



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 16, 2022

Regular Meeting

7:00 PM

I. ROLL CALL

II. PLEDGE TO THE FLAG

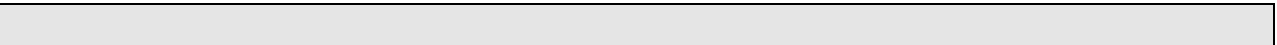
III. APPROVAL OF MINUTES

1. Village Council & Committee of the Whole - Regular Meeting - May 9, 2022

IV. MAYOR'S REPORT

1. As Submitted

V. RECESS TO THE COMMITTEE OF THE WHOLE



VI. COMMITTEE OF THE WHOLE

A. POLICE POLICY & CODE SERVICES COMMITTEE

BRAD HELMS, CHAIRMAN

1. Consider an Ordinance Granting a Special Use to Permit a Restaurant (Bacci Pizza) to Operate with a Local Liquor License at 1116 - 1120 W. Northwest Highway (Council District: One)
2. As Submitted

B. INFRASTRUCTURE & ENVIRONMENT COMMITTEE

SCOTT LAMERAND, CHAIRMAN

1. Consider a Motion to Approve a Road Salt Purchase Through the State of Illinois Purchasing Cooperative
2. Consider a Motion to Extend the Contract for 2022-2025 Snow and Ice Control Services for Downtown Palatine, Metra Train Station, Ground Level of the Gateway Center, and Arterial Sidewalks

3. Consider Appropriation of Funds and Award of Contracts for Cedar and Elm Reconstruction (Council District: Two)

- A. Consider a Resolution Appropriating Rebuild Illinois Funds for Construction Engineering Services for the Reconstruction of Cedar Street and Elm Street
 - B. Consider a Resolution Appropriating Rebuild Illinois Funds for the Reconstruction of Cedar Street and Elm Street
 - C. Consider a Motion Approving an Agreement with BLA, Incorporated for Construction Engineering Services for the Cedar Street and Elm Street Improvements Project
 - D. Consider a Motion to Award a Contract for the Cedar Street and Elm Street Improvements Project
4. Consider an Ordinance Granting a Variation from Chapter 16 Rights-of-Way of the Village's Code of Ordinances to Allow Commonwealth Edison to Install Three New Mounted Re-Closers in the Baldwin Road and Dundee Road Right-of-Ways
5. Consider a Motion to Approve Change Order #1 for the 2022 Water Main Replacement Contract 3 Project
6. As Submitted

C. BUSINESS FINANCE & BUDGET COMMITTEE

TIM MILLAR, CHAIRMAN

- 1. Consider a Motion to Accept and Place on File the Annual Comprehensive Financial Report for the Year Ended December 31, 2021
- 2. Consider an Ordinance Authorizing the Village Manager to Dispose of Excess Vehicles and Equipment
- 3. As Submitted

D. ADMINISTRATION, TECHNOLOGY & COMMUNITY HEALTH COMMITTEE

GREG SOLBERG, CHAIRMAN

- 1. Consider a Discussion Regarding Potential Amendments to the Village of Palatine's Zoning Ordinance Regarding Notice Requirements and Review Processes
- 2. As Submitted

E. COMMUNITY & ECONOMIC DEVELOPMENT COMMITTEE*KOLLIN KOZLOWSKI, CHAIRMAN*

1. As Submitted

F. FIRE POLICY & COMMUNITY INFORMATION COMMITTEE*DOUG MYSLINSKI, CHAIRMAN*

1. As Submitted

VII. RECONVENE THE VILLAGE COUNCIL MEETING**VIII. CONSENT AGENDA**

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

1. Consider a Motion to Approve 2022 Warrant #10
2. Consider an Ordinance Granting a Special Use to Permit a Restaurant (Bacci Pizza) to Operate with a Local Liquor License at 1116 - 1120 W. Northwest Highway (Council District: One)
3. Consider a Motion to Approve a Road Salt Purchase Through the State of Illinois Purchasing Cooperative
4. Consider a Motion to Extend the Contract for 2022-2025 Snow and Ice Control Services for Downtown Palatine, Metra Train Station, Ground Level of the Gateway Center, and Arterial Sidewalks
5. Consider a Resolution Appropriating Rebuild Illinois Funds for Construction Engineering Services for the Reconstruction of Cedar Street and Elm Street (Council District: Two)
6. Consider a Resolution Appropriating Rebuild Illinois Funds for the Reconstruction of Cedar Street and Elm Street (Council District: Two)
7. Consider a Motion Approving an Agreement with BLA, Incorporated for Construction Engineering Services for the Cedar Street and Elm Street Improvements Project (Council District: Two)
8. Consider a Motion to Award a Contract for the Cedar Street and Elm Street Improvements Project (Council District: Two)

9. Consider an Ordinance Granting a Variation from Chapter 16 Rights-of-Way of the Village's Code of Ordinances to Allow Commonwealth Edison to Install Three New Mounted Re-Closers in the Baldwin Road and Dundee Road Right-of-Ways
10. Consider a Motion to Approve Change Order #1 for the 2022 Water Main Replacement Contract 3 Project
11. Consider a Motion to Accept and Place on File the Annual Comprehensive Financial Report for the Year Ended December 31, 2021
12. Consider an Ordinance Authorizing the Village Manager to Dispose of Excess Vehicles and Equipment
13. Consider a Motion to Accept and Place on File the Annual Treasurer's Report for Calendar Year 2021
14. Consider an Ordinance Decreasing the Number of Class G (Beer-Wine) Liquor Licenses by One for Tievoli Pizza Bar Located at 44 W. Palatine Road (Council District: Six)
15. Consider an Ordinance Approving a Special Use Transfer to Permit the Continued Operation of the Papa John's Pizza Restaurant at 859 N. Quentin Road (Council District: One)

IX. REPORTS OF STANDING COMMITTEE

A. POLICE POLICY & CODE SERVICES COMMITTEE

BRAD HELMS, CHAIRMAN

1. As Submitted

B. INFRASTRUCTURE & ENVIRONMENT COMMITTEE

SCOTT LAMERAND, CHAIRMAN

1. As Submitted

C. BUSINESS FINANCE & BUDGET COMMITTEE

TIM MILLAR, CHAIRMAN

1. As Submitted

D. ADMINISTRATION, TECHNOLOGY & COMMUNITY HEALTH COMMITTEE

GREG SOLBERG, CHAIRMAN

1. As Submitted

E. COMMUNITY & ECONOMIC DEVELOPMENT COMMITTEE

KOLLIN KOZLOWSKI, CHAIRMAN

1. As Submitted

F. FIRE POLICY & COMMUNITY INFORMATION COMMITTEE

DOUG MYSLINSKI, CHAIRMAN

1. As Submitted

X. REPORTS OF THE VILLAGE OFFICERS

A. VILLAGE MANAGER

1. As Submitted

B. VILLAGE CLERK

1. As Submitted

C. VILLAGE ATTORNEY

1. As Submitted

XI. CLOSED SESSION AS REQUIRED

XII. RECOGNITION OF AUDIENCE

XIII.ADJOURNMENT



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

VILLAGE COUNCIL & COMMITTEE OF THE WHOLE

MINUTES

MAY 9, 2022

Regular Meeting

7:00 PM

I. ROLL CALL – Time: 7:00 PM

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

Also Present:

Village Clerk Marg Duer, Village Manager Reid Ottesen, Deputy Village Manager Hadley Skeffington-Vos, Village Attorney Patrick Brankin, Director of Community Development Mike Jacobs, Director of Planning & Zoning Ben Vyverberg, Director of Public Works Matt Barry, Police Chief Dave Daigle, Fire Chief Patrick Gratziana, IT Director Larry Schroth and Director of Finance Paul Mehning

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

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

III. APPROVAL OF MINUTES – Time: 7:00 PM

- Village Council & Committee of the Whole - Regular Meeting - May 2, 2022 - **Accepted**

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

Minutes Acceptance: Minutes of May 9, 2022 7:00 PM (APPROVAL OF MINUTES)

IV. MAYOR'S REPORT

1. As Submitted -

Mayor Schwantz announced upcoming events:

Thursday, May 12: 5PM-8PM
Mindfulness & Merlot Wine Tasting
Palatine Township Senior Center

V. RECESS TO THE COMMITTEE OF THE WHOLE

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

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

VI. COMMITTEE OF THE WHOLE**A. POLICE POLICY & CODE SERVICES COMMITTEE – Time: 7:01 PM**

BRAD HELMS, CHAIRMAN

1. 44 W. Illinois Avenue (Council District: Two)

The Motion was to approve both Items A. and B.

Planning & Zoning Director Ben Vyverberg presented Chirag Patel's request for a Special Use to operate an upscale Armanetti's package liquor store in the previous J.J. Pepper's 3,500 square foot space, vacant for 10 years. Petitioner proposes to remodel interior, improve façade, repair parking lot, and add landscaping. At the April 12 Public Hearing, three residents favored the proposal and two written objections were received. The ZBA voted unanimously to approve the Special Use and Staff concurs.

Petitioner Chirag Patel is applying for a Class B Liquor License. Staff supports the request.

Discussion ensued regarding limited signage. An existing sign on the east side of the building is allowed by code. Village manager Reid Ottesen stated that our License limits signage to 50% of the window. Conditions can be modified.

Rick Heidner, center owner for 30 years, stated the improvements will be immediate within the month, if approved.

Chirag Patel, Morton Grove; Cory Kelly, Schaumburg; designer and builder,

Hashit Patel, Morton Grove, manager, addressed the Council.

Councilman Lamerand repeated that we do not want signs in the windows as this is in the middle of a residential area. Kelly stated it will look more like a bar with a few signs. There is a benefit to have some signage. Councilman Lamerand noted the Donkey Inn does not have signs in the windows. Ottesen stated he would share plans with the Council. He stressed that it is in a residential area and can come back before the Council before occupancy is issued.

Patel stated they will have tastings in future. Ottesen noted a separate license for tastings is required.

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

- A. Consider an Ordinance Granting a Special Use for a Package Liquor Store at 44 W. Illinois Avenue - **Approved** (Council District: Two)
 - B. Consider an Ordinance Increasing the Number of Class B - Package Liquor Store Licenses by One for U Zara, Inc. (D/B/A Armanetti Beer-Wine-Spirits) at 44 W. Illinois Avenue - **Approved** (Council District: Two)
2. As Submitted -
- Nothing was submitted.

B. ADMINISTRATION, TECHNOLOGY & COMMUNITY HEALTH COMMITTEE – Time:

7:11 PM

GREG SOLBERG, CHAIRMAN

- 1. Authorize the Village Manager to Execute a Contract with SDI Presence, LLC for an Information Technology Strategic Plan - **Approved**

IT Director Larry Schroth recommended entering into a contract with SDI Presence, LLC. SDI to complete an IT Strategic Plan before 2023, to help identify and align major projects, review current infrastructure to ensure it meets current and future needs, to determine if staffing levels and contract expertise is sufficient, to review operating policies, and to provide governance for IT activities. Staff recommends authorizing the Village Manager to execute a contract, not to exceed \$50,000 with SDI for an IT Strategic Plan.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Jim Schwantz, Mayor
SECONDER:	Greg Solberg, District 4 Councilman
AYES:	Schwantz, Millar, Lamerand, Myslinski, Solberg, Kozlowski, Helms

2. As Submitted -

Nothing was submitted.

C. BUSINESS FINANCE & BUDGET COMMITTEE – Time: 7:13 PM

TIM MILLAR, CHAIRMAN

1. As Submitted -

Nothing was submitted.

D. COMMUNITY & ECONOMIC DEVELOPMENT COMMITTEE – Time: 7:13 PM

KOLLIN KOZLOWSKI, CHAIRMAN

1. As Submitted -

Nothing was submitted.

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

DOUG MYSLINSKI, CHAIRMAN

1. As Submitted -

Nothing was submitted.

F. INFRASTRUCTURE & ENVIRONMENT COMMITTEE – Time: 7:13 PM

SCOTT LAMERAND, CHAIRMAN

1. As Submitted -

Nothing was submitted.

VII. RECONVENE THE VILLAGE COUNCIL MEETING – Time: 7:13 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:	Tim Millar, District 1 Councilman
AYES:	Millar, Lamerand, Myslinski, Solberg, Kozlowski, Helms

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:	Doug Myslinski, District 3 Councilman
AYES:	Millar, Lamerand, Myslinski, Solberg, Kozlowski, Helms

1. Consider an Ordinance Granting a Special Use for a Package Liquor Store at 44 W. Illinois Avenue - **Approved** (Council District: Two)

Ordinance #O-43-22

2. Consider an Ordinance Increasing the Number of Class B - Package Liquor Store Licenses by One for U Zara, Inc. (D/B/A Armanetti Beer-Wine-Spirits) at 44 W. Illinois Avenue - **Approved** (Council District: Two)

Ordinance #O-44-22

3. Authorize the Village Manager to Execute a Contract with SDI Presence, LLC for an Information Technology Strategic Plan - **Approved**
4. Consider a Resolution Releasing the Dagan Park Estates Public Improvement Security Deposit - **Adopted by Roll Call** (Council District: One)

Resolution #R-12-22

IX. REPORTS OF STANDING COMMITTEE

A. ADMINISTRATION, TECHNOLOGY & COMMUNITY HEALTH COMMITTEE

GREG SOLBERG, CHAIRMAN

1. As Submitted -

No Report

B. BUSINESS FINANCE & BUDGET COMMITTEE

TIM MILLAR, CHAIRMAN

1. As Submitted -

No Report

C. COMMUNITY & ECONOMIC DEVELOPMENT COMMITTEE*KOLLIN KOZLOWSKI, CHAIRMAN*

1. As Submitted -

No Report

D. FIRE POLICY & COMMUNITY INFORMATION COMMITTEE*DOUG MYSLINSKI, CHAIRMAN*

1. As Submitted -

No Report

E. INFRASTRUCTURE & ENVIRONMENT COMMITTEE*SCOTT LAMERAND, CHAIRMAN*

1. As Submitted -

No Report

F. POLICE POLICY & CODE SERVICES COMMITTEE*BRAD HELMS, CHAIRMAN*

1. As Submitted -

No Report

X. REPORTS OF THE VILLAGE OFFICERS**A. VILLAGE MANAGER**

1. As Submitted -

No Report

B. VILLAGE CLERK

1. As Submitted -

No Report

C. VILLAGE ATTORNEY

1. As Submitted -

No Report

XI. CLOSED SESSION AS REQUIRED

No Closed Session requested.

XII. RECOGNITION OF AUDIENCE – Time: 7:14 PM

No one came forward.

XIII. ADJOURNMENT – Time: 7:15 PM

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

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

SUBMITTED BY:

Margaret R. Duer
Village Clerk

Minutes Acceptance: Minutes of May 9, 2022 7:00 PM (APPROVAL OF MINUTES)

Consider an Ordinance Granting a Special Use to Permit a Restaurant (Bacci Pizza) to Operate with a Local Liquor License at 1116 - 1120 W. Northwest Highway

BACKGROUND:

The Petitioner, Bacci Pizza, received Special Use approval to open a restaurant with liquor service and a parking variation in December, 2020. Per Code, Special Uses expire after one year if a building permit has not been issued or the Special Use is not extended. While the parking variation and approved liquor license remain active, the Special Use expired in 2021. Therefore, the Petitioner is requesting approval of the following:

Special Use to permit a restaurant to operate with a local liquor license.

KEY ISSUES:

- The Subject Property, zoned Planned Development (Hidden Cove Subdivision), was annexed in 1989. The tenant space is approximately 2,700 square feet and is currently vacant. The building is approximately 10,800 total square feet. The current occupants include a salon, health club, and veterinarian office.
- The Petitioner currently has nine existing pizzeria restaurants in the Chicago area and the proposed would be the tenth.
- The proposed hours of operation are: Sunday - Thursday 10 AM - 11 PM and Friday - Saturday 10 AM - 1 AM
- The Petitioner indicates there will be 10-15 employees and 40 seats. The business plan indicates that approximately 75% of the business will be take-out.
- The tenant space, approximately 2,700 square feet, requires 27 parking spaces. With the addition of the restaurant, 54 spaces are required and 39 spaces are provided at the center. Nevertheless, the previous variation remains active for the 39 parking spaces.

ALTERNATIVES:

1. Approve the Special Use for a restaurant with a local liquor license.
2. Do not approve the Special Use for a restaurant with a local liquor license.

RECOMMENDATION:

Public Hearing:	ZBA meeting on May 10, 2022
Residents testifying:	One: Dumpster location questions/garbage maintenance. The Petitioner confirmed that the restaurant would be a good neighbor and mindful of the adjacent residential properties.
Vote:	The ZBA voted unanimously to approve a Special Use to permit a restaurant with a local liquor license and Staff concurs.

ACTION REQUIRED:

A motion to approve the Ordinance granting a Special Use to permit a restaurant at 1116 -1120 W. Northwest Highway.

ATTACHMENTS:

- Aerial Map
- ORD SU 1116-1120 W Northwest Hwy
- EXHIBIT - Business Plan
- EXHIBIT - Floor Plan
- ZBA materials
- Draft ZBA Minutes 5-11-22

1116-1120 W Northwest Highway

6.A.1.a

VILLAGE OF
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1196 W

1201 W

1204 W

W NORTHWEST HWY

N COVE DR

N STERLING AV

N MORRISON AV

N AUGUSTUS CT

W COLF

0 125 250
1 in. = 110 ft. Feet

1160 W



ORDINANCE NO. _____

**AN ORDINANCE GRANTING A SPECIAL USE
1116-1120 W. NORTHWEST HIGHWAY**

WHEREAS, pursuant to a petition and public May 10, 2022, of which public notice was given as required by law, the Zoning Board of Appeals of the Village of Palatine, in accordance with the Zoning Ordinance of the Village of Palatine, in such case made and provided, has held such public hearing and reported their findings relative to a request for a Special Use to permit a restaurant pursuant to Section 11.02 (d)(19) of the Palatine Zoning Ordinance, on the following legally described property:

Lot 11 in Hidden Cove, being a subdivision of the East two hundred fifty (250) feet of the West two-thirds (2/3) of the Southwest quarter of the Southeast quarter of Section 9, Township 42 North, Range 10, East of the Third Principal Meridian, according to the plat thereof recorded May 31, 1990 as Document No. 98254792, in Cook County, Illinois.

Commonly known as 1116-1120 W. Northwest Hwy (02-09-402-041).

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:

Attachment: ORD SU 1116-1120 W Northwest Hwy (1116-1128 W Northwest Hwy - Bacci Pizza)

SECTION 1: Special Use to permit a restaurant pursuant to Section 11.02 (d)(19) of the Palatine Zoning Ordinance, is hereby granted, subject to the following condition(s):

1. The Special Use shall substantially conform to the floor plan and business plan submitted by the petitioner on 10/28/2019, except as such plan 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 _____, 2022

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

APPROVED by me this _____ day of _____, 2022

Mayor of the Village of Palatine

ATTESTED and FILED in the office of the Village Clerk this
_____ day of _____, 2022

Village Clerk

Bacci Pizzeria of Palatine:

- Hours of Operation: Sunday to Thursday 10am 11pm Friday/Saturday 10am 1am
- Employees 10-15 approximately
- Indoor seating for 40
- Menu will be similar to other Bacci locations (baccipizza.com)
- Estimated 100 customers per day
- 75% Estimated Revenue will be takeout or delivery

-----Original Message-----

From: Pash Didiana <pdidiana@baccipizza.com>

Sent: Monday, January 11, 2021 11:53 AM

To: Lyn Bremanis <LBremanis@palatine.il.us>

Cc: george sinnis

Subject: Bacci pizza

Hello Lyn,

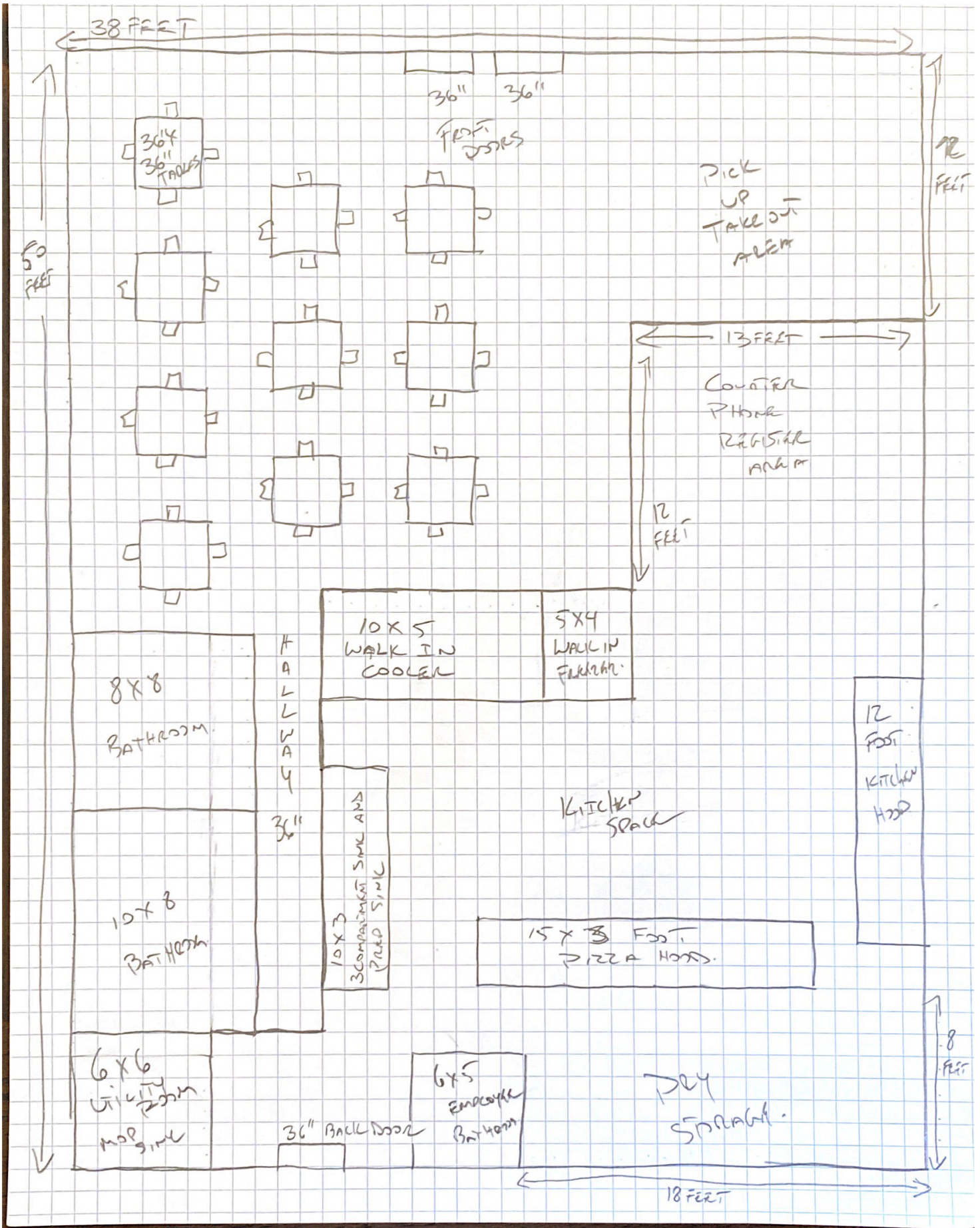
Per the meeting we attended, we will make sure all deliveries go through northwest highway to avoid driving in the residential area.

Regards

Pasquale Di Diana

Sent from my iPhone

Attachment: EXHIBIT - Business Plan (1116-1128 W Northwest Hwy - Bacci Pizza)



Attachment: EXHIBIT - Floor Plan (1116-1128 W Northwest Hwy - Bacci Pizza)

**VILLAGE OF PALATINE
Zoning Board of Appeals**

SCHEDULED 05/10/22 07:00 PM

CASE STAFF STATEMENT (ID # 7541)

1116-1128 W Northwest Highway

TO: Palatine Zoning Board of Appeals
Jan Wood, Chair

FROM: Lyn Bremanis

PETITIONER: Pasquale Di Diana, Bacci Pizzeria

CASE NUMBER: 22-15

ADDRESS: 1116-1120 W. Northwest Highway

PROPOSAL:

Special Use to permit a restaurant to operate with a local liquor license pursuant to Section 11.02 (d)(19) of the Palatine Zoning Ordinance.

<u>LOCATION:</u> 1116-1120 W. Northwest Hwy District 1 (Millar)	<u>CURRENT ZONING:</u> P- Planned Development
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SURROUNDING CONDITIONS:

North:	P - Planned Development Hidden Cove Subdivision
South:	P - Planned Development Townhomes of Oakridge
East:	P - Planned Development Sutton Park Place Subdivision
West:	P - Planned Development Countryside

BACKGROUND:

The Petitioner was approved for a Special Use to open a restaurant with liquor service and a parking variation in December of 2020. Per Code, the Special Use expires after 1 year without any activity, issuance of a building permit, or extension of the Special Use. While the parking variation is still valid, the Special Use did expire therefore the Petitioner is requesting the following:

Special Use to permit a restaurant to operate with a local liquor license.

SITE ANALYSIS:

- The Subject Property is zoned Planned Development, Hidden Cove Subdivision annexed into the Village in 1989. The proposed tenant space is approximately 2,700 square feet and is currently vacant. The building is approximately 10,800 total square feet. The current building occupants include a salon, health club and veterinarian office.

Attachment: ZBA materials (1116-1128 W Northwest Hwy - Bacci Pizza)

Case Staff Statement (ID # 7541)
Meeting of May 10, 2022

- Per Ordinance #O-172-89, The Cove Center follows the B-1 district use standards and use list. Thus, a Special Use is required for the restaurant.
- The Petitioner currently has nine existing pizzeria restaurants in the Chicagoland area, and this would be their 10th location.
- The proposed hours of operation are:
 - Sunday - Thursday 10 AM - 11 PM
 - Friday - Saturday 10 AM - 1 AM
- The Petitioner indicates there will be 10-15 employees and 40 seats.
- The menu is attached and it is indicated that approximately 75% of the business will be take-out.
- The Petitioner has applied for a liquor license.
- The floor plan indicates 40 seats. The tenant space is approximately 2,700 square feet, which requires 27 parking spaces, as the 1/100 ratio is the more restrictive. With the addition of the restaurant, 54 spaces are required and 39 spaces are provided at the center. The previous variation is still in place to allow for the 39 spaces.

DEPARTMENTAL REVIEWS:

Community Services	No Issues Identified
Engineering	No Issues Identified
Environmental Health	No Issues Identified
Fire Prevention	No Issues Identified
Public Works	N/A
Police	N/A

STANDARDS FOR SPECIAL USE: Since this Petition is not for a use publicly operated or traditionally affected with the public interest, those standards under Section 14.05 D (2) and (3) are applicable. Specifically, the Petitioners must show that the Special Use, if granted, will be operated in a manner consistent with the public health, safety, and welfare, and that the Special Use will not have a negative impact on the value of surrounding properties. The Petition for a Special Use is attached, and the Petitioners have attempted to address the required standards.

STAFF RECOMMENDATION:

The proposed Special Use was approved in 2020 along with a parking variation. Due to

Case Staff Statement (ID # 7541)
Meeting of May 10, 2022

no activity, the Special Use expired in December of 2021 however, the parking variation remains in place. Petitioner is requesting a new Special Use with no changes from the previous approval. Therefore, Staff recommends the approval of the Special Use, subject to the following condition:

1. The Special Use shall substantially conform to the floor plan and business plan submitted by the petitioner as attached, except as such plan may be changed to conform to Village Codes and Ordinances.

ATTACHMENTS:

- Aerial Map
- Application
- Plat of Survey
- Business Plan
- Menu
- Floor Plan
- Public Notice

1116-1120 W Northwest Highway

6.A.1.e

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PALATINE

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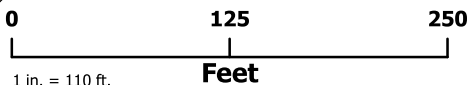
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Attachment: ZBA materials (1116-1128 W Northwest Hwy - Bacci Pizza)



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) <u>PASQUALE DI DIANA</u>		Business Name (if applicable) <u>BACCI PIZZERIA</u>		
	Subject Property Address <u>1106 - 1128 W. NORTHWEST HIGHWAY PALATINE 60067</u>				
	AUTHORIZED AGENT (if applicable) <u>YOUNG EUN</u>		Business Name (if applicable)		
	Address <u>838 W. GILBERT RD.</u>		City/State/Zip Code <u>PALATINE, IL 60067</u>		
	Telephone <u>630-518-5197</u>	Fax	Email		
	Relationship to Petitioner (contractor, architect, etc.) <u>LANDLORD</u>				
	TYPE OF APPLICATION (check one) ☐ Special Use ☐ Special Use Amendment ☐ Variation				
	Existing Zoning District		Existing Land Use		Proposed Land Use
	Generally describe your request: <u>WE WOULD LIKE TO OPERATE AN ITALIAN PIZZA</u> <u>RESTAURANT WITH TAKE OUT, DELIVERY AND DINING</u>				

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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 aeriels)
- ☐ 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

WE BELIEVE THE NEARBY RESIDENTS AND PALATINE COMMUNITY
WILL APPRECIATE OUR DELICIOUS FOOD AT AFFORDABLE
PRICES

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

WE OWN AND OPERATE SIX STORES IN THE CHICAGO AND
AREA, AND ENSURE WE WILL USE ALL THE SAFETY AND HEALTH
PROTOCOLS AS WE DO AT ALL OF OUR OTHER PLACES

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

WE BELIEVE THAT WE CAN ONLY BE A BENEFIT TO THE
COMMUNITY, AND IN NO WAY AFFECT PROPERTY VALUE IN
A NEGATIVE WAY

4. With respect to live entertainment uses, the use shall not:

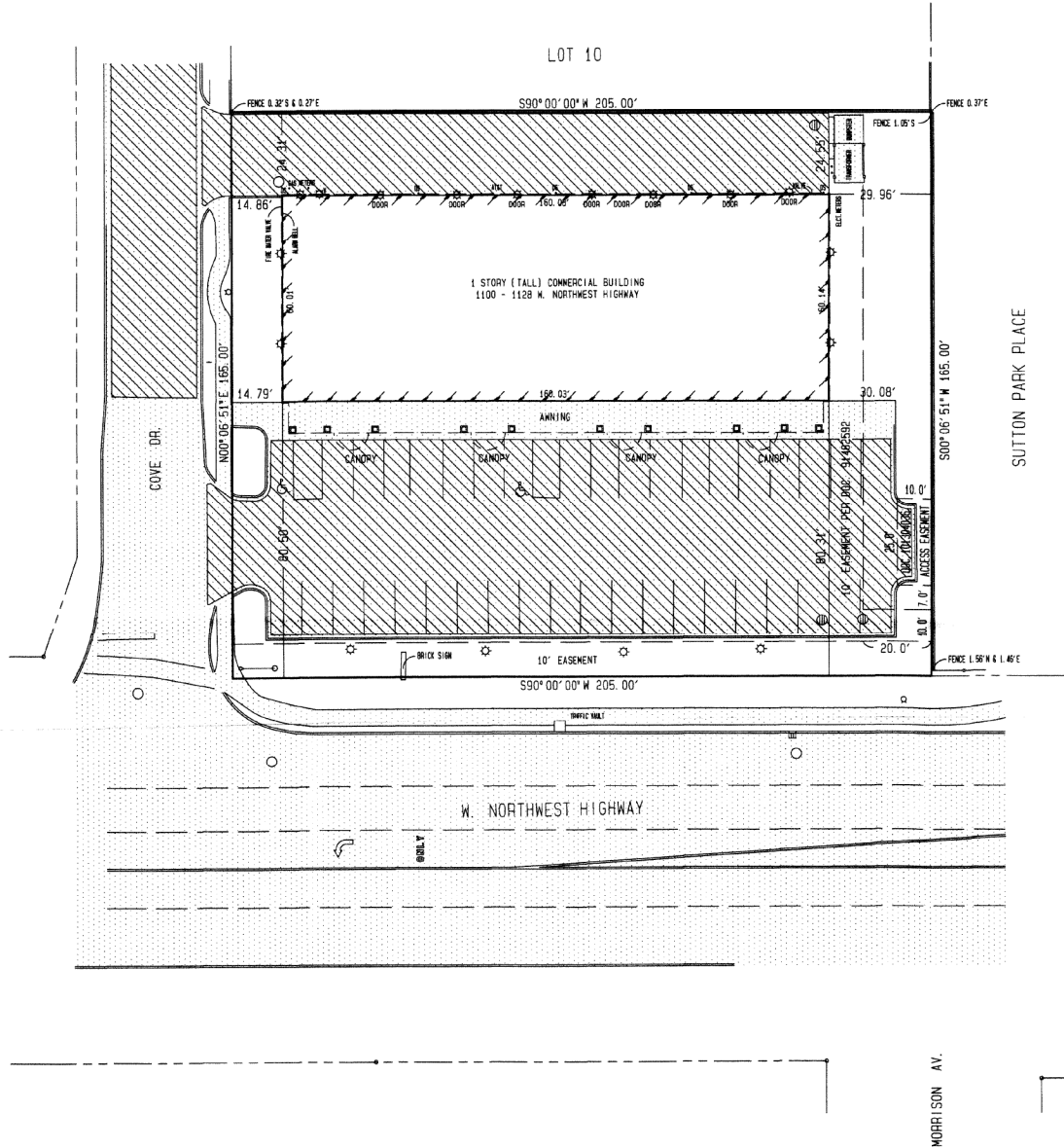
- a. Produce noise levels so great as to constitute an unreasonable interference for persons outside the confines of the establishment
- b. Impose undue health, sanitation or safety burdens on the village
- c. Create excessive demands on the Village of Palatine Police Department
- d. Be of a nature otherwise prohibited by law or village ordinance

5. For fence standards, see Section 14.05 of the Palatine Zoning Ordinance

LAND TITLE SURVEY

Order No. 2015474

LOT 11 IN HIDDEN COVE, BEING A SUBDIVISION OF THE EAST 250 FEET OF THE WEST 2/3 OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 9, TOWNSHIP 42 NORTH, RANGE 10, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED MAY 21, 1990 AS DOCUMENT NO. 90254792, IN COOK COUNTY, ILLINOIS.



LEGEND
LIMITS OF BUILDING -
R - RECORD
M - MEASURED
D - DEED
● - FOUND IRON PIPE
○ - SET IRON PIPE
○ - HYDRANT
★ - LIGHT
CONCRETE -
ASPHALT -

LDI LAND DIVISIONS, Inc.
Professional Surveying Services
P.O. Box 836
West Dundee, Illinois 60118
(847) 841-8305 (847) 581-9171
Fax (847) 581-9193
EMAIL LANDDIVISIONS@AOL.COM

GENERAL NOTES:

- THE LEGAL DESCRIPTION, EASEMENTS AND BUILDING LINES SHOWN HEREON ARE PER TITLE COMMITMENT PREPARED BY ATTORNEYS' TITLE GUARANTY FUND, INC. KNOWN AS COMMITMENT NO. 190168203995 WITH AN EFFECTIVE DATE OF JUNE 29, 2020.
- NOTE: UTILITY INFORMATION SHOWN IS BASED ON VISIBLE SURFACE EVIDENCE ONLY. WARNING: BEFORE BEGINNING ANY CONSTRUCTION CONTACT DIGGER FOR UTILITY STAKING AT J.U.L.I.E. AT 1-800-692-0123.
- UTILITY LETTERS WERE NOT PROVIDED BY CLIENT FOR OUR REVIEW THUS INFORMATION CONTAINED THEREIN HAS NOT BEEN SHOWN.
- EASEMENT PROVISIONS PER SCHEDULE B SECTION 11 SPECIAL EXCEPTIONS OF ATTORNEYS' TITLE GUARANTY FUND, INC. COMMITMENT NO. 190168203995.

EXCEPTION 1 - 5	DO NOT PERTAIN TO MATTERS OF SURVEY
EXCEPTION 4	DO NOT PERTAIN TO MATTERS OF SURVEY
EXCEPTION 5 - 6	APPLIES AND AFFECTS AS SHOWN ON PLAT
EXCEPTION 7	APPLIES AND AFFECTS AS SHOWN ON PLAT
EXCEPTION 8	DOES NOT PERTAIN TO MATTERS OF SURVEY
EXCEPTION 9	APPLIES AND AFFECTS AS SHOWN ON PLAT
EXCEPTION 10	APPLIES AND AFFECTS AS SHOWN ON PLAT
EXCEPTION 11 - 12	DO NOT PERTAIN TO MATTERS OF SURVEY
EXCEPTION 13	APPLIES AND AFFECTS AS SHOWN ON PLAT
EXCEPTION 14 - 20	DO NOT PERTAIN TO MATTERS OF SURVEY
EXCEPTION 21	APPLIES AND AFFECTS AS SHOWN ON PLAT

TO: ATTORNEYS' TITLE GUARANTY FUND, INC. FOR COMMITMENT NO. 190168203995
ARTA & LEONARD, L.L.C. AN ILLINOIS LIMITED LIABILITY COMPANY
PEOPLES BANK, IT'S SUCCESSORS AND/OR ASSIGNS

THIS IS TO CERTIFY THAT THIS MAP OR PLAT AND THE SURVEY ON WHICH IT IS BASED WERE MADE IN ACCORDANCE WITH THE 2016 MINIMUM STANDARD DETAIL REQUIREMENTS FOR ALTA/NSPS LAND TITLE SURVEYS, JOINTLY ESTABLISHED AND ADOPTED BY ALTA AND NSPS.

AND INCLUDES ITEMS 2, 4, 7a, 8, 9, 11 & 16 OF TABLE "A" THEREOF

THE FIELD WORK WAS COMPLETED ON: APRIL 20, 2020.
DATE ISSUED: MAY 15, 2020. REVISED JULY 16, 2020.

COURTNEY M. SHROPSHIRE IVE PLS 035029783
MY LICENSE EXPIRES NOVEMBER 30, 2020

Bacci Pizzeria of Palatine:

- Hours of Operation: Sunday to Thursday 10am 11pm Friday/Saturday 10am 1am
- Employees 10-15 approximately
- Indoor seating for 40
- Menu will be similar to other Bacci locations (baccipizza.com)
- Estimated 100 customers per day
- 75% Estimated Revenue will be takeout or delivery

-----Original Message-----

From: Pash Didiana <pdidiana@baccipizza.com>

Sent: Monday, January 11, 2021 11:53 AM

To: Lyn Bremanis <LBremanis@palatine.il.us>

Cc: george sinnis

Subject: Bacci pizza

Hello Lyn,

Per the meeting we attended, we will make sure all deliveries go through northwest highway to avoid driving in the residential area.

Regards

Pasquale Di Diana

Sent from my iPhone

Attachment: ZBA materials (1116-1128 W Northwest Hwy - Bacci Pizza)

\$5 OFF
ANY ORDER OF
\$25 OR MORE



9607 LAWRENCE • 847.678.2000
Must mention coupon when ordering. Limit one coupon per customer per order. Limited time offer.

FREE WINGS

WITH ANY PIZZA
(Call Store for Details)



9607 LAWRENCE • 847.678.2000
Must mention coupon when ordering. Limit one coupon per customer per order. Limited time offer.

\$10 OFF
ANY ORDER OF
\$50 OR MORE



9607 LAWRENCE • 847.678.2000
Must mention coupon when ordering. Limit one coupon per customer per order. Limited time offer.

FREE
JUMBO SLICE
ANY ORDER OF
\$20 OR MORE



9607 LAWRENCE • 847.678.2000
Must mention coupon when ordering. Limit one coupon per customer per order. Limited time offer.

FREE
DELIVERY



9607 LAWRENCE • 847.678.2000
Must mention coupon when ordering. Limit one coupon per customer per order. Limited time offer.

Packet Pg. 30

BACCI PARTY PACKS

Feeds 20-25 People

PARTY PACK #1

- Two (2) 30" Jumbo Cheese Pizzas

\$59.95

PARTY PACK #2

- Two (2) 30" Jumbo Cheese Pizzas
- 60 BBQ or Hot Wings

\$99.95

PARTY PACK #3

- Two (2) 30" Jumbo Cheese Pizzas
- Large Pan of Pasta Spaghetti, Mostaccioli or Rigatoni with Marinara
- Small Pan Tossed Salad
- Homemade Bread

\$109.95

PARTY PACK #4

- 5 lbs. Bacci Beef
- 5 lbs. Italian Sausage
- 12 - 6" Links Cut in Half
- 6 Loaves French Bread Cut in 3"
- 1 Pint Sweet Peppers
- 1 Pint Hot Giardiniera

\$99.95



PARTY PACK #5

- Large Pan of Pasta Spaghetti, Mostaccioli or Rigatoni with Marinara
- Large Pan Tossed Salad
- Homemade Bread

\$89.95

DINE-IN • CARRY-OUT • DELIVERY • CATERING

847.678.2000

BACCI OF GREATER O'HARE

9607 LAWRENCE

SUNDAY thru THURS DAY 10 am to 10 PM
FRIDAY & SATURDAY 10 am to 11 PM

WWW.BACCIPIZZA.COM

My Aunt and Uncle originated the Jumbo Slice in Chicago back in 1996. It was a little joint across the street from where my Uncle grew up on Taylor Street, in Chicago's Little Italy. The "Old Neighborhood" as many locals call it.

The people of Chicago made it an instant success, and 20 years later we are bringing the same Old Neighborhood tastes and flair to various locations in Chicago and surrounding suburbs. All family owned and operated, our stores have remained authentic and unaltered, giving them the special attention and treatment only family can give.

It is my family's honor and pleasure to serve the Great people of Chicago, and we look forward to serving you for many more

-The Nephew



OUR LOCATIONS

TAYLOR STREET

2301 W. Taylor
312.455.9000

WRIGLEY

950 W. Addison
773.305.4100

O'HARE EAST

9607 Lawrence
Schiller Park, IL
847.678.2000

UKRAINIAN VILLAGE

2343 W. Chicago
773.342.6500

LINCOLN PARK

2557 N. Halsted
773.697.7787

O'HARE WEST

1100 Rt. 83
Bensenville, IL
630.422.7500

JEFFERSON PARK

4367 N. Milwaukee
773.304.3000

RIVER NORTH

162 N. Franklin
312.578.1700

BRADLEY UNIVERSITY

1222 W. Bradley
Peoria, IL
309.676.2222

PRICES ARE VALID FOR BACCI
9607 LAWRENCE
O'HARE EAST ONLY

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PRINTED STD
ENVELOPE
U.S. POSTAGE
PAID
EDMONT, AL

Local Postal Customer

3.5.e



CHICAGO'S ORIGINAL
JUMBO SLICE

EST. 1996

WE DELIVER!



ORDER ONLINE
BACCIPIZZA.COM



Packet P

6.A.1.e



Bacci PIZZA BY THE SLICE



STUFFED PIZZA PIE

Old World.....5.99
Plum Tomato, Basil, Parmesan and Fresh Mozzarella
Sausage.....5.99
Homemade Italian Sausage and Fresh Mozzarella

Cheese.....4.99
Sausage or Pepperoni.....5.49
Specialty Slices.....5.99

We cut our 30" into 6 Jumbo slices.

EXTRA THIN & CRISPY AVAILABLE, JUST ASK!

HAND TOSSED PIZZAS

Not thin, not thick, just right!

	Medium	Family	Party	Jumbo
	Serves 2-3	4-5	6-7	8-10
Cheese.....	14.95	19.95	27.95	34.95
Each Extra Ingredient.....	2.00	2.50	3.00	3.50

CHICAGO STYLE PAN PIZZA

	Small 12"	Large 16"
Cheese.....	15.95	18.95
Each Extra Ingredient.....	2.00	2.50

STUFFED PIZZA PIE

	Small 12"	Large 16"
Cheese.....	16.95	20.95
Each Extra Ingredient.....	2.00	2.50

OUR FAMOUS JUMBO PIZZA

This perfectly engineered 2-1/2 foot pizza took years to develop and comes in at about 10 lbs. Made with our signature crust, it is perfect for parties and big get togethers. Serves 8-10.



STARTERS & SIDES

JUMBO WINGS

FRESH, NEVER FROZEN AND MADE IN HOUSE!

We gently marinate these jumbo wings and slow cook them for juicy tenderness and finally finish them off in the fryer for a perfect crunch.

TOSSED IN YOUR CHOICE OF:

Hot • BBQ • Garlic Parmesan • Buffalo Ranch

BONE-IN:

5 Piece.....	4.95	20 Piece.....	16.95
10 Piece.....	8.95	30 Piece.....	25.95

BONELESS TENDERS:

5 Piece.....	4.95	20 Piece.....	16.95
10 Piece.....	8.95	30 Piece.....	25.95

Add Celery Sticks, Ranch or Blue Cheese for 50¢ each

FRIES

Add Side of Cheddar Tax

CHOOSE YOUR STYLE:

Hot Parm.....3.95
Buffalo.....3.95
Family Size Style.....11.99

MOZZARELLA STICKS

5 Piece.....4.95
10 Piece.....8.95
20 Piece.....16.95

FRIED JUMBO SHRIMP

Ask to have them tossed in our buffalo or garlic parm sauce!

5 Piece.....7.95
10 Piece.....12.95
20 Piece.....26.95

BACCI SIGNATURE PIZZA FRIES.....6.95

French fries tossed with pizza, then topped with marinara, mozzarella, pepperoni and black olives, then baked

BREADED MUSHROOMS.....4.95

FRIED ZUCCHINI.....4.95

NEIGHBORHOOD PASTA FAZOO.....4.95

Italian white bean soup

CREAM OF TOMATO & BASIL SOUP.....4.95

HEARTY TURKEY CHILI.....4.95

Add onion 25¢, add cheese 25¢

SIDE OF MEATBALLS (3).....3.75

SIDE OF ITALIAN SAUSAGE.....3.75

SIDE OF CHICKEN.....3.00

PASTAS

All pastas served with homemade focaccia. Add Side Salad 2.00 • Add Cup of Soup 2.00

LUNCH

1 4.95

DINNER

1-2 8.95

FAMILY

4-6 24.95

1. CHOOSE YOUR PASTA

Penne / Linguine / Rigatoni / Spaghetti / Gluten Free Penne

2. CHOOSE YOUR SAUCE

Pomodoro (Fresh Tomato) / Bolognese (Meat) / Vodka (Tomato Cream Alfredo (Rich Creamy Cheese) / Aglio e Olio (olive Oil & Fresh Garlic)

3. CHOOSE YOUR INGREDIENTS

Broccoli / Spinach / Onion / Fresh Garlic / Fresh Basil / Artichoke

Roasted Red Pepper / Mushroom / Black Olive / Jalapeño

Add Lunch 50¢ / Dinner \$1 / Family \$2

4. CHOOSE YOUR PREMIUM INGREDIENTS

Sausage / Chicken / Shrimp / Baked Mozzarella

Add Lunch \$1 / Dinner \$2 / Family \$4

BACCI SPECIALTY PIZZAS

SUPREME

Sausage, Pepperoni, Mushroom, Green Pepper and Onion

MEAT LOVERS

Sausage, Pepperoni and Bacon

GOURMET VEGGIE

Artichoke, Roasted Red Pepper, Roasted Garlic and Shaved Parmesan

BBQ CHICKEN

BBQ Sauce, Grilled Chicken Breast and Red Onion

NEAPOLITAN

Tomato, Basil, Roasted Garlic and Shaved Parmesan

DIAVOLO

Sausage, Pepperoni, Mushroom and Jalapeño

BACCI LADY

Grilled Chicken, Onion, Bacon and Ranch

SIGNATURE

Italian Beef and Hot Gardiniera

SANDWICHES/BURGERS/WRAPS

Sandwiches available on French, ciabatta or whole wheat wrap. All burgers come with fries

Combo (Italian Beef & Sausage).....6.95

Italian Beef.....5.95

Meatball.....5.95

Italian Sausage.....4.95

Veggie.....5.95

Artichoke, eggplant, spinach, roasted red pepper and melted mozzarella cheese

Chicken Sandwich or Wrap.....5.95

topped with ketchup, mustard, lettuce, tomato, onion and pickle

Grilled or Crispy Chicken Breast

- Classic Topped with mayo, lettuce, tomato and onion

- Buffalo Tossed in our buffalo sauce and topped with ranch and tomato, served with a side of ranch or blue cheese

- Jalapeño Ranch Jalapeños, lettuce, tomato and ranch

- Caesar Topped with Caesar dressing

- Italian Roasted red peppers, artichoke and melted mozzarella cheese

Jumbo Bacon Cheeseburger.....8.95

2-1/3 lb. beef patties topped with American cheese and smoking hot bacon, topped with our regular burger toppings

Bacci Burger.....7.95

1/3 lb. beef patty topped with sautéed mushrooms, onions and our signature marinara sauce

Burger Italiano.....7.95

1/3 lb. beef patty topped with mozzarella cheese, artichoke, roasted red pepper and black olive on ciabatta bread

SALADS

Garden Salad.....3.95

-With Chicken.....4.95

Caesar Salad.....4.95

-With Chicken.....5.95

Chopped Salad.....4.95

-With Chicken.....5.95

DESSERTS & DRINKS

Anna's Homemade Tiramisu (Enough for 2).....4.95

Creamy mascarpone, Italian cookies, steaming espresso, decadent chocolate and a whole lotta love!

My mother in law comes in and prepares these weekly. Available by the tray with 24 hour notice

Nutella Bombs.....(3) 5.95 (6) 11.95 (12) 21.95

Delicious donuts filled with nutella and topped with powdered sugar

Fried Dough.....4.95

Homemade Brownie.....2.95

Jumbo Chocolate Chip Cookie.....1.50

Soda (Coca-Cola) (Can) 1.00 (20 oz) 1.85 (2-Liter) 2.95 (6-Pack Cans) 5.00

Bottled Water.....(1) 1.95 (6-Pack) 5.00

Tax not included. Prices subject to change without notice. 3/16

3.5¢

\$5 OFF ANY ORDER (\$25 OR MORE)



9607 LAWRENCE • 847.678.20
Must mention coupon when ordering. Limited to one coupon per customer per order. Limited to one coupon per customer per order. Limited to one coupon per customer per order.

FREE WINE

WITH ANY PIZ.
(Call Store for Detail)



9607 LAWRENCE • 847.678.20
Must mention coupon when ordering. Limited to one coupon per customer per order. Limited to one coupon per customer per order. Limited to one coupon per customer per order.

\$10 OFF ANY ORDER (\$50 OR MORE)



9607 LAWRENCE • 847.678.20
Must mention coupon when ordering. Limited to one coupon per customer per order. Limited to one coupon per customer per order. Limited to one coupon per customer per order.

FREE JUMBO SLII

ANY ORDER (\$20 OR MORE)



9607 LAWRENCE • 847.678.20
Must mention coupon when ordering. Limited to one coupon per customer per order. Limited to one coupon per customer per order. Limited to one coupon per customer per order.

FREE DELIVER



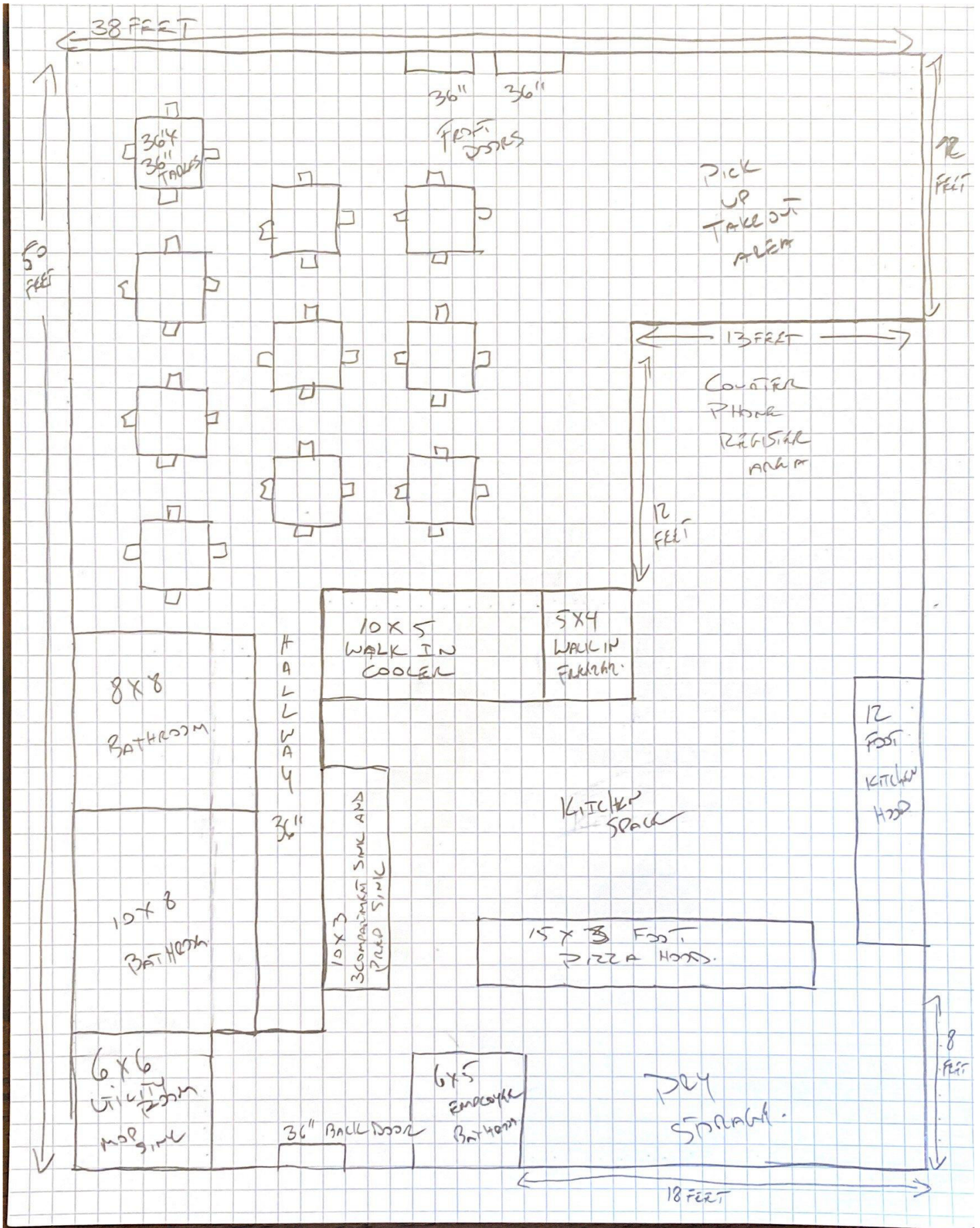
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Packet Pg. 31

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PUBLIC NOTICE
A public hearing will be held before the Palatine Zoning Board of Appeals on Tuesday, May 10, 2020 at 7:00 P.M. 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 a restaurant with liquor service.
The property is commonly known as 1116-1128 W Northwest Highway (02-09-402-041).

The Petitioner is proposing to open a pizzeria restaurant in The Cove Shopping Plaza. The Special Use was approved in December of 2020, but has since expired. There is an existing parking variation for this use, which remains in place.

The above petition has been filed by Pasquale Di Diana, Bacci Pizzeria, and is available for examination in the office of the Village Clerk, 200 E. Wood Street.
FILE #: 22-15

VILLAGE OF PALATINE
Jan Wood, Chair
Palatine Zoning Board
of Appeals

DATED: This 25th day of April, 2022
Published in Daily Herald
April 25, 2022 (4581492)

CERTIFICATE OF PUBLICATION

Paddock Publications, Inc.

Northwest Suburbs Daily Herald

Corporation organized and existing under and by virtue of the laws of the State of Illinois, DOES HEREBY CERTIFY that it is the publisher of the **Northwest Suburbs DAILY HERALD**. That said Northwest Suburbs DAILY HERALD is a secular newspaper, published in Arlington Heights and has been circulated daily in the Village(s) of: Arlington Heights, Barrington, Barrington Hills, Bartlett, Buffalo Grove, Deer Park, Des Plaines, Elk Grove, Franklin Park, Glenview, Hanover Park, Hoffman Estates, Inverness, Melrose Park, Morton Grove, Mt Prospect, Niles, Northbrook, Northfield, Northlake, Palatine, Park Ridge, Prospect Heights, River Grove, Rolling Meadows, Rosemont, Schaumburg, Schiller Park, South Barrington, Streamwood, Wheeling, Wilmette

County(ies) of Cook

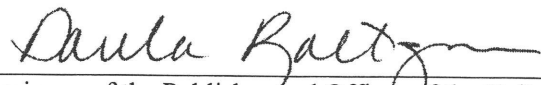
and State of Illinois, continuously for more than one year prior to the date of the first publication of the notice hereinafter referred to and in general circulation throughout said Village(s), County(ies) and State

I further certify that the Northwest Suburbs DAILY HERALD is a newspaper as defined in "an Act to revise the law in relation to 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 copy, was published 04/25/2022 in said Northwest Suburbs DAILY HERALD.

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

PADDOCK PUBLICATIONS, INC.
DAILY HERALD NEWSPAPERS

BY



Designee of the Publisher and Officer of the Daily Herald

Control # 4581492

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5. 1116-1128 W Northwest Highway

Notice was published in the Daily Herald on April 25, 2022 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
4. Business Plan
5. Menu
6. Floor Plan
7. Public Notice

Ms. Bremanis gave a brief explanation of the background of the request stating the Petitioner was approved for a Special Use to open a restaurant with liquor service and a parking variation in December of 2020. She explained that per code, the Special Use expires after 1 year without any activity, issuance of a building permit, or extension of the Special Use. Ms. Bremanis pointed out the parking variation is still valid, so the request being reviewed is for a new Special Use to permit a restaurant to operate with a local liquor license with no changes from original approved request.

Ms. Wood clarified that parking is not being addressed.

Ms. Bremanis explained the approved parking variation is still in place. She pointed out none of the uses in the building have changed since approval.

Mr. Luszczyk clarified the request was already approved.

Ms. Bremanis answered yes explaining the special use expired.

Ms. Roth-Wurster asked if the liquor request is new.

Ms. Bremanis explained they were already approved for a liquor license.

Sworn in Mr. Pasquale DiDiana 1116-1120 W Northwest Highway

Mr. DiDiana explained he has been in the restaurant business since he was 14 with his family owning 30 restaurants all over the Chicagoland area. He stated he and his wife have always loved Palatine. He explained they found the opportunity to open in Palatine in 2020 at the same time of starting a family and owning 5 other restaurants during Covid. He spoke to family hardships that delayed opening. Mr. DiDiana stated they are ready to open now.

Ms. Wood clarified the request has not changed.

Mr. DiDiana stated it is the same.

Ms. Wood asked if same percentage will be takeout.

Mr. DiDiana answered yes.

Ms. Wood asked where they currently are in process.

Mr. DiDiana explained they submitted but need to resubmit. He explained this is holding up the process.

Ms. Roth-Wurster asked if there will be training for liquor license.

Mr. DiDiana answered yes.

Ms. Bremanis gave a brief overview of the business plan including hours, dine in, takeout and delivery information. She pointed out prior to Village Council they submitted an addendum indicating all deliveries would not go through the neighborhood. Ms. Bremanis stated Community Services, Engineering, Environmental Health and Fire Prevention have all re-reviewed and have no issues.

Sworn in Cathy Seskiewicz 1053 W Sutton CT

Ms. Seskiewicz stated she lives adjacent to strip mall. She expressed concern about noise with the dumpster at night.

Mr. DiDiana stated they neighbor with a lot of communities and are great neighbors. He thanked Cathy for her insight and stated they will be considerate.

STAFF RECOMMENDATION:

The proposed Special Use was approved in 2020 along with a parking variation. Due to no activity, the Special Use expired in December of 2021 however, the parking variation remains in place. Petitioner is requesting a new Special Use with no changes from the previous approval. Therefore, Staff recommends the approval of the Special Use, subject to the following condition:

1. The Special Use shall substantially conform to the floor plan and business plan submitted by the petitioner as attached, except as such plan may be changed to conform to Village Codes and Ordinances.

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

Mr. Cavanaugh made a motion to approve subject staff's conditions; seconded by Ms. Roth-Wurster

DELIBERATIONS:

Mr. Cavanaugh stated it is unfortunate with the petitioner's hardships. He stated the use was previously approved and it's a good use for the space and a good business plan so he supports the special use.

Ms. Roth-Wurster stated the standards have been met. She stated it is a good plan and can't wait to try it.

Ms. Wood stated she originally had concerns with parking but that is not in discussion this evening. She stated the standards were met before and there are

no changes.

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 16, 2022.

RESULT:	RECOMMENDED TO APPROVE [UNANIMOUS]
MOVER:	Kevin Cavanaugh, Commissioner
SECONDER:	Cindy Roth-Wurster, Commissioner
AYES:	Roth-Wurster, Wood, Luszczak, Cavanaugh, Pirog
ABSENT:	Larson, McGinn

Consider a Motion to Approve a Road Salt Purchase Through the State of Illinois Purchasing Cooperative

BACKGROUND:

The Village typically uses approximately 6,000 tons of rock salt in an “average” winter. In the last eight years, we have experienced highs which required 10,000 tons and lows which required only 3,000 tons. Presently, we have approximately 3,175 tons stored in our salt dome, which stores 4,200 tons.

The State of Illinois Department of Central Management Systems (CMS) is planning to solicit bids for bulk rock salt in late May for the 2022/2023 winter season. Staff is comfortable returning to the State’s joint purchasing agreement in an effort to realize lower potential costs for next winter.

KEY ISSUES:

- It is recommended the Village Manager be authorized to enter into an agreement to purchase 5,000 tons.
- The conditions of the State contract would require we take at least 80% of the contract volume and may elect to purchase up to 120%.
- This would require the Village to purchase at least 4,000 tons and would allow a purchase up to 6,000 tons if winter conditions required.

ALTERNATIVES:

1. Authorize the Village Manager to execute the CMS contract to purchase up to 6,000 tons of road salt for the 2022/2023 winter season.
2. Refer back to Staff with comments.

RECOMMENDATION:

It is recommended that the Village Manager be authorized to execute the contract with CMS for up to 6,000 tons of road salt for the 2022/2023 winter season.

BUDGET IMPACT:

Last year, the cost was \$52.18 per ton. The set price for the agreement will not be known until as late as October. Funds in the 2022 Operating Budget have been expended to fulfill prior commitments and need. Purchases from the proposed requisition would be made in 2023 as part of the future operating budget.

ACTION REQUIRED:

Motion to authorize the Village Manager to execute the contract with the State of Illinois Department of Central Management Systems to purchase up to 6,000 tons of road salt for the 2022/2023 winter season.

ATTACHMENTS:

- Salt Recommendation



To: Reid Ottesen, Village Manager
From: Matt Barry, Director of Public Works
Date: April 26, 2022
Re: CY2022-2023 Rock Salt Illinois Bid

For the last several years, the Village has purchased rock salt through the Illinois Department of Central Management Service's annual solicitation. This joint purchasing program has provided us the most competitive pricing along with reliable access and delivery. We consider the pricing and access to material to be better than if we bid out our salt needs on our own.

On April 18th, the State notified all municipalities of the opportunity to join this year's bid for the CY2022-2023 season. Unfortunately, the State provided us with very little time to respond. Their required commitment deadline is prior to our next regularly scheduled Village Council meeting on May 2nd.

I would recommend we commit to an estimated 5,000 tons for the 2022-2023 season. The actual amount ordered can vary at our sole discretion by 20% thus giving us the flexibility to order between 4,000 and 6,000 tons in the next 12 months.

This would allow us to store the minimum amount if we have our lowest expected winter need of 3,000 tons. We now have 3,175 tons on hand for a dome that can hold 4,200 tons.

It would conversely position us to have access to up to 9,175 tons of salt (6,000 tons of new material added to the 3,175 tons now on hand) for a severe winter need. The largest use in a single season in the last ten years is 10,000 tons.

With your concurrence, we would schedule this matter to be formally concurred by the Village Council in a May meeting. No actual purchase of material would be made until the fourth quarter of this year.

Consider a Motion to Extend the Contract for 2022-2025 Snow and Ice Control Services for Downtown Palatine, Metra Train Station, Ground Level of the Gateway Center, and Arterial Sidewalks

BACKGROUND:

In 2017, the Public Works Department solicited proposals for snow removal and ice control services for the designated lots, streets, and sidewalks within the downtown area, the Metra train station, the ground level of the Gateway Center, and designated Village-wide arterial sidewalks. The contract was awarded to Brian Edward Landscaping, Incorporated of Palatine, Illinois, and renewed for the past four years. No renewal options remain, however, due to the current labor market, extending the contract rather than rebidding would likely be more cost effective. Additionally, the sidewalk contract requires specialized equipment which few contractors have.

KEY ISSUES:

- Staff evaluated interest from Brian Edward Landscaping in renewing the contract.
- The proposed contract would be a renewal from the current 2021-2022 agreement for the 2022-2023, 2023-2024, and 2024-2025 winter seasons.
- Brian Edward Landscaping is seeking a cost increase in the hourly combined cost for labor/equipment. Adjustments are requested for the hourly cost of operating the plow trucks, skid-steers, and sidewalk clearing machines to \$135 per hour in year one, \$140 per hour in year two, and \$150 per hour in year three.
- The hourly equipment rate has been \$98 since the Village first contracted with Brian Edward Landscaping for the 2005-2006 season and has not increased at all during that 17-year period.
- The proposed rates are less than the FEMA equipment rates paid to the Palatine Township Road District. The increases are similar to the adjustments the Village agreed with for the Township for the 2018-2019 season and the subsequent two winter seasons.
- Magnesium-coated sodium chloride will be purchased at the current prices each year, without markup. The melting agent cost during the 2021-2022 season was \$16.25 per 50-pound bag.
- All other terms and conditions would remain the same as in the original contract.
- In the past, the effort made by Brian Edward Landscaping has been outstanding in that few, if any, real complaints were received from the public.
- The total cost for the 2021-2022 winter season was \$80,099, of which \$53,755 was spent on the downtown areas, \$17,210.25 on the train station and Gateway Center, and \$6,300 on arterial sidewalks.

ALTERNATIVES:

1. Extend the contract for Snow and Ice Control Services with Brian Edward Landscaping for three additional winter seasons.
2. Refer back to Staff with comments.

RECOMMENDATION:

It is recommended that the contract for Snow and Ice Control Services with Brian

Edward Landscaping, Incorporated be extended for three additional winter seasons.

BUDGET IMPACT:

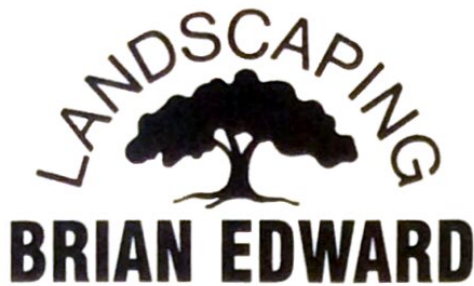
Funds in the amount of approximately \$138,525 are allocated in the 2022 Public Works Operating Budget for contractual snow and ice control services for these areas. A similar amount will be recommended in future proposed Department Operating Budgets.

ACTION REQUIRED:

Motion to extend the contract for Snow and Ice Control Services for three additional seasons with Brian Edward Landscaping, Incorporated for downtown Palatine, the Metra train station, ground level of the Gateway Center, and arterial sidewalks for the 2022-2023, 2023-2024, and 2024-2025 winter seasons.

ATTACHMENTS:

- Contract Extension Letter



550 W. Wood Street
Palatine, Illinois 60067

847/358-2835
Fax 847/358-2897

May 02, 2022

Village of Palatine
200 East Wood Street
Palatine, IL 60067

Subject: Snow/Ice Control for Train Station, ground level of the Gateway Parking Deck, downtown Palatine, Police Headquarters, and the arterial sidewalks

Dear Mr. Barry

The purpose of this letter is in response to your inquiry about the upcoming snow contracts for the winter season. We would like to continue our arrangement with Village as in past years with the following hourly equipment pricing.

We thank you for the business and look forward to working again with you and your staff to service the Village in the upcoming seasons.

Hourly cost for Truck, Skidsteer, and Track Machine

Year 1 -	\$135.00 hr.
Year 2 -	\$140.00 hr
Year 3 -	\$150.00 hr.

Arterial sidewalks (completion of entire route)

Under 4"	\$1,960.00
4"-8"	\$2,890.00
8"-12"	\$4,350.00
12"-16"	\$6,000.00
Over 16"	\$6,000.00 plus hourly

Sincerely,

Brian Budzisz, Pres.
Brian Edward Landscaping, Inc.

Consider a Resolution Appropriating Rebuild Illinois Funds for Construction Engineering Services for the Reconstruction of Cedar Street and Elm Street

BACKGROUND:

Cedar Street, from Illinois Avenue to the cul-de-sac, and Elm Street, from Dorset Avenue to Illinois Avenue, are scheduled to be reconstructed in the 2022 Capital Plan. The scope of reconstruction work includes pavement resurfacing, patching, curb and gutter reconstruction, sidewalk replacement, and ramp upgrades to meet ADA requirements.

The Illinois Department of Transportation notified the Village they are implementing a grant program using proceeds from a general obligation bond in the REBUILD Illinois capital program to provide Local Public Agencies with funds for capital projects. The Village has been awarded a fourth and fifth allotment of \$753,029.34 each for capital improvement. \$89,118 of the third installment was previously appropriated for design engineering services and \$1,323,631.04 from the third and fourth installments are proposed for construction. The Village received the fourth installment in May 2021 and the fifth in March 2022. The balance of \$21,304.30 from the fourth allotment and \$93,158.70 from the fifth are proposed for construction engineering.

To secure and expend these funds, the State requires that resolutions be passed by the Village indicating their intended use similar to the use of Motor Fuel Tax proceeds. The State then reviews these resolutions, granting or denying their approval.

KEY ISSUES:

- Reconstruction activities include: removal of all the asphalt pavement, base and sub-base repair and/or replacement, spot curb and gutter replacement, spot sidewalk replacement and drainage improvements. The pavement will be replaced with 4" of asphalt.

ALTERNATIVES:

1. Approve the resolution appropriating Rebuild Illinois funds in the amount of \$114,463 for construction engineering services for the reconstruction of Cedar Street and Elm Street.
2. Refer back to Staff with comments.

RECOMMENDATION:

It is recommended that the resolution appropriating \$114,463 of Rebuild Illinois funds for construction engineering services for the reconstruction of Cedar Street, from Illinois Avenue to the cul-de-sac, and Elm Street, from Dorset Avenue to Illinois Avenue, be approved.

ACTION REQUIRED:

Motion to approve the resolution appropriating \$114,463 of Rebuild Illinois funds for construction engineering services for the reconstruction of Cedar Street, from Illinois Avenue to the cul-de-sac, and Elm Street, from Dorset Avenue to Illinois Avenue.

ATTACHMENTS:

- Resolution
- IDOT CL 2021-15 RBI Bonds Release 4
- Rebuild Illinois Bond Palatine Disbursement 4
- IDOT CL 2022-07 RBI Bonds Release 5
- Rebuild Illinois Bond Palatine Disbursement 5



**Resolution for Improvement
Under the Illinois Highway Code**



Is this project a bondable capital improvement?

☒ Yes ☐ No

Resolution Type

Original

Resolution Number

Section Number

21-00110-00-PV

BE IT RESOLVED, by the Council

Governing Body Type

of the Village

Local Public Agency Type

of Palatine

Name of Local Public Agency

Illinois that the following described street(s)/road(s)/structure be improved under

the Illinois Highway Code. Work shall be done by Contract

Contract or Day Labor

For Roadway/Street Improvements:

Name of Street(s)/Road(s)	Length (miles)	Route	From	To
Cedar Street	0.24	FA 2180	Illinois Avenue	End of cul-de-sac
Elm Street	0.5	FA 2260	Dorset Avenue	Illinois Avenue

For Structures:

Name of Street(s)/Road(s)	Existing Structure No.	Route	Location	Feature Crossed

BE IT FURTHER RESOLVED,

1. That the proposed improvement shall consist of

Construction engineering services for roadway reconstruction with full depth HMA pavement, HMA resurfacing, drainage improvements, and curb and gutter removal and replacement.

2. That there is hereby appropriated the sum of one hundred fourteen thousand, four hundred sixty-three and 00/100

Dollars (\$114,463.00) for the improvement of

said section from the Local Public Agency's allotment of Motor Fuel Tax funds.

BE IT FURTHER RESOLVED, that the Clerk is hereby directed to transmit four (4) certified originals of this resolution to the district office of the Department of Transportation.

I, Margaret R. Duer

Name of Clerk

Village

Local Public Agency Type

Clerk in and for said Village

Local Public Agency Type

of Palatine

Name of Local Public Agency

in the State aforesaid, and keeper of the records and files thereof, as provided by

statute, do hereby certify the foregoing to be a true, perfect and complete original of a resolution adopted by

Council

Governing Body Type

of Palatine

Name of Local Public Agency

at a meeting held on May 16, 2022

Date

IN TESTIMONY WHEREOF, I have hereunto set my hand and seal this 16th day of May, 2022

Day

Month, Year

(SEAL)

Clerk Signature

Date

Approved

Regional Engineer

Department of Transportation

Date



Illinois Department of Transportation

2300 South Dirksen Parkway / Springfield, Illinois 62764

May 12, 2021

CIRCULAR LETTER 2021-15

REBUILD ILLINOIS BOND GRANTS FOURTH INSTALLMENT

COUNTY ENGINEERS / SUPERINTENDENTS OF HIGHWAYS / MUNICIPAL ENGINEERS / DIRECTORS OF PUBLIC WORKS / MAYORS / METROPOLITAN PLANNING ORGANIZATIONS – DIRECTORS / TOWNSHIP HIGHWAY COMMISSIONERS / CONSULTING ENGINEERS

The Illinois Department of Transportation (IDOT) will provide local public agencies with the fourth (4th) installment of the \$1.5 billion grant program from the local government component of the REBUILD ILLINOIS capital bill program. This fourth (4th) installment consists of \$250 million that will be distributed based on the regular Motor Fuel Tax (MFT) formula. These \$250 million are not MFT distributions, rather, they are grants made from bond sale proceeds that must be deposited into the local public agencies' MFT account and expended for transportation use with IDOT oversight.

Distribution allotments may be viewed on-line at
<http://www.idot.illinois.gov/transportation-system/local-transportation-partners/county-engineers-and-local-public-agencies/mft-distribution/index#rib>
 under the tab "REBUILD ILLINOIS".

This installment will be disbursed primarily through mailed checks from the Illinois Comptroller's Office and local public agencies can anticipate receiving this funding in the week of May 17, 2021.

If you have any questions regarding this circular letter, please contact Stephane B. Seck-Birhame, Local Program Development Engineer at (217) 782-3972 or Bablibile.Seck@illinois.gov.

Sincerely,

George A. Tapas, P.E., S.E.
 Engineer of Local Roads and Streets

cc: Brian Otten, Illinois Association of County Engineers
 Brad Cole, Illinois Municipal League
 Bryan Smith, Township Officials of Illinois
 Donald Goad, Township Highway Commissioners of Illinois

AgencyType	County	Agency	RBI Disbursement (1 of 6)	RBI Disbursement (2 of 6)	RBI Disbursement (3 of 6)	RBI Disbursement (4 of 6)	RBI TOTAL TO DATE (Thru Release 4 of 6) Disbursement (4 of 6)
Municipality	Cook	Northlake	\$135,355.70	\$135,355.70	\$135,355.70	\$135,355.70	\$541,422.80
Municipality	Cook	Oak Forest	\$307,134.30	\$307,134.30	\$307,134.30	\$307,134.30	\$1,228,537.20
Municipality	Cook	Oak Lawn	\$622,682.34	\$622,682.34	\$622,682.34	\$622,682.34	\$2,490,729.36
Municipality	Cook	Oak Park	\$569,827.39	\$569,827.39	\$569,827.39	\$569,827.39	\$2,279,309.56
Municipality	Cook	Olympia Fields	\$54,788.14	\$54,788.14	\$54,788.14	\$54,788.14	\$219,152.56
Municipality	Cook	Orland Hills	\$78,524.54	\$78,524.54	\$78,524.54	\$78,524.54	\$314,098.16
Municipality	Cook	Orland Park	\$623,528.11	\$623,528.11	\$623,528.11	\$623,528.11	\$2,494,112.44
Municipality	Cook	Palatine	\$753,029.34	\$753,029.34	\$753,029.34	\$753,029.34	\$3,012,117.36
Municipality	Cook	Palos Heights	\$137,464.62	\$137,464.62	\$137,464.62	\$137,464.62	\$549,858.48
Municipality	Cook	Palos Hills	\$192,044.07	\$192,044.07	\$192,044.07	\$192,044.07	\$768,176.28
Municipality	Cook	Palos Park	\$53,239.40	\$53,239.40	\$53,239.40	\$53,239.40	\$212,957.60
Municipality	Cook	Park Forest	\$241,373.16	\$241,373.16	\$241,373.16	\$241,373.16	\$965,492.64
Municipality	Cook	Park Ridge	\$411,679.91	\$411,679.91	\$411,679.91	\$411,679.91	\$1,646,719.64
Municipality	Cook	Phoenix	\$21,572.55	\$21,572.55	\$21,572.55	\$21,572.55	\$86,290.20
Municipality	Cook	Posen	\$65,761.14	\$65,761.14	\$65,761.14	\$65,761.14	\$263,044.56
Municipality	Cook	Prospect Heights	\$178,555.73	\$178,555.73	\$178,555.73	\$178,555.73	\$714,222.92
Municipality	Cook	Richton Park	\$149,887.52	\$149,887.52	\$149,887.52	\$149,887.52	\$599,550.08
Municipality	Cook	River Forest	\$122,713.13	\$122,713.13	\$122,713.13	\$122,713.13	\$490,852.52
Municipality	Cook	River Grove	\$112,333.26	\$112,333.26	\$112,333.26	\$112,333.26	\$449,333.04
Municipality	Cook	Riverdale	\$148,822.07	\$148,822.07	\$148,822.07	\$148,822.07	\$595,288.28
Municipality	Cook	Riverside	\$97,482.90	\$97,482.90	\$97,482.90	\$97,482.90	\$389,931.60
Municipality	Cook	Robbins	\$58,621.55	\$58,621.55	\$58,621.55	\$58,621.55	\$234,486.20
Municipality	Cook	Rolling Meadows	\$264,703.15	\$264,703.15	\$264,703.15	\$264,703.15	\$1,058,812.60
Municipality	Cook	Rosemont	\$46,154.72	\$46,154.72	\$46,154.72	\$46,154.72	\$184,618.88
Municipality	Cook	Sauk Village	\$115,397.79	\$115,397.79	\$115,397.79	\$115,397.79	\$461,591.16
Municipality	Cook	Schaumburg	\$815,308.56	\$815,308.56	\$815,308.56	\$815,308.56	\$3,261,234.24
Municipality	Cook	Schiller Park	\$129,534.18	\$129,534.18	\$129,534.18	\$129,534.18	\$518,136.72
Municipality	Cook	Skokie	\$711,586.75	\$711,586.75	\$711,586.75	\$711,586.75	\$2,846,347.00
Municipality	Cook	South Barrington	\$50,141.91	\$50,141.91	\$50,141.91	\$50,141.91	\$200,567.64
Municipality	Cook	South Chicago Heights	\$45,462.73	\$45,462.73	\$45,462.73	\$45,462.73	\$181,850.92
Municipality	Cook	South Holland	\$241,977.28	\$241,977.28	\$241,977.28	\$241,977.28	\$967,909.12
Municipality	Cook	Steger	\$105,116.78	\$105,116.78	\$105,116.78	\$105,116.78	\$420,467.12
Municipality	Cook	Stickney	\$74,537.35	\$74,537.35	\$74,537.35	\$74,537.35	\$298,149.40
Municipality	Cook	Stone Park	\$54,326.81	\$54,326.81	\$54,326.81	\$54,326.81	\$217,307.24
Municipality	Cook	Streamwood	\$437,799.84	\$437,799.84	\$437,799.84	\$437,799.84	\$1,751,199.36
Municipality	Cook	Summit	\$121,417.02	\$121,417.02	\$121,417.02	\$121,417.02	\$485,668.08
Municipality	Cook	Thornton	\$25,680.57	\$25,680.57	\$25,680.57	\$25,680.57	\$102,722.28
Municipality	Cook	Tinley Park	\$622,825.14	\$622,825.14	\$622,825.14	\$622,825.14	\$2,491,300.56
Municipality	Cook	Westchester	\$183,630.33	\$183,630.33	\$183,630.33	\$183,630.33	\$734,521.32
Municipality	Cook	Western Springs	\$142,517.26	\$142,517.26	\$142,517.26	\$142,517.26	\$570,069.04
Municipality	Cook	Wheeling	\$413,525.22	\$413,525.22	\$413,525.22	\$413,525.22	\$1,654,100.88
Municipality	Cook	Willow Springs	\$60,675.56	\$60,675.56	\$60,675.56	\$60,675.56	\$242,702.24
Municipality	Cook	Wilmette	\$297,523.31	\$297,523.31	\$297,523.31	\$297,523.31	\$1,190,093.24
Municipality	Cook	Winnetka	\$133,861.88	\$133,861.88	\$133,861.88	\$133,861.88	\$535,447.52
Municipality	Cook	Worth	\$118,506.26	\$118,506.26	\$118,506.26	\$118,506.26	\$474,025.04
RD Dist/Twnshp	Cook	Bloom	\$3,680.94	\$3,680.94	\$3,680.94	\$3,680.94	\$14,723.76
RD Dist/Twnshp	Cook	Bremen	\$5,938.65	\$5,938.65	\$5,938.65	\$5,938.65	\$23,754.60
RD Dist/Twnshp	Cook	Elk Grove	\$779.25	\$779.25	\$779.25	\$779.25	\$3,117.00



Illinois Department of Transportation

Office of Highways Project Implementation / Bureau of Local Roads & Streets
2300 South Dirksen Parkway / Room 205 / Springfield, Illinois / 62764

March 10, 2022

CIRCULAR LETTER 2022-07

REBUILD ILLINOIS BOND GRANTS FIFTH (5th) INSTALLMENT

COUNTY ENGINEERS / SUPERINTENDENTS OF HIGHWAYS / MUNICIPAL ENGINEERS / DIRECTORS OF PUBLIC WORKS / MAYORS / METROPOLITAN PLANNING ORGANIZATIONS – DIRECTORS / TOWNSHIP HIGHWAY COMMISSIONERS / CONSULTING ENGINEERS

The Illinois Department of Transportation (IDOT) will provide local public agencies with the fifth (5th) installment of the \$1.5 billion grant program from the local government component of the REBUILD ILLINOIS capital bill program. This fifth (5th) installment consists of \$250 million that will be distributed based on the regular Motor Fuel Tax (MFT) formula. These \$250 million are not MFT distributions, rather they are grants made from bond sale proceeds that must be deposited into the local public agencies' MFT account and expended for transportation use with IDOT oversight.

Distribution allotments may be viewed on-line at:

<http://idot.illinois.gov/transportation-system/local-transportation-partners/county-engineers-and-local-public-agencies/mft-distribution/index>

under the tab "REBUILD ILLINOIS".

This installment will be disbursed primarily through mailed checks from the Illinois Comptroller's Office and local public agencies can anticipate receiving this funding in the week of March 14, 2022.

If you have any questions regarding this circular letter, please contact Stephane B. Seck-Birhame, Local Program Development Engineer at (217) 782-3972 or Bablibile.Seck@illinois.gov.

Sincerely,

George A. Tapas, P.E., S.E
Engineer of Local Roads and Streets

cc: Rick Johnson, Illinois Association of County Engineers
Brad Cole, Illinois Municipal League
Jerry Crabtree, Township Officials of Illinois
Donald Goad, Township Highway Commissioners of Illinois

FY 2022 Distribution

Rebuild Illinois: Bond Grant Installment #5

Type: 1 = County, 2 = Township, and 3 = Municipality

Agency Name	Agency Type	Allotment
Palatine	3	\$753,029.34
Palos Heights	3	\$137,464.62
Palos Hills	3	\$192,044.07
Palos Park	3	\$53,239.40
Park Forest	3	\$241,373.16
Park Ridge	3	\$411,679.91
Phoenix	3	\$21,572.55
Posen	3	\$65,761.14
Prospect Heights	3	\$178,555.73
Richton Park	3	\$149,887.52
River Forest	3	\$122,713.13
River Grove	3	\$112,333.26
Riverdale	3	\$148,822.07
Riverside	3	\$97,482.90
Robbins	3	\$58,621.55
Rolling Meadows	3	\$264,703.15
Rosemont	3	\$46,154.72
Sauk Village	3	\$115,397.79
Schaumburg	3	\$815,308.56
Schiller Park	3	\$129,534.18
Skokie	3	\$711,586.75
South Barrington	3	\$50,141.91
South Chicago Heights	3	\$45,462.73
South Holland	3	\$241,977.28
Steger	3	\$105,116.78
Stickney	3	\$74,537.35
Stone Park	3	\$54,326.81
Streamwood	3	\$437,799.84
Summit	3	\$121,417.02
Thornton	3	\$25,680.57
Tinley Park	3	\$622,825.14
Westchester	3	\$183,630.33
Western Springs	3	\$142,517.26
Wheeling	3	\$413,525.22
Willow Springs	3	\$60,675.56

Attachment: Rebuild Illinois Bond Palatine Disbursement 5 (Resolution Appropriating Funds for Cedar and Elm Reconstruction Construction

Consider an Resolution Appropriating Rebuild Illinois Funds for the Reconstruction of Cedar Street and Elm Street

BACKGROUND:

Cedar Street, from Illinois Avenue to the cul-de-sac, and Elm Street, from Dorset Avenue to Illinois Avenue, are scheduled to be reconstructed in the 2022 Capital Plan. The scope of reconstruction work includes pavement resurfacing, patching, curb and gutter reconstruction, sidewalk replacement, and ramp upgrades to meet ADA requirements.

The Illinois Department of Transportation notified the Village they are implementing a grant program using proceeds from a general obligation bond in the REBUILD Illinois capital program to provide Local Public Agencies with funds for capital projects. The Village has been awarded a third and fourth allotment of \$753,029.34 each for capital improvement. \$89,118 of the third installment was previously appropriated for design engineering services. The Village received the third installment in March 2021 and the fourth installment in May 2021. The balance of \$591,906 from the third allotment and \$731,725.04 from the fourth are proposed for construction.

To secure and expend these funds, the State requires that resolutions be passed by the Village indicating their intended use similar to the use of Motor Fuel Tax proceeds. The State then reviews these resolutions, granting or denying their approval.

KEY ISSUES:

- Reconstruction activities include: removal of all the asphalt pavement, base and sub-base repair and/or replacement, spot curb and gutter replacement, spot sidewalk replacement and drainage improvements. The pavement will be replaced with 4" of asphalt.
- In this program, 50/50 apron and curb replacement will also be provided.

ALTERNATIVES:

1. Approve the resolution appropriating Rebuild Illinois funds in the amount of \$1,323,631.04 for the reconstruction of Cedar Street and Elm Street.
2. Refer back to Staff with comments.

RECOMMENDATION:

It is recommended that the resolution appropriating \$1,323,631.04 of Rebuild Illinois funds for the reconstruction of Cedar Street, from Illinois Avenue to the cul-de-sac, and Elm Street, from Dorset Avenue to Illinois Avenue, be approved.

ACTION REQUIRED:

Motion to approve the resolution appropriating \$1,323,631.04 of Rebuild Illinois funds for the reconstruction of Cedar Street, from Illinois Avenue to the cul-de-sac, and Elm Street, from Dorset Avenue to Illinois Avenue.

ATTACHMENTS:

- Resolution

- IDOT CL 2021-12 RBI Bonds Release 3
- Rebuild Illinois Bond Palatine Disbursement 3
- IDOT CL 2021-15 RBI Bonds Release 4
- Rebuild Illinois Bond Palatine Disbursement 4



**Resolution for Improvement
Under the Illinois Highway Code**



Is this project a bondable capital improvement?

☒ Yes ☐ No

Resolution Type

Original

Resolution Number

Section Number

21-00110-00-PV

BE IT RESOLVED, by the Council

Governing Body Type

of the Village

Local Public Agency Type

of Palatine

Name of Local Public Agency

Illinois that the following described street(s)/road(s)/structure be improved under

the Illinois Highway Code. Work shall be done by Contract

Contract or Day Labor

For Roadway/Street Improvements:

Name of Street(s)/Road(s)	Length (miles)	Route	From	To
Cedar Street	0.24	FA 2180	Illinois Avenue	End of cul-de-sac
Elm Street	0.5	FA 2260	Dorset Avenue	Illinois Avenue

For Structures:

Name of Street(s)/Road(s)	Existing Structure No.	Route	Location	Feature Crossed

BE IT FURTHER RESOLVED,

1. That the proposed improvement shall consist of

Roadway reconstruction with full depth HMA pavement, HMA resurfacing, drainage improvements, and curb and gutter removal and replacement.

2. That there is hereby appropriated the sum of one million, three hundred twenty-three thousand, six hundred thirty-one and 04/100 Dollars (\$1,323,631.04) for the improvement of

said section from the Local Public Agency's allotment of Motor Fuel Tax funds.

BE IT FURTHER RESOLVED, that the Clerk is hereby directed to transmit four (4) certified originals of this resolution to the district office of the Department of Transportation.

I, Margaret R. Duer

Name of Clerk

Village

Local Public Agency Type

Clerk in and for said Village

Local Public Agency Type

of Palatine

Name of Local Public Agency

in the State aforesaid, and keeper of the records and files thereof, as provided by

statute, do hereby certify the foregoing to be a true, perfect and complete original of a resolution adopted by

Council

Governing Body Type

of Palatine

Name of Local Public Agency

at a meeting held on May 16, 2022

Date

IN TESTIMONY WHEREOF, I have hereunto set my hand and seal this 16th day of May, 2022

Day

Month, Year

(SEAL)

Clerk Signature

Date

Approved

Regional Engineer

Department of Transportation

Date



Illinois Department of Transportation

2300 South Dirksen Parkway / Springfield, Illinois 62764

March 18, 2021

CIRCULAR LETTER 2021-12

REBUILD ILLINOIS BOND GRANTS THIRD INSTALLMENT

COUNTY ENGINEERS / SUPERINTENDENTS OF HIGHWAYS / MUNICIPAL ENGINEERS / DIRECTORS OF PUBLIC WORKS / MAYORS / METROPOLITAN PLANNING ORGANIZATIONS – DIRECTORS / TOWNSHIP HIGHWAY COMMISSIONERS / CONSULTING ENGINEERS

The Illinois Department of Transportation (IDOT) will provide local public agencies with the third installment of the \$1.5 billion grant program from the local government component of the REBUILD ILLINOIS capital bill program. This third installment consists of \$250 million that will be distributed based on the regular Motor Fuel Tax (MFT) formula. These \$250 million are not MFT distributions, rather represent grants made from bond sale proceeds that must be deposited into each Local Public Agencies' MFT account, and must be expended for transportation use with IDOT oversight.

Distribution allotments may be viewed on-line at:
<http://www.idot.illinois.gov/transportation-system/local-transportation-partners/county-engineers-and-local-public-agencies/mft-distribution/> under "REBUILD ILLINOIS".

This installment will be disbursed primarily through mailed checks from the Illinois Comptroller's Office and Local Public Agencies can anticipate receiving this funding during the week of March 21, 2021.

If you have any questions regarding this circular letter, please contact Stephane B. Seck-Birhame, Local Program Development Engineer at (217) 782-3972 or Bablibile.Seck@illinois.gov.

Sincerely,

George A. Tapas, P.E., S.E
 Engineer of Local Roads and Streets

cc: Brian Otten, Illinois Association of County Engineers
 Brad Cole, Illinois Municipal League
 Bryan Smith, Township Officials of Illinois
 Donald Goad, Township Highway Commissioners of Illinois

FY 2021 Distribution

Rebuild Illinois: Bond Grant Installment #3

Type: 1 = County, 2 = Township, and 3 = Municipality

Agency Name	Agency Type	Allotment
Palatine	3	\$753,029.34
Palos Heights	3	\$137,464.62
Palos Hills	3	\$192,044.07
Palos Park	3	\$53,239.40
Park Forest	3	\$241,373.16
Park Ridge	3	\$411,679.91
Phoenix	3	\$21,572.55
Posen	3	\$65,761.14
Prospect Heights	3	\$178,555.73
Richton Park	3	\$149,887.52
River Forest	3	\$122,713.13
River Grove	3	\$112,333.26
Riverdale	3	\$148,822.07
Riverside	3	\$97,482.90
Robbins	3	\$58,621.55
Rolling Meadows	3	\$264,703.15
Rosemont	3	\$46,154.72
Sauk Village	3	\$115,397.79
Schaumburg	3	\$815,308.56
Schiller Park	3	\$129,534.18
Skokie	3	\$711,586.75
South Barrington	3	\$50,141.91
South Chicago Heights	3	\$45,462.73
South Holland	3	\$241,977.28
Steger	3	\$105,116.78
Stickney	3	\$74,537.35
Stone Park	3	\$54,326.81
Streamwood	3	\$437,799.84
Summit	3	\$121,417.02
Thornton	3	\$25,680.57
Tinley Park	3	\$622,825.14
Westchester	3	\$183,630.33
Western Springs	3	\$142,517.26
Wheeling	3	\$413,525.22
Willow Springs	3	\$60,675.56

Attachment: Rebuild Illinois Bond Palatine Disbursement 3 (Resolution Appropriating Funds for Cedar Street and Elm Street Reconstruction)



Illinois Department of Transportation

2300 South Dirksen Parkway / Springfield, Illinois 62764

May 12, 2021

CIRCULAR LETTER 2021-15

REBUILD ILLINOIS BOND GRANTS FOURTH INSTALLMENT

COUNTY ENGINEERS / SUPERINTENDENTS OF HIGHWAYS / MUNICIPAL ENGINEERS / DIRECTORS OF PUBLIC WORKS / MAYORS / METROPOLITAN PLANNING ORGANIZATIONS – DIRECTORS / TOWNSHIP HIGHWAY COMMISSIONERS / CONSULTING ENGINEERS

The Illinois Department of Transportation (IDOT) will provide local public agencies with the fourth (4th) installment of the \$1.5 billion grant program from the local government component of the REBUILD ILLINOIS capital bill program. This fourth (4th) installment consists of \$250 million that will be distributed based on the regular Motor Fuel Tax (MFT) formula. These \$250 million are not MFT distributions, rather, they are grants made from bond sale proceeds that must be deposited into the local public agencies' MFT account and expended for transportation use with IDOT oversight.

Distribution allotments may be viewed on-line at
<http://www.idot.illinois.gov/transportation-system/local-transportation-partners/county-engineers-and-local-public-agencies/mft-distribution/index#rib>
 under the tab "REBUILD ILLINOIS".

This installment will be disbursed primarily through mailed checks from the Illinois Comptroller's Office and local public agencies can anticipate receiving this funding in the week of May 17, 2021.

If you have any questions regarding this circular letter, please contact Stephane B. Seck-Birhame, Local Program Development Engineer at (217) 782-3972 or Bablibile.Seck@illinois.gov.

Sincerely,

George A. Tapas, P.E., S.E.
 Engineer of Local Roads and Streets

cc: Brian Otten, Illinois Association of County Engineers
 Brad Cole, Illinois Municipal League
 Bryan Smith, Township Officials of Illinois
 Donald Goad, Township Highway Commissioners of Illinois

AgencyType	County	Agency	RBI Disbursement (1 of 6)	RBI Disbursement (2 of 6)	RBI Disbursement (3 of 6)	RBI Disbursement (4 of 6)	RBI TOTAL TO DATE (Thru Release 4 of 6) Disbursement (4 of 6)
Municipality	Cook	Northlake	\$135,355.70	\$135,355.70	\$135,355.70	\$135,355.70	\$541,422.80
Municipality	Cook	Oak Forest	\$307,134.30	\$307,134.30	\$307,134.30	\$307,134.30	\$1,228,537.20
Municipality	Cook	Oak Lawn	\$622,682.34	\$622,682.34	\$622,682.34	\$622,682.34	\$2,490,729.36
Municipality	Cook	Oak Park	\$569,827.39	\$569,827.39	\$569,827.39	\$569,827.39	\$2,279,309.56
Municipality	Cook	Olympia Fields	\$54,788.14	\$54,788.14	\$54,788.14	\$54,788.14	\$219,152.56
Municipality	Cook	Orland Hills	\$78,524.54	\$78,524.54	\$78,524.54	\$78,524.54	\$314,098.16
Municipality	Cook	Orland Park	\$623,528.11	\$623,528.11	\$623,528.11	\$623,528.11	\$2,494,112.44
Municipality	Cook	Palatine	\$753,029.34	\$753,029.34	\$753,029.34	\$753,029.34	\$3,012,117.36
Municipality	Cook	Palos Heights	\$137,464.62	\$137,464.62	\$137,464.62	\$137,464.62	\$549,858.48
Municipality	Cook	Palos Hills	\$192,044.07	\$192,044.07	\$192,044.07	\$192,044.07	\$768,176.28
Municipality	Cook	Palos Park	\$53,239.40	\$53,239.40	\$53,239.40	\$53,239.40	\$212,957.60
Municipality	Cook	Park Forest	\$241,373.16	\$241,373.16	\$241,373.16	\$241,373.16	\$965,492.64
Municipality	Cook	Park Ridge	\$411,679.91	\$411,679.91	\$411,679.91	\$411,679.91	\$1,646,719.64
Municipality	Cook	Phoenix	\$21,572.55	\$21,572.55	\$21,572.55	\$21,572.55	\$86,290.20
Municipality	Cook	Posen	\$65,761.14	\$65,761.14	\$65,761.14	\$65,761.14	\$263,044.56
Municipality	Cook	Prospect Heights	\$178,555.73	\$178,555.73	\$178,555.73	\$178,555.73	\$714,222.92
Municipality	Cook	Richton Park	\$149,887.52	\$149,887.52	\$149,887.52	\$149,887.52	\$599,550.08
Municipality	Cook	River Forest	\$122,713.13	\$122,713.13	\$122,713.13	\$122,713.13	\$490,852.52
Municipality	Cook	River Grove	\$112,333.26	\$112,333.26	\$112,333.26	\$112,333.26	\$449,333.04
Municipality	Cook	Riverdale	\$148,822.07	\$148,822.07	\$148,822.07	\$148,822.07	\$595,288.28
Municipality	Cook	Riverside	\$97,482.90	\$97,482.90	\$97,482.90	\$97,482.90	\$389,931.60
Municipality	Cook	Robbins	\$58,621.55	\$58,621.55	\$58,621.55	\$58,621.55	\$234,486.20
Municipality	Cook	Rolling Meadows	\$264,703.15	\$264,703.15	\$264,703.15	\$264,703.15	\$1,058,812.60
Municipality	Cook	Rosemont	\$46,154.72	\$46,154.72	\$46,154.72	\$46,154.72	\$184,618.88
Municipality	Cook	Sauk Village	\$115,397.79	\$115,397.79	\$115,397.79	\$115,397.79	\$461,591.16
Municipality	Cook	Schaumburg	\$815,308.56	\$815,308.56	\$815,308.56	\$815,308.56	\$3,261,234.24
Municipality	Cook	Schiller Park	\$129,534.18	\$129,534.18	\$129,534.18	\$129,534.18	\$518,136.72
Municipality	Cook	Skokie	\$711,586.75	\$711,586.75	\$711,586.75	\$711,586.75	\$2,846,347.00
Municipality	Cook	South Barrington	\$50,141.91	\$50,141.91	\$50,141.91	\$50,141.91	\$200,567.64
Municipality	Cook	South Chicago Heights	\$45,462.73	\$45,462.73	\$45,462.73	\$45,462.73	\$181,850.92
Municipality	Cook	South Holland	\$241,977.28	\$241,977.28	\$241,977.28	\$241,977.28	\$967,909.12
Municipality	Cook	Steger	\$105,116.78	\$105,116.78	\$105,116.78	\$105,116.78	\$420,467.12
Municipality	Cook	Stickney	\$74,537.35	\$74,537.35	\$74,537.35	\$74,537.35	\$298,149.40
Municipality	Cook	Stone Park	\$54,326.81	\$54,326.81	\$54,326.81	\$54,326.81	\$217,307.24
Municipality	Cook	Streamwood	\$437,799.84	\$437,799.84	\$437,799.84	\$437,799.84	\$1,751,199.36
Municipality	Cook	Summit	\$121,417.02	\$121,417.02	\$121,417.02	\$121,417.02	\$485,668.08
Municipality	Cook	Thornton	\$25,680.57	\$25,680.57	\$25,680.57	\$25,680.57	\$102,722.28
Municipality	Cook	Tinley Park	\$622,825.14	\$622,825.14	\$622,825.14	\$622,825.14	\$2,491,300.56
Municipality	Cook	Westchester	\$183,630.33	\$183,630.33	\$183,630.33	\$183,630.33	\$734,521.32
Municipality	Cook	Western Springs	\$142,517.26	\$142,517.26	\$142,517.26	\$142,517.26	\$570,069.04
Municipality	Cook	Wheeling	\$413,525.22	\$413,525.22	\$413,525.22	\$413,525.22	\$1,654,100.88
Municipality	Cook	Willow Springs	\$60,675.56	\$60,675.56	\$60,675.56	\$60,675.56	\$242,702.24
Municipality	Cook	Wilmette	\$297,523.31	\$297,523.31	\$297,523.31	\$297,523.31	\$1,190,093.24
Municipality	Cook	Winnetka	\$133,861.88	\$133,861.88	\$133,861.88	\$133,861.88	\$535,447.52
Municipality	Cook	Worth	\$118,506.26	\$118,506.26	\$118,506.26	\$118,506.26	\$474,025.04
RD Dist/Twnshp	Cook	Bloom	\$3,680.94	\$3,680.94	\$3,680.94	\$3,680.94	\$14,723.76
RD Dist/Twnshp	Cook	Bremen	\$5,938.65	\$5,938.65	\$5,938.65	\$5,938.65	\$23,754.60
RD Dist/Twnshp	Cook	Elk Grove	\$779.25	\$779.25	\$779.25	\$779.25	\$3,117.00

Consider a Motion Approving an Agreement with BLA, Incorporated for Construction Engineering Services for the Cedar Street and Elm Street Improvements Project

BACKGROUND:

Cedar Street, from Illinois Avenue to the cul-de-sac, and Elm Street, from Dorset Avenue to Illinois Avenue, are scheduled to be improved this summer using Rebuild Illinois bond funds. The estimated start is in June with construction to be substantially completed by early August.

KEY ISSUES:

- Almost 770 man-hours, over a five-month time period, are expected to meet documentation, material inspection, and reporting requirements associated with this project.
- Consulting Engineering is recommended to meet procedural requirements, assure quality construction, and allow for the necessary intermittent attention needed during a compressed construction period.
- A qualification-based selection process was followed to select BLA, Incorporated for the design engineering for Cedar Street and Elm Street. It is recommended that continuity continue from design engineering into construction engineering (Phase III).

ALTERNATIVES:

1. Authorize the Village Manager to execute the proposal from BLA for Construction Engineering Services for the Cedar Street and Elm Street Improvements Project.
2. Refer back to Staff with comments.

RECOMMENDATION:

Staff recommends authorizing the Village Manager to execute the proposal from BLA for Construction Engineering Services for the Cedar Street and Elm Street Improvements Project.

BUDGET IMPACT:

Rebuild Illinois (RBI) funds are eligible and available for this project. This utilizes the balance of \$21,304.30 of installment 4 and \$93,158.70 of installment 5 which have been received by the Village.

ACTION REQUIRED:

Motion to authorize the Village Manager to execute the proposal from BLA, Incorporated of Itasca, Illinois for Construction Engineering Services for the Cedar Street and Elm Street Improvements Project in the not-to-exceed amount of \$114,463.

ATTACHMENTS:

- BLA Agreement



Using Federal Funds? ☐ Yes ☒ No Agreement For **MFT CE** Agreement Type **Original**

LOCAL PUBLIC AGENCY

Local Public Agency Village of Palatine	County Cook	Section Number 21-00110-00-PV	Job Number
Project Number	Contact Name George Ruppert, P.E.	Phone Number (847) 705-5200	Email gruppert@palatine.il.us

SECTION PROVISIONS

Local Street/Road Name Cedar St. and Elm St.	Key Route Cedar Street	Length 0.74 mi	Structure Number N/A
Location Termini Cedar St. South of Illinois Ave. and Elm St. from Illinois Ave. to Dorset Ave.			Add Location Remove Location
Project Description Reconstruction with Full Depth HMA pavement and HMA resurfacing.			

Engineering Funding ☐ MFT/TBP ☐ State ☒ Other **Rebuild Illinois Bond Funds**

Anticipated Construction Funding ☐ Federal ☐ MFT/TBP ☐ State ☒ Other **Rebuild Illinois Bond Funds**

AGREEMENT FOR

☒ Phase III - Construction Engineering

CONSULTANT

Consultant (Firm) Name BLA, Inc.	Contact Name Kerry Field	Phone Number (630) 438-6400	Email kfield@bla-inc.com
Address 333 Pierce Rd., Suite 200	City Itasca	State IL	Zip Code 60143

THIS AGREEMENT IS MADE between the above Local Public Agency (LPA) and Consultant (ENGINEER) and covers certain professional engineering services in connection with the improvement of the above SECTION. Project funding allotted to the LPA by the State of Illinois under the general supervision of the State Department of Transportation, hereinafter called the "DEPARTMENT," will be used entirely or in part to finance ENGINEERING services as described under AGREEMENT PROVISIONS.

Since the services contemplated under the AGREEMENT are professional in nature, it is understood that the ENGINEER, acting as an individual, partnership, firm or legal entity, qualifies for professional status and will be governed by professional ethics in its relationship to the LPA and the DEPARTMENT. The LPA acknowledges the professional and ethical status of the ENGINEER by entering into an AGREEMENT on the basis of its qualifications and experience and determining its compensation by mutually satisfactory negotiations.

WHEREVER IN THIS AGREEMENT or attached exhibits the following terms are used, they shall be interpreted to mean:

Regional Engineer	Deputy Director, Office of Highways Project Implementation, Regional Engineer, Department of Transportation
Resident Construction Supervisor	Authorized representative of the LPA in immediate charge of the engineering details of the construction PROJECT
In Responsible Charge Contractor	A full time LPA employee authorized to administer inherently governmental PROJECT activities Company or Companies to which the construction contract was awarded

AGREEMENT EXHIBITS

The following EXHIBITS are attached hereto and made a part of hereof this AGREEMENT:

- ☒ EXHIBIT A: Scope of Services
☒ EXHIBIT B: Project Schedule
☒ EXHIBIT C: Direct Costs Check Sheet
☒ EXHIBIT D: Qualification Based Selection (QBS) Checklist
☒ EXHIBIT E: Cost Estimate of Consultant Services Worksheets (BLR 05513 or BLR 05514)

☐ _____
☐ _____
☐ _____

I. THE ENGINEER AGREES,

1. To perform or be responsible for the performance of the Scope of Services presented in EXHIBIT A for the LPA in connection with the proposed improvements herein before described.
2. The Classifications of the employees used in the work shall be consistent with the employee classifications and estimated staff hours. If higher-salaried personnel of the firm, including the Principal Engineer, perform services that are to be performed by lesser-salaried personnel, the wage rate billed for such services shall be commensurate with the payroll rate for the work performed.
3. That the ENGINEER shall be responsible for the accuracy of the work and shall promptly make necessary revisions or corrections required as a result of the ENGINEER'S error, omissions or negligent acts without additional compensation. Acceptance of work by the LPA or DEPARTMENT will not relieve the ENGINEER of the responsibility to make subsequent correction of any such errors or omissions or the responsibility for clarifying ambiguities.
4. That the ENGINEER will comply with applicable Federal laws and regulations, State of Illinois Statutes, and the local laws or ordinances of the LPA.
5. To pay its subconsultants for satisfactory performance no later than 30 days from receipt of each payment from the LPA.
6. To invoice the LPA, The ENGINEER shall submit all invoices, based on the ENGINEER's progress reports, to the LPA employee In Responsible Charge, no more than once a month for partial payment on account for the ENGINEER's work to date. Such invoices shall represent the value, to the LPA of the partially completed work, based on the sum of the actual costs incurred, plus a percentage (equal to the percentage of the construction engineering completed) of the fixed fee for the fully completed work.
7. The ENGINEER or subconsultant shall not discriminate on the basis of race, color, national origin or sex in the performance of this AGREEMENT. The ENGINEER shall carry out applicable requirements of 49 CFR part 26 in the administration of US Department of Transportation (US DOT) assisted contract. Failure by the Engineer to carry out these requirements is a material breach of this AGREEMENT, which may result in the termination of this AGREEMENT or such other remedy as the LPA deems appropriate.
8. That none of the services to be furnished by the ENGINEER shall be sublet, assigned or transferred to any other party or parties without written consent of the LPA. The consent to sublet, assign or otherwise transfer any portion of the services to be furnished by the ENGINEER shall be construed to relieve the ENGINEER of any responsibility for the fulfillment of this AGREEMENT.
9. For Construction Engineering Contracts:
 - (a) For Quality Assurance services, provide personnel who have completed the appropriate STATE Bureau of Materials QC/QA trained technical classes.
 - (b) For all projects where testing is required, the ENGINEER shall obtain samples according to the STATE Bureau of Materials "Manual of Test Procedures for Materials," submit STATE Bureau of Materials inspection reports; and verify compliance with contract specifications.
10. That engineering services shall include all equipment, instruments, supplies, transportation and personnel required to perform the duties of the ENGINEER in connection with this AGREEMENT (See Exhibit C).

II. THE LPA AGREES,

1. To certify by execution of this AGREEMENT that the selection of the ENGINEER was performed in accordance with the Professional Services Selection Act (50 ILCS 510) (Exhibit D).
2. To furnish the ENGINEER all presently available survey data, plans, specifications, and project information.
3. For Construction Engineering Contracts:
 - (a) To furnish a full time LPA employee to be In Responsible Charge authorized to administer inherently governmental PROJECT activities.
 - (b) To submit approved forms BC 775 and BC 776 to the DEPARTMENT when federal funds are utilized.
4. To pay the ENGINEER:
 - (a) For progressive payments - Upon receipt of monthly invoices from the ENGINEER and the approval thereof by the LPA, monthly payments for the work performed shall be due and payable to the ENGINEER, such payments to be equal to the value of the partially completed work minus all previous partial payments made to the ENGINEER.
 - (b) Final payment - Upon approval of the work by the LPA but not later than 60 days after the work is completed and reports have been made and accepted by the LPA and DEPARTMENT a sum of money equal to the basic fee as

determined in this AGREEMENT less the total of the amount of partial payments previously paid to the ENGINEER shall be due and payable to the ENGINEER.

(c) For Non-Federal County Projects - (605 ILCS 5/5-409)

- (1) For progressive payments - Upon receipt of monthly invoices from the ENGINEER and the approval thereof by the LPA, monthly payments for the work performed shall be due and payable to the ENGINEER. Such payments to be equal to the value of the partially completed work in all previous partial payments made to the ENGINEER.
- (2) Final payment - Upon approval of the work by the LPA but not later than 60 days after the work is completed and reports have been made and accepted by the LPA and STATE, a sum of money equal to the basic fee as determined in the AGREEMENT less the total of the amount of partial payments previously paid to the ENGINEER shall be due and payable to the ENGINEER.

5. To pay the ENGINEER as compensation for all services rendered in accordance with the AGREEMENT on the basis of the following compensation method as discussed in 5-5.10 of the BLR Manual.

Method of Compensation:

☐ Percent

☐ Lump Sum

☐ Specific Rate

☒ Cost plus Fixed Fee: Anniversary

Total Compensation = DL + DC + OH + FF

Where:

DL is the total Direct Labor,

DC is the total Direct Cost,

OH is the firm's overhead rate applied to their DL and

FF is the Fixed Fee.

Where FF = (0.33 + R) DL + %SubDL, where R is the advertised Complexity Factor and %SubDL is 10% profit allowed on the direct labor of the subconsultants.

The Fixed Fee cannot exceed 15% of the DL + OH.

Field Office Overhead Rates: Field rates must be used for construction engineering projects expected to exceed one year in duration or if the construction engineering contract exceeds \$1,000,000 for any project duration.

6. The recipient shall not discriminate on the basis of race, color, national origin or sex in the award and performance of any US DOT-assisted contract or in the administration of its DBE program or the requirements of 49 CFR part 26. The recipient shall take all necessary and reasonable steps under 49 CFR part 26 to ensure nondiscrimination in the award and administration of US DOT-assisted contracts. The recipient's DBE program, as required by 49 CFR part 26 and as approved by US DOT, is incorporated by reference in this agreement. Implementation of this program is a legal obligation and failure to carry out its terms shall be treated as violation of this AGREEMENT. Upon notification to the recipient of its failure to carry out its approved program, the Department may impose sanctions as provided for under part 26 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C 3801 et seq.).

III. IT IS MUTUALLY AGREED,

1. To maintain, for a minimum of 3 years after the completion of the contract, adequate books, records and supporting documents to verify the amount, recipients and uses of all disbursements of funds passing in conjunction with the contract; the contract and all books, records and supporting documents related to the contract shall be available for review and audit by the Auditor General, and the DEPARTMENT; the Federal Highways Administration (FHWA) or any authorized representative of the federal government, and to provide full access to all relevant materials. Failure to maintain the books, records and supporting documents required by this section shall establish a presumption in favor of the DEPARTMENT for the recovery of any funds paid by the DEPARTMENT under the contract for which adequate books, records and supporting documentation are not available to support their purported disbursement.
2. That the ENGINEER shall be responsible for any and all damages to property or persons arising out of an error, omission and/or negligent act in the prosecution of the ENGINEER's work and shall indemnify and save harmless the LPA, the DEPARTMENT, and their officers, agents and employees from all suits, claims, actions or damages liabilities, costs or damages of any nature whatsoever resulting there from. These indemnities shall not be limited by the listing of any insurance policy. The LPA will notify the ENGINEER of any error or omission believed by the LPA to be caused by the negligence of the ENGINEER as soon as practicable after the discovery. The LPA reserves the right to take immediate action to remedy any error or omission if notification is not successful; if the ENGINEER fails to reply to a notification; or if the conditions created by the error or omission are in need of urgent correction to avoid accumulation of additional construction costs or damages to property and reasonable notice is not practicable.
3. This AGREEMENT may be terminated by the LPA upon giving notice in writing to the ENGINEER at the ENGINEER's last known post office address. Upon such termination, the ENGINEER shall cause to be delivered to the LPA all drawings, plats, surveys, reports, permits, agreements, soils and foundation analysis, provisions, specifications, partial and completed estimates and data

if any from soil survey and subsurface investigation with the understanding that all such materials becomes the property of the LPA. The LPA will be responsible for reimbursement of all eligible expenses incurred under the terms of this AGREEMENT up to the date of the written notice of termination.

4. In the event that the DEPARTMENT stops payment to the LPA, the LPA may suspend work on the project. If this agreement is suspended by the LPA for more than thirty (30) calendar days, consecutive or in aggregate, over the term of this AGREEMENT, the ENGINEER shall be compensated for all services performed and reimbursable expenses incurred prior to receipt of notice of suspension. In addition, upon the resumption of services the LPA shall compensate the ENGINEER, for expenses incurred as a result of the suspension and resumption of its services, and the ENGINEER's schedule and fees for the remainder of the project shall be equitably adjusted.
5. This AGREEMENT shall continue as an open contract and the obligations created herein shall remain in full force and effect until the completion of construction of any phase of professional services performed by others based upon the service provided herein. All obligations of the ENGINEER accepted under this AGREEMENT shall cease if construction or subsequent professional services are not commenced within 5 years after final payment by the LPA.
6. That the ENGINEER shall be responsible for any and all damages to property or persons arising out of an error, omission and/or negligent act in the prosecution of the ENGINEER's work and shall indemnify and have harmless the LPA, the DEPARTMENT, and their officers, employees from all suits, claims, actions or damages liabilities, costs or damages of any nature whatsoever resulting there from. These indemnities shall not be limited by the listing of any insurance policy.
7. The ENGINEER and LPA certify that their respective firm or agency:
 - (a) has not employed or retained for commission, percentage, brokerage, contingent fee or other considerations, any firm or person (other than a bona fide employee working solely for the LPA or the ENGINEER) to solicit or secure this AGREEMENT,
 - (b) has not agreed, as an express or implied condition for obtaining this AGREEMENT, to employ or retain the services of any firm or person in connection with carrying out the AGREEMENT or
 - (c) has not paid, or agreed to pay any firm, organization or person (other than a bona fide employee working solely for the LPA or the ENGINEER) any fee, contribution, donation or consideration of any kind for, or in connection with, procuring or carrying out the AGREEMENT.
 - (d) that neither the ENGINEER nor the LPA is/are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by any Federal department or agency,
 - (e) has not within a three-year period preceding the AGREEMENT been convicted of or had a civil judgment rendered against them for commission of fraud or criminal offense in connection with obtaining, attempting to obtain or performing a public (Federal, State or local) transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements or receiving stolen property.
 - (f) are not presently indicated for or otherwise criminally or civilly charged by a government entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (e) and
 - (g) has not within a three-year period preceding this AGREEMENT had one or more public transaction (Federal, State, local) terminated for cause or default.

Where the ENGINEER or LPA is unable to certify to any of the above statements in this clarification, an explanation shall be attached to this AGREEMENT.

8. In the event of delays due to unforeseeable causes beyond the control of and without fault or negligence of the ENGINEER no claim for damages shall be made by either party. Termination of the AGREEMENT or adjustment of the fee for the remaining services may be requested by either party if the overall delay from the unforeseen causes prevents completion of the work within six months after the specified completion date. Examples of unforeseen causes included but are not limited to: acts of God or a public enemy; acts of the LPA, DEPARTMENT < or other approving party not resulting from the ENGINEER's unacceptable services; fire; strikes; and floods.

If delays occur due to any cause preventing compliance with the PROJECT SCHEDULE, the ENGINEER shall apply in writing to the LPA for an extension of time. If approved, the PROJECT SCHEDULE shall be revised accordingly.

9. This certification is required by the Drug Free Workplace Act (30 ILCS 580). The Drug Free Workplace Act requires that no grantee or contractor shall receive a grant or be considered for the purpose of being awarded a contract for the procurement of any property or service from the DEPARTMENT unless that grantee or contractor will provide a drug free workplace. False certification or violation of the certification may result in sanctions including, but not limited to suspension of contract or grant payments, termination of a contract or grant and debarment of the contracting or grant opportunities with the DEPARTMENT for at least one (1) year but not more than (5) years.

For the purpose of this certification, "grantee" or "Contractor" means a corporation, partnership or an entity with twenty-five (25) or more employees at the time of issuing the grant or a department, division or other unit thereof, directly responsible for the specific performance under contract or grant of \$5,000 or more from the DEPARTMENT, as defined the Act.

The contractor/grantee certifies and agrees that it will provide a drug free workplace by:

- (a) Publishing a statement:
 - (1) Notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance, including cannabis, is prohibited in the grantee's or contractor's workplace.
 - (2) Specifying the actions that will be taken against employees for violations of such prohibition.
 - (3) Notifying the employee that, as a condition of employment on such contract or grant, the employee will:
 - (a) abide by the terms of the statement; and
 - (b) notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than five (5) days after such conviction.

- (b) Establishing a drug free awareness program to inform employees about:
 - (1) The dangers of drug abuse in the workplace;
 - (2) The grantee's or contractor's policy to maintain a drug free workplace;
 - (3) Any available drug counseling, rehabilitation and employee assistance program; and
 - (4) The penalties that may be imposed upon an employee for drug violations.
- (c) Providing a copy of the statement required by subparagraph (a) to each employee engaged in the performance of the contract or grant and to post the statement in a prominent place in the workplace.
- (d) Notifying the contracting or granting agency within ten (10) days after receiving notice under part (b) paragraph (3) of subsection (a) above from an employee or otherwise receiving actual notice of such conviction.
- (e) Imposing a sanction on, or requiring the satisfactory participation in a drug abuse assistance or rehabilitation program.
- (f) Assisting employees in selecting a course of action in the event drug counseling, treatment and rehabilitation is required and indicating that a trained referral team is in place.

Making a good faith effort to continue to maintain a drug free workplace through implementation of the Drug Free Workplace Act, the ENGINEER, LPA and the DEPARTMENT agree to meet the PROJECT SCHEDULE outlined in EXHIBIT B. Time is of the essence on this project and the ENGINEER's ability to meet the PROJECT SCHEDULE will be a factor in the LPA selecting the ENGINEER for future projects. The ENGINEER will submit progress reports with each invoice showing work that was completed during the last reporting period and work they expect to accomplish during the following period.

- 10. Due to the physical location of the project, certain work classifications may be subject to the Prevailing Wage Act (820 ILCS 130/0.01 et seq).
- 11. For Construction Engineering Contracts:
 - (a) That all services are to be furnished as required by construction progress and as determined by the LPA employee In Responsible Charge. The ENGINEER shall complete all services herein within a time considered reasonable to the LPA, after the CONTRACTOR has completed the construction contract.
 - (b) That all field notes, test records and reports shall be turned over to and become the property of the LPA and that during the performance of the engineering services herein provided for, the ENGINEER shall be responsible for any loss or damage to the documents herein enumerated while they are in the ENGINEER's possession and any such loss or damage shall be restored at the ENGINEER's expense.
 - (c) That any difference between the ENGINEER and the LPA concerning the interpretation of the provisions of this AGREEMENT shall be referred to a committee of disinterested parties consisting of one member appointed by the ENGINEER, one member appointed by the LPA, and a third member appointed by the two other members for disposition and that the committee's decision shall be final.
 - (d) That in the event that engineering and inspection services to be furnished and performed by the LPA (including personnel furnished by the ENGINEER) shall, in the opinion of the STATE be incompetent employed on such work at the expense of the LPA.
 - (e) Inspection of all materials when inspection is not provided a the sources by the STATE Central Bureau of Materials, and submit inspection reports to the LPA and STATE in accordance with the STATE Central Bureau of Materials "Project Procedures Guide" and the policies of the STATE.

AGREEMENT SUMMARY

Prime Consultant	TIN/FEIN/SS Number	Agreement Amount
BLA, Inc.	36-4263432	\$104,934.00
Subconsultants	TIN/FEIN/SS Number	Agreement Amount
- Rubino Engineering, Inc.	80-0450719	\$9,529.00
Subconsultant Total		\$9,529.00
Prime Consultant Total		\$104,934.00
Total for all work		\$114,463.00
Add Subconsultant		

AGREEMENT SIGNATURES

Executed by the LPA:

Local Public Agency Type

Name of Local Public Agency

Attest:

The

Village

of

Palatine

By (Signature & Date)

By (Signature & Date)

Name of Local Public Agency

Local Public Agency Type

Title

Palatine

Village

Clerk

(SEAL)

Executed by the ENGINEER:

Consultant (Firm) Name

Attest:

BLA, Inc.

By (Signature & Date)

By (Signature & Date)

Title

Title

President/CEO

APPROVED:

Regional Engineer, Department of Transportation (Signature & Date)

Attachment: BLA Agreement (Cedar Street and Elm Street Improvements Construction Engineering Services)

Local Public Agency	County	Section Number
Palatine	Cook	21-00110-00-PV

EXHIBIT A
SCOPE OF SERVICES

To perform or be responsible for the performance of the engineering services for the LPA, in connection with the PROJECT herein before described and enumerated below

Phase III Engineering for the reconstruction of Cedar Street and Elm Street in the Village of Palatine. Scope of work is proposed as follows; BLA will be present on-site during construction and attend any site meetings or progress meetings as requested by the client. The Engineer or a BLA representative shall be always present when the various elements of construction are being worked on, or as otherwise agreed to by the Owner and Engineer in writing and will monitor the progress and quality of the work to ensure the Work is being performed in conformance with contract documents. The scope of work also includes Quality Assurance for concrete and asphalt materials utilized on the project. Rubino Engineering will be used for all material assurance testing.

Attachment: BLA Agreement (Cedar Street and Elm Street Improvements Construction Engineering Services)

Local Public Agency	County	Section Number
Palatine	Cook	21-00110-00-PV
EXHIBIT B PROJECT SCHEDULE		
See Attached.		

Local Public Agency

County

Section Number

Village of Palatine

Cook

21-00110-00-PV

Exhibit C
Direct Costs Check Sheet

List ALL direct costs required for this project. Those not listed on the form will not be eligible for reimbursement by the LPA on this project.

Item	Allowable	Quantity	Contract Rate	Total
☐ Lodging (per GOVERNOR'S TRAVEL CONTROL BOARD)	Actual cost (Up to state rate maximum)			
☐ Lodging Taxes and Fees (per GOVERNOR'S TRAVEL CONTROL BOARD)	Actual Cost			
☐ Air Fare	Coach rate, actual cost, requires minimum two weeks' notice, with prior IDOT approval			
☐ Vehicle Mileage (per GOVERNOR'S TRAVEL CONTROL BOARD)	Up to state rate maximum			
☒ Vehicle Owned or Leased	\$32.50/half day (4 hours or less) or \$65/full day	99	\$65.00	\$6,435.00
☐ Vehicle Rental	Actual cost (Up to \$55/day)			
☐ Tolls	Actual cost			
☐ Parking	Actual cost			
☐ Overtime	Premium portion (Submit supporting documentation)			
☐ Shift Differential	Actual cost (Based on firm's policy)			
☐ Overnight Delivery/Postage/Courier Service	Actual cost (Submit supporting documentation)			
☐ Copies of Deliverables/Mylars (In-house)	Actual cost (Submit supporting documentation)			
☒ Copies of Deliverables/Mylars (Outside)	Actual cost (Submit supporting documentation)	500	\$1.00	\$500.00
☐ Project Specific Insurance	Actual Cost			
☐ Monuments (Permanent)	Actual Cost			
☐ Photo Processing	Actual Cost			
☐ 2-Way Radio (Survey or Phase III Only)	Actual Cost			
☐ Telephone Usage (Traffic System Monitoring Only)	Actual Cost			
☐ CADD	Actual cost (Max \$15/hour)			
☐ Web Site	Actual cost (Submit supporting documentation)			
☐ Advertisements	Actual cost (Submit supporting documentation)			
☐ Public Meeting Facility Rental	Actual cost (Submit supporting documentation)			
☐ Public Meeting Exhibits/Renderings & Equipment	Actual cost (Submit supporting documentation)			
☐ Recording Fees	Actual Cost			
☐ Transcriptions (specific to project)	Actual Cost			
☐ Courthouse Fees	Actual Cost			
☐ Storm Sewer Cleaning and Televising	Actual cost (Requires 2-3 quotes with IDOT approval)			
☐ Traffic Control and Protection	Actual cost (Requires 2-3 quotes with IDOT approval)			
☐ Aerial Photography and Mapping	Actual cost (Requires 2-3 quotes with IDOT approval)			
☐ Utility Exploratory Trenching	Actual cost (Requires 2-3 quotes with IDOT approval)			
☐ Testing of Soil Samples	Actual Cost			
☒ Lab Services	Actual Cost (Provide breakdown of each cost)	1	\$1,534.50	\$1,534.50
☐ Equipment and/or Specialized Equipment Rental	Actual Cost (Requires 2-3 quotes with IDOT approval)			
☒ SEE ATTACHED RUBINO BREAKDOWN	IN HOUSE DIRECT COSTS			
☐				
☐				
☐				
☐				
Total Direct Costs				\$8,469.50

Attachment: BLA Agreement (Cedar Street and Elm Street Improvements Construction Engineering Services)

Local Public Agency	County	Section Number
Village of Palatine	Cook	21-00110-00-PV

Exhibit D
Qualification Based Selection (QBS) Checklist

The LPA must complete Exhibit D. If the value meets or will exceed the threshold in 50 ILCS 510, QBS requirements must be followed. Under the threshold, QBS requirements do not apply. The threshold is adjusted annually. If the value is under the threshold with federal funds being used, federal small purchase guidelines must be followed.

☒ Form Not Applicable (engineering services less than the threshold)

Attachment: BLA Agreement (Cedar Street and Elm Street Improvements Construction Engineering Services)



EXHIBIT E
COST ESTIMATE OF CONSULTANT SERVICES WORKSHEET
ANNIVERSARY RAISE

Local Public Agency	County	Section Number
Village of Palatine	Cook	21-00110-00-PV
Consultant (Firm) Name	Prepared By	Date
BLA, Inc.	Kerry Field	4/26/2022

PAYROLL ESCALATION TABLE

CONTRACT TERM	6	MONTHS	OVERHEAD RATE	102.02%
START DATE	6/1/2022		COMPLEXITY FACTOR	0
RAISE DATE	ANNIVERSARY		% OF RAISE	2.00%

ESCALATION PER YEAR

DETERMINE THE MID POINT OF THE AGREEMENT

3

CALCULATE THE ESCALATION FACTOR TO THE MIDPOINT OF THE CONTRACT

0.50%

The total escalation for this project would be: 0.50%

Attachment: BLA Agreement (Cedar Street and Elm Street Improvements Construction Engineering

Section Number

21-00110-00-PV

SUBCONSULTANTS

Exhibit E Cost Estimate of Consultant Services Worksheet Anniversary Raise

[illegible]

Total	0.00	952.90
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Attachment: BLA Agreement (Cedar Street and Elm Street Improvements Construction Engineering Services)

COST ESTIMATE WORKSHEET

Exhibit E Cost Estimate of Consultant Services Worksheet Anniversary Raise

OVERHEAD RATE	102.02%
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COMPLEXITY FACTOR 0.00%

TASK	STAFF HOURS	PAYROLL	OVERHEAD & FRINGE BENEFITS	DIRECT COSTS	FIXED FEE	SERVICES BY OTHERS	TOTAL	% OF GRAND TOTAL
Director of Construction Engr.	32	2,412	2,461		731		5,604	4.90%
Resident Engineer II	709	39,275	40,069	5,460	11,902		96,706	84.49%
Construction Engineer II		-	-		-		-	0.00%
Sr. Marketing Coordinator	24	830	847	695	252		2,624	2.29%
Materials QA (Rubino)		-	-		-	9,529	9,529	8.32%
		-	-		-		-	
		-	-		-		-	
		-	-		-		-	
		-	-		-		-	
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		-	-		-		-	
		-	-		-		-	
Subconsultant DL					0		-	0.00%
TOTALS	765	42,517	43,377	6,155	12,885	9,529	114,463	100.00%

85,894

Local Public Agency

Village of Palatine

County

Cook

Section Number

6.B.3.C.a

21-00110-00-PV

AVERAGE HOURLY PROJECT RATES

Exhibit E Cost Estimate of Consultant Services Worksheet Anniversary Raise

SHEET

1

OF

1

PAYROLL CLASSIFICATION	AVG HOURLY RATES	TOTAL PROJ. RATES			Director of Construction Engr.			Resident Engineer II			Construction Engineer II			Sr. Marketing Coordinator			Materials QA (Rubino)		
		Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg
Director of Construction Engineering	75.38	32.0	4.18%	3.15	32	100.00%	75.38												
Resident Engineer II	55.40	709.0	92.68%	51.34				709	100.00%	55.40									
Construction Engineer I	31.96	0.0																	
Sr. Marketing Coordinator	34.58	24.0	3.14%	1.08										24	100.00%	34.58			
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TOTALS		765.0	100%	\$55.58	32.0	100.00%	\$75.38	709.0	100%	\$55.40	0.0	0%	\$0.00	24.0	100%	\$34.58	0.0	0%	\$0.

Attachment: BLA Agreement (Cedar Street and Elm Street Improvements Construction Engineering

BLR 05513 (Rev. 04/30/21)

**Elm Street & Cedar Street
Village of Palatine**

**BLA, Inc.
Projected Monthly Manpower Schedule**

Month Number	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		Total Hours	
2022																			
BLA, Inc.	Month of	01/01/22	02/01/22	03/10/22	04/01/22	05/01/22	06/01/22	07/01/22	08/01/22	09/01/22	10/01/22	11/01/22	12/01/22						
Principal																		0	
Director of Construction Engineering							8	8	8	8								32	
Resident Engineer I							196	212	174	87	40							709	
Construction Engineer I																		0	
Sr. Marketing Coordinator							24											24	
																		0	
																		0	
Totals		0	0	0	0	0	228	220	182	95	40	0	0	0	0	0		765	
Cummulative Manhours		0	0	0	0	0	228	448	630	725	765	765	765	765	765	765			
Multiplier		0.0000																	
Vehicle Days		25 24 22 11 5																87	
																		Vehicle Days	
DIRECT COSTS		Days		Total	Days														
Vehicle Costs		\$65.00	/Day	87	Days	\$5,655.00													
Phone/Radio				/Mo	0	Mo	\$	-											
Web Site Domain Acquisition		1 site at \$1,000.00 each																	
Brochure Printing		500 copies at \$1.00 each				\$500													
						\$6,155.00													
		Premium Portion of Overtime																	

2-24

Attachment: BLA Agreement (Cedar Street and Elm Street Improvements Construction Engineering



COMPANY NAME: **Rubino Engineering, Inc**

PTB NUMBER: **Rubino proposal # Q22.193 Palatine**

TODAY'S DATE: **5/3/2022**

ITEM	ALLOWABLE	UTILIZE W.O. ONLY	QUANTITY J.S. ONLY	CONTRACT RATE	TOTAL
Per Diem (per GOVERNOR'S TRAVEL CONTROL BOARD)	Up to state rate maximum			\$0.00	\$0.00
Lodging (per GOVERNOR'S TRAVEL CONTROL BOARD)	Actual cost (Up to state rate maximum)			\$0.00	\$0.00
Air Fare	Coach rate, actual cost, requires minimum two weeks' notice, with prior IDOT approval			\$0.00	\$0.00
Vehicle Mileage (per GOVERNOR'S TRAVEL CONTROL BOARD)	Up to state rate maximum			\$0.00	\$0.00
Vehicle Owned or Leased	\$32.50/half day (4 hours or less) or \$65/full day		12	\$65.00	\$780.00
Vehicle Rental	Actual cost (Up to \$55/day)			\$0.00	\$0.00
Tolls	Actual cost			\$0.00	\$0.00
Parking	Actual cost			\$0.00	\$0.00
Overtime	Premium portion (Submit supporting documentation)			\$0.00	\$0.00
Shift Differential	Actual cost (Based on firm's policy)			\$0.00	\$0.00
Overnight Delivery/Postage/Courier Service	Actual cost (Submit supporting documentation)			\$0.00	\$0.00
Copies of Deliverables/Mylars (In-house)	Actual cost (Submit supporting documentation)			\$0.00	\$0.00
Copies of Deliverables/Mylars (Outside)	Actual cost (Submit supporting documentation)			\$0.00	\$0.00
Project Specific Insurance	Actual cost			\$0.00	\$0.00
Monuments (Permanent)	Actual cost			\$0.00	\$0.00
Photo Processing	Actual cost			\$0.00	\$0.00
2-Way Radio (Survey or Phase III Only)	Actual cost			\$0.00	\$0.00
Telephone Usage (Traffic System Monitoring Only)	Actual cost			\$0.00	\$0.00
CADD	Actual cost (Max \$15/hour)			\$0.00	\$0.00
Web Site	Actual cost (Submit supporting documentation)			\$0.00	\$0.00
Advertisements	Actual cost (Submit supporting documentation)			\$0.00	\$0.00
Public Meeting Facility Rental	Actual cost (Submit supporting documentation)			\$0.00	\$0.00
Public Meeting Exhibits/Renderings & Equipment	Actual cost (Submit supporting documentation)			\$0.00	\$0.00
Recording Fees	Actual cost			\$0.00	\$0.00
Transcriptions (specific to project)	Actual cost			\$0.00	\$0.00
Courthouse Fees	Actual cost			\$0.00	\$0.00
Storm Sewer Cleaning and Televising	Actual cost (Requires 2-3 quotes with IDOT approval)			\$0.00	\$0.00
Traffic Control and Protection	Actual cost (Requires 2-3 quotes with IDOT approval)			\$0.00	\$0.00
Aerial Photography and Mapping	Actual cost (Requires 2-3 quotes with IDOT approval)			\$0.00	\$0.00
Utility Exploratory Trenching	Actual cost (Requires 2-3 quotes with IDOT approval)			\$0.00	\$0.00
Testing of Soil Samples*	Actual cost			\$0.00	\$0.00
Lab Services*	Actual cost (Provide breakdown of each cost)			\$0.00	\$0.00
Equipment and/or Specialized Equipment Rental*	Actual cost (Requires 2-3 quotes with IDOT approval)			\$0.00	\$0.00
Compression Testing of Concrete Cylinders	In house direct cost		25	\$19.25	\$481.25
HMA Core Densities	In house direct cost		10	\$38.50	\$385.00
HMA Max SG	In house direct cost		1	\$134.75	\$134.75
HMA Bulk SG	In house direct cost		1	\$115.50	\$115.50
HMA Ignition / Extraction	In house direct cost		1	\$154.00	\$154.00
Nuclear Density Gauge	In house direct cost		6	\$44.00	\$264.00
	In house direct cost			\$0.00	\$0.00
				\$0.00	\$0.00
				\$0.00	\$0.00
				\$0.00	\$0.00
TOTAL DIRECT COST					\$2,314.50

*If other allowable costs are needed and not listed, please add in the above spaces provided.

LEGEND

W.O. = Work Order

J.S. = Job Specific



COST ESTIMATE OF CONSULTANT SERVICES WORKSHEET

FIXED RAISE

Local Public Agency

Village of Palatine

County

Cook

Section Number

21-00110-00-PV

Consultant (Firm) Name

Rubino Engineering

Prepared By

Michelle Lipinski, P.E.

Date

4/25/2022

PAYROLL ESCALATION TABLE

CONTRACT TERM	12
START DATE	6/1/2022
RAISE DATE	3/1/2023

MONTHS

OVERHEAD RATE	146.00%
COMPLEXITY FACTOR	0
% OF RAISE	2.00%

END DATE 5/31/2023

ESCALATION PER YEAR

Year	First Date	Last Date	Months	% of Contract
0	6/1/2022	3/1/2023	9	75.00%
1	3/2/2023	6/1/2023	3	25.50%

The total escalation = 0.50%

Local Public Agency

County

Section Number

Village of Palatine

Cook

21-00110-00-PV

MAXIMUM PAYROLL RATE

78.00

ESCALATION FACTOR

0.50%

PAYROLL RATES

Exhibit E Cost Estimate of Consultant Services Worksheet Fixed Raise

[illegible]

Local Public Agency

Village of Palatine

County

Cook

Section Number

21-00110-00-PV

AVERAGE HOURLY PROJECT RATES

Exhibit E Cost Estimate of Consultants Services Worksheet Fixed Raise

SHEET 1 **OF** 1

PAYROLL CLASSIFICATION	AVG HOURLY RATES	TOTAL PROJ. RATES			QA Material Testing														
		Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	W A
Material Tester 1 & 2	42.13	44.0	74.58%	31.42	44	74.58%	31.42												
Project Manager / Engineer	45.49	13.0	22.03%	10.02	13	22.03%	10.02												
Staff Engineer / Geologist / S	32.40	0.0																	
Administrative	27.31	0.0																	
Laboratory Staff	26.13	0.0																	
Principal	70.35	2.0	3.39%	2.38	2	3.39%	2.38												
		0.0																	
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TOTALS		59.0	100%	\$43.83	59.0	100.00%	\$43.83	0.0	0%	\$0.00	0.0	0%	\$0.00	0.0	0%	\$0.00	0.0	0%	\$0

Consider a Motion to Award a Contract for the Cedar Street and Elm Street Improvements Project

BACKGROUND:

Cedar Street, from Illinois Avenue to the Cedar Street cul-de-sac, and Elm Street, from Dorset Avenue to Illinois Avenue, are scheduled to be reconstructed in the 2022 Capital Plan. The scope of reconstruction work includes pavement reconstruction, patching, curb and gutter reconstruction, sidewalk replacement, and ramp upgrades to meet ADA requirements.

KEY ISSUES:

- On Thursday, May 5, 2022, seven bids were received ranging from a high of \$2,019,928.90 to a low of \$1,323,631.04.
- The low responsive and responsible bidder was Schroeder Asphalt Services, Incorporated of Huntley, Illinois in the amount of \$1,323,631.04.
- The Engineer's Estimate was \$1,513,050.25.

ALTERNATIVES:

1. Award the contract for the Cedar Street and Elm Street Improvements Project to Schroeder Asphalt Services.
2. Refer back to Staff with comments.

RECOMMENDATION:

It is recommended that the contract for the Cedar Street and Elm Street Improvements Project be awarded to Schroeder Asphalt Services.

BUDGET IMPACT:

Rebuild Illinois (RBI) funds are eligible and available for this project. This utilizes the balance of \$591,906.00 of installment 3 and \$731,725.04 of installment 4, which have been received by the Village. The remainder of installment 4 and \$93,158.70 of installment 5 are being proposed for construction engineering services for this project.

ACTION REQUIRED:

Motion to award the contract for the Cedar Street and Elm Street Improvements Project to Schroeder Asphalt Services, Incorporated of Huntley, Illinois in the amount of \$1,323,631.04.

ATTACHMENTS:

- Bid Tabulation
- Location Map-Cedar Street
- Location Map-Elm Street

VILLAGE OF PALATINE

Bidding Summary Cedar Street and Elm Street Improvements 11:00 AM, Thursday, May 5, 2022

	Bidding Contractors	As Read Bid Amount	As Corrected Bid Amount
1	Schroeder Asphalt Services, Inc.	\$ 1,323,631.04	Correct as Read
2	R.W. Dunteman Co.	\$ 1,372,422.65	Correct as Read
3	Builders Paving, LLC	\$ 1,394,498.00	Correct as Read
4	Chicagoland Paving Contractors, Inc.	\$ 1,435,000.00	Correct as Read
5	Alliance Contractors, Inc.	\$ 1,627,587.88	Correct as Read
6	A Lamp Concrete Contractors, Inc.	\$ 1,774,900.00	Correct as Read
7	Brothers Asphalt Paving, Inc.	\$ 2,019,928.90	Correct as Read

Attachment: Bid Tabulation (Cedar Street and Elm Street Improvements)

Bid Open: 11:00 AM, Thursday, May 5, 2022
Location: Village Hall

VILLAGE OF PALATINE - DEPARTMENT OF PUBLIC WORKS
TABULATION OF BIDS
FOR

6.B.3.D.a

Cedar Street and Elm Street Improvements
DPW 2216

Section # N/A

COMPUTED BY: KML

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				Cost Estimate		Low Bidder		2		3		4	
						Schroeder Asphalt Services, P.O. Box 831 Huntley, IL 60142 (815) 923-4380 Fax (815) 923-4389		R.W. Duntelman Co. 600 S. Lombard Road Addison, IL 60101 (630) 953-1500 Fax (630) 932-0994		Builders Paving, LLC 4401 Roosevelt Road Hillside, Illinois 60162 (847) 419-9000 Fax (847) 419-9050		Chicagoland Paving Contract 225 Telser Road Lake Zurich, IL 60047 (847) 550-9681 Fax (847) 550-9684	
ITEM NO.	DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL
20101000	TEMPORARY FENCE	FOOT	1,539	\$4.50	\$ 6,925.50	\$5.50	\$ 8,464.50	\$3.10	\$ 4,770.90	\$2.50	\$ 3,847.50	\$1.50	\$ 2,308.50
20101200	TREE ROOT PRUNING	EACH	44	\$96.00	4,224.00	\$120.00	5,280.00	\$105.00	4,620.00	\$25.00	1,100.00	100.00	4,400.00
20200100	EARTH EXCAVATION	CU YD	3,251	\$27.50	89,402.50	\$33.00	107,283.00	\$41.74	135,696.74	\$30.00	97,530.00	40.00	130,040.00
20201200	REMOVAL AND DISPOSAL OF UNSUITABLE MATERIAL	CU YD	414	\$35.00	14,490.00	\$35.00	14,490.00	\$5.00	2,070.00	\$20.00	8,280.00	20.00	8,280.00
20800150	TRENCH BACKFILL	CU YD	55	\$50.00	2,750.00	\$61.00	3,355.00	\$59.00	3,245.00	\$54.00	2,970.00	57.00	3,135.00
21001000	GEOTECHNICAL FABRIC FOR GROUND STABILIZATION	SQ YD	200	\$3.50	700.00	\$1.50	300.00	\$2.39	478.00	\$3.00	600.00	1.50	300.00
21101615	TOPSOIL FURNISH AND PLACE, 4"	SQ YD	2,895	\$6.50	18,817.50	\$3.00	8,685.00	\$5.00	14,475.00	\$7.00	20,265.00	4.00	11,580.00
25000400	NITROGEN FERTILIZER NUTRIENT	POUND	36	\$4.00	144.00	\$3.00	108.00	\$3.00	108.00	\$6.00	216.00	2.50	90.00
25000600	POTASSIUM FERTILIZER NUTRIENT	POUND	36	\$4.00	144.00	\$3.00	108.00	\$3.00	108.00	\$6.00	216.00	2.50	90.00
25200110	SODDING, SALT TOLERANT	SQ YD	2,895	\$11.00	31,845.00	\$8.00	23,160.00	\$8.00	23,160.00	\$8.50	24,607.50	13.50	39,082.50
25200200	SUPPLEMENTAL WATERING	UNIT	434	\$34.00	14,756.00	\$20.00	8,680.00	\$0.01	4.34	\$1.00	434.00	0.01	4.34
28000250	TEMPORARY EROSION CONTROL SEEDING	POUND	54	\$5.50	297.00	\$6.00	324.00	\$6.00	324.00	\$10.00	540.00	1.00	54.00
28000510	INLET FILTERS	EACH	38	\$150.00	5,700.00	\$225.00	8,550.00	\$164.00	6,232.00	\$185.00	7,030.00	220.00	8,360.00
28001100	TEMPORARY EROSION CONTROL BLANKET	SQ YD	2,895	\$1.10	3,184.50	\$1.50	4,342.50	\$1.20	3,474.00	\$2.00	5,790.00	1.00	2,895.00
30300001	AGGREGATE SUBGRADE IMPROVEMENT	CU YD	200	\$46.00	9,200.00	\$60.00	12,000.00	\$73.74	14,748.00	\$20.00	4,000.00	22.50	4,500.00
30300112	AGGREGATE SUBGRADE IMPROVEMENT 12"	SQ YD	9,932	\$17.00	168,844.00	\$15.50	153,946.00	\$14.19	140,935.08	\$15.00	148,980.00	15.00	148,980.00
35101600	AGGREGATE BASE COURSE, TYPE B 4"	SQ YD	1,297	\$8.50	11,024.50	\$7.00	9,079.00	\$7.18	9,312.46	\$2.00	2,594.00	4.50	5,836.50
40600370	LONGITUDINAL JOINT SEALANT	FOOT	3,897	\$3.75	14,613.75	\$4.00	15,588.00	\$3.70	14,418.90	\$4.00	15,588.00	3.55	13,834.35
40600400	MIXTURE FOR CRACKS, JOINTS, AND FLANGEWAYS	TON	33	\$235.00	7,755.00	\$130.00	4,290.00	\$45.42	1,498.86	\$350.00	11,550.00	100.00	3,300.00
40600982	HOT-MIX ASPHALT SURFACE REMOVAL - BUTT JOINT	SQ YD	76	\$20.00	1,520.00	\$8.00	608.00	\$15.04	1,143.04	\$35.00	2,660.00	10.00	760.00
40603200	POLYMERIZED HOT-MIX ASPHALT BINDER COURSE, IL-4.75, N50	TON	165	\$160.00	26,400.00	\$125.00	20,625.00	\$102.25	16,871.25	\$125.00	20,625.00	125.00	20,625.00
40604060	HOT-MIX ASPHALT SURFACE COURSE, IL-9.5, MIX "D", N50	TON	331	\$135.00	44,685.00	\$100.00	33,100.00	\$93.66	31,001.46	\$85.00	28,135.00	100.00	33,100.00
40701821	HOT-MIX ASPHALT PAVEMENT (FULL-DEPTH), 7"	SQ YD	8,423	\$36.00	303,228.00	\$36.25	305,333.75	\$39.36	331,529.28	\$40.00	336,920.00	37.50	315,862.50
40700100	BITUMINOUS MATERIALS (TACK COAT)	POUND	8,483	\$1.00	8,483.00	\$0.01	84.83	\$0.82	6,956.06	\$0.01	84.83	0.01	84.83
42300100	PORTLAND CEMENT CONCRETE DRIVEWAY PAVEMENT, 5 INCH	SQ YD	156	\$67.00	10,452.00	\$99.00	15,444.00	\$34.72	5,416.32	\$65.00	10,140.00	76.00	11,856.00
42400200	PORTLAND CEMENT CONCRETE SIDEWALK 5 INCH	SQ FT	7,417	\$7.00	51,919.00	\$11.00	81,587.00	\$6.35	47,097.95	\$9.00	66,753.00	8.50	63,044.50
42001300	PROTECTIVE COAT	SQ YD	2,190	\$1.00	2,190.00	\$0.02	43.80	\$0.53	1,160.70	\$1.00	2,190.00	0.11	240.90

Attachment: Bid Tabulation (Cedar Street and Elm Street Improvements)

Packet Pg. 80

Bid Open: 11:00 AM, Thursday, May 5, 2022

Location: Village Hall

TABULATION OF BIDS

FOR

Cedar Street and Elm Street Improvements

DPW 2216

Section # N/A

COMPUTED BY: KML

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				Cost Estimate		1 Low Bidder Schroeder Asphalt Services, P.O. Box 831 Huntley, IL 60142 (815) 923-4380 Fax (815) 923-4389		2 R.W. Dunteman Co. 600 S. Lombard Road Addison, IL 60101 (630) 953-1500 Fax (630) 932-0994		3 Builders Paving, LLC 4401 Roosevelt Road Hillside, Illinois 60162 (847) 419-9000 Fax (847) 419-9050		4 Chicagoland Paving Contract 225 Telser Road Lake Zurich, IL 60047 (847) 550-9681 Fax (847) 550-9684	
ITEM NO.	DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL
42400800	DETECTABLE WARNINGS	SQ FT	279	\$30.50	8,509.50	\$33.00	9,207.00	30.13	8,406.27	42.00	11,718.00	24.00	6,696.00
44000100	PAVEMENT REMOVAL	SQ YD	8,231	\$11.50	94,656.50	\$5.75	47,328.25	6.33	52,102.23	13.00	107,003.00	10.00	82,310.00
44000157	HOT-MIX ASPHALT SURFACE REMOVAL, 2"	SQ YD	3,863	\$7.50	28,972.50	\$2.75	10,623.25	2.94	11,357.22	3.00	11,589.00	2.50	9,657.50
44000200	DRIVEWAY PAVEMENT REMOVAL	SQ YD	588	\$16.00	9,408.00	\$14.00	8,232.00	13.37	7,861.56	14.00	8,232.00	15.00	8,820.00
44000500	COMBINATION CURB AND GUTTER REMOVAL	FOOT	5,516	\$6.50	35,854.00	\$7.00	38,612.00	6.71	37,012.36	5.00	27,580.00	3.50	19,306.00
44000600	SIDEWALK REMOVAL	SQ FT	7,617	\$2.50	19,042.50	\$1.75	13,329.75	1.31	9,978.27	1.50	11,425.50	1.00	7,617.00
44201725	CLASS D PATCHES, TYPE I, 7 INCH	SQ YD	125	\$50.00	6,250.00	\$60.00	7,500.00	60.00	7,500.00	15.00	1,875.00	40.00	5,000.00
44201729	CLASS D PATCHES, TYPE II, 7 INCH	SQ YD	101	\$55.00	5,555.00	\$58.00	5,858.00	60.00	6,060.00	15.00	1,515.00	40.00	4,040.00
44201733	CLASS D PATCHES, TYPE III, 7 INCH	SQ YD	115	\$60.00	6,900.00	\$54.00	6,210.00	60.00	6,900.00	15.00	1,725.00	40.00	4,600.00
44201735	CLASS D PATCHES, TYPE IV, 7 INCH	SQ YD	97	\$65.00	6,305.00	\$54.00	5,238.00	60.00	5,820.00	15.00	1,455.00	40.00	3,880.00
550A0340	STORM SEWERS, CLASS A, TYPE 2 12"	FOOT	40	\$80.00	3,200.00	\$68.00	2,720.00	84.00	3,360.00	59.00	2,360.00	65.00	2,600.00
550A0360	STORM SEWERS, CLASS A, TYPE 2 15"	FOOT	167	\$70.00	11,690.00	\$79.00	13,193.00	92.00	15,364.00	68.00	11,356.00	74.50	12,441.50
55100700	STORM SEWER REMOVAL 15"	FOOT	94	\$18.00	1,692.00	\$38.00	3,572.00	20.00	1,880.00	34.00	3,196.00	36.50	3,431.00
60200805	CATCH BASINS, TYPE A, 4'-DIAMETER, TYPE 8 GRATE	EACH	1	\$3,000.00	3,000.00	\$4,600.00	4,600.00	2,786.00	2,786.00	4,030.00	4,030.00	4,350.00	4,350.00
60200305	CATCH BASINS, TYPE A, 4'-DIAMETER, TYPE 3 FRAME AND GRATE	EACH	2	\$2,900.00	5,800.00	\$4,900.00	9,800.00	3,031.00	6,062.00	4,290.00	8,580.00	4,625.00	9,250.00
60218400	MANHOLES, TYPE A, 4'-DIAMETER, TYPE 1 FRAME, CLOSED LID	EACH	2	\$3,200.00	6,400.00	\$5,180.00	10,360.00	3,020.00	6,040.00	4,550.00	9,100.00	4,900.00	9,800.00
60224446	MANHOLES, TYPE A, 7'-DIAMETER, TYPE 1 FRAME, CLOSED LID	EACH	1	\$8,500.00	8,500.00	\$8,800.00	8,800.00	9,304.00	9,304.00	7,850.00	7,850.00	8,350.00	8,350.00
60235700	INLETS, TYPE A, TYPE 3 FRAME AND GRATE	EACH	5	\$1,750.00	8,750.00	\$2,640.00	13,200.00	1,980.00	9,900.00	2,245.00	11,225.00	2,500.00	12,500.00
60250400	CATCH BASINS TO BE ADJUSTED WITH NEW TYPE 1 FRAME, OPEN LID	EACH	2	\$800.00	1,600.00	\$850.00	1,700.00	825.00	1,650.00	750.00	1,500.00	825.00	1,650.00
60250600	CATCH BASINS TO BE ADJUSTED WITH NEW TYPE 3 FRAME AND GRATE	EACH	11	\$700.00	7,700.00	\$1,000.00	11,000.00	954.00	10,494.00	890.00	9,790.00	975.00	10,725.00
60253200	CATCH BASINS TO BE RECONSTRUCTED WITH NEW TYPE 3 FRAME AND GRATE	EACH	1	\$1,000.00	1,000.00	\$2,640.00	2,640.00	2,281.00	2,281.00	2,250.00	2,250.00	2,500.00	2,500.00
60260500	INLETS TO BE ADJUSTED WITH NEW TYPE 3 FRAME AND GRATE	EACH	7	\$700.00	4,900.00	\$1,000.00	7,000.00	954.00	6,678.00	890.00	6,230.00	965.00	6,755.00
60263100	INLETS TO BE RECONSTRUCTED WITH NEW TYPE 3 FRAME AND GRATE	EACH	1	\$1,000.00	1,000.00	\$1,500.00	1,500.00	1,491.00	1,491.00	1,275.00	1,275.00	1,430.00	1,430.00
60265700	VALVE VAULTS TO BE ADJUSTED	EACH	6	\$500.00	3,000.00	\$550.00	3,300.00	438.00	2,628.00	500.00	3,000.00	525.00	3,150.00
60300305	FRAMES AND LIDS TO BE ADJUSTED	EACH	2	\$600.00	1,200.00	\$490.00	980.00	438.00	876.00	900.00	1,800.00	940.00	1,880.00

Attachment: Bid Tabulation (Cedar Street and Elm Street Improvements)

Bid Open: 11:00 AM, Thursday, May 5, 2022
Location: Village Hall

VILLAGE OF PALATINE - DEPARTMENT OF PUBLIC WORKS
TABULATION OF BIDS
FOR

6.B.3.D.a

Cedar Street and Elm Street Improvements
DPW 2216

Section # N/A

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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				Cost Estimate		1 Low Bidder Schroeder Asphalt Services, P.O. Box 831 Huntley, IL 60142 (815) 923-4380 Fax (815) 923-4389		2 R.W. Duntelman Co. 600 S. Lombard Road Addison, IL 60101 (630) 953-1500 Fax (630) 932-0994		3 Builders Paving, LLC 4401 Roosevelt Road Hillside, Illinois 60162 (847) 419-9000 Fax (847) 419-9050		4 Chicagoland Paving Contract 225 Telser Road Lake Zurich, IL 60047 (847) 550-9681 Fax (847) 550-9684	
ITEM NO.	DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL
60500050	REMOVING CATCH BASINS	EACH	2	\$500.00	1,000.00	\$550.00	1,100.00	719.00	1,438.00	500.00	1,000.00	525.00	1,050.00
60608562	COMBINATION CONCRETE CURB AND GUTTER, TYPE M-4.12	FOOT	5447	\$20.00	108,940.00	\$24.80	135,085.60	23.61	128,603.67	25.00	136,175.00	30.40	165,588.80
67100100	MOBILIZATION	L SUM	1	\$45,000.00	45,000.00	\$4,000.00	4,000.00	82,317.77	82,317.77	83,408.72	83,408.72	106,872.33	106,872.33
70107025	CHANGEABLE MESSAGE SIGN	CAL DA	252	\$60.00	15,120.00	\$44.00	11,088.00	30.00	7,560.00	30.00	7,560.00	32.00	8,064.00
78000400	THERMOPLASTIC PAVEMENT MARKING - LINE 6"	FOOT	592	\$2.00	1,184.00	\$2.48	1,468.16	2.28	1,349.76	1.50	888.00	2.35	1,391.20
78000600	THERMOPLASTIC PAVEMENT MARKING - LINE 12"	FOOT	132	\$6.00	792.00	\$4.95	653.40	6.77	893.64	3.60	475.20	14.00	1,848.00
78000650	THERMOPLASTIC PAVEMENT MARKING - LINE 24"	FOOT	103	\$8.00	824.00	\$8.25	849.75	10.00	1,030.00	7.25	746.75	21.00	2,163.00
78300202	PAVEMENT MARKING REMOVAL - WATER BLASTING	SQ FT	128	\$32.00	4,096.00	\$25.50	3,264.00	21.00	2,688.00	21.00	2,688.00	35.00	4,480.00
X0322918	PROPOSED MANHOLE/CATCH BASIN CONNECTION OVER EXISTING STORM SEWER	EACH	2	\$2,700.00	5,400.00	\$885.00	1,770.00	2,068.00	4,136.00	805.00	1,610.00	840.00	1,680.00
X0326806	WASHOUT BASIN	L SUM	1	\$1,500.00	1,500.00	\$1,000.00	1,000.00	2,259.42	2,259.42	1,500.00	1,500.00	1,865.00	1,865.00
X0327611	REMOVE AND REINSTALL BRICK PAVER	SQ FT	329	\$25.00	8,225.00	\$13.50	4,441.50	25.23	8,300.67	23.00	7,567.00	15.00	4,935.00
X1200160	CONNECTION TO EXISTING DRAINAGE STRUCTURE	EACH	3	\$1,500.00	4,500.00	\$2,040.00	6,120.00	2,068.00	6,204.00	1,870.00	5,610.00	1,950.00	5,850.00
X4021000	TEMPORARY ACCESS (PRIVATE ENTRANCE)	EACH	43	\$250.00	10,750.00	\$75.00	3,225.00	122.79	5,279.97	50.00	2,150.00	100.00	4,300.00
X4023000	TEMPORARY ACCESS (ROAD)	EACH	9	\$1,000.00	9,000.00	\$300.00	2,700.00	282.75	2,544.75	150.00	1,350.00	150.00	1,350.00
X6026050	SANITARY MANHOLES TO BE ADJUSTED	EACH	2	\$925.00	1,850.00	\$1,360.00	2,720.00	1,120.00	2,240.00	1,238.00	2,476.00	1,300.00	2,600.00
X7010216	TRAFFIC CONTROL AND PROTECTION, (SPECIAL)	L SUM	1	\$75,000.00	75,000.00	\$15,000.00	15,000.00	18,755.00	18,755.00	8,755.00	8,755.00	15,000.00	15,000.00
Z0004518	HOT-MIX ASPHALT DRIVEWAY PAVEMENT, 5"	SQ YD	415	\$50.00	20,750.00	\$39.00	16,185.00	42.65	17,699.75	55.00	22,825.00	45.00	18,675.00
Z0013798	CONSTRUCTION LAYOUT	L SUM	1	\$45,000.00	45,000.00	\$14,000.00	14,000.00	11,925.00	11,925.00	10,000.00	10,000.00	5,000.00	5,000.00
Z0030850	TEMPORARY INFORMATION SIGNING	SQ FT	62	\$20.00	1,240.00	\$27.50	1,705.00	15.00	930.00	15.00	930.00	20.00	1,240.00
Z0056608	STORM SEWER (WATER MAIN REQUIREMENTS) 12 INCH	FOOT	83	\$100.00	8,300.00	\$71.00	5,893.00	140.00	11,620.00	66.00	5,478.00	68.25	5,664.75
TOTAL BID AS READ						\$ 1,323,631.04		\$ 1,372,422.65		\$ 1,394,498.00		\$ 1,435,000.00	
TOTAL BID AS CORRECTED				\$ 1,513,050.25									
PROPOSAL GUARANTEE						5.00%		5.00%		5.00%		5.00%	

Attachment: Bid Tabulation (Cedar Street and Elm Street Improvements)

Bid Open: 11:00 AM, Thursday, May 5, 2022

Location: Village Hall

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				5 Alliance Contractors, Inc. 1166 Lake Avenue Woodstock, IL 60098 (815) 338-5900 Fax (815) 338-9109		6 A Lamp Concrete Contract 1900 Wright Boulevard Schaumburg, IL 60193 (847) 891-6000 Fax (847) 891-1873		7 Brothers Asphalt Paving, 315 S. Stewart Ave. Addison, IL 60101 (630) 458-1762 Fax (630) 458-1763	
ITEM NO.	DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL
20101000	TEMPORARY FENCE	FOOT	1,539	\$5.00	\$7,695.00	\$3.00	\$4,617.00	\$6.00	\$9,234.00
20101200	TREE ROOT PRUNING	EACH	44	200.00	8,800.00	25.00	1,100.00	150.00	6,600.00
20200100	EARTH EXCAVATION	CU YD	3,251	7.50	24,382.50	47.00	152,797.00	60.00	195,060.00
20201200	REMOVAL AND DISPOSAL OF UNSUITABLE MATERIAL	CU YD	414	15.00	6,210.00	10.00	4,140.00	60.00	24,840.00
20800150	TRENCH BACKFILL	CU YD	55	48.00	2,640.00	30.00	1,650.00	62.00	3,410.00
21001000	GEOTECHNICAL FABRIC FOR GROUND STABILIZATION	SQ YD	200	1.00	200.00	3.00	600.00	4.00	800.00
21101615	TOPSOIL FURNISH AND PLACE, 4"	SQ YD	2,895	5.50	15,922.50	4.25	12,303.75	7.50	21,712.50
25000400	NITROGEN FERTILIZER NUTRIENT	POUND	36	2.00	72.00	1.00	36.00	3.50	126.00
25000600	POTASSIUM FERTILIZER NUTRIENT	POUND	36	2.00	72.00	1.00	36.00	3.50	126.00
25200110	SODDING, SALT TOLERANT	SQ YD	2,895	10.50	30,397.50	13.25	38,358.75	18.00	52,110.00
25200200	SUPPLEMENTAL WATERING	UNIT	434	1.00	434.00	0.01	4.34	46.00	19,964.00
28000250	TEMPORARY EROSION CONTROL SEEDING	POUND	54	10.00	540.00	1.00	54.00	9.25	499.50
28000510	INLET FILTERS	EACH	38	25.00	950.00	15.00	570.00	305.00	11,590.00
28001100	TEMPORARY EROSION CONTROL BLANKET	SQ YD	2,895	3.00	8,685.00	1.00	2,895.00	1.50	4,342.50
30300001	AGGREGATE SUBGRADE IMPROVEMENT	CU YD	200	35.00	7,000.00	10.00	2,000.00	60.00	12,000.00
30300112	AGGREGATE SUBGRADE IMPROVEMENT 12"	SQ YD	9,932	17.50	173,810.00	14.50	144,014.00	25.00	248,300.00
35101600	AGGREGATE BASE COURSE, TYPE B 4"	SQ YD	1,297	6.00	7,782.00	7.50	9,727.50	8.00	10,376.00
40600370	LONGITUDINAL JOINT SEALANT	FOOT	3,897	4.25	16,562.25	3.30	12,860.10	3.50	13,639.50
40600400	MIXTURE FOR CRACKS, JOINTS, AND FLANGEWAYS	TON	33	175.00	5,775.00	25.00	825.00	300.00	9,900.00
40600982	HOT-MIX ASPHALT SURFACE REMOVAL - BUTT JOINT	SQ YD	76	10.00	760.00	24.00	1,824.00	8.00	608.00
40603200	POLYMERIZED HOT-MIX ASPHALT BINDER COURSE, IL-4.75, N50	TON	165	119.60	19,734.00	147.00	24,255.00	200.00	33,000.00
40604060	HOT-MIX ASPHALT SURFACE COURSE, IL-9.5, MIX "D", N50	TON	331	87.20	28,863.20	110.00	36,410.00	110.00	36,410.00
40701821	HOT-MIX ASPHALT PAVEMENT (FULL-DEPTH), 7"	SQ YD	8,423	0.01	84.23	42.00	353,766.00	37.00	311,651.00
40700100	BITUMINOUS MATERIALS (TACK COAT)	POUND	8,483	32.85	278,666.55	0.01	84.83	0.30	2,544.90
42300100	PORTLAND CEMENT CONCRETE DRIVEWAY PAVEMENT, 5 INCH	SQ YD	156	90.00	14,040.00	67.00	10,452.00	84.20	13,135.20
42400200	PORTLAND CEMENT CONCRETE SIDEWALK 5 INCH	SQ FT	7,417	10.00	74,170.00	8.00	59,336.00	9.50	70,461.50
42001300	PROTECTIVE COAT	SQ YD	2,190	0.01	21.90	0.01	21.90	0.12	262.80

Attachment: Bid Tabulation (Cedar Street and Elm Street Improvements)

Bid Open: 11:00 AM, Thursday, May 5, 2022

Location: Village Hall

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				5 Alliance Contractors, Inc. 1166 Lake Avenue Woodstock, IL 60098 (815) 338-5900 Fax (815) 338-9109		6 A Lamp Concrete Contract 1900 Wright Boulevard Schaumburg, IL 60193 (847) 891-6000 Fax (847) 891-1873		7 Brothers Asphalt Paving, 315 S. Stewart Ave. Addison, IL 60101 (630) 458-1762 Fax (630) 458-1763	
ITEM NO.	DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL
42400800	DETECTABLE WARNINGS	SQ FT	279	30.00	8,370.00	25.00	6,975.00	26.50	7,393.50
44000100	PAVEMENT REMOVAL	SQ YD	8,231	20.00	164,620.00	17.00	139,927.00	35.00	288,085.00
44000157	HOT-MIX ASPHALT SURFACE REMOVAL, 2"	SQ YD	3,863	3.50	13,520.50	4.50	17,383.50	3.00	11,589.00
44000200	DRIVEWAY PAVEMENT REMOVAL	SQ YD	588	20.00	11,760.00	15.00	8,820.00	20.00	11,760.00
44000500	COMBINATION CURB AND GUTTER REMOVAL	FOOT	5,516	15.00	82,740.00	6.00	33,096.00	10.00	55,160.00
44000600	SIDEWALK REMOVAL	SQ FT	7,617	3.00	22,851.00	1.85	14,091.45	4.00	30,468.00
44201725	CLASS D PATCHES, TYPE I, 7 INCH	SQ YD	125	40.00	5,000.00	35.00	4,375.00	80.00	10,000.00
44201729	CLASS D PATCHES, TYPE II, 7 INCH	SQ YD	101	40.00	4,040.00	35.00	3,535.00	80.00	8,080.00
44201733	CLASS D PATCHES, TYPE III, 7 INCH	SQ YD	115	40.00	4,600.00	35.00	4,025.00	80.00	9,200.00
44201735	CLASS D PATCHES, TYPE IV, 7 INCH	SQ YD	97	40.00	3,880.00	35.00	3,395.00	80.00	7,760.00
550A0340	STORM SEWERS, CLASS A, TYPE 2 12"	FOOT	40	157.00	6,280.00	92.00	3,680.00	72.00	2,880.00
550A0360	STORM SEWERS, CLASS A, TYPE 2 15"	FOOT	167	161.00	26,887.00	93.00	15,531.00	82.25	13,735.75
55100700	STORM SEWER REMOVAL 15"	FOOT	94	20.00	1,880.00	1.00	94.00	40.25	3,783.50
60200805	CATCH BASINS, TYPE A, 4'-DIAMETER, TYPE 8 GRATE	EACH	1	4,400.00	4,400.00	4,350.00	4,350.00	4,807.00	4,807.00
60200305	CATCH BASINS, TYPE A, 4'-DIAMETER, TYPE 3 FRAME AND GRATE	EACH	2	5,175.00	10,350.00	4,750.00	9,500.00	5,112.00	10,224.00
60218400	MANHOLES, TYPE A, 4'-DIAMETER, TYPE 1 FRAME, CLOSED LID	EACH	2	4,110.00	8,220.00	4,300.00	8,600.00	5,405.00	10,810.00
60224446	MANHOLES, TYPE A, 7'-DIAMETER, TYPE 1 FRAME, CLOSED LID	EACH	1	11,665.00	11,665.00	13,500.00	13,500.00	9,203.00	9,203.00
60235700	INLETS, TYPE A, TYPE 3 FRAME AND GRATE	EACH	5	2,475.00	12,375.00	2,700.00	13,500.00	2,757.00	13,785.00
60250400	CATCH BASINS TO BE ADJUSTED WITH NEW TYPE 1 FRAME, OPEN LID	EACH	2	1,120.00	2,240.00	1,000.00	2,000.00	900.00	1,800.00
60250600	CATCH BASINS TO BE ADJUSTED WITH NEW TYPE 3 FRAME AND GRATE	EACH	11	1,275.00	14,025.00	1,325.00	14,575.00	1,064.00	11,704.00
60253200	CATCH BASINS TO BE RECONSTRUCTED WITH NEW TYPE 3 FRAME AND GRATE	EACH	1	1,335.00	1,335.00	2,550.00	2,550.00	2,755.00	2,755.00
60260500	INLETS TO BE ADJUSTED WITH NEW TYPE 3 FRAME AND GRATE	EACH	7	1,275.00	8,925.00	1,325.00	9,275.00	1,064.00	7,448.00
60263100	INLETS TO BE RECONSTRUCTED WITH NEW TYPE 3 FRAME AND GRATE	EACH	1	1,335.00	1,335.00	2,300.00	2,300.00	1,581.25	1,581.25
60265700	VALVE VAULTS TO BE ADJUSTED	EACH	6	785.00	4,710.00	500.00	3,000.00	575.00	3,450.00
60300305	FRAMES AND LIDS TO BE ADJUSTED	EACH	2	785.00	1,570.00	565.00	1,130.00	1,035.00	2,070.00

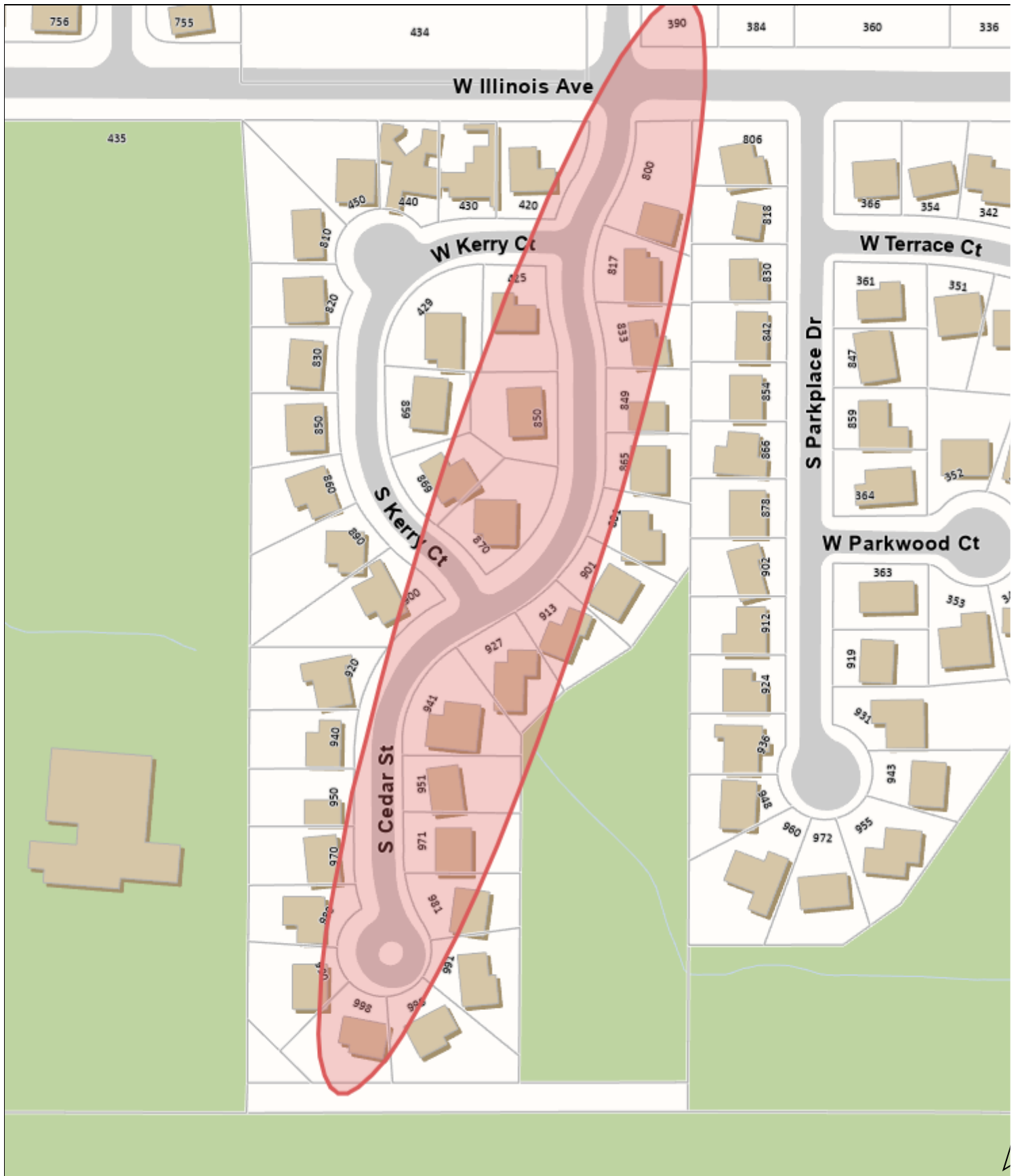
Attachment: Bid Tabulation (Cedar Street and Elm Street Improvements)

Bid Open: 11:00 AM, Thursday, May 5, 2022

Location: Village Hall

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				5 Alliance Contractors, Inc. 1166 Lake Avenue Woodstock, IL 60098 (815) 338-5900 Fax (815) 338-9109		6 A Lamp Concrete Contract 1900 Wright Boulevard Schaumburg, IL 60193 (847) 891-6000 Fax (847) 891-1873		7 Brothers Asphalt Paving, 315 S. Stewart Ave. Addison, IL 60101 (630) 458-1762 Fax (630) 458-1763	
ITEM NO.	DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL
60500050	REMOVING CATCH BASINS	EACH	2	250.00	500.00	260.00	520.00	575.00	1,150.00
60608562	COMBINATION CONCRETE CURB AND GUTTER, TYPE M-4.12	FOOT	5447	22.80	124,191.60	28.00	152,516.00	34.00	185,198.00
67100100	MOBILIZATION	L SUM	1	228,560.00	228,560.00	106,494.00	106,494.00	70,000.00	70,000.00
70107025	CHANGEABLE MESSAGE SIGN	CAL DA	252	40.00	10,080.00	1.00	252.00	32.25	8,127.00
78000400	THERMOPLASTIC PAVEMENT MARKING - LINE 6"	FOOT	592	2.28	1,349.76	2.50	1,480.00	5.00	2,960.00
78000600	THERMOPLASTIC PAVEMENT MARKING - LINE 12"	FOOT	132	6.77	893.64	7.50	990.00	7.00	924.00
78000650	THERMOPLASTIC PAVEMENT MARKING - LINE 24"	FOOT	103	10.00	1,030.00	11.00	1,133.00	22.00	2,266.00
78300202	PAVEMENT MARKING REMOVAL - WATER BLASTING	SQ FT	128	23.50	3,008.00	33.00	4,224.00	35.00	4,480.00
X0322918	PROPOSED MANHOLE/CATCH BASIN CONNECTION OVER EXISTING STORM SEWER	EACH	2	1,250.00	2,500.00	3,150.00	6,300.00	926.00	1,852.00
X0326806	WASHOUT BASIN	L SUM	1	750.00	750.00	1,000.00	1,000.00	2,500.00	2,500.00
X0327611	REMOVE AND REINSTALL BRICK PAVER	SQ FT	329	15.00	4,935.00	20.00	6,580.00	34.50	11,350.50
X1200160	CONNECTION TO EXISTING DRAINAGE STRUCTURE	EACH	3	625.00	1,875.00	1,250.00	3,750.00	2,151.00	6,453.00
X4021000	TEMPORARY ACCESS (PRIVATE ENTRANCE)	EACH	43	1.00	43.00	100.00	4,300.00	25.00	1,075.00
X4023000	TEMPORARY ACCESS (ROAD)	EACH	9	1.00	9.00	200.00	1,800.00	50.00	450.00
X6026050	SANITARY MANHOLES TO BE ADJUSTED	EACH	2	1,120.00	2,240.00	1,150.00	2,300.00	1,424.00	2,848.00
X7010216	TRAFFIC CONTROL AND PROTECTION, (SPECIAL)	L SUM	1	12,720.00	12,720.00	218,631.13	218,631.13	15,000.00	15,000.00
Z0004518	HOT-MIX ASPHALT DRIVEWAY PAVEMENT, 5"	SQ YD	415	73.65	30,564.75	46.25	19,193.75	70.00	29,050.00
Z0013798	CONSTRUCTION LAYOUT	L SUM	1	11,925.00	11,925.00	13,000.00	13,000.00	14,400.00	14,400.00
Z0030850	TEMPORARY INFORMATION SIGNING	SQ FT	62	25.00	1,550.00	25.00	1,550.00	21.00	1,302.00
Z0056608	STORM SEWER (WATER MAIN REQUIREMENTS) 12 INCH	FOOT	83	205.00	17,015.00	180.00	14,940.00	76.00	6,308.00
TOTAL BID AS READ				\$	1,627,587.88	\$	1,774,900.00	\$	2,019,928.90
TOTAL BID AS CORRECTED									
PROPOSAL GUARANTEE					5.00%		5.00%		5.00%

Attachment: Bid Tabulation (Cedar Street and Elm Street Improvements)



Attachment: Location Map-Cedar Street (Cedar Street and Elm Street Improvements)

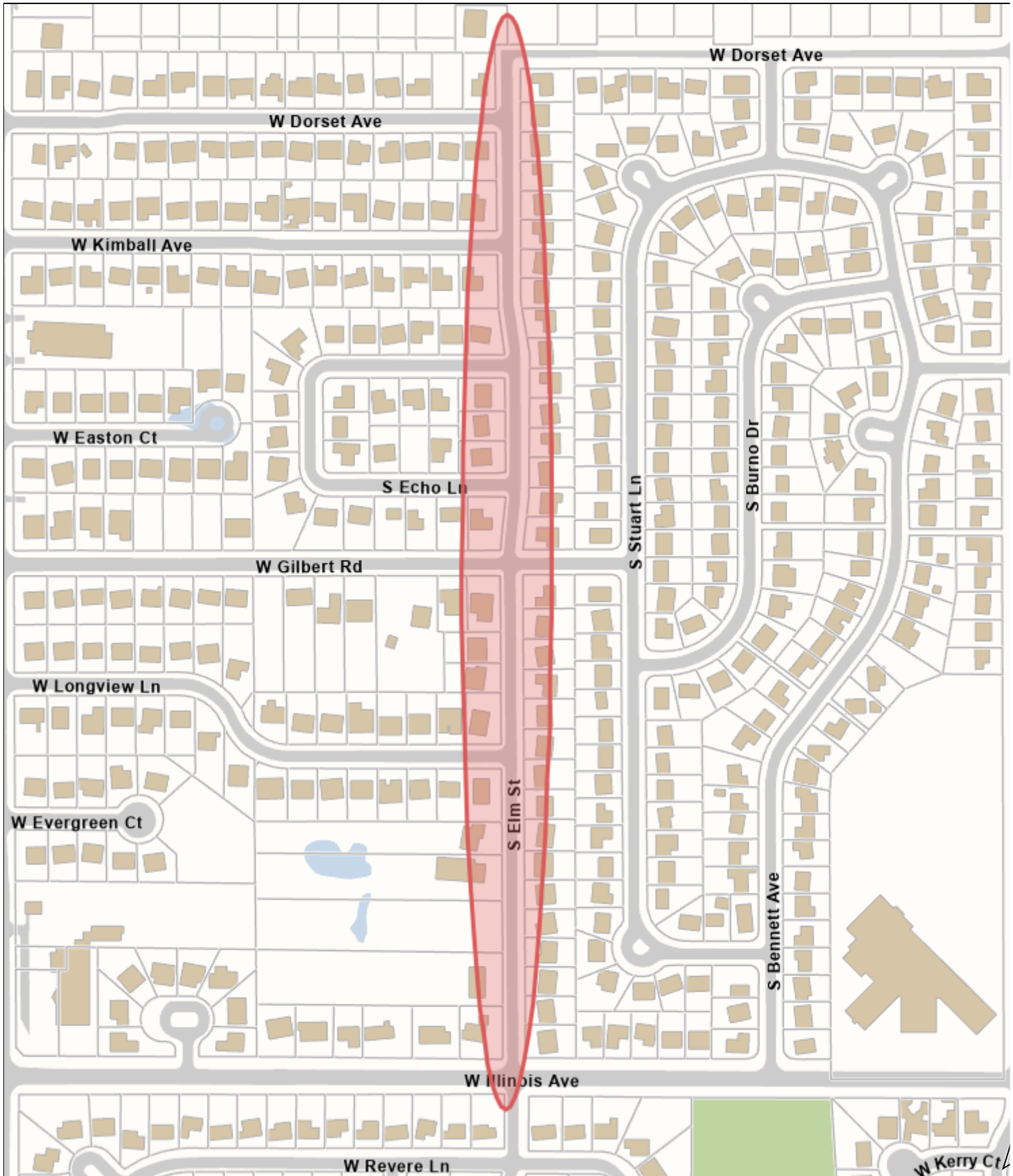
0 200 400
ft

Print Date: 5/10/2022

Notes

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

South Elm Street Reconstruction



Attachment: Location Map-Elm Street (Cedar Street and Elm Street Improvements)

0 450 900
ft

Print Date: 5/10/2022

Notes

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Consider an Ordinance Granting a Variation from Chapter 16 Rights-of-Way of the Village's Code of Ordinances to Allow Commonwealth Edison to Install Three New Mounted Re-Closers in the Baldwin Road and Dundee Road Right-of-Ways

BACKGROUND:

Commonwealth Edison (ComEd) has applied for a permit to install two new above ground pad mounted re-closers and one pole mounted re-closer in the North Baldwin Road and Dundee Road rights-of-way. This installation was requested by ComEd in order to enhance the existing switching equipment and increase the reliability within this large area.

KEY ISSUES:

- As a utility company, ComEd is subject to the requirements of Chapter 16 and may not place any above-ground structures within the right-of-way unless approved by the Village Council.
- The proposed work is for the installation of two new pad mounted re-closers on the east side of North Baldwin Road, one south of East Nichols Road and the other just south of East Gardenia Lane, and one overhead re-closer on an existing ComEd utility pole on the south side of Dundee Road, just east of North Baldwin Road. The re-closers are needed to serve as an enhancement to the existing infrastructure, improving reliability in this area.
- Both re-closers are the same size (approximately 4½' x 6½' x 5½' tall) and both pads for the re-closers are the same size (approximately 7' x 8' x 3' tall).
- The work is being performed to improve the safety and reliability to the customers in the area. In its current configuration, an event on this feeder has the possibility to result in approximately 1,416 customers without power. By installing these three smart devices, customers will be restored automatically in the event of an outage in this high density area.
- With these devices in place, the maximum customer segment that will be without power is reduced to approximately 512 customers.

ALTERNATIVES:

1. Approve the ordinance granting a variation to ComEd for the installation of three new re-closers on Baldwin and Dundee Roads.
2. Do not approve the variation.

RECOMMENDATION:

It is recommended that the ordinance granting ComEd a variation from the Village Code be approved to allow for the installation of three new re-closers on Baldwin and Dundee Roads.

ACTION REQUIRED:

Motion to approve the ordinance granting ComEd a variation from Chapter 16 of the Village's Code of Ordinances to allow for the installation of three new re-closers on Baldwin and Dundee Roads.

ATTACHMENTS:

- ComEd Right-of-Way Variation Ordinance
- ComEd Pad Mounted Recloser (Dimensions)
- ComEd Dundee and Baldwin Overview GIS Map (All 3 New Reclosers)
- ComEd New Overhead Recloser - Dundee Road and Baldwin Road Close Up
- ComEd New Above Ground Appurtenances - Nichols Road and Baldwin Road Close Up
- ComEd New Above Ground Appurtenances - Gardenia Lane and Baldwin Road Close Up
- ComEd Variance Request Form
- ComEd Variance Request Letter

ORDINANCE NO. _____

**AN ORDINANCE GRANTING A VARIANCE TO COMMONWEALTH EDISON TO ALLOW
THE INSTALLATION OF TWO ADDITIONAL PAD MOUNTED RE-CLOSERS AND ONE
ADDITIONAL POLE MOUNTED RE-CLOSER
IN THE RIGHT-OF-WAY WITHIN THE VILLAGE OF PALATINE**

WHEREAS, pursuant to the Right-of-Way Ordinance Chapter 16 Section 16-16 of the Village of Palatine Code of Ordinances, prohibits the installation of any above ground facilities within the right-of-way; and

WHEREAS, the Village has received a request by Commonwealth Edison (ComEd) for authorization to allow the installation of two additional pad mounted re-closers and one additional pole mounted re-closer in the Baldwin Road and Dundee Road rights-of-way; and

WHEREAS, as a utility company, ComEd is subject to the requirements of Chapter 16 and requires that a Variance be granted by the Village Council; and

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

SECTION ONE: A Variation to allow Commonwealth Edison (ComEd) to install two additional pad mounted re-closers in the Baldwin Road right-of-way and one new pole mounted re-closer in the Dundee Road right-of-way is hereby granted.

SECTION TWO: 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 _____, 2022

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

APPROVED by me this _____ day of _____, 2022

Mayor of the Village of Palatine

ATTESTED and FILED in the office of the Village Clerk

this _____ day of _____, 2022

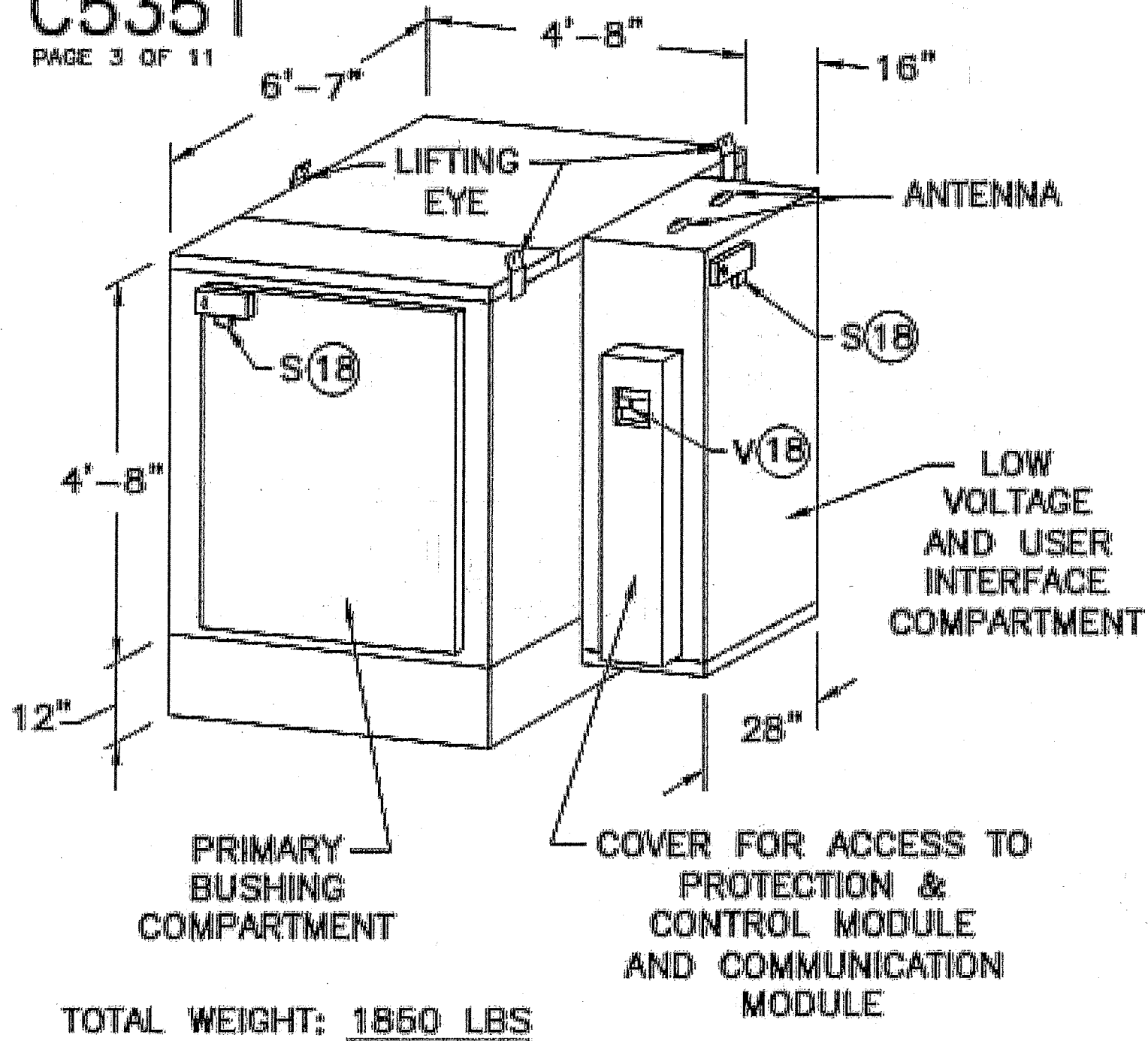
Village Clerk

Attachment: ComEd Right-of-Way Variation Ordinance (ROW Variance for Three Mounted Re-Closers)

C5351

PAGE 3 OF 11

6.B.4.b



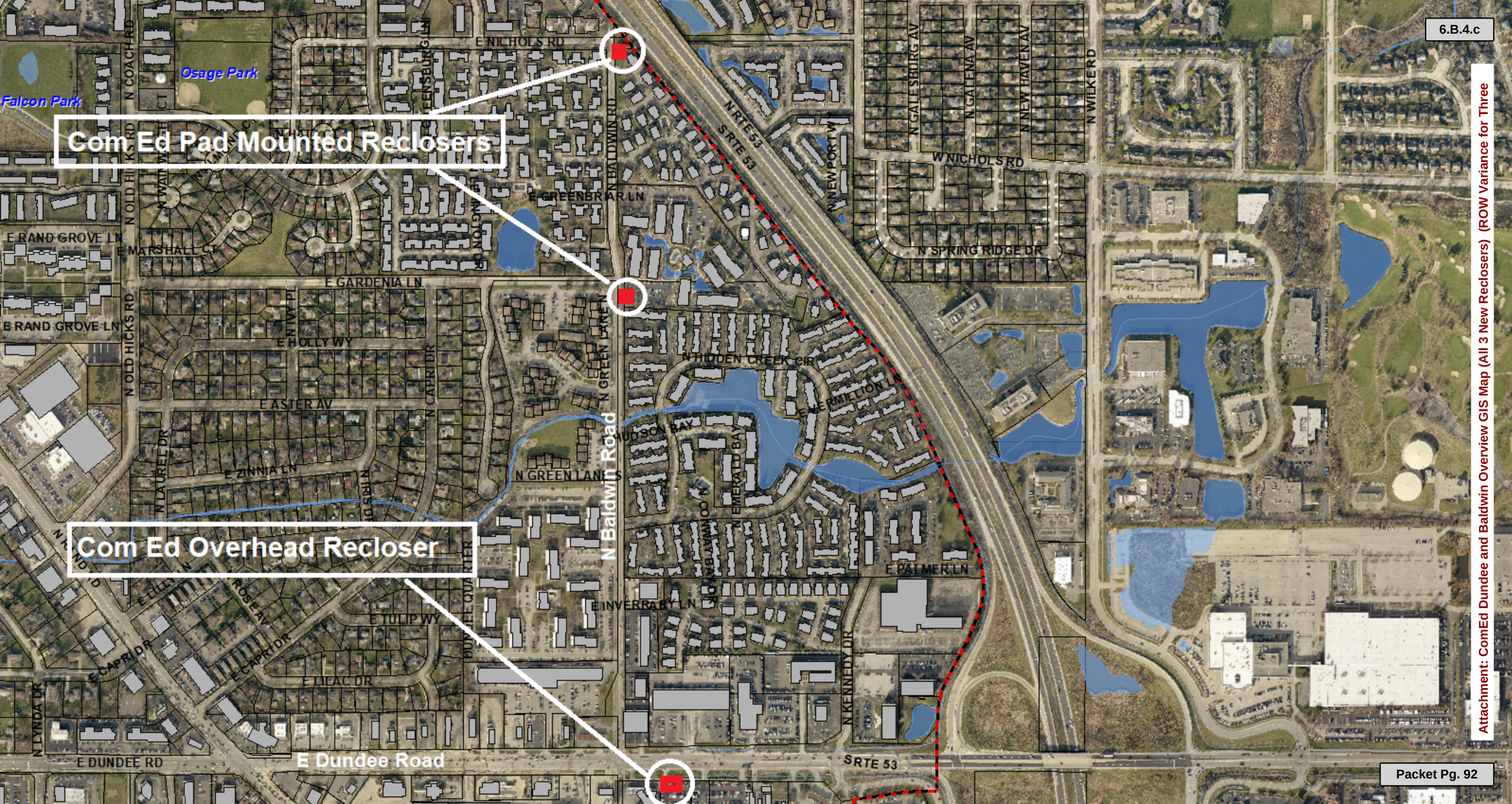
TOTAL WEIGHT: 1850 LBS

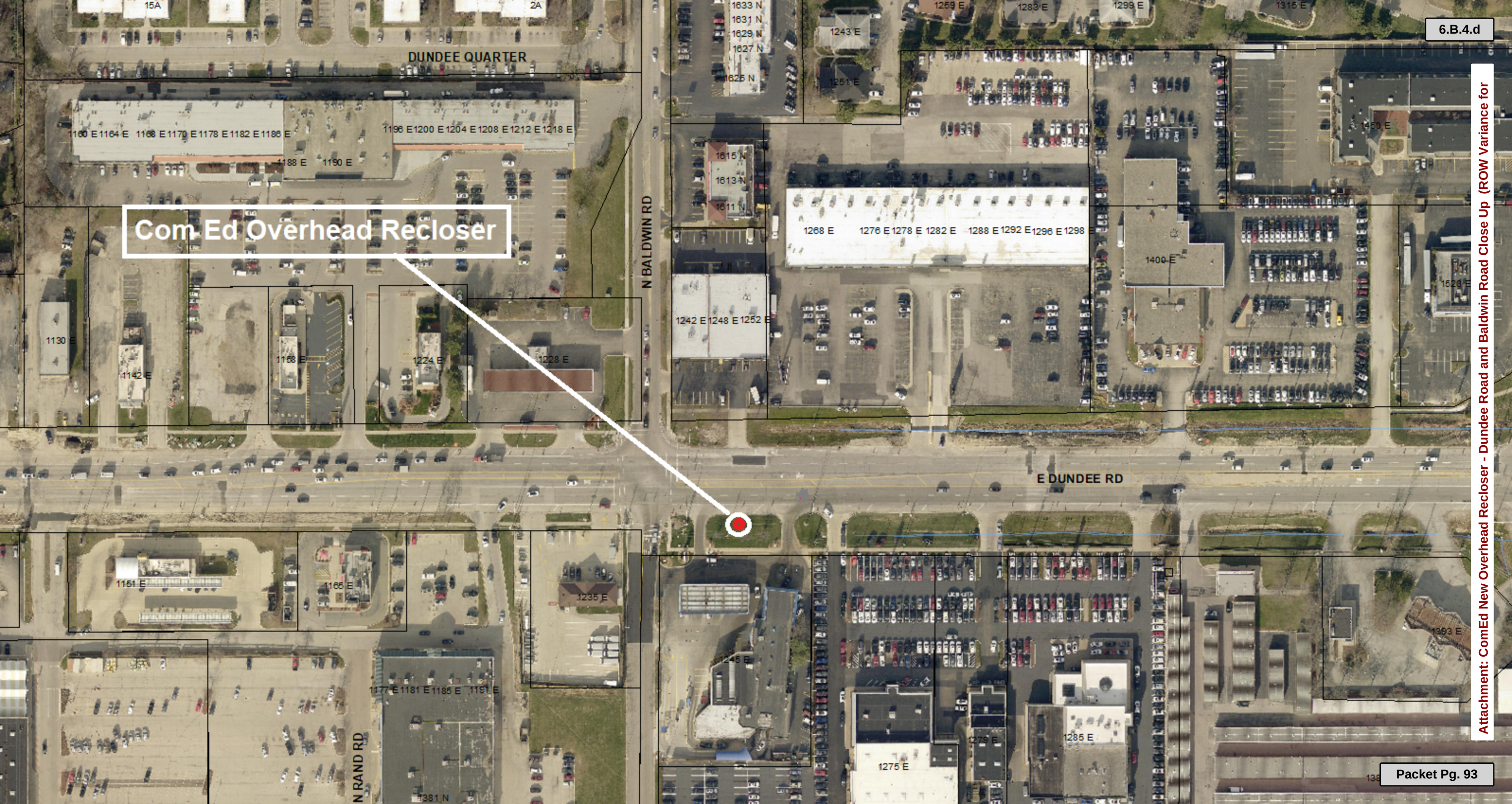
FIGURE 1
INTELLIRUPTER DIMENSIONS

Attachment: ComEd Pad Mounted Recloser (Dimensions) (ROW Variance for Three Mounted Re-Closers)

Com Ed Pad Mounted Reclosers

Com Ed Overhead Recloser





Com Ed Overhead Recloser



Com Ed Proposed Above Ground
Pad Mounted Recloser in ROW



Com Ed Proposed Above Ground
Pad Mounted Recloser in ROW

VILLAGE OF PALATINE - DEPARTMENT OF ENGINEERING
REQUEST FOR VARIATION OF R.O.W. ORDINANCE.

Ordinance Reference: Above Ground Utility Structures and Facilities.
Chapter: 16 (Rights of Way). Article: I. Section: 16 . Paragraph(s): 1 .

Utility/Entity: Commonwealth Edison/ComEd

Utility/Entity Representative Name, Address, and Phone

Steve Flerick, ComEd

1 Lincoln Center, Oakbrook Terrace, IL 60181

1-800-393-5661

Job Location and Utility Reference Number:

On Dundee Rd & Baldwin Ln; Nichols Rd & Baldwin Rd

WO#15800949

Description of Specific Variation Requested (Use additional sheets as needed.):

This job has overhead & underground locations per the following: We will **not** be installing new poles; working on existing poles. Underground: LOC 6-7 in the TED print attached are new pad mounted reclosers that will be in the middle of the foundation.

Justification – Please describe the specific reasons and/or circumstances requiring this variation request. (Use additional sheets as needed.):

The installation of DA equipment on this design is based on a customer segmentation strategy, the benefit that these devices provide are the ability to reduce the number of customer affected by a fault/lockout.

Utility/Entity Representative Signature: Steven Flerick Date: 2/22/2022

*****VILLAGE USE ONLY BELOW THIS LINE.*****

Date Received: _____

Received By: _____

Receiver Signature: _____

Council Action Required? (Yes/No): _____ Council Action Taken: _____ Action Date: _____

Variation Request Resolution (Rejected and Reason/Approved): _____

Attachment: ComEd Variance Request Form (ROW Variance for Three Mounted Re-Closers)



February 22, 2022

Mr. Koutas,

Commonwealth Edison (ComEd) is requesting permission to install two pad mounted distribution automation smart devices in village right of way and one overhead device. The first pad mounted device will be located on the westside of Baldwin Rd, just south of E Candlenut Ln. The other will be on the east side of Baldwin Rd, south of Gardenia Ln. The overhead device will be located on an existing pole on the south side of Dundee Rd, near the intersection of Dundee Rd and Baldwin Rd. This plan is the most feasible option.

This work is being performed to improve the safety and reliability to the customers in the area. The current feeder, E681Y, serves 1743 customers. In its current configuration an event on this feeder has the possibility to result in approximately 1416 customers without power. To increase reliability to these customers, ComEd will be installing 3 smart devices that automatically operate to restore customers in the event of an outage. With these devices in place, the max customer segment that will be without power is reduced to approximately 512 customers.

Please feel free to contact me with any comments, questions, or concerns regarding the above installation.

Thank you,
Michael Wasiukiewicz
General Engineer
779-435-0585

Attachment: ComEd Variance Request Letter (ROW Variance for Three Mounted Re-Closers)

Consider a Motion to Approve Change Order #1 for the 2022 Water Main Replacement Contract 3 Project

BACKGROUND:

On Monday, April 11, 2022, the 2022 Water Main Replacement Contract 3 Project contract was awarded to John Neri Construction Company, Incorporated of Addison, Illinois in the amount of \$1,155,092.50. The costs of this contract were competitive as John Neri Construction's bid was almost 5 percent less than the next lowest bid.

KEY ISSUES:

- The proposed change order would accommodate the Franklin Avenue culvert repair and extension.
- This culvert work was submitted to the United States Army Corps of Engineers over a year ago. As Franklin Avenue required pavement maintenance the road was recently milled. After the milling started, the USACOE permit was approved. It is preferred to perform the sewer work prior to installing final roadway asphalt surface.
- In order to accomplish this repair in coordination with pavement repairs, prices were solicited from the two utility contractors engaged with the Village for summer utility work. Neri Construction's proposal was approximately 15% lower than the proposal from Holiday Sewer and Water.
- The proposed change order would increase the total project cost by an amount not to exceed \$229,527 to complete the additional work.
- Staff is requesting a change order to the contract to accommodate this work.
- Previously bid unit costs would be used except for new items negotiated for the Franklin Avenue culvert replacement improvement.

ALTERNATIVES:

1. Approve change order #1 for the 2022 Water Main Replacement Contract 3 with John Neri Construction.
2. Refer back to Staff with comments.

RECOMMENDATION:

Staff recommends approval of change order #1 for the 2022 Water Main Replacement Contract 3 Project with John Neri Construction Company in the amount not to exceed \$229,527.

BUDGET IMPACT:

Sewer funds are available in the 2022 Capital Improvement Budget to accommodate the proposed work. \$200,000 in sewer funds were originally targeted for this project with the balance needed to accommodate the work to come from the Roadway Drainage Improvement Program.

ACTION REQUIRED:

Motion to approve change order #1 for the 2022 Water Main Replacement Contract 3 Project with John Neri Construction Company, Incorporated of Addison, Illinois in the amount not to exceed \$229,527, for a total contract price of \$1,384,619.50.

ATTACHMENTS:

- John Neri Construction Change Order #1



JOHN NERI CONSTRUCTION CO., INC.
 Sewer & Water Contractors
 770 Factory Road *Addison, IL 60101
 Tel: 630 629-8384* Fax: 630 629-7001
www.johnnericonstruction.com

JOB NAME: Franklin Ave. Culvert Replacement
Owner: Village of Palatine
May 11, 2022

No.	Description	Quantity	Units	Unit Price	Amount
1	Abandon existing 10" CMP (flowable fill)	1	Each	\$ 1,200.00	\$ 1,200.00
2	Coffer Dam & Bypass Pumping System (Complete)	1	Each	\$ 28,500.00	\$ 28,500.00
3	Remove 16 L.F. of 12" Storm Sewer and FES	1	Each	\$ 1,000.00	\$ 1,000.00
4	Remove 16 L.F. of 24" Storm Sewer and FES	1	Each	\$ 2,500.00	\$ 2,500.00
5	Proposed 12" H.D.P.E. F.E.S.	1	Each	\$ 900.00	\$ 900.00
6	Proposed 12" P.V.C. SDR-26	15	L.F.	\$ 125.00	\$ 1,875.00
7	Proposed 12" R.C.P., F.E.S.	2	Each	\$ 2,100.00	\$ 4,200.00
8	Proposed 12" R.C.P.	49	L.F.	\$ 98.00	\$ 4,802.00
9	Proposed 24" H.D.P.E. F.E.S.	1	Each	\$ 1,600.00	\$ 1,600.00
10	Proposed 24" P.V.C. SDR-26	18	L.F.	\$ 375.00	\$ 6,750.00
11	Remove and re-set 88" x 53" H.E. Culvert F.E.S.	2	Each	\$ 3,600.00	\$ 7,200.00
12	Proposed 88" x 53" ARCH Culvert	32	L.F.	\$ 3,200.00	\$ 102,400.00
13	Proposed 48" dia. Type A Manhole	1	Each	\$ 5,600.00	\$ 5,600.00
14	Trench Backfill	60	Cu. Yd.	\$ 50.00	\$ 3,000.00
15	PCC Flat Ribbon Curb Removal and Replacement	100	L.F.	\$ 75.00	\$ 7,500.00
16	Pavement Full Depth Removal and Replacement	70	Sq. Yd.	\$ 90.00	\$ 6,300.00
17	6" Topsoil w/Sod (including earthwork and grading in rip-rap areas)	100	Sq. Yd.	\$ 30.00	\$ 3,000.00
18	RR% Rock Rip-Rap (including earthwork and grading in rip-rap areas)	60	Cu. Yd.	\$ 250.00	\$ 15,000.00
19	Traffic Control & Protection	1	L.S.	\$ 7,500.00	\$ 7,500.00
20	Surveying, staking & as-builts	1	L.S.	\$ 6,200.00	\$ 6,200.00
21	Tree and Brush Removal	1	L.S.	\$ 12,500.00	\$ 12,500.00
TOTAL					\$ 229,527.00

Sincerely,

Nicholas Neri, President
 John Neri Construction Co., Inc.

Attachment: John Neri Construction Change Order #1 (2022 Water Main Replacement Contract 3 Change Order #1)

Consider a Motion to Accept and Place on File the Annual Comprehensive Financial Report for the Year Ended December 31, 2021

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 2021 and rendered an unmodified opinion, the best opinion they can give, on the Village's financial statements for the year ended December 31, 2021. The 2021 Annual Comprehensive Financial Report (ACFR) will be posted on the Village's web-site.
- The General Fund's ending fund balance of \$35.2M is \$7.8M in excess of the following reserves (\$2.5M Economic Stabilization; \$180K Public Safety Pension Levy Smoothing; \$1.5M Sales Tax/Supply Chain Impact; \$1.0M Petroleum/Inflation Hedge; and \$21.7M 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 debt reduction 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 Annual Comprehensive Financial Report for the year ended December 31, 2021.

ACTION REQUIRED:

Motion to accept and place on file the Annual Comprehensive Financial Report for the year ended December 31, 2021.

ATTACHMENTS:

- 21 ACFR Final - VO Palatine

VILLAGE OF PALATINE, ILLINOIS



ANNUAL COMPREHENSIVE FINANCIAL REPORT FISCAL YEAR ENDED DECEMBER 31, 2021

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

**For the Year Ended
December 31, 2021**

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

Prepared by the Finance Department

Paul D. Mehring, CPA
Director of Finance and Operations

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INTRODUCTORY SECTION

PRINCIPAL OFFICIALS

December 31, 2021

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

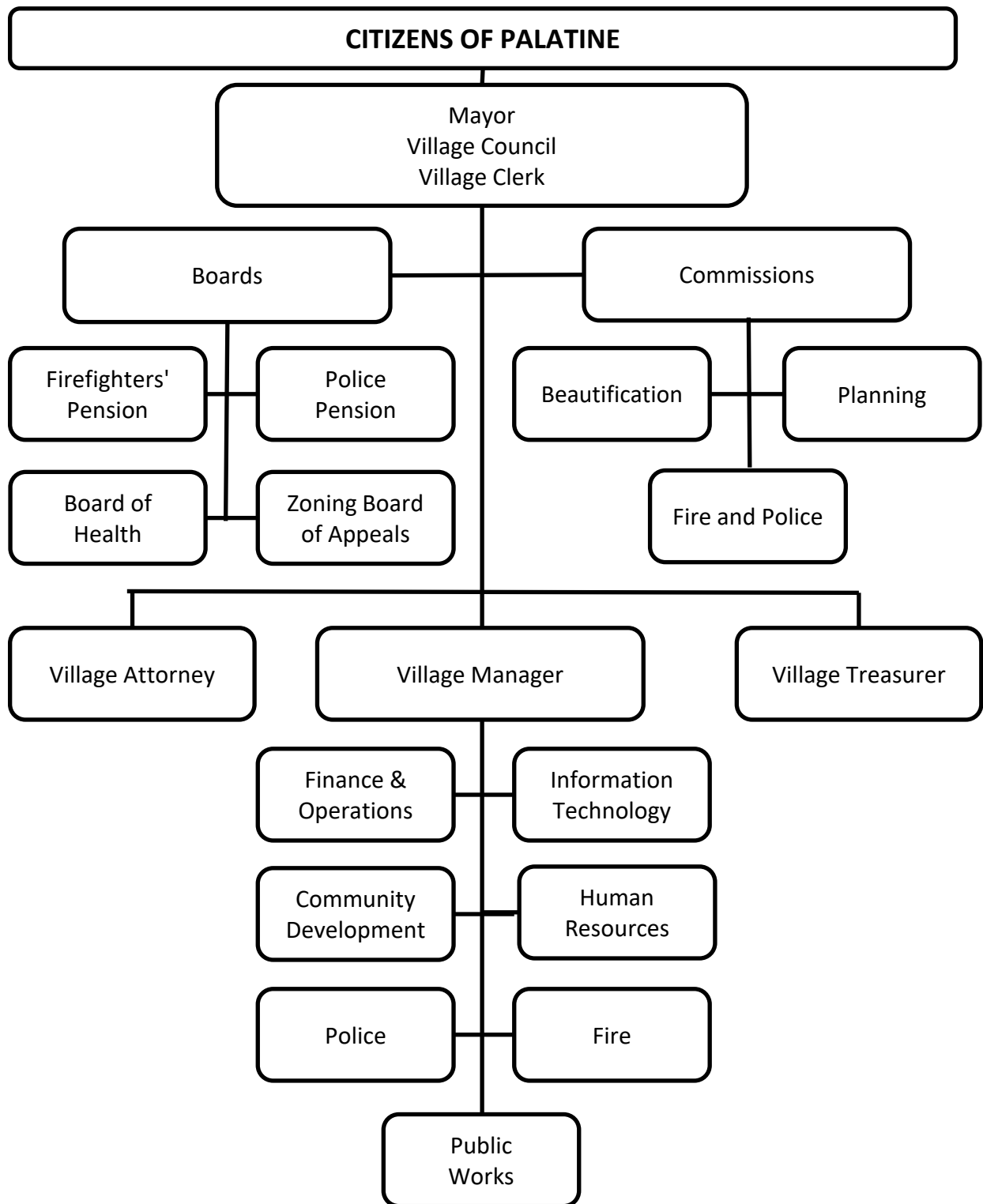
ADMINISTRATIVE

Reid Ottesen	Village Manager
Patrick Brankin	Village Attorney
Jeffrey Boundy	Village Treasurer
Paul Mehring	Director of Finance & Operations

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

ORGANIZATION CHART

December 31, 2021



Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Village of Palatine
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morrell

Executive Director/CEO

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

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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 28, 2022

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

State law requires that all general-purpose governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the annual comprehensive financial report of the Village of Palatine, Illinois for the year ended December 31, 2021.

This report consists of management's representations concerning the finances of the Village. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the Village has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Village's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Village's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Village's financial statements have been audited by Sikich 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, 2021, 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.

Profile of the Village of Palatine

The Village of Palatine, incorporated on March 19, 1866, is located approximately 30 miles northwest of the City of Chicago in Cook County. The Village has a land area of 15 square miles and a population of 67,908. The Village is empowered to levy a property tax on real property located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the governing council.

The Village operates under the Council/Manager form of government. It is a home-rule community as defined by the Illinois Constitution. Policy-making and legislative authority are vested in a governing council consisting of the mayor and six other members. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring both the government's manager and attorney. The government's manager is responsible for carrying out the policies and ordinances of the governing council, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments. The council is elected on a non-partisan basis. Council members serve four-year staggered terms, with three council members elected every two years. The mayor is elected to serve a four-year term. The council members are elected by district and the mayor is elected at large.

The Village provides a full range of municipal services as contemplated by statute or charter. These services include public safety, highways and streets, health services, refuse collection, public improvements, planning and zoning, engineering and inspection, water and sewer utility services, and general administrative services. Separately governed taxing bodies provide other public services such as library services, education, and parks and recreation.

The Village of Palatine has adopted sections 5/8-2-9.1, through and including sections 5/8-2-9.10 of Chapter 65 of the Illinois Compiled Statutes providing for an annual municipal budget in lieu of the passage of an annual appropriation ordinance. The annual budget serves as the foundation for the Village's financial planning and control. All departments of the Village are required to submit requests for appropriation to the Village Manager each year. The Village Manager uses these requests as the starting point for developing a proposed budget. The Village Manager then presents this proposed budget to the Mayor and Village Council for review. The Mayor and Council are required to hold public hearings on the proposed budget and to adopt a final budget by no later than December 31, the close of the Village's fiscal year. The appropriated budget is prepared by fund and department. The Village Manager may make transfers of appropriations within a fund. Transfers of appropriations between funds, however, require the special approval of the governing council. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the General Fund, Downtown TIF Fund, Coronavirus State and Local Fiscal Recovery Grant Fund, and Capital Equipment Replacement Fund this comparison is presented on pages 80-83 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 99.

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 2021 increased by 34% over the prior year.

Palatine's average unemployment rate is some 1.3% lower than the state average and has consistently been 1% to 2% lower than state and national averages. Palatine's median family income, as of the 2020 census, ranked the Village 197th in the State of Illinois and 21.2% higher than the median for the State of Illinois. Currently, the Village is realizing the results of economic growth over the last ten years. This growth has come through increased residential and commercial/industrial construction.

In a suburban setting where it is often difficult to distinguish the boundaries of one community from a neighboring community, the economic activity of the "region" is a major influence on the economies of the individual communities. The Village of Palatine is located on the northern edge of the "I-90 Corridor" which extends along Interstate 90 from O'Hare Airport to Elgin, a stretch of approximately 25 miles. The Village of Palatine benefits from easy access to the northwest suburban road network (including Northwest Highway, Rand Road, Dundee Road, Route 53, and Interstates 90, and 290). In addition, downtown Palatine contains a train station on Metra's Northwest Line (which provides service to communities from Harvard to Chicago).

The following is a discussion of some of the major development projects recently completed, under construction, or recently approved:

Northwest Highway Corridor – The redevelopment of the property at the northeast corner of Palatine Road & Northwest Highway was completed in late 2021, resulting in a new 7/11 gas station and a 3,000 square foot multi-tenant commercial building. The redevelopment of the former Weber-Stephen property near Northwest Highway and Hicks Road (approximately 25 acres) is nearing completion. The project consists of two warehouse/distribution buildings totaling nearly 425,000 square feet.

Rand and Dundee Corridors – The redevelopment of the remainder of the former Knupper Nursery site on Rand Road is underway, which will contain a new Volkswagen dealership (with the building totaling approximately 16,000 square feet). This new Volkswagen dealership is located directly north of the Napleton Automotive Group's new Mazda and Subaru dealerships. Building and façade renovations are currently underway to the southern portion of the Park Place center in conjunction with U-Haul Self Storage's pending occupancy. The Village has also had ongoing discussions with the shopping center owner regarding a potential tenant to occupy the former Whole Foods tenant space. Belle Tire has received zoning approvals to redevelop the property at 2019 N. Rand Road as a new tire/auto service facility. Children's Land has recently completed construction of a new day care facility on Rand Road (near the intersection with Williams Drive).

Other Areas – Following the annexation of the St. Michael's property (approximately 300 acres) in 2020, a proposed warehouse/distribution facility has received preliminary zoning approvals. The project will result in the development of an approximately 25 acres site to allow for a 368,000 square foot building.

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 2021, the Village spent over \$6.9 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 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 2021, over \$3.3 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

As in previous years, during 2021, the Village provided for 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 annual comprehensive financial report for the fiscal year ended December 31, 2020. This was the 21st consecutive year that the Village has received this prestigious award. To be awarded a Certificate of Achievement, the Village published an easily readable and efficiently organized report. This report satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. I believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and I am submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the finance department. I would like to express my appreciation to all members of the department who assisted and contributed to the preparation of this report.

Additionally, I would like to acknowledge the Mayor, Village Council, and Village Manager for their leadership and support in planning and conducting the financial operations of the Village in a responsible and progressive manner.

Respectfully submitted,



Paul D. Mehring, CPA
Director of Finance and Operations

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor
Members of the Village Council
Village of Palatine, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Palatine, Illinois (the Village), as of and for the year ended December 31, 2021, and the related notes to financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Village of Palatine, Illinois as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Northwest Water Commission, which represents 29.85%, 33.23%, and 1.63%, 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.

Change in Accounting Principle

As described in Note 6 and Note 16 to the financial statements, in 2021, the Village adopted new accounting guidance, GASB Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The financial statements of Northwest Water Commission were not audited in accordance with *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and,

although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

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

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 28, 2022 on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

Sikich LLP

Naperville, Illinois
April 28, 2022

General Purpose External Financial Statements

**VILLAGE OF PALATINE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

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 \$31.4 million (18.2%) during the current year. The governmental net position increased by \$27.8 million (27.1%) and the business-type activities net position increased by \$3.6 million (5.1%).
- The Village's combined Governmental Funds ending fund balance increased \$15.1 million (26.5%).
- At the end of the current year, fund balance for the General Fund increased by \$9.0 million (25.6%) to \$35.2 million or 60.0% of actual calendar year 2021 General Fund expenditures.
- Outstanding general obligation debt decreased from \$47,385,000 to \$40,680,000 during 2021.
- On October 28, 2021, the Village called and redeemed the outstanding \$5,145,000 principal of the \$6,000,000 Special Service Area Number 5 Bond Series of 2008. While this was "non-commitment" debt, this redemption reduced future debt service payments by \$2,190,375 and reduced the property tax burden on all residents within Special Service Area Number 5.
- The Village contributed \$162,691 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.
- The Village implemented GASB Statement Number 87, *Leases*.

**VILLAGE OF PALATINE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

USING THE FINANCIAL SECTION OF THIS ANNUAL COMPREHENSIVE FINANCIAL 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.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Village's finances, consistent with a private-sector business presentation. The Village's government-wide financial statements can be found on pages 4–6 of this report.

The *Statement of Net Position* presents information on all the Village's assets, deferred outflows, liabilities, and deferred inflows, with the difference between total assets plus deferred outflows and liabilities plus deferred inflows reported as the net position. Over time, increases or decreases in the Village's net position may serve as a useful indicator of whether the financial position of the Village is improving, deteriorating, or remaining constant.

The *Statement of Activities* presents information regarding how the Village's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that only result in cash flows in future fiscal periods (for example, uncollected property taxes and earned but unused vacation leave).

Government-wide financial statements distinguish functions of the Village that are principally supported by property taxes and other resources (governmental activities) from other functions that are intended to recover all or a significant portion of associated costs through user fees and charges (business-type activities).

The Village's governmental activities reflect 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 Village's 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.

**VILLAGE OF PALATINE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

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

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of resources available for spending, as well as on balances of resources available for spending at the end of the fiscal year. Such information may be useful in evaluating the Village's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. The governmental fund's Balance Sheet and the governmental fund's Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Village maintains 18 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, Coronavirus State and Local Fiscal Recovery Grant Fund, and Capital Equipment Acquisition Fund, which are considered 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.

Basic governmental fund financial statements can be found on pages 7-12 of this report.

**VILLAGE OF PALATINE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Proprietary Funds

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The Village maintains two different types of proprietary funds: enterprise funds and internal service 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 program.

The Waterworks Fund and Sewerage Fund are considered major funds of the Village and are presented in a separate column in the Fund Financial Statements. The Motor Vehicle Parking System Fund and Refuse Collection Fund are considered non-major enterprise funds and are presented in a separate column in the proprietary 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 non-major enterprise funds and Internal Service Funds is presented elsewhere in the report.

Basic proprietary fund financial statements can be found on pages 13-18 of this 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.

**VILLAGE OF PALATINE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

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 21-79 of this report.

Required Supplementary Information (RSI)

This report also presents certain RSI including the major governmental fund budgetary schedules and data concerning the Village's progress in funding its obligation to provide pension and other post-employment benefits to its employees.

Required supplementary information can be found on pages 80-98 of this report.

Other Supplementary Information

In addition to the basic financial statements and accompanying notes, and immediately following the Required Supplementary Information section, this report also presents combining and individual fund financial statements for each of the Village's funds, as well as additional information on the Village's long-term debt.

Combining and individual fund statements and schedules can be found on pages 99-155 of this report.

Statistical Section

This report also contains a statistical section that provides information about financial trends, the Village's revenue and debt capacity, demographics, services, and activities.

The statistical section can be found on pages 156-178 of this report.

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.

VILLAGE OF PALATINE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

GOVERNMENT-WIDE STATEMENT

Statement of Net Position

As noted earlier, the net position may serve over time as a useful indicator of a government's financial position. The following table (presented in millions) provides a summary of the components of the Village's Statement of Net Position and depicts that its combined net position increased by \$31.4 million (18.2%) 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 \$130.3 million, a \$27.8 million (27.1%) increase. The business-type activities net position was \$73.9 million, a \$3.6 million (5.1%) increase from the prior year. This increase is inclusive of a change in accounting principle related to the implementation of GASB Statement No. 87, *Leases*.

	<i>Current Year</i>			<i>Prior Year</i>		
	<i>Gov- ern- men- tal Activities</i>	<i>Busi- ness- type Activities</i>	<i>Total</i>	<i>Gov- ern- men- tal Activities</i>	<i>Busi- ness- type Activities</i>	<i>Total</i>
Current and other assets	\$ 121.6	\$ 36.3	\$ 157.9	\$ 91.9	\$ 34.8	\$ 126.7
Capital assets	205.8	47.4	253.2	207.6	46.1	253.7
Total Assets	327.4	83.7	411.1	299.5	80.9	380.4
Deferred outflows of resources	12.6	1.7	14.3	16.0	1.2	17.2
Noncurrent liabilities	132.8	8.1	140.9	162.0	9.9	171.9
Other liabilities	10.7	2.0	12.7	3.8	1.3	5.1
Total liabilities	143.5	10.1	153.6	165.8	11.2	177.0
Deferred inflows of resources	66.2	1.4	67.6	47.2	0.6	47.8
Net position						
Net investment in capital assets	177.2	41.0	218.2	176.4	37.9	214.3
Restricted	16.9	-	16.9	9.4	-	9.4
Unrestricted	(63.8)	32.9	(30.9)	(83.3)	32.4	(50.9)
Total net position	\$ 130.3	\$ 73.9	\$ 204.2	\$ 102.5	\$ 70.3	\$ 172.8

For more detailed information see the statement of net position (page 4).

**VILLAGE OF PALATINE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Governmental Activities

Total assets increased by \$26.5 million reflecting increased cash and investments resulting from increased unspent federal grants; increased leases receivable due to the implementation of GASB Statement No. 87, *Leases*; increased receivables from other governments based on increased shared revenues from the State; and decreased depreciable capital assets due to current year depreciation exceeding current year capital additions. Deferred outflows of resources decreased by \$3.4 million related to pensions and OPEB and deferred inflows of resources increased by \$19.0 million related to pensions, OPEB, and leases. Total liabilities decreased by \$23.7 million mainly reflecting a \$6.0 million increase in unearned revenues due to unspent federal grants and \$30.7 decrease in noncurrent liabilities representing regularly scheduled bond principal reductions and a decrease in net pension liabilities.

Business-Type Activities

Total assets increased by \$2.4 million mainly reflecting an increase in current assets from ongoing operations; an increase in leases receivable due to the implementation of GASB Statement No. 87, *Leases*; an increase in the Village's investment in joint venture; and an increase in capital assets resulting from capital additions exceeding depreciation expense. Deferred outflows of resources increased by \$0.5 million related to pensions and OPEB and deferred inflows of resources increased by \$0.8 million related to pensions, OPEB, and leases. Total liabilities decreased by \$1.5 mainly reflecting a \$0.7 million decrease in operational liabilities (accounts payable and accrued payroll) that were liquidated in the following month; and a \$2.2 million decreases from regularly scheduled bond principal reductions during the year and net pension obligation, and an increase in asset retirement liabilities.

VILLAGE OF PALATINE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Changes in Net Position

The Village's combined change in net position of \$31.4 million increased by \$16.6 million from the prior year, net of the \$58,748 change in accounting principle. The Village's total revenues increased by \$4.3 million, while the cost of all programs decreased by \$12.3 million. The following chart shows the revenue and expenses of the Village's activities (presented in millions):

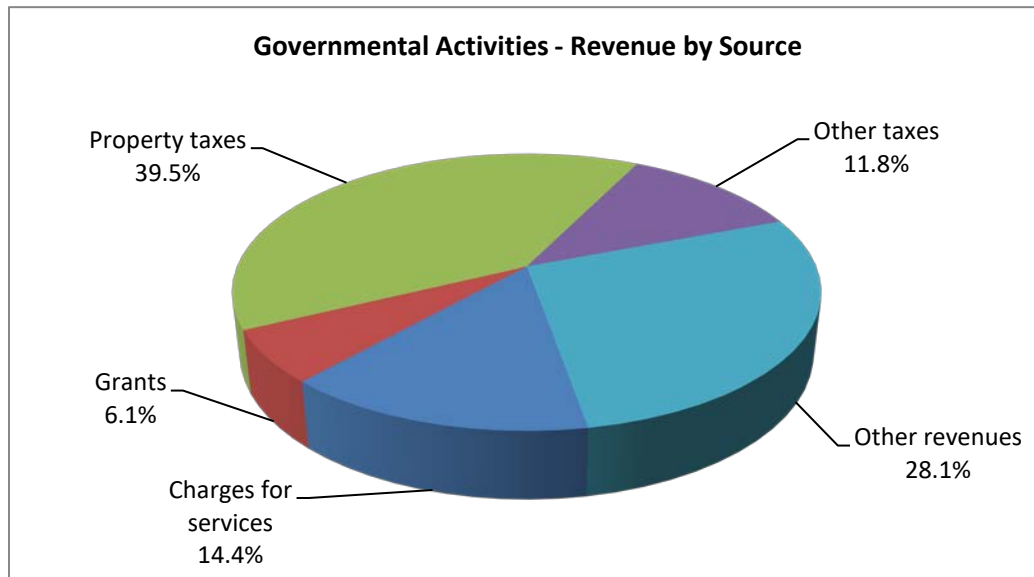
	<i>Current Year</i>			<i>Prior Year</i>		
	<i>Govern- mental Activities</i>	<i>Business- type Activities</i>	<i>Total</i>	<i>Govern- mental Activities</i>	<i>Business- type Activities</i>	<i>Total</i>
Revenues						
Program revenues						
Charges for services	\$ 12.7	\$ 21.9	\$ 34.6	\$ 11.0	\$ 21.3	\$ 32.3
Operating grants	5.1	-	5.1	5.1	0.6	5.7
Capital grants and contributions	0.3	-	0.3	0.6	2.3	2.9
General revenues						
Property taxes	34.8	-	34.8	35.5	-	35.5
Other taxes	10.4	-	10.4	8.5	-	8.5
Other revenues	24.7	-	24.7	20.5	0.2	20.7
Total revenues	88.0	21.9	109.9	81.2	24.4	105.6
Expenses						
Governmental activities						
General government	3.4	-	3.4	4.8	-	4.8
Public safety	41.8	-	41.8	47.7	-	47.7
Public works	11.1	-	11.1	14.1	-	14.1
Economic development	3.9	-	3.9	4.2	-	4.2
Interest & fiscal charges	1.1	-	1.1	2.4	-	2.4
Business-type activities						
Waterworks	-	8.0	8.0	-	8.5	8.5
Sewerage	-	3.5	3.5	-	3.4	3.4
Motor vehicle parking	-	1.3	1.3	-	1.4	1.4
Refuse collection	-	4.4	4.4	-	4.3	4.3
Total expenses	61.3	17.2	78.5	73.2	17.6	90.8
Change in net position before transfers	26.7	4.7	31.4	8.0	6.8	14.8
Transfers	1.1	(1.1)	-	1.1	(1.1)	-
Change in net position	27.8	3.6	31.4	9.1	5.7	14.8
Net position, beginning	102.5	70.3	172.8	93.4	64.6	158.0
Net position, ending	\$ 130.3	\$ 73.9	\$ 204.2	\$ 102.5	\$ 70.3	\$ 172.8

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

**VILLAGE OF PALATINE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Governmental Activities

Revenues:



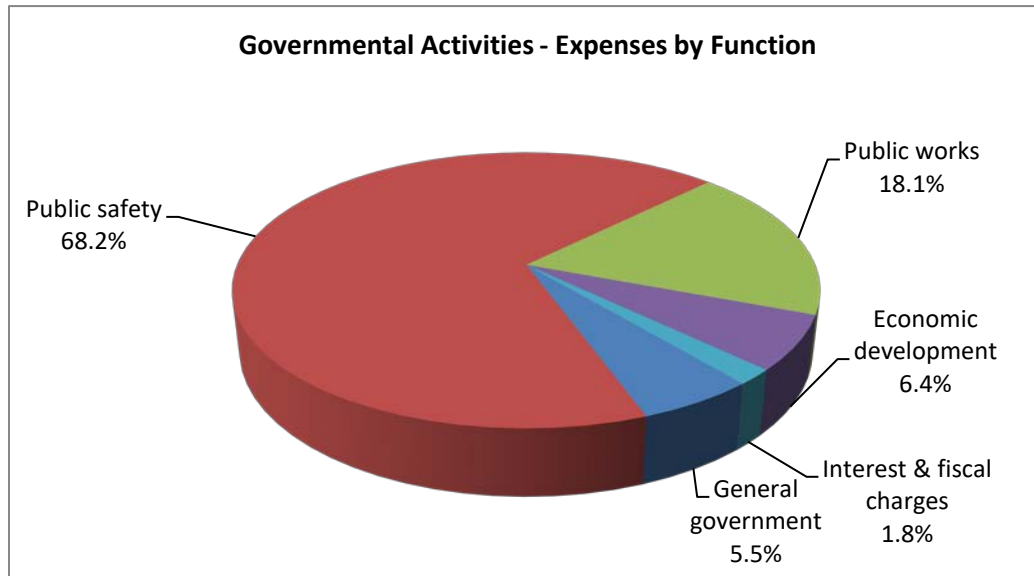
For the current year, revenues from Governmental Activities totaled \$88.0 million, an increase of \$6.8 million (8.4%) from the prior year. Property taxes continue to be the Village's largest revenue source coming in at \$34.8 million and representing 39.5% of total Governmental Activity revenue. Other revenues, representing support from other governmental agencies (mainly shared revenue from the State of Illinois), provide 28.1% of total governmental revenues.

General revenues (property taxes, other taxes, and other revenues) increased by \$5.4 million (8.4%) mainly due to the rebound in the local and State economy from the impact of the loosening of COVID-19 restrictions.

Program revenues (charges for services, operating grants, and capital grants and contributions) reflect a \$1.4 million (8.4%) increase reflecting higher permit activity and an enhanced enforcement program for vehicle stickers.

**VILLAGE OF PALATINE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Expenses



For the current year, expenses from Governmental Activities totaled \$61.3 million, which represents a \$11.9 million (16.3%) decrease from the prior year.

General government expenses experienced a \$1.4 million (29.2%) decrease due to personnel related reductions and the IMRF retirement plan experiencing a net pension income.

Public safety expenses show a decrease of \$5.9 million (12.4%) due to reductions related to personnel related reductions and reductions related to pensions and OPEB.

Public works expenses reflect a decrease of \$3.0 million (21.3%) mainly due decreased capital maintenance activities.

Economic development activities show a slight decrease of \$0.3 million (7.1%), which reflects a small decrease in economic development activities within the Village's tax increment financing districts.

Interest and fiscal charges reflect a \$1.3 million (54.2%) decrease related to scheduled debt service requirements.

**VILLAGE OF PALATINE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Business-Type Activities

Revenues

Total revenue for the business-type activities experienced a \$2.5 million (10.2%) decrease in the current year, which was mainly due to one-time capital contributions from the Village's Tax Increment Financing District Funds in the prior year.

Expenses

Business-type activity total expenses decreased by \$0.4 million, which was mainly a result of an decrease of \$0.5 million in water utility costs, reflecting lower water purchases and personnel related reductions.

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 \$72.1 million, which is a \$15.1 million increase from the prior year balance of \$57.0 million. This increase is mainly attributable increased revenues and the planned reduction of capital outlay expenditures. The total fund balance of \$72.1 million is comprised of the following components:

Nonspendable Fund Balance of \$1.0 million represents the portion of fund balance that is not available to be spent, either short-term or long-term, in form for advances and prepaid items.

Restricted Fund Balance totaling \$24.8 million represents the portion of fund balance that is subject to external enforceable legal restrictions for highways and streets, debt service, public safety, and economic development.

Assigned Fund Balance in the amount of \$12.7 million represents the portion of fund balance denoted for an intended use of resources in the General Fund, or for all remaining fund balance in other funds that cannot be categorized above.

Unassigned Fund Balance of \$33.6 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.

**VILLAGE OF PALATINE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

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 \$9.0 million from the prior year; the fund balance for the prior year showed an increase of \$1.9 million. Revenues increased by \$8.8 million, and expenditures increased by \$0.8 million, resulting in an increase in results from operations of \$8.0 compared to the prior year, both before other financing uses (transfers). Net financing sources (uses) decreased by \$0.9 million, which had a negative effect on fund balance.

GENERAL FUND BUDGETARY HIGHLIGHTS

(presented in millions)

	<i>Current Year</i>			<i>Prior Year</i>
	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Actual</i>
Revenues	\$ 60.3	\$ 60.6	\$ 67.6	\$ 58.8
Expenditures	60.5	60.5	58.6	57.8
Excess (deficiency) of revenues over expenditures	(0.2)	0.1	9.0	1.0
Other financing sources (uses)	-	(0.1)	-	0.9
Net change in fund balance	\$ (0.2)	\$ -	\$ 9.0	\$ 1.9

In total, the General Fund's "key" revenues increased from the prior year and include:

	<i>Current Year</i>	<i>Prior Year</i>	<i>Increase/(Decrease)</i>
Property tax	\$ 21.3	\$ 21.1	\$ 0.2
State sales tax	11.2	8.5	2.7
Home rule sales tax	5.7	4.1	1.6
State income tax	9.1	7.5	1.6

The General Fund expenditure budget was amended during the fiscal year to reflect encumbrance items from the prior year, transfers of excess reserves as defined by the Village's Reserve Policy, and projects deemed necessary during the year. General fund expenditures were \$0.8 million higher than the prior year mainly due to increased personnel costs as a result of regular wage, health insurance, and pension contribution increases.

General Fund actual revenues and actual expenditures were \$7.0 million higher and \$1.9 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.

**VILLAGE OF PALATINE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

The Downtown TIF Fund experienced a positive net change in fund balance in the amount of \$3.7 million, which is \$1.6 million more than the prior year mainly due to a decrease capital outlay expenditures. The Capital Equipment Acquisition Fund had a positive net change in fund balance of \$1.1 million or \$1.5 million higher than the prior year due to reduced capital outlay expenditures and a reduction in other financing sources.

Proprietary Funds

The Enterprise Funds' (as presented on pages 13-18) total net position increased by \$3.5 million (4.9%). This increase is primarily due to a combined \$5.0 million increase in the Waterworks Fund and Sewerage Fund from continued strong revenues from prior years' rate increases and increased asset capitalizations; and \$0.5 million decrease in the Refuse Collection Fund due to increased tipping fees; and a \$1.0 million decrease in the Motor Vehicle Parking Fund mainly due to 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 \$253.2 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 \$0.4 million net decrease (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 decreased by \$1.8 million and net capital assets for business-type activities increased from last year by \$1.4. The change in net capital assets for governmental activities and business-type activities was due mainly to capital additions being exceeded by net depreciation.

DEBT OUTSTANDING

The Village currently has eleven general obligation bond series and one tax increment revenue limited obligation redevelopment notes series outstanding. \$40.68 million of general obligation bonds and \$46 thousand of tax increment revenue limited obligation redevelopment notes are currently outstanding.

**VILLAGE OF PALATINE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

\$9.9 million (24.3%) of the \$40.680 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 2022 budget includes no increase in the property tax levy, which is the eighth time in the last ten 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 decrease slightly. State income tax revenue is forecasted to increase based on a rebound in employment levels. 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 (3.9%) increase in base water and sewer rates; a \$1.0 per month increase in refuse collection fees; and no increase in commuter parking lot fees have been included in the 2022 budget.

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, except for known contractual increases. The budget includes economic development projects within the Village's Tax Increment Financing Districts.

**VILLAGE OF PALATINE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

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 2021 and beyond. Management believes that the strong financial position of the Village headed into this event lessened the direct impact in 2021 and will continue to limit its impact for 2022 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.

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STATEMENT OF NET POSITION

December 31, 2021

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 78,734,363	\$ 19,220,142	\$ 97,954,505
Receivables (net, where applicable, of allowances for uncollectibles)			
Property taxes	23,019,206	-	23,019,206
Accounts	-	1,938,761	1,938,761
Other	1,004,217	45,715	1,049,932
Due from other governments	5,875,239	96,053	5,971,292
Accrued interest	15,105	7,289	22,394
Leases	6,937,726	190,274	7,128,000
Prepaid items	72,800	-	72,800
Inventories	205,180	-	205,180
Land held for resale	4,082,000	-	4,082,000
Net pension asset	1,639,810	333,284	1,973,094
Capital assets not being depreciated	151,371,945	4,858,690	156,230,635
Capital assets being depreciated (net of accumulated depreciation)	54,404,925	42,522,069	96,926,994
Investment in joint venture	-	14,435,230	14,435,230
Total assets	327,362,516	83,647,507	411,010,023
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized loss on refunding	88,275	81,455	169,730
Asset retirement obligation items	-	1,178,350	1,178,350
Pension items	10,344,996	382,477	10,727,473
OPEB items	2,178,664	44,917	2,223,581
Total deferred outflows of resources	12,611,935	1,687,199	14,299,134
LIABILITIES			
Accounts payable	2,724,477	1,554,378	4,278,855
Accrued payroll	887,412	34,827	922,239
Accrued interest payable	86,585	19,060	105,645
Deposits payable	869,397	303,044	1,172,441
Claims payable	117,320	-	117,320
Unearned revenues	6,009,665	136,850	6,146,515
Noncurrent liabilities			
Due within one year	5,976,759	1,754,085	7,730,844
Due in more than one year	126,832,666	6,301,463	133,134,129
Total liabilities	143,504,281	10,103,707	153,607,988
DEFERRED INFLOWS OF RESOURCES			
Property tax revenue	22,996,834	-	22,996,834
Pension items	33,189,928	1,108,388	34,298,316
OPEB items	3,222,774	66,442	3,289,216
Lease items	6,750,900	189,213	6,940,113
Total deferred inflows of resources	66,160,436	1,364,043	67,524,479
NET POSITION			
Net investment in capital assets	177,240,431	40,996,804	218,237,235
Restricted for			
Streets and highways	2,855,292	-	2,855,292
Debt service	44,159	-	44,159
Public safety	1,057,222	-	1,057,222
Economic development	12,911,943	-	12,911,943
Unrestricted	(63,799,313)	32,870,152	(30,929,161)
TOTAL NET POSITION	\$ 130,309,734	\$ 73,866,956	\$ 204,176,690

See accompanying notes to financial statements.

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2021

FUNCTIONS/PROGRAMS	Expenses	Charges for Services	Program Revenues	
			Grants and Contributions Operating	Capital
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 3,358,688	\$ 1,341,725	\$ -	\$ -
Public safety	41,750,555	8,785,816	250,997	-
Public works	11,110,100	2,599,663	2,793,631	1,832,572
Economic development	3,873,006	-	526,008	-
Interest and fiscal charges	1,074,402	-	-	-
Total governmental activities	61,166,751	12,727,204	3,570,636	1,832,572
Business-Type Activities				
Waterworks	8,038,256	12,633,962	-	-
Sewerage	3,511,129	4,672,335	-	21,484
Motor vehicle parking system	1,259,959	176,337	-	-
Refuse collection	4,449,434	4,438,090	-	-
Total business-type activities	17,258,778	21,920,724	-	21,484
TOTAL PRIMARY GOVERNMENT	\$ 78,425,529	\$ 34,647,928	\$ 3,570,636	\$ 1,854,056

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

See accompanying notes to financial statements.

	Net (Expense) Revenue and Change in Net Position		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
	\$ (2,016,963)	\$ -	\$ (2,016,963)
	(32,713,742)	-	(32,713,742)
	(3,884,234)	-	(3,884,234)
	(3,346,998)	-	(3,346,998)
	(1,074,402)	-	(1,074,402)
	(43,036,339)	-	(43,036,339)
	-	4,595,706	4,595,706
	-	1,182,690	1,182,690
	-	(1,083,622)	(1,083,622)
	-	(11,344)	(11,344)
	-	4,683,430	4,683,430
	(43,036,339)	4,683,430	(38,352,909)
General Revenues			
Taxes			
Property	34,830,135	-	34,830,135
Home rule sales	5,720,013	-	5,720,013
Telecommunications	798,031	-	798,031
Electric utility use	2,225,398	-	2,225,398
Other	1,524,289	-	1,524,289
State shared sales taxes (unrestricted)	13,993,460	-	13,993,460
State shared income tax (unrestricted)	9,050,756	-	9,050,756
Other intergovernmental revenues (unrestricted)	829,566	-	829,566
Investment income (loss)	280,078	(30,704)	249,374
Miscellaneous	497,096	-	497,096
Transfers	1,122,600	(1,122,600)	-
Total	70,871,422	(1,153,304)	69,718,118
CHANGE IN NET POSITION	27,835,083	3,530,126	31,365,209
NET POSITION, JANUARY 1, AS RESTATED	102,474,651	70,336,830	172,811,481
NET POSITION, DECEMBER 31	\$ 130,309,734	\$ 73,866,956	\$ 204,176,690

See accompanying notes to financial statements.

VILLAGE OF PALATINE, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2021

	General	Downtown TIF	Coronavirus State and Local Fiscal Recovery Grant	Capital Equipment Acquisition	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and investments	\$ 31,204,940	\$ 7,944,428	\$ 6,007,439	\$ 7,295,820	\$ 18,841,894	\$ 71,294,521
Receivables (net, where applicable, of allowances for uncollectibles)						
Property taxes	21,712,678	22,372	-	-	1,284,156	23,019,206
Other	959,236	-	-	-	-	959,236
Due from other governments	5,383,945	-	-	116,443	374,851	5,875,239
Accrued interest	8,361	-	-	1,537	2,647	12,545
Leases	251,214	-	-	6,686,512	-	6,937,726
Due from other funds	19,832	-	-	-	-	19,832
Prepaid items	72,800	-	-	-	-	72,800
Land held for resale	-	4,082,000	-	-	-	4,082,000
Advance to other funds	994,340	-	-	-	-	994,340
TOTAL ASSETS	\$ 60,607,346	\$ 12,048,800	\$ 6,007,439	\$ 14,100,312	\$ 20,503,548	\$ 113,267,445

See accompanying notes to financial statements.

	General	Downtown TIF	State and Local Fiscal Recovery Grant	Capital Equipment Acquisition	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES						
Accounts payable	\$ 1,085,450	\$ 33,378	\$ -	\$ 24,068	\$ 824,277	\$ 1,967,173
Accrued payroll	871,298	-	-	-	4,199	875,497
Due to other funds	-	-	-	-	19,832	19,832
Deposits payable	869,397	-	-	-	-	869,397
Unearned revenues	-	-	6,006,265	-	3,400	6,009,665
Advance from other funds	-	994,340	-	-	-	994,340
Total liabilities	2,826,145	1,027,718	6,006,265	24,068	851,708	10,735,904
DEFERRED INFLOWS OF RESOURCES						
Property tax revenue	21,712,678	-	-	-	1,284,156	22,996,834
Unavailable revenue - Park District loan	629,258	-	-	10,000	-	639,258
Lease items	230,041	-	-	6,520,859	-	6,750,900
Total deferred inflows of resources	22,571,977	-	-	6,530,859	1,284,156	30,386,992
Total liabilities and deferred inflows of resources	25,398,122	1,027,718	6,006,265	6,554,927	2,135,864	41,122,896
FUND BALANCES						
Nonspendable in form						
Prepaid items	72,800	-	-	-	-	72,800
Advances	994,340	-	-	-	-	994,340
Restricted for streets and highways	-	-	-	-	2,855,292	2,855,292
Restricted for debt service	-	-	-	-	130,744	130,744
Restricted for public safety	-	-	-	-	1,057,222	1,057,222
Restricted for economic development	-	11,021,082	1,174	-	9,735,369	20,757,625
Unrestricted						
Assigned for capital projects	-	-	-	7,545,385	4,589,057	12,134,442
Assigned for future appropriation	572,744	-	-	-	-	572,744
Unassigned	33,569,340	-	-	-	-	33,569,340
Total fund balances	35,209,224	11,021,082	1,174	7,545,385	18,367,684	72,144,549
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 60,607,346	\$ 12,048,800	\$ 6,007,439	\$ 14,100,312	\$ 20,503,548	\$ 113,267,445

See accompanying notes to financial statements.

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RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION

December 31, 2021

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 72,144,549
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	639,258
Capital and intangible assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	205,776,870
Long-term liabilities, including bonds and leases payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds	(34,685,682)
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	10,040
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	(1,794,754)
Charges on refundings are reported as a deferred outflow of resources on the statement of net position	88,275
Accrued interest on long-term debt is reported as a liability on the statement of net position	(86,585)
Compensated absences payable is not due and payable in the current period and, therefore, is not reported in governmental funds	(1,577,905)
Less compensated absences payable reported in internal service funds	35,100
The net position of internal service funds is included in the governmental activities in the statement of net position	5,576,990
The following items related to OPEB are not current financial resources and, therefore, are not reported in the governmental funds	
Deferred outflows	2,178,664
Less deferred outflows reported in internal service funds	(6,893)
Deferred inflows	(3,222,774)
Less deferred inflows reported in internal service funds	10,197
Net OPEB liability	(14,114,847)
Less net OPEB liability reported in internal service funds	44,658
The following items related to pensions are not current financial resources and, therefore, are not reported in the governmental funds	
Deferred outflows	10,344,996
Less deferred outflows reported in internal service funds	(71,127)
Deferred inflows	(33,189,928)
Less deferred inflows reported in internal service funds	407,917
Net pension asset	1,639,810
Less net pension asset reported in internal service funds	(198,478)
Net pension liability	(79,638,617)
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 130,309,734</u>

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

See accompanying notes to financial statements.

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For the Year Ended December 31, 2021

	General	Downtown TIF	Coronavirus State and Local Fiscal Recovery Grant	Capital Equipment Acquisition	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	\$ 30,897,540	\$ 7,320,328	\$ -	\$ 444,761	\$ 6,435,237	\$ 45,097,866
Licenses and permits	4,011,603	-	-	-	-	4,011,603
Intergovernmental	26,501,973	-	-	-	5,501,192	32,003,165
Charges for services	4,132,742	-	-	408,115	64,917	4,605,774
Fines and forfeits	1,498,459	-	-	-	3,755	1,502,214
Investment income	96,279	3,287	1,174	153,971	25,367	280,078
Miscellaneous	493,257	-	-	-	3,839	497,096
Total revenues	67,631,853	7,323,615	1,174	1,006,847	12,034,307	87,997,796
EXPENDITURES						
Current						
General government	4,395,811	-	-	-	-	4,395,811
Public safety	47,914,355	-	-	-	265,012	48,179,367
Public works	6,291,028	-	-	-	-	6,291,028
Economic development	-	1,758	-	-	3,871,248	3,873,006
Capital outlay	-	205,170	-	734,887	4,069,224	5,009,281
Debt service						
Principal retirement	-	3,243,229	-	-	1,810,000	5,053,229
Interest	-	220,748	-	-	1,031,269	1,252,017
Fiscal charges	-	1,500	-	-	2,650	4,150
Total expenditures	58,601,194	3,672,405	-	734,887	11,049,403	74,057,889

See accompanying notes to financial statements.

	General	Downtown TIF	State and Local Fiscal Recovery Grant	Capital Equipment Acquisition	Nonmajor Governmental Funds	Total Governmental Funds
EXCESS OF REVENUES OVER EXPENDITURES	\$ 9,030,659	\$ 3,651,210	\$ 1,174	\$ 271,960	\$ 984,904	\$ 13,939,907
OTHER FINANCING SOURCES (USES)						
Proceeds from sale of capital assets	-	-	-	178,437	-	178,437
Transfers in	75,782	-	-	707,600	475,000	1,258,382
Transfers (out)	(60,000)	-	-	-	(75,782)	(135,782)
Total other financing sources (uses)	15,782	-	-	886,037	399,218	1,301,037
NET CHANGE IN FUND BALANCES	9,046,441	3,651,210	1,174	1,157,997	1,384,122	15,240,944
FUND BALANCES, JANUARY 1, AS RESTATED	26,162,783	7,369,872	-	6,387,388	16,983,562	56,903,605
FUND BALANCES, DECEMBER 31	\$ 35,209,224	\$ 11,021,082	\$ 1,174	\$ 7,545,385	\$ 18,367,684	\$ 72,144,549

See accompanying notes to financial statements.

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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, 2021

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 15,240,944
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	1,044,530
Revenues in the statement of activities that are not available in governmental funds are not reported as a revenue in governmental funds until received	(128,562)
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 on capital assets and amortization on intangible capital assets	(2,858,910)
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	5,053,229
The amortization of discount on long-term debt is reported as an expense on the statement of activities	(5,260)
The amortization of premium on long-term debt is reported as a reduction of expense on the statement of activities	216,906
The amortization of the loss on refunding on long-term debt is reported as an expense on the statement of activities	(39,616)
The change in the accrual of interest on long-term debt is reported as an expense on the statement of activities	9,735
The change in compensated absences payable is shown as an expense on the statement of activities	(23,390)
The change in net position of certain activities of internal service funds is reported in governmental funds on the statement of activities	(573,812)
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	(274,597)
Deferred inflows related to OPEB	331,785
Total OPEB liability	(709,931)
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	(2,996,774)
Deferred inflows related to pensions	(12,323,093)
Net pension liability/asset	25,871,899
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 27,835,083</u>

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

See accompanying notes to financial statements.

VILLAGE OF PALATINE, ILLINOIS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

December 31, 2021

	Business-Type Activities				Governmental
	Waterworks	Sewerage	Nonmajor Enterprise	Total	Internal Service
CURRENT ASSETS					
Cash and investments	\$ 10,671,070	\$ 6,298,846	\$ 2,250,226	\$ 19,220,142	\$ 7,439,842
Receivables (net, where applicable, of allowances for uncollectibles)					
Accounts	1,380,522	558,239	-	1,938,761	-
Other	33,160	5,210	7,345	45,715	44,981
Due from other governments	-	96,053	-	96,053	-
Accrued interest	4,750	2,232	307	7,289	2,560
Leases	-	-	190,274	190,274	-
Inventories	-	-	-	-	205,180
Total current assets	12,089,502	6,960,580	2,448,152	21,498,234	7,692,563
NONCURRENT ASSETS					
Net pension asset	154,538	178,746	-	333,284	198,478
Capital assets					
Land	740,200	-	4,118,490	4,858,690	-
Buildings and improvements	7,429,825	597,545	15,681,480	23,708,850	-
Systems and improvements	31,140,549	63,530,650	-	94,671,199	-
Machinery and equipment	2,575,285	263,395	-	2,838,680	-
Accumulated depreciation	(20,207,895)	(43,692,395)	(14,796,370)	(78,696,660)	-
Total capital assets	21,677,964	20,699,195	5,003,600	47,380,759	-
Other assets					
Investment in joint venture					
Northwest Water Commission	14,435,230	-	-	14,435,230	-
Total noncurrent assets	36,267,732	20,877,941	5,003,600	62,149,273	198,478
Total assets	48,357,234	27,838,521	7,451,752	83,647,507	7,891,041

See accompanying notes to financial statements.

	Business-Type Activities				Governmental Activities
	Waterworks	Sewerage	Nonmajor Enterprise	Total	Internal Service
DEFERRED OUTFLOWS OF RESOURCES					
Unamortized loss on refunding	\$ 155	\$ 81,300	\$ -	\$ 81,455	\$ -
Asset retirement obligation items	1,178,350	-	-	1,178,350	-
Pension items	321,897	60,580	-	382,477	71,127
OPEB items	34,466	10,451	-	44,917	6,893
Total deferred outflows of resources	1,534,868	152,331	-	1,687,199	78,020
CURRENT LIABILITIES					
Accounts payable	918,225	28,169	607,984	1,554,378	757,304
Accrued payroll	25,823	9,004	-	34,827	11,915
Accrued interest payable	9,760	9,300	-	19,060	-
Deposits payable	285,038	-	18,006	303,044	-
Claims payable	-	-	-	-	117,320
Unearned revenues	-	-	136,850	136,850	-
Compensated absences payable	14,035	5,645	-	19,680	7,020
Total OPEB liability	7,217	2,188	-	9,405	1,443
General obligation bonds payable	600,000	1,125,000	-	1,725,000	-
Total current liabilities	1,860,098	1,179,306	762,840	3,802,244	895,002
LONG-TERM LIABILITIES					
Claims payable	-	-	-	-	1,007,660
Compensated absences payable	56,135	22,575	-	78,710	28,080
Asset retirement obligation	1,200,750	-	-	1,200,750	-
Net pension liability	-	-	-	-	-
Total OPEB liability	216,074	65,519	-	281,593	43,215
General obligation bonds payable	2,301,690	2,438,720	-	4,740,410	-
Total long-term liabilities	3,774,649	2,526,814	-	6,301,463	1,078,955
Total liabilities	5,634,747	3,706,120	762,840	10,103,707	1,973,957
DEFERRED INFLOWS OF RESOURCES					
Lease items	-	-	189,213	189,213	-
Pension items	770,768	337,620	-	1,108,388	407,917
OPEB items	50,983	15,459	-	66,442	10,197
Total deferred inflows of resources	821,751	353,079	189,213	1,364,043	418,114
NET POSITION					
Net investment in capital assets	18,776,429	17,216,775	5,003,600	40,996,804	-
Unrestricted	24,659,175	6,714,878	1,496,099	32,870,152	5,576,990
TOTAL NET POSITION	\$ 43,435,604	\$ 23,931,653	\$ 6,499,699	\$ 73,866,956	\$ 5,576,990

See accompanying notes to financial statements.

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
PROPRIETARY FUNDS

For the Year Ended December 31, 2021

	Business-Type Activities				Governmental Activities
	Waterworks	Sewerage	Nonmajor Enterprise	Total	Internal Service
OPERATING REVENUES					
Charges for services	\$ 12,383,839	\$ 4,672,335	\$ 4,614,427	\$ 21,670,601	\$ 3,267,019
Miscellaneous	47,543	-	-	47,543	101,642
Total operating revenues	12,431,382	4,672,335	4,614,427	21,718,144	3,368,661
OPERATING EXPENSES EXCLUDING DEPRECIATION					
Costs of sales and services	7,041,871	2,149,106	4,925,313	14,116,290	3,957,312
Total operating expenses excluding depreciation	7,041,871	2,149,106	4,925,313	14,116,290	3,957,312
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	5,389,511	2,523,229	(310,886)	7,601,854	(588,651)
DEPRECIATION	884,865	1,233,310	784,080	2,902,255	-
OPERATING INCOME (LOSS)	4,504,646	1,289,919	(1,094,966)	4,699,599	(588,651)

See accompanying notes to financial statements.

	Business-Type Activities				Governmental Activities
	Waterworks	Sewerage	Nonmajor Enterprise	Total	Internal Service
NONOPERATING REVENUES (EXPENSES)					
Investment income	\$ 25,952	\$ 11,243	\$ 4,615	\$ 41,810	\$ 14,839
Unrealized gain (loss) on investments	(47,348)	(25,166)	-	(72,514)	-
Interest expense	(55,700)	(128,713)	-	(184,413)	-
Loss on disposal of capital assets	(55,820)	-	-	(55,820)	-
Joint venture	202,580	-	-	202,580	-
Total nonoperating revenues (expenses)	69,664	(142,636)	4,615	(68,357)	14,839
NET INCOME (LOSS) BEFORE TRANSFERS	4,574,310	1,147,283	(1,090,351)	4,631,242	(573,812)
Capital contributions	-	21,484	-	21,484	-
Transfers (out)	(342,600)	(305,000)	(475,000)	(1,122,600)	-
CHANGE IN NET POSITION	4,231,710	863,767	(1,565,351)	3,530,126	(573,812)
NET POSITION, JANUARY 1	39,203,894	23,067,886	8,065,050	70,336,830	6,150,802
NET POSITION, DECEMBER 31	\$ 43,435,604	\$ 23,931,653	\$ 6,499,699	\$ 73,866,956	\$ 5,576,990

See accompanying notes to financial statements.

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Year Ended December 31, 2021

	Business-Type Activities				Governmental Activities
	Waterworks	Sewerage	Nonmajor Enterprise	Total	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 12,411,021	\$ 4,687,897	\$ 4,575,387	\$ 21,674,305	\$ 245,414
Receipts from interfund services transactions	-	-	-	-	3,101,265
Payments to suppliers	(4,124,805)	(904,723)	(4,509,513)	(9,539,041)	(2,721,091)
Payments to employees	(1,874,390)	(804,137)	(47)	(2,678,574)	(847,790)
Payments for interfund services transactions	(574,000)	(540,000)	(321,000)	(1,435,000)	-
Net cash from operating activities	5,837,826	2,439,037	(255,173)	8,021,690	(222,202)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers (out)	(342,600)	(305,000)	(475,000)	(1,122,600)	-
Net cash from noncapital financing activities	(342,600)	(326,484)	(475,000)	(1,144,084)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Capital assets purchased	(4,283,335)	-	-	(4,283,335)	-
Principal payments on long-term debt	(580,000)	(1,085,000)	-	(1,665,000)	-
Interest and fiscal charges paid on long-term debt	(141,040)	(151,373)	-	(292,413)	-
Net cash from capital and related financing activities	(5,004,375)	(1,236,373)	-	(6,240,748)	-
CASH FLOWS FROM INVESTING ACTIVITIES					
Proceeds from sale and maturity of investment securities	1,484,297	494,766	-	1,979,063	-
Purchase of investment securities	(7,487,614)	(3,993,405)	-	(11,481,019)	-
Interest received	34,951	13,596	9,113	57,660	42,899
Net cash from investing activities	(5,968,366)	(3,485,043)	9,113	(9,444,296)	42,899
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(5,477,515)	(2,608,863)	(721,060)	(8,807,438)	(179,303)
CASH AND CASH EQUIVALENTS, JANUARY 1	8,708,318	4,917,986	2,971,286	16,597,590	7,619,145
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 3,230,803	\$ 2,309,123	\$ 2,250,226	\$ 7,790,152	\$ 7,439,842

See accompanying notes to financial statements.

	Business-Type Activities				Governmental Activities
	Waterworks	Sewerage	Nonmajor Enterprise	Total	Internal Service
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES					
Operating income (loss)	\$ 4,504,646	\$ 1,289,919	\$ (1,094,966)	\$ 4,699,599	\$ (588,651)
Adjustments to reconcile operating income (loss) to net cash from operating activities					
Depreciation	884,865	1,233,310	784,080	2,902,255	-
(Increase) decrease in					
Accounts receivables	(14,800)	13,333	-	(1,467)	-
Other receivables	(17,895)	2,229	(840)	(16,506)	(20,990)
Leases	-	-	(190,274)	(190,274)	-
Inventories	-	-	-	-	(5,350)
Net pension asset	(154,538)	(178,746)	-	(333,284)	(198,478)
Deferred outflows - asset retirement obligation items	(688,350)	-	-	(688,350)	-
Deferred outflows - pension items	121,324	64,068	-	185,392	85,103
Deferred outflows - OPEB items	3,586	1,065	-	4,651	617
Increase (decrease) in					
Accounts payable	671,067	(8,946)	94,753	756,874	645,824
Accrued payroll	1,120	995	-	2,115	2,641
Deposits payable	12,334	-	(36,949)	(24,615)	-
Claims payable	-	-	-	-	(147,145)
Unearned revenue	-	-	(190)	(190)	-
Compensated absences payable	(70)	(490)	-	(560)	(5,165)
Asset retirement obligation	700,750	-	-	700,750	-
Net pension liability	(601,264)	(164,801)	-	(766,065)	(213,778)
Net OPEB liability	15,477	4,816	-	20,293	3,642
Deferred inflows related to leases	-	-	189,213	189,213	-
Deferred inflows related to pensions	403,722	183,510	-	587,232	220,212
Deferred inflows related to OPEB	(4,148)	(1,225)	-	(5,373)	(684)
NET CASH FROM OPERATING ACTIVITIES	\$ 5,837,826	\$ 2,439,037	\$ (255,173)	\$ 8,021,690	\$ (222,202)
CASH AND INVESTMENTS					
Cash and cash equivalents	\$ 3,230,803	\$ 2,330,607	\$ 2,250,226	\$ 7,811,636	\$ 7,439,842
Investments	7,440,267	3,968,239	-	11,408,506	-
	\$ 10,671,070	\$ 6,298,846	\$ 2,250,226	\$ 19,220,142	\$ 7,439,842
SCHEDULE OF NONCASH INVESTING AND FINANCING ACTIVITIES					
Unrealized gain (loss) on investments	\$ (47,348)	\$ (25,166)	\$ -	\$ (72,514)	\$ -
Loss on disposal of capital assets	(55,820)	-	-	(55,820)	-
Change in investment in joint venture	202,580	-	-	202,580	-
TOTAL NONCASH INVESTING AND FINANCING ACTIVITIES	\$ 99,412	\$ (3,682)	\$ -	\$ 95,730	\$ -

See accompanying notes to financial statements.

STATEMENT OF NET POSITION
FIDUCIARY FUNDS

December 31, 2021

	Pension Trust	Custodial
ASSETS		
Cash and cash equivalents	\$ 2,791,118	\$ -
Investments		
U.S. Treasury securities	26,537,553	-
U.S. agency securities	7,549,454	-
Corporate and international bonds	32,859,960	-
Certificates of deposit	294,888	-
Money market mutual funds	1,183,886	-
Equities	147,977,018	-
Receivables		
Accrued interest	377,474	-
Other	14,861	-
Total assets	219,586,212	-
LIABILITIES		
None	-	-
NET POSITION		
Restricted for pensions	219,586,212	-
Restricted for debt service	-	-
Total net position	\$ 219,586,212	\$ -

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

See accompanying notes to financial statements.

STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS

For the Year Ended December 31, 2021

	Pension Trust	Custodial
ADDITIONS		
Contributions		
Employer	\$ 11,283,657	\$ -
Employee	2,184,624	-
Property owner	-	4,472,847
Other	235,616	-
Total contributions	13,703,897	4,472,847
Investment earnings		
Net increase in the fair value of investments	19,014,464	-
Interest	6,307,838	164
Total investment earnings	25,322,302	164
Less investment expense	(569,319)	-
Net investment earnings	24,752,983	164
Total additions	38,456,880	4,473,011
DEDUCTIONS		
Administration	31,435	-
Benefits and refunds	12,882,151	-
Debt service		
Principal retirement	-	5,260,000
Interest and fiscal charges	-	552,041
Total deductions	12,913,586	5,812,041
CHANGE IN NET POSITION	25,543,294	(1,339,030)
NET POSITION		
January 1	194,042,918	1,339,030
December 31	\$ 219,586,212	\$ -

See accompanying notes to financial statements.

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INDEX TO
NOTES TO FINANCIAL STATEMENTS

December 31, 2021

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Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

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VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

December 31, 2021

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.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

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.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

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.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

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.

Coronavirus State and Local Fiscal Recovery Grant Fund accounts for the resources provided by the federal government in connection with the American Rescue Plan Act. These expenditures must follow the guidelines promulgated by the U.S. Department of the Treasury.

Capital Equipment Acquisition Fund accounts for the acquisition of new and replacement capital equipment for all departments of the Village.

The Village reports the following major proprietary funds:

The Waterworks Fund accounts for the provision of water services to incorporated and unincorporated residents.

The Sewerage Fund accounts for the provision of sewer services to incorporated and unincorporated residents.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Government-Wide and Fund Financial Statements (Continued)

Additionally, the Village reports the following proprietary funds:

Internal Service Funds account for the Village's self-insurance program and the provision of fleet services to various departments of the Village. Financing is provided through fees charged to various village departments. These are reported as part of the governmental activities on the government-wide financial statements as they provide services to the Village's governmental funds/activities.

The Village reports pension trust funds as fiduciary funds to account for the Police Pension Fund and Firefighters' Pension Fund. 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.

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.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

In applying the susceptible to accrual concept to intergovernmental revenues (i.e., federal and state grants), the legal and contractual requirements of the numerous individual programs are used as guidelines. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Village; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are generally revocable only for failure to comply with prescribed eligibility requirements, such as equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the availability criterion.

The Village reports unearned/unavailable revenue on its financial statements. 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.

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.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. Interfund Receivables/Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due from/to other funds” (i.e., the current portion of interfund loans) or “advances from/to other funds” (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as “due from/to other funds.”

Advances between funds, 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.

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.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Capital Assets

Capital assets, which include property, plant, equipment, infrastructure assets (e.g., roads, bridges, storm water) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial, individual cost in excess of the following and an estimated useful life in excess of one year.

Asset Class	Capitalization Threshold
Buildings and land improvements	\$ 200,000
Infrastructure	250,000
Vehicles, machinery, equipment and software	50,000

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant and equipment is depreciated/amortized using the straight-line method over the following estimated useful lives:

Asset Class	Years
Buildings	25-50
Improvements	10-20
Machinery, equipment, vehicles and software	3-10
Infrastructure	40

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

o. Fund Balance/Net Position (Continued)

authority. Formal actions include resolutions and ordinances approved by the Village Council, which are considered to be equally binding. Assigned fund balance represents amounts constrained by the Village's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the Finance Director by the Village Council per the fund balance policy adopted by resolution. Any residual fund balance is reported as unassigned. The General Fund is the only fund that reports a positive unassigned fund balance.

The Village's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending, the Village considers committed funds to be expended first followed by assigned and then unassigned funds.

In the government-wide financial statements, restricted net positions are legally restricted by outside parties for a specific purpose. Net investment in capital assets represents the book value of capital assets less any long-term debt principal outstanding issued to construct capital assets. None of the net positions or fund balances is restricted as a result from enabling legislation adopted by the Village.

The Village has a policy to maintain unassigned fund balance in the General Fund at a level of 3 to 4 months (25% to 33%) of budget operating expenditures.

p. Accounting Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

q. Interfund Transactions

Interfund services transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except interfund services transactions and reimbursements, are reported as transfers.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

r. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

2. DEPOSITS AND INVESTMENTS

The Village and pension funds categorize the fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

Village Deposits and Investments

The Village's investment policy authorizes the Village to invest in all instruments permitted by the Illinois Public Funds Investment Act. This act permits deposits and investments in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, obligations of states and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services and any Public Treasurers' Investment Pool created under Section 17 of the State Treasurer Act.

The Village's investment policy does limit their deposits to financial institutions that are members of the FDIC system and are capable of posting collateral for amounts in excess of FDIC insurance. Additionally, the Village will not invest in any institution in which the Village's funds on deposit are in excess of 75% of the institution's capital stock and surplus.

It is the policy of the Village to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Village and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objectives of the policy are, in order of priority, safety of principal, liquidity and rate of return.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

Village Deposits and Investments (Continued)

The Village maintains a cash and investment pool that is available for use by all funds, except the foreign fire tax fund and pension trust funds. In addition, investments are separately held by several of the Village's funds. The deposits and investments of the foreign fire tax fund and pension trust funds are held separately from those of other funds.

Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Village's deposits may not be returned to it. The Village's investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance, at an amount not less than 110% of the fair value of the funds secured, with the collateral held by the Village, an independent third party or the Federal Reserve Bank of Chicago. As of the date of this report, deposits in the Foreign Fire Tax Fund totaling \$16,845 were uncollateralized.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the Village limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for short and long-term cash flow needs while providing a reasonable rate of return based on the current market.

The Village limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in the following external investment pools.

Illinois Public Treasurers' Investment Pool (rated AAAM by Standard & Poor's), known as The Illinois Funds, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, Certain External Investment Pools and Pool Participants, and thus, reports all investments at amortized cost rather than fair value. The investment in The Illinois Funds by participants is also reported at amortized cost. The Illinois Funds does not have any limitations or restrictions on participant withdrawals. The Illinois Treasurer's Office issues a separate financial report for The Illinois Funds which may be obtained by contacting the Administrative Office at Illinois Business Center, 400 West Monroe Street, Suite 401, Springfield, Illinois 62704.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

Deposits with Financial Institutions (Continued)

Illinois Public Reserves Investment Management Trust Investment Shares Series (rated AAAm by Standard & Poor's), known as IPRIME IS, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, Certain External Investment Pools and Pool Participants, and thus, reports all investments at amortized cost rather than fair value. The investment in IPRIME IS by participants is also reported at amortized cost. The IPRIME IS does not have any limitations or restrictions on participant withdrawals.

Illinois Public Reserves Investment Management Trust LTD Shares Series (rated AAAm by Standard & Poor's), known as IPRIME LTD, reports all investments at fair value. The investment in IPRIME LTD by participants is also reported at fair value. Quarterly withdrawals are available on the third Wednesday of each quarter-end month upon at least two weeks advance notice.

The following table presents the investments and maturities of the Village's debt securities as of the date of this report:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1 - 5	6 - 10	Greater Than 10
U.S. Treasury obligations	\$ 19,741,846	\$ -	\$ 19,741,846	\$ -	\$ -
Negotiable CDs	1,742,706	748,200	994,506	-	-
IPRIME LTD Shares	14,971,486	-	14,971,486	-	-
Total	\$ 36,456,038	\$ 748,200	\$ 35,707,838	\$ -	\$ -

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.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

Deposits with Financial Institutions (Continued)

The Village has the following recurring fair value measurements as of the date of this report. The U.S. Treasury obligations and IPRIME LTD Shares 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 2021 attach as an enforceable lien on January 1, 2021, 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 2021 tax levy has been recorded as unavailable/deferred revenue on the financial statements.

b. Other Receivables

At the date of this report, the Village had other receivables as follows:

GOVERNMENTAL ACTIVITIES	
Hotel occupancy tax	\$ 6,995
Ambulance service and fees	160,660
Cable franchise fees	255,793
Food and beverage tax	144,360
Red light violations	2,370
Electric utility tax	183,325
Other	17,188
Billed miscellaneous receivables	233,526
Total governmental activities	<u>1,004,217</u>
BUSINESS-TYPE ACTIVITIES	
Billed miscellaneous receivables	33,160
Parking fees	7,345
Sewer loan program	5,210
Total business-type activities	<u>45,715</u>
TOTAL OTHER RECEIVABLES	<u>\$ 1,049,932</u>

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

3. RECEIVABLES (Continued)

c. Due from Other Governments

At the date of this report, the Village had amounts due from other governments as follows:

GOVERNMENTAL ACTIVITIES	
State sales tax	\$ 2,971,690
Home rule sales tax	1,581,230
Loan to park district	639,258
Grants	96,381
Court fines	48,830
Other state sources	92,000
Motor fuel tax allotments	254,940
Telecommunications tax	190,910
Total governmental activities	<u>5,875,239</u>
BUSINESS-TYPE ACTIVITIES	
Grants	<u>96,053</u>
TOTAL DUE FROM OTHER GOVERNMENTS	<u>\$ 5,971,292</u>

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	<u>151,371,945</u>	<u>-</u>	<u>-</u>	<u>151,371,945</u>
Capital assets being depreciated				
Buildings and improvements	52,208,475	-	-	52,208,475
Machinery and equipment	12,529,195	142,945	168,210	12,503,930
Streets	32,673,895	901,585	30,225	33,545,255
Bridges	1,596,735	-	-	1,596,735
Total capital assets being depreciated	<u>99,008,300</u>	<u>1,044,530</u>	<u>198,435</u>	<u>99,854,395</u>
Less accumulated depreciation for				
Buildings and improvements	16,413,940	1,231,105	-	17,645,045
Machinery and equipment	7,628,165	906,695	168,210	8,366,650
Streets	17,732,275	696,890	30,225	18,398,940
Bridges	1,014,615	24,220	-	1,038,835
Total accumulated depreciation	<u>42,788,995</u>	<u>2,858,910</u>	<u>198,435</u>	<u>45,449,470</u>
Total capital assets being depreciated, net	<u>56,219,305</u>	<u>(1,814,380)</u>	<u>-</u>	<u>54,404,925</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 207,591,250</u>	<u>\$ (1,814,380)</u>	<u>\$ -</u>	<u>\$ 205,776,870</u>

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
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	690,420	-	8,027,370
Water system	27,728,894	3,592,915	181,260	31,140,549
Sewer system	63,530,650	-	-	63,530,650
Parking improvements	15,681,480	-	-	15,681,480
Total capital assets being depreciated	117,116,654	4,283,335	181,260	121,218,729
Less accumulated depreciation for				
Equipment	2,502,875	96,330	-	2,599,205
Buildings and improvements	5,050,940	169,275	-	5,220,215
Water system	12,245,640	646,050	125,440	12,766,250
Sewer system	42,108,100	1,206,520	-	43,314,620
Parking improvements	14,012,290	784,080	-	14,796,370
Total accumulated depreciation	75,919,845	2,902,255	125,440	78,696,660
Total capital assets being depreciated, net	41,196,809	1,381,080	55,820	42,522,069
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 46,055,499	\$ 1,381,080	\$ 55,820	\$ 47,380,759

Depreciation expense was charged to functions/programs of the primary government as follows:

GOVERNMENTAL ACTIVITIES

General government	\$ 414,150
Public safety	1,156,180
Public works	1,288,580

TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES \$ 2,858,910

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.

General obligation bonds currently outstanding are as follows:

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (CONTINUED)

a. General Obligation Bonds (Continued)

Issue	Fund Debt Retired By	Beginning Balances	Additions	Reductions/ Refunding	Ending Balances	Current
GOVERNMENTAL ACTIVITIES						
\$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	1,210,000	-	595,000	615,000	615,000
\$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	3,670,000	-	680,000	2,990,000	705,000
\$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	4,055,000	-	1,995,000	2,060,000	2,060,000
\$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	1,290,000	-	640,000	650,000	650,000
\$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	4,205,000	-	660,000	3,545,000	675,000
\$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	5,450,000	-	470,000	4,980,000	500,000
\$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		\$ 39,680,000	\$ -	\$ 5,040,000	\$ 34,640,000	\$ 5,205,000

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (CONTINUED)

a. General Obligation Bonds (Continued)

General obligation bonds currently outstanding are as follows (Continued):

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	\$ 1,380,000	\$ -	\$ 675,000	\$ 705,000	\$ 705,000
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\$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	2,375,000	-	265,000	2,110,000	270,000
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\$7,165,000 General Obligation Bonds,
Series 2015, due in annual installments
of \$725,000 to \$2,600,000
with interest at 5.0% to 5.8%.
Final maturity is December 1, 2025.

Water	3,160,000	-	580,000	2,580,000	600,000
Sewerage	790,000	-	145,000	645,000	150,000

TOTAL BUSINESS-TYPE ACTIVITIES

	\$ 7,705,000	\$ -	\$ 1,665,000	\$ 6,040,000	\$ 1,725,000
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Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending December 31	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
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	2,660,000	581,556	310,000	27,683
2027 - 2031	10,720,000	1,547,131	660,000	29,363
2032 - 2035	7,060,000	293,519	-	-
Total	\$ 34,640,000	\$ 5,912,390	\$ 6,040,000	\$ 632,603

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (CONTINUED)

b. Tax Increment Financing Revenue Bonds and Notes (Continued)

The Village also issues bonds and notes where the Village pledges incremental property tax income derived from separately created tax increment financing districts. The original amount of tax increment financing revenue bonds and notes in prior years was \$190,000.

These bonds and notes are secured only by the incremental property tax revenues generated by the tax increment financing district.

Annual debt service payments are based upon 50% of the incremental revenues, if any, generated by the underlying project. As such, there are no established debt service amortization schedules for these bonds and notes.

Tax increment financing revenue notes currently outstanding are as follows:

Issue	Fund Debt Retired By	Beginning Balances	Additions	Reductions/ Refunding	Ending Balances	Current
GOVERNMENTAL ACTIVITIES						
\$190,000 Limited Obligation Tax Increment Financing Notes, Series 2006B, due in annual installments of 50% of incremental revenues generated by the subject redevelopment property with no interest. Final maturity is December 31, 2023.						
	Downtown TIF	\$ 58,911	\$ -	\$ 13,229	\$ 45,682	\$ -

c. Legal Debt Margin

The Village is a home rule municipality. Article VII, Section 6(k) of the 1970 Illinois Constitution governs computation of the legal debt margin.

“The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property...(2) if its population is more than 25,000 and less than 500,000 an aggregate of one percent:...indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum...shall not be included in the foregoing percentage amounts.”

To date, the General Assembly has set no limits for home rule municipalities.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (CONTINUED)

d. Tax Increment Financing Redevelopment Note Disclosures

Limited Obligation Redevelopment Notes - The Series 2006B Limited Obligation Redevelopment Notes were issued in conjunction with Downtown Redevelopment Projects. The ordinance authorizing the issuance of this obligation provided that this instrument was payable solely from the incremental property taxes generated from the subject project's parcel, if any.

The term of these notes expires on December 31, 2023, or such earlier date that the Downtown Tax Increment Financing District is terminated. Any unpaid balance of these notes at the expiration date of the Downtown Tax Increment Financing District will be forgiven.

e. Current Redemption of Noncommitment Debt

On October 28, 2021, the Village called and redeemed the \$5,145,000 outstanding balance of the \$6,000,000 Special Service Area Number 5 Bonds, Taxable Series 2008.

f. Summary of Changes in Long-Term Liabilities

	Beginning Balances	Additions	Reductions	Ending Balances	Due Within One Year
GOVERNMENTAL ACTIVITIES					
General obligation bonds	\$ 39,680,000	\$ -	\$ 5,040,000	\$ 34,640,000	\$ 5,205,000
TIF notes	58,911	-	13,229	45,682	-
Claims payable	1,039,295	388,680	420,315	1,007,660	-
Net pension liability*	104,282,962	-	24,644,345	79,638,617	-
Total OPEB liability*	13,401,274	1,237,266	523,693	14,114,847	456,178
Compensated absences*	1,559,680	3,963,390	3,945,165	1,577,905	315,581
Total	160,022,122	5,589,336	34,586,747	131,024,711	5,976,759
Less deferred amounts					
Unamortized bond discount	(15,300)	-	(5,260)	(10,040)	-
Unamortized bond premium	2,011,660	-	216,906	1,794,754	-
Total deferred amounts	1,996,360	-	211,646	1,784,714	-
TOTAL GOVERNMENTAL ACTIVITIES	\$162,018,482	\$ 5,589,336	\$ 34,798,393	\$132,809,425	\$ 5,976,759

* The General Fund has typically been used to liquidate these liabilities.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (CONTINUED)

f. Summary of Changes in Long-Term Liabilities (Continued)

	Beginning Balances	Additions	Reductions	Ending Balances	Due Within One Year
BUSINESS-TYPE ACTIVITIES					
General obligation bonds					
Water Fund	\$ 3,160,000	\$ -	\$ 580,000	\$ 2,580,000	\$ 600,000
Sewer Fund	4,545,000	-	1,085,000	3,460,000	1,125,000
Asset retirement obligation					
Water Fund	500,000	700,750	-	1,200,750	-
Net pension liability					
Water Fund	601,264	897,604	1,498,868	-	-
Sewer Fund	164,801	374,002	538,803	-	-
Total OPEB liability					
Water Fund	207,814	19,573	4,096	223,291	7,217
Sewer Fund	62,891	5,935	1,119	67,707	2,188
Compensated absences					
Water Fund	70,240	117,945	118,015	70,170	14,035
Sewer Fund	28,710	48,450	48,940	28,220	5,645
Total	9,340,720	2,164,259	3,874,841	7,630,138	1,754,085
Less deferred amounts					
Unamortized bond discount	(9,940)	-	(1,260)	(8,680)	-
Unamortized bond premium	559,900	-	125,810	434,090	-
Total deferred amounts	549,960	-	124,550	425,410	-
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 9,890,680	\$ 2,164,259	\$ 3,999,391	\$ 8,055,548	\$ 1,754,085

6. LESSOR DISCLOSURES

In accordance with GASB Statement No. 87, *Leases*, the Village's lessor disclosures are as follows:

The Village entered a lease agreement on September 1, 2003, to lease space on a water tower located at Kenilworth and Elizabeth Avenues for the placement of cellular communications equipment. Payments ranging from \$22,500 to \$53,022 are due to the Village in annual installments, through January 2032. The lease agreement is noncancelable and maintains an interest rate of 2.09%.

The Village entered a lease agreement on November 27, 2018, to lease space on a water tower at 2175 Coach Road for the placement of cellular communications equipment. Payments ranging from \$3,750 to \$9,103 are due to the Village in monthly installments, through February 2049. The lease agreement is noncancelable and maintains an interest rate of 2.10%.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. LESSOR DISCLOSURES (CONTINUED)

The Village entered a lease agreement on December 27, 2017, to lease space on a water tower at 795 Sterling Avenue for the placement of cellular communications equipment. Payments ranging from \$3,750 to \$9,103 are due to the Village in monthly installments, through March 2048. The lease agreement is noncancelable and maintains an interest rate of 2.10%.

The Village entered a lease agreement on March 15, 2019, to lease space on a water tower located at 530 North Smith Street for the placement of cellular communications equipment. Payments ranging from \$3,750 to \$9,096 are due to the Village in monthly installments, through April 2049. The lease agreement is noncancelable and maintains an interest rate of 2.10%.

The Village entered a lease agreement on July 11, 2001, to lease space on a cell tower located at 220 West Illinois Avenue for the placement of cellular communications equipment. Payments ranging from \$1,667 to \$6,598 are due to the Village in monthly installments, through June 2046. The lease agreement is noncancelable and maintains an interest rate of 2.10%.

The Village entered a lease agreement on October 27, 1997, to lease space on a cell tower located at 200 East Wood Street for the placement of cellular communications equipment. Payments ranging from \$20,000 to \$55,829 are due to the Village in annual installments, through October 2046. The lease agreement is noncancelable and maintains an interest rate of 2.10%.

The Village entered a lease agreement on June 11, 2013, to lease a building located at 56 West Wilson Street. Payments ranging from \$6,720 to \$11,702 are due to the Village in monthly installments, through July 2023. The lease agreement is noncancelable and maintains an interest rate of .30%.

The Village entered a lease agreement on June 25, 2021, to lease space in the Commuter Train Station located at 137 West Wood Street. Payments ranging from \$865 to \$1,380 are due to the Village in monthly installments, through October 2036. The lease agreement is noncancelable and maintains an interest rate of 2.09%.

During the year, the Village recognized lease revenue of \$418,214 and interest revenue of \$143,582 related to leases.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. RISK MANAGEMENT

The Village is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Village is self-insured for first party property losses, third party liability claims, workers' compensation claims and public officials' liability claims. These self-insurance activities are reported in the Casualty and Liability Insurance Fund which is an internal service fund.

All funds of the Village participate and make payments to the Casualty and Liability Insurance Fund based upon actuarial estimates of the amounts needed to pay prior and current year claims. Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts and other economic and societal factors. Changes in the balances of claims liabilities during the past two fiscal years are as follows:

	Workers' Compensation	General Liability	Total
UNPAID CLAIMS,			
DECEMBER 31, 2019	\$ 1,393,170	\$ 402,780	\$ 1,795,950
Claims incurred - 2020	292,054	115,396	407,450
Claims payments - 2020	656,829	274,446	931,275
UNPAID CLAIMS,			
DECEMBER 31, 2020	1,028,395	243,730	1,272,125
Claims incurred - 2021	141,525	180,580	322,105
Claims payments - 2021	289,880	179,370	469,250
UNPAID CLAIMS,			
DECEMBER 31, 2021	\$ 880,040	\$ 244,940	\$ 1,124,980

Risks for medical and death benefits for employees and retirees are provided for through the Village's participation in the Intergovernmental Personnel Benefit Cooperative (IPBC). IPBC acts as an administrative agency to receive, process, and pay such claims as may come within the benefit program of each member. IPBC maintains specific reinsurance coverage for claims more than \$75,000 per individual employee participant. The Village pays premiums to IPBC based upon current employee participation and its prior experience factor with the pool. Current year overages or underages for participation in the pool are adjusted into subsequent years' experience factor for premiums. There were no significant changes in insurance coverages from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

8. CONTINGENT LIABILITIES

a. Litigation

The Village is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Village's attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the Village.

b. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures 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, 2022. 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 2022 payment for operations and maintenance costs is \$1,198,825, based on an estimated tipping fee of \$49.09 per ton for 24,421 tons.

9. TAX ABATEMENTS

The Village rebates property taxes to recruit, retain, or improve local business facilities or their supporting public infrastructure under certain circumstances and as an annexation inducement. The terms of these rebate arrangements are specified within written agreements with the individuals and businesses concerned.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. 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 \$2,080.

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 \$297,045.

Cook County offers a Class 6b incentive program, whereby qualifying industrial properties will be assessed at 10% of market value for the first 10 years, 15% in the 11th year and 20% in the 12th year. In the absence of this incentive, industrial real estate would normally be assessed at 25% of its market value. While this program results in a substantial reduction in the level of assessment and results in significant tax savings for the qualifying property, it does not reduce the amount of taxes received by the Village.

10. ASSET RETIREMENT OBLIGATIONS

The Village has recognized an asset retirement obligation (ARO) and related deferred outflow of resources in connection with its obligation to seal and abandon various water wells at the end of their estimated useful lives in accordance with federal, state and/or local requirements. The ARO was measured using actual historical costs for similar abandonments, adjusted for inflation through the end of the year. The estimated remaining useful lives of the water wells are 100 years.

11. JOINT VENTURES

Solid Waste Agency of Northern Cook County (SWANCC)

The Village is a member of SWANCC which consists of 23 municipalities. SWANCC is a municipal corporation and public body politic and corporate established pursuant to the Intergovernmental Cooperation Act of the State of Illinois. SWANCC is empowered to plan, construct, finance, operate and maintain a solid waste disposal system to serve its members.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. 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 \$1,272,351 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.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. 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 2059. The agreements are irrevocable and may not be terminated or amended except as provided for in the General Resolution. Each member is obligated, on a "take or pay" basis, to purchase or in any event to pay for a minimum annual quantity of water.

NWC has entered into an agreement with the City of Evanston (the City) under which the City has agreed to sell quantities of Lake Michigan water sufficient to meet the projected water needs of the members through the year 2035.

The obligation of the Village to make payments required by this agreement is payable from the Village's Waterworks Fund.

In accordance with the joint venture agreement, the Village remitted \$2,708,732 to NWC during the year, net of a \$295,680 rebate. The Village's equity interest in NWC was \$14,435,230 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.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. INDIVIDUAL FUND DISCLOSURES

a. Due From/To Other Funds

Receivable Fund	Payable Fund	Amount
Major governmental General	Nonmajor governmental Special Police Grant	\$ 19,832

The purpose for the due from/to other funds is for short-term cash loan 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	\$ 994,340

The purpose of the advance to/from other funds relates to financing various redevelopment projects. Repayment is not expected within one year.

c. During the year, the following transfers were made:

Transfer Out Fund	Transfer In Fund	Amount
General	Capital Equipment	\$ 60,000
DUI Fines	General	75,782
Waterworks	Capital Equipment	342,600
Sewerage	Capital Equipment	305,000
Refuse	Capital Improvement	475,000
	Total	<u>\$ 1,258,382</u>

These transfers relate to the one-time movement of resources between funds that will not be repaid.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

13. OTHER POSTEMPLOYMENT BENEFITS

Plan Administration

In addition to providing the pension benefits described, the Village provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan (the Plan). The benefits, benefit levels, employee contributions and employer contributions are governed by the Village and can be amended by the Village through its personnel manual and union contracts. The Plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the Plan. The Plan does not issue a separate report. The activity of the Plan is reported in the Village's governmental activities, business-type activities, and proprietary funds.

Plan Membership

At the date of this report, membership consisted of:

Inactive plan members currently receiving benefits	65
Inactive plan members entitled to but not yet receiving benefits	-
Active employees	283
	<u>348</u>

The Village provides the opportunity for retirees, their spouses and dependents (enrolled at time of employee's retirement) to participate in the Village's health insurance plan for pre-Medicare postretirement health insurance. To be eligible for benefits, the employee must qualify for retirement under one of the Village's three retirement plans. An implicit benefit is provided due to the retirees paying 100% of the actuarially determined premium to the plan.

Pursuant to the Illinois Public Safety Employee Benefits Act, the Village provides health insurance to any sworn police or fire employee (their spouses and dependents) who suffers a catastrophic injury or is killed in the line of duty. The Village is responsible for paying the entire actuarially determined contribution to the plan.

Total OPEB Liability

The Village's total OPEB liability of \$14,405,845 was measured as of December 31, 2021.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

13. 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	2.12%
End of year	2.06%
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	\$ 13,671,979
Changes for the period	
Service Cost	977,864
Interest	284,910
Actuarial experience	-
Changes in assumptions	(63,325)
Plan changes	-
Benefit payments	(465,583)
Net changes	733,866
Balance at end of the year	<u>\$ 14,405,845</u>

The assumed rate on High Quality 20 Year Tax-Exempt General Obligation (G.O.) Bonds was changed from 2.12% to 2.06% 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, mortality rate, mortality improvement rate, retirement rate, termination rate, and disability rate assumptions have been revised to better reflect the future anticipated experience of the system.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

13. 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 (1.06%)	Current Discount Rate (2.06%)	1% Increase (3.06%)
Total OPEB Liability	\$ 15,478,091	\$ 14,405,845	\$ 13,386,950

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	\$ 12,603,186	\$ 14,405,845	\$ 16,545,803

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to OPEB*

For the year, the Village recognized OPEB expense of \$675,899. 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	\$ -	\$ 2,696,207
Changes in assumptions	2,223,581	593,009
Total	\$ 2,223,581	\$ 3,289,216

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

13. 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	
2022	\$ (121,302)
2023	(121,302)
2024	(121,302)
2025	(121,302)
2026	(121,302)
Thereafter	(459,125)
Total	<u>\$ (1,065,635)</u>

14. EMPLOYEE RETIREMENT SYSTEMS

The Village contributes to three defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system; the Police Pension Employees Retirement System (PPERS) which is a single-employer pension plan; and the Firefighters' Pension Employees Retirement System (FPERS) which is also a single-employer pension plan. The benefits, benefit levels, employee contributions, and employer contributions for all three plans are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly. None of the pension plans issue separate reports on the pension plans. However, IMRF does issue a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained online at www.imrf.org.

The table below is a summary for all pension plans as of and for the year ended December 31, 2021:

	IMRF	PPERS	FPERS	Total
Net pension liability	\$ -	\$ 36,804,622	\$ 42,833,995	\$ 79,638,617
Net pension (asset)	(1,973,094)	-	-	(1,973,094)
Deferred outflows of resources	2,124,620	5,394,077	3,208,776	10,727,473
Deferred inflows of resources	7,029,569	17,248,891	10,019,856	34,298,316
Pension expense (income)	(599,457)	(93,107)	2,326,073	1,633,509

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. 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, 2020 (latest information available), membership consisted of:

Inactive plan members currently receiving benefits	204
Inactive plan members entitled to but not yet receiving benefits	103
Active employees	133
	<u>440</u>

Benefits Provided

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3 % of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. 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 2021 was 12.00% 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, 2020
Actuarial cost method	Entry-age normal
Asset valuation method	Market
Inflation	2.25%
Salary increases	2.85% - 13.75%
Interest rate	7.25%

Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
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Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP- 2020.
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VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. 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 2.00% (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/(Asset)

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability/(Asset)
Balances at beginning of the year	\$ 81,805,528	\$ 76,907,691	\$ 4,897,837
Changes for the period			
Service Cost	1,130,613	-	1,130,613
Interest	5,826,652	-	5,826,652
Difference between expected and actual experience	108,059	-	108,059
Changes in assumptions	(783,224)	-	(783,224)
Employer contributions	-	1,346,507	(1,346,507)
Employee contributions	-	548,467	(548,467)
Net investment income	-	10,935,116	(10,935,116)
Benefit payments and refunds	(4,006,432)	(4,006,432)	-
Administrative expenses	-	-	-
Other (net transfer)	-	322,941	(322,941)
Net changes	2,275,668	9,146,599	(6,870,931)
Balances at end of the year	\$ 84,081,196	\$ 86,054,290	\$ (1,973,094)

The governmental activities portion of the net pension liability is generally liquidated by the General Fund.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. 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 2.75% to 2.00% 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) \$	8,315,975	(1,973,094)	(10,156,648)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year, the Village recognized IMRF pension expense (income) of (\$599,457). 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	\$ 508,275	\$ -
Changes in assumptions	280,795	538,574
Net difference between projected and actual earnings on pension plan investments	-	6,490,995
Employer contributions after the measurement date	1,335,550	-
Total	\$ 2,124,620	\$ 7,029,569

The \$1,335,550 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.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. 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	
2022	\$ (1,555,776)
2023	(962,746)
2024	(2,637,147)
2025	(1,084,830)
2026	-
Thereafter	-
Total	<u>\$ (6,240,499)</u>

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.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. 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	88
Inactive plan members entitled to but not yet receiving benefits	9
Active employees	<u>109</u>
	<u>206</u>
Number of participating employers	<u>1</u>

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.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. 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 52.01% 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.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. 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	2.7%	0.85%
US Large cap	49.2%	6.90%
US Mid cap	3.2%	7.45%
US Small cap	2.3%	7.35%
International	7.8%	6.05%
Emerging and Frontier	1.7%	8.05%
Fixed income	31.2%	1.75%
REITs	1.9%	5.35%

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.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. 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 13.71%. 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 Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1 - 5	6 - 10	Greater Than 10
U.S. Treasury obligations	\$ 8,082,907	\$ 2,239,269	\$ 469,038	\$ -	\$ 5,374,600
U.S. Agency obligations	6,863,730	-	1,929,058	1,074,200	3,860,472
Corporate bonds	21,076,036	2,106,198	7,990,284	8,797,771	2,181,783
Certificates of deposit	294,888	-	294,888	-	-
Total	\$ 36,317,561	\$ 4,345,467	\$ 10,683,268	\$ 9,871,971	\$ 11,416,855

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.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. 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.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Police Pension Employees Retirement System (PPERS) (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
Balances at beginning of the year	\$ 150,184,905	\$ 100,267,132	\$ 49,917,773
Changes for the period			
Service Cost	2,383,728	-	2,383,728
Interest	10,379,255	-	10,379,255
Difference between expected and actual experience	(2,472,651)	-	(2,472,651)
Changes in assumptions	-	-	-
Changes in benefit terms	-	-	-
Employer contributions	-	5,719,861	(5,719,861)
Employee contributions	-	1,185,100	(1,185,100)
Net investment income	-	16,298,601	(16,298,601)
Benefit payments and refunds	(6,493,016)	(6,493,016)	-
Other (net transfer)	-	199,921	(199,921)
Net changes	3,797,316	16,910,467	(13,113,151)
Balances at end of the year	\$ 153,982,221	\$ 117,177,599	\$ 36,804,622

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 2.12% to 2.06% 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.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. 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, 2021
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	2.06%
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	Fair Value

Demographic assumptions

Mortality rates

Active Mortality - follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis. 50% of active Member deaths are assumed to be in the line of duty.

Retiree Mortality - follows the L&A Assumption Study for Police 2020. These rates are experience weighted with the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study improved to 2017 using MP-2019 Improvement Rates. These rates are then improved fully generationally using MP-2019 Improvement Rates.

Disabled Mortality - follows the Sex Distinct Raw Rates as developed in the PubS-2010 Study for Disabled Participants. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.

Spouse Mortality - follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study for Contingent Survivors. For all rates not provided there (ages 45 and younger) the PubG-2010 Study for general employees was used. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. 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	\$ 59,755,751	\$ 36,804,622	\$ 18,195,670

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year, the Village recognized PPERS pension expense (income) of (\$93,107) and reported deferred outflows of resources and deferred inflows of resources related to PPERS from the following sources:

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Police Pension Employees Retirement System (PPERS) (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 2,481,236	\$ 4,742,116
Changes in assumptions	2,912,841	425,705
Net difference between projected and actual earnings on pension plan investments	-	12,081,070
Total	<u>\$ 5,394,077</u>	<u>\$ 17,248,891</u>

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	
2022	\$ (3,250,187)
2023	(4,935,892)
2024	(2,375,535)
2025	(1,243,189)
2026	203,731
Thereafter	<u>(253,742)</u>
Total	<u>\$ (11,854,814)</u>

c. Firefighters' Pension Employees Retirement System (FPERS)

Plan Administration

Fire sworn personnel are covered by FPERS. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/4-1) and may be amended only by the Illinois legislature. The Village accounts for FPERS as a pension trust fund.

FPERS is governed by a five-member Board of Trustees. Two members of the Board are appointed by the Village's Mayor, one member is elected by pension beneficiaries, and two members are elected by active police employees.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Firefighters' Pension Employees Retirement System (FPERS) (Continued)

Plan Administration (Continued)

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	84
Inactive plan members entitled to but not yet receiving benefits	3
Active employees	87
	174
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.

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

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Firefighters' Pension Employees Retirement System (FPERS) (Continued)

Benefits Provided (Continued)

at \$106,800, plus the lesser of $\frac{1}{2}$ 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., $\frac{1}{2}\%$ 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 $\frac{1}{2}$ 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 55.82% of covered payroll.

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

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Firefighters' Pension Employees Retirement System (FPERS) (Continued)

Investment Policy (Continued)

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	3.0%	11.46%
World equity ex-US	21.0%	9.38%
Core fixed income	32.0%	4.26%
High yield bond	4.0%	6.13%
Emerging markets debt	3.0%	7.45%
S&P 500 index	24.0%	7.31%
Dynamic asset allocation	6.0%	9.81%
US Small/Mid Cap equity index	7.0%	8.08%

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.

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.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Firefighters' Pension Employees Retirement System (FPERS) (Continued)

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 9.54%. 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.

Interest Rate Risk

The following table presents the investments and maturities of FPERS' debt securities as of the date of this report:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1 - 5	6 - 10	Greater Than 10
U.S. Treasury obligations	\$ 18,454,646	\$ -	\$ 10,888,142	\$ 7,566,504	\$ -
U.S. Agency obligations	685,724	210,195	196,241	279,288	-
Corporate bonds	11,783,924	2,242,991	6,818,853	2,090,166	631,914
Total	\$ 30,924,294	\$ 2,453,186	\$ 17,903,236	\$ 9,935,958	\$ 631,914

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Firefighters' Pension Employees Retirement System (FPERS) (Continued)

Interest Rate Risk (Continued)

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.

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,

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Firefighters' Pension Employees Retirement System (FPERS) (Continued)

Discount Rate (Continued)

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	\$ 144,009,203	\$ 93,775,786	\$ 50,233,417
Changes for the period			
Service Cost	2,348,003	-	2,348,003
Interest	9,749,927	-	9,749,927
Difference between expected and actual experience	(4,475,390)	-	(4,475,390)
Changes in assumptions	-	-	-
Changes in benefit terms	-	-	-
Employer contributions	-	5,563,796	(5,563,796)
Employee contributions	-	999,524	(999,524)
Net investment income	-	8,454,382	(8,454,382)
Benefit payments and refunds	(6,389,135)	(6,389,135)	-
Other (net transfer)	-	4,260	(4,260)
Net changes	1,233,405	8,632,827	(7,399,422)
Balances at end of the year	\$ 145,242,608	\$ 102,408,613	\$ 42,833,995

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 2.12% to 2.06% 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.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Firefighters' Pension Employees Retirement System (FPERS) (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, 2021
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	2.06%
Projected individual pay increases	3.75% - 36.05%
Projected total payroll increases	3.25%
Consumer price index (Urban)	2.25%
Inflation rate	2.25%
Asset valuation method	Fair Value

Demographic assumptions

Mortality rates

Active Mortality - follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis. 50% of active Member deaths are assumed to be in the line of duty.

Retiree Mortality - follows the L&A Assumption Study for Firefighters 2020. These rates are experience weighted with the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study improved to 2017 using MP-2019 Improvement Rates. These rates are then improved fully generationally using MP-2019 Improvement Rates.

Disabled Mortality - follows the L&A Assumption Study for Firefighters 2020. The rates are experience weighted with Sex Distinct Raw Rates as developed in the PubS-2010 Study for disabled participants improved to 2017 using MP-2019 Improvement Rates. These rates are then improved fully generationally using MP-2019 Improvement Rates.

Spouse Mortality - follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study for Contingent Survivors. For all rates not provided there (ages 45 and younger) the PubG-2010 Study for general employees was used. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Firefighters' Pension Employees Retirement System (FPERS) (Continued)

Actuarial Assumptions (Continued)

Demographic assumptions (Continued)

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	\$ 62,952,101	\$ 42,833,995	\$ 26,284,298

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Firefighters' Pension Employees Retirement System (FPERS) (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year, the Village recognized FPERS pension expense of \$2,326,073 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	\$ 2,183,210	\$ 4,450,460
Changes in assumptions	1,025,566	5,652
Net difference between projected and actual earnings on pension plan investments	-	5,563,744
Total	<u>\$ 3,208,776</u>	<u>\$ 10,019,856</u>

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	
2022	\$ (1,070,483)
2023	(3,006,015)
2024	(1,677,018)
2025	(502,217)
2026	(316,109)
Thereafter	<u>(239,238)</u>
Total	<u>\$ (6,811,080)</u>

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

15. PENSION TRUST FUNDS

a. Schedule of Net Position

	Police Pension	Firefighters' Pension	Total
ASSETS			
Cash and cash equivalents	\$ 1,527,746	\$ 1,263,372	\$ 2,791,118
Investments			
U.S. Treasury securities	8,082,907	18,454,646	26,537,553
U.S. agency securities	6,863,730	685,724	7,549,454
Corporate and international bonds	21,076,036	11,783,924	32,859,960
Certificates of deposit	294,888	-	294,888
Money market mutual funds	658,334	525,552	1,183,886
Equities	78,450,567	69,526,451	147,977,018
Receivables			
Accrued interest	208,530	168,944	377,474
Other	14,861	-	14,861
Total assets	117,177,599	102,408,613	219,586,212
LIABILITIES			
None	-	-	-
NET POSITION			
Restricted for pensions	\$ 117,177,599	\$ 102,408,613	\$ 219,586,212

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

15. PENSION TRUST FUNDS (Continued)

b. Schedule of Changes in Net Position

	Police Pension	Firefighters' Pension	Total
ADDITIONS			
Contributions			
Employer	\$ 5,719,861	\$ 5,563,796	\$ 11,283,657
Employee	1,185,100	999,524	2,184,624
Other	217,665	17,951	235,616
Total contributions	7,122,626	6,581,271	13,703,897
Investment earnings			
Net increase in the fair value of investments	12,726,365	6,288,099	19,014,464
Interest	3,922,288	2,385,550	6,307,838
Total investment earnings	16,648,653	8,673,649	25,322,302
Less investment expense	(350,052)	(219,267)	(569,319)
Net investment earnings	16,298,601	8,454,382	24,752,983
Total additions	23,421,227	15,035,653	38,456,880
DEDUCTIONS			
Administration	17,744	13,691	31,435
Benefits and refunds			
Retirement benefits	6,283,524	6,389,135	12,672,659
Refunds of contributions	209,492	-	209,492
Total deductions	6,510,760	6,402,826	12,913,586
CHANGE IN NET POSITION	16,910,467	8,632,827	25,543,294
NET POSITION			
January 1	100,267,132	93,775,786	194,042,918
December 31	\$ 117,177,599	\$ 102,408,613	\$ 219,586,212

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

VILLAGE OF PALATINE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

16. CHANGE IN ACCOUNTING PRINCIPLE

For the year ended December 31, 2021, the Village implemented GASB Statement No. 87, *Leases*. With the implementation, lease arrangements, in which the Village is the *lessor*, requires leases receivable with an offsetting deferred inflow of resources. For the implementation, beginning net position has been restated to reflect an amendment to lease terms, as follows.

ENTITY-WIDE STATEMENTS	Governmental Activities
Net position, January 1 - as previously reported	\$ 102,533,399
Change in Accounting Principle - GASB 87	<u>(58,748)</u>
Net position, January 1 - as restated	<u>\$ 102,474,651</u>
 FUND LEVEL STATEMENTS	 General Fund
Net position, January 1 - as previously reported	\$ 26,221,531
Change in Accounting Principle - GASB 87	<u>(58,748)</u>
Net position, January 1 - as restated	<u>\$ 26,162,783</u>

Required Supplementary Information

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 29,393,068	\$ 29,393,068	\$ 30,897,540
Licenses and permits	3,564,000	3,564,000	4,011,603
Intergovernmental	20,667,625	20,886,748	26,501,973
Charges for services	4,445,700	4,445,700	4,132,742
Fines and forfeits	1,691,300	1,691,300	1,498,459
Investment income	101,400	101,400	96,279
Miscellaneous	484,400	488,943	493,257
Total revenues	60,347,493	60,571,159	67,631,853
EXPENDITURES			
General government	5,446,450	5,048,415	4,395,811
Public safety	48,381,547	48,871,818	47,914,355
Public works	6,695,065	6,587,796	6,291,028
Total expenditures	60,523,062	60,508,029	58,601,194
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(175,569)	63,130	9,030,659
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	75,782
Transfers (out)	-	(60,000)	(60,000)
Total other financing sources (uses)	-	(60,000)	15,782
NET CHANGE IN FUND BALANCE	\$ (175,569)	\$ 3,130	9,046,441
FUND BALANCE, JANUARY 1, AS RESTATED			26,162,783
FUND BALANCE, DECEMBER 31			\$ 35,209,224

Attachment: 21 ACFR Final - VO Palatine (CY 2021 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, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Incremental property taxes	\$ 6,350,000	\$ 6,350,000	\$ 7,320,328
Investment income	2,500	2,500	3,287
Total revenues	6,352,500	6,352,500	7,323,615
EXPENDITURES			
Economic development			
Supplies and services	10,000	10,000	1,758
Capital outlay			
Buildings and facilities	400,000	143,093	131,419
Street improvements	50,000	145,032	73,751
Debt service			
Principal retirement	4,175,600	4,176,830	3,243,229
Interest	220,750	220,750	220,748
Fiscal charges	2,250	2,250	1,500
Total expenditures	4,858,600	4,697,955	3,672,405
NET CHANGE IN FUND BALANCE	\$ 1,493,900	\$ 1,654,545	3,651,210
FUND BALANCE, JANUARY 1			7,369,872
FUND BALANCE, DECEMBER 31			\$ 11,021,082

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY GRANT FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Grants	\$ -	\$ -	\$ -
Investment income	-	-	1,174
Total revenues	-	-	1,174
EXPENDITURES			
Capital outlay			
None	-	-	-
Total expenditures	-	-	-
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	1,174
FUND BALANCE, JANUARY 1			-
FUND BALANCE, DECEMBER 31			<u>\$ 1,174</u>

Attachment: 21 ACFR Final - VO Palatine (CY 2021 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	1,326,808	1,359,414	1,286,486
Contribution Deficiency/(Excess)	(19,020)	-	(1,912)	(17,590)
Covered Valuation Payroll	10,139,928	10,563,758	10,630,398	10,452,192
Actual Contribution as a Percentage of Covered Valuation Payroll	12.82%	12.56%	12.79%	12.31%

Notes to the required supplementary information:

Valuation date	Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.
Actuarial cost method	Aggregate entry-age normal
Assumptions	
Amortization method	Level percentage of payroll, closed
Remaining amortization period	23-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	7.25%
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.)

	2018	2019	2020	2021
\$	1,236,724	\$ 1,072,435	\$ 1,346,507	\$ 1,393,340
	1,236,724	1,072,435	1,346,507	1,393,340
	-	-	-	-
	10,772,855	10,976,825	11,230,254	11,611,167
	11.48%	9.77%	11.99%	12.00%

(See independent auditor's report.)

SCHEDULE OF EMPLOYER CONTRIBUTIONS
POLICE PENSION FUND

Last Ten Fiscal Years

Calendar Year	2012	2013	2014	2015
Actuarially Determined Contribution	\$ 2,775,424	\$ 2,996,776	\$ 2,948,599	\$ 3,038,973
Actual Contribution	3,016,992	2,969,877	2,951,135	3,371,172
Contribution Deficiency/(Excess)	(241,568)	26,899	(2,536)	(332,199)
Covered Valuation Payroll	9,920,463	9,749,554	9,823,321	10,117,378
Actual Contribution as a Percentage of Covered Valuation Payroll	30.41%	30.46%	30.04%	33.32%

Notes to the required supplementary information for the 2021 contributions:

Valuation date	December 31, 2019
Actuarial cost method	Entry-age normal
Assumptions	
Amortization method	Level percentage of payroll, closed
Amortization target	100% funded over 21 years
Asset valuation method	5-Year Smoothed Market
Inflation	2.25%
Salary increases	3.25%
Individual pay increases	3.75% - 15.35%
Investment rate of return	7.25%
Mortality rates - Active	Sex Distinct Raw Rates as developed in the PubS-2010(A) Study. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.
Mortality rates - Retiree	L&A Assumption Study for Police 2020 experience weighted with the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study improved to 2017 using MP-2019 Improvement Rates. These rates are then improved fully generationally using MP-2019 Improvement Rates.
Retirement rates	150% of the L&A Assumption Study for Police 2020 Cap Age 65.
Termination rates	100% of the L&A Assumption Study for Police 2020.
Disability rates	100% of the L&A Assumption Study for Police 2020.

Unless otherwise noted, the same actuarial assumptions are used for Tier 1 and Tier 2.

The 2017 Actuarially Determined Contribution reflects an update to the mortality tables.

The 2018 Actuarially Determined Contribution reflects a change in actuaries and a change in the discount rate.

(See independent auditor's report.)

	2016		2017		2018		2019		2020		2021
\$	3,441,579	\$	4,075,790	\$	4,307,574	\$	4,397,183	\$	4,700,943	\$	5,638,311
	3,538,272		4,043,020		4,322,198		4,771,486		5,364,713		5,719,861
	(96,693)		32,770		(14,624)		(374,303)		(663,770)		(81,550)
	10,074,104		10,205,207		10,358,270		10,997,170		10,871,318		10,997,170
	35.12%		39.62%		41.73%		43.39%		49.35%		52.01%

(See independent auditor's report.)

SCHEDULE OF EMPLOYER CONTRIBUTIONS
FIREFIGHTERS' PENSION FUND

Last Ten Fiscal Years

Calendar Year	2012	2013	2014	2015
Actuarially Determined Contribution	\$ 2,698,315	\$ 2,978,383	\$ 3,091,300	\$ 3,238,069
Actual Contribution	2,876,372	2,958,027	3,098,007	3,620,989
Contribution Deficiency/(Excess)	(178,057)	20,356	(6,707)	(382,920)
Covered Valuation Payroll	7,723,119	7,812,502	8,000,869	8,408,325
Actual Contribution as a Percentage of Covered Valuation Payroll	37.24%	37.86%	38.72%	43.06%

Notes to the required supplementary information for the 2021 contributions:

Valuation date	December 31, 2019
Actuarial cost method	Entry-age normal
Assumptions	
Amortization method	Level percentage of payroll, closed
Amortization target	100% funded over 21 years
Asset valuation method	5-Year Smoothed Market
Inflation	2.25%
Salary increases	3.25%
Individual pay increases	3.75% - 36.05%
Investment rate of return	7.25%
Mortality rates - Active	Sex Distinct Raw Rates as developed in the PubS-2010(A) Study. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.
Mortality rates - Retiree	L&A Assumption Study for Firefighters 2020 experience weighted with the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study improved to 2017 using MP-2019 Improvement Rates. These rates are then improved fully generationally using MP-2019 Improvement Rates.
Retirement rates	100% of the L&A Assumption Study for Firefighters 2020 Cap Age 65.
Termination rates	100% of the L&A Assumption Study for Firefighters 2020.
Disability rates	100% of the L&A Assumption Study for Firefighters 2020.

Unless otherwise noted, the same actuarial assumptions are used for Tier 1 and Tier 2.

The 2017 Actuarially Determined Contribution reflects an update to the mortality tables.

The 2018 Actuarially Determined Contribution reflects a change in actuaries and a change in the discount rate.

(See independent auditor's report.)

	2016		2017		2018		2019		2020		2021
\$	3,254,943	\$	3,911,411	\$	4,596,932	\$	4,654,347	\$	4,935,330	\$	5,482,655
	3,660,137		4,629,680		4,675,335		5,205,407		5,608,868		5,563,796
	(405,194)		(718,269)		(78,403)		(551,060)		(673,538)		(81,141)
	8,746,556		8,905,763		9,137,439		9,877,339		9,508,556		9,968,244
	41.85%		51.99%		51.17%		52.70%		58.99%		55.82%

(See independent auditor's report.)

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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	2021
TOTAL OPEB LIABILITY				
Service cost	\$ 719,981	\$ 657,670	\$ 819,775	\$ 977,864
Interest	438,629	510,011	414,399	284,910
Differences between expected and actual experience	-	-	(3,326,163)	-
Changes of assumptions	(856,449)	2,088,140	890,690	(63,325)
Benefit payments, including refunds of member contributions	(573,712)	(639,070)	(501,543)	(465,583)
Net change in total OPEB liability	(271,551)	2,616,751	(1,702,842)	733,866
Total OPEB liability				
Beginning	13,029,621	12,758,070	15,374,821	13,671,979
Ending	\$ 12,758,070	\$ 15,374,821	\$ 13,671,979	\$ 14,405,845
Covered-employee payroll	\$ 29,467,061	\$ 30,295,781	\$ 31,204,654	\$ 31,525,149
Employer's net OPEB liability as a percentage of covered-employee payroll	43.30%	50.75%	43.81%	45.70%

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY/(ASSET) AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Ten Fiscal Years
(schedule to be built prospectively)

<i>Valuation/Measurement Date</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>
<i>Calendar Year</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>
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
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)
Other	221,384	(579,310)	214,489	(1,090,449)
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/(ASSET)	\$ 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.)

<i>2018</i>	<i>2019</i>	<i>2020</i>
2019	2020	2021
\$ 1,024,994	\$ 1,097,251	\$ 1,130,613
5,298,581	5,560,012	5,826,652
939,544	822,768	108,059
2,205,814	-	(783,224)
(3,294,551)	(3,631,408)	(4,006,432)
6,174,382	3,848,623	2,275,668
71,782,523	77,956,905	81,805,528
\$ 77,956,905	\$ 81,805,528	\$ 84,081,196
\$ 1,236,724	\$ 1,072,435	\$ 1,346,507
494,998	493,955	548,467
(3,659,634)	12,298,754	10,935,116
(3,294,551)	(3,631,408)	(4,006,432)
1,611,824	260,867	322,941
(3,610,639)	10,494,603	9,146,599
70,023,727	66,413,088	76,907,691
\$ 66,413,088	\$ 76,907,691	\$ 86,054,290
\$ 11,543,817	\$ 4,897,837	\$ (1,973,094)
85.19%	94.01%	102.35%
\$ 10,772,855	\$ 10,976,825	\$ 11,230,254
107.16%	44.62%	-17.57%

(See independent auditor's report.)

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
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)
Other	(33,802)	(35,446)	(48,430)	(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.)

2018	2019	2020	2021
\$ 2,290,298	\$ 2,233,157	\$ 2,385,236	\$ 2,383,728
8,777,152	9,322,558	10,250,927	10,379,255
-	624,567	-	-
1,720,631	1,682,132	(599,585)	(2,472,651)
-	4,733,370	-	-
(5,014,198)	(5,516,268)	(6,276,335)	(6,493,016)
7,773,883	13,079,516	5,760,243	3,797,316
123,571,263	131,345,146	144,424,662	150,184,905
\$ 131,345,146	\$ 144,424,662	\$ 150,184,905	\$ 153,982,221
\$ 4,322,198	\$ 4,771,486	\$ 5,364,713	\$ 5,719,861
1,077,694	1,145,375	1,188,697	1,185,100
(5,144,043)	15,742,283	11,192,237	16,298,601
(5,014,198)	(5,516,268)	(6,276,335)	(6,493,016)
67,323	(16,500)	(13,975)	199,921
(4,691,026)	16,126,376	11,455,337	16,910,467
77,376,445	72,685,419	88,811,795	100,267,132
\$ 72,685,419	\$ 88,811,795	\$ 100,267,132	\$ 117,177,599
\$ 58,659,727	\$ 55,612,867	\$ 49,917,773	\$ 36,804,622
55.34%	61.49%	66.76%	76.10%
\$ 10,871,318	\$ 10,997,170	\$ 11,218,955	\$ 11,914,392
539.58%	505.70%	444.94%	308.91%

(See independent auditor's report.)

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
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)
Other	(22,954)	(13,377)	(14,181)	(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.)

2018	2019	2020	2021
\$ 2,174,274	\$ 2,182,763	\$ 2,337,486	\$ 2,348,003
8,621,323	9,085,806	9,733,994	9,749,927
-	704,741	-	-
994,849	745,112	1,065,786	(4,475,390)
(11,224)	1,518,292	-	-
(5,171,821)	(5,573,297)	(5,899,592)	(6,389,135)
6,607,401	8,663,417	7,237,674	1,233,405
121,500,711	128,108,112	136,771,529	144,009,203
\$ 128,108,112	\$ 136,771,529	\$ 144,009,203	\$ 145,242,608

\$ 4,675,335	\$ 5,205,407	\$ 5,608,868	\$ 5,563,796
905,175	940,243	962,993	999,524
(4,380,191)	12,209,428	11,448,837	8,454,382
(5,171,822)	(5,573,297)	(5,899,592)	(6,389,135)
62,362	(18,068)	(12,808)	4,260
(3,909,141)	12,763,713	12,108,298	8,632,827
72,812,916	68,903,775	81,667,488	93,775,786
\$ 68,903,775	\$ 81,667,488	\$ 93,775,786	\$ 102,408,613
\$ 59,204,337	\$ 55,104,041	\$ 50,233,417	\$ 42,833,995

53.79%	59.71%	65.12%	70.51%
\$ 9,508,556	\$ 9,877,339	\$ 10,768,480	\$ 11,215,725
622.64%	557.88%	466.49%	381.91%

(See independent auditor's report.)

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%
2021	13.71%	9.54%

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2021

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 expenditures 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 2.12% to 2.06% 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, mortality rate, mortality improvement rate, retirement rate, termination rate, and disability rate assumptions have been revised to better reflect the future anticipated experience of the system.

IMRF

The tax-exempt municipal bond rate was changed from 2.75% to 2.00% 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 2.12% to 2.06% 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.

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Combining and Individual Fund Financial Statements and Schedules

Nonmajor Governmental Funds

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2021

	Special Revenue	General Obligation Bond	Capital Improvement	Total Nonmajor Governmental
ASSETS				
Cash and investments	\$ 14,051,488	\$ 130,744	\$ 4,659,662	\$ 18,841,894
Receivables (net, where applicable, of allowances for uncollectibles)				
Property taxes	-	1,284,156	-	1,284,156
Due from other governments	306,990	-	67,861	374,851
Accrued interest	1,520	-	1,127	2,647
TOTAL ASSETS	\$ 14,359,998	\$ 1,414,900	\$ 4,728,650	\$ 20,503,548
LIABILITIES				
Accounts payable	\$ 684,684	\$ -	\$ 139,593	\$ 824,277
Accrued payroll	4,199	-	-	4,199
Due to other funds	19,832	-	-	19,832
Unearned revenue	3,400	-	-	3,400
Total liabilities	712,115	-	139,593	851,708
DEFERRED INFLOWS OF RESOURCES				
Property tax revenue	-	1,284,156	-	1,284,156
Total Deferred Inflows of Resources	-	1,284,156	-	1,284,156
Total liabilities and deferred inflows of resources	712,115	1,284,156	139,593	2,135,864
FUND BALANCES				
Restricted for streets and highways	2,855,292	-	-	2,855,292
Restricted for debt service	-	130,744	-	130,744
Restricted for public safety	1,057,222	-	-	1,057,222
Restricted for economic development	9,735,369	-	-	9,735,369
Unrestricted				
Assigned for capital projects	-	-	4,589,057	4,589,057
Total fund balances	13,647,883	130,744	4,589,057	18,367,684
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 14,359,998	\$ 1,414,900	\$ 4,728,650	\$ 20,503,548

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

(See independent auditor's report.)

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended December 31, 2021

	Special Revenue	General Obligation Bond	Capital Improvement	Total Nonmajor Governmental
REVENUES				
Taxes	\$ 4,955,171	\$ 1,273,941	\$ 206,125	\$ 6,435,237
Intergovernmental	5,475,645	-	25,547	5,501,192
Charges for services	-	-	64,917	64,917
Fines and forfeits	3,755	-	-	3,755
Investment income	21,818	200	3,349	25,367
Miscellaneous	10	-	3,829	3,839
Total revenues	10,456,399	1,274,141	303,767	12,034,307
EXPENDITURES				
Current				
Public safety	265,012	-	-	265,012
Economic development	3,871,248	-	-	3,871,248
Capital outlay	3,461,855	-	607,369	4,069,224
Debt service				
Principal retirement	1,340,000	470,000	-	1,810,000
Interest	223,613	807,656	-	1,031,269
Fiscal charges	1,225	1,425	-	2,650
Total expenditures	9,162,953	1,279,081	607,369	11,049,403
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,293,446	(4,940)	(303,602)	984,904
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	475,000	475,000
Transfers (out)	(75,782)	-	-	(75,782)
Total other financing sources (uses)	(75,782)	-	475,000	399,218
NET CHANGE IN FUND BALANCES	1,217,664	(4,940)	171,398	1,384,122
FUND BALANCE, JANUARY 1	12,430,219	135,684	4,417,659	16,983,562
FUND BALANCE, DECEMBER 31	\$ 13,647,883	\$ 130,744	\$ 4,589,057	\$ 18,367,684

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

(See independent auditor's report.)

Nonmajor Special Revenue Funds

Motor Fuel Tax Fund - to account for the expenditure of the Village's share of State Motor Fuel Tax Allotments and Build Illinois funds. These expenditures must follow the guidelines issued by the Illinois Department of Transportation.

Community Development Block Grant Fund - to account for the expenditure of federal Community Development Block Grant funds. These expenditures must follow the guidelines of the Department of Housing and Urban Development.

Federal Equitable Sharing Fund - to account for the expenditure of the Village's share of federal asset seizure funds under programs from the Department of Justice and Department of the Treasury. These expenditures must follow the guidelines issued by these two Departments.

State Equitable Sharing Fund - to account for the expenditure of the Village's share of state asset seizure funds. These expenditures must follow the guidelines found in state statute.

DUI Fines Fund - to account for the expenditure of DUI funds. These expenditures must follow the guidelines found in state statute. This fund is being closed as of December 31, 2021.

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. This fund is being closed as of December 31, 2021.

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. This fund is being closed as of December 31, 2021.

Rand/Lake Cook TIF Fund - to account for the expenditure of tax increment financing funds generated within this TIF District. These expenditures must follow the guidelines found in state statute.

Police Grant Fund - to account for the expenditure of grant funds specifically designated for Police Department related purposes from a variety of granting agencies. These expenditures must follow the guidelines issued by the grantors.

Community Development Block Grant-CV Fund - to account for the expenditure of federal Community Development Block Grant-CV funds. These expenditures must follow the guidelines of the Department of Housing and Urban Development.

Rand Road Corridor TIF Fund - to account for the expenditure of tax increment financing funds generated within this TIF District. These expenditures must follow the guidelines found in state statute.

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COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2021

	Motor Fuel Tax	Community Development Block Grant	Federal Equitable Sharing	State Equitable Sharing	DUI Fines
ASSETS					
Cash and investments	\$ 2,956,958	\$ -	\$ 515,425	\$ 292,916	\$ 6,600
Receivables					
Due from other governments	254,940	-	-	-	-
Accrued interest	-	-	-	-	-
TOTAL ASSETS	\$ 3,211,898	\$ -	\$ 515,425	\$ 292,916	\$ 6,600
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 356,606	\$ -	\$ 14,564	\$ -	\$ 6,600
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	3,400	-
Total liabilities	356,606	-	14,564	3,400	6,600
FUND BALANCES					
Restricted for streets and highways	2,855,292	-	-	-	-
Restricted for public safety	-	-	500,861	289,516	-
Restricted for economic development	-	-	-	-	-
Total fund balances	2,855,292	-	500,861	289,516	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,211,898	\$ -	\$ 515,425	\$ 292,916	\$ 6,600

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

(See independent auditor's report.)

Foreign Fire Tax	Dundee Road TIF	Rand/ Dundee TIF	Rand/ Lake Cook TIF	Police Grant	Community Development Block Grant-CV	Rand Road Corridor TIF	Total
\$ 266,845	\$ -	\$ -	\$ 3,544,183	\$ -	\$ -	\$ 6,468,561	\$ 14,051,488
-	-	-	-	24,031	28,019	-	306,990
-	-	-	-	-	-	1,520	1,520
\$ 266,845	\$ -	\$ -	\$ 3,544,183	\$ 24,031	\$ 28,019	\$ 6,470,081	\$ 14,359,998
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,019	\$ 278,895	\$ 684,684
-	-	-	-	4,199	-	-	4,199
-	-	-	-	19,832	-	-	19,832
-	-	-	-	-	-	-	3,400
-	-	-	-	24,031	28,019	278,895	712,115
-	-	-	-	-	-	-	2,855,292
266,845	-	-	-	-	-	-	1,057,222
-	-	-	3,544,183	-	-	6,191,186	9,735,369
266,845	-	-	3,544,183	-	-	6,191,186	13,647,883
\$ 266,845	\$ -	\$ -	\$ 3,544,183	\$ 24,031	\$ 28,019	\$ 6,470,081	\$ 14,359,998

(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, 2021

	Motor Fuel Tax	Community Development Block Grant	Federal Equitable Sharing	State Equitable Sharing	DUI Fines
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,274,143	506,831	87,330	9,588	-
Fines and forfeits	-	-	-	-	3,755
Investment income	924	-	196	110	20
Miscellaneous	-	-	-	-	-
Total revenues	4,275,067	506,831	87,526	9,698	3,775
EXPENDITURES					
Current					
Public safety	-	-	22,004	7,572	26,130
Economic development	-	180,318	-	-	-
Capital outlay	2,864,113	326,513	-	-	-
Debt service					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Fiscal charges	-	-	-	-	-
Total expenditures	2,864,113	506,831	22,004	7,572	26,130
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,410,954	-	65,522	2,126	(22,355)
OTHER FINANCING SOURCES (USES)					
Transfers (out)	-	-	-	-	(75,782)
Total other financing sources (uses)	-	-	-	-	(75,782)
NET CHANGE IN FUND BALANCES	1,410,954	-	65,522	2,126	(98,137)
FUND BALANCES, JANUARY 1	1,444,338	-	435,339	287,390	98,137
FUND BALANCES, DECEMBER 31	\$ 2,855,292	\$ -	\$ 500,861	\$ 289,516	\$ -

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

(See independent auditor's report.)

Foreign Fire Tax	Dundee Road TIF	Rand/ Dundee TIF	Rand/ Lake Cook TIF	Police Grant	Community Development Block Grant-CV	Rand Road Corridor TIF	Total
\$ -	\$ -	\$ -	\$ 1,317,344	\$ -	\$ -	\$ 3,637,827	\$ 4,955,171
125,616	-	-	-	126,447	345,690	-	5,475,645
-	-	-	-	-	-	-	3,755
60	157	6	1,165	-	-	19,180	21,818
10	-	-	-	-	-	-	10
125,686	157	6	1,318,509	126,447	345,690	3,657,007	10,456,399
82,859	-	-	-	126,447	-	-	265,012
-	721,197	74,998	1,000	-	345,690	2,548,045	3,871,248
-	-	-	-	-	-	271,229	3,461,855
-	-	-	-	-	-	1,340,000	1,340,000
-	-	-	-	-	-	223,613	223,613
-	-	-	-	-	-	1,225	1,225
82,859	721,197	74,998	1,000	126,447	345,690	4,384,112	9,162,953
42,827	(721,040)	(74,992)	1,317,509	-	-	(727,105)	1,293,446
-	-	-	-	-	-	-	(75,782)
-	-	-	-	-	-	-	(75,782)
42,827	(721,040)	(74,992)	1,317,509	-	-	(727,105)	1,217,664
224,018	721,040	74,992	2,226,674	-	-	6,918,291	12,430,219
\$ 266,845	\$ -	\$ -	\$ 3,544,183	\$ -	\$ -	\$ 6,191,186	\$ 13,647,883

Attachment: 21 ACFR Final - VO Palatine (CY 2021 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, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Motor fuel tax allotment	\$ 2,692,000	\$ 2,692,000	\$ 2,768,084
Grants	-	1,506,058	1,506,059
Investment income	750	750	924
Total revenues	2,692,750	4,198,808	4,275,067
EXPENDITURES			
Capital outlay			
Street improvements	2,471,375	2,877,050	2,864,113
Total expenditures	2,471,375	2,877,050	2,864,113
NET CHANGE IN FUND BALANCE	\$ 221,375	\$ 1,321,758	1,410,954
FUND BALANCE, JANUARY 1			1,444,338
FUND BALANCE, DECEMBER 31			\$ 2,855,292

Attachment: 21 ACFR Final - VO Palatine (CY 2021 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, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental Grants	\$ 515,274	\$ 506,831	\$ 506,831
Total revenues	515,274	506,831	506,831
EXPENDITURES			
Economic development			
Administrative fees - General Fund	103,054	103,039	103,039
Social service agencies	77,291	77,279	77,279
Capital outlay			
Rights of way improvements	334,929	326,513	326,513
Total expenditures	515,274	506,831	506,831
NET CHANGE IN FUND BALANCE	\$ -	\$ -	-
FUND BALANCE, JANUARY 1			-
FUND BALANCE, DECEMBER 31			\$ -

Attachment: 21 ACFR Final - VO Palatine (CY 2021 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, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Grants	\$ 20,000	\$ 20,000	\$ 87,330
Investment income	-	-	196
Total revenues	20,000	20,000	87,526
EXPENDITURES			
Public safety			
Police			
Supplies and services	20,000	35,100	22,004
Total expenditures	20,000	35,100	22,004
NET CHANGE IN FUND BALANCE	\$ -	\$ (15,100)	65,522
FUND BALANCE, JANUARY 1			435,339
FUND BALANCE, DECEMBER 31			\$ 500,861

Attachment: 21 ACFR Final - VO Palatine (CY 2021 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, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Grants	\$ 5,000	\$ 5,000	\$ 9,588
Investment income	-	-	110
Total revenues	5,000	5,000	9,698
EXPENDITURES			
Public safety			
Police			
Supplies and services	5,000	8,455	7,572
Total expenditures	5,000	8,455	7,572
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (3,455)</u>	2,126
FUND BALANCE, JANUARY 1			287,390
FUND BALANCE, DECEMBER 31			<u><u>\$ 289,516</u></u>

Attachment: 21 ACFR Final - VO Palatine (CY 2021 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, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Fines and forfeits			
DUI fines	\$ 20,000	\$ 20,000	\$ 3,755
Investment income	-	-	20
Total revenues	20,000	20,000	3,775
EXPENDITURES			
Public safety			
Police			
Supplies and services	5,000	26,135	26,130
Total expenditures	5,000	26,135	26,130
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,000	(6,135)	(22,355)
OTHER FINANCING SOURCES (USES)			
Transfers (out)	-	-	(75,782)
Total other financing sources (uses)	-	-	(75,782)
NET CHANGE IN FUND BALANCE	\$ 15,000	\$ (6,135)	(98,137)
FUND BALANCE, JANUARY 1			98,137
FUND BALANCE, DECEMBER 31			\$ -

Attachment: 21 ACFR Final - VO Palatine (CY 2021 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, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Foreign fire tax	\$ 70,000	\$ 83,000	\$ 125,616
Investment income	-	-	60
Miscellaneous			
Other	-	-	10
Total revenues	70,000	83,000	125,686
EXPENDITURES			
Public safety			
Fire			
Supplies and services	70,000	83,000	82,859
Total expenditures	70,000	83,000	82,859
NET CHANGE IN FUND BALANCE	\$ -	\$ -	42,827
FUND BALANCE, JANUARY 1			224,018
FUND BALANCE, DECEMBER 31			\$ 266,845

Attachment: 21 ACFR Final - VO Palatine (CY 2021 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, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 157
Total revenues	-	-	157
EXPENDITURES			
Economic development Surplus distribution	-	721,200	721,197
Total expenditures	-	721,200	721,197
NET CHANGE IN FUND BALANCE	\$ -	\$ (721,200)	(721,040)
FUND BALANCE, JANUARY 1			721,040
FUND BALANCE, DECEMBER 31			\$ -

Attachment: 21 ACFR Final - VO Palatine (CY 2021 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, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 6
Total revenues	-	-	6
EXPENDITURES			
Economic development Surplus distribution	-	75,000	74,998
Total expenditures	-	75,000	74,998
NET CHANGE IN FUND BALANCE	\$ -	\$ (75,000)	(74,992)
FUND BALANCE, JANUARY 1			74,992
FUND BALANCE, DECEMBER 31			\$ -

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RAND/LAKE COOK TIF FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Incremental property taxes	\$ 1,400,000	\$ 1,400,000	\$ 1,317,344
Investment income	500	500	1,165
Total revenues	1,400,500	1,400,500	1,318,509
EXPENDITURES			
Economic development			
Supplies and services	5,000	5,000	1,000
Capital outlay			
Rights of way improvements	-	48,134	-
Total expenditures	5,000	53,134	1,000
NET CHANGE IN FUND BALANCE	\$ 1,395,500	\$ 1,347,366	1,317,509
FUND BALANCE, JANUARY 1			2,226,674
FUND BALANCE, DECEMBER 31			\$ 3,544,183

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
POLICE GRANT FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental Grants	\$ -	\$ 126,447	\$ 126,447
Total revenues	-	126,447	126,447
EXPENDITURES			
Public safety Police Personnel	-	126,447	126,447
Total expenditures	-	126,447	126,447
NET CHANGE IN FUND BALANCE	\$ -	\$ -	-
FUND BALANCE, JANUARY 1			-
FUND BALANCE, DECEMBER 31			\$ -

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COMMUNITY DEVELOPMENT BLOCK GRANT-CV FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental Grants	\$ -	\$ 345,690	\$ 345,690
Total revenues	-	345,690	345,690
EXPENDITURES			
Economic development Social service agencies	-	345,690	345,690
Total expenditures	-	345,690	345,690
NET CHANGE IN FUND BALANCE	\$ -	\$ -	-
FUND BALANCE, JANUARY 1			-
FUND BALANCE, DECEMBER 31			\$ -

Attachment: 21 ACFR Final - VO Palatine (CY 2021 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, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Incremental property taxes	\$ 3,400,000	\$ 3,400,000	\$ 3,637,827
Investment income	1,500	1,500	19,180
Total revenues	3,401,500	3,401,500	3,657,007
EXPENDITURES			
Economic development			
Supplies and services	10,000	10,000	1,000
Project expenditures	200,000	350,000	297,045
Surplus distribution	2,250,000	2,250,000	2,250,000
Capital outlay			
Rights of way improvements	-	296,102	271,229
Debt service			
Principal retirement	1,340,000	1,340,000	1,340,000
Interest	223,615	223,615	223,613
Fiscal charges	1,500	1,500	1,225
Total expenditures	4,025,115	4,471,217	4,384,112
NET CHANGE IN FUND BALANCE	\$ (623,615)	\$ (1,069,717)	(727,105)
FUND BALANCE, JANUARY 1			6,918,291
FUND BALANCE, DECEMBER 31			\$ 6,191,186

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

(See independent auditor's report.)

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Nonmajor Debt Service Fund

General Obligation Bond Fund - to account for the repayment of general obligation debt issued for the acquisition of non-Enterprise Fund capital assets. Funding is provided for by property taxes.

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL OBLIGATION BOND FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property tax	\$ 1,277,656	\$ 1,277,656	\$ 1,273,941
Investment income	2,250	2,250	200
Total revenues	1,279,906	1,279,906	1,274,141
EXPENDITURES			
Debt service			
Principal retirement	470,000	492,500	470,000
Interest	807,656	807,656	807,656
Fiscal charges	2,250	2,250	1,425
Total expenditures	1,279,906	1,302,406	1,279,081
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(22,500)	(4,940)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	22,500	-
Total other financing sources (uses)	-	22,500	-
NET CHANGE IN FUND BALANCE	\$ -	\$ -	(4,940)
FUND BALANCE, JANUARY 1			135,684
FUND BALANCE, DECEMBER 31			\$ 130,744

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

(See independent auditor's report.)

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Nonmajor Capital Projects Fund

Capital Improvement Fund - to account for the acquisition and construction of capital facilities and capital improvements other than those financed by other funds.

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL IMPROVEMENT FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Telecommunication	\$ 267,795	\$ 267,795	\$ 206,125
Intergovernmental			
Park district reimbursement	62,500	62,500	-
Grants	115,000	146,240	25,547
Charges for services			
Improvement cost sharing programs	-	-	64,917
Investment income	7,500	7,500	3,349
Miscellaneous			
Miscellaneous	-	-	3,829
Total revenues	452,795	484,035	303,767
EXPENDITURES			
Capital outlay			
Buildings and facilities	-	42,513	36,746
Rights of way improvements	14,000	93,261	92,589
Street improvements	913,795	481,405	478,034
Total expenditures	927,795	617,179	607,369
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(475,000)	(133,144)	(303,602)
OTHER FINANCING SOURCES (USES)			
Transfers in	475,000	475,000	475,000
Total other financing sources (uses)	475,000	475,000	475,000
NET CHANGE IN FUND BALANCE	\$ -	\$ 341,856	171,398
FUND BALANCE, JANUARY 1			4,417,659
FUND BALANCE, DECEMBER 31			\$ 4,589,057

(See independent auditor's report.)

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Nonmajor Enterprise Funds

Motor Vehicle Parking System Fund - to account for the provision of public parking services to Village and Non-Village residents.

Refuse Collection Fund - to account for the provision of refuse, recycling, and yard waste collection services provided by the Village.

COMBINING STATEMENT OF NET POSITION
NON-MAJOR ENTERPRISE FUNDS

December 31, 2021

	Motor Vehicle Parking System	Refuse Collection	Total
CURRENT ASSETS			
Cash and investments	\$ 1,563,418	\$ 686,808	\$ 2,250,226
Receivables			
Other	7,345	-	7,345
Accrued interest	307	-	307
Leases	190,274	-	190,274
Total current assets	1,761,344	686,808	2,448,152
NONCURRENT ASSETS			
Capital assets			
Land	4,118,490	-	4,118,490
Buildings and improvements	15,681,480	-	15,681,480
Accumulated depreciation	(14,796,370)	-	(14,796,370)
Total noncurrent assets	5,003,600	-	5,003,600
Total assets	6,764,944	686,808	7,451,752
CURRENT LIABILITIES			
Accounts payable	19,006	588,978	607,984
Deposits payable	-	18,006	18,006
Unearned revenues	-	136,850	136,850
Total current liabilities	19,006	743,834	762,840
DEFERRED INFLOWS OF RESOURCES			
Lease items	189,213	-	189,213
NET POSITION			
Net investment in capital assets	5,003,600	-	5,003,600
Unrestricted	1,553,125	(57,026)	1,496,099
TOTAL NET POSITION	\$ 6,556,725	\$ (57,026)	\$ 6,499,699

(See independent auditor's report.)

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
NON-MAJOR ENTERPRISE FUNDS

For the Year Ended December 31, 2021

	Motor Vehicle Parking System	Refuse Collection	Total
OPERATING REVENUES			
Charges for services	\$ 176,337	\$ 4,438,090	\$ 4,614,427
Total operating revenues	176,337	4,438,090	4,614,427
OPERATING EXPENSES			
Costs of sales and services	475,879	4,449,434	4,925,313
Total operating expenses excluding depreciation	475,879	4,449,434	4,925,313
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(299,542)	(11,344)	(310,886)
DEPRECIATION	784,080	-	784,080
OPERATING INCOME (LOSS)	(1,083,622)	(11,344)	(1,094,966)
NONOPERATING REVENUES (EXPENSES)			
Investment income	4,306	309	4,615
NET INCOME (LOSS) BEFORE TRANSFERS	(1,079,316)	(11,035)	(1,090,351)
Transfers (out)	-	(475,000)	(475,000)
CHANGE IN NET POSITION	(1,079,316)	(486,035)	(1,565,351)
NET POSITION, JANUARY 1	7,636,041	429,009	8,065,050
NET POSITION, DECEMBER 31	\$ 6,556,725	\$ (57,026)	\$ 6,499,699

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

(See independent auditor's report.)

COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS

For the Year Ended December 31, 2021

	Motor Vehicle Parking System	Refuse Collection	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 174,436	\$ 4,400,951	\$ 4,575,387
Payments to suppliers	(308,938)	(4,200,575)	(4,509,513)
Payments to employees	(47)	-	(47)
Payments for interfund services transactions	(163,000)	(158,000)	(321,000)
Net cash from operating activities	(297,549)	42,376	(255,173)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers (out)	-	(475,000)	(475,000)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
None	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	8,804	309	9,113
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(288,745)	(432,315)	(721,060)
CASH AND CASH EQUIVALENTS, JANUARY 1	1,852,163	1,119,123	2,971,286
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 1,563,418	\$ 686,808	\$ 2,250,226
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ (1,083,622)	\$ (11,344)	\$ (1,094,966)
Adjustments to reconcile operating income (loss) to net cash from operating activities			
Depreciation	784,080	-	784,080
(Increase) decrease in			
Other receivables	(840)	-	(840)
Leases	(190,274)	-	(190,274)
Increase (decrease) in			
Accounts payable	3,894	90,859	94,753
Accrued payroll	-	-	-
Deposits payable	-	(36,949)	(36,949)
Unearned revenue	-	(190)	(190)
Deferred inflows related to leases	189,213	-	189,213
NET CASH FROM OPERATING ACTIVITIES	\$ (297,549)	\$ 42,376	\$ (255,173)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
MOTOR VEHICLE PARKING SYSTEM FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Parking fees	\$ 293,000	\$ 293,000	\$ 176,337
Total operating revenues	293,000	293,000	176,337
OPERATING EXPENSES EXCLUDING DEPRECIATION			
Costs of sales and services	419,905	392,435	312,879
Administrative fees - General Fund	163,000	163,000	163,000
Total operating expenses excluding depreciation	582,905	555,435	475,879
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(289,905)	(262,435)	(299,542)
DEPRECIATION	-	-	784,080
OPERATING INCOME (LOSS)	(289,905)	(262,435)	(1,083,622)
NONOPERATING REVENUES (EXPENSES)			
Investment income	1,000	1,000	4,306
Total nonoperating revenues (expenses)	1,000	1,000	4,306
CHANGE IN NET POSITION	<u>\$ (288,905)</u>	<u>\$ (261,435)</u>	(1,079,316)
NET POSITION, JANUARY 1			<u>7,636,041</u>
NET POSITION, DECEMBER 31			<u>\$ 6,556,725</u>

Attachment: 21 ACFR Final - VO Palatine (CY 2021 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, 2021

	Original Budget	Final Budget	Actual
OPERATING EXPENSES			
Costs of sales and services			
Finance and operations			
Supplies and services	\$ 80,100	\$ 80,100	\$ 35,647
Public works			
Personnel	5,390	5,390	47
Supplies and services	314,415	286,945	257,185
Capital projects			
Buildings and facilities	20,000	20,000	20,000
Total costs of sales and services	419,905	392,435	312,879
Administrative fees - General Fund	163,000	163,000	163,000
TOTAL OPERATING EXPENSES	\$ 582,905	\$ 555,435	\$ 475,879

Attachment: 21 ACFR Final - VO Palatine (CY 2021 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, 2021

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Refuse billing	\$ 4,501,985	\$ 4,501,985	\$ 4,438,090
Total operating revenues	4,501,985	4,501,985	4,438,090
OPERATING EXPENSES			
Refuse collection	3,873,385	4,291,445	4,291,434
Administrative fees - General Fund	158,000	158,000	158,000
Total operating expenses	4,031,385	4,449,445	4,449,434
OPERATING INCOME (LOSS)	470,600	52,540	(11,344)
NONOPERATING REVENUES (EXPENSES)			
Investment income	7,500	7,500	309
NET INCOME (LOSS) BEFORE TRANSFERS	478,100	60,040	(11,035)
Transfers (out)	(475,000)	(475,000)	(475,000)
CHANGE IN NET POSITION	\$ 3,100	\$ (414,960)	(486,035)
NET POSITION, JANUARY 1			429,009
NET POSITION, DECEMBER 31			\$ (57,026)

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

(See independent auditor's report.)

Internal Service Funds

Fleet Services Fund - to account for the provision of fleet maintenance services to the various departments of the Village and certain external governmental agencies. Financing is provided through a vehicle maintenance fee charged to all user departments and external agencies.

Health Insurance Fund - to account for the run-out of the Village's self-administered health insurance program. The run-out of the self-administered health insurance has been completed and accordingly this fund is being closed as of December 31, 2021.

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.

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS

December 31, 2021

	Fleet Services	Health Insurance	Casualty and Liability Insurance	Total
CURRENT ASSETS				
Cash and investments	\$ 845,829	\$ 687,935	\$ 5,906,078	\$ 7,439,842
Receivables				
Other	27,793	-	17,188	44,981
Accrued interest	-	-	2,560	2,560
Inventories	205,180	-	-	205,180
Total current assets	1,078,802	687,935	5,925,826	7,692,563
NONCURRENT ASSETS				
Net pension asset	198,478	-	-	198,478
Total assets	1,277,280	687,935	5,925,826	7,891,041
DEFERRED OUTFLOWS OF RESOURCES				
Pension items	71,127	-	-	71,127
OPEB items	6,893	-	-	6,893
Total deferred outflows of resources	78,020	-	-	78,020
CURRENT LIABILITIES				
Accounts payable	69,369	687,935	-	757,304
Accrued payroll	11,915	-	-	11,915
Claims payable	-	-	117,320	117,320
Compensated absences payable	7,020	-	-	7,020
Total OPEB liability	1,443	-	-	1,443
Total current liabilities	89,747	687,935	117,320	895,002
LONG-TERM LIABILITIES				
Claims payable	-	-	1,007,660	1,007,660
Compensated absences payable	28,080	-	-	28,080
Total OPEB liability	43,215	-	-	43,215
Total long-term liabilities	71,295	-	1,007,660	1,078,955
Total liabilities	161,042	687,935	1,124,980	1,973,957
DEFERRED INFLOWS OF RESOURCES				
Pension items	407,917	-	-	407,917
OPEB items	10,197	-	-	10,197
Total deferred inflows of resources	418,114	-	-	418,114
NET POSITION				
Unrestricted	776,144	-	4,800,846	5,576,990
TOTAL NET POSITION	\$ 776,144	\$ -	\$ 4,800,846	\$ 5,576,990

(See independent auditor's report.)

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2021

	Fleet Services	Health Insurance	Casualty and Liability Insurance	Total
OPERATING REVENUES				
Charges for services	\$ 1,738,519	\$ -	\$ 1,528,500	\$ 3,267,019
Miscellaneous	29,014	-	72,628	101,642
Total operating revenues	1,767,533	-	1,601,128	3,368,661
OPERATING EXPENSES				
Costs of sales and services	1,763,376	808,077	1,385,859	3,957,312
Total operating expenses	1,763,376	808,077	1,385,859	3,957,312
OPERATING INCOME (LOSS)	4,157	(808,077)	215,269	(588,651)
NONOPERATING REVENUES (EXPENSES)				
Investment income	400	14,991	(552)	14,839
Total nonoperating revenues (expenses)	400	14,991	(552)	14,839
CHANGE IN NET POSITION	4,557	(793,086)	214,717	(573,812)
NET POSITION, JANUARY 1	771,587	793,086	4,586,129	6,150,802
NET POSITION, DECEMBER 31	\$ 776,144	\$ -	\$ 4,800,846	\$ 5,576,990

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

(See independent auditor's report.)

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2021

	Fleet Services	Health Insurance	Casualty and Liability Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 189,974	\$ -	\$ 55,440	\$ 245,414
Receipts from interfund services transactions	1,572,765	-	1,528,500	3,101,265
Payments to suppliers	(1,068,937)	(119,150)	(1,533,004)	(2,721,091)
Payments to employees	(847,790)	-	-	(847,790)
Net cash from operating activities	(153,988)	(119,150)	50,936	(222,202)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
None	-	-	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
None	-	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	400	27,786	14,713	42,899
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(153,588)	(91,364)	65,649	(179,303)
CASH AND CASH EQUIVALENTS, JANUARY 1	999,417	779,299	5,840,429	7,619,145
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 845,829	\$ 687,935	\$ 5,906,078	\$ 7,439,842
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES				
Operating income (loss)	\$ 4,157	\$ (808,077)	\$ 215,269	\$ (588,651)
Adjustments to reconcile operating income (loss) to net cash from operating activities				
(Increase) decrease in				
Other receivables	(4,794)	992	(17,188)	(20,990)
Inventories	(5,350)	-	-	(5,350)
Net pension asset	(198,478)	-	-	(198,478)
Deferred outflows related to pensions	85,103	-	-	85,103
Deferred outflows related to OPEB	617	-	-	617
Increase (decrease) in				
Accounts payable	(42,111)	687,935	-	645,824
Accrued payroll	2,641	-	-	2,641
Claims payable	-	-	(147,145)	(147,145)
Compensated absences payable	(5,165)	-	-	(5,165)
Net pension liability	(213,778)	-	-	(213,778)
Net OPEB liability	3,642	-	-	3,642
Deferred inflows related to pensions	220,212	-	-	220,212
Deferred inflows related to OPEB	(684)	-	-	(684)
NET CASH FROM OPERATING ACTIVITIES	\$ (153,988)	\$ (119,150)	\$ 50,936	\$ (222,202)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
FLEET SERVICES FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Vehicle maintenance	\$ 1,732,765	\$ 1,732,765	\$ 1,738,519
Miscellaneous			
Recoveries and refunds	15,000	15,000	26,141
Other	-	-	2,873
Total operating revenues	1,747,765	1,747,765	1,767,533
OPERATING EXPENSES			
Costs of sales and services			
Public works			
Personnel	839,950	860,532	741,900
Supplies and services	942,815	1,059,583	1,021,476
Total operating expenses	1,782,765	1,920,115	1,763,376
OPERATING INCOME (LOSS)	(35,000)	(172,350)	4,157
NONOPERATING REVENUES (EXPENSES)			
Investment income	5,000	5,000	400
CHANGE IN NET POSITION	\$ (30,000)	\$ (167,350)	4,557
NET POSITION, JANUARY 1			771,587
NET POSITION, DECEMBER 31			\$ 776,144

Attachment: 21 ACFR Final - VO Palatine (CY 2021 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, 2021

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Total operating revenues	\$ -	\$ -	\$ -
OPERATING EXPENSES			
Costs of sales and services			
Administration	-	808,100	808,077
Total operating expenses	-	808,100	808,077
OPERATING INCOME (LOSS)	-	(808,100)	(808,077)
NONOPERATING REVENUES (EXPENSES)			
Investment income	-	-	14,991
CHANGE IN NET POSITION	<u>\$ -</u>	<u>\$ (808,100)</u>	(793,086)
NET POSITION, JANUARY 1			<u>793,086</u>
NET POSITION, DECEMBER 31			<u><u>\$ -</u></u>

Attachment: 21 ACFR Final - VO Palatine (CY 2021 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, 2021

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Insurance fees and premiums	\$ 1,528,500	\$ 1,528,500	\$ 1,528,500
Miscellaneous			
Reimbursements	-	-	72,628
Total operating revenues	1,528,500	1,528,500	1,601,128
OPERATING EXPENSES			
Costs of sales and services			
Administration	1,017,350	1,061,261	1,059,042
Insurance claims	957,500	943,491	326,817
Total operating expenses	1,974,850	2,004,752	1,385,859
OPERATING INCOME (LOSS)	(446,350)	(476,252)	215,269
NONOPERATING REVENUES (EXPENSES)			
Investment income (expense)	15,000	15,000	(552)
CHANGE IN NET POSITION	<u>\$ (431,350)</u>	<u>\$ (461,252)</u>	214,717
NET POSITION, JANUARY 1			<u>4,586,129</u>
NET POSITION, DECEMBER 31			<u>\$ 4,800,846</u>

Attachment: 21 ACFR Final - VO Palatine (CY 2021 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.

COMBINING STATEMENT OF NET POSITION
PENSION TRUST FUNDS

December 31, 2021

	Police Pension	Firefighters' Pension	Total
ASSETS			
Cash and cash equivalents	\$ 1,527,746	\$ 1,263,372	\$ 2,791,118
Investments			
U.S. Treasury securities	8,082,907	18,454,646	26,537,553
U.S. agency securities	6,863,730	685,724	7,549,454
Corporate and international bonds	21,076,036	11,783,924	32,859,960
Certificates of deposit	294,888	-	294,888
Money market mutual funds	658,334	525,552	1,183,886
Equities	78,450,567	69,526,451	147,977,018
Receivables			
Accrued interest	208,530	168,944	377,474
Other	14,861	-	14,861
Total assets	117,177,599	102,408,613	219,586,212
LIABILITIES			
None	-	-	-
NET POSITION			
Restricted for pensions	\$ 117,177,599	\$ 102,408,613	\$ 219,586,212

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(See independent auditor's report.)

COMBINING STATEMENT OF CHANGES IN NET POSITION
PENSION TRUST FUNDS

For the Year Ended December 31, 2021

	Police Pension	Firefighters' Pension	Total
ADDITIONS			
Contributions			
Employer	\$ 5,719,861	\$ 5,563,796	\$ 11,283,657
Employee	1,185,100	999,524	2,184,624
Other	217,665	17,951	235,616
Total contributions	7,122,626	6,581,271	13,703,897
Investment earnings			
Net increase in the fair value of investments	12,726,365	6,288,099	19,014,464
Interest	3,922,288	2,385,550	6,307,838
Total investment earnings	16,648,653	8,673,649	25,322,302
Less investment expense	(350,052)	(219,267)	(569,319)
Net investment earnings	16,298,601	8,454,382	24,752,983
Total additions	23,421,227	15,035,653	38,456,880
DEDUCTIONS			
Administration	17,744	13,691	31,435
Benefits and refunds			
Retirement benefits	6,283,524	6,389,135	12,672,659
Refunds of contributions	209,492	-	209,492
Total deductions	6,510,760	6,402,826	12,913,586
CHANGE IN NET POSITION	16,910,467	8,632,827	25,543,294
NET POSITION			
January 1	100,267,132	93,775,786	194,042,918
December 31	\$ 117,177,599	\$ 102,408,613	\$ 219,586,212

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(See independent auditor's report.)

SCHEDULE OF CHANGES IN NET POSITION -
BUDGET AND ACTUAL
POLICE PENSION FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual
ADDITIONS			
Contributions			
Employer	\$ 5,730,000	\$ 5,819,695	\$ 5,719,861
Employee	1,157,975	1,157,975	1,185,100
Other	-	158,400	217,665
Total contributions	6,887,975	7,136,070	7,122,626
Investment earnings			
Net increase in the fair value of investments	250,000	250,000	12,726,365
Interest	750,000	750,000	3,922,288
Total investment earnings	1,000,000	1,000,000	16,648,653
Less investment expense	(300,000)	(400,000)	(350,052)
Net investment earnings	700,000	600,000	16,298,601
Total additions	7,587,975	7,736,070	23,421,227
DEDUCTIONS			
Administration	51,000	51,000	17,744
Benefits and refunds			
Retirement benefits	6,575,000	6,575,000	6,283,524
Refunds of contributions	100,000	258,400	209,492
Total deductions	6,726,000	6,884,400	6,510,760
CHANGE IN NET POSITION	\$ 861,975	\$ 851,670	16,910,467
NET POSITION			
January 1			100,267,132
December 31			\$ 117,177,599

(See independent auditor's report.)

SCHEDULE OF CHANGES IN NET POSITION -
BUDGET AND ACTUAL
FIREFIGHTERS' PENSION FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual
ADDITIONS			
Contributions			
Employer	\$ 5,575,000	\$ 5,668,495	\$ 5,563,796
Employee	972,750	972,750	999,524
Other	-	-	17,951
Total contributions	6,547,750	6,641,245	6,581,271
Investment earnings			
Net increase in the fair value of investments	250,000	250,000	6,288,099
Interest	750,000	750,000	2,385,550
Total investment earnings	1,000,000	1,000,000	8,673,649
Less investment expense	(250,000)	(250,000)	(219,267)
Net investment earnings	750,000	750,000	8,454,382
Total additions	7,297,750	7,391,245	15,035,653
DEDUCTIONS			
Administration	38,500	38,500	13,691
Benefits and refunds			
Retirement benefits	6,705,000	6,705,000	6,389,135
Refunds of contributions	100,000	100,000	-
Total deductions	6,843,500	6,843,500	6,402,826
CHANGE IN NET POSITION	\$ 454,250	\$ 547,745	8,632,827
NET POSITION			
January 1			93,775,786
December 31			\$ 102,408,613

(See independent auditor's report.)

Supplementary Information

SCHEDULE OF REVENUES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual
TAXES			
Property tax			
Police protection	\$ 3,397,089	\$ 3,397,089	\$ 3,322,717
Fire protection	3,397,089	3,397,089	3,321,551
FICA	2,600,000	2,600,000	2,542,064
IMRF	1,200,000	1,200,000	1,173,886
Police pension	5,640,000	5,640,000	5,540,174
Fire pension	5,485,000	5,485,000	5,380,303
Home rule sales tax	4,250,000	4,250,000	5,720,013
Food and beverage tax	1,000,000	1,000,000	1,433,381
Motel occupancy tax	75,000	75,000	90,911
Telecommunication	192,190	192,190	147,142
Electric utility use tax	2,156,700	2,156,700	2,225,398
Total taxes	29,393,068	29,393,068	30,897,540
LICENSES AND PERMITS			
Professional and occupational	225,600	225,600	225,715
Liquor licenses	312,800	312,800	315,391
Rental dwelling licenses	482,000	482,000	482,303
Building permits and fees	1,032,900	1,032,900	1,488,397
Vehicle licenses	1,300,000	1,300,000	1,230,444
Other licenses and permits	210,700	210,700	269,353
Total licenses and permits	3,564,000	3,564,000	4,011,603
INTERGOVERNMENTAL			
State sales tax	8,800,000	8,800,000	11,165,853
State income tax	5,992,900	5,992,900	9,050,756
Local use tax	2,735,900	2,735,900	2,827,607
Township road and bridge tax	708,900	708,900	675,598
Fire protection district reimbursement	708,470	708,470	708,470
Police consultant - schools	960,440	960,440	960,440
TIF Rebate	171,475	354,665	354,807
State highway maintenance	190,370	190,370	183,750
Personal property replacement tax	102,400	102,400	212,933
Grants	30,000	35,933	27,632
Other intergovernmental	266,770	296,770	334,127
Total intergovernmental	20,667,625	20,886,748	26,501,973

(This schedule is continued on the following page.)

SCHEDULE OF REVENUES - BUDGET AND ACTUAL (CONTINUED)
GENERAL FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Cable TV franchise fees	\$ 1,054,900	\$ 1,054,900	\$ 1,036,524
Plan review fees	467,700	467,700	530,032
Inspection fees	364,900	364,900	247,701
Special police service	147,800	147,800	202,008
Special fire service	183,045	183,045	84,490
Ambulance fees	1,860,200	1,860,200	1,691,030
Vehicle impound fees	-	-	500
Streetfest revenue	185,000	185,000	117,512
Rental income	122,655	122,655	144,603
Other charges for services	59,500	59,500	78,342
Total charges for services	4,445,700	4,445,700	4,132,742
FINES AND FORFEITS			
Circuit court fines	207,000	207,000	366,308
Traffic fines	1,477,300	1,477,300	1,107,660
Adjudication and other fines	7,000	7,000	24,491
Total fines and forfeits	1,691,300	1,691,300	1,498,459
INVESTMENT INCOME	101,400	101,400	96,279
MISCELLANEOUS			
Recoveries and refunds	50,000	50,000	51,303
Reimbursements	429,400	432,943	430,981
Donations	-	1,000	2,050
Other	5,000	5,000	8,923
Total miscellaneous	484,400	488,943	493,257
TOTAL REVENUES	<u>\$ 60,347,493</u>	<u>\$ 60,571,159</u>	<u>\$ 67,631,853</u>

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Mayor and council			
Personnel	\$ 264,865	\$ 264,865	\$ 242,991
Supplies and services	43,565	43,565	37,511
Boards and commissions			
Supplies and services	54,895	62,485	53,804
Village clerk			
Personnel	136,770	137,420	134,331
Supplies and services	15,950	15,950	8,825
Village manager			
Personnel	769,460	795,200	608,195
Supplies and services	297,270	294,815	213,481
Finance and operations			
Personnel	704,555	756,080	662,267
Supplies and services	357,320	359,225	286,486
Legal			
Personnel	67,410	67,410	67,328
Supplies and services	418,100	418,100	407,472
Human resources			
Personnel	910,210	452,670	439,796
Supplies and services	128,795	128,735	75,141
Information technology			
Personnel	1,036,820	979,035	926,145
Supplies and services	372,019	404,399	363,577
Liability insurance			
Supplies and services	1,406,500	1,406,500	1,406,500
Less administrative fees			
CDBG Fund	(103,054)	(103,039)	(103,039)
Waterworks fund	(574,000)	(574,000)	(574,000)
Sewerage fund	(540,000)	(540,000)	(540,000)
Refuse fund	(158,000)	(158,000)	(158,000)
Motor Vehicle Parking System fund	(163,000)	(163,000)	(163,000)
Total general government	5,446,450	5,048,415	4,395,811

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

(This schedule is continued on the following page.)

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (CONTINUED)
GENERAL FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual
PUBLIC SAFETY			
Community development			
Personnel	\$ 2,720,895	\$ 2,711,580	\$ 2,548,721
Supplies and services	318,702	309,392	252,599
Police			
Personnel	23,280,955	23,486,870	23,155,121
Supplies and services	1,425,260	1,431,226	1,375,256
Fire			
Personnel	19,880,105	20,198,140	19,870,705
Supplies and services	755,630	734,610	711,953
Total public safety	48,381,547	48,871,818	47,914,355
PUBLIC WORKS			
Public works			
Personnel	4,366,095	4,328,720	4,137,834
Supplies and services	2,328,970	2,259,076	2,153,194
Total public works	6,695,065	6,587,796	6,291,028
TOTAL EXPENDITURES	<u>\$ 60,523,062</u>	<u>\$ 60,508,029</u>	<u>\$ 58,601,194</u>

Attachment: 21 ACFR Final - VO Palatine (CY 2021 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, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Telecommunication	\$ 579,715	\$ 579,715	\$ 444,761
Charges for services			
Rental income	383,745	383,745	408,115
Investment income	7,500	7,500	153,971
Total revenues	970,960	970,960	1,006,847
EXPENDITURES			
Capital outlay			
Technology	271,950	395,179	239,624
Vehicles and equipment	1,359,010	498,944	495,263
Total expenditures	1,630,960	894,123	734,887
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(660,000)	76,837	271,960
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of capital assets	50,000	50,000	178,437
Transfers in	610,000	707,600	707,600
Total other financing sources (uses)	660,000	757,600	886,037
NET CHANGE IN FUND BALANCE	\$ -	\$ 834,437	1,157,997
FUND BALANCE, JANUARY 1			6,387,388
FUND BALANCE, DECEMBER 31			\$ 7,545,385

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
WATERWORKS FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services	\$ 10,824,000	\$ 10,836,100	\$ 12,383,839
Miscellaneous	635,000	863,455	47,543
Total operating revenues	11,459,000	11,699,555	12,431,382
OPERATING EXPENSES EXCLUDING DEPRECIATION			
Costs of sales and services	6,523,170	6,906,421	6,467,871
Administrative fees - General Fund	574,000	574,000	574,000
Total operating expenses excluding depreciation	7,097,170	7,480,421	7,041,871
OPERATING INCOME BEFORE DEPRECIATION	4,361,830	4,219,134	5,389,511
DEPRECIATION	-	-	884,865
OPERATING INCOME	4,361,830	4,219,134	4,504,646
NONOPERATING REVENUES (EXPENSES)			
Investment income	15,000	15,000	25,952
Unrealized gain (loss) on investments	-	-	(47,348)
Interest and fiscal charges	(141,040)	(141,040)	(55,700)
Loss on disposal of capital assets	-	-	(55,820)
Joint venture	-	-	202,580
Total nonoperating revenues (expenses)	(126,040)	(126,040)	69,664
NET INCOME BEFORE TRANSFERS	4,235,790	4,093,094	4,574,310
Transfers (out)	(305,000)	(342,600)	(342,600)
CHANGE IN NET POSITION	\$ 3,930,790	\$ 3,750,494	4,231,710
NET POSITION, JANUARY 1			39,203,894
NET POSITION, DECEMBER 31			\$ 43,435,604

(See independent auditor's report.)

SCHEDULE OF OPERATING REVENUES - BUDGET AND ACTUAL
WATERWORKS FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Water use fees			
Resident	\$ 8,427,000	\$ 8,427,000	\$ 9,680,969
Nonresident	1,612,000	1,624,100	1,729,377
Water penalties			
Resident	65,000	65,000	79,755
Nonresident	10,000	10,000	8,152
User charge			
Resident	595,000	595,000	603,889
Nonresident	35,000	35,000	38,332
System development surcharge	15,000	15,000	-
Water extension fee	20,000	20,000	5,250
Water connection fees	10,000	10,000	98
Water meter sales	15,000	15,000	233,677
Water turn-on/service fees	20,000	20,000	4,340
Total charges for services	10,824,000	10,836,100	12,383,839
Miscellaneous - reimbursements	635,000	863,455	47,543
TOTAL OPERATING REVENUES	\$ 11,459,000	\$ 11,699,555	\$ 12,431,382

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
WATERWORKS FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual
OPERATING EXPENSES			
Costs of sales and services			
Finance and operations			
Personnel	\$ 548,720	\$ 546,725	\$ 481,712
Supplies and services	264,720	264,720	252,037
Liability insurance			
Supplies and services	61,000	61,000	61,000
Public works			
Personnel	1,333,585	1,337,715	1,177,887
Supplies and services	912,980	891,547	789,810
Water purchase			
Northwest Water Commission	2,717,460	2,717,460	2,708,732
Capital projects			
Technology	64,000	124,886	84,816
Buildings and facilities	-	128,421	87,874
Water system	4,904,040	5,117,282	5,107,338
Less: Nonoperating			
Capital assets capitalized	(4,283,335)	(4,283,335)	(4,283,335)
Total costs of sales and services	6,523,170	6,906,421	6,467,871
Administrative fees - General Fund	574,000	574,000	574,000
TOTAL OPERATING EXPENSES	\$ 7,097,170	\$ 7,480,421	\$ 7,041,871

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
SEWERAGE FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services	\$ 4,325,130	\$ 4,325,130	\$ 4,672,335
Miscellaneous	250	250	-
Total operating revenues	4,325,380	4,325,380	4,672,335
OPERATING EXPENSES EXCLUDING DEPRECIATION			
Costs of sales and services	1,919,123	1,780,762	1,609,106
Administrative fees - General Fund	540,000	540,000	540,000
Total operating expenses excluding depreciation	2,459,123	2,320,762	2,149,106
OPERATING INCOME BEFORE DEPRECIATION	1,866,257	2,004,618	2,523,229
DEPRECIATION	-	-	1,233,310
OPERATING INCOME	1,866,257	2,004,618	1,289,919
NONOPERATING REVENUES (EXPENSES)			
Investment income	5,000	5,000	11,243
Unrealized gain (loss) on investments	-	-	(25,166)
Interest and fiscal charges	(151,225)	(151,225)	(128,713)
Total nonoperating revenues (expenses)	(146,225)	(146,225)	(142,636)
NET INCOME BEFORE TRANSFERS	1,720,032	1,858,393	1,147,283
Capital contributions	120,000	141,485	21,484
Transfers (out)	(305,000)	(305,000)	(305,000)
CHANGE IN NET POSITION	\$ 1,535,032	\$ 1,694,878	863,767
NET POSITION, JANUARY 1			23,067,886
NET POSITION, DECEMBER 31			\$ 23,931,653

(See independent auditor's report.)

SCHEDULE OF OPERATING REVENUES - BUDGET AND ACTUAL
SEWERAGE FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Sewer use fees			
Resident	\$ 2,621,265	\$ 2,621,265	\$ 2,922,007
Nonresident	544,065	544,065	516,632
Sewer penalties			
Resident	25,000	25,000	31,882
Nonresident	2,000	2,000	2,988
Sewer connection fees	6,000	6,000	4,651
Surcharges			
Fair Meadows	1,800	1,800	2,279
Flood control	1,125,000	1,125,000	1,140,664
50/50 sewer extension	-	-	16,800
Detention Fees	-	-	34,432
Total charges for services	4,325,130	4,325,130	4,672,335
Miscellaneous - reimbursements	250	250	-
TOTAL OPERATING REVENUES	\$ 4,325,380	\$ 4,325,380	\$ 4,672,335

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

(See independent auditor's report.)

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
SEWERAGE FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual
OPERATING EXPENSES			
Costs of sales and services			
Liability insurance			
Supplies and services	\$ 61,000	\$ 61,000	\$ 61,000
Public works			
Personnel	820,210	822,055	713,329
Supplies and services	237,913	266,696	260,026
Capital projects			
Flood control	650,000	412,165	396,452
Buildings and facilities	-	68,846	28,299
Sanitary sewer	150,000	150,000	150,000
Total costs of sales and services	1,919,123	1,780,762	1,609,106
Administrative fees - General Fund	540,000	540,000	540,000
TOTAL OPERATING EXPENSES	\$ 2,459,123	\$ 2,320,762	\$ 2,149,106

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

(See independent auditor's report.)

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BOND SERIES OF 2010A
December 31, 2021

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			Interest Due On			
	Principal	Interest	Totals	Jun 1	Amount	Dec 1	Amount
2021	\$ 705,000	\$ 28,200	\$ 733,200	2022	\$ 14,100	2022	\$ 14,100
	<u>\$ 705,000</u>	<u>\$ 28,200</u>	<u>\$ 733,200</u>		<u>\$ 14,100</u>		<u>\$ 14,100</u>

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION BOND TAXABLE SERIES OF 2012
December 31, 2021

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			Interest Due On			
	Principal	Interest	Totals	Jun 1	Amount	Dec 1	Amount
2021	\$ 615,000	\$ 14,606	\$ 629,606	2022	\$ 7,303	2022	\$ 7,303
	<u>\$ 615,000</u>	<u>\$ 14,606</u>	<u>\$ 629,606</u>		<u>\$ 7,303</u>		<u>\$ 7,303</u>

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LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BOND SERIES OF 2014A
December 31, 2021

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			Interest Due On			
	Principal	Interest	Totals	Jun 1	Amount	Dec 1	Amount
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
	<u>\$ 2,110,000</u>	<u>\$ 236,922</u>	<u>\$ 2,346,922</u>		<u>\$ 118,461</u>		<u>\$ 118,461</u>

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LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BOND TAXABLE SERIES OF 2014B
December 31, 2021

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			Interest Due On			
	Principal	Interest	Totals	Jun 1	Amount	Dec 1	Amount
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
	<u>\$ 2,990,000</u>	<u>\$ 240,780</u>	<u>\$ 3,230,780</u>		<u>\$ 120,390</u>		<u>\$ 120,390</u>

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LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION BOND SERIES OF 2015
December 31, 2021

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			Interest Due On			
	Principal	Interest	Totals	Jun 1	Amount	Dec 1	Amount
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
	<u>\$ 3,225,000</u>	<u>\$ 367,475</u>	<u>\$ 3,592,475</u>		<u>\$ 202,750</u>		<u>\$ 164,725</u>

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LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BOND SERIES OF 2017A
December 31, 2021

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			Interest Due On			
	Principal	Interest	Totals	Jun 1	Amount	Dec 1	Amount
2021	\$ 2,060,000	\$ 37,080	\$ 2,097,080	2022	\$ 18,540	2022	\$ 18,540
	<u>\$ 2,060,000</u>	<u>\$ 37,080</u>	<u>\$ 2,097,080</u>		<u>\$ 18,540</u>		<u>\$ 18,540</u>

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BOND SERIES OF 2017B
December 31, 2021

Date of Issue	June 19, 2017
Date of Maturity	December 1, 2025
Amount Issued	\$1,465,000
Denomination of Bond	\$5,000
Interest Rate	3.0%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Paying Agent	Amalgamated Bank

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due On			
	Principal	Interest	Totals	Jun 1	Amount	Dec 1	Amount
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
	<u>\$ 1,465,000</u>	<u>\$ 131,700</u>	<u>\$ 1,596,700</u>		<u>\$ 65,850</u>		<u>\$ 65,850</u>

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BOND TAXABLE SERIES OF 2017C
December 31, 2021

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			Interest Due On			
	Principal	Interest	Totals	Jun 1	Amount	Dec 1	Amount
2021	\$ 650,000	\$ 14,300	\$ 664,300	2022	\$ 7,150	2022	\$ 7,150
	<u>\$ 650,000</u>	<u>\$ 14,300</u>	<u>\$ 664,300</u>		<u>\$ 7,150</u>		<u>\$ 7,150</u>

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BOND TAXABLE SERIES OF 2017D
December 31, 2021

Date of Issue	June 19, 2017
Date of Maturity	December 1, 2026
Amount Issued	\$6,060,000
Denomination of Bond	\$5,000
Interest Rate	2.0% - 3.0%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Paying Agent	Amalgamated Bank

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due On			
	Principal	Interest	Totals	Jun 1	Amount	Dec 1	Amount
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
	<u>\$ 3,545,000</u>	<u>\$ 304,492</u>	<u>\$ 3,849,492</u>		<u>\$ 152,246</u>		<u>\$ 152,246</u>

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BOND SERIES OF 2018
December 31, 2021

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			Interest Due On			
	Principal	Interest	Totals	Jun 1	Amount	Dec 1	Amount
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
	<u>\$ 4,980,000</u>	<u>\$ 1,198,750</u>	<u>\$ 6,178,750</u>		<u>\$ 599,375</u>		<u>\$ 599,375</u>

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BOND SERIES OF 2020
December 31, 2021

Date of Issue	December 1, 2020
Date of Maturity	December 1, 2034
Amount Issued	\$18,335,000
Denomination of Bond	\$5,000
Interest Rate	2.0% - 5.0%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Paying Agent	Amalgamated Bank

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due On			
	Principal	Interest	Totals	Jun 1	Amount	Dec 1	Amount
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
	<u>\$ 18,335,000</u>	<u>\$ 3,970,678</u>	<u>\$ 22,305,678</u>		<u>\$ 1,985,339</u>		<u>\$ 1,985,339</u>

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

(See independent auditor's report.)

STATISTICAL SECTION

Statistical Section

This part of the Village's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information displays about the Village's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends	
These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have been changed over time.	155 - 164
Revenue Capacity	
These schedules contain information to help the reader assess the Village's most significant local revenue source, the property tax.	165 - 169
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.	170 - 173
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.	174 - 175
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.	176 - 177

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2012	2013	2014	2015*
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	\$ 134,215,974	\$ 140,609,666	\$ 144,374,387	\$ 157,741,380
Restricted	3,233,577	3,600,787	2,236,148	1,838,578
Unrestricted	34,104,500	30,819,755	35,764,493	(51,107,972)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 171,554,051	\$ 175,030,208	\$ 182,375,028	\$ 108,471,986
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	\$ 43,155,964	\$ 38,430,520	\$ 38,870,993	\$ 32,408,120
Unrestricted	12,113,363	20,628,900	20,657,402	24,957,201
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 55,269,327	\$ 59,059,420	\$ 59,528,395	\$ 57,365,321
PRIMARY GOVERNMENT				
Net investment in capital assets	\$ 179,040,186	\$ 183,245,380	\$ 183,245,380	\$ 190,149,500
Restricted	3,600,787	2,236,148	2,236,148	1,838,578
Unrestricted	51,448,655	56,421,895	56,421,895	(26,150,771)
TOTAL PRIMARY GOVERNMENT	\$ 234,089,628	\$ 241,903,423	\$ 241,903,423	\$ 165,837,307

* Implementation of GASB Statement 68

** Implementation of GASB Statement 75

Data Source

Audited Financial Statements

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

2016	2017	2018**	2019	2020	2021
\$ 164,820,305	\$ 166,189,158	\$ 168,673,918	\$ 173,519,488	\$ 176,417,781	\$ 177,240,431
1,750,986	1,748,002	3,925,818	6,659,575	9,405,544	16,868,616
(61,926,571)	(66,937,376)	(80,303,379)	(86,814,683)	(83,289,926)	(63,799,313)
\$ 104,644,720	\$ 100,999,784	\$ 92,296,357	\$ 93,364,380	\$ 102,533,399	\$ 130,309,734
\$ 32,913,880	\$ 32,491,180	\$ 32,259,964	\$ 34,213,539	\$ 37,903,674	\$ 40,996,804
22,065,439	25,552,745	28,010,112	30,384,301	32,433,156	32,870,152
\$ 54,979,319	\$ 58,043,925	\$ 60,270,076	\$ 64,597,840	\$ 70,336,830	\$ 73,866,956
\$ 197,734,185	\$ 198,680,338	\$ 200,933,882	\$ 207,733,027	\$ 214,321,455	\$ 218,237,235
1,750,986	1,748,002	3,925,818	6,659,575	9,405,544	16,868,616
(39,861,132)	(41,384,631)	(52,293,267)	(56,430,382)	(50,856,770)	(30,929,161)
\$ 159,624,039	\$ 159,043,709	\$ 152,566,433	\$ 157,962,220	\$ 172,870,229	\$ 204,176,690

CHANGES IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2012	2013	2014*
EXPENSES			
Governmental activities			
General government	\$ 5,687,081	\$ 3,618,746	\$ 6,085,713
Public safety	39,154,692	39,226,832	40,893,455
Public works	10,978,933	14,290,195	12,001,792
Economic development	7,785,928	5,914,067	3,400,486
Interest and fiscal charges	4,782,927	4,334,822	4,214,079
Total governmental activities expenses	68,389,561	67,384,662	66,595,525
Business-type activities			
Waterworks	6,851,401	7,511,430	8,235,391
Sewerage	3,688,412	3,335,908	3,041,236
Parking system	1,355,716	1,269,605	1,323,599
Refuse collection	4,430,979	4,426,461	4,553,742
Total business-type activities expenses	16,326,508	16,543,404	17,153,968
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 84,716,069	\$ 83,928,066	\$ 83,749,493
PROGRAM REVENUES			
Governmental activities			
Charges for services			
General government	\$ 3,178,125	\$ 2,792,931	\$ 4,002,813
Public safety	4,107,608	4,128,702	4,183,645
Other activities	2,150,261	2,107,948	2,099,120
Operating grants	3,133,237	3,645,430	3,555,697
Capital grants and contributions	605,818	315,830	31,077
Total governmental activities program revenues	13,175,049	12,990,841	13,872,352
Business-type activities			
Charges for services			
Waterworks	9,818,910	9,767,730	10,277,604
Sewerage	3,411,343	3,422,980	3,718,386
Parking system	678,488	683,780	711,723
Refuse collection	4,518,425	4,511,043	4,530,632
Operating grants	-	-	-
Capital grants and contributions	448,825	2,177,900	-
Total business-type activities program revenues	18,875,991	20,563,433	19,238,345
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 32,051,040	\$ 33,554,274	\$ 33,110,697
NET REVENUE (EXPENSE)			
Governmental activities	\$ (54,393,821)	\$ (52,723,173)	\$ (52,723,173)
Business-type activities	4,020,029	2,084,377	2,084,377
TOTAL PRIMARY GOVERNMENT NET REVENUE (EXPENSE)	\$ (50,373,792)	\$ (50,638,796)	\$ (50,638,796)

* Implementation of GASB Statement 68

** Implementation of GASB Statement 75

Data Source

Audited Financial Statements

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

2015	2016	2017	2018**	2019	2020	2021
\$ 5,181,480	\$ 7,411,863	\$ 4,992,470	\$ 4,792,852	\$ 4,927,957	\$ 4,750,856	\$ 3,358,688
39,766,935	53,993,443	58,319,928	53,387,729	53,810,869	47,724,257	41,750,555
10,574,340	11,764,624	10,938,679	10,658,853	12,901,798	14,110,117	11,110,100
5,187,476	4,080,021	1,464,895	6,692,302	8,404,890	4,182,530	3,873,006
3,685,197	3,466,073	3,490,399	2,800,515	2,139,900	2,331,499	1,074,402
64,395,428	80,716,024	79,206,371	78,332,251	82,185,414	73,099,259	61,166,751
10,988,330	12,485,417	9,115,608	9,071,013	7,867,493	8,538,978	8,038,256
3,641,693	4,580,455	3,373,247	3,815,318	3,406,455	3,415,404	3,511,129
1,226,379	1,526,641	1,256,792	1,277,515	1,549,161	1,356,121	1,259,959
4,553,546	4,394,918	4,408,987	4,524,457	4,641,663	4,268,888	4,449,434
20,409,948	22,987,431	18,154,634	18,688,303	17,464,772	17,579,391	17,258,778
\$ 84,805,376	\$ 103,703,455	\$ 97,361,005	\$ 97,020,554	\$ 99,650,186	\$ 90,678,650	\$ 78,425,529
\$ 4,338,815	\$ 4,443,342	\$ 4,348,698	\$ 4,333,166	\$ 3,176,329	\$ 2,272,664	\$ 1,341,725
4,290,067	4,608,293	4,954,398	5,586,131	7,187,378	6,277,299	8,785,816
2,079,704	2,273,555	2,454,501	2,408,431	2,484,425	2,453,582	2,599,663
2,766,089	3,277,846	2,795,038	2,870,901	3,113,193	5,124,361	3,570,636
-	1,200,000	-	-	1,033,112	584,973	1,832,572
13,474,675	15,803,036	14,552,635	15,198,629	16,994,437	16,712,879	18,130,412
10,572,378	11,504,526	11,756,016	11,134,742	11,743,045	12,078,859	12,633,962
3,539,701	3,821,872	3,987,480	4,348,556	4,363,320	4,577,350	4,672,335
701,265	631,587	709,390	729,953	711,700	273,043	176,337
4,537,427	4,518,775	4,537,890	4,515,375	4,574,031	4,379,117	4,438,090
-	-	791,930	525,390	-	582,062	-
-	-	-	-	704,840	2,287,404	21,484
19,350,771	20,476,760	21,782,706	21,254,016	22,096,936	24,177,835	21,942,208
\$ 32,825,446	\$ 36,279,796	\$ 36,335,341	\$ 36,452,645	\$ 39,091,373	\$ 40,890,714	\$ 40,072,620
\$ (50,920,753)	\$ (64,912,988)	\$ (64,653,736)	\$ (63,133,622)	\$ (65,190,977)	\$ (56,386,380)	\$ (43,036,339)
(1,059,177)	(2,510,671)	2,836,142	2,040,323	4,632,164	6,598,444	4,683,430
\$ (51,979,930)	\$ (67,423,659)	\$ (61,817,594)	\$ (61,093,299)	\$ (60,558,813)	\$ (49,787,936)	\$ (38,352,909)

CHANGES IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2012	2013	2014
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION			
Governmental activities			
Taxes			
Property	\$ 32,904,361	\$ 31,515,066	\$ 31,303,000
Home rule sales tax	4,199,803	4,305,118	4,471,298
Telecommunications	2,550,703	2,239,240	1,906,545
Electric utility use	1,751,844	1,722,005	1,690,985
Other	1,267,148	1,242,698	1,309,644
State shared sales taxes	8,931,459	9,343,337	10,061,160
State shared income tax	6,023,925	6,532,135	6,563,909
Other intergovernmental revenues	679,004	226,477	515,114
Investment income	321,140	300,305	309,200
Miscellaneous	164,057	193,597	297,638
Transfers	339,557	250,000	1,639,500
Total governmental activities	59,133,001	57,869,978	60,067,993
Business-type activities			
Investment income	25,416	20,064	24,098
Miscellaneous	-	-	-
Transfers	(339,557)	(250,000)	(1,639,500)
Total business-type activities	(314,141)	(229,936)	(1,615,402)
TOTAL PRIMARY GOVERNMENT	\$ 58,818,860	\$ 57,640,042	\$ 58,452,591
CHANGE IN NET POSITION			
Governmental activities	\$ 2,655,466	\$ 5,674,172	\$ 7,344,820
Business-type activities	2,319,547	2,404,627	468,975
TOTAL PRIMARY GOVERNMENT NET REVENUE (EXPENSE)	\$ 4,975,013	\$ 8,078,799	\$ 7,813,795

* Implementation of GASB Statement 68

** Implementation of GASB Statement 75

Data Source

Audited Financial Statements

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

	2015*	2016	2017	2018**	2019	2020	2021
\$	31,387,642	\$ 31,113,482	\$ 32,991,371	\$ 34,799,347	\$ 35,631,269	\$ 35,482,895	\$ 34,830,135
	4,360,722	4,217,287	4,111,583	4,446,002	4,252,692	4,105,026	5,720,013
	1,891,654	1,869,966	1,490,678	1,348,572	1,214,776	942,200	798,031
	1,641,246	2,054,689	2,263,482	2,360,118	2,225,106	2,211,795	2,225,398
	1,400,596	1,407,848	1,456,653	1,461,691	1,518,712	1,235,020	1,524,289
	9,892,846	9,558,566	9,634,893	10,163,314	10,461,255	11,334,735	13,993,460
	7,294,684	6,673,615	6,296,903	6,565,435	7,297,142	7,450,016	9,050,756
	293,748	244,029	251,911	406,251	889,609	709,168	829,566
	305,362	391,626	698,159	1,129,713	1,500,877	512,785	280,078
	156,573	458,387	1,134,667	526,783	568,062	496,759	497,096
	360,000	368,000	678,500	689,000	699,500	1,075,000	1,122,600
	58,985,073	58,357,495	61,008,800	63,896,226	66,259,000	65,555,399	70,871,422
	16,402	41,124	115,034	256,541	376,534	166,161	(30,704)
	-	-	-	309,188	18,566	49,385	-
	(360,000)	(368,000)	(678,500)	(689,000)	(699,500)	(1,075,000)	(1,122,600)
	(343,598)	(326,876)	(563,466)	(123,271)	(304,400)	(859,454)	(1,153,304)
\$	58,641,475	\$ 58,030,619	\$ 60,445,334	\$ 63,772,955	\$ 65,954,600	\$ 64,695,945	\$ 69,718,118
\$	8,064,320	\$ (6,555,493)	\$ (3,644,936)	\$ 762,604	\$ 1,068,023	\$ 9,169,019	\$ 27,835,083
	(1,402,775)	(2,837,547)	3,064,606	2,442,442	4,327,764	5,738,990	3,530,126
\$	6,661,545	\$ (9,393,040)	\$ (580,330)	\$ 3,205,046	\$ 5,395,787	\$ 14,908,009	\$ 31,365,209

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2012	2013	2014	2015
GENERAL FUND				
Nonspendable	\$ 5,772,920	\$ 5,277,920	\$ 4,782,920	\$ 5,022,070
Assigned	-	-	-	-
Unassigned	15,064,951	16,880,750	18,124,529	17,012,432
TOTAL GENERAL FUND	\$ 20,837,871	\$ 22,158,670	\$ 22,907,449	\$ 22,034,502
ALL OTHER GOVERNMENTAL FUNDS				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	32,349,656	23,876,160	17,945,345	14,882,305
Assigned	11,900,695	16,305,655	21,284,780	13,536,719
Unassigned	(871,431)	(2,484,768)	(43,615)	(43,615)
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 43,378,920	\$ 37,697,047	\$ 39,186,510	\$ 28,375,409

Data Source

Audited Financial Statements

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

2016	2017	2018	2019	2020	2021
\$ 5,261,220	\$ 4,470,370	\$ 3,738,890	\$ 2,889,849	\$ 2,023,377	\$ 1,067,140
-	-	-	-	-	572,744
18,224,006	18,909,919	21,145,386	21,426,642	24,198,154	33,569,340
\$ 23,485,226	\$ 23,380,289	\$ 24,884,276	\$ 24,316,491	\$ 26,221,531	\$ 35,209,224
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14,057,043	19,059,512	19,554,231	19,728,606	19,935,775	24,800,883
7,451,239	9,116,907	10,817,419	11,354,671	10,805,047	12,134,442
(35,515)	-	-	-	-	-
\$ 21,472,767	\$ 28,176,419	\$ 30,371,650	\$ 31,083,277	\$ 30,740,822	\$ 36,935,325

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2012	2013	2014	2015
REVENUES				
Taxes	\$ 42,673,859	\$ 41,024,128	\$ 40,681,472	\$ 40,681,860
Licenses and permits	2,612,185	2,822,149	3,081,336	3,153,792
Intergovernmental	21,449,463	22,102,467	22,735,622	22,291,479
Charges for services	3,351,983	3,683,470	3,801,523	4,116,301
Fines and forfeitures	1,395,806	1,376,629	1,394,054	1,394,381
Investment income	321,140	300,305	309,200	305,362
Miscellaneous	164,057	193,596	297,638	156,573
Total revenues	71,968,493	71,502,744	72,300,845	72,099,748
EXPENDITURES				
General government	5,448,017	5,532,910	5,690,050	5,853,988
Public safety	36,627,642	37,149,960	38,212,533	40,197,022
Public works	5,857,645	6,228,622	6,769,212	6,419,162
Economic development	7,999,863	5,914,067	3,400,486	5,187,476
Capital outlay	7,816,121	10,091,641	8,176,672	15,883,621
Debt service				
Principal retirement	6,403,904	6,346,812	6,089,339	6,988,013
Interest	4,768,086	4,385,759	4,172,391	3,729,681
Fiscal charges	91,906	8,303	122,338	11,611
Total expenditures	75,013,184	75,658,074	72,633,021	84,270,574
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,044,691)	(4,155,330)	(332,176)	(12,170,826)
OTHER FINANCING SOURCES (USES)				
Refunding bonds issued, at par	5,025,000	-	10,985,000	-
Bond premium	-	-	212,225	-
Payment to refunded bond escrow agent	(4,939,073)	-	(11,076,385)	-
Proceeds from sale of capital assets	325,429	115,692	211,418	51,778
Transfers in	3,609,447	5,249,753	12,364,540	3,451,125
Transfers (out)	(3,269,890)	(4,999,753)	(10,736,130)	(3,016,125)
Total other financing sources (uses)	750,913	365,692	1,960,668	486,778
NET CHANGE IN FUND BALANCES	\$ (2,293,778)	\$ (3,789,638)	\$ 1,628,492	\$ (11,684,048)
Debt service as a percentage of noncapital expenditures	16.49%	18.33%	14.78%	13.42%

Data Source

Audited Financial Statements

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

2016	2017	2018	2019	2020	2021
\$ 40,663,272	\$ 42,313,767	\$ 44,415,730	\$ 44,748,875	\$ 43,976,936	\$ 45,097,866
3,284,115	3,272,240	3,226,870	3,609,532	3,148,869	4,011,603
21,845,363	21,401,178	22,394,130	25,493,475	27,845,178	32,003,165
4,367,516	4,419,448	4,871,126	5,053,079	4,126,897	4,605,774
1,582,252	1,753,256	1,953,421	1,694,156	1,202,217	1,502,214
391,626	698,159	1,129,713	1,500,877	512,785	280,078
458,387	1,134,667	526,783	568,062	496,759	497,096
72,592,531	74,992,715	78,517,773	82,668,056	81,309,641	87,997,796
6,064,441	5,359,971	5,129,280	5,190,804	4,915,571	4,395,811
40,907,770	42,657,188	43,654,462	45,586,440	47,152,610	48,179,367
6,227,585	5,982,359	6,065,407	6,212,413	6,219,908	6,291,028
4,080,021	1,464,895	6,692,302	8,404,890	4,182,530	3,873,006
11,571,849	5,010,113	4,954,603	7,004,730	11,557,718	5,009,281
6,138,391	14,589,233	13,715,000	8,575,419	4,870,463	5,053,229
3,498,783	3,381,270	2,677,751	2,348,070	1,979,761	1,252,017
6,900	219,828	139,164	5,925	579,190	4,150
78,495,740	78,664,857	83,027,969	83,328,691	81,457,751	74,057,889
(5,903,209)	(3,672,142)	(4,510,196)	(660,635)	(148,110)	13,939,907
-	18,355,000	6,235,000	-	18,335,000	-
-	265,712	903,240	-	1,045,434	-
-	(9,086,571)	-	-	(18,800,000)	-
83,291	58,216	87,712	104,977	55,261	178,437
466,031	716,596	9,219,552	3,556,360	2,005,980	1,258,382
(98,031)	(38,096)	(8,471,784)	(2,856,860)	(930,980)	(135,782)
451,291	10,270,857	7,973,720	804,477	1,710,695	1,301,037
\$ (5,451,918)	\$ 6,598,715	\$ 3,463,524	\$ 143,842	\$ 1,562,585	\$ 15,240,944
12.77%	27.06%	21.41%	13.33%	8.82%	8.64%

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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
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
2020	1,611,474,223	364,626,790	76,435,802	NA	2,052,536,815	1.133	6,157,610,445

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: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Tax Levy Year	2011	2012	2013	2014
TAX RATES				
Village of Palatine				
Social Security	\$ 0.109	\$ 0.122	\$ 0.148	\$ 0.119
IMRF	0.060	0.065	0.081	0.080
Police Protection	0.233	0.267	0.305	0.306
Fire Protection	0.233	0.267	0.305	0.306
Fire Pension	0.148	0.163	0.196	0.204
Police Pension	0.154	0.163	0.187	0.191
Debt Service	0.184	0.153	0.168	0.162
Total Village of Palatine	1.121	1.200	1.390	1.368
School Districts				
Palatine CCSD No. 15	2.943	3.269	3.849	3.868
Junior College No. 512	0.334	0.373	0.444	0.451
Township HSD No. 211	2.482	2.772	3.197	3.213
Park District	0.517	0.574	0.680	0.696
Library District	0.222	0.248	0.293	0.295
County				
County of Cook	0.462	0.594	0.560	0.568
Forest Preserve	0.058	0.062	0.069	0.069
Township				
Palatine Township	0.044	0.049	0.058	0.059
General Assistance	0.012	0.014	0.017	0.017
Road and Bridge	0.079	0.082	0.092	0.090
Other Districts				
Northwest Mosquito	0.010	0.011	0.013	0.013
Sanitary District	0.320	0.370	0.417	0.430
Elections (ELCO)	0.025	-	0.031	-
TOTAL TAX RATES	\$ 8.629	\$ 9.618	\$ 11.110	\$ 11.137
SHARE OF TOTAL TAX LEVIED BY THE VILLAGE	12.99%	12.48%	12.51%	12.28%

Data Source

Office of the County Clerk

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

2015		2016		2017		2018		2019		2020	
\$	0.125	\$	0.111	\$	0.136	\$	0.117	\$	0.104	\$	0.128
	0.085		0.075		0.060		0.054		0.055		0.059
	0.295		0.215		0.206		0.228		0.186		0.167
	0.295		0.215		0.206		0.228		0.186		0.167
	0.210		0.218		0.254		0.269		0.274		0.270
	0.222		0.227		0.238		0.254		0.262		0.278
	0.174		0.151		0.149		0.146		0.077		0.064
	1.406		1.212		1.249		1.296		1.144		1.133
	4.035		3.543		3.618		3.807		3.486		3.564
	0.466		0.416		0.425		0.443		0.403		0.409
	3.309		2.871		2.922		3.044		2.749		2.787
	0.725		0.648		0.657		0.693		0.633		0.650
	0.308		0.268		0.276		0.291		0.344		0.353
	0.552		0.533		0.496		0.489		0.454		0.453
	0.069		0.063		0.062		0.060		0.059		0.580
	0.063		0.054		0.055		0.059		0.055		0.550
	0.018		0.012		0.010		0.007		0.007		0.007
	0.092		0.079		0.078		0.080		0.072		0.068
	0.011		0.010		0.010		0.011		0.010		0.010
	0.426		0.406		0.402		0.396		0.389		0.500
	0.034		-		0.031		-		0.030		-
\$	11.514	\$	10.115	\$	10.291	\$	10.676	\$	9.835	\$	11.064
	12.21%		11.98%		12.14%		12.14%		11.63%		10.24%

PRINCIPAL PROPERTY TAXPAYERS

Current Levy Year and Nine Levy Years Ago

Taxpayer	Tax Year 2020			Tax Year 2011		
	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
Bourbon Square Apartments	\$ 22,494,352	1	1.04%	\$ 12,111,736	5	0.61%
Weber Stephen Products	17,752,832	2	0.82%	12,298,721	4	0.62%
United Parcel Service	16,784,347	3	0.77%	9,973,308	6	0.50%
Deer Grove Centre	14,098,848	4	0.65%	NA	NA	NA
Palatine Owner LLC	13,930,993	5	0.64%	NA	NA	NA
Wal Mart	12,297,271	6	0.57%	12,682,644	3	0.64%
Palatine Fresh Market	11,646,499	7	0.54%	NA	NA	NA
Target	9,006,180	8	0.42%	NA	NA	NA
Arlington Toyota	8,217,339	9	0.38%	9,811,500	7	0.49%
Deer Grove Gardens A D	6,655,702	10	0.31%	NA	NA	NA
MidAmerica Asset Management	NA	NA	NA	16,227,128	1	0.82%
Individual Taxpayer	NA	NA	NA	14,739,015	2	0.74%
Thinson Partners	NA	NA	NA	9,557,008	8	0.48%
Village Park Palatine 300	NA	NA	NA	8,648,133	9	0.44%
Highland Management	NA	NA	NA	7,334,821	10	0.37%
	<u>\$ 132,884,363</u>		<u>6.14%</u>	<u>\$ 113,384,014</u>		<u>5.71%</u>

Note:

Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

Data Source

Office of the County Clerk

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
2011	\$ 22,275,019	\$ 21,834,784	98.02%	\$ 217,409	\$ 22,052,193	99.00%
2012	22,188,995	21,661,897	97.62%	310,474	21,972,371	99.02%
2013	22,097,695	21,729,359	98.33%	(114,030)	21,615,329	97.82%
2014	21,983,368	21,698,390	98.70%	47,375	21,745,765	98.92%
2015	21,988,263	21,688,247	98.64%	(57,847)	21,630,400	98.37%
2016	21,989,040	21,682,685	98.61%	(2,914)	21,679,771	98.59%
2017	22,829,755	22,611,087	99.04%	151,873	22,762,960	99.71%
2018	23,056,901	22,678,380	98.36%	866,156	23,544,536	102.11%
2019	23,172,496	22,778,525	98.30%	554,993	23,333,518	100.69%
2020	23,252,356	22,649,070	97.41%	-	22,649,070	97.41%

Data Source

Office of the County Treasurer

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities		Business- Type Activities		Percent	
	General	Tax	General	Total	of	Per
	Obligation Bonds	Increment Notes	Obligation Bonds	Primary Government	Personal Income*	Capita*
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
2021	36,424,714	45,682	6,465,410	42,935,806	1.98%	632

* 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: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year Ended	General Obligation Bonds		Less: Net Position Restricted for Debt Service	Total Primary Government	Percent of Estimated Actual Taxable Value of Property*		Per Capita*
	Governmental Activities	Business- Type Activities					
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	0.81%		726
2021	36,424,714	6,465,410	-	42,890,124	0.70%		632

* 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: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

December 31, 2021

Governmental Unit	Gross Debt	Percentage Debt Applicable to the Village of Palatine (1)	Village of Palatine Share of Debt
Village of Palatine	\$ 36,470,396	100.00%	\$ 36,470,396
School Districts			
Community Unit District 15	43,375,000	50.80%	22,034,500
Township High School District 214	27,650,000	0.01%	2,765
Community College District 512	254,770,000	9.22%	23,489,794
Total school districts	325,795,000		45,527,059
Other than schools			
Cook County	2,596,351,750	1.19%	30,896,586
Cook County Forest Preserve District	130,570,000	1.19%	1,553,783
Metropolitan Water Reclamation District	2,694,934,289	1.21%	32,608,705
Park Districts			
Arlington Heights Park District	11,427,000	0.05%	5,714
Palatine Park District	4,630,000	75.79%	3,509,077
Salt Creek Park District	730,000	49.40%	360,620
Total other than schools	5,438,643,039		68,934,485
Total Overlapping Governmental Activities Debt	5,764,438,039		114,461,544
Total Direct and Overlapping Governmental Activities Debt	\$ 5,800,908,435		\$ 150,931,940

(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 2020 EAV is the most current available.

Data Source

Office of the County Clerk

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

SCHEDULE OF LEGAL DEBT MARGIN

December 31, 2021

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.

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
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	2.5%
2020	68,766	2,476,263,660	36,010	7.0%
2021	67,908	2,169,623,920	31,949	3.3%

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

Data Source

US Census Bureau

Illinois Department of Employment Security

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2021			2012		
	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	3.60%	1	2,200	3.34%
Township High School District 211	2	2,087	3.07%	2	2,000	3.03%
United States Postal Service	3	1,900	2.80%	3	1,800	2.73%
Weber-Stephen Products	4	1,183	1.74%	4	975	1.48%
Community College District 512	5	840	1.24%	5	700	1.06%
Little City Foundation	6	735	1.08%	6	500	0.76%
Village of Palatine	7	353	0.52%	7	369	0.56%
Arlington Plating	8	175	0.26%	9	150	0.23%
Intec Group, Inc.	9	175	0.26%	8	150	0.23%
United Parcel Service	10	155	0.23%	10	140	NA

Data Source

Village Records

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
GENERAL GOVERNMENT										
Village Clerk	2.0	2.0	2.0	2.0	1.5	1.5	2.0	2.0	1.5	2.0
Village Manager	6.0	6.0	6.0	6.0	4.5	5.0	4.0	4.0	3.5	4.0
Finance and Operations	12.0	12.0	12.0	12.0	10.0	10.0	10.0	10.0	10.0	9.5
Legal	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Human Resources	2.5	2.5	2.5	2.5	3.0	3.0	3.0	3.0	3.0	3.0
Information systems	7.0	7.0	7.0	7.0	7.0	8.0	7.5	7.5	7.5	6.5
Planning and Zoning	4.5	4.5	4.5	4.5	4.5	3.5	3.5	3.5	3.5	3.5
PUBLIC SAFETY										
Community services	15.5	15.0	15.0	16.0	16.0	20.5	20.5	20.5	18.5	19.0
Police										
Sworn personnel	109.0	109.0	108.0	109.0	109.0	109.0	109.0	109.0	109.0	108.0
Civilians	31.5	31.5	31.0	31.5	27.5	31.0	29.5	29.5	28.0	28.0
Fire										
Sworn personnel	91.0	91.0	91.0	91.0	91.0	91.0	91.0	91.0	91.0	88.0
Civilians	9.5	9.5	9.5	9.5	9.5	8.5	8.5	8.5	8.5	8.0
PUBLIC WORKS										
Public Works	63.5	63.5	63.5	63.5	63.0	62.0	62.0	64.0	62.5	62.5

Data Source

Village Records

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

OPERATING INDICATORS AND CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

OPERATING INDICATORS										
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
PUBLIC SAFETY										
Police										
Physical arrests	1,506	1,475	1,527	1,660	1,832	2,155	2,233	2,146	1,931	815
Parking violations	4,364	4,754	4,756	5,664	5,645	6,638	7,017	7,490	5,485	6,592
Traffic violations	9,928	9,933	9,960	11,229	10,663	10,056	11,251	10,258	7,370	8,094
Fire										
Emergency responses	7,680	7,770	8,009	7,661	7,853	7,709	8,080	7,879	7,416	8,222
PUBLIC WORKS										
Water										
Number of connections	19,481	19,584	19,181	19,181	19,181	19,181	19,181	19,181	19,181	19,181
Avg daily consumption	6.93M	6.57M	6.30M	6.49M	6.22M	5.75M	5.93M	5.71M	5.94M	5.95M
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: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

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Additional Disclosures Required by SEC Rule 15c2-12

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
STATEMENT OF INDEBTEDNESS
December 31, 2021

		As Percent of		Per Capita
		Assessed	Estimated	(2010 Special
	Amount	Value	True	Census Pop.
			Value	68,557)
Taxable real property, 2020				
Assessed valuation	\$ 2,052,536,815	100.00%	33.33%	\$ 29,939
Estimated true value	6,157,610,445	300.00%	100.00%	89,817
Total general obligation bonded debt (1):	40,680,000	1.98%	0.66%	593
Less: Self-Supporting	(15,900,000)	-0.77%	-0.26%	(232)
Net general obligation bonded debt	24,780,000	1.21%	0.40%	361
Overlapping bonded debt payable from property taxes (2):				
Schools	45,527,059	2.22%	0.74%	664
Other than schools	68,934,485	3.36%	1.12%	1,006
Total overlapping bonded debt	114,461,544	5.58%	1.86%	1,670
Total net direct and overlapping bonded debt	\$ 139,241,544	6.78%	2.26%	\$ 2,031

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 \$15,900,000 or 24.3% is considered self-supporting.

(2) Overlapping bonded debt as of June 2021.

Data Source

Office of the County Clerk

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
RETIREMENT SCHEDULE OF OUTSTANDING VILLAGE GENERAL OBLIGATION DEBT
December 31, 2021

Due 12/1	Series 2010	Series 2012	Series 2014 (2 Issues)	Series 2015	Series 2017 (4 Issues)
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	-	-	-	-	-
	<u>\$ 705,000</u>	<u>\$ 615,000</u>	<u>\$ 5,100,000</u>	<u>\$ 3,225,000</u>	<u>\$ 7,720,000</u>

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 \$45,682 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 \$15,900,000 (24.3%) is self-supporting from non-property tax sources.

Data Source

Village Records

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

	Series 2018	Series 2020	Total Maturities ^{(1) (2)}	
			Amount	%
\$	500,000	\$ -	\$ 6,930,000	17.0%
	530,000	-	3,510,000	8.6%
	560,000	705,000	4,335,000	10.7%
	600,000	725,000	4,495,000	11.0%
	640,000	1,275,000	2,970,000	7.3%
	670,000	1,345,000	2,340,000	5.8%
	725,000	1,375,000	2,435,000	6.0%
	755,000	1,415,000	2,170,000	5.3%
	-	2,190,000	2,190,000	5.4%
	-	2,245,000	2,245,000	5.5%
	-	2,300,000	2,300,000	5.7%
	-	2,355,000	2,355,000	5.8%
	-	2,405,000	2,405,000	5.9%
\$	4,980,000	\$ 18,335,000	\$ 40,680,000	100.0%

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
 BONDED DEBT RATIOS AND PER CAPITA DEBT - LAST TEN GENERAL OBLIGATION BOND SALES
 December 31, 2021

Village Issue		Ratio to Estimated Actual Value				Per Capita		
		Direct Debt		Direct and Overlapping Debt		Direct and Overlapping Debt		Population
				Excluding	Excluding	Excluding	Excluding	
		Including Self-Supporting	Self-Supporting (1)	Including Self-Supporting	Self-Supporting (1)	Including Self-Supporting	Self-Supporting (1)	
Sale Date	Amount	Supporting	(1)	Supporting	(1)	Supporting	(1)	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: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
 DETAILED OVERLAPPING BONDED INDEBTEDNESS PAYABLE FROM PROPERTY TAXES
 December 31, 2021

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%	\$ 43,375,000	50.80%	\$ 22,034,500
Township High School District No. 214	0.1%	27,650,000	0.01%	2,765
Community College District No. 512	100.0%	254,770,000	9.22%	23,489,794
Total school districts		<u>325,795,000</u>		<u>45,527,059</u>
Other than schools				
Cook County	100.0%	2,596,351,750	1.19%	30,896,586
Cook County Forest Preserve District	100.0%	130,570,000	1.19%	1,553,783
Metropolitan Water Reclamation District	100.0%	2,694,934,289	1.21%	32,608,705
Park Districts				
Arlington Heights Park District	0.1%	11,427,000	0.05%	5,714
Palatine Park District	94.2%	4,630,000	75.79%	3,509,077
Salt Creek Park District	5.7%	730,000	49.40%	360,620
Total other than schools		<u>5,438,643,039</u>		<u>68,934,485</u>
Total Overlapping Governmental Activities Debt		<u>\$ 5,764,438,039</u>		<u>\$ 114,461,544</u>

Notes:

(1) As of June 2021.

(2) Overlapping debt percentages based on 2020 EAV, the most current available.

Data Source

Office of the County Clerk

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
EQUALIZED ASSESSED VALUATION FOR TAXING PURPOSES
December 31, 2021

Levy Year	Net for General Taxing Purposes	Plus Incremental Valuation	Total For All Taxing Purposes (1)	Increase Over Prior Year
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)	2,033,533,072	170,232,002	2,203,765,074	16.5%
2020	2,052,536,815	127,739,084	2,180,275,899	-1.1%

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

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
TAX RATES PER \$100 EQUALIZED ASSESSED VALUATION
December 31, 2021

Tax Levy Year	2016	2017	2018	2019	2020
TAX RATES					
Village of Palatine (1)					
Social Security	\$ 0.111	\$ 0.136	\$ 0.117	\$ 0.104	\$ 0.128
IMRF	0.075	0.060	0.054	0.055	0.059
Corporate (Police Protection)	0.215	0.206	0.228	0.186	0.167
Fire Protection	0.215	0.206	0.228	0.186	0.167
Fire Pension	0.218	0.254	0.269	0.274	0.270
Police Pension	0.227	0.238	0.254	0.262	0.278
Debt Service	0.151	0.149	0.146	0.077	0.064
Total Village of Palatine	1.212	1.249	1.296	1.144	1.133
School Districts					
Palatine CCSD No. 15	3.543	3.618	3.807	3.486	3.564
Junior College No. 512	0.416	0.425	0.443	0.403	0.409
Township HSD No. 211	2.871	2.922	3.044	2.749	2.787
Park District	0.648	0.657	0.693	0.633	0.650
Library District	0.268	0.276	0.291	0.344	0.353
County					
County of Cook	0.533	0.496	0.489	0.454	0.453
Forest Preserve	0.063	0.062	0.060	0.059	0.580
Township					
Palatine Township	0.054	0.055	0.059	0.055	0.550
General Assistance	0.012	0.010	0.007	0.007	0.007
Road and Bridge	0.079	0.078	0.080	0.072	0.068
Other Districts					
Northwest Mosquito	0.010	0.010	0.011	0.010	0.010
Sanitary District	0.406	0.402	0.396	0.389	0.500
Elections (ELCO)	-	0.031	-	0.030	-
TOTAL TAX RATE (2)	\$ 10.115	\$ 10.291	\$ 10.676	\$ 9.835	\$ 11.064
SHARE OF TOTAL TAX LEVIED BY THE VILLAGE	11.98%	12.14%	12.14%	11.63%	10.24%

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: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
TAX EXTENSIONS AND COLLECTIONS
December 31, 2021

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
2011	\$ 22,275,019	\$ 21,834,784	98.02%	\$ 217,409	\$ 22,052,193	99.00%
2012	22,188,995	21,661,897	97.62%	310,474	21,972,371	99.02%
2013	22,097,695	21,729,359	98.33%	(114,030)	21,615,329	97.82%
2014	21,983,368	21,698,390	98.70%	47,375	21,745,765	98.92%
2015	21,988,263	21,688,247	98.64%	(57,847)	21,630,400	98.37%
2016	21,989,040	21,682,685	98.61%	(2,914)	21,679,771	98.59%
2017	22,829,755	22,611,087	99.04%	151,873	22,762,960	99.71%
2018	23,056,901	22,678,380	98.36%	866,156	23,544,536	102.11%
2019	23,172,496	22,778,525	98.30%	554,993	23,333,518	100.69%
2020	23,252,356	22,649,070	97.41%	-	22,649,070	97.41%

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

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
TAX BASE DISTRIBUTION BY PROPERTY CLASSIFICATION
December 31, 2021

Property Classification (1)	2016	2017	2018	2019	2020
Residential	\$ 1,499,369,745	\$ 1,503,316,838	\$ 1,463,225,616	\$ 1,616,703,874	\$ 1,611,474,223
Commercial	253,938,396	261,662,095	254,339,800	344,315,040	364,626,790
Industrial/Railroad/Farm	60,969,048	62,863,747	61,515,897	72,514,158	76,435,802
Net for General Taxing Purposes	1,814,277,189	1,827,842,680	1,779,081,313	2,033,533,072	2,052,536,815
Incremental Valuation (2)	82,951,271	108,242,637	111,848,301	170,232,002	127,739,084
Total for all Taxing Purposes	\$ 1,897,228,460	\$ 1,936,085,317	\$ 1,890,929,614	\$ 2,203,765,074	\$ 2,180,275,899
Percentage Increase	7.8%	-8.8%	6.5%	16.5%	-1.1%

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

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
TEN LARGEST TAXPAYERS
December 31, 2021

Taxpayer		Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
Bourbon Square Apartments	Multi-Family Housing	\$ 22,494,352	1	1.04%
Weber Stephen Products	Manufacturing	17,752,832	2	0.82%
United Parcel Service	Delivery	16,784,347	3	0.77%
Deer Grove Centre	Commercial Real Estate	14,098,848	4	0.65%
Palatine Owner LLC	Commercial Real Estate	13,930,993	5	0.64%
Wal Mart	Retail Store	12,297,271	6	0.57%
Palatine Fresh Market	Retail Store	11,646,499	7	0.54%
Target	Retail Store	9,006,180	8	0.42%
Arlington Toyota	Automobile Dealership	8,217,339	9	0.38%
Deer Grove Gardens A D	Multi-Family Housing	<u>6,655,702</u>	10	<u>0.31%</u>
		<u>\$ 132,884,363</u>		<u>6.14%</u>

Note:

Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked. The 2020 is the most current available.

Data Source

Office of the County Treasurer

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
GENERAL FUND
December 31, 2021

Summary Statement of Revenue, Expenditures and Changes in Fund Balance (1)
(Fiscal Year Ending December 31, 2017 - 2021)

	2017	2018	2019	2020	2021	CY 2022 Budget (2)
REVENUES						
Taxes	\$ 25,423,866	\$ 26,718,556	\$ 26,719,977	\$ 27,921,769	\$ 30,897,540	\$ 85,705,189
Licenses and permits	3,272,240	3,226,870	3,609,532	3,148,869	4,011,603	2,506,700
Intergovernmental	18,461,630	19,534,046	21,290,467	22,111,733	26,501,973	23,342,145
Charges for services	4,108,578	4,515,911	4,647,540	3,587,245	4,132,742	9,191,900
Fines and forfeits	1,726,483	1,936,416	1,681,635	1,196,453	1,498,459	2,172,100
Investment income	426,061	567,404	697,884	289,279	96,279	1,150,988
Miscellaneous	164,619	451,983	456,818	487,681	493,257	3,210,300
Transfers	38,096	-	-	930,980	75,782	-
Total revenues	53,621,573	56,951,186	59,103,853	59,674,009	67,707,635	127,279,322
EXPENDITURES						
General government	5,359,971	5,129,280	5,190,804	4,915,571	4,395,811	5,727,449
Public safety	42,384,180	43,471,946	45,411,561	46,692,238	47,914,355	50,546,018
Public works	5,982,359	6,065,407	6,212,413	6,219,908	6,291,028	6,910,705
Transfers	-	780,566	2,856,860	-	60,000	-
Total expenditures	53,726,510	55,447,199	59,671,638	57,827,717	58,661,194	63,184,172
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES	(104,937)	1,503,987	(567,785)	1,846,292	9,046,441	\$ 64,095,150
FUND BALANCE, JANUARY 1						
	23,485,226	23,380,289	24,884,276	24,316,491	26,162,783	
FUND BALANCE, DECEMBER 31						
	\$ 23,380,289	\$ 24,884,276	\$ 24,316,491	\$ 26,162,783	\$ 35,209,224	

Notes:

(1) See Note 1 to the "Combined Statement-All Funds" table for auditor's basis of accounting, etc.

(2) Budgets are adopted on a basis consistent with generally accepted accounting principles. The Village Manager prepares a proposed budget which is presented to the Village Council for review and adoption after public hearings. The Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of a fund must be approved by the Village Council. The Manager regularly conducts quarterly reviews and initiates supplemental appropriations as necessary. The adopted Village Budget is based on the use of the budgetary tool known as "Target Budgeting". The target budget is a tool to involve department heads, municipal administrators, finance officers and policy officials in a joint effort to maximize the use of funds. This method of budgeting is a modification of zero based budgeting. It accepts the premise that the Village provides certain basic services and attempts to "target" funds for these basic service levels. Beyond the basic service levels, discretionary expenditures are identified, and then evaluated, prioritized and matched against available revenues. A shifting pattern of services can therefore be created without inadvertent disruption of basic services.

Data Source

Village Records

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
GENERAL FUND
December 31, 2021

Balance Sheet (1) (December 31, 2017 - 2021)					
	2017	2018	2019	2020	2021
ASSETS					
Cash and investments	\$ 17,286,112	\$ 19,083,224	\$ 19,975,689	\$ 22,422,763	\$ 31,204,940
Receivables					
Property taxes	19,941,934	20,254,536	21,502,944	21,747,049	21,712,678
Other	773,590	841,524	881,082	917,803	959,236
Due from other governments	4,451,760	4,719,989	4,896,865	4,317,221	5,383,945
Accrued interest	37,330	98,235	122,305	47,525	8,361
Leases	-	-	-	-	251,214
Due from other funds	27,861	18,799	19,565	26,833	19,832
Prepaid expenses	-	75,000	72,764	36,689	72,800
Advance to other funds	4,470,370	3,663,890	2,817,085	1,927,940	994,340
TOTAL ASSETS	\$ 46,988,957	\$ 48,755,197	\$ 50,288,299	\$ 51,443,823	\$ 60,607,346
LIABILITIES					
Accounts payable	\$ 602,576	\$ 498,390	\$ 651,498	\$ 1,205,985	\$ 1,085,450
All other liabilities	2,018,324	2,139,693	2,953,183	1,608,057	1,740,695
TOTAL LIABILITIES	2,620,900	2,638,083	3,604,681	2,814,042	2,826,145
DEFERRED INFLOWS OF RESOURCES					
Deferred property taxes	19,897,548	20,254,536	21,502,944	21,719,178	21,712,678
Unavailable revenue	1,090,220	978,302	864,183	747,820	629,258
Lease items	-	-	-	-	230,041
TOTAL DEFERRED INFLOWS OF RESOURCES	20,987,768	21,232,838	22,367,127	22,466,998	22,571,977
FUND BALANCES					
Nonspendable	4,470,370	3,738,890	2,889,849	2,023,377	1,067,140
Assigned	-	-	-	-	572,744
Unassigned	18,909,919	21,145,386	21,426,642	24,139,406	33,569,340
TOTAL FUND BALANCES	23,380,289	24,884,276	24,316,491	26,162,783	35,209,224
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 46,988,957	\$ 48,755,197	\$ 50,288,299	\$ 51,443,823	\$ 60,607,346

Note:

(1) See Note 1 to the "Combined Statement-All Funds" table for auditor's basis of accounting, etc.

Data Source

Village Records

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
COMBINED STATEMENT - ALL FUNDS (1)
December 31, 2021

<i>Fund Balances/Net Position</i>					
	2017	2018	2019	2020	2021
Governmental Fund Types					
General	\$ 23,380,289	\$ 24,884,276	\$ 24,316,491	\$ 26,221,531	\$ 35,209,224
Special Revenue	18,853,143	19,325,611	19,603,949	19,800,091	24,670,139
Debt Service	206,369	228,620	124,657	135,684	130,744
Capital Projects	9,116,907	10,817,419	11,354,671	10,805,047	12,134,442
	51,556,708	55,255,926	55,399,768	56,962,353	72,144,549
Proprietary Fund Types					
Enterprise Funds	58,043,925	60,270,076	64,597,840	70,336,830	73,866,956
Internal Service Funds	6,994,899	6,682,329	6,606,341	6,150,802	5,576,990
	65,038,824	66,952,405	71,204,181	76,487,632	79,443,946
Fiduciary Fund Types					
Pension Trust	150,189,361	141,589,194	170,479,283	194,042,918	219,586,212
Total All Funds (Memo Only)	\$ 266,784,893	\$ 263,797,525	\$ 297,083,232	\$ 327,492,903	\$ 371,174,707
<i>Cash and Investments</i>					
	2017	2018	2019	2020	2021
Fund					
General	\$ 17,286,112	\$ 19,083,224	\$ 19,975,689	\$ 19,975,689	\$ 31,204,940
Special Revenue	12,557,189	16,648,905	17,924,211	17,924,211	28,003,355
Debt Service	200,314	228,620	124,657	124,657	130,744
Capital Projects	9,012,473	10,741,026	10,974,219	10,974,219	11,955,482
Enterprise Funds	13,277,740	15,771,557	17,909,059	17,909,059	19,220,142
Internal Service Funds	9,177,862	8,930,375	9,348,561	9,348,561	7,439,842
Pension Trust	149,711,055	141,231,470	169,673,169	169,673,169	219,193,877
Total All Funds (Memo Only)	\$ 211,222,745	\$ 212,635,177	\$ 245,929,565	\$ 245,929,565	\$ 317,148,382

Notes:

(1) These condensed financial statements for the years ending December 31, 2017 - 2021, have been prepared from the full Annual Comprehensive Financial Reports (ACFR) of the Village of Palatine and do not purport to be complete audits. The full financial statements, together with the report of the Village's independent accountants, are included herewith. The financial statements of the Village have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental funds are accounted for using the modified accrual basis of accounting, with revenues being recorded when they become measurable and available as net current assets and expenditures recognized when the related fund liability is incurred. The accrual basis of accounting is used for proprietary and pension trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred. The Village's ACFR for the fiscal year ended December 31, 2021, included an unmodified "Report of Independent Auditors". Similar unmodified opinions were included in the Village's ACFRs for the fiscal years ended December 31, 2017 - 2020. 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, 2021, and the results of operations and cash flows of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles."

Data Source

Village Records

DISCLOSURES REQUIRED BY SEC RULE 15C2-12
CAPITAL ASSETS
December 31, 2021

	Governmental Activities	Business- Type Activities
Land	\$ 11,565,020	\$ 4,858,690
Land - Rights of way	139,806,925	-
Machinery and equipment	12,503,930	2,838,680
Buildings and improvements	52,208,475	23,708,850
Streets	33,545,255	-
Bridges	1,596,735	-
Sanitary sewer system	-	28,956,625
Storm sewer system	-	34,574,025
Water system	-	31,140,549
	251,226,340	126,077,419
Less: Accumulated depreciation	45,449,470	78,696,660
Net investment in capital assets	\$ 205,776,870	\$ 47,380,759

Data Source

Village Records

Attachment: 21 ACFR Final - VO Palatine (CY 2021 Annual Audit)

Consider an Ordinance Authorizing the Village Manager to Dispose of Excess Vehicles and Equipment

BACKGROUND:

Certain equipment and vehicles are deemed no longer useful because they have either been replaced with new vehicles, are not needed due to fleet right-sizing reductions, or have become obsolete and can no longer serve a useful purpose.

In the past, the Village has successfully made use of internet auctions through GovDeals.com and PublicSurplus.com for disposal of surplus vehicles and equipment. In addition, the Northwest Municipal Conference (NWMC) has a contract with America's Auto Auction to conduct a live auction on a quarterly basis, with the next scheduled live auctions to take place this summer and fall. It is recommended that Staff determine the appropriate auction method based on the item description and likelihood of receiving the most lucrative bids.

KEY ISSUES:

- This year's proposed disposal includes two sedans, four pickup trucks, four heavy-duty dump trucks, one one-ton dump truck, two SUVs, one tire machine, one chemical sprayer, one sign board, one stump grinder, two trailers, three ambulances, one van, and one log loader.
- Included in this year's proposal is a 2020 Ford Interceptor, T-474, and a K9 patrol vehicle in the Police Department. The K9 vehicle was involved in an accident and is considered a total loss by the Village's insurance underwriting, CCMSI. It will be sent for salvage pursuant to the insurance claim.
- The disposal of these items does not rely on purchases planned later in this budget year.

ALTERNATIVES:

1. Approve an ordinance authorizing the Village Manager to dispose of excess vehicles and equipment.
2. Refer back to Staff with comments.

RECOMMENDATION:

It is recommended that an ordinance authorizing the Village Manager to dispose of excess vehicles and equipment be adopted.

ACTION REQUIRED:

Motion to adopt an ordinance authorizing the Village Manager to dispose of excess vehicles and equipment.

ATTACHMENTS:

- 2022 Vehicle Disposition Ordinance
- 2022 Vehicle Disposition Memorandum

ORDINANCE NO. _____

**AN ORDINANCE AUTHORIZING THE SALE BY PUBLIC AUCTION
OF PERSONAL PROPERTY OWNED BY THE
VILLAGE OF PALATINE**

WHEREAS, in the opinion of at least three-fourths of the corporate authorities of the Village of Palatine, it is no longer necessary, useful, or in the best interest of said jurisdiction to retain ownership of the personal property hereinafter described; and

WHEREAS, it has been determined by the Mayor and the Village Council of the Village of Palatine that said personal property should be disposed of:

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

SECTION ONE: Pursuant to chapter 65, section 5/11-76-4 of the Illinois Compiled Statute, the Mayor and Village Council for the Village of Palatine find that the following described personal property now owned by said jurisdiction is no longer necessary or useful to said jurisdiction and said jurisdiction would be best served by the properties sale.

2022 VEHICLE AND EQUIPMENT INVENTORY DISPOSITION LIST

UNIT	YEAR	MAKE	MODEL	VIN	MILEAGE	DESCRIPTION
C-329	2007	Ford	Focus	1FAHP34N57W285734	39,846	CS Sedan
C-361	2014	Dodge	Charger	2C3CDXKT9EH279988	92,316	Patrol Sedan
E-127	2012	Ranger	RX3040	84	N/A	Tire Machine
E-475	1987	Skibb	Chemical Sprayer	300M-21K	N/A	Chemical Sprayer and Tank
E-480	1997	Arrow Master	Sign Board	WAAW155B	N/A	Tow-behind Arrowboard Traile
E-613	2007	Rayco	RG1672DXH	1R94313106M210016	N/A	Stump Grinder
E-620	1994	Golds	5X8	4HLFS0515RT080155	N/A	Trailer
E-632	2001	Mac-Lander	16TFSWS	4UVPF1625Y1001742	N/A	Trailer
T-260	1999	Chevrolet	Suburban	1GNFK16R2XJ396816	81,842	PEMA SUV
T-324	2004	International	4400 SBA	1HTMKADR54H591964	355,290	Ambulance
T-325	2004	International	4300 SBA	1HTMNAAMX4H655528	332,250	PEMA Ambulance
T-328	2004	Ford	Ranger	1FTYR14UX4PB07873	59,806	CS Pickup
T-331	2004	International	7400	1HTWDAAR94J027007	147,300	Heavy Duty Dump Truck
T-338	2006	International	7400	1HTWDAAR46J224105	125,010	Heavy Duty Dump Truck
T-339	2006	International	7400	1HTWDAAR26J224104	127,260	Heavy Duty Dump Truck
T-340	2006	International	4300 SBA	1HTMNAAM26H236740	234,000	Ambulance
T-346	2006	International	7400	1HTWDAAR66J379366	438,730	Heavy Duty Dump Truck
T-361	2008	Ford	Ranger	1FTYR14U38PA65987	107,450	CS Pickup
T-362	2008	Ford	Ranger	1FTYR14U58PA65988	91,380	Pickup
T-363	2008	Ford	Ranger	1FTYR14U78PA65989	73,591	CS Pickup
T-364	2008	Ford	E-250	1FTNE24W78DB33554	40,067	PW Full Size Van
T-374	2009	Ford	F-450	1FDAF47RX9EB12136	67,150	1-Ton Dump Truck
T-423	2002	GMC	C8500	1GDT7H4C52J515130	221,310	Log Loader
T-474	2020	Ford	Interceptor	1FM5K8AW7LGA18410	26,565	K9 Patrol Squad SUV

Attachment: 2022 Vehicle Disposition Ordinance (Ordinance Authorizing the Sale of Excess Vehicles and Equipment)

SECTION TWO: The Village Manager is hereby authorized to select the method of disposal which he deems is in the best interest of the Village for all vehicles and equipment attached hereto and made a part of this ordinance.

SECTION THREE: The Village Manager is further authorized to advertise the sale of the aforementioned personal property through area newspapers, direct mailings, on the internet or any other channels deemed appropriate prior to the date of said sale.

SECTION FOUR: No bid shall be accepted for the sale of an item, unless the Village Manager or the designee of the Village Manager so authorizes at the time of the sale.

SECTION FIVE: Upon payment in full of the sale price for the aforesaid items of personal property by the highest bidder, the Village Manager is authorized to convey and transfer the title and ownership of said personal property to the bidder.

SECTION SIX: This ordinance shall be in full force and effect from and after its passage, by a vote of at least three-fourths of the corporate authorities, and approval in the manner provided by law.

PASSED: This _____ day of _____, 2022

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

APPROVED by me this _____ day of _____, 2022

Mayor of the Village of Palatine

ATTESTED and FILED in the office of the Village Clerk

this _____ day of _____, 2022.

Village Clerk



Department of Public Works
 148 West Illinois Avenue
 Palatine, IL 60067
 847-705-5200

MEMORANDUM

To: Matt Barry, Director of Public Works
From: Matt Dusckett, Superintendent of Support Services
Date: May 3, 2022
Subject: 2022 Surplus Vehicle and Equipment Disposition

Issue: Staff has compiled a listing of equipment and vehicles that are deemed no longer useful to the Village.

Discussion: The equipment and vehicles are deemed no longer useful because they have either been replaced with new vehicles, are not needed due to fleet right-sizing reductions, or have become obsolete and can no longer serve a useful purpose. The chart below details the vehicles and equipment recommended for disposition:

UNIT	YEAR	MAKE	MODEL	VIN	MILEAGE	DESCRIPTION
C-329	2007	Ford	Focus	1FAHP34N57W285734	39,846	CS Sedan
C-361	2014	Dodge	Charger	2C3CDXKT9EH279988	92,316	Patrol Sedan
E-127	2012	Ranger	RX3040	84	N/A	Tire Machine
E-475	1987	Skibb	Chemical Sprayer	300M-21K	N/A	Chemical Sprayer and Tank
E-480	1997	Arrow Master	Sign Board	WAAW155B	N/A	Tow-behind Arrowboard Trailer
E-613	2007	Rayco	RG1672DXH	1R94313106M210016	N/A	Stump Grinder
E-620	1994	Golds	5X8	4HLFS0515RT080155	N/A	Trailer
E-632	2001	Mac-Lander	16TFSWS	4UVPF1625Y1001742	N/A	Trailer
T-260	1999	Chevrolet	Suburban	1GNFK16R2XJ396816	81,842	PEMA SUV
T-324	2004	International	4400 SBA	1HTMKADR54H591964	355,290	Ambulance
T-325	2004	International	4300 SBA	1HTMNAAMX4H655528	332,250	PEMA Ambulance
T-328	2004	Ford	Ranger	1FTYR14UX4PB07873	59,806	CS Pickup
T-331	2004	International	7400	1HTWDAAR94J027007	147,300	Heavy Duty Dump Truck
T-338	2006	International	7400	1HTWDAAR46J224105	125,010	Heavy Duty Dump Truck
T-339	2006	International	7400	1HTWDAAR26J224104	127,260	Heavy Duty Dump Truck
T-340	2006	International	4300 SBA	1HTMNAAM26H236740	234,000	Ambulance
T-346	2006	International	7400	1HTWDAAR66J379366	438,730	Heavy Duty Dump Truck
T-361	2008	Ford	Ranger	1FTYR14U38PA65987	107,450	CS Pickup
T-362	2008	Ford	Ranger	1FTYR14U58PA65988	91,380	Pickup
T-363	2008	Ford	Ranger	1FTYR14U78PA65989	73,591	CS Pickup
T-364	2008	Ford	E-250	1FTNE24W78DB33554	40,067	PW Full Size Van
T-374	2009	Ford	F-450	1FDAF47RX9EB12136	67,150	1-Ton Dump Truck
T-423	2002	GMC	C8500	1GDT7H4C52J515130	221,310	Log Loader
T-474	2020	Ford	Interceptor	1FM5K8AW7LGA18410	26,565	K9 Patrol Squad SUV

Traditionally, the Village Council authorizes the sale of these vehicles through auction. Staff has successfully used internet auction sites such as GovDeals.com and PublicSurplus.com in the past, and recommends utilizing these auction services once again.

In addition, the Northwest Municipal Conference has a contract with America's Auto Auction to conduct a live auction on a quarterly basis. The next live auctions are scheduled for this summer and fall. Staff will determine the appropriate auction method based on the item description and likelihood of receiving the most lucrative bids.

Recommendation: Staff recommends that the Village Council authorize the disposition of the vehicles and equipment detailed in the chart above. They will be sold via live and/or internet auctions.

Consider a Discussion Regarding Potential Amendments to the Village of Palatine's Zoning Ordinance Regarding Notice Requirements and Review Processes

BACKGROUND:

Staff continually reviews the Village's Zoning Code to ensure it facilitates an appropriate review process. Before pursuing formal amendments to the Zoning Code, Staff would like to obtain some feedback from the Council on two procedural issues.

KEY ISSUES:

The following summarizes the issues for which Staff is seeking feedback from the Council:

- 1) ***Mailed Notice:*** As outlined in the attached, for any request that requires written notice, letters are **sent to the tax payer of record within 250' (as required by State statute) and per Village Code only, the occupants within 250'** (the required written notice to occupants was added in 2004). The required mailing to both taxpayer of record and occupants is a significant drain on resources and results in significant redundancy. As outlined in the attached spreadsheet, in 2021 the Village sent out nearly 10,000 written notices to occupants within 250' of the Subject Property. This written notice was in addition to the written notice sent to the taxpayer of record within 250'. Staff recommends the notice requirement to occupants within 250' (if notice is sent to the taxpayer of record) be eliminated from the Code. The placement of hearing signs is intended to provide notice to nearby residents/occupants, while the written notice to tax payer of record is intended to notify those that may not be present in the area on a regular basis. The change in 2004 was in response to one specific project and the current Village administration has taken significant steps over the past 18 years to improve the notice with signage and what is contained on the Village website related to proposals.
- 2) ***Review Process:*** As outlined, the minor variation, minor special use, administrative variation, and administrative special use processes include ranging notice requirements and stepped approval authority between Staff and the Council. For those requests that require sign-off from adjacent neighbors and no objections from properties within 250', there are still some cases that require review by the Council. In other cases, Staff can review them and either approve them or forward them to the Council. Staff would like to amend the Code and eliminate those instances where these types of requests could/must go to the Council. Thus, the only way things could get approved at the staff level is if: 1) Staff has no concern/objections; and 2) there is no opposition from neighbors. If there are issues the Council still wants to review then they should just go through the formal variation/special use process.

Staff will review these issues in greater detail during Monday's meeting.

ATTACHMENTS:

- Notice Requirement Spreadsheet March 2022 ver 2.docx

- 2021 Zoning Mailing Counts
- Variation & Special Use Types

Type of Request	Notice Procedures							Approval Process/Options			
	Newspaper	Sign(s) (posted by VOP)	Sign(s) (posted by Petitioner)	Written Notice to <u>Tax Payer</u> (regular mail sent to 250')	Written Notice to <u>Occupant</u> (regular mail sent to 250')	Written Notice to <u>Tax Payer</u> (certified mail sent to 250')	Petitioner Must Obtain Written Support from Adjacent Property Owners	Staff	ZBA	PC	VC
Minor Variation								X			
Minor Special Use								X			X
Administrative Variation				X	X		X	X			X
Administrative Special Use				X	X		X				X
Variation (Residential)	X	X		X	X				X		X
Special Use (Residential)	X	X		X	X				X		X
Variation (Commercial)	X		X		X	X			X		X
Special Use (Commercial)	X		X		X	X			X		X
Preliminary PUD	X		X		X	X				X	X
Preliminary/Final PUD	X		X		X	X				X	X
Rezoning	X		X		X	X				X	X
Final PUD	X*		X		X	X				X	X

= Completed by VoP

X* = Not required, but completed as part of rezoning in conjunction with Final PUD

= Completed by Petitioner

Staff recommends this component of the notice requirements be eliminated from the Zoning Code

= Relief related to principal building addition requires VC review

= Required review

ADDRESS	RELIEF - Commercial	POST CARDS	POSTAGE \$
550 S Vermont	Variation commercial	62	\$22.32
117 W Slade	Special Use Commercial	192	\$69.12
2017 N Rand rd	Special Use Commercial	148	\$53.28
434 E Palatine	Special Use Commercial	55	\$19.80
423 E Dundee	Special Use Commercial	141	\$50.76
309 E Northwest Hwy	Special Use Commercial	182	\$65.52
220 N Smith St Unit 117	Special Use Commercial	472	\$169.92
220 N Smith St Unit 120	Special Use Commercial	472	\$169.92
2200 N Rand Rd	Special Use Amendment Commercial	60	\$21.60
19 W Wilson	Special Use Amendment Commercial	280	\$100.80
1120 W Northwest Hwy	Special Use and Variation commercial	126	\$45.36
Weber	preliminary/final planned development commercial	150	\$54.00
1501 N Hicks Rd	Variations for monopole - VOP project	98	\$35.28
789 E Dundee Rd	Special Use and Variation commercial	55	\$19.80
2161 N Rand Road	Special Use Commercial	34	\$12.24
345 W Northwest Hwy	Special Use	181	\$65.16
365 W Northwest Hwy	Special Use and Variation commercial	164	\$59.04
700-790 W Euclid (Regency)	Preliminary/final sub, planned Development Amend	338	\$121.68
1979 N Rand (Napleton)	Planned Development amendment	491	\$176.76
1158 E Dundee	Special Use & Variation Commercial	76	\$27.36
1311-1329 N Rand	Planned Development Amendment/Special Use	897	\$322.92
896-920 N Quentin Rd	Preliminary Planned Development	544	\$195.84
1133 N Grove	Preliminary & Final Subdivision, Rezoning	756	\$272.16
874-920 N Quentin Rd	Preliminary Planned Dev	568	\$204.48
1611 N Rand Rd	Special Use Commercial	152	\$54.72
1630 N Rand Rd	Variation Commercial	129	\$46.44
1590 N Rand Rd	Special Use Commercial	44	\$15.84
327 W Northwest Hwy	Special Use Commercial	134	\$48.24
Belle Tire	Pre & Final Resub, rezone, Plan Dev Amend, SU	317	\$114.12
Architects Corner(Northumberland)	Final Planned Dev reinstatement	37	\$13.32
1400 W Algonquin	Prelim Plat of Sub, Prelim Pan Dev	76	\$27.36
874-920 N Quentin Rd	Preliminary Planned Dev	568	\$204.48
1660 N Rand Rd	Special Use Commercial	88	\$31.68
1101 E Dundee	Planned Dev Amend, Special Use	62	\$22.32
Total		7,431	\$2,647.80

ADDRESS	RELIEF - Residential	POST CARDS	POSTAGE \$
105 A Arlene	Variation residential	29	\$10.44
1313 N Ashland	Variation residential	66	\$23.76
1248 N Sherwood Ln	Special Use residential	51	\$18.36
824 S Mallard	Special Use residential	34	\$12.24
308 S Benton St	Special Use and Variation residential	61	\$21.96
1158 N Deer Ave	Special Use Amend- residential	35	\$12.60
1110 E Palatine	Admin variation residential	264	\$95.04
304 W Prestwick	Admin variation residential	32	\$11.52
105 N Maple	Admin special use residential	86	\$30.96
326 N Clark	Admin Special Use residential	59	\$21.24
522 S Stuart Lane	Admin Special Use residential	56	\$20.16
128 N Maple St	Admin Special Use residential	148	\$53.28
357 N Westminister	Minor Special Use residential	48	\$17.28
728 S Warren	Variation Residential	49	\$17.64
3 E Slade	Special Use and Variation Residential	186	\$66.96
828 W Hillside	Preliminary and Final Sub, rezoning, special Use	52	\$18.72

775 s Middleton	Admin Special Use Residential	29	\$10.44
1520 E Norman	Admin Special Use Residential	51	\$18.36
432 E Juniper	Admin Special Use Residential	38	\$13.68
1024 S Plum Grove Rd	Special Use residential	28	\$10.08
1248 N Sherwood Ln	Special Use residential	51	\$18.36
1302 W Bedford	Admin Special Use Residential	32	\$11.52
55 E Country Club	Admin Special Use Residential	28	\$10.08
1373 N Crabtree Dr	Special Use and Variation residential	31	\$11.16
1070 S Brockway	Special Use Residential	101	\$36.36
1452 E Dorothy	Admin variation residential	39	\$14.04
515 S Echo Ln	Variation Residential	50	\$18.00
888 W Brookside St	Variation Residential	48	\$17.28
161 N Schubert St	Admin Special Use Residential	66	\$23.76
237 W Helen Rd	Variation Residential	58	\$20.88
117 S Winston Dr	Admin variation residential	31	\$11.16
371 S Clyde Ct	Special Use Residential	19	\$6.84
519 W Dorset Av	Variation residential	42	\$15.12
116 W Robertson St	Admin variation residential	62	\$22.32
814 S California Av	Admin Special Use Residential	23	\$8.28
347 N Westminster	Admin Special Use Residential	39	\$14.04
324 S Maple	Admin variation residential	48	\$17.28
893 W Willow St	Variation residential	48	\$17.28
409 S Elm	Special Use Residential	47	\$16.92
157 E Wood St	Special Use Residential	37	\$13.32
	Total	2,302	\$544.68

Type of Relief Requested	Type of Request				Approval Options	
	Minor Variation	Minor Special Use	Administrative Variation	Administrative Special Use	Staff	VC
Replace non-conforming deck	X				X	
Locate shed in an easement	X				X	
Sheds, pergolas, or gazebos encroaching upon setbacks		X			X	X
Changes to existing Special Uses		X			X	X
Residential Lot Coverage (15% or less of max.)			X		X	X
Residential Permitted Obstructions (10% less of min. setback)			X		X	X
Residential Driveway width/setback (10% of min/max)			X		X	X
Residential Setbacks (all yards) by 10% or less				X		X
Residential Fencing that requires a Special Use				X		X
Replacement of non-conforming structures (setbacks in rear/interior side yards)				X		X

Any relief related to a principal building addition requires VC review

Consider a Motion to Approve 2022 Warrant #10

Village of Palatine Warrant approval

Village Clerk

Mayor

Warrant # 10 having been approved by the Village Council on 05/16/2022 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	408,104.24	23,344.42	-	-	431,448.66
Motor Fuel Tax Fund	205	948,313.25	-	-	-	948,313.25
CDBG Fund	210	2,250.00	-	-	-	2,250.00
State Equitable Sharing Fund	222	470.00	-	-	-	470.00
Downtown TIF Fund	233	229,690.53	32,993.13	-	-	262,683.66
Rand Corridor TIF Fund	234	-	94,346.25	-	-	94,346.25
Debt Service Fund	300	-	392,078.13	-	-	392,078.13
Capital Equipment Fund	401	39,203.50	1,411.71	-	-	40,615.21
Capital Improvements Fund	402	209,910.00	-	-	-	209,910.00
Water Fund	605	1,161,168.10	361,159.93	-	157.73	1,522,485.76
Sewer Fund	610	12,994.48	131,012.28	-	-	144,006.76
Refuse Fund	615	105,915.00	257,568.19	-	65.36	363,548.55
Parking Fund	620	11,508.83	703.99	-	-	12,212.82
Liability Insurance Fund	702	200.00	-	-	-	200.00
Fleet Services Fund	710	82,692.71	2,701.03	-	-	85,393.74
Total Report		3,212,420.64	1,297,319.06	-	223.09	4,509,962.79

ATTACHMENTS:

- Warrant #10



Invoice Due Date Range 04/01/22 - 06/07/22
Report By Vendor - Invoice Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 4040 - 1st Ayd Corporation									
PS1523938	Parts-Stock	Open		04/07/2022	05/13/2022	05/11/2022			675.
Vendor 4040 - 1st Ayd Corporation Totals						Invoices	1		\$675.
Vendor 1633 - 3M Company									
9416092193	Film 1177C Green Non-punched 36 in x 50 yd	Open		04/13/2022	05/13/2022	05/09/2022			676.
9416254068	Film 1178C Black Non-punched 36 in x 50 yd	Open		04/21/2022	05/21/2022	05/09/2022			1,353.
Vendor 1633 - 3M Company Totals						Invoices	2		\$2,029.
Vendor 4853 - Advance Auto Parts									
2376-1075185	Parts - T-457	Open		04/18/2022	05/18/2022	04/15/2022			8.
2376-1075206	Parts - STOCK	Open		04/18/2022	05/18/2022	04/15/2022			11.
2376-1075703	Parts - STOCK	Open		04/20/2022	05/20/2022	04/15/2022			276.
2376-1077634	Parts - STOCK	Open		04/28/2022	05/28/2022	04/29/2022			31.
2376-1077661	Parts - STOCK	Open		04/28/2022	05/28/2022	04/29/2022			30.
2376-1078314	Parts - STOCK	Open		05/02/2022	06/01/2022	04/29/2022			16.
2376-1078981	Parts - STOCK	Open		05/04/2022	06/03/2022	04/29/2022			57.
2376-1078989	Parts - STOCK	Open		05/04/2022	06/03/2022	04/29/2022			197.
2376-1079192	Parts-Stock	Open		05/05/2022	06/05/2022	05/11/2022			60.
2376-1079605	Parts-Stock	Open		05/06/2022	06/06/2022	05/11/2022			20.
Vendor 4853 - Advance Auto Parts Totals						Invoices	10		\$711.
Vendor 1759 - Air One Equipment, Inc.									
176553	Helmets	Open		04/01/2022	05/01/2022	05/03/2022			1,460.
Vendor 1759 - Air One Equipment, Inc. Totals						Invoices	1		\$1,460.
Vendor 2611 - Al Warren Oil Co									
W1467602	Motor Fuel	Open		04/19/2022	05/19/2022	04/15/2022			7,979.
W1467603	Motor Fuel	Open		04/19/2022	05/19/2022	04/15/2022			22,199.
W1469596	Motor Fuel	Open		04/27/2022	05/27/2022	04/29/2022			29,825.
Vendor 2611 - Al Warren Oil Co Totals						Invoices	3		\$60,004.
Vendor 3060 - Allegra Print & Imaging									
98605	#10 Regular White Envelopes	Open		05/05/2022	06/05/2022	05/10/2022			193.
98483	#10 Window Envelopes	Open		04/25/2022	05/25/2022	04/29/2022			205.
98579	#10 White Window Envelopes	Open		05/02/2022	06/01/2022	05/10/2022			205.
Vendor 3060 - Allegra Print & Imaging Totals						Invoices	3		\$604.
Vendor 2496 - Altorfer Industries, Inc									
P54C0157177	Parts-E-601	Open		04/05/2022	05/13/2022	05/11/2022			491.
P54C0157215	Parts-E-601	Open		04/08/2022	05/13/2022	05/11/2022			100.
P54R0020421	Credit Memo	Open		04/08/2022	05/13/2022	05/11/2022			(61.5)

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Invoice Due Date Range 04/01/22 - 06/07/22
Report By Vendor - Invoice Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
P54R0020438	Credit Memo	Open		04/20/2022	05/13/2022	05/11/2022			(486.8
			Vendor 2496 - Altorfer Industries, Inc Totals			Invoices	4		\$43.
Vendor 5021 - Arlington Heights Ford LLC									
50643H	Parts-T-459 and Stock	Open		04/18/2022	05/18/2022	05/11/2022			355.
			Vendor 5021 - Arlington Heights Ford LLC Totals			Invoices	1		\$355.
Vendor 1443 - Arlington Power Equipment									
114674	Guide Bar Dresser and Replacement File	Open		04/26/2022	05/26/2022	05/09/2022			47.
114338	Recoil for Partner Saw	Open		04/22/2022	05/22/2022	05/09/2022			46.
110608	Parts - STOCK	Open		03/22/2022	05/26/2022	04/29/2022			27.
111878	Parts-PT-112	Open		04/01/2022	05/01/2022	05/11/2022			425.
111880	Parts-PT-23	Open		04/01/2022	05/01/2022	05/11/2022			302.
112181	Parts-PT-112 and PT-23	Open		04/05/2022	05/05/2022	05/11/2022			180.
113335	Parts-PT-88	Open		04/14/2022	05/14/2022	05/11/2022			38.
113521	Parts-PT-22A	Open		04/15/2022	05/15/2022	05/11/2022			1.
115043	Credit Memo	Open		04/28/2022	05/26/2022	04/29/2022			(27.9
			Vendor 1443 - Arlington Power Equipment Totals			Invoices	9		\$1,042.
Vendor 2322 - Arrow Road Construction Company									
62322 * 2	2022 Street Resurfacing Program MFT Section #22-00000-00-GM	Open		05/06/2022	05/13/2022	05/03/2022			948,313.
62422 * 2	2022 Supplemental Street Resurfacing Program-Anderson Drive	Open		05/06/2022	05/13/2022	05/03/2022			134,714.
62722 * 1	2022 Parking Lots B, C, and F Resurfacing DPW-2215	Open		05/06/2022	05/13/2022	05/06/2022			229,690.
			Vendor 2322 - Arrow Road Construction Company Totals			Invoices	3		\$1,312,718.
Vendor 1819 - Auto Tech Centers Inc									
INV071704	Parts - STOCK	Open		04/01/2022	05/01/2022	04/29/2022			714.
			Vendor 1819 - Auto Tech Centers Inc Totals			Invoices	1		\$714.
Vendor 3115 - Mark E Banaszak									
PWTRMB050622	Tool Reimbursement	Open		05/06/2022	05/13/2022	04/28/2022			625.
			Vendor 3115 - Mark E Banaszak Totals			Invoices	1		\$625.
Vendor 2282 - Baxter And Woodman									
0233632	Southwest Palatine Water System Improvements Design Engineering	Open		04/22/2022	05/22/2022	04/14/2022			493.
			Vendor 2282 - Baxter And Woodman Totals			Invoices	1		\$493.
Vendor 4973 - Taylor Black									

Attachment: Warrant #10 (2022 Warrant # 10)



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Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
2022-00000398	DRE Impaired Driving Conference Registration & Meals	Open		05/04/2022	05/16/2022	05/11/2022			470.
			Vendor 4973 - Taylor Black Totals				Invoices	1	\$470.
Vendor 1857 - Brian Edward Landscaping Inc									
24589	May 2022 Landscape Maintenance Program	Open		05/01/2022	05/31/2022	05/09/2022			8,876.
			Vendor 1857 - Brian Edward Landscaping Inc Totals				Invoices	1	\$8,876.
Vendor 2243 - Bristol Hose & Fitting									
3482700	Parts-T-454	Open		04/08/2022	05/08/2022	05/11/2022			231.
3483633	Parts-T-454	Open		04/20/2022	05/20/2022	05/11/2022			313.
3483730	Parts-Stock	Open		04/21/2022	05/21/2022	05/11/2022			66.
			Vendor 2243 - Bristol Hose & Fitting Totals				Invoices	3	\$611.
Vendor 4978 - C. Acitelli Heating & Piping Contractors, Inc									
0000036067	Police HQ RTU Diagnostic Fee	Open		04/04/2022	05/04/2022	05/10/2022			214.
			Vendor 4978 - C. Acitelli Heating & Piping Contractors, Inc Totals				Invoices	1	\$214.
Vendor 1576 - CC Cartage Excavating									
9447	Lowboy Move-PW to Roland Machinery	Open		05/01/2022	05/31/2022	05/09/2022			595.
			Vendor 1576 - CC Cartage Excavating Totals				Invoices	1	\$595.
Vendor 2453 - CDS Office Technologies									
INV1452157	Copier Usage	Open		04/28/2022	05/28/2022	04/28/2022			652.
			Vendor 2453 - CDS Office Technologies Totals				Invoices	1	\$652.
Vendor 2732 - CDW Government Inc									
MSMX975	Adobe Suite Subscription	Open		04/25/2022	05/20/2022	04/26/2022			948.
			Vendor 2732 - CDW Government Inc Totals				Invoices	1	\$948.
Vendor 2555 - Chicago Parts & Sound									
1-0268497	Parts-Stock	Open		04/12/2022	05/12/2022	05/11/2022			130.
1-0268516	Parts-C-360	Open		04/12/2022	05/12/2022	05/11/2022			54.
10-0238556	Parts-Stock	Open		04/12/2022	05/12/2022	05/11/2022			4.
1-0269646	Parts - T-459	Open		04/18/2022	05/18/2022	04/27/2022			262.
			Vendor 2555 - Chicago Parts & Sound Totals				Invoices	4	\$451.
Vendor 3050 - Cintas #22									
4117328462	Uniform Cleaning	Open		04/22/2022	05/22/2022	04/28/2022			164.
4118011086	Uniform Cleaning	Open		04/29/2022	05/29/2022	04/28/2022			134.
4118699559	Uniform Cleaning	Open		05/06/2022	06/05/2022	04/28/2022			134.
			Vendor 3050 - Cintas #22 Totals				Invoices	3	\$433.

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Report By Vendor - Invoice Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 1488 - CNS Tire Supply									
26150	Repairs & Maintenance - T-459	Open		04/19/2022	05/19/2022	04/27/2022			140.
Vendor 1488 - CNS Tire Supply Totals							Invoices	1	\$140.
Vendor 3033 - Comcast Cable									
CC 04-22 A	Backup Internet Connections	Open		04/16/2022	05/14/2022	04/28/2022			42.
FD83 04-22	Backup Internet Connections	Open		04/24/2022	05/22/2022	04/28/2022			84.
PW 04-22 B	Backup Internet Connections	Open		04/24/2022	05/22/2022	04/28/2022			6.
CC 04-22 B	Backup Internet Connections	Open		04/25/2022	05/23/2022	04/28/2022			59.
Vendor 3033 - Comcast Cable Totals							Invoices	4	\$192.
Vendor 2980 - Commonwealth Edison									
8648014008 3/22	Electricity-135 W. Michigan Ave Heat Meter	Open		03/21/2022	05/23/2022	04/21/2022			648.
Vendor 2980 - Commonwealth Edison Totals							Invoices	1	\$648.
Vendor 4428 - Compass Minerals America Inc									
886522	2021 Rock Salt	Open		11/15/2021	05/02/2022	05/02/2022			46,157.
930183	2022 Rock Salt	Open		01/19/2022	05/02/2022	05/02/2022			35,734.
951166	2022 Rock Salt	Open		02/10/2022	05/02/2022	05/02/2022			6,381.
Vendor 4428 - Compass Minerals America Inc Totals							Invoices	3	\$88,273.
Vendor 5162 - Conduent Business Services, LLC									
1636133	Red Light Camera Vendor Fees (March)	Open		04/19/2022	06/03/2022	05/11/2022			3,365.
Vendor 5162 - Conduent Business Services, LLC Totals							Invoices	1	\$3,365.
Vendor 3810 - Conrad Polygraph Inc									
4972	2022 Services Other (Conrad Polygraph - Fire Dept. 1 new hire)	Open		04/30/2022	05/02/2022	05/02/2022			27.
Vendor 3810 - Conrad Polygraph Inc Totals							Invoices	1	\$27.
Vendor 3706 - Constellation NewEnergy Inc									
62204853301	Electricity-1199 W. Northwest Highway Countryside Pump Station	Open		04/13/2022	05/29/2022	05/12/2022			2,405.
62204853401	Electricity-884 E. Lilly Lane Rose and Lilly Lift Station	Open		04/13/2022	05/29/2022	05/11/2022			443.
62204894901	Electricity-700 N. North Court RT/25 Street Lighting	Open		04/13/2022	05/29/2022	05/11/2022			49.
62219069201	Electricity-0 W. Rohlwing Road RT/25 Street Lighting	Open		04/14/2022	05/30/2022	05/11/2022			134.
62231775601	Electricity-2175 N. Coach Road Long Grove Pump Station	Open		04/15/2022	05/31/2022	05/12/2022			131.
62231778401	Electricity-2399 N. Dee Lane Deer Park Booster Station	Open		04/15/2022	05/31/2022	05/11/2022			190.

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Invoice Due Date Range 04/01/22 - 06/07/22
Report By Vendor - Invoicing Summary List

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
62231796001	Electricity-2175 N. Coach Road Long Grove Well 15	Open		04/15/2022	05/31/2022	05/11/2022			1,231.
62231797501	Electricity-1501 N. Hicks Road Hicks and Dundee Pump Station	Open		04/15/2022	05/31/2022	05/12/2022			311.
62231821501	Electricity-0 Haleys Hill Court Dunhaven Woods Lift Station	Open		04/15/2022	05/31/2022	05/12/2022			155.
62243903301	Electricity-803 W. Panorama Drive Deer Grove Lift Station	Open		04/19/2022	06/04/2022	05/12/2022			153.
62243907901	Electricity-1381 N. Rohlwing Road North Supply Pump Station	Open		04/19/2022	06/04/2022	05/12/2022			3,313.
62243913201	Electricity-137 W. Wood Street Unit 2 Train Station	Open		04/19/2022	06/04/2022	05/12/2022			319.
62243914101	Electricity-137 W. Wood Street Unit 1 Parking Lot Lights	Open		04/19/2022	06/04/2022	05/12/2022			327.
62243915201	Electricity-137 W. Wood Street Unit 3 Conscious Cup	Open		04/19/2022	06/04/2022	05/12/2022			162.
62243928401	Electricity-550 N. Smith Street Well 7 Pump Station	Open		04/19/2022	06/04/2022	05/11/2022			1,156.
62243929101	Electricity-Heron Drive Well 10 Pump Station	Open		04/19/2022	06/04/2022	05/11/2022			4,062.
62243933501	Electricity-429 N. Hicks Road Holiday Lighting	Open		04/19/2022	06/04/2022	05/12/2022			18.
62243941601	Electricity-1484 N. Oak Street Pepper Tree Lift Station	Open		04/19/2022	06/04/2022	05/11/2022			393.
62243948701	Electricity-1465 E. Evergreen Drive Randville Lift Station	Open		04/19/2022	06/04/2022	05/11/2022			935.
62243955601	Electricity-251 W. Colfax Street Parking Deck	Open		04/19/2022	06/04/2022	05/12/2022			3,001.
62243965101	Electricity-1 N. Plum Grove Road Rotary Plaza Sign	Open		04/19/2022	06/04/2022	05/12/2022			34.
62243969201	Electricity-150 W. Wilson Street Clu Building	Open		04/19/2022	06/04/2022	05/12/2022			489.
62243970001	Electricity-0 N. Hicks Pl./1 W. Northwest Hwy. Holiday Lighting	Open		04/19/2022	06/04/2022	05/12/2022			51.
62255142101	Electricity-50 N. Brockway Street Parking Lot Lighting	Open		04/19/2022	06/04/2022	05/11/2022			49.
62255150201	Electricity-560 S. Hale Street Storm Water Lift Station	Open		04/19/2022	06/04/2022	05/12/2022			88.
62255169901	Electricity-519 S. Consumers Ave Arlington Crest Lift Station	Open		04/19/2022	06/04/2022	05/11/2022			172.
62255186601	Electricity-0 Kenilworth and Elizabeth Winston Tank	Open		04/19/2022	06/04/2022	05/12/2022			67.
62255192001	Electricity-1830 N. Baldwin Road Kasuba Lift Station	Open		04/19/2022	06/04/2022	05/11/2022			1,119.
62255192701	Electricity-0 N. Smith Street Union Pacific Box	Open		04/19/2022	06/04/2022	05/12/2022			49.

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Report By Vendor - Invoice Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amou
62255231001	Electricity-0 Benton and Wilmette Wilmette Lift Station	Open		04/19/2022	06/04/2022	05/12/2022			69.
62255241301	Electricity-Palatine and Oak Street Lighting	Open		04/19/2022	06/04/2022	05/11/2022			83.
62255283201	Electricity-Palatine and Bothwell Street Lighting	Open		04/19/2022	06/04/2022	05/11/2022			166.
62255290701	Electricity-0 N. Smith St/King George Ct RT/23 Street Lighting	Open		04/19/2022	06/04/2022	05/11/2022			5,841.
62255295601	Electricity-0 N. Smith St/1 N. Cherrywood Dr. Street Lighting	Open		04/19/2022	06/04/2022	05/11/2022			5,138.
62260820601	Electricity-0 Harper Well 6	Open		04/20/2022	06/05/2022	05/11/2022			194.
62260862501	Electricity-914 W. Lukas Avenue Square D Lift Station	Open		04/20/2022	06/05/2022	05/12/2022			96.
62260874201	Electricity-826 W. Exner Court Pond Aerator	Open		04/20/2022	06/05/2022	05/12/2022			44.
62260875801	Electricity-1100 W. Illinois Avenue Well 5	Open		04/20/2022	06/05/2022	05/12/2022			213.
62260879201	Electricity-149 W. Michigan Avenue South Supply Pump Station	Open		04/20/2022	06/05/2022	05/11/2022			5,137.
62260883001	Electricity-1525-35 S. Roselle Road Shires Lift Station	Open		04/20/2022	06/05/2022	05/12/2022			411.
62260929401	Electricity-1279 W. Palatine Road Entrance Sign	Open		04/20/2022	06/05/2022	05/12/2022			5.
		Vendor	3706 - Constellation NewEnergy Inc Totals			Invoices	41		\$38,419.
Vendor	2981 - Continental Weather Service								
194438	Monthly Weather Forecasting-May 2022	Open		05/01/2022	05/31/2022	05/09/2022			150.
		Vendor	2981 - Continental Weather Service Totals			Invoices	1		\$150.
Vendor	2773 - Core & Main LP								
Q685852	Spot Magnetic Locators	Open		04/22/2022	05/22/2022	04/27/2022			995.
Q689337	Credit Memo	Open		04/22/2022	05/22/2022	04/27/2022			(185.2
Q803984	Descaler	Open		05/04/2022	06/03/2022	05/09/2022			248.
Q800190	Rep Clamps and CB Lid	Open		05/05/2022	06/04/2022	05/09/2022			1,989.
Q803677	Omni 1-1/2	Open		05/05/2022	06/04/2022	05/09/2022			495.
		Vendor	2773 - Core & Main LP Totals			Invoices	5		\$3,543.
Vendor	4599 - Cummins Sales and Service								
E3-6513	Insite Pro Software	Open		04/28/2022	05/28/2022	04/29/2022			770.
		Vendor	4599 - Cummins Sales and Service Totals			Invoices	1		\$770.
Vendor	4918 - DACRA Tech LLC								
DT 2022-04-33	Municipal Enforcement Software Monthly Service Fee (April)	Open		04/30/2022	04/30/2022	05/11/2022			2,633.

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Report By Vendor - Invoice Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 4918 - DACRA Tech LLC Totals									
							Invoices	1	\$2,633.
Vendor 4781 - Document Imaging Services, LLC									
2432	Toner	Open		04/20/2022	05/20/2022	04/13/2022			95.
Vendor 4781 - Document Imaging Services, LLC Totals							Invoices	1	\$95.
Vendor 1728 - Doland Engineering, LLC									
22-9883	April 2022 Engineering Plan Review Services	Open		04/30/2022	05/30/2022	05/04/2022			675.
22-9897	April 2022 Site Development Permit Inspection Fees	Open		04/30/2022	05/30/2022	05/04/2022			1,913.
22-9913	Willow Walk Drainage Improvements Phase 2 Design Engineering	Open		04/28/2022	05/28/2022	05/04/2022			5,700.
Vendor 1728 - Doland Engineering, LLC Totals							Invoices	3	\$8,288.
Vendor 3270 - Elevated Safety LLC									
2802	TRT Equipment-Ropes/Harnesses/Carabiners	Open		04/15/2022	05/14/2022	05/09/2022			3,309.
Vendor 3270 - Elevated Safety LLC Totals							Invoices	1	\$3,309.
Vendor 5089 - Express Press									
44935A-BO2	Windshirt - McCullar	Open		04/13/2022	05/13/2022	05/10/2022			26.
Vendor 5089 - Express Press Totals							Invoices	1	\$26.
Vendor 2665 - Fleet Safety Supply									
78992	Parts - T-449	Open		04/18/2022	05/18/2022	04/27/2022			1,005.
79012	Parts - T-426	Open		04/22/2022	05/22/2022	04/29/2022			1,005.
Vendor 2665 - Fleet Safety Supply Totals							Invoices	2	\$2,010.
Vendor 2195 - FMP									
50-3831451	Parts-Stock	Open		04/20/2020	05/20/2022	05/11/2022			28.
51-453570	Parts-Stock	Open		04/08/2022	05/08/2022	05/11/2022			5.
52-509663	Parts-Stock	Open		04/08/2022	05/08/2022	05/11/2022			5.
53-419411	Parts-Stock	Open		04/08/2022	05/08/2022	05/11/2022			5.
62-531763	Parts-Stock	Open		04/08/2022	05/08/2022	05/11/2022			5.
67-347386	Parts-Stock	Open		04/08/2022	05/08/2022	05/11/2022			5.
162-110791	Parts - STOCK	Open		04/18/2022	05/18/2022	04/27/2022			232.
162-110841	Credit Memo	Open		04/18/2022	05/18/2022	05/11/2022			(54.0
50-3826553	Parts - STOCK	Open		04/18/2022	05/18/2022	04/27/2022			60.
50-3827539	Parts - STOCK	Open		04/18/2022	05/18/2022	04/27/2022			88.
61-556851	Parts-Stock	Open		04/18/2022	05/18/2022	05/11/2022			149.
50-3831471	Parts-Stock	Open		04/20/2022	05/20/2022	05/11/2022			118.
Vendor 2195 - FMP Totals							Invoices	12	\$653.

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Report By Vendor - Invoice Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 3850 - Foster Coach Sales Inc									
23828	Parts-T-449	Open		04/14/2022	05/14/2022	05/11/2022			353.
			Vendor 3850 - Foster Coach Sales Inc Totals			Invoices	1		\$353.
Vendor 1621 - Fox Valley Fire & Safety									
IN00515520	Annual Fire Alarm Inspection-1215 N. Quentin Rd	Open		04/20/2022	05/20/2022	04/21/2022			434.
IN00515825	Fire Sprinkler System Repair-1215 N. Quentin Rd	Open		04/21/2022	05/21/2022	04/21/2022			615.
			Vendor 1621 - Fox Valley Fire & Safety Totals			Invoices	2		\$1,049.
Vendor 1233 - Golf Rose Boarding Kennel									
2022-00000394	Monthly Stray Billing (April)	Open		05/03/2022	06/02/2022	05/11/2022			792.
			Vendor 1233 - Golf Rose Boarding Kennel Totals			Invoices	1		\$792.
Vendor 2442 - Goodmark Nurseries Llc									
ARINV-000263	Replacement and 50/50 Parkway Tree Purchases	Open		04/18/2022	05/18/2022	04/26/2022			740.
ARINV-000356	Replacement and 50/50 Parkway Tree Purchases	Open		04/25/2022	05/25/2022	04/26/2022			1,800.
			Vendor 2442 - Goodmark Nurseries Llc Totals			Invoices	2		\$2,540.
Vendor 4753 - Granicus Llc									
150866	Civic Streaming & Agenda & Minutes Renewal	Open		05/01/2022	05/31/2022	04/28/2022			1,540.
			Vendor 4753 - Granicus Llc Totals			Invoices	1		\$1,540.
Vendor 5176 - Graylog, Inc									
5248	Graylog License	Open		05/02/2022	05/02/2022	05/02/2022			7,500.
			Vendor 5176 - Graylog, Inc Totals			Invoices	1		\$7,500.
Vendor 4766 - Great Lakes Concrete LLC									
245763	Concrete Adjusting Rings	Open		04/18/2022	05/18/2022	04/20/2022			610.
			Vendor 4766 - Great Lakes Concrete LLC Totals			Invoices	1		\$610.
Vendor 2905 - Group Link Corp									
2022-03-04-25261	eHelpDesk Renewal	Open		04/19/2022	05/19/2022	04/13/2022			3,330.
			Vendor 2905 - Group Link Corp Totals			Invoices	1		\$3,330.
Vendor 3258 - Tamara A Gulisano-Canada									
2022-00000392	Items for Citizen Police Academy Banquet	Open		05/04/2022	05/16/2022	05/11/2022			64.
			Vendor 3258 - Tamara A Gulisano-Canada Totals			Invoices	1		\$64.
Vendor 4944 - Ryan G Hansen									
PWCDLRH042722	CDL Renewal Reimbursement	Open		04/27/2022	05/04/2022	04/28/2022			60.00

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Report By Vendor - Invoice Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amou
			Vendor	4944 - Ryan G Hansen Totals		Invoices	1		\$60.
Vendor	5092 - Hard Rock Concrete Cutters Inc								
192039	2022 Sidewalk Saw Cutting Program	Open		04/22/2022	05/22/2022	05/03/2022			39,000.
			Vendor	5092 - Hard Rock Concrete Cutters Inc Totals		Invoices	1		\$39,000.
Vendor	1916 - Harvard Maintenance Inc								
1410543	Village Hall Janitorial Service-April 2022	Open		04/01/2022	05/01/2022	05/10/2022			3,324.
1410612	Train Station Janitorial Service-April 2022	Open		04/01/2022	05/01/2022	05/10/2022			7,649.
			Vendor	1916 - Harvard Maintenance Inc Totals		Invoices	2		\$10,974.
Vendor	5163 - Healy Asphalt Company LLC								
30895	Binder and Surface for Hot Paving	Open		04/21/2022	05/21/2022	04/26/2022			1,658.
30921	Binder and Surface for Hot Paving	Open		04/25/2022	05/25/2022	05/09/2022			2,150.
30940	Binder and Surface for Hot Paving	Open		04/26/2022	05/26/2022	05/09/2022			658.
30980	Binder and Surface for Hot Paving	Open		04/27/2022	05/27/2022	05/09/2022			1,437.
30994	Binder and Surface for Hot Paving	Open		04/28/2022	05/28/2022	05/09/2022			114.
31016	Binder and Surface for Hot Paving	Open		04/29/2022	05/29/2022	05/09/2022			1,782.
31044	Binder and Surface for Hot Paving	Open		05/02/2022	06/01/2022	05/09/2022			18,676.
31082	Binder and Surface for Hot Paving	Open		05/04/2022	06/03/2022	05/09/2022			20,064.
31104	Binder and Surface for Hot Paving	Open		05/05/2022	06/04/2022	05/09/2022			17,878.
			Vendor	5163 - Healy Asphalt Company LLC Totals		Invoices	9		\$64,420.
Vendor	3764 - James H Herold								
2022-00000387	Reimbursement - GMIS Conference Travel/Meals	Open		04/24/2022	05/12/2022	05/09/2022			543.
			Vendor	3764 - James H Herold Totals		Invoices	1		\$543.
Vendor	5088 - HR Green, Inc								
151767	Professional Svcs 3/1/22 - 3/31/22	Open		04/18/2022	05/18/2022	04/26/2022			8,088.
			Vendor	5088 - HR Green, Inc Totals		Invoices	1		\$8,088.
Vendor	2976 - Huffman Landscape								
HUFF4-24-22	Parkway Restoration Hunting Ridge Elementary School	Open		04/24/2022	05/24/2022	04/26/2022			1,190.
HUFF 5-2*-22	Repair Sunken Brick Pavers East Side of Brockway by Parking Lot	Open		05/02/2022	06/01/2022	05/09/2022			50.
HUFF5-02-22	Replacement and 50/50 Parkway Tree Installations	Open		05/02/2022	06/01/2022	05/09/2022			4,480.
HUFF5-2-22	Brick Paver Replacement-Brockway South of Palatine Rd	Open		05/02/2022	06/01/2022	05/09/2022			1,092.
			Vendor	2976 - Huffman Landscape Totals		Invoices	4		\$6,812.00

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Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 2420 - Hydraulic Services, Inc 370974	Parts - T-379	Open		04/30/2022	05/30/2022	04/29/2022			750.
Vendor 2420 - Hydraulic Services, Inc Totals						Invoices	1		\$750.
Vendor 4591 - IL Department of Innovation & Technology T2222189	Custom Bandwidth	Open		04/18/2022	05/18/2022	04/28/2022			428.
Vendor 4591 - IL Department of Innovation & Technology Totals						Invoices	1		\$428.
Vendor 3423 - Illinois Department of Public Health 2022-00000357	New Ambulance Inspection	Open		04/27/2022	05/26/2022	04/28/2022			25.
Vendor 3423 - Illinois Department of Public Health Totals						Invoices	1		\$25.
Vendor 2822 - Illinois Secretary Of State PWVM 2022 M-15	Motorcycle Registration & License Plates M-15	Open		04/01/2022	04/30/2022	04/29/2022			163.
PWVM 2022 T-500	Vehicle Title Registration T-500	Open		04/01/2022	04/30/2022	04/29/2022			155.
Vendor 2822 - Illinois Secretary Of State Totals						Invoices	2		\$318.
Vendor 4951 - Interstate Batteries of North Chicago 31143554	Parts - STOCK	Open		04/22/2022	05/22/2022	04/27/2022			107.
Vendor 4951 - Interstate Batteries of North Chicago Totals						Invoices	1		\$107.
Vendor 2992 - James Messineo April 27, 2022	April 2022 Law Judge	Open		04/27/2022	05/05/2022	04/29/2022			2,475.
Vendor 2992 - James Messineo Totals						Invoices	1		\$2,475.
Vendor 2695 - JG Uniforms Inc 97409	Exterior Vest Carriers/Uniform Items (Badges)	Open		04/21/2022	05/21/2022	05/11/2022			1,956.
Vendor 2695 - JG Uniforms Inc Totals						Invoices	1		\$1,956.
Vendor 3869 - John Nelson Architect Inc JN 5/9/22	Plan Review / Consultation Services 5/4/22 - 5/6/22	Open		05/09/2022	05/09/2022	05/10/2022			1,050.
Vendor 3869 - John Nelson Architect Inc Totals						Invoices	1		\$1,050.
Vendor 1635 - Joseph D. Foreman & Company 330830	8" CMP FES and 8" SDR21 D2241 G 200 PSI	Open		04/21/2022	05/21/2022	05/09/2022			1,072.
Vendor 1635 - Joseph D. Foreman & Company Totals						Invoices	1		\$1,072.
Vendor 2268 - Journal & Topics Newspapers 187796	Progress Report Advertisement	Open		04/27/2022	05/27/2022	05/05/2022			500.
Vendor 2268 - Journal & Topics Newspapers Totals						Invoices	1		\$500.

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Report By Vendor - Invoice Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 3754 - KC's Car Wash LLC PWVMKC042922	Car Wash - April	Open		04/29/2022	05/29/2022	04/29/2022			84.
			Vendor 3754 - KC's Car Wash LLC Totals			Invoices	1		\$84.
Vendor 5196 - Knapheide Equipment Co - Chicago CIS3860	Parts - E-476	Open		04/25/2022	05/25/2022	04/29/2022			212.
			Vendor 5196 - Knapheide Equipment Co - Chicago Totals			Invoices	1		\$212.
Vendor 3633 - Kussmaul Electronics Co Inc 0000208920	Parts-Stock	Open		04/19/2022	05/19/2022	05/11/2022			471.
			Vendor 3633 - Kussmaul Electronics Co Inc Totals			Invoices	1		\$471.
Vendor 4475 - Lake States Evergreen Company LLC 24897	Arbor Day 2022 Saplings	Open		04/26/2022	05/26/2022	04/27/2022			671.
			Vendor 4475 - Lake States Evergreen Company LLC Totals			Invoices	1		\$671.
Vendor 5137 - Lakeshore Recycling Systems V935119	Waste Disposal	Open		04/30/2022	05/30/2022	05/09/2022			166.
			Vendor 5137 - Lakeshore Recycling Systems Totals			Invoices	1		\$166.
Vendor 4575 - Katherine M Lapid PWLAPID04262022	Arbor Day Refreshments	Open		04/26/2022	05/13/2022	05/11/2022			72.
			Vendor 4575 - Katherine M Lapid Totals			Invoices	1		\$72.
Vendor 2891 - Laser Technology Inc 184112	Laser Repair (TS001578)	Open		03/01/2022	04/01/2022	05/11/2022			373.
			Vendor 2891 - Laser Technology Inc Totals			Invoices	1		\$373.
Vendor 4975 - Liquidity Services Operations LLC 269-042022	Auction Fees	Open		04/30/2022	05/30/2022	05/10/2022			65.
			Vendor 4975 - Liquidity Services Operations LLC Totals			Invoices	1		\$65.
Vendor 1084 - Logsdon Office Supply 1120145-001	Name Plate - Mata	Open		04/26/2022	05/26/2022	04/29/2022			24.
			Vendor 1084 - Logsdon Office Supply Totals			Invoices	1		\$24.
Vendor 2641 - Lyons Pinner Electric Co. 18334	Monthly Traffic Signal Maintenance-April 2022	Open		04/28/2022	05/28/2022	05/10/2022			940.
			Vendor 2641 - Lyons Pinner Electric Co. Totals			Invoices	1		\$940.
Vendor 1191 - M & A Parts Inc 042802	20 - CBD Chambersafe (Rifle parts)	Open		04/28/2022	05/28/2022	05/11/2022			140.
			Vendor 1191 - M & A Parts Inc Totals			Invoices	1		\$140.

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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 5128 - M.J. Taylor Law, LLC April 2022	Village Prosecutor Legal	Open		04/29/2022	05/11/2022	05/04/2022			3,450.
			Vendor 5128 - M.J. Taylor Law, LLC Totals			Invoices	1		\$3,450.
Vendor 2366 - Mabas Div 1 22-009	Annual Dues	Open		04/27/2022	05/26/2022	04/29/2022			5,000.
			Vendor 2366 - Mabas Div 1 Totals			Invoices	1		\$5,000.
Vendor 4780 - Marsh USA, Inc 399965122733	2022 Risk Renewal	Open		04/29/2022	05/10/2022	05/10/2022			200.
			Vendor 4780 - Marsh USA, Inc Totals			Invoices	1		\$200.
Vendor 1178 - Mauro Sewer 2127-03	Water System Interconnect- Booster Station & Water Main DPW-2126	Open		04/04/2022	05/04/2022	05/12/2022			113,876.
			Vendor 1178 - Mauro Sewer Totals			Invoices	1		\$113,876.
Vendor 2756 - Mc Master Carr Supply Co. 76609868	Parts-T-459	Open		04/18/2022	05/18/2022	05/11/2022			12.
			Vendor 2756 - Mc Master Carr Supply Co. Totals			Invoices	1		\$12.
Vendor 4600 - Meridian IT Inc 511635	Reporting and Support Services: Commvault Licenses	Open		05/01/2022	06/01/2022	04/08/2022			846.
			Vendor 4600 - Meridian IT Inc Totals			Invoices	1		\$846.
Vendor 2737 - Mes Inc/Global IN1705447	CBRN Canisters	Open		04/27/2022	05/26/2022	05/05/2022			715.
IN1706048	Specialist Level Maint Training Class	Open		04/28/2022	05/27/2022	05/05/2022			2,000.
IN1707194	SCBA Repairs	Open		04/30/2022	05/29/2022	05/05/2022			473.
			Vendor 2737 - Mes Inc/Global Totals			Invoices	3		\$3,188.
Vendor 5172 - MGIA - Iowa Chapter 2022-00000393	2022 MGIA National Gang Conference Registration (Mennel)	Open		04/15/2022	05/15/2022	05/11/2022			300.
			Vendor 5172 - MGIA - Iowa Chapter Totals			Invoices	1		\$300.
Vendor 1118 - Mid American Water Of Wauconda Inc 248382W	Plastic Adjusting Rings	Open		04/26/2022	05/26/2022	05/09/2022			1,240.
248395W	PVC Pipe and Coupling	Open		04/26/2022	05/26/2022	05/09/2022			984.
248440W	PVC Pipe and Non-Shear Coupling	Open		04/27/2022	05/27/2022	05/09/2022			668.
			Vendor 1118 - Mid American Water Of Wauconda Inc Totals			Invoices	3		\$2,893.
Vendor 2421 - Mikes Towing/Auto & Truck Repair									

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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
1069300	Repairs & Safety Lane-T-449 and T-419	Open		04/08/2022	05/08/2022	05/11/2022			72.
Vendor 2421 - Mikes Towing/Auto & Truck Repair Totals									\$72.
Vendor 5199 - Motor Cycle Center Inc									
2022-00000396	2022 Zero DSR Police Motorcycle	Open		04/12/2022	05/12/2022	05/11/2022			26,640.
Vendor 5199 - Motor Cycle Center Inc Totals									\$26,640.
Vendor 1405 - MPC Communications & Lighting Inc									
22-1117	Parts - K9-1	Open		04/18/2022	05/18/2022	04/27/2022			530.
Vendor 1405 - MPC Communications & Lighting Inc Totals									\$530.
Vendor 1446 - Multiple Concrete Access. Corp.									
707754	Wood Stakes and Fiber Expansion	Open		05/05/2022	06/04/2022	05/09/2022			283.
Vendor 1446 - Multiple Concrete Access. Corp. Totals									\$283.
Vendor 5118 - Municipal GIS Partners, Inc									
5981	GIS Consultants - May	Open		05/04/2022	05/04/2022	05/04/2022			17,853.
Vendor 5118 - Municipal GIS Partners, Inc Totals									\$17,853.
Vendor 5099 - NAPA Auto Parts									
365403	Parts - STOCK	Open		04/18/2022	05/18/2022	04/27/2022			139.
366107	Parts - E-475	Open		04/27/2022	05/27/2022	04/29/2022			50.
366218	Parts - PT-999	Open		04/28/2022	05/28/2022	04/29/2022			15.
366626	Parts - STOCK	Open		05/03/2022	06/02/2022	04/29/2022			77.
Vendor 5099 - NAPA Auto Parts Totals									\$283.
Vendor 2253 - Natures Select Pet Of Chicago									
10199	Food for K-9 "Hondo" (Contreras)	Open		05/06/2022	05/26/2022	05/11/2022			75.
10200	Food for K-9 "Jax" (Wagner)	Open		05/09/2022	05/29/2022	05/11/2022			65.
Vendor 2253 - Natures Select Pet Of Chicago Totals									\$140.
Vendor 1541 - NIPSTA									
2022-00000361	Instructor II- DuLaney	Open		04/17/2022	05/16/2022	04/29/2022			500.
2022-00000362	Instructor II- Kaiser	Open		04/17/2022	05/16/2022	04/29/2022			500.
2022-00000363	Instructor II- Koeneman/Stennett	Open		04/17/2022	05/16/2022	04/29/2022			1,000.
Vendor 1541 - NIPSTA Totals									\$2,000.
Vendor 2432 - Northern Ill Police Alarm System									
14429	Language Line Usage (March)	Open		04/18/2022	05/18/2022	04/26/2022			21.
Vendor 2432 - Northern Ill Police Alarm System Totals									\$21.
Vendor 5201 - Northern Illinois Dive Training									
22-113	Abbinanti Dive Class	Open		05/01/2022	05/30/2022	05/03/2022			600.

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Vendor 5201 - Northern Illinois Dive Training Totals						Invoices	1		\$600.
Vendor 1414 - Northwest Central 911 System									
1393	Radio Batteries	Open		04/25/2022	05/24/2022	05/10/2022			949.
Vendor 1414 - Northwest Central 911 System Totals						Invoices	1		\$949.
Vendor 1413 - Northwest Central Dispatch Syst									
9240	Monthly Member Assessment for PD & FD (June)	Open		05/01/2022	05/31/2022	05/11/2022			42,663.
Vendor 1413 - Northwest Central Dispatch Syst Totals						Invoices	1		\$42,663.
Vendor 3002 - Northwest Community Hospital-OEHS									
26920	Drug/Alcohol Training and DOT Screening	Open		04/04/2022	05/04/2022	05/09/2022			575.
Vendor 3002 - Northwest Community Hospital-OEHS Totals						Invoices	1		\$575.
Vendor 1324 - Northwest Municipal Conference									
10851	FY 22-23 NWMC Membership Dues	Open		05/02/2022	06/02/2022	04/26/2022			25,528.
Vendor 1324 - Northwest Municipal Conference Totals						Invoices	1		\$25,528.
Vendor 1480 - Northwest Trucks, Inc.									
X101067254:01	Parts - T-469	Open		04/07/2022	05/07/2022	04/29/2022			88.
Vendor 1480 - Northwest Trucks, Inc. Totals						Invoices	1		\$88.
Vendor 1292 - Northwest Water Commission									
PALQRTLY 0522	Quarterly Payment 05/22	Open		04/28/2022	05/31/2022	05/31/2022			942,024.
Vendor 1292 - Northwest Water Commission Totals						Invoices	1		\$942,024.
Vendor 2753 - Office Depot Inc									
21971676	Office supplies - general	Open		04/30/2022	05/30/2022	05/10/2022			61.
21971663	Department Copy Paper & Office Supplies	Open		04/30/2022	05/30/2022	05/11/2022			281.
Vendor 2753 - Office Depot Inc Totals						Invoices	2		\$342.
Vendor 1214 - On Time Embroidery Inc.									
99452	Clothing	Open		03/28/2022	04/27/2022	05/09/2022			140.
99454	Clothing	Open		03/28/2022	04/27/2022	05/09/2022			234.
100308	Clothing	Open		04/22/2022	05/21/2022	04/26/2022			227.
100309	Clothing	Open		04/22/2022	05/21/2022	04/26/2022			19.
100310	Clothing	Open		04/22/2022	05/21/2022	04/26/2022			128.
100311	Clothing	Open		04/22/2022	05/21/2022	04/26/2022			108.
100312	Clothing	Open		04/22/2022	05/21/2022	04/26/2022			70.
96314	Clothing	Open		04/22/2022	05/21/2022	04/26/2022			84.
96316	Clothing	Open		04/22/2022	05/21/2022	04/26/2022			64.

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97844	Clothing	Open		04/22/2022	05/21/2022	04/26/2022			19.
97911	Clothing	Open		04/22/2022	05/21/2022	04/26/2022			108.
98188	Clothing	Open		04/22/2022	05/21/2022	04/26/2022			19.
98316	Clothing	Open		04/22/2022	05/21/2022	04/26/2022			108.
98562	Clothing	Open		04/22/2022	05/21/2022	04/26/2022			38.
98884	Clothing	Open		04/22/2022	05/21/2022	04/26/2022			358.
99156	Clothing	Open		04/22/2022	05/21/2022	04/26/2022			201.
99736	Clothing	Open		04/22/2022	05/21/2022	04/26/2022			206.
99767	Clothing	Open		04/22/2022	05/21/2022	04/26/2022			108.
Vendor 1214 - On Time Embroidery Inc. Totals						Invoices	18		\$2,239.
Vendor 5151 - Pace Analytical Services, LLC									
I9509488	Water Sample Testing	Open		04/29/2022	05/29/2022	05/09/2022			692.
Vendor 5151 - Pace Analytical Services, LLC Totals						Invoices	1		\$692.
Vendor 2572 - Paddock Publications, Inc									
214233	Legal Notices - Bid Notice Cedar St & Elm Street DPW-2216	Open		04/24/2022	05/24/2022	05/11/2022			137.
215580	Legal Notices	Open		05/05/2022	06/05/2022	05/11/2022			224.
Vendor 2572 - Paddock Publications, Inc Totals						Invoices	2		\$361.
Vendor 1583 - Palatine Park District									
118558	Kitchen Supplies	Open		05/02/2022	06/01/2022	04/28/2022			74.
9004	April 2022 Grass Mowing Services Reimbursement	Open		05/02/2022	05/22/2022	05/06/2022			4,310.
Vendor 1583 - Palatine Park District Totals						Invoices	2		\$4,384.
Vendor 2376 - Palatine Township Senior Citizens									
2022-00000358	CDBG - PTSCC	Open		04/29/2022	04/29/2022	04/29/2022			2,250.
Vendor 2376 - Palatine Township Senior Citizens Totals						Invoices	1		\$2,250.
Vendor 2167 - Pomp's Tire Service, Inc.									
410947320	Parts-T-459	Open		04/20/2022	05/20/2022	05/11/2022			964.
280132866	Parts-Stock	Open		04/29/2022	05/29/2022	05/11/2022			1,849.
Vendor 2167 - Pomp's Tire Service, Inc. Totals						Invoices	2		\$2,813.
Vendor 1544 - PVP Communications									
130968	Motorcycle Helmets & Wireless Kits (2)	Open		04/26/2022	05/26/2022	05/11/2022			3,520.
Vendor 1544 - PVP Communications Totals						Invoices	1		\$3,520.
Vendor 2200 - Roland Machinery Exchange									
32189006	Milling Machine Rental 4/4/22-5/1/22	Open		04/25/2022	05/25/2022	05/09/2022			27,950.

Attachment: Warrant #10 (2022 Warrant # 10)



Invoice Due Date Range 04/01/22 - 06/07/22
Report By Vendor - Invoice Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 2200 - Roland Machinery Exchange Totals						Invoices	1		\$27,950.
Vendor 5165 - Joshua Ruggiero									
2022-00000397	Academy Travel Expenses, PTI in Champaign, IL	Open		05/03/2022	05/16/2022	05/11/2022			475.
Vendor 5165 - Joshua Ruggiero Totals						Invoices	1		\$475.
Vendor 4019 - Rush Truck Centers									
3027152481	Parts - T-412	Open		03/30/2022	04/29/2022	05/06/2022			36.
3027171820	Parts - T-412	Open		03/30/2022	04/29/2022	05/06/2022			107.
3027172622	Credit Memo	Open		03/30/2022	05/29/2022	05/06/2022			(931.0
3027242880	Parts - T-449	Open		04/06/2022	05/29/2022	05/06/2022			48.
3027268453	Parts - T-346	Open		04/07/2022	05/29/2022	05/06/2022			85.
3027360206	Credit Memo	Open		04/15/2022	05/29/2022	05/06/2022			(266.0
3027424641	Parts - T-451	Open		04/20/2022	05/29/2022	05/06/2022			1,060.
3027516535	Parts - STOCK	Open		04/27/2022	05/29/2022	05/06/2022			180.
3027568427	Parts - T-424	Open		04/29/2022	05/29/2022	05/06/2022			431.
Vendor 4019 - Rush Truck Centers Totals						Invoices	9		\$753.
Vendor 2673 - Schain Banks Kenny & Schwartz									
April 2022	Legal Services April 2022	Open		05/05/2022	05/12/2022	05/10/2022			22,070.
Vendor 2673 - Schain Banks Kenny & Schwartz Totals						Invoices	1		\$22,070.
Vendor 4087 - Service Components Inc.									
101438	Parts - STOCK	Open		02/04/2022	05/01/2022	05/06/2022			266.
Vendor 4087 - Service Components Inc. Totals						Invoices	1		\$266.
Vendor 3989 - Sirchie Fingerprint Laboratories									
0540357-IN	Kraft Paper Roll 36"x1200' - Evidence Paper	Open		04/20/2022	05/20/2022	05/11/2022			411.
0540930-IN	Gun Evidence Boxes - 2	Open		04/22/2022	05/22/2022	05/11/2022			122.
0542393-IN	Jumbo Kraft Evidence Bags	Open		05/02/2022	06/01/2022	05/11/2022			105.
Vendor 3989 - Sirchie Fingerprint Laboratories Totals						Invoices	3		\$638.
Vendor 4308 - Solid Waste Agency of Northern Cook County									
7005	Refuse Service - June	Open		05/01/2022	05/24/2022	05/04/2022			105,915.
Vendor 4308 - Solid Waste Agency of Northern Cook County Totals						Invoices	1		\$105,915.
Vendor 1377 - Southern Computer Warehouse									
INV00735654	Replacement UPS	Open		04/25/2022	05/25/2022	04/28/2022			558.
INV00734846	Ambulance Computer Equipment	Open		04/18/2022	05/17/2022	04/28/2022			836.
INV00734847	Ambulance Computer Equipment	Open		04/18/2022	05/17/2022	04/28/2022			641.
Vendor 1377 - Southern Computer Warehouse Totals						Invoices	3		\$2,036.
Vendor 1422 - Spunky Dunkers									



Invoice Due Date Range 04/01/22 - 06/07/22
Report By Vendor - Invoice Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
2022-00000395	Prisoner Meals (04/10/22 - 05/05/22)	Open		05/05/2022	05/16/2022	05/11/2022			114.
Vendor 1422 - Spunky Dunkers Totals									\$114.
Vendor 2313 - Standard Equipment Co									
P35609	Jetter Grabber Hose	Open		04/20/2022	05/20/2022	05/09/2022			115.
P35656	Sewer Flushing Nozzles	Open		04/21/2022	05/21/2022	05/11/2022			2,289.
P36149	Credit Memo	Open		05/11/2022	05/21/2022	05/11/2022			(131.0
Vendor 2313 - Standard Equipment Co Totals									\$2,274.
Vendor 1804 - Staples									
8066018890	Office Supplies	Open		04/23/2022	05/22/2022	05/05/2022			29.
Vendor 1804 - Staples Totals									\$29.
Vendor 5082 - State Graphics									
73165	Business Cards / Sean Delaney	Open		04/22/2022	05/22/2022	04/26/2022			58.
Vendor 5082 - State Graphics Totals									\$58.
Vendor 4966 - T-Mobile									
965537055-0422	CS Telematics Program Monthly Service Fee-April	Open		04/29/2022	05/21/2022	05/10/2022			255.
Vendor 4966 - T-Mobile Totals									\$255.
Vendor 4754 - Tech Electronics of Illinois, Llc									
N000135430	Police Headquarters Auto Gate Pedestal and Cabling Replacement	Open		04/18/2022	05/18/2022	04/29/2022			556.
Vendor 4754 - Tech Electronics of Illinois, Llc Totals									\$556.
Vendor 2111 - Terminal Supply Co									
29742-00	Parts - STOCK	Open		03/21/2022	04/20/2022	05/06/2022			128.
Vendor 2111 - Terminal Supply Co Totals									\$128.
Vendor 2545 - Terrace Supply Co									
70530254	Oxygen	Open		04/27/2022	05/26/2022	04/28/2022			149.
Vendor 2545 - Terrace Supply Co Totals									\$149.
Vendor 4605 - The Sewer Boss									
1295	Leader Hose	Open		04/26/2022	05/26/2022	05/09/2022			331.
Vendor 4605 - The Sewer Boss Totals									\$331.
Vendor 1844 - Third Millennium Associates Inc									
27657	UB Bill Processing - April 2022	Open		04/30/2022	05/31/2022	05/10/2022			2,397.
Vendor 1844 - Third Millennium Associates Inc Totals									\$2,397.
Vendor 3787 - Township High School District 211									
04252022	Motor Fuel	Open		04/25/2022	05/25/2022	04/29/2022			2,075.52

Attachment: Warrant #10 (2022 Warrant # 10)



Invoice Due Date Range 04/01/22 - 06/07/22
Report By Vendor - Invoice Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 3787 - Township High School District 211 Totals							Invoices	1	\$2,075.
Vendor 3046 - Treasurer, State of Illinois									
124573	Plum Grove Road Resurfacing LAA Section 16-00099-00-RS	Open		05/01/2022	05/31/2022	05/04/2022			35,638.
Vendor 3046 - Treasurer, State of Illinois Totals							Invoices	1	\$35,638.
Vendor 4196 - UL LLC									
72020465147	Pump & Ground Ladder Testing	Open		04/21/2022	05/20/2022	04/25/2022			5,019.
Vendor 4196 - UL LLC Totals							Invoices	1	\$5,019.
Vendor 4797 - Ultra Cleaning, Inc.									
1142	Cleaning Services for CSF and Police HQ-April 2022	Open		04/30/2022	05/30/2022	05/10/2022			4,530.
Vendor 4797 - Ultra Cleaning, Inc. Totals							Invoices	1	\$4,530.
Vendor 3157 - UniFirst Corporation									
061 1436323	Shop Rags/Carpets	Open		02/21/2022	04/30/2022	04/28/2022			51.
061 1449629	Shop Rags/Carpets	Open		04/18/2022	05/18/2022	04/15/2022			51.
061 1451269	Shop Rags/Carpets	Open		04/25/2022	05/25/2022	04/28/2022			51.
061 1452833	Shop Rags/Carpets	Open		05/02/2022	06/01/2022	04/28/2022			51.
Vendor 3157 - UniFirst Corporation Totals							Invoices	4	\$205.
Vendor 3156 - Utility Service Co, Inc									
558151	Smith Street Tank Water Tank Maintenance Semi-Annual Fee	Open		05/01/2022	05/31/2022	04/29/2022			69,018.
Vendor 3156 - Utility Service Co, Inc Totals							Invoices	1	\$69,018.
Vendor 4825 - Verizon Connect NWF Inc									
OSV000002757690	PW Telematics Program Monthly Service Fee-April	Open		05/01/2022	05/31/2022	05/10/2022			323.
Vendor 4825 - Verizon Connect NWF Inc Totals							Invoices	1	\$323.
Vendor 3209 - Warehouse Direct									
5220462-0	Correction Tape	Open		04/21/2022	05/21/2022	04/29/2022			7.
5225335-0	Liners, Detergent, M-Fold Towels and Toilet Paper	Open		04/27/2022	05/27/2022	05/10/2022			1,545.
Vendor 3209 - Warehouse Direct Totals							Invoices	2	\$1,552.
Vendor 2698 - Wholesale Direct Inc.									
000256211	Parts - STOCK	Open		03/21/2022	04/20/2022	05/06/2022			588.
Vendor 2698 - Wholesale Direct Inc. Totals							Invoices	1	\$588.
Vendor 2258 - Wickstrom Ford Lincoln Mercury									
851325	Repairs & Maintenance - T-495	Open		04/22/2022	05/22/2022	05/06/2022			77.

Attachment: Warrant #10 (2022 Warrant # 10)



Invoice Due Date Range 04/01/22 - 06/07/22
Report By Vendor - Invoice Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 2258 - Wickstrom Ford Lincoln Mercury Totals						Invoices	1		\$77.
Vendor 1901 - Wurth Usa Inc									
97348719	Small Tools - STOCK	Open		04/22/2022	05/22/2022	05/06/2022			76.
Vendor 1901 - Wurth Usa Inc Totals						Invoices	1		\$76.
Vendor 2131 - Zarnoth Brush Works									
0188665-IN	Parts - STOCK	Open		03/24/2022	04/23/2022	05/06/2022			3,126.
Vendor 2131 - Zarnoth Brush Works Totals						Invoices	1		\$3,126.
Vendor Compass Real Estate Services LLC									
2022-00000386	release public imp bond/ Dagan Park Estates/ 04-147	Open		05/09/2022	05/09/2022	05/09/2022			9,289.
Vendor Compass Real Estate Services LLC Totals						Invoices	1		\$9,289.
Vendor JAN KACZOR									
2022-00000388	VS #09333 LATE FEE	Open		05/10/2022	05/10/2022	05/10/2022			20.
Vendor JAN KACZOR Totals						Invoices	1		\$20.
Vendor David Kent									
2022-00000399	Citation T1200-000013 - Dismissed in Court & Refund Ordered	Open		05/09/2022	05/16/2022	05/11/2022			500.
Vendor David Kent Totals						Invoices	1		\$500.
Vendor Janet Mobbille									
2022-00000385	Wood Mulch Delivery Refund- 1143 N. Del Mar Drive	Open		05/05/2022	05/06/2022	05/05/2022			150.
Vendor Janet Mobbille Totals						Invoices	1		\$150.
Vendor ANDREW PIEPER									
2022-00000391	VS #24262 DUPLICATE PURCHASE	Open		05/10/2022	05/10/2022	05/10/2022			50.
Vendor ANDREW PIEPER Totals						Invoices	1		\$50.
Vendor VALERIA RIVERA									
2022-00000390	AN #03073 NON-RESIDENT	Open		05/10/2022	05/10/2022	05/10/2022			7.
Vendor VALERIA RIVERA Totals						Invoices	1		\$7.
Vendor ROSLYN TATE									
2022-00000389	VS #09317 - HANDICAP ELIGIBLE	Open		05/10/2022	05/10/2022	05/10/2022			34.
Vendor ROSLYN TATE Totals						Invoices	1		\$34.
Vendor Yang Xu									
2022-00000359	sign refund/ 780 W Dundee Road / 21-95	Open		04/29/2022	04/29/2022	04/29/2022			250.

Attachment: Warrant #10 (2022 Warrant # 10)



Invoice Due Date Range 04/01/22 - 06/07/22
Report By Vendor - Invoicing
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor Yang Xu Totals						Invoices	1		\$250.
Grand Totals						Invoices	308		\$3,212,420.

Attachment: Warrant #10 (2022 Warrant # 10)



Payment Date Range 05/02/22 - 05/02/22
Report By Vendor - Invoicing
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 2048 - Quadient Finance USA, Inc									
5/1/22	Village Wide Postage for Postage Machine	Paid by EFT #6159		05/01/2022	05/02/2022	05/02/2022		05/02/2022	3,000.
Vendor 2048 - Quadient Finance USA, Inc Totals						Invoices	1		\$3,000.
Grand Totals						Invoices	1		\$3,000.

Attachment: Warrant #10 (2022 Warrant # 10)



Warrant #10 EFT #2

8.1.a

Payment Date Range 05/09/22 - 05/09/22
Report By Vendor - Invoiced
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 4466 - JP Morgan Chase Bank Commercial Card									
HSV-042422-1	EB 2022 IAMMA Annual	Paid by EFT #6293		04/25/2022	05/09/2022	05/09/2022		05/09/2022	75.
HSV-042522-2	NIU Outreach	Paid by EFT #6294		04/25/2022	05/09/2022	05/09/2022		05/09/2022	240.
HSV-042522-3	Illinois City County M Dekalb IL	Paid by EFT #6295		04/25/2022	05/09/2022	05/09/2022		05/09/2022	20.
HSV-042522-4	The Abbey Resort & Ava Fontana WI	Paid by EFT #6296		04/25/2022	05/09/2022	05/09/2022		05/09/2022	191.
RTO-042522-1	AMAZON.COM*1642J46V0	Paid by EFT #6290		04/25/2022	05/09/2022	05/09/2022		05/09/2022	144.
RTO-042522-2	APPLE.COM	Paid by EFT #6291		04/25/2022	05/09/2022	05/09/2022		05/09/2022	137.
RTO-042522-3	ICMA ONLINE	Paid by EFT #6292		04/25/2022	05/09/2022	05/09/2022		05/09/2022	1,500.
FIN-042522-1	Amazon	Paid by EFT #6299		04/25/2022	05/09/2022	05/09/2022		05/09/2022	130.
FIN-042522-2	Groot Industries	Paid by EFT #6300		04/25/2022	05/09/2022	05/09/2022		05/09/2022	257,568.
PDM-042522-1	Illinois CPA	Paid by EFT #6298		04/25/2022	05/09/2022	05/09/2022		05/09/2022	355.
PJ-042522-1	National Safety Council	Paid by EFT #6160		04/25/2022	05/09/2022	05/09/2022		05/09/2022	39.
BDK-042522-1	Microsoft	Paid by EFT #6234		04/25/2022	05/09/2022	05/09/2022		05/09/2022	91.
BDK-042522-2	GMIS Conference	Paid by EFT #6235		04/25/2022	05/09/2022	05/09/2022		05/09/2022	100.
LAS-042522-1	Amazon	Paid by EFT #6279		04/25/2022	05/09/2022	05/09/2022		05/09/2022	37.
LAS-042522-10	Google	Paid by EFT #6288		04/25/2022	05/09/2022	05/09/2022		05/09/2022	30.
LAS-042522-11	Ebay	Paid by EFT #6289		04/25/2022	05/09/2022	05/09/2022		05/09/2022	145.
LAS-042522-2	Ebay	Paid by EFT #6280		04/25/2022	05/09/2022	05/09/2022		05/09/2022	19.
LAS-042522-3	GMIS Conference	Paid by EFT #6281		04/25/2022	05/09/2022	05/09/2022		05/09/2022	125.
LAS-042522-4	GMIS Conference	Paid by EFT #6282		04/25/2022	05/09/2022	05/09/2022		05/09/2022	100.
LAS-042522-5	GMIS Conference	Paid by EFT #6283		04/25/2022	05/09/2022	05/09/2022		05/09/2022	300.
LAS-042522-6	Ebay	Paid by EFT #6284		04/25/2022	05/09/2022	05/09/2022		05/09/2022	40.
LAS-042522-7	Amazon	Paid by EFT #6285		04/25/2022	05/09/2022	05/09/2022		05/09/2022	7.
LAS-042522-8	Amazon	Paid by EFT #6286		04/25/2022	05/09/2022	05/09/2022		05/09/2022	36.
LAS-042522-9	Ebay	Paid by EFT #6287		04/25/2022	05/09/2022	05/09/2022		05/09/2022	125.
ATR-042522-1	IACE Quarterly Training	Paid by EFT #6194		04/25/2022	05/09/2022	05/09/2022		05/09/2022	100.
ATR-042522-2	Blusky Restoration Con 562-8798460 CO	Paid by EFT #6195		04/25/2022	05/09/2022	05/09/2022		05/09/2022	1,754.
DLG-042522-1	Int'l Code Council Inc 888-422-7233 IL	Paid by EFT #6191		04/25/2022	05/09/2022	05/09/2022		05/09/2022	87.
DLG-042522-2	Int'l Code Council Inc 888-422-7233 IL	Paid by EFT #6192		04/25/2022	05/09/2022	05/09/2022		05/09/2022	1,064.
DLG-042522-3	Int'l Code Council Inc 888-422-7233 IL	Paid by EFT #6193		04/25/2022	05/09/2022	05/09/2022		05/09/2022	69.
MWJ-042522-1	NWBOCA Schaumburg, IL	Paid by EFT #6297		04/25/2022	05/09/2022	05/09/2022		05/09/2022	80.
BMB-042522-1	Audiomachine.com	Paid by EFT #6248		04/25/2022	05/09/2022	05/09/2022		05/09/2022	49.
BMB-042522-2	Cycle Gear, Inc	Paid by EFT #6249		04/25/2022	05/09/2022	05/09/2022		05/09/2022	1,349.
PAC-042522-1	Amazon Marketplace	Paid by EFT #6178		04/25/2022	05/09/2022	05/09/2022		05/09/2022	24.
PAC-042522-10	UPS	Paid by EFT #6187		04/25/2022	05/09/2022	05/09/2022		05/09/2022	16.
PAC-042522-2	Amazon Marketplace	Paid by EFT #6179		04/25/2022	05/09/2022	05/09/2022		05/09/2022	133.
PAC-042522-3	Amazon.Com	Paid by EFT #6180		04/25/2022	05/09/2022	05/09/2022		05/09/2022	284.
PAC-042522-4	Amazon Marketplace	Paid by EFT #6181		04/25/2022	05/09/2022	05/09/2022		05/09/2022	68.00

Attachment: Warrant #10 (2022 Warrant # 10)



Warrant #10 EFT #2

8.1.a

Payment Date Range 05/09/22 - 05/09/22
Report By Vendor - Invoiced
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
PAC-042522-5	ULINE	Paid by EFT #6182		04/25/2022	05/09/2022	05/09/2022		05/09/2022	340.
PAC-042522-6	Ray O'Herron Co	Paid by EFT #6183		04/25/2022	05/09/2022	05/09/2022		05/09/2022	1,492.
PAC-042522-7	Ray O'Herron Co	Paid by EFT #6184		04/25/2022	05/09/2022	05/09/2022		05/09/2022	1,420.
PAC-042522-8	Ray O'Herron Co	Paid by EFT #6185		04/25/2022	05/09/2022	05/09/2022		05/09/2022	1,453.
PAC-042522-9	Walmart	Paid by EFT #6186		04/25/2022	05/09/2022	05/09/2022		05/09/2022	33.
WEN-042522-1	Journeys the Road Home	Paid by EFT #6273		04/25/2022	05/09/2022	05/09/2022		05/09/2022	110.
WEN-042522-2	Transunion Shareable	Paid by EFT #6274		04/25/2022	05/09/2022	05/09/2022		05/09/2022	60.
ARL-042522-1	IL Dept Pub Health EMS	Paid by EFT #6271		04/25/2022	05/09/2022	05/09/2022		05/09/2022	41.
ARL-042522-2	IL Dept Pub Health EMS	Paid by EFT #6272		04/25/2022	05/09/2022	05/09/2022		05/09/2022	41.
JBS-042522-1	Mayfair Hotel Supply	Paid by EFT #6213		04/25/2022	05/09/2022	05/09/2022		05/09/2022	392.
JBS-042522-2	Mutual Ace Hardware	Paid by EFT #6214		04/25/2022	05/09/2022	05/09/2022		05/09/2022	2.
JBS-042522-3	Home Depot	Paid by EFT #6215		04/25/2022	05/09/2022	05/09/2022		05/09/2022	19.
JBS-042522-4	Mayfair Hotel Supply	Paid by EFT #6216		04/25/2022	05/09/2022	05/09/2022		05/09/2022	(35.6
JBS-042522-5	Home Depot	Paid by EFT #6217		04/25/2022	05/09/2022	05/09/2022		05/09/2022	6.
JJA-042522-1	Illinois Fire Inspector	Paid by EFT #6174		04/25/2022	05/09/2022	05/09/2022		05/09/2022	60.
JJA-042522-2	Illinois Fire Inspector	Paid by EFT #6175		04/25/2022	05/09/2022	05/09/2022		05/09/2022	120.
JJA-042522-3	McDonalds	Paid by EFT #6176		04/25/2022	05/09/2022	05/09/2022		05/09/2022	6.
JJA-042522-4	PAR-A-DICE Hotel	Paid by EFT #6177		04/25/2022	05/09/2022	05/09/2022		05/09/2022	221.
MDB-042522-1	Mutual Ace Hardware	Paid by EFT #6170		04/25/2022	05/09/2022	05/09/2022		05/09/2022	39.
MON-042522-1	TransUnion	Paid by EFT #6188		04/25/2022	05/09/2022	05/09/2022		05/09/2022	60.
NLB-042522-1	Illinois Society FSI	Paid by EFT #6218		04/25/2022	05/09/2022	05/09/2022		05/09/2022	350.
NLB-042522-2	Bartlett Fire	Paid by EFT #6219		04/25/2022	05/09/2022	05/09/2022		05/09/2022	25.
NLB-042522-3	Bartlett Fire	Paid by EFT #6220		04/25/2022	05/09/2022	05/09/2022		05/09/2022	25.
RRK-042522-1	Mutual Ace Hardware	Paid by EFT #6163		04/25/2022	05/09/2022	05/09/2022		05/09/2022	65.
RSB-042522-1	Mansion Tools	Paid by EFT #6171		04/25/2022	05/09/2022	05/09/2022		05/09/2022	298.
SEM-042522-1	Amazon	Paid by EFT #6236		04/25/2022	05/09/2022	05/09/2022		05/09/2022	21.
SEM-042522-10	EZ Cater Subway	Paid by EFT #6245		04/25/2022	05/09/2022	05/09/2022		05/09/2022	364.
SEM-042522-11	Amazon	Paid by EFT #6246		04/25/2022	05/09/2022	05/09/2022		05/09/2022	43.
SEM-042522-12	Amazon	Paid by EFT #6247		04/25/2022	05/09/2022	05/09/2022		05/09/2022	32.
SEM-042522-2	Amazon	Paid by EFT #6237		04/25/2022	05/09/2022	05/09/2022		05/09/2022	331.
SEM-042522-3	Amazon	Paid by EFT #6238		04/25/2022	05/09/2022	05/09/2022		05/09/2022	11.
SEM-042522-4	Amazon	Paid by EFT #6239		04/25/2022	05/09/2022	05/09/2022		05/09/2022	29.
SEM-042522-5	Amazon	Paid by EFT #6240		04/25/2022	05/09/2022	05/09/2022		05/09/2022	51.
SEM-042522-6	Tyco Integrated Security	Paid by EFT #6241		04/25/2022	05/09/2022	05/09/2022		05/09/2022	70.
SEM-042522-7	Amazon	Paid by EFT #6242		04/25/2022	05/09/2022	05/09/2022		05/09/2022	16.
SEM-042522-8	Amazon	Paid by EFT #6243		04/25/2022	05/09/2022	05/09/2022		05/09/2022	170.
SEM-042522-9	Amazon	Paid by EFT #6244		04/25/2022	05/09/2022	05/09/2022		05/09/2022	198.
AJB-042522-1	The Home Depot #1927	Paid by EFT #6226		04/25/2022	05/09/2022	05/09/2022		05/09/2022	853.
AJB-042522-2	ProcturU, Inc.	Paid by EFT #6227		04/25/2022	05/09/2022	05/09/2022		05/09/2022	24.
AJB-042522-3	ProctorU, Inc.	Paid by EFT #6228		04/25/2022	05/09/2022	05/09/2022		05/09/2022	24.
AJB-042522-4	U of I Crop Science	Paid by EFT #6229		04/25/2022	05/09/2022	05/09/2022		05/09/2022	45.
AJB-042522-5	ISA	Paid by EFT #6230		04/25/2022	05/09/2022	05/09/2022		05/09/2022	310.00

Attachment: Warrant #10 (2022 Warrant # 10)



Payment Date Range 05/09/22 - 05/09/22
Report By Vendor - Invoiced
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
AJB-042522-6	ProcturU, Inc.	Paid by EFT #6231		04/25/2022	05/09/2022	05/09/2022		05/09/2022	24.
AJB-042522-7	ProcturU, Inc.	Paid by EFT #6232		04/25/2022	05/09/2022	05/09/2022		05/09/2022	24.
AJB-042522-8	SavATree	Paid by EFT #6233		04/25/2022	05/09/2022	05/09/2022		05/09/2022	191.
DVN-042522-1	North American Safety	Paid by EFT #6256		04/25/2022	05/09/2022	05/09/2022		05/09/2022	99.
DVN-042522-2	SAI Subscription	Paid by EFT #6257		04/25/2022	05/09/2022	05/09/2022		05/09/2022	59.
EDK-042522-1	Rayner and Rinn-Scott	Paid by EFT #6162		04/25/2022	05/09/2022	05/09/2022		05/09/2022	852.
GSR-042522-1	American Association of Notaries	Paid by EFT #6221		04/25/2022	05/09/2022	05/09/2022		05/09/2022	27.
JMH-042522-1	Mutual Ace Palatine	Paid by EFT #6255		04/25/2022	05/09/2022	05/09/2022		05/09/2022	72.
JRK-042522-1	SOI*Snap-on Credit	Paid by EFT #6258		04/25/2022	05/09/2022	05/09/2022		05/09/2022	199.
JRK-042522-10	Grainger	Paid by EFT #6266		04/25/2022	05/09/2022	05/09/2022		05/09/2022	469.
JRK-042522-11	Grainger	Paid by EFT #6267		04/25/2022	05/09/2022	05/09/2022		05/09/2022	63.
JRK-042522-12	Grainger	Paid by EFT #6268		04/25/2022	05/09/2022	05/09/2022		05/09/2022	66.
JRK-042522-13	SP BuyParts.Online	Paid by EFT #6269		04/25/2022	05/09/2022	05/09/2022		05/09/2022	544.
JRK-042522-2	Grainger	Paid by EFT #6259		04/25/2022	05/09/2022	05/09/2022		05/09/2022	301.
JRK-042522-3	Grainger	Paid by EFT #6260		04/25/2022	05/09/2022	05/09/2022		05/09/2022	12.
JRK-042522-4	Grainger	Paid by EFT #6261		04/25/2022	05/09/2022	05/09/2022		05/09/2022	10.
JRK-042522-5	Grainger	Paid by EFT #6262		04/25/2022	05/09/2022	05/09/2022		05/09/2022	137.
JRK-042522-6	Grainger	Paid by EFT #6263		04/25/2022	05/09/2022	05/09/2022		05/09/2022	21.
JRK-042522-7	Grainger	Paid by EFT #6264		04/25/2022	05/09/2022	05/09/2022		05/09/2022	50.
JRK-042522-8	Grainger	Paid by EFT #6270		04/25/2022	05/09/2022	05/09/2022		05/09/2022	18.
JRK-042522-9	FireLine, Inc.	Paid by EFT #6265		04/25/2022	05/09/2022	05/09/2022		05/09/2022	217.
KCH-042522-1	Mutual Ace Palatine	Paid by EFT #6275		04/25/2022	05/09/2022	05/09/2022		05/09/2022	11.
KML-042522-1	Amazon Marketplace	Paid by EFT #6200		04/25/2022	05/09/2022	05/09/2022		05/09/2022	49.
KML-042522-10	Amazon.com	Paid by EFT #6211		04/25/2022	05/09/2022	05/09/2022		05/09/2022	74.
KML-042522-11	Amazon Marketplace	Paid by EFT #6212		04/25/2022	05/09/2022	05/09/2022		05/09/2022	145.
KML-042522-12	Triple Crown Products	Paid by EFT #6196		04/25/2022	05/09/2022	05/09/2022		05/09/2022	44.
KML-042522-13	Quill Corporation	Paid by EFT #6197		04/25/2022	05/09/2022	05/09/2022		05/09/2022	76.
KML-042522-14	Quill Corporation	Paid by EFT #6198		04/25/2022	05/09/2022	05/09/2022		05/09/2022	9.
KML-042522-15	Quill Corporation	Paid by EFT #6199		04/25/2022	05/09/2022	05/09/2022		05/09/2022	3.
KML-042522-16	Amazon Marketplace	Paid by EFT #6204		04/25/2022	05/09/2022	05/09/2022		05/09/2022	57.
KML-042522-17	Amazon.com	Paid by EFT #6205		04/25/2022	05/09/2022	05/09/2022		05/09/2022	94.
KML-042522-2	Amazon Marketplace	Paid by EFT #6201		04/25/2022	05/09/2022	05/09/2022		05/09/2022	25.
KML-042522-3	Amazon Marketplace	Paid by EFT #6206		04/25/2022	05/09/2022	05/09/2022		05/09/2022	9.
KML-042522-4	Amazon Marketplace	Paid by EFT #6207		04/25/2022	05/09/2022	05/09/2022		05/09/2022	36.
KML-042522-5	Amazon Marketplace	Paid by EFT #6202		04/25/2022	05/09/2022	05/09/2022		05/09/2022	85.
KML-042522-6	Amazon Marketplace	Paid by EFT #6208		04/25/2022	05/09/2022	05/09/2022		05/09/2022	18.
KML-042522-7	Amazon.com	Paid by EFT #6203		04/25/2022	05/09/2022	05/09/2022		05/09/2022	104.
KML-042522-8	Amazon Marketplace	Paid by EFT #6209		04/25/2022	05/09/2022	05/09/2022		05/09/2022	126.
KML-042522-9	Amazon Marketplace	Paid by EFT #6210		04/25/2022	05/09/2022	05/09/2022		05/09/2022	94.
MAT-042522-1	The Home Depot #1927	Paid by EFT #6250		04/25/2022	05/09/2022	05/09/2022		05/09/2022	236.
MB-042522-1	Zoro Tools, Inc.	Paid by EFT #6161		04/25/2022	05/09/2022	05/09/2022		05/09/2022	3,063.
MG-042522-1	Mutual Ace Palatine	Paid by EFT #6276		04/25/2022	05/09/2022	05/09/2022		05/09/2022	41.30

Attachment: Warrant #10 (2022 Warrant # 10)



Payment Date Range 05/09/22 - 05/09/22

Report By Vendor - Invoice

Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
MG-042522-2	Mutual Ace Palatine	Paid by EFT #6277		04/25/2022	05/09/2022	05/09/2022		05/09/2022	29.
MG-042522-3	Menards	Paid by EFT #6278		04/25/2022	05/09/2022	05/09/2022		05/09/2022	65.
MJK-042522-1	Menards	Paid by EFT #6172		04/25/2022	05/09/2022	05/09/2022		05/09/2022	237.
MJK-042522-2	Menards	Paid by EFT #6173		04/25/2022	05/09/2022	05/09/2022		05/09/2022	67.
MKD-042522-1	Grainger	Paid by EFT #6164		04/25/2022	05/09/2022	05/09/2022		05/09/2022	28.
MKD-042522-2	Grainger	Paid by EFT #6165		04/25/2022	05/09/2022	05/09/2022		05/09/2022	614.
MKD-042522-3	Grainger	Paid by EFT #6166		04/25/2022	05/09/2022	05/09/2022		05/09/2022	163.
MKD-042522-4	SupplyHouse.com	Paid by EFT #6167		04/25/2022	05/09/2022	05/09/2022		05/09/2022	217.
MKD-042522-5	ebay	Paid by EFT #6168		04/25/2022	05/09/2022	05/09/2022		05/09/2022	190.
MKD-042522-6	SupplyHouse.com	Paid by EFT #6169		04/25/2022	05/09/2022	05/09/2022		05/09/2022	66.
RLK-042522-1	Home Depot	Paid by EFT #6189		04/25/2022	05/09/2022	05/09/2022		05/09/2022	31.
RLK-042522-2	Home Depot	Paid by EFT #6190		04/25/2022	05/09/2022	05/09/2022		05/09/2022	329.
SC-042522-1	Home Depot	Paid by EFT #6251		04/25/2022	05/09/2022	05/09/2022		05/09/2022	298.
SC-042522-2	Home Depot	Paid by EFT #6252		04/25/2022	05/09/2022	05/09/2022		05/09/2022	164.
SC-042522-3	Home Depot	Paid by EFT #6253		04/25/2022	05/09/2022	05/09/2022		05/09/2022	238.
SC-042522-4	Home Depot	Paid by EFT #6254		04/25/2022	05/09/2022	05/09/2022		05/09/2022	17.
WES-042522-1	The Home Depot #1927	Paid by EFT #6222		04/25/2022	05/09/2022	05/09/2022		05/09/2022	(229.0
WES-042522-2	The Home Depot #1927	Paid by EFT #6223		04/25/2022	05/09/2022	05/09/2022		05/09/2022	299.
WES-042522-3	Berland's, Inc.	Paid by EFT #6224		04/25/2022	05/09/2022	05/09/2022		05/09/2022	169.
WES-042522-4	The Home Depot #1927	Paid by EFT #6225		04/25/2022	05/09/2022	05/09/2022		05/09/2022	95.
Vendor			4466 - JP Morgan Chase Bank Commercial Card Totals			Invoices	141		\$286,870.
			Grand Totals			Invoices	141		\$286,870.

Attachment: Warrant #10 (2022 Warrant # 10)



Warrant #10 EFT #3

8.1.a

Payment Date Range 05/27/22 - 05/27/22
Report By Vendor - Invo
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 - 06/2022	Debt Service	Paid by EFT #6303		04/25/2022	05/27/2022	05/27/2022		05/27/2022	18,540.
2017B - 06/2022	Debt Service	Paid by EFT #6304		04/25/2022	05/27/2022	05/27/2022		05/27/2022	21,975.
2017C - 06/2022	Debt Service	Paid by EFT #6305		04/25/2022	05/27/2022	05/27/2022		05/27/2022	7,150.
2017D - 06/2022	Debt Service	Paid by EFT #6306		04/25/2022	05/27/2022	05/27/2022		05/27/2022	47,836.
2018 - 06/2022	Debt Service	Paid by EFT #6307		04/25/2022	05/27/2022	05/27/2022		05/27/2022	124,500.
2020 - 06/2022	Debt Service	Paid by EFT #6302		04/25/2022	05/27/2022	05/27/2022		05/27/2022	245,603.
Vendor 4650 - Amalgamated Bank of Chicago Totals						Invoices	6		\$465,604.
Grand Totals						Invoices	6		\$465,604.

Attachment: Warrant #10 (2022 Warrant # 10)



Payment Date Range 05/27/22 - 05/27/22
Report By Vendor - Invoicing
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 5132 - Computershare									
VILLA 01062022	Debt Service	Paid by EFT #6301		04/25/2022	05/27/2022	05/27/2022		05/27/2022	541,844.
Vendor 5132 - Computershare Totals						Invoices	1		\$541,844.
Grand Totals						Invoices	1		\$541,844.

Attachment: Warrant #10 (2022 Warrant # 10)

Consider an Ordinance Granting a Special Use to Permit a Restaurant (Bacci Pizza) to Operate with a Local Liquor License at 1116 - 1120 W. Northwest Highway

BACKGROUND:

The Petitioner, Bacci Pizza, received Special Use approval to open a restaurant with liquor service and a parking variation in December, 2020. Per Code, Special Uses expire after one year if a building permit has not been issued or the Special Use is not extended. While the parking variation and approved liquor license remain active, the Special Use expired in 2021. Therefore, the Petitioner is requesting approval of the following:

Special Use to permit a restaurant to operate with a local liquor license.

KEY ISSUES:

- The Subject Property, zoned Planned Development (Hidden Cove Subdivision), was annexed in 1989. The tenant space is approximately 2,700 square feet and is currently vacant. The building is approximately 10,800 total square feet. The current occupants include a salon, health club, and veterinarian office.
- The Petitioner currently has nine existing pizzeria restaurants in the Chicago area and the proposed would be the tenth.
- The proposed hours of operation are: Sunday - Thursday 10 AM - 11 PM and Friday - Saturday 10 AM - 1 AM
- The Petitioner indicates there will be 10-15 employees and 40 seats. The business plan indicates that approximately 75% of the business will be take-out.
- The tenant space, approximately 2,700 square feet, requires 27 parking spaces. With the addition of the restaurant, 54 spaces are required and 39 spaces are provided at the center. Nevertheless, the previous variation remains active for the 39 parking spaces.

ALTERNATIVES:

1. Approve the Special Use for a restaurant with a local liquor license.
2. Do not approve the Special Use for a restaurant with a local liquor license.

RECOMMENDATION:

Public Hearing:	ZBA meeting on May 10, 2022
Residents testifying:	One: Dumpster location questions/garbage maintenance. The Petitioner confirmed that the restaurant would be a good neighbor and mindful of the adjacent residential properties.
Vote:	The ZBA voted unanimously to approve a Special Use to permit a restaurant with a local liquor license and Staff concurs.

ACTION REQUIRED:

A motion to approve the Ordinance granting a Special Use to permit a restaurant at 1116 -1120 W. Northwest Highway.

Consider a Motion to Approve a Road Salt Purchase Through the State of Illinois Purchasing Cooperative

BACKGROUND:

The Village typically uses approximately 6,000 tons of rock salt in an “average” winter. In the last eight years, we have experienced highs which required 10,000 tons and lows which required only 3,000 tons. Presently, we have approximately 3,175 tons stored in our salt dome, which stores 4,200 tons.

The State of Illinois Department of Central Management Systems (CMS) is planning to solicit bids for bulk rock salt in late May for the 2022/2023 winter season. Staff is comfortable returning to the State’s joint purchasing agreement in an effort to realize lower potential costs for next winter.

KEY ISSUES:

- It is recommended the Village Manager be authorized to enter into an agreement to purchase 5,000 tons.
- The conditions of the State contract would require we take at least 80% of the contract volume and may elect to purchase up to 120%.
- This would require the Village to purchase at least 4,000 tons and would allow a purchase up to 6,000 tons if winter conditions required.

ALTERNATIVES:

1. Authorize the Village Manager to execute the CMS contract to purchase up to 6,000 tons of road salt for the 2022/2023 winter season.
2. Refer back to Staff with comments.

RECOMMENDATION:

It is recommended that the Village Manager be authorized to execute the contract with CMS for up to 6,000 tons of road salt for the 2022/2023 winter season.

BUDGET IMPACT:

Last year, the cost was \$52.18 per ton. The set price for the agreement will not be known until as late as October. Funds in the 2022 Operating Budget have been expended to fulfill prior commitments and need. Purchases from the proposed requisition would be made in 2023 as part of the future operating budget.

ACTION REQUIRED:

Motion to authorize the Village Manager to execute the contract with the State of Illinois Department of Central Management Systems to purchase up to 6,000 tons of road salt for the 2022/2023 winter season.

Consider a Motion to Extend the Contract for 2022-2025 Snow and Ice Control Services for Downtown Palatine, Metra Train Station, Ground Level of the Gateway Center, and Arterial Sidewalks

BACKGROUND:

In 2017, the Public Works Department solicited proposals for snow removal and ice control services for the designated lots, streets, and sidewalks within the downtown area, the Metra train station, the ground level of the Gateway Center, and designated Village-wide arterial sidewalks. The contract was awarded to Brian Edward Landscaping, Incorporated of Palatine, Illinois, and renewed for the past four years. No renewal options remain, however, due to the current labor market, extending the contract rather than rebidding would likely be more cost effective. Additionally, the sidewalk contract requires specialized equipment which few contractors have.

KEY ISSUES:

- Staff evaluated interest from Brian Edward Landscaping in renewing the contract.
- The proposed contract would be a renewal from the current 2021-2022 agreement for the 2022-2023, 2023-2024, and 2024-2025 winter seasons.
- Brian Edward Landscaping is seeking a cost increase in the hourly combined cost for labor/equipment. Adjustments are requested for the hourly cost of operating the plow trucks, skid-steers, and sidewalk clearing machines to \$135 per hour in year one, \$140 per hour in year two, and \$150 per hour in year three.
- The hourly equipment rate has been \$98 since the Village first contracted with Brian Edward Landscaping for the 2005-2006 season and has not increased at all during that 17-year period.
- The proposed rates are less than the FEMA equipment rates paid to the Palatine Township Road District. The increases are similar to the adjustments the Village agreed with for the Township for the 2018-2019 season and the subsequent two winter seasons.
- Magnesium-coated sodium chloride will be purchased at the current prices each year, without markup. The melting agent cost during the 2021-2022 season was \$16.25 per 50-pound bag.
- All other terms and conditions would remain the same as in the original contract.
- In the past, the effort made by Brian Edward Landscaping has been outstanding in that few, if any, real complaints were received from the public.
- The total cost for the 2021-2022 winter season was \$80,099, of which \$53,755 was spent on the downtown areas, \$17,210.25 on the train station and Gateway Center, and \$6,300 on arterial sidewalks.

ALTERNATIVES:

1. Extend the contract for Snow and Ice Control Services with Brian Edward Landscaping for three additional winter seasons.
2. Refer back to Staff with comments.

RECOMMENDATION:

It is recommended that the contract for Snow and Ice Control Services with Brian

Edward Landscaping, Incorporated be extended for three additional winter seasons.

BUDGET IMPACT:

Funds in the amount of approximately \$138,525 are allocated in the 2022 Public Works Operating Budget for contractual snow and ice control services for these areas. A similar amount will be recommended in future proposed Department Operating Budgets.

ACTION REQUIRED:

Motion to extend the contract for Snow and Ice Control Services for three additional seasons with Brian Edward Landscaping, Incorporated for downtown Palatine, the Metra train station, ground level of the Gateway Center, and arterial sidewalks for the 2022-2023, 2023-2024, and 2024-2025 winter seasons.

Consider a Resolution Appropriating Rebuild Illinois Funds for Construction Engineering Services for the Reconstruction of Cedar Street and Elm Street

BACKGROUND:

Cedar Street, from Illinois Avenue to the cul-de-sac, and Elm Street, from Dorset Avenue to Illinois Avenue, are scheduled to be reconstructed in the 2022 Capital Plan. The scope of reconstruction work includes pavement resurfacing, patching, curb and gutter reconstruction, sidewalk replacement, and ramp upgrades to meet ADA requirements.

The Illinois Department of Transportation notified the Village they are implementing a grant program using proceeds from a general obligation bond in the REBUILD Illinois capital program to provide Local Public Agencies with funds for capital projects. The Village has been awarded a fourth and fifth allotment of \$753,029.34 each for capital improvement. \$89,118 of the third installment was previously appropriated for design engineering services and \$1,323,631.04 from the third and fourth installments are proposed for construction. The Village received the fourth installment in May 2021 and the fifth in March 2022. The balance of \$21,304.30 from the fourth allotment and \$93,158.70 from the fifth are proposed for construction engineering.

To secure and expend these funds, the State requires that resolutions be passed by the Village indicating their intended use similar to the use of Motor Fuel Tax proceeds. The State then reviews these resolutions, granting or denying their approval.

KEY ISSUES:

- Reconstruction activities include: removal of all the asphalt pavement, base and sub-base repair and/or replacement, spot curb and gutter replacement, spot sidewalk replacement and drainage improvements. The pavement will be replaced with 4" of asphalt.

ALTERNATIVES:

1. Approve the resolution appropriating Rebuild Illinois funds in the amount of \$114,463 for construction engineering services for the reconstruction of Cedar Street and Elm Street.
2. Refer back to Staff with comments.

RECOMMENDATION:

It is recommended that the resolution appropriating \$114,463 of Rebuild Illinois funds for construction engineering services for the reconstruction of Cedar Street, from Illinois Avenue to the cul-de-sac, and Elm Street, from Dorset Avenue to Illinois Avenue, be approved.

ACTION REQUIRED:

Motion to approve the resolution appropriating \$114,463 of Rebuild Illinois funds for construction engineering services for the reconstruction of Cedar Street, from Illinois Avenue to the cul-de-sac, and Elm Street, from Dorset Avenue to Illinois Avenue.

Consider an Resolution Appropriating Rebuild Illinois Funds for the Reconstruction of Cedar Street and Elm Street

BACKGROUND:

Cedar Street, from Illinois Avenue to the cul-de-sac, and Elm Street, from Dorset Avenue to Illinois Avenue, are scheduled to be reconstructed in the 2022 Capital Plan. The scope of reconstruction work includes pavement resurfacing, patching, curb and gutter reconstruction, sidewalk replacement, and ramp upgrades to meet ADA requirements.

The Illinois Department of Transportation notified the Village they are implementing a grant program using proceeds from a general obligation bond in the REBUILD Illinois capital program to provide Local Public Agencies with funds for capital projects. The Village has been awarded a third and fourth allotment of \$753,029.34 each for capital improvement. \$89,118 of the third installment was previously appropriated for design engineering services. The Village received the third installment in March 2021 and the fourth installment in May 2021. The balance of \$591,906 from the third allotment and \$731,725.04 from the fourth are proposed for construction.

To secure and expend these funds, the State requires that resolutions be passed by the Village indicating their intended use similar to the use of Motor Fuel Tax proceeds. The State then reviews these resolutions, granting or denying their approval.

KEY ISSUES:

- Reconstruction activities include: removal of all the asphalt pavement, base and sub-base repair and/or replacement, spot curb and gutter replacement, spot sidewalk replacement and drainage improvements. The pavement will be replaced with 4" of asphalt.
- In this program, 50/50 apron and curb replacement will also be provided.

ALTERNATIVES:

1. Approve the resolution appropriating Rebuild Illinois funds in the amount of \$1,323,631.04 for the reconstruction of Cedar Street and Elm Street.
2. Refer back to Staff with comments.

RECOMMENDATION:

It is recommended that the resolution appropriating \$1,323,631.04 of Rebuild Illinois funds for the reconstruction of Cedar Street, from Illinois Avenue to the cul-de-sac, and Elm Street, from Dorset Avenue to Illinois Avenue, be approved.

ACTION REQUIRED:

Motion to approve the resolution appropriating \$1,323,631.04 of Rebuild Illinois funds for the reconstruction of Cedar Street, from Illinois Avenue to the cul-de-sac, and Elm Street, from Dorset Avenue to Illinois Avenue.

Consider a Motion Approving an Agreement with BLA, Incorporated for Construction Engineering Services for the Cedar Street and Elm Street Improvements Project

BACKGROUND:

Cedar Street, from Illinois Avenue to the cul-de-sac, and Elm Street, from Dorset Avenue to Illinois Avenue, are scheduled to be improved this summer using Rebuild Illinois bond funds. The estimated start is in June with construction to be substantially completed by early August.

KEY ISSUES:

- Almost 770 man-hours, over a five-month time period, are expected to meet documentation, material inspection, and reporting requirements associated with this project.
- Consulting Engineering is recommended to meet procedural requirements, assure quality construction, and allow for the necessary intermittent attention needed during a compressed construction period.
- A qualification-based selection process was followed to select BLA, Incorporated for the design engineering for Cedar Street and Elm Street. It is recommended that continuity continue from design engineering into construction engineering (Phase III).

ALTERNATIVES:

1. Authorize the Village Manager to execute the proposal from BLA for Construction Engineering Services for the Cedar Street and Elm Street Improvements Project.
2. Refer back to Staff with comments.

RECOMMENDATION:

Staff recommends authorizing the Village Manager to execute the proposal from BLA for Construction Engineering Services for the Cedar Street and Elm Street Improvements Project.

BUDGET IMPACT:

Rebuild Illinois (RBI) funds are eligible and available for this project. This utilizes the balance of \$21,304.30 of installment 4 and \$93,158.70 of installment 5 which have been received by the Village.

ACTION REQUIRED:

Motion to authorize the Village Manager to execute the proposal from BLA, Incorporated of Itasca, Illinois for Construction Engineering Services for the Cedar Street and Elm Street Improvements Project in the not-to-exceed amount of \$114,463.

Consider a Motion to Award a Contract for the Cedar Street and Elm Street Improvements Project

BACKGROUND:

Cedar Street, from Illinois Avenue to the Cedar Street cul-de-sac, and Elm Street, from Dorset Avenue to Illinois Avenue, are scheduled to be reconstructed in the 2022 Capital Plan. The scope of reconstruction work includes pavement reconstruction, patching, curb and gutter reconstruction, sidewalk replacement, and ramp upgrades to meet ADA requirements.

KEY ISSUES:

- On Thursday, May 5, 2022, seven bids were received ranging from a high of \$2,019,928.90 to a low of \$1,323,631.04.
- The low responsive and responsible bidder was Schroeder Asphalt Services, Incorporated of Huntley, Illinois in the amount of \$1,323,631.04.
- The Engineer's Estimate was \$1,513,050.25.

ALTERNATIVES:

1. Award the contract for the Cedar Street and Elm Street Improvements Project to Schroeder Asphalt Services.
2. Refer back to Staff with comments.

RECOMMENDATION:

It is recommended that the contract for the Cedar Street and Elm Street Improvements Project be awarded to Schroeder Asphalt Services.

BUDGET IMPACT:

Rebuild Illinois (RBI) funds are eligible and available for this project. This utilizes the balance of \$591,906.00 of installment 3 and \$731,725.04 of installment 4, which have been received by the Village. The remainder of installment 4 and \$93,158.70 of installment 5 are being proposed for construction engineering services for this project.

ACTION REQUIRED:

Motion to award the contract for the Cedar Street and Elm Street Improvements Project to Schroeder Asphalt Services, Incorporated of Huntley, Illinois in the amount of \$1,323,631.04.

Consider an Ordinance Granting a Variation from Chapter 16 Rights-of-Way of the Village's Code of Ordinances to Allow Commonwealth Edison to Install Three New Mounted Re-Closers in the Baldwin Road and Dundee Road Right-of-Ways

BACKGROUND:

Commonwealth Edison (ComEd) has applied for a permit to install two new above ground pad mounted re-closers and one pole mounted re-closer in the North Baldwin Road and Dundee Road rights-of-way. This installation was requested by ComEd in order to enhance the existing switching equipment and increase the reliability within this large area.

KEY ISSUES:

- As a utility company, ComEd is subject to the requirements of Chapter 16 and may not place any above-ground structures within the right-of-way unless approved by the Village Council.
- The proposed work is for the installation of two new pad mounted re-closers on the east side of North Baldwin Road, one south of East Nichols Road and the other just south of East Gardenia Lane, and one overhead re-closer on an existing ComEd utility pole on the south side of Dundee Road, just east of North Baldwin Road. The re-closers are needed to serve as an enhancement to the existing infrastructure, improving reliability in this area.
- Both re-closers are the same size (approximately 4½' x 6½' x 5½' tall) and both pads for the re-closers are the same size (approximately 7' x 8' x 3' tall).
- The work is being performed to improve the safety and reliability to the customers in the area. In its current configuration, an event on this feeder has the possibility to result in approximately 1,416 customers without power. By installing these three smart devices, customers will be restored automatically in the event of an outage in this high density area.
- With these devices in place, the maximum customer segment that will be without power is reduced to approximately 512 customers.

ALTERNATIVES:

1. Approve the ordinance granting a variation to ComEd for the installation of three new re-closers on Baldwin and Dundee Roads.
2. Do not approve the variation.

RECOMMENDATION:

It is recommended that the ordinance granting ComEd a variation from the Village Code be approved to allow for the installation of three new re-closers on Baldwin and Dundee Roads.

ACTION REQUIRED:

Motion to approve the ordinance granting ComEd a variation from Chapter 16 of the Village's Code of Ordinances to allow for the installation of three new re-closers on Baldwin and Dundee Roads.

Consider a Motion to Approve Change Order #1 for the 2022 Water Main Replacement Contract 3 Project

BACKGROUND:

On Monday, April 11, 2022, the 2022 Water Main Replacement Contract 3 Project contract was awarded to John Neri Construction Company, Incorporated of Addison, Illinois in the amount of \$1,155,092.50. The costs of this contract were competitive as John Neri Construction's bid was almost 5 percent less than the next lowest bid.

KEY ISSUES:

- The proposed change order would accommodate the Franklin Avenue culvert repair and extension.
- This culvert work was submitted to the United States Army Corps of Engineers over a year ago. As Franklin Avenue required pavement maintenance the road was recently milled. After the milling started, the USACOE permit was approved. It is preferred to perform the sewer work prior to installing final roadway asphalt surface.
- In order to accomplish this repair in coordination with pavement repairs, prices were solicited from the two utility contractors engaged with the Village for summer utility work. Neri Construction's proposal was approximately 15% lower than the proposal from Holiday Sewer and Water.
- The proposed change order would increase the total project cost by an amount not to exceed \$229,527 to complete the additional work.
- Staff is requesting a change order to the contract to accommodate this work.
- Previously bid unit costs would be used except for new items negotiated for the Franklin Avenue culvert replacement improvement.

ALTERNATIVES:

1. Approve change order #1 for the 2022 Water Main Replacement Contract 3 with John Neri Construction.
2. Refer back to Staff with comments.

RECOMMENDATION:

Staff recommends approval of change order #1 for the 2022 Water Main Replacement Contract 3 Project with John Neri Construction Company in the amount not to exceed \$229,527.

BUDGET IMPACT:

Sewer funds are available in the 2022 Capital Improvement Budget to accommodate the proposed work. \$200,000 in sewer funds were originally targeted for this project with the balance needed to accommodate the work to come from the Roadway Drainage Improvement Program.

ACTION REQUIRED:

Motion to approve change order #1 for the 2022 Water Main Replacement Contract 3 Project with John Neri Construction Company, Incorporated of Addison, Illinois in the amount not to exceed \$229,527, for a total contract price of \$1,384,619.50.

Consider a Motion to Accept and Place on File the Annual Comprehensive Financial Report for the Year Ended December 31, 2021

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 2021 and rendered an unmodified opinion, the best opinion they can give, on the Village's financial statements for the year ended December 31, 2021. The 2021 Annual Comprehensive Financial Report (ACFR) will be posted on the Village's web-site.
- The General Fund's ending fund balance of \$35.2M is \$7.8M in excess of the following reserves (\$2.5M Economic Stabilization; \$180K Public Safety Pension Levy Smoothing; \$1.5M Sales Tax/Supply Chain Impact; \$1.0M Petroleum/Inflation Hedge; and \$21.7M 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 debt reduction 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 Annual Comprehensive Financial Report for the year ended December 31, 2021.

ACTION REQUIRED:

Motion to accept and place on file the Annual Comprehensive Financial Report for the year ended December 31, 2021.

Consider an Ordinance Authorizing the Village Manager to Dispose of Excess Vehicles and Equipment

BACKGROUND:

Certain equipment and vehicles are deemed no longer useful because they have either been replaced with new vehicles, are not needed due to fleet right-sizing reductions, or have become obsolete and can no longer serve a useful purpose.

In the past, the Village has successfully made use of internet auctions through GovDeals.com and PublicSurplus.com for disposal of surplus vehicles and equipment. In addition, the Northwest Municipal Conference (NWMC) has a contract with America's Auto Auction to conduct a live auction on a quarterly basis, with the next scheduled live auctions to take place this summer and fall. It is recommended that Staff determine the appropriate auction method based on the item description and likelihood of receiving the most lucrative bids.

KEY ISSUES:

- This year's proposed disposal includes two sedans, four pickup trucks, four heavy-duty dump trucks, one one-ton dump truck, two SUVs, one tire machine, one chemical sprayer, one sign board, one stump grinder, two trailers, three ambulances, one van, and one log loader.
- Included in this year's proposal is a 2020 Ford Interceptor, T-474, and a K9 patrol vehicle in the Police Department. The K9 vehicle was involved in an accident and is considered a total loss by the Village's insurance underwriting, CCMSI. It will be sent for salvage pursuant to the insurance claim.
- The disposal of these items does not rely on purchases planned later in this budget year.

ALTERNATIVES:

1. Approve an ordinance authorizing the Village Manager to dispose of excess vehicles and equipment.
2. Refer back to Staff with comments.

RECOMMENDATION:

It is recommended that an ordinance authorizing the Village Manager to dispose of excess vehicles and equipment be adopted.

ACTION REQUIRED:

Motion to adopt an ordinance authorizing the Village Manager to dispose of excess vehicles and equipment.

Consider a Motion to Accept and Place on File the Annual Treasurer's Report for Calendar Year 2021

8.13

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 2021.

ACTION REQUIRED:

Motion to accept and place on file the Annual Treasurer's Report for Calendar Year 2021.

ATTACHMENTS:

- Treasurers Report - 2021

Village of Palatine
Annual Municipal Treasurer's Report
Year Ended December 31, 2021

8.13.a

REVENUE SUMMARY

Property Taxes \$23,160,908.19; Incremental Property Taxes \$12,275,499.08; Sales Taxes \$19,713,473.02; Other Taxes \$4,547,720.15; Licenses & Permits \$4,024,146.72; State Income Tax \$9,050.75 Motor Fuel Tax \$2,768,084.26; Grants \$2,689,703.63; Other Intergovernmental \$3,746,463.75; Utility Fees \$21,481,720.08; Charges for Services \$4,766,771.82; Fines & Forfeitures \$1,502.21 Interest Income \$158,512.08; Refunds & Reimbursements \$4,743,499.98; Miscellaneous \$12,850.17; Fixed Asset Sales \$178,437.08.

EXPENDITURE SUMMARY

Vendors Paid in Excess of \$2,500.00: 1st Ayd Corporation \$4,807.89; A & A Body Shop, Inc. \$18,113.43; A.C. Pavement Striping Company \$81,792.05; Acme Truck & Brake Supply \$6,315.81; Adv Auto Parts \$16,056.08; Advanced Automation & Control \$27,762.59; AEC Fire-Safety & Security Inc \$3,315.09; Air One Equipment, Inc. \$50,840.02; Al Warren Oil Co \$333,683.67; Alden, Alys \$5,648.00; Alexander Equipment Company, Inc \$10,357.09; Allegra Print & Imaging \$6,670.32; Allied Benefit Systems, Inc. \$7,423.25; Alpine Demolition Services LLC \$40,410.00; Altofor Industrie \$9,770.29; Amalgamated Bank of Chicago \$4,782,796.26; American State Equipment Co, Inc \$3,452.41; Anderson Pest Solutions \$3,847.37; Andres Medical Billing \$85,055.12; Applied Geosci Incorporated \$14,400.00; Approved Tree Care & Landscape Service Inc \$4,825.00; Aquafix, Inc \$3,430.59; Arco Mechanical Equipment Sales \$3,375.00; Arlington Heights Ford LLC \$10,896.80; Arlir Power Equipment \$10,241.58; Arrow Road Construction Company \$3,215,310.22; Auto Tech Centers Inc \$10,209.84; AutoZone Stores LLC \$5,070.39; Avalon Petroleum Company \$69,490.34; Enterprise, Inc. \$11,304.54; Bartels Plants Inc \$9,473.40; Baxter And Woodman \$66,190.67; Best Technology Systems Inc \$9,275.00; Beverly Materials LLC \$12,708.34; Bio-Tron, Inc. \$3,045.00; BL \$229,349.63; Bonnell Industries Inc \$18,243.23; Borden Decal \$11,443.00; Bothwell St Properties LLC \$13,229.00; Bound Tree Medical LLC \$4,726.75; Braniff Communications, Inc. \$6,283.00; Edward Landscaping Inc \$195,226.14; Bridge Youth & Family Services \$15,000.00; Bristol Hose & Fitting \$15,755.85; C. Acitelli Heating & Piping Contractors, Inc \$9,848.00; CADD Microsystem: \$5,739.75; Call One \$33,287.94; Cambridge Computer Services Inc \$28,141.26; Cannon Cochran Mgmt Services Inc \$35,263.00; Cargill Inc-Salt Division \$166,928.82; Case Lots \$14,378.19; C Equipment Company \$2,958.58; CC Cartage Excavating \$3,300.00; CDS Office Technologies \$18,944.43; CDW Government Inc \$2,707.95; Cellebrite Inc \$6,800.00; Center of Concern \$186,270.63 Software Inc \$2,995.00; Chandler Services, Inc \$2,728.95; Chevrolet of Palatine \$6,370.69; Chicago Parts & Sound \$9,223.36; Chicagoland Paving Inc \$83,447.88; Childrens Advocacy Center \$5,27 Christopher B. Burke Engineering Ltd \$26,314.36; Cintas #22 \$7,870.82; Ciorba Group Inc \$59,867.48; CivicPlus \$15,269.06; Civiltech Engineering, Inc. \$2,990.40; Clark Baird Smith LLP \$37,093.75; C Aquatic Services \$5,147.00; Clear Law Institute \$4,103.30; Clifford Wald Company \$3,515.00; CNS Tire Supply \$18,718.63; College Of Dupage \$29,884.80; Comcast Cable \$5,509.94; Commonw Edison \$2,686.40; Compass Minerals America Inc \$54,394.52; Computershare \$3,300.00; Concept Plumbing, Inc \$365,814.48; Conduent Business Services, LLC \$5,720.50; Conserv FS \$48.51 Constellation NewEnergy Inc \$439,335.08; Contech-MSI Co \$35,455.66; Cook County Bureau of Technology \$2,689.50; Cook County Collector \$3,046,195.60; Cook County Treasurer Electric Maintenance \$6,684.00; Core & Main LP \$66,054.71; Corporate Identity Inc \$3,434.66; Currie Motors Inc \$177,209.00; Custom Data Processing, Inc \$9,900.00; DACRA Tech LLC \$31,203.50; De Landen Public Finance \$8,141.16; Dell Marketing Lp \$5,088.90; DeVinci Construction, Inc \$126,718.15; Display Sales \$2,977.00; DJ's Scuba Locker Inc \$6,131.93; DLT Solutions LLC \$5,292.64; Docu Imaging Services, LLC \$5,858.99; Doland Engineering, LLC \$207,442.00; Dude Solutions Inc \$2,855.24; Duff Entertainment, Inc \$114,512.56; Duke's Root Control, Inc \$19,653.00; DuPage River Salt (Workshop \$4,766.00; Dykstra Concrete Construction Co. \$29,750.00; Eclipse Lighting Inc \$14,832.00; EFI-Solutions \$63,404.87; EJ USA, Inc \$15,452.17; Equipment Management Company \$2,80 ESO Solutions, Inc \$2,806.12; ESRI Inc \$13,900.00; Etchingam, James P \$31,050.00; Express Press \$9,859.72; Extendedob \$4,615.00; Fairway Golf Cars, Inc \$4,800.00; Fence Connection \$3,80 Fire Catt, LLC \$4,141.80; Fire Service Inc \$3,327.01; Fleet Safety Supply \$5,891.84; Flock Safety \$11,000.00; FMP \$13,208.24; Fox Locks Inc. \$3,704.00; Fox Valley Fire & Safety \$3,235.75; Gasvo Associates Inc \$30,643.73; Gateway Palatine LLC \$29,520.00; Gewalt Hamilton Associates Inc \$14,857.50; GFL Solid Waste Midwest LLC \$15,589.70; Gilio Landscape Contractors \$4,092.50 Consortium \$20,000.00; Golf Rose Animal Hospital \$3,541.92; Goodmark Nurseries LLC \$47,162.00; Grainger \$14,466.77; Granicus LLC \$18,480.00; Graybar Electric Company, Inc. \$12,282.19; Great I Concrete LLC \$6,616.16; Group Link Corp \$3,330.36; H & H Electric Co. \$92,131.73; Hampton, Lenzini and Renwick, Inc \$179,943.75; Hard Rock Concrete Cutters Inc \$7,500.00; Harvard Maintenan \$134,536.92; Hastings Air Energy Control \$2,943.65; Holiday Radiance Lights \$4,932.00; Holiday Sewer & Water Construction Inc \$767,343.44; Hoosier Fire Equipment Inc \$14,765.30; Howard L Sons, Inc \$2,679.00; HR Green, Inc \$57,884.50; Huerta Bros \$3,000.00; Huffman Landscape \$41,710.00; Hydraulic Services, Inc \$11,943.16; ID Networks \$12,296.00; Identity Automation LP \$7.38 Idera Inc \$2,661.33; IL Department Of Emplmnty Security \$3,515.50; IL Department of Innovation & Technology \$5,136.00; Illinois Municipal League \$3,500.00; Illinois Secretary Of State \$3,98 Illinois Tactical Officers Assoc \$2,800.00; Industrial Organizational Solutions Inc \$7,478.50; Industrial Systems Ltd \$33,795.00; Intergovernmental Personnel Benefit Cooperative \$687,935.47; Inter Batteries of North Chicago \$11,080.23; J Congdon Sewer Service \$781,199.39; J.M.L. Overhead Door Inc \$9,488.20; James Messineo \$35,362.50; JAMF Software LLC \$3,500.00; Jerry B. Wolfe, I \$3,150.00; JG Uniforms Inc \$18,422.20; John Nelson Architect Inc \$24,925.00; John Neri Construction Co \$55,823.92; Johnson Controls Security Solutions LLC \$3,670.66; Joseph D. Foreman & Com \$20,335.59; Journeys The Road Home \$115,644.40; JP Morgan Chase Bank Commercial Card \$3,338,175.79; Julie, Inc. \$9,972.54; KC's Car Wash LLC \$3,277.00; Kluzek, Robert R \$3,807.00; KnowBe \$6,480.00; KONE Inc \$29,993.13; Kustom Signals, Inc. \$15,607.60; Laborers Pension Fund \$26,000.00; Lake Cook Exteriors Inc \$22,660.00; Lakeshore Beverage \$64,749.74; Lampignano & Construction Co \$60,680.55; Larry Roesch Chrysler Jeep Dodge Ram \$60,326.00; Lauterbach & Amen, LLP \$15,100.00; Lawson Products, Inc \$2,779.46; Leads Online LLC \$5,788.00; Lexipco \$16,173.00; Liftoff Llc \$41,516.40; Losacco , Dominick \$4,080.58; Lyons Pinner Electric Co. \$16,483.87; M & B Landscaping Co. \$21,477.50; M & V Auto Body \$3,854.31; M.G.R. Legal Filing/Title Ser \$3,127.00; M.J. Taylor Law, LLC \$10,350.00; Mabas Div 1 \$5,000.00; MacQueen Equipment, LLC \$10,644.91; Major Case Assistance Team \$3,000.00; Marco Technologies LLC \$12,810.91; N Technologies, LLC \$6,592.12; Marsh USA, Inc \$666,186.46; Mauro Sewer \$463,156.20; Mc Master Carr Supply Co. \$3,715.91; McHale, Brien \$2,500.00; Meade Electric Company Inc \$4,816.00; Mer IT Inc \$7,169.80; Meridian Zero Degrees, LLC \$5,224.00; Meritain Health Inc \$4,599.00; Mes Inc/Global \$10,195.47; Metro Federal Credit Union \$19,648.50; Metropolitan Mayors Caucus \$6,170.14 American Water Of Wauconda Inc \$43,503.26; Midwest Fuel Injection \$10,311.73; Mikes Towing/Auto & Truck Repair \$3,076.00; Monroe Truck Equipment \$13,127.84; Motorola Solutions \$6,797.00; MPC Communications & Lighting Inc \$54,979.54; NAC Supply, Inc \$8,235.00; NAPA Auto Parts \$3,183.99; Napa Of Palatine \$7,570.49; Newcastle Electric \$123,207.10; Nicor Gas \$36.92 NIPSTA \$23,335.00; North East Multi-Regional Trng. \$8,818.00; Northern Ill Police Alarm System \$6,531.70; Northwest Central 911 System \$11,311.06; Northwest Central Dispatch Syst \$592.45 Northwest Community Hospital-OEHS \$36,047.00; Northwest Compass Inc \$17,829.00; Northwest Municipal Conference \$25,528.00; Northwest Water Commission \$3,004,411.50; Northwestern M Holding Inc \$150,000.00; Northwestern University Center For Public Safety \$12,000.00; Nugent Consulting Group LLC \$18,200.00; Office Depot Inc \$6,120.89; On Time Embroidery Inc. \$16.07 Orbis Solutions Inc \$88,899.00; Ozinga Ready Mix Concrete Inc \$7,323.49; Paddock Publications, Inc \$6,633.39; Palatine Park District \$62,805.90; Palatine Township \$3,000.00; Palatine Township District \$56,808.90; Palatine Township Senior Citizens \$32,446.00; Palumbo Management LLC \$7,755.00; Parent Petroleum \$22,119.12; Partners for Our Communities \$34,000.00; Patnick Construc Inc. \$1,344,255.02; PDC Laboratories Inc \$19,147.50; Peninsular Technologies LLC \$2,550.00; Peralte-Clark LLC \$9,810.82; Pirtek O'Hare \$6,343.67; Pomp's Tire Service, Inc. \$23,314.26; Prime Tack & Co \$8,780.50; Pro-Tech Security Sales \$9,050.00; Public Safety Direct Inc \$38,564.71; Quadient Finance USA, Inc \$42,000.00; Quadient Leasing USA, Inc \$3,871.44; Qubit Networks, LLC \$64,046.00; Adams Enterprises \$3,961.50; R.W. Dunteman Company \$207,784.82; Ray O'Herron Co, Inc \$19,069.00; Robert W. Hendricksen Company Inc \$12,882.00; Robinson Engineering Ltd \$38,182.50; Rog Towing & Recovery \$3,185.00; Roland Machinery Exchange \$35,734.50; Romeoville Fire Academy \$2,550.00; Ronald Kalbas \$5,088.28; Roto Sales, Inc \$147,044.50; Rush Truck Centers \$57.18 Safetylane Equipment Corporation \$85,570.28; Schain Banks Kenny & Schwartz \$289,912.22; Schroeder & Schroeder Inc \$392,185.20; Schroeder Asphalt Services Inc \$46,130.49; Scientific Wi Management \$8,100.00; Service Components Inc. \$4,071.47; Set Environmental, Inc \$14,045.08; Sherwin-Williams \$6,910.09; SHI International Corp \$14,147.34; Sikich LLP \$45,840.00; Smith Ecol Systems Inc \$25,134.25; SnoDepot \$2,985.00; Solid Waste Agency of Northern Cook County \$1,187,551.28; Southern Computer Warehouse \$16,919.79; Spaceco Inc \$22,899.64; Spring Align \$16.38 Standard Equipment Co \$12,280.74; State Graphics \$2,530.00; State Treasurer-IL Dept of Transportation \$32,340.46; Stephen A. Laser Associates, PC \$3,850.00; Stryker Sales Corp \$23,384.24; Subu Accents, Inc. \$5,150.00; Superior Road Striping Inc \$26,513.97; Superior Service Solutions Inc \$2,775.00; T-Mobile \$3,066.50; Tech Electronics of Illinois, Llc \$13,680.14; Ted's Greenhou \$2,944.00; Temple Display, LTD \$5,906.07; Terminal Supply Co \$4,643.53; Terrace Supply Co \$3,107.00; The W-T Group, LLC \$3,450.00; Third Millennium Associates Inc \$61,382.08; Thompson Ele Inspection Service Inc \$10,657.00; TKB Associates Inc \$11,690.00; Total Parking Solutions Inc \$15,360.00; Township High School District 211 \$18,323.69; Traffic Control & Protection, Inc \$10.27 Traffic Control Corp \$14,278.00; TransUnion Risk and Alternative Data Solutions Inc \$2,525.10; Treasurer, State of Illinois \$76,699.28; Tredroc Tire Services LLC \$3,673.60; True North Consultant \$17,300.00; Tyler Technologies Inc \$212,005.86; UL LLC \$7,439.70; Ultimate Plumbing Supply \$7,722.93; Ultra Cleaning, Inc. \$45,600.00; US Postmaster \$62,500.00; Utility Dynamics Corpor \$61,509.54; Utility Service Co, Inc \$495,016.55; Verizon Connect NWF Inc \$3,885.60; Verizon Wireless \$69,325.57; Viking Chemical Company \$4,556.00; Viking Electric \$24,898.24; Village Of Bu Grove \$12,350.00; Village of Hoffman Estates \$46,552.36; Village of Palatine Petty Cash \$3,906.18; Visu-Sewer of Illinois LLC \$228,381.00; Vohne Liche Kennels, Inc \$2,585.00; Wagner, Alec C \$2.53 Waist Up Imprinted Sportswear \$2,613.16; Walker Parking Consultants \$10,750.00; Warehouse Direct \$11,203.32; Wells Fargo Bank \$3,371,082.52; Werfel , Jennifer \$18,000.00; Wickstrom Ford Lir Mercury \$13,050.65; Windy City Tower Techs LLC \$119,775.00; Wings Program Inc \$13,500.00; Wold Architects and Engineers Inc \$46,692.93; Wronkiewicz, Gary & Barbara \$2,988.89; X Dewatering Solutions Inc \$5,648.10; Z Rose Productions \$3,230.18; Zarnoth Brush Works \$7,622.55; Zoll Medical Corporation \$15,657.36.

Other disbursements in amounts less than \$2,500: Total \$280,812.13.

COMPENSATION SUMMARY

Under \$25,000.00: Abbink, Stewart L; Amezcua, Erica M; Argast, Seth; Arnold, Richard C JR; Bakus, Robert D; Barsotti, Joan; Bayer, Keith; Baziotis-Smyros, Connie; Bicknese, Linda; Birk, Audrey D; Br Alyssa N; Boundy, Jeffrey T; Bradshaw, Alex; Carandang, Anne-Marie C; Cardoza, Dylan M; Carr, Christine A; Castanon, Corinna; Danecki, Michael E; Delgadillo, Arturo; DiVito, Christopher D; Dc Randy R; Duer, Margaret R; Freda-Bochenko, Anne K; Gratzianna, Nicole M; Gutt, Tyler T; Helms, Brad R; Keferlis, Steven; Kennelly, Kevin; Knowski, William F; Kozlowski, Kollin C; Krueger, Stev Lamerand, Scott D; Lance, Dorothy; Larson, Katharine; Leone, Joe; Martinez, Luis A; McIlwee, Ashley; Millar, Timothy J; Monahan, Alexis P; Myslinski, Douglas J; Naughten, Tyler S; Preciado, Es Ruggiero, Joshua H; Schneid, Thomas W; Schramer, Austin; Seisser, Jack W; Sloan, Timothy R; Solberg, Gregory J; Solimini, Steven J; Spencer, Michael R; Stilling, Terrence P; Streny, Frank E; Te Matthew V; Wohlhart, Jerry J.

\$25,000.00 to \$49,999.99: Amundsen, Zachary M; Auman, Austin P; Bosco, Benjamin; Canada, Lawrence D; Cardoza, Michelle; Dimitri, Vickie; Fronczak, Kathleen A; Garcia, Anthony; Grochowski, Lisa; Harty, Scott; Heiderman, Matthew; Kalmar, John; Kapur, Sanyokta; Kemper, Edward F; Kross, Whitney D; La Russo, Kristin; O'Mahoney, Brian; Pacheco, Zyanya L; Portmann, Richard; Schwab, Annette M; Schwantz, James W; Seebacher, Michael; Smith, Jeremy S; Storelli, Susan; Wozniak, Anna B.

Packet Pg. 428

Attachment: Treasurers Report - 2021 (2021 Treasurer's Report (CA))

Village of Palatine
Annual Municipal Treasurer's Report
Year Ended December 31, 2021

8.13.a

\$50,000.00 to \$74,999.99: Abbott, Melissa D; Amato, Wendy; Ander, Justin S; Baltz, Bernard N; Banczak, Diana C; Bauer, Christine M; Buhs, Robert F; Castaneda, Elsa Z; Clancy, Patricia A; Co Katarzyna; Cox, Victoria F; Del Rosario, Allen; Furlan, Alyssa; Grzelczyk, Michal; Hannan, Beth M; Hansen, Ryan G; Hermes, Dustin K; Higgins, Brita A; Janisch, Lisa B; Johnson, Caleb G; Kluch, Ma Malik, Jessica; Markovic, Natasha; Meehan, Michael A; Meservey, Scott A; Milani, Lauren; Nausid, Jill T; Nichols, Nicole M; Portera, Vincent A; Rivard, Katie M; Rodriguez, Jose A; Rodriguez, Michel Salas, Jonathan; Schorie, Shannon; Schroeder, Kurt; Semro, Joseph A; Stough, Aaron M; Syc, Ronald W II; Toth, Anna A; Vega, Francisco; Young, Russell L; Zufall, Caleb L.

\$75,000.00 to \$99,999.99: Alden, Alyssa M; Andersen, Scott M; Atherton, Jeffrey J JR; Banach, Matthew J; Bell, Gregory M; Borgstrom, Edward D; Bosshardt, Richard A; Brand, Joseph P; Bremanis, E K; Brod, Scott M; Broderick, Daniel T; Campbell, Wesley T; Caudle, Wade C; Chlosta, Matthew; Cluster, Alex M; Coombes, Sarah T; Davia, Stephen A; Dockendorff, Mark A; Dominguez, Maria M; Gan Maxwell H; Garcia, Jennifer L; Gerstung, Cory J; Gonzalez, Daniel; Hanselmann, Logan; Harris, Glenn G JR; Haupt, Bryan C; Hoogerhyde, Ian R; Horwitz, Martin I; Jancek, Christopher J; Jauch, Je Kazmierczak, Bradley R; Keats, James R; Kernan, James E JR; King, William C; Kowalczyk, Michael J; Kroening, Douglas; Lapid, Katherine M; Liberty, Timothy J; Macaluso, Paul A; Malcolm, Rhon Malinowski, Jeff J; McKillop, Sarah E; Micek, David P; Pajak, Daniel W; Pandya, Monika P; Porters, Michael V; Sadik, Doris K; Sadoski, Sara M; Schmidt, John K; Schumann, William E III; Spila, Harry Swanson, Charles P; Thompson, Michael J; Tracy, Richard L III; Trapani, Peter M; Vicari, Cassandra M; Vrenios, Tracey A; Weiss, Lee; Woodside-King, Kenneth S; Ziesak-Serrano, Sandra I.

\$100,000.00 to \$124,999: Abbinanti, Dale; Agner, Jeffrey J; Bahn, Derek S; Banaszak, Mark E; Beallis, Joseph; Begale, Adam J; Berry, Timothy A; Bianca, Michael A; Bice, Robert M; Black, Taylor; Br Jeffrey C; Bushore, Stephen W; Castillo, Francisco; Cerny, Frank J; Corso, Joseph P; Cvetan, Scott; DeBellis, Michael; Del Prado, Nicholas; DeLuca, Jonathan M; Dibble, Michael T; Dorn, Thoma Ejupovic, Adnan; Elliott, Jeb M; Ferraro, JulieAnn M; Fiscus, Erik C; Forsberg, Jeffrey J; Forshall, Robert K; Frangiamore, Kyle L; Freese, Brian M; Garcia, Carl T; Garcia, Robert M; Gartner, Dia Grabowski, Mark A; Gratz, Tyler S; Grenier, Jason; Grenning, Robert M JR; Gulisano-Canada, Tamara A; Guzman, Michael; Hammer, Russell W; Handzel, James M; Hansen, Keith C; Hayden, Sc Herold, James H; Heuertz, Nicholas V; Hildebrandt, William; Holtz, Todd J; Hrycko, James M; Jacqueline, Nicholas J; Kaiser, Jeb M; Kaminsky, Anthony J; King, Robert L JR; King, Wayne A; Kurka, Ch Kurka, Thomas C; Learch, Kevin; Lefebvre, Brandon A; Lewis, Jacob M; Leyden, William P; Licari, Michael J; Linneman, Daniel J; Loverher, Robert; Magnus, Corrina L; Maher, Tammy L; Malcolm, Timot Marcum, Nicholas J; Martino, Garth G; May, Mary A; Mazzeo, Christopher J; McGee, Patrick S; Mesch, Daniel S; Meuret, Christopher L; Mortensen, Alex; Munson, Joseph R; Myerson, Michael C; Ney: Daniel V; Niewinski, Matthew A; Nyczaj, Patrick; Palmer, Brandon S; Patrick, Robert D; Pelletreau, Brian W; Pelletreau, Mark A; Piasecki, Kevin M; Poliquin, Kellie A; Roberts, A. T; Robertson, Nichol Roman, Jeremy; Romero, Tony; Rothenberg, Adam W; Rusch, Dustin; Scheri, Scott R; Schlee, Jeffrey A; Sekscinski, Arthur; Shulman, Benjamin J; Sopcak, Lucas D; Stankiewicz, Dale G; Staudt, Cra Suarez, Troy J; Taylor, Jenae N; Taylor, Kristina M; Thorpe, Michael J; Tito, Mark A; Tulley, Michael F; van der Hoek, Martin; Vargas, Michael A; Vrbancic, Daniel J II; Wagner, Alec C; Weidman, Dan Wharton, Scott L; Wolthausen, Travis; Zimmerman, Eric.

\$125,000.00 and Over: Aichholzer, Joseph D; Baker, Bryce M; Barry, Matt D; Bednarek, Ronald S JR; Bemis, Norman L; Boborci, Anthony J; Brandwein, David E; Burris, Kevin C; Buzzard, Matthe Calanca, Angelo R; Campbell, Michael B; Campsie, Marc J; Christensen, Matthew A; Christians, Joseph A; Christudhas, Edwin; Cirks, Brook M; Cohen, Michael D; Conn, Susan D; Contreras, Raul; D David C JR; Diamond, Robert; Dowd, Timothy W; Downey, Johnie M; Duer, Joseph R; DuLaney, Matthew H; Duskett, Matthew K; Ericksen, Chad L; Farnsworth, Chris C; Felde, Chad D; Gabel, Dav Golonka, Doug J; Gonzalez, Carlos N JR; Gratziana, Patrick M; Growney, Brian J; Guimon, Gregory B; Hall, Brent D; Hallahan, Jeffrey S; Hemmeler, Carl P; Hester, Joshua P; Hoag, Dallas J; Ingebrig Kyle R; Jackson, Pamela; Jacober, Joseph M; Jacobs, Michael W JR; Jordan, Eric D; Keadle, Bryan D; Kluzek, Robert R; Koeneman, Shane N; Koutas, Elias D; Lane, Zachary; Lavacchi, Anthony R; Lind Mark R; Mackeben, Scott A; Marek, Brian; Marino, Nicholas V; Martin, Manuel A; Mattuck, Kenneth C JR; McCarthy, Martin F; McCullar, James R; Meeks, Travis J; Mehring, Paul D; Mennel, Christi Milewski, Andrew J; Morris, Bruce A JR; Mueller, Joseph M; Mulvey, Matthew J; Murphy, Joseph E; Nagy, Matthew O; Nelson, Bret M; Nord, William E; Novak, Thomas J JR; Olech, Andrew W; Ott Reid T; Paulsberg, Nathan W; Pepe, John J; Perocho, Rudy R; Rago, Steve; Ruppert, George S; Schroth, Lawrence A; Stearns, Christopher M; Steier, Eric R; Stennett, Brian T; Sugrue, James B; Sull Jeffrey M; Vargas, Michael; Virgilio, Vito A; Vonau, Matthew F; Vonderheide, Keith; Vyverberg, Benjamin R; Waddington, James H; Walsh, Adam P; Walters, Shawn; Watson, Jason A; Webb, Matthe Weeks, Blair D; Wenrich, Mark J; Zimmerman, Charles J III.

FINANCIAL SUMMARY

	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary
Revenues	67,582,517	17,781,188	1,235,049	1,274,141	21,716,919	3,368,661	42,929,891
Expenditures	58,577,993	12,834,358	1,342,256	1,302,282	17,017,132	3,957,312	18,725,627
Excess of Revenues Over/(Under) Expenditures	9,004,524	4,946,830	(107,207)	(28,141)	4,699,787	(588,651)	24,204,264
Transfers In/(Out)	(7,419)	(75,782)	1,182,600	23,201	(1,122,600)	-	-
Other	-	-	178,437	-	(47,191)	14,839	-
Net Change in Fund Balance	8,997,105	4,871,048	1,253,830	(4,940)	3,529,996	(573,812)	24,204,264
Prior Year Fund Balance	26,291,855	19,800,091	11,690,332	135,684	70,336,830	6,150,802	195,381,948
Current Year Fund Balance	35,288,960	24,671,139	12,944,162	130,744	73,866,826	5,576,990	219,586,212

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, 2021.



Paul D. Mehning, Village Treasurer

Attachment: Treasurers Report - 2021 (2021 Treasurer's Report (CA))

Consider an Ordinance Decreasing the Number of Class G (Beer-Wine) Liquor Licenses by One for Tievoli Pizza Bar Located at 44 W. Palatine Road

BACKGROUND:

On March 14, 2022, Village Council approved an Ordinance increasing the number of Class G (Beer & Wine) Liquor Licenses by one for TPB Palatine, LLC d/b/a Tievoli Pizza Bar at 44 W. Palatine Road. Upon further review of the liquor license application, it was determined that Tievoli Pizza Bar is not eligible to hold a liquor license in the Village of Palatine.

KEY ISSUES:

- Decrease Class G (Restaurant-Beer & Wine Only) Liquor Licenses by one.

ALTERNATIVES:

1. Approve the Ordinance decreasing the number of Class G Liquor Licenses by one.
2. Do not approve the Ordinance decreasing the number of Class G Liquor Licenses by one.

RECOMMENDATION: Staff recommends approval of decreasing the number of Class G liquor licenses by one.

ACTION REQUIRED: Approve the Ordinance decreasing the number of Class G Liquor Licenses by one.

ATTACHMENTS:

- ORD Decrease Class G Liq-Tievoli Pizza

ORDINANCE NO. _____

**AN ORDINANCE DECREASING THE NUMBER OF CLASS G (BEER AND WINE)
LIQUOR LICENSES PURSUANT TO CHAPTER 3, SECTION 3-37 OF THE
VILLAGE OF PALATINE CODE OF ORDINANCES FOR
TPB PALATINE, LLC D/B/A TIEVOLI PIZZA BAR AT 44 W. PALATINE ROAD**

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

SECTION 1: That the number of Class G (Beer and Wine) Liquor Licenses
shall be decreased by one for Tievoli Pizza Bar, 44 W. Palatine Road for a total of 7
Class G Liquor Licenses.

SECTION 2: That all ordinances or parts of ordinances in conflict herewith are
hereby repealed.

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 _____, 2022

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

APPROVED by me this _____ day of _____, 2022

Mayor of the Village of Palatine

ATTESTED and FILED in the office of the Village Clerk this

_____ day of _____, 2022

Village Clerk

Attachment: ORD Decrease Class G Liq-Tievoli Pizza (44 W. Palatine Road Decrease Class G Liquor Tievoli (CA))

Consider an Ordinance Approving a Special Use Transfer to Permit the Continued Operation of the Papa John's Pizza Restaurant at 859 N. Quentin Road

BACKGROUND:

The Special Use for a Papa John's Pizza was originally approved in 2005. Ozark Pizza Company is requesting to acquire the business and seeking approval of the following:

- Transfer of Special Use #O-162-05 to permit the continued operation of Papa John's Pizza at 859 N. Quentin Road.

KEY ISSUES:

- The Subject Property is zoned Planned Development and within a tenant space in Quentin Corners, which follows the B-2 zoning requirements. The Special Use was initially approved in September 2005 (Ordinance #O-162-05) and transferred most recently in September 2019.
- Other than the ownership change, the Petitioner is not proposing any other changes.
- Any changes to the floor plan or business operations would require additional Village review. Staff also advised the Petitioner about the temporary sign regulations as part of the Special Use transfer application process.
- The carry-out hours of operation remain open through 12:40 AM on Fridays and Saturdays, with delivery hours through 1 AM. The hours of operation necessitate the Special Use transfer.

ALTERNATIVES:

1. Recommend approval of the Special Use Transfer.
2. Do not recommend approval of the Special Use Transfer.

RECOMMENDATION:

Staff recommends approval of the Special Use Transfer at 859 N. Quentin Road.

ACTION REQUIRED:

A motion to approve the Special Use Transfer of Ordinance #O-162-05 to Ozark Pizza Company to permit the continued operation of a Papa John's Pizza at 859 N. Quentin Road.

ATTACHMENTS:

- Aerial Map
- ORD SUT 859 N. Quentin Road
- Papa John's Palatine 859 N. Quentin Road- hours of operation
- ORD #O-162-05
- Application



Attachment: Aerial Map (859 N Quentin Road - SU Trans (CA))

ORDINANCE NO. _____

**AN ORDINANCE TRANSFERRING
SPECIAL USE ORDINANCE #O-162-05
859 N. QUENTIN ROAD**

WHEREAS, Ordinance #O-162-05 granted a Special Use for a restaurant on the property commonly known as 859 N. Quentin Road; and

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

WHEREAS, since the Village Council did meet on May 16, 2022 to review a request by Eric Murphy, Ozark Pizza Company, that the Special Use be transferred to permit the continued operation of a Papa John's restaurant, with no substantial changes and it was the recommendation of the Village Council that the transfer of the Special Use to Eric Murphy, Ozark Pizza Company, be approved, without amendment.

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

SECTION 1: That the Special Use granted by Ordinance #O-162-05 is hereby transferred to Ozark Pizza Company (Eric Murphy), to permit the continued operation of a restaurant, subject to the following conditions:

SECTION 2: All conditions of Special Use Ordinance #O-162-05 shall remain in full force and effect.

DATED: This _____ day of _____, 2022

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

APPROVED by me this _____ day of _____, 2022

Mayor of the Village of Palatine

ATTEST and FILE in the office of the Village Clerk

this _____ day of _____, 2022

Village Clerk

Papa John's Pizza Delivery Palatine, IL

859 North Quentin Road
[Select a different store](#)

Start Order

Store #3195
859 North Quentin Road
Palatine, IL 60067
(847)991-7272

Delivery Hours

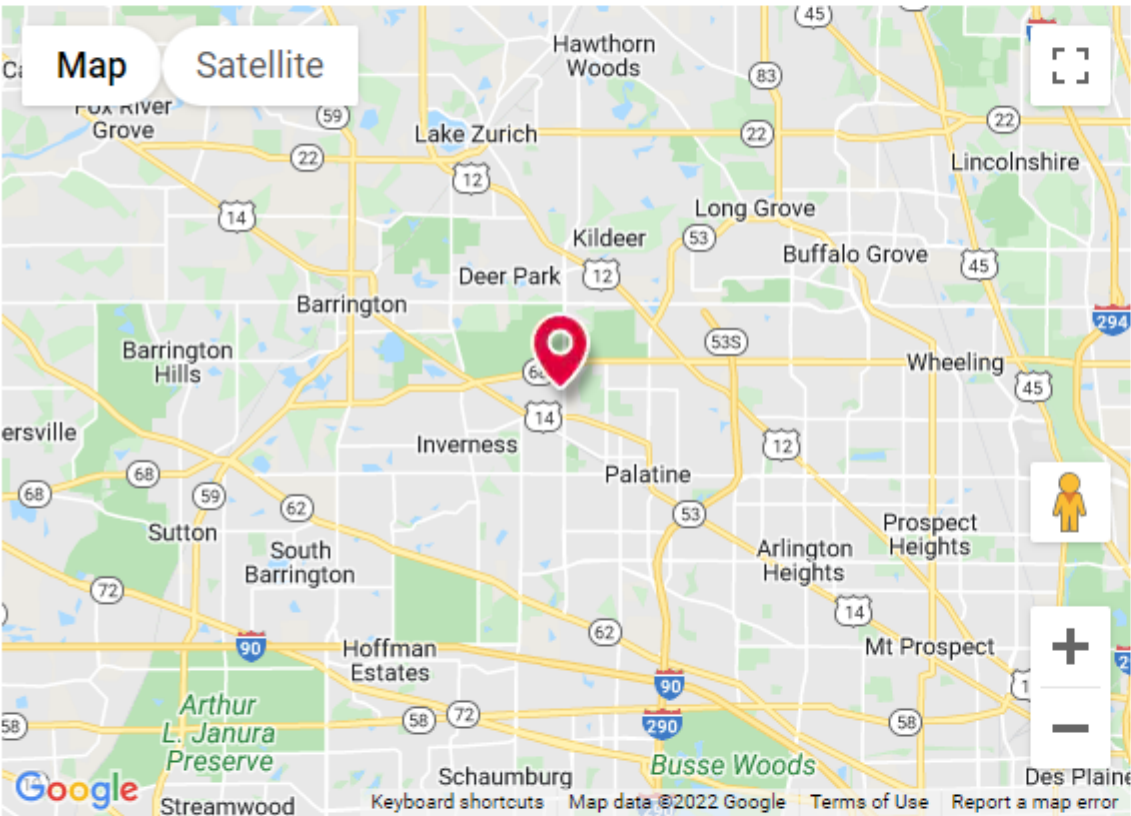
Sun 10:00 AM — 12:00 AM
Mon 10:00 AM — 12:00 AM
Tue 10:00 AM — 12:00 AM
Wed 10:00 AM — 12:00 AM
Thu 10:00 AM — 12:00 AM
Fri 10:00 AM — 1:00 AM
Sat 10:00 AM — 1:00 AM

Order Delivery

Carryout Hours

Sun 10:00 AM — 11:40 PM
Mon 10:00 AM — 11:40 PM
Tue 10:00 AM — 11:40 PM
Wed 10:00 AM — 11:40 PM
Thu 10:00 AM — 11:40 PM
Fri 10:00 AM — 12:40 AM
Sat 10:00 AM — 12:40 AM

Order Carryout



[Get Directions](#)

Deals At This Store:



ORDINANCE NO. 0-162-05**AN ORDINANCE
GRANTING A SPECIAL USE FOR A RESTAURANT
859 N. QUENTIN ROAD (PAPA JOHN'S PIZZA) (CASE NO. 05-99)**

WHEREAS pursuant to a petition and public hearing, held on August 23, 2005 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 hearings and reported its findings regarding granting a Special Use to permit a restaurant (Papa John's), pursuant to Section 11.03 (d) (26) of the Palatine Zoning Ordinance. The proposal would allow a Papa John's Restaurant to occupy a tenant space in Quentin Corners Plaza, on the following legally described property:

Parcel 1: Lot 1 in Quentin Corners, being a subdivision of part of the West 1/2 of the Southwest 1/4 of Section 10, Township 42 North, Range 10, East of the Third Principal Meridian, in Cook County, Illinois.

Parcel 2: Perpetual non-exclusive easement for pedestrian and vehicular ingress, egress, passage and parking by pedestrians and motor vehicles created by Covenants Conditions Restrictions and Reciprocal Rights Agreement dated October 3, 1990 and recorded October 10, 1990 as Document 90496059 over and across those parts of the shopping center property as are from time to time improved for use as roadways, parking spaces and pedestrian walks.

Parcel 3: Landscape easement in, under, over and across Lot 2, 10 feet in width extending along the Southerly, Easterly, Northerly and Westerly boundaries of Lot 2 created by Covenants, Conditions, Restrictions and Reciprocal Rights Agreement dated October 3, 1990 and recorded October 10, 1990 as document 90496059.

Parcel 4: A non-exclusive, perpetual easement over, under and across the easement area for the purpose of installing, maintaining, repairing, replacing and using an 18 inch storm water drainage facility and related appurtenances, fixtures and equipment together with the right of access as created by the Easement Agreement made by and between American National Bank and Trust Company of Chicago as trustee under Trust Number 111962-01 and Palatine Lake Park Estates Homeowners Association dated October 29, 1990 and recorded February 27, 1991 as Document 91088921 over, under and across the following described property: That part of Block 6 in Lake Park Estates being a subdivision of part of the West 1/2 of the Southwest 1/4 of Section 10, Township 42 North, Range 10, East of the Third Principal Meridian according to the plat thereof recorded March 29, 1955 as Document 16188452, and that part of vacated Pine Drive in said Lake Park Estates, as vacated by ordinance Number 0-29-85 and recorded as Document 85124404, described as follows: Commencing at the Northeast corner of Lot 1 in Quentin Corners, being a subdivision of part of the West 1/2 of the Southwest 1/4 of said Section 10 according to the plat thereof recorded March 23, 1988 as Document 88120312; thence South 57 degrees, 25 minutes, 09 seconds West along said Northerly line a distance of 10.22 feet; thence North 20 degrees, 42 minutes, 49 seconds West 69.94 feet; thence North 64 degrees 09 minutes 22 seconds East 10.04 feet; thence South 20 degrees, 42 minutes, 49 seconds East 68.73 feet to the place of beginning; said parcel of land herein described contains 0.016 acre, more or less; all in Cook County, Illinois.

commonly known as 859 N. Quentin Road (PIN #02-10-306-020).

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

SECTION 1: That a Special Use to permit a restaurant (Papa John's), pursuant to Section 11.03 (d) (26) of the Palatine Zoning Ordinance, is hereby granted, subject to the following conditions:

Attachment: ORD #O-162-05 (859 N Quentin Road - SU Trans (CA))

1. The Special Use shall substantially conform to the floorplan attached hereto as Exhibit 'A' and the business plan attached hereto as Exhibit 'B' except as such plans may change to conform to Village Codes and Ordinances.

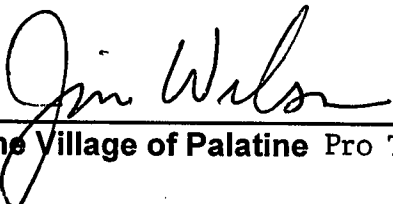
SECTION 2: That the petition for special use, the minutes of the Zoning Board of Appeals and the public notice be attached hereto and form a part of this ordinance.

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

PASSED: This 6 day of September, 2005

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

APPROVED by me this 6 day of September, 2005



 Mayor of the Village of Palatine Pro Tem

ATTESTED and **FILED** in the office of the Village Clerk this 6
 day of September, 2005



 Village Clerk

Attachment: ORD #O-162-05 (859 N Quentin Road - SU Trans (CA))



SPECIAL USE TRANSFER

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

CONTACT INFORMATION WORKSHEET

PETITIONER(S)		Business Name (if applicable)	
Ozark Pizza Company D.B.A. Papa John's		City/State/Zip Code	
Address		City/State/Zip Code	
859 N. Quentin Road		Palatine, IL 60067	
Telephone		Fax	
847-991-7272			
Email			
admin@pjozark.com			
Subject Property Address			
AUTHORIZED AGENT (if applicable)		Business Name (if applicable)	
Address		City/State/Zip Code	
Telephone		Fax	
Email			

Attachment: Application (859 N Quentin Road - SU Trans (CA))

VILLAGE OF PALATINE

SPECIAL USE TRANSFER

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

Required Materials

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

Business Owner(s):

Eric Murphy

Subject Property Address:

859 N. Quentin Road, Palatine, IL 60067

The owner(s) listed above are requesting that Special Use Ordinance # B-162-05 be transferred from Thirumalai Satish and Anand Shanmugam to individuals(s) and/or company listed above. I have read the ordinance(s) and agree to comply with all applicable ordinance(s) and any conditions contained therein. As the new business owner(s), the following changes (if any) are proposed to the business operation and/or floor plan:

N/A

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

Attachment: Application (859 N Quentin Road - SU Trans (CA))



Signature Page

Petitioner's Signature

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

Eric Murphy

Name

2/24/22

Date

[Signature]

Signature

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

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

Courtney Ziminski

Name

May 9, 2022

Date

Ziminski

Signature

Attachment: Application (859 N Quentin Road - SU Trans (CA))