOUNTING BRACKET
5.	3/8" STAINLESS STEEL BNLF BOLTS
6.	EXOTHERMICALLY WELD #2 AWG BARE TINNED SOLID COPPER CONDUCTOR TO GROUND BAR. ROUTE CONDUCTOR TO BURIED GROUND RING AND PROVIDE PARALLEL EXOTHERMIC WELD
7.	CONTRACTOR SHALL USE PERMANENT MARKER TO DRAW THE LINES BETWEEN EACH SECTION AND LABEL EACH SECTION ("P", "A", "N", "I") WITH 1" HIGH LETTERS

NOTES:
-EXTERIOR GROUND BARS TO BE TIN PLATED
-HARDWARE SHALL BE STAINLESS STEEL
-CONTRACTOR SHALL GROUP INCOMING WIRES
-CONTRACTOR TO APPLY 'KOPR-SHIELD' TO ALL CONNECTIONS

NOTE:
CONTRACTOR TO INSTALL/REPLACE NEW OR MISSING GROUND BARS AS REQUIRED.



EACH GROUND CONDUCTOR TERMINATING ON ANY GROUND BAR SHALL HAVE AN IDENTIFICATION TAG ATTACHED AT EACH END THAT WILL IDENTIFY ITS ORIGIN AND DESTINATION

SECTION "P" - SURGE PRODUCERS

- COLLECTOR GROUND BAR
- GENERATOR FRAMEWORK (IF AVAILABLE)
- TELCO GROUND BAR
- COMMERCIAL POWER COMMON NEUTRAL/GROUND BOND
- FIBER GROUND BAR
- EQUIPMENT ROOM COLLECTOR GROUND BAR
- HVAC
- RECTIFIER FRAMES

SECTION "I" - ISOLATED GROUND ZONE

- ISOLATED EQUIPMENT FRAMES
- ISOLATED GROUND BAR - IGB

SECTION "A" - SURGE ABSORBERS

- INTERIOR GROUND RING
- EXTERNAL EARTH GROUND FIELD (BURIED GROUND RING)
- METALLIC COLD WATER PIPE (IF AVAILABLE)
- BUILDING STEEL (IF AVAILABLE)
- AC POWER

SECTION "N" - NON-ISOLATED GROUND ZONE EQUIPMENT

- MISCELLANEOUS NON-ISOLATED GROUND ZONE EQUIPMENT
- CABLE TRAY SYSTEM
- EQUIPMENT FRAMES
- BATTERY RACKS
- DC POWER

GROUND BAR DETAIL — 5

SCALE: NONE

VILLAGE OF PALATINE Est. 1866

WT GROUP
Engineering with Precision, Pace and Passion.
2675 Prairie Avenue | Hoffman Estates, IL 60192
T 224.293.3311 | F 224.293.3444
wtengineering.com
IL License No.: 184.007570-0015 Expires: 04 30
© COPYRIGHT 2021 THE W-T GROUP, LLC

WT Group
Engineering • Design • Consulting

HICKS ROAD WATER TANK
1501 HICKS ROAD
PALATINE, IL 60074

EXPIRES: 11/30/21 SIGNED:

REVISIONS

REV.	ISSUED FOR	DATE	BY
A	FOR CLIENT REVIEW	01/18/21	JTB
B	REVISION	02/15/21	JTB
1	REVISION	03/11/21	JTB

AQUATIC \ DESIGN & PROGRAM MANAGEMENT
CIVIL \ TELECOMMUNICATION \ MECHANICAL
PLUMBING \ ELECTRICAL \ LAND SURVEYING
ACCESSIBILITY CONSULTING \ STRUCTURAL

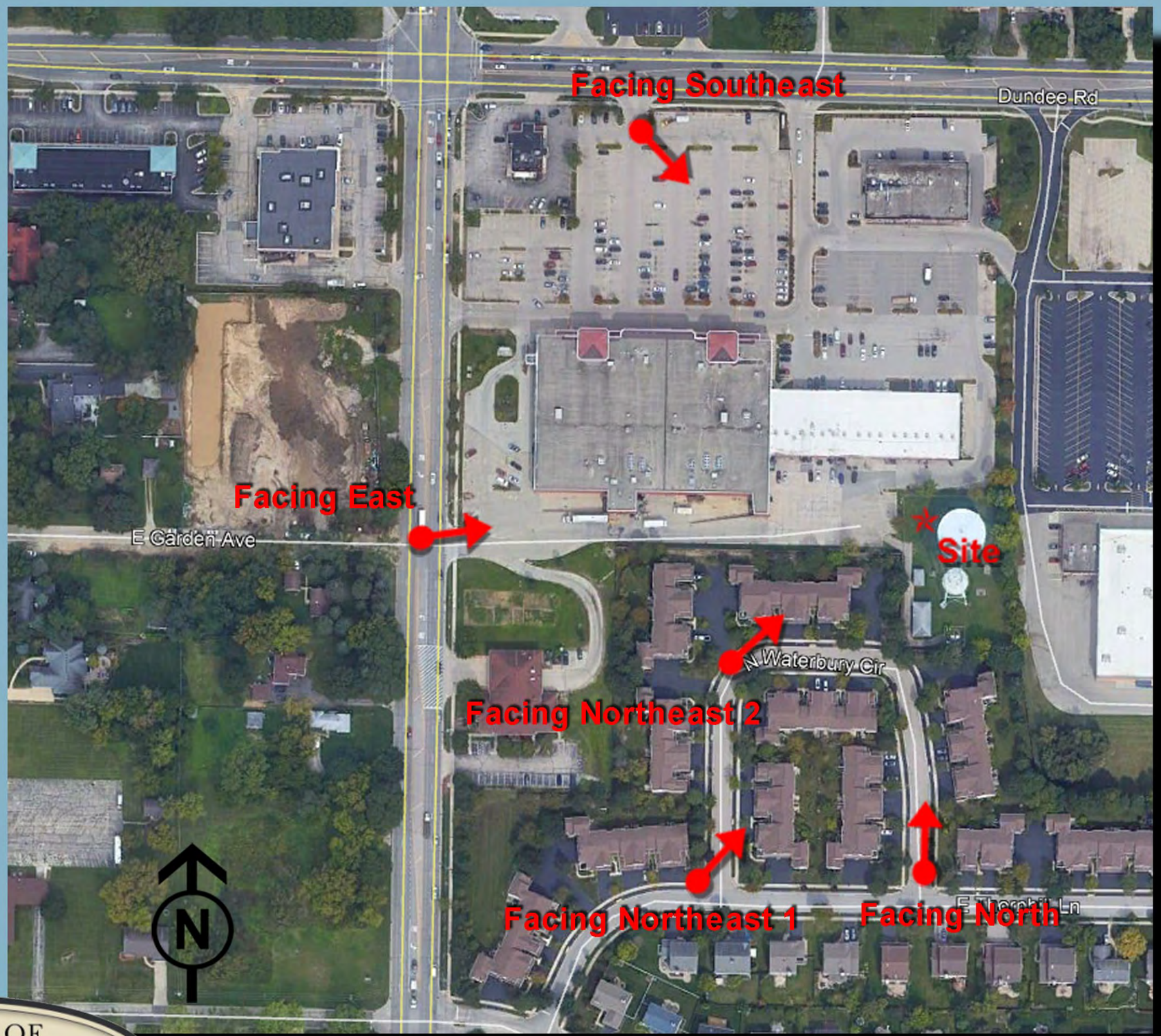
CHECK: JKR
DRAWN: JTB
JOB: 2100035T

GR-3

Attachment: EXHIBIT- Site Engineering Plans -Palatine CD_Rev. 4-7-21 (2021-52 : 1501 N. Hicks Road - Variations for the placement of a

Hicks Road Water Tank

1501 Hicks Road
Palatine, IL 60074



VILLAGE OF PALATINE
Est. 1866

View Arrow

WT Group
Engineering • Design • Consulting

Disclaimer: This photo simulation is an artist's depiction of a future installation. The actual construction may vary slightly in size, layout, color and texture from this simulation.

Attachment: Village of Palatine Sim Rev (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)
COPYRIGHT © 2021 THE WT GROUP, LLC

Hicks Road Water Tank

1501 Hicks Road
Palatine, IL 60074

Facing North

VILLAGE OF PALATINE
Est. 1866

EXISTING

WT Group
Engineering • Design • Consulting

Disclaimer: This photo simulation is an artist's depiction of a future installation. The actual construction may vary slightly in size, layout, color and texture from this

Attachment: Village of Palatine Sim Rev (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)

Hicks Road Water Tank

1501 Hicks Road
Palatine, IL 60074

Facing North

VILLAGE OF PALATINE
Est. 1866

PROPOSED

WT Group
Engineering • Design • Consulting

Disclaimer: This photo simulation is an artist's depiction of a future installation. The actual construction may vary slightly in size, layout, color and texture from this

Attachment: Village of Palatine Sim Rev (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)

Hicks Road Water Tank

1501 Hicks Road
Palatine, IL 60074

Facing North

VILLAGE OF PALATINE Est. 1866

PROPOSED

WT Group
Engineering • Design • Consulting

Disclaimer: This photo simulation is an artist's depiction of a future installation. The actual construction may vary slightly in size, layout, color and texture from this

Attachment: Village of Palatine Sim Rev (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)

Hicks Road Water Tank

1501 Hicks Road
Palatine, IL 60074

Facing Northeast 1

Attachment: Village of Palatine Sim Rev (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)

COPYRIGHT© 2021 THE VI

Disclaimer: This photo simulation is an artist's depiction of a future installation. The actual construction may vary slightly in size, layout, color and texture from this simulation.

Hicks Road Water Tank

1501 Hicks Road
Palatine, IL 60074

Facing Northeast 1

Disclaimer: This photo simulation is an artist's depiction of a future installation. The actual construction may vary slightly in size, layout, color and texture from this simulation.

Attachment: Village of Palatine Sim Rev (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)

Hicks Road Water Tank

1501 Hicks Road
Palatine, IL 60074

Facing Northeast 1

Disclaimer: This photo simulation is an artist's depiction of a future installation. The actual construction may vary slightly in size, layout, color and texture from this simulation.

Attachment: Village of Palatine Sim Rev (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)

Hicks Road Water Tank

1501 Hicks Road
Palatine, IL 60074

Facing Northeast 2

Attachment: Village of Palatine Sim Rev (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)

VILLAGE OF PALATINE Est. 1866

EXISTING

WT Group
Engineering • Design • Consulting

Disclaimer: This photo simulation is an artist's depiction of a future installation. The actual construction may vary slightly in size, layout, color and texture from this simulation.

Hicks Road Water Tank

1501 Hicks Road
Palatine, IL 60074

Facing Northeast 2

Attachment: Village of Palatine Sim Rev (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)

VILLAGE OF PALATINE
Est. 1866

PROPOSED

WT Group
Engineering • Design • Consulting

Disclaimer: This photo simulation is an artist's depiction of a future installation. The actual construction may vary slightly in size, layout, color and texture from this simulation.

Hicks Road Water Tank

1501 Hicks Road
Palatine, IL 60074

Facing Northeast 2

VILLAGE OF PALATINE
Est. 1866

PROPOSED

WT Group
Engineering • Design • Consulting

Disclaimer: This photo simulation is an artist's depiction of a future installation. The actual construction may vary slightly in size, layout, color and texture from this simulation.

Attachment: Village of Palatine Sim Rev (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)
COPYRIGHT © 2021 WT GROUP, LLC

Hicks Road Water Tank

1501 Hicks Road
Palatine, IL 60074

Facing East

VILLAGE OF PALATINE
Est. 1866

EXISTING

WT Group
Engineering • Design • Consulting

Attachment: Village of Palatine Sim Rev (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)

COPYRIGHT © 2021 WT GROUP, LLC

Disclaimer: This photo simulation is an artist's depiction of a future installation. The actual construction may vary slightly in size, layout, color and texture from this simulation.

Hicks Road Water Tank

1501 Hicks Road
Palatine, IL 60074

Facing East

VILLAGE OF PALATINE
Est. 1866

EXISTING

WT Group
Engineering • Design • Consulting

Attachment: Village of Palatine Sim Rev (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)

Disclaimer: This photo simulation is an artist's depiction of a future installation. The actual construction may vary slightly in size, layout, color and texture from this simulation.

Hicks Road Water Tank

1501 Hicks Road
Palatine, IL 60074

Facing East

VILLAGE OF
PALATINE
Est. 1866

PROPOSED

WT Group
Engineering • Design • Consulting

Disclaimer: This photo simulation is an artist's depiction of a future installation. The actual construction may vary slightly in size, layout, color and texture from this simulation.

Attachment: Village of Palatine Sim Rev (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)
COPYRIGHT © 2021 THE W- GROUP, LLC

Hicks Road Water Tank

1501 Hicks Road
Palatine, IL 60074

Facing Southeast

VILLAGE OF PALATINE
Est. 1866

WT Group
Engineering • Design • Consulting

EXISTING

Disclaimer: This photo simulation is an artist's depiction of a future installation. The actual construction may vary slightly in size, layout, color and texture from this simulation

Attachment: Village of Palatine Sim Rev (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)

Hicks Road Water Tank

1501 Hicks Road
Palatine, IL 60074

Facing Southeast

VILLAGE OF PALATINE
Est. 1866

PROPOSED

WT Group
Engineering • Design • Consulting

Disclaimer: This photo simulation is an artist's depiction of a future installation. The actual construction may vary slightly in size, layout, color and texture from this simulation

Attachment: Village of Palatine Sim Rev (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)

Hicks Road Water Tank

1501 Hicks Road
Palatine, IL 60074

Facing Southeast

VILLAGE OF PALATINE Est. 1866

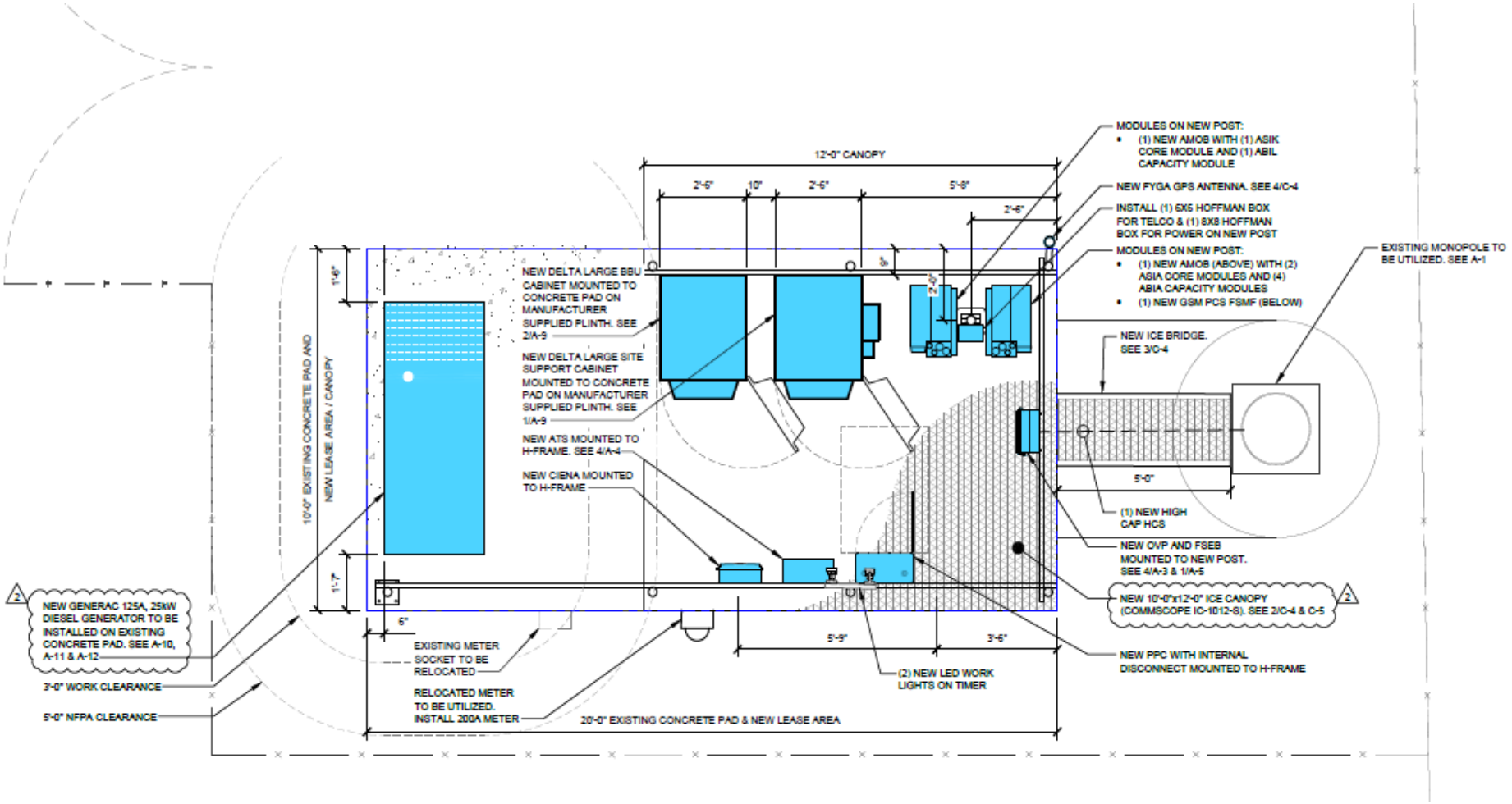
PROPOSED

WT Group
Engineering • Design • Consulting

Disclaimer: This photo simulation is an artist's depiction of a future installation. The actual construction may vary slightly in size, layout, color and texture from this simulation

Attachment: Village of Palatine Sim Rev (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)

T-Mobile Equipment Layout



Attachment: T-Mobile Equipment Layout (2021-52 : 1501 N. Hicks Road - Variations for the placement of

SPECIAL USE & VARIATION APPLICATION

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

Office Use Only		
	Project Planner	Zoning Case #
	Filing Fee	Notification Deadline
	ZBA Public Hearing Date	Village Council Date

date received

Background Information

PETITIONER(S) — **Business Name (if applicable)**
Village of Palatine

Subject Property Address
1501 N. Hicks Road

AUTHORIZED AGENT (if applicable) — **Business Name (if applicable)**
N/A

Address — City/State/Zip Code

Telephone	Fax	Email

Relationship to Petitioner (contractor, architect, etc.)

TYPE OF APPLICATION (check one)

□ Special Use □ Special Use Amendment ■ Variation

Existing Zoning District	Existing Land Use	Proposed Land Use
R-1 Single Family	Village Water and Communication Site	Village Water and Communication Site

Generally describe your request:

We are requesting a rear yard setback variation of 100 feet and a side yard setback variations of 100 feet (west) and 7 feet (east) in order to construct a monopole to receive communications equipment from The Village of Palatine, The Palatine Park District, Northwest Central Dispatch, and T-Mobile/Sprint to allow us to demolish a 150,000 gallon elevated water storage tank on the site, to which said entities currently have antennas mounted. The cost to maintain the 150,000 gallon elevated water tank exceeds the value to the water system. The communication equipment remains necessary for the operations of The Village of Palatine, Palatine Park district, 911 dispatch and T-Mobile/Sprint.

Attachment: Application (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)

VILLAGE OF PALATINE

SPECIAL USE

Required Materials

- □ Filing Fee of $ _____
- □ Application Form
- □ Plat of Survey (must show all current improvements and be sealed by an Illinois certified surveyor)
- □ Site Plan & Floor plan (dimension, location, and setbacks of all existing and proposed buildings) **– one 11x17 copy each, electronic version preferred**
- □ Real Estate Interest Disclosure Form (see attached)
- □ Proof of Ownership or Lease (e.g. Title Insurance Policy, Deed, or Purchase Contract)
- □ Business Plan (if applicable; including, but not limited to nature of business, hours of operation, number of employees, and menu)

Additional Materials (as required by the Village)

- □ Elevation Plan (front, side, and rear elevations of a proposed building), and/or Floor Plan (proposed interior layout) **– one 11x17 copy of each plan, electronic versions preferred**
- □ Engineering Plans (must indicate existing conditions, topography, storm water management, tree preservation, utility connections, detention calculations, and a cost estimate)
- □ Photographs (e.g. ground-level or aerials)
- □ Other materials as deemed necessary by the Village

Petitioner Justification

The Petitioner is required to present specific evidence related to each of the following standards to justify the request (paraphrased from Section 14.05 of the Palatine Zoning Ordinance). Answer the items below and attach a separate sheet if necessary. ***If you are applying for a Variation only, you do not need to answer these items.***

1. The use is deemed necessary for the public convenience at that location

_____

_____

_____

2. The use is designed, located, and proposed to be operated that the public health, safety and welfare will be protected

_____

_____

_____

3. The use will not cause substantial injury to nearby property values

_____

_____

_____

4. With respect to live entertainment uses, the use shall not:
   a. Produce noise levels so great as to constitute an unreasonable interference for persons outside the confines of the establishment
   b. Impose undue health, sanitation or safety burdens on the village
   c. Create excessive demands on the Village of Palatine Police Department
   d. Be of a nature otherwise prohibited by law or village ordinance
5. For fence standards, see Section 14.05 of the Palatine Zoning Ordinance

_____

_____

Attachment: Application (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)

PUBLIC NOTICE

A Public Hearing will be held before the Palatine Zoning Board of Appeals on Tuesday, April 27, 2021 at 7 PM, in the Village Council Chambers in the Palatine Village Hall, 200 E. Wood Street, relative to a request for the following:

Variation for a new 120-foot communications monopole tower, with a 21-foot Northwest Central Dispatch 911 antenna, extending to a height of 131 feet, to be set back 64 feet from a residential property, instead of the minimum required 120 feet, pursuant to Section 6.02 (b) (1) (b) of the Village of Palatine Zoning Ordinance;

Variation for a new 120-foot communications monopole tower, with a 21-foot Northwest Central Dispatch 911 antenna, extending to a height of 131 feet, to be set back 20 feet from the side (west) property line, instead of the minimum required 120 feet pursuant to Section 6.02 (b) (1) (c) of the Village of Palatine Zoning Ordinance;

Variation for a new 120-foot cellular monopole tower, with a 21-foot Northwest Central Dispatch 911 antenna, extending to a height of 131 feet, to be set back 20 feet from the rear property line, instead of the minimum required 120 feet pursuant to Section 6.02 (b) (1) (c) of the Village of Palatine Zoning Ordinance;

Variation for a new 120-foot communications monopole tower, with a 21-foot Northwest Central Dispatch 911 antenna, extending to a height of 131 feet to be set back 113 feet from the side (east) property line, instead of the minimum required 120 feet; pursuant to Section 6.02 (b) (1)(c) of the Village of Palatine Zoning Ordinance.

The property is commonly known as 1501 N. Hicks Road (02-11-200-010).

The Village of Palatine intends to decommission and remove a 131-foot tall elevated water tank, which also contains a required Northwest Central Dispatch antenna, Village of Palatine public water supply communications, Village antennas, and T-Mobil/Sprint communications antennas. In order to provide locations for the existing Northwest Central Dispatch emergency communications antennas, Village of Palatine Public Water antennas, and relocated T-Mobil/Sprint antennas, the Village would construct a new 120-foot communications' monopole tower, with an attached 21-foot Northwest Central Dispatch antenna to be located in the rear yard. The total height of the monopole and antenna is 131 feet.

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

FILE #: 21-37 VILLAGE OF PALATINE

Jan Wood, Chair
Palatine Zoning Board of Appeals

DATED: This 12th day of April, 2021

Published in Daily Herald April 12, 2021 (4561741)

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 publishe of the **Northwest Suburbs DAILY HERALD**. That said **Northwest Suburbs DAILY HERALD** is a secular newspaper, published in Arlington Heights and has been circulated daily in the Village(s) of: Arlington Heights, Barrington, Barrington Hills, Bartlett, Buffalo Grc Deer Park, Des Plaines, Elk Grove, Franklin Park, Glenview, Hanover Park, Hoffman Estates,Inverness, Melrose Park,Morton Gro Mt Prospect, Niles, Northbrook, Northfield, Northlake, Palatine, Park Ridge, Prospect Heights, River Grove, Rolling Meadows, Rosemont, Schaumburg,Schiller Park, South Barrington, Streamwooc Wheeling, Wilmette

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

I further certify that the Northwest Suburbs DAILY HERALD is a newspaper as defined in "an Act to revise the law in relation to notice as amended in 1992 Illinois Compiled Statutes, Chapter 715, Act 5, Section 1 and 5. That a notice of which the annexed printed slip is a t copy, was published 04/12/2021
in said Northwest Suburbs DAILY HERALD.

IN WITNESS WHEREOF, the undersigned, the said PADDOCK PUBLICATIONS, Inc., has caused this certificate to be signed by, th authorized agent, at Arlington Heights, Illinois.

PADDOCK PUBLICATIONS, INC.
DAILY HERALD NEWSPAPERS

BY Paula Bartz
Designee of the Publisher and Officer of the Daily Herald

Control # 4561741

Attachment: Public Notice (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)

2. 1501 N. Hicks Road **- Recommended to Approve**

Notice was published in the Daily Herald on April 12, 2021 and mailed to the owners of the surrounding properties.

Petitioner's Exhibits:

1. Application for Variation
2. Proof of Ownership
3. Site Engineering Plans (site plan & Elevations)
4. Village of Palatine Simulations of Proposed Changes
5. Plat of Survey
6. Public Notice

Sworn in the petitioner: Mr. Matt Barry Director of Public Works 148 W Illinois

Mr. Barry subject property is presently used primarily for a water and communication facility. He stated currently there is a ground storage water tank and an elevated storage tank. He explained the Village desires to remove the elevated based on the condition and the cost to maintain. Mr. Barry explained in order to demolish the existing water tank it is necessary to install a monopole to address the communication needs of the Village. Mr. Barry referred to the site plan stating the proposed location will be on the northwest side of property. He referred to the slides to show the setbacks that will be increasing from current setbacks. He referred to the slides of elevation to show the views from the surrounding area to show the reduction of massing.

Mr. Pirog asked if they are moving existing equipment or adding new.
Mr. Barry stated they are moving existing. He referred to the slide explaining what communication would be utilizing the monopole including Northwest Central Emergency Dispatch, Village of Palatine's critical water communications, Palatine Park District, Village of Palatine Police and Fire critical redundancy and a relocated current cell carrier. He referred to the aerial showing setbacks to the existing water tank and neighboring properties. Mr. Barry spoke to the installation timeline explaining it should be constructed by winter conditions. He referred to the existing condition slides showing existing and proposed to show massing and bulk reduction. He spoke to the standards stating they feel they meet the unique circumstance with the current property situation and will be a relative improvement from the vista and increasing setbacks from the present conditions.

Mr. Larson asked if it can go anywhere else such as northeast corner to be farther from residential
Mr. Barry explained it has to be away from the existing elevated and ground facilities. He explained there are 2 water mains to the east of existing ground storage tank and the wiring needs to come back to the building at southwest end of property. He stated the ground storage tank is critical and the Village plans on keeping. He spoke to the maintenance required and how a 25ft clearance is needed which led them to the largest opening at the northeast.

Attachment: ZBA minutes - 1501 N Hicks Road (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)

Mr. Pirog asked about the safety concerns of someone crashing in to it being close to the parking lot
Mr. Barry stated there is a curb currently around the facility. He stated the elevation rises as you work toward the monopole. Mr. Barry stated it is presently fenced. He explained this type of facility is engineered to be like hitting a tree and likely will not be knocked over.

Mr. Pirog asked if this is a common design to serve the adjoining areas
Mr. Barry stated it will serve Palatine and is not intended to provide communication to adjoining municipalities.

Mr. Cavanaugh asked if there is more capacity with this than the current tower for future antennae.
Mr. Barry explained there would be structural capacity but is not anticipated or proposed.

Ms. Roth-Wurster clarified this type of monopole for safety during a storm is meant to collapse down
Mr. Barry answered yes

Mr. Dittrich asked staff if this property came before the board 1/12-2 years ago.
Mr. Vyverberg explained that property in question is North of Dundee

Mr. Dittrich asked if this is duplicitous.
Mr. Barry explained their facilities do not rely on them and they do not rely on us in anyway.

Mr. Vyverberg gave a brief overview explaining the zoning ordinance in regards to monopoles and the difference when used by government and those used for commercial not government usage. He spoke to the setback requirements as it relates to the height of the monopole which led to location of the proposed monopole. He referred to the site plan slide to show the proposed setbacks.

Mr. Cavanaugh asked if the structure to the north is a garage that is approx. 130' setback
Mr. Vyverberg explained he did not evaluate the floor plan but it looks like a side load garage which adds at least 20' to the structure itself.

Mr. Dittrich asked what the intention of the height setback.
Mr. Vyverberg explained it is part of the existing code that has been evaluated over the years. He spoke to the surrounding municipal codes and what the FCC prescribes and what municipalities are allowed to do to regulate. Mr. Vyverberg stated the code was most likely written when fall concerns were more prevalent and structural integrity wasn't as it is today. He stated it allows for separation from residential.

Sworn in Ms. Karen Golevicz 1508 N Waterbury Circle

Attachment: ZBA minutes - 1501 N Hicks Road (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)

Ms. Golevicz stated she received notification from the person she bought home from 20 years ago. She spoke to past hearing notices and how no one in her community knows about this request. She stated she is against this pole. Ms. Golevicz explained the new pole will be more visible than the water tower now. She expressed her concern is that it will lower the property values and make it difficult to sell.

Mr. Cavanaugh asked why she feels it is more visible
Ms. Golevicz explained it is easier to see out her window

Mr. Cavanaugh clarified it is in her line of sight
Ms. Golevicz stated it is obvious. She stated not a lot of people want to purchase a home with cell tower nearby

Ms. Wood pointed out the monopole being less dense and smaller than elevated water tank.
Ms. Golevicz explained a water tower is expected but a cell tower is not

Mr. Vyverberg explained the property is zoned residential and notice is not required to be sent certified mail. He explained when commercial sends notice they are done certified but residential is sent by regular mail. He spoke to the mailing area and how the Village obtains the addresses from Cook County Assessor.

Mr. Cavanaugh suggested Ms. Golevicz notify the neighbors of the upcoming council meeting.

Mr. Pirog asked where the notice signs are posted
Mr. Vyverberg explained code requires residential property to be posted along the frontage referring to the aerial slide to show where sign was posted along Waterbury.

Ms. Wood asked how many cell towers there are in the Village
Mr. Vyverberg approximated 5-7. He spoke to some in the area including both high schools being installed along with the lights along the field.

Mr. Pirog clarified this is the only one that is emergency for Palatine
Mr. Vyverberg explained the proposed cell tower is different being the only one that services the emergency communication to the Village, Northwest Dispatch and Park District as previously outlined.

Mr. Barry stated he is happy to meet with the neighbor to discuss anything that can minimize the impact but pointed out the constraints of the property that limit the position of the monopole. He pointed out the only viable area for the monopole is the northwest quadrant.

STAFF RECOMMENDATION:

Attachment: ZBA minutes - 1501 N Hicks Road (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)

The proposed monopole provides a greater setback than the existing elevated water tank. It is also moved north within the lot and 2 of the requested areas for relief are from the commercial properties (Northwest Shopping Center & Deer Grove Shopping Center) on either side of the site. The Village is required to provide the Northwest Dispatch emergency communication antennas and they have existed at the Subject Property for many years.

The Petitioner identified the required emergency communications, protection of the public water supply, and critical infrastructure, as unique circumstances to the petition. The proposed monopole increases the setback from the existing elevated water tank and the most proximately impacted properties are commercial centers. Finally, Staff notes again that the proposed monopole will be the same height as the existing elevated water tank, but would be far less visually obtrusive.

Therefore, Staff recommends approval of the Variation, subject to the following condition:

1. The Variations shall substantially conform to the engineering plans from WT Group, dated 01/18/21, last revised on 03/11/21, except as such plans may be changed to conform to Village Codes and Ordinances.

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

Mr. Pirog made a motion to approve subject staff's conditions; seconded by Mr. Dittrich

DELIBERATIONS:

Mr. Pirog spoke to the standards. He stated he feels they meet the unique circumstance. He stated it is required by law and they are trying to keep in same location as far as possible to residents. He stated he understands neighboring resident concerns but they have the opportunity to voice their opinion at council. John stated he feels it should be approved.

Ms. Wood summarized that this request has met the standards and was unanimously approved by a vote of 5-0. This item will tentatively go to Village Council on May 17, 2021.

RESULT:	**RECOMMENDED TO APPROVE [UNANIMOUS]**
MOVER:	John Pirog, Commissioner
SECONDER:	James Dittrich, Commissioner
AYES:	Larson, Roth-Wurster, Wood, Cavanaugh, Dittrich, Pirog
ABSENT:	Luszczak, McGinn

Attachment: ZBA minutes - 1501 N Hicks Road (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)

IV. COMMUNICATIONS

V. ADJOURNMENT

1. Motion to adjourn **- Motion Carried by Voice Vote**

   Mr. Dittrich made motion to adjourn; seconded by Ms. Roth-Wurster.

RESULT:	**MOTION CARRIED BY VOICE VOTE [UNANIMOUS]**
MOVER:	James Dittrich, Commissioner
SECONDER:	Cindy Roth-Wurster, Commissioner
AYES:	Larson, Roth-Wurster, Wood, Cavanaugh, Dittrich, Pirog
ABSENT:	Luszczak, McGinn

Attachment: ZBA minutes - 1501 N Hicks Road (2021-52 : 1501 N. Hicks Road - Variations for the placement of a monopole)

Consider a Motion to Award a Contract for the Skylark Drive and Ventura Drive Water Main Replacement Projects

BACKGROUND:
Skylark and Ventura Drives are recommended for water main replacement due to their age and the number of breaks that have occurred over the last several years. The water main replacement on Colfax Street at the intersection with Eric Drive (approximately 95 feet) is also to be replaced with the improvement. The water main replacement on Ventura Drive will be from Monterey Road to Mill Valley Road (approximately 1,100 feet), and the water main on Skylark Drive will be replaced from Peregrine Drive to Falmore Drive (approximately 1,745 feet).

KEY ISSUES:

- On Tuesday, May 4, 2021, six bids were received, ranging from a high of $1,652,604.75 to a low of $789,000.
- The low responsive and responsible bidder was Holiday Sewer & Water Construction Company, Incorporated of Wauconda, Illinois in the amount of $789,000.
- The Engineer's estimate was $1,352,780.

ALTERNATIVES:

1. Award the contract for the Skylark Drive and Ventura Drive Water Main Replacements to Holiday Sewer & Water.
2. Refer back to Staff with comments.

RECOMMENDATION:
It is recommended that the contract for the Skylark Drive and Ventura Drive Water Main Replacement Projects be awarded to Holiday Sewer & Water.

BUDGET IMPACT:
Funding is available in the water fund of the 2021 Capital Improvement Program to accommodate this work.

ACTION REQUIRED:
Motion to award the contract for the Skylark Drive and Ventura Drive Water Main Replacements Project to Holiday Sewer & Water Construction Company, Incorporated of Wauconda, Illinois in the amount of $789,000.

ATTACHMENTS:

- Bid Tabulation

VILLAGE OF PALATINE

Bidding Summary
2021 Water Main Replacements-Colfax Street, Ventura Drive, and Skylark Drive
11:00 AM Tuesday, May 4, 2021

	Bidding Contractors	As Read Bid Amount	
1	Holiday Sewer & Water Construction Co., Inc.	$ 789,000.00	Correct as Read
2	Mauro Sewer Construction, Inc.	$ 879,753.00	$ 879,753.50
3	Vian Construction Co., Inc.	$ 952,042.50	Correct as Read
4	Gerardi Sewer & Water Co.	$ 998,575.00	Correct as Read
5	J. Congdon Sewer Service, Inc.	$ 1,015,801.00	Correct as Read
6	Copenhaver Construction, Inc.	$ 1,652,604.75	Correct as Read

Attachment: Bid Tabulation (Skylark Drive and Ventura Drive Water Main Replacements)

Bid open: 11:00 AM Tuesday, May 4, 2021
Location: Village Hall

VILLAGE OF PALATINE - DEPARTMENT OF PUBLIC WORKS
TABULATION OF BIDS
FOR
2021 Water Main Replacements-Colfax Street, Ventura Drive, and Skylark Drive
DPW 2122
Section # N/A

COMPUTED BY: KL

Red unit price = unit price is above median unit price
Blue unit price = unit price is equal to median unit price
Green unit price = unit price is below median unit price

ITEM NO.	DESCRIPTION	UNIT	QUANTITY	Cost Estimate UNIT PRICE	Cost Estimate TOTAL	Low Bidder: Holiday Sewer & Water Constructi, 1000 N. Rand Road, Suite 116, Wauconda, IL 60084, (847) 526-3788, Fax (847) 526-3739 UNIT PRICE	Low Bidder TOTAL	2: Mauro Sewer Construction, In, 1251 Redeker Road, Des Plaines, IL 60016, (847) 803-2033, Fax (847) 803-2034 UNIT PRICE	2 TOTAL	3: Vian Construction Co., I, 1041 Martha Street, Elk Grove Village, IL 60007, (847) 364-5369, Fax (847) 364-5371 UNIT PRICE	3 TOTAL	4: Gerardi Sewer & Water, 1785 Armitage Court, Addison, IL 60101, (630) 519-5116, Fax (630) 656-1180 UNIT PRICE	4 TOTAL
1	TREE PROTECTION	LF	550	$4.00	$ 2,200.00	$3.00	$ 1,650.00	$2.00	$ 1,100.00	$7.00	$ 3,850.00	$3.10	$ 1,705.
2	WATERMAIN REMOVAL (6" dia.)	LF	115	$50.00	5,750.00	$5.00	575.00	15.00	1,725.00	7.00	805.00	1.00	115
3	TRENCH BACKFILL	CY	4675	$50.00	233,750.00	$0.01	46.75	5.00	23,375.00	25.00	116,875.00	1.00	4,675
4	DRY CONNECTION TO EXISTING WATERMAIN (NON-PRESSURE)	EA	6	$5,000.00	30,000.00	$3,000.00	18,000.00	2,675.00	16,050.00	5,500.00	33,000.00	3,750.00	22,500
5	DUCTILE IRON WATERMAIN, CL. 52, WITH TRACER WIRE, 8"-OPEN CUT	LF	2940	$100.00	294,000.00	$120.00	352,800.00	90.00	264,600.00	90.00	264,600.00	130.00	382,200
6	CUT AND CAP EXISTING WATERMAIN	EA	4	$2,000.00	8,000.00	$1,500.00	6,000.00	850.00	3,400.00	400.00	1,600.00	100.00	400
7	ABANDON EXISTING WATERMAIN, FILL WITH CLSM	LF	2665	$20.00	53,300.00	$1.00	2,665.00	3.50	9,327.50	4.00	10,660.00	1.00	2,665
8	GATE VALVE-8", in 4' DIAMETER VAULT	EA	8	$7,000.00	56,000.00	$3,000.00	24,000.00	4,450.00	35,600.00	4,200.00	33,600.00	4,500.00	36,000
9	REMOVE EXISTING WATER VALVE AND VAULT	EA	1	$2,500.00	2,500.00	$100.00	100.00	500.00	500.00	1,500.00	1,500.00	400.00	400
10	REMOVE EXISTING WATER VALVE AND BOX	EA	1	$1,000.00	1,000.00	$100.00	100.00	150.00	150.00	1,500.00	1,500.00	100.00	100
11	REMOVE EXISTING WATER VALVE AND ABONDON VAULT	EA	6	$2,000.00	12,000.00	$100.00	600.00	250.00	1,500.00	1,500.00	9,000.00	275.00	1,650
12	FIRE HYDRANT TO BE REMOVED	EA	7	$1,000.00	7,000.00	$100.00	700.00	400.00	2,800.00	350.00	2,450.00	600.00	4,200
13	FIRE HYDRANT WITH AUXILIARY VALVE AND VALVE BOX	EA	7	$7,000.00	49,000.00	$7,500.00	52,500.00	5,550.00	38,850.00	4,500.00	31,500.00	6,000.00	42,000
14	WATER SERVICE REPLACEMENT, SHORT	EA	30	$3,000.00	90,000.00	$1,505.00	45,150.00	1,630.00	48,900.00	2,400.00	72,000.00	1,600.00	48,000
15	WATER SERVICE RECONNECTION, LONG	EA	25	$1,500.00	37,500.00	$1,505.00	37,625.00	2,400.00	60,000.00	1,790.00	44,750.00	1,000.00	25,000
16	PAVEMENT REMOVE AND REPLACE, FULL DEPTH	SY	2637	$50.00	131,850.00	$41.00	108,117.00	43.00	113,391.00	44.00	116,028.00	50.00	131,850
17	REMOVE AND REPLACE PCC CURB AND GUTTER	LF	170	$75.00	12,750.00	$45.00	7,650.00	49.00	8,330.00	48.00	8,160.00	50.00	8,500
18	REMOVE AND REPLACE PCC SIDEWALK	SF	55	$30.00	1,650.00	$10.00	550.00	11.00	605.00	12.90	709.50	15.00	825
19	CONCRETE DRIVEWAY REMOVAL AND REPLACEMENT	SY	110	$100.00	11,000.00	$80.00	8,800.00	83.00	9,130.00	85.00	9,350.00	80.00	8,800
20	ASPHALT DRIVEWAY REMOVAL AND REPLACEMENT	SY	66	$80.00	5,280.00	$60.00	3,960.00	65.00	4,290.00	59.00	3,894.00	50.00	3,300
21	CLASS D PATCHES	SY	137	$50.00	6,850.00	$80.00	10,960.00	50.00	6,850.00	83.00	11,371.00	50.00	6,850.00

Attachment: Bid Tabulation (Skylark Drive and Ventura Drive Water Main Replacements)

Bid open: 11:00 AM Tuesday, May 4, 2021
Location: Village Hall

VILLAGE OF PALATINE - DEPARTMENT OF PUBLIC WORKS
TABULATION OF BIDS
FOR
2021 Water Main Replacements-Colfax Street, Ventura Drive, and Skylark Drive
DPW 2122
Section # N/A

COMPUTED BY: KL

Red unit price = unit price is above median unit price
Blue unit price = unit price is equal to median unit price
Green unit price = unit price is below median unit price

ITEM NO.	DESCRIPTION	UNIT	QUANTITY	Cost Estimate UNIT PRICE	Cost Estimate TOTAL	Low Bidder: Holiday Sewer & Water Constructi, 1000 N. Rand Road, Suite 116, Wauconda, IL 60084, (847) 526-3788, Fax (847) 526-3739 UNIT PRICE	Low Bidder TOTAL	2: Mauro Sewer Construction, In, 1251 Redeker Road, Des Plaines, IL 60016, (847) 803-2033, Fax (847) 803-2034 UNIT PRICE	2 TOTAL	3: Vian Construction Co., I, 1041 Martha Street, Elk Grove Village, IL 60007, (847) 364-5369, Fax (847) 364-5371 UNIT PRICE	3 TOTAL	4: Gerardi Sewer & Water, 1785 Armitage Court, Addison, IL 60101, (630) 519-5116, Fax (630) 656-1180 UNIT PRICE	4 TOTAL
22	F & P TOPSOIL	SY	600	$20.00	12,000.00	$10.00	6,000.00	5.00	3,000.00	25.00	15,000.00	5.00	3,000
23	SODDING (SPECIAL)	SY	600	$30.00	18,000.00	$10.00	6,000.00	12.00	7,200.00	15.00	9,000.00	10.00	6,000
24	DRAINAGE STRUCTURE INLET FILTER BASKET & CLEANING	EA	22	$200.00	4,400.00	$105.00	2,310.00	110.00	2,420.00	50.00	1,100.00	10.00	220
25	TRAFFIC CONTROL AND PROTECTION (SPECIAL)	LS	1	$55,000.00	55,000.00	$10,000.00	10,000.00	75,000.00	75,000.00	20,000.00	20,000.00	74,000.00	74,000
26	PRE-CONSTRUCTION VIDEO	LS	1	$5,000.00	5,000.00	$500.25	500.25	2,000.00	2,000.00	500.00	500.00	1,500.00	1,500
27	SURVEYING, STAKING & AS-BUILTS	LS	1	$15,500.00	15,500.00	$821.00	821.00	9,000.00	9,000.00	2,000.00	2,000.00	7,500.00	7,500
28	SOIL TESTING AND LPC-662/663 FORMS	LS	3	$3,000.00	9,000.00	$500.00	1,500.00	1,600.00	4,800.00	2,500.00	7,500.00	1,000.00	3,000
29	REMOVAL AND DISPOSAL OF UNSUITABLE MATERIAL	CY	100	$125.00	12,500.00	$1.00	100.00	20.00	2,000.00	85.00	8,500.00	30.00	3,000
30	REMOVAL AND DISPOSAL OF REGULATED SUBSTANCES (Contaminated)	CY	100	$125.00	12,500.00	$1.00	100.00	30.00	3,000.00	85.00	8,500.00	50.00	5,000
31	REMOVE AND REPLACE SANITARY SEWER-6"	LF	700	$75.00	52,500.00	$15.00	10,500.00	40.00	28,000.00	50.00	35,000.00	26.00	18,200
32	REMOVE AND REPLACE STORM SEWER-6"	LF	18	$100.00	1,800.00	$50.00	900.00	30.00	540.00	40.00	720.00	26.00	468
33	REMOVE AND REPLACE STORM SEWER-12"	LF	72	$100.00	7,200.00	$85.00	6,120.00	85.00	6,120.00	60.00	4,320.00	66.00	4,752
34	CATCH BASIN, TYPE A, 4' DIA. WITH TYPE 1 F & G, CLOSED LID	EA	2	$5,000.00	10,000.00	$3,250.00	6,500.00	3,500.00	7,000.00	1,500.00	3,000.00	2,800.00	5,600
35	INLET, TYPE A, 24" DIA. WITH FRAME AND GRATE	EA	1	$2,000.00	2,000.00	$2,000.00	2,000.00	1,700.00	1,700.00	500.00	500.00	1,600.00	1,600
36	RELOCATE STREET LIGHT	EA	1	$5,000.00	5,000.00	$2,500.00	2,500.00	1,500.00	1,500.00	5,000.00	5,000.00	15,000.00	15,000
37	MOBILIZATION	LS	1	$25,000.00	25,000.00	$50,000.00	50,000.00	52,000.00	52,000.00	17,000.00	17,000.00	100,000.00	100,000
38	LINE STOP-8"	EA	6	$9,000.00	54,000.00	$100.00	600.00	4,000.00	24,000.00	6,200.00	37,200.00	3,000.00	18,000
	TOTAL BID AS READ						**$ 789,000.00**		**$ 879,753.00**		**$ 952,042.50**		**$ 998,575.**
	TOTAL BID AS CORRECTED				**$ 1,352,780.00**				**$ 879,753.50**				
	PROPOSAL GUARANTEE					5.00%		5.00%		5.00%		5.00%	
	COMMENTS							MULTIPLICATION ERROR IN ITEM 7					

Attachment: Bid Tabulation (Skylark Drive and Ventura Drive Water Main Replacements)

Bid open: 11:00 AM Tuesday, May 4, 2021
Location: Village Hall

				5		6	
Red unit price = unit price is above median unit price Blue unit price = unit price is equal to median unit price Green unit price = unit price is below median unit price				J. Congdon Sewer Service, Inc. 170-A Alexandra Way Elk Grove Village, IL 60007 (630) 510-2434 Fax (630) 510-9255		Copenhaver Construction, Inc. 75 Koppie Drive Gilberts, IL 60136 (847) 428-6696 Fax (847) 428-6798	
ITEM NO.	DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL
1	TREE PROTECTION	LF	550	$3.00	$1,650.00	$4.00	$2,200.00
2	WATERMAIN REMOVAL (6" dia.)	LF	115	1.00	115.00	10.00	1,150.00
3	TRENCH BACKFILL	CY	4675	0.01	46.75	0.01	46.75
4	DRY CONNECTION TO EXISTING WATERMAIN (NON-PRESSURE)	EA	6	6,000.00	36,000.00	4,500.00	27,000.00
5	DUCTILE IRON WATERMAIN, CL. 52, WITH TRACER WIRE, 8"-OPEN CUT	LF	2940	125.00	367,500.00	107.00	314,580.00
6	CUT AND CAP EXISTING WATERMAIN	EA	4	3,000.00	12,000.00	600.00	2,400.00
7	ABANDON EXISTING WATERMAIN, FILL WITH CLSM	LF	2665	3.00	7,995.00	4.00	10,660.00
8	GATE VALVE-8", in 4' DIAMETER VAULT	EA	8	4,000.00	32,000.00	5,100.00	40,800.00
9	REMOVE EXISTING WATER VALVE AND VAULT	EA	1	150.00	150.00	500.00	500.00
10	REMOVE EXISTING WATER VALVE AND BOX	EA	1	100.00	100.00	400.00	400.00
11	REMOVE EXISTING WATER VALVE AND ABONDON VAULT	EA	6	150.00	900.00	300.00	1,800.00
12	FIRE HYDRANT TO BE REMOVED	EA	7	500.00	3,500.00	1,200.00	8,400.00
13	FIRE HYDRANT WITH AUXILIARY VALVE AND VALVE BOX	EA	7	7,500.00	52,500.00	6,800.00	47,600.00
14	WATER SERVICE REPLACEMENT, SHORT	EA	30	3,000.00	90,000.00	2,800.00	84,000.00
15	WATER SERVICE RECONNECTION, LONG	EA	25	3,500.00	87,500.00	3,700.00	92,500.00
16	PAVEMENT REMOVE AND REPLACE, FULL DEPTH	SY	2637	5.00	13,185.00	87.00	229,419.00
17	REMOVE AND REPLACE PCC CURB AND GUTTER	LF	170	45.00	7,650.00	30.00	5,100.00
18	REMOVE AND REPLACE PCC SIDEWALK	SF	55	10.00	550.00	14.00	770.00
19	CONCRETE DRIVEWAY REMOVAL AND REPLACEMENT	SY	110	78.00	8,580.00	63.00	6,930.00
20	ASPHALT DRIVEWAY REMOVAL AND REPLACEMENT	SY	66	49.25	3,250.50	70.00	4,620.00
21	CLASS D PATCHES	SY	137	38.75	5,308.75	77.00	10,549.00

Attachment: Bid Tabulation (Skylark Drive and Ventura Drive Water Main Replacements)

Bid open: 11:00 AM Tuesday, May 4, 2021
Location: Village Hall

				5		6	
Red unit price = unit price is above median unit price Blue unit price = unit price is equal to median unit price Green unit price = unit price is below median unit price				J. Congdon Sewer Service, Inc. 170-A Alexandra Way Elk Grove Village, IL 60007 (630) 510-2434 Fax (630) 510-9255		Copenhaver Construction, Inc. 75 Koppie Drive Gilberts, IL 60136 (847) 428-6696 Fax (847) 428-6798	
ITEM NO.	**DESCRIPTION**	**UNIT**	**QUANTITY**	**UNIT PRICE**	**TOTAL**	**UNIT PRICE**	**TOTAL**
22	F & P TOPSOIL	SY	600	5.00	3,000.00	4.00	2,400.00
23	SODDING (SPECIAL)	SY	600	10.00	6,000.00	7.00	4,200.00
24	DRAINAGE STRUCTURE INLET FILTER BASKET & CLEANING	EA	22	25.00	550.00	20.00	440.00
25	TRAFFIC CONTROL AND PROTECTION (SPECIAL)	LS	1	125,000.00	125,000.00	238,000.00	238,000.00
26	PRE-CONSTRUCTION VIDEO	LS	1	2,500.00	2,500.00	1,200.00	1,200.00
27	SURVEYING, STAKING & AS-BUILTS	LS	1	8,580.00	8,580.00	19,000.00	19,000.00
28	SOIL TESTING AND LPC-662/663 FORMS	LS	3	850.00	2,550.00	1,500.00	4,500.00
29	REMOVAL AND DISPOSAL OF UNSUITABLE MATERIAL	CY	100	25.00	2,500.00	20.00	2,000.00
30	REMOVAL AND DISPOSAL OF REGULATED SUBSTANCES (Contaminated)	CY	100	48.00	4,800.00	40.00	4,000.00
31	REMOVE AND REPLACE SANITARY SEWER-6"	LF	700	15.00	10,500.00	45.00	31,500.00
32	REMOVE AND REPLACE STORM SEWER-6"	LF	18	30.00	540.00	60.00	1,080.00
33	REMOVE AND REPLACE STORM SEWER-12"	LF	72	50.00	3,600.00	130.00	9,360.00
34	CATCH BASIN, TYPE A, 4' DIA. WITH TYPE 1 F & G, CLOSED LID	EA	2	3,500.00	7,000.00	31,000.00	62,000.00
35	INLET, TYPE A, 24" DIA. WITH FRAME AND GRATE	EA	1	2,500.00	2,500.00	1,500.00	1,500.00
36	RELOCATE STREET LIGHT	EA	1	5,000.00	5,000.00	7,000.00	7,000.00
37	MOBILIZATION	LS	1	80,000.00	80,000.00	49,000.00	49,000.00
38	LINE STOP-8"	EA	6	3,450.00	20,700.00	54,000.00	324,000.00
			TOTAL BID AS READ	**$**	**1,015,801.00**	**$**	**1,652,604.75**
			TOTAL BID AS CORRECTED				
			PROPOSAL GUARANTEE	5.00%		5.00%	
			COMMENTS				

Attachment: Bid Tabulation (Skylark Drive and Ventura Drive Water Main Replacements)

Consider a Motion Authorizing the Village Manager to Execute a Proposal for Construction Engineering Services for the Skylark Drive and Ventura Drive Water Main Replacement Projects

BACKGROUND:
Construction is scheduled for the Skylark Drive and Ventura Drive Water Main Replacements Project. Work is tentatively scheduled to commence in June with construction to be substantially completed by September.

KEY ISSUES:

- Utilizing Construction Engineering Services is recommended to meet procedural requirements, assure quality construction, and allow for the necessary intermittent attention needed during this construction project.
- Doland Engineering completed the design and permitting for the project which has been competitively bid.

ALTERNATIVES:

1. Authorize the Village Manager to execute the proposal from Doland Engineering for Construction Engineering Services for the Skylark Drive and Ventura Drive Water Main Replacements Project.

2. Refer back to Staff with comments.

RECOMMENDATION:
Staff recommends authorizing the Village Manager to execute the proposal from Doland Engineering for Construction Engineering Services for the Skylark Drive and Ventura Drive Water Main Replacement Projects.

BUDGET IMPACT:
Funding is available in the water fund of the 2021 Capital Improvement Program to accommodate this work.

ACTION REQUIRED:
Motion to authorize the Village Manager to execute the proposal from Doland Engineering for Construction Engineering Services for the Skylark Drive and Ventura Drive Water Main Replacement Projects in the not-to-exceed amount of $51,800.

ATTACHMENTS:

- Doland Proposal Ventura and Skylark

Request for Proposal
2021 Watermain Replacement
Ventura Drive, Skylark Drive & Eric Drive
Construction Engineering Services
Village of Palatine
February 8, 2021

Submitted to:

Mr. George Ruppert, P.E.
Village Engineer
Village of Palatine

VILLAGE OF PALATINE
Est. 1866

Submitted by:

DOLAND ENGINEERING, LLC

Celebrating Over 50 years of Responsible Engineering - For Now, and the Future -

Attachment: Doland Proposal Ventura and Skylark (Skylark and Ventura Water Main Replacements Construction Engineering Services)

DOLAND
ENGINEERING, LLC

February 8, 2021

Mr. George Ruppert
Village Engineer
Village of Palatine
200 E. Wood Street
Palatine, Illinois 60067

RE: 2021 Water Main Replacement (Project No.: DPW-2023)
- Ventura Drive
- Skylark Drive
- Eric Drive

Dear Mr. Ruppert,

It is with pleasure that Doland Engineering, LLC presents the Village of Palatine with this proposal for Water Main Replacement construction engineering services. We have a strong background in municipal engineering as we regularly provide construction engineering services to governmental agencies. We have served the Village of Palatine in the past on projects and we are confident that the Village staff has been fully satisfied with the quality of our firm's work. During those projects, we have fostered a strong relationship with the Village of Palatine staff by providing the highest quality consulting services. As a result of our highly qualified staff, our clients have full confidence in our leadership, planning, oversight, schedule and budget adherence, through full project completion and close out. The member of our professional staff who will represent our firm regarding all matters related to this proposal will be myself, Desiree Doland. My contact information is as follows:

Desiree D. Doland, P.E.
Doland Engineering, LLC
334 E. Colfax Street, Suite C
Palatine, IL 60067
Ph. (847) 991-5088 x117
Email: ddoland@dolandengineering.com

I look forward to the opportunity to work with you and your staff.

Sincerely,

Desiree D. Doland, P.E.
C.E.O.

Attachment: Doland Proposal Ventura and Skylark (Skylark and Ventura Water Main Replacements Construction Engineering Services)

TABLE OF CONTENTS

334 EAST COLFAX STREET, SUITE C, PALATINE, ILLINOIS 60067
847.991.5088 • FAX 847.934.3427 • WWW.DOLANDENGINEERING.COM

SECTION 1: Project Understanding/Approach

- **A.** Project Understanding
- **B.** Project Approach
- **C.** Project Construction Services

SECTION 2: Project Organizational Chart

- **A.** Organizational Chart

SECTION 3: Proposed Project Timeline and Fees

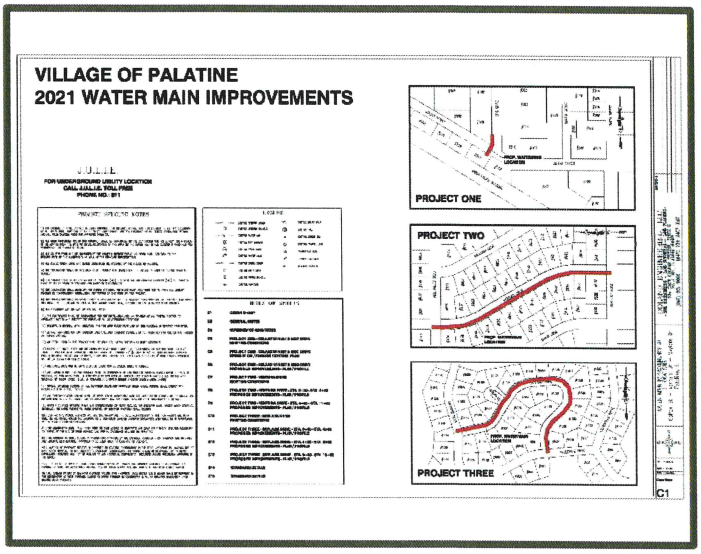
- **A.** Project Timeline/Milestones
- **B.** Construction Engineering Fee Schedule

Attachment: Doland Proposal Ventura and Skylark (Skylark and Ventura Water Main Replacements Construction Engineering Services)

SECTION 1: PROJECT UNDERSTANDING/APPROACH

A. Project Understanding

We have reviewed the Final Engineering Plans and contract bid documents, including special provisions. We have visited the site and performed a thorough inspection of all areas involved, taking special note of areas of concern for construction. This information, combined with our conversations with Village staff and our experience with prior construction engineering work for the Village of Palatine, gives us a complete understanding of this project and the expectations of the Village for a successful completion. Upon reviewing all the information, we find the main components of the project to be:



- Watermain Installation for new 8" mains (utilizing open cut)
- Connections to existing 6" and 8" water main systems at project limits
- Water valves in vaults for system isolation
- Storm Sewer replacements for water main quality pipe as necessary to accommodate separation requirements
- Sanitary Sewer replacements for water main quality pipe as necessary to accommodate separation requirements
- Roadway pavement, curb & gutter and sidewalk removal and replacement for open cut installations
- Landscape restoration

Attachment: Doland Proposal Ventura and Skylark (Skylark and Ventura Water Main Replacements Construction Engineering Services)

B. Project Approach

We approach construction engineering projects with a very detailed eye from start to finish; this secures the success of the project. Upon reviewing the plans and specifications there are several areas we have identified as key concerns that will require special attention to ensure the successful execution of the construction operations. There is limited traffic access into both the Ventura Drive and Skylark Drive work limits so communication with law enforcement and emergency services will be important to ensure that no delay in emergency services occurs. Additionally, Colfax Street is a thoroughfare for traffic routing from the downtown area to Quentin Road (including routing traffic to the post office). This further heightens the sensitivity to ensuring that the contractor has a detailed work schedule which they update continually for accuracy of temporary intersection closure notices and traffic control during street excavation and restoration. Therefore, coordination and scheduling will be of the highest importance throughout the project. Approaching the project with a preemptive view will aid in scheduling, safety and budget adherence.

Project Coordination:

Involving all parties in the coordination and scheduling of the project from the beginning is essential to its success. There are several public entities whose transportation and access needs will be significantly impacted by this project:

- Palatine Police Department
- Palatine Fire Department
- U.S. Postal Service (for Colfax Street)

We would like to give the Village, its safety providers (fire and police departments), an opportunity to discuss the project and the potential impact it may have on their organizations. We would like to forward the contractor's schedule, and all schedule updates, to the Police and Fire Departments to keep them informed and to allow them to provide us with any of their concerns related to the construction schedule.

Utility Coordination:

It is imperative that a full review of all existing utilities and their crossing locations are verified prior to construction. We will work with the Contractor, as needed, for any exploratory excavations to determine elevations of utilities that may be in conflict. If needed, coordination will the utility companies will begin immediately so that any adjustments to the construction schedule can be made to ensure that there are no delays in progress of the project.

Traffic Control and Patterns:

With improvements crossing two main neighborhood intersections, which will inherently require temporary intersection closures, traffic control and signage will be critical to ensuring safety and continued flow of traffic. It will be imperative that the appropriate signage is in place and verified on a daily basis.

In addition to hauling trucks, there will be many material delivery trucks throughout the construction that will also need to be coordinated with the Contractor and our staff. The storing of materials will need to be determined prior to delivery and no materials will be allowed in areas that reduce sight distance or create a safety issue for both pedestrian and vehicular traffic.

C. Project Construction Services

We will perform construction observation and inspection services throughout the project duration on behalf of the Village of Palatine. Our RE services will be performed by professional and technical staff as warranted by the work being undertaken and all work will be under the direct supervision of a license professional engineer. The following tasks will be performed by our staff:

1) Pre-Construction Services
   - ❖ Ascertain the standard practices of the Village and become familiar with the contract documents
   - ❖ Prepare conformed bid documents
   - ❖ Prepare project files, Quantity and IDR Books
2) Construction Services
   On-site representation to accurately document and record by measure and/or computation all quantities used on the construction project and to ensure that project details and specifications are being implemented and followed. This observation will be full-time for this project which will allow us to be on-site for approximately 8-hours per day on average so that the construction operations can be viewed and inspected along with quantities and cost items adequately documents.
   - ❖ Preparing and submitting daily inspection reports and quality control reporting
   - ❖ Maintain a project daily diary
   - ❖ Advise and assist Village in resolving construction issues
   - ❖ Prepare design clarifications
   - ❖ Prepare Requests for Change (RFC)
   - ❖ Review and coordinate all Requests for Information (RFI's)
   - ❖ Verify contractor's adherence to the plans and special provisions
   - ❖ Monitor, maintain and update project schedule
   - ❖ Conduct regular meetings with contractor and applicable team members
   - ❖ Provide weekly construction activity reports
   - ❖ Review change orders for approval of extra work
   - ❖ Review contractor's submittals for conformance with contract documents
   - ❖ Develop project punchlist
   - ❖ Furnish and possess on-site all necessary field survey equipment necessary for measurement verification of contractor's work
3) Post-Construction / Project Close-out Services
   - ❖ Manage punchlist completion and documentation of all final waivers, close-out documents and record drawings
   - ❖ Assist in application for payment requests
   - ❖ Close-out project accounting and provide status of final project budget

Attachment: Doland Proposal Ventura and Skylark (Skylark and Ventura Water Main Replacements Construction Engineering Services)

SECTION 2: ORGANIZATIONAL CHART

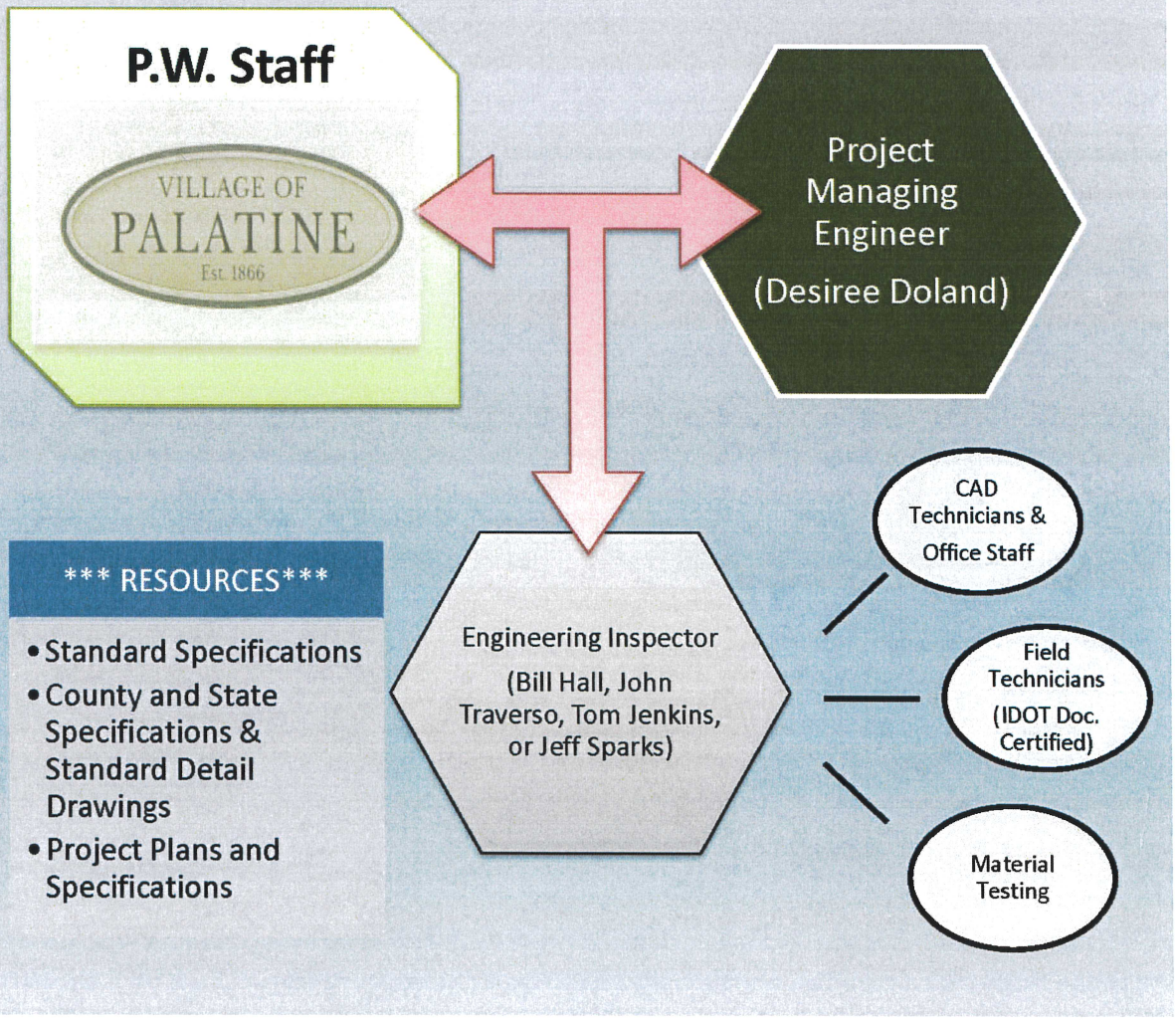
DOLAND ENGINEERING, LLC

Ventura–Skylark-Eric W.M.

Construction Oversight and Inspection Services

Organizational Chart

The illustration below represents how the key staff members will utilize necessary resources and identify communication paths



Attachment: Doland Proposal Ventura and Skylark (Skylark and Ventura Water Main Replacements Construction Engineering Services)

SECTION 3: PROPOSED PROJECT TIMELINE AND FEES

A. Project Timeline/Milestones

Based upon projects of similar scope of work, we estimate that this project will have a duration for each segment as follows:

- Skylark Drive – 26 days
- Ventura Drive – 18 days
- Colfax Street – 3 days

Total anticipated construction is 47 days.

B. Construction Engineering Fee Schedule

For our fee establishment, we have used an anticipated 47-days work schedule for the contractor to complete this work. We further anticipate 2 contractor days for attention to punchlist items. This current anticipated contractor's work schedule was the basis for our man-hours for performing RE duties. A tabulation of the contractor's schedule and our associated inspection hours is tallied as follows:

Fee Forecast: $51,800.00
This fee forecast is based upon the estimated hours of work of the responsible staff as tallied below. The actual billing will be submitted based upon the actual hours worked by our staff.

Task	Contractor's Work Days	Professional Engineer (hrs.)	Sr. Construction Inspector (hrs.)
Task 1 Pre-Construction	0	4	8
Task 2 Construction Services	47	40	376
Task 3 Post-Construction	2	8	16
Total Estimated Hours		52	400
Hourly Rate		$150.00	$110.00
Total Fee		$7,800.00	$44,000.00
		Total Fee =	**$51,800.00**

For work outside the scope of this proposal (including additional contractor's working days), the above listed hourly rates of the individual staff members will apply.

Accepted By: _____

Title: _____

Date: _____

Attachment: Doland Proposal Ventura and Skylark (Skylark and Ventura Water Main Replacements Construction Engineering Services)

Street Fest 2021 Status Discussion

INTRODUCTION: The Village of Palatine's annual Street Fest has traditionally been held in late August. While the event's formal approvals are usually addressed early in the year, Staff has held off on processing anything this year due to the ongoing Covid-19 pandemic and related issues.

As time marches forward, we will soon need to make some decisions in regards to the event for 2021 and related issues. Although the Covid-19 metrics are trending in a positive direction, nobody knows what the short term future will bring. As of this Friday (May 14), the State of Illinois has indicated we will be moving into the Bridge to Phase 5 portion of the Governor's Restore Illinois Plan. The Bridge to Phase 5 was created to provide a transition from the guidelines and mitigation measures of Phase 4 to Phase 5 where all of the Covid-19 restrictions will be lifted. While the Bridge to Phase 5 does reduce the applicable guidelines and mitigation measures, restrictions such as capacity limits and crowd control requirements remain in place.

KEY ISSUES: It is with this uncertainty still in place that we must soon decide how to move forward. The key issues to consider are as follows:

- **Capacity Limits:** The Restore IL Plan includes capacity limits for outdoor festivals. For Phase 4, this limit is 15 people per 1,000 square feet, while for the Bridge to Phase 5 the limit is 30 people per 1,000 square feet. The attached exhibit outlines the area that has traditionally been utilized for street fest and the corresponding capacity limit calculations for Phase 4 and the Bridge to Phase 5. As you can see, the resulting capacity limits fall below the event's typical attendance. The other key element related to capacity limits is the corresponding requirement to track attendance and control access points. To accomplish this, the entire event area perimeter must be secured and include access points that are continuously monitored to ensure capacity limits are being adhered to. It should also be noted that there would be some significant challenges in securing the event area while also maintaining access to the surrounding businesses/properties.

- **Event Costs & Revenues:** Another key component that must be considered relates to the costs and revenues associated with holding Street Fest. Attached you will find a spreadsheet that outlines the actual costs and revenues from 2019's Street Fest, to those projected costs and revenues if Street Fest were to be held during the Bridge to Phase 5 or Phase 5 of the Restore IL Plan. This analysis assumes the traditional Kid Zone component of Street Fest would be eliminated for 2021 based on various Covid-19 issues. If the event were to be held under the Bridge to Phase 5 level of the Restore IL Plan, the analysis includes increased costs for fencing (due to the need to secure the site) and Police staffing (due to the need to monitor access points/attendance). Recognizing the associated capacity limits, the beer costs/revenues have been adjusted to 40% of the 2019 level. If the event were to be held under Phase 5 (with all restrictions eliminated), the fencing costs and Police staffing costs were reduced (as securing the entire event perimeter would not be required), while the beer costs/revenues were adjusted to 75% of the 2019 level recognizing the attendance levels may still be impacted due to ongoing Covid-19 related

concerns of the public. Lastly, it is important to note that the 2019 actual beer costs/revenues were the highest on record - a result of the high attendance and good weather. In looking at 2016 - 2018, the beer revenue ranged from a low of $109,500 to a high of $139,850, with the 3 year average being $121,170 (or $34,190 below the 2019 revenue of $155,360).

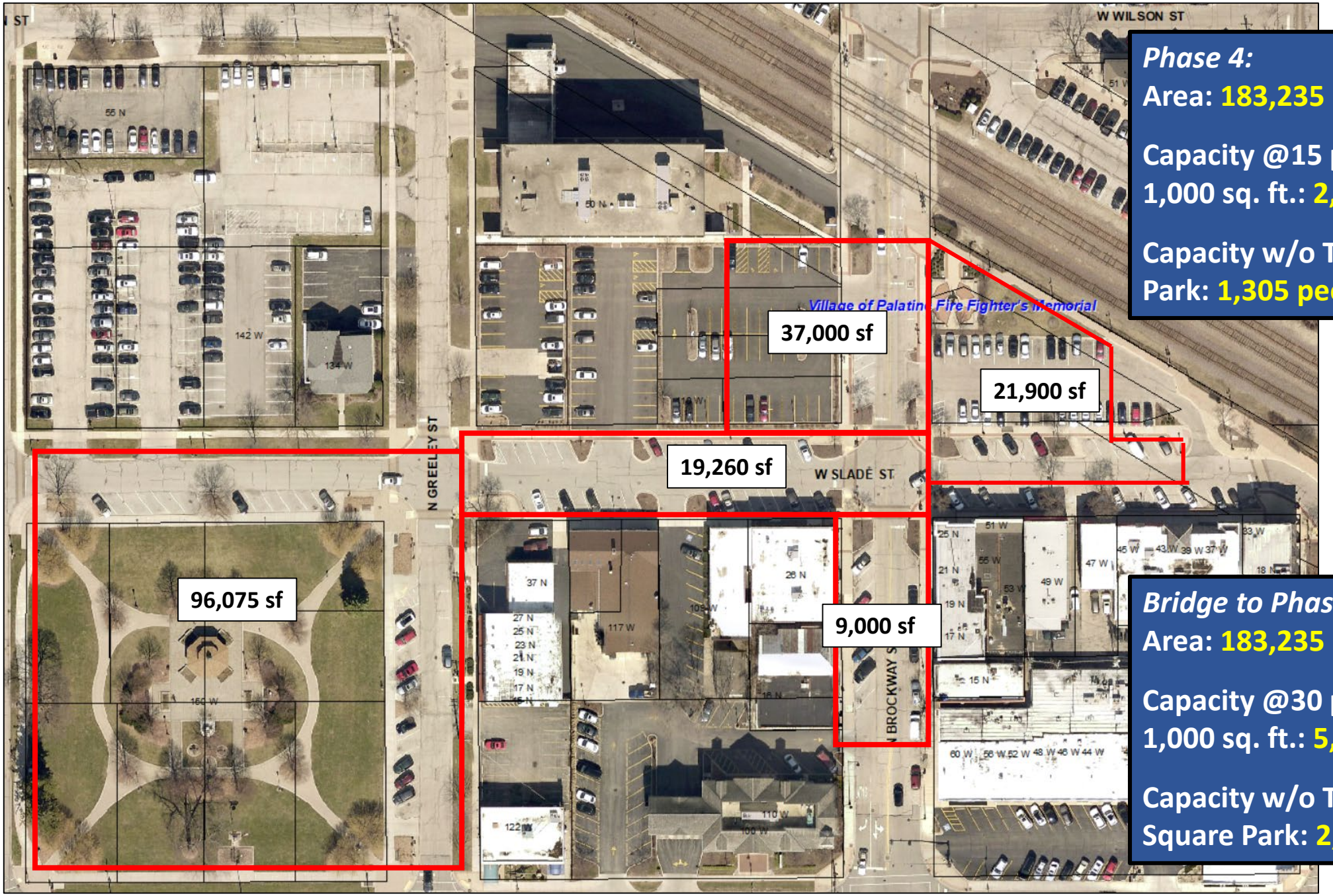
CONCLUSION & COUNCIL DIRECTION: After reviewing the above information and related attachments, Staff does not support conducting the event if we are not in Phase 5 (all Covid-19 restrictions lifted). The combination of Covid-19 guidelines and mitigation measures, as well as the corresponding increased costs and reduced revenues, would render hosting the event under either Phase 4 or the Bridge to Phase 5 of the Restore IL Plan impractical as well as financially irresponsible.

If the above position in regards to Phase 4 or the Bridge to Phase 5 is the consensus, then consideration needs to be given to the desire to continue planning for Street Fest in the event we reach Phase 5. It is likely that some limited costs will be lost if the event is cancelled less than 60 days (by late June) in advance, with additional costs becoming unrecoverable if the event is cancelled less than 30 days (by late July) in advance.

Staff will review these issues during Monday's meeting and seek Council direction on how to move forward with Street Fest for 2021.

ATTACHMENTS:

- Street Fest 2021 Area & Capacity Calculations
- Restore IL Phase 4 Guidelines FAQ April 21 2021
- Street Fest 2021 Cost & Revenue Analysis
- Restore IL Phase 4 Outdoor Festival Guidelines
- A Bridge to Phase 5



Phase 4:

Area: 183,235 sq. ft.

Capacity @15 people per 1,000 sq. ft.: 2,745 people

Capacity w/o Town Square Park: 1,305 people

Bridge to Phase 5:

Area: 183,235 sq. ft.

Capacity @30 people per 1,000 sq. ft.: 5,490 people

Capacity w/o Towne Square Park: 2,610 people

Attachment: Street Fest 2021 Area & Capacity Calculations (Street Fest 2021 Status

Illinois Department of Commerce & Economic Opportunity
JB Pritzker, Governor

RESTORE ILLINOIS PHASE 4 GUIDELINES FAQ

Updated April 21, 2021

Currently, every region of the state is in Phase 4 of the five-phase Restore Illinois mitigation plan. On March 18, 2021 Governor Pritzker announced a metrics-based, vaccination-informed framework for Illinois to advance to Phase 5 of the state's Restore Illinois Plan, our new normal. Any adjustments made to the current Phase 4 mitigations were made in coordination with business leaders and health experts, to ensure mitigations reflect the latest science and are consistent across industries. For additional information on Phase 4, the "Bridge Phase", as well as the metrics used to determine when the State will enter the Bridge Phase and Phase 5, please see the DPH Bridge Phase FAQ.

Table of Contents

Proof of Vaccination of Negative COVID-19 Test 1
Restaurant & Bars 3
Meetings, Conventions and Trade Shows 5
Outdoor Markets and Festivals 6
Sports and Fitness Centers 7
Indoor Recreation, Theaters, and other Entertainment Venues 8
Day Cares and Day Camps 9
Miscellaneous Questions 10

Proof of Vaccination of Negative COVID-19 Test

How are capacity limits outlined in the guidelines impacted for guests or patrons that are able to demonstrate immunity with proof of a vaccination or negative COVID-19 test?

- Individuals with proof of full vaccination plus 14 days or a negative COVID-19 test (PCR) 1 to 3 days prior to an event or outing do not count against capacity limits. Patrons and attendees must show proof of completed vaccination series or recent negative COVID-19 test prior to entry and are subject to additional state face covering rules and social distancing guidelines of at least 6' between individuals that are not in the same household or group even if they meet the criteria for demonstrated immunity.

Attachment: Restore IL Phase 4 Guidelines FAQ April 21 2021 (Street Fest 2021 Status Discussion)

Is this effective immediately, or not until the Bridge Phase?

- This is effective immediately.

Is there a standard way to verify vaccination and/or having received a negative COVID-19 test?

- Following full vaccination, individuals receive a vaccination card from the administrator of the vaccine. At this point, there is no uniform proof of vaccine or negative COVID-19 tests. Businesses should develop methods to evaluate authenticity of the documentation provided.

Does this apply to all sectors which have guidelines?

- Yes.

How are businesses supposed to track individuals who received vaccinations or a negative COVID-19 test?

- Businesses are responsible for managing their capacity and admission procedures within the venue to establish a protocol and system to verify proof of a vaccination plus 14 days or a negative COVID-19 test. Businesses should evaluate privacy concerns to implement a reliable method to manage proof of vaccinations or negative COVID-19 test. If a venue is being utilized by a company for an event, the event host is responsible for compliance.
- If businesses opt to establish a system of checking proof of vaccination or a negative COVID-19 test to permit greater capacity, businesses should evaluate all applicable data privacy laws for retention of the information. Businesses are not required to ask all patrons of proof of vaccination or negative COVID-19 test if they wish to remain within Restore Illinois Phase 4 and Bridge Phase limits.

What, if any, records should a business or organization retain to comply with the stated option that persons with proof of vaccination or a negative COVID test do not count towards capacity?

- Similar to displaying a driver's license to show proof of age, individuals would show proof of vaccination with their card or online confirmation of a negative COVID test prior to entry. Retaining a copy of the record is not a requirement of compliance with this option. Businesses that have registration options for an event, could have a self-reporting function on the registration that the individual would check a box during the registration and then at the time of the event, provide the proof prior to entering the event. Clear communication to attendees on this requirement and expectation to bring the documentation with them for the event is recommended. Please consult an attorney with any data privacy or HIPAA compliance questions.

Is there a cap on the number of vaccinated individuals an establishment can allow on the premises?

- Venues with fixed seating such as a theater, restaurant, and sporting venue are limited by the requirement to maintain at least 6' social distancing between groups. Venues without fixed seating need to implement a method to ensure that groups maintain 6' social distancing within the space.

Attachment: Restore IL Phase 4 Guidelines FAQ April 21 2021 (Street Fest 2021 Status Discussion)

- For both fixed seating and non-fixed seating venues, capacities may also not exceed the maximum allowable capacity otherwise indicated by applicable codes (e.g. fire code) if other social distancing measures are feasible.

If an individual has a proven immunity through proof vaccinations or a recent negative COVID-19 test, can those individuals intermingle with people outside their group without social distancing?

- No. The concept of permitting individuals to not count towards the capacity limits does not permit the individuals to also mix within the venue, event, or other industry space and not follow the other restrictions.

Restaurant & Bars

What is the capacity for indoor dining, and when is it permissible?

- In Phase 4, Capacity is limited based on arranging tables so that seated patrons are a minimum six feet away from patrons at other tables (previously tables needed to be spaced 6 feet apart; now the seatbacks at one table must be 6 feet from the seatbacks at the other table).

Can bars and restaurants increase the size of their tables if some or all of the guests are vaccinated or present proof of a negative COVID-19 test?

- Yes. The party size set forth in the guidance (no more than 10 persons) can be increased to more than 10 because the individuals who provide proof of the vaccination or a negative COVID test do not count towards maximum of 10 persons per party at a restaurant and/or bar.

Can bars and restaurants' place tables closer than six feet apart if some or all of the guests at adjacent tables are vaccinated or present proof of a negative COVID-19 test?

- No. Tables must continue to be spaced in accordance with the dining guidelines (6' from chair backs).

For indoor spaces that accommodate eating/drinking, how does this affect the standing area capacity established in the guidelines?

- As long as the establishment operators can manage the standing area to ensure parties are placed at standing tables, not mixing and spaced at least 6' apart, then the standing area capacity (25%) can be increased with individuals that provide the proof of vaccination or negative COVID test.

What is considered a "room" for indoor dining purposes?

- A room is a separate and distinct area within an establishment that has transitional elements between the spaces (such as plexiglass, doors, walls, etc.).

Do patrons need to wear face coverings inside the restaurant or bar?

- Yes. Patrons should wear face coverings as soon as they enter the premises and keep them on except while eating and drinking.

Attachment: Restore IL Phase 4 Guidelines FAQ April 21 2021 (Street Fest 2021 Status Discussion)

What is considered "outdoor dining"?
A dining or drinking area is considered an outdoor dining or drinking area if the area meets any of the following criteria:

1. Located on the rooftop of a building or within establishment with retractable roof (should remain open during hours of operation of outdoor dining and/or drinking); or
2. Outdoor space connected to or located on the site of a restaurant, grocery store, health or fitness center, hotel, golf club, or other social club with a food establishment license; or
3. Indoor space where 50% or more of a wall can be removed via the opening of windows, doors, or panels provided that dining tables are within 8-ft from such opening; or
4. Any other outdoor dining and drinking areas authorized by local governments provided that food and drinks are prepared by licensed food or liquor establishments and that proper social distancing of 6-ft between designated customer tables and/or other seating areas is observed and parties are of 6 persons or fewer.

Is an outdoor structure such as a dome, tent, or igloo permitted as "outdoor dining" under the guidance?

- Yes. Below outlines the guidance for outdoor dining structures and businesses should consult the Illinois Fire Marshal and local fire department for specific guidance on Fire Codes for these structures:

Tents and Other Outdoor Structures for Multiple Tables/Separate Dining Groups
Provided they comply with all required municipal and/or local liquor commission restrictions and approvals, temporary outdoor structures, including tents, are permissible if they comply with the following requirements:

- Temporary outdoor structures must have at least two of the sides open to provide adequate air flow;
- Patrons inside a temporary outdoor structure must be seated, and tables must be spaced a minimum of six feet apart;
- All structural materials should have a fire-resistant certification or flame certification showing material is fire-rated or noncombustible;
- Restaurants will need inclement weather plans in writing and trained to staff to prevent any injuries in storms, snow, or other unsafe situations.

Tents or Domes/Igloos for Single Table Dining Groups

- Single party only (subject to mitigation restrictions on dining party size);
- The structure must maintain air circulation at all times, for example via an open door, two opposing window/side openings or an open roof panel or panels. Interactions with waitstaff should be brief and all parties must have masks on during these exchanges.
- Sanitize the chairs and table after each use; and
- Servers and other waitstaff to minimize their time in the structure, including instituting measures such as a QR Code menu.

Heating Devices
Businesses should consult with local municipalities and ensure compliance with local and state fire codes to determine if heating devices are permitted within a temporary outdoor structure,

Attachment: Restore IL Phase 4 Guidelines FAQ April 21 2021 (Street Fest 2021 Status Discussion)

and if so, how to operate the device within the structure. Assuming the heating device is permitted, establishments should follow these additional safety considerations to ensure responsible operations:

- Outdoor spaces with heating devices must keep devices away from combustible materials, such as tents, at all times.
- Enclosed areas with heating devices must have clearly marked entrances and exits.
- Businesses must have sufficient fire extinguishers to cover indoor and outdoor spaces.

Can bars and restaurants allow walk-in patrons for outdoor dining?

- Bars and restaurants should take reservations for all parties for contact tracing purposes. However, bars and restaurants can accept walk-ins provided they record the contact information of at least one person in the party – this is considered a walk-up reservation.

Bars and restaurants are required to utilize a reservation system for patrons. How long should the business retain the reservation record?

- The state recommends businesses maintain a copy of the reservation list for a minimum of 28 days. This will enable the business and state/local health officials to contact the patrons in the event of exposure to COVID-19.

Is live music permissible?

- Live music is permitted but employees and performers should follow social distancing guidelines, keeping the maximum distance possible from each other and from customers. Performers should wear face coverings where possible and the use of barriers between singers and customers and employees during the performance is strongly encouraged.
- Dancing and singing by patrons (i.e. karaoke) should not be permitted.

Meetings, Conventions and Trade Shows

What are the capacity limits for venues hosting meetings, conventions and/or trade shows?

- Venues hosting meetings, conventions and trade shows may operate under the following capacity restrictions:
  - Venues with overall capacity under 200 people may operate at the lesser of 50 people, or 50% of the overall capacity.
  - Venues with overall capacity more than 200 people may operate at the lesser of 250 people, or 25% of the overall capacity.

Social Events

What is considered a social event?

- Social events include, but are not limited to, weddings, bridal & baby showers, receptions, birthday parties, proms, picnics & barbecues, and funerals.

What are the capacity limits for social events?

- Venues hosting indoor weddings and social events are limited to lesser of 50 guests with OR 50% of overall room capacity and outdoor social events are limited to the lesser of 100 guests or 50% capacity

Attachment: Restore IL Phase 4 Guidelines FAQ April 21 2021 (Street Fest 2021 Status Discussion)

- A venue with multiple rooms may NOT split one wedding party into multiple rooms.
- An outdoor wedding venue may not place multiple tents 30 feet apart to accommodate multiple groups of 100 people for one wedding
- Dance floors should remain closed

What about restrictions for school graduation ceremonies?

- Schools should follow the seated spectator event guidance, including that capacity is limited to 25% of the seated capacity for indoor venues with an overall capacity greater than 200 people. In Phase 4, for indoor venues with a capacity of less than 200 people, capacity is the lesser of 50 people or 50% capacity.

How does the guidance apply to end of school year celebrations such as prom?

- Schools should consider prom alternatives, and for end of school celebrations should consider outdoor events that allow for social distancing
- In Phase 4, as with other social events, indoor capacity is limited to lesser of 50 guests OR 50% of overall room capacity and outdoor social events are limited to the lesser of 100 guests or 50% capacity.
- Participants need to have their face covering on for the event, only remove the face covering when eating or drinking.
- Dance floors at social events are not permitted at this time
- Venue operators should have a plan to limit congregation and crowding during entry/exit and throughout duration of the event
- Venue operators and event organizers should discourage standing and congregating in any areas
- Tables should be limited to 10 attendees and spaced so that attendees at separate tables are seated at least 6 feet apart

Does the gathering prohibition extend to internal office meetings and trainings?

- No. However, to the extent that the employee training sessions and meetings can be performed virtually, please do so.
- Internal employee meetings and trainings may be held on-site, for company purposes. On-site trainings and/or meetings for employees, must follow all guidelines related to social distancing and participants must have masks on during the sessions. The tables should be spread out so that the participants are greater than 6' apart.

Outdoor Markets and Festivals

Are outdoor festivals and fairs permitted in Phase 4?

- Yes; outdoor festivals, fairs, car shows, etc. should follow the Outdoor Markets and Festivals Guidelines.
- Capacity is limited to 15 people per 1,000 square feet.
- Event operators should design a plan to ensure social distancing throughout the event and designate employee(s) to monitor capacity limits and social distancing through the venue, including entrance, egress, and other locations, especially indoor spaces, where attendees are likely to congregate.

Attachment: Restore IL Phase 4 Guidelines FAQ April 21 2021 (Street Fest 2021 Status Discussion)

- Live music is permissible, but dance areas should be closed.
- Face coverings should be worn at all times by patrons, staff and vendors.

Are flea markets and farmers markets permissible?

- Yes, flea markets and farmers markets should follow these extra precautions:
  - For both indoor and outdoor markets, venue capacity should not exceed 25%, or 15 people per 1,000 square feet.
  - Indoor markets should open windows and doors for fresh air flow, when possible.
  - Face coverings should always be worn, whether indoor or outdoor.
  - Markets that offer food and beverage should follow the indoor and outdoor dining guidelines
  - Markets should have hand sanitizer available for customers upon entering the flea market and/or available at various locations within the flea market.
  - Vendors are encouraged to use an impermeable barrier or a second table between vendors and customers.
  - Markets are encouraged to space out booths/exhibits to limit customers from congregating.
  - Markets should have employees monitoring the venue to ensure customers are social distancing and wearing face coverings.

Are amusement parks allowed to reopen?

- Yes; Amusement parks should operate at no more than 25% capacity.
- Park operators should design a plan to ensure social distancing within the park property, especially at locations where visitors are likely to congregate.
- Ensure at least 6-ft. between seats on rides occupied by park guests that are not members of the same household or party.

Sports and Fitness Centers

Can individuals and/or teams play competitive games out of state?

- Out of state travel is permissible for sports that are permitted participate in Level 4 activities pursuant to the All Sports Policy. Please refer to that policy to determine is out of state travel is permissible.

Do people have to wear face coverings in health and fitness centers if they can stay six feet apart?

- Face coverings should be worn at all times when inside a health and fitness center, including while exercise. Face coverings should also be worn when outside if unable to maintain six feet social distancing from another individual.

Do athletes playing indoor sports have to wear face coverings even if they can stay six feet apart?

- Yes. Athletes should wear face coverings at all times when playing indoor sports, with the exception of when wearing a mask could lead to injury as set forth in the All Sports Policy

Attachment: Restore IL Phase 4 Guidelines FAQ April 21 2021 (Street Fest 2021 Status Discussion)

- Spectators should wear face coverings at all times when inside the sports venue

What about when playing outdoor sports?

- Face coverings are proven to reduce the spread of COVID-19 and are encouraged to be worn at all times
- Athletes playing outdoor sports should wear a face covering whenever six feet of social distancing cannot be maintained
- Spectators for outdoor events should wear face coverings whenever six feet of social distancing cannot be maintained

Do athletes need to be tested before participating in sports?

- Individuals who participate in higher-risk sports should be tested no less than twice per week, and preferably as close to possible to competition: within 72 hours of play if receiving PCR testing or within 24 hours of play if receiving antigen testing.
- All individuals that come into close contact with participants, coaches, trainers, and other individuals should be tested for COVID-19 prior to competition
- Individuals younger than 13, or individuals who are fully vaccinated and do not exhibit symptoms of COVID-19, do not need to be tested
- Testing should be conducted regularly, at least twice per week for higher-risk sports, and regardless of signs or symptoms or whether the athlete has come into contact with someone who has been diagnosed with COVID-19

Do non-competitive dance classes and lessons fall under the All Sports Guidelines?

- Yes.

Can you apply the 50-person gathering limit to 5K or 10K races?

- Yes. 5K or 10K races can classified as outdoor recreation and follow those posted guidelines. Applying the principle to running races, they can be held if the start times are staggered enough so that the groups do not mix with one another regardless of the individuals pace running and/or walking. The minimum guidelines should be staggered starts of 30 minutes and the start and finish points should be different locations to avoid gatherings over 50 people. Municipalities and local public health departments are provided discretion in methods to implement the remainder of the guidelines for youth and recreational sports (link here)

Indoor Recreation, Theaters, and other Entertainment Venues

Can trampoline parks and indoor playgrounds operate?

- Yes; indoor playgrounds and trampoline parks may be open and follow the capacity restrictions for indoor recreation, which allows the lesser of 50 people or 50% capacity of the facility while in Phase 4.

Are theatres permitted in Phase 4?

- Yes; indoor and outdoor movie theaters are permitted to be open in Phase 4.
- Indoor venues with capacity of less than 200 people may have the lesser of 50 people or 50% capacity.

Attachment: Restore IL Phase 4 Guidelines FAQ April 21 2021 (Street Fest 2021 Status Discussion)

- Indoor venues with capacity of more than 200 people may operate at no more than 25% capacity.
- Outdoor theaters and performing arts venues should operate at 25% of overall theater or performance space capacity.
- Cleaning and disinfecting of occupied seats or tables between use by different groups or parties, and again at closing time.
- Theaters and performing arts guidelines

What about outdoor concerts that do not have seats, like concerts in the park?

- Concerts in the park are permissible, and should follow the capacity restrictions set forth in the outdoor festival guidelines, which is 15 people per 1,000 square feet.

Are drive-in theaters and concerts permissible in Phase 4?

- Yes. In addition to following the safety and sanitation procedures set forth in the theatre and performing arts guidelines, drive-in theater and concert venues should follow these additional guidelines:
    - Oversized vehicles are not permitted (buses, RVs, limousines).
    - Venues must obtain the name, address, phone number and email address of at least one person per vehicle.
    - Tickets should be purchased on-line or over the phone in advance of the performance.
    - Venues should provide landmarks for attendees to easily identify where there are/were in the venue.
    - If patrons will exit the vehicle (concerts), vehicles must be parked in every third parking spot.
        - Individuals exiting the vehicle must remain in one space immediately adjacent to their vehicle.
        - Spaces should be clearly outlined (e.g. parking cones, parking stop, etc.) for ease of enforcement of social distancing measures between spaces.
        - Tents are not permitted.
        - Venue staff should monitor area to ensure groups are not congregating.
    - If patrons will remain in the vehicle (movie theaters), vehicles must be parked in every other spot.
    - Individuals must wear masks when outside of their vehicle or designated space.

Day Cares and Day Camps

What guidance will day camps need to follow in Phase 4?

- Daycares licensed by DCFS should continue to follow those guidelines.
- Group sizes should be limited to 15 participants to 1 adult.
- Operators need to follow the IDPH guidelines on any water-based activities to follow IDPH guidance.
- Guidance on holding activities requiring physical exertion and/or exertion of voice outdoors moved to best practice.

Attachment: Restore IL Phase 4 Guidelines FAQ April 21 2021 (Street Fest 2021 Status Discussion)

Are overnight camps permissible?

- Yes. Camps should follow the updated guidelines for Day and Overnight Camps.

What water-based activities are permissible at camps?

- Camps should follow the swimming facility guidelines set forth by IDPH. Camps may also offer non-swim related activities, such as water balloons, sprinklers, and hoses. Slip-and-slides and similar type activities where multiple participants are in repeated contact with the equipment should not be used. Camps should ensure each participant has his/her own towel, and proper handwashing hygiene should be observed before and after the activity.

Are daycares permissible in areas under mitigation?

- Yes. Daycares licensed by DCFS should continue to follow those guidelines.

What about day camps not licensed by DCFS?

- Day camps not licensed by DCSF can operate in group sizes of 30 or fewer.
- Mitigation measures do not impact day camp guidance.

Miscellaneous Questions

Is there an exemption to the requirement that individuals wear a face covering when within six feet of other program participants?

- No. Face coverings are required unless an individual has a medical condition that prevents him/her from doing so. To establish the medical condition an individual should consider obtaining a doctor's note. The exemption is for individuals, not for entire business/programs. Local health departments do not issue exemptions.

What is the guidance for churches and other places of worship?

- Religious organizations and houses of worship are strongly encouraged to consult and follow the recommended practices and guidelines from the Illinois Department of Public Health.
- As set forth in the IDPH guidelines, the recommendation for capacity within a church or other place of worship is as follows: (a) for facilities with an overall capacity limit of less than 200 people, the capacity should be the lesser of 50 people or 50% capacity; or (b) for facilities with an overall capacity limit of 200 people or more, or when outdoors, current guidelines recommend gatherings of no more than 25% capacity.
- Religious organizations are strongly encouraged to take steps to ensure social distancing, the use of face coverings, and implementation of other public health measures
- The IDPH guidance provides additional guidance on a variety of issues including: individual control measures and screening, cleaning protocols, and singing and group recitation.

Are there restrictions for funeral homes?

- Funeral home operators should follow the indoor group size restriction of the lesser of 50 people or 50% capacity of the room.

Attachment: Restore IL Phase 4 Guidelines FAQ April 21 2021 (Street Fest 2021 Status Discussion)

	2019			2021 - Bridge to Phase 5 (No Kid Zone)			2021 - P (No Kid Zone)	
	Cost	Revenue		Cost	Revenue		Cost	Revenue
Event Management	$15,000			$15,000			$15,000	
RES Staff/Support	$3,900			$3,900			$3,900	
Stage, Audio + Lighting	$15,350			$15,350			$15,350	
Equipment	$1,075			$1,075			$1,075	
Fence	$7,205			$10,800			$4,000	
Tents (Big Top)	$17,365			$6,800			$6,800	
High tops, tables, chairs, ramp	$8,861			$10,500			$10,500	
Other	$2,366			$2,500			$2,500	
Porta Potties	$6,568			$6,664			$6,664	
Gen Power	$6,385			$4,800			$4,800	
Ice	$2,150			$2,150			$2,150	
Supplies (tickets, prizes, printing, etc.)	$3,500			$2,000			$2,000	
Music	$39,500			$23,500			$23,500	
Kid Zone Entertainment & Bouncy Houses	$6,090							
Food Vendor Fee		$4,800			$4,000			$4,000
Beer	$38,395	$155,350		$16,125	$62,150		$30,250	$116,500
Pop/Water	$4,172	$4,172*		$1,750	$1,750		$2,500	$2,500
Sponsorships		$36,200			$16,000			$16,000
Volunteer T-Shirts	$2,575			$2,500			$2,500	
VoP Staff Costs								
Public Works	$10,900			$11,000			$11,000	
Police	$8,500			$13,500			$9,000	
Fire	$7,100			$14,400			$14,400	
Insurance	$1,510			$1,600			$1,600	
Music Licenses	$1,000			$1,000			$1,000	
Total	***$209,467***	***$191,550***		***$166,914***	***$83,900***		***$170,489***	***$139,000***
Net Event Revenue / Cost	**-$17,917**			**-$83,014**			**-$31,489**	

* = Rotary receives net proceeds from sale of pop/water

Notes:

2021 Bridge to Phase 5: The projected beer/pop/water costs and revenues are projected at roughly 40% of 2019.

2021 Phase 5: The projected beer/pop/water costs and revenues are projected at roughly 75% of 2019.

Attachment: Street Fest 2021 Cost & Revenue Analysis (Street Fest 2021 Status Discussion)

OUTDOOR MARKETS AND FESTIVAL GUIDELINES

Illinois Department of Commerce & Economic Opportunity
JB Pritzker, Governor

RESTORE ILLINOIS
A Public Health Approach To Safely Reopen Our State

PART OF PHASE 4 OF RESTORE ILLINOIS PLAN

APPLICABLE TO EACH REGION UPON TRANSITION TO PHASE IV | ISSUED ON MARCH 18, 2021

The Revitalization Phase of the Restore Illinois public health approach to reopening the Illinois economy includes larger gathering sizes, additional businesses reopening and increased capacities. We must all continue to social distance, frequently wash our hands and cover our faces to maintain progress in overcoming COVID-19.

Attachment: Restore IL Phase 4 Outdoor Festival Guidelines (Street Fest 2021 Status Discussion)

This document is applicable to businesses that meet the following criteria:

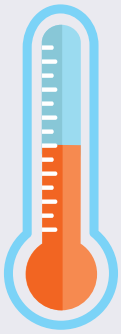
- Outdoor markets & festivals with multiple stations, vendors, or attractions
  - Examples include (non-exhaustive): flea markets, swap meets, festivals, block parties, state fairs.
- **Note**: Event hosts and vendors providing ancillary services that operate across multiple workplace environments should also refer to applicable Phase IV guidelines for guidance on those workplaces. Examples include (non-exhaustive):
  - Rides or similar attractions should also refer to Amusement Parks guidelines
  - Live music or concerts should also refer to Theater and Performing Arts guidelines
  - Food and beverage services should also refer Restaurant & Bar guidelines guidelines
  - Recreation activities should also refer to Indoor and Outdoor Recreation guidelines
- **Note**: As of release, outdoor markets & festivals with multiple stations, vendors, or attractions may operate at 15 people per 1,000 sq. ft. Capacity restrictions will be reassessed on an ongoing basis throughout Phase IV

Uniform guidelines across businesses, industries and nonprofits within the State of Illinois:

GENERAL HEALTH

i. Minimum guidelines

1. All employees who can work from home should continue to do so
2. Employees should wear face coverings over their nose and mouth when within 6-ft. of others (cloth masks preferred). Exceptions may be made where accommodations are appropriate – see IDHR's guidance.
3. Social distance of at least 6-ft. should be maintained between non-household individuals unless participating in activities permitted under Phase IV guidelines
4. Employers should provide hand washing capability or sanitizer to employees and if applicable, customers
5. Frequent hand washing by employees, and an adequate supply of soap/ paper towels and/or disinfectant/ hand sanitizer should be available



HR AND TRAVEL POLICIES

i. Minimum guidelines

1. All employees and workers who perform work at the worksite (such as temporary or contract workers) should complete health and safety training related to COVID-19 when initially returning to work. Resources to design a training are posted on the DCEO Restore Illinois guidelines website
2. Employees should follow CDC travel guidance to protect themselves and others during business travel
3. Employees should not report to, or be allowed to remain at, work if sick or symptomatic (with cough, shortness of breath or difficulty breathing, fever of 100.4 degrees or above, chills, muscle pain, headache, sore throat, new loss of taste or smell, or other CDC-identified symptoms), and sick or symptomatic employees should be encouraged to seek a COVID-19 test at a state or local government testing center, healthcare center or other testing locations
4. Employers should clearly explain all paid leave policies and make workers aware that they may be eligible for benefits if they are sick or symptomatic
5. Employers should be aware that the Occupational Safety and Health Act of 1970 and provisions of state law prohibit employers from retaliating against workers for raising safety or health concerns

ii. Encouraged best practices

1. Provide reasonable accommodation for COVID-19-vulnerable employees, including but not limited to work from home (if feasible), reduced contact with others, use of barriers to ensure minimum distance between others whenever feasible or other accommodations that reduce chances of exposure

Attachment: Restore IL Phase 4 Outdoor Festival Guidelines (Street Fest 2021 Status Discussion)

HEALTH MONITORING

i. Minimum guidelines

1. Employers should make temperature checks available for employees and encourage their use on a daily basis. Employers should post information about the symptoms of COVID-19 in order to allow employees to self-assess whether they have any symptoms and should consider going home
2. All employers should have a wellness screening program. Resources outlining screening program best practices are posted on the DCEO Restore Illinois guidelines website
    a. Employers should conduct in-person screening of employees upon entry into workplace to verify no presence of COVID-19 symptoms
    b. If employee shift is greater than 5 hours, employers should also conduct mid-shift screening to verify no presence of COVID-19 symptoms (in person preferred, though virtually is permitted)
3. If employee reports having any COVID-19 related symptoms, they should remain isolated at home for a minimum of 10 days after symptom onset AND until feverless and feeling well (without fever-reducing medication) for at least 72 hours OR confirmed to not have COVID-19 via 2 negative COVID-19 tests in a row, with testing done at least 24 hours apart
4. If employee reports having any COVID-19 related symptoms, employers should encourage employee to contact their health care provider; if multiple employees report having any COVID-19 related symptoms, employers should notify their local health department within three days of being informed of the prevalence of COVID-19 symptoms; if multiple employees test positive for COVID-19, employers should notify their local health department within one day of positive test results
5. If an employee is identified as being COVID-19 positive by testing, CDC cleaning and disinfecting should be performed according to CDC guidelines
6. Where appropriate, notify employees who have been exposed. Employers should not identify an employee who tested positive by name
7. Any employee who has had close contact with co-worker or any other person who is diagnosed with COVID-19 should quarantine for 14 days after the last/most recent contact with the infectious individual and should seek a COVID-19 test at a state or local government testing center, healthcare center or other testing locations. All other employees should be on alert for symptoms of fever, cough, or shortness of breath and taking temperature if symptoms develop
8. Organizers should make information available to all attendees regarding post-event symptom monitoring, testing for COVID-19, and how to inform the organizer and appropriate public health authorities of a confirmed case of COVID-19.
9. Attendees from outside the state or country should receive a negative COVID-19 test within 72 hours of the event

[1] Close contacts include household contacts, intimate contacts, or contacts within 6-ft. for 15 minutes or longer unless wearing N95 mask during period of contact.

Attachment: Restore IL Phase 4 Outdoor Festival Guidelines (Street Fest 2021 Status Discussion)

Guidelines specific to day camps:

PHYSICAL WORKSPACE

i. Minimum guidelines

1. Event host should display signage at entry with face covering requirements, social distancing guidelines, cleaning protocols, and any reduced capacity limit, in multiple languages as needed
2. If applicable, on website and digital ticket purchasing sites, event host should clearly indicate face covering requirements, social distancing guidelines, cleaning protocols, and any reduced capacity limit, in multiple languages as needed
3. Event operators should design a plan to ensure social distancing throughout the event and designate employee(s) to monitor capacity limits and social distancing through the venue, including entrance, egress, and other locations, especially indoor spaces, where attendees are likely to congregate. Organizers should take additional precautions to ensure attendees adhere to social distancing and other interventions in these high-density locations and spaces, such as the following:
   a. Limit capacity in these areas to minimize opportunities for person-to-person contacts.
   b. Introduce circulation of outdoor air or improve indoor air ventilation in any indoor spaces.
4. Spacing of service stations (e.g., booths, stalls) should allow for at least 6-ft. social distancing between vendors and customers, including at customer queue points
5. For any seated areas, event host should ensure at least 6-ft. between seats occupied by customers that are not members of the same household or party. If seats cannot be moved, event host should limit number of open seats to ensure social distancing (e.g., zip tie unused seats, remove seat bottoms, cover unused seats)
6. Event host should provide hand washing or hand sanitization stations at entry points and at high-traffic areas (e.g., booths, stalls) throughout the venue
7. Ancillary areas of congregation (e.g., dance floors) should remain closed
8. Event host should designate specific area for eating and drinking activities for customers; designated area should follow Restaurant and Bar guidelines
9. Event host and vendors selling concessions should follow Restaurant and Bar guidelines and should be one of the following:
   a. Delivered by a server who takes orders from c while seated with distancing requirements laid out in Restaurant and Bar guidelines ; OR
   b. Purchased pre-packaged via “grab and go” with queuing areas clearly marked to observe social distancing

Attachment: Restore IL Phase 4 Outdoor Festival Guidelines (Street Fest 2021 Status Discussion)

10. If practical, minimize queuing for booths and other attractions via virtual queuing
    a. Where not practical, display visual markers 6-ft. apart at customer queue points (e.g., booths, ticketing stations)
    b. Avoid winding queues whenever possible. If necessary, ensure distance between queued attendees of at least 6 feet in all directions.

ii. Encouraged best practices

1. Display visual markers to regulate traffic flow and limit congregation of individuals throughout venue
    a. Limit attendee travel to one-way movement only in corridors narrower than 16 feet wide.
2. If practical, install impermeable barrier between vendors and customers at ticket booths, checkout counters, etc.
3. If practical, implement touchless transactions
4. If practical, install check-in stations at entrance of booths/ attractions to track customer movement throughout venue
5. If practical, designate staging area for taxis and rideshare vehicles to drop-off and pick-up customers
6. If customers are required to go through security, utilize walk-through magnetometers to allow security workers to maintain social distance and avoid patting down any customers
    a. If not practical, security workers performing pat-down searches wear appropriate face coverings and gloves and have access to a hand washing and/or sanitizing station
7. Remove shared products (e.g., beauty testers) from displays
8. To the extent possible, items should be displayed such that customers can avoid touching multiple items in order to see merchandise
9. Prepare a venue-specific emergency evacuation plan that allows for customers to maintain 6-ft social distancing

Attachment: Restore IL Phase 4 Outdoor Festival Guidelines (Street Fest 2021 Status Discussion)

DISINFECTING/CLEANING PROCEDURES

i. Minimum guidelines

1. Cleaning and disinfecting of premises should be conducted in compliance with CDC protocols on a weekly basis
2. Clean and disinfect common areas (e.g., restrooms, checkout counters) and surfaces which are touched by multiple people (e.g., entry/exit doorknobs, stair railings) frequently; every hour recommended for high-traffic areas
3. Clean and disinfect occupied tables and seats between use by different groups or parties, and again at closing time
4. All required disinfecting, cleaning, or sanitizing activities to be conducted by employees should be within their normal workday or during otherwise compensated time

ii. Encouraged best practices

1. Checkout keypads and self-checkout stations should be disinfected by an employee after every transaction using disinfectant with contact time (length of time to kill all bacteria and viruses) of 1 minute or less (see EPA approved list of disinfectants)

STAFFING AND ATTENDANCE

i. Minimum guidelines

1. Outdoor markets and festivals may operate at a capacity of 15 customers per 1,000 sq. ft.
2. Event host should design a plan to allow for social distancing, addressing areas where customers may congregate (e.g., booths, attractions) and designate employee(s) to monitor capacity limits and social distancing; plan may include but is not limited to:
   a. Designating employees to meter customers in queues and monitor social distancing
   b. Designating employees to assist customers with navigating the event space
   c. Utilizing markings, signage, and verbal advisories to maintain 6-ft. social distancing at all times
3. Event host should have a plan to limit congregation during entry/ exit and throughout duration of the event. Possible ways to limit congregation, if applicable, include:
   a. Schedule staggered customer arrival times, with email or mobile notification to the extent possible
   b. Allow customers to select their entry time and location to the extent possible
   c. Limit number of unscheduled entries to the extent possible
   d. Designate specific point of entry for customers to the extent possible
   e. Create plan to limit congregation in venue-owned parking lots and assign parking spaces to customers during the digital reservation or ticketing process

Attachment: Restore IL Phase 4 Outdoor Festival Guidelines (Street Fest 2021 Status Discussion)

4. Event host should limit the occupancy of common areas/ break rooms to allow for social distancing of 6-ft. or greater by removing/ decommissioning furniture or staggering break times; this guideline is not intended to diminish employees break time requirements
5. To the extent possible, event host should develop a method to inform customers of available facility capacity before customers arrive at the venue (e.g. reservation system, overview of days/ times when venue is typically most crowded)

ii. Encouraged best practices

1. Stagger shift start and end times to minimize congregation of employees during changeovers
2. If practical, group employees in clusters and schedule groups on same shifts to reduce cross-team exposure

EXTERNAL INTERACTIONS

i. Minimum guidelines

1. Before allowing external supplier or non-customer visitor to enter, or while requiring them to wait in a designated area, event host should ask whether external supplier or non-customer visitor is currently exhibiting COVID-19 symptoms
   a. If practical, event host should take external supplier or non-customer visitor temperature using thermometer (infrared / thermal cameras preferred, touchless thermometers permitted)
2. Event host should keep log of all external suppliers who enter premises
3. Suppliers and non-customer visitors should wear face coverings over their nose and mouth at all time on the premises (exceptions can be made for people with medical conditions or disabilities that prevent them from safely wearing a face covering)

ii. Encouraged best practices

1. Limit contact between external suppliers/ non-customer visitors and employees

Attachment: Restore IL Phase 4 Outdoor Festival Guidelines (Street Fest 2021 Status Discussion)

CUSTOMER BEHAVIORS

i. Minimum guidelines

2. Customers should wear face coverings over their nose and mouth at all times while on the premises (exceptions can be made for people with medical conditions or disabilities that prevent them from safely wearing a face covering)
3. Attendees should avoid shouting, singing, or chanting as much as possible.
4. Customers should be advised to monitor for symptoms of COVID-19 for at least 7 days after the event and, if symptoms develop, to test for COVID-19. Organizers should make information available to attendees directing them how to inform the organizer and appropriate public health authorities of a confirmed case of COVID-19.
5. Before allowing entrance to venue, event host should ask whether customer is currently exhibiting COVID-19 symptoms. If customer does have symptoms, they should wait to enter venue until they have had no fever for at least 72 hours, other symptoms have improved, and at least 10 days have passed since their symptoms first appeared
6. If practical, implement touchless transactions/ registration for customers upon arrival to the venue (e.g. mobile ticketing/ check-in)
7. If applicable, customers should purchase online tickets in advance of arriving to venue
8. If practical, customers should check for available capacity before going to the venue

ii. Encouraged best practices

1. Attendees should be encouraged to test for COVID-19 within 1-3 days prior to the event.
2. If practical, event host should take customer temperature using thermometer (infrared / thermal cameras preferred, touchless thermometers permitted)
   a. Customer temperatures should be taken upon arrival to venue. Anyone with a temperature of 100.4°F or above will not be permitted to remain on site

Attachment: Restore IL Phase 4 Outdoor Festival Guidelines (Street Fest 2021 Status Discussion)

If you have questions or need additional support:
Please call our hotline at 1-800-252-2923
or e-mail us at ceo.support@illinois.gov
or return to Illinois.gov/businessguidelines

Additional Resources:

- CDC Interim Guidance for Businesses and Employers
- CDC Workplace Decision Tool
- IDPH Releasing COVID-19 Cases and Contacts from Isolation and Quarantine
- IDPH Testing Guidance
- IDPH FAQs
- Symptoms of Coronavirus
- IDHR FAQ for Businesses Concerning Use of Face-Coverings During COVID-19
- CDC Guidelines on Cleaning and Disinfecting Your Facility
- CDC Guidance on Cleaning Public Spaces, Workplaces, Businesses, Schools, and Homes
- EPA Disinfectants for Use Against SARS-CoV-2

Attachment: Restore IL Phase 4 Outdoor Festival Guidelines (Street Fest 2021 Status Discussion)

RESTORE ILLINOIS

A Bridge to Phase 5

As more of our residents receive the COVID-19 vaccine, Illinois will operate with a metrics-based pathway toward the fifth and final phase of the Restore Illinois reopening plan, in which all sectors of the economy reopen with businesses and recreation resuming normal operations, and where conventions, festivals, and large events can take place.

Following recommendations from public health experts, Illinois will move forward with a dial-like approach between the mitigations in Phase 4, which currently apply to the entire state, and the post-pandemic new normal of Phase 5. This Bridge to Phase 5 will allow for higher capacity limits and increased business operations, before public health experts tell us it is safe to move to the new normal that Phase 5 will bring.

Like the prior evidenced-based approaches to deliberately lift mitigations that have kept us safe and saved lives, this gradual path to Phase 5 will protect the progress we've made while allowing us to reopen the economy.

Once 70% of residents 65 and older have been vaccinated and barring any reversals in our COVID-19 hospitalizations and deaths for a 28-day monitoring period, the Bridge to Phase 5 will begin with increased capacity limits in both indoor and outdoor settings. Once 50% of residents 16 and older have been vaccinated and stable or declining COVID-19 metrics are recorded during a 28-day monitoring period, Phase 5 will be implemented, removing capacity limits altogether. All regions of the state will move through these next phases together based on statewide metrics.

While regulations are rolled back gradually, Illinoisans should continue following the public health guidelines that have kept us safe during the pandemic, like wearing a mask in public and social distancing.

Additionally, this updated guidance establishes new capacity limits for settings determined by risk level. In an update to current Phase 4 mitigations, individuals with proof of full vaccination — defined as 14 days after receiving a final vaccine dose — or a negative COVID-19 test (PCR) 1-3 days prior to an event do not count against capacity limits. Following the latest studies on virus transmission, lower risk activities that were either not permitted or allowed at a lower capacity have been expanded in Phase 4.

SETTING	PHASE 4	BRIDGE	PHASE 5
Dining	**Seated areas:** Patrons ≥ 6 feet apart; parties ≤ 10 **Standing areas:** 25% capacity	**Seated areas:** Patrons ≥ 6 feet apart; parties ≤ 10 **Standing areas:** 30% capacity indoors; 50% capacity outdoors	NO LIMITS
Health and fitness	50% capacity Group fitness classes of 50 or fewer indoors or 100 or fewer outdoors *	60% capacity Group fitness classes of 50 or fewer indoors or 100 or fewer outdoors	
Offices	50% capacity	60% capacity	
Personal care	50% capacity	60% capacity	
Retail and service counter	50% capacity	60% capacity	

SETTING	PHASE 4	BRIDGE	PHASE 5
Amusement parks	25% capacity *	60% capacity	NO CAPACITY LIMITS
Festivals and general admission outdoor spectator events	15 people per 1,000 sq. ft. *	30 people per 1,000 sq. ft.	
Flea and farmers markets	25% capacity or 15 people per 1,000 sq. ft.	**Indoor:** 15 people per 1,000 sq. ft. **Outdoor:** 30 people per 1,000 sq. ft.	
Film production	50% capacity	60% capacity	
Meetings, conferences and conventions	**Venue with capacity < 200 persons:** Lesser of 50 people or 50% capacity * **Venue with capacity ≥ 200 persons:** Lesser of 250 people or 25% capacity *	Lesser of 1,000 people or 60% capacity ^	
Museums	25% capacity	60% capacity	
Recreation	**Indoor:** Lesser of 50 people or 50% capacity **Outdoor:** Maximum groups of 50; multiple groups permissible	**Indoor:** Lesser of 100 people or 50% capacity **Outdoor:** Maximum groups of 100; multiple groups permissible	
Social events	**Indoor:** Lesser of 50 people or 50% capacity * **Outdoor:** Lesser of 100 people or 50% capacity *	**Indoor:** 250 people **Outdoor:** 500 people	
Spectator events (ticketed and seated)	**Indoor venue with capacity < 200 people:** Lesser of 50 people or 50% capacity * **Outdoor venue or indoor venue with capacity ≥ 200 people:** 25% capacity *	60% capacity	
Theaters and performing arts	**Indoor venue with capacity < 200 persons:** Lesser of 50 or 50% capacity **Outdoor venue or indoor venue with capacity ≥ 200 persons:** 25% capacity *	60% capacity	
Zoos	25% capacity Lesser of 50 or 50% at indoor exhibits	60% capacity	

** Denotes expanded activity in Phase 4 ^ Capacity applied for event sizes above the capacity limits allowed for social events*

Attachment: A Bridge to Phase 5 (Street Fest 2021 Status Discussion)

METRICS TO MOVE FORWARD

Vaccination metrics: Once 70% of residents 65 and older statewide have received their first dose of the vaccine and no increase in COVID-19 metrics is recorded, the state could move into the Bridge Phase. Once 50% of residents 16 and older have received their first dose of the vaccine and no increase in COVID-19 metrics is recorded, the state could move into Phase 5.

COVID-19 metrics: The state could advance if there is a non-increasing trend in hospital admissions for COVID-19 like illness, COVID-19 patients in the hospital and mortality rate while ICU bed availability must remain greater than or equal to 20%. The state will consider new knowledge of variants, vaccine effectiveness and the potential necessity of a booster shot as we move forward.

Monitoring period: COVID-19 metrics will be considered over a 28-day monitoring period before the state can advance to the next phase. The current monitoring period began when all regions of the state moved into Phase 4.

METRICS TO MOVE BACKWARD

The state could revert to a previous phase if there is a resurgence of the virus, measured by an increasing trend in our case rate and one of the following:

- Hospital admissions for COVID-19 like illness trend increasing and above 150 daily average
- COVID-19 patients in the hospital trend increasing and above 750 daily census
- Mortality rate trend increasing and above 0.1 daily average
- ICU bed availability < 20%

Metrics will be measured over a 10-day monitoring period.

Attachment: A Bridge to Phase 5 (Street Fest 2021 Status Discussion)

Consider a Motion to Accept and Place on File the Comprehensive Annual Financial Report and Management Letter for the Year Ended December 31, 2020

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 2020 and rendered an unmodified opinion, the best opinion they can give, on the Village's financial statements for the year ended December 31, 2020. The 2020 Comprehensive Annual Financial Report (CAFR) will be posted on the Village's web-site.

The General Fund's ending fund balance of $26.2 million is $3.4 million in excess of the adopted reserve policy ($1.6 million Economic Stabilization; $360,000 Public Safety Pension Levy Smoothing; and $20.7 million operating {4 months of operating expenditures}).

Staff will have a formal discussion of the recommendations for this "excess" balance with consideration given to pension funding and/or addressing revenue shortfalls due to the pandemic in August during our six month financial review.

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 & Village Council accept and place on file the Comprehensive Annual Financial Report and Management Letter for the year ended December 31, 2020.

ACTION REQUIRED:

Motion to accept and place on file the Comprehensive Annual Financial Report and Management Letter for the year ended December 31, 2020.

ATTACHMENTS:

- 20 Final Comprehensive AFR - VOP

VILLAGE OF PALATINE, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED
DECEMBER 31, 2020

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended
December 31, 2020

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Prepared by the Finance Department

Paul D. Mehring, CPA
Director of Finance and Operations

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

	Page(s)
INTRODUCTORY SECTION	
Principal Officials	i
Organization Chart	ii
Certificate of Achievement for Excellence in Financial Reporting	iii
Letter of Transmittal	iv - vii
FINANCIAL SECTION	
Independent Auditor's Report	1 - 3
General Purpose External Financial Statements	
Management's Discussion and Analysis	MD&A 1 - 15
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	4
Statement of Activities	5 - 6
Fund Financial Statements	
Governmental Funds	
Balance Sheet	7 - 8
Reconciliation of Fund Balances of Governmental Funds to the Governmental Activities in the Statement of Net Position	9
Statement of Revenues, Expenditures and Changes in Fund Balances	10 - 11
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Governmental Activities in the Statement of Activities	12
Proprietary Funds	
Statement of Net Position	13 - 14
Statement of Revenues, Expenses and Changes in Net Position	15 - 16
Statement of Cash Flows	17 - 18
Fiduciary Funds	
Statement of Net Position	19
Statement of Changes in Net Position	20
Notes to Financial Statements	21 - 76

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

	Page(s)
Required Supplementary Information	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
General Fund	77
Downtown TIF Fund	78
Rand Road Corridor TIF Fund	79
Schedule of Employer Contributions	
Illinois Municipal Retirement Fund	80 - 81
Police Pension Fund	82 - 83
Firefighters' Pension Fund	84 - 85
Schedule of Changes in the Employer's Total OPEB Liability and Related Ratios	
Other Postemployment Benefits Plan	86
Schedule of Changes in the Employer's Net Pension Liability and Related Ratios	
Illinois Municipal Retirement Fund	87 - 88
Police Pension Fund	89 - 90
Firefighters' Pension Fund	91 - 92
Schedule of Investment Returns	93
Notes to Required Supplementary Information	94
Combining and Individual Fund Financial Statements and Schedules	
Nonmajor Governmental Funds	
Combining Balance Sheet	95
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	96
Nonmajor Special Revenue Funds	
Combining Balance Sheet	97 - 98
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	99 - 100

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

	Page(s)
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Motor Fuel Tax Fund	101
Community Development Block Grant Fund	102
Federal Equitable Sharing Fund	103
State Equitable Sharing Fund	104
DUI Fines Fund	105
Foreign Fire Tax Fund	106
Dundee Road TIF Fund	107
Rand/Dundee TIF Fund	108
Rand/Lake Cook TIF Fund	109
Special Police Grant Fund	110
CRF Grant Fund	111
Nonmajor Capital Projects Funds	
Combining Balance Sheet	112
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	113
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Capital Equipment Acquisition Fund	114
Capital Improvement Fund	115
Internal Service Funds	
Combining Statement of Net Position	116
Combining Statement of Revenues, Expenses and Changes in Net Position	117
Combining Statement of Cash Flows	118
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual	
Fleet Services Fund	119
Health Insurance Fund	120
Casualty and Liability Insurance Fund	121

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

	Page(s)
Fiduciary Funds	
Combining Statement of Net Position - Pension Trust Funds	122
Combining Statement of Changes in Net Position - Pension Trust Funds	123
Schedule of Changes in Net Position - Budget and Actual	
Police Pension Fund	124
Firefighters' Pension Fund	125
Supplementary Information	
General Fund	
Schedule of Revenues - Budget and Actual	126 - 127
Schedule of Expenditures - Budget and Actual	128 - 129
General Obligation Bond Fund	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	130
Enterprise Funds	
Waterworks Fund	
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual	131
Schedule of Operating Revenues - Budget and Actual	132
Schedule of Operating Expenses - Budget and Actual	133
Sewerage Fund	
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual	134
Schedule of Operating Revenues - Budget and Actual	135
Schedule of Operating Expenses - Budget and Actual	136
Motor Vehicle Parking System Fund	
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual	137
Schedule of Operating Expenses - Budget and Actual	138
Refuse Collection Fund	
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual	139

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

	Page(s)
Long-Term Debt Requirements	
General Obligation Refunding Bond Series of 2010A	140
General Obligation Refunding Bond Taxable Series of 2012	141
General Obligation Refunding Bond Series of 2014A	142
General Obligation Refunding Bond Taxable Series of 2014B	143
General Obligation Bond Series of 2015	144
General Obligation Refunding Bond Series of 2017A	145
General Obligation Refunding Bond Series of 2017B	146
General Obligation Refunding Bond Taxable Series of 2017C	147
General Obligation Refunding Bond Taxable Series of 2017D	148
General Obligation Refunding Bond Series of 2018	149
General Obligation Refunding Bond Series of 2020	150
STATISTICAL SECTION	
Financial Trends	
Net Position by Component	151 - 152
Changes in Net Position	153 - 156
Fund Balances of Governmental Funds	157 - 158
Changes in Fund Balances of Governmental Funds	159 - 160
Revenue Capacity	
Assessed Value and Actual Value of Taxable Property	161
Property Tax Rates - Direct and Overlapping Governments	162 - 163
Principal Property Taxpayers	164
Property Tax Levies and Collections	165

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

	Page(s)
Debt Capacity	
Ratios of Outstanding Debt by Type	166
Ratios of General Bonded Debt Outstanding	167
Direct and Overlapping Governmental Activities Debt	168
Schedule of Legal Debt Margin	169
Demographic and Economic Information	
Demographic and Economic Information	170
Principal Employers	171
Operating Information	
Full-Time Equivalent Employees	172
Operating Indicators and Capital Asset Statistics	173
Additional Disclosures Required by SEC Rule 15c2-12	
Statement of Indebtedness	174
Retirement Schedule of Outstanding Village General Obligation Debt	175 - 176
Bonded Debt Ratios and Per Capita Debt - Last Ten General Obligation Bond Sales	177
Detailed Overlapping Bonded Indebtedness Payable from Property Taxes	178
Equalized Assessed Valuation for Taxing Purposes	179
Tax Rates Per $100 Equalized Assessed Valuation	180
Tax Extensions and Collections	181
Tax Base Distribution by Property Classification	182
Ten Largest Taxpayers	183
General Fund	
Summary Statement of Revenues, Expenditures and Changes in Fund Balance - Last Five Years	184
Balance Sheet - Last Five Years	185
Combined Statement – All Funds - Last Five Years	
Fund Balances/Net Position	186
Cash and Investments	186
Capital Assets	187

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

INTRODUCTORY SECTION

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

PRINCIPAL OFFICIALS

December 31, 2020

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

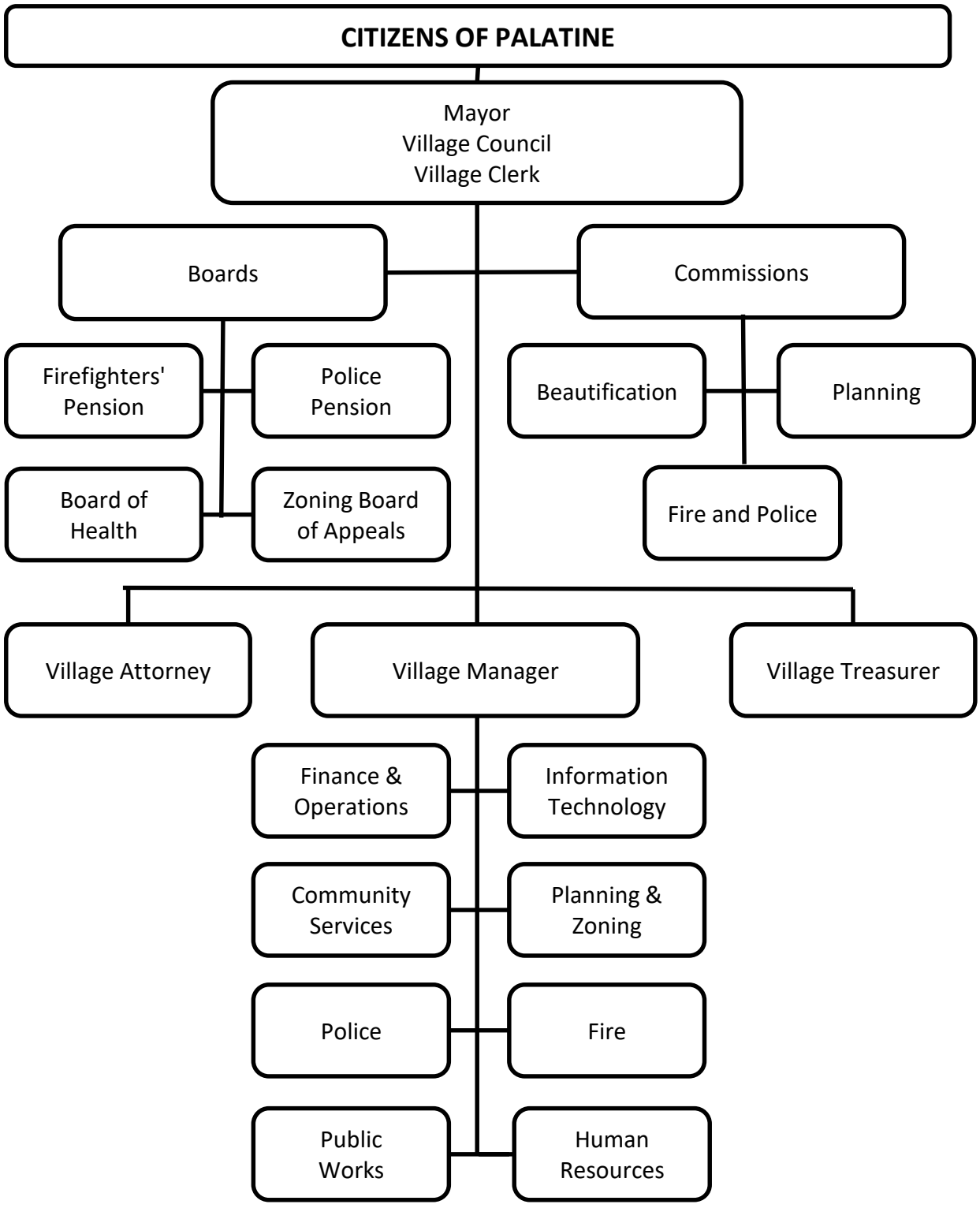
Reid Ottesen	Village Manager
Patrick Brankin	Village Attorney
Jeffrey Boundy	Village Treasurer
Paul Mehring	Director of Finance & Operations

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

ORGANIZATION CHART

December 31, 2020



Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Village of Palatine
Illinois

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morrill

Executive Director/CEO

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(This page is intentionally left blank.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 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

April 26, 2021

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 comprehensive annual financial report of the Village of Palatine, Illinois for the calendar year ended December 31, 2020.

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 of 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 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, 2020, 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, 2020, 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: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 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 68,557. 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 Rand Road Corridor Fund this comparison is presented on pages 79-81 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, which starts on page 97.

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 2020 remained consistent with the prior year.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

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 2010 census, ranked the Village 59th in the State of Illinois and 34.4% 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 the northeast corner of Palatine Road & Northwest Highway is underway. The former (vacant) gas station and two adjacent commercial buildings have been demolished and site preparation is underway. The redevelopment will include a new 7/11 gas station and a 3,000 square foot multi-tenant commercial building. The redevelopment of the former HB Fuller site, roughly 18 acres, was completed and now is home to a 162,000 square foot Amazon warehouse/distribution center. The redevelopment proposal for the former Weber-Stephen property near Northwest Highway and Hicks Road (approximately 25 acres) is under final zoning review and will consist of two warehouse/distribution buildings totaling nearly 425,000 square feet.

Rand and Dundee Corridors – Early last year, The Napleton Automotive Group completed the relocation of their existing Subaru and Mazda dealerships to the former Menards/Knupper Nursery sites on Rand Road. The Village has had ongoing discussions with the owner of the Park Place center near the southeast corner of Rand and Dundee Roads, which have related to the reuse of a major portion of the existing center along with the development of some multi-tenant out-lots.

Other Areas – In September 2020, the Village annexed approximately 300 acres near the southeast corner of Roselle and Algonquin Roads. While a portion of this property contains the St. Michael's Cemetery and Mausoleum, there is a large amount of undeveloped property (which includes frontage on the north side of I-90).

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 2020, the Village spent over $9.3 million to maintain and improve its transportation system. The Village uses the PAVER system to track the condition of its streets. This system assigns a rating to a street based on an assessment of its physical condition. The Village uses these ratings to annually develop a prioritized listing of streets in need of repair.

The Village has placed a heavy focus on its aging utility (water and sanitary sewer) infrastructure. In 2009, the Village commissioned a Village-wide study and evaluation of the current state of its infrastructure in

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

addition to looking out fifteen to 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 2020, over $8.1 million was spent to maintain and improve water and sanitary 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

During 2020, the Village transferred funds from suspended projects in the Capital Projects Funds to the General Fund to soften the impact of COVID-19 revenue shortfalls on daily municipal operations. Additionally, as in previous years, the adopted 2020 budget included General Fund contributions above and beyond the actuarially required amount to the Police and Firefighters' Pension Funds to amortize a portion of the unfunded liability 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 comprehensive annual financial report for the fiscal year ended December 31, 2019. This was the 20th 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 comprehensive annual 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
Director of Finance and Operations

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(This page is intentionally left blank.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

FINANCIAL SECTION

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

SIKICH®

CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS
Members of American Institute of Certified Public Accountants

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor
Members of the Village Council
Village of Palatine, Illinois

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, 2020, and the related notes to financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

Management's Responsibility 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; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Northwest Water Commission, which represents 32.23%, 36.30%, and 5.67%, respectively, of the assets, net position, and revenues of the Water 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. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standard*s, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of Northwest Water Commission were not audited in accordance with *Government Auditing Standards.*

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Village's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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 the Village of Palatine, Illinois, as of December 31, 2020, 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.

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

Other 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 introductory section, combining and individual fund financial statements and schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

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

The introductory and statistical sections have 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 them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated April 26, 2021 on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is 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 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 LLP

Naperville, Illinois
April 26, 2021

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

General Purpose External Financial Statements

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020

The Village of Palatine (the "Village") Management's 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.

Since the MD&A is designed to focus on the current year's activities, resulting changes, and currently known facts, please read it in conjunction with the Transmittal Letter (beginning on page iv) and the Village's financial statements (beginning on page 3).

Financial Highlights

- The Village's net position increased by $14.8 million (9.4%) during the current year. The governmental net position increased by $9.1 million (9.7%) and the business-type activities net position increased by $5.7 million (8.8%).
- The Village's combined Governmental Funds ending fund balance increased $1.6 million (2.8%).
- At the end of the current year, fund balance for the General Fund increased by $1.9 million (7.8%) to $26.2 million or 45.3% of actual calendar year 2020 General Fund expenditures.
- On December 1, 2020, the Village issued $18,335,000 General Obligation Refunding Bonds, Series 2020 to currently refund the outstanding $18,800,000 General Obligation Bonds, Taxable Series 2010C, resulting in an economic gain of $2,885,577 and a reduction of $3,359,519 in future debt service payments.
- The Village contributed $1,337,308 more than the combined actuarially required contribution for the PPERS and FPERS to increase the amortization of the net pension liability beyond the actuarially calculated amount.

USING THE FINANCIAL SECTION OF THIS COMPREHENSIVE ANNUAL REPORT

The financial statements' focus is on both the Village as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year to year or government to government), and enhance the Village's accountability.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Government-Wide Financial Statements

The government-wide financial statements (see pages 4-6) are designed to emulate the corporate sector in that all governmental and business-type activities are consolidated into columns that add to a total for the Primary Government. The focus of the Statement of Net Position ("the Unrestricted Net Position") (see page 4) is designed to be similar to bottom line results for the Village and its governmental and business-type activities. This statement combines and consolidates governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting and economic resources measurement focus.

The Statement of Activities (see pages 5-6) is focused on both the gross and net cost of various activities (including governmental and business-type), which are supported by the Village's general taxes and other resources. This is intended to summarize and simplify the user's analysis of the cost of various government services and/or subsidy to various business-type activities.

The Governmental Activities reflect the Village's basic services, including police, fire, public works, community development, and general administration. Property taxes, shared State sales taxes, local utility taxes, shared State income taxes, and home rule sales taxes finance the majority of these activities. The Business-Type Activities reflect private sector-type operations (Refuse Collection Fund, Waterworks Fund, Sewerage Fund and the Motor Vehicle Parking System Fund), where the fee for service typically covers all or most of the cost of operation, including depreciation.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Fund Financial Statement allows the demonstration of sources and uses and/or budgeting compliance associated therewith. All the funds of the Village can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

The governmental major fund presentation (see pages 7-12) is presented on a sources and uses of liquid resources basis. This is the manner in which the financial plan (the budget) is typically developed. The flow and availability of liquid resources is a clear and appropriate focus of any analysis of a government. The focus of governmental funds is narrower than that of the government-wide financial statements. The Village maintains 17 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Downtown TIF Fund, Rand Road Corridor TIF Fund, and General Obligation Bond

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary Funds

The Village maintains two different types of proprietary funds. Enterprise Funds are used to report the same functions presented in business-type activities in the government-wide financial statements. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the Village's various functions. The Village uses internal service funds to account for its fleet operations and self-insurance programs.

Proprietary fund financial statements (see pages 13-18) provide the same type of information as the government-wide financial statements, only in more detail. The Waterworks Fund, Sewerage Fund, and Motor Vehicle Parking System Fund are considered major funds of the Village and are presented in a separate column in the Fund Financial Statements. The Refuse Collection Fund is the Village's only non-major enterprise fund; however, it is also presented in a separate column in the Fund Financial Statements. The Internal Service Funds are combined in a single, aggregate presentation in the proprietary fund financial statements. Individual fund data for the Internal Service Funds is presented elsewhere in the report.

Fiduciary Funds

The Fund Financial Statements also allow the government to address its Fiduciary Funds (Police Pension Fund, Firefighters Pension Fund, and Custodial Funds, see pages 19-20). While these funds represent trust responsibilities of the government, these assets are restricted in purpose and do not represent discretionary assets of the government. Therefore, these assets are not presented as part of the government-wide statements.

The governmental fund financial statements provide a reconciliation to facilitate the comparison between the governmental funds and governmental activities on the government-wide financial statement. The governmental funds total column requires reconciliation because of the different measurement focus (current financial resources versus total economic resources) which is reflected on the page following each statement (see pages 9 and 12). The flow of current financial resources reflects bond proceeds and interfund transfers as other financial sources, as well as capital expenditures and bond principal payments as expenditures. The reconciliation eliminates these transactions and incorporates the capital assets and long-term obligation (bond and others) into the governmental activities column (in the government-wide statements). The reconciliation also includes the Internal Service Funds' activities given that the Internal Service Funds serve primarily the governmental funds.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and Fund Financial Statements. The Notes to the Financial Statements can be found on pages 21-78 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information including the major governmental fund budgetary schedules and data concerning the Village's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 76-90 of this report. The combining and individual fund statements for non-major governmental, enterprise, and internal service funds are presented on pages 97-123 of this report, immediately following the required supplementary information.

Infrastructure Assets

The Village has chosen to depreciate infrastructure assets over their useful life. If a road project is considered a recurring cost that does not extend the road's original useful life or expand its capacity, the cost of the project will be expensed. An "overlay" of a road will be considered maintenance whereas a "rebuild" of a road will be capitalized.

GOVERNMENT-WIDE STATEMENT

Statement of Position

The Village's combined net position increased by $14.8 million (9.4%) during the current year. The following analysis will look at net position of the governmental and business-type activities separately. The total net position for governmental activities was $102.5 million, a $9.1 million (9.7%) increase. The business-type activities net position was $70.3 million, a $5.7 million (8.8%) increase from the prior year. The following table reflects the condensed statement of net position for the current and prior years (presented in millions):

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

	Current Year			Prior Year		
	Govern-mental Activities	*Business-type Activities*	*Total*	*Govern-mental Activities*	*Business-type Activities*	*Total*
Current and other assets	$ 91.9	$ 34.8	$ 126.7	$ 92.9	$ 33.6	$ 126.5
Capital assets	207.6	46.1	253.7	206.6	44.1	250.7
Total Assets	299.5	80.9	380.4	299.5	77.7	377.2
Deferred outflows of resources	16.0	1.2	17.2	20.5	2.0	22.5
Noncurrent liabilities	162.0	9.9	171.9	184.7	12.7	197.4
Other liabilities	3.8	1.3	5.1	5.3	2.2	7.5
Total liabilities	165.8	11.2	177.0	190.0	14.9	204.9
Deferred inflows of resources	47.2	0.6	47.8	36.6	0.2	36.8
Net position						
Net investment in capital assets	176.4	37.9	214.3	173.5	34.2	207.7
Restricted	9.4	-	9.4	6.7	-	6.7
Unrestricted	(83.3)	32.4	(50.9)	(86.8)	30.4	(56.4)
Total net position	$ 102.5	$ 70.3	$ 172.8	$ 93.4	$ 64.6	$ 158.0

For more detailed information see the statement of net position (page 4).

Normal Impacts on Net Position

There are six basic (normal) transactions that will affect the comparability of the statement of net position summary presentation.

Net Results of Activities - which will impact (increase/decrease) current assets and unrestricted net position.

Borrowing for Capital - which will increase current assets and long-term debt.

Spending Borrowed Proceeds on New Capital - which will reduce current assets and increase capital assets. There is a second impact, an increase in net investment in capital assets and an increase in related net debt, which will not change the net investment in capital assets.

Spending of Nonborrowed Current Assets on New Capital - which will (a) reduce current assets and increase capital assets and (b) will reduce unrestricted net position and increase net investment in capital assets.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Principal Payment on Debt - which will (a) reduce current assets and reduce long-term debt and (b) reduce unrestricted net position and increase net investment in capital assets.

Reduction of Capital Assets through Depreciation - which will reduce capital assets and net investment in capital assets.

Current Year Impacts

The Village's $14.8 million increase of combined net position (which is the Village's bottom line) was the result of the governmental activities net position increasing by $9.1 million and the business-type activities net position increasing by $5.7 million.

Governmental Activities

Total assets remained unchanged in total mainly reflecting a $1.0 million decrease in due from other governments and accrued interest reflecting lower amounts due from others due to depressed revenues resulting from COVID-19 and a $1.0 million increase in depreciable capital assets due to current year capital additions exceeding current year depreciation. Deferred outflows of resources decreased by $4.5 million and deferred inflows of resources increased by $10.6 million related to pensions and OPEB. Total liabilities decreased by $24.2 million reflecting a $1.6 million decrease in current liabilities representing operational liabilities (accounts payable, accrued payroll, and due to fiduciary funds) that were liquidated in the following month and a $22.7 million decrease in noncurrent liabilities, reflecting a $5.3 million decrease in bonds due a refunding and regularly scheduled bond principal reductions and a $17.4 million decrease in net pension and net OPEB liabilities.

Business-Type Activities

Total assets increased by $3.2 million mainly reflecting a $0.5 million increase in current assets from ongoing operations, a $0.7 increase in the Village's investment in joint venture, and a $2.0 million increase in capital assets resulting from capital additions exceeding depreciation expense. Deferred outflows of resources decreased by $0.8 million and deferred inflows of resources increased by $0.4 million related to pensions and OPEB. Total liabilities decreased by $3.7 mainly reflecting a $0.9 million decrease in operational liabilities (accounts payable and accrued payroll) that were liquidated in the following month, a $1.6 million decrease from regularly scheduled bond principal reductions during the year and a $1.2 million increase in net pension obligation, OPEB, and asset retirement liabilities.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Changes in Net Position

The Village's combined change in net position of $14.8 million increased by $9.4 million from the prior year. The Village's total revenues increased by $0.5 million, while the cost of all programs decreased by $8.9 million. The following chart shows the revenue and expenses of the Village's activities (presented in millions):

	Current Year			*Prior Year*		
	Govern-mental Activities	*Business-type Activities*	*Total*	*Govern-mental Activities*	*Business-type Activities*	*Total*
Revenues						
Program revenues						
Charges for services	$ 11.0	$ 21.3	$ 32.3	$ 12.9	$ 21.4	$ 34.3
Operating grants	5.1	0.6	5.7	3.1	-	3.1
Capital grants and contributions	0.6	2.3	2.9	1.0	0.7	1.7
General revenues						
Property taxes	35.5	-	35.5	35.6	-	35.6
Other taxes	8.5	-	8.5	9.2	-	9.2
Other revenues	20.5	0.2	20.7	20.8	0.4	21.2
Total revenues	81.2	24.4	105.6	82.6	22.5	105.1
Expenses						
Governmental activities						
General government	4.8	-	4.8	4.9	-	4.9
Public safety	47.7	-	47.7	53.8	-	53.8
Public works	14.1	-	14.1	12.9	-	12.9
Economic development	4.2	-	4.2	8.4	-	8.4
Interest & fiscal charges	2.4	-	2.4	2.2	-	2.2
Business-type activities						
Waterworks	-	8.5	8.5	-	7.9	7.9
Sewerage	-	3.4	3.4	-	3.4	3.4
Refuse collection	-	1.4	1.4	-	1.6	1.6
Motor vehicle parking	-	4.3	4.3	-	4.6	4.6
Total expenses	73.2	17.6	90.8	82.2	17.5	99.7
Change in net position before transfers	8.0	6.8	14.8	0.4	5.0	5.4
Transfers	1.1	(1.1)	-	0.7	(0.7)	-
Change in net position	9.1	5.7	14.8	1.1	4.3	5.4
Net position, beginning	93.4	64.6	158.0	92.3	60.3	152.6
Net position, ending	$ 102.5	$ 70.3	$ 172.8	$ 93.4	$ 64.6	$ 158.0

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Normal Impacts

There are eight basic impacts on revenues and expenses as reflected below.

Revenues:

Economic Condition - which can reflect a declining, stable, or growing economic environment and has a substantial impact on state income, sales, and utility tax revenue as well as public spending habits for building permits, elective user fees, and volumes of consumption.

Increase/Decrease in Village-Approved Rates - while certain tax rates are set by statute, the Village Council has significant authority to impose and periodically increase/decrease rates (property taxes, water, sewer, impact fees, building fees, home rule sales tax, prepared food tax, etc.)

Changing Patterns in Intergovernmental and Grant Revenue (both recurring and nonrecurring) - certain recurring revenues (State-shared revenues, etc.) may experience significant changes periodically while nonrecurring (or one-time) grants are less predictable and often distorting in their impact on year-to-year comparisons.

Market Impacts on Investment Income - the Village's investment portfolio is managed using a similar average maturity to most governments. Market conditions may cause investment income to fluctuate.

Expenses:

Introduction of New Programs - within the functional expense categories (General Government, Public Safety, and Public Works, etc.), individual programs may be added or deleted to meet changing community needs.

Increase in Authorized Personnel - changes in service demand may cause the Village Council to increase/decrease authorized staffing. Staffing costs (salary and related benefits) represent 80% of the Village's General Fund and 30% Water Fund and Sewer Fund operating costs.

Salary Increases (annual adjustments and merit) - the ability to attract and retain human and intellectual resources requires the Village to strive to approach a competitive salary range position in the marketplace.

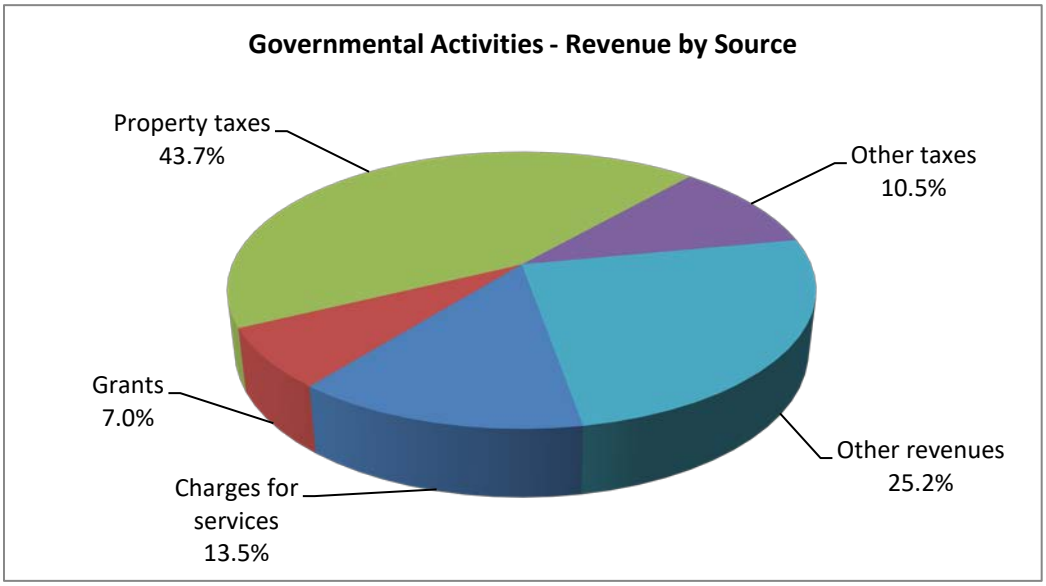
Inflation - while overall inflation appears to be reasonably modest, the Village is a major consumer of certain commodities such as supplies, fuels, and parts. Some functions may experience unusual commodity-specific increases.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Current Year Impacts

Governmental Activities

Revenues:



For the current year, revenues from Governmental Activities totaled $81.2 million, a decrease of $1.4 million (1.7%). Property taxes continue to be the Village's largest revenue source coming in at $35.5 million and representing 43.7% of total Governmental Activity revenue. Other revenues, representing support from other governmental agencies (mainly shared revenue from the State of Illinois), provide 25.2% of total governmental revenues.

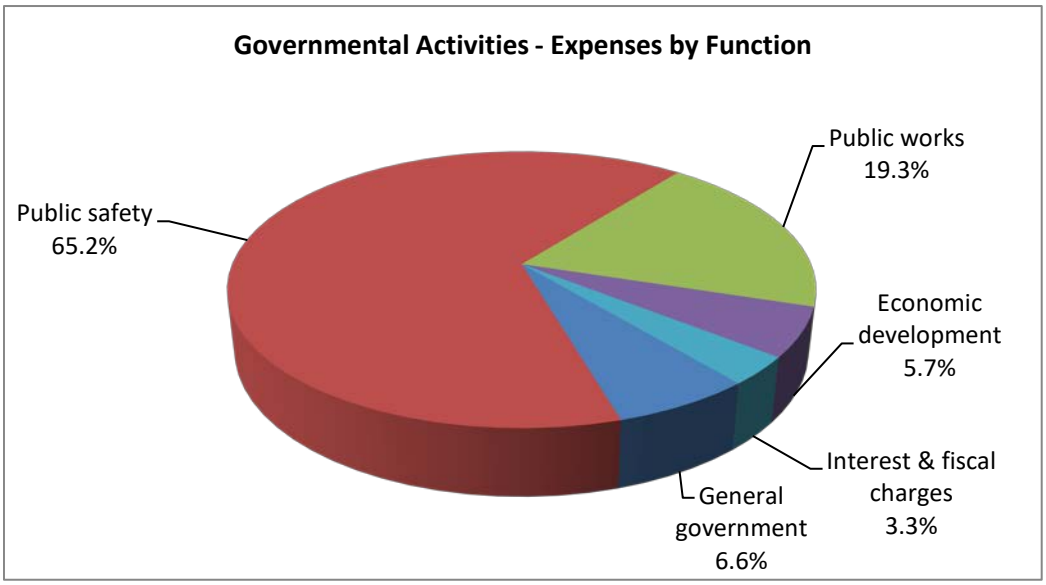
General revenues (property taxes, other taxes, and other revenues) decreased by $1.1 million mainly due to the impacts of COVID-19 on locally-imposed taxes.

The charges for services category decrease of $1.9 million reflects a lower expenditure by residents on discretionary services that relate directly to the economic conditions resulting from COVID-19.

Grants and Contributions increased by $2.0 million resulting from increased funding from the CARES Act and increased Federal Highway Construction Grant funding.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Expenses



For the current year, expenses from Governmental Activities totaled $73.2 million, which represents a $9.0 million (10.9%) decrease from the prior year.

General government expenses experienced a decrease of $0.1 million (2.0%) related to pensions and OPEB.

Public safety expenses show a decrease of $6.1 million (11.3%) related to pensions and OPEB.

Public works expenses show an increase of $1.2 million (9.3%) mainly due to an increase in capital maintenance activities.

Economic development activities show a decrease of $4.2 million (50.0%), which reflects a decrease in TIF Surplus declarations within the Village's tax increment financing districts.

Interest and fiscal charges reflect a $0.2 million (9.1%) increase related to scheduled debt service requirements.

Business-Type Activities

Revenues

Total revenue for the business-type activities experienced a $1.9 million (8.4%) increase in the current year, which was mainly due to capital contributions from the Village's Tax Increment Financing District Funds.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Expenses

Business-type activity total expenses increased by $0.1 million, which was mainly a result of an increase of $0.6 in water utility costs, a decrease of $0.2 million in refuse collection costs resulting from a new contract with the waste hauler, and a $0.3 million decrease in commuter parking activities related to reduced commuters as a result of COVID-19.

FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS

Governmental Funds

The Governmental Funds (as presented on pages 7-12) reported a combined total fund balance of $57.0 million, which is a $1.6 million increase from the prior year balance of $55.4 million. This increase is mainly attributable the planned reduction of expenditures in the General Fund in response to COVID-19 anticipated revenue reductions. The total fund balance of $57.0 million is comprised of the following components:

> ***Nonspendable Fund Balance*** of $2.0 million represents the portion of fund balance that is not available to be spent, either short-term or long-term, in form: $1.9 million for advances and $0.1 million for long-term receivables.
>
> ***Restricted Fund Balance*** totaling $19.9 million represents the portion of fund balance that is subject to external enforceable legal restrictions: $1.5 million for highways and streets; $0.1 million for debt service; $1.0 million for public safety; and $17.3 million for economic development.
>
> ***Assigned Fund Balance*** in the amount of $10.8 million for capital projects represents the portion of fund balance denoted for an intended use of resources, or for all remaining fund balance in non-General funds that cannot be categorized above.
>
> ***Unassigned Fund Balance*** of $24.2 million that represents available expendable financial resources that are not the object of tentative management plan. In the General Fund, this includes the regular operating reserves of 3 to 4 months of expenditures and the "Economic Stabilization" reserve as defined in the Village's adopted Reserve Policy.

The General Fund is the Village's primary operating fund and the largest source of day-to-day service delivery. The General Fund's total fund balance increased by $1.9 million from the prior year; the fund balance for the prior year showed a decrease of $0.6 million. Revenues decreased by $0.3 million, and expenditures increased by $1.0 million, resulting in a decrease in results from operations of $1.3 compared to the prior year, both before other financing uses (transfers). Net financing sources (uses) increased by $3.8 million, which had a positive effect on fund balance.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

GENERAL FUND BUDGETARY HIGHLIGHTS

(presented in millions)

	Current Year			*Prior Year*
	Original Budget	***Final Budget***	***Actual***	***Actual***
Revenues	$ 60.9	$ 61.4	$ 58.8	$ 59.1
Expenditures	60.8	59.6	57.8	56.8
Excess (deficiency) of revenues over expenditures	-	1.9	1.0	2.3
Other financing sources (uses)	-	0.9	0.9	(2.9)
Net change in fund balance	$ -	$ 2.8	$ 1.9	$ (0.6)

In total, the General Fund's "key" revenues increased from the prior year and include:

	Current Year	***Prior Year***	***Increase/(Decrease)***
Property tax	$ 21.1	$ 19.9	$ 1.2
State sales tax	8.5	8.2	0.3
Home rule sales tax	4.1	4.3	(0.2)
State income tax	7.5	7.3	0.2

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. General fund expenditures were $1.0 million higher than the prior year mainly due to increased personnel costs as a result of regular wage, health insurance, and pension contribution increases and a decrease in supplies and services expenditures.

General Fund actual revenues and actual expenditures were $2.6 million lower and $1.8 million lower than the final budgeted amounts, respectively. The expenditure budget variance was due to decreased actual spending from vacant positions and consciously controlled spending on supplies and services in response to COVID-19.

The Downtown TIF Fund experienced a positive net change in fund balance in the amount of $2.1 million due, which is $1.3 million more than the prior year due to a $1.3 million increase in incremental property tax revenues resulting from increasing property values within the redevelopment district and a consistent level of expenditures. The Rand Road Corridor TIF had a

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

negative net change in fund balance of $2.8 million or $2.6 million lower than the prior year due an increase of $0.3 million in incremental property tax revenues, an increase of $1.0 million in economic development activities, and a $1.9 million increase in capital outlay. The General Obligation Bond Fund experienced a break-even year from the results of operations.

Proprietary Funds

The Enterprise Funds' (as presented on pages 13-18) total net position increased by $5.7 million (8.8%). This increase is primarily due to a $7.1 million increase in the Waterworks and Sewerage Funds from continued strong revenues from prior years' rate increases, capital contributions, new grant revenues, and increased asset capitalizations; a $0.4 million decrease in the Refuse Collection Fund due to a $1.0 per month rate reduction enacted on January 1, 2020; and a $1.0 million decrease in the Motor Vehicle Parking Fund mainly COVID-19 related revenue shortfalls and the depreciation of capital assets.

CAPITAL ASSETS

The Village's investment in capital assets for its governmental and business-type activities amounts to $253.6 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 $3.0 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 on pages 35–36.

The net capital assets for governmental activities increased by $1.0 million and net capital assets for business-type activities increased from last year by $2.0. The change in net capital assets for governmental activities and business-type activities was due mainly to capital additions exceeding net depreciation.

DEBT OUTSTANDING

In calendar year 2020, the Village issued $18,335,000 General Obligation Refunding Bonds, Series 2020 to currently refund the outstanding $18,800,000 General Obligation Bonds, Taxable Series 2010C, resulting in an economic gain of $2,885,577 and a reduction of $3,359,519 in future debt service payments.

The Village currently has eleven general obligation bond series and one tax increment revenue limited obligation redevelopment notes series outstanding. $47.4 million of general obligation bonds and $59 thousand of tax increment revenue limited obligation redevelopment notes are currently outstanding.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

$10.4 million (21.9%) of the $47.4 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 and an AA2 rating from Moody's Investors Service.

Additional information of the Village's long-term debt can be found in the Notes to the Financial Statements on pages 36-41.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Village's composition is primarily residential with a smaller commercial component. The property tax revenue derived from the residential, commercial, and industrial properties is exceedingly stable. State revenues are beginning to stabilize from previous years' levels. Sales tax revenues continue to show relative stability due to the mix of businesses that generate the revenue. The commercial component includes building material sales, restaurants, and other food and retail businesses.

The Fiscal Year 2020 budget includes no increase in the property tax levy, which is the seventh time in the last nine years that the levy was either flat or decreasing. Sales taxes are projected to increase slightly based on actual results from 2020 and the assumption that this revenue will rebound to 2019 levels; however, this projection also considers known economic development activities that will impact sales tax. Building permit revenues and planning and inspection fees are projected to increase slightly due to a fee increase. State income tax revenue is forecasted to decrease based on unemployment levels created by COVID-19. The Village will be closely monitoring this revenue and all other State-shared sources and any discussions/deliberations regarding its further reduction and react accordingly. A combined $0.25 (4.2%) increase in base water and sewer rates and no increase in refuse collection or commuter parking lot fees have been included.

Budgeted expenditures include increases due to salary adjustments, which are part of employee labor agreements, and health and liability insurance costs. Pension costs are also expected to increase due to the general state of the financial markets. Expenditures for commodities and other contractual services in most instances have been held flat. The budget includes economic development projects within the Village's Tax Increment Financing Districts.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Beginning around March 2020, the COVID-19 virus was declared a global pandemic as it continued to spread rapidly. The economic impact of the State of Illinois' Executive Order imposing "stay at home" restrictions will be widespread and last for several years. As a result, the Village planned for the decline in revenues and increase in expenditures that will impact the Village in 2020 and beyond. Management believes that the strong financial position of the Village headed into this event lessened the direct impact in 2020 and will continue to limit its impact for 2021 and beyond. Management will continue to carefully monitor the situation and evaluate its options for the current year and following year's budgetary position as the situation continues to unfold.

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, Director of Finance and Operations, Village of Palatine, 200 E. Wood Street, Palatine, IL 60067.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(This page is intentionally left blank.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF NET POSITION

December 31, 2020

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	$ 58,319,548	$ 18,576,653	$ 76,896,201
Receivables (net, where applicable, of allowances for uncollectibles)			
Property taxes	23,082,795	-	23,082,795
Accounts	-	1,937,294	1,937,294
Other	1,000,617	29,209	1,029,826
Due from other governments	5,032,516	74,569	5,107,085
Accrued interest	142,665	23,140	165,805
Prepaid items	36,689	-	36,689
Inventories	199,830	-	199,830
Land held for resale	4,082,000	-	4,082,000
Investment in joint venture			
Northwest Water Commission	-	14,232,650	14,232,650
Capital assets not being depreciated	151,371,945	4,858,690	156,230,635
Capital assets being depreciated (net of accumulated depreciation)	56,219,305	41,196,809	97,416,114
Total assets	299,487,910	80,929,014	380,416,924
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized loss on refunding	127,890	103,135	231,025
Asset retirement obligation items	-	490,000	490,000
Pension items	13,426,873	567,869	13,994,742
OPEB items	2,453,878	49,568	2,503,446
Total deferred outflows of resources	16,008,641	1,210,572	17,219,213
LIABILITIES			
Accounts payable	1,785,076	797,504	2,582,580
Accrued payroll	776,978	32,712	809,690
Accrued interest payable	96,320	24,190	120,510
Due to fiduciary funds	44,569	-	44,569
Deposits payable	798,354	327,659	1,126,013
Claims payable	232,830	-	232,830
Unearned revenues	11,844	137,040	148,884
Noncurrent liabilities			
Due within one year	5,843,256	1,694,720	7,537,976
Due in more than one year	156,175,225	8,195,960	164,371,185
Total liabilities	165,764,452	11,209,785	176,974,237
DEFERRED INFLOWS OF RESOURCES			
Property tax revenue	22,996,834	-	22,996,834
Pension items	20,646,623	521,156	21,167,779
OPEB items	3,555,243	71,815	3,627,058
Total deferred inflows of resources	47,198,700	592,971	47,791,671
NET POSITION			
Net investment in capital assets	176,417,781	37,903,674	214,321,455
Restricted for			
Streets and highways	1,444,338	-	1,444,338
Debt service	39,364	-	39,364
Public safety	1,044,884	-	1,044,884
Economic development	6,876,958	-	6,876,958
Unrestricted	(83,289,926)	32,433,156	(50,856,770)
TOTAL NET POSITION	$ 102,533,399	$ 70,336,830	$ 172,870,229

See accompanying notes to financial statements.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2020

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	$ 4,750,856	$ 2,272,664	$ -	$ -
Public safety	47,724,257	6,277,299	433,196	-
Public works	14,110,117	2,453,582	4,171,676	584,973
Economic development	4,182,530	-	166,948	-
Interest and fiscal charges	2,331,499	-	352,541	-
Total governmental activities	73,099,259	11,003,545	5,124,361	584,973
Business-Type Activities				
Waterworks	8,538,978	12,078,859	582,062	224,485
Sewerage	3,415,404	4,577,350	-	2,062,919
Motor vehicle parking system	1,356,121	273,043	-	-
Refuse collection	4,268,888	4,379,117	-	-
Total business-type activities	17,579,391	21,308,369	582,062	2,287,404
TOTAL PRIMARY GOVERNMENT	$ 90,678,650	$ 32,311,914	$ 5,706,423	$ 2,872,377

See accompanying notes to financial statements.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

	Net (Expense) Revenue and Change in Net Position		
	Primary Government		
	Governmenal Activities	Business-Type Activities	Total
	$ (2,478,192)	$ -	$ (2,478,192)
	(41,013,762)	-	(41,013,762)
	(6,899,886)	-	(6,899,886)
	(4,015,582)	-	(4,015,582)
	(1,978,958)	-	(1,978,958)
	(56,386,380)	-	(56,386,380)
	-	4,346,428	4,346,428
	-	3,224,865	3,224,865
	-	(1,083,078)	(1,083,078)
	-	110,229	110,229
	-	6,598,444	6,598,444
	(56,386,380)	6,598,444	(49,787,936)
General Revenues			
Taxes			
Property	35,482,895	-	35,482,895
Home rule sales	4,105,026	-	4,105,026
Telecommunications	942,200	-	942,200
Electric utility use	2,211,795	-	2,211,795
Other	1,235,020	-	1,235,020
State shared sales taxes (unrestricted)	11,334,735	-	11,334,735
State shared income tax (unrestricted)	7,450,016	-	7,450,016
Other intergovernmental revenues (unrestricted)	709,168	-	709,168
Investment income	512,785	166,161	678,946
Miscellaneous	496,759	49,385	546,144
Transfers	1,075,000	(1,075,000)	-
Total	65,555,399	(859,454)	64,695,945
CHANGE IN NET POSITION	9,169,019	5,738,990	14,908,009
NET POSITION, JANUARY 1	93,364,380	64,597,840	157,962,220
NET POSITION, DECEMBER 31	$ 102,533,399	$ 70,336,830	$ 172,870,229

See accompanying notes to financial statements.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2020

	General	Downtown TIF	Rand Road Corridor TIF	General Obligation Bond	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and investments	$ 22,422,763	$ 5,486,856	$ 6,894,533	$ 168,790	$ 15,727,461	$ 50,700,403
Receivables (net, where applicable, of allowances for uncollectibles)						
Property taxes	21,747,049	56,628	-	1,279,118	-	23,082,795
Other	976,551	-	-	-	75	976,626
Due from other governments	4,317,221	-	-	-	715,295	5,032,516
Accrued interest	47,525	-	29,400	-	35,120	112,045
Due from other funds	26,833	-	-	-	-	26,833
Prepaid items	36,689	-	-	-	-	36,689
Land held for resale	-	4,082,000	-	-	-	4,082,000
Advance to other funds	1,927,940	-	-	-	-	1,927,940
TOTAL ASSETS	$ 51,502,571	$ 9,625,484	$ 6,923,933	$ 1,447,908	$ 16,477,951	$ 85,977,847

See accompanying notes to financial statements.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

	General	Downtown TIF	Rand Road Corridor TIF	General Obligation Bond	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES						
Accounts payable	$ 1,205,985	$ 327,672	$ 5,642	$ 34,568	$ 99,729	$ 1,673,596
Accrued payroll	765,134	-	-	-	2,570	767,704
Due to other funds	-	-	-	-	26,833	26,833
Due to fiduciary funds	44,569	-	-	-	-	44,569
Deposits payable	798,354	-	-	-	-	798,354
Unearned revenues	-	-	-	-	11,844	11,844
Advance from other funds	-	1,927,940	-	-	-	1,927,940
Total liabilities	2,814,042	2,255,612	5,642	34,568	140,976	5,250,840
DEFERRED INFLOWS OF RESOURCES						
Property tax revenue	21,719,178	-	-	1,277,656	-	22,996,834
Unavailable revenue - Park District loan	747,820	-	-	-	20,000	767,820
Total deferred inflows of resources	22,466,998	-	-	1,277,656	20,000	23,764,654
Total liabilities and deferred inflows of resources	25,281,040	2,255,612	5,642	1,312,224	160,976	29,015,494
FUND BALANCES						
Nonspendable in form						
Prepaid items	36,689	-	-	-	-	36,689
Long-term receivables	58,748	-	-	-	-	58,748
Advances	1,927,940	-	-	-	-	1,927,940
Restricted for streets and highways	-	-	-	-	1,444,338	1,444,338
Restricted for debt service	-	-	-	135,684	-	135,684
Restricted for public safety	-	-	-	-	1,044,884	1,044,884
Restricted for economic development	-	7,369,872	6,918,291	-	3,022,706	17,310,869
Unrestricted						
Assigned for capital projects	-	-	-	-	10,805,047	10,805,047
Unassigned	24,198,154	-	-	-	-	24,198,154
Total fund balances	26,221,531	7,369,872	6,918,291	135,684	16,316,975	56,962,353
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 51,502,571	$ 9,625,484	$ 6,923,933	$ 1,447,908	$ 16,477,951	$ 85,977,847

See accompanying notes to financial statements.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(This page is intentionally left blank.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION

December 31, 2020

FUND BALANCES OF GOVERNMENTAL FUNDS	$	56,962,353
Amounts reported for governmental activities in the statement of net position are different because:		
Long-term intergovernmental receivables are not available to pay for current period expenditures and, therefore, are deferred inflows of resources in the governmental funds		767,820
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds		207,591,250
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds		(39,738,911)
Unamortized discount on long-term debt are expenditures in governmental funds in the year of issuance but are capitalized and amortized on the statement of net position		15,300
Unamortized premium on long-term debt are expenditures in governmental funds in the year of issuance but are capitalized and amortized on the statement of net position		(2,011,659)
Charges on refundings are reported as a deferred outflow of resources on the statement of net position		127,890
Accrued interest on long-term debt is reported as a liability on the statement of net position		(96,320)
Compensated absences payable is not due and payable in the current period and, therefore, is not reported in governmental funds		(1,559,680)
Less compensated absences payable reported in internal service funds		40,265
The net position of internal service funds is included in the governmental activities in the statement of net position		6,150,802
The following items related to OPEB are not current financial resources and, therefore, are not reported in the governmental funds		
Deferred outflows		2,453,878
Less deferred outflows reported in internal service funds		(7,510)
Deferred inflows		(3,555,243)
Less deferred inflows reported in internal service funds		10,881
Net OPEB liability		(13,401,274)
Less net OPEB liablilty reported in internal service funds		41,016
The following items related to pensions are not current financial resources and, therefore, are not reported in the governmental funds		
Deferred outflows		13,426,873
Less deferred outflows reported in internal service funds		(156,230)
Deferred inflows		(20,646,623)
Less deferred inflows reported in internal service funds		187,705
Net pension liability		(104,282,962)
Less net pension liablilty reported in internal service funds		213,778
NET POSITION OF GOVERNMENTAL ACTIVITIES	$	102,533,399

See accompanying notes to financial statements.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For the Year Ended December 31, 2020

	General	Downtown TIF	Rand Road Corridor TIF	General Obligation Bond	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	$ 27,921,769	$ 7,363,169	$ 3,509,000	$ 1,493,726	$ 3,689,272	$ 43,976,936
Licenses and permits	3,148,869	-	-	-	-	3,148,869
Intergovernmental	22,111,733	-	-	352,541	5,380,904	27,845,178
Charges for services	3,645,993	-	-	-	480,904	4,126,897
Fines and forfeits	1,196,453	-	-	-	5,764	1,202,217
Investment income	289,279	39,225	74,034	3,611	106,636	512,785
Miscellaneous	487,681	-	-	-	9,078	496,759
Total revenues	58,801,777	7,402,394	3,583,034	1,849,878	9,672,558	81,309,641
EXPENDITURES						
Current						
General government	4,915,571	-	-	-	-	4,915,571
Public safety	46,692,238	-	-	-	460,372	47,152,610
Public works	6,219,908	-	-	-	-	6,219,908
Economic development	-	5,252	2,750,000	-	1,427,278	4,182,530
Capital outlay	-	1,890,897	2,114,299	-	7,552,522	11,557,718
Debt service						
Principal retirement	-	3,125,463	1,305,000	440,000	-	4,870,463
Interest	-	319,928	256,263	1,403,570	-	1,979,761
Fiscal charges	-	2,250	1,225	575,715	-	579,190
Total expenditures	57,827,717	5,343,790	6,426,787	2,419,285	9,440,172	81,457,751

See accompanying notes to financial statements.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

	General	Downtown TIF	Rand Road Corridor TIF	General Obligation Bond	Nonmajor Governmental Funds	Total Governmental Funds
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 974,060	$ 2,058,604	$ (2,843,753)	$ (569,407)	$ 232,386	$ (148,110)
OTHER FINANCING SOURCES (USES)						
Refunding bonds issued, at par	-	-	-	18,335,000	-	18,335,000
Bond premium	-	-	-	1,045,434	-	1,045,434
Payment to refunded bond escrow agent	-	-	-	(18,800,000)	-	(18,800,000)
Proceeds from sale of capital assets	-	-	-	-	55,261	55,261
Transfers in	930,980	-	-	-	1,075,000	2,005,980
Transfers (out)	-	-	-	-	(930,980)	(930,980)
Total other financing sources (uses)	930,980	-	-	580,434	199,281	1,710,695
NET CHANGE IN FUND BALANCES	1,905,040	2,058,604	(2,843,753)	11,027	431,667	1,562,585
FUND BALANCES, JANUARY 1	24,316,491	5,311,268	9,762,044	124,657	15,885,308	55,399,768
FUND BALANCES, DECEMBER 31	$ 26,221,531	$ 7,369,872	$ 6,918,291	$ 135,684	$ 16,316,975	$ 56,962,353

See accompanying notes to financial statements.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(This page is intentionally left blank.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 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, 2020

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	$	1,562,585
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		3,815,380
Revenues in the statement of activities that are not available in governmental funds are not reported as a revenue in governmental funds until received		(126,363)
Some expenses in the statement of activities (e.g., depreciation) do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds		
Depreciation		(2,813,170)
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		(18,335,000)
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		
Principal repayment		4,870,463
Refunding of bonds		18,800,000
The amortization of discount on long-term debt is reported as an expense on the statement of activities		(5,260)
The premium on long-term debt issued is reported as an other financing source in the governmental funds and are deferred in the statement of activities		(1,045,434)
The amortization of premium on long-term debt is reported as a reduction of expense on the statement of activities		164,052
The amortization of the loss on refunding on long-term debt is reported as an expense on the statement of activities		(42,275)
The change in the accrual of interest on long-term debt is reported as an expense on the statement of activities		110,935
The change in compensated absences payable is shown as an expense on the statement of activities		(183,400)
The change in net position of certain activities of internal service funds is reported in governmental funds on the statement of activities		(455,539)
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		596,521
Deferred inflows related to OPEB		(2,864,028)
Total OPEB liability		1,667,092
The change in the following items related to pensions are not current financial resources and, therefore, are not reported in the governmental funds		
Deferred outflows related to pensions		(4,721,742)
Deferred inflows related to pensions		(7,575,380)
Net pension liability		15,749,582
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	$	9,169,019

See accompanying notes to financial statements.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

December 31, 2020

	Business-Type Activities					Governmental Activities
	Waterworks	Sewerage	Motor Vehicle Parking System	Refuse Collection	Total	Internal Service
CURRENT ASSETS						
Cash and investments	$ 10,192,615	$ 5,412,752	$ 1,852,163	$ 1,119,123	$ 18,576,653	$ 7,619,145
Receivables (net, where applicable, of allowances for uncollectibles)						
Accounts	1,365,722	571,572	-	-	1,937,294	-
Other	15,265	7,439	6,505	-	29,209	23,991
Due from other governments	-	74,569	-	-	74,569	-
Accrued interest	13,750	4,585	4,805	-	23,140	30,620
Inventories	-	-	-	-	-	199,830
Total current assets	11,587,352	6,070,917	1,863,473	1,119,123	20,640,865	7,873,586
NONCURRENT ASSETS						
Capital assets						
Land	740,200	-	4,118,490	-	4,858,690	-
Buildings and improvements	6,739,405	597,545	15,681,480	-	23,018,430	-
Systems and improvements	27,728,894	63,530,650	-	-	91,259,544	-
Machinery and equipment	2,575,285	263,395	-	-	2,838,680	-
Accumulated depreciation	(19,448,470)	(42,459,085)	(14,012,290)	-	(75,919,845)	-
Total capital assets	18,335,314	21,932,505	5,787,680	-	46,055,499	-
Other assets						
Investment in joint venture						
Northwest Water Commission	14,232,650	-	-	-	14,232,650	-
Total noncurrent assets	32,567,964	21,932,505	5,787,680	-	60,288,149	-
Total assets	44,155,316	28,003,422	7,651,153	1,119,123	80,929,014	7,873,586

See accompanying notes to financial statements.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

	Business-Type Activities					Governmental Activities
	Waterworks	Sewerage	Motor Vehicle Parking System	Refuse Collection	Total	Internal Service
DEFERRED OUTFLOWS OF RESOURCES						
Unamortized loss on refunding	$ 330	$ 102,805	$ -	$ -	$ 103,135	$ -
Asset retirement obligation items	490,000	-	-	-	490,000	-
Pension items	443,221	124,648	-	-	567,869	156,230
OPEB items	38,052	11,516	-	-	49,568	7,510
Total deferred outflows of resources	971,603	238,969	-	-	1,210,572	163,740
CURRENT LIABILITIES						
Accounts payable	247,158	37,115	15,112	498,119	797,504	111,480
Accrued payroll	24,703	8,009	-	-	32,712	9,274
Accrued interest payable	11,705	12,485	-	-	24,190	-
Deposits payable	272,704	-	-	54,955	327,659	-
Claims payable	-	-	-	-	-	232,830
Unearned revenues	-	-	-	137,040	137,040	-
Compensated absences payable	14,050	5,745	-	-	19,795	8,055
Total OPEB liability	7,619	2,306	-	-	9,925	1,504
General obligation bonds payable	580,000	1,085,000	-	-	1,665,000	-
Total current liabilities	1,157,939	1,150,660	15,112	690,114	3,013,825	363,143
LONG-TERM LIABILITIES						
Claims payable	-	-	-	-	-	1,039,295
Compensated absences payable	56,190	22,965	-	-	79,155	32,210
Asset retirement obligation	500,000	-	-	-	500,000	-
Net pension liability	601,264	164,801	-	-	766,065	213,778
Total OPEB liability	200,195	60,585	-	-	260,780	39,512
General obligation bonds payable	2,985,260	3,604,700	-	-	6,589,960	-
Total long-term liabilities	4,342,909	3,853,051	-	-	8,195,960	1,324,795
Total liabilities	5,500,848	5,003,711	15,112	690,114	11,209,785	1,687,938
DEFERRED INFLOWS OF RESOURCES						
Pension items	367,046	154,110	-	-	521,156	187,705
OPEB items	55,131	16,684	-	-	71,815	10,881
Total deferred inflows of resources	422,177	170,794	-	-	592,971	198,586
NET POSITION						
Net investment in capital assets	14,770,384	17,345,610	5,787,680	-	37,903,674	-
Unrestricted	24,433,510	5,722,276	1,848,361	429,009	32,433,156	6,150,802
TOTAL NET POSITION	$ 39,203,894	$ 23,067,886	$ 7,636,041	$ 429,009	$ 70,336,830	$ 6,150,802

See accompanying notes to financial statements.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
PROPRIETARY FUNDS

For the Year Ended December 31, 2020

	Business-Type Activities					Governmental Activities
	Waterworks	Sewerage	Motor Vehicle Parking System	Refuse Collection	Total	Internal Service
OPERATING REVENUES						
Charges for services	$ 11,394,877	$ 4,574,298	$ 273,043	$ 4,379,117	$ 20,621,335	$ 3,324,050
Miscellaneous	36,322	3,052	-	-	39,374	249,261
Total operating revenues	11,431,199	4,577,350	273,043	4,379,117	20,660,709	3,573,311
OPERATING EXPENSES EXCLUDING DEPRECIATION						
Costs of sales and services	7,654,258	2,041,846	572,041	4,268,888	14,537,033	4,072,006
Total operating expenses excluding depreciation	7,654,258	2,041,846	572,041	4,268,888	14,537,033	4,072,006
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	3,776,941	2,535,504	(298,998)	110,229	6,123,676	(498,695)
DEPRECIATION	799,800	1,208,750	784,080	-	2,792,630	-
OPERATING INCOME (LOSS)	2,977,141	1,326,754	(1,083,078)	110,229	3,331,046	(498,695)

See accompanying notes to financial statements.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

	Business-Type Activities					Governmental Activities
	Waterworks	Sewerage	Motor Vehicle Parking System	Refuse Collection	Total	Internal Service
NONOPERATING REVENUES (EXPENSES)						
Investment income	$ 86,791	$ 44,993	$ 19,017	$ 15,360	$ 166,161	$ 43,156
Grants	582,062	-	-	-	582,062	-
Interest expense	(78,250)	(164,808)	-	-	(243,058)	-
Loss on disposal of capital assets	(6,670)	-	-	-	(6,670)	-
Insurance recovery	-	-	49,385	-	49,385	-
Joint venture	647,660	-	-	-	647,660	-
Total nonoperating revenues (expenses)	1,231,593	(119,815)	68,402	15,360	1,195,540	43,156
NET INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	4,208,734	1,206,939	(1,014,676)	125,589	4,526,586	(455,539)
Contributions	224,485	2,062,919	-	-	2,287,404	-
Transfers (out)	(300,000)	(300,000)	-	(475,000)	(1,075,000)	-
CHANGE IN NET POSITION	4,133,219	2,969,858	(1,014,676)	(349,411)	5,738,990	(455,539)
NET POSITION, JANUARY 1	35,070,675	20,098,028	8,650,717	778,420	64,597,840	6,606,341
NET POSITION, DECEMBER 31	$ 39,203,894	$ 23,067,886	$ 7,636,041	$ 429,009	$ 70,336,830	$ 6,150,802

See accompanying notes to financial statements.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Year Ended December 31, 2020

	Business-Type Activities					Governmental Activities
	Waterworks	Sewerage	Motor Vehicle Parking System	Refuse Collection	Total	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers and users	$ 11,411,644	$ 4,569,774	$ 290,453	$ 4,408,006	$ 20,679,877	$ 414,652
Receipts from interfund services transactions	-	-	-	-	-	3,173,380
Payments to suppliers	(5,895,925)	(840,008)	(432,494)	(4,184,510)	(11,352,937)	(4,439,055)
Payments to employees	(1,842,424)	(811,627)	(500)	-	(2,654,551)	(962,584)
Payments for interfund services transactions	(546,000)	(473,000)	(155,000)	(150,000)	(1,324,000)	-
Net cash from operating activities	3,127,295	2,445,139	(297,541)	73,496	5,348,389	(1,813,607)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Insurance recoveries	-	-	49,385	-	49,385	-
Grants	582,062	-	-	-	582,062	-
Transfers (out)	(300,000)	(300,000)	-	(475,000)	(1,075,000)	-
Net cash from noncapital financing activities	282,062	(300,000)	49,385	(475,000)	(443,553)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Capital assets purchased	(2,335,385)	(238,345)	-	-	(2,573,730)	-
Principal payments on long-term debt	(556,000)	(1,044,000)	-	-	(1,600,000)	-
Interest and fiscal charges paid on long-term debt	(163,520)	(187,343)	-	-	(350,863)	-
Net cash from capital and related financing activities	(3,054,905)	(1,469,688)	-	-	(4,524,593)	-
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest received	139,261	72,053	42,807	33,230	287,351	84,191
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	493,713	747,504	(205,349)	(368,274)	667,594	(1,729,416)
CASH AND CASH EQUIVALENTS, JANUARY 1	9,698,902	4,665,248	2,057,512	1,487,397	17,909,059	9,348,561
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 10,192,615	$ 5,412,752	$ 1,852,163	$ 1,119,123	$ 18,576,653	$ 7,619,145

See accompanying notes to financial statements.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

	Business-Type Activities					Governmental Activities
	Waterworks	Sewerage	Motor Vehicle Parking System	Refuse Collection	Total	Internal Service
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES						
Operating income (loss)	$ 2,977,141	$ 1,326,754	$ (1,083,078)	$ 110,229	$ 3,331,046	$ (498,695)
Adjustments to reconcile operating income (loss) to net cash from operating activities						
Depreciation	799,800	1,208,750	784,080	-	2,792,630	-
(Increase) decrease in						
Accounts receivables	(5,821)	(2,243)	-	-	(8,064)	-
Other receivables	(15,265)	(5,333)	17,410	34,260	31,072	13,729
Inventories	-	-	-	-	-	5,945
Deferred outflows - asset retirement obligation items	5,000	-	-	-	5,000	-
Deferred outflows - pension items	527,649	245,595	-	-	773,244	292,565
Deferred outflows - OPEB items	(9,473)	(2,999)	-	-	(12,472)	(1,832)
Increase (decrease) in						
Accounts payable	(657,596)	(97,779)	(15,571)	(65,622)	(836,568)	(4,554)
Accrued payroll	(30,504)	(15,073)	(382)	-	(45,959)	(19,996)
Deposits payable	1,531	-	-	1,729	3,260	-
Claims payable	-	-	-	-	-	(1,322,407)
Unearned revenue	-	-	-	(7,100)	(7,100)	-
Compensated absences payable	13,495	7,000	-	-	20,495	(9,900)
Net pension liability	(731,058)	(332,299)	-	-	(1,063,357)	(398,759)
Net OPEB liability	(24,346)	(6,296)	-	-	(30,642)	(5,108)
Deferred inflows related to pensions	232,122	105,510	-	-	337,632	126,612
Deferred inflows related to OPEB	44,620	13,552	-	-	58,172	8,793
NET CASH FROM OPERATING ACTIVITIES	$ 3,127,295	$ 2,445,139	$ (297,541)	$ 73,496	$ 5,348,389	$ (1,813,607)
SCHEDULE OF NONCASH INVESTING AND FINANCING ACTIVITIES						
Loss on disposal of capital assets	$ (6,670)	$ -	$ -	$ -	$ (6,670)	$ -
Capital contributions	224,485	2,062,919	-	-	2,287,404	$ -
Change in investment in joint venture	647,660	-	-	-	647,660	-
TOTAL NONCASH INVESTING AND FINANCING ACTIVITIES	$ 865,475	$ 2,062,919	$ -	$ -	$ 2,928,394	$ -

See accompanying notes to financial statements.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF NET POSITION
FIDUCIARY FUNDS

December 31, 2020

	Pension Trust	Custodial
ASSETS		
Cash and cash equivalents	$ 2,371,462	$ 1,339,030
Investments		
U.S. Treasury securities	26,774,004	-
U.S. agency securities	3,223,737	-
Corporate and international bonds	32,067,638	-
Certificates of deposit	273,110	-
Money market mutual funds	454,590	-
Equities	128,538,904	-
Receivables		
Property taxes	-	588,050
Accrued interest	373,028	-
Due from primary government	44,569	-
Total assets	194,121,042	1,927,080
LIABILITIES		
Unearned revenue	78,124	-
DEFERRED INFLOWS OF RESOURCES		
Deferred property taxes	-	588,050
NET POSITION		
Restricted for pensions	194,042,918	-
Restricted for debt service	-	1,339,030
Total net position	$ 194,042,918	$ 1,339,030

See accompanying notes to financial statements.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS

For the Year Ended December 31, 2020

	Pension Trust	Custodial
ADDITIONS		
Contributions		
Employer	$ 10,973,581	$ -
Employee	2,151,690	-
Property owner	-	605,773
Total contributions	13,125,271	605,773
Investment earnings		
Net increase in the fair value of investments	19,270,395	-
Interest	3,834,284	6,000
Total investment earnings	23,104,679	6,000
Less investment expense	(463,605)	-
Net investment earnings	22,641,074	6,000
Total additions	35,766,345	611,773
DEDUCTIONS		
Administration	26,783	-
Benefits and refunds	12,175,927	-
Debt service		
Principal retirement	-	105,000
Interest and fiscal charges	-	481,125
Total deductions	12,202,710	586,125
CHANGE IN NET POSITION	23,563,635	25,648
NET POSITION		
January 1	170,479,283	1,313,382
December 31	$ 194,042,918	$ 1,339,030

See accompanying notes to financial statements.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(This page is intentionally left blank.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

INDEX TO
NOTES TO FINANCIAL STATEMENTS

December 31, 2020

Footnote Number	Description	Page(s)
1	Summary of Significant Accounting Policies	21 - 31
2	Deposits and Investments	31 - 33
3	Receivables	33 - 34
4	Capital Assets	35 - 36
5	Long-Term Debt	36 - 41
6	Risk Management	42
7	Contingent Liabilities	43
8	Tax Abatements	43 - 44
9	Asset Retirement Obligations	44
10	Joint Ventures	44 - 46
11	Individual Fund Disclosures	47
12	Other Postemployment Benefits	48 - 51
13	Employee Retirement Systems	51 - 74
14	Pension Trust Funds	75 - 76

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(This page is intentionally left blank.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 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: 20 Final Comprehensive AFR - VOP (CY 2020 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: 20 Final Comprehensive AFR - VOP (CY 2020 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) and custodial funds (for its Special Service Area debt service), which are generally used 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: 20 Final Comprehensive AFR - VOP (CY 2020 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 Rand Road Corridor TIF Fund accounts for the development and debt service costs associated with a tax increment financing redevelopment project within the Rand Road Corridor. Financing is provided by incremental taxes derived from the TIF District. The Village has elected to present this non-major fund as a major fund for consistency purposes.

The General Obligation Bond Fund accounts for the accumulation of resources and payment of the principal and interest of the Village's general obligation bonded debt. The Village has elected to present this non-major fund as a major fund for consistency purposes.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Government-Wide and Fund Financial Statements (Continued)

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.

The Motor Vehicle Parking System Fund accounts for the provision of public parking services. The Village has elected to present this non-major fund as a major fund for consistency purposes.

The Refuse Collection Fund accounts for the refuse collection and recycling services provided by the Village. The Village has elected to present this non-major fund as a major fund for consistency purposes.

Additionally, the Village reports the following proprietary funds:

Internal Service Funds account for the Village's self-insurance programs 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. The Special Service Area Fund is reported as a custodial 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.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

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.

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. Unearned/unavailable revenue arises when potential revenue does not meet both the measurable and available or earned criteria for recognition in the current period. Unearned/unavailable revenue also 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.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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, as 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.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

k. Capital Assets

Capital assets, which include property, plant, equipment, infrastructure assets (e.g., roads, bridges, storm water) and intangibles (software and easements), 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:

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Capital Assets (Continued)

Asset Class	Years
Buildings	25-50
Improvements	10-20
Machinery, equipment, vehicles and software	3-10
Infrastructure	40

l. Compensated Absences

The Village's policy permits employees to accumulate earned but unused sick leave and vacation benefits, which, under certain circumstances, are eligible for payment upon separation from government service. 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.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 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.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

s. Adoption of Accounting Standards

The Village has elected to implement GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which was issued to provide temporary relief to governments and other stakeholders due to the COVID-19 pandemic. This provides for the postponement of the implementation of GASB Statement No. 87, *Leases.*

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 The Illinois Funds.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

2. DEPOSITS AND INVESTMENTS (Continued)

Village Deposits and Investments (Continued)

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.

The Village maintains a cash and investment pool that is available for use by all funds, except the pension trust funds. In addition, investments are separately held by several of the Village's funds. The deposits and investments of the pension trust funds are held separately from those of other funds.

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.

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 external investment pools. The 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: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

2. DEPOSITS AND INVESTMENTS (Continued)

Deposits with Financial Institutions (Continued)

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	$ 2,497,577	$ 2,497,577	$ -	$ -	$ -
Negotiable CDs	6,199,739	6,199,739	-	-	-
Total	$ 8,697,316	$ 8,697,316	$ -	$ -	$ -

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.

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).

3. RECEIVABLES

a. Property taxes

Property taxes for 2020 attach as an enforceable lien on January 1, 2020, 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. 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 2020 tax levy has been recorded as unavailable/deferred revenue on the financial statements.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

3. RECEIVABLES (Continued)

b. Other Receivables

At the date of this report, the Village had other receivables as follows:

GOVERNMENTAL ACTIVITIES		
Hotel occupancy tax	$	4,105
Ambulance service and fees		171,335
Cable franchise fees		256,814
Food and beverage tax		131,990
Red light violations		34,780
Electric utility tax		185,000
Rental income		58,748
Billed miscellaneous receivables		157,845
Total governmental activities		1,000,617
BUSINESS-TYPE ACTIVITIES		
Billed miscellaneous receivables		16,678
Parking fees		6,505
Sewer loan program		6,026
Total business-type activities		29,209
TOTAL OTHER RECEIVABLES	$	1,029,826

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	$	2,257,364
Home rule sales tax		1,099,090
TIF Surplus Rebate		62,761
Loan to park district		767,820
Grants		260,262
Court fines		53,825
Other state sources		88,650
Motor fuel tax allotments		227,583
Telecommunications tax		215,161
Total governmental activities		5,032,516
BUSINESS-TYPE ACTIVITIES		
Grants		74,569
TOTAL DUE FROM OTHER GOVERNMENTS	$	5,107,085

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

4. CAPITAL ASSETS

Capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	$ 11,565,020	$ -	$ -	$ 11,565,020
Land right of way	139,806,925	-	-	139,806,925
Total capital assets not being depreciated	151,371,945	-	-	151,371,945
Capital assets being depreciated				
Buildings and improvements	52,208,475	-	-	52,208,475
Machinery and equipment	11,945,125	1,248,365	664,295	12,529,195
Streets	30,260,400	2,567,015	153,520	32,673,895
Bridges	1,596,735	-	-	1,596,735
Total capital assets being depreciated	96,010,735	3,815,380	817,815	99,008,300
Less accumulated depreciation for				
Buildings and improvements	15,178,775	1,235,165	-	16,413,940
Machinery and equipment	7,399,960	892,500	664,295	7,628,165
Streets	17,232,270	653,525	153,520	17,732,275
Bridges	982,635	31,980	-	1,014,615
Total accumulated depreciation	40,793,640	2,813,170	817,815	42,788,995
Total capital assets being depreciated, net	55,217,095	1,002,210	-	56,219,305
TOTAL GOVERNMENTAL ACTIVITIES	$ 206,589,040	$ 1,002,210	$ -	$ 207,591,250
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Land	$ 4,858,690	$ -	$ -	$ 4,858,690
Total capital assets not being depreciated	4,858,690	-	-	4,858,690
Capital assets being depreciated				
Equipment	2,838,680	-	-	2,838,680
Buildings and improvements	7,336,950	-	-	7,336,950
Water system	25,191,704	2,559,870	22,680	27,728,894
Sewer system	61,303,955	2,226,695	-	63,530,650
Parking improvements	15,681,480	-	-	15,681,480
Total capital assets being depreciated	112,352,769	4,786,565	22,680	117,116,654
Less accumulated depreciation for				
Equipment	2,403,285	99,590	-	2,502,875
Buildings and improvements	4,890,300	160,640	-	5,050,940
Water system	11,692,030	569,620	16,010	12,245,640
Sewer system	40,929,400	1,178,700	-	42,108,100
Parking improvements	13,228,210	784,080	-	14,012,290
Total accumulated depreciation	73,143,225	2,792,630	16,010	75,919,845
Total capital assets being depreciated, net	39,209,544	1,993,935	6,670	41,196,809
TOTAL BUSINESS-TYPE ACTIVITIES	$ 44,068,234	$ 1,993,935	$ 6,670	$ 46,055,499

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

4. CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

GOVERNMENTAL ACTIVITIES	
General government	$ 399,855
Public safety	1,154,140
Public works	1,259,175
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	$ 2,813,170

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.

On December 1, 2020,the Village issued General Obligation Refunding Bonds, Series 2020 in the amount of $18,335,000 to refund the $18,800,000 General Obligation Bonds, Series 2010C.

General obligation bonds currently outstanding are as follows:

Issue	Fund Debt Retired By	Beginning Balances	Additions	Reductions/ Refunding	Ending Balances	Current
GOVERNMENTAL ACTIVITIES						
$18,800,000 General Obligation Bonds, Taxable Series 2010C, due in annual installments of $725,000 to $2,600,000 with interest at 5.0% to 5.8%. Final maturity is December 1, 2034.	General Obligation Bond	$ 18,800,000	$ -	$ 18,800,000	$ -	$ -
$5,025,000 General Obligation Refunding Bonds, Series 2012, due in annual installments of $95,000 to $615,000 with interest at 1.0% to 2.375%. Final maturity is December 1, 2022.	Downtown TIF	1,780,000	-	570,000	1,210,000	595,000

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

5. LONG-TERM DEBT (Continued)

a. General Obligation Bonds (Continued)

General obligation bonds currently outstanding are as follows (Continued):

Issue	Fund Debt Retired By	Beginning Balances	Additions	Reductions/ Refunding	Ending Balances	Current
GOVERNMENTAL ACTIVITIES (Continued)						
$7,345,000 General Obligation Refunding Bonds, Series 2014A, due in annual installments of $605,000 to $655,000 with interest at 2.0%. Final maturity is December 1, 2020.	Downtown TIF	$ 655,000	$ -	$ 655,000	$ -	$ -
$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	4,325,000	-	655,000	3,670,000	680,000
$7,705,000 General Obligation Refunding Bonds, Series 2017A, due in annual installments of $1,135,000 to $2,060,000 with interest at 1.8% to 4.0%. Final maturity is December 1, 2025.	Downtown TIF	5,320,000	-	1,265,000	4,055,000	1,995,000
$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	-	-	1,465,000	-
$3,125,000 General Obligation Refunding Bonds, Taxable Series 2017C, due in annual installments of $590,000 to $650,000 with interest at 1.3% to 2.2%. Final maturity is December 1, 2022.	Downtown TIF	1,915,000	-	625,000	1,290,000	640,000
$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	4,855,000	-	650,000	4,205,000	660,000
$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	5,890,000	-	440,000	5,450,000	470,000
$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 5.0%. Final maturity is December 1, 2034.	General Obligation Bond	-	18,335,000	-	18,335,000	-
TOTAL GOVERNMENTAL ACTIVITIES		$ 45,005,000	$ 18,335,000	$ 23,660,000	$ 39,680,000	$ 5,040,000

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

5. LONG-TERM DEBT (Continued)

a. General Obligation Bonds (Continued)

General obligation bonds currently outstanding are as follows (Continued):

Issue	Fund Debt Retired By	Beginning Balances	Additions	Reductions/ Refunding	Ending Balances	Current
BUSINESS-TYPE ACTIVITIES						
$7,315,000 General Obligation Refunding Bonds, Series 2010A, due in annual installments of $485,000 to $705,000 with interest at 2.0% to 4.0%. Final maturity is December 1, 2022.	Sewerage	$ 2,030,000	$ -	$ 650,000	$ 1,380,000	$ 675,000
$7,345,000 General Obligation Refunding Bonds, Series 2014A, due in annual installments of $35,000 to $335,000 with interest at 2.0% to 3.0%. Final maturity is December 1, 2028.	Sewerage	2,630,000	-	255,000	2,375,000	265,000
$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%.	Water	3,716,000	-	556,000	3,160,000	580,000
Final maturity is December 1, 2025.	Sewerage	929,000	-	139,000	790,000	145,000
TOTAL BUSINESS-TYPE ACTIVITIES		$ 9,305,000	$ -	$ 1,600,000	$ 7,705,000	$ 1,665,000

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending December 31	Governmental Activities Principal	Governmental Activities Interest	Business-Type Activities Principal	Business-Type Activities Interest
2021	$ 5,040,000	$ 1,155,616	$ 1,665,000	$ 290,163
2022	5,205,000	1,038,835	1,725,000	228,663
2023	2,445,000	910,836	1,065,000	162,443
2024	3,225,000	830,336	1,110,000	116,518
2025	3,325,000	710,176	1,170,000	67,933
2026 - 2030	11,135,000	1,939,581	970,000	57,046
2031 - 2034	9,305,000	482,625	-	-
Total	$ 39,680,000	$ 7,068,005	$ 7,705,000	$ 922,766

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

5. LONG-TERM DEBT (Continued)

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. Tax increment financing bonds and notes currently outstanding are as follows:

Purpose	Interest Rates	Amount
Governmental activities	0%	$ 58,911

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, 2022.	Downtown TIF	$ 69,374	$ -	$ 10,463	$ 58,911	$ -

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.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

5. LONG-TERM DEBT (Continued)

c. Legal Debt Margin (Continued)

"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. Noncommitment Debt

Special Service Area Number 5 Bonds, Taxable Series 2008 outstanding as of the date of this report totaled $5,260,000. These bonds are not an obligation of the Village and are secured solely by the levy of an annual tax on the real property within the special service area. The Village is in no way liable for the repayment, but is only acting as agent for the property owners in levying and collecting the tax and forwarding the collections to the bondholders.

e. 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, 2022, or such earlier date that the Downtown Tax Increment Financing District is terminated. Any unpaid balance of these notes at the expiration date of the Downtown Tax Increment Financing District will be forgiven.

f. Current Refunding of General Obligation Bonds

On December 1, 2020, the Village issued $18,335,000 General Obligation Refunding Bonds, Series 2020 to currently refund the outstanding $18,800,000 General Obligation Bonds, Taxable Series 2010C, resulting in an economic gain of $2,885,577 and a reduction of $3,359,519 in future debt service payments.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

5. LONG-TERM DEBT (Continued)

g. Changes in Long-Term Liabilities

Long-term liability activity for the year was as follows:

	Beginning Balances	Additions	Reductions	Ending Balances	Due Within One Year
GOVERNMENTAL ACTIVITIES					
General obligation bonds	$ 45,005,000	$ 18,335,000	$ 23,660,000	$ 39,680,000	$ 5,040,000
TIF notes	69,374	-	10,463	58,911	-
Claims payable	1,598,220	201,905	760,830	1,039,295	-
Net pension liability*	120,431,303	32,081,790	48,230,131	104,282,962	-
Net OPEB liability*	15,073,474	2,082,792	3,754,992	13,401,274	491,318
Compensated absences*	1,386,180	3,214,320	3,040,820	1,559,680	311,938
Total	183,563,551	55,915,807	79,457,236	160,022,122	5,843,256
Less deferred amounts					
Unamortized bond discount	(20,560)	-	(5,260)	(15,300)	-
Unamortized bond premium	1,130,277	1,045,434	164,052	2,011,659	-
Total deferred amounts	1,109,717	1,045,434	158,792	1,996,359	-
TOTAL GOVERNMENTAL ACTIVITIES	$184,673,268	$ 56,961,241	$ 79,616,028	$162,018,481	$ 5,843,256

* The General Fund has typically been used to liquidate these liabilities.

	Beginning Balances	Additions	Reductions	Ending Balances	Due Within One Year
BUSINESS-TYPE ACTIVITIES					
General obligation bonds					
Water Fund	$ 3,716,000	$ -	$ 556,000	$ 3,160,000	$ 580,000
Sewer Fund	5,589,000	-	1,044,000	4,545,000	1,085,000
Asset retirement obligation					
Water Fund	500,000	-	-	500,000	-
Net pension liability					
Water Fund	1,332,322	822,803	1,553,861	601,264	-
Sewer Fund	497,100	374,002	706,301	164,801	-
Net OPEB liability					
Water Fund	232,160	32,298	56,644	207,814	7,619
Sewer Fund	69,187	9,774	16,070	62,891	2,306
Compensated absences					
Water Fund	56,745	106,530	93,035	70,240	14,050
Sewer Fund	21,710	45,395	38,395	28,710	5,745
Total	12,014,224	1,390,802	4,064,306	9,340,720	1,694,720
Less deferred amounts					
Unamortized bond discount	(11,200)	-	(1,260)	(9,940)	-
Unamortized bond premium	685,710	-	125,810	559,900	-
Total deferred amounts	674,510	-	124,550	549,960	-
TOTAL BUSINESS-TYPE ACTIVITIES	$ 12,688,734	$ 1,390,802	$ 4,188,856	$ 9,890,680	$ 1,694,720

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

6. 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 medical benefits and has established a risk financing fund, Health Insurance Fund, for all medical risks. It is accounted for as an internal service fund where assets are set aside for claim settlements. Under this program, the fund provides coverage up to a maximum of $125,000 per individual's claims paid and a maximum of 125% of the expected aggregate claims paid. The Village purchases commercial insurance for claims in excess of the coverage provided by the fund. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

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 Health Insurance and Casualty and Liability Insurance Funds based upon actuarial estimates of the amounts needed to pay prior and current year claims. Liabilities of the funds are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts and other economic and societal factors. Changes in the balances of claims liabilities during the past two fiscal years are as follows:

	Medical Benefits	Workers' Compensation	General Liability	Total
UNPAID CLAIMS, DECEMBER 31, 2018	$ 923,749	$ 739,705	$ 455,580	$ 2,119,034
Claims incurred - 2019	4,206,278	1,229,733	161,817	5,597,828
Claims payments - 2019	4,331,445	576,268	214,617	5,122,330
UNPAID CLAIMS, DECEMBER 31, 2019	798,582	1,393,170	402,780	2,594,532
Claims incurred - 2020	-	292,054	115,396	407,450
Claims payments - 2020	798,582	656,829	274,446	1,729,857
UNPAID CLAIMS, DECEMBER 31, 2020	$ -	$ 1,028,395	$ 243,730	$ 1,272,125

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

7. CONTINGENT LIABILITIES

a. Litigation

The Village is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Village's attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the Village.

b. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures 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 $3,020,000 through December 31, 2021. 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 2021 payment for operations and maintenance costs is $1,166,520, based on an estimated tipping fee of $48.52 per ton for 24,042 tons.

8. 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.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

8. TAX ABATEMENTS (Continued)

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 $36,464.

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 $671,330.

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.

9. 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 100 years.

10. 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.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

10. JOINT VENTURES (Continued)

Solid Waste Agency of Northern Cook County (SWANCC) (Continued)

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.

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 $1,160,899 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.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

10. JOINT VENTURES (Continued)

Northwest Water Commission (NWC) (Continued)

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.

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 2022. 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 $2,996,157 to NWC during the year. The Village’s equity interest in NWC was $14,232,650 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.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

11. INDIVIDUAL FUND DISCLOSURES

a. Due From/To Other Funds

Due from/to other funds at the date of this report consisted of the following:

Receivable Fund	Payable Fund	Amount
Major governmental	Nonmajor governmental	
General	Special Police Grant	$ 26,833
Fiduciary - Pension Trust	Major governmental	
Police Pension	General	21,730
Firefighters' Pension	General	22,839
	Total	$ 71,402

The purpose for the due from/to other funds is for short-term cash loan and accrued taxes at year end. The amounts will be liquidated within one year.

b. Advances From/To Other Funds

Receivable Fund	Payable Fund	Amount
Major governmental		
General	Downtown TIF	$ 1,927,940

The prupose of the advance to/from other funds relates to financing various redevelopment projects. Repayment is not expected within one year.

During the year, the following transfers were made:

Transfer Out Fund	Transfer In Fund	Amount
Capital Equipment	General	$ 111,510
Capital Improvement	General	819,470
Waterworks	Capital Equipment	300,000
Sewerage	Capital Equipment	300,000
Refuse	Capital Improvement	475,000
	Total	$ 2,005,980

These transfers relate to the one-time movement of resources between funds that will not be repaid.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

12. 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	65
Inactive plan members entitled to but not yet receiving benefits	-
Active employees	283
	348

The Village provides the opportunity for retirees, their spouses and dependents (enrolled at time of employee's retirement) to participate in the Village's self-insured 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 $13,671,979 was measured as of December 31, 2020.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

12. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Actuarial Assumptions and Other Inputs

Actuarial cost method	Entry-age normal
Assumptions	
Total payroll increases	3.00%
Discount rate	
Beginning of year	2.74%
End of year	2.12%
Healthcare cost trend rates	
Initial	8.20%
Ultimate	5.50%

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.

Changes in the Total OPEB Liability

Balance at beginning of the year	$ 15,374,821
Changes for the period	
Service Cost	819,775
Interest	414,399
Actuarial experience	(3,326,163)
Changes in assumptions	890,690
Plan changes	-
Benefit payments	(501,543)
Net changes	(1,702,842)
Balance at end of the year	$ 13,671,979

The assumed rate on High Quality 20 Year Tax-Exempt General Obligation (G.O.) Bonds was changed from 2.74% to 2.12% 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 have been revised to better reflect the future anticipated experience of the system.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

12. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Rate Sensitivity (Continued)

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 (1.12%)	Current Discount Rate (2.12%)	1% Increase (3.12%)
Total OPEB Liability	$ 14,719,831	$ 13,671,979	$ 12,678,461

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:

	1% Decrease (Varies)	Current Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	$ 12,060,664	$ 13,671,979	$ 15,573,900

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year, the Village recognized OPEB expense of $617,326. 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	$ -	$ 3,011,185
Changes in assumptions	2,503,446	615,873
Total	$ 2,503,446	$ 3,627,058

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

12. OTHER POSTEMPLOYMENT BENEFITS (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

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

Year Ending December 31	
2021	$ (115,305)
2022	(115,305)
2023	(115,305)
2024	(115,305)
2025	(115,305)
Thereafter	(547,087)
Total	$ (1,123,612)

13. 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, 2020:

	IMRF	PPERS	FPERS	Total
Net pension liability (NPL)	$ 4,897,837	$ 49,917,773	$ 50,233,417	$ 105,049,027
Deferred outflows of resources	3,390,341	6,619,394	3,985,007	13,994,742
Deferred inflows of resources	3,359,366	11,174,025	6,634,388	21,167,779
Pension Expense for the year	1,680,478	3,023,535	4,249,514	8,953,527

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

13. EMPLOYEE RETIREMENT SYSTEMS

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, 2019 (latest information available), membership consisted of:

Inactive plan members currently receiving benefits	201
Inactive plan members entitled to but not yet receiving benefits	110
Active employees	135
	446

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.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

13. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Illinois Municipal Retirement Fund (IMRF) (Continued)

Contributions

Participating members are required to contribute 4.5% 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 2020 was 11.99% 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, 2019
Actuarial cost method	Entry-age normal
Asset valuation method	Market
Inflation	2.50%
Salary increases	3.35% - 14.25%
Interest rate	7.25%

Retirement age	Experience-based table of rates that is specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014 – 2016.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

13. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Illinois Municipal Retirement Fund (IMRF) (Continued)

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 2.75% (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%.

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	$ 77,956,905	$ 66,413,088	$ 11,543,817
Changes for the period			
Service Cost	1,097,251	-	1,097,251
Interest	5,560,012	-	5,560,012
Difference between expected and actual experience	822,768	-	822,768
Changes in assumptions	-	-	-
Employer contributions	-	1,072,435	(1,072,435)
Employee contributions	-	493,955	(493,955)
Net investment income	-	12,298,754	(12,298,754)
Benefit payments and refunds	(3,631,408)	(3,631,408)	-
Administrative expenses	-	-	-
Other (net transfer)	-	260,867	(260,867)
Net changes	3,848,623	10,494,603	(6,645,980)
Balances at end of the year	$ 81,805,528	$ 76,907,691	$ 4,897,837

The governmental activities portion of the net pension liability is generally liquidated by the General Fund.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

13. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Illinois Municipal Retirement Fund (IMRF) (Continued)

Changes in the Net Pension Liability (Continued)

The tax-exempt municipal bond rate was changed from 3.71% to 2.75% 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 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 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)	$ 15,391,337	$ 4,897,837	$ (3,750,314)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year, the Village recognized IMRF pension expense of $1,680,478. 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	$ 1,103,405	$ -
Changes in assumptions	922,468	356,353
Net difference between projected and actual earnings on pension plan investments	-	3,003,013
Employer contributions after the measurement date	1,346,507	-
Total	$ 3,372,380	$ 3,359,366

The $1,346,507 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.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

13. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Illinois Municipal Retirement Fund (IMRF) (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 IMRF will be recognized in pension expense as follows:

Year Ending December 31	
2021	$ 103,423
2022	(260,052)
2023	332,978
2024	(1,509,842)
2025	-
Thereafter	-
Total	$ (1,333,493)

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.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

13. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Police Pension Employees Retirement System (PPERS) (Continued)

Plan Membership

At the date of this report, the measurement date, membership consisted of:

Inactive plan members currently receiving benefits	84
Inactive plan members entitled to but not yet receiving benefits	8
Active employees	106
	198
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 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 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.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

13. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Police Pension Employees Retirement System (PPERS) (Continued)

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 47.82% of covered payroll.

Investment Policy

ILCS limit the PPERS' investments to those allowable by ILCS and require PPERS' Board of Trustees to adopt an investment policy which can be amended by a majority vote of the Board of Trustees. PPERS' investment policy authorizes deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, investment grade corporate bonds, and The Illinois Funds. PPERS may also invest in certain non-U.S. obligations, Illinois municipal corporation tax anticipation warrants, veteran's loans, obligations of the State of Illinois and its political subdivisions, Illinois insurance company general and separate accounts, mutual funds, corporate equity securities, and real estate investment trusts. During the year, there were no changes to the investment policy approved by the Board of Trustees.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

13. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Police Pension Employees Retirement System (PPERS) (Continued)

Investment Policy (Continued)

PPERS' investment policy in accordance with ILCS establishes the following target allocation across asset classes:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	2.0%	0.9%
US Large cap	44.7%	6.9%
US Mid cap	6.1%	7.6%
US Small cap	1.9%	7.3%
International	8.2%	6.2%
Emerging and Frontier	3.6%	8.7%
Fixed income	32.0%	1.8%
REITs	1.5%	6.2%

ILCS limit PPERS' investments in equities, mutual funds, and variable annuities to 65%. Securities in any one company should not exceed 5% of the total fund.

The long-term expected rate of return on PPERS' investments was determined using an asset allocation study conducted by PPERS' investment management consultant at year-end, in which best estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding the expected inflation. Best estimates or arithmetic real rates of return excluding inflation for each major asset class included in PPERS' target asset allocation as of the date of this report are listed in the table above.

Investment Valuations

All investments in the plan are stated at fair value and are recorded as of the trade date. Fair value is based on quoted market process at December 31 for debt securities, equity securities, mutual funds and contract values for insurance contracts. The Illinois Funds, an investment pool created by the state legislature under the control of the State Treasurer, is a money market mutual fund that reports investments at amortized cost in accordance with GASB Statement 79.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

13. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Police Pension Employees Retirement System (PPERS) (Continued)

Investment Concentrations

There are no significant investments (other than United States Government guaranteed obligations) in any one organization that represent 5% or more of PPERS' investments.

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 13.56%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Deposits with Financial Institutions

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.

Interest Rate Risk

The following table presents the investments and maturities of PPERS' 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	$ 7,643,661	$ 584,456	$ 1,273,253	$ 2,050,637	$ 3,735,315
U.S. Agency obligations	2,500,120	1,814,961	112,958	321,905	250,296
Corporate bonds	20,062,248	272,336	7,270,501	11,173,812	1,345,599
Certificates of deposit	273,110	-	273,110	-	-
Total	$ 30,479,139	$ 2,671,753	$ 8,929,822	$ 13,546,354	$ 5,331,210

In accordance with its investment policy, PPERS limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for all reasonably anticipated operating requirements while providing a reasonable rate of return based on the current market.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

13. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Police Pension Employees Retirement System (PPERS) (Continued)

Interest Rate Risk (Continued)

PPERS has the following recurring fair value measurements as of the date of this report. The U.S. Treasury obligations, equity securities and money market mutual funds are valued using quoted prices in active markets for identical assets (Level 1 inputs). The U.S. agency obligations, corporate bonds, and negotiable certificates of deposit are valued using quoted matrix pricing models (Level 2 inputs).

Credit Risk

PPERS 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 obligations guaranteed by the United States Government, securities issued by agencies of the United States Government that are explicitly or implicitly guaranteed by the United States Government and investment grade corporate bonds held at year-end are rated at or above Baa3 by Moody's. However, the certificates of deposit are not rated.

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, PPERS will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, PPERS' 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. The money market mutual funds and equity mutual funds are not subject to custodial credit risk.

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that 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.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

13. 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	$ 144,424,662	$ 88,811,795	$ 55,612,867
Changes for the period			
Service Cost	2,385,236	-	2,385,236
Interest	10,250,927	-	10,250,927
Difference between expected and actual experience	(599,585)	-	(599,585)
Changes in assumptions	-	-	-
Changes in benefit terms	-	-	-
Employer contributions	-	5,364,713	(5,364,713)
Employee contributions	-	1,188,697	(1,188,697)
Net investment income	-	11,192,237	(11,192,237)
Benefit payments and refunds	(6,276,335)	(6,276,335)	-
Administrative expenses	-	(13,975)	13,975
Net changes	5,760,243	11,455,337	(5,695,094)
Balances at end of the year	$ 150,184,905	$ 100,267,132	$ 49,917,773

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 2.74% to 2.12% 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.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

13. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Police Pension Employees Retirement System (PPERS) (Continued)

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.

Actuarial valuation date	December 31, 2020
Actuarial cost method	Entry-age normal
Economic assumptions	
Discount rate used for the Total Pension Liability	7.25%
Expected rate of return on investments	7.25%
High-Quality 20 Year tax exempt GO Bond Rate	2.12%
Projected individual pay increases	3.75% - 15.35%
Projected total payroll increases	3.25%
Consumer price index (Urban)	2.25%
Inflation rate	2.25%
Asset valuation method	Market

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.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

13. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Police Pension Employees Retirement System (PPERS) (Continued)

Actuarial Assumptions (Continued)

Demographic assumptions (Continued)

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%

Retiree and disabled members – Based on actual spouse data

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 7.25%, 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 (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	$ 73,606,463	$ 49,917,773	$ 30,910,237

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

13. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Police Pension Employees Retirement System (PPERS) (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year, the Village recognized PPERS pension expense of $3,023,535 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	$ 3,099,710	$ 3,774,244
Changes in assumptions	3,519,684	708,860
Net difference between projected and actual earnings on pension plan investments	-	6,690,921
Total	$ 6,619,394	$ 11,174,025

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	
2021	$ (2,001,756)
2022	(1,072,421)
2023	(2,758,126)
2024	(197,769)
2025	934,576
Thereafter	540,865
Total	$ (4,554,631)

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.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

13. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Firefighters' Pension Employees Retirement System (FPERS) (Continued)

Plan Administration (Continued)

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	79
Inactive plan members entitled to but not yet receiving benefits	3
Active employees	89
	171
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 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.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

13. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Firefighters' Pension Employees Retirement System (FPERS) (Continued)

Benefits Provided (Continued)

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the firefighter during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Firefighters' salary for pension purposes is capped at $106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3.00% 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 52.09% of covered payroll.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

13. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Firefighters' Pension Employees Retirement System (FPERS) (Continued)

Investment Policy

ILCS limit FPERS' investments to those allowable by ILCS and require FPERS' Board of Trustees to adopt an investment policy which can be amended by a majority vote of the Board of Trustees. FPERS' investment policy authorizes deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S.

Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, investment grade corporate bonds, and The Illinois Funds. FPERS may also invest in certain non-U.S. obligations, Illinois municipal corporation tax anticipation warrants, veteran's loans, obligations of the State of Illinois and its political subdivisions, Illinois insurance company general and separate accounts, mutual funds, corporate equity securities, and real estate investment trusts. During the year, there were no changes to the investment policy approved by the Board of Trustees.

FPERS' investment policy in accordance with ILCS establishes the following target allocation across asset classes:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Emerging markets equity	4.0%	9.7%
World equity ex-US	21.0%	9.3%
US Small/Mid Cap equity index	7.0%	8.0%
High yield bond	4.0%	7.8%
Emerging markets debt	4.0%	8.8%
S&P 500 index	20.0%	8.0%
Limited duration fixed income	34.0%	5.7%
Dynamic asset allocation	5.0%	10.3%
Cash	1.0%	0.6%

ILCS limit FPERS' investments in equities, mutual funds, and variable annuities to 65%. Securities in any one company should not exceed 5% of the total fund.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

13. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Firefighters' Pension Employees Retirement System (FPERS) (Continued)

Investment Policy (Continued)

The long-term expected rate of return on FPERS' investments was determined using an asset allocation study conducted by FPERS' investment management consultant at year end, in which best estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding the expected inflation. Best estimates or arithmetic real rates of return excluding inflation for each major asset class included in FPERS' target asset allocation as of the date of this report are listed in the previous table.

Investment Valuations

All investments in the plan are stated at fair value and are recorded as of the trade date. Fair value is based on quoted market process at December 31 for debt securities, equity securities, mutual funds and contract values for insurance contracts. The Illinois Funds, an investment pool created by the state legislature under the control of the State Treasurer, is a money market mutual fund that reports investments at amortized cost in accordance with GASB Statement 79.

Investment Concentrations

There are no significant investments (other than United States Government guaranteed obligations) in any one organization that represent 5% or more of FPERS' investments.

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 14.16%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Deposits with Financial Institutions

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.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

13. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Firefighters' Pension Employees Retirement System (FPERS) (Continued)

Interest Rate Risk

The following table presents the investments and maturities of FPERS' 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	$ 19,130,343	$ 338,123	$ 11,882,492	$ 6,909,728	$ -
U.S. Agency obligations	723,617	-	424,647	298,970	-
Corporate bonds	12,005,390	2,534,158	6,981,024	2,214,272	275,936
Total	$ 31,859,350	$ 2,872,281	$ 19,288,163	$ 9,422,970	$ 275,936

In accordance with its investment policy, FPERS limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for all reasonably anticipated operating requirements while providing a reasonable rate of return based on the current market.

FPERS has the following recurring fair value measurements as of year-end. The U.S. Treasury obligations, equity securities, and money market mutual funds are valued using quoted prices in active markets for identical assets (Level 1 inputs). The U.S. agency obligations and corporate bonds are valued using quoted matrix pricing models (Level 2 inputs).

Credit Risk

FPERS 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 obligations guaranteed by the United States Government, securities issued by agencies of the United States Government that are explicitly or implicitly guaranteed by the United States Government and investment grade corporate bonds at year-end are rated at or above Baa3 by Moody's.

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, FPERS will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, FPERS' 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. The money market mutual funds and equity mutual funds are not subject to custodial credit risk.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

13. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Firefighters' Pension Employees Retirement System (FPERS) (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that 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.

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	$ 136,771,529	$ 81,667,488	$ 55,104,041
Changes for the period			
Service Cost	2,337,486	-	2,337,486
Interest	9,733,994	-	9,733,994
Difference between expected and actual experience	1,065,786	-	1,065,786
Changes in assumptions	-	-	-
Changes in benefit terms	-	-	-
Employer contributions	-	5,608,868	(5,608,868)
Employee contributions	-	962,993	(962,993)
Net investment income	-	11,448,837	(11,448,837)
Benefit payments and refunds	(5,899,592)	(5,899,592)	-
Administrative expenses	-	(12,808)	12,808
Net changes	7,237,674	12,108,298	(4,870,624)
Balances at end of the year	$ 144,009,203	$ 93,775,786	$ 50,233,417

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

13. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Firefighters' Pension Employees Retirement System (FPERS) (Continued)

Changes in the Net Pension Liability (Continued)

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 2.74% to 2.12% 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.

Actuarial valuation date	December 31, 2020
Actuarial cost method	Entry-age normal
Economic assumptions	
Discount rate used for the Total Pension Liability	7.25%
Expected rate of return on investments	7.25%
High-Quality 20 Year tax exempt GO Bond Rate	2.12%
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	Market

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.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

13. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Firefighters' Pension Employees Retirement System (FPERS) (Continued)

Actuarial Assumptions (Continued)

Demographic assumptions (Continued)

Mortality rates (Continued)

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%

Retiree and disabled members – Based on actual spouse data

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 7.25%, 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 (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	$ 71,512,011	$ 50,233,417	$ 32,923,523

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

13. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Firefighters' Pension Employees Retirement System (FPERS) (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year, the Village recognized FPERS pension expense of $4,249,514 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	$ 2,725,059	$ 886,522
Changes in assumptions	1,259,948	7,045
Net difference between projected and actual earnings on pension plan investments	-	5,740,821
Total	$ 3,985,007	$ 6,634,388

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	
2021	$ (933,677)
2022	(39,933)
2023	(1,975,465)
2024	(646,465)
2025	527,991
Thereafter	418,168
Total	$ (2,649,381)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

14. PENSION TRUST FUNDS

a. Schedule of Net Position

	Police Pension	Firefighters' Pension	Total
ASSETS			
Cash and cash equivalents	$ 1,054,210	$ 1,317,252	$ 2,371,462
Investments			
U.S. Treasury securities	7,643,661	19,130,343	26,774,004
U.S. agency securities	2,500,120	723,617	3,223,737
Corporate and international bonds	20,062,248	12,005,390	32,067,638
Certificates of deposit	273,110	-	273,110
Money market mutual funds	399,580	55,010	454,590
Equities	68,165,048	60,373,856	128,538,904
Receivables			
Accrued interest	189,009	184,019	373,028
Due from general fund	21,730	22,839	44,569
Total assets	100,308,716	93,812,326	194,121,042
LIABILITIES			
Unearned revenue	41,584	36,540	78,124
Total liabilities	41,584	36,540	78,124
NET POSITION			
Restricted for pensions	$ 100,267,132	$ 93,775,786	$ 194,042,918

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

14. PENSION TRUST FUNDS (Continued)

b. Schedule of Changes in Net Position

	Police Pension	Firefighters' Pension	Total
ADDITIONS			
Contributions			
Employer	$ 5,364,713	$ 5,608,868	$ 10,973,581
Employee	1,188,697	962,993	2,151,690
Total contributions	6,553,410	6,571,861	13,125,271
Investment earnings			
Net increase in the fair value of investments	9,348,437	9,921,958	19,270,395
Interest	2,130,576	1,703,708	3,834,284
Total investment earnings	11,479,013	11,625,666	23,104,679
Less investment expense	(286,776)	(176,829)	(463,605)
Net investment earnings	11,192,237	11,448,837	22,641,074
Total additions	17,745,647	18,020,698	35,766,345
DEDUCTIONS			
Administration	13,975	12,808	26,783
Benefits and refunds			
Retirement benefits	5,909,094	5,867,974	11,777,068
Refunds of contributions	367,241	31,618	398,859
Total deductions	6,290,310	5,912,400	12,202,710
CHANGE IN NET POSITION	11,455,337	12,108,298	23,563,635
NET POSITION			
January 1	88,811,795	81,667,488	170,479,283
December 31	$ 100,267,132	$ 93,775,786	$ 194,042,918

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Required Supplementary Information

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	$ 29,076,944	$ 29,076,944	$ 27,921,769
Licenses and permits	3,384,000	3,384,000	3,148,869
Intergovernmental	21,349,390	21,931,970	22,111,733
Charges for services	4,533,565	4,533,565	3,645,993
Fines and forfeits	1,942,500	1,942,500	1,196,453
Investment income	145,855	145,855	289,279
Miscellaneous	430,000	431,750	487,681
Total revenues	60,862,254	61,446,584	58,801,777
EXPENDITURES			
General government	5,945,076	5,440,421	4,915,571
Public safety	48,019,350	47,639,428	46,692,238
Public works	6,858,810	6,487,798	6,219,908
Total expenditures	60,823,236	59,567,647	57,827,717
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	39,018	1,878,937	974,060
OTHER FINANCING SOURCES (USES)			
Transfers in	-	930,980	930,980
Total other financing sources (uses)	-	930,980	930,980
NET CHANGE IN FUND BALANCE	$ 39,018	$ 2,809,917	1,905,040
FUND BALANCE, JANUARY 1			24,316,491
FUND BALANCE, DECEMBER 31			$ 26,221,531

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DOWNTOWN TIF FUND

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Incremental property taxes	$ 6,322,300	$ 6,322,300	$ 7,363,169
Investment income	11,360	11,360	39,225
Total revenues	6,333,660	6,333,660	7,402,394
EXPENDITURES			
Economic development			
Supplies and services	10,000	10,000	5,252
Capital outlay			
Buildings and facilities	465,000	387,019	375,744
Rights of way improvements	200,000	205,980	89,726
Street improvements	1,190,000	1,199,954	1,199,154
Water system improvements	175,000	226,274	226,273
Debt service			
Principal retirement	4,157,000	4,155,770	3,125,463
Interest	319,930	319,930	319,928
Fiscal charges	3,000	3,000	2,250
Total expenditures	6,519,930	6,507,927	5,343,790
NET CHANGE IN FUND BALANCE	$ (186,270)	$ (174,267)	2,058,604
FUND BALANCE, JANUARY 1			5,311,268
FUND BALANCE, DECEMBER 31			$ 7,369,872

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 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, 2020

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Incremental property taxes	$ 3,142,300	$ 3,142,300	$ 3,509,000
Investment income	1,500	1,500	74,034
Total revenues	3,143,800	3,143,800	3,583,034
EXPENDITURES			
Economic development			
Supplies and services	10,000	10,000	-
Project expenditures	750,000	750,000	500,000
Surplus distribution	2,250,000	2,250,000	2,250,000
Capital outlay			
Rights of way improvements	75,000	126,317	125,948
Sewer system improvements	-	2,025,000	1,988,351
Debt service			
Principal retirement	1,305,000	1,305,000	1,305,000
Interest	256,265	256,265	256,263
Fiscal charges	1,500	1,500	1,225
Total expenditures	4,647,765	6,724,082	6,426,787
NET CHANGE IN FUND BALANCE	$ (1,503,965)	$ (3,580,282)	(2,843,753)
FUND BALANCE, JANUARY 1			9,762,044
FUND BALANCE, DECEMBER 31			$ 6,918,291

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Ten Fiscal Years
(schedule to be built prospectively)

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	1,326,807	1,359,414	1,286,486
Contribution Deficiency/(Excess)	(19,020)	1	(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	24-year closed period until remaining period reaches 15 years
Asset valuation method	5 Year smoothed market; 20% corridor
Inflation	3.25%
Salary increases	3.35% to 14.25% including inflation
Investment rate of return	7.50%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014 - 2016.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Unless otherwise noted, the same actuarial assumptions are used for Tier 1 and Tier 2.

(See independent auditor's report.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

2018	2019	2020
$ 1,236,724	$ 1,072,436	$ 1,346,507
1,236,724	1,072,435	1,346,507
-	1	-
10,772,855	10,976,825	11,230,534
11.48%	9.77%	11.99%

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF EMPLOYER CONTRIBUTIONS
POLICE PENSION FUND

Last Ten Fiscal Years

Calendar Year	2011	2012	2013	2014
Actuarially Determined Contribution	$ 2,971,158	$ 2,775,424	$ 2,996,776	$ 2,948,599
Actual Contribution	3,489,556	3,016,992	2,969,877	2,951,135
Contribution Deficiency/(Excess)	(518,398)	(241,568)	26,899	(2,536)
Covered Valuation Payroll	9,332,860	9,920,463	9,749,554	9,823,321
Actual Contribution as a Percentage of Covered Valuation Payroll	37.39%	30.41%	30.46%	30.04%

Notes to the required supplementary information for the 2020 contributions:

Valuation date	December 31, 2018
Actuarial cost method	Entry-age normal
Assumptions	
Amortization method	Level percentage of payroll, closed
Amortization target	100% funded over 22 years
Asset valuation method	5-Year Smoothed Market
Inflation	2.50%
Salary increases	3.25%
Individual pay increases	4.00% - 15.60%
Investment rate of return	7.25%
Mortality rates	RP-2014 Adjusted for Plan Status, Collar & Illinois Public Pension Data, as Approriate
Retirement rates	100% of the L&A Assumption Study Cap Age 65 for Police 2016.
Termination rates	100% of the L&A Assumption Study for Police 2016.
Disability rates	100% of the L&A Assumption Study for Police 2016.

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 mortaliity tables.

The 2018 Actuarially Determined Contribution reflects a change in actuarys and a change in the discount rate.

(See independent auditor's report.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

2015	2016	2017	2018	2019	2020
$ 3,038,973	$ 3,441,579	$ 4,075,790	$ 4,307,574	$ 4,397,183	$ 4,700,943
3,371,172	3,538,272	4,043,020	4,322,198	4,771,486	5,364,713
(332,199)	(96,693)	32,770	(14,624)	(374,303)	(663,770)
10,117,378	10,074,104	10,205,207	10,358,270	10,997,170	10,871,318
33.32%	35.12%	39.62%	41.73%	43.39%	49.35%

(See independent auditor's report.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

SCHEDULE OF EMPLOYER CONTRIBUTIONS
FIREFIGHTERS' PENSION FUND

Last Ten Fiscal Years

Calendar Year	2011	2012	2013	2014
Actuarially Determined Contribution	$ 2,268,637	$ 2,698,315	$ 2,978,383	$ 3,091,300
Actual Contribution	2,645,961	2,876,372	2,958,027	3,098,007
Contribution Deficiency/(Excess)	(377,324)	(178,057)	20,356	(6,707)
Covered Valuation Payroll	7,329,752	7,723,119	7,812,502	8,000,869
Actual Contribution as a Percentage of Covered Valuation Payroll	36.10%	37.24%	37.86%	38.72%

Notes to the required supplementary information for the 2020 contributions:

Valuation date	December 31, 2018
Actuarial cost method	Entry-age normal
Assumptions	
Amortization method	Level percentage of payroll, closed
Amortization target	100% funded over 22 years
Asset valuation method	5-Year Smoothed Market
Inflation	2.50%
Salary increases	3.25%
Individual pay increases	4.00% - 36.32%
Investment rate of return	7.25%
Mortality rates	RP-2014 Adjusted for Plan Status, Collar & Illinois Public Pension Data, as Approriate
Retirement rates	100% of the L&A Assumption Study Cap Age 65 for Firefighters 2016.
Termination rates	100% of the L&A Assumption Study for Firefighters 2016.
Disability rates	100% of the L&A Assumption Study for Firefighters 2016.

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 mortaliity tables.

The 2018 Actuarially Determined Contribution reflects a change in actuarys and a change in the discount rate.

(See independent auditor's report.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

2015	2016	2017	2018	2019	2020
$ 3,238,069	$ 3,254,943	$ 3,911,411	$ 4,596,932	$ 4,654,347	$ 4,935,330
3,620,989	3,660,137	4,629,680	4,675,335	5,205,407	5,608,868
(382,920)	(405,194)	(718,269)	(78,403)	(551,060)	(673,538)
8,408,325	8,746,556	8,905,763	9,137,439	9,877,339	9,508,556
43.06%	41.85%	51.99%	51.17%	52.70%	58.99%

(See independent auditor's report.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(This page is intentionally left blank.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 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
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 payroll	$ 29,467,061	$ 30,295,781	$ 31,204,654
Employer's net OPEB liability as a percentage of covered payroll	43.30%	50.75%	43.81%

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 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	*2014*	*2015*	*2016*	*2017*
Calendar Year	2015	2016	2017	2018
TOTAL PENSION LIABILITY				
Service cost	$ 1,215,353	$ 1,135,095	$ 1,157,484	$ 1,134,861
Interest	4,415,607	4,821,993	5,043,039	5,178,562
Differences between expected and actual experience	216,592	(422,884)	(1,422,863)	922,845
Changes of assumptions	2,026,659	172,219	(262,779)	(2,317,207)
Benefit payments, including refunds of member contributions	(2,187,292)	(2,472,221)	(2,700,058)	(3,233,210)
Net change in total pension liability	5,686,919	3,234,202	1,814,823	1,685,851
Total pension liability				
Beginning	59,360,728	65,047,647	68,281,849	70,096,672
Ending	$ 65,047,647	$ 68,281,849	$ 70,096,672	$ 71,782,523
PLAN FIDUCIARY NET POSITION				
Contributions - employer	$ 1,299,693	$ 1,326,807	$ 1,359,414	$ 1,286,486
Contributions - member	528,559	486,317	479,022	475,499
Miscellaneous income	221,384	(579,310)	214,489	(1,090,449)
Net investment income	3,425,146	296,437	4,059,760	10,497,805
Benefit payments, including refunds of member contributions	(2,187,292)	(2,472,221)	(2,700,058)	(3,233,210)
Administrative expense	-	-	-	-
Net change in total pension liability	3,287,490	(941,970)	3,412,627	7,936,131
Plan net position				
Beginning	56,329,449	59,616,939	58,674,969	62,087,596
Ending	$ 59,616,939	$ 58,674,969	$ 62,087,596	$ 70,023,727
EMPLOYER'S NET PENSION LIABILITY	$ 5,430,708	$ 9,606,880	$ 8,009,076	$ 1,758,796
Plan fiduciary net position as a percentage of the total pension liability	91.65%	85.93%	88.57%	97.55%
Covered payroll	$ 10,139,928	$ 10,563,758	$ 10,630,398	$ 10,452,192
Employer's net pension liability as a percentage of covered payroll	53.56%	90.94%	75.34%	16.83%

(See independent auditor's report.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

2018 2019	*2019* 2020
$ 1,024,994	$ 1,097,251
5,298,581	5,560,012
939,544	822,768
2,205,814	-
(3,294,551)	(3,631,408)
6,174,382	3,848,623
71,782,523	77,956,905
$ 77,956,905	$ 81,805,528
$ 1,236,724	$ 1,072,435
494,998	493,955
1,611,824	-
(3,659,634)	12,298,754
(3,294,551)	(3,631,408)
-	260,867
(3,610,639)	10,494,603
70,023,727	66,413,088
$ 66,413,088	$ 76,907,691
$ 11,543,817	$ 4,897,837
85.19%	94.01%
$ 10,772,855	$ 10,976,825
107.16%	44.62%

(See independent auditor's report.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 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	2014	2015	2016	2017
TOTAL PENSION LIABILITY				
Service cost	$ 2,128,244	$ 2,015,249	$ 2,107,038	$ 2,135,476
Interest	6,641,984	7,633,547	8,334,207	8,262,326
Changes to benefit terms	-	-	-	-
Differences between expected and actual experience	2,900,261	550,745	(4,910,367)	1,524,716
Changes of assumptions	5,140,944	7,001,248	(2,119,085)	(4,940)
Benefit payments, including refunds of member contributions	(3,315,139)	(3,866,026)	(4,187,653)	(4,618,864)
Net change in total pension liability	13,496,294	13,334,763	(775,860)	7,298,714
Total pension liability				
Beginning	90,217,352	103,713,646	117,048,409	116,272,549
Ending	$ 103,713,646	$ 117,048,409	$ 116,272,549	$ 123,571,263
PLAN FIDUCIARY NET POSITION				
Contributions - employer	$ 2,951,135	$ 3,371,172	$ 3,538,272	$ 4,043,020
Contributions - member	1,356,475	1,034,219	1,055,702	1,048,695
Contributions - other	243	268	1,122	-
Net investment income	4,286,605	(209,305)	4,490,541	9,547,991
Benefit payments, including refunds of member contributions	(3,315,139)	(3,866,026)	(4,187,653)	(4,618,864)
Administrative expense	(34,045)	(35,714)	(49,552)	(23,802)
Net change in total pension liability	5,245,274	294,614	4,848,432	9,997,040
Plan net position				
Beginning	56,991,085	62,236,359	62,530,973	67,379,405
Ending	$ 62,236,359	$ 62,530,973	$ 67,379,405	$ 77,376,445
EMPLOYER'S NET PENSION LIABILITY	$ 41,477,287	$ 54,517,436	$ 48,893,144	$ 46,194,818
Plan fiduciary net position as a percentage of the total pension liability	60.01%	53.42%	57.95%	62.62%
Covered payroll	$ 10,074,104	$ 10,205,207	$ 10,358,270	$ 10,849,076
Employer's net pension liability as a percentage of covered payroll	411.72%	534.21%	472.02%	425.79%

(See independent auditor's report.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

2018	2019	2020
$ 2,290,298	$ 2,233,157	$ 2,385,236
8,777,152	9,322,558	10,250,927
-	624,567	-
1,720,631	1,682,132	(599,585)
-	4,733,370	-
(5,014,198)	(5,516,268)	(6,276,335)
7,773,883	13,079,516	5,760,243
123,571,263	131,345,146	144,424,662
$ 131,345,146	$ 144,424,662	$ 150,184,905
$ 4,322,198	$ 4,771,486	$ 5,364,713
1,077,694	1,145,375	1,188,697
90,663	-	-
(5,144,043)	15,742,283	11,192,237
(5,014,198)	(5,516,268)	(6,276,335)
(23,340)	(16,500)	(13,975)
(4,691,026)	16,126,376	11,455,337
77,376,445	72,685,419	88,811,795
$ 72,685,419	$ 88,811,795	$ 100,267,132
$ 58,659,727	$ 55,612,867	$ 49,917,773
55.34%	61.49%	66.76%
$ 10,871,318	$ 10,997,170	$ 11,218,955
539.58%	505.70%	444.94%

(See independent auditor's report.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 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	2014	2015	2016	2017
TOTAL PENSION LIABILITY				
Service cost	$ 2,175,704	$ 1,980,545	$ 2,045,539	$ 2,027,295
Interest	6,540,584	7,087,978	7,740,742	8,210,890
Changes to benefit terms	-	-	-	-
Differences between expected and actual experience	(62,429)	4,554	1,035,715	418,362
Changes of assumptions	2,775,760	7,553,761	328,856	-
Benefit payments, including refunds of member contributions	(4,046,416)	(4,215,646)	(4,513,084)	(4,818,995)
Net change in total pension liability	7,383,203	12,411,192	6,637,768	5,837,552
Total pension liability				
Beginning	89,230,996	96,614,199	109,025,391	115,663,159
Ending	$ 96,614,199	$ 109,025,391	$ 115,663,159	$ 121,500,711
PLAN FIDUCIARY NET POSITION				
Contributions - employer	$ 3,098,007	$ 3,620,989	$ 3,660,137	$ 4,629,680
Contributions - member	836,025	857,036	899,896	886,245
Contributions - other	-	51	215	-
Net investment income	2,470,732	(1,071,694)	4,226,592	9,065,572
Benefit payments, including refunds of member contributions	(4,046,416)	(4,215,646)	(4,513,084)	(4,818,995)
Administrative expense	(22,954)	(13,428)	(14,396)	(11,665)
Net change in total pension liability	2,335,394	(822,692)	4,259,360	9,750,837
Plan net position				
Beginning	57,290,017	59,625,411	58,802,719	63,062,079
Ending	$ 59,625,411	$ 58,802,719	$ 63,062,079	$ 72,812,916
EMPLOYER'S NET PENSION LIABILITY	$ 36,988,788	$ 50,222,672	$ 52,601,080	$ 48,687,795
Plan fiduciary net position as a percentage of the total pension liability	61.71%	53.93%	54.52%	59.93%
Covered payroll	$ 8,744,586	$ 8,905,763	$ 9,137,439	$ 9,245,367
Employer's net pension liability as a percentage of covered payroll	422.99%	563.93%	575.67%	526.62%

(See independent auditor's report.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

2018	2019	2020
$ 2,174,274	$ 2,182,763	$ 2,337,486
8,621,323	9,085,806	9,733,994
-	704,741	-
994,849	745,112	1,065,786
(11,224)	1,518,292	-
(5,171,821)	(5,573,297)	(5,899,592)
6,607,401	8,663,417	7,237,674
121,500,711	128,108,112	136,771,529
$ 128,108,112	$ 136,771,529	$ 144,009,203
$ 4,675,335	$ 5,205,407	$ 5,608,868
905,175	940,243	962,993
74,767	-	-
(4,380,191)	12,209,428	11,448,837
(5,171,822)	(5,573,297)	(5,899,592)
(12,405)	(18,068)	(12,808)
(3,909,141)	12,763,713	12,108,298
72,812,916	68,903,775	81,667,488
$ 68,903,775	$ 81,667,488	$ 93,775,786
$ 59,204,337	$ 55,104,041	$ 50,233,417
53.79%	59.71%	65.12%
$ 9,508,556	$ 9,877,339	$ 10,768,480
622.64%	557.88%	466.49%

(See independent auditor's report.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

SCHEDULE OF INVESTMENT RETURNS

Last Ten Fiscal Years
(schedule to be built prospectively)

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%

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 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. Annual appropriated budgets are not adopted for the custodial 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 2.74% to 2.12% 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 have been revised to better reflect the future anticipated experience of the system.

IMRF

The tax-exempt municipal bond rate was changed from 3.71% to 2.75% based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date.

PPERS and FPERS

The assumed rate on High Quality 20 Year Tax-Exempt General Obligation (G.O.) Bonds was changed from 2.74% to 2.12% 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.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(This page is intentionally left blank.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Combining and Individual Fund Financial Statements and Schedules

Nonmajor Governmental Funds

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2020

	Special Revenue	Capital Projects	Total Nonmajor Governmental
ASSETS			
Cash and investments	$ 5,329,961	$ 10,397,500	$ 15,727,461
Receivables (net, where applicable, of allowances for uncollectibles)			
Due from other governments	268,994	446,301	715,295
Other	-	75	75
Accrued interest	-	35,120	35,120
TOTAL ASSETS	$ 5,598,955	$ 10,878,996	$ 16,477,951
LIABILITIES			
Accounts payable	$ 57,624	$ 42,105	$ 99,729
Accrued payroll	2,570	-	2,570
Due to other funds	26,833	-	26,833
Unearned revenue	-	11,844	11,844
Total liabilities	87,027	53,949	140,976
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - Park District loan	-	20,000	20,000
Total liabilities and deferred inflows of resources	87,027	73,949	160,976
FUND BALANCES			
Restricted for streets and highways	1,444,338	-	1,444,338
Restricted for public safety	1,044,884	-	1,044,884
Restricted for economic development	3,022,706	-	3,022,706
Unrestricted			
Assigned for capital projects	-	10,805,047	10,805,047
Total fund balances	5,511,928	10,805,047	16,316,975
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 5,598,955	$ 10,878,996	$ 16,477,951

(See independent auditor's report.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended December 31, 2020

	Special Revenue	Capital Projects	Total Nonmajor Governmental
REVENUES			
Taxes	$ 1,982,069	$ 1,707,203	$ 3,689,272
Intergovernmental	5,328,605	52,299	5,380,904
Charges for services	-	480,904	480,904
Fines and forfeits	5,764	-	5,764
Investment income	31,138	75,498	106,636
Miscellaneous	-	9,078	9,078
Total revenues	7,347,576	2,324,982	9,672,558
EXPENDITURES			
Current			
Public safety	460,372	-	460,372
Economic development	1,427,278	-	1,427,278
Capital outlay	4,478,635	3,073,887	7,552,522
Total expenditures	6,366,285	3,073,887	9,440,172
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	981,291	(748,905)	232,386
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of capital assets	-	55,261	55,261
Transfers in	-	1,075,000	1,075,000
Transfers (out)	-	(930,980)	(930,980)
Total other financing sources (uses)	-	199,281	199,281
NET CHANGE IN FUND BALANCES	981,291	(549,624)	431,667
FUND BALANCE, JANUARY 1	4,530,637	11,354,671	15,885,308
FUND BALANCE, DECEMBER 31	$ 5,511,928	$ 10,805,047	$ 16,316,975

(See independent auditor's report.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 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. 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.

DUI Fines Fund - to account for the expenditure of DUI 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.

Dundee Road 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/Dundee 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.

Special 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.

CRF Grant Fund - to account for the expenditure of coronavirus relief (CARES Act) grant funds obtained through Cook County. These expenditures must follow the guidelines issued by the grantors.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(This page is intentionally left blank.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2020

	Motor Fuel Tax	Community Development Block Grant	Federal Equitable Sharing	State Equitable Sharing	DUI Fines
ASSETS					
Cash and investments	$ 1,216,755	$ -	$ 435,356	$ 287,390	$ 98,137
Receivables					
Due from other governments	227,583	-	-	-	-
TOTAL ASSETS	$ 1,444,338	$ -	$ 435,356	$ 287,390	$ 98,137
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	$ -	$ -	$ 17	$ -	$ -
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	-	-	17	-	-
FUND BALANCES					
Restricted for streets and highways	1,444,338	-	-	-	-
Restricted for public safety	-	-	435,339	287,390	98,137
Restricted for economic development	-	-	-	-	-
Total fund balances	1,444,338	-	435,339	287,390	98,137
TOTAL LIABILITIES AND FUND BALANCES	$ 1,444,338	$ -	$ 435,356	$ 287,390	$ 98,137

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

Foreign Fire Tax	Dundee Road TIF	Rand/ Dundee TIF	Rand/ Lake Cook TIF	Special Police Grant	CRF Grant	Total
$ 224,018	$ 721,040	$ 74,992	$ 2,226,674	$ -	$ 45,599	$ 5,329,961
-	-	-	-	29,411	12,000	268,994
$ 224,018	$ 721,040	$ 74,992	$ 2,226,674	$ 29,411	$ 57,599	$ 5,598,955
$ -	$ -	$ -	$ -	$ 8	$ 57,599	$ 57,624
-	-	-	-	2,570	-	2,570
-	-	-	-	26,833	-	26,833
-	-	-	-	29,411	57,599	87,027
-	-	-	-	-	-	1,444,338
224,018	-	-	-	-	-	1,044,884
-	721,040	74,992	2,226,674	-	-	3,022,706
224,018	721,040	74,992	2,226,674	-	-	5,511,928
$ 224,018	$ 721,040	$ 74,992	$ 2,226,674	$ 29,411	$ 57,599	$ 5,598,955

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 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, 2020

	Motor Fuel Tax	Community Development Block Grant	Federal Equitable Sharing	State Equitable Sharing	DUI Fines
REVENUES					
Taxes	$ -	$ -	$ -	$ -	$ -
Intergovernmental	4,119,378	445,723	9,799	3,860	-
Fines and forfeits	-	-	-	-	5,764
Investment income	7,811	-	2,940	1,812	629
Miscellaneous	-	-	-	-	-
Total revenues	4,127,189	445,723	12,739	5,672	6,393
EXPENDITURES					
Current					
Public safety	-	-	44,435	1,420	4,445
Economic development	-	166,948	-	-	-
Capital outlay	3,876,660	278,775	-	-	-
Total expenditures	3,876,660	445,723	44,435	1,420	4,445
NET CHANGE IN FUND BALANCES	250,529	-	(31,696)	4,252	1,948
FUND BALANCES, JANUARY 1	1,193,809	-	467,035	283,138	96,189
FUND BALANCES, DECEMBER 31	$ 1,444,338	$ -	$ 435,339	$ 287,390	$ 98,137

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

Foreign Fire Tax	Dundee Road TIF	Rand/ Dundee TIF	Rand/ Lake Cook TIF	Special Police Grant	CRF Grant	Total
$ -	$ -	$ 351,459	$ 1,630,610	$ -	$ -	$ 1,982,069
100,319	-	-	-	90,765	558,761	5,328,605
-	-	-	-	-	-	5,764
118	4,748	7,101	5,895	-	84	31,138
-	-	-	-	-	-	-
100,437	4,748	358,560	1,636,505	90,765	558,845	7,347,576
66,660	-	-	-	90,765	252,647	460,372
-	-	1,089,000	171,330	-	-	1,427,278
-	-	-	17,002	-	306,198	4,478,635
66,660	-	1,089,000	188,332	90,765	558,845	6,366,285
33,777	4,748	(730,440)	1,448,173	-	-	981,291
190,241	716,292	805,432	778,501	-	-	4,530,637
$ 224,018	$ 721,040	$ 74,992	$ 2,226,674	$ -	$ -	$ 5,511,928

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 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, 2020

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Motor fuel tax allotment	$ 2,962,000	$ 2,962,000	$ 2,613,319
Grants	-	1,506,059	1,506,059
Investment income	750	750	7,811
Total revenues	2,962,750	4,468,809	4,127,189
EXPENDITURES			
Capital outlay			
Street improvements	3,174,495	3,900,608	3,876,660
Total expenditures	3,174,495	3,900,608	3,876,660
NET CHANGE IN FUND BALANCE	$ (211,745)	$ 568,201	250,529
FUND BALANCE, JANUARY 1			1,193,809
FUND BALANCE, DECEMBER 31			$ 1,444,338

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 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, 2020

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Grants	$ 476,996	$ 723,809	$ 445,723
Total revenues	476,996	723,809	445,723
EXPENDITURES			
Economic development			
Administration	25,000	25,000	-
Administrative fees - General Fund	95,399	95,399	95,399
Social service agencies	71,549	72,004	71,549
Capital outlay			
Rights of way improvements	285,048	531,406	278,775
Total expenditures	476,996	723,809	445,723
NET CHANGE IN FUND BALANCE	$ -	$ -	-
FUND BALANCE, JANUARY 1			-
FUND BALANCE, DECEMBER 31			$ -

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FEDERAL EQUITABLE SHARING FUND

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Grants	$ 20,000	$ 20,000	$ 9,799
Investment income	-	-	2,940
Total revenues	20,000	20,000	12,739
EXPENDITURES			
Public safety			
Police			
Supplies and services	20,000	45,000	44,435
Total expenditures	20,000	45,000	44,435
NET CHANGE IN FUND BALANCE	$ -	$ (25,000)	(31,696)
FUND BALANCE, JANUARY 1			467,035
FUND BALANCE, DECEMBER 31			$ 435,339

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 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, 2020

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Grants	$ 5,000	$ 5,000	$ 3,860
Investment income	-	-	1,812
Total revenues	5,000	5,000	5,672
EXPENDITURES			
Public safety			
Police			
Supplies and services	5,000	5,000	1,420
Total expenditures	5,000	5,000	1,420
NET CHANGE IN FUND BALANCE	$ -	$ -	4,252
FUND BALANCE, JANUARY 1			283,138
FUND BALANCE, DECEMBER 31			$ 287,390

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DUI FINES FUND

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual
REVENUES			
Fines and forfeits			
DUI fines	$ 20,000	$ 20,000	$ 5,764
Investment income	-	-	629
Total revenues	20,000	20,000	6,393
EXPENDITURES			
Public safety			
Police			
Personnel	-	-	145
Supplies and services	16,000	16,000	4,300
Total expenditures	16,000	16,000	4,445
NET CHANGE IN FUND BALANCE	$ 4,000	$ 4,000	1,948
FUND BALANCE, JANUARY 1			96,189
FUND BALANCE, DECEMBER 31			$ 98,137

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 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, 2020

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Foreign fire tax	$ 70,000	$ 70,000	$ 100,319
Investment income	-	-	118
Total revenues	70,000	70,000	100,437
EXPENDITURES			
Public safety			
Fire			
Supplies and services	70,000	70,000	66,660
Total expenditures	70,000	70,000	66,660
NET CHANGE IN FUND BALANCE	$ -	$ -	33,777
FUND BALANCE, JANUARY 1			190,241
FUND BALANCE, DECEMBER 31			$ 224,018

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DUNDEE ROAD TIF FUND

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	$ -	$ -	$ 4,748
Total revenues	-	-	4,748
EXPENDITURES			
Total expenditures	-	-	-
NET CHANGE IN FUND BALANCE	$ -	$ -	4,748
FUND BALANCE, JANUARY 1			716,292
FUND BALANCE, DECEMBER 31			$ 721,040

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RAND/DUNDEE TIF FUND

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Incremental property taxes	$ 321,600	$ 321,600	$ 351,459
Investment income	750	750	7,101
Total revenues	322,350	322,350	358,560
EXPENDITURES			
Economic development			
Surplus distribution	1,062,228	1,164,228	1,089,000
Total expenditures	1,062,228	1,164,228	1,089,000
NET CHANGE IN FUND BALANCE	$ (739,878)	$ (841,878)	(730,440)
FUND BALANCE, JANUARY 1			805,432
FUND BALANCE, DECEMBER 31			$ 74,992

(See independent auditor's report.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 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, 2020

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Incremental property taxes	$ 425,000	$ 425,000	$ 1,630,610
Investment income	500	500	5,895
Total revenues	425,500	425,500	1,636,505
EXPENDITURES			
Economic development			
Project expenditures	146,500	175,000	171,330
Capital outlay			
Rights of way improvements	175,000	190,849	17,002
Total expenditures	321,500	365,849	188,332
NET CHANGE IN FUND BALANCE	$ 104,000	$ 59,651	1,448,173
FUND BALANCE, JANUARY 1			778,501
FUND BALANCE, DECEMBER 31			$ 2,226,674

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL POLICE GRANT FUND

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Grants	$ -	$ 95,044	$ 90,765
Total revenues	-	95,044	90,765
EXPENDITURES			
Public safety			
Police			
Personnel	-	95,044	90,765
Total expenditures	-	95,044	90,765
NET CHANGE IN FUND BALANCE	$ -	$ -	-
FUND BALANCE, JANUARY 1			-
FUND BALANCE, DECEMBER 31			$ -

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CRF GRANT FUND

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Grants	$ -	$ 558,763	$ 558,761
Investment income	-	83	84
Total revenues	-	558,846	558,845
EXPENDITURES			
Public safety			
Police			
Personnel	-	114,375	114,375
Fire			
Personnel	-	114,374	114,375
Supplies and services	-	23,898	23,897
Capital outlay			
Technology	-	104,650	104,649
Buildings and facilities	-	201,549	201,549
Total expenditures	-	558,846	558,845
NET CHANGE IN FUND BALANCE	$ -	$ -	-
FUND BALANCE, JANUARY 1			-
FUND BALANCE, DECEMBER 31			$ -

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

Nonmajor Capital Projects Funds

Capital Equipment Acquisition Fund - to account for the acquisition of new and replacement capital equipment for all departments of the Village.

Capital Improvement Fund - to account for the acquisition and construction of capital facilities and capital improvements other than those financed by other funds.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS

December 31, 2020

	Capital Equipment Acquisition	Capital Improvement	Total
ASSETS			
Cash and investments	$ 6,315,062	$ 4,082,438	$ 10,397,500
Receivables			
Due from other governments	120,050	326,251	446,301
Other	75	-	75
Accrued interest	23,765	11,355	35,120
TOTAL ASSETS	$ 6,458,952	$ 4,420,044	$ 10,878,996
LIABILITIES			
Accounts payable	$ 39,720	$ 2,385	$ 42,105
Unearned revenue	11,844	-	11,844
Total liabilities	51,564	2,385	53,949
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue -			
Park District loan	20,000	-	20,000
Total liabilities and deferred inflows of resources	71,564	2,385	73,949
FUND BALANCES			
Unrestricted			
Assigned for capital projects	6,387,388	4,417,659	10,805,047
Total fund balances	6,387,388	4,417,659	10,805,047
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 6,458,952	$ 4,420,044	$ 10,878,996

(See independent auditor's report.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS

For the Year Ended December 31, 2020

	Capital Equipment Acquisition	Capital Improvement	Total
REVENUES			
Taxes	$ 703,127	$ 1,004,076	$ 1,707,203
Intergovernmental	-	52,299	52,299
Charges for services	376,333	104,571	480,904
Investment income	42,077	33,421	75,498
Miscellaneous	-	9,078	9,078
Total revenues	1,121,537	1,203,445	2,324,982
EXPENDITURES			
Capital outlay	2,057,189	1,016,698	3,073,887
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(935,652)	186,747	(748,905)
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of capital assets	55,261	-	55,261
Transfers in	600,000	475,000	1,075,000
Transfers (out)	(111,510)	(819,470)	(930,980)
Total other financing sources (uses)	543,751	(344,470)	199,281
NET CHANGE IN FUND BALANCE	(391,901)	(157,723)	(549,624)
FUND BALANCE, JANUARY 1	6,779,289	4,575,382	11,354,671
FUND BALANCE, DECEMBER 31	$ 6,387,388	$ 4,417,659	$ 10,805,047

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 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, 2020

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Telecommunication	$ 619,380	$ 619,380	$ 438,127
Electric utility use tax	265,000	265,000	265,000
Charges for services			
Rental income	199,965	199,965	376,333
Investment income	7,500	7,500	42,077
Total revenues	1,091,845	1,091,845	1,121,537
EXPENDITURES			
Capital outlay			
Technology	135,900	222,537	164,802
Vehicles and equipment	1,632,035	1,920,700	1,892,387
Total expenditures	1,767,935	2,143,237	2,057,189
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(676,090)	(1,051,392)	(935,652)
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of capital assets	50,000	50,000	55,261
Transfers in	600,000	600,000	600,000
Transfers (out)	-	(111,510)	(111,510)
Total other financing sources (uses)	650,000	538,490	543,751
NET CHANGE IN FUND BALANCE	$ (26,090)	$ (512,902)	(391,901)
FUND BALANCE, JANUARY 1			6,779,289
FUND BALANCE, DECEMBER 31			$ 6,387,388

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL IMPROVEMENT FUND

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Telecommunication	$ 712,620	$ 712,620	$ 504,076
Electric utility use tax	500,000	500,000	500,000
Intergovernmental			
Park district reimbursement	50,000	50,000	-
Grants	115,000	2,299	52,299
Charges for services			
Improvement cost sharing programs	-	-	104,571
Investment income	7,500	7,500	33,421
Miscellaneous			
Reimbursements	-	-	9,078
Total revenues	1,385,120	1,272,419	1,203,445
EXPENDITURES			
Capital outlay			
Buildings and facilities	148,500	65,332	44,633
Rights of way improvements	365,000	386,565	327,311
Street improvements	1,615,990	738,341	644,754
Total expenditures	2,129,490	1,190,238	1,016,698
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(744,370)	82,181	186,747
OTHER FINANCING SOURCES (USES)			
Transfers in	475,000	475,000	475,000
Transfers (out)	-	(819,470)	(819,470)
Total other financing sources (uses)	475,000	(344,470)	(344,470)
NET CHANGE IN FUND BALANCE	$ (269,370)	$ (262,289)	(157,723)
FUND BALANCE, JANUARY 1			4,575,382
FUND BALANCE, DECEMBER 31			$ 4,417,659

(See independent auditor's report.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

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.

Health Insurance Fund - to account for the run-out of the Village's self-administered health insurance program. Financing was provided through employee and employer contributions.

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: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS

December 31, 2020

	Fleet Services	Health Insurance	Casualty and Liability Insurance	Total
CURRENT ASSETS				
Cash and investments	$ 999,417	$ 779,299	$ 5,840,429	$ 7,619,145
Receivables				
Other	22,999	992	-	23,991
Accrued interest	-	12,795	17,825	30,620
Inventories	199,830	-	-	199,830
Total current assets	1,222,246	793,086	5,858,254	7,873,586
DEFERRED OUTFLOWS OF RESOURCES				
Pension items	156,230	-	-	156,230
OPEB items	7,510	-	-	7,510
Total deferred outflows of resources	163,740	-	-	163,740
CURRENT LIABILITIES				
Accounts payable	111,480	-	-	111,480
Accrued payroll	9,274	-	-	9,274
Claims payable	-	-	232,830	232,830
Compensated absences payable	8,055	-	-	8,055
Total OPEB liability	1,504	-	-	1,504
Total current liabilities	130,313	-	232,830	363,143
LONG-TERM LIABILITIES				
Claims payable	-	-	1,039,295	1,039,295
Compensated absences payable	32,210	-	-	32,210
Net pension liability	213,778	-	-	213,778
Total OPEB liability	39,512	-	-	39,512
Total long-term liabilities	285,500	-	1,039,295	1,324,795
Total liabilities	415,813	-	1,272,125	1,687,938
DEFERRED INFLOWS OF RESOURCES				
Pension items	187,705	-	-	187,705
OPEB items	10,881	-	-	10,881
Total deferred inflows of resources	198,586	-	-	198,586
NET POSITION				
Unrestricted	771,587	793,086	4,586,129	6,150,802
TOTAL NET POSITION	$ 771,587	$ 793,086	$ 4,586,129	$ 6,150,802

(See independent auditor's report.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2020

	Fleet Services	Health Insurance	Casualty and Liability Insurance	Total
OPERATING REVENUES				
Charges for services	$ 1,810,750	$ -	$ 1,513,300	$ 3,324,050
Miscellaneous	143,130	-	106,131	249,261
Total operating revenues	1,953,880	-	1,619,431	3,573,311
OPERATING EXPENSES				
Costs of sales and services	1,929,618	781,374	1,361,014	4,072,006
Total operating expenses	1,929,618	781,374	1,361,014	4,072,006
OPERATING INCOME (LOSS)	24,262	(781,374)	258,417	(498,695)
NONOPERATING REVENUES (EXPENSES)				
Investment income	6,136	1,017	36,003	43,156
Total nonoperating revenues (expenses)	6,136	1,017	36,003	43,156
CHANGE IN NET POSITION	30,398	(780,357)	294,420	(455,539)
NET POSITION, JANUARY 1	741,189	1,573,443	4,291,709	6,606,341
NET POSITION, DECEMBER 31	$ 771,587	$ 793,086	$ 4,586,129	$ 6,150,802

(See independent auditor's report.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2020

	Fleet Services	Health Insurance	Casualty and Liability Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	$ 308,521	$ -	$ 106,131	$ 414,652
Receipts from interfund services transactions	1,660,080	-	1,513,300	3,173,380
Payments to suppliers	(970,268)	(1,583,948)	(1,884,839)	(4,439,055)
Payments to employees	(962,584)	-	-	(962,584)
Net cash from operating activities	35,749	(1,583,948)	(265,408)	(1,813,607)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
None	-	-	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
None	-	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	6,136	12,867	65,188	84,191
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	41,885	(1,571,081)	(200,220)	(1,729,416)
CASH AND CASH EQUIVALENTS, JANUARY 1	957,532	2,350,380	6,040,649	9,348,561
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 999,417	$ 779,299	$ 5,840,429	$ 7,619,145
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES				
Operating income (loss)	$ 24,262	$ (781,374)	$ 258,417	$ (498,695)
Adjustments to reconcile operating income (loss) to net cash from operating activities				
(Increase) decrease in				
Other receivables	14,721	(992)	-	13,729
Inventories	5,945	-	-	5,945
Deferred outflows related to pensions	292,565	-	-	292,565
Deferred outflows related to OPEB	(1,832)	-	-	(1,832)
Increase (decrease) in				
Accounts payable	(1,554)	(3,000)	-	(4,554)
Accrued payroll	(19,996)	-	-	(19,996)
Claims payable	-	(798,582)	(523,825)	(1,322,407)
Compensated absences payable	(9,900)	-	-	(9,900)
Net pension liability	(398,759)	-	-	(398,759)
Net OPEB liability	(5,108)	-	-	(5,108)
Deferred inflows related to pensions	126,612	-	-	126,612
Deferred inflows related to OPEB	8,793	-	-	8,793
NET CASH FROM OPERATING ACTIVITIES	$ 35,749	$ (1,583,948)	$ (265,408)	$ (1,813,607)

(See independent auditor's report.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
FLEET SERVICES FUND

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Vehicle maintenance	$ 1,837,580	$ 1,837,580	$ 1,810,750
Miscellaneous			
Recoveries and refunds	15,000	15,000	142,469
Other	-	-	661
Total operating revenues	1,852,580	1,852,580	1,953,880
OPERATING EXPENSES			
Costs of sales and services			
Public works			
Personnel	925,890	940,890	954,959
Supplies and services	1,011,540	989,190	974,659
Total operating expenses	1,937,430	1,930,080	1,929,618
OPERATING INCOME (LOSS)	(84,850)	(77,500)	24,262
NONOPERATING REVENUES (EXPENSES)			
Investment income	5,000	5,000	6,136
CHANGE IN NET POSITION	$ (79,850)	$ (72,500)	30,398
NET POSITION, JANUARY 1			741,189
NET POSITION, DECEMBER 31			$ 771,587

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
HEALTH INSURANCE FUND

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Total operating revenues	$ -	$ -	$ -
OPERATING EXPENSES			
Costs of sales and services			
Administration	-	714,480	714,393
Insurance claims	-	67,000	66,981
Total operating expenses	-	781,480	781,374
OPERATING INCOME (LOSS)	-	(781,480)	(781,374)
NONOPERATING REVENUES (EXPENSES)			
Investment income	-	-	1,017
CHANGE IN NET POSITION	$ -	$ (781,480)	(780,357)
NET POSITION, JANUARY 1			1,573,443
NET POSITION, DECEMBER 31			$ 793,086

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 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, 2020

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Insurance fees and premiums	$ 1,513,300	$ 1,513,300	$ 1,513,300
Miscellaneous			
Reimbursements	-	-	106,131
Total operating revenues	1,513,300	1,513,300	1,619,431
OPERATING EXPENSES			
Costs of sales and services			
Administration	915,300	928,837	920,898
Insurance claims	932,500	897,812	440,116
Total operating expenses	1,847,800	1,826,649	1,361,014
OPERATING INCOME (LOSS)	(334,500)	(313,349)	258,417
NONOPERATING REVENUES (EXPENSES)			
Investment income	15,000	15,000	36,003
CHANGE IN NET POSITION	$ (319,500)	$ (298,349)	294,420
NET POSITION, JANUARY 1			4,291,709
NET POSITION, DECEMBER 31			$ 4,586,129

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

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: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

COMBINING STATEMENT OF NET POSITION
PENSION TRUST FUNDS

December 31, 2020

	Police Pension	Firefighters' Pension	Total
ASSETS			
Cash and cash equivalents	$ 1,054,210	$ 1,317,252	$ 2,371,462
Investments			
U.S. Treasury securities	7,643,661	19,130,343	26,774,004
U.S. agency securities	2,500,120	723,617	3,223,737
Corporate and international bonds	20,062,248	12,005,390	32,067,638
Certificates of deposit	273,110	-	273,110
Money market mutual funds	399,580	55,010	454,590
Equities	68,165,048	60,373,856	128,538,904
Receivables			
Accrued interest	189,009	184,019	373,028
Due from general fund	21,730	22,839	44,569
Total assets	100,308,716	93,812,326	194,121,042
LIABILITIES			
Unearned revenue	41,584	36,540	78,124
Total liabilities	41,584	36,540	78,124
NET POSITION			
Restricted for pensions	$ 100,267,132	$ 93,775,786	$ 194,042,918

(See independent auditor's report.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

COMBINING STATEMENT OF CHANGES IN NET POSITION
PENSION TRUST FUNDS

For the Year Ended December 31, 2020

	Police Pension	Firefighters' Pension	Total
ADDITIONS			
Contributions			
Employer	$ 5,364,713	$ 5,608,868	$ 10,973,581
Employee	1,188,697	962,993	2,151,690
Total contributions	6,553,410	6,571,861	13,125,271
Investment earnings			
Net increase in the fair value of investments	9,348,437	9,921,958	19,270,395
Interest	2,130,576	1,703,708	3,834,284
Total investment earnings	11,479,013	11,625,666	23,104,679
Less investment expense	(286,776)	(176,829)	(463,605)
Net investment earnings	11,192,237	11,448,837	22,641,074
Total additions	17,745,647	18,020,698	35,766,345
DEDUCTIONS			
Administration	13,975	12,808	26,783
Benefits and refunds			
Retirement benefits	5,909,094	5,867,974	11,777,068
Refunds of contributions	367,241	31,618	398,859
Total deductions	6,290,310	5,912,400	12,202,710
CHANGE IN NET POSITION	11,455,337	12,108,298	23,563,635
NET POSITION			
January 1	88,811,795	81,667,488	170,479,283
December 31	$ 100,267,132	$ 93,775,786	$ 194,042,918

(See independent auditor's report.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

SCHEDULE OF CHANGES IN NET POSITION -
BUDGET AND ACTUAL
POLICE PENSION FUND

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual
ADDITIONS			
Contributions			
Employer	$ 5,565,200	$ 5,630,680	$ 5,364,713
Employee	1,148,525	1,148,525	1,188,697
Total contributions	6,713,725	6,779,205	6,553,410
Investment earnings			
Net increase in the fair value of investments	250,000	250,000	9,348,437
Interest	750,000	750,000	2,130,576
Total investment earnings	1,000,000	1,000,000	11,479,013
Less investment expense	(300,000)	(300,000)	(286,776)
Net investment earnings	700,000	700,000	11,192,237
Total additions	7,413,725	7,479,205	17,745,647
DEDUCTIONS			
Administration	51,000	51,000	13,975
Benefits and refunds			
Retirement benefits	6,315,000	6,315,000	5,909,094
Refunds of contributions	100,000	100,000	367,241
Total deductions	6,466,000	6,466,000	6,290,310
CHANGE IN NET POSITION	$ 947,725	$ 1,013,205	11,455,337
NET POSITION			
January 1			88,811,795
December 31			$ 100,267,132

(See independent auditor's report.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

SCHEDULE OF CHANGES IN NET POSITION -
BUDGET AND ACTUAL
FIREFIGHTERS' PENSION FUND

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual
ADDITIONS			
Contributions			
Employer	$ 5,800,200	$ 5,869,545	$ 5,608,868
Employee	906,670	906,670	962,993
Total contributions	6,706,870	6,776,215	6,571,861
Investment earnings			
Net increase in the fair value of investments	250,000	250,000	9,921,958
Interest	750,000	750,000	1,703,708
Total investment earnings	1,000,000	1,000,000	11,625,666
Less investment expense	(250,000)	(250,000)	(176,829)
Net investment earnings	750,000	750,000	11,448,837
Total additions	7,456,870	7,526,215	18,020,698
DEDUCTIONS			
Administration	38,500	38,500	12,808
Benefits and refunds			
Retirement benefits	6,195,000	6,195,000	5,867,974
Refunds of contributions	100,000	100,000	31,618
Total deductions	6,333,500	6,333,500	5,912,400
CHANGE IN NET POSITION	$ 1,123,370	$ 1,192,715	12,108,298
NET POSITION			
January 1			81,667,488
December 31			$ 93,775,786

(See independent auditor's report.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Supplementary Information

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

SCHEDULE OF REVENUES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual
TAXES			
Property tax			
Police protection	$ 3,755,072	$ 3,755,072	$ 3,679,918
Fire protection	3,755,072	3,755,072	3,681,117
FICA	2,105,800	2,105,800	2,065,708
IMRF	1,100,000	1,100,000	1,078,888
Police pension	5,276,000	5,276,000	5,194,834
Fire pension	5,511,000	5,511,000	5,434,466
Home rule sales tax	4,324,800	4,324,800	4,105,026
Food and beverage tax	1,322,100	1,322,100	1,176,351
Motel occupancy tax	65,000	65,000	58,666
Electric utility use tax	1,862,100	1,862,100	1,446,795
Total taxes	29,076,944	29,076,944	27,921,769
LICENSES AND PERMITS			
Professional and occupational	225,000	225,000	217,717
Liquor licenses	315,000	315,000	137,377
Rental dwelling licenses	440,000	440,000	473,989
Building permits and fees	850,000	850,000	1,081,189
Vehicle licenses	1,300,000	1,300,000	1,043,041
Other licenses and permits	254,000	254,000	195,556
Total licenses and permits	3,384,000	3,384,000	3,148,869
INTERGOVERNMENTAL			
State sales tax	9,009,600	9,009,600	8,531,614
State income tax	7,272,000	7,272,000	7,450,016
Local use tax	2,246,200	2,246,200	2,803,121
Township road and bridge tax	708,900	708,900	711,198
Fire protection district reimbursement	695,050	695,050	695,054
Police consultant - schools	889,860	889,860	890,220
TIF Rebate	-	553,990	407,159
State highway maintenance	180,380	180,380	179,685
Personal property replacement tax	115,000	115,000	121,539
Grants	30,000	58,590	76,209
Other intergovernmental	202,400	202,400	245,918
Total intergovernmental	21,349,390	21,931,970	22,111,733

(This schedule is continued on the following page.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

SCHEDULE OF REVENUES - BUDGET AND ACTUAL (CONTINUED)
GENERAL FUND

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Cable TV franchise fees	$ 1,155,400	$ 1,155,400	$ 1,034,028
Plan review fees	375,000	375,000	361,719
Inspection fees	395,500	395,500	248,453
Special police service	143,700	143,700	75,570
Special fire service	199,240	199,240	46,346
Ambulance fees	1,725,000	1,725,000	1,647,468
Vehicle impound fees	175,000	175,000	54,500
Streetfest revenue	185,000	185,000	-
Rental income	119,725	119,725	119,240
Other charges for services	60,000	60,000	58,669
Total charges for services	4,533,565	4,533,565	3,645,993
FINES AND FORFEITS			
Circuit court fines	350,000	350,000	177,714
Traffic fines	1,465,000	1,465,000	908,255
Adjudication and other fines	127,500	127,500	110,484
Total fines and forfeits	1,942,500	1,942,500	1,196,453
INVESTMENT INCOME	145,855	145,855	289,279
MISCELLANEOUS			
Recoveries and refunds	50,000	50,000	94,982
Reimbursements	370,000	370,000	389,063
Donations	-	1,750	1,950
Other	10,000	10,000	1,686
Total miscellaneous	430,000	431,750	487,681
TOTAL REVENUES	$ 60,862,254	$ 61,446,584	$ 58,801,777

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Mayor and council			
Personnel	$ 232,340	$ 232,340	$ 250,078
Supplies and services	43,565	46,165	30,863
Boards and commissions			
Supplies and services	50,200	44,200	27,100
Village clerk			
Personnel	156,010	143,215	138,958
Supplies and services	16,450	14,700	7,491
Village manager			
Personnel	758,585	791,110	769,044
Supplies and services	317,070	289,570	85,935
Finance and operations			
Personnel	689,685	700,945	677,934
Supplies and services	360,420	331,120	241,369
Legal			
Personnel	66,330	66,330	64,052
Supplies and services	418,100	418,100	344,294
Human resources			
Personnel	882,055	425,755	424,756
Supplies and services	77,695	73,850	64,925
Planning and zoning			
Personnel	504,500	507,545	495,911
Supplies and services	20,115	9,435	6,726
Information technology			
Personnel	1,002,485	1,014,560	997,992
Supplies and services	371,570	353,580	310,242
Liability insurance			
Supplies and services	1,397,300	1,397,300	1,397,300
Less administrative fees			
CDBG Fund	(95,399)	(95,399)	(95,399)
Waterworks fund	(546,000)	(546,000)	(546,000)
Sewerage fund	(473,000)	(473,000)	(473,000)
Refuse fund	(150,000)	(150,000)	(150,000)
Motor Vehicle Parking System fund	(155,000)	(155,000)	(155,000)
Total general government	5,945,076	5,440,421	4,915,571

(This schedule is continued on the following page.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (CONTINUED)
GENERAL FUND

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual
PUBLIC SAFETY			
Community services			
Personnel	$ 2,489,375	$ 2,330,930	$ 2,329,405
Supplies and services	260,290	190,978	127,198
Police			
Personnel	23,031,835	22,900,980	22,381,152
Supplies and services	1,533,080	1,382,818	1,282,591
Fire			
Personnel	19,914,050	20,078,197	19,880,474
Supplies and services	790,720	755,525	691,418
Total public safety	48,019,350	47,639,428	46,692,238
PUBLIC WORKS			
Public works			
Personnel	4,422,550	4,249,145	4,091,936
Supplies and services	2,436,260	2,238,653	2,127,972
Total public works	6,858,810	6,487,798	6,219,908
TOTAL EXPENDITURES	$ 60,823,236	$ 59,567,647	$ 57,827,717

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 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, 2020

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property tax	$ 1,493,890	$ 1,493,890	$ 1,493,726
Intergovernmental			
Build america bond interest rebate	349,680	349,680	352,541
Investment income	2,500	2,500	3,611
Total revenues	1,846,070	1,846,070	1,849,878
EXPENDITURES			
Debt service			
Principal retirement	440,000	440,000	440,000
Interest	1,403,570	1,403,570	1,403,570
Fiscal charges	2,250	582,684	575,715
Total expenditures	1,845,820	2,426,254	2,419,285
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	250	(580,184)	(569,407)
OTHER FINANCING SOURCES (USES)			
Refunding bonds issued, at par	-	18,335,000	18,335,000
Bond premium	-	1,045,434	1,045,434
Payment to refunded bond escow agent	-	(18,800,000)	(18,800,000)
Total other financing sources (uses)	-	580,434	580,434
NET CHANGE IN FUND BALANCE	$ 250	$ 250	11,027
FUND BALANCE, JANUARY 1			124,657
FUND BALANCE, DECEMBER 31			$ 135,684

(See independent auditor's report.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
WATERWORKS FUND

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services	$ 11,660,000	$ 11,671,440	$ 11,394,877
Miscellaneous	35,000	35,000	36,322
Total operating revenues	11,695,000	11,706,440	11,431,199
OPERATING EXPENSES EXCLUDING DEPRECIATION			
Costs of sales and services	7,890,765	7,404,167	7,108,258
Administrative fees - General Fund	546,000	546,000	546,000
Total operating expenses excluding depreciation	8,436,765	7,950,167	7,654,258
OPERATING INCOME BEFORE DEPRECIATION	3,258,235	3,756,273	3,776,941
DEPRECIATION	-	-	799,800
OPERATING INCOME	3,258,235	3,756,273	2,977,141
NONOPERATING REVENUES (EXPENSES)			
Investment income	15,000	15,000	86,791
Grants	-	582,000	582,062
Interest and fiscal charges	(163,520)	(163,520)	(78,250)
Loss on disposal of capital assets	-	-	(6,670)
Joint venture	-	-	647,660
Total nonoperating revenues (expenses)	(148,520)	433,480	1,231,593
NET INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	3,109,715	4,189,753	4,208,734
Contributions	-	-	224,485
Transfers (out)	(300,000)	(300,000)	(300,000)
CHANGE IN NET POSITION	$ 2,809,715	$ 3,889,753	4,133,219
NET POSITION, JANUARY 1			35,070,675
NET POSITION, DECEMBER 31			$ 39,203,894

(See independent auditor's report.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

SCHEDULE OF OPERATING REVENUES - BUDGET AND ACTUAL
WATERWORKS FUND

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Water use fees			
Resident	$ 9,214,000	$ 9,214,000	$ 9,011,957
Nonresident	1,697,000	1,708,440	1,609,683
Water penalties			
Resident	65,000	65,000	80,768
Nonresident	10,000	10,000	10,789
User charge			
Resident	561,000	561,000	568,862
Nonresident	33,000	33,000	33,890
System development surcharge	15,000	15,000	-
Water extension fee	20,000	20,000	59,698
Water connection fees	10,000	10,000	-
Water meter sales	15,000	15,000	16,019
Water turn-on/service fees	20,000	20,000	3,211
Total charges for services	11,660,000	11,671,440	11,394,877
Miscellaneous - reimbursements	35,000	35,000	36,322
TOTAL OPERATING REVENUES	$ 11,695,000	$ 11,706,440	$ 11,431,199

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

VILLAGE OF PALATINE, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
WATERWORKS FUND

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual
OPERATING EXPENSES			
Costs of sales and services			
Finance and operations			
Personnel	$ 563,440	$ 560,210	$ 550,571
Supplies and services	275,720	275,720	254,006
Liability insurance			
Supplies and services	58,000	58,000	58,000
Public works			
Personnel	1,398,200	1,380,580	1,314,358
Supplies and services	907,980	923,037	746,013
Water purchase			
Northwest Water Commission	3,017,460	3,017,460	2,996,157
Capital projects			
Technology	48,000	-	-
Buildings and facilities	345,000	66,003	66,003
Water system	3,612,350	3,458,542	3,458,535
Less: Nonoperating			
Capital assets capitalized	(2,335,385)	(2,335,385)	(2,335,385)
Total costs of sales and services	7,890,765	7,404,167	7,108,258
Administrative fees - General Fund	546,000	546,000	546,000
TOTAL OPERATING EXPENSES	$ 8,436,765	$ 7,950,167	$ 7,654,258

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 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, 2020

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services	$ 4,436,320	$ 4,436,320	$ 4,574,298
Miscellaneous	250	250	3,052
Total operating revenues	4,436,570	4,436,570	4,577,350
OPERATING EXPENSES EXCLUDING DEPRECIATION			
Costs of sales and services	1,637,745	1,645,994	1,568,846
Administrative fees - General Fund	473,000	473,000	473,000
Total operating expenses excluding depreciation	2,110,745	2,118,994	2,041,846
OPERATING INCOME BEFORE DEPRECIATION	2,325,825	2,317,576	2,535,504
DEPRECIATION	-	-	1,208,750
OPERATING INCOME	2,325,825	2,317,576	1,326,754
NONOPERATING REVENUES (EXPENSES)			
Investment income	5,000	5,000	44,993
Interest and fiscal charges	(187,945)	(187,945)	(164,808)
Total nonoperating revenues (expenses)	(182,945)	(182,945)	(119,815)
NET INCOME BEFORE TRANSFERS	2,142,880	2,134,631	1,206,939
Contributions	-	102,480	2,062,919
Transfers (out)	(300,000)	(300,000)	(300,000)
CHANGE IN NET POSITION	$ 1,842,880	$ 1,937,111	2,969,858
NET POSITION, JANUARY 1			20,098,028
NET POSITION, DECEMBER 31			$ 23,067,886

(See independent auditor's report.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

SCHEDULE OF OPERATING REVENUES - BUDGET AND ACTUAL
SEWERAGE FUND

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Sewer use fees			
Resident	$ 2,733,820	$ 2,733,820	$ 2,876,436
Nonresident	542,700	542,700	510,462
Sewer penalties			
Resident	25,000	25,000	32,572
Nonresident	2,000	2,000	3,239
Sewer connection fees	6,000	6,000	4,958
Surcharges			
Fair Meadows	1,800	1,800	2,203
Flood control	1,125,000	1,125,000	1,133,628
50/50 sewer extension	-	-	10,800
Total charges for services	4,436,320	4,436,320	4,574,298
Miscellaneous - reimbursements	250	250	3,052
TOTAL OPERATING REVENUES	$ 4,436,570	$ 4,436,570	$ 4,577,350

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
SEWERAGE FUND

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual
OPERATING EXPENSES			
Costs of sales and services			
Liability insurance			
Supplies and services	$ 58,000	$ 58,000	$ 58,000
Public works			
Personnel	838,145	838,145	826,617
Supplies and services	214,945	201,267	187,583
Capital projects			
Flood control	570,000	621,551	574,387
Less: Nonoperating			
Capital assets capitalized	(222,970)	(222,970)	(222,970)
Buildings and facilities	45,000	-	-
Sanitary sewer	150,000	165,376	160,604
Less: Nonoperating			
Capital assets capitalized	(15,375)	(15,375)	(15,375)
Total costs of sales and services	1,637,745	1,645,994	1,568,846
Administrative fees - General Fund	473,000	473,000	473,000
TOTAL OPERATING EXPENSES	$ 2,110,745	$ 2,118,994	$ 2,041,846

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 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, 2020

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Parking fees	$ 698,000	$ 698,000	$ 273,043
Total operating revenues	698,000	698,000	273,043
OPERATING EXPENSES EXCLUDING DEPRECIATION			
Costs of sales and services	462,015	591,803	417,041
Administrative fees - General Fund	155,000	155,000	155,000
Total operating expenses excluding depreciation	617,015	746,803	572,041
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	80,985	(48,803)	(298,998)
DEPRECIATION	-	-	784,080
OPERATING INCOME (LOSS)	80,985	(48,803)	(1,083,078)
NONOPERATING REVENUES (EXPENSES)			
Investment income	1,000	1,000	19,017
Insurance recovery	-	-	49,385
Total nonoperating revenues (expenses)	1,000	1,000	68,402
CHANGE IN NET POSITION	$ 81,985	$ (47,803)	(1,014,676)
NET POSITION, JANUARY 1			8,650,717
NET POSITION, DECEMBER 31			$ 7,636,041

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
MOTOR VEHICLE PARKING SYSTEM FUND

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual
OPERATING EXPENSES			
Costs of sales and services			
Finance and operations			
Supplies and services	$ 80,100	$ 80,100	$ 47,155
Public works			
Personnel	5,390	5,390	118
Supplies and services	336,525	331,665	237,089
Capital projects			
Buildings and facilities	40,000	174,648	132,679
Total costs of sales and services	462,015	591,803	417,041
Administrative fees - General Fund	155,000	155,000	155,000
TOTAL OPERATING EXPENSES	$ 617,015	$ 746,803	$ 572,041

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 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, 2020

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Refuse billing	$ 4,448,845	$ 4,448,845	$ 4,379,117
Total operating revenues	4,448,845	4,448,845	4,379,117
OPERATING EXPENSES			
Refuse collection	3,810,245	4,120,245	4,118,888
Administrative fees - General Fund	150,000	150,000	150,000
Total operating expenses	3,960,245	4,270,245	4,268,888
OPERATING INCOME	488,600	178,600	110,229
NONOPERATING REVENUES (EXPENSES)			
Investment income	7,500	7,500	15,360
NET INCOME BEFORE TRANSFERS	496,100	186,100	125,589
Transfers (out)	(475,000)	(475,000)	(475,000)
CHANGE IN NET POSITION	$ 21,100	$ (288,900)	(349,411)
NET POSITION, JANUARY 1			778,420
NET POSITION, DECEMBER 31			$ 429,009

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BOND SERIES OF 2010A
December 31, 2020

Date of Issue	June 16, 2010
Date of Maturity	December 1, 2022
Amount Issued	$7,315,000
Denomination of Bond	$5,000
Interest Rate	2.0% - 4.0%
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
2020	$ 675,000	$ 55,200	$ 730,200	2021	$ 27,600	2021	$ 27,600
2021	705,000	28,200	733,200	2022	14,100	2022	14,100
	$ 1,380,000	$ 83,400	$ 1,463,400		$ 41,700		$ 41,700

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION BOND TAXABLE SERIES OF 2012
December 31, 2020

Date of Issue	December 20, 2012
Date of Maturity	December 1, 2022
Amount Issued	$5,025,000
Denomination of Bond	$5,000
Interest Rate	4.55% - 5.2%
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
2020	$ 595,000	$ 27,250	$ 622,250	2021	$ 13,625	2021	$ 13,625
2021	615,000	14,606	629,606	2022	7,303	2022	7,303
	$ 1,210,000	$ 41,856	$ 1,251,856		$ 20,928		$ 20,928

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BOND SERIES OF 2014A
December 31, 2020

Date of Issue	December 9, 2014
Date of Maturity	December 1, 2028
Amount Issued	$7,345,000
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	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
2020	$ 265,000	$ 59,412	$ 324,412	2021	$ 29,706	2021	$ 29,706
2021	270,000	54,112	324,112	2022	27,056	2022	27,056
2022	280,000	48,442	328,442	2023	24,221	2023	24,221
2023	290,000	42,142	332,142	2024	21,071	2024	21,071
2024	300,000	35,182	335,182	2025	17,591	2025	17,591
2025	310,000	27,682	337,682	2026	13,841	2026	13,841
2026	325,000	19,312	344,312	2027	9,656	2027	9,656
2027	335,000	10,050	345,050	2028	5,025	2028	5,025
	$ 2,375,000	$ 296,334	$ 2,671,334		$ 148,167		$ 148,167

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BOND TAXABLE SERIES OF 2014B
December 31, 2020

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
2020	$ 680,000	$ 113,420	$ 793,420	2021	$ 56,710	2021	$ 56,710
2021	705,000	93,020	798,020	2022	46,510	2022	46,510
2022	735,000	71,870	806,870	2023	35,935	2023	35,935
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
	$ 3,670,000	$ 354,200	$ 4,024,200		$ 177,100		$ 177,100

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION BOND SERIES OF 2015
December 31, 2020

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
2020	$ 725,000	$ 175,550	$ 900,550	2021	$ 91,375	2021	$ 84,175
2021	750,000	146,350	896,350	2022	76,875	2022	69,475
2022	785,000	114,000	899,000	2023	61,875	2023	52,125
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
	$ 3,950,000	$ 543,025	$ 4,493,025		$ 294,125		$ 248,900

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BOND SERIES OF 2017A
December 31, 2020

Date of Issue	June 19, 2017
Date of Maturity	December 1, 2022
Amount Issued	$7,705,000
Denomination of Bond	$5,000
Interest Rate	1.5% - 4.0%
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
2020	$ 1,995,000	$ 69,998	$ 2,064,998	2021	$ 34,999	2021	$ 34,999
2021	2,060,000	37,080	2,097,080	2022	18,540	2022	18,540
	$ 4,055,000	$ 107,078	$ 4,162,078		$ 53,539		$ 53,539

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BOND SERIES OF 2017B
December 31, 2020

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 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
2020	$ -	$ 43,950	$ 43,950	2021	$ 21,975	2021	$ 21,975
2021	-	43,950	43,950	2022	21,975	2022	21,975
2022	490,000	43,950	533,950	2023	21,975	2023	21,975
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
	$ 1,465,000	$ 175,650	$ 1,640,650		$ 87,825		$ 87,825

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BOND TAXABLE SERIES OF 2017C
December 31, 2020

Date of Issue	June 19, 2017
Date of Maturity	December 1, 2022
Amount Issued	$3,125,000
Denomination of Bond	$5,000
Interest Rate	1.3 % - 2.2%
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
2020	$ 640,000	$ 27,100	$ 667,100	2021	$ 13,550	2021	$ 13,550
2021	650,000	14,300	664,300	2022	7,150	2022	7,150
	$ 1,290,000	$ 41,400	$ 1,331,400		$ 20,700		$ 20,700

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BOND TAXABLE SERIES OF 2017D
December 31, 2020

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 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
2020	$ 660,000	$ 110,192	$ 770,192	2021	$ 55,096	2021	$ 55,096
2021	675,000	95,672	770,672	2022	47,836	2022	47,836
2022	690,000	79,810	769,810	2023	39,905	2023	39,905
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
	$ 4,205,000	$ 414,684	$ 4,619,684		$ 207,342		$ 207,342

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BOND SERIES OF 2018
December 31, 2020

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
2020	$ 470,000	$ 272,500	$ 742,500	2021	$ 136,250	2021	$ 136,250
2021	500,000	249,000	749,000	2022	124,500	2022	124,500
2022	530,000	224,000	754,000	2023	112,000	2023	112,000
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
	$ 5,450,000	$ 1,471,250	$ 6,921,250		$ 735,625		$ 735,625

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BOND SERIES OF 2020
December 31, 2020

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 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
2020	$ -	$ 491,206	$ 491,206	2021	$ 245,603	2021	$ 245,603
2021	-	491,206	491,206	2022	245,603	2022	245,603
2022	-	491,206	491,206	2023	245,603	2023	245,603
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	$ 4,461,884	$ 22,796,884		$ 2,230,942		$ 2,230,942

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(See independent auditor's report.)

(This page is intentionally left blank.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

STATISTICAL SECTION

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Statistical Section

This part of the Village's comprehensive annual 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.	151 - 160
Revenue Capacity These schedules contain information to help the reader assess the Village's most significant local revenue source, the property tax.	161 - 165
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.	166 - 169
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.	170 - 171
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.	172 - 173

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2011	2012	2013	2014
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	$ 129,862,356	$ 134,215,974	$ 140,609,666	$ 144,374,387
Restricted	10,854,118	3,233,577	3,600,787	2,236,148
Unrestricted	26,919,088	34,104,500	30,819,755	35,764,493
TOTAL GOVERNMENTAL ACTIVITIES	$ 167,635,562	$ 171,554,051	$ 175,030,208	$ 182,375,028
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	$ 35,235,617	$ 43,155,964	$ 38,430,520	$ 38,870,993
Unrestricted	17,683,868	12,113,363	20,628,900	20,657,402
TOTAL BUSINESS-TYPE ACTIVITIES	$ 52,919,485	$ 55,269,327	$ 59,059,420	$ 59,528,395
PRIMARY GOVERNMENT				
Net investment in capital assets	$ 177,371,938	$ 179,040,186	$ 183,245,380	$ 183,245,380
Restricted	3,233,577	3,600,787	2,236,148	2,236,148
Unrestricted	46,217,863	51,448,655	56,421,895	56,421,895
TOTAL PRIMARY GOVERNMENT	$ 226,823,378	$ 234,089,628	$ 241,903,423	$ 241,903,423

* Implementation of GASB Statement 68

** Implementation of GASB Statement 75

Data Source

Audited Financial Statements

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

2015*	2016	2017	2018**	2019	2020
$ 157,741,380	$ 164,820,305	$ 166,189,158	$ 168,673,918	$ 173,519,488	$ 176,417,781
1,838,578	1,750,986	1,748,002	3,925,818	6,659,575	9,405,544
(51,107,972)	(61,926,571)	(66,937,376)	(80,303,379)	(86,814,683)	(83,289,926)
$ 108,471,986	$ 104,644,720	$ 100,999,784	$ 92,296,357	$ 93,364,380	$ 102,533,399
$ 32,408,120	$ 32,913,880	$ 32,491,180	$ 32,259,964	$ 34,213,539	$ 37,903,674
24,957,201	22,065,439	25,552,745	28,010,112	30,384,301	32,433,156
$ 57,365,321	$ 54,979,319	$ 58,043,925	$ 60,270,076	$ 64,597,840	$ 70,336,830
$ 190,149,500	$ 197,734,185	$ 198,680,338	$ 200,933,882	$ 207,733,027	$ 214,321,455
1,838,578	1,750,986	1,748,002	3,925,818	6,659,575	9,405,544
(26,150,771)	(39,861,132)	(41,384,631)	(52,293,267)	(56,430,382)	(50,856,770)
$ 165,837,307	$ 159,624,039	$ 159,043,709	$ 152,566,433	$ 157,962,220	$ 172,870,229

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

CHANGES IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2011	2012	2013
EXPENSES			
Governmental activities			
General government	$ 8,092,022	$ 5,687,081	$ 3,618,746
Public safety	37,174,518	39,154,692	39,226,832
Public works	11,346,788	10,978,933	14,290,195
Economic development	7,618,221	7,785,928	5,914,067
Interest and fiscal charges	4,965,687	4,782,927	4,334,822
Total governmental activities expenses	69,197,236	68,389,561	67,384,662
Business-type activities			
Waterworks	7,199,466	6,851,401	7,511,430
Sewerage	3,063,914	3,688,412	3,335,908
Parking system	1,344,734	1,355,716	1,269,605
Refuse collection	4,388,685	4,430,979	4,426,461
Total business-type activities expenses	15,996,799	16,326,508	16,543,404
TOTAL PRIMARY GOVERNMENT EXPENSES	$ 85,194,035	$ 84,716,069	$ 83,928,066
PROGRAM REVENUES			
Governmental activities			
Charges for services			
General government	$ 3,988,510	$ 3,178,125	$ 2,792,931
Public safety	4,167,979	4,107,608	4,128,702
Other activities	1,001,900	2,150,261	2,107,948
Operating grants	3,166,903	3,133,237	3,645,430
Capital grants and contributions	1,726,883	605,818	315,830
Total governmental activities program revenues	14,052,175	13,175,049	12,990,841
Business-type activities			
Charges for services			
Waterworks	9,084,694	9,818,910	9,767,730
Sewerage	3,250,125	3,411,343	3,422,980
Parking system	679,455	678,488	683,780
Refuse collection	4,649,761	4,518,425	4,511,043
Operating grants	12,320	-	-
Capital grants and contributions	90,997	448,825	2,177,900
Total business-type activities program revenues	17,767,352	18,875,991	20,563,433
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	$ 31,819,527	$ 32,051,040	$ 33,554,274
NET REVENUE (EXPENSE)			
Governmental activities	$ (55,214,512)	$ (54,393,821)	$ (52,723,173)
Business-type activities	2,549,483	4,020,029	2,084,377
TOTAL PRIMARY GOVERNMENT NET REVENUE (EXPENSE)	$ (52,665,029)	$ (50,373,792)	$ (50,638,796)

* Implementation of GASB Statement 68
** Implementation of GASB Statement 75

Data Source
Audited Financial Statements

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

2014*	2015	2016	2017	2018**	2019	2020
$ 6,085,713	$ 5,181,480	$ 7,411,863	$ 4,992,470	$ 4,792,852	$ 4,927,957	$ 4,750,856
40,893,455	39,766,935	53,993,443	58,319,928	53,387,729	53,810,869	47,724,257
12,001,792	10,574,340	11,764,624	10,938,679	10,658,853	12,901,798	14,110,117
3,400,486	5,187,476	4,080,021	1,464,895	6,692,302	8,404,890	4,182,530
4,214,079	3,685,197	3,466,073	3,490,399	2,800,515	2,139,900	2,331,499
66,595,525	64,395,428	80,716,024	79,206,371	78,332,251	82,185,414	73,099,259
8,235,391	10,988,330	12,485,417	9,115,608	9,071,013	7,867,493	8,538,978
3,041,236	3,641,693	4,580,455	3,373,247	3,815,318	3,406,455	3,415,404
1,323,599	1,226,379	1,526,641	1,256,792	1,277,515	1,549,161	1,356,121
4,553,742	4,553,546	4,394,918	4,408,987	4,524,457	4,641,663	4,268,888
17,153,968	20,409,948	22,987,431	18,154,634	18,688,303	17,464,772	17,579,391
$ 83,749,493	$ 84,805,376	$ 103,703,455	$ 97,361,005	$ 97,020,554	$ 99,650,186	$ 90,678,650
$ 4,002,813	$ 4,338,815	$ 4,443,342	$ 4,348,698	$ 4,333,166	$ 3,176,329	$ 2,272,664
4,183,645	4,290,067	4,608,293	4,954,398	5,586,131	7,187,378	6,277,299
2,099,120	2,079,704	2,273,555	2,454,501	2,408,431	2,484,425	2,453,582
3,555,697	2,766,089	3,277,846	2,795,038	2,870,901	3,113,193	5,124,361
31,077	-	1,200,000	-	-	1,033,112	584,973
13,872,352	13,474,675	15,803,036	14,552,635	15,198,629	16,994,437	16,712,879
10,277,604	10,572,378	11,504,526	11,756,016	11,134,742	11,743,045	12,078,859
3,718,386	3,539,701	3,821,872	3,987,480	4,348,556	4,363,320	4,577,350
711,723	701,265	631,587	709,390	729,953	711,700	273,043
4,530,632	4,537,427	4,518,775	4,537,890	4,515,375	4,574,031	4,379,117
-	-	-	791,930	525,390	-	582,062
-	-	-	-	-	704,840	2,287,404
19,238,345	19,350,771	20,476,760	21,782,706	21,254,016	22,096,936	24,177,835
$ 33,110,697	$ 32,825,446	$ 36,279,796	$ 36,335,341	$ 36,452,645	$ 39,091,373	$ 40,890,714
$ (52,723,173)	$ (50,920,753)	$ (64,912,988)	$ (64,653,736)	$ (63,133,622)	$ (65,190,977)	$ (56,386,380)
2,084,377	(1,059,177)	(2,510,671)	2,836,142	2,040,323	4,632,164	6,598,444
$ (50,638,796)	$ (51,979,930)	$ (67,423,659)	$ (61,817,594)	$ (61,093,299)	$ (60,558,813)	$ (49,787,936)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

CHANGES IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2011	2012	2013
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION			
Governmental activities			
Taxes			
Property	$ 33,563,321	$ 32,904,361	$ 31,515,066
Home rule sales tax	4,232,849	4,199,803	4,305,118
Telecommunications	2,462,499	2,550,703	2,239,240
Electric utility use	1,428,854	1,751,844	1,722,005
Other	1,248,610	1,267,148	1,242,698
State shared sales taxes	8,628,389	8,931,459	9,343,337
State shared income tax	5,341,577	6,023,925	6,532,135
Other intergovernmental revenues	884,021	679,004	226,477
Investment income	285,881	321,140	300,305
Miscellaneous	285,260	164,057	193,597
Transfers	253,000	339,557	250,000
Total governmental activities	58,614,261	59,133,001	57,869,978
Business-type activities			
Investment income	13,714	25,416	20,064
Miscellaneous	-	-	-
Transfers	(253,000)	(339,557)	(250,000)
Total business-type activities	(239,286)	(314,141)	(229,936)
TOTAL PRIMARY GOVERNMENT	$ 58,374,975	$ 58,818,860	$ 57,640,042
CHANGE IN NET POSITION			
Governmental activities	$ 3,987,940	$ 2,655,466	$ 5,674,172
Business-type activities	1,456,412	2,319,547	2,404,627
TOTAL PRIMARY GOVERNMENT NET REVENUE (EXPENSE)	$ 5,444,352	$ 4,975,013	$ 8,078,799

* Implementation of GASB Statement 68

** Implementation of GASB Statement 75

Data Source

Audited Financial Statements

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

2014	2015*	2016	2017	2018**	2019	2020
$ 31,303,000	$ 31,387,642	$ 31,113,482	$ 32,991,371	$ 34,799,347	$ 35,631,269	$ 35,482,895
4,471,298	4,360,722	4,217,287	4,111,583	4,446,002	4,252,692	4,105,026
1,906,545	1,891,654	1,869,966	1,490,678	1,348,572	1,214,776	942,200
1,690,985	1,641,246	2,054,689	2,263,482	2,360,118	2,225,106	2,211,795
1,309,644	1,400,596	1,407,848	1,456,653	1,461,691	1,518,712	1,235,020
10,061,160	9,892,846	9,558,566	9,634,893	10,163,314	10,461,255	11,334,735
6,563,909	7,294,684	6,673,615	6,296,903	6,565,435	7,297,142	7,450,016
515,114	293,748	244,029	251,911	406,251	889,609	709,168
309,200	305,362	391,626	698,159	1,129,713	1,500,877	512,785
297,638	156,573	458,387	1,134,667	526,783	568,062	496,759
1,639,500	360,000	368,000	678,500	689,000	699,500	1,075,000
60,067,993	58,985,073	58,357,495	61,008,800	63,896,226	66,259,000	65,555,399
24,098	16,402	41,124	115,034	256,541	376,534	166,161
-	-	-	-	309,188	18,566	49,385
(1,639,500)	(360,000)	(368,000)	(678,500)	(689,000)	(699,500)	(1,075,000)
(1,615,402)	(343,598)	(326,876)	(563,466)	(123,271)	(304,400)	(859,454)
$ 58,452,591	$ 58,641,475	$ 58,030,619	$ 60,445,334	$ 63,772,955	$ 65,954,600	$ 64,695,945
$ 7,344,820	$ 8,064,320	$ (6,555,493)	$ (3,644,936)	$ 762,604	$ 1,068,023	$ 9,169,019
468,975	(1,402,775)	(2,837,547)	3,064,606	2,442,442	4,327,764	5,738,990
$ 7,813,795	$ 6,661,545	$ (9,393,040)	$ (580,330)	$ 3,205,046	$ 5,395,787	$ 14,908,009

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2011	2012	2013	2014
GENERAL FUND				
Nonspendable	$ 6,267,920	$ 5,772,920	$ 5,277,920	$ 4,782,920
Unassigned	12,657,972	15,064,951	16,880,750	18,124,529
TOTAL GENERAL FUND	$ 18,925,892	$ 20,837,871	$ 22,158,670	$ 22,907,449
ALL OTHER GOVERNMENTAL FUNDS				
Restricted	$ 36,631,487	$ 32,349,656	$ 23,876,160	$ 17,945,345
Assigned	10,844,611	11,900,695	16,305,655	21,284,780
Unassigned	-	(871,431)	(2,484,768)	(43,615)
TOTAL ALL OTHER GOVERNMENTAL FUNDS	$ 47,476,098	$ 43,378,920	$ 37,697,047	$ 39,186,510

Data Source
Audited Financial Statements

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

2015	2016	2017	2018	2019	2020
$ 5,022,070	$ 5,261,220	$ 4,470,370	$ 3,738,890	$ 2,889,849	$ 2,023,377
17,012,432	18,224,006	18,909,919	21,145,386	21,426,642	24,198,154
$ 22,034,502	$ 23,485,226	$ 23,380,289	$ 24,884,276	$ 24,316,491	$ 26,221,531
$ 14,882,305	$ 14,057,043	$ 19,059,512	$ 19,554,231	$ 19,728,606	$ 19,935,775
13,536,719	7,451,239	9,116,907	10,817,419	11,354,671	10,805,047
(43,615)	(35,515)	-	-	-	-
$ 28,375,409	$ 21,472,767	$ 28,176,419	$ 30,371,650	$ 31,083,277	$ 30,740,822

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2011	2012	2013	2014
REVENUES				
Taxes	$ 42,936,134	$ 42,673,859	$ 41,024,128	$ 40,681,472
Licenses and permits	2,695,124	2,612,185	2,822,149	3,081,336
Intergovernmental	21,894,742	21,449,463	22,102,467	22,735,622
Charges for services	3,364,812	3,351,983	3,683,470	3,801,523
Fines and forfeitures	944,747	1,395,806	1,376,629	1,394,054
Investment income	285,881	321,140	300,305	309,200
Miscellaneous	291,996	164,057	193,596	297,638
Total revenues	72,413,436	71,968,493	71,502,744	72,300,845
EXPENDITURES				
General government	6,296,980	5,448,017	5,532,910	5,690,050
Public safety	36,499,775	36,627,642	37,149,960	38,212,533
Public works	5,870,884	5,857,645	6,228,622	6,769,212
Economic development	5,776,274	7,999,863	5,914,067	3,400,486
Capital outlay	24,177,056	7,816,121	10,091,641	8,176,672
Debt service				
Principal retirement	5,708,490	6,403,904	6,346,812	6,089,339
Interest	5,082,194	4,768,086	4,385,759	4,172,391
Fiscal charges	160,195	91,906	8,303	122,338
Total expenditures	89,571,848	75,013,184	75,658,074	72,633,021
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(17,158,412)	(3,044,691)	(4,155,330)	(332,176)
OTHER FINANCING SOURCES (USES)				
Bonds issued, at par	7,000,000	-	-	-
Refunding bonds issued, at par	850,000	5,025,000	-	10,985,000
Bond premium	216,155	-	-	212,225
Payment to refunded bond escrow agent	(865,438)	(4,939,073)	-	(11,076,385)
Proceeds from sale of capital assets	3,172,436	325,429	115,692	211,418
Transfers in	253,000	3,609,447	5,249,753	12,364,540
Transfers (out)	-	(3,269,890)	(4,999,753)	(10,736,130)
Total other financing sources (uses)	10,626,153	750,913	365,692	1,960,668
NET CHANGE IN FUND BALANCES	$ (6,532,259)	$ (2,293,778)	$ (3,789,638)	$ 1,628,492
Debt service as a percentage of noncapital expenditures	14.02%	16.49%	18.33%	14.78%

Data Source

Audited Financial Statements

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

2015	2016	2017	2018	2019	2020
$ 40,681,860	$ 40,663,272	$ 42,313,767	$ 44,415,730	$ 44,748,875	$ 43,976,936
3,153,792	3,284,115	3,272,240	3,226,870	3,609,532	3,148,869
22,291,479	21,845,363	21,401,178	22,394,130	25,493,475	27,845,178
4,116,301	4,367,516	4,419,448	4,871,126	5,053,079	4,126,897
1,394,381	1,582,252	1,753,256	1,953,421	1,694,156	1,202,217
305,362	391,626	698,159	1,129,713	1,500,877	512,785
156,573	458,387	1,134,667	526,783	568,062	496,759
72,099,748	72,592,531	74,992,715	78,517,773	82,668,056	81,309,641
5,853,988	6,064,441	5,359,971	5,129,280	5,190,804	4,915,571
40,197,022	40,907,770	42,657,188	43,654,462	45,586,440	47,152,610
6,419,162	6,227,585	5,982,359	6,065,407	6,212,413	6,219,908
5,187,476	4,080,021	1,464,895	6,692,302	8,404,890	4,182,530
15,883,621	11,571,849	5,010,113	4,954,603	7,004,730	11,557,718
6,988,013	6,138,391	14,589,233	13,715,000	8,575,419	4,870,463
3,729,681	3,498,783	3,381,270	2,677,751	2,348,070	1,979,761
11,611	6,900	219,828	139,164	5,925	579,190
84,270,574	78,495,740	78,664,857	83,027,969	83,328,691	81,457,751
(12,170,826)	(5,903,209)	(3,672,142)	(4,510,196)	(660,635)	(148,110)
-	-	-	-	-	-
-	-	18,355,000	6,235,000	-	18,335,000
-	-	265,712	903,240	-	1,045,434
-	-	(9,086,571)	-	-	(18,800,000)
51,778	83,291	58,216	87,712	104,977	55,261
3,451,125	466,031	716,596	9,219,552	3,556,360	2,005,980
(3,016,125)	(98,031)	(38,096)	(8,471,784)	(2,856,860)	(930,980)
486,778	451,291	10,270,857	7,973,720	804,477	1,710,695
$ (11,684,048)	$ (5,451,918)	$ 6,598,715	$ 3,463,524	$ 143,842	$ 1,562,585
13.42%	12.77%	27.06%	21.41%	13.33%	8.82%

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(This page is intentionally left blank.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 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
2010	$ 1,696,347,388	$ 324,004,088	$ 161,853,695	NA	$ 2,182,205,171	$ 1.022	$ 6,546,615,513
2011	1,563,334,770	278,224,339	145,507,673	NA	1,987,066,782	1.121	5,961,200,346
2012	1,448,021,095	266,901,767	134,160,019	NA	1,849,082,881	1.200	5,547,248,643
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

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: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Tax Levy Year	2010	2011	2012	2013
TAX RATES				
Village of Palatine				
Social Security	$ 0.097	$ 0.109	$ 0.122	$ 0.148
IMRF	0.060	0.060	0.065	0.081
Police Protection	0.241	0.233	0.267	0.305
Fire Protection	0.239	0.233	0.267	0.305
Fire Pension	0.110	0.148	0.163	0.196
Police Pension	0.149	0.154	0.163	0.187
Debt Service	0.126	0.184	0.153	0.168
Total Village of Palatine	1.022	1.121	1.200	1.390
School Districts				
Palatine CCSD No. 15	2.603	2.943	3.269	3.849
Junior College No. 512	0.295	0.334	0.373	0.444
Township HSD No. 211	2.204	2.482	2.772	3.197
Park District	0.468	0.517	0.574	0.680
Library District	0.198	0.222	0.248	0.293
County				
County of Cook	0.423	0.462	0.594	0.560
Forest Preserve	0.051	0.058	0.062	0.069
Township				
Palatine Township	0.039	0.044	0.049	0.058
General Assistance	0.010	0.012	0.014	0.017
Road and Bridge	0.070	0.079	0.082	0.092
Other Districts				
Northwest Mosquito	0.009	0.010	0.011	0.013
Sanitary District	0.274	0.320	0.370	0.417
Elections (ELCO)	-	0.025	-	0.031
TOTAL TAX RATES	$ 7.666	$ 8.629	$ 9.618	$ 11.110
SHARE OF TOTAL TAX LEVIED BY THE VILLAGE	13.33%	12.99%	12.48%	12.51%

Data Source
Office of the County Clerk

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

2014	2015	2016	2017	2018	2019
$ 0.119	$ 0.125	$ 0.111	$ 0.136	$ 0.117	$ 0.104
0.080	0.085	0.075	0.060	0.054	0.055
0.306	0.295	0.215	0.206	0.228	0.186
0.306	0.295	0.215	0.206	0.228	0.186
0.204	0.210	0.218	0.254	0.269	0.274
0.191	0.222	0.227	0.238	0.254	0.262
0.162	0.174	0.151	0.149	0.146	0.077
1.368	1.406	1.212	1.249	1.296	1.144
3.868	4.035	3.543	3.618	3.807	3.486
0.451	0.466	0.416	0.425	0.443	0.403
3.213	3.309	2.871	2.922	3.044	2.749
0.696	0.725	0.648	0.657	0.693	0.633
0.295	0.308	0.268	0.276	0.291	0.344
0.568	0.552	0.533	0.496	0.489	0.454
0.069	0.069	0.063	0.062	0.060	0.059
0.059	0.063	0.054	0.055	0.059	0.055
0.017	0.018	0.012	0.010	0.007	0.007
0.090	0.092	0.079	0.078	0.080	0.072
0.013	0.011	0.010	0.010	0.011	0.010
0.430	0.426	0.406	0.402	0.396	0.389
-	0.034	-	0.031	-	0.030
$ 11.137	$ 11.514	$ 10.115	$ 10.291	$ 10.676	$ 9.835
12.28%	12.21%	11.98%	12.14%	12.14%	11.63%

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

Current Levy Year and Nine Levy Years Ago

	Tax Year 2019			Tax Year 2010		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
Weber Stephen Products	$ 23,824,284	1	1.10%	NA	NA	NA
United Parcel Service	22,888,165	2	1.06%	NA	NA	NA
Bourbon Square Apartments	20,349,175	3	0.94%	$ 17,603,690	5	0.81%
Deer Grove Center	15,624,243	4	0.72%	NA	NA	NA
Arlington Toyota	13,609,762	5	0.63%	18,717,296	4	0.86%
Palatine Owner LLC	12,602,462	6	0.58%	NA	NA	NA
Wal Mart	11,412,081	7	0.53%	NA	NA	NA
Palatine Fresh Market	10,535,829	8	0.49%	NA	NA	NA
Target	9,080,608	9	0.42%	NA	NA	NA
NARE Management LLC	7,976,566	10	0.37%	9,667,764	10	0.44%
Individual Taxpayer	NA	NA	NA	23,123,155	1	1.06%
PFC Marquette Company	NA	NA	NA	21,501,253	2	0.99%
Mid America Park Place	NA	NA	NA	19,461,312	3	0.89%
Village Park Palatine 300	NA	NA	NA	15,710,700	6	0.72%
Regency Retail LLC	NA	NA	NA	13,778,542	7	0.63%
Hamilton Partners	NA	NA	NA	11,289,966	8	0.52%
Square D Company	NA	NA	NA	11,093,033	9	0.51%
	$ 147,903,175		6.84%	$ 161,946,711		7.43%

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: 20 Final Comprehensive AFR - VOP (CY 2020 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
2010	$ 22,302,137	$ 21,350,808	95.73%	$ 875,320	$ 22,226,128	99.66%
2011	22,275,019	21,834,784	98.02%	218,323	22,053,107	99.00%
2012	22,188,995	21,661,897	97.62%	319,637	21,981,534	99.07%
2013	22,097,695	21,729,359	98.33%	(101,922)	21,627,437	97.87%
2014	21,983,368	21,698,390	98.70%	51,667	21,750,057	98.94%
2015	21,988,263	21,688,247	98.64%	(51,303)	21,636,944	98.40%
2016	21,989,040	21,682,685	98.61%	75,683	21,758,368	98.95%
2017	22,829,755	22,611,087	99.04%	267,154	22,878,241	100.21%
2018	23,056,901	22,678,380	98.36%	839,741	23,518,121	102.00%
2019	23,172,496	22,778,525	98.30%	-	22,778,525	98.30%

Data Source

Office of the County Treasurer

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities: General Obligation Bonds	Governmental Activities: Tax Increment Notes	Business-Type Activities: General Obligation Bonds	Total Primary Government	Percent of Personal Income*	Per Capita*
2011	$ 98,342,273	$ 122,402	$ 18,892,992	$ 117,357,667	4.79%	$ 1,722
2012	91,969,327	116,859	17,526,482	109,612,668	4.45%	1,599
2013	85,483,105	111,664	16,479,732	102,074,501	3.85%	1,382
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

* 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: 20 Final Comprehensive AFR - VOP (CY 2020 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*
2011	$ 98,342,273	$ 18,892,992	$ 2,584,143	$ 114,651,122	1.56%	$ 1,662
2012	91,969,327	17,526,482	2,122,279	107,373,530	1.74%	1,664
2013	85,483,105	16,479,732	1,865,098	100,097,739	1.80%	1,566
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	0.82%	726

* 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: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

December 31, 2020

Governmental Unit	Gross Debt	Percentage Debt Applicable to the Village of Palatine (1)	Village of Palatine Share of Debt
Village of Palatine	$ 41,735,270	100.00%	$ 41,735,270
School Districts			
Community Unit District 15	33,126,708	50.80%	16,828,368
Township High School District 214	33,010,000	0.01%	3,301
Community College District 512	103,580,000	9.22%	9,550,076
Total school districts	169,716,708		26,381,745
Other than schools			
Cook County	2,950,121,750	1.19%	35,106,449
Cook County Forest Preserve District	142,360,000	1.19%	1,694,084
Metropolitan Water Reclamation District	2,810,177,000	1.21%	34,003,142
Park Districts			
Arlington Heights Park District	12,680,000	0.05%	6,340
Palatine Park District	20,230,000	75.79%	15,332,317
Salt Creek Park District	1,280,000	49.40%	632,320
Total other than schools	5,936,848,750		86,774,652
Total Overlapping Governmental Activities Debt	6,106,565,458		113,156,397
Total Direct and Overlapping Governmental Activities Debt	$ 6,148,300,728		$ 154,891,667

(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 2019 EAV is the most current available.

Data Source

Office of the County Clerk

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

SCHEDULE OF LEGAL DEBT MARGIN

December 31, 2020

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: 20 Final Comprehensive AFR - VOP (CY 2020 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
2011	68,557	$ 2,463,595,795	$ 35,935	7.9%
2012	68,557	2,463,595,795	35,935	8.2%
2013	68,557	2,463,595,795	35,935	6.9%
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	2.4%
2020	68,766	2,476,263,660	36,010	8.0%

Data Source

US Census Bureau

Illinois Department of Employment Security

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

	2020			2011		
Employer	Rank	Approx. No. of Employees	Percentage of Total Village Population	Rank	Approx. No. of Employees	Percentage of Total Village Population
Community Consolidated School District 15	1	2,444	3.55%	1	2,200	3.34%
Township High School District 211	2	2,055	2.99%	2	2,200	3.34%
United States Postal Service	3	1,900	2.76%	NA	NA	NA
Community College District 512	4	840	1.22%	3	700	1.06%
Little City Foundation	5	735	1.07%	4	500	0.76%
Weber-Stephen Products	6	400	0.58%	8	200	0.30%
Village of Palatine	7	346	0.50%	5	351	0.53%
Intec Group, Inc.	8	175	0.25%	9	150	0.23%
Arlington Plating	8	175	0.25%	9	150	0.23%
United Parcel Service	10	155	0.23%	NA	NA	NA
Schneider Electric - Square D	NA	NA	NA	6	350	0.53%
DiMucci Construction	NA	NA	NA	6	350	0.53%

Data Source

Village Records

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
GENERAL GOVERNMENT										
Village Clerk	2.0	2.0	2.0	2.0	2.0	1.5	1.5	2.0	2.0	1.5
Village Manager	6.0	6.0	6.0	6.0	6.0	4.5	5.0	4.0	4.0	3.5
Finance and Operations	13.0	12.0	12.0	12.0	12.0	10.0	10.0	10.0	10.0	10.0
Legal	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Human Resources	4.0	2.5	2.5	2.5	2.5	3.0	3.0	3.0	3.0	3.0
Information systems	7.0	7.0	7.0	7.0	7.0	7.0	8.0	7.5	7.5	7.5
Planning and Zoning	4.5	4.5	4.5	4.5	4.5	4.5	3.5	3.5	3.5	3.5
PUBLIC SAFETY										
Community services	14.5	15.5	15.0	15.0	16.0	16.0	20.5	20.5	20.5	18.5
Police										
Sworn personnel	110.0	109.0	109.0	108.0	109.0	109.0	109.0	109.0	109.0	109.0
Civilians	31.5	31.5	31.5	31.0	31.5	27.5	31.0	29.5	29.5	28.0
Fire										
Sworn personnel	92.0	91.0	91.0	91.0	91.0	91.0	91.0	91.0	91.0	91.0
Civilians	9.5	9.5	9.5	9.5	9.5	9.5	8.5	8.5	8.5	8.5
PUBLIC WORKS										
Public Works	64.5	63.5	63.5	63.5	63.5	63.0	62.0	62.0	64.0	62.5

Data Source

Village Records

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

OPERATING INDICATORS AND CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

OPERATING INDICATORS

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
PUBLIC SAFETY										
Police										
Physical arrests	1,657	1,506	1,475	1,527	1,660	1,832	2,155	2,233	2,146	1,931
Parking violations	6,264	4,364	4,754	4,756	5,664	5,645	6,638	7,017	7,490	5,485
Traffic violations	10,680	9,928	9,933	9,960	11,229	10,663	10,056	11,251	10,258	7,370
Fire										
Emergency responses	7,510	7,680	7,770	8,009	7,661	7,853	7,709	8,080	7,879	7,416
PUBLIC WORKS										
Water										
Number of connections	19,473	19,481	19,584	19,181	19,181	19,181	19,181	19,181	19,181	19,181
Avg daily consumption	6.47M	6.93M	6.57M	6.30M	6.49M	6.22M	5.75M	5.93M	5.71M	5.94M

CAPITAL ASSET STATISTICS

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
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)	160	160	160	160	160	160	160	160	160	160
Number of bridges	6	6	6	6	6	6	6	6	6	6
Waterworks										
Water mains (miles)	156	156	156	245	245	246	246	247	247	247
Fire hydrants	2,060	2,060	2,060	2,513	2,513	2,523	2,523	2,523	2,523	2,523
Sewerage										
Sanitary sewers (miles)	145	145	145	168	168	169	169	169	171	171
Storm sewers (miles)	225	225	225	260	260	263	263	264	264	264

Data Source

Village Records

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

(This page is intentionally left blank.)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Additional Disclosures Required by SEC Rule 15c2-12

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
STATEMENT OF INDEBTEDNESS
December 31, 2020

	Amount	As Percent of Assessed Value	As Percent of Estimated True Value	Per Capita (2010 Special Census Pop. 68,557)
Taxable real property, 2018				
Assessed valuation	$ 2,033,533,072	100.00%	33.33%	$ 29,662
Estimated true value	6,100,599,216	300.00%	100.00%	88,986
Total general obligation bonded debt (1):	47,385,000	2.33%	0.78%	691
Less: Self-Supporting	(22,135,000)	-1.09%	-0.36%	(323)
Net general obligation bonded debt	25,250,000	1.24%	0.41%	368
Overlapping bonded debt payable from property taxes (2):				
Schools	26,381,745	1.30%	0.43%	385
Other than schools	86,774,652	4.27%	1.42%	1,266
Total overlapping bonded debt	113,156,397	5.56%	1.85%	1,651
Total net direct and overlapping bonded debt	$ 138,406,397	6.81%	2.27%	$ 2,019

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 $28,155,000 or 51.8% is considered self-supporting.

(2) Overlapping bonded debt as of June 2020.

Data Source

Office of the County Clerk

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
RETIREMENT SCHEDULE OF OUTSTANDING VILLAGE GENERAL OBLIGATION DEBT
December 31, 2020

Due 12/1	Series 2010	Series 2012	Series 2014 (2 Issues)	Series 2015	Series 2017 (4 Issues)
2021	$ 675,000	$ 595,000	$ 945,000	$ 725,000	$ 3,295,000
2022	705,000	615,000	975,000	750,000	3,385,000
2023	-	-	1,015,000	785,000	1,180,000
2024	-	-	1,050,000	820,000	1,200,000
2025	-	-	1,090,000	870,000	1,210,000
2026	-	-	310,000	-	745,000
2027	-	-	325,000	-	-
2028	-	-	335,000	-	-
2029	-	-	-	-	-
2030	-	-	-	-	-
2031	-	-	-	-	-
2032	-	-	-	-	-
2033	-	-	-	-	-
2034	-	-	-	-	-
	$ 1,380,000	$ 1,210,000	$ 6,045,000	$ 3,950,000	$ 11,015,000

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 $5,260,000 outstanding principal on Special Service Area Bonds, which are secured by a separate levy on property within the Special Service Area; $58,911 outstanding principal on Tax Increment Financing bonds and notes secured only by the incremental revenues generated by the district; and 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 $47,385,000 outstanding principal at December 31, 2020, the Village estimates that $22,135,000 (46.7%) is self-supporting from non-property tax sources.

Data Source
Village Records

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Series 2018	Series 2020	Total Maturities [1] [2] Amount	%
$ 470,000	$ -	$ 6,705,000	14.2%
500,000	-	6,930,000	14.6%
530,000	-	3,510,000	7.4%
560,000	705,000	4,335,000	9.1%
600,000	725,000	4,495,000	9.5%
640,000	1,275,000	2,970,000	6.3%
670,000	1,345,000	2,340,000	4.9%
725,000	1,375,000	2,435,000	5.1%
755,000	1,415,000	2,170,000	4.6%
-	2,190,000	2,190,000	4.6%
-	2,245,000	2,245,000	4.7%
-	2,300,000	2,300,000	4.9%
-	2,355,000	2,355,000	5.0%
-	2,405,000	2,405,000	5.1%
$ 5,450,000	$ 18,335,000	$ 47,385,000	100.0%

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
BONDED DEBT RATIOS AND PER CAPITA DEBT - LAST TEN GENERAL OBLIGATION BOND SALES
December 31, 2020

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: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
DETAILED OVERLAPPING BONDED INDEBTEDNESS PAYABLE FROM PROPERTY TAXES
December 31, 2020

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%	$ 33,126,708	50.80%	$ 16,828,368
Township High School District No. 214	0.1%	33,010,000	0.01%	3,301
Community College District No. 512	100.0%	103,580,000	9.22%	9,550,076
Total school districts		169,716,708		26,381,745
Other than schools				
Cook County	100.0%	2,950,121,750	1.19%	35,106,449
Cook County Forest Preserve District	100.0%	142,360,000	1.19%	1,694,084
Metropolitan Water Reclamation District	100.0%	2,810,177,000	1.21%	34,003,142
Park Districts				
Arlington Heights Park District	0.1%	12,680,000	0.05%	6,340
Palatine Park District	94.2%	20,230,000	75.79%	15,332,317
Salt Creek Park District	5.7%	1,280,000	49.40%	632,320
Total other than schools		5,936,848,750		86,774,652
Total Overlapping Governmental Activities Debt		$ 6,106,565,458		$ 113,156,397

Notes:
(1) As of June 2020.

(2) Overlapping debt percentages based on 2019 EAV, the most current available.

Data Source
Office of the County Clerk

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
EQUALIZED ASSESSED VALUATION FOR TAXING PURPOSES
December 31, 2020

Levy Year	Net for General Taxing Purposes	Plus Incremental Valuation	Total For All Taxing Purposes (1)	Increase Over Prior Year
2010 (2)	$ 2,182,205,171	$ 171,135,223	$ 2,353,340,394	0.0%
2011	1,987,066,782	155,066,131	2,142,132,913	-9.0%
2012	1,849,082,881	213,010,709	2,062,093,590	-3.7%
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	2,033,533,072	170,232,002	2,203,765,074	16.5%

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: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
TAX RATES PER $100 EQUALIZED ASSESSED VALUATION
December 31, 2020

Tax Levy Year	2015	2016	2017	2018	2019
TAX RATES					
Village of Palatine (1)					
Social Security	$ 0.125	$ 0.111	$ 0.136	$ 0.117	$ 0.104
IMRF	0.085	0.075	0.060	0.054	0.055
Corporate (Police Protection)	0.295	0.215	0.206	0.228	0.186
Fire Protection	0.295	0.215	0.206	0.228	0.186
Fire Pension	0.210	0.218	0.254	0.269	0.274
Police Pension	0.222	0.227	0.238	0.254	0.262
Debt Service	0.174	0.151	0.149	0.146	0.077
Total Village of Palatine	1.406	1.212	1.249	1.296	1.144
School Districts					
Palatine CCSD No. 15	4.035	3.543	3.618	3.807	3.486
Junior College No. 512	0.466	0.416	0.425	0.443	0.403
Township HSD No. 211	3.309	2.871	2.922	3.044	2.749
Park District	0.725	0.648	0.657	0.693	0.633
Library District	0.308	0.268	0.276	0.291	0.344
County					
County of Cook	0.552	0.533	0.496	0.489	0.454
Forest Preserve	0.069	0.063	0.062	0.060	0.059
Township					
Palatine Township	0.063	0.054	0.055	0.059	0.055
General Assistance	0.018	0.012	0.010	0.007	0.007
Road and Bridge	0.092	0.079	0.078	0.080	0.072
Other Districts					
Northwest Mosquito	0.011	0.010	0.010	0.011	0.010
Sanitary District	0.426	0.406	0.402	0.396	0.389
Elections (ELCO)	0.034	-	0.031	-	0.030
TOTAL TAX RATE (2)	$ 11.514	$ 10.115	$ 10.291	$ 10.676	$ 9.835
SHARE OF TOTAL TAX LEVIED BY THE VILLAGE	12.21%	11.98%	12.14%	12.14%	11.63%

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: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
TAX EXTENSIONS AND COLLECTIONS
December 31, 2020

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
2010	$ 22,302,137	$ 21,350,808	95.73%	$ 875,320	$ 22,226,128	99.66%
2011	22,275,019	21,834,784	98.02%	218,323	22,053,107	99.00%
2012	22,188,995	21,661,897	97.62%	319,637	21,981,534	99.07%
2013	22,097,695	21,729,359	98.33%	(101,922)	21,627,437	97.87%
2014	21,983,368	21,698,390	98.70%	51,667	21,750,057	98.94%
2015	21,988,263	21,688,247	98.64%	(51,303)	21,636,944	98.40%
2016	21,989,040	21,682,685	98.61%	75,683	21,758,368	98.95%
2017	22,829,755	22,611,087	99.04%	267,154	22,878,241	100.21%
2018	23,056,901	22,678,380	98.36%	839,741	23,518,121	102.00%
2019	23,172,496	22,778,525	98.30%	-	22,778,525	98.30%

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: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
TAX BASE DISTRIBUTION BY PROPERTY CLASSIFICATION
December 31, 2020

Property Classification (1)	2015	2016	2017	2018	2019
Residential	$ 1,251,420,992	$ 1,499,369,745	$ 1,503,316,838	$ 1,463,225,616	$ 1,616,703,874
Commercial	255,861,463	253,938,396	261,662,095	254,339,800	344,315,040
Industrial/Railroad/Farm	56,605,366	60,969,048	62,863,747	61,515,897	72,514,158
Net for General Taxing Purposes	1,563,887,821	1,814,277,189	1,827,842,680	1,779,081,313	2,033,533,072
Incremental Valuation (2)	197,915,722	82,951,271	108,242,637	111,848,301	170,232,002
Total for all Taxing Purposes	$ 1,761,803,543	$ 1,897,228,460	$ 1,936,085,317	$ 1,890,929,614	$ 2,203,765,074
Percentage Increase	-14.3%	7.8%	-8.8%	6.5%	13.8%

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: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
TEN LARGEST TAXPAYERS
December 31, 2020

Taxpayer		Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
Weber Stephen Products	Manufacturing	$ 23,824,284	1	1.10%
United Parcel Service	Delivery	22,888,165	2	1.06%
Bourbon Square Apartments	Apartments	20,349,175	3	0.94%
Deer Grove Center	Commercial Real Estate	15,624,243	4	0.72%
Arlington Toyota	Automobile Dealership	13,609,762	5	0.63%
Palatine Owner LLC	Apartments	12,602,462	6	0.58%
Wal Mart	Retail Store	11,412,081	7	0.53%
Palatine Fresh Market	Retail Store	10,535,829	8	0.49%
Target	Retail Store	9,080,608	9	0.42%
NARE Management LLC	Commercial Real Estate	7,976,566	10	0.37%
		$ 147,903,175		6.84%

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 2019 is the most current available.

Data Source
Office of the County Treasurer

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
GENERAL FUND
December 31, 2020

Summary Statement of Revenue, Expenditures and Changes in Fund Balance (1)

(Fiscal Year Ending December 31, 2015 - 2019)

	2016	2017	2018	2019	2020	CY 2021 Budget (2)
REVENUES						
Taxes	$ 26,055,992	$ 25,423,866	$ 26,718,556	$ 26,719,977	$ 27,921,769	$ 29,393,068
Licenses and permits	3,284,115	3,272,240	3,226,870	3,609,532	3,148,869	3,564,000
Intergovernmental	18,532,713	18,461,630	19,534,046	21,290,467	22,111,733	20,667,625
Charges for services	4,092,172	4,108,578	4,515,911	4,647,540	3,645,993	4,445,700
Fines and forfeits	1,552,117	1,726,483	1,936,416	1,681,635	1,196,453	1,691,300
Investment income	300,885	426,061	567,404	697,884	289,279	101,400
Miscellaneous	427,647	164,619	451,983	456,818	487,681	484,400
Sale of capital assets	1,142	-	-	-	-	-
Transfers	-	38,096	-	-	930,980	-
Total revenues	54,246,783	53,621,573	56,951,186	59,103,853	59,732,757	60,347,493
EXPENDITURES						
General government	6,064,441	5,359,971	5,129,280	5,190,804	4,915,571	5,977,918
Public safety	40,504,033	42,384,180	43,471,946	45,411,561	46,692,238	47,850,079
Public works	6,227,585	5,982,359	6,065,407	6,212,413	6,219,908	6,695,065
Transfers	-	-	780,566	2,856,860	-	-
Total expenditures	52,796,059	53,726,510	55,447,199	59,671,638	57,827,717	60,523,062
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,450,724	(104,937)	1,503,987	(567,785)	1,905,040	$ (175,569)
FUND BALANCE, JANUARY 1	22,034,502	23,485,226	23,380,289	24,884,276	24,316,491	
FUND BALANCE, DECEMBER 31	$ 23,485,226	$ 23,380,289	$ 24,884,276	$ 24,316,491	$ 26,221,531	

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: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
GENERAL FUND
December 31, 2020

Balance Sheet (1)
(December 31, 2016 - 2020)

	2016	2017	2018	2019	2020
ASSETS					
Cash and investments	$ 15,342,309	$ 17,286,112	$ 19,083,224	$ 19,975,689	$ 22,422,763
Receivables					
Property taxes	19,053,174	19,941,934	20,254,536	21,502,944	21,747,049
Other	808,115	773,590	841,524	881,082	976,551
Due from other governments	5,304,769	4,451,760	4,719,989	4,896,865	4,317,221
Accrued interest	7,990	37,330	98,235	122,305	47,525
Due from other funds	232,959	27,861	18,799	19,565	26,833
Prepaid expenses	-	-	75,000	72,764	36,689
Advance to other funds	5,261,220	4,470,370	3,663,890	2,817,085	1,927,940
TOTAL ASSETS	$ 46,010,536	$ 46,988,957	$ 48,755,197	$ 50,288,299	$ 51,502,571
					A not = L + FB
LIABILITIES					
Accounts payable	$ 422,969	$ 602,576	$ 498,390	$ 651,498	$ 1,205,985
All other liablilities	1,849,167	2,018,324	2,139,693	2,953,183	1,608,057
TOTAL LIABILITIES	2,272,136	2,620,900	2,638,083	3,604,681	2,814,042
DEFERRED INFLOWS OF RESOURCES					
Deferred property taxes	19,053,174	19,897,548	20,254,536	21,502,944	21,719,178
Unavailable revenue	1,200,000	1,090,220	978,302	864,183	747,820
TOTAL DEFERRED INFLOWS OF RESOURCES	20,253,174	20,987,768	21,232,838	22,367,127	22,466,998
FUND BALANCES					
Nonspendable	5,261,220	4,470,370	3,738,890	2,889,849	1,986,688
Unassigned	18,224,006	18,909,919	21,145,386	21,426,642	24,198,154
TOTAL FUND BALANCES	23,485,226	23,380,289	24,884,276	24,316,491	26,184,842
					BS Not = IS
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 46,010,536	$ 46,988,957	$ 48,755,197	$ 50,288,299	$ 51,465,882
					Not = BS-GOV

Note:

(1) See Note 1 to the "Combined Statement-All Funds" table for auditor's basis of accounting, etc.

Data Source

Village Records

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
COMBINED STATEMENT - ALL FUNDS (1)
December 31, 2020

Fund Balances/Net Position

	2016	2017	2018	2019	2020
Governmental Fund Types					
General	$ 23,485,226	$ 23,380,289	$ 24,884,276	$ 24,316,491	$ 26,221,531
Special Revenue	13,829,100	18,853,143	19,325,611	19,603,949	19,800,091
Debt Service	192,428	206,369	228,620	124,657	135,684
Capital Projects	7,451,239	9,116,907	10,817,419	11,354,671	10,805,047
	44,957,993	51,556,708	55,255,926	55,399,768	56,962,353
Proprietary Fund Types					
Enterprise Funds	54,979,319	58,043,925	60,270,076	64,597,840	70,336,830
Internal Service Funds	6,844,394	6,994,899	6,682,329	6,606,341	6,150,802
	61,823,713	65,038,824	66,952,405	71,204,181	76,487,632
Fiduciary Fund Types (2):					
Pension Trust	130,441,483	150,189,361	141,589,194	170,479,283	194,042,918
Total All Funds (Memo Only)	$ 237,223,189	$ 266,784,893	$ 263,797,525	$ 297,083,232	$ 327,492,903

Cash and Investments

	2016	2017	2018	2019	2020
Fund					
General	$ 15,342,309	$ 17,286,112	$ 19,083,224	$ 19,975,689	$ 22,422,763
Special Revenue	8,685,090	12,557,189	16,648,905	17,924,211	17,711,350
Debt Service	192,428	200,314	228,620	124,657	168,790
Capital Projects	7,522,738	9,012,473	10,741,026	10,974,219	10,397,500
Enterprise Funds	10,910,092	13,277,740	15,771,557	17,909,059	18,576,653
Internal Service Funds	8,731,379	9,177,862	8,930,375	9,348,561	7,619,145
Pension Trust	130,119,926	149,711,055	141,231,470	169,673,169	193,703,445
Total All Funds (Memo Only)	$ 181,503,962	$ 211,222,745	$ 212,635,177	$ 245,929,565	$ 270,599,646

Notes:

(1) These condensed financial statements for the years ending December 31, 2016 - 2020, have been prepared from the full Comprehensive Annual Financial Reports (CAFR) 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 CAFR for the fiscal year ended December 31, 2020, included an unmodified "Report of Independent Auditors". Similar unmodified opinions were included in the Village's CAFRs for the fiscal years ended December 31, 2016 - 2019. 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, 2020, 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."

(2) Excludes the Village's Custodial Funds.

Data Source

Village Records

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
CAPITAL ASSETS
December 31, 2020

	Governmental Activities	Business-Type Activities
Land	$ 11,565,020	$ 4,858,690
Land - Rights of way	139,806,925	-
Machinery and equipment	12,529,195	2,838,680
Buildings and improvements	52,208,475	23,018,430
Streets	32,673,895	-
Bridges	1,596,735	-
Sanitary sewer system	-	28,956,625
Storm sewer system	-	34,574,025
Water system	-	27,728,894
	250,380,245	121,975,344
Less: Accumulated depreciation	42,788,995	75,919,845
Net investment in capital assets	$ 207,591,250	$ 46,055,499

Data Source
Village Records

Attachment: 20 Final Comprehensive AFR - VOP (CY 2020 Annual Audit)

Consider an Ordinance Declaring Surplus Revenue in the Village of Palatine's Dundee Road TIF District Special Tax Allocation Fund

BACKGROUND:
The Village established the Dundee Road TIF District in 1995. This District encompasses the properties from Walgreens through Aldi.

KEY ISSUES:
As part of the termination process of this TIF District in CY 2019, to protect the Village against "unfunded" tax appeal refunds in future years, an amount of approximately $715,000 was withheld.

Staff pledged to monitor tax appeal refund activity on an annual basis to evaluate the need to continue to hold this "reserve".

At this time, Staff has concluded that all appeal activity has concluded, and all remaining money is available to be distributed back to the taxing agencies.

Upon formal approval, these funds will be sent to Cook County, which will then distribute the funds to the appropriate taxing agencies based on their pro rata share of the total tax rate. After receiving the surplus funds, the County's distribution process is estimated to take approximately 30-60 days.

RECOMMENDATION:
Staff recommends approval of the ordinance Declaring Surplus Revenue in the Village of Palatine Dundee Road TIF District Special Tax Allocation Fund.

BUDGET IMPACT:
None.

ACTION REQUIRED:
Motion to approve an Ordinance Declaring Surplus Revenue in the Village of Palatine Dundee Road TIF District Special Tax Allocation Fund.

ATTACHMENTS:

- Final TIF Surplus Dundee Rd Ord

ORDINANCE NO. O - _____ - 21

AN ORDINANCE DECLARING SURPLUS REVENUE IN THE VILLAGE OF PALATINE DUNDEE ROAD TIF DISTRICT SPECIAL TAX ALLOCATION FUND

WHEREAS, the Village of Palatine on July 25, 1995, adopted ordinances creating the Dundee Road TIF District, designating a redevelopment project area, and approving a redevelopment plan and redevelopment project; and

WHEREAS, the Village of Palatine on December 2, 2019, adopted an ordinance dissolving the Dundee Road TIF District, effective December 31, 2019, in accordance with the provisions of the Illinois Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11-74.4-1 et seq, (the "TIF Act"); and

WHEREAS, the Village of Palatine held incremental property taxes in reserve for the legal liability of settling outstanding property tax appeals; and

WHEREAS, the Village of Palatine has determined that all the outstanding property tax appeals have been paid and the associated legal liability has been satisfied; and

WHEREAS, the Village of Palatine Director of Finance and Operations has determined and reported that on April 30, 2020, the Dundee Road TIF District's Special Tax Allocation Fund had a surplus of $721,197.37 that may be paid to Cook County for distribution to taxing districts in the redevelopment project area in accordance with the provisions of the TIF Act; and

WHEREAS, the Mayor and Village Council of the Village of Palatine hereby find and determine that it is appropriate to declare a surplus in the amount of $721,197.37 and to cause that surplus to be distributed to the taxing districts as provided in the TIF Act;

NOW THEREFORE, BE IT ORDAINED, by the Mayor and Council of the Village of Palatine, Cook County, Illinois, as follows:

SECTION 1: The foregoing recitals are incorporated to this Ordinance as the findings of the Mayor and Village Council.

Attachment: Final TIF Surplus Dundee Rd Ord (2021-53 : TIF Surplus: Dundee Road)

SECTION 2: The Mayor and Village Council, pursuant to Sections 7 and 9 of the TIF Act and other applicable authority, hereby declare a surplus of funds in the Dundee Road TIF District Special Tax Allocation Fund in the amount of $721,197.37 to be distributed to taxing districts in the redevelopment project area.

SECTION 3: The Village of Palatine Director of Finance and Operations is hereby authorized and directed to pay funds from the Dundee Road TIF District Special Tax Allocation Fund in the amount of $721,197.37 to the Cook County Treasurer for distribution to the taxing districts in the redevelopment project area in accordance with the provisions of the TIF Act. The Village of Palatine Director of Finance and Operations is also authorized and directed to file a certified copy of this Ordinance with the Cook County Treasurer.

SECTION 4: This Ordinance shall be in full force and effect from and after its adoption as provided by law.

PASSED: This 17th day of May 2021

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

APPROVED by me this 17th day of May 2021

_____
Mayor of the Village of Palatine

ATTESTED and FILED in the
Office of the Village Clerk this
17th day of May 2021

_____
Village Clerk

Attachment: Final TIF Surplus Dundee Rd Ord (2021-53 : TIF Surplus: Dundee Road)

Consider an Ordinance Declaring Surplus Revenue in the Village of Palatine's Rand/Dundee TIF District Special Tax Allocation Fund

BACKGROUND:
The Village established the Rand/Dundee TIF District in 1997. This District encompasses the Home Depot.

KEY ISSUES:
As part of the termination process of this TIF District in CY 2020, to protect the Village against “unfunded” tax appeal refunds in future years, an amount of approximately $75,000 was withheld.

Staff pledged to monitor tax appeal refund activity on an annual basis to evaluate the need to continue to hold this “reserve”.

At this time, Staff has concluded that all appeal activity has concluded, and all remaining money is available to be distributed back to the taxing agencies.

Upon formal approval, these funds will be sent to Cook County, which will then distribute the funds to the appropriate taxing agencies based on their pro rata share of the total tax rate. After receiving the surplus funds, the County’s distribution process is estimated to take approximately 30-60 days.

RECOMMENDATION:
Staff recommends approval of the ordinance Declaring Surplus Revenue in the Village of Palatine Rand/Dundee TIF District Special Tax Allocation Fund.

BUDGET IMPACT:
None.

ACTION REQUIRED:
Motion to approve an Ordinance Declaring Surplus Revenue in the Village of Palatine Rand/Dundee TIF District Special Tax Allocation Fund.

ATTACHMENTS:

- Final TIF Surplus Rand-Dundee Ord

ORDINANCE NO. O - _____ - 21

AN ORDINANCE DECLARING SURPLUS REVENUE IN THE VILLAGE OF PALATINE RAND/DUNDEE CENTER TAX INCRMEMENT FINANCING DISTRICT SPECIAL TAX ALLOCATION FUND

WHEREAS, the Village of Palatine on March 31, 1997, adopted ordinances creating the Rand/Dundee Center TIF District, designating a redevelopment project area, and approving a redevelopment plan and redevelopment project; and

WHEREAS, the Village of Palatine on December 7, 2020, adopted an ordinance dissolving the Rand/Dundee Center TIF District, effective December 31, 2020, in accordance with the provisions of the Illinois Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11-74.4-1 et seq, (the "TIF Act"); and

WHEREAS, the Village of Palatine held incremental property taxes in reserve for the legal liability of settling outstanding property tax appeals; and

WHEREAS, the Village of Palatine has determined that all the outstanding property tax appeals have been paid and the associated legal liability has been satisfied; and

WHEREAS, the Village of Palatine Director of Finance and Operations has determined and reported that on April 30, 2021, the Rand/Dundee Center TIF District's Special Tax Allocation Fund held a surplus of $74,998.23 that may be paid to Cook County for distribution to taxing districts in the redevelopment project area in accordance with the provisions of the TIF Act; and

WHEREAS, the Mayor and Village Council of the Village of Palatine hereby find and determine that it is appropriate to declare a surplus in the amount of $74,998.23 and to cause that surplus to be distributed to the taxing districts as provided in the TIF Act;

NOW THEREFORE, BE IT ORDAINED, by the Mayor and Council of the Village of Palatine, Cook County, Illinois, as follows:

SECTION 1: The foregoing recitals are incorporated to this Ordinance as the findings of the Mayor and Village Council.

Attachment: Final TIF Surplus Rand-Dundee Ord (2021-54 : TIF Surplus: Rand/Dundee)

SECTION 2: The Mayor and Village Council, pursuant to Sections 7 and 9 of the TIF Act and other applicable authority, hereby declare a surplus of funds in the Rand/Dundee Center TIF District Special Tax Allocation Fund in the amount of $74,998.23 to be distributed to taxing districts in the redevelopment project area.

SECTION 3: The Village of Palatine Director of Finance and Operations is hereby authorized and directed to pay funds from the Rand/Dundee Center TIF District Special Tax Allocation Fund in the amount of $74,998.23 to the Cook County Treasurer for distribution to the taxing districts in the redevelopment project area in accordance with the provisions of the TIF Act. The Village of Palatine Director of Finance and Operations is also authorized and directed to file a certified copy of this Ordinance with the Cook County Treasurer.

SECTION 4: This Ordinance shall be in full force and effect from and after its adoption as provided by law.

PASSED: This 17th day of May 2021

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

APPROVED by me this 17th day of May 2021

_____
Mayor of the Village of Palatine

ATTESTED and FILED in the
Office of the Village Clerk this
17th day of May 2021

_____
Village Clerk

Attachment: Final TIF Surplus Rand-Dundee Ord (2021-54 : TIF Surplus: Rand/Dundee)

Consider an Ordinance Authorizing the Mayor to Sign the 2021 Memorandum of Understanding with International Union of Operating Engineers, Local 150 and Authorize the Payment of Wages According to the New Salary Table for Employees Bargained Under the Contract, Effective as of January 1, 2021

BACKGROUND: The International Union of Operating Engineers, Local 150, represents a group of employees in Public Works. The most recent collective bargaining agreement expired December 31, 2020.

KEY ISSUES:
Union representatives met with the Village negotiating team to discuss terms of a new Agreement. A salary increase of 2.5% was agreed upon, as well as language changes, effective January 1, 2021.

The agreed upon language changes include:

- Members will use an electronic time clock to record their work time.
- Probationary employees will be reviewed after twelve months, rather than nine months of employment.
- Salary step plan advancements will begin at twelve months, rather than nine months, to correspond with the end of probation.
- Seniority clause is amended. In the future, light duty assignments will be counted as time the employee is unable to perform the essential duties of the position.

BUDGET IMPACT: Included in the 2021 annual budget.

1. Approve the Ordinance.
2. Do not approve the Ordinance.

RECOMMENDATION:
Staff recommends approval of the ordinance which authorizes the Mayor to sign the Memorandum of Understanding and adopt the salary schedule.

ACTION REQUIRED:
A motion to approve the ordinance which authorizes the Mayor to sign the Memorandum of Understanding and adopt the negotiated salary schedule.

ATTACHMENTS:

- Ordinance Local 150 MOU 5 17 2021
- MOU Local 150
- PW Union Contract Step Plan CY 2021 PW Final

ORDINANCE NO. _____

AN ORDINANCE AUTHORIZING THE MAYOR TO EXECUTE THE MEMORANDUM OF UNDERSTANDING WITH INTERNATIONAL UNION OF OPERATING ENGINEERS, LOCAL 150 AND ADOPT THE CORRESPONDING 2021 SALARY SCHEDULE FOR LOCAL 150 EMPLOYEES

WHEREAS, International Union of Operating Engineers, Local 150, represents a group of employees in Public Works; and

WHEREAS, on December 31, 2020 the contract expired.

WHEREAS, the parties met and agreed to extend the contract for one additional year with language modifications and a one-year wage and health insurance increase, and reached the Agreement as outlined in the attached Memorandum of Understanding.

THEREFORE, BE IT ORDAINED, by the Mayor and Council of the Village of Palatine, Cook County, Illinois, that:

Attachment: Ordinance Local 150 MOU 5 17 2021 (2021-55 : Local 150 Collective Bargaining Agreement)

SECTION 1: The Mayor is authorized to sign the Memorandum of Understanding.

SECTION 2: The agreed upon wage schedule will be adopted effective as of January 1, 2021.

PASSED: This _____day of_____, 2021

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

APPROVED by me this _____day of_____, 2021

_____

Mayor of the Village of Palatine

ATTESTED and FILED in the office of the Village Clerk

this ____day of _____, 2021

_____

Village Clerk

Attachment: Ordinance Local 150 MOU 5 17 2021 (2021-55 : Local 150 Collective Bargaining Agreement)

MEMORANDUM OF AGREEMENT TO EXTEND THE CURRENT COLLECTIVE BARGAINING AGREEMENT

The Village of Palatine and Local 150 of the Operating Engineers Union hereby agree as follows:

1. The current collective bargaining agreement is extended to December 31, 2021.

2. The base rates for all positions covered by this agreement are set forth in Appendix A, attached. Such rates, which reflect a 2.5% increase, shall be retroactive to January 1, 2021 for all employees in the bargaining unit on the date of this settlement.

3. The following language is hereby added to Section 14.1 of the Agreement:

   Effective May 1, 2021, the Village will continue to contribute for single coverage, single plus one coverage and family coverage; rate increases will be determined by the Fund but shall not exceed 10% of the rates in effect immediately prior to May 1, 2021.

   Rest of Section to remain as is.

4. The amount of an employee's wellness benefit contribution pursuant to Section 14.6 (Wellness Benefit Contribution) of the CBA shall be calculated by the Village as follows:

   - It shall be the difference between the Village's cost under the CBA for the employee's participation in the Midwest Operating Engineers Health and Welfare Fund (Union Plan) and the amount the Village would have otherwise contributed towards health insurance coverage under the Village Medical Plan (currently known as the High PPO) for the same employee for the same period of time at the same participation category (employee, employee plus one, or family coverage), assuming the Union Plan cost is greater than the Village Medical Plan. The following examples are illustrative of how the agreed upon formula will be administered:

     - *Example 1:* If the cost of single coverage under the Union Plan is $630 per month and the Village contribution for single coverage under the Village Plan would have been $600, then the wellness benefit contribution deducted from the employee's wages would be $30 per month.
     - *Example 2:* If the cost of family coverage under the Union Plan is $1,921 per month and the Village contribution for family coverage

Attachment: MOU Local 150 (2021-55 : Local 150 Collective Bargaining Agreement)

under the Village Plan would have been $1,800 per month, then the amount of the employee's wellness benefit contribution would be $121 for such month.

- The monthly deductions shall be split evenly over the first two paychecks of each month.

5. Section 7.10 of the Agreement is hereby amended to provide as follows:

Section 7.10. Recording of Time: Effective upon signing of this ~~the successor~~ collective bargaining agreement, the covered employees will ~~be relieved of their obligation to~~ utilize the electronic time clock to record their hours of work. ~~Provided, however, consistent with the Village's obligations under the state and federal wage and hour laws, all employees shall be required to accurately record their hours of work and every employee is expected to sign in when reporting to work and out upon completion of the work day. In the event of abuse of this practice, the Village retains the right to return to the time clock system without prior notice.~~

6. Sections 8.2 and 13.3 of the Agreement are hereby amended to provide as follows:

Section 8.2-Probationary Period - Newly Hired Employees. All new employees (including employees rehired after loss of seniority) shall be probationary employees until they complete a probationary period of ~~nine (9)~~ twelve (12) months of work. Upon the recommendation of the Director of Public Works, the Village Manager may extend an employee's probationary period for up to three (3) additional months. Before the Director makes such recommendation, he will notify the Union and discuss the matter with a Union representative if requested.

During an employee's probationary period, the employee may be disciplined, suspended, laid off, or terminated at the sole discretion of the Village without recourse to the grievance procedure. Upon request of the Union made within two (2) workdays of the termination, the Village may meet with a representative of the Union to discuss the termination of a probationary employee. In the event an employee's probationary period is extended pursuant to this Section for up to an additional three (3) months, the employee shall then attain all other rights as may exist under this agreement **except** seniority and recourse to the grievance procedure in the event of termination, discipline, suspension or layoff.

There shall be no seniority among probationary employees. Upon successful completion of the probationary period, an employee shall acquire seniority consistent with Section 8.1 which shall be retroactive to his last date of hire with the Village in a full-time position. In the event a temporary employee becomes a full-time employee performing substantially the same work he was performing for a continuous period immediately prior to becoming a full-time

Attachment: MOU Local 150 (2021-55 : Local 150 Collective Bargaining Agreement)

employee, such time served as a temporary employee shall be credited to the probationary period and seniority shall date from the time of hire as a temporary employee.

Section 13.3- Step Advancements. The base salary rates for each position consist of eight steps (1 through 8). The rate at which the employee is hired at Step 1 is the base salary range for that employee. After ~~six~~ twelve total months of employment, the employee will automatically advance to the next step (Step 2 for the employee). After ~~one~~ two years (total) of employment, the employee will automatically advance to the next step (Step 3 for the employee).

Advancement to successive steps (Steps 4 and above for the employee) in the base salary range is based upon review and recommendations conducted prior to each anniversary date commensurate with regularly scheduled performance evaluations. Employees shall be given copies of such performance evaluations. Advancement to Step 4 and above is not automatic but rather is made only if the employee has demonstrated continual development and advancement of skills and abilities; performance of assigned tasks with greater and increasing skills; exemplary behavior; increased work effort; and high quality of work. Employees who are not advanced when eligible on their anniversary dates shall be reviewed again six months prior to their next anniversary date. If they are advanced at that time, they will remain eligible for consideration to advance to the next step upon their next anniversary date.

Employees eligible for step advancement who may be potentially subjected to an unfavorable performance review evaluation will be notified at least three (3) months prior to their anniversary date. Employees who are denied step advancement may utilize the grievance procedure with all provisions to apply except that the grievance shall be filed in writing commencing at Step 2 within the time limit specified for an initial grievance, and further provided that the denial of a step advancement shall be subject to limited review only to ascertain whether the Village acted arbitrarily and capriciously in denying advancement.

7. Section 8.4 of the Agreement is hereby amended to provide as follows:

Section 8.4. An employee shall be terminated and his seniority broken when he:

(a) Quits;

(b) Is discharged for just cause (probationary employees without just cause);

(c) Is laid off pursuant to the provisions of the applicable Agreement for a period of two (2) years;

(d) Retires;

Attachment: MOU Local 150 (2021-55 : Local 150 Collective Bargaining Agreement)

(e) Fails to report to work at the conclusion of an authorized leave of absence or when fit to return to duty after a medical leave as determined by a doctor;

(f) Is laid off and fails to report for work within fourteen (14) calendar days of being recalled;

(g) Does not perform the essential duties of their position ~~work~~ for the Village for any reason for a continuous period in excess of eighteen (18) months, which said period shall include any light duty assignments. *E.g.*, if an employee is injured and off work for 12 months, then performs light duty for 3 months, and is back off work for 3 months, said employee has not performed the essential duties of their position for 18 months. The foregoing 18 month period shall not include ~~(except for~~ absence due to military service~~)~~; or

(h) Fails to report to work or notify the Village during an absence of two consecutive workdays unless the employee is unable to do so for reasons beyond his control which could not be reasonably anticipated or planned for.

AGREED:

Village of Palatine

By: _____

Date: _____

International Union of Operating Engineers
Local 150

By: _____

Date: 5/10/21

Attachment: MOU Local 150 (2021-55 : Local 150 Collective Bargaining Agreement)

2021 SALARY SCHEDULE									
Position		Hourly Rates							
	Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step
Asst Bldg Engineer 1	PWU-01	24.75	25.94	28.00	29.34	30.75	32.23	33.36	34.
Maintenance 1	PWU-02	25.20	26.41	28.51	29.88	31.31	32.81	33.96	35.
Supply Controller	PWU-03	27.08	28.38	30.63	32.10	33.64	35.25	36.48	37.
Mechanic 1	PWU-04	25.21	26.42	28.52	29.89	31.32	32.82	33.97	35.
Utility Tech 1	PWU-05	29.30	30.71	33.15	34.74	36.41	38.16	39.50	40
Maintenance 2 / Asst Bldg Engineer 2	PWU-06	28.92	30.31	32.72	34.29	35.94	37.66	38.98	40
Unassigned	PWU-07	28.85	30.23	32.63	34.20	35.84	37.56	38.87	40
Utility/Meter Service / Utility Tech 2	PWU-08	29.82	31.25	33.73	35.35	37.05	38.83	40.19	41
Team Leader/Acting Team Leader	PWU-09	31.28	32.78	35.38	37.08	38.86	40.73	42.16	43
Electrician	PWU-10	31.11	32.60	35.19	36.88	38.65	40.50	41.92	43
Mechanic 2	PWU-11	31.51	33.02	35.64	37.35	39.14	41.02	42.46	43
Technical Team Leader	PWU-12	32.11	33.65	36.32	38.06	39.89	41.80	43.26	44

Attachment: MOU Local 150 (2021-55 : Local 150 Collective Bargaining Agreement)

2021 SALARY SCHEDULE									
Position		Hourly Rates							
	Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	St
Asst Bldg Engineer 1	PWU-01	24.75	25.94	28.00	29.34	30.75	32.23	33.36	
Maintenance 1	PWU-02	25.20	26.41	28.51	29.88	31.31	32.81	33.96	
Supply Controller	PWU-03	27.08	28.38	30.63	32.10	33.64	35.25	36.48	
Mechanic 1	PWU-04	25.21	26.42	28.52	29.89	31.32	32.82	33.97	
Utility Tech 1	PWU-05	29.30	30.71	33.15	34.74	36.41	38.16	39.50	
Maintenance 2 / Asst Bldg Engineer 2	PWU-06	28.92	30.31	32.72	34.29	35.94	37.66	38.98	
Unassigned	PWU-07	28.85	30.23	32.63	34.20	35.84	37.56	38.87	
Utility/Meter Service / Utility Tech 2	PWU-08	29.82	31.25	33.73	35.35	37.05	38.83	40.19	
Team Leader/Acting Team Leader	PWU-09	31.28	32.78	35.38	37.08	38.86	40.73	42.16	
Electrician	PWU-10	31.11	32.60	35.19	36.88	38.65	40.50	41.92	
Mechanic 2	PWU-11	31.51	33.02	35.64	37.35	39.14	41.02	42.46	
Technical Team Leader	PWU-12	32.11	33.65	36.32	38.06	39.89	41.80	43.26	

Attachment: PW Union Contract Step Plan CY 2021 PW Final (2021-55 : Local 150 Collective Bargaining Agreement)

Consider a Motion to approve Warrant #10

Village of Palatine
Warrant approval

_____
Village Clerk

_____
Mayor

Warrant # 10 having been approved by the Village Council on 05/17/2021 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	182,782.23	14,675.80	-	-	197,458.03
Motor Fuel Tax Fund	205	12,980.00	-	-	-	12,980.00
CDBG Fund	210	45,438.31	-	-	-	45,438.31
Dundee Road TIF Fund	231	721,197.37	-	-	-	721,197.37
Rand/Dundee TIF Fund	232	74,998.23	-	-	-	74,998.23
Downtown TIF Fund	233	5,045.00	62,173.76	-	-	67,218.76
Rand Corridor TIF Fund	234	148,044.50	111,806.25	-	-	259,850.75
Rand/Lake Cook TIF Fund	235	1,000.00	-	-	-	1,000.00
CDBG - CV	255	8,716.42	-	-	-	8,716.42
Debt Service Fund	300	-	403,828.13	-	-	403,828.13
Capital Equipment Fund	401	65,770.63	-	-	-	65,770.63
Capital Improvements Fund	402	399.75	-	-	-	399.75
Water Fund	605	1,004,335.31	361,321.60	-	-	1,365,656.91
Sewer Fund	610	14,523.79	147,607.57	-	-	162,131.36
Refuse Fund	615	99,902.00	251,923.24	-	28.68	351,853.92
Parking Fund	620	9,563.75	153.40	-	-	9,717.15
Fleet Services Fund	710	89,138.29	2,076.15	-	-	91,214.44
Total Report		**2,483,835.58**	**1,355,565.90**	**-**	**28.68**	**3,839,430.16**

ATTACHMENTS:

- Warrant #10

VILLAGE OF PALATINE

Warrant #10

Invoice Due Date Range 04/01/21 - 06/08/21
Report By Vendor - Invoi
Summary Listi

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amou
Vendor **2385 - A & A Body Shop, Inc.**									
4185	Repairs & Maintenance - T-488	Open		04/29/2021	05/29/2021	05/07/2021			2,189.
4191	Repairs & Maintenance - T-485	Open		04/30/2021	05/30/2021	05/07/2021			3,913.
			Vendor **2385 - A & A Body Shop, Inc.** Totals			Invoices	2		$6,103.
Vendor **1553 - Acme Truck & Brake Supply**									
02_6517	Parts - STOCK	Open		04/29/2021	05/29/2021	05/07/2021			360.
			Vendor **1553 - Acme Truck & Brake Supply** Totals			Invoices	1		$360.
Vendor **4853 - Advance Auto Parts**									
2376-951586AA	Credit Memo	Open		10/20/2020	05/16/2021	05/07/2021			(.0
2376-ID-982719	Parts - PT-213	Open		03/18/2021	04/17/2021	05/07/2021			106.
2376-986807A	Credit Memo	Open		04/05/2021	05/16/2021	05/07/2021			(.0
2376-989739	Parts - E-209	Open		04/16/2021	05/16/2021	05/07/2021			5.
2376-991553	Parts - STOCK	Open		04/26/2021	05/26/2021	05/07/2021			76.
2376-991830	Parts - STOCK	Open		04/27/2021	05/27/2021	05/07/2021			140.
2376-991831	Parts - STOCK	Open		04/27/2021	05/27/2021	05/07/2021			85.
2376-992523	Parts - STOCK	Open		04/29/2021	05/29/2021	05/07/2021			14.
			Vendor **4853 - Advance Auto Parts** Totals			Invoices	8		$429.
Vendor **2611 - Al Warren Oil Co**									
W1380106	Motor Fuel	Open		03/31/2021	04/30/2021	05/07/2021			17,074.
W1386206	Motor Fuel	Open		04/28/2021	05/28/2021	05/07/2021			14,884.
W1386207	Motor Fuel	Open		04/28/2021	05/28/2021	05/07/2021			3,112.
			Vendor **2611 - Al Warren Oil Co** Totals			Invoices	3		$35,072.
Vendor **2645 - Alexander Equipment Company, Inc**									
175067	Repairs & Maintenance - Equipment & Machinery - E-637	Open		03/19/2021	04/18/2021	05/07/2021			4,530.
175714	Repairs & Maintenance - Equipment & Machinery - E-613	Open		04/05/2021	05/05/2021	05/07/2021			1,063.
175800	Parts - E-613	Open		04/08/2021	05/08/2021	05/07/2021			117.
176072	Repairs & Maintenance - Equipment & Machinery - E-404	Open		04/14/2021	05/14/2021	05/07/2021			938.
			Vendor **2645 - Alexander Equipment Company, Inc** Totals			Invoices	4		$6,649.
Vendor **3060 - Allegra Print & Imaging**									
96332	Business Cards	Open		05/03/2021	06/02/2021	05/03/2021			135.
			Vendor **3060 - Allegra Print & Imaging** Totals			Invoices	1		$135.
Vendor **5065 - Chandler Services Anderson Pump Service, Inc**									
HRDR04272021	Hydrant Meter Deposit Refund	Open		04/27/2021	04/30/2021	04/29/2021			758.
			Vendor **5065 - Chandler Services Anderson Pump Service, Inc** Totals			Invoices	1		$758.
Vendor **1730 - Andres Medical Billing**									

Attachment: Warrant #10 (2021-10 : Warrant # 10)

VILLAGE OF PALATINE

Warrant #10

Invoice Due Date Range 04/01/21 - 06/08/21
Report By Vendor - Invoi
Summary Listi

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amou
251692	Billing Charges - April	Open		05/12/2021	05/18/2021	05/12/2021			8,604.
			Vendor **1730 - Andres Medical Billing** Totals			Invoices	1		$8,604.
Vendor **1443 - Arlington Power Equipment**									
69423	Parts - PT-112	Open		04/06/2021	05/06/2021	05/07/2021			138.
70549	Parts - PT-999	Open		04/12/2021	05/12/2021	05/07/2021			112.
70865	Parts - PT-112	Open		04/14/2021	05/14/2021	05/07/2021			193.
71345	Parts - PT-88	Open		04/16/2021	05/16/2021	05/07/2021			336.
71618	Parts - PT-109	Open		04/19/2021	05/19/2021	05/07/2021			29.
72098	Parts - PT-16	Open		04/21/2021	05/21/2021	05/07/2021			21.
72830	Parts - PT-109 & PT-16	Open		04/26/2021	05/26/2021	05/07/2021			105.
			Vendor **1443 - Arlington Power Equipment** Totals			Invoices	7		$938.
Vendor **1819 - Auto Tech Centers Inc**									
INV065109	Parts - STOCK	Open		04/30/2021	05/30/2021	05/07/2021			1,393.
			Vendor **1819 - Auto Tech Centers Inc** Totals			Invoices	1		$1,393.
Vendor **4455 - AutoZone Stores LLC**									
2567203386	Parts - T-407	Open		03/22/2021	04/21/2021	05/10/2021			12.
2567205594	Parts - T-458	Open		03/26/2021	04/25/2021	05/10/2021			8.
2567207883	Parts - E-638	Open		03/30/2021	04/29/2021	05/10/2021			69.
2567207968	Parts - M-999	Open		03/30/2021	04/29/2021	05/10/2021			30.
2567208516	Parts - T-383	Open		03/31/2021	04/30/2021	05/10/2021			226.
2567209627	Parts - T-427	Open		04/02/2021	05/02/2021	05/10/2021			48.
2567211978	Parts - T-379 & PT-239	Open		04/06/2021	05/06/2021	05/10/2021			632.
2567224757	Parts - G-015	Open		04/28/2021	05/28/2021	05/10/2021			227.
			Vendor **4455 - AutoZone Stores LLC** Totals			Invoices	8		$1,257.
Vendor **2976 - Bill Huffman Landscape Services**									
HUFF4-19-21	Replacement and 50/50 Parkway Tree Installations	Open		04/19/2021	05/19/2021	04/22/2021			3,790.
HUFF4-21-21	Brick Paver Replacement-Southwest Corner Plum Grove Rd & Wilson	Open		04/21/2021	05/21/2021	04/22/2021			2,000.
HUFF4-24-21	Replacement and 50/50 Parkway Tree Installations	Open		04/24/2021	05/24/2021	04/22/2021			700.
HUFF4-29-21	Replacement and 50/50 Parkway Tree Installations	Open		04/29/2021	05/29/2021	05/05/2021			1,680.
HUFF4-20-21	Brick Paver Replacement-Lot G by Firefighter's Memorial Statue	Open		04/20/2021	05/20/2021	05/11/2021			1,670.
			Vendor **2976 - Bill Huffman Landscape Services** Totals			Invoices	5		$9,840.
Vendor **2856 - Blackburn Manufacturing Company**									
0646648-IN	PR LG 21 W	Open		04/30/2021	05/30/2021	05/05/2021			104.

Attachment: Warrant #10 (2021-10 : Warrant # 10)

VILLAGE OF PALATINE

Warrant #10

Invoice Due Date Range 04/01/21 - 06/08/21
Report By Vendor - Invoi
Summary Listi

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amou
		Vendor **2856 - Blackburn Manufacturing Company** Totals				Invoices	1		$104.
Vendor **1722 - Bollinger Lach & Associates Inc**									
21028-3	Rohlwing Road Reconstruction Design Engineering Services DPW2115	Open		04/30/2021	05/30/2021	05/04/2021			12,980.
		Vendor **1722 - Bollinger Lach & Associates Inc** Totals				Invoices	1		$12,980.
Vendor **1492 - Bound Tree Medical LLC**									
83970656	EMS Supplies	Open		04/01/2021	05/01/2021	05/07/2021			41.
		Vendor **1492 - Bound Tree Medical LLC** Totals				Invoices	1		$41.
Vendor **1857 - Brian Edward Landscaping Inc**									
24280	April 2021 Landscape Maintenance Program	Open		04/01/2021	05/01/2021	05/07/2021			8,876.
24285	May 2021 Landscape Maintenance Program	Open		05/01/2021	05/31/2021	05/07/2021			8,876.
		Vendor **1857 - Brian Edward Landscaping Inc** Totals				Invoices	2		$17,752.
Vendor **2389 - Bridge Youth & Family Services**									
2021-00000373	CDBG - The Bridge	Open		05/04/2021	05/04/2021	05/04/2021			6,050.
		Vendor **2389 - Bridge Youth & Family Services** Totals				Invoices	1		$6,050.
Vendor **2243 - Bristol Hose & Fitting**									
3455310	Parts - E-222	Open		04/22/2021	05/22/2021	05/07/2021			32.
		Vendor **2243 - Bristol Hose & Fitting** Totals				Invoices	1		$32.
Vendor **1576 - CC Cartage Excavating**									
9193	Lowboy Move-Roland Machinery to PW & Back	Open		04/26/2021	05/26/2021	05/06/2021			1,100.
		Vendor **1576 - CC Cartage Excavating** Totals				Invoices	1		$1,100.
Vendor **2453 - CDS Office Technologies**									
INV1376603	Copier Usage	Open		04/29/2021	05/29/2021	05/04/2021			423.
		Vendor **2453 - CDS Office Technologies** Totals				Invoices	1		$423.
Vendor **2732 - CDW Government Inc**									
B676379	Replacement Memory	Open		04/13/2021	05/13/2021	04/23/2021			49.
		Vendor **2732 - CDW Government Inc** Totals				Invoices	1		$49.
Vendor **5057 - Center of Concern**									
2021-00000405	CDBG-CV1 Center of Concern	Open		04/29/2021	04/29/2021	04/29/2021			8,716.
		Vendor **5057 - Center of Concern** Totals				Invoices	1		$8,716.
Vendor **4988 - Chevrolet of Palatine**									
340746	Repairs & Maintenance - T-457	Open		04/10/2021	05/10/2021	05/13/2021			2,933.

Attachment: Warrant #10 (2021-10 : Warrant # 10)

VILLAGE OF PALATINE

Warrant #10

Invoice Due Date Range 04/01/21 - 06/08/21
Report By Vendor - Invoi
Summary Listi

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amou
340889	Repairs & Maintenance - T-458	Open		04/16/2021	05/16/2021	05/13/2021			1,331.
			Vendor **4988 - Chevrolet of Palatine** Totals			Invoices	2		$4,265.
Vendor **2555 - Chicago Parts & Sound**									
1-0199458	Parts - T-367	Open		04/27/2021	05/27/2021	05/07/2021			104.
			Vendor **2555 - Chicago Parts & Sound** Totals			Invoices	1		$104.
Vendor **2560 - Childrens Advocacy Center**									
2021-00000380	CDBG CAC	Open		05/04/2021	05/04/2021	05/04/2021			2,139.
			Vendor **2560 - Childrens Advocacy Center** Totals			Invoices	1		$2,139.
Vendor **3050 - Cintas #22**									
4082329740	Uniform Cleaning	Open		04/23/2021	05/23/2021	04/28/2021			130.
			Vendor **3050 - Cintas #22** Totals			Invoices	1		$130.
Vendor **1488 - CNS Tire Supply**									
25494	Repairs & Maintenance - C-300	Open		04/13/2021	05/13/2021	05/07/2021			653.
25508	Repairs & Maintenance - T-438	Open		04/23/2021	05/23/2021	05/07/2021			222.
			Vendor **1488 - CNS Tire Supply** Totals			Invoices	2		$875.
Vendor **2506 - College Of Dupage**									
12676	SLEA Basic Police Academy x 2 (09/14/20 - 12/18/20)	Open		04/26/2021	05/17/2021	05/11/2021			7,471.
			Vendor **2506 - College Of Dupage** Totals			Invoices	1		$7,471.
Vendor **3033 - Comcast Cable**									
CC 04-21 A	Backup Internet Connections	Open		04/16/2021	05/14/2021	04/23/2021			31.
FD83 04-21 A	Backup Internet Connections	Open		04/24/2021	05/22/2021	04/23/2021			84.
CC 04-21 B	Backup Internet Connections	Open		04/25/2021	05/23/2021	05/04/2021			59.
PD21-May	Monthly Service Charge (05/11/21 - 06/10/21)	Open		05/04/2021	06/01/2021	05/11/2021			18.
			Vendor **3033 - Comcast Cable** Totals			Invoices	4		$194.
Vendor **2980 - Commonwealth Edison**									
8648014008 3/21	Electricity-135 W. Michigan Ave Heat Meter	Open		03/19/2021	05/21/2021	04/19/2021			487.
			Vendor **2980 - Commonwealth Edison** Totals			Invoices	1		$487.
Vendor **3706 - Constellation NewEnergy Inc**									
19901848601	Electricity-1199 W. Northwest Highway Countryside Pump Station	Open		04/13/2021	05/29/2021	05/03/2021			2,091.
19901859001	Electricity-884 E. Lilly Lane Rose and Lilly Lift Station	Open		04/13/2021	05/29/2021	05/03/2021			300.
19902074801	Electricity-700 N. North Court RT/25 Street Lighting	Open		04/13/2021	05/29/2021	05/03/2021			45.

Attachment: Warrant #10 (2021-10 : Warrant # 10)

VILLAGE OF PALATINE

Warrant #10

Invoice Due Date Range 04/01/21 - 06/08/21
Report By Vendor - Invoi
Summary Listi

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amou
19916371701	Electricity-0 W. Rohlwing Road RT/25 Street Lighting	Open		04/14/2021	05/30/2021	05/03/2021			123.
19926148501	Electricity-2175 N. Coach Road Long Grove Pump Station	Open		04/15/2021	05/31/2021	05/03/2021			113.
19926157101	Electricity-2399 N. Dee Lane Deer Park Booster Station	Open		04/15/2021	05/31/2021	05/03/2021			161.
19926176601	Electricity-1501 N. Hicks Road Hicks and Dundee Pump Station	Open		04/15/2021	05/31/2021	05/03/2021			384.
19926252601	Electricity-975 N. Sterling Avenue RT/25 Street Lighting	Open		04/15/2021	05/31/2021	05/03/2021			98.
19926254601	Electricity-0 Haleyshill Court Dunhaven Woods Lift Station	Open		04/15/2021	05/31/2021	05/03/2021			135.
19938850801	Electricity-803 W. Panorama Drive Deer Grove Lift Station	Open		04/16/2021	06/01/2021	05/03/2021			124.
19938869201	Electricity-1381 N. Rohlwing Road North Supply Pump Station	Open		04/16/2021	06/01/2021	05/03/2021			4,066.
19938873501	Electricity-137 W. Wood Street Unit 2 Train Station	Open		04/16/2021	06/01/2021	05/03/2021			269.
19938874401	Electricity-137 W. Wood Street Unit 1 Parking Lot Lights	Open		04/16/2021	06/01/2021	05/03/2021			258.
19938875701	Electricity-137 W. Wood Street Unit 3 Starbucks	Open		04/16/2021	06/01/2021	05/03/2021			163.
19938877601	Electricity-550 N. Smith Street Well 7 Pump Station	Open		04/16/2021	06/01/2021	05/03/2021			260.
19938878501	Electricity-Heron Drive Well 10 Pump Station	Open		04/16/2021	06/01/2021	05/03/2021			4,533.
19938883501	Electricity-429 N. Hicks Road Holiday Lighting	Open		04/16/2021	06/01/2021	05/03/2021			19.
19938890401	Electricity-1484 N. Oak Street Pepper Tree Lift Station	Open		04/16/2021	06/01/2021	05/03/2021			231.
19938895001	Electricity-1465 E. Evergreen Drive Randville Lift Station	Open		04/16/2021	06/01/2021	05/03/2021			773.
19938898701	Electricity-251 W. Colfax Street Parking Deck	Open		04/16/2021	06/01/2021	05/03/2021			2,535.
19938905601	Electricity-1 N. Plum Grove Road Rotary Plaza Sign	Open		04/16/2021	06/01/2021	05/03/2021			38.
19938907401	Electricity-150 W. Wilson Street Clu Building	Open		04/16/2021	06/01/2021	05/03/2021			381.
19938909901	Electricity-0 N. Hicks Pl./1 W. Northwest Hwy. Holiday Lighting	Open		04/16/2021	06/01/2021	05/03/2021			46.
19953832401	Electricity-50 N. Brockway Street Parking Lot Lighting	Open		04/19/2021	06/04/2021	05/03/2021			48.
19953836601	Electricity-560 S. Hale Street Storm Water Lift Station	Open		04/19/2021	06/04/2021	05/03/2021			37.
19953838301	Electricity-47 W. Slade Street RT/25 Street Lighting	Open		04/19/2021	06/04/2021	05/03/2021			30.

Attachment: Warrant #10 (2021-10 : Warrant # 10)

VILLAGE OF PALATINE

Warrant #10

Invoice Due Date Range 04/01/21 - 06/08/21
Report By Vendor - Invoi
Summary Listi

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amou
19953867001	Electricity-519 S. Consumers Ave Arlington Crest Lift Station	Open		04/19/2021	06/04/2021	05/03/2021			128.
19953872601	Electricity-0 Kenilworth and Elizabeth Winston Tank	Open		04/19/2021	06/04/2021	05/03/2021			41.
19953875701	Electricity-1830 N. Baldwin Road Kasuba Lift Station	Open		04/19/2021	06/04/2021	05/03/2021			907.
19953876101	Electricity-0 N. Smith Street Union Pacific Box	Open		04/19/2021	06/04/2021	05/03/2021			69.
19953895501	Electricity-0 Benton and Wilmette Wilmette Lift Station	Open		04/19/2021	06/04/2021	05/03/2021			65.
19953898201	Electricity-Palatine and Oak Street Lighting	Open		04/19/2021	06/04/2021	05/03/2021			78.
19953914001	Electricity-Palatine and Bothwell Street Lighting	Open		04/19/2021	06/04/2021	05/03/2021			149.
19953918901	Electricity-0 N. Smith St/1 N. Cherrywood Dr. Street Lighting	Open		04/19/2021	06/04/2021	05/03/2021			4,593.
19953927201	Electricity-251 W. Colfax Street RT/25 Parking Lot Lighting	Open		04/19/2021	06/04/2021	05/03/2021			28.
19966177301	Electricity-0 Harper Well 6	Open		04/20/2021	06/05/2021	05/03/2021			405.
19966274201	Electricity-2175 N. Coach Road Long Grove Well 15	Open		04/20/2021	06/05/2021	05/03/2021			46.
19966306901	Electricity-914 W. Lukas Avenue Square D Lift Station	Open		04/20/2021	06/05/2021	05/03/2021			101.
19966321301	Electricity-826 W. Exner Court Pond Aerator	Open		04/20/2021	06/05/2021	05/03/2021			44.
19966323801	Electricity-1100 W. Illinois Avenue Well 5	Open		04/20/2021	06/05/2021	05/03/2021			768.
19966326801	Electricity-149 W. Michigan Avenue South Supply Pump Station	Open		04/20/2021	06/05/2021	05/03/2021			4,033.
19966340701	Electricity-1525-35 S. Roselle Road Shires Lift Station	Open		04/20/2021	06/05/2021	05/03/2021			323.
19966440501	Electricity-1279 W. Palatine Road Entrance Sign	Open		04/20/2021	06/05/2021	05/03/2021			5.
			Vendor **3706 - Constellation NewEnergy Inc** Totals			Invoices	43		$29,064.
Vendor **2605 - Contech-MSI Co**									
170735	5 Year Hydrostatic Test and Check Valve Inspection-Train Station	Open		03/16/2021	05/14/2021	05/04/2021			2,125.
170736	5 Year Hydrostatic Test, Valve & Pipe Inspection-Fire Station 83	Open		03/16/2021	05/14/2021	05/04/2021			2,695.
170737	5 Year Hydrostatic Test, Valve & Pipe Inspection-Fire Station 82	Open		03/16/2021	05/14/2021	05/04/2021			3,325.
			Vendor **2605 - Contech-MSI Co** Totals			Invoices	3		$8,145.
Vendor **2981 - Continental Weather Service**									

Attachment: Warrant #10 (2021-10 : Warrant # 10)

VILLAGE OF PALATINE

Warrant #10

Invoice Due Date Range 04/01/21 - 06/08/21
Report By Vendor - Invoi
Summary Listi

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amou
193744	Monthly Weather Forecasting-May 2021	Open		05/01/2021	05/31/2021	05/06/2021			150.
			Vendor **2981 - Continental Weather Service** Totals			Invoices	1		$150.
Vendor **3087 - Cook County Collector**									
2021-00000411	Dundee Rd TIF Final Surplus	Open		05/12/2021	05/12/2021	05/12/2021			721,197.
2021-00000412	Rand/Dundee TIF Final Surplus	Open		05/12/2021	05/12/2021	05/12/2021			74,998.
			Vendor **3087 - Cook County Collector** Totals			Invoices	2		$796,195.
Vendor **2773 - Core & Main LP**									
0082313	Meter Supplies	Open		04/20/2021	05/20/2021	04/22/2021			2,971.
			Vendor **2773 - Core & Main LP** Totals			Invoices	1		$2,971.
Vendor **4599 - Cummins Sales and Service**									
F2-1213	Credit Memo	Open		12/02/2020	06/05/2021	05/10/2021			(125.0
E3-75471	Repairs & Maintenance - Equipment & Machinery - Diag Software	Open		05/03/2021	06/05/2021	05/10/2021			847.
E3-75845	Credit Memo	Open		05/06/2021	06/05/2021	05/10/2021			(77.0
			Vendor **4599 - Cummins Sales and Service** Totals			Invoices	3		$645.
Vendor **3051 - Scott Cvetan**									
PWTRSC050621	Reimb - Water Oper Exam Fee-Salas,Portera,Meehan,Malcolm,Cvetan	Open		05/05/2021	05/19/2021	05/11/2021			50.
			Vendor **3051 - Scott Cvetan** Totals			Invoices	1		$50.
Vendor **4918 - DACRA Tech LLC**									
DT 2021-04-22	Municipal Enforcement Service Fee - April	Open		04/30/2021	04/30/2021	05/11/2021			2,106.
			Vendor **4918 - DACRA Tech LLC** Totals			Invoices	1		$2,106.
Vendor **2754 - Dell Marketing Lp**									
10480626937	Laptop Maintenance Extension for Repair	Open		04/16/2021	05/16/2021	05/04/2021			345.
			Vendor **2754 - Dell Marketing Lp** Totals			Invoices	1		$345.
Vendor **1929 - Delta Sonic Car Wash Systems**									
10296651	Car Wash - April	Open		04/30/2021	05/30/2021	05/10/2021			81.
			Vendor **1929 - Delta Sonic Car Wash Systems** Totals			Invoices	1		$81.
Vendor **1096 - Display Sales**									
INV-028443	BC Banner Hardware	Open		04/23/2021	05/23/2021	04/28/2021			1,131.
			Vendor **1096 - Display Sales** Totals			Invoices	1		$1,131.
Vendor **2649 - DJ's Scuba Locker Inc**									

Attachment: Warrant #10 (2021-10 : Warrant # 10)

VILLAGE OF PALATINE

Warrant #10

Invoice Due Date Range 04/01/21 - 06/08/21
Report By Vendor - Invoi
Summary Listi

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amou
58725	Water Rescue Equipment Maintenance	Open		04/27/2021	05/26/2021	05/03/2021			1,976.
			Vendor **2649 - DJ's Scuba Locker Inc** Totals			Invoices	1		$1,976.
Vendor **4781 - Document Imaging Services, LLC**									
2083	Toner	Open		04/28/2021	05/28/2021	04/23/2021			178.
2093	Toner	Open		05/06/2021	06/06/2021	05/04/2021			312.
			Vendor **4781 - Document Imaging Services, LLC** Totals			Invoices	2		$490.
Vendor **1728 - Doland Engineering, LLC**									
21-9542	April 2021 Engineering Plan Review Services	Open		04/30/2021	05/30/2021	05/03/2021			2,175.
21-9543	April 2021 Site Development Permit Inspection Services	Open		04/30/2021	05/30/2021	05/03/2021			3,788.
21-9555	Spring Willow/White Willow Hydraulic Analysis & Drainage Design	Open		04/30/2021	05/30/2021	05/04/2021			4,050.
21-9556	North Street and Portage Avenue Drainage Improvements Design	Open		04/30/2021	05/30/2021	05/04/2021			5,540.
			Vendor **1728 - Doland Engineering, LLC** Totals			Invoices	4		$15,553.
Vendor **2114 - EJ USA, Inc**									
110210024035	Fire Hydrant Repair Parts	Open		04/19/2021	05/19/2021	04/22/2021			2,894.
			Vendor **2114 - EJ USA, Inc** Totals			Invoices	1		$2,894.
Vendor **5049 - James P Etchingham**									
April 2021	Village Prosecutor Legal	Open		05/01/2021	05/17/2021	05/05/2021			3,450.
			Vendor **5049 - James P Etchingham** Totals			Invoices	1		$3,450.
Vendor **2665 - Fleet Safety Supply**									
76806	Parts - STOCK	Open		04/02/2021	05/02/2021	05/07/2021			125.
76858	Parts - T-427	Open		04/12/2021	05/12/2021	05/07/2021			57.
76866	Parts - T-371	Open		04/13/2021	05/13/2021	05/07/2021			865.
76871	Parts - T-427	Open		04/13/2021	05/13/2021	05/07/2021			70.
76940	Parts - T-371	Open		04/21/2021	05/21/2021	05/07/2021			192.
76941	Parts - T-413	Open		04/21/2021	05/21/2021	05/07/2021			35.
76956	Parts - T-427	Open		04/22/2021	05/22/2021	05/07/2021			190.
			Vendor **2665 - Fleet Safety Supply** Totals			Invoices	7		$1,537.
Vendor **2195 - FMP**									
162-077922	Parts - STOCK	Open		04/05/2021	05/05/2021	05/07/2021			33.
			Vendor **2195 - FMP** Totals			Invoices	1		$33.
Vendor **3850 - Foster Coach Sales Inc**									
21495	Parts - T-449	Open		03/18/2021	04/17/2021	05/07/2021			82.

Attachment: Warrant #10 (2021-10 : Warrant # 10)

VILLAGE OF PALATINE

Warrant #10

Invoice Due Date Range 04/01/21 - 06/08/21
Report By Vendor - Invoi
Summary Listi

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amou
			Vendor **3850 - Foster Coach Sales Inc** Totals			Invoices	1		$82.
Vendor **3081 - FulLife Safety Center**									
54739	Parts - STOCK	Open		01/29/2021	05/01/2021	05/07/2021			90.
			Vendor **3081 - FulLife Safety Center** Totals			Invoices	1		$90.
Vendor **2442 - Goodmark Nurseries Llc**									
26014B1	Replacement and 50/50 Parkway Tree Purchases	Open		04/19/2021	05/19/2021	04/22/2021			1,765.
26014B2	Replacement and 50/50 Parkway Tree Purchases	Open		04/20/2021	05/20/2021	04/22/2021			2,230.
26014B3	Replacement and 50/50 Parkway Tree Purchases	Open		04/21/2021	05/21/2021	04/22/2021			1,824.
26014B4	Replacement and 50/50 Parkway Tree Purchases	Open		04/23/2021	05/23/2021	04/22/2021			1,836.
26014B5	Replacement and 50/50 Parkway Tree Purchases	Open		04/29/2021	05/29/2021	05/05/2021			1,026.
26014B6	Replacement and 50/50 Parkway Tree Purchases	Open		05/01/2021	05/31/2021	05/05/2021			2,084.
			Vendor **2442 - Goodmark Nurseries Llc** Totals			Invoices	6		$10,765.
Vendor **2281 - Grainger**									
9880001715	Code Change Tool Kit-Clu Building	Open		04/23/2021	05/23/2021	04/19/2021			13.
9792545304	Parts - T-411	Open		02/02/2021	04/30/2021	05/07/2021			20.
9840430087	Parts - E-202	Open		03/17/2021	04/16/2021	05/07/2021			12.
9855419553	Parts - STOCK	Open		04/01/2021	05/01/2021	05/07/2021			30.
9856428744	Parts - STOCK	Open		04/02/2021	05/02/2021	05/07/2021			45.
9874042147	Parts - STOCK	Open		04/19/2021	05/19/2021	05/07/2021			39.
			Vendor **2281 - Grainger** Totals			Invoices	6		$162.
Vendor **4766 - Great Lakes Concrete LLC**									
242401	Concrete Adjusting Rings	Open		04/28/2021	05/28/2021	05/05/2021			887.
			Vendor **4766 - Great Lakes Concrete LLC** Totals			Invoices	1		$887.
Vendor **3632 - Greetis Associates Structural Engineers, P.C,**									
210501	Structural Svcs 150 S Sellstrom/BLDC-186-2021	Open		04/27/2021	05/27/2021	04/27/2021			700.
			Vendor **3632 - Greetis Associates Structural Engineers, P.C,** Totals			Invoices	1		$700.
Vendor **4591 - IL Department of Innovation & Technology**									
T2122425	Custom Bandwidth	Open		04/12/2021	05/12/2021	04/23/2021			428.
			Vendor **4591 - IL Department of Innovation & Technology** Totals			Invoices	1		$428.
Vendor **4588 - Impact Networking Llc**									
2123848	Ledger Paper 11x17 - 10 cartons	Open		05/06/2021	06/05/2021	05/11/2021			459.

Attachment: Warrant #10 (2021-10 : Warrant # 10)

VILLAGE OF PALATINE

Warrant #10

Invoice Due Date Range 04/01/21 - 06/08/21
Report By Vendor - Invoi
Summary Listi

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amou
			Vendor **4588 - Impact Networking Llc** Totals			Invoices	1		$459.
Vendor **4616 - Interstate All Battery Center**									
1903701043085	Parts - PT-999	Open		03/22/2021	04/21/2021	05/07/2021			147.
			Vendor **4616 - Interstate All Battery Center** Totals			Invoices	1		$147.
Vendor **4951 - Interstate Batteries of North Chicago**									
70122818	Parts - STOCK	Open		04/27/2021	05/27/2021	05/07/2021			44.
			Vendor **4951 - Interstate Batteries of North Chicago** Totals			Invoices	1		$44.
Vendor **2992 - James Messineo**									
April 30, 2021	APRIL 2021 LAW JUDGE	Open		04/30/2021	05/17/2021	04/30/2021			3,262.
			Vendor **2992 - James Messineo** Totals			Invoices	1		$3,262.
Vendor **3869 - John Nelson Architect Inc**									
JN 5/10/21	Services 4/28/21 - 5/7/21	Open		05/10/2021	05/10/2021	05/10/2021			2,100.
			Vendor **3869 - John Nelson Architect Inc** Totals			Invoices	1		$2,100.
Vendor **2452 - John Neri Construction Co**									
Payout No.FINAL	2020 Water Main Extensions-Smith Street & Rand Road DPW-2024	Open		04/27/2021	05/27/2021	05/04/2021			55,823.
			Vendor **2452 - John Neri Construction Co** Totals			Invoices	1		$55,823.
Vendor **1635 - Joseph D. Foreman & Company**									
329042	2" Copper Tubing and 2" Coupling	Open		04/29/2021	05/29/2021	05/05/2021			1,075.
329053	8" MJ x FL Gate Valve	Open		04/29/2021	05/29/2021	05/05/2021			1,460.
			Vendor **1635 - Joseph D. Foreman & Company** Totals			Invoices	2		$2,535.
Vendor **2268 - Journal & Topics Newspapers**									
185569	Progress Report Advertisement	Open		05/05/2021	05/17/2021	05/05/2021			500.
			Vendor **2268 - Journal & Topics Newspapers** Totals			Invoices	1		$500.
Vendor **1129 - Journeys The Road Home**									
2021-00000374	CDBG - Journeys	Open		05/04/2021	05/04/2021	05/04/2021			9,000.
			Vendor **1129 - Journeys The Road Home** Totals			Invoices	1		$9,000.
Vendor **3754 - KC's Car Wash Llc**									
PWVMKC05022021	Car Wash - April	Open		05/02/2021	06/01/2021	05/07/2021			297.
			Vendor **3754 - KC's Car Wash Llc** Totals			Invoices	1		$297.
Vendor **2218 - Lampignano & Son Construction Co**									
18904	Water Main Break Restoration-Curbs, Sidewalks and Aprons	Open		04/16/2021	05/16/2021	05/05/2021			4,636.
			Vendor **2218 - Lampignano & Son Construction Co** Totals			Invoices	1		$4,636.

Attachment: Warrant #10 (2021-10 : Warrant # 10)

VILLAGE OF PALATINE

Warrant #10

Invoice Due Date Range 04/01/21 - 06/08/21
Report By Vendor - Invoi
Summary Listi

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amou
Vendor **3881 - Landscape & Construction Supplies LLC**									
19178	Wood Stakes	Open		04/29/2021	05/29/2021	05/05/2021			51.
			Vendor **3881 - Landscape & Construction Supplies LLC** Totals			Invoices	1		$51.
Vendor **1854 - Leach Enterprises, Inc.**									
1028513	Parts - STOCK	Open		04/15/2021	05/15/2021	05/07/2021			65.
			Vendor **1854 - Leach Enterprises, Inc.** Totals			Invoices	1		$65.
Vendor **1176 - Liberty Tire Recycling Llc**									
2028468	Refuse Disposal - M-999 & PT-999	Open		04/10/2021	05/10/2021	05/07/2021			512.
			Vendor **1176 - Liberty Tire Recycling Llc** Totals			Invoices	1		$512.
Vendor **4975 - Liquidity Services Operations LLC**									
269-042021	Auction Fees	Open		04/30/2021	05/30/2021	05/11/2021			124.
			Vendor **4975 - Liquidity Services Operations LLC** Totals			Invoices	1		$124.
Vendor **2641 - Lyons Pinner Electric Co.**									
11458	Additional Repairs-Smith and Colfax	Open		04/25/2021	05/25/2021	05/04/2021			1,159.
11715	Additional Repairs-E. Palatine Rd and N. Winston Dr	Open		04/25/2021	05/25/2021	05/04/2021			330.
18083	Monthly Traffic Signal Maintenance-April 2021	Open		04/25/2021	05/25/2021	05/04/2021			940.
			Vendor **2641 - Lyons Pinner Electric Co.** Totals			Invoices	3		$2,429.
Vendor **3136 - Jeff J Malinowski**									
PWBRJM051121	Boot Reimbursement	Open		05/11/2021	05/18/2021	05/11/2021			194.
			Vendor **3136 - Jeff J Malinowski** Totals			Invoices	1		$194.
Vendor **4600 - Meridian IT Inc**									
491656	Reporting and Support Services: Commvault Licenses	Open		05/01/2021	06/01/2021	04/09/2021			601.
			Vendor **4600 - Meridian IT Inc** Totals			Invoices	1		$601.
Vendor **2421 - Mikes Towing/Auto & Truck Repair**									
1067344	Repairs & Safety Lane - T-447, T-409, E-476 & T-381	Open		04/01/2021	05/01/2021	05/07/2021			143.
1067440	Repairs & Safety Lane - T-419	Open		04/16/2021	05/16/2021	05/07/2021			36.
			Vendor **2421 - Mikes Towing/Auto & Truck Repair** Totals			Invoices	2		$179.
Vendor **1446 - Multiple Concrete Access. Corp.**									
689868	Wood Stakes	Open		04/23/2021	05/23/2021	04/22/2021			113.
			Vendor **1446 - Multiple Concrete Access. Corp.** Totals			Invoices	1		$113.
Vendor **2360 - Napa Of Palatine**									
4460-323922	Parts - PT-999	Open		04/07/2021	05/07/2021	05/07/2021			68.11

Attachment: Warrant #10 (2021-10 : Warrant # 10)

VILLAGE OF PALATINE

Warrant #10

Invoice Due Date Range 04/01/21 - 06/08/21
Report By Vendor - Invoi
Summary Listi

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amou
4460-324025	Parts - PT-82	Open		04/07/2021	05/07/2021	05/07/2021			18.
4460-324999	Parts - PT-82	Open		04/15/2021	05/15/2021	05/07/2021			30.
4460-325260	Parts - STOCK	Open		04/16/2021	05/16/2021	05/07/2021			23.
4460-325272	Parts - STOCK	Open		04/16/2021	05/16/2021	05/07/2021			96.
4460-325478	Parts - STOCK	Open		04/19/2021	05/19/2021	05/07/2021			82.
4460-326627	Parts - T-367	Open		04/27/2021	05/27/2021	05/07/2021			55.
4460-326885	Parts - T-458	Open		04/28/2021	05/28/2021	05/07/2021			18.
4460-326903	Parts - PT-235	Open		04/28/2021	05/28/2021	05/07/2021			11.
4460-327199	Parts - PT-406	Open		04/30/2021	05/30/2021	05/07/2021			22.
			Vendor **2360 - Napa Of Palatine** Totals			Invoices	10		$428.
Vendor **2176 - Neenah Foundry Co.**									
410265	Sewer Grading Frames	Open		04/26/2021	05/26/2021	05/05/2021			414.
410751	Sewer Grading Rings and Frames	Open		04/29/2021	05/29/2021	05/05/2021			490.
			Vendor **2176 - Neenah Foundry Co.** Totals			Invoices	2		$904.
Vendor **2432 - Northern Ill Police Alarm System**									
13911	Language Line Usage (January)	Open		04/22/2021	05/22/2021	05/11/2021			24.
			Vendor **2432 - Northern Ill Police Alarm System** Totals			Invoices	1		$24.
Vendor **1413 - Northwest Central Dispatch Syst**									
9074	2021 - PPD & PFD Member Assessment Fee's (June)	Open		05/01/2021	05/31/2021	05/11/2021			47,519.
			Vendor **1413 - Northwest Central Dispatch Syst** Totals			Invoices	1		$47,519.
Vendor **3002 - Northwest Community Hospital-OEHS**									
23159	Physicals/DOT Screening	Open		04/06/2021	05/06/2021	04/30/2021			575.
			Vendor **3002 - Northwest Community Hospital-OEHS** Totals			Invoices	1		$575.
Vendor **1196 - Northwest Compass Inc**									
2021-00000375	CDBG - Northwest Compass	Open		05/04/2021	05/04/2021	05/04/2021			2,248.
			Vendor **1196 - Northwest Compass Inc** Totals			Invoices	1		$2,248.
Vendor **1292 - Northwest Water Commission**									
PALQRTLY 0521	Quarterly Payment 05/2021	Open		05/03/2021	05/31/2021	05/03/2021			900,841.
			Vendor **1292 - Northwest Water Commission** Totals			Invoices	1		$900,841.
Vendor **2753 - Office Depot Inc**									
18155476	Office Supplies - Shared, Paper, Clerk	Open		04/30/2021	05/30/2021	05/10/2021			159.
18155556	Office supplies - general	Open		04/30/2021	05/30/2021	05/10/2021			10.
18155527	Department Office Supplies	Open		04/30/2021	05/30/2021	05/11/2021			8.
			Vendor **2753 - Office Depot Inc** Totals			Invoices	3		$179.
Vendor **4155 - Ozinga Ready Mix Concrete Inc**									

Attachment: Warrant #10 (2021-10 : Warrant # 10)

VILLAGE OF PALATINE

Warrant #10

Invoice Due Date Range 04/01/21 - 06/08/21
Report By Vendor - Invoi
Summary Listi

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amou
1602432	Concrete-605	Open		04/22/2021	05/22/2021	05/05/2021			835.
		Vendor **4155 - Ozinga Ready Mix Concrete Inc** Totals				Invoices	1		$835.
Vendor **2572 - Paddock Publications, Inc**									
177273	Notice to Bid 2021 Water Main Repl Colfax, Ventura, Skylark	Open		04/25/2021	05/25/2021	05/04/2021			140.
		Vendor **2572 - Paddock Publications, Inc** Totals				Invoices	1		$140.
Vendor **1583 - Palatine Park District**									
116359-A	Kitchen Supplies	Open		04/29/2021	05/29/2021	05/11/2021			140.
		Vendor **1583 - Palatine Park District** Totals				Invoices	1		$140.
Vendor **2357 - Palatine Township**									
2021-00000378	CDBG - Township	Open		05/04/2021	05/04/2021	05/04/2021			1,500.
		Vendor **2357 - Palatine Township** Totals				Invoices	1		$1,500.
Vendor **2376 - Palatine Township Senior Citizens**									
2021-00000377	CDBG - PTSCC	Open		05/04/2021	05/04/2021	05/04/2021			5,000.
		Vendor **2376 - Palatine Township Senior Citizens** Totals				Invoices	1		$5,000.
Vendor **2387 - Park Towne Condominium Association**									
April 2021	Parking Agreement - April	Open		04/29/2021	05/18/2021	04/29/2021			306.
		Vendor **2387 - Park Towne Condominium Association** Totals				Invoices	1		$306.
Vendor **1310 - Partners for Our Communities**									
2021-00000376	CDBG - POC	Open		05/04/2021	05/04/2021	05/04/2021			12,000.
		Vendor **1310 - Partners for Our Communities** Totals				Invoices	1		$12,000.
Vendor **4636 - PDC Laboratories Inc**									
I9462369	Water Sample Testing	Open		04/30/2021	05/30/2021	05/05/2021			1,007.
		Vendor **4636 - PDC Laboratories Inc** Totals				Invoices	1		$1,007.
Vendor **2167 - Pomp's Tire Service, Inc.**									
410846615	Parts - PT-999	Open		03/09/2021	04/08/2021	05/10/2021			456.
		Vendor **2167 - Pomp's Tire Service, Inc.** Totals				Invoices	1		$456.
Vendor **4885 - Qubit Networks, LLC**									
10819	Network Switch Purchase	Open		04/29/2021	05/29/2021	05/04/2021			64,046.
		Vendor **4885 - Qubit Networks, LLC** Totals				Invoices	1		$64,046.
Vendor **4545 - Robinson Engineering Ltd**									
21040228	Public Works Utilities Division Phase 2 Assistance	Open		04/21/2021	05/21/2021	04/15/2021			2,551.
		Vendor **4545 - Robinson Engineering Ltd** Totals				Invoices	1		$2,551.
Vendor **4880 - Roto Sales, Inc**									

Attachment: Warrant #10 (2021-10 : Warrant # 10)

VILLAGE OF PALATINE

Warrant #10

Invoice Due Date Range 04/01/21 - 06/08/21
Report By Vendor - Invoi
Summary Listi

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amou
Napleton May2021	TIF Napleton RDA	Open		05/03/2021	05/18/2021	05/03/2021			147,044.
			Vendor **4880 - Roto Sales, Inc** Totals			Invoices	1		$147,044.
Vendor **4019 - Rush Truck Centers**									
3022808587	Repairs & Maintenance - T-380	Open		03/19/2021	04/18/2021	05/13/2021			8,573.
3022926227	Parts - T-379	Open		03/30/2021	04/29/2021	05/10/2021			45.
3022943511	Credit Memo	Open		04/01/2021	05/01/2021	05/10/2021			(29.6
3022954593	Parts - T-411	Open		04/01/2021	05/01/2021	05/10/2021			301.
3022962246	Credit Memo	Open		04/01/2021	05/05/2021	05/10/2021			(465.5
3022975392	Parts - T-379	Open		04/05/2021	05/05/2021	05/10/2021			2,646.
3023000392	Parts - T-411	Open		04/06/2021	05/06/2021	05/10/2021			423.
3023015863	Repairs & Maintenance - T-369	Open		04/07/2021	05/07/2021	05/13/2021			12,454.
3023041830	Parts - T-411	Open		04/08/2021	05/08/2021	05/10/2021			615.
3023150262	Parts - T-450	Open		04/19/2021	05/19/2021	05/10/2021			178.
3023187431	Credit Memo	Open		04/21/2021	05/28/2021	05/10/2021			(266.0
3023263955	Parts - STOCK	Open		04/28/2021	05/28/2021	05/10/2021			780.
3023275858	Credit Memo	Open		04/29/2021	05/28/2021	05/10/2021			(423.3
			Vendor **4019 - Rush Truck Centers** Totals			Invoices	13		$24,835.
Vendor **2673 - Schain Banks Kenny & Schwartz**									
April 2021	Legal Services April 2021	Open		05/07/2021	05/17/2021	05/11/2021			26,471.
			Vendor **2673 - Schain Banks Kenny & Schwartz** Totals			Invoices	1		$26,471.
Vendor **3008 - Sikich LLP**									
506016	Annual Financial Audit	Open		05/07/2021	05/28/2021	05/07/2021			15,500.
			Vendor **3008 - Sikich LLP** Totals			Invoices	1		$15,500.
Vendor **4308 - Solid Waste Agency of Northern Cook County**									
6729	Refuse Service - June	Open		05/01/2021	05/24/2021	05/10/2021			99,902.
			Vendor **4308 - Solid Waste Agency of Northern Cook County** Totals			Invoices	1		$99,902.
Vendor **3207 - Spaceco, Inc**									
85234	Palatine & Winston Phase 2 Water Main Replacement Design DPW2124	Open		04/22/2021	05/22/2021	04/22/2021			1,000.
			Vendor **3207 - Spaceco, Inc** Totals			Invoices	1		$1,000.
Vendor **2313 - Standard Equipment Co**									
P28449	3/4 Aquadrill	Open		04/21/2021	05/21/2021	04/22/2021			915.
			Vendor **2313 - Standard Equipment Co** Totals			Invoices	1		$915.
Vendor **2564 - State Treasurer-Il Dept Transprtion**									
60716	Quarterly Traffic Signal Maintenance-1/1/21-3/31/21	Open		05/03/2021	06/02/2021	05/04/2021			7,971.

Attachment: Warrant #10 (2021-10 : Warrant # 10)

VILLAGE OF PALATINE

Warrant #10

Invoice Due Date Range 04/01/21 - 06/08/21
Report By Vendor - Invoi
Summary Listi

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amou
		Vendor **2564 - State Treasurer-Il Dept Transprtion** Totals				Invoices	1		$7,971.
Vendor **1776 - Suburban Accents, Inc.**									
30683	Police Department Patrol Vehicle Wrapping - T-494	Open		04/21/2021	05/21/2021	04/28/2021			575.
30698	Police Department Patrol Vehicle Wrapping - T-495	Open		04/26/2021	05/26/2021	05/11/2021			575.
30709	Police Department Police Assistant Vehicle Wrapping - T-496	Open		04/29/2021	05/29/2021	05/11/2021			450.
		Vendor **1776 - Suburban Accents, Inc.** Totals				Invoices	3		$1,600.
Vendor **1848 - Suburban Trim & Glass**									
I141653	Council Chambers Window	Open		12/28/2020	05/14/2021	05/04/2021			498.
		Vendor **1848 - Suburban Trim & Glass** Totals				Invoices	1		$498.
Vendor **4966 - T-Mobile**									
965537055-0421	CS Telematics Program Monthly Service Fee-April	Open		04/29/2021	05/21/2021	05/11/2021			255.
		Vendor **4966 - T-Mobile** Totals				Invoices	1		$255.
Vendor **1844 - Third Millennium Associates Inc**									
26177	UB Bill Processing - April 2021	Open		04/20/2021	05/19/2021	05/05/2021			2,821.
		Vendor **1844 - Third Millennium Associates Inc** Totals				Invoices	1		$2,821.
Vendor **3787 - Township High School District 211**									
04192021	Motor Fuel - April	Open		04/19/2021	05/19/2021	04/28/2021			1,066.
		Vendor **3787 - Township High School District 211** Totals				Invoices	1		$1,066.
Vendor **4797 - Ultra Cleaning, Inc.**									
1130	Cleaning Services for CSF and Police HQ-April 2021	Open		04/29/2021	05/29/2021	05/04/2021			3,800.
		Vendor **4797 - Ultra Cleaning, Inc.** Totals				Invoices	1		$3,800.
Vendor **3157 - UniFirst Corporation**									
061 1362584	Shop Rags/Carpets	Open		04/12/2021	05/12/2021	05/11/2021			42.
061 1364185	Shop Rags/Carpets	Open		04/19/2021	05/19/2021	05/11/2021			42.
061 1365767	Shop Rags/Carpets	Open		04/26/2021	05/26/2021	05/11/2021			42.
061 1367324	Shop Rags/Carpets	Open		05/03/2021	06/02/2021	05/11/2021			42.
		Vendor **3157 - UniFirst Corporation** Totals				Invoices	4		$171.
Vendor **2501 - United Parcel Service**									
0000Y1590E171	Forensic Evidence Return (Bice)	Open		04/24/2021	05/24/2021	05/11/2021			5.
		Vendor **2501 - United Parcel Service** Totals				Invoices	1		$5.
Vendor **4825 - Verizon Connect NWF Inc**									

Attachment: Warrant #10 (2021-10 : Warrant # 10)

VILLAGE OF PALATINE

Warrant #10

Invoice Due Date Range 04/01/21 - 06/08/21
Report By Vendor - Invoi
Summary Listi

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amou
OSV000002434574	PW Telematics Program Monthly Service Fee-April	Open		05/01/2021	05/31/2021	05/11/2021			323.
			Vendor **4825 - Verizon Connect NWF Inc** Totals			Invoices	1		$323.
Vendor **3020 - Village of Palatine Petty Cash**									
2021-00000409	A. Calanca - GCCPCA Monthly Meeting/Luncheon x2	Open		04/21/2021	05/17/2021	05/12/2021			40.
2021-00000410	W. Nord - GCCPCA Monthly Meeting/Luncheon (x2)	Open		04/21/2021	05/17/2021	05/12/2021			40.
2021-00000414	M. Debellis - Vest Carrier Alteration (JG Uniforms)	Open		05/10/2021	05/17/2021	05/12/2021			24.
2021-00000415	C. Felde - TK Enforcement Roadblock Lunch (Kosta's)	Open		04/30/2021	05/17/2021	05/12/2021			34.
			Vendor **3020 - Village of Palatine Petty Cash** Totals			Invoices	4		$138.
Vendor **4618 - Vision Marketing Passport System Ltd**									
1856	Name/Locker tags	Open		04/01/2021	05/01/2021	05/06/2021			66.
1862	Name/Locker tags	Open		04/28/2021	05/27/2021	05/06/2021			40.
			Vendor **4618 - Vision Marketing Passport System Ltd** Totals			Invoices	2		$106.
Vendor **3263 - Walker Parking Consultants**									
310089750003	Parking Deck Security Camera System Design Engineering	Open		04/29/2021	05/29/2021	05/11/2021			2,375.
			Vendor **3263 - Walker Parking Consultants** Totals			Invoices	1		$2,375.
Vendor **4824 - Western First Aid & Safety**									
ORD4-006934	First Aid Kit Refill	Open		04/22/2021	05/21/2021	04/22/2021			334.
			Vendor **4824 - Western First Aid & Safety** Totals			Invoices	1		$334.
Vendor **2258 - Wickstrom Ford Lincoln Mercury**									
801107	Repairs & Maintenance - T-357	Open		04/14/2021	05/14/2021	05/07/2021			29.
802142	Repairs & Maintenance - T-400	Open		04/21/2021	05/21/2021	05/07/2021			29.
			Vendor **2258 - Wickstrom Ford Lincoln Mercury** Totals			Invoices	2		$58.
Vendor **2439 - Wings Program Inc**									
2021-00000379	CDBG - WINGS	Open		05/04/2021	05/04/2021	05/04/2021			7,500.
			Vendor **2439 - Wings Program Inc** Totals			Invoices	1		$7,500.
Vendor **Heth Chikani**									
VS #24370	Refund - New Vehicle Late Fee Removal and Pro Rated Price	Open		05/04/2021	05/04/2021	05/04/2021			35.
			Vendor **Heth Chikani** Totals			Invoices	1		$35.
Vendor **Sarah Cole**									
2021-00000407	Sidewalk Replacement Program Reimbursement	Open		05/11/2021	05/14/2021	05/11/2021			399.

Attachment: Warrant #10 (2021-10 : Warrant # 10)

VILLAGE OF PALATINE

Warrant #10

Invoice Due Date Range 04/01/21 - 06/08/21
Report By Vendor - Invoi
Summary Listi

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amou
			Vendor **Sarah Cole** Totals			Invoices	1		$399.
Vendor **Midwest Industrial Funds**									
2021-00000372	sign refund/ 1 Sellstrom / 20-40	Open		05/03/2021	05/03/2021	05/03/2021			250.
			Vendor **Midwest Industrial Funds** Totals			Invoices	1		$250.
Vendor **Mary Olszewski**									
2021-00000371	sign refund/ 434 E Palatine Rd / 21-23	Open		05/03/2021	05/03/2021	05/03/2021			250.
			Vendor **Mary Olszewski** Totals			Invoices	1		$250.
Vendor **Ashley Richardson**									
2021-00000406	Overpayment on Ticket # P0501-000170	Open		05/10/2021	05/17/2021	05/11/2021			25.
			Vendor **Ashley Richardson** Totals			Invoices	1		$25.
			Grand Totals			Invoices	263		$2,483,835.

Attachment: Warrant #10 (2021-10 : Warrant # 10)

VILLAGE OF PALATINE

Warrant #10 EFT #1

Payment Date Range 05/10/21 - 05/10/21
Report By Vendor - Invoi
Summary Listi

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amou
Vendor **4466 - JP Morgan Chase Bank Commercial Card**									
MWJ-042621-1	ICMA ONLINE	Paid by EFT #4368		04/26/2021	05/10/2021	05/10/2021		05/10/2021	1,296.
RTO-042621-1	ICMA ONLINE	Paid by EFT #4367		04/26/2021	05/10/2021	05/10/2021		05/10/2021	1,500.
FIN-042621-1	Groot Industries	Paid by EFT #4370		04/26/2021	05/10/2021	05/10/2021		05/10/2021	251,923.
PDM-042621-1	BCcredits.org	Paid by EFT #4369		04/26/2021	05/10/2021	05/10/2021		05/10/2021	42.
BRV-042621-1	American Planning Assoc	Paid by EFT #4306		04/26/2021	05/10/2021	05/10/2021		05/10/2021	325.
LAS-042621-1	Amazon	Paid by EFT #4371		04/26/2021	05/10/2021	05/10/2021		05/10/2021	160.
LAS-042621-10	Amazon	Paid by EFT #4380		04/26/2021	05/10/2021	05/10/2021		05/10/2021	78.
LAS-042621-11	Amazon	Paid by EFT #4381		04/26/2021	05/10/2021	05/10/2021		05/10/2021	52.
LAS-042621-12	My ProjectorLamps	Paid by EFT #4382		04/26/2021	05/10/2021	05/10/2021		05/10/2021	365.
LAS-042621-13	Reolink	Paid by EFT #4383		04/26/2021	05/10/2021	05/10/2021		05/10/2021	95.
LAS-042621-14	Amazon	Paid by EFT #4384		04/26/2021	05/10/2021	05/10/2021		05/10/2021	25.
LAS-042621-15	Fiber Cables Direct	Paid by EFT #4385		04/26/2021	05/10/2021	05/10/2021		05/10/2021	24.
LAS-042621-2	Amazon	Paid by EFT #4372		04/26/2021	05/10/2021	05/10/2021		05/10/2021	36.
LAS-042621-3	Amazon	Paid by EFT #4373		04/26/2021	05/10/2021	05/10/2021		05/10/2021	116.
LAS-042621-4	Google	Paid by EFT #4374		04/26/2021	05/10/2021	05/10/2021		05/10/2021	30.
LAS-042621-5	PayPal	Paid by EFT #4375		04/26/2021	05/10/2021	05/10/2021		05/10/2021	12.
LAS-042621-6	Amazon	Paid by EFT #4376		04/26/2021	05/10/2021	05/10/2021		05/10/2021	88.
LAS-042621-7	Ebay	Paid by EFT #4377		04/26/2021	05/10/2021	05/10/2021		05/10/2021	23.
LAS-042621-8	Amazon	Paid by EFT #4378		04/26/2021	05/10/2021	05/10/2021		05/10/2021	60.
LAS-042621-9	Ebay	Paid by EFT #4379		04/26/2021	05/10/2021	05/10/2021		05/10/2021	13.
ATR-042621-1	Jelly Cafe Palatine, IL	Paid by EFT #4320		04/26/2021	05/10/2021	05/10/2021		05/10/2021	204.
ARC-042621-1	IACP	Paid by EFT #4353		04/26/2021	05/10/2021	05/10/2021		05/10/2021	75.
ARC-042621-2	IACP	Paid by EFT #4354		04/26/2021	05/10/2021	05/10/2021		05/10/2021	25.
bmb-042621-1	Resilite Sports Products	Paid by EFT #4343		04/26/2021	05/10/2021	05/10/2021		05/10/2021	70.
PAC-042621-1	Ray O'Herron Co	Paid by EFT #4310		04/26/2021	05/10/2021	05/10/2021		05/10/2021	1,431.
PAC-042621-2	Ray O'Herron Co	Paid by EFT #4311		04/26/2021	05/10/2021	05/10/2021		05/10/2021	1,494.
PAC-042621-3	Amazon Marketplace	Paid by EFT #4312		04/26/2021	05/10/2021	05/10/2021		05/10/2021	29.
PAC-042621-4	Amazon Marketplace	Paid by EFT #4313		04/26/2021	05/10/2021	05/10/2021		05/10/2021	98.
PAC-042621-5	Battery Junction	Paid by EFT #4314		04/26/2021	05/10/2021	05/10/2021		05/10/2021	158.
PAC-042621-6	Ray O'Herron Co	Paid by EFT #4315		04/26/2021	05/10/2021	05/10/2021		05/10/2021	1,427.
PAC-042621-7	Ray O'Herron Co	Paid by EFT #4316		04/26/2021	05/10/2021	05/10/2021		05/10/2021	1,498.
PAC-042621-8	Quality Logo Products	Paid by EFT #4317		04/26/2021	05/10/2021	05/10/2021		05/10/2021	278.
JBS-042621-1	Conserv FS- Wauconda	Paid by EFT #4333		04/26/2021	05/10/2021	05/10/2021		05/10/2021	324.
MON-042621-1	Target	Paid by EFT #4318		04/26/2021	05/10/2021	05/10/2021		05/10/2021	43.
PAM-042621-1	Menards	Paid by EFT #4358		04/26/2021	05/10/2021	05/10/2021		05/10/2021	63.
PAM-042621-2	EB Health Amp Safety	Paid by EFT #4359		04/26/2021	05/10/2021	05/10/2021		05/10/2021	40.
PMG-042621-1	Wal-Mart	Paid by EFT #4351		04/26/2021	05/10/2021	05/10/2021		05/10/2021	40.
RRK-042621-1	Menards	Paid by EFT #4308		04/26/2021	05/10/2021	05/10/2021		05/10/2021	45.
SEM-042621-1	Amazon.com	Paid by EFT #4336		04/26/2021	05/10/2021	05/10/2021		05/10/2021	13.
SEM-042621-2	Amazon.com	Paid by EFT #4337		04/26/2021	05/10/2021	05/10/2021		05/10/2021	25.
SEM-042621-3	Amazon.com	Paid by EFT #4338		04/26/2021	05/10/2021	05/10/2021		05/10/2021	179.99

Attachment: Warrant #10 (2021-10 : Warrant # 10)

VILLAGE OF PALATINE

Warrant #10 EFT #1

Payment Date Range 05/10/21 - 05/10/21
Report By Vendor - Invoi
Summary Listi

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amou
SEM-042621-4	Amazon.com	Paid by EFT #4339		04/26/2021	05/10/2021	05/10/2021		05/10/2021	449.
SEM-042621-5	EZ Cater Subway	Paid by EFT #4342		04/26/2021	05/10/2021	05/10/2021		05/10/2021	359.
SEM-042621-6	Amazon.com	Paid by EFT #4340		04/26/2021	05/10/2021	05/10/2021		05/10/2021	27.
SEM-042621-7	Mikes Bike Shop	Paid by EFT #4341		04/26/2021	05/10/2021	05/10/2021		05/10/2021	297.
AJB-042621-1	U of I Crop Science	Paid by EFT #4334		04/26/2021	05/10/2021	05/10/2021		05/10/2021	45.
AJB-042621-2	ProcturU Inc.	Paid by EFT #4335		04/26/2021	05/10/2021	05/10/2021		05/10/2021	24.
DVN-042621-1	SAI Subscription	Paid by EFT #4347		04/26/2021	05/10/2021	05/10/2021		05/10/2021	49.
JJM-042621-1	Grainger	Paid by EFT #4360		04/26/2021	05/10/2021	05/10/2021		05/10/2021	23.
JJM-042621-2	Grainger	Paid by EFT #4361		04/26/2021	05/10/2021	05/10/2021		05/10/2021	52.
JJM-042621-3	Grainger	Paid by EFT #4362		04/26/2021	05/10/2021	05/10/2021		05/10/2021	10.
JJM-042621-4	ebay	Paid by EFT #4366		04/26/2021	05/10/2021	05/10/2021		05/10/2021	830.
JJM-042621-5	Mutual Ace Hardware	Paid by EFT #4363		04/26/2021	05/10/2021	05/10/2021		05/10/2021	7.
JJM-042621-6	Grainger	Paid by EFT #4364		04/26/2021	05/10/2021	05/10/2021		05/10/2021	80.
JJM-042621-7	Grainger	Paid by EFT #4365		04/26/2021	05/10/2021	05/10/2021		05/10/2021	94.
JRK-042621-1	RF Parts Company	Paid by EFT #4348		04/26/2021	05/10/2021	05/10/2021		05/10/2021	41.
JRK-042621-2	John M. Ellsworth Co., Inc.	Paid by EFT #4349		04/26/2021	05/10/2021	05/10/2021		05/10/2021	112.
JRK-042621-3	John M. Ellsworth Co., Inc.	Paid by EFT #4350		04/26/2021	05/10/2021	05/10/2021		05/10/2021	435.
KCH-042621-1	Mutual Ace Hardware	Paid by EFT #4352		04/26/2021	05/10/2021	05/10/2021		05/10/2021	12.
KML-042621-1	Amazon Marketplace	Paid by EFT #4332		04/26/2021	05/10/2021	05/10/2021		05/10/2021	(299.9
KML-042621-10	Warehouse Direct	Paid by EFT #4323		04/26/2021	05/10/2021	05/10/2021		05/10/2021	85.
KML-042621-11	Amazon.com	Paid by EFT #4330		04/26/2021	05/10/2021	05/10/2021		05/10/2021	33.
KML-042621-12	Amazon Marketplace	Paid by EFT #4331		04/26/2021	05/10/2021	05/10/2021		05/10/2021	35.
KML-042621-2	Amazon Marketplace	Paid by EFT #4324		04/26/2021	05/10/2021	05/10/2021		05/10/2021	15.
KML-042621-3	Amazon Marketplace	Paid by EFT #4325		04/26/2021	05/10/2021	05/10/2021		05/10/2021	127.
KML-042621-4	Amazon Marketplace	Paid by EFT #4322		04/26/2021	05/10/2021	05/10/2021		05/10/2021	314.
KML-042621-5	Amazon Marketplace	Paid by EFT #4326		04/26/2021	05/10/2021	05/10/2021		05/10/2021	80.
KML-042621-6	Amazon Marketplace	Paid by EFT #4327		04/26/2021	05/10/2021	05/10/2021		05/10/2021	707.
KML-042621-7	Antioch Flower Shop	Paid by EFT #4321		04/26/2021	05/10/2021	05/10/2021		05/10/2021	81.
KML-042621-8	Amazon Marketplace	Paid by EFT #4328		04/26/2021	05/10/2021	05/10/2021		05/10/2021	21.
KML-042621-9	Amazon Marketplace	Paid by EFT #4329		04/26/2021	05/10/2021	05/10/2021		05/10/2021	183.
MAT-042621-1	The Home Depot #1927	Paid by EFT #4344		04/26/2021	05/10/2021	05/10/2021		05/10/2021	65.
MDB-042621-1	Kirkland Sawmill Company	Paid by EFT #4307		04/26/2021	05/10/2021	05/10/2021		05/10/2021	582.
MG-042621-1	Mutual Ace Palatine	Paid by EFT #4355		04/26/2021	05/10/2021	05/10/2021		05/10/2021	89.
MG-042621-2	Home Depot	Paid by EFT #4356		04/26/2021	05/10/2021	05/10/2021		05/10/2021	40.
MG-042621-3	Mutual Ace Palatine	Paid by EFT #4357		04/26/2021	05/10/2021	05/10/2021		05/10/2021	9.
MJK-042621-1	Home Depot	Paid by EFT #4309		04/26/2021	05/10/2021	05/10/2021		05/10/2021	18.
RLK-042621-1	Menards	Paid by EFT #4319		04/26/2021	05/10/2021	05/10/2021		05/10/2021	29.
SC-042621-1	McCann Industries	Paid by EFT #4346		04/26/2021	05/10/2021	05/10/2021		05/10/2021	26.
SC-042621-2	Arlington Power Equipment	Paid by EFT #4345		04/26/2021	05/10/2021	05/10/2021		05/10/2021	32.
	Vendor **4466 - JP Morgan Chase Bank Commercial Card** Totals					Invoices	80		$269,076.

Attachment: Warrant #10 (2021-10 : Warrant # 10)

VILLAGE OF PALATINE

Warrant #10 EFT #1

Payment Date Range 05/10/21 - 05/10/21
Report By Vendor - Invoi
Summary Listi

Grand Totals	Invoices	80	$269,076.

Attachment: Warrant #10 (2021-10 : Warrant # 10)

VILLAGE OF PALATINE

Warrant #10 EFT #2

Payment Date Range 05/28/21 - 05/28/21
Report By Vendor - Invoi
Summary Listi

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amou
Vendor **4650 - Amalgamated Bank of Chicago**									
2017A - 06/2021	Debt Service	Paid by EFT #4387		04/06/2021	05/28/2021	05/28/2021		05/28/2021	34,998.
2017B - 06/2021	Debt Service	Paid by EFT #4388		04/06/2021	05/28/2021	05/28/2021		05/28/2021	21,975.
2017C - 06/2021	Debt Service	Paid by EFT #4389		04/06/2021	05/28/2021	05/28/2021		05/28/2021	13,550.
2017D - 06/2021	Debt Service	Paid by EFT #4390		04/06/2021	05/28/2021	05/28/2021		05/28/2021	55,096.
2018 - 06/2021	Debt Service	Paid by EFT #4391		04/06/2021	05/28/2021	05/28/2021		05/28/2021	136,250.
2020 - 06/2021	Debt Service	Paid by EFT #4392		04/06/2021	05/28/2021	05/28/2021		05/28/2021	245,603.
		Vendor **4650 - Amalgamated Bank of Chicago** Totals				Invoices	6		$507,473.
				Grand Totals		Invoices	6		$507,473.

Attachment: Warrant #10 (2021-10 : Warrant # 10)

VILLAGE OF PALATINE

Warrant #10 EFT #3

Payment Date Range 05/28/21 - 05/28/21
Report By Vendor - Invoi
Summary Listi

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amou
Vendor **2201 - Wells Fargo Bank**									
VILLA 01062021	Debt Service	Paid by EFT #4386		04/06/2021	05/28/2021	05/28/2021		05/28/2021	579,016.
			Vendor **2201 - Wells Fargo Bank** Totals			Invoices	1		$579,016.
				Grand Totals		Invoices	1		$579,016.

Attachment: Warrant #10 (2021-10 : Warrant # 10)

Village of Palatine

Payment Batch Register

Bank Account: AP - Accounts Payable ZBA

Batch Date: 04/30/2021

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: AP - Accounts Payable ZBA						
Check	04/30/2021	256819	Utility Management Refund	DE SIMONE , ARIANA		8.45

Account Type	Account Number	Transaction Date	Transaction Type
Residential - Single Family	100315001-002	04/28/2021	Refund

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
Check	04/30/2021	256820	Utility Management Refund	WEGENER , TIFFANIE		20.23

Account Type	Account Number	Transaction Date	Transaction Type

AP Accounts Payable ZBA Totals:		Transactions: 2	$28.68
Checks:	2	$28.68	

Attachment: Warrant #10 (2021-10 : Warrant # 10)

Consider an Ordinance Granting Variations for the Placement of a Monopole at 1501 N. Hicks Road

BACKGROUND:

The Petitioner, the Village of Palatine, is proposing to decommission and remove a 131-foot elevated water tank, which currently houses critical emergency communication antennas. In order to remove the obsolete elevated water tank, and yet still maintain the required communications, the Village intends to replace the elevated water tank with a 120-foot monopole and 21-foot Northwest Central Dispatch 911 antenna, (total height of 131 feet). Therefore, the Petitioner is requesting:

Variation for a new 120-foot communications monopole tower, with a 21- foot Northwest Central Dispatch 911 antenna, extending to a height of 131 feet, to be set back 64 feet from a residential property, instead of the minimum required 120 feet, pursuant to Section 6.02 (b) (1) (b) of the Village of Palatine Zoning Ordinance;

Variation for a new 120-foot communications monopole tower, with a 21-foot Northwest Central Dispatch 911 antenna, extending to a height of 131 feet, to be set back 20 feet from the side (west) property line, instead of the minimum required 120 feet pursuant to Section 6.02 (b) (1) (c) of the Village of Palatine Zoning Ordinance;

Variation for a new 120-foot cellular monopole tower, with a 21-foot Northwest Central Dispatch 911 antenna, extending to a height of 131 feet, to be set back 20 feet from the rear (north) property line, instead of the minimum required 120 feet pursuant to Section 6.02 (b)(1) (c) of the Village of Palatine Zoning Ordinance; and

Variation for a new 120-foot communications monopole tower, with a 21- foot Northwest Central Dispatch 911 antenna, extending to a height of 131 feet to be set back 113 feet from the side (east) property line, instead of the minimum required 120 feet; pursuant to Section 6.02 (b) (1)(c) of the Village of Palatine Zoning Ordinance.

KEY ISSUES:

- The Subject Property, zoned R-1 Single-Family Residential, operates as Public Works location, and maintains a Village-owned and operated elevated water tank. It is 0.649-acres (28,274 square feet) and was initially transferred to the Village from the Palatine Park District in 1984. It is located directly east of Northwest Shopping Center, west of Deer Grove Center and north and east of Concord Mills Unit #2. The installation of the elevated water tank predates the approval of Concord Mills Unit #2, which was platted in 1995.
- The existing 150,000 gallon elevated tank, which is 131 feet tall, also houses critical Northwest Central Dispatch (NWCD) communications and Village redundancy and Park District emergency communication antennas. It also provides support and monitors the Village's public water supply systems. T-

Mobile/Sprint also maintains antennas on the elevated water tank. As the ground mounted water tank will remain, the proposed monopole location at the north end of the property is between two commercial shopping centers and was deemed to be the least obtrusive and impactful to the surrounding properties.

- The Village completed an overall water study several years ago and the elevated water tower was identified for decommissioning. The cost to maintain the water tank exceeds its value to the water system. At the highest point and including the existing NWCD antenna, the elevated water tank measures 131 feet tall. This is identical to the proposed monopole and emergency antenna and does not include the overall bulk of the elevated water tower.
- The Village Code requires the setback to all lot lines be equal to the height of the tower. This would require a 120-foot setback from all property lines. The Village Code also requires that the setback to a residential property be equal to the height of the tower. Although the setback from the residential property is a component of the request relief, the proposed monopole is 64 feet from the shared property line, but is 114 feet from the closest residential structure. It also provides a greater setback than that of the existing elevated water tank, which is set back 53 feet.
- The proposed rear (north) and side yard (west) setbacks are 20 feet. The other interior side yard (east) setback is 113 feet. Although, the elevated water tank is being removed, the Village must still provide required critical NWCD emergency 911 services, required communications for the public water systems, and a place for the T-Mobile/Sprint antenna.
- The Village's engineering consultant prepared a photo simulation study to contrast the impact reduction of the tower, from the existing conditions. The townhouse to the west is approximately 114 feet from the proposed tower and the townhouse to the south is 232 feet from the proposed tower. Both of these units have driveways directly abutting the Village's property.
- The proposed monopole provides a greater setback than the existing elevated water tank. It is also moved north within the lot and two of the requested areas for relief are from the commercial properties. The Petitioner identified the required emergency communications, protection of the public water supply, and critical infrastructure, as unique circumstances to the petition.

- Subsequent to the Public Hearing, the Director of Public Works met onsite with the resident (HOA board representative), who participated at the ZBA meeting. As a result of the questions raised at the ZBA meeting, the Village intends to provide a landscaping reimbursement to the HOA for additional plantings on the north side of the property to provide some additional screening for the properties along Waterbury Circle.

ALTERNATIVES:

1. Approve the Variations to permit a new monopole to be installed and maintain the Northwest Central Dispatch and Village emergency communications' systems.

2. Do not approve the Variations to permit a new monopole to be installed and maintain the Northwest Central Dispatch and Village emergency communications' systems.

RECOMMENDATION:

Public Hearing**:**	ZBA meeting on April 27, 2021
Residents testifying:	1 - resident on Waterbury Circle, with questions and concerns about the visibility of the tower and impact to property values.
Vote:	The ZBA voted unanimously to approve the Variations associated with the installation of a new monopole.

ACTION REQUIRED:

A motion to approve the ordinance granting variations to permit a new monopole to be installed and maintain the Northwest Central Dispatch and Village emergency communications' systems.

Consider a Motion to Award a Contract for the Skylark Drive and Ventura Drive Water Main Replacement Projects

BACKGROUND:
Skylark and Ventura Drives are recommended for water main replacement due to their age and the number of breaks that have occurred over the last several years. The water main replacement on Colfax Street at the intersection with Eric Drive (approximately 95 feet) is also to be replaced with the improvement. The water main replacement on Ventura Drive will be from Monterey Road to Mill Valley Road (approximately 1,100 feet), and the water main on Skylark Drive will be replaced from Peregrine Drive to Falmore Drive (approximately 1,745 feet).

KEY ISSUES:
- On Tuesday, May 4, 2021, six bids were received, ranging from a high of $1,652,604.75 to a low of $789,000.
- The low responsive and responsible bidder was Holiday Sewer & Water Construction Company, Incorporated of Wauconda, Illinois in the amount of $789,000.
- The Engineer's estimate was $1,352,780.

ALTERNATIVES:
1. Award the contract for the Skylark Drive and Ventura Drive Water Main Replacements to Holiday Sewer & Water.
2. Refer back to Staff with comments.

RECOMMENDATION:
It is recommended that the contract for the Skylark Drive and Ventura Drive Water Main Replacement Projects be awarded to Holiday Sewer & Water.

BUDGET IMPACT:
Funding is available in the water fund of the 2021 Capital Improvement Program to accommodate this work.

ACTION REQUIRED:
Motion to award the contract for the Skylark Drive and Ventura Drive Water Main Replacements Project to Holiday Sewer & Water Construction Company, Incorporated of Wauconda, Illinois in the amount of $789,000.

Consider a Motion Authorizing the Village Manager to Execute a Proposal for Construction Engineering Services for the Skylark Drive and Ventura Drive Water Main Replacement Projects

BACKGROUND:
Construction is scheduled for the Skylark Drive and Ventura Drive Water Main Replacements Project. Work is tentatively scheduled to commence in June with construction to be substantially completed by September.

KEY ISSUES:
- Utilizing Construction Engineering Services is recommended to meet procedural requirements, assure quality construction, and allow for the necessary intermittent attention needed during this construction project.
- Doland Engineering completed the design and permitting for the project which has been competitively bid.

ALTERNATIVES:
1. Authorize the Village Manager to execute the proposal from Doland Engineering for Construction Engineering Services for the Skylark Drive and Ventura Drive Water Main Replacements Project.

2. Refer back to Staff with comments.

RECOMMENDATION:
Staff recommends authorizing the Village Manager to execute the proposal from Doland Engineering for Construction Engineering Services for the Skylark Drive and Ventura Drive Water Main Replacement Projects.

BUDGET IMPACT:
Funding is available in the water fund of the 2021 Capital Improvement Program to accommodate this work.

ACTION REQUIRED:
Motion to authorize the Village Manager to execute the proposal from Doland Engineering for Construction Engineering Services for the Skylark Drive and Ventura Drive Water Main Replacement Projects in the not-to-exceed amount of $51,800.

Consider a Motion to Accept and Place on File the Comprehensive Annual Financial Report and Management Letter for the Year Ended December 31, 2020

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 2020 and rendered an unmodified opinion, the best opinion they can give, on the Village's financial statements for the year ended December 31, 2020. The 2020 Comprehensive Annual Financial Report (CAFR) will be posted on the Village's web-site.

The General Fund's ending fund balance of $26.2 million is $3.4 million in excess of the adopted reserve policy ($1.6 million Economic Stabilization; $360,000 Public Safety Pension Levy Smoothing; and $20.7 million operating {4 months of operating expenditures}).

Staff will have a formal discussion of the recommendations for this "excess" balance with consideration given to pension funding and/or addressing revenue shortfalls due to the pandemic in August during our six month financial review.

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 & Village Council accept and place on file the Comprehensive Annual Financial Report and Management Letter for the year ended December 31, 2020.

ACTION REQUIRED:

Motion to accept and place on file the Comprehensive Annual Financial Report and Management Letter for the year ended December 31, 2020.

Consider an Ordinance Declaring Surplus Revenue in the Village of Palatine's Dundee Road TIF District Special Tax Allocation Fund

BACKGROUND:
The Village established the Dundee Road TIF District in 1995. This District encompasses the properties from Walgreens through Aldi.

KEY ISSUES:
As part of the termination process of this TIF District in CY 2019, to protect the Village against “unfunded” tax appeal refunds in future years, an amount of approximately $715,000 was withheld.

Staff pledged to monitor tax appeal refund activity on an annual basis to evaluate the need to continue to hold this “reserve”.

At this time, Staff has concluded that all appeal activity has concluded, and all remaining money is available to be distributed back to the taxing agencies.

Upon formal approval, these funds will be sent to Cook County, which will then distribute the funds to the appropriate taxing agencies based on their pro rata share of the total tax rate. After receiving the surplus funds, the County’s distribution process is estimated to take approximately 30-60 days.

RECOMMENDATION:
Staff recommends approval of the ordinance Declaring Surplus Revenue in the Village of Palatine Dundee Road TIF District Special Tax Allocation Fund.

BUDGET IMPACT:
None.

ACTION REQUIRED:
Motion to approve an Ordinance Declaring Surplus Revenue in the Village of Palatine Dundee Road TIF District Special Tax Allocation Fund.

Consider an Ordinance Declaring Surplus Revenue in the Village of Palatine's Rand/Dundee TIF District Special Tax Allocation Fund

BACKGROUND:
The Village established the Rand/Dundee TIF District in 1997. This District encompasses the Home Depot.

KEY ISSUES:
As part of the termination process of this TIF District in CY 2020, to protect the Village against “unfunded” tax appeal refunds in future years, an amount of approximately $75,000 was withheld.

Staff pledged to monitor tax appeal refund activity on an annual basis to evaluate the need to continue to hold this “reserve”.

At this time, Staff has concluded that all appeal activity has concluded, and all remaining money is available to be distributed back to the taxing agencies.

Upon formal approval, these funds will be sent to Cook County, which will then distribute the funds to the appropriate taxing agencies based on their pro rata share of the total tax rate. After receiving the surplus funds, the County’s distribution process is estimated to take approximately 30-60 days.

RECOMMENDATION:
Staff recommends approval of the ordinance Declaring Surplus Revenue in the Village of Palatine Rand/Dundee TIF District Special Tax Allocation Fund.

BUDGET IMPACT:
None.

ACTION REQUIRED:
Motion to approve an Ordinance Declaring Surplus Revenue in the Village of Palatine Rand/Dundee TIF District Special Tax Allocation Fund.

Consider an Ordinance Authorizing the Mayor to Sign the 2021 Memorandum of Understanding with International Union of Operating Engineers, Local 150 and Authorize the Payment of Wages According to the New Salary Table for Employees Bargained Under the Contract, Effective as of January 1, 2021

BACKGROUND: The International Union of Operating Engineers, Local 150, represents a group of employees in Public Works. The most recent collective bargaining agreement expired December 31, 2020.

KEY ISSUES:
Union representatives met with the Village negotiating team to discuss terms of a new Agreement. A salary increase of 2.5% was agreed upon, as well as language changes, effective January 1, 2021.

The agreed upon language changes include:

- Members will use an electronic time clock to record their work time.
- Probationary employees will be reviewed after twelve months, rather than nine months of employment.
- Salary step plan advancements will begin at twelve months, rather than nine months, to correspond with the end of probation.
- Seniority clause is amended. In the future, light duty assignments will be counted as time the employee is unable to perform the essential duties of the position.

BUDGET IMPACT: Included in the 2021 annual budget.

1. Approve the Ordinance.
2. Do not approve the Ordinance.

RECOMMENDATION:
Staff recommends approval of the ordinance which authorizes the Mayor to sign the Memorandum of Understanding and adopt the salary schedule.

ACTION REQUIRED:
A motion to approve the ordinance which authorizes the Mayor to sign the Memorandum of Understanding and adopt the negotiated salary schedule.

Consider a Motion to Accept and Place on File the Annual Treasurer's Report for Calendar Year 2020

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 Web-Site and be published in the Palatine Journal & Topics.

RECOMMENDATION:

Accept and place on file the Annual Treasurer's Report for Calendar Year 2020.

ACTION REQUIRED:

Motion to accept and place on file the Annual Treasurer's Report for Calendar Year 2020.

ATTACHMENTS:

- Treasurers Report - 2020

Village of Palatine
Annual Municipal Treasurer's Report
Year Ended December 31, 2020

REVENUE SUMMARY

Property Taxes $23,234,430.22; Incremental Property Taxes $12,854,238.01; Sales Taxes $15,439,760.79; Other Taxes $4,389,012.95; Licenses & Permits $3,163,654.43; State Income Tax $7,450,015 Motor Fuel Tax $2,613,318.67; Grants $3,400,105.40; Other Intergovernmental $3,892,518.59; Utility Fees $20,333,506.11; Charges for Services $4,399,937.38; Fines & Forfeitures $1,202,216.45; Interest Income $728,100.64; Refunds & Reimbursements $802,568.54; Contributions $2,212,835.00; Miscellaneous $5,438.67; Fixed Asset Sales $55,261.36; Bond Proceeds $19,380,434.00.

EXPENDITURE SUMMARY

Vendors Paid in Excess of $2,500.00: 1735 North Rand LLC $15,000.00; 1st Ayd Corporation $6,757.56; 3F Corporation $14,830.00; A & A Body Shop, Inc. $8,508.02; A.C. Pavement Striping Com $106,556.36; Acme Truck & Brake Supply $12,435.15; ACP CreativIT LLC $65,740.23; Advance Auto Parts $3,211.33; Advance Auto Parts $15,488.78; Advanced Automation & Control $7,42 Advanced Disposal $13,519.08; Advanced Tree Care $104,493.40; Air One Equipment, Inc. $54,277.12; Al Warren Oil Co $122,601.50; Alexander Equipment Company, Inc $6,434.26; Allegra Pr Imaging $5,217.47; Allied Benefit Systems, Inc. $7,851.10; Altorfer Industries, Inc $10,812.88; Amalgamated Bank of Chicago $3,572,290.00; Anderson Lock $60,083.91; Anderson Pest Solu $3,999.67; Anderson, Nancy L $11,240.00; Andres Medical Billing $84,215.28; Applied Geoscience Incorporated $12,000.00; Aptim Environmental & Infrastructure, LLC $6,090.30; Aquafix, Inc $3,55 Arco Mechanical Equipment Sales $4,835.00; ARIES Industries, Inc $2,653.81; Arlington Heights Ford Inc $4,743.71; Arlington Power Equipment $13,880.33; Arrow Road Construction Com $3,802,581.36; Auto Tech Centers Inc $13,222.27; Avalon Petroleum Company $26,016.40; AWWA $4,194.00; Axon Enterprise, Inc. $11,928.25; B & H Photo-Video $7,121.27; Bade Supply $3,41 Bartels Plants Inc $12,084.50; Behm Pavement Maintenance, Inc $19,000.00; Best Technology Systems Inc $8,655.00; Beverly Materials LLC $10,613.50; Bill Huffman Landscape Services $59,716.00 Tron, Inc. $2,751.75; Blue Cross Blue Shield Of Illinois $3,475.43; Blue Cross Blue Shield Of Illinois $507,834.85; Bolder Contractors $1,876,611.12; Bollinger Lach & Associates Inc $383,125.17; Bo Industries Inc $6,130.57; Borden Decal $11,277.70; Bornquist Inc $2,853.62; Bothwell St Properties LLC $10,463.00; Bound Tree Medical LLC $5,392.37; Boundless Network Inc $10,274.68; Bı Communications, Inc. $5,740.00; Brian Edward Landscaping Inc $201,779.00; Bridge Youth & Family Services $15,000.00; Bristol Hose & Fitting $4,890.61; Brook Electrical Distribution Co $13,99 Brown, Brian B $2,500.00; C. Acitelli Heating & Piping Contractors, Inc $16,980.00; CADD Microsystems, Inc $7,137.00; Call One $24,008.91; Cambridge Computer Services Inc $38,999.20; Ca Cochran Mgmnt Services Inc $34,541.50; Cardno Inc. $20,356.75; Cargill Inc-Salt Division $272,678.43; Carroll Seating Company, Inc. $23,210.00; Case Lots $22,987.75; Casey Equipment Com $181,932.13; CC Cartage Excavating $2,772.20; CDS Office Technologies $12,004.79; CDW Government Inc $12,252.99; Cellebrite Inc $15,890.00; Certified Fleet Services $20,046.39; CFA Softwar $2,995.00; Charles Cabel $2,500.00; CHC Wellbeing Inc $33,800.00; Chicago Parts & Sound $13,826.90; Chicagoland Paving Inc $685,130.84; Childrens Advocacy Center $3,500.00; Christopher B. E Engineering Ltd $6,643.50; Cintas #22 $7,756.16; Ciorba Group Inc $186,260.53; City Of Rolling Meadows $2,850.24; CivicPlus $16,684.48; Civiltech Engineering, Inc. $24,042.29; Clark Baird Smitl $39,538.75; Clarke Aquatic Services $4,017.00; Clear Law Institute $4,828.50; CNS Tire Supply $24,933.56; College Of Dupage $7,521.20; Comcast Cable $5,251.30; Comm Consolidated School Di #15 $11,003.04; Conference Technologies Inc $38,028.00; Conserv FS $257,135.88; Constellation NewEnergy Inc $426,698.79; Contech-MSI Co $14,436.25; Cook County Collector $3,339,000.00; County Treasurer Electrical & Maintenance $6,684.00; Core & Main LP $62,647.85; Cummins Sales and Service $22,237.52; Currie Motors Inc $286,072.00; Custom Data Processing, Inc $9,90 DACRA Tech LLC $26,422.00; De Lage Landen Public Finance $15,970.36; Deal Construction $4,060.00; DeVinci Construction, Inc $106,053.25; Display Sales $4,426.95; DJ's Scuba Locker Inc $7,80 DLT Solutions LLC $4,853.32; Document Imaging Services, LLC $6,672.99; Doland Engineering, LLC $368,200.04; DroneUp, LLC $7,488.00; DSLRPros $4,945.99; Dude Solutions Inc $2,772.08; Entertainment, Inc $3,750.00; Duke's Root Control, Inc $17,784.64; DuPage River Salt Creek Workshop $4,627.00; Echologics LLC $19,750.00; Eclipse Lighting Inc $4,500.00; EJ Equipment Inc $3,46 EJ USA, Inc $14,885.30; Elevated Safety LLC $3,857.50; ESO Solutions, Inc $2,724.35; ESRI Inc $13,900.00; Etchingham Law $34,500.00; Etchingham, James P $3,450.00; Fence Connection $25,03 Fire Catt, LLC $3,796.00; Fleet Safety Supply $3,254.05; FMP $7,734.12; Four Winds Interactive LLC $4,203.07; Fox Valley Fire & Safety $2,925.25; FulLife Safety Center $13,787.47; Ganziano Sew Water Inc $36,978.74; Gateway Palatine LLC $29,520.00; Gerardi Sewer & Water Co $318,409.68; Gewalt Hamilton Associates Inc $37,376.40; Gilio Landscape Contractors $4,075.00; Golf Rose Boa Kennel $2,758.50; Goodmark Nurseries Llc $38,112.38; Grainger $18,476.69; Granicus Llc $18,480.00; Graybar Electric Company, Inc. $13,537.05; Great Lakes Concrete LLC $4,568.54; Greetis Assoc Structural Engineers, P.C, $5,000.00; Grossprops Associates, LLC $171,330.00; Group Link Corp $3,330.36; Growney, Brian J $4,347.31; H & H Electric Co. $33,770.96; H. Linden & Sons Sewer and W Inc $196,090.00; Hall Signs Inc $4,328.34; Hampton, Lenzini and Renwick, Inc $27,008.75; Harvard Maintenance Inc $128,508.26; Hastings Air Energy Control $3,199.97; High PSI Ltd $7,670.95; Ho Fire Equipment Inc $4,093.10; Huerta Bros $2,900.00; Icon Building Group $6,948.67; ID Networks $13,196.00; Identity Automation LP $7,601.40; IL Department Of Emplymnt Security $21,780.(Department of Innovation & Technology $5,136.00; Illinois Municipal League $3,500.00; Illinois Secretary Of State $5,550.00; Illinois Workers' Compensation Commission $4,836.16; Imagete $5,565.67; Industrial Systems Ltd $11,205.00; Insituform Technologies USA LLC $201,072.30; Interior Investments LLC $96,874.74; Interstate Batteries of North Chicago $11,918.22; J Congdon S Service $746,029.83; J.Gill and Company $342,180.98; J.M.L. Overhead Door Inc $15,484.10; James Messineo $29,962.50; JG Uniforms Inc $17,023.37; John Nelson Architect Inc $22,750.00; John Construction Co $223,011.68; Johnson Controls Security Solutions LLC $5,498.97; Joseph D. Foreman & Company $6,341.71; Journeys The Road Home $8,549.00; JP Morgan Chase Bank Commercial $3,189,260.98; Julie, Inc. $9,528.34; JX Enterprises Inc $4,401.91; Katten Muchin Rosenman Llp $25,000.00; KC's Car Wash Llc $2,832.00; Kenneth J Kogut & Associates $5,000.00; KnowBe4 $6,120.00; KONE Inc $34,542.99; Lampignano & Son Construction Co $504,394.65; Landry, Jason $34,369.45; Lauterbach & Amen, LLP $10,600.00; Leach Enterprises, Inc. $3,089.51; Leads O $5,788.00; Lexipol LLC $15,551.00; Libertyville Tile and Carpet, Ltd $6,196.00; Liftoff Llc $42,381.40; Loberg Construction Company, Inc $41,786.38; Lyons Pinner Electric Co. $27,216.77; M Landscaping Co. $21,292.50; M & V Auto Body $5,788.46; Mabas Div 1 $5,000.00; MacQueen Equipment, LLC $627,067.84; Mag Instrument Inc $4,000.00; Major Case Assistance Team $3,27 Marco Technologies, LLC $9,206.73; Marsh USA, Inc $527,780.73; Meade Electric Company Inc $15,955.00; Meridian IT Inc $6,742.30; Mes Inc/Global $15,241.00; Metro Federal Credit U $16,249.50; Micro Focus Software Inc $9,400.00; Microsystems Inc $9,431.25; Mid American Water Of Wauconda Inc $38,714.05; Midwest Fuel Injection $14,372.55; Midwest Groundcovers $2,93 Mikes Towing/Auto & Truck Repair $3,651.00; Miles Chevrolet $22,698.00; Mindsight $25,769.31; Monroe Truck Equipment $92,604.17; MPC Communications & Lighting Inc $87,556.25; Municipal & Pump $18,941.86; Napa Of Palatine $6,939.49; Napleton Fleet Group $145,617.00; National Wash Authority, LLC $6,800.00; Neenah Foundry Co. $7,069.77; Newberg Construction Co. $3,92 Nicor Gas $24,418.03; NIPSTA $9,850.00; North East Multi-Regional Trng. $5,090.00; Northern Ill Police Alarm System $6,363.50; Northwest Central 911 System $7,406.31; Northwest Central Disp Syst $530,629.61; Northwest Community Hospital-EMS $4,915.00; Northwest Community Hospital-OEHS $31,219.00; Northwest Compass Inc $2,500.00; Northwest Municipal Conference $25,52 Northwest Trucks, Inc. $92,989.63; Northwest Water Commission $2,996,157.00; Northwestern University Center For Public Safety $11,000.00; Nugent Consulting Group $17,640.00; Nutoys Le Products $18,435.00; Office Depot Inc $8,678.00; On Time Embroidery Inc. $13,950.95; Ozinga Ready Mix Concrete Inc $9,168.10; Paddock Publications, Inc $7,169.49; Palatine Park Di $133,544.39; Palatine Township $3,000.00; Palatine Township Road District $29,753.79; Palatine Township Senior Citizens $10,000.00; Palumbo Management LLC $12,165.00; Parent Petro $14,923.66; Park Towne Condominium Association $8,738.00; Partners for Our Communities $34,000.00; Patnick Construction, Inc. $51,212.45; PDC Laboratories Inc $21,930.50; Pedley Knowl Company $2,546.77; Penn Care, Inc $4,762.05; Peralte-Clark Llc $4,674.77; Pomp's Tire Service, Inc. $30,766.44; Prime Tack & Seal Co $5,326.00; Pro-Tech Security Sales $5,877.00; Protani $4,735.00; PSG Consulting Inc $3,921.98; Quadient Finance USA, Inc $33,000.00; Quadient Leasing USA, Inc $3,871.44; R.A. Adams Enterprises $7,907.65; Ray O'Herron Co, Inc $34,288.88; Robe Hendricksen Company Inc $12,180.00; Robinson Engineering Ltd $105,842.00; Roesch Ford $21,740.00; Rogner's Garage $6,472.12; Roland Machinery Exchange $15,407.00; Romeoville Fire Acac $8,770.00; Rothenberg, Adam W $9,846.83; Roto Sales, Inc $500,000.00; Rubino Engineering Inc $2,550.00; Rush Truck Centers $52,373.73; S&P Global Ratings $20,000.00; Sadoski, Sara M $5,62 Savatree $2,650.00; Schain Banks Kenny & Schwartz $237,246.89; Schroeder & Schroeder Inc $143,402.37; Schroeder Asphalt Services Inc $948,435.10; Service Components Inc. $3,171.80; She Williams $15,280.46; SHI International Corp $27,624.86; Sikich LLP $47,248.00; SKC Construction, Inc $19,397.45; Soil And Material Consultants Inc $9,931.00; Solid Waste Agency of Northern County $1,126,638.96; Southern Computer Warehouse $14,285.20; Spaceco, Inc $35,197.60; Spartan Fire, LLC $4,175.91; Spartan Motors USA, Inc $5,602.79; Speer Financial Inc $33,585.00; S Align $5,836.96; Standard Equipment Co $133,495.79; Standard Industrial & Automotive Equipment Inc $2,892.98; Staples Advantage $6,281.47; State Treasurer-Il Dept Transprtion $34,617.96; St Sales Corp $7,283.38; Suburban Accents, Inc. $6,142.50; Suburban Concrete Inc $666,366.67; T-Mobile $3,766.47; Tech Electronics of Illinois, Llc $40,120.83; Terrace Supply Co $2,588.58; The Corporation $12,789.78; The W-T Group, LLC $7,150.35; Third Millennium Associates Inc $59,167.28; Thompson Elevator Inspection Service Inc $12,508.00; TKB Associates Inc $11,690.00; Total Pa Solutions Inc $10,840.00; Township High School District 211 $14,523.79; Traffic Control & Protection,Inc $5,241.70; Trane US Inc $18,296.84; Tredroc Tire Services LLC $12,394.04; TreeStuff $3,448.37; True North Consultants Inc $16,248.00; Tyler Technologies Inc $101,031.83; UL LLC $10,606.00; Ultra Cleaning, Inc. $45,535.71; Unilock Chicago Inc $9,956.78; University Of Loui $7,835.00; US Postmaster $73,500.00; Utility Dynamics Corporation $58,693.39; Utility Service Co, Inc $572,345.05; Vehicle Service Group LLC $129,511.68; Verizon Connect NWF Inc $4,061.60; Ve Wireless $46,001.26; Vertiv Corporation $11,059.40; Vian Construction Co Inc $718,812.95; Viking Chemical Company $4,580.00; Village of Hoffman Estates $9,802.23; Village of Palatine Petty $4,309.91; Walker Parking Consultants $18,190.01; Walter Daniels Construction Co Inc $9,283.00; Wells Fargo Bank $5,083,685.52; Wheatland Title Guaranty Company $3,624.00; Wickstrom Lincoln Mercury $31,739.04; Wings Program Inc $5,000.00; Wold Architects and Engineers Inc $8,179.20; Zarnoth Brush Works $5,815.79; Zoll Medical Corporation $76,923.05.

Other disbursements in amounts less than $2,500: Total $291,412.68.

COMPENSATION SUMMARY

Under $25,000.00: Alvarez, Teresa; Bakus, Robert D; Barsotti, Joan; Bartels, Suzanne M; Bayer, Keith; Baziotes-Smyros, Connie; Bicknase, Linda; Booko, Alyssa N; Boundy, Jeffrey T; Camarillo, Sa Campion, Kathryn; Castanon, Corinna; Cermak, Joseph J; Coombes, Sarah T; Danecki, Michael E; Deutschmann, Lucas P; Dimitri, Vickie; Duer, Margaret R; Freda-Bochenko, Anne K; Gratzianna, Nico Grochowski, Lisa; Gutt, Tyler T; Helms, Brad R; Hess, Christopher J; Keferlis, Steven; Kennelly, Kevin; Knowski, William F; Kozlowski, Kollin C; Krueger, Steven K; Lamerand, Scott D; Leone, Joe; Mee Allison; Millar, Timothy J; Mittlestedt, Charles R; Monahan, Alexis P; Mueller, Beverly A; Myslinski, Douglas J; Neises, Shane M; Petykowski, Joseph D; Plesnicar, Zachary; Porters, Michael V; Prec Esdras; Priyanshu, FNU; Rasmussen, Andrew; Schneid, Thomas W; Seebacher, Michael; Sloan, Teri; Solberg, Gregory J; Stilling, Terrence P; Streny, Frank E; Syc, Ronald W II; Teeter, Matthe Thompson, Michael J; Tomkins, Hannah; Wade, Marissa C; Weber, Connie; Wohlhart, Jerry J; Younker, Matthew.

$25,000.00 to $49,999.99: Abbott, Melissa D; Amato, Wendy; Avila, Elsa Z; Cardoza, Michelle; Citrano, Douglas; Cox, Victoria; Del Rosario, Allen; Dowell, Randy R; Furlan, Alyssa; Harty, Scott; Higgins, Brita A; Kalmar, John; Kemper, Edward F; La Russo, Kristin; Lesselyoung, Katherine M; Malik, Jessica; Milani, Lauren; Portmann, Richard; Raupp, Patricia M; Rodriguez, Michelle M; Saulka, Gary M; Schwantz, James W; Storelli, Susan; Vega, Francisco; Wilson, Crystal G; Wozniak, Anna B.

Village of Palatine
Annual Municipal Treasurer's Report
Year Ended December 31, 2020

$50,000.00 to $74,999.99: Ander, Justin S; Baltz, Bernard N; Banczak, Diana C; Bauer, Christine M; Carr, Christine A; Chlosta, Matthew; Clancy, Patricia A; Cordell, Katarzyna; Grzelczyk, Michal; Har Beth M; Hanselmann, Logan; Hansen, Ryan G; Hoogerhyde, Ian R; Janisch, Lisa B; Johnson, Caleb G; Kluch, Mark A; Lance, Dorothy; Loverher, Robert; Markovic, Natasa; Meehan, Michael A; Nausid, Portera, Vincent A; Rodriguez, Jose A; Salas, Jonathan; Schorie, Shannon; Schroeder, Kurt C; Sekscinski, Arthur; Semro, Joseph A; Stough, Aaron M; Swanson, Charles P; Toth, Anna A; Tracy, Richard Weiss, Lee; Wollard, Christian T; Young, Russell L.

$75,000.00 to $99,999.99: Abbinanti, Dale; Agner, Jeffrey J; Alden, Alyssa M; Atherton, Jeffrey J JR; Banach, Matthew J; Banaszak, Mark E; Beallis, Joseph; Bell, Gregory M; Black, Taylor; Bossh Richard A; Brand, Joseph P; Bratcher, Steven A; Bremanis, Evelyn K; Brod, Scott M; Broderick, Daniel T; Campbell, Wesley T; Caudle, Wade C; Cluster, Alex M; Cvetan, Scott; Davia, Stephen A; Dav Peter E; DeBellis, Michael; Del Prado, Nicholas; Dibble, Michael T; Dominguez, Maria M; Ejupovic, Adnan; Elliott, Jeb M; Erickson, Jennifer L; Fiscus, Erik C; Gancarz, Maxwell H; Garcia, Anthony; Ga Robert M; Gerstung, Cory J; Gonzalez, Daniel; Gratz, Tyler S; Grenning, Robert M JR; Handzel, James M; Haupt, Bryan C; Heuertz, Nicholas V; Horwitz, Martin I; Hunter, Jonathan; Jancek, Christopl Jauch, Jeffery; Kazmierczak, Bradley R; Keats, James R; Kernan, James E JR; King, Robert L JR; King, Wayne A; King, William C; Kowalczyk, Michael J; Kroening, Douglas; Lapid, Katherine M; Lewis, Jacc Liberty, Timothy J; Lopez, Victor W; Maher, Tammy L; Malcolm, Rhonda L; Malcolm, Timothy P; Marcum, Nicholas J; May, Mary A; McKillop, Sarah E; Micek, David P; Mortensen, Alex; Nichols, Nico Pajak, Daniel W; Palmer, Brandon S; Pandya, Monika P; Patrick, Robert D; Rivard, Katie M; Rusch, Dustin; Sadik, Doris K; Sadoski, Sara M; Schmidt, John K; Schumann, William E III; Thorpe, Michael J; Mark A; Trapani, Peter M; van der Hoek, Martin; Vargas, Michael A; Vicari, Cassandra M; Vrenios, Tracey A; Wagner, Alec C; Wharton, Scott L; Wolthausen, Travis; Woodside-King, Kenneth S; Zi Serrano, Sandra I; Zimmerman, Eric.

$100,000.00 to $124,999: Begale, Adam J; Berry, Timothy A; Bianca, Michael A; Bice, Robert M; Boborci, Anthony J; Borgstrom, Edward D; Brown, Jeffrey C; Buhs, Robert F; Bushore, Stephe Campbell, Michael B; Castillo, Francisco; Cerny, Frank J; Christensen, Matthew A; Christudhas, Edwin; Cirks, Brook M; Cohen, Michael D; Contreras, Raul; Corso, Joseph P; DeLuca, Jonathan M; Diam Robert; Dockendorff, Mark A; Dorn, Thomas W; Downey, Johnie M; Duer, Joseph R; DuLaney, Matthew H; Dusckett, Matthew K; Farnsworth, Chris C; Felde, Chad D; Ferraro, JulieAnn M; Forsberg, Je J; Forshall, Robert K; Frangiamore, Kyle L; Freese, Brian M; Gabel, David A; Garcia, Carl; Gartner, Diane L; Golonka, Doug J; Gonzalez, Carlos N JR; Grabowski, Mark A; Grenier, Jason; Guimon, Gregc Gulisano-Canada, Tamara A; Guzman, Michael; Hall, Brent D; Hammer, Russell W; Hansen, Keith C; Harris, Glenn G JR; Hayden, Scott P; Hemmeler, Carl P; Hermes, Dustin K; Herold, James H; He Joshua P; Hildebrandt, William; Hoag, Dallas J; Holtz, Todd J; Hrycko, James M; Huemann, David R; Hujar, Michael A; Jacober, Joseph M; Jacquette, Nicholas J; Jordan, Eric D; Kaiser, Jeb M; Kami Anthony J; Kapur, Sanyokta; Kurka, Thomas C; Lane, Zachary; Learch, Kevin; Lefebvre, Brandon A; Leyden, William P; Licari, Michael J; Lindgren, Mark R; Linneman, Daniel J; Magnus, Corri Malinowski, Jeff J; Marek, Brian; Marino, Nicholas V; Martino, Garth G; Mazzeo, Christopher J; McCarthy, Martin F; McGee, Patrick S; Meeks, Travis J; Mennel, Christian D; Mesch, Daniel S; Me Christopher L; Milewski, Andrew J; Mueller, Joseph M; Munson, Joseph R; Murphy, Joseph E; Myerson, Michael C; Neyfeldt, Daniel V; Niewinski, Matthew A; Nyczaj, Patrick; Pelletreau, Bria Pelletreau, Mark A; Perocho, Rudy R; Piasecki, Kevin M; Poliquin, Kellie A; Rago, Steve; Roberts, A. T; Robertson, Nicholas B; Roman, Jeremy; Romero, Tony; Rothenberg, Adam W; Scheri, Scott R; Sc Jeffrey A; Shulman, Benjamin J; Smith, Jeremy S; Sopcak, Lucas D; Stankiewicz, Dale G; Staudt, Craig R; Stearns, Christopher M; Steier, Eric R; Stennett, Brian T; Suarez, Troy J; Sullivan, Jeffrey M; Ta Jenae N; Taylor, Kristina M; Tulley, Michael F; Virgilio, Vito A; Vrbancic, Daniel J II; Waddington, James H; Walters, Shawn; Weidman, Daniel L.

$125,000.00 and Over: Aichholzer, Joseph D; Andersen, Scott M; Bahn, Derek S; Baker, Bryce M; Barry, Matt D; Bednarek, Ronald S JR; Bemis, Norman L; Brandwein, David E; Burris, Kevin C; Buz Matthew D; Calanca, Angelo R; Campise, Marc J; Canada, Lawrence D; Christians, Joseph A; Conn, Susan D; Daigle, David C JR; Delgadillo, Arturo; Dowd, Timothy W; Ericksen, Chad L; Gratzianna, Pa M; Growney, Brian J; Hallahan, Jeffrey S; Ingebrigtsen, Kyle R; Jackson, Pamela; Jacobs, Michael W JR; Keadle, Bryan D; Kluzek, Robert R; Koeneman, Shane N; Koutas, Elias D; Kurka, Chad L; Lava Anthony R; Macaluso, Paul A; Mackeben, Scott A; Martin, Manuel A; Mattuck, Kenneth C JR; McCullar, James R; Mehring, Paul D; Meservey, Scott A; Morris, Bruce A JR; Mulvey, Matthew J; M Matthew O; Nelson, Bret M; Nord, William E; Novak, Thomas J JR; Olech, Andrew W; Ottesen, Reid T; Paulsberg, Nathan W; Pepe, John J; Ruppert, George S; Schroth, Lawrence A; Spila, Harry Sugrue, James B; Vargas, Michael; Vonau, Matthew F; Vonderheide, Keith; Vyverberg, Benjamin R; Walsh, Adam P; Watson, Jason A; Webb, Matthew W; Weeks, Blair D; Wenrich, Mark J; Zimmer Charles J III.

FINANCIAL SUMMARY

	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary
Revenues	58,801,777	18,333,004	2,324,982	1,849,878	20,660,709	3,573,311	36,378,118
Expenditures	57,827,717	18,136,862	3,073,887	21,219,285	17,329,663	4,072,006	12,788,835
Excess of Revenues Over/(Under) Expenditures	974,060	196,142	(748,905)	(19,369,407)	3,331,046	(498,695)	23,589,283
Transfers In/(Out)	930,980	-	144,020	-	(1,075,000)	-	-
Bond Proceeds	-	-	-	19,380,434	-	-	-
Other	-	-	55,261	-	3,482,944	43,156	-
Net Change in Fund Balance	1,905,040	196,142	(549,624)	11,027	5,738,990	(455,539)	23,589,283
Prior Year Fund Balance	24,316,491	19,603,949	11,354,671	124,657	64,597,840	6,606,341	171,792,665
Current Year Fund Balance	26,221,531	19,800,091	10,805,047	135,684	70,336,830	6,150,802	195,381,948

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, 2020.

Jeffrey T. Boundy, Village Treasurer

Attachment: Treasurers Report - 2020 (2020 Treasurer's Report (CA))

Consider a Resolution Approving a Security Deposit Reduction Request for the Fountaine Hill Subdivision

BACKGROUND:

On January 6, 2021, the Village Council accepted a public improvements security deposit in the amount of $86,075 to insure the completion of the public improvements for the Fountaine Hill Subdivision. The Developer has completed a portion of the public improvements, which were inspected and approved by the Village's Engineering Department. Therefore, the Petitioner is seeking approval of:

Authorization to reduce a public improvements' security deposit.

KEY ISSUES:

- The Petitioner has completed a portion of the public improvements, as outlined in their Subdivision Improvement Agreement and Final Engineering Plans, for Fountaine Hill Subdivision.
- The Petitioner has requested a letter of credit reduction of $48,015. The installed improvements include sanitary sewer, storm sewer, and water service extensions.
- The public improvements security deposit could be reduced by $48,015 to a remaining total of $38,060 and still cover the costs of the remaining improvements and the required one-year maintenance period.

ALTERNATIVES:

1. Authorize the reduction in the public improvements' security deposit.
2. Do not authorize the reduction in the public improvements' security deposit.

RECOMMENDATION:

Staff recommends that the amount of the public improvements' security deposit be reduced.

ACTION REQUIRED:

A motion to approve a resolution granting a reduction in the Public Improvements' security deposit for Fountain Hill Subdivision at 491 W. Helen Road.

ATTACHMENTS:

- Aerial Map - Fountaine Hill Subdivision
- RES Fountaine Hill - Security Deposit reduction
- Fontaine Hill LoC Reduction

491 W. Helen Road

Attachment: Aerial Map - Fountaine Hill Subdivision (Fountaine Hill - Security Deposit Reduction (CA))

RESOLUTION NO. _____

Resolution Authorizing a Reduction of Security for Fountaine Hill Subdivision, Pursuant to the Village of Palatine Municipal Code, Appendix B, Subdivisions, Section 9.02

WHEREAS, on the 6th day of January, 2021, Patrose LLC for good and valuable consideration agreed to install certain public improvements in the Fountaine Hil Subdivision; and

WHEREAS, pursuant to Section 9.02 of Appendix B of the Palatine Municipal Code, an owner or developer of a subdivision is required to deposit certain security or evidence thereof with the Village of Palatine to guarantee the installation of such public improvements; and

WHEREAS, in the matter of the Fountaine Hill Subdivision, located at 491 W. Helen Road, a Security Deposit in the amount of $86,075 was deposited with the Village of Palatine on the 6th day of January, 2021 to ensure the completion of the project improvements; and

WHEREAS, Patrose LLC has made application for a reduction of the letter of credit in the amount of $48,015; and

WHEREAS, an inspector with the Village's Engineering Department has inspected the public improvements and has found these improvements to have been satisfactorily completed.

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

SECTION 1: Approval pursuant to the Palatine Municipal

Attachment: RES Fountaine Hill - Security Deposit reduction (Fountaine Hill - Security Deposit Reduction (CA))

Code, Appendix B Section 9.02 be and is hereby granted for the public improvements having a value of $48,015.

SECTION 2: The letter of credit is hereby reduced to $38,060.

PASSED: This _____ day of _____, 2021.

AYES:_____ NAYS:_____ABSENT:_____PASS:_____

_____
Mayor

ATTESTED and FILED in the Office of the Village Clerk this _____ day of _____, 2021.

_____
Village Clerk

Attachment: RES Fountaine Hill - Security Deposit reduction (Fountaine Hill - Security Deposit Reduction (CA))

Fontaine Hill LOC
Engineer's estimate of Cost

ENGINEERS ESTIMATE OF COST					Reductions				
Item	**Quantity**	**Units**	**Unit Cost**	**Amount**	**Request 1**	**Request 2**	**Request 3**	**Request 4**	***Balance***
Onsite									
Sanitary Sewer, 8"	249	LF	$ 50.00	$ 12,450.00	$ 12,450.00				$ -
Manhole	2	EA	$ 1,500.00	$ 3,000.00	$ 3,000.00				$ -
Directional Bore	42	LF	$ 100.00	$ 4,200.00	$ 4,200.00				$ -
Sanitary Service, 6"	4	EA	$ 1,000.00	$ 4,000.00	$ 4,000.00				$ -
Water Service	4	EA	$ 1,500.00	$ 6,000.00	$ 6,000.00				$ -
Pavement Restoration	200	SY	$ 25.00	$ 5,000.00					$ 5,000.00
Curb & Gutter R&R	42	LF	$ 25.00	$ 1,050.00	$ 1,050.00				$ -
Sidewalk	1,350	SF	$ 3.00	$ 4,050.00					$ 4,050.00
Storm Sewer, 8"	225	LF	$ 25.00	$ 5,625.00	$ 5,625.00				$ -
Storm Sewer, 6" PERF.	155	LF	$ 20.00	$ 3,100.00					$ 3,100.00
Catchbasin, 24"	2	EA	$ 1,000.00	$ 2,000.00	$ 2,000.00				$ -
Volume Control Area	1	EA	$ 12,000.00	$ 12,000.00					$ 12,000.00
Dry Utility Sleeves	1	EA	$ 2,500.00	$ 2,500.00	$ 2,500.00				$ -
Silt Fence	1,000	LF	$ 2.50	$ 2,500.00	$ 2,500.00				$ -
Street Trees	8	EA	$ 350.00	$ 2,800.00	$ 2,800.00				$ -
		Sanitary Sewer Total		$ 70,275.00	$ 46,125.00	$ -	$ -	$ -	
Offsite									
Storm Sew 8" PVC SDR 26	119	LF	$ 25.00	$ 2,975.00	$ 2,975.00				$ -
Catchbasin 48"	1	EA	$ 2,500.00	$ 2,500.00	$ 2,500.00				$ -
Catchbasin, 24"	1	EA	$ 1,000.00	$ 1,000.00	$ 1,000.00				$ -
Connection to Inlet	1	EA	$ 750.00	$ 750.00	$ 750.00				$ -
Restoration	1	LS	$ 750.00	$ 750.00					$ 750.00
		Water Main Total		$ 7,975.00	$ 7,225.00	$ -	$ -	$ -	
		Grand Total		$ 78,250.00	$ 53,350.00	$ -	$ -	$ -	$ -

$1,173.75 Review Fees

LOC Summary

		Request 1	Request 2	Request 3	Request 4	
Onsite	$ 70,275.00	$ 46,125.00	$ -	$ -	$ -	$ 24,150.00
Offsite	$ 7,975.00	$ 7,225.00	$ -	$ -	$ -	$ 750.00
Total	$ 78,250.00					
10% Contingency	$ 7,825.00					$ 7,825.00 Release after 1 year maintenance perioc
LOC Amount	**$ 86,075.00**					
Reduction Amoun		**$ 53,350.00**	**$ -**	**$ -**	**$ -**	$ 24,900.00
10% Retention		$ 5,335.00	$ -	$ -	$ -	$ 5,335.00 Release after all public improvements are completed
Release amount		$ 48,015.00	$ -	$ -	$ -	***$38,060.00*** Current Amount that should be on hand
Release to Date			$ 48,015.00	$ 48,015.00	$ 48,015.00	

Attachment: Fontaine Hill LoC Reduction (Fountaine Hill - Security Deposit Reduction (CA))

Consider a Resolution Regarding the Review of Closed Session Minutes

BACKGROUND:
Pursuant to the requirements of the Open Meetings Act, public bodies are to periodically review closed session minutes and release any that are no longer considered to be confidential. On May 3, 2021, the Village Council met in closed session to review the Closed Session Minutes and determined that a need for confidentiality still exists for all Closed Session minutes on file.

ALTERNATIVES:
1) Approve the Resolution regarding review of Closed Session Minutes.
2) Amend the Resolution regarding review of Closed Session Minutes.

RECOMMENDATION:
The attached Resolution indicates that a need for confidentiality still exists for all unreleased Closed Session minutes, therefore no Closed Session Minutes will be released at this time.

ACTION REQUIRED:
Motion to approve the Resolution regarding the review of Closed Session Minutes.

ATTACHMENTS:

- Resolution Review Closed Session Min

RESOLUTION NO._____

A RESOLUTION
REGARDING CLOSED SESSION MINUTES

WHEREAS, The Mayor and Village Council of the Village of Palatine, have met from time to time in closed session for purposes authorized by the Illinois Open Meetings Act; and

WHEREAS, as required by the Act, the Village Council has kept written minutes of all such closed sessions; and

WHEREAS, pursuant to the requirements of 5ILCS 120/1 et seq., the Mayor and Village Council have met in closed session to review all Closed Session minutes.

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and Village Council of the Village of Palatine, Cook County, Illinois, as follows:

SECTION 1: The Mayor and Village Council have determined that a need for confidentiality still exists for all of the Closed Session Minutes on file, thus none of the Closed Session minutes will be released at this time.

SECTION 2: This Resolution shall be in full force and effect from and after its passage.

PASSED: This _____day of _____, 2021

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

APPROVED by me this _____day of _____, 2021

_____
Mayor of the Village of Palatine

ATTESTED and FILED in the office of the Village Clerk this
_____day of _____, 2021

_____
Village Clerk

Attachment: Resolution Review Closed Session Min (Review of Closed Session Minutes - May 2021 (CA))

Consider an Ordinance Granting a Special Use and Variations for a Detached Garage at 308 S. Benton Street

BACKGROUND:

The Petitioner is proposing to replace an existing detached 1-car garage, with a larger, 2-car detached garage, which exceeds both maximum height, lot coverage allowed, and encroaches into the minimum required setbacks. Therefore, the Petitioner is requesting approval of the following:

Special Use to permit an accessory structure to exceed the maximum height allowed of one story, not to exceed 15 feet at midpoint or the highest point of the principal structure.

Variation to permit an accessory structure to be located 2 feet from the side lot line, instead of the minimum required 5 feet and 6 feet from the primary structure instead of the minimum required 10 feet.

Variation to permit lot coverage to be 48%, instead of the maximum permitted 45%.

KEY ISSUES:

- The Subject Property is zoned R-2 Single-Family Residential. This property received setback relief in 2015 (O-138-15), which included a Variation for the existing garage to be set back 6 feet from the primary structure. The property is approximately 55 feet wide, which is substandard, when compared to the current R-2 minimum lot width of 75 feet for interior lots. Most of the lots in this Subdivision were platted in a similar manner.
- The Petitioner is requesting to remove an existing 1-car detached garage and replace it with a 2-car detached garage that is set back approximately 2 feet (2'-7.5") from the interior side property line (existing garage is non-conforming at 4 feet (4’ 8.4”). The proposed garage will maintain the existing setback of 6 feet from the primary structure; therefore a Variation is required.
- Additionally, the proposed garage is approximately 18 feet to the roof midpoint and approximately 22 feet at the highest point. Per Code, accessory structures have a maximum height of 15 feet to the midpoint of the roofline; therefore, a Special Use is required. The proposed floorplan indicates that the upper level of the garage will be for storage only. The proposed garage height is to allow a building design that mimics some elements of the home’s architecture.
- The building coverage meets Code at approximately 29% (35% is permitted).
- With the proposed garage, the lot coverage is now at 48% (approximately 45% previously). For R-2 properties, there is a maximum of 45%; therefore, a Variation is required. Note: this would eligible for an Administrative Variation; however, since it requires additional relief this being processed as a Standard Variation.

- The Petitioner has indicated that there are two adjacent properties that have garages that are similar in height to the proposed structure. However, relief was not granted for either of these structures. The construction documents do not appear to be available, but it appears as though these structures comply with the mean height of 15 feet requirement.
- The setback from the house of 6 feet was previously contemplated when the Petitioner completed the second story addition. Staff does not object to the proposed separation variation between structures. Nevertheless, Staff believes that the proposed garage could comply with the minimum 5-foot setback requirement from the side property line.
- The existing garage is a single-story and is setback 4.84 feet from the side property line. The new garage is 546 square feet versus the existing 308 square feet. Staff does not believe that the Petitioner has justified the setback reduction for the garage. Staff understands that in order to meet the setback requirement, additional lot coverage relief would be required and the garage would further encroach into the rear yard.

ALTERNATIVES:

1. Approve the Special Use and Variations for a detached garage
2. Do not approve the Special Use and Variations for a detached garage

RECOMMENDATION:

Public Hearing**:**	ZBA meeting on March 9, 2021
Residents testifying:	None.
Vote:	The ZBA voted 4-2 to approve the Special Use and Variations for a detached garage. Nevertheless, Staff recommends denial of the requested side yard setback reduction and action at the Village Council's discretion for the Special Use for the garage height.

ACTION REQUIRED:
A motion to approve the ordinance granting a Special Use and Variations for a detached garage at 308 S. Benton Street.

Palatine Fire Department Promotional Badge Pinning Ceremony

As a result of the recent retirement of Chief Scott Andersen, the Village Manager has appointed Patrick Gratzianna to the position of Fire Chief. Chief Gratzianna is present tonight for the pinning of his new badge.

Chief Gratzianna started with the Village's Fire Department in 1995 and was promoted to Lieutenant in 2004, Captain in 2008, Battalion Chief in 2011, and Deputy Chief in 2012.

Chief Gratzianna obtained his Fire Science and Bachelor Degrees during these years of service and in 2018 attained the Chief Fire Officer Certification through the IL State Fire Marshal's Office. He also served on the Fire Department's HazMat Team and is currently the Secretary/Treasurer of MABAS Division 1.