Agenda
Village of Glen Ellyn
Special Meeting
Monday, June 17, 2019
6:30 PM
Glen Ellyn Civic Center, Galligan Board Room

Village Board Meeting Procedures Statement

Visitors are most welcome to attend all meetings of the Village Board and can find copies of the Agenda on their chairs or online at www.glenellyn.org prior to the meeting. Meetings are taped and also televised on WideOpenWest Channel 6, AT&T Channel 99, and Comcast Cable Services Channel 10. Any individual with a disability requiring a reasonable accommodation in order to participate in a meeting should contact The Village of Glen Ellyn ADA Coordinator, 630-469-5000, at least five (5) business days in advance of the next scheduled meeting. All matters on the Agenda may be discussed, amended, and acted upon.

A. Call to Order

B. Pledge of Allegiance

C. Roll Call

D. Audience Participation

1. Open:

   Members of the public are welcome to speak to any item not specifically listed on tonight's agenda for up to (3) three minutes. For those items which are on tonight's agenda, the public will have the opportunity to comment at the time the item is discussed. In either case, please complete the Audience Participation form and turn it in to the Village Clerk. It is requested that, if possible, one spokesman for a group be appointed to present the views of the entire group. Speakers who are recognized are requested to step to a microphone and state their name, their topic and the group, if any, they are representing prior to addressing the Village Board. Individuals wishing to address the Board shall exercise proper decorum and respect for the proceedings and the business of the Village Board, and shall refrain from abusive demeanor and language. The practice of ceding time to other speakers shall be prohibited, except in the discretion of the presiding officer of the meeting. Public officials are not obligated to respond to questions.

E. Consent Agenda - The following items are considered routine business by the Village Board and will be approved in a single vote in the form listed below:

Motion to approve the following items (Trustee Pryde):

1. Approve and Authorize the Village Manager to Execute the Award of Contracts in Partnership with DuPage County Procurement Services, which is an Authorized Exception in the Purchasing Policy of the Municipal Code, to Detroit Salt Company LLC of Detroit, MI, for the Purchase of 500 Tons of Early Delivery Bulk Rock Salt, in an Amount not to Exceed $41,000 to be Expensed to the Motor Fuel Tax Fund and to Compass Minerals America Inc. of Overland Park, KS for the Purchase of 1,600 to 2,600 Tons of Regular Delivery Bulk Rock Salt, as needed, in an Amount not to Exceed $216,000, to be Expensed to the Motor Fuel Tax Fund and to Compass Minerals America Inc. of Overland Park, KS for the Purchase 400 Tons of Emergency Bulk Rock Salt, if needed, in an Amount not to Exceed $42,000, to be Expensed to the Motor Fuel Tax Fund (Assistant Public Works Director Buckley)

2. Ordinance No. 6699, An Ordinance Authorizing the Approval of Real Estate Conveyance and Easement Agreements with AIM Duane, LLC, 493 Duane Street, LLC, and MJR Properties, LLC, concerning the Alley Bounded by Duane Street and Glenwood Avenue (Community Development Director Springer)

3. Resolution 19-10, A Resolution Authorizing the Execution of an Intergovernmental Police Service Assistance Agreement to Join the DuPage Metropolitan Emergency Response and Investigation Team (MERIT) (Police Chief Norton)

F. 2018 Comprehensive Annual Financial Report (Presented by Finance Director Coyle) (Trustee Fasules)

1. Finance Director Christina Coyle and Jamie Wilkey from Lauterbach and Amen, LLP will present the December 31, 2018 Comprehensive Annual Financial Report.

2. Motion to accept the Village's Comprehensive Annual Financial Report for the Fiscal Year Ended December 31, 2018

G. Reminders

1. A Village Board Meeting is scheduled for Monday, June 24, 2019 at 7:00 PM in the Galligan Board Room of the Glen Ellyn Civic Center.

2. A Special Village Board Meeting is scheduled for Monday, July 8, 2019 at 7:00 PM in the Galligan Board Room of the Glen Ellyn Civic Center.

H. Other Business

I. Adjournment

Glen Ellyn Village Board
535 Duane Street
Glen Ellyn, IL 60137

Meeting: 06/17/19 06:30 PM
Department: Public Works
Department Head: Julius Hansen
Category: Contract
Prepared By: Dave Buckley

SCHEDULED

AGENDA ITEM (ID # 4012) DOC ID: 4012

Approve and Authorize the Village Manager to Execute the Award of Contracts in Partnership with DuPage County Procurement Services, which is an Authorized Exception in the Purchasing Policy of the Municipal Code, to Detroit Salt Company LLC of Detroit, MI, for the Purchase of 500 Tons of Early Delivery Bulk Rock Salt, in an Amount not to Exceed $41,000 to be Expensed to the Motor Fuel Tax Fund and to Compass Minerals America Inc. of Overland Park, KS for the Purchase of 1,600 to 2,600 Tons of Regular Delivery Bulk Rock Salt, as needed, in an Amount not to Exceed $216,000, to be Expensed to the Motor Fuel Tax Fund and to Compass Minerals America Inc. of Overland Park, KS for the Purchase 400 Tons of Emergency Bulk Rock Salt, if needed, in an Amount not to Exceed $42,000, to be Expensed to the Motor Fuel Tax Fund (Assistant Public Works Director Buckley)

Background:
In 2014, Glen Ellyn utilized DuPage County's "Bulk Rock Salt" bid to diversify salt procurement sources and to investigate possible cost benefits. The county made their bid available to all DuPage County municipalities and townships with an alternate quote for the total municipality/township salt request. DuPage County is a proponent of shared services. In 2014, Glen Ellyn received 50% of the total salt needed for the winter season from the DuPage County bid and 50% from the State of IL bid. Glen Ellyn did not participate in the joint purchase program offered by the State of IL in 2015-18 as the County bid was an all-in requirement. Public Works used the DuPage County Bid as the sole source for salt delivery for the last four years with little to no adverse consequences. This was due to favorable pricing as well as additional delivery quantities and specifications that benefited those municipalities who participated in the bid.

The favorable delivery quantities and specifications of the County bid vs. the State bid are as follows: better options on bid amounts (80%-130% with the possibility to extend up to 150% vs 80%-120% with no extension), better delivery options than the state (3 working days from date of order vs. 7 days), better options for purchasing less than 80% (pay for 80% but vendor stores unused portions to be delivered the following year at no additional cost to the municipality vs. required to pay and take delivery of 80% of salt order), and better options for early delivery of salt (declared amount by 9/30 vs. no option). Glen Ellyn has utilized the 130%-150% option to substitute going out to bid for Emergency Salt, as was the case from 2007-2013. (No vendors bid on emergency salt for the 2014-15 season due to the salt shortage in the winter of 2013-14.)

Subject:

Due to the positive results of using the County bid process the last 4 years, Public Works placed an order for 2,000 tons of salt to be delivered between December 1, 2019 and May 31, 2020. Public Works also opted in for the early delivery of salt to start filling the salt storage building at Churchill Woods. In May 2019, Public Works ordered 175 tons of salt from the 2018-19 emergency contract as the price of the 2018-19 emergency salt costs less than the 2019-20 regular delivery salt saving the village $1,350. (This salt is stored at the Churchill facility.) There is currently 575 tons of salt in storage (at the PW yard and at Churchill Woods). The low bid for early delivery salt was Detroit Salt LLC at $80.37/ton. (See Attached Bid Tabulation) This is the first time that Glen Ellyn has used the early delivery option due to the additional salt storage space at Churchill Woods. Utilizing the early delivery option will save Glen Ellyn $1,295 compared to the regular delivery cost salt.

The low bid regular delivery salt was Compass Minerals America Inc. for $82.96/ton, an increase of $15.81/ton, a 24% increase from 2018-19 pricing and a 48% increase from 2017-18 pricing. (See Attached Bid Tabulation) Due to the severe winter in the upper Midwest and Northeast in 2017-18 and the hard and long winter in the upper mid-West in 2018-19, national salt supply continues to remain low. Public Works has requisitioned a total of 2,000 tons of salt through DuPage County Procurement Services. Per the contract, we are obligated to purchase between 80% (1,600 tons) and 130% (2,600 tons) of the 2,000 ton order, dependent on winter weather.

Public Works has traditionally utilized the bid for emergency salt made with by the low bid vendor of the regular delivery salt. Compass Minerals provided a quote to municipalities for the additional 130%-150% quantities for $102.96/ton, an increase of $27.73/ton, a 37% from 2018-19 pricing and an 82% increase from 2017-18 pricing. This 130%-150% (equal to 400 tons of salt) eliminates the need for Glen Ellyn to secure an emergency salt contract. In the past, the need for emergency salt was associated with the Glen Ellyn's lack of salt storage; Glen Ellyn could store only 800 tons of salt at any one time during the winter season and preferred to store only 200-400 tons during the remainder of the year without adversely affecting non-winter operations. The purpose of the emergency salt contract now is to purchase salt in the spring after the winter season if it is projected that salt prices are going to increase, but not utilize the emergency contract if salt prices are projected to decrease; Public Works would then submit a bid for a larger quantity of salt (early, regular and emergency delivery) on the next season's Rock Salt Bid. This is the advantage of the Churchill Salt Storage Facility (estimated storage of 1,500 tons). Public Works plans on filling the Storage Facility to 2/3rd's capacity to allow storage of purchased salt not used during the season (season ends early or abruptly) and/or the purchase of additional salt to maximize cost savings.

PW Facility	Storage Capacity	Current Salt	After 500 ton early delivery	After Purchase and use of Average Salt Use (2100 tons)	Salt Prices Increasing - Order 625 tons	Salt Prices Decreasing - No spring salt order and wait for new contract to order additional salt
Reno	800 tons	400	400	200 tons	200 tons	200 tons

Center	(winter) 400 tons or less (summer)	tons	tons			
Churchill Woods	1500 tons	175 tons	675 tons	875 tons	1500 tons	875 tons

Glen Ellyn has approximately 575 tons of salt currently in storage, and can purchase 3,500 tons of salt on the proposed 2019-20 contract for a maximum combined total of 4,075 tons of salt for snow and ice removal for the winter of 2019-20. Average salt use in a winter season is 2,100 tons; last year Public Works used 2,640 tons of salt for snow and ice removal.

If Public Works were to order 3,000 tons of salt (regular and emergency) due to a severe 2019-20 winter, the total salt cost with Compass Minerals would be $256,880 and with Detroit Salt would be $273,310 (See attached Bid Tabulation)

Budget Impact:
Based on the bid quantities, Public Works expects salt expenses to be between $173,750 (2,100 tons) and $256,700 (3,000 tons). These funds will be charged to the Motor Fuel Tax Fund. The FY19 budget has $291,395 budgeted for salt of which $144,265 has been spent to date. Salt purchases in January thru May 2019 were charged to a purchase order carried over from FY18. This leaves $120,000 budgeted dollars for November - December 2019 salt purchases. Average salt use in November December is 890 tons with a projected cost of approximately $74,000. Unused dollars of this requested approval will be carried over into FY19 for salt purchases in January-March 2020 form Compass Minerals.

The emergency salt (130%-150%) is $102.96/ton; if Glen Ellyn were to use all 400 tons, this would be an additional $41,200 incurred by the budget. This emergency salt would more than likely be utilized in 2020.

The FY20 Salt budget amount in the MFT Fund will be adjusted accordingly to account for both the current increase in salt pricing and the expected pricing for the 2020-21 winter season. This will only be a projection as the budget is completed before the start of the 2019-20 snow season begins.

Action Requested:
Approve and authorize the Village Manager to execute the award of a contract in partnership with DuPage County Procurement Services, which is an authorized exception in the purchasing policy of the Municipal Code, to Detroit Salt Company LLC of Detroit, MI, for the purchase of 500 tons of early delivery bulk rock salt, in an amount not to exceed $41,000 to be expensed to the Motor Fuel Tax Fund; and to Compass Minerals America Inc. of Overland Park, KS for the purchase of 1,600 to 2,600 tons of regular delivery bulk rock salt, as needed, in an amount not to exceed $216,000, and 400 tons of emergency bulk rock salt, if needed, in an amount not to exceed $42,000, all to be expensed to the Motor Fuel Tax Fund.

List of Attachments:
DuPage County Bulk Rock Salt Bid Tab - 2019
SALT CONTRACT AGREEMENT Detroit Salt 2019-20
SALT CONTRACT AGREEMENT Compass Minerals 2019-20

ATTACHMENTS:

- DuPage County Bulk Rock Salt Bid Tab - 2019 (PDF)
- SALT CONTRACT AGREEMENT Compass Minerals 2019-20 (PDF)
- SALT CONTRACT AGREEMENT Detroit Salt 2019-20 (PDF)

THE COUNTY OF DUPAGE
FINANCE - PROCUREMENT

BID #19-048-DOT - BULK ROCK SALT
BID TABULATION

		√					
		COMPASS MINERALS AMERICA INC.		DETROIT SALT COMPANY		MORTON SALT, INC.	
	Standard Delivery Qty	Unit Price per Ton	Extended Total	Unit Price per Ton	Extended Total	Unit Price per Ton	Extended Total
Group 1 - DuPage County Standard Delivery	20,000	$ 82.96	$ 1,659,200.00	$ 83.32	$ 1,666,400.00	$ 95.15	$ 1,903,000.00
Unit Cost per Ton 130% -150% of Projected Usage		$ 102.96		$ 91.32		No Bid	
TOTAL GROUP 1			$ 1,659,200.00		$ 1,666,400.00		$ 1,903,000.00
Group 2A - Townships/Municipalities Early Delivery	11,700	$ 82.96	$ 970,632.00	$ 80.37	$ 940,329.00	$ 99.15	$ 1,160,055.00
Group 2B - Townships/Municipalities Standard Delivery	60,820	$ 82.96	$ 5,045,627.20	$ 90.03	$ 5,475,624.60	$ 95.15	$ 5,787,023.00
Unit Cost per Ton 130% -150% of Projected Usage		$ 102.96		$ 98.08		No Bid	
TOTAL GROUP 2		$	**6,016,259.20**	$	6,415,953.60	$	6,947,078.00

NOTE:
1) For both Group 1 – DuPage County and Group 2 – Townships/Municipalities, the minimum contract commitment is eighty percent (80%) of the standard delivery quantity.
2) Cargill submitted a No Bid.

Invitations Sent	12
Potential Bidders Requesting Bid Documents	12
Total Bid Responses Received	3
Bid Opening Attended	DT, JEM

CONTRACT AGREEMENT
BULK ROCK SALT CONTRACT BETWEEN THE COMPASS MINERALS AMERICA INC. AND THE VILLAGE OF GLEN ELLYN

THIS AGREEMENT is entered into this 17th day of June, 2019, between the Village of Glen Ellyn, located at 535 Duane St, Glen Ellyn, IL 60137 (hereinafter referred to as the VILLAGE), and Compass Minerals America Inc, licensed to do business in the State of Illinois, located at 9900 West 109th Street Suite 100, Overland Park, KS, 66210 (hereinafter referred to as the CONTRACTOR).

RECITALS

WHEREAS, the VILLAGE requires the goods and/or services specified in the attached DuPage County Bulk Rock Salt Bid (opened on April 4, 2019) for its Department of Public Works, located at the 30 S Lambert Rd, Glen Ellyn, IL 60137; and

WHEREAS, the CONTRACTOR provided the VILLAGE with a quote for the unit cost for quantities between 80%-130% of projected usage (2,000 tons) at $82.96/ton and 130%-150% of projected usage at $102.96/ton, and

WHEREAS, the CONTRACTOR is the vendor selected pursuant to the bid process and is willing to perform under the terms of the Bid and this Contract.

NOW, THEREFORE, in consideration of the premises and mutual covenants contained herein, the parties agree that

1.1 CONTRACT DOCUMENTS

1.2 This Contract includes all of the following component parts, all of which are fully incorporated herein and made a part of the obligations undertaken by the parties:

- 1.2.a Bid Invitation
- 1.2.b Project Information
- 1.2.c Instructions to Bidders
- 1.2.d General Conditions
- 1.2.e Special Conditions
- 1.2.f Bonding Requirements and Certificates
- 1.2.g Bid Form (including Certification/Proposal, Signature Affidavit including Proposal Pricing)
- 1.2.h Specifications (including any addenda, interpretations and approved exceptions)

1.3 All documents are or will be on file in the office of the Finance Department, Civic Center, 535 Duane St, Glen Ellyn, IL 60137.

1.4 In the event of a conflict between any of the above documents, the documents control from top to bottom; i.e., "a" controls over "b".

2.1 DURATION OF THIS CONTRACT

2.2 Unless terminated as provided in the Bid Invitation, the term of this Contract shall be a one year period beginning on June 1, 2019 and continuing through May 31, 2020.

2.3 The Contract term is subject to renewal according to the Bid Invitation Specifications.

2.4 In no event shall the term plus renewals exceed four (4) years.

3.1 BID PRICES AND PAYMENT

3.2 The Contractor shall provide the required goods and or services described in the Bid Specifications for the prices quoted on the Bid Form.

3.3 The VILLAGE shall make payment, except that no payment shall be approved where the Contractor has failed to comply with certified payroll requirements of the Illinois Prevailing Wage Act or Davis Bacon Act.

4.0 AMENDMENTS

4.1 This Contract may be amended by mutual agreement.

4.2 All amendments will conform to State of Illinois Statutes and VILLAGE procedures for Change Orders.

5.1 CONTRACT ENFORCEMENT- ATTORNEY'S FEES

5.2 If the VILLAGE is required to take legal action to enforce performance of any of the terms, provisions, covenants and conditions of this Contract, and by reason thereof, the VILLAGE is required to use the services of an attorney, including the States Attorney, then the VILLAGE shall be entitled to reasonable attorney's fees and all expenses and costs incurred by the VILLAGE pertaining thereto and in enforcement of any remedy, including costs and fees relating to any appeal.

6.1 SEVERABILITY CLAUSE

6.2 If any section, paragraph, clause, phrase or portion of this Contract is for any reason determined by a court of competent jurisdiction to be invalid and unenforceable, such portion shall be deemed separate, distinct and an independent provision, and the court's determination shall not affect the validity or enforceability of the remaining portions of this Contract.

7.0 GOVERNING LAW

7.1 This Contract shall be governed by the laws of the State of Illinois both as to interpretation and enforcement. Venue for all disputes will be exclusively in the circuit court for the Eighteenth Judicial Circuit in DuPage County, Illinois and that Illinois law will control.

8.1 ENTIRE AGREEMENT

8.2 This Contract, including the documents listed in 1.1, contains the entire agreement between the parties.

8.2 There are no covenants, promises, conditions, or understandings; either oral or written, other than those contained herein.

IN WITNESS WHEREOF, the parties set their hands and seals as of the date first written above.

COMPASS MINERALS AMERICA INC.

By:_____

Authorized Signature

VILLAGE OF GLEN ELLYN

By:_____

President or Village Manager

The County of DuPage
Finance – Procurement 3-400
421 North County Farm Road,
Wheaton, Illinois 60187-3978

THE COUNTY OF DUPAGE
NOTICE TO BIDDERS

NOTICE IS HEREBY GIVEN that sealed bids will be received, and time stamped by the Procurement Officer, for The County of DuPage ("County") on or before April 4, 2019 at 2:00 p.m. at Finance Department – Room 3-400, The County of DuPage, 421 N. County Farm Road, Wheaton, IL 60187-3978 for the following contract: BULK ROCK SALT 19-048-DOT. Bid document, including specifications, may be obtained from the Finance Department by phone at 630-407-6181 or onsite during regular business hours at no cost or from the internet via www.demandstar.com. All bids must be received prior to the date and time shown above. Bids transmitted by email or facsimile (fax) will not be accepted.

Date	Bid Event Activity
March 18, 2019	Legal Notice Advertisement Placed
March 25, 2019 3:00 pm CST	Questions due to Buyer Email: joan.mcavoy@dupageco.org
March 28, 2019 3:00pm CST	Final Q&A Addendum Published
April 4, 2019 2:00 pm CST	Submittals Due to Finance Office

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SECTION 1 - PROJECT INFORMATION

PROJECT NAME:	BULK ROCK SALT
USER DEPARTMENT:	DIVISION OF TRANSPORTATION

√	SUBMITTAL CHECKLIST
	ORIGINAL BID WITH ONE (1) BUSINESS CARD ATTACHED AND ONE COPY
	ADDENDA NUMBER ACKNOWLEDGED ON BID FORM, IF APPLICABLE
	BID SECURITY/BID BOND FOR GROUP 1 – 5% SUBMITTED WITH BID
	ALL MANDATORY FORMS

AWARDED CONTRACTOR REQUIREMENTS	
BID SECURITY/BID BOND FOR GROUP 1	5% SUBMITTED WITH BID
PERFORMANCE PAYMENT BOND	20%, DUE WITHIN 10 DAYS OF NOTICE OF AWARD
CERTIFICATE OF INSURANCE	DUE WITHIN 15 DAYS OF NOTICE OF AWARD
ILLINOIS SECRETARY OF STATE CORPORATE/LLC CERTIFICATE OF GOOD STANDING FOR CURRENT YEAR	**DUE WITH BID SUBMITTAL** http://www.cyberdriveillinois.com/departments/business_services/howdoi.html

SECTION 2 - INSTRUCTIONS TO BIDDERS

ON-LINE NOTIFICATION OF SPECIFICATIONS:
This document is available over the Internet at www.DemandStar.com or www.co.dupage.il.us, as well as from the Buyer listed in this document.

Businesses without Internet access may contact the Buyer listed on page 1.

Companies interested in doing business with the County are able to register and maintain their registration via the Internet at www.DemandStar.com. Registration is not required but if you choose to register you will receive an automatic initial notification from DemandStar of relevant opportunities with the County of DuPage.

The County is not responsible for errors and omissions occurring in the transmission or downloading of any specifications from this website. In the event of any discrepancy between information on this website and the hard copy specifications, the terms of the hard copy specification will prevail.

ON-LINE PROVIDER DISCLAIMER:
DemandStar.com has no affiliation with the County of DuPage other than as a service that facilitates communication between the County and its vendors. DemandStar.com is an independent entity and is not an agent or representative of the County. Communications to DemandStar.com do not constitute communications to the County.

BID REQUIREMENTS:
All bids must be submitted on the blank bid form furnished with these contract documents and shall conform to the terms and conditions set forth in this Invitation to Bid (the ITB). Please make and retain a copy of your Bid Response for your records. The bid must be enclosed in a sealed envelope bearing the bid number and the printed title of the bid. **Bidders must sign, in ink, the bid form where indicated and have the signature notarized.**

Bidder shall acknowledge receipt of each addendum issued in the space provided on the bid form.

ALTERNATE/EQUAL BIDS:
The specifications cannot cover precisely all minute details of the equipment required. Therefore, for purposes of establishing a standard of quality, the items listed in the specification may state brand names, manufacturer's models, numbers, et cetera. The County of DuPage, for cost effective measures, standardizes on specific items; those bids will contain the language "NO SUBTITUTIONS," and any alternative will not be considered. A generic or alternate brand product of equal specifications may be proposed as an alternative for the item identified unless "NO SUBSTITUTIONS," is indicated. However, in bidding the alternate item, the bidder must also attach manufacturer's printed specifications and literature and bid must be clearly marked as an ALTERNATE.

Bidders submitting alternate items, of equal specifications, may be requested to provide samples of the item they intend to supply for testing. The Procurement Officer of DuPage County shall be the sole judge to determine whether the alternate item is actually equal to the item identified in the specifications, and the Procurement Officer's decision will be final and binding.

Bidders are encouraged to submit cost-saving/value-added alternate bid pricing suggestions, such as rebates, creative lease agreements, extended warranty periods, trade-in allowances, or the availability of discounts for floor model or demonstrator units at significant savings. Any alternate pricing should be noted as a separate line that may be subtracted from the bid pricing as specified, allowing for clear evaluation and value-analysis by the County.

The County recognizes the expertise provided by many bidders and encourages creativity in bidding. Alternates may be considered if the bid submitted clearly indicates what will be furnished and how it will benefit the County. Alternates will be compared to the lowest responsive, responsible bid as specified.

COMPETITION INTENDED:
It is the County's intent that this Invitation to Bid (ITB) permits competition. It shall be the bidder's responsibility to advise the Buyer in writing if any language, requirement, specification, etc., or any combination thereof, inadvertently restricts or limits the requirements stated in this ITB to a single source. Such notification must be received by the Buyer no later than seven (7) days prior to the date set for bids to close.

COMPLIANCE WITH ILLINOIS STATE LAW:

By submitting a response, bidder [offeror] certifies that it has obtained any and all required authorizations, certifications, and/or licenses required by law in order to perform the work described herein and transact business within the State of Illinois. This includes, but is not limited to, in the case of a foreign business corporation, limited liability company, limited partnership, or limited liability partnership, authorization from the Illinois Secretary of State to transact business within the State of Illinois.

DEVIATIONS:

The County of DuPage reserves the right to approve any material the Bidder proposes to furnish which contains deviations from specification requirements but which may substantially comply. If there is any deviation in the pack, source, quality, etc., of an item bid, from that prescribed in the specifications, Bidder must rule out the appropriate line in the specifications and clearly indicate the correction. Prices will be converted by the County to accommodate accepted deviations.

EXCEPTIONS:

Exceptions will be considered up to the deadline listed in Project Information. Exceptions must be fully described, on the Bidder's letterhead and signed; exceptions must reference the bid number and the specification, contract term or other portion of the Invitation to Bid which is being accepted. If the Bidder wishes to propose terms and conditions or alternative paperwork it must do so as an exception. In the absence of such statement, the bid shall be considered as if submitted in strict compliance with all terms, conditions, and specifications; by its submission, the Bidder agrees that if selected, it will be bound by same. No exceptions or changes to contract terms will be accepted with the bid.

EXAMINATION BY BIDDER:

The Bidder shall, before submitting his bid, carefully examine the bid and specifications. If his bid is accepted, he will be responsible for all errors in his bid resulting from his failure or neglect to comply with these instructions.

Unless otherwise provided in the SPECIAL CONDITIONS, when the specifications include information pertaining to preliminary investigations made by the County, such information represents only the opinion of the County of DuPage as to the location, character or quantity of the materials encountered. That information is only included for the convenience of the Contractor. The County of DuPage does not warrant the accuracy or the sufficiency of the information and assumes no responsibility therefore.

ELECTRONIC TRANSMITTALS:

Facsimile and/or e-mail transmitted bids will not be accepted by the County of DuPage.

INTERPRETATION OF CONTRACT DOCUMENTS:

If a potential Bidder is uncertain as to the meaning of any part of the specifications of this ITB, the Bidder is expected to contact the Procurement Services Division up to the deadline listed on the Project Information page for Exceptions to Bids.

PREPARATION OF BIDS:

The Bidder shall return his bid on the attached bid forms. It must be returned with all pages intact. Please make and retain a copy of the signed bid for your records. Unless otherwise stated, all blank spaces on the bid page or pages, applicable to the subject specification, shall be correctly filled in. Either a unit price or a lump sum price, or both as the case may be, shall be stated for each and every item, either typed in or printed in ink, in figures, and if required in words. Bidder shall acknowledge receipt of each addendum issued in the space provided on the bid form.

When a bid consists of a number of items, prices must be submitted for all items unless otherwise directed in the Special Conditions.

Where unit prices are to be bid, and/or where bids are to be made on more than one item, the Bidder shall extend the unit price(s) bid in the places provided on the pricing pages for the approximate quantities, shall compute the total amount of the bid and shall indicate the same on the proposal pricing page. The Bidder must bid in accordance with the unit(s) of measure called for unless deviation procedure is followed. All extensions and total sums are subject to verification by the County and the correct extensions and sums will be used in the comparison of bids. If a discrepancy exists between the unit prices and totals, the unit prices shall prevail. If a discrepancy exists between the total base bid and the true sum of the individual bid items, the true sum shall prevail.

Where unit prices are requested, the quantities stated are approximate only but will be used to determine bid award. The quantities for all items on which bids are to be received on a unit price basis, will not be used in establishing final payment due the Contractor. Bids will be compared on the basis of the number of units stated in the Bid Pricing Section. Contract payment for unit price items will be based on the actual number of units delivered.

In certain cases, amounts are to be shown in both words and figures. When discrepancies occur between the "Written in Words" and the "In Figures" amounts for the total lump sum bid amount, the "Written in Words" shall govern.

Bidders are warned against making any erasures or alterations of any kind, and bids that contain omissions, erasures, conditions, or alterations may be rejected. **The bidder must fill in all blanks. Use "N/A" or "None" where applicable.**

If the Bidder is a corporation, the President shall execute the bid. In the event that the bid is executed by anyone other than the President, a certified copy of that section of the corporate bylaws or other authorization by the corporation, which permits the person to execute the offer for the corporation, shall be submitted.

If the Bidder is a partnership, all partners shall execute the bid, unless one partner has been authorized to sign for the partnership, in which case, evidence of such authority satisfactory to the Procurement Officer shall be submitted.

If the Bidder is a sole proprietor, the owner shall execute the bid.

A "Partnership" or "Sole Proprietor" operating under an Assumed Name shall be registered with the Illinois County in which located, as provided in the Illinois Compiled Statutes, 805/ILCS 405/1 et seq.

SUBMISSION OF BIDS:
The Bidder shall be responsible for delivery of bids to the Procurement Services Division before the date and hour set for the opening of bids. Late bids will not be considered and will be returned unopened.

All bids must be received in sealed envelopes that have your name and address in the UPPER left corner and the attached label filled in and pasted on the LOWER left corner.

Bids mailed "EXPRESS MAIL" must have bid number and due date on the outside of the EXPRESS MAIL envelope.

You must allow sufficient time for processing through the County's internal mailroom system.

PROPRIETARY INFORMATION:
Under the Illinois Freedom of Information Act, all records in the possession of DuPage County are presumed to be open to inspection or copying, unless a specific exception applies. 5 ILCS 140/1.2 One exception is "[t]rade secrets and commercial or financial information obtained from a person or business where the trade secrets or commercial or financial information are furnished under a claim that they are proprietary, privileged or confidential, and that disclosure of the trade secrets or commercial or financial information would cause competitive harm to the person or business, and only insofar as the claim directly applies to the records requested." 5 ILCS 140/7(1)(g). The County will assume that all information provided to us in a bid or proposal is open to inspection or copying by the public unless clearly marked with the appropriate exception that applies under the Freedom of Information Act. Additionally, if providing documents that you believe fall under an exception to the Freedom of Information Act, please submit both an un-redacted copy along with a redacted copy which has all portions redacted that you deem to fall under a Freedom of Information Act exception.

CONTRACT AWARD INFORMATION:
The successful bidder will be asked to sign a contract agreement (sample attached).

If the bidder wishes to propose terms and conditions or alternative paperwork he must do so as an exception (see EXCEPTIONS above).

Award notification will be sent to the vendor receiving the award via mail, e-mail or fax. Award status can be viewed at www.DemandStar.com.

Response summaries will be available over the Internet at www.DemandStar.com This summary information will include bids that were delivered by the required bid opening date and time

The above bid status information can also be obtained by contacting the Buyer

SECTION 3 - GENERAL CONDITIONS

ADDENDUM AND SUPPLEMENT TO INVITATION TO BID (ITB):
If it becomes necessary or advisable to revise any part of this ITB or if additional data is necessary to enable the exact interpretation of provisions of this ITB, revisions will be provided in the form of an Addendum. If revisions are made after any mandatory Pre-Bid conference, the revisions will be provided only to those Contractors who will have attended the Pre-Bid conference.

Addendum information is available over the internet at www.DemandStar.com. Adobe Acrobat® Reader may be required to view this document. **We strongly suggest that you check for any addendum a minimum of forty-eight (48) hours in advance of the bid deadline.**

APPLICABLE CODES AND ORDINANCES:
Contractor hereby certifies that all materials used conform to all articles and sections of all current applicable National Building Codes and other relevant construction-related codes. Workmanship and materials shall conform to all local applicable codes and ordinances.

CHANGES:
The County of DuPage reserves the right to make any desired change in the specifications after the same shall have been put under contract; but the change so made, with the price to be added or deducted from the contract price, therefore, shall be agreed upon in advance between County of DuPage and the successful Contractor.

Illinois law requires that changes in excess of $10,000 or extensions greater than thirty (30) days must comply with the Criminal Code. The Procurement Services Division shall issue to the successful contractor a written change order to the original contract; such change orders shall be binding upon both parties thereto and shall in no way invalidate or make void the terms of the original contract not modified by such change.

COMMENCEMENT OF WORK:
The successful Contractor must not commence any billable work prior to the County's execution of the contract or until any required documents have been submitted. Work done prior to these circumstances shall be at the Contractor's risk.

COMMUNICATIONS:
To create a more competitive and unbiased procurement process, **the County desires to establish a single point of contact throughout the procurement process.** From the issue date of this solicitation, until a contract has been awarded, all requests for clarification or additional information regarding this solicitation, or contact with the County personnel concerning this solicitation or the evaluation process, must be solely to the contact person listed on the cover page of this solicitation.

No contact regarding this document with other County employees or officers is permitted unless expressly authorized by the Buyer issuing the solicitation. A violation of this provision is cause for the County to reject the Bidder's proposal. If it is later discovered that a violation has occurred, the County may reject any proposal or terminate any contract awarded pursuant to this solicitation.

Questions will be answered within two (2) business days via email with a return reply acknowledging receipt of the email requested. Questions and answers regarding the Scope of Work/Specifications will be shared with all bidders.

All contact with the Buyer issuing this solicitation, regarding this document, must be in writing by email; email "*Subject:*" line must contain Bid Number.

CONFIDENTIAL INFORMATION AND COUNTY PROPERTY:
It is agreed that all specifications, drawings, or data furnished by County of DuPage shall (1) remain the County of DuPage's sole and exclusive property; (2) be considered and treated by Contractor as County of DuPage's confidential information, and not be copied, reproduced or duplicated in any manner or disclosed to any person or party, except as is necessary in the performance of this contract and (3) be returned upon request.

CONTRACTOR PERFORMANCE:
The Instructions to Bidders, Bid Form, General Conditions, Special Conditions, Contract Specifications and Attached Exhibits, together with the approved purchase order shall be incorporated in and become terms of the

Contract. All items shall be supplied in strict accordance with the specifications. The Contractor's performance under the terms of the Contract shall be to the satisfaction of the County. Failure to comply with any statutory requirements shall be deemed a performance breach.

DISCIPLINE:
Nothing herein shall be construed to imply that the County of DuPage is retaining control over the operative details of the Contractor's work or the Subcontractor's employee's work. The Contractor is assuming all oversight, and the Contractor is ensuring compliance with safety guidelines.

DRUG FREE WORKPLACE:
The Contractor (whether an individual or company) agrees to provide a drug free workplace as provided for in 30 ILCS 580/1 et seq.

ENDORSEMENTS:
Contractor shall not us the name, seal or images of County of DuPage in any form of endorsement to any third-party without the County's written permission.

F.O.B.:
All goods are to be shipped prepaid, F.O.B. delivered and installed. The total price quoted by the Bidder must be the total cost delivered to the location(s) stated. Bidder must not qualify his bid by stating a F.O.B. location other than such stated location(s). Shipments sent C.O.D. without County of DuPage's written consent will not be accepted and will at Contractor's risk and expense, be returned to Contractor. Unauthorized shipments are subject to rejection and return at Contractor's expense.

FORCE MAJEURE:
The County of DuPage shall not hold Contractor liable for an extraordinary interruption of events, or damage of County property, by a natural cause that cannot be reasonably foreseen or prevented; i.e., droughts, floods, severe weather phenomena, et cetera.

HOLDING OF BIDS:
Bidder may withdraw the bid at any time prior to the time specified as the closing time for the receipt of bids. However, no Bidder shall withdraw or cancel the bid for a period of ninety (90) calendar days after said closing time for the receipt of bids. Unauthorized withdrawal may result in forfeiture of the bid bond, or if no bid bond is required, the withdrawing Bidder shall pay the sum of $1,000.00 as liquidated damages for the County's loss in re-bidding.

INDEMNITY:
The Contractor shall, at all times, to the extent permitted by law, fully indemnify, hold harmless, and defend the County and its officers, agents, and employees from and against any and all claims and demands, actions, causes of action, and cost and fees of any character whatsoever made by anyone whomsoever on account of or in any way growing out of the performance of this contract by the Contractor and its employees, or because of any act or omission, neglect or misconduct of the Contractor, its employees and agents or its subcontractors including, but not limited to, any claims that may be made by the employees themselves for injuries to their person or property or otherwise, and any claims that may be made by the employees themselves or by the Illinois Department of Labor for the Contractor's violation of the Illinois Prevailing Wage act (820 ILCS 130/1 et seq.).

Such indemnity shall not be limited due to the enumeration of any insurance coverage or bond herein provided.

Nothing contained herein shall be construed as prohibiting the County, its officers, agents, or its employees, from defending through the selection and use of their own agents, attorneys and experts, any claims, actions or suits brought against them. The Contractor shall likewise be liable for the cost, fees and expenses incurred in the County's or the Contractor's defense of any such claims, actions, or suits.
The Contractor shall be responsible for any damages incurred because of its errors, omissions or negligent acts and for any losses or costs to repair or remedy construction because of its errors, omissions or negligent acts.

The County does not waive its defenses or immunities under the Local Government and Governmental Employees Tort Immunity Act, 745 ILCS 10/1 et seq. due to indemnification or insurance.

LAW GOVERNING:
The ITB and resulting contract shall be governed by the laws of Illinois. Bidder agrees to comply with all applicable State and Federal laws.

LIENS, CLAIMS, AND ENCUMBRANCES:
Contractor warrants and represents that all the goods and materials ordered herein are free and clear of all liens, claims, or encumbrances of any kind.

LOBBYIST REGISTRATION:
Bidder shall comply with the provisions of Chapter 2, Article IX, Section 2-600, Lobbyist Registration of the Code of DuPage County, Illinois.

MSDS:
When applicable, Contractor shall furnish Material Safety Data Sheets for their products, in compliance with the Illinois Toxic Substance Disclosure to Employee Act and the "Right-to-Know" law, 820 ILCS 220/0.01 and 820 ILCS 225/0.1. Material Safety Data Sheets, upon award of Contract, shall be submitted to the County Procurement Services Division.

MISCELLANEOUS REQUIREMENTS:
The County will not be responsible for any expenses incurred by the Contractor in preparing and submitting a Bid. All Bids shall provide a straightforward, concise delineation of your capabilities to satisfy the requirements of this request. Emphasis should be on completeness and clarity of content.

NON-DISCRIMINATING:
The Contractor, its employees and subcontractors, agree not to commit unlawful discrimination and agree to comply with applicable provisions of the Illinois Human Rights Act, the U.S. Civil Rights Act and Section 504 of the Federal Rehabilitation Act, and rules applicable to each.

PATENTS:
Contractor undertakes and agrees to defend at Contractor's own expense all suits, actions, or proceedings in which the County of DuPage, its Officers, agents or employees are made defendants for actual or alleged infringement of any U.S. or foreign letters patent resulting from the use or sale of the items purchased hereunder. Contractor shall inform the County of DuPage whenever infringement will result from Contractor's adherence to specifications supplied by the County of DuPage or by an authorized County representative. Contractor further agrees to pay and discharge all judgments or decrees, which may be rendered in any such suit, action or proceedings against the County of DuPage, its Officers, agents or employees therein.

PAYMENT:
Original invoices must be presented for payment in accordance with instructions contained on the Purchase Order including reference to Purchase Order number and submitted to the correct address for processing. The County shall pay all invoices pursuant to 50 ILCS 505, "Local Government Prompt Payment Act". Invoices containing charges for work subject to the Illinois Prevailing Wage Act (820 ILCS 130/) are required to be accompanied by the applicable Certified Transcript of Payroll form(s) for acceptance. **Payment will not be made on invoices submitted later than six-months (180 days)** after delivery of goods and **any statute of limitations to the contrary is hereby waived.**

PROTEST:
No protest shall be based on a matter or issue which could have been raised as an exception prior to bid opening.

Any protest concerning the award of a contract shall be decided by the Procurement Officer. Protests shall be made in writing to the Procurement Services Division and shall be filed within three (3) business days of final approval and acceptance of the bid by the County Board. A protest is considered filed when received by the Procurement Services Division. The written protest shall include the name and address of the protestor, the ITB number, a statement of the specific reasons for the protest and supporting exhibits. The procurement Officer will respond to the written protest within seven (7) days. The Procurement Officer's decision relative to the protest shall be final.

Upon receipt of a protest the County may, but is not required to, delay its order under the awarded contract.

RESERVATION OF RIGHTS:

The County of DuPage reserves the right to reject any or all bids failing to meet the County's specifications or requirements and to waive technicalities. If in the County of DuPage's opinion, the lowest bid is not the most responsible bid, considering value received for monies expended, the right is reserved to make awards as determined solely by the judgment of the County of DuPage. In determining the lowest responsible bidder, the County shall take into consideration the qualities of the articles supplied, their conformity with the specifications, and their suitability to the requirements of the County and the delivery terms. Intangible factors, such as the Bidder's reputation and past performance, will also be weighed.

The Bidder's failure to meet the mandatory requirements of the ITB will result in the disqualification of the bid from further consideration.

The County further reserves the right to reject all bids and obtain goods or services through intergovernmental or cooperative agreements, or to issue a new and revised ITB.

Submission of a bid confers no rights on the Contractor to a selection or to a subsequent contract. All decisions on compliance, evaluation, terms and conditions shall be made solely at the County's discretion and shall be made in the best interest of the County.

TAX:
The County of DuPage does not pay Federal Excise Tax or Illinois Sales Tax. The tax exemption number is E9997-4551-07. A copy of the exemption letter is available upon written request.

TERMINATION, CANCELLATION AND DAMAGES:
This contract may be terminated upon mutual agreement of both parties.

The County may terminate based on the Contractor's breach or default. Unless the breach or default creates an emergency situation, as determined in the County's sole discretion, the Contractor shall be given notice and a five (5) day opportunity to correct before the termination becomes effective.

If the County terminates this Contract because of the Contractor's breach or default, the County shall have the right to purchase items or services elsewhere and to charge the Contractor with any additional cost incurred, including but not limited to the cost of cover, incidental and consequential damages and the cost of re-bidding. The County may offset these additional costs against any sums otherwise due to the Contractor under this bid or any unrelated contract.

If the County of DuPage fails to appropriate funds to enable continued payment of multi-year Contracts the County may cancel, without termination charges, provided Contractor received at least thirty (30) days prior written notice of termination.

TRANSFER OF OWNERSHIP OR ASSIGNMENT:
The terms and conditions of this contract shall be binding upon and shall inure to the benefit of the parties hereto and their respective successors and assigns. Prior to any sales or assignments, the County of DuPage must be notified and approve the same in writing.

VENUE:
By submitting a response, bidder agrees that venue for all disputes arising out of the solicitation process, including but not limited to judicial review of any protest decision, will be exclusively in the circuit court for the Eighteenth Judicial Circuit in DuPage County, Illinois and that Illinois law will control.

WARRANTY:
Complete warranty information detailing period and coverage must be submitted.

SECTION 4 - SPECIAL CONDITIONS

ACCURACY DISCLAIMER:
The Contractor shall thoroughly acquaint himself with the sites for the proposed bid to fully understand the facilities, difficulties and restrictions attending to the execution of the bid. The Contractor will be allowed no additional compensation for his failure to be so informed.

BID SECURITY/PERFORMANCE BOND – GROUP 1 ONLY
Each bid shall be accompanied by a Bid Security in the form of (a) Bid Bond or (b) a certified or cashier's check or money order payable to the order of the DuPage County Treasurer. The Bid Security shall be in an amount of not less than five percent (5%) of the total bid, as a guarantee that the Bidder will, within 10 days after the date of the conditional award of a contract, provide a Performance Bond as required by the Bid Documents. Any bid submitted without the required Bid Security, will not be read after it is opened.

Bid Bonds shall be duly executed by the Bidder as principal and have a surety thereon a surety company, approved by the County, having the minimum equivalent of a Best and Company A-V Rating.

If an intended Awardee fails to furnish any bond or insurance or document required by the Bid Documents, the Bid Security submitted with its bid shall be forfeited as liquidated damages.

The Contractor shall within 10 days of the Notice of Award furnish a Performance Bond in an amount equal to twenty percent (20%) of total bid amount, conditioned upon the faithful performance of all covenants and stipulations included in these bid documents and holding good until the completion of the contract to protect the County of DuPage against inadequate performance per all requirements of the Bid Documents. The Performance Bond shall remain in effect for one year from the issuance of a Purchase Order or until completion of the Contract period, whichever is longer.

The Contractor shall provide an extension of or an additional Performance Bond, upon each mutually agreed upon contract renewal.

JOINT PURCHASING:
OTHER TAXING BODIES: Based on County Board Resolution IR-084-76.

Would your firm be willing to extend your bid to other taxing bodies in DuPage County such as school districts, townships, cities and villages, etc ? The approximate quantity usage is unknown

YES_____ NO__X__

State any other requirements that they would have to meet beyond that of our Bid invitation and specification.

none

NOTE: The County of DuPage would not be involved in purchasing by any other taxing body other than to receive a copy of their purchase order that would reference the County of DuPage contract number. The invoicing and payments would be entirely between the other taxing bodies and the Contractor. If the County of DuPage accepts this bid, the procedure to handle joint purchases would be developed by the County of DuPage with the Contractor and distributed to the taxing bodies by the County of DuPage.

RENEWAL & EXTENSION:
The contract may be subject to three (3) additional twelve (12) month renewal periods provided there is no change in the terms, conditions, specifications, and prices and if such renewals are mutually agreed to by both parties. In no event, shall the term plus renewals exceed four (4) years.

SPLIT BIDS:
Contractors may bid on one or more categories. The County of DuPage reserves the right to award by total bid, by single item or by any combination of items, in accordance with our language in the Bid Document relating to Contractor selection (or rejection) in the best interest of the County of DuPage.

CANCELLATION:
The County reserves the right to cancel the whole or any part of this contract (1) upon 120-day written notice, r (2) upon 30-day written notice for due to failure by the Contractor to carry out any obligation, term or condition of this contract. The County will issue written notice to the Contractor for acting or failing to act as in any of the following:

a) The Contractor provides material that does not meet the specifications of this contract;
b) The Contractor fails to adequately perform the services set forth of this contract;
c) The Contractor fails to complete the work required or to furnish the materials required within the time stipulated in the contract;
d) The Contractor fails to progress in the performance of this contract and/or gives the County reason to believe that the Contractor will not or cannot perform the requirements of the contract.

Upon receipt of the written notice of concern, the Contractor shall have ten (10) days to provide a satisfactory, written response to the County. Failure on the part of the Contractor to adequately address all issues of concern may result in
the County resorting to any single or combination of the following remedies:

a) Cancel the contract;
b) Reserve all rights or claims of damage for breach or any covenants of the contract;
c) Perform any test or analysis on materials for compliance with the specifications of this contract. If the results of any test or analysis find a material non-compliant with the specifications, the actual expense of testing shall be borne on the Contractor.

THIRD PARTY AGREEMENT
The County shall not enter a third party rental agreement and reserves the right to disqualify a vendor so bidding.

USAGE REPORTS:
Vendor may be required to submit a semi-annual report on orders placed against the contract. The report format shall contain the vendor's name, item number and term of contract at the top of the page. The report shall indicate the period covered by the report starting from the date the first order is received and ending with the date it is prepared. The report must be organized as follows:

DELIVERY LOCATION	DELIVERY DATE	DELIVERY TICKET NUMBER	QUANTITY (TONS)	UNIT PRICE	EXTENSION

Vendor may from time to time be requested to produce reports within a particular time frame, i.e. fiscal year. These reports must be furnished within seven (7) days of request.

These reports are to be forwarded to:	DuPage County Division of Transportation Darcie Garza 140 North County Farm Road Wheaton, IL 60187

VENDOR QUALIFICATIONS:
Vendor will provide a general history, description and status of their Company

SECTION 5 - INSURANCE REQUIREMENTS

Upon notice of acceptance of proposal, the successful bidder shall within fifteen (15) calendar days of said notice, furnish to the Purchasing Agent a Certificate of Insurance and provide policy endorsements evidencing specific coverage of the types of insurance in the amounts specified below. Such coverage shall be placed with a responsible company acceptable to the County and licensed to do business in the State of Illinois, and with a minimum insurance rating of A-VII as found in the current edition of A.M. Best's Key Rating Guide. **All required insurance shall be maintained by the contractor in full force and effect during the life of the contractor, and until such a time as all work has been approved and accepted by the County.** The Contractor is responsible for all insurance deductibles and Self-Insured relations.

	TYPE OF INSURANCE	MINIMUM ACCEPTABLE LIMITS OF LIABILITY
1.	**Workers Compensation**	Statutory
2.	**Employers Liability**	
	A. Each Accident	$ 1,000,000
	B. Each Employee-disease	$ 1,000,000
	C. Policy Aggregate-disease	$ 1,000,000
3.	*** Commercial General Liability**	
	A. Per Occurrence	$ 2,000,000
	B. General Aggregate	
	1. General Aggregate- Per project	$ 2,000,000
	2. General Aggregate - Products/ Completed Operations	$ 2,000,000
4.	Personal and Advertising Injury	$ 1,000,000
	Each Occurrence	$ 1,000,000
5.	**Fire Legal Liability (any one fire)**	$ 100,000
6.	Medical Expense (any one person)	$ 5,000
7.	*** Umbrella Excess Liability (over primary)**	$ 1,000,000
	Retention for Self-Insured Hazards (each occurrence)	$ 1,000,000
8.	*** Business Auto Liability**	$ 1,000,000

***In addition to a Certificate of Insurance the following Endorsements are needed:**
"Additional Insured" Endorsement,
"Waiver of Subrogation" and
"Insurance is Primary and Non-Contributory to additional Insured" Excess must Follow GL Form.

If any policy or coverage is written as "claims made" then coverage must be maintained for 4 years after project completion.

At all times during the term of the contract, the Contractor and its independent contractors shall maintain, at their sole expense, insurance coverage for the Contractor, its employees, officers and independent contractors, as follows:

NOTE: A) It is the responsibility of Contractor to provide a copy of this PROPOSAL to their insurance carrier.

B) It may also be required that the Contractor's insurer and coverage be approved by County prior to execution of the Contract.

C) No work shall be started until receipt of Certificate of Insurance.

The County of DuPage shall be named as additionally insured on all certificates of insurance.

The insurance carrier of the insured is required to notify the County of DuPage of termination of any or all of these coverages, prior to the completion of any contract, at least 30 days prior to expiration.

CHANGES IN INSURANCE COVERAGE:
The Contractor will immediately notify the County if any insurance has been cancelled, materially changed, or renewal has been refused and the Contractor shall immediately suspend all work in progress and take the necessary steps to purchase, maintain and provide the required insurance coverage(s) and limits. If suspension of work should occur due to insurance requirements, upon verification by the County of the required insurance the County will notify Contractor when they can proceed with the work. Failure to provide and maintain the required insurance coverage(s) and limits could result in immediate cancellation of the contract and the Contractor shall accept and bear all costs that may result due to the Contractors failure to provide and maintain the required insurance.

INSURANCE RATING:
All of the above-specified types of insurance shall be obtained from companies that have at least an A-VII rating in Best's Guide or the equivalent.

SURVIVAL OF INDEMNIFICATION:
The indemnification described above shall not be limited by reason of the enumeration of any insurance coverage herein provided, and indemnification shall survive the termination of the Contract.

NOTICE OF LAWSUIT:
Within 5 days of service of process, the County shall notify the Contractor of any lawsuit involving the indemnification provided for above. Failure to provide such notice shall not relieve the Contractor of its obligation to provide indemnification. However, the County shall be responsible for any additional costs of defense incurred due to their failure to provide such notice within 60 days.

CHOICE OF LEGAL COUNSEL:
The Contractor shall provide coverage as provided in the contract, if the County, an Employee, or Elected Official is named in a lawsuit then the County retains the right to choose legal counsel subject to the approval of the County and appointment by the State's Attorney of DuPage County.

RIGHTS RETAINED:
Notwithstanding the foregoing, nothing contained herein shall be deemed to constitute a waiver of any defenses or immunities otherwise available to the County.

Insurance certificates must reference project name and BID NUMBER

The County of DuPage shall be named in "Description of Operations..." section, as additionally insured on all certificates of insurance. Insurance certificates shall also reference PROJECT NAME and BID NUMBER.
coverages should be emailed (and hard copy mailed) to:

DuPage County Procurement Services Division
421 N. County Farm Road, 3-400
Wheaton, IL 60187
dthompson@dupageco.org

SECTION 6 - SPECIFICATIONS
BID #19-048-DOT
BULK ROCK SALT

This bid is to furnish and deliver bulk rock salt for snow and ice control, in accordance with the AASHTO Specification M143, Sodium Chloride Type 1, Grade 1. Bulk rock salt shall be 95 to 98 percent pure sodium chloride. Maximum moisture content shall be no more than two and a half percent (2.5%).

Bulk rock salt not meeting the standards listed in these Specifications shall be subject to rejection by DuPage County.

BID AWARD CRITERIA:
DuPage County reserves the right to award a contract(s) to the lowest responsive, responsible bidder(s) by lump sum bid, by Group 1, whichever is in the best interest of DuPage County. DuPage County will only consider unit pricing in the 130%-150% range, in the event of a tie.

Group 2 will be awarded by each individual township/municipality.

COUNTY AUTHORIZED REPRESENTATIVE:
The County authorized representative for this bid is Darcie Garza, CPPB, reachable at 630-407-6920 or her authorized designee.

DELIVERY REQUIREMENTS:
Orders are generally expected to be received within three (3) working days from date of order.

Normal deliveries shall be made between the hours of 6:00 a.m. and 2:30 p.m., Monday through Friday. Arrangements can be made for after hours and weekend deliveries to maintain a prompt order delivery schedule.

All order releases shall be delivered to completion, unless mutually agreed upon by the County of DuPage and the awarded Contractor.

All salt deliveries shall be made with trucks equipped with tailgate dump trailers.

All trucks shall be covered with approved waterproof material. The contractor will ensure that upon delivery, the driver shall inspect the inside of the trailer and will confirm that all salt has been removed from the trailer before leaving the point of delivery. The contractor shall ensure that all weights and measures shown on the delivery tickets are correct. DuPage County Division of Transportation reserves the right to require that delivery trucks be directed to a scale in the vicinity to check the accuracy of loads being delivered.

The actual tonnage delivered by the Contractor shall be within 20 (twenty) tons of the requested tonnage for each order.

The Contractor shall notify the Division of Transportation and any participating municipality of the trucking firm that will be delivering the salt, as well as a contact name, address and phone number of said trucking firm. The Contractor shall supply the same information for the terminal location, as well. Ultimately, all delivery responsibility will fall upon the Awarded Contractor. It will be their responsibility to accept order releases and communicate order information to the designated trucking firms and terminals.

Deliveries of rock salt will be required to be free of any foreign materials (i.e. mud, rocks, wood, tarpaulins, etc.). Cause for rejection and removal shall be made known within two (2) working days to the Contractor. Loads contaminated with foreign material will be replaced at the Contractor's expense within five (5) working days.

All salt is to be lump free. No salt with lumps larger than two (2) inches in diameter will be accepted. Loads with lumps larger than two (2) inches shall be replaced at the Contractor's expense within five (5) working days.

INVOICING:
Original invoices must be presented for payment in accordance with instructions contained on the Purchase Order including reference to Purchase Order number and submitted to the correct address for processing. The County shall pay all invoices pursuant to 50 ILCS 505, "Local Government Prompt Payment Act". Payment will not be

made on invoices submitted later than six-months (180 days) after delivery of goods and any statute of limitations to the contrary is hereby waived.

LIQUIDATED DAMAGES:
From December 1, 2019 through April 30, 2020, if the Contractor is unable to make delivery within seven (7) calendar days from the date of order, DuPage County shall have the right to retain $.20 per ton, per calendar day as liquidated damages on the undelivered portion of the order. An order placed prior to 12:00 noon on any business day (Monday through Friday, except Holidays) would be considered as the first calendar day of the seven (7) day delivery period. For orders placed after 12:00 noon on a given day, the following day would be considered the first calendar day of the seven (7) day delivery period. If after seven (7) days of liquidated damage assessment, the Contractor has still failed to deliver as required, DuPage County shall reserve the right to take action to remedy the failure of Contractor performance without prior notification of such failure. This may include termination of the order and purchase of salt from other sources, or to take action consistent with public safety as needed to continue business. Any or all additional costs may be collected from the Contractor, in addition to any liquidated damage.

ORDERING:
Group 1 - DuPage County will place a minimum of 500 tons at a given time. All individual releases will be placed with the terminal.

Group 2 - 500 ton minimum will be waived. All individual releases will be placed with the terminal.

Orders for tonnage will be placed with the successful qualified bidder beginning June 1, 2019. All salt will be delivered by May 31, 2020. No further orders will be given after that date unless authorized by the County Authorized Representative or designee. Contract renewals will incorporate similar timelines for consecutive years.

QUANTITIES:
DuPage County Division of Transportation has included a quantity which is an estimate only, for Standard Delivery. Bidders are to provide a unit price for 80% to 130% of this additional estimated quantity **(STANDARD DELIVERY)**. DuPage County Division of Transportation agrees to purchase at least 80% of the quantity shown. If DuPage County does not utilize or order the 80%, DuPage County will pay for the 80% and it will be stored at the terminal, for delivery to the County at a later date. This will be handled at no additional charge to the County.

The Townships/Municipalities (Group 2) intend to make initial orders as indicated under Group 2 with delivery expected by 11/30/19. Bidders are required to provide a unit price for this 100% guaranteed delivery. **(EARLY DELIVERY)**. The Townships/Municipalities section has included an additional quantity which is an estimate only. Bidders are to provide a unit price for 80% to 130% of this additional estimated quantity **(STANDARD DELIVERY)**. The Townships/Municipalities agree to purchase at least 80% of the quantity shown. If the Townships/Municipalities do not utilize or order the 80%, the Townships/ Municipalities will pay for the 80% and it will be stored at the terminal, for delivery to the Townships/ Municipalities at a later date. This will be handled at no additional charge to the Townships/ Municipalities.

THIRD PARTY OR ACTING IN THE BEST INTEREST OF THE CITIZENS OF DUPAGE COUNTY:
In cases where other governmental agencies in DuPage County are unable to obtain bulk rock salt, DuPage County Division of Transportation reserves the rights and obligation to sell salt or give salt (to be reimbursed at a later date) to governmental agencies without any recourse from the Awarded Contractor. This will be done at the contracted cost given to DuPage County Division of Transportation by the Awarded Contractor and at no time shall a profit be made by DuPage County Division of Transportation.

STOCKING REQUIREMENTS:
Within thirty (30) days of the notice of award (issuance of purchase order) the Contractor will be required to provide DuPage County with their salt source and local terminal information. One hundred thirty percent (130%) of the standard delivery quantity listed will be required to be in stock at a local terminal by December 1, 2019. This requirement shall be fulfilled each December 1st, with each contract renewal.

DuPage County reserves the right to inspect the awarded Contractor's local terminal to verify for quantity and condition of salt, as required in the Specifications.

PRICING:

The Contractor is to provide a unit price per ton. DuPage County will require a 5% bid security to be submitted with the bid, The Awarded Contractor will also be required to furnish a 20% Performance Bond and Certificate of Insurance, within 10 days of the Notice of Award (as outlined in the Special Conditions). Similar conditions will apply to Group 2.

GROUP 1 – DUPAGE COUNTY
All Product to be shipped F.O.B. Delivered, freight prepaid, 140 N. County Farm Road, Wheaton, IL 60187 or 7900 S. Rt. 53, Woodridge, IL 60517.

STANDARD DELIVERY – Bidders are required to provide a unit price for 80% to 130% of the estimated quantity. The DuPage County Division of Transportation agrees to purchase at least 80% of the quantity shown. If DuPage County does not utilize or order the 80%, DuPage County will pay for the 80% and it will be stored at the terminal, for delivery to the County at a later date. This will be handled at no additional charge to the County.

DESCRIPTION	QUANTITY	UNIT PRICE (PER TON)	EXTENDED PRICE
BULK ROCK SALT	20,000 TONS	$ 82.96 /TON	$ 1,659,200.00
		TOTAL GROUP 1 –B	$ 1,659,200.00

UNIT COST PER TON FOR QUANTITIES BETWEEN 130% AND 150% OF PROJECTED USAGE $ 102.96 **PER TON**

TOTAL GROUP 1	$ 1,659,200.00

SHIPPING AND BILLING INFORMATION:

BILL TO ADDRESS:	SHIP TO ADDRESS:
DuPage County Division of Transportation Attn: Kathy Black 180 North County Farm Road Wheaton, IL 60187 TX: (630) 407-6930 FX: (630) 407-6962	DuPage County Division of Transportation Attn: Darcie Garza, CPPB 140 North County Farm Road Wheaton, IL 60187 TX: (630) 407-6920 FX: (630) 407-6921
Same	DuPage County Public Works Attn: Darcie Garza, CPPB 7900 S. Rt. 53 Woodridge, IL 60517 TX: (630) 407-6920 FX: (630) 407-6921

GROUP 2 – TOWNSHIPS/MUNICIPALITIES

All Product to be shipped F.O.B. Delivered, freight prepaid, to the locations listed. Each Township/Municipality will make an independent determination on whether it will enter into this agreement with the Awarded Contractor.

A – EARLY DELIVERY – 100% Confirmed quantities. Delivery by November 30, 2019

DESCRIPTION	QUANTITY	UNIT PRICE (PER TON)	EXTENDED PRICE
BULK ROCK SALT	11,700 TONS	$ 82.96 /TON	$ 970,632.00
		TOTAL GROUP 2 –A	$ 970,632.00

B – STANDARD DELIVERY – Bidders are required to provide a unit price for 80% to 130% of the estimated quantity. If the Township/Municipality agrees to enter into an agreement with the Awarded Contractor, the Township/Municipality agrees to purchase at least 80% of the quantity shown. If the Township/ Municipality does not utilize or order the 80%, the Township/ Municipality will pay for the 80% and it will be stored at the terminal, for delivery to the Township/ Municipality at a later date. This will be handled at no additional charge to the Contracting Township/Municipality.

DESCRIPTION	QUANTITY	UNIT PRICE (PER TON)	EXTENDED PRICE
BULK ROCK SALT	60,820 TONS	$ 82.96 /TON	$ 5,045,627.20
		TOTAL GROUP 2 –B	$ 5,045,627.20

UNIT COST PER TON FOR QUANTITIES BETWEEN 130% AND 150% OF PROJECTED USAGE

$ 102.96 PER TON

Location	Bill To:	Ship To:	A-100% Confirmed Quantities – Delivery before November 30, 2019	80-130% Estimated Quantities – Standard Delivery
Addison Township	411 W. Potter Wood Dale, IL 60191	411 W. Potter Wood Dale, IL 60191	300	700
Addison, Village of	1491 W. Jeffrey Drive Addison, IL 60101-4331	1491 W. Jeffrey Drive Addison, IL 60101-4331		2100
Aurora, City of	44 E. Downer Place Aurora, IL 60507	City of Aurora Central Garage 720 N. Broadway Aurora, IL 60505 or 2112 Montgomery Rd Aurora, IL 60504		7500
Bartlett, Village of	1150 Bittersweet Drive Bartlett, IL 60103	1150 Bittersweet Drive Bartlett, IL 60103 or 315 E. Devon Ave. Bartlett, IL 60103		1000
Bensenville, Village of	717 E. Jefferson St. Bensenville, IL 60106	717 E. Jefferson St. Bensenville, IL 60106		1000
Bloomingdale Township	6N030 Rosedale Ave. Bloomingdale, IL 60108	6N030 Rosedale Ave. Bloomingdale, IL 60108		1500
Village of Bloomingdale	201 S. Bloomingdale Rd Bloomingdale, IL 60108	305 Glen Ellyn Road Bloomingdale, IL 60108		2000
Burr Ridge, Village of	451 Commerce St. Burr Ridge, IL 60527	9400 Garfield Ave. Burr Ridge, IL 60527		1800
Carol Stream, Village of	124 Gerzevske Lane Carol Stream, IL 60188	124 Gerzevske Lane Carol Stream, IL 60188		2500
Clarendon Hills	1 N. Prospect Ave. Clarendon Hills, IL 60514	452 Park Ave. Clarendon Hills, IL 60514		400
Darien, City of	1702 Plainfield Road Darien, IL 60561	1041 S. Frontage Road Darien, IL 60561		3000
Downers Grove Township	4340 Prince St. Downers Grove, IL 60515	318 E. Quincy Westmont, IL 60559		1200
Downers Grove, Village of	5101 Walnut Ave. Downers Grove, IL 60515	5101 Walnut Ave Downers Grove, IL 60515	5000	
DuPage Airport Authority	2700 International Drive, Suite 200 West Chicago, IL 60185	2751 Aviation Ave. West Chicago, IL 60185		120
Glen Ellyn, Village of	30 S. Lambert Glen Ellyn, IL 60137	30 S. Lambert Glen Ellyn, IL 60137 1051 St. Charles Road Glen Ellyn, IL 60137	500	2000
Hanover Park, Village of	2121 W. Lake St. Hanover Park, IL 60133	2041 Lake St. Hanover Park, IL 60133		1800
Hinsdale, Village of	19 E. Chicago Ave. Hinsdale, IL 60523	225 Symonds Drive Hinsdale, IL 60521		700
Itasca, Village of	550 W. Irving Park Road Itasca, IL 60143	411 N. Prospect Ave. Itasca, IL 60143		1200

Lisle Township	4719 Indiana Ave. Lisle, IL 60532	4719 Indiana Ave. Lisle, IL 60532		1200
Lisle, Village of	925 Burlington Lisle, IL 60532	4905 Yackley Ave. Lisle, IL 60532		1950
Lombard, Village of	255 E. Wilson Ave. Lombard, IL 60148	1135 N. Garfield Lombard, IL 60148		3500
Milton Township	23W040 Poss St. Glen Ellyn, IL 60137	23W040 Poss St. Glen Ellyn, IL 60137		2000
Naperville Township	31W331 North Aurora Rd. Naperville, IL 60563	31W331 North Aurora Rd. Naperville, IL 60563	300	400
Oakbrook, Village of	1200 Oak Brook Road Oak Brook, IL 60523	3003 Jorie Blvd. Oakbrook, IL 60523		600
Schaumburg, Village of	101 Schaumburg Ct. Schaumburg, IL 60193	714 S. Plum Grove Road Schaumburg, IL 60193	3600	4000
Villa Park, Village of	20 S. Ardmore Ave. Villa Park, IL 60181	729 N. Ardmore Ave. Villa Park, IL 60181		600
Warrenville, City of	3S258 Manning Ave. Warrenville, IL 60555	3S346 Mignin Drive Warrenville, IL 60555		1300
Wayne Township	4N230 Klein Road West Chicago, IL 60185	4N230 Klein Road West Chicago, IL 60185		400
West Chicago, City of	475 Main St. West Chicago, IL 60185	135 W. Grandlake Blvd. West Chicago, IL 60185 or 1350 W. Hawthorne Lane West Chicago, IL 60185	2000	2000
Westmont, Village of	31 W. Quincy St. Westmont, IL 60559	39 E. Burlington Ave. Westmont, IL 60559		1600
Wheaton, City of	303 W. Wesley, PO Box 727 Wheaton, IL 60187	820 W. Liberty Drive Wheaton, IL 60189		3300
Willowbrook, Village of	835 Midway Drive Willowbrook, IL 60527	700 Willowbrook Centre Parkway Willowbrook, IL 60527		800
Winfield, Village of	27W465 Jewell Road Winfield, IL 60190	0S040 Wynwood Road Winfield, IL 60190		650
Winfield Township	P.O. Box 617 West Chicago, IL 60185	30W575 Roosevelt Rd. West Chicago, IL 60185		2000
Wood Dale, City of	720 Central Ave. Wood Dale, IL 60191	720 N. Central Ave. Wood Dale, IL 60191		800
Woodridge, Village of	One Plaza Drive Woodridge, IL 60517	One Plaza Drive Woodridge, IL 60517 7900 IL Route 53 Woodridge, IL 60517		2200
York Township	19W475 Roosevelt Road Lombard, IL 60148	19W475 Roosevelt Road Lombard, IL 60148		1000

SECTION 7 - MANDATORY FORMS
BID FORM
BID #19-048-DOT BULK ROCK SALT

(PLEASE TYPE OR PRINT THE FOLLOWING INFORMATION)

Full Name of Bidder	Compass Minerals America Inc
Main Business Address	9900 West 109th Street, Suite 100
City, State, Zip Code	Overland Park, KS 66210
Telephone Number	800-323-1641 Opt 2 (Sales Manager), Opt 1 (Orders, Cust. Service)
Fax Number	913-338-7945 (Cust Service/Sales) or 913-433-9616 (Orders)
Bid Contact Person	Sean Lierz, Senior Sales Manager
Email Address	lierzs@compassminerals.com or highwaygroup@compassminerals.com

TO: The DuPage County Procurement Services

The undersigned certifies that he is:

☐ the Owner/Sole Proprietor ☐ a Member authorized to sign on behalf of the Partnership ☒ an Officer of the Corporation ☐ a Member of the Joint Venture

Herein after called the Bidder and that the members of the Partnership or Officers of the Corporation are as follows:

Anthony J Sepich, President; CEO & Sr VP, Salt
(President or Partner)

Jon Schnieders ; VP, Sales, Bulk Road Deicing
(Vice-President or Partner)

Diana C Toman: Sr VP, General Counsel & Corp Secretary
(Secretary or Partner)

James D Standen: CFO & Treasurer
(Treasurer or Partner)

Further, the undersigned declares that the only person or parties interested in this bid as principals are those named herein; that this bid is made without collusion with any other person, firm or corporation; that he has fully examined the proposed forms of agreement and the contract specifications for the above designated purchase, all of which are on file in the office of the Procurement Officer, DuPage County, 421 North County Farm Road, Wheaton, Illinois 60187, and all other documents referred to or mentioned in the contract documents, specifications and attached exhibits, including Addenda No. 1 _____, _____, and _____ issued thereto;

Further, the undersigned proposes and agrees, if this bid is accepted, to provide all necessary machinery, tools, apparatus, and other means of construction, including transportation services necessary to furnish all the materials and equipment specified or referred to in the contract documents in the manner and time therein prescribed.

Further, the undersigned certifies and warrants that he is duly authorized to execute this certification/affidavit on behalf of the Bidder and in accordance with the Partnership Agreement or by-laws of the Corporation, and the laws of the State of Illinois and that this Certification is binding upon the Bidder and is true and accurate.

Further, the undersigned certifies that the Bidder is not barred from bidding on this contract as a result of a violation of either 720 Illinois Compiled Statutes 5/33 E-3 or 5/33 E-4, bid rigging or bid-rotating, or as a result of a violation of 820 ILCS 130/1 et seq., the Illinois Prevailing Wage Act.

The undersigned certifies that he has examined and carefully prepared this bid and has checked the same in detail before submitting this bid, and that the statements contained herein are true and correct.

If a Corporation, the undersigned, further certifies that the recitals and resolutions attached hereto and made a part hereof were properly adopted by the Board of Directors of the Corporation at a meeting of said Board of Directors duly called and held and have not been repealed nor modified, and that the same remain in full force and effect *(Bidder may be requested to provide a copy of the corporate resolution granting the individual executing the contract documents authority to do so.)*

attached

Further, the Bidder certifies that he has provided equipment, supplies, or services comparable to the items specified in this contract to the parties listed in the reference section below and authorizes the County to verify references of business and credit at its option.

Finally, the Bidder, if awarded the contract, agrees to do all other things required by the contract documents, and that he will take in full payment therefore the sums set forth in the bidding schedule (subject to unit quantity adjustments based upon actual usage).

BID FORM PRICING

COMPANY NAME: Compass Minerals America Inc

GROUP 1 – DuPAGE COUNTY

STANDARD DELIVERY:

DESCRIPTION	QUANTITY	UNIT PRICE (PER TON)	EXTENDED PRICE
BULK ROCK SALT	20,000 TONS	$ 82.96 /TON	$ 1,659,200.00
		TOTAL GROUP 1	$ 1,659,200.00

UNIT COST PER TON FOR QUANTITIES BETWEEN 130% AND 150% OF PROJECTED USAGE
$ 102.96 **PER TON**

GROUP 2 – TOWNSHIPS/MUNICIPALITIES

A – EARLY DELIVERY:

DESCRIPTION	QUANTITY	UNIT PRICE (PER TON)	EXTENDED PRICE
BULK ROCK SALT	11,700 TONS	$ 82.96 /TON	$ 970,632.00
		TOTAL GROUP 2 –A	$ 970,632.00

B – STANDARD DELIVERY:

DESCRIPTION	QUANTITY	UNIT PRICE (PER TON)	EXTENDED PRICE
BULK ROCK SALT	60,820 TONS	$ 82.96 /TON	$ 5,045,627.20
		TOTAL GROUP 2 –B	$ 5,045,627.20

UNIT COST PER TON FOR QUANTITIES BETWEEN 130% AND 150% OF PROJECTED USAGE

$ 102.96 **PER TON**

TOTAL GROUP 2 (A+B)	$ 6,016,259.20

IN WITNESS WHEREOF, the undersigned have caused this consent to be duly executed as of the date first written above. This consent may be executed via .pdf, facsimile or other electronic means and in two or more counterparts, each of which will be deemed an original, and all of which together will constitute one and the same instrument.

James D. Standen

Diana C. Toman

BID FORM SIGNATURE PAGE

The Contractor agrees to provide the services as described in this solicitation and subject, without limitation, to all specifications, terms, and conditions herein contained.
Bidder shall acknowledge receipt of each addendum issued in the space provided on the bid form.

X _____ V.P.
(Signature and Title)

CORPORATE SEAL
(If available)

BID MUST BE SIGNED AND NOTARIZED (WITH SEAL) FOR CONSIDERATION

Subscribed and sworn to before me this 1 day of April AD, 2019

_____ My Commission Expires: May 19, 2019
(Notary Public)

STATE NOTARY PUBLIC KANSAS
JULIA YATES
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 5-19-2019

_____
SEAL

REQUIRED FORMS TO BE COMPLETED, SIGNED AND RETURNED WITH BID

1. **IRS FORM W-9**

This form can be found attached, or at the following link:
https://www.irs.gov/pub/irs-pdf/fw9.pdf

2. **REQUIRED VENDOR ETHICS DISCLOSURE STATEMENT**

This form can be found attached, or at the following link:
https://www.dupageco.org/Finance/Procurement/1316/

Continuing Disclosure: It is the contractor/vendor's responsibility to update contribution information on an ongoing basis during the life of the contract. The vendor is required to submit an updated Ethics Disclosure Statement to the user department any time contributions are made to the Chairman or County Board Members after the most recent authorized contract action.

Failure to Comply: Failure to provide the requested information will at minimum delay awarding of the contract and could result in the selected vendor being disqualified as non-responsive. Providing fraudulent information on the Vendor Ethics Disclosure Statement may result in a Class 3 Felony.

Contribution: A gift, subscription, dues, loan, advance, or deposit of money or anything of value, including services, knowingly received in connection with the nomination for election or election of any person to County office.

Multi-year contracts: Contracts with a duration greater than 12 months require annual updates to be filed by the vendor with the user department and forwarded to Procurement. The reporting period should be the current and previous calendar years.

Prohibited Source: Any person or entity who (I) is seeking official action by the Chairman, County Board member or in the case of an employee, by the employee or by the Chairman or County Board member, or another employee directing that employee; (ii) does business or seeks to do business with the Chairman, County Board member, or employee (iii) conducts activities regulated by the Chairman, County Board member, or employee (iv) has interests that may be substantially affected by the performance or non-performance of the official duties of the Chairman, County Board member, or employee (v) is registered or required to be registered with the Secretary of State under the Lobbyist Registration Act or the DuPage County Lobbyist Registration Act, except that an entity not otherwise a prohibited source does not become a prohibited source merely because a registered lobbyist is one of its member or serves on its board of directors (vi) is a Political Action Committee to which a prohibited source has been contributed.

W9 FORM

attached

Form **W-9**
(Rev. November 2017)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

___ - ___ - ____

or

Employer identification number

___ - _____

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ Date ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Cat. No. 10231X Form **W-9** (Rev. 11-2017)

Form **W-9**
(Rev. November 2017)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Compass Minerals America Inc.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☑ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

9900 West 109th St., Suite 100

Requester's name and address (optional)

6 City, state, and ZIP code

Overland Park, KS 66210

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

4	8	–	1	0	4	7	6	3	2

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ Mary Wells Date ▶ 2/1/18

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

VENDOR ETHICS DISCLOSURE

Required Vendor Ethics Disclosure Statement

Failure to complete and return this form may result in delay or cancellation of the County's Contractural Obligation.

Date:

Bid/Contract/PO #: Bid 19-048-DOT

Company Name:	Compass Minerals America Inc	Company Contact:	Sean Lierz, Senior Sales Manager
Contact Phone:	913-344-9330 or 800-323-1641 Opt 2	Contact Email:	lierzs@compassminerals.com

The DuPage County Procurement Ordinance requires the following written disclosures prior to award:

1. Every contractor, union, or vendor that is seeking or has previously obtained a contract, change orders to one (1) or more contracts, or two (2) or more individual contracts with the county resulting in an aggregate amount at or in excess of $25,000, shall provide to Procurement Services Division a written disclosure of all political campaign contributions made by such contractor, union, or vendor within the current and previous calendar year to any incumbent county board member, county board chairman, or countywide elected official whose office the contract to be awarded will benefit. The contractor, union or vendor shall update such disclosure annually during the term of a multi-year contract and prior to any change order or renewal requiring approval by the county board. For purposes of this disclosure requirement, "contractor or vendor" includes owners, officers, managers, lobbyists, agents, consultants, bond counsel and underwriters counsel, subcontractors and corporate entities under the control of the contracting person, and political action committees to which the contracting person has made contributions

☒ **NONE (check here) - If no contributions have been made**

Add Line	Recipient	Donor	Description (e.g. cash, type of item, in-kind services, etc.)	Amount/Value	Date Made
x					
x					

2. All contractors and vendors who have obtained or are seeking contracts with the county shall disclose the names and contact information of their lobbyists, agents and representatives and all individuals who are or will be having contact with county officers or employees in relation to the contractor bid and shall update such disclosure with any changes that may occur.

☐ **NONE (check here) - If no contacts have been made**

Add Line	Lobbyists, Agents and Representatives and all individuals who are or will be having contact with county officers or employees in relation to the contract or bid	Telephone	Email
x	Sean Lierz, Senior Sales Manager	913-344-9330	lierzs@compassminerals.com
x	Julia Yates, Sales Support Coordinator	913-344-9117	yatesj@compassminerals.com

A contractor or vendor that knowingly violates these disclosure requirements is subject to penalties which may include, but are not limited to, the immediate cancellation of the contract and possible disbarment from future county contracts.

Continuing disclosure is required, and I agree to update this disclosure form as follows:

- If information changes, within five (5) days of change, or prior to county action, whichever is sooner
- 30 days prior to the optional renewal of any contract
- Annual disclosure for multi-year contracts on the anniversary of said contract
- With any request for change order except those issued by the county for administrative adjustments

The full text for the county's ethics and procurement policies and ordinances are available at:
http://www.dupageco.org/CountyBoard/Policies/

I hereby acknowledge that I have received, have read, and understand these requirements.

Authorized Signature

Printed Name: Jon C. Schnieders

Title: V.P.

Date: 4/1/19

Attach additional sheets if necessary. Sign each sheet and number each page. Page N/A **of** **(total number of pages)**

FORM OPTIMIZED FOR ACROBAT AND ADOBE READER VERSION 9 OR LATER

Rev 1.1
4/1/16

REFERENCES

The bidder must list three (3) references, listing firm name, address, telephone number and contact person to whom they have provided similar equipment, material or services for a period of not less than six (6) months. Additional references may be required.

COMPANY NAME:	IL DOT District 1
ADDRESS:	201 W Center Court
	Schaumburg, IL 60196
CONTACT PERSON:	Michael LaBree
TELEPHONE NUMBER:	847-705-4177

COMPANY NAME:	McHenry CHD
ADDRESS:	16111 Nelson Road
	Woodstock, IL 60098
CONTACT PERSON:	Ed Markison
TELEPHONE NUMBER:	815-334-4973

COMPANY NAME:	Illinois Tollway
ADDRESS:	P O Box 3094
	Attn: Contract Admin.
	Lisle, IL 60532
CONTACT PERSON:	Marlene Nagel
TELEPHONE NUMBER:	630-241-6800 ext 3980

COMPANY NAME:	City of Crystal Lake
ADDRESS:	P O Box 597
	Crystal Lake, IL 60039
CONTACT PERSON:	Larry Zurek
TELEPHONE NUMBER:	815-356-3744

SECTION 8 - SAMPLE CONTRACT AGREEMENT

CONTRACT # 19-048-DOT BETWEEN [CONTRACTOR]
AND THE COUNTY OF DUPAGE

THIS AGREEMENT is entered into this _____ day of _____, 2018, between the County of DuPage, Illinois a body corporate and politic, located at 421 North County Farm Road, Illinois, 60187-3978 (hereinafter referred to as the COUNTY), and _____, licensed to do business in the State of Illinois, located at _____, _____, _____ (hereinafter referred to as the CONTRACTOR).

RECITALS

WHEREAS, the COUNTY requires the goods and/or services specified in Bid #19-048-DOT for its Division of Transportation located at the DuPage County Center, 140 North County Farm Road, Wheaton, Illinois 60187; and

WHEREAS, the CONTRACTOR is the vendor selected pursuant to the bid process and is willing to perform under the terms of the Bid and this Contract.

NOW, THEREFORE, in consideration of the premises and mutual covenants contained herein, the parties agree that:

1.0 CONTRACT DOCUMENTS

1.1 This Contract includes all the following component parts, all of which are fully incorporated herein and made a part of the obligations undertaken by the parties:

- 1.1.a Bid Invitation
- 1.1.b Project Information
- 1.1.c Instructions to Bidders
- 1.1.d General Conditions
- 1.1.e Special Conditions
- 1.1.f Insurance/Bonding Requirements and Certificates
- 1.1.g Bid Form (including Certification/Proposal, Signature Affidavit including Proposal Pricing)
- 1.1.h Specifications (including any addenda, interpretations and approved exceptions)
- 1.1.i Exhibits
- 1.1.j County Purchase Order

1.2 All documents are or will be on file in the office of the Procurement Services Division, DuPage Center, 421 North County Farm Road, Room 3-400, Wheaton, Illinois 60187.

1.3 In the event of a conflict between any of the above documents, the document control from top to bottom; i.e., "a" controls over "b".

2.0 DURATION OF THIS CONTRACT

2.1 Unless terminated as provided in the Bid Invitation, the term of this Contract shall be a one (1) year period beginning on _____, 2018 and continuing through _____, 2018.

2.2 The Contract term is subject to renewal per the Bid Invitation Specifications.

2.3 In no event, shall the term plus renewals exceed four (4) years.

2.0 TERMINATION

3.1 Except as otherwise set forth in this AGREEMENT, either party shall have the right to terminate this AGREEMENT for any cause or without cause thirty (30) days after having served written notice upon the other party, except in the event of Vendor's insolvency, bankruptcy or receivership, in which case termination shall be effective immediately upon receipt of notice.

3.2 Upon such termination, the liabilities of the parties to this AGREEMENT shall cease, but they shall not be relieved of the duty to perform their obligations up to the date of termination, or to pay for deliverables tendered prior to termination.
There shall be no termination expenses.

3.3 Upon termination of this AGREEMENT, all data, work products, reports and documents produced, because of this AGREEMENT shall become the property of the COUNTY. Further, Vendor shall provide all deliverables within fourteen (14) days of termination in accordance with the other provisions of this AGREEMENT.

3.0 BID PRICES AND PAYMENT

3.1 The Contractor shall provide the required goods and or services described in the Bid Specifications for the prices quoted on the Bid Form.

3.2 The County shall make payment pursuant to the Illinois Local Government Prompt Payment Act, except that no payment shall be approved where the Contractor has failed to comply with certified payroll requirements of the Illinois Prevailing Wage Act or Davis Bacon Act.

4.0 AMENDMENTS

4.1 This Contract may be amended by mutual agreement.

4.2 All amendments will conform to State of Illinois Statutes and County procedures for Change Orders.

5.0 CONTRACT ENFORCEMENT – ATTORNEY'S FEES

5.1 If the County is required to take legal action to enforce performance of any of the terms, provisions, covenants and conditions of this Contract, and by reason thereof, the County is required to use the services of an attorney, including the States Attorney, then the County shall be entitled to reasonable attorney's fees and all expenses and costs incurred by the County pertaining thereto and in enforcement of any remedy, including costs and fees relating to any appeal.

6.0 SEVERABILITY CLAUSE

6.1 If any section, paragraph, clause, phrase or portion of this Contract is for any reason determined by a court of competent jurisdiction to be invalid and unenforceable, such portion shall be deemed separate, distinct and an independent provision, and the court's determination shall not affect the validity or enforceability of the remaining portions of this Contract.

7.0 GOVERNING LAW

7.1 This Contract shall be governed by the laws of the State of Illinois both as to interpretation and enforcement. Venue for all disputes will be exclusively in the circuit court for the Eighteenth Judicial Circuit in DuPage County, Illinois and that Illinois law will control.

8.0 ENTIRE AGREEMENT

8.1 This Contract, including the documents listed in 1.0, contains the entire agreement between the parties.

8.2 There are no covenants, promises, conditions, or understandings; either oral or written, other than those contained herein.

IN WITNESS, WHEREOF, the parties set their hands and seals as of the date first written above.

COUNTY OF DU PAGE, ILLINOIS

By: _____
JAMES McGUIRE
PROCUREMENT OFFICER

_____
DATE

[CONTRACTOR]

By: SAMPLE – DO NOT SIGN
AUTHORIZED SIGNATURE

_____
TITLE

_____
DATE

SECTION 9 - ENVELOPE LABEL

SEALED BID PROPOSAL

INVITATION #: 19-048-DOT
OPENING DATE: 04/04/2019
OPENING TIME: 2:00 P.M.
DESCRIPTION: BULK ROCK SALT
COMPANY NAME: COMPASS MINERALS AMERICA INC.

DATED MATERIAL-DELIVER IMMEDIATELY

PLEASE CUT OUT AND AFFIX THIS BID LABEL (ABOVE)
TO THE OUTERMOST ENVELOPE OF YOUR PROPOSAL
TO HELP ENSURE PROPER DELIVERY!

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 10/30/2018

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Marsh USA Risk & Insurance Services
15 West South Temple, Suite 700
Salt Lake City, UT 84101

CN101916390-STND2-GAWUX-16-

INSURED
Compass Minerals
9900 W. 109th Street, Suite 100
Overland Park, KS 66210

CONTACT NAME:
PHONE (A/C, No, Ext):
FAX (A/C, No):
E-MAIL ADDRESS:

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : ACE American Insurance Company	22667
INSURER B : ACE Property And Casualty Ins Co	20699
INSURER C : N/A	N/A
INSURER D :	
INSURER E :	
INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** SEA-003283692-05 **REVISION NUMBER:** 5

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED, NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY			XSLG2762943A	11/01/2018	11/01/2019	EACH OCCURRENCE	$ 2,000,000
	CLAIMS-MADE [X] OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 1,000,000
	X SIR $500,000						MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$ 2,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 4,000,000
	X POLICY [ ] PRO-JECT [ ] LOC						PRODUCTS - COMP/OP AGG	$ 4,000,000
	OTHER:							$
A	AUTOMOBILE LIABILITY			ISAH08868980	11/01/2018	11/01/2019	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	X ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
B	X UMBRELLA LIAB [X] OCCUR			G28187981003	11/01/2018	11/01/2019	EACH OCCURRENCE	$ 1,000,000
	EXCESS LIAB [ ] CLAIMS-MADE						AGGREGATE	$ 1,000,000
	DED [X] RETENTION $ 10,000							$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N			WLRC48133654 (AOS)	11/01/2018	11/01/2019	X PER STATUTE [ ] OTH-ER	
A	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? N	N/A		SCFC48133666 (WI)	11/01/2018	11/01/2019	E.L. EACH ACCIDENT	$ 2,000,000
	(Mandatory in NH)						E.L. DISEASE - EA EMPLOYEE	$ 2,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - POLICY LIMIT	$ 2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
DuPage County Procurement is included as additional insured where required by written contract with respect to general and auto liability. The general liability and auto liability policies are primary and non-contributory over any existing insurance and limited to liability arising out of the operations of the named insured subject to policy terms and conditions. Waiver of subrogation is applicable where required by written contract and subject to policy terms and conditions.

CERTIFICATE HOLDER

DuPage County Procurement
Services Division
Attn: Bruce Flowers, Buyer
421 north county farm road
wheaton, IL 60187

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE
of Marsh USA Risk & Insurance Services

Tiffani Berrett

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UNANIMOUS WRITTEN CONSENT
OF THE BOARD OF DIRECTORS
OF
COMPASS MINERALS AMERICA INC.

March 20, 2019

The undersigned, being all of the members of the board of directors of Compass Minerals America Inc., a Delaware corporation (the "Corporation"), hereby consent in writing pursuant to Section 141(f) of the Delaware General Corporation Law to the adoption of the following resolutions without a meeting and waive any notice required in connection therewith.

Authorized Signatories

WHEREAS, from time to time, it is desirable for individuals to sign documents on behalf of the Corporation in connection with sales transactions relating to the Corporation's Highway Sales Department.

NOW, THEREFORE, BE IT RESOLVED, that the following individuals (the "Authorized Signatories") be, and each of them hereby is, authorized, subject to applicable limitations under the Corporation's Delegation of Authority Policy, on behalf of the Corporation, to sign bids, performance bonds and contracts for the sale of sodium chloride and other deicing products, and to sign any other documents which, in his or her opinion, are necessary or desirable in order to effectuate and carry out the foregoing, and all other individuals who were so authorized prior to the date first written above are no longer so authorized:

Anthony J. Sepich	President; CEO; and Senior Vice President, Salt
James D. Standen	Chief Financial Officer and Treasurer
Diana C. Toman	Senior Vice President, General Counsel and Corporate Secretary
Jon Schnieders	Vice President, Sales, Bulk Road Deicing
Jason Haskell	National Sales Manager
Sean Lierz	Highway Sales Manager
Joel Gerdes	Highway Sales Manager
Douglas Dyer	Highway Sales Manager
Harrison Green	Highway Sales Manager
Matthew Denner	Sales Manager
Teresa Wilde	Sales Manager
Kendall Rooney	Customer Service Manager
Joe Uriell	Director, Sales Industrial
Zoe Vantzos	Assistant Secretary

General

RESOLVED, that the officers of the Corporation are, and each of them is, hereby authorized, for and on behalf of the Corporation, to execute, deliver, file, acknowledge and record any and all such documents and instruments, and to take or cause to be done any and all such other

things as they, or any of them, may deem necessary or desirable to effectuate and carry out the resolutions adopted hereby; and

FURTHER RESOLVED, that any actions previously taken or caused to be taken by any officer of the Corporation or any Authorized Signatory in connection with the matters contemplated by these resolutions, or in carrying out the terms and intentions of the above resolutions, are hereby acknowledged to be duly authorized acts performed on behalf of the Corporation and are hereby ratified, confirmed and adopted as such.

[Signature Page Follows]

KEEPING PEOPLE SAFE
FEEDING THE WORLD
ENRICHING LIVES
EVERY DAY
YOU ARE
CLEARLY ESSENTIAL
DELIVERING WHERE & WHEN IT MATTERS
THE HISTORY OF
COMPASS MINERALS

File Number 5535-074-4

STATE OF ILLINOIS

OFFICE OF THE SECRETARY OF STATE

To all to whom these Presents Shall Come, Greeting:

I, Jesse White, Secretary of State of the State of Illinois, do hereby certify that I am the keeper of the records of the Department of Business Services. I certify that

COMPASS MINERALS AMERICA INC., INCORPORATED IN DELAWARE AND LICENSED TO TRANSACT BUSINESS IN THIS STATE ON DECEMBER 30, 1988, APPEARS TO HAVE COMPLIED WITH ALL THE PROVISIONS OF THE BUSINESS CORPORATION ACT OF THIS STATE RELATING TO THE PAYMENT OF FRANCHISE TAXES, AND AS OF THIS DATE, IS A FOREIGN CORPORATION IN GOOD STANDING AND AUTHORIZED TO TRANSACT BUSINESS IN THE STATE OF ILLINOIS.

SEAL OF THE STATE OF ILLINOIS AUG. 26TH 1818

In Testimony Whereof, *I hereto set my hand and cause to be affixed the Great Seal of the State of Illinois, this* 2ND *day of* APRIL *A.D.* 2019 .

Authentication #: 1909201816 verifiable until 04/02/2020

Authenticate at: http://www.cyberdriveillinois.com

Jesse White

SECRETARY OF STATE

Delaware

The First State

I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF AMENDMENT OF "NORTH AMERICAN SALT COMPANY", CHANGING ITS NAME FROM "NORTH AMERICAN SALT COMPANY" TO "COMPASS MINERALS AMERICA INC.", FILED IN THIS OFFICE ON THE TWENTY-EIGHTH DAY OF JULY, A.D. 2014, AT 4:01 O'CLOCK P.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE KENT COUNTY RECORDER OF DEEDS.

AND I DO HEREBY FURTHER CERTIFY THAT THE EFFECTIVE DATE OF THE AFORESAID CERTIFICATE OF AMENDMENT IS THE FIRST DAY OF AUGUST, A.D. 2014.

Jeffrey W. Bullock, Secretary of State

2149843 8100

AUTHENTICATION: 1573508

141004732

DATE: 07-28-14

You may verify this certificate online at corp.delaware.gov/authver.shtml

State of Delaware
Secretary of State
Division of Corporations
Delivered 04:01 PM 07/28/2014
FILED 04:01 PM 07/28/2014
SRV 141004732 - 2149843 FILE

STATE OF DELAWARE
CERTIFICATE OF AMENDMENT
OF SECOND AMENDED AND RESTATED
CERTIFICATE OF INCORPORATION

NORTH AMERICAN SALT COMPANY, a corporation organized and existing under and by virtue of the General Corporation Law of the State of Delaware (the "Corporation"), does hereby certify:

1. That at a meeting of the Board of Directors of **North American Salt Company** resolutions were duly adopted setting forth a proposed amendment of the Second Amended and Restated Certificate of Incorporation of the Corporation, declaring such amendment to be advisable and calling a meeting of the stockholder of the Corporation for consideration thereof. The resolution setting forth the proposed amendment is as follows:

RESOLVED, that the Second Amended and Restated Certificate of Incorporation of the Corporation be amended by changing the Article numbered "**FIRST**" so that, as amended, such Article shall be and read as follows:

FIRST: The name of the Corporation is Compass Minerals America Inc. (hereinafter called the "Corporation").

2. That thereafter, pursuant to resolution of its Board of Directors, a special meeting of the stockholders of the Corporation was duly called and held upon notice in accordance with Section 222 of the General Corporation Law of the State of Delaware at which meeting the necessary number of shares as required by statute were voted in favor of the amendment.

3. That the amendment was duly adopted in accordance with the provisions of Section 242 of the General Corporation Law of the State of Delaware.

4. That this amendment shall be effective on the 1st day of August, 2014.

IN WITNESS WHEREOF, the Corporation has caused this certificate to be signed this 28th day of July, 2014.

By: Rodney L. Underdown

Rodney L. Underdown
Chief Financial Officer and Secretary

Compass Minerals

Goderich - US Bulk Deicing Salt

Product Data Sheet

Production Location
Goderich, Ontario - Canada

Product Description
Rock salt obtained by conventional mining methods, crushed, and screened to size.

Method of Analysis
American Society for Testing and Materials Procedures D632 and E534. All other testing is from Compass Minerals internal quality control procedures, which are available upon request.

Physical Properties
Bulk Density - 1220 kg/m3 (76 lbs/ft3), average particle size 0.011"

Admixture
Yellow Prussiate of Soda (YPS) added - If requested by customer

Chemical Analysis Before Admixing (99.7% Confidence)			Typical	Range
Sodium Chloride	NaCl	(%)	96.5	94.1 - 98.9
Calcium Sulfate	$CaSO_4$	(%)	2.7	0.9 – 4.5
Calcium Chloride	$CaCl_2$	(%)	0.00	0.00 – 0.01
Magnesium Chloride	$MgCl_2$	(%)	0.03	0.00 – 0.08
Sodium Sulphate	$NaSO_4$	(%)	0.00	0.00 – 0.03
Moisture		(%)	0.3	0.00 - 1.1
Water Insolubles		(%)	0.6	0.1 - 1.5
Calcium	Ca	ppm	7948	2649 – 13247
Magnesium	Mg	ppm	224	0 -204
Sulphate	SO_4	ppm	19051	6350 - 31752

TYPICAL SCREEN ANALYSIS
% Passing (99.7% Confidence)

USS Mesh	Tyler Mesh	Union Inc.	Typical Passing %	Range %
0.500	0.500	0.500	99.8	98.9 - 100
3/8	0.371	0.374	97.2	93.5 - 100
4	4	0.187	78.6	63.6 - 89.6
8	8	0.093	47.6	34.3 - 60.9
16	14	0.046	27.3	18.4 – 36.2
30	28	0.023	15.6	9.7 – 21.5

Average Particle Size 0.011 inches (7.25 mesh)

Packaging

UPC Code	Product Code	New Product Code	Bag Size (Lbs.)
	6615	613544	Bulk

Compass Minerals America Inc.
9900 West 109th Street – Suite 100
Overland Park, KS 66210
Phone 800-323-1641 Fax 800-359-7258

This information is based on our present state of knowledge and is intended to provide general notes on the product(s) supplied by us and their uses. The information should not be construed as a specific property promise or guarantee of theproduct(s).

March 2019

Compass Minerals

Deicing Salt

Product Data Sheet

Production Location

Cote Blanche, Louisiana-USA

Product Description

- Rock salt obtained by conventional mining methods, crushed, and screened to size.
- No more than 15% of product passes 30-mesh screen

Chemical Analysis

Constituent	Formula		Typical %	Range
Sodium Chloride	NaCl	(%)	98.44	98.2 - 99.2
Calcium Sulfate	$CaSO_4$	(%)	1.27	0.38 - 1.7
Calcium Chloride	$CaCl_2$	(%)	0.03	0 – 0.24
Magnesium Chloride	$MgCl_2$	(%)	0.01	0 – 0.04
Water Insolubles		(%)	0.2	0.00 – 0.77
Calcium	Ca	ppm	3837	860 - 5535
Magnesium	Mg	ppm	35.5	0 - 101
Sulfate	SO_4	(%)	9265	2371 – 12273
Moisture	H_2O	(%)	0.19	0 – 1

Method of Analysis

American Society for Testing and Materials Procedures D632 and E534. All other testing is from Compass Minerals internal quality control procedures, which are available upon request.

Typical Screen Data

U.S.S. Mesh	Tyler Mesh	Open (Inches)	Typical % Passing	Range % Passing
3/4	0.375	0.375	100	100
1/2	1/2	0.5	99.6	98.1 - 100
0.375	0.375	0.375	95.3	87 - 100
4	4	0.1870	73.4	40 - 100
8	8	0.0937	42.2	5 - 80
16	14	0.0464	19.2	0 - 40
30	28	0.0234	8.5	0 - 20

Average particle size 0.162 inches (5.11mesh)

Physical Properties

Bulk Density - (72 lbs/ft^3)

Admixture

Yellow Prussiate of Soda (YPS) added to a max of 50 ppm

Packaging

Bag Size	UPC Code	Old Product Code	New SKU
Bulk	0 67568-76080 7	7608	613624

Compass Minerals
9900 West 109th Street Suite 100
Overland Park, KS 66210 800-755-7258
Fax 800-359-7258

2017

SAFETY DATA SHEET

1. Product and Company Identification

Product identifier	**Salt**
Other means of identification	American Backwoods Animal Nutrition Products Sodium Chloride Sifto Safe Step Standard Salt Sifto Ice Salt Sifto Sodium Chloride Sifto Safe Step EnviroGuard QwikSalt Ice-A-Way IceAway Turbo IceAway Turbo Blue Safe Step 3300 Aspen Aspen Blue Safe Step 4300 Dual Blend Safe Step 4300 Dual Blend Blue EconoBlend 370 Winter Storm Winter Storm Blue Safe Step Pro Series 550 Safe Step Pro Series 570 Safe Step 6300 Enviro Blend Safe Step Pro Series 960 Choice Formula Safe Step Sure Paws Sifto Safe Step Sure Paws American Stockman Animal Nutrition Products Nature's Own water care products Sure Soft water care products Natural Salt water care Pro Soft water care products Salt brine Thawrox Treated salt Commercial bulk rock salt Safe Step Pro Series 950 MaxiFonte Solar salt Canadian Stockman Animal Nutrition products Sifto pool salt Crystal Plus
Recommended use	De-icer. General industrial and water softening/conditioning purposes. Animal Nutrition
Recommended restrictions	None known.
Manufacturer	Compass Minerals USA Inc. 9900 West 109th Street, Suite 100 Overland Park, KS 66210 US 913-344-9200 CHEMTREC 1-800-424-9300 CANUTEC 1-613-996-6666

2. Hazards Identification

Physical hazards	Not classified.
Health hazards	Not classified.
Environmental hazards	Not classified.
OSHA defined hazards	Not classified.
Label elements	
Hazard symbol	None.
Signal word	None.
Hazard statement	The product and/or mixture does not meet the criteria for classification.

Precautionary statement	
Prevention	Observe good industrial hygiene practices.
Response	Wash hands after handling.
Storage	Store away from incompatible materials, i.e, strong oxidizing agents (see Section 10)
Disposal	Dispose of waste and residues in accordance with local authority requirements.
Hazard(s) not otherwise classified (HNOC)	None known.
Supplemental information	Not applicable.

3. Composition/Information on Ingredients

Mixture	
Composition comments	The criteria for listing components in this section are: Carcinogens, Respiratory Sensitizers, Mutagens, Teratogens and Reproductive toxins are listed when present at 0.1% or greater; components which are otherwise hazardous according to WHMIS/OSHA are listed when present at 1.0% or greater. Non hazardous components are not listed. The products pertaining to this SDS have various proportions of components which do not meet the listing criteria.

4. First Aid Measures

Inhalation	Avoid breathing dust. If breathing is difficult, remove to fresh air and keep at rest in a position comfortable for breathing. Call a physician if symptoms develop or persist.
Skin contact	Rinse skin with water/shower. Get medical attention if irritation develops and persists.
Eye contact	Rinse with water. Get medical attention if irritation develops and persists.
Ingestion	Rinse mouth. If ingestion of a large amount does occur, seek medical attention.
Most important symptoms/effects, acute and delayed	Direct contact with eyes may cause temporary irritation.
Indication of immediate medical attention and special treatment needed	Treat symptomatically.

5. Fire Fighting Measures

Suitable extinguishing media	Salt and salt mixtures are non-combustible.
Unsuitable extinguishing media	Not applicable.
Specific hazards arising from the chemical	During fire, gases hazardous to health may be formed.
Special protective equipment and precautions for firefighters	Use appropriate firefighting PPE as a general precaution.
Fire-fighting equipment/instructions	Salt is not combustible and is thus not the material of concern for firefighting equipment or methods.
Specific methods	In the event of a fire, equipment and methods that are consistent with the combusting material should be utilized.
General fire hazards	No unusual fire or explosion hazards noted.
Hazardous combustion products	Chlorine. Hydrogen chloride. Oxides of sodium.
Explosion data	
Sensitivity to mechanical impact	Not available.
Sensitivity to static discharge	Not available.

6. Accidental Release Measures

Personal precautions, protective equipment and emergency procedures	Restrict area to facilitate clean up.
Methods and materials for containment and cleaning up	Stop the flow of material, if this is without risk. Prevent direct entry into waterways and sewers. Following product recovery, flush area with water if necessary. For waste disposal, see section 13 of the SDS.
Environmental precautions	Avoid direct release into waterways and sewers.

7. Handling and Storage

Precautions for safe handling	Use care in handling/storage. Avoid breathing dust.

Conditions for safe storage, including any incompatibilities	Store in original tightly closed container. Store away from incompatible materials, i.e, strong oxidizing agents (see Section 10)

8. Exposure Controls/Personal Protection

Occupational exposure limits	No exposure limits noted for ingredient(s).
Biological limit values	No biological exposure limits noted for the ingredient(s).
Appropriate engineering controls	TWA PEL: No specific limits have been established for sodium chloride (a soluble substance). As a guideline, OSHA (United States) has established the following limits which are generally recognized for inert or nuisance dust. Particulates Not Otherwise Regulated (PNOR): 5mg/cu.m. Respirable Dust 8-Hour TWA PEL, 15mg/cu.m. Total Dust 8-Hour TWA PEL. TWA TLV: No specific limits have been established for sodium chloride (a soluble substance). As a guideline, ACGIH (United States) has established the following limits which are generally recognized for inert or nuisance dust. Particulates (insolubles) Not Otherwise Classified (PNOC): 10mg/cu.m. Inhalable Particulate 8-Hours TWA TLV, 3mg/cu.m. Respirable Particulate TWA TLV. Use process enclosures, local exhaust ventilation, or other engineering controls to control airborne levels below recommended exposure limits.
Individual protection measures, such as personal protective equipment	
Eye/face protection	Safety glasses if eye contact is possible.
Skin protection	
Hand protection	If there is constant skin contact, rubber gloves are recommended.
Other	Wear suitable protective clothing.
Respiratory protection	No personal respiratory protective equipment normally required.
Thermal hazards	Not applicable.
General hygiene considerations	Always observe good personal hygiene measures, such as washing after handling the material and before eating, drinking, and/or smoking. Routinely wash work clothing and protective equipment.

9. Physical and Chemical Properties

Appearance	Crystalline.
Physical state	Solid.
Form	Solid.
Color	Varies
Odor	Odorless
Odor threshold	Not applicable
pH	6 - 8 (Neutral)
Melting point/freezing point	Not applicable
Initial boiling point and boiling range	Not applicable
Pour point	Not applicable
Specific gravity	Not applicable
Partition coefficient (n-octanol/water)	Not applicable
Flash point	Not applicable
Evaporation rate	Not applicable
Flammability (solid, gas)	Not applicable.
Upper/lower flammability or explosive limits	
Flammability limit - lower (%)	Not applicable
Flammability limit - upper (%)	Not applicable
Explosive limit - lower (%)	Not applicable
Explosive limit - upper (%)	Not applicable
Vapor pressure	Not applicable
Vapor density	Not applicable
Relative density	Not applicable
Solubility(ies)	Not available.
Auto-ignition temperature	Not applicable

Decomposition temperature	Not applicable
Viscosity	Not applicable

10. Stability and Reactivity

Reactivity	None known.
Possibility of hazardous reactions	No dangerous reaction known under conditions of normal use.
Chemical stability	Material is stable under normal conditions.
Conditions to avoid	Contact with incompatible materials, i.e strong oxidizing agents.
Incompatible materials	Strong oxidizing agents.
Hazardous decomposition products	Chlorine gas. Hydrogen chloride. Oxides of sodium.

11. Toxicological Information

Information on likely routes of exposure

Ingestion	Expected to be a low ingestion hazard.
Inhalation	No adverse effects due to inhalation are expected.
Skin contact	No adverse effects due to skin contact are expected.
Eye contact	Direct contact with eyes may cause temporary irritation.
Symptoms related to the physical, chemical and toxicological characteristics	Direct contact with eyes may cause temporary irritation.

Information on toxicological effects

Acute toxicity	Not classified.	
Product	**Species**	**Test Results**
Salt (CAS Mixture)		
Acute		
Inhalation		
LC50	Rat	21 mg/L, estimated
Skin corrosion/irritation	Prolonged skin contact may cause temporary irritation.	
Exposure minutes	Not available.	
Erythema value	Not available.	
Oedema value	Not available.	
Serious eye damage/eye irritation	Direct contact with eyes may cause temporary irritation.	
Corneal opacity value	Not available.	
Iris lesion value	Not available.	
Conjunctival reddening value	Not available.	
Conjunctival oedema value	Not available.	
Recover days	Not available.	
Respiratory or skin sensitization		
Respiratory sensitization	Not available.	
Skin sensitization	This product is not expected to cause skin sensitization.	
Germ cell mutagenicity	No data available to indicate product or any components present at greater than 0.1% are mutagenic or genotoxic.	
Mutagenicity	No data available to indicate product or any components present at greater than 0.1% are mutagenic or genotoxic.	
Carcinogenicity	This product is not considered to be a carcinogen by IARC, ACGIH, NTP, or OSHA.	
Reproductive toxicity	This product is not expected to cause reproductive or developmental effects.	
Teratogenicity	Not classified.	
Specific target organ toxicity - single exposure	Not classified.	
Specific target organ toxicity - repeated exposure	Not classified.	
Aspiration hazard	Not classified.	

Chronic effects	Not classified.
Further information	This product has no known adverse effect on human health.
Name of Toxicologically Synergistic Products	Not available.

12. Ecological Information

Ecotoxicity	The product is not classified as environmentally hazardous. However, this does not exclude the possibility that large or frequent spills can have a harmful or damaging effect on the environment.
Persistence and degradability	No data is available on the degradability of this product.
Bioaccumulative potential	No data available.
Mobility in soil	No data available.
Mobility in general	Not available.
Other adverse effects	No other adverse environmental effects (e.g. ozone depletion, photochemical ozone creation potential, endocrine disruption, global warming potential) are expected from this component.

13. Disposal Considerations

Disposal instructions	Collect and reclaim or dispose in sealed containers in accordance with applicable regulations.
Local disposal regulations	Dispose in accordance with all applicable regulations.
Hazardous waste code	The waste code should be assigned in discussion between the user, the producer and the waste disposal company.
Waste from residues / unused products	Dispose of in accordance with local regulations. Empty containers or liners may retain some product residues. This material and its container must be disposed of in a safe manner (see: Disposal instructions).
Contaminated packaging	Empty containers should be taken to an approved waste handling site for recycling or disposal. Since emptied containers may retain product residue, follow label warnings even after container is emptied.

14. Transport Information

U.S. Department of Transportation (DOT)

Not regulated as dangerous goods.

Transportation of Dangerous Goods (TDG - Canada)

Not regulated as dangerous goods.

15. Regulatory Information

Canadian federal regulations	This product has been classified in accordance with the hazard criteria of the Controlled Products Regulations and the SDS contains all the information required by the Controlled Products Regulations.
WHMIS status	Not Controlled

US federal regulations

TSCA Section 12(b) Export Notification (40 CFR 707, Subpt. D)

Not regulated.

CERCLA Hazardous Substance List (40 CFR 302.4)

Not listed.

Clean Air Act (CAA) Section 112(r) Accidental Release Prevention (40 CFR 68.130)

Not regulated.

Clean Air Act (CAA) Section 112 Hazardous Air Pollutants (HAPs) List

Not regulated.

Superfund Amendments and Reauthorization Act of 1986 (SARA)

Hazard categories	Immediate Hazard - No Delayed Hazard - No Fire Hazard - No Pressure Hazard - No Reactivity Hazard - No
SARA 302 Extremely hazardous substance	No
SARA 311/312 Hazardous chemical	No

SARA 313 (TRI reporting)

Not regulated.

Other federal regulations

Safe Drinking Water Act (SDWA)	Not regulated.
Food and Drug Administration (FDA)	Not regulated.

US state regulations California Safe Drinking Water and Toxic Enforcement Act of 1986 (Proposition 65): This material is not known to contain any chemicals currently listed as carcinogens or reproductive toxins.

US - California Proposition 65 - Carcinogens & Reproductive Toxicity (CRT): Listed substance

Not listed.

US. Massachusetts RTK - Substance List

Not regulated.

US. Pennsylvania RTK - Hazardous Substances

Not regulated.

US. Rhode Island RTK

Not regulated.

Inventory status

Country(s) or region	Inventory name	On inventory (yes/no)*
Canada	Domestic Substances List (DSL)	Yes
Canada	Non-Domestic Substances List (NDSL)	No
United States & Puerto Rico	Toxic Substances Control Act (TSCA) Inventory	Yes

*A "Yes" indicates that all components of this product comply with the inventory requirements administered by the governing country(s)

16. Other information

LEGEND	
Severe	4
Serious	3
Moderate	2
Slight	1
Minimal	0

Disclaimer The information in the sheet was written based on the best knowledge and experience currently available. Information contained herein was obtained from sources considered technically accurate and reliable. While every effort has been made to ensure full disclosure of product hazards, in some cases data is not available and is so stated. Since conditions of actual product use are beyond control of the supplier, it is assumed that users of this material have been fully trained according to the requirements of all applicable legislation and regulatory instruments. No warranty, expressed or implied, is made and supplier will not be liable for any losses, injuries or consequential damages which may result from the use of or reliance on any information contained in this document.

Issue date 28-September-2015

Effective date 01-August-2014

Expiry date 01-August-2017

Further information Not available.

Prepared by Dell Tech Laboratories, Ltd. Phone: (519) 858-5021

Other information This Safety Data Sheet was prepared to comply with the current OSHA Hazard Communication Standard (HCS) adoption of the Globally Harmonized System of Classification and Labeling of Chemicals (GHS).
This SDS conforms to the ANSI Z400.1/Z129.1-2010 Standard.

Document A310™ – 2010

Conforms with The American Institute of Architects AIA Document 310

Bond Number: n/a

Bid Bond

CONTRACTOR:
(Name, legal status and address)

Compass Minerals America Inc.
9900 W. 109th Street, Ste. 100
Overland Park, KS 66210

SURETY:
(Name, legal status and principal place of business)

Westchester Fire Insurance Company
436 Walnut Street
Philadelphia, PA 19106-3703
State of Inc: Pennsylvania

OWNER:
(Name, legal status and address)

DuPage County Procurement Services Division
421 N County Farm Road, Room 3-400
Wheaton , IL 60187-3978

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

BOND AMOUNT: Five Percent of Amount Bid (5%)

PROJECT:
(Name, location or address, and Project number, if any)
Bulk Rock Salt 19-048-DOT

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this 4th day of April , 2019

(Witness)

Compass Minerals America Inc
(Principal) (Seal)

(Title) V.P

(Witness) Lindsey Plattner

Westchester Fire Insurance Company
(Surety) (Seal)

(Title) Tina Davis, Attorney-In-Fact

State of UT
County of Salt Lake } ss:

On April 4, 2019, before me, a Notary Public in and for said County and State, residing therein, duly commissioned and sworn, personally appeared

Tina Davis

known to me to be Attorney-in-Fact of Westchester Fire Insurance Company the corporation described in and that executed the within and foregoing instrument, and known to me to be the person who executed the said instrument in behalf of the said corporation, and he duly acknowledged to me that such corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the day and year stated in this certificate above.

My Commission Expires 11/18/2020

Lindsey Plattner Notary Public

LINDSEY PLATTNER
Notary Public State of Utah
Commission Number 692111

Power of Attorney

Westchester Fire Insurance Company

Know all men by these presents: That **WESTCHESTER FIRE INSURANCE COMPANY,** a corporation of the Commonwealth of Pennsylvania pursuant to the following Resolution, adopted by the Board of Directors of the said Company on December 11, 2006, to wit:

"RESOLVED, that the following authorizations relate to the execution for and on behalf of the Company, of bonds, undertakings, recognizances, contracts and other written commitments of the Company entered into the ordinary course of business (each a "Written Commitment"):

(1) Each of the Chairman, the President and the Vice Presidents of the Company is hereby authorized to execute any Written Commitment for and on behalf of the Company, under the seal of the Company or otherwise.

(2) Each duly appointed attorney-in-fact of the Company is hereby authorized to execute any Written Commitment for and on behalf of the Company, under the seal of the Company or otherwise, to the extent that such action is authorized by the grant of powers provided for in such persons written appointment as such attorney-in-fact.

(3) Each of the Chairman, the President and the Vice Presidents of the Company is hereby authorized, for and on behalf of the Company, to appoint in writing any person the attorney-in-fact of the Company with full power and authority to execute, for and on behalf of the Company, under the seal of the Company or otherwise, such Written Commitments of the Company as may be specified in such written appointment, which specification may be by general type or class of Written Commitments or by specification of one or more particular Written Commitments.

(4) Each of the Chairman, the President and Vice Presidents of the Company is hereby authorized, for and on behalf of the Company, to delegate in writing any other officer of the Company the authority to execute, for and on behalf of the Company, under the Company's seal or otherwise, such Written Commitments of the Company as are specified in such written delegation, which specification may be by general type or class of Written Commitments or by specification of one or more particular Written Commitments.

(5) The signature of any officer or other person executing any Written Commitment or appointment or delegation pursuant to this Resolution, and the seal of the Company, may be affixed by facsimile on such Written Commitment or written appointment or delegation.

FURTHER RESOLVED, that the foregoing Resolution shall not be deemed to be an exclusive statement of the powers and authority of officers, employees and other persons to act for and on behalf of the Company and such Resolution shall not limit or otherwise affect the exercise of any such power or authority otherwise validly granted or vested."

Does hereby nominate, constitute and appoint Linda Lee Nipper, Lindsey Plattner, Lisa Hall and Tina Davis, all of the City of SALT LAKE CITY, Utah, each individually if there be more than one named, its true and lawful attorney-in-fact, to make, execute, seal and deliver on its behalf, and as its act and deed any and all bonds, undertakings, recognizances, contracts and other writings in the nature thereof in penalties not exceeding TEN MILLION DOLLARS & Zero Cents ($10,000,000.00) and the execution of such writings in pursuance of these presents shall be as binding upon said Company, as fully and amply as if they had been duly executed and acknowledged by the regularly elected officers of the Company at its principal office.

IN WITNESS WHEREOF, the said Stephen M. Haney, Vice-President, has hereunto subscribed his name and affixed the Corporate seal of the said **WESTCHESTER FIRE INSURANCE COMPANY** this 6 June 2018.

WESTCHESTER FIRE INSURANCE COMPANY

Stephen M. Haney, Vice President

COMMONWEALTH OF PENNSYLVANIA
COUNTY OF PHILADELPHIA ss.

On this 6 June 2018 before me, a Notary Public of the Commonwealth of Pennsylvania in and for the County of Philadelphia came Stephen M. Haney, Vice-President of the **WESTCHESTER FIRE INSURANCE COMPANY** to me personally known to be the individual and officer who executed the preceding instrument, and he acknowledged that he executed the same, and that the seal affixed to the preceding instrument is the corporate seal of said Company; that the said corporate seal and his signature were duly affixed by the authority and direction of the said corporation, and that Resolution, adopted by the Board of Directors of said Company, referred to in the preceding instrument, is now in force.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal at the City of Philadelphia the day and year first above written.

COMMONWEALTH OF PENNSYLVANIA
NOTARIAL SEAL
KAREN E. BRANDT, Notary Public
City of Philadelphia, Philadelphia County
My Commission Expires Sept. 28, 2019

Notary Public

I, the undersigned Assistant Secretary of the **WESTCHESTER FIRE INSURANCE COMPANY,** do hereby certify that the original POWER OF ATTORNEY, of which the foregoing is a substantially true and correct copy, is in full force and effect.

In witness whereof, I have hereunto subscribed my name as Assistant Secretary, and affixed the corporate seal of the Corporation, this 4TH day of APRIL 20 19.

Dawn M. Chlorus, Assistant Secretary

THIS POWER OF ATTORNEY MAY NOT BE USED TO EXECUTE ANY BOND WITH AN INCEPTION DATE AFTER JUNE 6, 2020.

HEAT SENSITIVE SHIELD

DocuGard #04546 contains a security pantograph, blue background, heat-sensitive ink, coin-reactive watermark, and microtext printing on border.

County of DuPage
Finance -Procurement 3-400
421 North County Farm Road
Wheaton, Illinois 60187-3978

ADDENDUM #1 – RFP #19-048-DOT
BULK ROCK SALT

March 28, 2019

This Addendum #1 consists of the following Responses to Questions submitted for the above captioned Proposal.

Please acknowledge this addendum #1 on the Bid Form.

1. On page 17 of the bid, under "Stocking Requirements", it states that 130% of the standard delivery quantity will be required to be in stock at a local terminal by December 1, 2019.
   Is this for Group 1 only? Group 2 only? Groups 1 and 2?

   ALL Contractual Quantities will be required to be in stock at a local terminal by December 1, 2019.

2. Are Bidders required to bid both Groups? Or may they only bid Group 1? Or only bid Group 2?

   Bidders are not required to bid both groups.
   DuPage County reserves the right to award to the lowest responsive, responsible bidder(s) by Lump Sum Bid or Group 1, whichever is in the best interest of the DuPage County.

3. How will you award the bid?

   On Page 16 of the Bid:
   BID AWARD CRITERIA
   DuPage County reserves the right to award a contract(s) to the lowest responsive, responsible bidder(s) by lump sum bid, by Group 1, whichever is in the best interest of DuPage County. DuPage County will only consider unit pricing in the 130%-150% range, in the event of a tie.

   Group 2 will be awarded by each individual township/municipality.

4. Will you favor an award to a vendor who bids both groups?

   No, the County does not favor an award to a vendor who bids both groups.

5. Will Group 1 be awarded to multiple bidders? Or will Group 1 be awarded to just one bidder?

   Group 1 will be awarded to one (1) bidder.

6. Will Group 2 be awarded to multiple bidders? Or will Group 2 be awarded to just one bidder?

   Group 2 is awarded by each local agency.

PERFORMANCE BOND

BOND NO. K07892469

KNOW ALL BY THESE PRESENTS, That we, Compass Minerals America Inc. (hereinafter called the Principal), as Principal, and Westchester Fire Insurance Company, a corporation Duly organized under the laws of the State of Pennsylvania (hereinafter called the Surety), as Surety, are held and firmly bound unto Village of Glen Ellyn, (hereinafter called the Obligee), in the sum of Thirty-three Thousand One Hundred Eighty-four And No/100 ($33,184.00) Dollars, for the payment of which sum well and truly to be made, we, the said Principal and the said Surety, bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

Signed and sealed this 1st day of June, 2019

WHEREAS, said Principal has entered into a written Contract with said Obligee, dated 6/1/2019.

for Contract #19-048-DOT

in accordance with the terms and conditions of said Contract, which is hereby referred to and made a part hereof as if fully set forth herein:

NOW, THEREFORE, THE CONDITION OF THIS OBLIGATION IS SUCH, That if the above bounden Principal shall well and truly keep, do and perform each and every, all and singular, the matters and things in said contract set forth and specified to be by said Principal kept, done and performed, at the times and in the manner in said contract specified, or shall pay over, make good and reimburse to the above named Obligee, all loss and damage which said Obligee may sustain by reason of failure or default on the part of said Principal so to do, then this obligation shall be null and void; otherwise shall remain in full force and effect.

NO SUIT, ACTION OR PROCEEDING by the Obligee to recover on this bond shall be sustained unless the same be commenced within (2) years following the date on which Principal ceased work on said Contract.

Compass Minerals America Inc.

By

Westchester Fire Insurance Company

By

Tina Davis, Attorney-in-Fact

State of UT
County of Salt Lake } ss:

On June 1, 2019, before me, a Notary Public in and for said County and State, residing therein, duly commissioned and sworn, personally appeared

Tina Davis

known to me to be Attorney-in-Fact of Westchester Fire Insurance Company the corporation described in and that executed the within and foregoing instrument, and known to me to be the person who executed the said instrument in behalf of the said corporation, and he duly acknowledged to me that such corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the day and year stated in this certificate above.

My Commission Expires 11/18/2020

Lindsey Plattner Notary Public

LINDSEY PLATTNER
Notary Public - State of Utah
Commission Number: 692111
My Commission Expires Nov. 18, 2020

CHUBB

Power of Attorney

Westchester Fire Insurance Company | ACE American Insurance Company

Know All by These Presents, that **WESTCHESTER FIRE INSURANCE COMPANY** and **ACE AMERICAN INSURANCE COMPANY** corporations of the Commonwealth of Pennsylvania, do each hereby constitute and appoint Tina Davis, Lisa Hall, Linda Lee Nipper and Lindsey Plattner of Salt Lake City, Utah----------

each as their true and lawful Attorney-in-Fact to execute under such designation in their names and to affix their corporate seals to and deliver for and on their behalf as surety thereon or otherwise, bonds and undertakings and other writings obligatory in the nature thereof (other than bail bonds) given or executed in the course of business, and any instruments amending or altering the same, and consents to the modification or alteration of any instrument referred to in said bonds or obligations.

In Witness Whereof, WESTCHESTER FIRE INSURANCE COMPANY and ACE AMERICAN INSURANCE COMPANY have each executed and attested these presents and affixed their corporate seals on this **20th** day of **August, 2018.**

Dawn M. Chloros

Dawn M. Chloros, Assistant Secretary

Stephen M. Haney, Vice President

STATE OF NEW JERSEY

County of Hunterdon ss.

On this **20th** day of **August, 2018,** before me, a Notary Public of New Jersey, personally came Dawn M. Chloros, to me known to be Assistant Secretary of WESTCHESTER FIRE INSURANCE COMPANY and ACE AMERICAN INSURANCE COMPANY, the companies which executed the foregoing Power of Attorney, and the said Dawn M. Chloros, being by me duly sworn, did depose and say that she is Assistant Secretary of WESTCHESTER FIRE INSURANCE COMPANY and ACE AMERICAN INSURANCE COMPANY and knows the corporate seals thereof, that the seals affixed to the foregoing Power of Attorney are such corporate seals and were thereto affixed by authority of said Companies; and that she signed said Power of Attorney as Assistant Secretary of said Companies by like authority; and that she is acquainted with Stephen M. Haney, and knows him to be Vice President of said Companies; and that the signature of Stephen M. Haney, subscribed to said Power of Attorney is in the genuine handwriting of Stephen M. Haney, and was thereto subscribed by authority of said Companies and in deponent's presence.

Notarial Seal

KATHERINE J. ADELAAR
NOTARY PUBLIC OF NEW JERSEY
No. 2318865
Commission Expires July 16, 2019

Notary Public

CERTIFICATION

Resolutions adopted by the Boards of Directors of WESTCHESTER FIRE INSURANCE COMPANY on December 11, 2006 ; ACE AMERICAN INSURANCE COMPANY on March 20, 2009:

"RESOLVED, that the following authorizations relate to the execution, for and on behalf of the Company, of bonds, undertakings, recognizances, contracts and other written commitments of the Company entered into in the ordinary course of business (each a "Written Commitment"):

(1) Each of the Chairman, the President and the Vice Presidents of the Company is hereby authorized to execute any Written Commitment for and on behalf of the Company, under the seal of the Company or otherwise.

(2) Each duly appointed attorney-in-fact of the Company is hereby authorized to execute any Written Commitment for and on behalf of the Company, under the seal of the Company or otherwise, to the extent that such action is authorized by the grant of powers provided for in such person's written appointment as such attorney-in-fact.

(3) Each of the Chairman, the President and the Vice Presidents of the Company is hereby authorized, for and on behalf of the Company, to appoint in writing any person the attorney-in-fact of the Company with full power and authority to execute, for and on behalf of the Company, under the seal of the Company or otherwise, such Written Commitments of the Company as may be specified in such written appointment, which specification may be by general type or class of Written Commitments or by specification of one or more particular Written Commitments.

(4) Each of the Chairman, the President and the Vice Presidents of the Company is hereby authorized, for and on behalf of the Company, to delegate in writing to any other officer of the Company the authority to execute, for and on behalf of the Company, under the Company's seal or otherwise, such Written Commitments of the Company as are specified in such written delegation, which specification may be by general type or class of Written Commitments or by specification of one or more particular Written Commitments.

(5) The signature of any officer or other person executing any Written Commitment or appointment or delegation pursuant to this Resolution, and the seal of the Company, may be affixed by facsimile on such Written Commitment or written appointment or delegation.

FURTHER RESOLVED, that the foregoing Resolution shall not be deemed to be an exclusive statement of the powers and authority of officers, employees and other persons to act for and on behalf of the Company, and such Resolution shall not limit or otherwise affect the exercise of any such power or authority otherwise validly granted or vested."

I, Dawn M. Chloros, Assistant Secretary of WESTCHESTER FIRE INSURANCE COMPANY and ACE AMERICAN INSURANCE COMPANY (the "Companies") do hereby certify that

(i) the foregoing Resolutions adopted by the Board of Directors of the Companies are true, correct and in full force and effect,
(ii) the foregoing Power of Attorney is true, correct and in full force and effect.

Given under my hand and seals of said Companies at Whitehouse Station, NJ, this June 1, 2019

Dawn M. Chloros

Dawn M. Chloros, Assistant Secretary

IN THE EVENT YOU WISH TO VERIFY THE AUTHENTICITY OF THIS BOND OR NOTIFY US OF ANY OTHER MATTER, PLEASE CONTACT US AT:
Telephone (908) 903-3493 Fax (908) 903-3656 e-mail: surety@chubb.com

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 05/03/2019

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Marsh USA Risk & Insurance Services 15 West South Temple, Suite 700 Salt Lake City, UT 84101 CN101916390-STND-GAWU-18-19	**CONTACT NAME:** **PHONE (A/C, No, Ext):** **FAX (A/C, No):** **E-MAIL ADDRESS:**
INSURED Compass Minerals America Inc. 9900 West 109th Street, Suite 100 Overland Park, KS 66210	**INSURER(S) AFFORDING COVERAGE** — **NAIC #** **INSURER A :** ACE American Insurance Company — 22667 **INSURER B :** ACE Property And Casualty Ins Co — 20699 **INSURER C :** **INSURER D :** **INSURER E :** **INSURER F :**

COVERAGES **CERTIFICATE NUMBER:** SEA-003613438-01 **REVISION NUMBER:** 2

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS		
A	X **COMMERCIAL GENERAL LIABILITY** CLAIMS-MADE [X] OCCUR X SIR $500,000 GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY [ ] PRO-JECT [ ] LOC OTHER:			XSLG2762943A	11/01/2018	11/01/2019	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG $	$ $ $ $ $ $ $	2,000,000 1,000,000 2,000,000 4,000,000 4,000,000
A	**AUTOMOBILE LIABILITY** X ANY AUTO OWNED AUTOS ONLY HIRED AUTOS ONLY SCHEDULED AUTOS NON-OWNED AUTOS ONLY			ISAH08868980	11/01/2018	11/01/2019	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) COMP/COLL DED	$ $ $ $ $	1,000,000 2,000
B	X **UMBRELLA LIAB** X OCCUR **EXCESS LIAB** CLAIMS-MADE DED X RETENTION $ 10,000			G28187981003	11/01/2018	11/01/2019	EACH OCCURRENCE AGGREGATE $	$ $ $	5,000,000 5,000,000
A A	**WORKERS COMPENSATION AND EMPLOYERS' LIABILITY** ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y/N [N] N/A **(Mandatory in NH)** If yes, describe under DESCRIPTION OF OPERATIONS below			WLRC48133654 (AOS) SCFC48133666 (WI)	11/01/2018 11/01/2018	11/01/2019 11/01/2019	X PER STATUTE OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ $ $	 2,000,000 2,000,000 2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Re: Bid 19-048-DOT, Bulk Rock Salt

DuPage County Procurement Services Division, Village of Bensenville, Village of Bloomingdale, Village of Glen Ellyn, VILLAGE OF HINSDALE, Lisle Township, City of Warrenville, Village of Willowbrook, and Village of Woodridge are included as additional insured where required by written contract with respect to general liability. The general liability policy is primary and non-contributory over any existing insurance and limited to liability arising out of the operations of the named insured subject to policy terms and conditions. Waiver of subrogation is applicable where required by written contract and subject to policy terms and conditions.

CERTIFICATE HOLDER

DuPage County Procurement Services Division
421 N. County Farm Road, 3-400
Wheaton, IL 60187

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE
of Marsh USA Risk & Insurance Services

Tiffani Berrett

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CONTRACT AGREEMENT
BULK ROCK SALT CONTRACT BETWEEN THE DETROIT SALT COMPANY LLC AND THE VILLAGE OF GLEN ELLYN

THIS AGREEMENT is entered into this 17th day of June, 2019, between the Village of Glen Ellyn, located at 535 Duane St, Glen Ellyn, IL 60137 (hereinafter referred to as the VILLAGE), and The Detroit Salt Company LLC, licensed to do business in the State of Illinois, located at 12841 Sanders, Detroit, MI 48217 (hereinafter referred to as the CONTRACTOR).

RECITALS

WHEREAS, the VILLAGE requires the goods and/or services specified in the attached DuPage County Bulk Rock Salt Bid (opened on April 4, 2019) for its Department of Public Works, located at the 30 S Lambert Rd, Glen Ellyn, IL 60137; and

WHEREAS, the CONTRACTOR provided the VILLAGE with a quote for the unit cost for quantities of 500 tons early delivery salt at $80.37/ton, and

WHEREAS, the CONTRACTOR is the vendor selected pursuant to the bid process and is willing to perform under the terms of the Bid and this Contract.

NOW, THEREFORE, in consideration of the premises and mutual covenants contained herein, the parties agree that

1.1 CONTRACT DOCUMENTS

1.2 This Contract includes all of the following component parts, all of which are fully incorporated herein and made a part of the obligations undertaken by the parties:

- 1.2.a Bid Invitation
- 1.2.b Project Information
- 1.2.c Instructions to Bidders
- 1.2.d General Conditions
- 1.2.e Special Conditions
- 1.2.f Bonding Requirements and Certificates
- 1.2.g Bid Form (including Certification/Proposal, Signature Affidavit including Proposal Pricing)
- 1.2.h Specifications (including any addenda, interpretations and approved exceptions)

1.3 All documents are or will be on file in the office of the Finance Department, Civic Center, 535 Duane St, Glen Ellyn, IL 60137.

1.4 In the event of a conflict between any of the above documents, the documents control from top to bottom; i.e., "a" controls over "b".

2.1 DURATION OF THIS CONTRACT

2.2 Unless terminated as provided in the Bid Invitation, the term of this Contract shall be a one year period beginning on June 1, 2019 and continuing through May 31, 2020.

2.3 The Contract term is subject to renewal according to the Bid Invitation Specifications.

2.4 In no event shall the term plus renewals exceed four (4) years.

3.1 BID PRICES AND PAYMENT

3.2 The Contractor shall provide the required goods and or services described in the Bid Specifications for the prices quoted on the Bid Form.

3.3 The VILLAGE shall make payment, except that no payment shall be approved where the Contractor has failed to comply with certified payroll requirements of the Illinois Prevailing Wage Act or Davis Bacon Act.

4.0 AMENDMENTS

4.1 This Contract may be amended by mutual agreement.

4.2 All amendments will conform to State of Illinois Statutes and VILLAGE procedures for Change Orders.

5.1 CONTRACT ENFORCEMENT- ATTORNEY'S FEES

5.2 If the VILLAGE is required to take legal action to enforce performance of any of the terms, provisions, covenants and conditions of this Contract, and by reason thereof, the VILLAGE is required to use the services of an attorney, including the States Attorney, then the VILLAGE shall be entitled to reasonable attorney's fees and all expenses and costs incurred by the VILLAGE pertaining thereto and in enforcement of any remedy, including costs and fees relating to any appeal.

6.1 SEVERABILITY CLAUSE

6.2 If any section, paragraph, clause, phrase or portion of this Contract is for any reason determined by a court of competent jurisdiction to be invalid and unenforceable, such portion shall be deemed separate, distinct and an independent provision, and the court's determination shall not affect the validity or enforceability of the remaining portions of this Contract.

7.0 GOVERNING LAW

7.1 This Contract shall be governed by the laws of the State of Illinois both as to interpretation and enforcement. Venue for all disputes will be exclusively in the circuit court for the Eighteenth Judicial Circuit in DuPage County, Illinois and that Illinois law will control.

8.1 ENTIRE AGREEMENT

8.2 This Contract, including the documents listed in 1.1, contains the entire agreement between the parties.

8.2 There are no covenants, promises, conditions, or understandings; either oral or written, other than those contained herein.

IN WITNESS WHEREOF, the parties set their hands and seals as of the date first written above.

THE DETROIT SALT COMPANY, LLC

By:_____

Authorized Signature

VILLAGE OF GLEN ELLYN

By:_____

President or Village Manager

The County of DuPage
Finance – Procurement 3-400
421 North County Farm Road,
Wheaton, Illinois 60187-3978

THE COUNTY OF DUPAGE
NOTICE TO BIDDERS

NOTICE IS HEREBY GIVEN that sealed bids will be received, and time stamped by the Procurement Officer, for The County of DuPage ("County") on or before April 4, 2019 at 2:00 p.m. at Finance Department – Room 3-400, The County of DuPage, 421 N. County Farm Road, Wheaton, IL 60187-3978 for the following contract: BULK ROCK SALT 19-048-DOT. Bid document, including specifications, may be obtained from the Finance Department by phone at 630-407-6181 or onsite during regular business hours at no cost or from the internet via www.demandstar.com. All bids must be received prior to the date and time shown above. Bids transmitted by email or facsimile (fax) will not be accepted.

Date	Bid Event Activity
March 18, 2019	Legal Notice Advertisement Placed
March 25, 2019 3:00 pm CST	Questions due to Buyer Email: joan.mcavoy@dupageco.org
March 28, 2019 3:00pm CST	Final Q&A Addendum Published
April 4, 2019 2:00 pm CST	Submittals Due to Finance Office

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SECTION 1 - PROJECT INFORMATION

PROJECT NAME:	BULK ROCK SALT
USER DEPARTMENT:	DIVISION OF TRANSPORTATION

√	SUBMITTAL CHECKLIST
X	ORIGINAL BID WITH ONE (1) BUSINESS CARD ATTACHED AND ONE COPY
X	ADDENDA NUMBER ACKNOWLEDGED ON BID FORM, IF APPLICABLE
X	BID SECURITY/BID BOND FOR GROUP 1 – 5% SUBMITTED WITH BID
	ALL MANDATORY FORMS

x

AWARDED CONTRACTOR REQUIREMENTS	
BID SECURITY/BID BOND FOR GROUP 1	5% SUBMITTED WITH BID
PERFORMANCE PAYMENT BOND	20%, DUE WITHIN 10 DAYS OF NOTICE OF AWARD
CERTIFICATE OF INSURANCE	DUE WITHIN 15 DAYS OF NOTICE OF AWARD
ILLINOIS SECRETARY OF STATE CORPORATE/LLC CERTIFICATE OF GOOD STANDING FOR CURRENT YEAR	**DUE WITH BID SUBMITTAL** http://www.cyberdriveillinois.com/departments/business_services/howdoi.html

SECTION 2 - INSTRUCTIONS TO BIDDERS

ON-LINE NOTIFICATION OF SPECIFICATIONS:
This document is available over the Internet at www.DemandStar.com or www.co.dupage.il.us, as well as from the Buyer listed in this document.

Businesses without Internet access may contact the Buyer listed on page 1.

Companies interested in doing business with the County are able to register and maintain their registration via the Internet at www.DemandStar.com. Registration is not required but if you choose to register you will receive an automatic initial notification from DemandStar of relevant opportunities with the County of DuPage.

The County is not responsible for errors and omissions occurring in the transmission or downloading of any specifications from this website. In the event of any discrepancy between information on this website and the hard copy specifications, the terms of the hard copy specification will prevail.

ON-LINE PROVIDER DISCLAIMER:
DemandStar.com has no affiliation with the County of DuPage other than as a service that facilitates communication between the County and its vendors. DemandStar.com is an independent entity and is not an agent or representative of the County. Communications to DemandStar.com do not constitute communications to the County.

BID REQUIREMENTS:
All bids must be submitted on the blank bid form furnished with these contract documents and shall conform to the terms and conditions set forth in this Invitation to Bid (the ITB). Please make and retain a copy of your Bid Response for your records. The bid must be enclosed in a sealed envelope bearing the bid number and the printed title of the bid. **Bidders must sign, in ink, the bid form where indicated and have the signature notarized.**

Bidder shall acknowledge receipt of each addendum issued in the space provided on the bid form.

ALTERNATE/EQUAL BIDS:
The specifications cannot cover precisely all minute details of the equipment required. Therefore, for purposes of establishing a standard of quality, the items listed in the specification may state brand names, manufacturer's models, numbers, et cetera. The County of DuPage, for cost effective measures, standardizes on specific items; those bids will contain the language "NO SUBTITUTIONS," and any alternative will not be considered. A generic or alternate brand product of equal specifications may be proposed as an alternative for the item identified unless "NO SUBSTITUTIONS," is indicated. However, in bidding the alternate item, the bidder must also attach manufacturer's printed specifications and literature and bid must be clearly marked as an ALTERNATE.

Bidders submitting alternate items, of equal specifications, may be requested to provide samples of the item they intend to supply for testing. The Procurement Officer of DuPage County shall be the sole judge to determine whether the alternate item is actually equal to the item identified in the specifications, and the Procurement Officer's decision will be final and binding.

Bidders are encouraged to submit cost-saving/value-added alternate bid pricing suggestions, such as rebates, creative lease agreements, extended warranty periods, trade-in allowances, or the availability of discounts for floor model or demonstrator units at significant savings. Any alternate pricing should be noted as a separate line that may be subtracted from the bid pricing as specified, allowing for clear evaluation and value-analysis by the County.

The County recognizes the expertise provided by many bidders and encourages creativity in bidding. Alternates may be considered if the bid submitted clearly indicates what will be furnished and how it will benefit the County. Alternates will be compared to the lowest responsive, responsible bid as specified.

COMPETITION INTENDED:
It is the County's intent that this Invitation to Bid (ITB) permits competition. It shall be the bidder's responsibility to advise the Buyer in writing if any language, requirement, specification, etc., or any combination thereof, inadvertently restricts or limits the requirements stated in this ITB to a single source. Such notification must be received by the Buyer no later than seven (7) days prior to the date set for bids to close.

COMPLIANCE WITH ILLINOIS STATE LAW:

By submitting a response, bidder [offeror] certifies that it has obtained any and all required authorizations, certifications, and/or licenses required by law in order to perform the work described herein and transact business within the State of Illinois. This includes, but is not limited to, in the case of a foreign business corporation, limited liability company, limited partnership, or limited liability partnership, authorization from the Illinois Secretary of State to transact business within the State of Illinois.

DEVIATIONS:

The County of DuPage reserves the right to approve any material the Bidder proposes to furnish which contains deviations from specification requirements but which may substantially comply. If there is any deviation in the pack, source, quality, etc., of an item bid, from that prescribed in the specifications, Bidder must rule out the appropriate line in the specifications and clearly indicate the correction. Prices will be converted by the County to accommodate accepted deviations.

EXCEPTIONS:

Exceptions will be considered up to the deadline listed in Project Information. Exceptions must be fully described, on the Bidder's letterhead and signed; exceptions must reference the bid number and the specification, contract term or other portion of the Invitation to Bid which is being accepted. If the Bidder wishes to propose terms and conditions or alternative paperwork it must do so as an exception. In the absence of such statement, the bid shall be considered as if submitted in strict compliance with all terms, conditions, and specifications; by its submission, the Bidder agrees that if selected, it will be bound by same. No exceptions or changes to contract terms will be accepted with the bid.

EXAMINATION BY BIDDER:

The Bidder shall, before submitting his bid, carefully examine the bid and specifications. If his bid is accepted, he will be responsible for all errors in his bid resulting from his failure or neglect to comply with these instructions.

Unless otherwise provided in the SPECIAL CONDITIONS, when the specifications include information pertaining to preliminary investigations made by the County, such information represents only the opinion of the County of DuPage as to the location, character or quantity of the materials encountered. That information is only included for the convenience of the Contractor. The County of DuPage does not warrant the accuracy or the sufficiency of the information and assumes no responsibility therefore.

ELECTRONIC TRANSMITTALS:

Facsimile and/or e-mail transmitted bids will not be accepted by the County of DuPage.

INTERPRETATION OF CONTRACT DOCUMENTS:

If a potential Bidder is uncertain as to the meaning of any part of the specifications of this ITB, the Bidder is expected to contact the Procurement Services Division up to the deadline listed on the Project Information page for Exceptions to Bids.

PREPARATION OF BIDS:

The Bidder shall return his bid on the attached bid forms. It must be returned with all pages intact. Please make and retain a copy of the signed bid for your records. Unless otherwise stated, all blank spaces on the bid page or pages, applicable to the subject specification, shall be correctly filled in. Either a unit price or a lump sum price, or both as the case may be, shall be stated for each and every item, either typed in or printed in ink, in figures, and if required in words. Bidder shall acknowledge receipt of each addendum issued in the space provided on the bid form.

When a bid consists of a number of items, prices must be submitted for all items unless otherwise directed in the Special Conditions.

Where unit prices are to be bid, and/or where bids are to be made on more than one item, the Bidder shall extend the unit price(s) bid in the places provided on the pricing pages for the approximate quantities, shall compute the total amount of the bid and shall indicate the same on the proposal pricing page. The Bidder must bid in accordance with the unit(s) of measure called for unless deviation procedure is followed. All extensions and total sums are subject to verification by the County and the correct extensions and sums will be used in the comparison of bids. If a discrepancy exists between the unit prices and totals, the unit prices shall prevail. If a discrepancy exists between the total base bid and the true sum of the individual bid items, the true sum shall prevail.

Where unit prices are requested, the quantities stated are approximate only but will be used to determine bid award. The quantities for all items on which bids are to be received on a unit price basis, will not be used in establishing final payment due the Contractor. Bids will be compared on the basis of the number of units stated in the Bid Pricing Section. Contract payment for unit price items will be based on the actual number of units delivered.

In certain cases, amounts are to be shown in both words and figures. When discrepancies occur between the "Written in Words" and the "In Figures" amounts for the total lump sum bid amount, the "Written in Words" shall govern.

Bidders are warned against making any erasures or alterations of any kind, and bids that contain omissions, erasures, conditions, or alterations may be rejected. The bidder must fill in all blanks. Use "N/A" or "None" where applicable.

If the Bidder is a corporation, the President shall execute the bid. In the event that the bid is executed by anyone other than the President, a certified copy of that section of the corporate bylaws or other authorization by the corporation, which permits the person to execute the offer for the corporation, shall be submitted.

If the Bidder is a partnership, all partners shall execute the bid, unless one partner has been authorized to sign for the partnership, in which case, evidence of such authority satisfactory to the Procurement Officer shall be submitted.

If the Bidder is a sole proprietor, the owner shall execute the bid.

A "Partnership" or "Sole Proprietor" operating under an Assumed Name shall be registered with the Illinois County in which located, as provided in the Illinois Compiled Statutes, 805/ILCS 405/1 et seq.

SUBMISSION OF BIDS:
The Bidder shall be responsible for delivery of bids to the Procurement Services Division before the date and hour set for the opening of bids. Late bids will not be considered and will be returned unopened.

All bids must be received in sealed envelopes that have your name and address in the UPPER left corner and the attached label filled in and pasted on the LOWER left corner.

Bids mailed "EXPRESS MAIL" must have bid number and due date on the outside of the EXPRESS MAIL envelope.

You must allow sufficient time for processing through the County's internal mailroom system.

PROPRIETARY INFORMATION:
Under the Illinois Freedom of Information Act, all records in the possession of DuPage County are presumed to be open to inspection or copying, unless a specific exception applies. 5 ILCS 140/1.2 One exception is "[t]rade secrets and commercial or financial information obtained from a person or business where the trade secrets or commercial or financial information are furnished under a claim that they are proprietary, privileged or confidential, and that disclosure of the trade secrets or commercial or financial information would cause competitive harm to the person or business, and only insofar as the claim directly applies to the records requested." 5 ILCS 140/7(1)(g). The County will assume that all information provided to us in a bid or proposal is open to inspection or copying by the public unless clearly marked with the appropriate exception that applies under the Freedom of Information Act. Additionally, if providing documents that you believe fall under an exception to the Freedom of Information Act, please submit both an un-redacted copy along with a redacted copy which has all portions redacted that you deem to fall under a Freedom of Information Act exception.

CONTRACT AWARD INFORMATION:
The successful bidder will be asked to sign a contract agreement (sample attached).

If the bidder wishes to propose terms and conditions or alternative paperwork he must do so as an exception (see EXCEPTIONS above).

Award notification will be sent to the vendor receiving the award via mail, e-mail or fax. Award status can be viewed at www.DemandStar.com.

Response summaries will be available over the Internet at www.DemandStar.com. This summary information will include bids that were delivered by the required bid opening date and time.

The above bid status information can also be obtained by contacting the Buyer.

SECTION 3 - GENERAL CONDITIONS

ADDENDUM AND SUPPLEMENT TO INVITATION TO BID (ITB):
If it becomes necessary or advisable to revise any part of this ITB or if additional data is necessary to enable the exact interpretation of provisions of this ITB, revisions will be provided in the form of an Addendum. If revisions are made after any mandatory Pre-Bid conference, the revisions will be provided only to those Contractors who will have attended the Pre-Bid conference.

Addendum information is available over the internet at www.DemandStar.com. Adobe Acrobat® Reader may be required to view this document. We strongly suggest that you check for any addendum a minimum of forty-eight (48) hours in advance of the bid deadline.

APPLICABLE CODES AND ORDINANCES:
Contractor hereby certifies that all materials used conform to all articles and sections of all current applicable National Building Codes and other relevant construction-related codes. Workmanship and materials shall conform to all local applicable codes and ordinances.

CHANGES:
The County of DuPage reserves the right to make any desired change in the specifications after the same shall have been put under contract; but the change so made, with the price to be added or deducted from the contract price, therefore, shall be agreed upon in advance between County of DuPage and the successful Contractor.

Illinois law requires that changes in excess of $10,000 or extensions greater than thirty (30) days must comply with the Criminal Code. The Procurement Services Division shall issue to the successful contractor a written change order to the original contract; such change orders shall be binding upon both parties thereto and shall in no way invalidate or make void the terms of the original contract not modified by such change.

COMMENCEMENT OF WORK:
The successful Contractor must not commence any billable work prior to the County's execution of the contract or until any required documents have been submitted. Work done prior to these circumstances shall be at the Contractor's risk.

COMMUNICATIONS:
To create a more competitive and unbiased procurement process, the County desires to establish a single point of contact throughout the procurement process. From the issue date of this solicitation, until a contract has been awarded, all requests for clarification or additional information regarding this solicitation, or contact with the County personnel concerning this solicitation or the evaluation process, must be solely to the contact person listed on the cover page of this solicitation.

No contact regarding this document with other County employees or officers is permitted unless expressly authorized by the Buyer issuing the solicitation. A violation of this provision is cause for the County to reject the Bidder's proposal. If it is later discovered that a violation has occurred, the County may reject any proposal or terminate any contract awarded pursuant to this solicitation.

Questions will be answered within two (2) business days via email with a return reply acknowledging receipt of the email requested. Questions and answers regarding the Scope of Work/Specifications will be shared with all bidders.

All contact with the Buyer issuing this solicitation, regarding this document, must be in writing by email; email "*Subject:*" line must contain Bid Number.

CONFIDENTIAL INFORMATION AND COUNTY PROPERTY:
It is agreed that all specifications, drawings, or data furnished by County of DuPage shall (1) remain the County of DuPage's sole and exclusive property; (2) be considered and treated by Contractor as County of DuPage's confidential information, and not be copied, reproduced or duplicated in any manner or disclosed to any person or party, except as is necessary in the performance of this contract and (3) be returned upon request.

CONTRACTOR PERFORMANCE:
The Instructions to Bidders, Bid Form, General Conditions, Special Conditions, Contract Specifications and Attached Exhibits, together with the approved purchase order shall be incorporated in and become terms of the

Contract. All items shall be supplied in strict accordance with the specifications. The Contractor's performance under the terms of the Contract shall be to the satisfaction of the County. Failure to comply with any statutory requirements shall be deemed a performance breach.

DISCIPLINE:
Nothing herein shall be construed to imply that the County of DuPage is retaining control over the operative details of the Contractor's work or the Subcontractor's employee's work. The Contractor is assuming all oversight, and the Contractor is ensuring compliance with safety guidelines.

DRUG FREE WORKPLACE:
The Contractor (whether an individual or company) agrees to provide a drug free workplace as provided for in 30 ILCS 580/1 et seq.

ENDORSEMENTS:
Contractor shall not us the name, seal or images of County of DuPage in any form of endorsement to any third-party without the County's written permission.

F.O.B.:
All goods are to be shipped prepaid, F.O.B. delivered and installed. The total price quoted by the Bidder must be the total cost delivered to the location(s) stated. Bidder must not qualify his bid by stating a F.O.B. location other than such stated location(s). Shipments sent C.O.D. without County of DuPage's written consent will not be accepted and will at Contractor's risk and expense, be returned to Contractor. Unauthorized shipments are subject to rejection and return at Contractor's expense.

FORCE MAJEURE:
The County of DuPage shall not hold Contractor liable for an extraordinary interruption of events, or damage of County property, by a natural cause that cannot be reasonably foreseen or prevented; i.e., droughts, floods, severe weather phenomena, et cetera.

HOLDING OF BIDS:
Bidder may withdraw the bid at any time prior to the time specified as the closing time for the receipt of bids. However, no Bidder shall withdraw or cancel the bid for a period of ninety (90) calendar days after said closing time for the receipt of bids. Unauthorized withdrawal may result in forfeiture of the bid bond, or if no bid bond is required, the withdrawing Bidder shall pay the sum of $1,000.00 as liquidated damages for the County's loss in re-bidding.

INDEMNITY:
The Contractor shall, at all times, to the extent permitted by law, fully indemnify, hold harmless, and defend the County and its officers, agents, and employees from and against any and all claims and demands, actions, causes of action, and cost and fees of any character whatsoever made by anyone whomsoever on account of or in any way growing out of the performance of this contract by the Contractor and its employees, or because of any act or omission, neglect or misconduct of the Contractor, its employees and agents or its subcontractors including, but not limited to, any claims that may be made by the employees themselves for injuries to their person or property or otherwise, and any claims that may be made by the employees themselves or by the Illinois Department of Labor for the Contractor's violation of the Illinois Prevailing Wage act (820 ILCS 130/1 et seq.).

Such indemnity shall not be limited due to the enumeration of any insurance coverage or bond herein provided.

Nothing contained herein shall be construed as prohibiting the County, its officers, agents, or its employees, from defending through the selection and use of their own agents, attorneys and experts, any claims, actions or suits brought against them. The Contractor shall likewise be liable for the cost, fees and expenses incurred in the County's or the Contractor's defense of any such claims, actions, or suits.
The Contractor shall be responsible for any damages incurred because of its errors, omissions or negligent acts and for any losses or costs to repair or remedy construction because of its errors, omissions or negligent acts.

The County does not waive its defenses or immunities under the Local Government and Governmental Employees Tort Immunity Act, 745 ILCS 10/1 et seq. due to indemnification or insurance.

LAW GOVERNING:
The ITB and resulting contract shall be governed by the laws of Illinois. Bidder agrees to comply with all applicable State and Federal laws.

LIENS, CLAIMS, AND ENCUMBRANCES:
Contractor warrants and represents that all the goods and materials ordered herein are free and clear of all liens, claims, or encumbrances of any kind.

LOBBYIST REGISTRATION:
Bidder shall comply with the provisions of Chapter 2, Article IX, Section 2-600, Lobbyist Registration of the Code of DuPage County, Illinois.

MSDS:
When applicable, Contractor shall furnish Material Safety Data Sheets for their products, in compliance with the Illinois Toxic Substance Disclosure to Employee Act and the "Right-to-Know" law, 820 ILCS 220/0.01 and 820 ILCS 225/0.1. Material Safety Data Sheets, upon award of Contract, shall be submitted to the County Procurement Services Division.

MISCELLANEOUS REQUIREMENTS:
The County will not be responsible for any expenses incurred by the Contractor in preparing and submitting a Bid. All Bids shall provide a straightforward, concise delineation of your capabilities to satisfy the requirements of this request. Emphasis should be on completeness and clarity of content.

NON-DISCRIMINATING:
The Contractor, its employees and subcontractors, agree not to commit unlawful discrimination and agree to comply with applicable provisions of the Illinois Human Rights Act, the U.S. Civil Rights Act and Section 504 of the Federal Rehabilitation Act, and rules applicable to each.

PATENTS:
Contractor undertakes and agrees to defend at Contractor's own expense all suits, actions, or proceedings in which the County of DuPage, its Officers, agents or employees are made defendants for actual or alleged infringement of any U.S. or foreign letters patent resulting from the use or sale of the items purchased hereunder. Contractor shall inform the County of DuPage whenever infringement will result from Contractor's adherence to specifications supplied by the County of DuPage or by an authorized County representative. Contractor further agrees to pay and discharge all judgments or decrees, which may be rendered in any such suit, action or proceedings against the County of DuPage, its Officers, agents or employees therein.

PAYMENT:
Original invoices must be presented for payment in accordance with instructions contained on the Purchase Order including reference to Purchase Order number and submitted to the correct address for processing. The County shall pay all invoices pursuant to 50 ILCS 505, "Local Government Prompt Payment Act". Invoices containing charges for work subject to the Illinois Prevailing Wage Act (820 ILCS 130/) are required to be accompanied by the applicable Certified Transcript of Payroll form(s) for acceptance. Payment will not be made on invoices submitted later than six-months (180 days) after delivery of goods and **any statute of limitations to the contrary is hereby waived.**

PROTEST:
No protest shall be based on a matter or issue which could have been raised as an exception prior to bid opening.

Any protest concerning the award of a contract shall be decided by the Procurement Officer. Protests shall be made in writing to the Procurement Services Division and shall be filed within three (3) business days of final approval and acceptance of the bid by the County Board. A protest is considered filed when received by the Procurement Services Division. The written protest shall include the name and address of the protestor, the ITB number, a statement of the specific reasons for the protest and supporting exhibits. The procurement Officer will respond to the written protest within seven (7) days. The Procurement Officer's decision relative to the protest shall be final.

Upon receipt of a protest the County may, but is not required to, delay its order under the awarded contract.

RESERVATION OF RIGHTS:

The County of DuPage reserves the right to reject any or all bids failing to meet the County's specifications or requirements and to waive technicalities. If in the County of DuPage's opinion, the lowest bid is not the most responsible bid, considering value received for monies expended, the right is reserved to make awards as determined solely by the judgment of the County of DuPage. In determining the lowest responsible bidder, the County shall take into consideration the qualities of the articles supplied, their conformity with the specifications, and their suitability to the requirements of the County and the delivery terms. Intangible factors, such as the Bidder's reputation and past performance, will also be weighed.

The Bidder's failure to meet the mandatory requirements of the ITB will result in the disqualification of the bid from further consideration.

The County further reserves the right to reject all bids and obtain goods or services through intergovernmental or cooperative agreements, or to issue a new and revised ITB.

Submission of a bid confers no rights on the Contractor to a selection or to a subsequent contract. All decisions on compliance, evaluation, terms and conditions shall be made solely at the County's discretion and shall be made in the best interest of the County.

TAX:
The County of DuPage does not pay Federal Excise Tax or Illinois Sales Tax. The tax exemption number is E9997-4551-07. A copy of the exemption letter is available upon written request.

TERMINATION, CANCELLATION AND DAMAGES:
This contract may be terminated upon mutual agreement of both parties.

The County may terminate based on the Contractor's breach or default. Unless the breach or default creates an emergency situation, as determined in the County's sole discretion, the Contractor shall be given notice and a five (5) day opportunity to correct before the termination becomes effective.

If the County terminates this Contract because of the Contractor's breach or default, the County shall have the right to purchase items or services elsewhere and to charge the Contractor with any additional cost incurred, including but not limited to the cost of cover, incidental and consequential damages and the cost of re-bidding. The County may offset these additional costs against any sums otherwise due to the Contractor under this bid or any unrelated contract.

If the County of DuPage fails to appropriate funds to enable continued payment of multi-year Contracts the County may cancel, without termination charges, provided Contractor received at least thirty (30) days prior written notice of termination.

TRANSFER OF OWNERSHIP OR ASSIGNMENT:
The terms and conditions of this contract shall be binding upon and shall inure to the benefit of the parties hereto and their respective successors and assigns. Prior to any sales or assignments, the County of DuPage must be notified and approve the same in writing.

VENUE:
By submitting a response, bidder agrees that venue for all disputes arising out of the solicitation process, including but not limited to judicial review of any protest decision, will be exclusively in the circuit court for the Eighteenth Judicial Circuit in DuPage County, Illinois and that Illinois law will control.

WARRANTY:
Complete warranty information detailing period and coverage must be submitted.

SECTION 4 - SPECIAL CONDITIONS

ACCURACY DISCLAIMER:
The Contractor shall thoroughly acquaint himself with the sites for the proposed bid to fully understand the facilities, difficulties and restrictions attending to the execution of the bid. The Contractor will be allowed no additional compensation for his failure to be so informed.

BID SECURITY/PERFORMANCE BOND – GROUP 1 ONLY
Each bid shall be accompanied by a Bid Security in the form of (a) Bid Bond or (b) a certified or cashier's check or money order payable to the order of the DuPage County Treasurer. The Bid Security shall be in an amount of not less than five percent (5%) of the total bid, as a guarantee that the Bidder will, within 10 days after the date of the conditional award of a contract, provide a Performance Bond as required by the Bid Documents. Any bid submitted without the required Bid Security, will not be read after it is opened.

Bid Bonds shall be duly executed by the Bidder as principal and have a surety thereon a surety company, approved by the County, having the minimum equivalent of a Best and Company A-V Rating.

If an intended Awardee fails to furnish any bond or insurance or document required by the Bid Documents, the Bid Security submitted with its bid shall be forfeited as liquidated damages.

The Contractor shall within 10 days of the Notice of Award furnish a Performance Bond in an amount equal to twenty percent (20%) of total bid amount, conditioned upon the faithful performance of all covenants and stipulations included in these bid documents and holding good until the completion of the contract to protect the County of DuPage against inadequate performance per all requirements of the Bid Documents. The Performance Bond shall remain in effect for one year from the issuance of a Purchase Order or until completion of the Contract period, whichever is longer.

The Contractor shall provide an extension of or an additional Performance Bond, upon each mutually agreed upon contract renewal.

JOINT PURCHASING:
OTHER TAXING BODIES: Based on County Board Resolution IR-084-76.

Would your firm be willing to extend your bid to other taxing bodies in DuPage County such as school districts, townships, cities and villages, etc.? The approximate quantity usage is unknown.

YES_____ NO__X_____

State any other requirements that they would have to meet beyond that of our Bid invitation and specification.

_____

_____

_____

NOTE: The County of DuPage would not be involved in purchasing by any other taxing body other than to receive a copy of their purchase order that would reference the County of DuPage contract number. The invoicing and payments would be entirely between the other taxing bodies and the Contractor. If the County of DuPage accepts this bid, the procedure to handle joint purchases would be developed by the County of DuPage with the Contractor and distributed to the taxing bodies by the County of DuPage.

RENEWAL & EXTENSION:
The contract may be subject to three (3) additional twelve (12) month renewal periods provided there is no change in the terms, conditions, specifications, and prices and if such renewals are mutually agreed to by both parties. **In no event, shall the term plus renewals exceed four (4) years.**

SPLIT BIDS:
Contractors may bid on one or more categories. The County of DuPage reserves the right to award by total bid, by single item or by any combination of items, in accordance with our language in the Bid Document relating to Contractor selection (or rejection) in the best interest of the County of DuPage.

CANCELLATION:
The County reserves the right to cancel the whole or any part of this contract (1) upon 120-day written notice, r (2) upon 30-day written notice for due to failure by the Contractor to carry out any obligation, term or condition of this contract. The County will issue written notice to the Contractor for acting or failing to act as in any of the following:

a) The Contractor provides material that does not meet the specifications of this contract;
b) The Contractor fails to adequately perform the services set forth of this contract;
c) The Contractor fails to complete the work required or to furnish the materials required within the time stipulated in the contract;
d) The Contractor fails to progress in the performance of this contract and/or gives the County reason to believe that the Contractor will not or cannot perform the requirements of the contract.

Upon receipt of the written notice of concern, the Contractor shall have ten (10) days to provide a satisfactory, written response to the County. Failure on the part of the Contractor to adequately address all issues of concern may result in
the County resorting to any single or combination of the following remedies:

a) Cancel the contract;
b) Reserve all rights or claims of damage for breach or any covenants of the contract;
c) Perform any test or analysis on materials for compliance with the specifications of this contract. If the results of any test or analysis find a material non-compliant with the specifications, the actual expense of testing shall be borne on the Contractor.

THIRD PARTY AGREEMENT
The County shall not enter a third party rental agreement and reserves the right to disqualify a vendor so bidding.

USAGE REPORTS:
Vendor may be required to submit a semi-annual report on orders placed against the contract. The report format shall contain the vendor's name, item number and term of contract at the top of the page. The report shall indicate the period covered by the report starting from the date the first order is received and ending with the date it is prepared. The report must be organized as follows:

DELIVERY LOCATION	DELIVERY DATE	DELIVERY TICKET NUMBER	QUANTITY (TONS)	UNIT PRICE	EXTENSION

Vendor may from time to time be requested to produce reports within a particular time frame, i.e. fiscal year. These reports must be furnished within seven (7) days of request.

These reports are to be forwarded to:	DuPage County Division of Transportation Darcie Garza 140 North County Farm Road Wheaton, IL 60187

VENDOR QUALIFICATIONS:
Vendor will provide a general history, description and status of their Company.

SECTION 5 - INSURANCE REQUIREMENTS

Upon notice of acceptance of proposal, the successful bidder shall, within fifteen (15) calendar days of said notice, furnish to the Purchasing Agent a Certificate of Insurance and provide policy endorsements evidencing specific coverage of the types of insurance in the amounts specified below. Such coverage shall be placed with a responsible company acceptable to the County and licensed to do business in the State of Illinois, and with a minimum insurance rating of A-VII as found in the current edition of A.M. Best's Key Rating Guide. **All required insurance shall be maintained by the contractor in full force and effect during the life of the contractor, and until such a time as all work has been approved and accepted by the County.** The Contractor is responsible for all insurance deductibles and Self-Insured relations.

	TYPE OF INSURANCE	MINIMUM ACCEPTABLE LIMITS OF LIABILITY
1.	**Workers Compensation**	Statutory
2.	**Employers Liability**	
	A. Each Accident	$ 1,000,000
	B. Each Employee-disease	$ 1,000,000
	C. Policy Aggregate-disease	$ 1,000,000
3.	*** Commercial General Liability**	
	A. Per Occurrence	$ 2,000,000
	B. General Aggregate	
	1. General Aggregate- Per project	$ 2,000,000
	2. General Aggregate - Products/ Completed Operations	$ 2,000,000
4.	Personal and Advertising Injury	$ 1,000,000
	Each Occurrence	$ 1,000,000
5.	**Fire Legal Liability (any one fire)**	$ 100,000
6.	Medical Expense (any one person)	$ 5,000
7.	*** Umbrella Excess Liability (over primary)**	$ 1,000,000
	Retention for Self-Insured Hazards (each occurrence)	$ 1,000,000
8.	*** Business Auto Liability**	$ 1,000,000

***In addition to a Certificate of Insurance the following Endorsements are needed:**
"Additional Insured" Endorsement,
"Waiver of Subrogation" and
"Insurance is Primary and Non-Contributory to additional Insured" Excess must Follow GL Form.

If any policy or coverage is written as "claims made" then coverage must be maintained for 4 years after project completion.

At all times during the term of the contract, the Contractor and its independent contractors shall maintain, at their sole expense, insurance coverage for the Contractor, its employees, officers and independent contractors, as follows:

NOTE:
A) It is the responsibility of Contractor to provide a copy of this PROPOSAL to their insurance carrier.

B) It may also be required that the Contractor's insurer and coverage be approved by County prior to execution of the Contract.

C) No work shall be started until receipt of Certificate of Insurance.

The County of DuPage shall be named as additionally insured on all certificates of insurance.

The insurance carrier of the insured is required to notify the County of DuPage of termination of any or all of these coverages, prior to the completion of any contract, at least 30 days prior to expiration.

CHANGES IN INSURANCE COVERAGE:
The Contractor will immediately notify the County if any insurance has been cancelled, materially changed, or renewal has been refused and the Contractor shall immediately suspend all work in progress and take the necessary steps to purchase, maintain and provide the required insurance coverage(s) and limits. If suspension of work should occur due to insurance requirements, upon verification by the County of the required insurance the County will notify Contractor when they can proceed with the work. Failure to provide and maintain the required insurance coverage(s) and limits could result in immediate cancellation of the contract and the Contractor shall accept and bear all costs that may result due to the Contractors failure to provide and maintain the required insurance.

INSURANCE RATING:
All of the above-specified types of insurance shall be obtained from companies that have at least an A-VII rating in Best's Guide or the equivalent.

SURVIVAL OF INDEMNIFICATION:
The indemnification described above shall not be limited by reason of the enumeration of any insurance coverage herein provided, and indemnification shall survive the termination of the Contract.

NOTICE OF LAWSUIT:
Within 5 days of service of process, the County shall notify the Contractor of any lawsuit involving the indemnification provided for above. Failure to provide such notice shall not relieve the Contractor of its obligation to provide indemnification. However, the County shall be responsible for any additional costs of defense incurred due to their failure to provide such notice within 60 days.

CHOICE OF LEGAL COUNSEL:
The Contractor shall provide coverage as provided in the contract, if the County, an Employee, or Elected Official is named in a lawsuit then the County retains the right to choose legal counsel subject to the approval of the County and appointment by the State's Attorney of DuPage County.

RIGHTS RETAINED:
Notwithstanding the foregoing, nothing contained herein shall be deemed to constitute a waiver of any defenses or immunities otherwise available to the County.

Insurance certificates must reference project name and BID NUMBER

The County of DuPage shall be named in "Description of Operations..." section, as additionally insured on all certificates of insurance. Insurance certificates shall also reference PROJECT NAME and BID NUMBER.
coverages should be emailed (and hard copy mailed) to:

DuPage County Procurement Services Division
421 N. County Farm Road, 3-400
Wheaton, IL 60187
dthompson@dupageco.org

SECTION 6 - SPECIFICATIONS
BID #19-048-DOT
BULK ROCK SALT

This bid is to furnish and deliver bulk rock salt for snow and ice control, in accordance with the AASHTO Specification M143, Sodium Chloride Type 1, Grade 1. Bulk rock salt shall be 95 to 98 percent pure sodium chloride. Maximum moisture content shall be no more than two and a half percent (2.5%).

Bulk rock salt not meeting the standards listed in these Specifications shall be subject to rejection by DuPage County.

BID AWARD CRITERIA:
DuPage County reserves the right to award a contract(s) to the lowest responsive, responsible bidder(s) by lump sum bid, by Group 1, whichever is in the best interest of DuPage County. DuPage County will only consider unit pricing in the 130%-150% range, in the event of a tie.

Group 2 will be awarded by each individual township/municipality.

COUNTY AUTHORIZED REPRESENTATIVE:
The County authorized representative for this bid is Darcie Garza, CPPB, reachable at 630-407-6920 or her authorized designee.

DELIVERY REQUIREMENTS:
Orders are generally expected to be received within three (3) working days from date of order.

Normal deliveries shall be made between the hours of 6:00 a.m. and 2:30 p.m., Monday through Friday. Arrangements can be made for after hours and weekend deliveries to maintain a prompt order delivery schedule.

All order releases shall be delivered to completion, unless mutually agreed upon by the County of DuPage and the awarded Contractor.

All salt deliveries shall be made with trucks equipped with tailgate dump trailers.

All trucks shall be covered with approved waterproof material. The contractor will ensure that upon delivery, the driver shall inspect the inside of the trailer and will confirm that all salt has been removed from the trailer before leaving the point of delivery. The contractor shall ensure that all weights and measures shown on the delivery tickets are correct. DuPage County Division of Transportation reserves the right to require that delivery trucks be directed to a scale in the vicinity to check the accuracy of loads being delivered.

The actual tonnage delivered by the Contractor shall be within 20 (twenty) tons of the requested tonnage for each order.

The Contractor shall notify the Division of Transportation and any participating municipality of the trucking firm that will be delivering the salt, as well as a contact name, address and phone number of said trucking firm. The Contractor shall supply the same information for the terminal location, as well. Ultimately, all delivery responsibility will fall upon the Awarded Contractor. It will be their responsibility to accept order releases and communicate order information to the designated trucking firms and terminals.

Deliveries of rock salt will be required to be free of any foreign materials (i.e. mud, rocks, wood, tarpaulins, etc.). Cause for rejection and removal shall be made known within two (2) working days to the Contractor. Loads contaminated with foreign material will be replaced at the Contractor's expense within five (5) working days.

All salt is to be lump free. No salt with lumps larger than two (2) inches in diameter will be accepted. Loads with lumps larger than two (2) inches shall be replaced at the Contractor's expense within five (5) working days.

INVOICING:
Original invoices must be presented for payment in accordance with instructions contained on the Purchase Order including reference to Purchase Order number and submitted to the correct address for processing. The County shall pay all invoices pursuant to 50 ILCS 505, "Local Government Prompt Payment Act". Payment will not be

made on invoices submitted later than six-months (180 days) after delivery of goods and any statute of limitations to the contrary is hereby waived.

LIQUIDATED DAMAGES:
From December 1, 2019 through April 30, 2020, if the Contractor is unable to make delivery within seven (7) calendar days from the date of order, DuPage County shall have the right to retain $.20 per ton, per calendar day as liquidated damages on the undelivered portion of the order. An order placed prior to 12:00 noon on any business day (Monday through Friday, except Holidays) would be considered as the first calendar day of the seven (7) day delivery period. For orders placed after 12:00 noon on a given day, the following day would be considered the first calendar day of the seven (7) day delivery period. If after seven (7) days of liquidated damage assessment, the Contractor has still failed to deliver as required, DuPage County shall reserve the right to take action to remedy the failure of Contractor performance without prior notification of such failure. This may include termination of the order and purchase of salt from other sources, or to take action consistent with public safety as needed to continue business. Any or all additional costs may be collected from the Contractor, in addition to any liquidated damage.

ORDERING:
Group 1 - DuPage County will place a minimum of 500 tons at a given time. All individual releases will be placed with the terminal.

Group 2 - 500 ton minimum will be waived. All individual releases will be placed with the terminal.

Orders for tonnage will be placed with the successful qualified bidder beginning June 1, 2019. All salt will be delivered by May 31, 2020. No further orders will be given after that date unless authorized by the County Authorized Representative or designee. Contract renewals will incorporate similar timelines for consecutive years.

QUANTITIES:
DuPage County Division of Transportation has included a quantity which is an estimate only, for Standard Delivery. Bidders are to provide a unit price for 80% to 130% of this additional estimated quantity **(STANDARD DELIVERY)**. DuPage County Division of Transportation agrees to purchase at least 80% of the quantity shown. If DuPage County does not utilize or order the 80%, DuPage County will pay for the 80% and it will be stored at the terminal, for delivery to the County at a later date. This will be handled at no additional charge to the County.

The Townships/Municipalities (Group 2) intend to make initial orders as indicated under Group 2 with delivery expected by 11/30/19. Bidders are required to provide a unit price for this 100% guaranteed delivery. **(EARLY DELIVERY)**. The Townships/Municipalities section has included an additional quantity which is an estimate only. Bidders are to provide a unit price for 80% to 130% of this additional estimated quantity **(STANDARD DELIVERY)**. The Townships/Municipalities agree to purchase at least 80% of the quantity shown. If the Townships/Municipalities do not utilize or order the 80%, the Townships/ Municipalities will pay for the 80% and it will be stored at the terminal, for delivery to the Townships/ Municipalities at a later date. This will be handled at no additional charge to the Townships/ Municipalities.

THIRD PARTY OR ACTING IN THE BEST INTEREST OF THE CITIZENS OF DUPAGE COUNTY:
In cases where other governmental agencies in DuPage County are unable to obtain bulk rock salt, DuPage County Division of Transportation reserves the rights and obligation to sell salt or give salt (to be reimbursed at a later date) to governmental agencies without any recourse from the Awarded Contractor. This will be done at the contracted cost given to DuPage County Division of Transportation by the Awarded Contractor and at no time shall a profit be made by DuPage County Division of Transportation.

STOCKING REQUIREMENTS:
Within thirty (30) days of the notice of award (issuance of purchase order) the Contractor will be required to provide DuPage County with their salt source and local terminal information. One hundred thirty percent (130%) of the standard delivery quantity listed will be required to be in stock at a local terminal by December 1, 2019. This requirement shall be fulfilled each December 1st, with each contract renewal.

DuPage County reserves the right to inspect the awarded Contractor's local terminal to verify for quantity and condition of salt, as required in the Specifications.

PRICING:

The Contractor is to provide a unit price per ton. DuPage County will require a 5% bid security to be submitted with the bid, The Awarded Contractor will also be required to furnish a 20% Performance Bond and Certificate of Insurance, within 10 days of the Notice of Award (as outlined in the Special Conditions). Similar conditions will apply to Group 2.

GROUP 1 – DUPAGE COUNTY
All Product to be shipped F.O.B. Delivered, freight prepaid, 140 N. County Farm Road, Wheaton, IL 60187 or 7900 S. Rt. 53, Woodridge, IL 60517.

STANDARD DELIVERY – Bidders are required to provide a unit price for 80% to 130% of the estimated quantity. The DuPage County Division of Transportation agrees to purchase at least 80% of the quantity shown. If DuPage County does not utilize or order the 80%, DuPage County will pay for the 80% and it will be stored at the terminal, for delivery to the County at a later date. This will be handled at no additional charge to the County.

DESCRIPTION	QUANTITY	UNIT PRICE (PER TON)	EXTENDED PRICE
BULK ROCK SALT	20,000 TONS	$ 83.32 /TON	$ 1,666,400.00
		TOTAL GROUP 1 –B	$ 1,666,400.00

UNIT COST PER TON FOR QUANTITIES BETWEEN 130% AND 150% OF PROJECTED USAGE
$ 91.32 **PER TON**

TOTAL GROUP 1	$ 1,666,400.00

SHIPPING AND BILLING INFORMATION:

BILL TO ADDRESS:	SHIP TO ADDRESS:
DuPage County Division of Transportation Attn: Kathy Black 180 North County Farm Road Wheaton, IL 60187 TX: (630) 407-6930 FX: (630) 407-6962	DuPage County Division of Transportation Attn: Darcie Garza, CPPB 140 North County Farm Road Wheaton, IL 60187 TX: (630) 407-6920 FX: (630) 407-6921
Same	DuPage County Public Works Attn: Darcie Garza, CPPB 7900 S. Rt. 53 Woodridge, IL 60517 TX: (630) 407-6920 FX: (630) 407-6921

GROUP 2 – TOWNSHIPS/MUNICIPALITIES

All Product to be shipped F.O.B. Delivered, freight prepaid, to the locations listed. Each Township/Municipality will make an independent determination on whether it will enter into this agreement with the Awarded Contractor.

A – EARLY DELIVERY – 100% Confirmed quantities. Delivery by November 30, 2019

DESCRIPTION	QUANTITY	UNIT PRICE (PER TON)	EXTENDED PRICE
BULK ROCK SALT	11,700 TONS	$ 80.37 /TON	$ 940,329.00
		TOTAL GROUP 2 –A	$ 940,329.00

B – STANDARD DELIVERY – Bidders are required to provide a unit price for 80% to 130% of the estimated quantity. If the Township/Municipality agrees to enter into an agreement with the Awarded Contractor, the Township/Municipality agrees to purchase at least 80% of the quantity shown. If the Township/ Municipality does not utilize or order the 80%, the Township/ Municipality will pay for the 80% and it will be stored at the terminal, for delivery to the Township/ Municipality at a later date. This will be handled at no additional charge to the Contracting Township/Municipality.

DESCRIPTION	QUANTITY	UNIT PRICE (PER TON)	EXTENDED PRICE
BULK ROCK SALT	60,820 TONS	$ 90.03 /TON	$ 5,475,624.60
		TOTAL GROUP 2 –B	$ 5,475,624.60

UNIT COST PER TON FOR QUANTITIES BETWEEN 130% AND 150% OF PROJECTED USAGE

$ 98.03 **PER TON**

Location	Bill To:	Ship To:	A-100% Confirmed Quantities – Delivery before November 30, 2019	80-130% Estimated Quantities – Standard Delivery
Addison Township	411 W. Potter Wood Dale, IL 60191	411 W. Potter Wood Dale, IL 60191	300	700
Addison, Village of	1491 W. Jeffrey Drive Addison, IL 60101-4331	1491 W. Jeffrey Drive Addison, IL 60101-4331		2100
Aurora, City of	44 E. Downer Place Aurora, IL 60507	City of Aurora Central Garage 720 N. Broadway Aurora, IL 60505 or 2112 Montgomery Rd Aurora, IL 60504		7500
Bartlett, Village of	1150 Bittersweet Drive Bartlett, IL 60103	1150 Bittersweet Drive Bartlett, IL 60103 or 315 E. Devon Ave. Bartlett, IL 60103		1000
Bensenville, Village of	717 E. Jefferson St. Bensenville, IL 60106	717 E. Jefferson St. Bensenville, IL 60106		1000
Bloomingdale Township	6N030 Rosedale Ave. Bloomingdale, IL 60108	6N030 Rosedale Ave. Bloomingdale, IL 60108		1500
Village of Bloomingdale	201 S. Bloomingdale Rd Bloomingdale, IL 60108	305 Glen Ellyn Road Bloomingdale, IL 60108		2000
Burr Ridge, Village of	451 Commerce St. Burr Ridge, IL 60527	9400 Garfield Ave. Burr Ridge, IL 60527		1800
Carol Stream, Village of	124 Gerzevske Lane Carol Stream, IL 60188	124 Gerzevske Lane Carol Stream, IL 60188		2500
Clarendon Hills	1 N. Prospect Ave. Clarendon Hills, IL 60514	452 Park Ave. Clarendon Hills, IL 60514		400
Darien, City of	1702 Plainfield Road Darien, IL 60561	1041 S. Frontage Road Darien, IL 60561		3000
Downers Grove Township	4340 Prince St. Downers Grove, IL 60515	318 E. Quincy Westmont, IL 60559		1200
Downers Grove, Village of	5101 Walnut Ave. Downers Grove, IL 60515	5101 Walnut Ave Downers Grove, IL 60515	5000	
DuPage Airport Authority	2700 International Drive, Suite 200 West Chicago, IL 60185	2751 Aviation Ave. West Chicago, IL 60185		120
Glen Ellyn, Village of	30 S. Lambert Glen Ellyn, IL 60137	30 S. Lambert Glen Ellyn, IL 60137 1051 St. Charles Road Glen Ellyn, IL 60137	500	2000
Hanover Park, Village of	2121 W. Lake St. Hanover Park, IL 60133	2041 Lake St. Hanover Park, IL 60133		1800
Hinsdale, Village of	19 E. Chicago Ave. Hinsdale, IL 60523	225 Symonds Drive Hinsdale, IL 60521		700
Itasca, Village of	550 W. Irving Park Road Itasca, IL 60143	411 N. Prospect Ave. Itasca, IL 60143		1200

Lisle Township	4719 Indiana Ave. Lisle, IL 60532	4719 Indiana Ave. Lisle, IL 60532		1200
Lisle, Village of	925 Burlington Lisle, IL 60532	4905 Yackley Ave. Lisle, IL 60532		1950
Lombard, Village of	255 E. Wilson Ave. Lombard, IL 60148	1135 N. Garfield Lombard, IL 60148		3500
Milton Township	23W040 Poss St. Glen Ellyn, IL 60137	23W040 Poss St. Glen Ellyn, IL 60137		2000
Naperville Township	31W331 North Aurora Rd. Naperville, IL 60563	31W331 North Aurora Rd. Naperville, IL 60563	300	400
Oakbrook, Village of	1200 Oak Brook Road Oak Brook, IL 60523	3003 Jorie Blvd. Oakbrook, IL 60523		600
Schaumburg, Village of	101 Schaumburg Ct. Schaumburg, IL 60193	714 S. Plum Grove Road Schaumburg, IL 60193	3600	4000
Villa Park, Village of	20 S. Ardmore Ave. Villa Park, IL 60181	729 N. Ardmore Ave. Villa Park, IL 60181		600
Warrenville, City of	3S258 Manning Ave. Warrenville, IL 60555	3S346 Mignin Drive Warrenville, IL 60555		1300
Wayne Township	4N230 Klein Road West Chicago, IL 60185	4N230 Klein Road West Chicago, IL 60185		400
West Chicago, City of	475 Main St. West Chicago, IL 60185	135 W. Grandlake Blvd. West Chicago, IL 60185 or 1350 W. Hawthorne Lane West Chicago, IL 60185	2000	2000
Westmont, Village of	31 W. Quincy St. Westmont, IL 60559	39 E. Burlington Ave. Westmont, IL 60559		1600
Wheaton, City of	303 W. Wesley, PO Box 727 Wheaton, IL 60187	820 W. Liberty Drive Wheaton, IL 60189		3300
Willowbrook, Village of	835 Midway Drive Willowbrook, IL 60527	700 Willowbrook Centre Parkway Willowbrook, IL 60527		800
Winfield, Village of	27W465 Jewell Road Winfield, IL 60190	0S040 Wynwood Road Winfield, IL 60190		650
Winfield Township	P.O. Box 617 West Chicago, IL 60185	30W575 Roosevelt Rd. West Chicago, IL 60185		2000
Wood Dale, City of	720 Central Ave. Wood Dale, IL 60191	720 N. Central Ave. Wood Dale, IL 60191		800
Woodridge, Village of	One Plaza Drive Woodridge, IL 60517	One Plaza Drive Woodridge, IL 60517 7900 IL Route 53 Woodridge, IL 60517		2200
York Township	19W475 Roosevelt Road Lombard, IL 60148	19W475 Roosevelt Road Lombard, IL 60148		1000

SECTION 7 - MANDATORY FORMS
BID FORM
BID #19-048-DOT BULK ROCK SALT

(PLEASE TYPE OR PRINT THE FOLLOWING INFORMATION)

Full Name of Bidder	Detroit Salt Company, LLC
Main Business Address	12841 Sanders St.
City, State, Zip Code	Detroit, MI 48217
Telephone Number	313.841.5177
Fax Number	313.841.1102
Bid Contact Person	Emanuel Manos
Email Address	sales@detroitsalt.com

TO: The DuPage County Procurement Services

The undersigned certifies that he is:

☐ the Owner/Sole Proprietor ☐ a Member authorized to sign on behalf of the Partnership ☐ an Officer of the Corporation ☐ a Member of the Joint Venture

Herein after called the Bidder and that the members of the Partnership or Officers of the Corporation are as follows:

Emanuel Manos (President ~~or Partner~~) President

_____ (Vice-President or Partner)

_____ (Secretary or Partner)

_____ (Treasurer or Partner)

Further, the undersigned declares that the only person or parties interested in this bid as principals are those named herein; that this bid is made without collusion with any other person, firm or corporation; that he has fully examined the proposed forms of agreement and the contract specifications for the above designated purchase, all of which are on file in the office of the Procurement Officer, DuPage County, 421 North County Farm Road, Wheaton, Illinois 60187, and all other documents referred to or mentioned in the contract documents, specifications and attached exhibits, including Addenda No. 1, _____, and _____ issued thereto;

Further, the undersigned proposes and agrees, if this bid is accepted, to provide all necessary machinery, tools, apparatus, and other means of construction, including transportation services necessary to furnish all the materials and equipment specified or referred to in the contract documents in the manner and time therein prescribed.

Further, the undersigned certifies and warrants that he is duly authorized to execute this certification/affidavit on behalf of the Bidder and in accordance with the Partnership Agreement or by-laws of the Corporation, and the laws of the State of Illinois and that this Certification is binding upon the Bidder and is true and accurate.

Further, the undersigned certifies that the Bidder is not barred from bidding on this contract as a result of a violation of either 720 Illinois Compiled Statutes 5/33 E-3 or 5/33 E-4, bid rigging or bid-rotating, or as a result of a violation of 820 ILCS 130/1 et seq., the Illinois Prevailing Wage Act.

The undersigned certifies that he has examined and carefully prepared this bid and has checked the same in detail before submitting this bid, and that the statements contained herein are true and correct.

If a Corporation, the undersigned, further certifies that the recitals and resolutions attached hereto and made a part hereof were properly adopted by the Board of Directors of the Corporation at a meeting of said Board of Directors duly called and held and have not been repealed nor modified, and that the same remain in full force and effect. *(Bidder may be requested to provide a copy of the corporate resolution granting the individual executing the contract documents authority to do so.)*

Further, the Bidder certifies that he has provided equipment, supplies, or services comparable to the items specified in this contract to the parties listed in the reference section below and authorizes the County to verify references of business and credit at its option.

Finally, the Bidder, if awarded the contract, agrees to do all other things required by the contract documents, and that he will take in full payment therefore the sums set forth in the bidding schedule (subject to unit quantity adjustments based upon actual usage).

BID FORM PRICING

COMPANY NAME: Detroit Salt Company, LLC

GROUP 1 – DuPAGE COUNTY

STANDARD DELIVERY:

DESCRIPTION	QUANTITY	UNIT PRICE (PER TON)	EXTENDED PRICE
BULK ROCK SALT	20,000 TONS	$ 83.32 /TON	$ 1,666,400.00
		TOTAL GROUP 1	$ 1,666,400.00

UNIT COST PER TON FOR QUANTITIES BETWEEN 130% AND 150% OF PROJECTED USAGE
$ 91.32 **PER TON**

GROUP 2 – TOWNSHIPS/MUNICIPALITIES

A – EARLY DELIVERY:

DESCRIPTION	QUANTITY	UNIT PRICE (PER TON)	EXTENDED PRICE
BULK ROCK SALT	11,700 TONS	$ 80.37 /TON	$ 940,329.00
		TOTAL GROUP 2 –A	$ 940,329.00

B – STANDARD DELIVERY:

DESCRIPTION	QUANTITY	UNIT PRICE (PER TON)	EXTENDED PRICE
BULK ROCK SALT	60,820 TONS	$ 90.03 /TON	$ 5,475,624.60
		TOTAL GROUP 2 –B	$ 5,475,624.60

UNIT COST PER TON FOR QUANTITIES BETWEEN 130% AND 150% OF PROJECTED USAGE

$ 98.03 **PER TON**

TOTAL GROUP 2 (A+B)	$ 6,415,953.60

BID FORM SIGNATURE PAGE

The Contractor agrees to provide the services as described in this solicitation and subject, without limitation, to all specifications, terms, and conditions herein contained.
Bidder shall acknowledge receipt of each addendum issued in the space provided on the bid form.

X _____
Emanuel Manos, President (Signature and Title)

CORPORATE SEAL
(If available)

BID MUST BE SIGNED AND NOTARIZED (WITH SEAL) FOR CONSIDERATION

Subscribed and sworn to before me this 2nd day of April AD, 2019

_____ My Commission Expires: 07/21/2026
(Notary Public)

_____
SEAL

GABRIELLE H HOPKINS
Notary Public, State of Michigan
County of Monroe
My Commission Expires 07/21/2026
Acting in the County of Monroe

REQUIRED FORMS TO BE COMPLETED, SIGNED AND RETURNED WITH BID

1. **IRS FORM W-9**

This form can be found attached, or at the following link:
https://www.irs.gov/pub/irs-pdf/fw9.pdf

2. **REQUIRED VENDOR ETHICS DISCLOSURE STATEMENT**

This form can be found attached, or at the following link:
https://www.dupageco.org/Finance/Procurement/1316/

Continuing Disclosure: It is the contractor/vendor's responsibility to update contribution information on an ongoing basis during the life of the contract. The vendor is required to submit an updated Ethics Disclosure Statement to the user department any time contributions are made to the Chairman or County Board Members after the most recent authorized contract action.

Failure to Comply: Failure to provide the requested information will at minimum delay awarding of the contract and could result in the selected vendor being disqualified as non-responsive. Providing fraudulent information on the Vendor Ethics Disclosure Statement may result in a Class 3 Felony.

Contribution: A gift, subscription, dues, loan, advance, or deposit of money or anything of value, including services, knowingly received in connection with the nomination for election or election of any person to County office.

Multi-year contracts: Contracts with a duration greater than 12 months require annual updates to be filed by the vendor with the user department and forwarded to Procurement. The reporting period should be the current and previous calendar years.

Prohibited Source: Any person or entity who (I) is seeking official action by the Chairman, County Board member or in the case of an employee, by the employee or by the Chairman or County Board member, or another employee directing that employee; (ii) does business or seeks to do business with the Chairman, County Board member, or employee (iii) conducts activities regulated by the Chairman, County Board member, or employee (iv) has interests that may be substantially affected by the performance or non-performance of the official duties of the Chairman, County Board member, or employee (v) is registered or required to be registered with the Secretary of State under the Lobbyist Registration Act or the DuPage County Lobbyist Registration Act, except that an entity not otherwise a prohibited source does not become a prohibited source merely because a registered lobbyist is one of its member or serves on its board of directors (vi) is a Political Action Committee to which a prohibited source has been contributed.

File Number 0029018-1

STATE OF ILLINOIS
OFFICE OF THE SECRETARY OF STATE

To all to whom these Presents Shall Come, Greeting:

I, Jesse White, Secretary of State of the State of Illinois, do hereby certify that I am the keeper of the records of the Department of Business Services. I certify that

THE DETROIT SALT COMPANY, L.C., A MICHIGAN LIMITED LIABILITY COMPANY HAVING OBTAINED ADMISSION TO TRANSACT BUSINESS IN ILLINOIS ON MAY 24, 1999, UNDER THE ASSUMED NAME OF THE DETROIT SALT COMPANY, L.L.C., APPEARS TO HAVE COMPLIED WITH ALL PROVISIONS OF THE LIMITED LIABILITY COMPANY ACT OF THIS STATE, AND AS OF THIS DATE IS IN GOOD STANDING AS A FOREIGN LIMITED LIABILITY COMPANY ADMITTED TO TRANSACT BUSINESS IN THE STATE OF ILLINOIS.

SEAL OF THE STATE OF ILLINOIS
AUG. 26TH 1818

Authentication #: 1908602192 verifiable until 03/27/2020
Authenticate at: http://www.cyberdriveillinois.com

In Testimony Whereof, *I hereto set my hand and cause to be affixed the Great Seal of the State of Illinois, this* 27TH *day of* MARCH *A.D.* 2019 .

Jesse White

SECRETARY OF STATE

Form **W-9**
(Rev. November 2017)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
The Detroit Salt Company L.C.

2 Business name/disregarded entity name, if different from above
Detroit Salt Company, LLC

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☑ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ S

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
12841 Sanders Street

6 City, state, and ZIP code
Detroit, MI 48217

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
___ - ___ - ____

or

Employer identification number
38-3341484

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ [signature] Date ▶ 1-4-19

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

Required Vendor Ethics Disclosure Statement

Failure to complete and return this form may result in delay or cancellation of the County's Contractural Obligation.

Date: 03/28/19

Bid/Contract/PO #: 19-048-DOT

Company Name: Detroit Salt Company	Company Contact: Jean Szatkowski
Contact Phone: 313.841.5144	Contact Email: sales@detroitsalt.com

The DuPage County Procurement Ordinance requires the following written disclosures prior to award:

1. Every contractor, union, or vendor that is seeking or has previously obtained a contract, change orders to one (1) or more contracts, or two (2) or more individual contracts with the county resulting in an aggregate amount at or in excess of $25,000, shall provide to Procurement Services Division a written disclosure of all political campaign contributions made by such contractor, union, or vendor within the current and previous calendar year to any incumbent county board member, county board chairman, or countywide elected official whose office the contract to be awarded will benefit. The contractor, union or vendor shall update such disclosure annually during the term of a multi-year contract and prior to any change order or renewal requiring approval by the county board. For purposes of this disclosure requirement, "contractor or vendor" includes owners, officers, managers, lobbyists, agents, consultants, bond counsel and underwriters counsel, subcontractors and corporate entities under the control of the contracting person, and political action committees to which the contracting person has made contributions.

☒ **NONE (check here) - If no contributions have been made**

Recipient	Donor	Description (e.g. cash, type of item, in-kind services, etc.)	Amount/Value	Date Made

2. All contractors and vendors who have obtained or are seeking contracts with the county shall disclose the names and contact information of their lobbyists, agents and representatives and all individuals who are or will be having contact with county officers or employees in relation to the contractor bid and shall update such disclosure with any changes that may occur.

☒ **NONE (check here) - If no contacts have been made**

Lobbyists, Agents and Representatives and all individuals who are or will be having contact with county officers or employees in relation to the contract or bid	Telephone	Email

A contractor or vendor that knowingly violates these disclosure requirements is subject to penalties which may include, but are not limited to, the immediate cancellation of the contract and possible disbarment from future county contracts.

Continuing disclosure is required, and I agree to update this disclosure form as follows:

- If information changes, within five (5) days of change, or prior to county action, whichever is sooner
- 30 days prior to the optional renewal of any contract
- Annual disclosure for multi-year contracts on the anniversary of said contract
- With any request for change order except those issued by the county for administrative adjustments

The full text for the county's ethics and procurement policies and ordinances are available at:
http://www.dupageco.org/CountyBoard/Policies/

I hereby acknowledge that I have received, have read, and understand these requirements.

Authorized Signature

Printed Name Emanuel Manos

Title President

Date Mar 28, 2019

Attach additional sheets if necessary. Sign each sheet and number each page. Page 1 of 1 (total number of pages)

FORM OPTIMIZED FOR ACROBAT AND ADOBE READER VERSION 9 OR LATER

Rev 1.2
4/1/16

The bidder must list three (3) references, listing firm name, address, telephone number and contact person to whom they have provided similar equipment, material or services for a period of not less than six (6) months. Additional references may be required.

COMPANY NAME:	State of Michigan
ADDRESS:	525 W. Allegan Street
	Lansing, MI 48909
CONTACT PERSON:	Lymon Hunter
TELEPHONE NUMBER:	517.241.7015

COMPANY NAME:	State of Illinois
ADDRESS:	401 S. South Spring Street
	Springfield, IL 62706
CONTACT PERSON:	Wayne Ilsley
TELEPHONE NUMBER:	217.782.8091

COMPANY NAME:	Genesee County Road Commission
ADDRESS:	211 West Oakley Street
	Flint, MI 48503
CONTACT PERSON:	Stephanie Jaeger
TELEPHONE NUMBER:	810.767.4920

COMPANY NAME:	Village of McCook
ADDRESS:	500 Glencoe Ave.
	McCook, IL 60525
CONTACT PERSON:	Richard Paeth
TELEPHONE NUMBER:	708.447.2776

DETROIT SALT COMPANY

MATERIAL SAFETY DATA SHEET (MSDS)

Pursuant to the Hazard Communication Standard 29 CFR 19100.1200 (US) and the Workplace Hazardous Materials Information System and Controlled Products Regulations (Canada).

1. Chemical Product and Company Identification

Chemical Name: Sodium chloride. **Chemical Formula:** NaCl. **CAS Number:** 7647-14-5. **Product Name(s):** Rock salt for de-icing. **Manufacturer:** Detroit Salt Company, LLC 12841 Sanders St. Detroit, MI 48217 Tel. 313-841-5144	**Emergency Telephone Numbers:** **Detroit Salt Company:** 313-841-5144. **CHEMTREC:** 800-424-9300. **CANUTEC:** 800-996-6666.

2. Composition and Information on Ingredients

Ingredient:	Concentration, %:
Sodium chloride	≥ 97

3. Hazard Identification

This product is not a hazardous chemical as defined by the Hazard Communication Standard of 29 CFR 1910.1200.

SARA Hazard Categories:

Immediate Hazard:	No.
Delayed Hazard	No.
Fire Hazard:	No.
Pressure Hazard:	No.
Reactivity Hazard:	No.
302 Extremely Hazardous Substance:	No.
311 Hazardous Chemical:	No.

NFPA Hazard Ratings:

Health:	1 (slight).
Flammability:	0 (minimal).
Reactivity:	0 (minimal).
Specific Hazard:	N/a.

Eye Contact: May cause mild eye irritation.

Skin Contact: May cause mild skin irritation. Prolonged exposure to damaged skin may cause absorption with effects similar to those of ingestion.

Inhalation: Mild irritation of the nose respiratory tract. Symptoms may include coughing, dryness and sore throat.

Ingestion: Ingestion of small quantities is not harmful. Ingestion of large quantities may cause nausea, vomiting, diarrhea, cramps, restlessness, irritability, dehydration, water retention, and prostration.

4. First Aid Measures

Eye contact: Flush with water, lifting eyelids occasionally. Get medical advice if irritation persists.

Skin contact: Remove clothing from affected area, wash with water. Get medical advice if irritation persists.

Inhalation: Move to fresh air or ventilate with fresh air. Get medical advice if irritation persists.

Ingestion of large quantities: Drink large quantities of water or milk. Get emergency medical assistance.

5. Fire Fighting Measures

Material is non-combustible and non-flammable. No special extinguishing media or fire-fighting procedures are required. Product presents no fire or explosion hazards.

6. Accidental Release Measures

Promptly contain or remove spills to prevent contact with water. Follow approved, site-specific storm water pollution prevention plan (SWPPP) pursuant to state permit under National Pollution Discharge Elimination System (NPDES) where applicable.

7. Handling and Storage

Contain product to prevent spillage. Prevent creation of product dust. Ventilate to remove product dust. Prevent product contact with water or strong acids.

8. Exposure Controls/Personal Protection

Work/Hygienic Practices: Prevent product exposure with eyes and skin. Prevent creation of product dust. Ventilate to remove product dust. **Eye Protection:** Employer approved eyeglasses or goggles.	**Skin Protection:** Protective gloves and clothing as necessary. **Respiratory Protection (Specify Type):** NIOSH/MSHA approved respirator for particulates as necessary.

9. Physical and Chemical Properties

Appearance: Translucent, grey, or milky white crystalline solid. **Odor:** None, or slight halogen odor. **Specific Gravity:** 2.165.	**Molecular Weight:** 58.43 **Solubility in Water:** 26 g per 100 g at 20 °C.

10. Stability and Reactivity

Stability: Stable and inert under normal conditions. Readily soluble in water. No known hazardous polymerization. No hazardous decomposition or byproducts. **Incompatibility (Materials to Avoid):** Contact with strong acids may effuse hydrogen chloride, sodium oxide and chlorine gas.	**Conditions to Avoid:** Contact with water. Contact with strong acids.

11. Toxicological Information

OSHA PEL: Not listed. **LC50 (rat):** >21000 mg/m^3. **LD50 (rat):** 3000 mg/kg. **Toxicologically Synergistic Products:** None known.	**Sensitization, chronic effects, carcinogenicity, mutagenicity, reproductive effects, teratogenicity:** Not classified or listed by ACGIH, IARC, NTP, and OSHA.

12. Ecological Information

Clean Water Act: State NPDES program may require permit for handling and storage. **RCRA:** Not listed. **CERCLA Reportable Quantity:** Not listed. **Clean Air Act:** N/a.	**Inventories:** **TSCA (US):** Listed as non-hazardous. **DSL (Canada):** Listed. **NDSL (Canada):** Not listed.

13. Disposal Considerations

Properly store and use product for de-icing rather than dispose, if possible. Dispose with approval into licensed sanitary landfill. Dissolved product may be diluted to acceptable concentration and disposed with approval into sanitary sewer.

14. Transport Information

Department of Transportation (US): Not regulated as dangerous goods.	**Transportation of Dangerous Goods (TDG Canada):** Not regulated as dangerous goods.

15. Other Regulatory Information

US: This product does not contain a chemical known to the State of California to cause cancer, birth defects or other reproductive harm.

Canada: This product has been classified in accordance with the hazard criteria of the Controlled Products Regulations (CPR). This MSDS contains all of the information required by the CPR.

WHMIS Status: Not controlled.

16. Other Information

Disclaimer: Detroit Salt Company believes the information in this MSDS to be accurate and complete. However, we make no warranty, express or implied, with respect to such information, and we assume no liability resulting from its use. Users should make their own investigations to determine the suitability of the information for their particular purpose.

Last Review/Revision of this MSDS: October 24, 2014.

SECTION 8 - SAMPLE CONTRACT AGREEMENT

CONTRACT # 19-048-DOT BETWEEN [CONTRACTOR]
AND THE COUNTY OF DUPAGE

THIS AGREEMENT is entered into this _____ day of _____, 2018, between the County of DuPage, Illinois a body corporate and politic, located at 421 North County Farm Road, Illinois, 60187-3978 (hereinafter referred to as the COUNTY), and _____, licensed to do business in the State of Illinois, located at _____, _____, _____ (hereinafter referred to as the CONTRACTOR).

RECITALS

WHEREAS, the COUNTY requires the goods and/or services specified in Bid #19-048-DOT for its Division of Transportation located at the DuPage County Center, 140 North County Farm Road, Wheaton, Illinois 60187; and

WHEREAS, the CONTRACTOR is the vendor selected pursuant to the bid process and is willing to perform under the terms of the Bid and this Contract.

NOW, THEREFORE, in consideration of the premises and mutual covenants contained herein, the parties agree that:

1.0 CONTRACT DOCUMENTS

1.1 This Contract includes all the following component parts, all of which are fully incorporated herein and made a part of the obligations undertaken by the parties:

- 1.1.a Bid Invitation
- 1.1.b Project Information
- 1.1.c Instructions to Bidders
- 1.1.d General Conditions
- 1.1.e Special Conditions
- 1.1.f Insurance/Bonding Requirements and Certificates
- 1.1.g Bid Form (including Certification/Proposal, Signature Affidavit including Proposal Pricing)
- 1.1.h Specifications (including any addenda, interpretations and approved exceptions)
- 1.1.i Exhibits
- 1.1.j County Purchase Order

1.2 All documents are or will be on file in the office of the Procurement Services Division, DuPage Center, 421 North County Farm Road, Room 3-400, Wheaton, Illinois 60187.

1.3 In the event of a conflict between any of the above documents, the document control from top to bottom; i.e., "a" controls over "b".

2.0 DURATION OF THIS CONTRACT

2.1 Unless terminated as provided in the Bid Invitation, the term of this Contract shall be a one (1) year period beginning on _____, 2018 and continuing through _____, 2018.

2.2 The Contract term is subject to renewal per the Bid Invitation Specifications.

2.3 In no event, shall the term plus renewals exceed four (4) years.

2.0 TERMINATION

3.1 Except as otherwise set forth in this AGREEMENT, either party shall have the right to terminate this AGREEMENT for any cause or without cause thirty (30) days after having served written notice upon the other party, except in the event of Vendor's insolvency, bankruptcy or receivership, in which case termination shall be effective immediately upon receipt of notice.

3.2 Upon such termination, the liabilities of the parties to this AGREEMENT shall cease, but they shall not be relieved of the duty to perform their obligations up to the date of termination, or to pay for deliverables tendered prior to termination.

There shall be no termination expenses.

3.3 Upon termination of this AGREEMENT, all data, work products, reports and documents produced, because of this AGREEMENT shall become the property of the COUNTY. Further, Vendor shall provide all deliverables within fourteen (14) days of termination in accordance with the other provisions of this AGREEMENT.

3.0 BID PRICES AND PAYMENT

3.1 The Contractor shall provide the required goods and or services described in the Bid Specifications for the prices quoted on the Bid Form.

3.2 The County shall make payment pursuant to the Illinois Local Government Prompt Payment Act, except that no payment shall be approved where the Contractor has failed to comply with certified payroll requirements of the Illinois Prevailing Wage Act or Davis Bacon Act.

4.0 AMENDMENTS

4.1 This Contract may be amended by mutual agreement.

4.2 All amendments will conform to State of Illinois Statutes and County procedures for Change Orders.

5.0 CONTRACT ENFORCEMENT – ATTORNEY'S FEES

5.1 If the County is required to take legal action to enforce performance of any of the terms, provisions, covenants and conditions of this Contract, and by reason thereof, the County is required to use the services of an attorney, including the States Attorney, then the County shall be entitled to reasonable attorney's fees and all expenses and costs incurred by the County pertaining thereto and in enforcement of any remedy, including costs and fees relating to any appeal.

6.0 SEVERABILITY CLAUSE

6.1 If any section, paragraph, clause, phrase or portion of this Contract is for any reason determined by a court of competent jurisdiction to be invalid and unenforceable, such portion shall be deemed separate, distinct and an independent provision, and the court's determination shall not affect the validity or enforceability of the remaining portions of this Contract.

7.0 GOVERNING LAW

7.1 This Contract shall be governed by the laws of the State of Illinois both as to interpretation and enforcement. Venue for all disputes will be exclusively in the circuit court for the Eighteenth Judicial Circuit in DuPage County, Illinois and that Illinois law will control.

8.0 ENTIRE AGREEMENT

8.1 This Contract, including the documents listed in 1.0, contains the entire agreement between the parties.

8.2 There are no covenants, promises, conditions, or understandings; either oral or written, other than those contained herein.

IN WITNESS, WHEREOF, the parties set their hands and seals as of the date first written above.

COUNTY OF DU PAGE, ILLINOIS

By: _____
JAMES McGUIRE
PROCUREMENT OFFICER

_____
DATE

[CONTRACTOR]

By: SAMPLE – DO NOT SIGN
AUTHORIZED SIGNATURE

_____
TITLE

_____
DATE

SECTION 9 - ENVELOPE LABEL

SEALED BID PROPOSAL

INVITATION #:	**19-048-DOT**
OPENING DATE:	**04/04/2019**
OPENING TIME:	**2:00 P.M.**
DESCRIPTION:	**BULK ROCK SALT**
COMPANY NAME:	_____

DATED MATERIAL-DELIVER IMMEDIATELY

PLEASE CUT OUT AND AFFIX THIS BID LABEL (ABOVE)
TO THE OUTERMOST ENVELOPE OF YOUR PROPOSAL
TO HELP ENSURE PROPER DELIVERY!

Document A310™ – 2010

Conforms with The American Institute of Architects AIA Document 310

Bid Bond

CONTRACTOR:
(Name, legal status and address)

Detroit Salt Company
12841 Sanders
Detroit, MI 48217

SURETY:
(Name, legal status and principal place of business)

Fidelity and Deposit Company of Maryland
1299 Zurich Way, 5th Floor
Schaumburg, IL 60196-1056

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

OWNER:
(Name, legal status and address)

DuPage County Treasurer
421 North County Farm Road
Wheaton, IL 60187-3978

BOND AMOUNT: $ 5% Five Percent of Amount Bid

PROJECT:
(Name, location or address, and Project number, if any)

19-048-DOT - Supply Salt

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this 4th day of April, 2019

(Witness)

Detroit Salt Company
(Principal) *(Seal)*

By: _____
(Title)

(Witness)

Fidelity and Deposit Company of Maryland
(Surety) *(Seal)*

By: _____
(Title) Kayla A. Woodward Attorney-in-Fact

FIDELITY AND DEPOSIT COMPANY OF MARYLAND INCORPORATED 1890

S-0054/AS 8/10

Bond Number _____

Obligee DuPage County Treasurer

ZURICH AMERICAN INSURANCE COMPANY
COLONIAL AMERICAN CASUALTY AND SURETY COMPANY
FIDELITY AND DEPOSIT COMPANY OF MARYLAND
POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That the ZURICH AMERICAN INSURANCE COMPANY, a corporation of the State of New York, the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, a corporation of the State of Illinois, and the FIDELITY AND DEPOSIT COMPANY OF MARYLAND a corporation of the State of Illinois (herein collectively called the "Companies"), by **Robert D. Murray, Vice President,** in pursuance of authority granted by Article V, Section 8, of the By-Laws of said Companies, which are set forth on the reverse side hereof and are hereby certified to be in full force and effect on the date hereof, do hereby nominate, constitute, and appoint **Kayla A. Woodward**, its true and lawful agent and Attorney-in-Fact, to make, execute, seal and deliver, for, and on its behalf as surety, and as its act and deed: **any and all bonds and undertakings,** and the execution of such bonds or undertakings in pursuance of these presents, shall be as binding upon said Companies, as fully and amply, to all intents and purposes, as if they had been duly executed and acknowledged by the regularly elected officers of the ZURICH AMERICAN INSURANCE COMPANY at its office in New York, New York., the regularly elected officers of the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY at its office in Owings Mills, Maryland., and the regularly elected officers of the FIDELITY AND DEPOSIT COMPANY OF MARYLAND at its office in Owings Mills, Maryland., in their own proper persons.

The said Vice President does hereby certify that the extract set forth on the reverse side hereof is a true copy of Article V, Section 8, of the By-Laws of said Companies, and is now in force.

IN WITNESS WHEREOF, the said Vice-President has hereunto subscribed his/her names and affixed the Corporate Seals of the said **ZURICH AMERICAN INSURANCE COMPANY, COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, and FIDELITY AND DEPOSIT COMPANY OF MARYLAND,** this 24th day of January, A.D. 2019.

ATTEST:
ZURICH AMERICAN INSURANCE COMPANY
COLONIAL AMERICAN CASUALTY AND SURETY COMPANY
FIDELITY AND DEPOSIT COMPANY OF MARYLAND

By: Robert D. Murray
Vice President

By: Dawn E. Brown
Secretary

State of Maryland
County of Baltimore

On this 24th day of January, A.D. 2019, before the subscriber, a Notary Public of the State of Maryland, duly commissioned and qualified, **Robert D. Murray, Vice President and Dawn E. Brown, Secretary** of the Companies, to me personally known to be the individuals and officers described in and who executed the preceding instrument, and acknowledged the execution of same, and being by me duly sworn, deposeth and saith, that he/she is the said officer of the Company aforesaid, and that the seals affixed to the preceding instrument are the Corporate Seals of said Companies, and that the said Corporate Seals and the signature as such officer were duly affixed and subscribed to the said instrument by the authority and direction of the said Corporations.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my Official Seal the day and year first above written.

Constance A. Dunn, Notary Public
My Commission Expires: July 9, 2019

EXTRACT FROM BY-LAWS OF THE COMPANIES

"Article V, Section 8, Attorneys-in-Fact. The Chief Executive Officer, the President, or any Executive Vice President or Vice President may, by written instrument under the attested corporate seal, appoint attorneys-in-fact with authority to execute bonds, policies, recognizances, stipulations, undertakings, or other like instruments on behalf of the Company, and may authorize any officer or any such attorney-in-fact to affix the corporate seal thereto; and may with or without cause modify of revoke any such appointment or authority at any time."

CERTIFICATE

I, the undersigned, Vice President of the ZURICH AMERICAN INSURANCE COMPANY, the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, and the FIDELITY AND DEPOSIT COMPANY OF MARYLAND, do hereby certify that the foregoing Power of Attorney is still in full force and effect on the date of this certificate; and I do further certify that Article V, Section 8, of the By-Laws of the Companies is still in force.

This Power of Attorney and Certificate may be signed by facsimile under and by authority of the following resolution of the Board of Directors of the ZURICH AMERICAN INSURANCE COMPANY at a meeting duly called and held on the 15th day of December 1998.

RESOLVED: "That the signature of the President or a Vice President and the attesting signature of a Secretary or an Assistant Secretary and the Seal of the Company may be affixed by facsimile on any Power of Attorney...Any such Power or any certificate thereof bearing such facsimile signature and seal shall be valid and binding on the Company."

This Power of Attorney and Certificate may be signed by facsimile under and by authority of the following resolution of the Board of Directors of the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY at a meeting duly called and held on the 5th day of May, 1994, and the following resolution of the Board of Directors of the FIDELITY AND DEPOSIT COMPANY OF MARYLAND at a meeting duly called and held on the 10th day of May, 1990.

RESOLVED: "That the facsimile or mechanically reproduced seal of the company and facsimile or mechanically reproduced signature of any Vice-President, Secretary, or Assistant Secretary of the Company, whether made heretofore or hereafter, wherever appearing upon a certified copy of any power of attorney issued by the Company, shall be valid and binding upon the Company with the same force and effect as though manually affixed.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed the corporate seals of the said Companies, this 4th day of April, 2019.

Michael C. Fay, Vice President

TO REPORT A CLAIM WITH REGARD TO A SURETY BOND, PLEASE SUBMIT A COMPLETE DESCRIPTION OF THE CLAIM INCLUDING THE PRINCIPAL ON THE BOND, THE BOND NUMBER, AND YOUR CONTACT INFORMATION TO:

Zurich Surety Claims
1299 Zurich Way
Schaumburg, IL 60196-1056
www.reportsfclaims@zurichna.com
800-626-4577

ACORD

CERTIFICATE OF LIABILITY INSURANCE

1/1/2020

DATE (MM/DD/YYYY) 6/5/2019

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Lockton Companies Three City Place Drive, Suite 900 St. Louis MO 63141-7081 (314) 432-0500	CONTACT NAME: PHONE (A/C, No, Ext): FAX (A/C, No): E-MAIL ADDRESS:
INSURED 1406982 The Detroit Salt Company, L.C. 12841 Sanders St. Detroit MI 48217	INSURER(S) AFFORDING COVERAGE — NAIC # INSURER A: Liberty Mutual Fire Insurance Company — 23035 INSURER B: Liberty Insurance Corporation — 42404 INSURER C: ACE Property & Casualty Insurance Co — 20699 INSURER D: INSURER E: INSURER F:

COVERAGES KISMI **CERTIFICATE NUMBER:** 16128133 **REVISION NUMBER:** XXXXXXX

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY [ ] PRO-JECT [ ] LOC OTHER:	Y	Y	TB2-641-445414-029	1/1/2019	1/1/2020	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 1,000,000 $ 1,000,000 $ 10,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $
A	AUTOMOBILE LIABILITY X ANY AUTO OWNED AUTOS ONLY [ ] X HIRED AUTOS ONLY [ ] SCHEDULED AUTOS X NON-OWNED AUTOS ONLY	Y	Y	AS2-641-445414-039	1/1/2019	1/1/2020	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ XXXXXXX $ XXXXXXX $ XXXXXXX $ XXXXXXX
B	X UMBRELLA LIAB [X] OCCUR EXCESS LIAB [ ] CLAIMS-MADE DED [ ] RETENTION $	N	N	TH7-641-445414-049	1/1/2019	1/1/2020	EACH OCCURRENCE AGGREGATE	$ 5,000,000 $ 5,000,000 $ XXXXXXX
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [N] N/A If yes, describe under DESCRIPTION OF OPERATIONS below		Y	WC2-641-445414-019	1/1/2019	1/1/2020	X PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000
C	Excess Liability	N	N	G27907751 005	1/1/2019	1/1/2020	$20,000,000 Aggregate $20,000,000 Each Occurrence	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

VILLAGE OF GLEN ELLYN ARE INCLUDED AS ADDITIONAL INSUREDS ON A PRIMARY AND NON-CONTRIBUTORY BASIS IF REQUIRED BY WRITTEN CONTRACT WITH RESPECT TO GENERAL LIABILITY AND AUTOMOBILE LIABILITY PER THE TERMS AND CONDITIONS OF THE POLICY. A WAIVER OF SUBROGATION APPLIES IN FAVOR OF VILLAGE OF GLEN ELLYN IF REQUIRED BY WRITTEN CONTRACT WITH RESPECT TO GENERAL LIABILITY, AUTOMOBILE LIABILITY, AND WORKERS' COMPENSATION PER THE TERMS AND CONDITIONS OF THE POLICY WHERE PERMITTED BY STATE LAW.

CERTIFICATE HOLDER

16128133
Village of Glen Ellyn
30 S. Lambert
Glen Ellyn IL 60137

CANCELLATION See Attachments

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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Glen Ellyn Village Board
535 Duane Street
Glen Ellyn, IL 60137

Meeting: 06/17/19 06:30 PM
Department: Community Development
Department Head: Staci Springer
Category: Agreement
Prepared By: Staci Springer

SCHEDULED

ORDINANCE 6699

DOC ID: 4021

Ordinance No. 6699, An Ordinance Authorizing the Approval of Real Estate Conveyance and Easement Agreements with AIM Duane, LLC, 493 Duane Street, LLC, and MJR Properties, LLC, concerning the Alley Bounded by Duane Street and Glenwood Avenue (Community Development Director Springer)

Background: In 1891, Smith's Subdivision Plat was recorded with the DuPage County Recorder's Office. This subdivision plat included 6 lots located at the southeast corner of Duane Street and Glenwood Avenue (attached). A 16-foot alley was dedicated on this plat and noted as "Private Alley reserved for exclusive use of abutting owners, not dedicated for public use." Over the years, the abutting property owners, all with some unclear interest in the alley, have questioned the ownership, jurisdiction and maintenance responsibility for the alley. At times, the various adjoining property owners, including the Village, have performed maintenance of the alley.

Village staff, along with the other three adjoining property owners, believe it would be beneficial to clarify the underlying ownership and maintenance responsibilities for the alley and establish appropriate easements for access. The four current adjoining property owners include:

1. The Village of Glen Ellyn,
2. MJR Properties, LLC,
3. 493 Duane Street, LLC, and
4. AIM Duane, LLC.

MJR Properties, LLC, 493 Duane Street, LLC, and AIM Duane, LLC are all in favor of the attached agreements which accomplish the above-mentioned goals.

In the attached agreements, the adjoining property owners all convey their interest in the alley to the Village in exchange for various items including the Village granting certain easement rights in the alley to 493 Duane Street, LLC and MJR Properties, LLC subject to the provisions of an easement agreement, the Village paving a 12-foot wide access drive through the easement area in accordance with the easement agreement and maintaining that pavement, the Village allowing a small existing encroachment on the alley to remain, and allowing 493 Duane Street, LLC and AIM Duane, LLC to retain ownership of certain portions of the alley.

Upon the Village's acquisition of title to the alley, the plan is also to convey the southern 3 feet of the alley to GSP Development, LLC as contemplated by the Redevelopment Agreement for the Apex 400 project. The Board may recall that two site plans were approved for the Apex 400 development. One plan included 3 feet of the alley (Option B site plan), and one excluded 3 feet of the alley (Option A site plan). The project was granted a deviation to allow a narrower drive aisle in the portion of the garage extending to Glenwood Avenue and therefore can be constructed without

the additional 3 feet of the alley under the Option A site plan. However, if the additional 3 feet reflected on the Option B site plan were constructed in the development, the wider drive aisle would exceed the Village's standard 24-foot wide, 2-way drive aisle and would allow for more comfortable turning movements into and out of the parking stalls in this section of the garage. If the additional 3 feet of the alley were added to the development, it would also increase the number of parking spaces in the public parking lot by 2 spaces and the number of parking spaces in the residential parking lot by 5 spaces.

Village Board Action Requested: It is requested that the Village Board approve the attached Ordinance authorizing the execution of the attached form documents. Any final revisions to the documents will be subject to Village Attorney review and approval.

List of Attachments:

- Location Map
- Smith's Subdivision Plat
- Draft Conveyance and Easement Agreements
- Draft Ordinance

C: Rob Renfro, Attorney for AIM Duane, LLC
Matt Rooney, Owner of MJR Properties, LLC
Byron Faermark, Attorney for 493 Duane Street, LLC
Julius Hansen, Public Works Director
Christina Coyle, Finance Director
Dave Buckley, Assistant Public Works Directory
Richard Daubert, Village Professional Engineer

Village of Glen Ellyn

Ordinance No. 6699

An Ordinance Authorizing the Approval of Real Estate Conveyance and Easement Agreements with AIM Duane, LLC, 493 Duane Street, LLC, and MJR Properties, LLC, concerning the Alley Bounded by Duane Street and Glenwood Avenue

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Adopted by the
President and the Board of Trustees
of the Village of Glen Ellyn
DuPage County, Illinois
This _____ day of _____, 2019.

Published in pamphlet form by the authority
of the President and Board of Trustees of the
Village of Glen Ellyn, DuPage County, Illinois,
this _____ day of _____, 2019.

PREPARED BY AND MAIL TO:
VILLAGE OF GLEN ELLYN
ATTN: VILLAGE CLERK
535 DUANE STREET
GLEN ELLYN, IL 60137

Ordinance No. 6699

An Ordinance Authorizing the Approval of Real Estate Conveyance and Easement Agreements with AIM Duane, LLC, 493 Duane Street, LLC, and MJR Properties, LLC, concerning

the Alley Bounded by Duane Street and Glenwood Avenue

Whereas, the Village of Glen Ellyn (the "Village") is a home rule unit of local government pursuant to subsection (a) of Article VII of the Illinois Constitution of 1970 (the "Constitution"); and

Whereas, the Constitution authorizes the Village to exercise any power and perform any function pertaining to its government and affairs for the protection of the public health, safety, morals, and welfare; and

Whereas, the Tax Increment Allocation Redevelopment Act (65 ILCS 5/11-74.4-4(b), (c)) (the "Act") authorizes the Village to make and enter into all contracts necessary or incidental to implement and further the Village's redevelopment plan and project for the Central Business District Redevelopment Project Area (the "TIF District"); and

Whereas, the Act authorizes the Village to acquire by purchase or donation any real property within the TIF District, and to convey, lease, or dispose of land and other real property or rights or interests therein within a TIF District, all in the manner and at such price as the Village determines reasonably necessary to achieve the objectives of the TIF District; and

Whereas, AIM Duane, LLC, 493 Duane Street, LLC, and MJR Properties, LLC (collectively, the "Adjoining Owners") all have ownership interests in that certain alley which adjoins their respective properties, which is bounded by Glenwood Avenue to the west and Duane Street to the north, and to the south by the Village owned property at commonly known as 410, 418, and 424 N. Main Street (the "Alley");

Whereas, the Alley is located within the TIF District; and

Whereas, pursuant to the Redevelopment Agreement ("Redevelopment Agreement") between the Village and GSP Development, LLC ("GSP") approved by Village Ordinance No. 6671, the Village desires to secure title to the Alley from the Adjoining Owners; and

Whereas, the Village has negotiated the terms of the acquisition of the Alley from the Adjoining Owners, which terms are contained in the Real Estate Conveyance Agreements attached hereto and incorporated herein as Group Exhibit A; and

Whereas, a part of the consideration for the conveyance of the Alley to the Village, the Village will allow 493 Duane Street, LLC and AIM Duane, LLC to retain ownership of certain portions of the Alley; and

Whereas, as part of the consideration for the conveyance of the Alley to the Village, the Village will grant certain easement rights in the Alley to 493 Duane Street, LLC and MJR, Properties, LLC, as set forth in the Easement Agreement attached to their respective Real Estate Conveyance Agreements in Group Exhibit A; and

Whereas, upon the Village's acquisition of title to the Alley, the Village will convey the southern 3 feet of the Alley to GSP as contemplated by the Redevelopment Agreement; and

Whereas, on December 26, 2018, the Village published notice in the Daily Herald, a newspaper of general circulation, inviting proposals to develop the property located at 410, 418, 424 N. Main Street, and the Alley, to be submitted by January 14, 2019, and informing the public that copies of the Redevelopment Agreement with GSP were on file at the Village Clerk's Office and available for review, and the Village received no alternative proposals by the response deadline; and

Whereas, the Village's Corporate Authorities find that it is in the Village's best interests to approve the Real Estate Conveyance Agreements and Easement Agreements in Group Exhibit A, all

in accordance with this Ordinance's terms, and that doing so will advance the TIF District's objectives and promote the public health, safety, morals, and welfare.

Now, Therefore, be it Ordained by the President and Board of Trustees of the Village of Glen Ellyn, DuPage County, Illinois, in exercise of its home rule powers as follows:

SECTION ONE: The foregoing recitals are incorporated as though fully set forth in this Section One.

SECTION TWO: The draft Real Estate Conveyance Agreements attached as Group Exhibit A with AIM Duane, LLC, 493 Duane Street, LLC, and MJR Properties, LLC are hereby approved, with any revisions subject to Village Attorney approval, and the Village President and Village Clerk are authorized and directed to execute and enter into the Real Estate Conveyance Agreements on the Village's behalf. Further, the draft Easement Agreements attached as Group Exhibit A with 493 Duane Street, LLC and MJR Properties, LLC are hereby approved, with any changes subject to Village Attorney approval, and the Village President and Village Clerk are authorized and directed to execute and enter into the Easement Agreements on the Village's behalf. The Village Manager is hereby authorized and directed to take all steps necessary to implement the terms of the Real Estate Conveyance Agreements and the Easement Agreements, including, without limitation, executing all documents necessary to implement and enforce the terms of this Ordinance.

SECTION THREE: All ordinances or parts of ordinances thereof in conflict with this Ordinance are hereby repealed to the extent of any such conflict.

SECTION FOUR: Any section or provision of this Ordinance that is construed to be invalid or void shall not affect the remaining sections or provisions of this Ordinance, which shall remain in full force and effect.

SECTION FIVE: This Ordinance shall be in full force and effect upon its passage and approval as provided by law.

Passed by the President and Board of Trustees of the Village of Glen Ellyn, Illinois this _____ day of _____.

Ayes		Diane McGinley		Steve Thompson		Mark Senak
		Craig Pryde		Bill Enright		Gary Fasules
		Kelli Christiansen				
Nayes		Diane McGinley		Steve Thompson		Mark Senak
		Craig Pryde		Bill Enright		Gary Fasules
		Kelli Christiansen				
Absent		Diane McGinley		Steve Thompson		Mark Senak
		Craig Pryde		Bill Enright		Gary Fasules
		Kelli Christiansen				

Approved by the Village President of the Village of Glen Ellyn, Illinois this _____ day of _____.

_____

Village President

Attest:

_____

Village Clerk

AFFIX VILLAGE SEAL

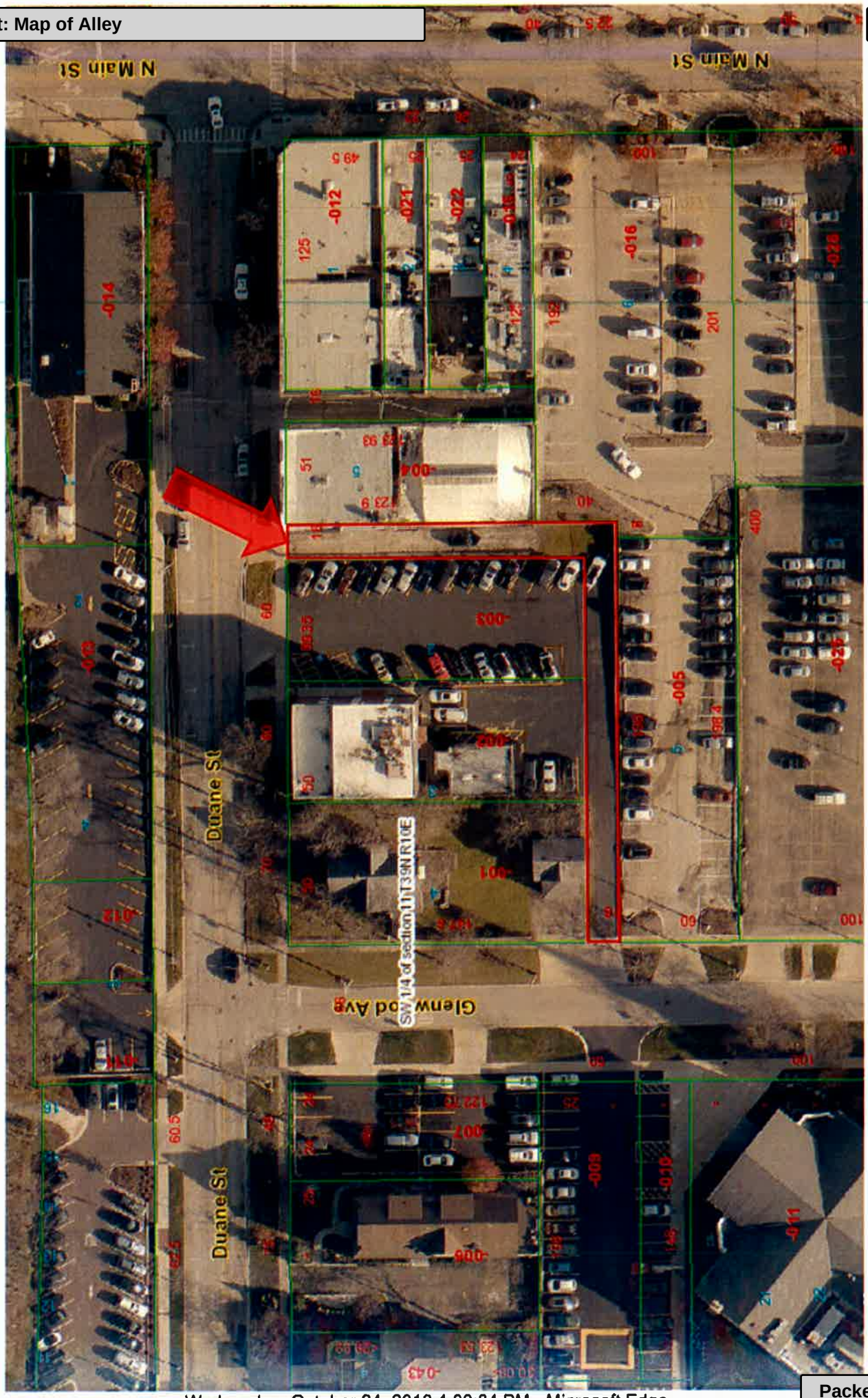
(Published in pamphlet form and posted on the _____ day of _____, 20____.)

Group Exhibit A

Real Estate Conveyance and Easement Agreements

ATTACHMENTS:

- Map of Alley (PDF)
- Smith's Subdivision Plat (DOCX)
- AIM Duane, LLC Agreement (DOCX)
- MJR Properties, LLC Agreement (DOCX)
- 493 Duane, LLC Agreement (DOCX)


N Main St
N Main St
Duane St
Duane St
Glenwood Ave
SW 1/4 of section 11T39NR1E

109

Smith's Subdivision

Lot 1 Block 13 of the Assessment Dive of Sec 11 T 39 N R 10 E 3rd PM

Scale
1 Inch to 50 feet

DuPage County
Illinois

State of Illinois } This is to Certify that I have surveyed and Subdivided
County of Cook } Lot 1 of Block 13 of the Assessment Division of Section 11 Township 39 North Range 10 East of the 3rd PM in DuPage County Illinois as the foregoing Plat Correctly represents the same the dimensions being in feet

Chicago Ill Sept 22nd 1941 F C Rowlett
Surveyor

State of Illinois } Not the undersigned do hereby Certify that we are
County of DuPage } the owners of the above described property and the annexed plat is our free and voluntary act
John Smith
Mabel H King

State of Illinois } I J B McChesney a Notary Public in and for said County in the
County of DuPage } State aforesaid do hereby Certify that John Smith and Mabel H King are personally known to me to be the same persons whose names are subscribed to the foregoing Instrument appeared before me this day in person and acknowledged that they signed and sealed the Instrument as their free and voluntary act for the uses and purposes therein set forth
Given under my hand and Notarial seal this 16th day of October A.D. 1941
J B McChesney Notary Public

The above Plat was approved by the Board of Trustees of the Village of Elm
Elm Ill September A.D. 1941 L J Nicholson Clerk S L Bolton President

46950 Recorded this 6 day November A.D. 1941

REAL ESTATE CONVEYANCE AGREEMENT

THIS REAL ESTATE CONVEYANCE AGREEMENT ("***Agreement***") is made as of _____, 2019 ("***Effective Date***") by and among AIM Duane, LLC, an Illinois limited liability company ("***AIM Duane***"), and the Village of Glen Ellyn, an Illinois municipal corporation and home rule unit of local government with offices located at 535 Duane Street, Glen Ellyn, Illinois (the "***Village***"), hereinafter each individually referred to as a "***Party***" and collectively referred to as the "***Parties.***"

W I T N E S S E T H:

WHEREAS, AIM Duane is the owner of that certain parcel of land located at 503-05 Duane Street, Glen Ellyn, Illinois, 60137, P.I.N. 05-11-327-004 ("***AIM Duane Property***"); and

WHEREAS, AIM Duane also has certain ownership interests in the alley located directly west of the AIM Duane Property, which alley is legally described in Exhibit A attached to this Agreement and made a part hereof ("***Alley Property***"); and

WHEREAS, the Village owns certain parcels of land directly to the south and east of the Alley Property (the "***Village Property***"), bearing PINs 05-11-327-005 and 05-11-327-016; and

WHEREAS, the Alley Property and the Village Property are adjacent and contiguous to one another; and

WHEREAS, AIM Duane desires to convey its interest in the Alley Property to the Village in exchange for the Village conveying its interests in the northern portion of the Alley Property to AIM Duane, which property is legally described in Exhibit B attached to this Agreement and made a part hereof (the "***Village Transfer Property***"); and

NOW, THEREFORE, in consideration of the sum of Ten and No/100 Dollars ($10.00), the mutual agreements contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. **Incorporation of Recitals**. All of the foregoing recitals are incorporated herein by this reference thereto with the same force and effect as though recited herein.

~~1.~~2. **Title**. AIM Duane's obligations hereunder are contingent upon its receipt and approval of a title commitment issued by Chicago Title, showing the Village as owner of the Village Transfer Property and AIM Duane as "Purchaser".

~~2~~3. **Conveyance of the Alley Property.**

A. AIM Duane will transfer and convey to the Village all of AIM Duane's right, title, and interest in and to the Alley Property by delivering to the Village a fully executed, recordable quit claim deed in the form of Exhibit C, attached hereto and made a part hereof. AIM Duane will execute and deliver to the Village other such items as may be reasonably requested by the Village or the title company to consummate the conveyance of the Alley Property to the Village.

Formatted: Font: 7 pt

B. AIM Duane will provide the fully executed, recordable quitclaim deed conveying the Alley Property to the Village within seven (7) days of the Effective Date of this Agreement.

~~3~~4. **Conveyance of the Village Transfer Property**.

A. The Village will transfer and convey to the AIM Duane all of the Village's right, title, and interest in and to the Village Transfer Property by delivering to AIM Duane a fully executed, recordable ~~quit claim deed~~ Special Warranty Deed and an Owners Title Insurance Policy issued by Chicago Title in a form consistent with the Title commitment referenced above, with all standard exceptions waived, showing AIM Duane as title holder to the Village Transfer Property. The Village will execute and deliver to AIM Duane other such items as may be reasonably requested by the AIM Duane or the title company to consummate the conveyance of the Village Transfer Property to AIM Duane.

B. The Village will provide the fully executed, recordable ~~quit claim deed~~Special Warranty Deed ~~-~~conveying the Village Transfer Property to AIM Duane within thirty (30) days after receipt of the quit claim deed from AIM Duane conveying the Alley Property to the Village.

~~4~~5. **Relationship**. Nothing herein shall be construed to create or infer a partnership, joint venture, or agency relationship between the Parties or their successors or assigns or to render either Party liable for the debts or obligations of the other.

6~~5~~. **Waiver**. No delay or omission by any of the Parties, or their successors or assigns, to exercise any right or power occurring upon any non-compliance or failed performance by the other Party under the provisions of this Agreement shall impair any such right or power or be construed to be a waiver thereof. A waiver by either Party hereto, or its successors or assigns, of any of ~~-~~the covenants, obligations, conditions or agreements hereof to be performed by another shall not be construed to be a waiver of any succeeding breach thereof or of any covenant, obligation, condition or agreement herein contained.

7~~6~~. **Enforcement**. This Agreement may be enforced by an action at law or in equity, including a suit for specific performance. In the event either Party defaults in the performance of any of the terms, conditions and covenants contained herein, the other Party shall have the right, but not the obligation to cure such defaults after providing five (5) business days' notice to the defaulting Party, whereupon any and all costs incurred by such curing Party shall be paid by the defaulting Party promptly upon demand.

8~~7~~. **Notices**. Any notice or communication required or permitted to be given under this Agreement shall be in writing and shall be delivered (i) personally, (ii) by a reputable overnight courier, (iii) by certified mail, return receipt requested, and deposited in the U.S. Mail, postage prepaid, (iv) by facsimile, or (v) by electronic internet mail ("***e-mail***"). Facsimile notices shall be deemed valid only to the extent that they are (a) actually received by the individual to whom addressed and (b) followed by delivery of actual notice in the manner described in either (i), (ii), or (iii) above within three business days thereafter at the appropriate address set forth below. E-mail notices shall be deemed valid only to the extent that they are (a) opened by the recipient on a business day at the address set forth below, and (b) followed by delivery of actual

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notice in the manner described in either (i), (ii), or (iii) above within three business days thereafter at the appropriate address set forth below. Unless otherwise provided in this Agreement, notices shall be deemed received after the first to occur of (a) the date of actual receipt; or (b) the date that is one (1) business day after deposit with an overnight courier as evidenced by a receipt of deposit; or (b) the date that is three (3) business days after deposit in the U.S. mail, as evidenced by a return receipt. By notice complying with the requirements of this Section 7, each Party to this Agreement will have the right to change the address or the addressee, or both, for all future notices and communications to them, but no notice of a change of addressee or address shall be effective until actually received.

If to AIM Duane, LLC:

_____
_____
_____
_____

If to the Village:
Village of Glen Ellyn
Attn: Village Manager
535 Duane Street
Glen Ellyn, IL 60137

With a copy to:
Greg Jones
Ancel Glink, P.C.
140 S. Dearborn Street
Chicago, IL 60603
gjones@ancelglink.com

~~9~~8. **Headings**. The headings used in this Agreement are inserted only as a matter of convenience and for reference only and in no way define, limit or describe the scope of this Agreement, nor the intent of any provision hereof or in any way affect its provisions.

10~~9~~. **Severability**. If any provision, condition, covenant or other clause, sentence or phrase of this Agreement shall become null and void or illegal for any reason, or be so held by any court of competent jurisdiction, the remaining provisions hereof shall remain in full force and effect.

11~~10~~. **Amendment**. This Agreement may be amended and modified only by a written instrument executed by the Parties hereto.

12~~11~~. **Governing Law**. The laws of the State of Illinois shall govern the interpretation, validity, performance, and enforcement of this Agreement. Jurisdiction for any dispute related to this Agreement shall be in the Circuit Court of the DuPage County, Illinois.

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~~12.~~ **13. Successors and Assigns**. Reference to any Party herein shall include such party's successors, assigns, heirs, legal representatives and successors-in-title.

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~~13.~~ **14. Counterparts.** This Agreement may be executed in several counterparts and all so executed shall constitute one (1) Agreement, binding on both Parties hereto even though both Parties are not signatories to the original or the same counterpart.

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IN WITNESS WHEREOF, the Parties have executed this Agreement as of the day and year first above written.

AIM DUANE, LLC

_____

Date:_____

VILLAGE OF GLEN ELLYN, an Illinois municipal corporation

_____

Diane McGinley, Village President

Date: _____

Attest:_____

John Chereskin, Village Clerk

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EXHIBIT A

Legal Description of the Alley Property

All of the private alley (16') lying west of and adjoining Lot 5 in Nissen's Subdivision of Glen Ellyn of Section 11, Township 39 North, Range 10 East of the Third Principal Meridian, according to the plat thereof recorded April 9, 1926 as Document 211143 in DuPage County and all of the private alley (16') lying West and North of Lot 6, and all of the private alley lying South of and adjoining Lots 2, 3 and 4 all in Smith's Subdivision of Lot 1 in County Clerks Assessment Division of Section 11, Township 39 North, Range 10 East of the Third Principal Meridian, according to the plat thereof recorded November 6, 1891 as Document 46950 in DuPage County, Illinois.

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EXHIBIT B

Legal Description of the Village Transfer Property

All of the private alley (16') lying west of and adjoining Lot 5 except the South 3 feet of the east 8 feet of the private alley lying west of and adjoining Lot 5 in Nissen's Subdivision of Glen Ellyn of Section 11, Township 39 North, Range 10 East of the Third Principal Meridian, according to the plat thereof recorded April 9, 1926 as Document 211143 in DuPage County, Illinois.

EXHIBIT C

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Quit Claim Deed from AIM Duane, LLC to Village of Glen Ellyn

QUIT CLAIM DEED

C:\users\wholmer\appdata\roaming\iqm2\minutetraq\glenellynvillageil@glenellynvillageil.iqm2.com\work\attachments\7320.docx~~R:\6000s\6900-6999\6901-53\Glen Ellen- Alley Conveyance- AIM Duane LLC redline HB6.7.19.docx~~

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MAIL RECORDED DEED TO:
Village of Glen Ellyn
Attn: Village Clerk
535 Duane Street
Glen Ellyn, IL 60137

THE GRANTOR(S): **AIM Duane, LLC,** an Illinois limited liability company, whose mailing address is 600 Enterprise Drive, Ste 120, Oak Brook, IL, for and in consideration of TEN and NO/100 dollars ($10.00) and other good and valuable consideration, in hand paid, CONVEYS and QUIT-CLAIMS to GRANTEE: **Village of Glen Ellyn, an Illinois municipal corporation**, whose address is 535 Duane Street, Glen Ellyn, Illinois, all interest in the following described Real Estate situated in the County of DuPage, in the State of Illinois, to wit:

> All of the private alley (16') lying west of and adjoining Lot 5 in Nissen's Subdivision of Glen Ellyn of Section 11, Township 39 North, Range 10 East of the Third Principal Meridian, according to the plat thereof recorded April 9, 1926 as Document 211143 in DuPage County and all of the private alley (16') lying West and North of Lot 6, and all of the private alley lying South of and adjoining Lots 2, 3 and 4 all in Smith's Subdivision of Lot 1 in County Clerks Assessment Division of Section 11, Township 39 North, Range 10 East of the Third Principal Meridian, according to the plat thereof recorded November 6, 1891 as Document 46950 in DuPage County, Illinois.

DATED this _____ day of _____ 2019.

AIM Duane, LLC

_____

By: _____

Its: _____

STATE OF ILLINOIS)

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) SS.
COUNTY OF DUPAGE)

I, the undersigned, a Notary Public in and for said County and State aforesaid, DO HEREBY CERTIFY, that _____personally known to me to be the _____ of AIM Duane, LLC, being the same person whose name is subscribed to the foregoing instrument, appeared before me this day in person and acknowledged that as _____signed and delivered the said Deed as a free and voluntary act, and as the free and voluntary act and deed of AIM Duane, LLC, for the uses and purposes therein set forth.

Given under my hand and Notarial Seal, this ___ day of_____, 2019.

_____ IMPRESS SEAL HERE
NOTARY PUBLIC

DUPAGE COUNTY- ILLINOIS TRANSFER STAMP:

EXEMPT UNDER PROVISIONS OF 35 ILCS 200/31-45,
PARAGRAPH (b), REAL ESTATE TRANSFER ACT.

DATE: _____

_____
Signature of Buyer, Seller or Representative

NAME and ADDRESS OF PREPARER:
Gregory W. Jones
Ancel Glink P.C.
140 S. Dearborn Street, 6th Floor
Chicago, IL 60603

4840-1114-5089, v. 1

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REAL ESTATE CONVEYANCE AGREEMENT

THIS REAL ESTATE CONVEYANCE AGREEMENT ("***Agreement***") is made as of _____, 2019 ("***Effective Date***") by and among MJR Properties, LLC, an Illinois limited liability company (**"*MJR*"**), and the Village of Glen Ellyn, an Illinois municipal corporation and home rule unit of local government with offices located at 535 Duane Street, Glen Ellyn, Illinois (the "***Village***"), hereinafter each individually referred to as a "***Party***" and collectively referred to as the "***Parties.***"

W I T N E S S E T H:

WHEREAS, MJR is the owner of that certain parcel of land located at 487 Duane Street, Glen Ellyn, Illinois, 60137, P.I.N. 05-11-327-001 ("***MJR Property***"); and

WHEREAS, MJR has certain ownership interests in the alley located directly south of the MJR Property, which alley is legally described in Exhibit A and depicted in Exhibit B attached to this Agreement and made a part hereof ("***Alley Property***"); and

WHEREAS, a detached garage on the MJR Property currently encroaches onto the Alley Property, which is legally described in Exhibit C, and shown on the Plat of Survey attached as Exhibit D to this Agreement and made a part hereof (the "***Encroachment***"); and

WHEREAS, the Village owns certain parcels of land directly to the south and east of the Alley Property (the "***Village Property***"), bearing PINs 05-11-327-005 and 05-11-327-016; and

WHEREAS, the Alley Property and the Village Property are adjacent and contiguous to one another; and

WHEREAS, MJR desires to convey its interest in the Alley Property to the Village in exchange for the Village (1) granting MJR an access easement over a portion the Alley Property in accordance with the Easement Agreement attached hereto and made a part hereof as Exhibit E; (2) agreeing to pave and maintain a 12-foot wide access drive through the easement area in accordance with this Agreement's terms, including Exhibit E, and (3) permitting the Encroachment to remain on the Alley Property pursuant to the provisions of this Agreement, including Exhibit E; and

NOW, THEREFORE, in consideration of the sum of Ten and No/100 Dollars ($10.00), the mutual agreements contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. **Incorporation of Recitals**. All of the foregoing recitals are incorporated herein by this reference thereto with the same force and effect as though recited herein.

2**. Conveyance of the Alley Property.**

A. MJR will transfer and convey to the Village all of MJR's right, title, and interest in and to the Alley Property by delivering to the Village a fully executed, recordable quit claim deed in the form of Exhibit F attached hereto and made a part hereof. MJR will execute and

deliver to the Village other such items as may be reasonably requested by the Village of the title company to consummate the conveyance of the Alley Property to the Village.

B. MJR will provide the fully executed, recordable quitclaim deed conveying the Alley Property to the Village within seven (7) days of the Effective Date of this Agreement.

3. **Access Easement To Be Granted by the Village**. After the conveyance of the Alley Property from MJR to the Village, the Village will grant to MJR a perpetual, nonexclusive easement on, over, and through a portion of the Alley Property as provided for in the Easement Agreement attached as Exhibit E, for ingress and egress to the MJR Property (the "***Easement***").

4. **Pavement of the Easement Premises.** The Village will pave a 12-foot-wide access drive through the Easement premises, or otherwise cause the same to be paved, and will maintain this pavement in accordance with the terms of the Easement Agreement attached hereto as Exhibit E.

5. **Encroachment**. The Village will permit the Encroachment on the Alley Property to remain, subject to the terms and conditions of the Easement Agreement attached hereto as Exhibit E.

6. **Relationship**. Nothing herein shall be construed to create or infer a partnership, joint venture, or agency relationship between the Parties or their successors or assigns or to render either Party liable for the debts or obligations of the other.

7. **Waiver**. No delay or omission by any of the Parties, or their successors or assigns, to exercise any right or power occurring upon any non-compliance or failed performance by the other Party under the provisions of this Agreement shall impair any such right or power or be construed to be a waiver thereof. A waiver by either Party hereto, or its successors or assigns, of any of the covenants, obligations, conditions or agreements hereof to be performed by another shall not be construed to be a waiver of any succeeding breach thereof or of any covenant, obligation, condition or agreement herein contained.

8. **Enforcement**. This Agreement may be enforced by an action at law or in equity, including a suit for specific performance. In the event either Party defaults in the performance of any of the terms, conditions and covenants contained herein, the other Party shall have the right, but not the obligation to cure such defaults after providing five (5) business days' notice to the defaulting Party, whereupon any and all costs incurred by such curing Party shall be paid by the defaulting Party promptly upon demand.

9. **Notices**. Any notice or communication required or permitted to be given under this Agreement shall be in writing and shall be delivered (i) personally, (ii) by a reputable overnight courier, (iii) by certified mail, return receipt requested, and deposited in the U.S. Mail, postage prepaid, (iv) by facsimile, or (v) by electronic internet mail ("***e-mail***"). Facsimile notices shall be deemed valid only to the extent that they are (a) actually received by the individual to whom addressed and (b) followed by delivery of actual notice in the manner described in either (i), (ii), or (iii) above within three business days thereafter at the appropriate address set forth below. E-mail notices shall be deemed valid only to the extent that they are (a) opened by the recipient on a business day at the address set forth below, and (b) followed by delivery of actual

notice in the manner described in either (i), (ii), or (iii) above within three business days thereafter at the appropriate address set forth below. Unless otherwise provided in this Agreement, notices shall be deemed received after the first to occur of (a) the date of actual receipt; or (b) the date that is one (1) business day after deposit with an overnight courier as evidenced by a receipt of deposit; or (b) the date that is three (3) business days after deposit in the U.S. mail, as evidenced by a return receipt. By notice complying with the requirements of this Section 9, each Party to this Agreement will have the right to change the address or the addressee, or both, for all future notices and communications to them, but no notice of a change of addressee or address shall be effective until actually received.

If to MJR Properties, LLC:

_____
_____
_____
_____

If to the Village:
Village of Glen Ellyn
Attn: Village Manager
535 Duane Street
Glen Ellyn, IL 60137

With a copy to:
Village of Glen Ellyn
Attn: Village Attorney
535 Duane Street
Glen Ellyn, IL 60137

10. **Headings**. The headings used in this Agreement are inserted only as a matter of convenience and for reference only and in no way define, limit or describe the scope of this Agreement, nor the intent of any provision hereof or in any way affect its provisions.

11. **Severability**. If any provision, condition, covenant or other clause, sentence or phrase of this Agreement shall become null and void or illegal for any reason, or be so held by any court of competent jurisdiction, the remaining provisions hereof shall remain in full force and effect.

12. **Amendment**. This Agreement may be amended and modified only by a written instrument executed by the Parties hereto.

13. **Governing Law**. The laws of the State of Illinois shall govern the interpretation, validity, performance, and enforcement of this Agreement. Jurisdiction for any dispute related to this Agreement shall be in the Circuit Court of the DuPage County, Illinois.

14. **Successors and Assigns**. Reference to any Party herein shall include such party's successors, assigns, heirs, legal representatives and successors-in-title.

15. **Counterparts.** This Agreement may be executed in several counterparts and all so executed shall constitute one (1) Agreement, binding on both Parties hereto even though both Parties are not signatories to the original or the same counterpart.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the day and year first above written.

MJR PROPERTIES, LLC

_____

Date:_____

VILLAGE OF GLEN ELLYN, an Illinois municipal corporation

_____

Diane McGinley, Village President

Date: _____

Attest: _____

John Chereskin, Village Clerk

EXHIBIT A

Legal Description of the Alley Property

All of the private alley (16') lying west of and adjoining Lot 5 in Nissen's Subdivision of Glen Ellyn of Section 11, Township 39 North, Range 10 East of the Third Principal Meridian, according to the plat thereof recorded April 9, 1926 as Document 211143 in DuPage County and all of the private alley (16') lying West and North of Lot 6, and all of the private alley lying South of and adjoining Lots 2, 3 and 4 all in Smith's Subdivision of Lot 1 in County Clerks Assessment Division of Section 11, Township 39 North, Range 10 East of the Third Principal Meridian, according to the plat thereof recorded November 6, 1891 as Document 46950 in DuPage County, Illinois.

EXHIBIT B

Depiction of the Alley Property

EXHIBIT C

Description of the Encroachment

The West 20 feet of the North 0.2' of the private alley lying south of and adjoining Lot 4 in Smith's Subdivision of Lot 1 in County Clerks Assessment Division of Section 11, Township 39 North, Range 10 East of the Third Principal Meridian, according to the plat thereof recorded November 6, 1891 as Document 46950 in DuPage County, Illinois.

EXHIBIT D

Depiction of the Encroachment

EXHIBIT E

Easement Agreement

Return document after Recording to:
Village of Glen Ellyn
Attn: Village Clerk
535 Duane Street
Glen Ellyn, IL 60137

Document prepared by:
Gregory W. Jones
Ancel Glink, P.C.
140 S. Dearborn Street, 6th Fl.
Chicago, IL 60603

(above space reserved for recorder of deeds)

EASEMENT AGREEMENT

THIS EASEMENT AGREEMENT ("***Agreement***") is made as of _____, 2019 by and among MJR Properties, Inc., an Illinois limited liability company ("***MJR***"), 493 Duane St., LLC, and Illinois limited liability company ("***Duane Street LLC***"), and the Village of Glen Ellyn, an Illinois municipal corporation and home rule unit of local government (the "***Village***"), hereinafter each individually referred to as a "**Party**" and collectively referred to as the "**Parties.**"

W I T N E S S E T H:

WHEREAS, MJR is the owner of that certain parcel of land located at 487 Duane Street, Glen Ellyn, Illinois, 60137, bearing PIN number 05-11-327-001 ("***MJR Property***"); and

WHEREAS, Duane Street LLC is the owner of those certain parcels of land located at 493 Duane Street, Glen Ellyn, Illinois, 60137, bearing PIN numbers 05-11-327-002 and 05-11-327-003 ("***Duane Street LLC Property***"); and

WHEREAS, the Village owns the alley located directly to the south of the MJR Property and the Duane Street LLC Property (the "***Alley***"); and

WHEREAS, pursuant to the Real Estate Conveyance Agreements between the Village and MJR and Duane Street LLC, respectively, the Village has agreed to allow MJR and Duane Street LLC to use a portion of the Alley for ingress and egress from Glenwood Avenue to the MJR Property and the Duane Street LLC Property; and

WHEREAS, the Village now desires to grant an easement to MJR and Duane Street LLC, MJR and Duane Street LLC desire to accept the same, and the Parties further desire to set forth certain rights and obligations with respect to the easement area, as described herein.

NOW, THEREFORE, in consideration of the sum of Ten and No/100 Dollars ($10.00), the mutual agreements contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. **Incorporation of Recitals**. All of the foregoing recitals are incorporated herein by this reference thereto with the same force and effect as though recited herein.

2. **Easement Granted by the Village**. The Village hereby grants, gives and conveys to MJR and Duane Street LLC, and their successors and assigns and their agents, employees, contractors, licensees, invitees, permitees, a perpetual, nonexclusive easement on, over and through that certain portion of the Alley depicted in Exhibit 1 to this Agreement, attached hereto and made a part hereof (the **"*Easement Premises*"**), for ingress and egress from Glenwood Avenue to the MJR Property and the Duane Street LLC Property, subject to the terms of this Agreement.

3. **Restriction as to Building Within Easement Premises**. MJR and Duane Street LLC shall not build or maintain or permit to be built or maintained any structures within the Easement Premises, excluding the existing garage located on the MJR Property as provided for in Section 6 of this Agreement. The Village shall be permitted at all times to access and inspect the Easement Premises to ensure that the terms of this Agreement are being fulfilled.

4. **Pavement of Easement Premises**. The Village covenants and agrees that the Village will pave or cause to be paved a 12-foot-wide access drive through the Easement Premises in accordance with all Village ordinances, rules, and regulations, as amended, and shall keep and maintain the paved surface of the Easement Premises in good repair. However, the Village will be under no obligation to plow or otherwise remove snow from the Easement Premises.

5. **Use of Easement Premises**. The Village may utilize the Easement Premises for purposes consistent with and not in violation of this Agreement; provided, however, that the Village's use and occupation of the Easement Premises shall not unreasonably interfere with MJR or Duane Street LLC's use of the Easement Premises pursuant to this Agreement.

6. **Encroachment on the Easement Premises**. A garage located on the MJR Property currently encroaches onto the Easement Premises, as described on Exhibit 2 and depicted on Exhibit 3 attached to this Agreement and made a part hereof (the "***Encroachment***"). The Village will permit the Encroachment onto the Easement Premises to remain subject to the terms of this Section 6. MJR agrees that the Encroachment will not be expanded or modified. Further, MJR assumes all liability and shall defend, indemnify, hold harmless and compensate the Village, its elected and appointed officials, officers, employees, contractors, volunteers, and agents (collectively and hereinafter, the "Village Parties") for any injury or damage to person or property, including MJR's Property, agents, or licensees, occasioned by or arising in connection with the use or occupancy of the Encroachment by MJR, or the existence or condition of MJR's Encroachment, and MJR further agrees to indemnify, defend and save harmless the Village Parties against (i) any actions which may be brought against the Village Parties arising out, relating to, involving, or based upon MJR's Encroachment, or any act or omission of MJR or its employees, agents, contractors, assigns, guests, or any independent contractor acting on MJR's behalf, and (ii) any claim or expenses incurred by the Village in enforcing the terms and provisions of this Agreement. The Village will not be liable for any damage to MJR's property in the Encroachment, even if such damages arise from or relate to the Village's use of the Easement Premises. In the event the Encroachment is eliminated through demolition, collapse, renovation, or any other means, the Encroachment may not subsequently be reestablished and all rights

concerning or relating to the Encroachment granted by this Agreement shall immediately terminate. Except as otherwise provided in this Agreement, the Encroachment shall constitute a nonconforming structure pursuant to Section 10-8 of the Village of Glen Ellyn Municipal Code, as amended.

7. **Indemnification and Defense**. MJR and Duane Street LLC shall indemnify and defend the Village against all claims, demands, causes of action, suits, losses or damages (collectively, "***Claims***") that arise out of the acts or omissions of MJR or Duane Street LLC, or their authorized agents, servants, employees, invitees, or contractors related to the Easement Premises. In addition, the MJR and Duane Street LLC shall indemnify and defend the Village against any Claims of any third party related to the condition, use, or maintenance of the Easement Premises. MJR and Duane Street LLC's duty to indemnify and defend the Village does not extend to Claims arising out of negligent or willful acts or omissions of the Village or its agents, servants, employees, or contractors.

8. **Covenants Running with Land; Recording**. The easement, rights, restrictions, obligations, covenants, and agreements set forth in this Agreement are intended to be and shall be construed as appurtenant to the lands owned by the Village, MJR, Duane Street LLC, and their successors and assigns. Further, the easement, rights, restrictions, obligations, covenants, and agreements set forth in this Agreement are intended to be and shall be construed as covenants running with the land and shall inure to the benefit of the Village, MJR, Duane Street LLC, and their successors and assigns.

9. **Relationship**. Nothing herein shall be construed to create or infer a partnership, joint venture, or agency relationship between the Parties or their successors or assigns or to render either Party liable for the debts or obligations of the other.

10. **Waiver**. No delay or omission by any of the Parties, or their successors or assigns, to exercise any right or power occurring upon any non-compliance or failed performance by the other Party under the provisions of this Agreement shall impair any such right or power or be construed to be a waiver thereof. A waiver by either Party hereto, or its successors or assigns, of any of the covenants, obligations, conditions or agreements hereof to be performed by another shall not be construed to be a waiver of any succeeding breach thereof or of any covenant, obligation, condition or agreement herein contained.

11. **Enforcement**. This Agreement may be enforced by an action at law or in equity, including a suit for specific performance. In the event either Party defaults in the performance of any of the terms, conditions and covenants contained herein, the other Party shall have the right, but not the obligation to cure such defaults after providing five (5) business days' notice to the defaulting Party, whereupon any and all costs incurred by such curing Party shall be paid by the defaulting Party promptly upon demand.

12. **Notices**. Any notice or communication required or permitted to be given under this Agreement shall be in writing and shall be delivered (i) personally, (ii) by a reputable overnight courier, (iii) by certified mail, return receipt requested, and deposited in the U.S. Mail, postage prepaid, (iv) by facsimile, or (v) by electronic internet mail ("***e-mail***"). Facsimile notices shall be deemed valid only to the extent that they are (a) actually received by the individual to whom addressed and (b) followed by delivery of actual notice in the manner described in either

(i), (ii), or (iii) above within three business days thereafter at the appropriate address set forth below. E-mail notices shall be deemed valid only to the extent that they are (a) opened by the recipient on a business day at the address set forth below, and (b) followed by delivery of actual notice in the manner described in either (i), (ii), or (iii) above within three business days thereafter at the appropriate address set forth below. Unless otherwise provided in this Agreement, notices shall be deemed received after the first to occur of (a) the date of actual receipt; or (b) the date that is one (1) business day after deposit with an overnight courier as evidenced by a receipt of deposit; or (b) the date that is three (3) business days after deposit in the U.S. mail, as evidenced by a return receipt. By notice complying with the requirements of this Section 12, each Party to this Agreement will have the right to change the address or the addressee, or both, for all future notices and communications to them, but no notice of a change of addressee or address shall be effective until actually received.

If to MJR Properties, LLC:

_____
_____
_____
_____

If to Duane Street LLC:

_____
_____
_____
_____

If to the Village:
Village of Glen Ellyn
Attn: Village Manager
535 Duane Street
Glen Ellyn, IL 60137

With a copy to:
Village of Glen Ellyn
Attn: Village Attorney
535 Duane Street
Glen Ellyn, IL 60137

13. **Headings**. The headings used in this Agreement are inserted only as a matter of convenience and for reference only and in no way define, limit or describe the scope of this Agreement, nor the intent of any provision hereof or in any way affect its provisions.

14. **Severability**. If any provision, condition, covenant or other clause, sentence or phrase of this Agreement shall become null and void or illegal for any reason, or be so held by any court of competent jurisdiction, the remaining provisions hereof shall remain in full force and effect.

15. **Amendment**. This Agreement may be amended and modified only by a written instrument executed by the Parties hereto.

16. **Governing Law**. The laws of the State of Illinois shall govern the interpretation, validity, performance, and enforcement of this Agreement. Jurisdiction for any dispute related to this Agreement shall be in the Circuit Court of DuPage County, Illinois.

17. **Successors and Assigns**. Reference to any Party herein shall include such party's successors, assigns, heirs, legal representatives and successors-in-title.

18. **Counterparts.** This Agreement may be executed in several counterparts and all so executed shall constitute one (1) Agreement, binding on both Parties hereto even though both Parties are not signatories to the original or the same counterpart.

[*signature page follows*]

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the day and year first above written.

MJR PROPERTIES, LLC

_____

Date:_____

493 DUANE ST., LLC

_____

Date:_____

VILLAGE OF GLEN ELLYN, an Illinois municipal corporation

_____

Diane McGinley, Village President

Date: _____

Attest: _____

John Chereskin, Village Clerk

ACKNOWLEDGMENT

STATE OF ILLINOIS)
) SS
COUNTY OF _____)

I,_____, a Notary Public in and for said County in the State aforesaid, DO HEREBY CERTIFY that _____, the _____ of MJR Properties, LLC, personally known to me to be the same person whose name is subscribed to the foregoing instrument, appeared before me this day in person, and acknowledged that he signed, sealed and delivered the said instrument as his free and voluntary act, for purposes therein set forth.

Given under my hand and official seal, this ____ day of _____, 2019.

_____
Notary Public

My commission expires:

ACKNOWLEDGMENT

STATE OF ILLINOIS)
) SS
COUNTY OF _____)

I,_____, a Notary Public in and for said County in the State aforesaid, DO HEREBY CERTIFY that _____, the _____ of 493 Duane St., LLC, personally known to me to be the same person whose name is subscribed to the foregoing instrument, appeared before me this day in person, and acknowledged that he signed, sealed and delivered the said instrument as his free and voluntary act, for purposes therein set forth.

Given under my hand and official seal, this ____ day of _____, 2019.

_____
Notary Public

My commission expires:

ACKNOWLEDGMENT

STATE OF ILLINOIS)
) SS.
COUNTY OF DUPAGE)

I, the undersigned, a Notary Public, in and for the County and State aforesaid, DO HEREBY CERTIFY that Diane McGinley , personally known to me to be the Village President of the Village of Glen Ellyn, and John Chereskin, personally known to me to be the Village Clerk for the Village of Glen Ellyn, appeared before me this day in person and acknowledged that they signed this instrument in their respective capacities as the Village President and Village Clerk of the Village of Glen Ellyn pursuant to authority granted to them by the Village Board of the Village of Glen Ellyn.

GIVEN under my hand and Notarial Seal, this ___ day of _____, 2019.

_____
Notary Public

My commission expires:

EXHIBIT 1

Legal Description of the Easement Premises

The North 13 feet of the private alley lying South of and adjoining Lots 2, 3 and 4 and the West 8 feet except the south 3 feet of the private alley lying West of Lot 6 in Smith's Subdivision of Lot 1 in County Clerks Assessment Division of Section 11, Township 39 North, Range 10 East of the Third Principal Meridian, according to the plat thereof recorded November 6, 1891 as Document 46950 in DuPage County, Illinois.

EXHIBIT 2

Description of the Encroachment

The West 20 feet of the North 0.2' of the private alley lying south of and adjoining Lot 4 in Smith's Subdivision of Lot 1 in County Clerks Assessment Division of Section 11, Township 39 North, Range 10 East of the Third Principal Meridian, according to the plat thereof recorded November 6, 1891 as Document 46950 in DuPage County, Illinois.

EXHIBIT 3

Depiction of the Encroachment

EXHIBIT F

Quit Claim Deed from MJR Properties, LLC to Village of Glen Ellyn

QUIT CLAIM DEED

MAIL RECORDED DEED TO:
Village of Glen Ellyn
Attn: Village Clerk
535 Duane Street
Glen Ellyn, IL 60137

THE GRANTOR(S): **MJR Properties, LLC,** an Illinois limited liability company, whose mailing address is 601 Forest Avenue, Glen Ellyn, Illinois 60137, for and in consideration of TEN and NO/100 dollars ($10.00) and other good and valuable consideration, in hand paid, CONVEYS and QUIT-CLAIMS to GRANTEE: **Village of Glen Ellyn, an Illinois municipal corporation**, whose address is 535 Duane Street, Glen Ellyn, Illinois, all interest in the following described Real Estate situated in the County of DuPage, in the State of Illinois, to wit:

> All of the private alley (16') lying west of and adjoining Lot 5 in Nissen's Subdivision of Glen Ellyn of Section 11, Township 39 North, Range 10 East of the Third Principal Meridian, according to the plat thereof recorded April 9, 1926 as Document 211143 in DuPage County and all of the private alley (16') lying West and North of Lot 6, and all of the private alley lying South of and adjoining Lots 2, 3 and 4 all in Smith's Subdivision of Lot 1 in County Clerks Assessment Division of Section 11, Township 39 North, Range 10 East of the Third Principal Meridian, according to the plat thereof recorded November 6, 1891 as Document 46950 in DuPage County, Illinois.

DATED this _____ day of _____ 2019.

MJR Properties, LLC

_____

By: _____

Its: _____

STATE OF ILLINOIS)
) SS.
COUNTY OF DUPAGE)

I, the undersigned, a Notary Public in and for said County and State aforesaid, DO HEREBY CERTIFY, that _____personally known to me to be the _____ of MJR Properties, LLC, being the same person whose name is subscribed to the foregoing instrument, appeared before me this day in person and acknowledged that as _____signed and delivered the said Deed as a free and voluntary act, and as the free and voluntary act and deed of MJR Properties, LLC, for the uses and purposes therein set forth.

Given under my hand and Notarial Seal, this ___ day of_____, 2019.

_____ IMPRESS SEAL HERE
NOTARY PUBLIC

DUPAGE COUNTY- ILLINOIS TRANSFER STAMP:

EXEMPT UNDER PROVISIONS OF 35 ILCS 200/31-45,
PARAGRAPH (b), REAL ESTATE TRANSFER ACT.

DATE: _____

_____
Signature of Buyer, Seller or Representative

NAME and ADDRESS OF PREPARER:
Gregory W. Jones
Ancel Glink P.C.
140 S. Dearborn Street, 6th Floor
Chicago, IL 60603

4852-4662-4641, v. 1

REAL ESTATE CONVEYANCE AGREEMENT

THIS REAL ESTATE CONVEYANCE AGREEMENT ("***Agreement***") is made as of _____, 2019 ("***Effective Date***") by and among 493 Duane St., LLC, an Illinois limited liability company ("***Duane Street LLC***"), and the Village of Glen Ellyn, an Illinois municipal corporation and home rule unit of local government with offices located at 535 Duane Street, Glen Ellyn, Illinois (the "***Village***"), hereinafter each individually referred to as a "***Party***" and collectively referred to as the "***Parties.***"

W I T N E S S E T H:

WHEREAS, Duane Street LLC is the owner of those certain parcels of land located at 493 Duane Street, Glen Ellyn, Illinois, 60137, P.I.Ns 05-11-327-002 and 05-11-327-003 (the "***Duane Street LLC Property***"); and

WHEREAS, Duane Street LLC has certain ownership interests in the alley located directly south and east of the Duane Street LLC Property, which alley is legally described in Exhibit A attached to this Agreement and made a part hereof (the "***Alley Property***"); and

WHEREAS, the Village owns certain parcels of land directly to the south and east of the Alley Property (the "***Village Property***"); and

WHEREAS, the Alley Property and the Village Property are adjacent and contiguous to one another; and

WHEREAS, Duane Street LLC desires to convey its interest in a portion of the Alley Property to the Village, which property is legally described in Exhibit B attached to this Agreement and made a part hereof (the "***Duane St. LLC Transfer Property***"); and

WHEREAS, in exchange for the conveyance of the Duane St. LLC Transfer Property, the Village will convey all of its interest in a portion of the Alley Property to Duane Street LLC, which property is legally described in Exhibit C attached to this Agreement and made a part hereof (the "***Village Transfer Property***").

WHEREAS, in further consideration for the conveyance of the Duane St. LLC Transfer Property, the Village will agree to (1) grant Duane Street LLC an access easement over a portion of the Alley Property to provide access to the Duane Street LLC Property; and (2) pave the easement area of the Alley Property in accordance with this Agreement's terms, including Exhibit D attached hereto and made a part hereof; and

NOW, THEREFORE, in consideration of the sum of Ten and No/100 Dollars ($10.00), the mutual agreements contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. **Incorporation of Recitals**. All of the foregoing recitals are incorporated herein by this reference thereto with the same force and effect as though recited herein.

2. **Conveyance of the Duane St. LLC Transfer Property.**

A. Duane Street LLC will transfer and convey to the Village all of Duane Street LLC's right, title, and interest in and to the Duane St. LLC Transfer Property by delivering to the Village a fully executed, recordable quit claim deed in the form of Exhibit E, attached hereto and made a part hereof. Duane Street LLC will execute and deliver to the Village other such items as may be reasonably requested by the Village or the title company to consummate the conveyance of the Duane St. LLC Transfer Property to the Village.

B. Duane Street LLC will provide the fully executed, recordable quit claim deed conveying the Duane St. LLC Transfer Property to the Village within seven (7) days of the Effective Date of this Agreement.

3. **Conveyance of the Village Transfer Property**.

A. The Village will transfer to Duane Street LLC all of the Village's right, title, and interest in and to the Village Transfer Property by delivering to Duane Street LLC a fully executed, recordable quit claim deed. The Village will execute and deliver to Duane Street LLC other such items as may be reasonably requested by Duane Street LLC or the title company to consummate the conveyance of the Village Transfer Property to Duane Street LLC.

B. The Village will provide the fully executed, recordable quit claim deed conveying the Village Transfer Property to Duane Street LLC within seven (7) days of the Effective Date of this Agreement.

4. **Access Easement to Be Granted by the Village**. After the conveyance of the Duane St. LLC Transfer Property to the Village, the Village will grant to Duane Street LLC a perpetual, nonexclusive easement on, over, and through a portion of the Alley Property as provided for in the Easement Agreement attached hereto as Exhibit D, for ingress and egress to the Duane Street LLC Property (the **"*Easement*"**).

5. **Pavement of the Easement Premises.** The Village will pave the Easement premises, or cause the same to be paved, in accordance with the terms of the Easement Agreement attached hereto as Exhibit D.

6. **Relationship**. Nothing herein shall be construed to create or infer a partnership, joint venture, or agency relationship between the Parties or their successors or assigns or to render either Party liable for the debts or obligations of the other.

7. **Waiver**. No delay or omission by any of the Parties, or their successors or assigns, to exercise any right or power occurring upon any non-compliance or failed performance by the other Party under the provisions of this Agreement shall impair any such right or power or be construed to be a waiver thereof. A waiver by either Party hereto, or its successors or assigns, of any of the covenants, obligations, conditions or agreements hereof to be performed by another shall not be construed to be a waiver of any succeeding breach thereof or of any covenant, obligation, condition or agreement herein contained.

8. **Enforcement**. This Agreement may be enforced by an action at law or in equity, including a suit for specific performance. In the event either Party defaults in the performance of any of the terms, conditions and covenants contained herein, the other Party shall have the right, but not the obligation to cure such defaults after providing five (5) business days' notice to the defaulting Party, whereupon any and all costs incurred by such curing Party shall be paid by the defaulting Party promptly upon demand.

9. **Notices**. Any notice or communication required or permitted to be given under this Agreement shall be in writing and shall be delivered (i) personally, (ii) by a reputable overnight courier, (iii) by certified mail, return receipt requested, and deposited in the U.S. Mail, postage prepaid, (iv) by facsimile, or (v) by electronic internet mail ("***e-mail***"). Facsimile notices shall be deemed valid only to the extent that they are (a) actually received by the individual to whom addressed and (b) followed by delivery of actual notice in the manner described in either (i), (ii), or (iii) above within three business days thereafter at the appropriate address set forth below. E-mail notices shall be deemed valid only to the extent that they are (a) opened by the recipient on a business day at the address set forth below, and (b) followed by delivery of actual notice in the manner described in either (i), (ii), or (iii) above within three business days thereafter at the appropriate address set forth below. Unless otherwise provided in this Agreement, notices shall be deemed received after the first to occur of (a) the date of actual receipt; or (b) the date that is one (1) business day after deposit with an overnight courier as evidenced by a receipt of deposit; or (b) the date that is three (3) business days after deposit in the U.S. mail, as evidenced by a return receipt. By notice complying with the requirements of this Section 9, each Party to this Agreement will have the right to change the address or the addressee, or both, for all future notices and communications to them, but no notice of a change of addressee or address shall be effective until actually received.

If to Duane Street LLC:

_____
_____
_____
_____

If to the Village:
Village of Glen Ellyn
Attn: Village Manager
535 Duane Street
Glen Ellyn, IL 60137

With a copy to:
Village of Glen Ellyn
Attn: Village Attorney
535 Duane Street
Glen Ellyn, IL 60137

10. **Headings**. The headings used in this Agreement are inserted only as a matter of convenience and for reference only and in no way define, limit or describe the scope of this Agreement, nor the intent of any provision hereof or in any way affect its provisions.

11. **Severability**. If any provision, condition, covenant or other clause, sentence or phrase of this Agreement shall become null and void or illegal for any reason, or be so held by any court of competent jurisdiction, the remaining provisions hereof shall remain in full force and effect.

12. **Amendment**. This Agreement may be amended and modified only by a written instrument executed by the Parties hereto.

13. **Governing Law**. The laws of the State of Illinois shall govern the interpretation, validity, performance, and enforcement of this Agreement. Jurisdiction for any dispute related to this Agreement shall be in the Circuit Court of the DuPage County, Illinois.

14. **Successors and Assigns**. Reference to any Party herein shall include such party's successors, assigns, heirs, legal representatives and successors-in-title.

15. **Counterparts.** This Agreement may be executed in several counterparts and all so executed shall constitute one (1) Agreement, binding on both Parties hereto even though both Parties are not signatories to the original or the same counterpart.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the day and year first above written.

493 DUANE ST., LLC

_____

Date:_____

VILLAGE OF GLEN ELLYN, an Illinois municipal corporation

_____

Diane McGinley, Village President

Date: _____

Attest:_____

John Chereskin, Village Clerk

EXHIBIT A

Legal Description of the Alley Property

EXHIBIT B

Legal Description of the Duane St. LLC Transfer Property

[legal description of the portion of the spite strip that is being conveyed to the Village]

EXHIBIT C

Legal Description of the Village Transfer Property

[legal description of the portion of the north south alley north of the spite strip that is being conveyed to Duane Street LLC]

EXHIBIT D

Easement Agreement

Return document after Recording to:
Village of Glen Ellyn
Attn: Village Clerk
535 Duane Street
Glen Ellyn, IL 60137

Document prepared by:
Gregory W. Jones
Ancel Glink, P.C.
140 S. Dearborn Street, 6th Fl.
Chicago, IL 60603

(above space reserved for recorder of deeds)

EASEMENT AGREEMENT

THIS EASEMENT AGREEMENT ("***Agreement***") is made as of _____, 2019 by and among MJR Properties, Inc., an Illinois limited liability company ("***MJR***"), 493 Duane St., LLC, and Illinois limited liability company ("***Duane Street LLC***"), and the Village of Glen Ellyn, an Illinois municipal corporation and home rule unit of local government (the "***Village***"), hereinafter each individually referred to as a "**Party**" and collectively referred to as the "**Parties.**"

W I T N E S S E T H:

WHEREAS, MJR is the owner of that certain parcel of land located at 487 Duane Street, Glen Ellyn, Illinois, 60137, bearing PIN number 05-11-327-001 ("***MJR Property***"); and

WHEREAS, Duane Street LLC is the owner of those certain parcels of land located at 493 Duane Street, Glen Ellyn, Illinois, 60137, bearing PIN numbers 05-11-327-002 and 05-11-327-003 ("***Duane Street LLC Property***"); and

WHEREAS, the Village owns the alley located directly to the south of the MJR Property and the Duane Street LLC Property (the "***Alley***"); and

WHEREAS, pursuant to the Real Estate Conveyance Agreements between the Village and MJR and Duane Street LLC, respectively, the Village has agreed to allow MJR and Duane Street LLC to use a portion of the Alley for ingress and egress from Glenwood Avenue to the MJR Property and the Duane Street LLC Property; and

WHEREAS, the Village now desires to grant an easement to MJR and Duane Street LLC, MJR and Duane Street LLC desire to accept the same, and the Parties further desire to set forth certain rights and obligations with respect to the easement area, as described herein.

NOW, THEREFORE, in consideration of the sum of Ten and No/100 Dollars ($10.00), the mutual agreements contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. **Incorporation of Recitals**. All of the foregoing recitals are incorporated herein by this reference thereto with the same force and effect as though recited herein.

2. **Easement Granted by the Village**. The Village hereby grants, gives and conveys to MJR and Duane Street LLC, and their successors and assigns and their agents, employees, contractors, licensees, invitees, permitees, a perpetual, nonexclusive easement on, over and through that certain portion of the Alley depicted in Exhibit 1 to this Agreement, attached hereto and made a part hereof (the **"*Easement Premises*"**), for ingress and egress from Glenwood Avenue to the MJR Property and the Duane Street LLC Property, subject to the terms of this Agreement.

3. **Restriction as to Building Within Easement Premises**. MJR and Duane Street LLC shall not build or maintain or permit to be built or maintained any structures within the Easement Premises, excluding the existing garage located on the MJR Property as provided for in Section 6 of this Agreement. The Village shall be permitted at all times to access and inspect the Easement Premises to ensure that the terms of this Agreement are being fulfilled.

4. **Pavement of Easement Premises**. The Village covenants and agrees that the Village will pave or cause to be paved the Easement Premises in accordance with all Village ordinances, rules, and regulations, as amended, and shall keep the paved surface of the Easement Premises in good repair. However, the Village will be under no obligation to plow or otherwise remove snow from the Easement Premises.

5. **Use of Easement Premises**. The Village may utilize the Easement Premises for purposes consistent with and not in violation of this Agreement; provided, however, that the Village's use and occupation of the Easement Premises shall not unreasonably interfere with MJR or Duane Street LLC's use of the Easement Premises pursuant to this Agreement.

6. **Encroachment on the Easement Premises**. A garage located on the MRJ Property currently encroaches onto the Easement Premises, as depicted on Exhibit 2 attached to this Agreement and made a part hereof (the "***Encroachment***"). The Village will permit the Encroachment onto the Easement Premises to remain subject to the terms of this Section 6. MJR agrees that the Encroachment will not be expanded or modified. Further, MJR assumes all liability and shall defend, indemnify, hold harmless and compensate the Village, its elected and appointed officials, officers, employees, contractors, volunteers, and agents (collectively and hereinafter, the "Village Parties") for any injury or damage to person or property, including MRJ's Property, agents, or licensees, occasioned by or arising in connection with the use or occupancy of the Encroachment by MJR, or the existence or condition of MRJ's Encroachment, and MJR further agrees to indemnify, defend and save harmless the Village Parties against (i) any actions which may be brought against the Village Parties arising out, relating to, involving, or based upon MJR's Encroachment, or any act or omission of MJR or its employees, agents, contractors, assigns, guests, or any independent contractor acting on MRJ's behalf, and (ii) any claim or expenses incurred by the Village in enforcing the terms and provisions of this Agreement. The Village will not be liable for any damage to MJR's property in the Encroachment, even if such damages arise from or relate to the Village's use of the Easement Premises. In the event the Encroachment is eliminated through demolition, collapse, renovation, or any other means, the Encroachment may not subsequently be reestablished and all rights concerning or relating to the Encroachment granted by this Agreement shall immediately terminate. Except as otherwise provided in this Agreement,

the Encroachment shall constitute a nonconforming structure pursuant to Section 10-8 of the Village of Glen Ellyn Municipal Code, as amended.

7. **Indemnification and Defense**. MJR and Duane Street LLC shall indemnify and defend the Village against all claims, demands, causes of action, suits, losses or damages (collectively, "***Claims***") that arise out of the acts or omissions of MJR or Duane Street LLC, or their authorized agents, servants, employees, invitees, or contractors related to the Easement Premises. In addition, the MJR and Duane Street LLC shall indemnify and defend the Village against any Claims of any third party related to the condition, use, or maintenance of the Easement Premises. MJR and Duane Street LLC's duty to indemnify and defend the Village does not extend to Claims arising out of negligent or willful acts or omissions of the Village or its agents, servants, employees, or contractors.

8. **Covenants Running with Land; Recording**. The easement, rights, restrictions, obligations, covenants, and agreements set forth in this Agreement are intended to be and shall be construed as appurtenant to the lands owned by the Village, MJR, Duane Street LLC, and their successors and assigns. Further, the easement, rights, restrictions, obligations, covenants, and agreements set forth in this Agreement are intended to be and shall be construed as covenants running with the land and shall inure to the benefit of the Village, MJR, Duane Street LLC, and their successors and assigns.

9. **Relationship**. Nothing herein shall be construed to create or infer a partnership, joint venture, or agency relationship between the Parties or their successors or assigns or to render either Party liable for the debts or obligations of the other.

10. **Waiver**. No delay or omission by any of the Parties, or their successors or assigns, to exercise any right or power occurring upon any non-compliance or failed performance by the other Party under the provisions of this Agreement shall impair any such right or power or be construed to be a waiver thereof. A waiver by either Party hereto, or its successors or assigns, of any of the covenants, obligations, conditions or agreements hereof to be performed by another shall not be construed to be a waiver of any succeeding breach thereof or of any covenant, obligation, condition or agreement herein contained.

11. **Enforcement**. This Agreement may be enforced by an action at law or in equity, including a suit for specific performance. In the event either Party defaults in the performance of any of the terms, conditions and covenants contained herein, the other Party shall have the right, but not the obligation to cure such defaults after providing five (5) business days' notice to the defaulting Party, whereupon any and all costs incurred by such curing Party shall be paid by the defaulting Party promptly upon demand.

12. **Notices**. Any notice or communication required or permitted to be given under this Agreement shall be in writing and shall be delivered (i) personally, (ii) by a reputable overnight courier, (iii) by certified mail, return receipt requested, and deposited in the U.S. Mail, postage prepaid, (iv) by facsimile, or (v) by electronic internet mail ("***e-mail***"). Facsimile notices shall be deemed valid only to the extent that they are (a) actually received by the individual to whom addressed and (b) followed by delivery of actual notice in the manner described in either (i), (ii), or (iii) above within three business days thereafter at the appropriate address set forth below. E-mail notices shall be deemed valid only to the extent that they are (a) opened by the

recipient on a business day at the address set forth below, and (b) followed by delivery of actual notice in the manner described in either (i), (ii), or (iii) above within three business days thereafter at the appropriate address set forth below. Unless otherwise provided in this Agreement, notices shall be deemed received after the first to occur of (a) the date of actual receipt; or (b) the date that is one (1) business day after deposit with an overnight courier as evidenced by a receipt of deposit; or (b) the date that is three (3) business days after deposit in the U.S. mail, as evidenced by a return receipt. By notice complying with the requirements of this Section 12, each Party to this Agreement will have the right to change the address or the addressee, or both, for all future notices and communications to them, but no notice of a change of addressee or address shall be effective until actually received.

If to MJR:

_____
_____
_____
_____

If to Duane Street LLC:

_____
_____
_____
_____

If to the Village:
Village of Glen Ellyn
Attn: Village Manager
535 Duane Street
Glen Ellyn, IL 60137

With a copy to:
Village of Glen Ellyn
Attn: Village Attorney
535 Duane Street
Glen Ellyn, IL 60137

13. **Headings**. The headings used in this Agreement are inserted only as a matter of convenience and for reference only and in no way define, limit or describe the scope of this Agreement, nor the intent of any provision hereof or in any way affect its provisions.

14. **Severability**. If any provision, condition, covenant or other clause, sentence or phrase of this Agreement shall become null and void or illegal for any reason, or be so held by any court of competent jurisdiction, the remaining provisions hereof shall remain in full force and effect.

15. **Amendment**. This Agreement may be amended and modified only by a written instrument executed by the Parties hereto.

16. **Governing Law**. The laws of the State of Illinois shall govern the interpretation, validity, performance, and enforcement of this Agreement. Jurisdiction for any dispute related to this Agreement shall be in the Circuit Court of DuPage County, Illinois.

17. **Successors and Assigns**. Reference to any Party herein shall include such party's successors, assigns, heirs, legal representatives and successors-in-title.

18. **Counterparts.** This Agreement may be executed in several counterparts and all so executed shall constitute one (1) Agreement, binding on both Parties hereto even though both Parties are not signatories to the original or the same counterpart.

[*signature page follows*]

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the day and year first above written.

MJR PROPERTIES, LLC

_____

Date:_____

493 DUANE ST., LLC

_____

Date:_____

VILLAGE OF GLEN ELLYN, an Illinois municipal corporation

_____

Diane McGinley, Village President

Date: _____

Attest: _____

John Chereskin, Village Clerk

ACKNOWLEDGMENT

STATE OF ILLINOIS)
) SS
COUNTY OF _____)

I,_____, a Notary Public in and for said County in the State aforesaid, DO HEREBY CERTIFY that _____, the _____ of MRJ Properties, LLC, personally known to me to be the same person whose name is subscribed to the foregoing instrument, appeared before me this day in person, and acknowledged that he signed, sealed and delivered the said instrument as his free and voluntary act, for purposes therein set forth.

Given under my hand and official seal, this ____ day of _____, 2019.

_____
Notary Public

My commission expires:

ACKNOWLEDGMENT

STATE OF ILLINOIS)
) SS
COUNTY OF _____)

I,_____, a Notary Public in and for said County in the State aforesaid, DO HEREBY CERTIFY that _____, the _____ of 493 Duane St., LLC, personally known to me to be the same person whose name is subscribed to the foregoing instrument, appeared before me this day in person, and acknowledged that he signed, sealed and delivered the said instrument as his free and voluntary act, for purposes therein set forth.

Given under my hand and official seal, this ____ day of _____, 2019.

_____
Notary Public

My commission expires:

ACKNOWLEDGMENT

STATE OF ILLINOIS)
) SS.
COUNTY OF DUPAGE)

I, the undersigned, a Notary Public, in and for the County and State aforesaid, DO HEREBY CERTIFY that Diane McGinley , personally known to me to be the Village President of the Village of Glen Ellyn, and John Chereskin, personally known to me to be the Village Clerk for the Village of Glen Ellyn, appeared before me this day in person and acknowledged that they signed this instrument in their respective capacities as the Village President and Village Clerk of the Village of Glen Ellyn pursuant to authority granted to them by the Village Board of the Village of Glen Ellyn.

GIVEN under my hand and Notarial Seal, this ___ day of _____, 2019.

_____
Notary Public

My commission expires:

EXHIBIT 1

Legal Description of the Easement Premises

[insert legal description of the east-west alley that will be retained by the Village- excluding the 3 feet to be conveyed to GSP]

EXHIBIT 2

Depiction of the Encroachment

EXHIBIT E

Quit Claim Deed from 493 Duane St., LLC to Village of Glen Ellyn

QUIT CLAIM DEED

MAIL RECORDED DEED TO:
Village of Glen Ellyn
Attn: Village Clerk
535 Duane Street
Glen Ellyn, IL 60137

THE GRANTOR(S): **493 Duane St., LLC,** an Illinois limited liability company, whose mailing address is 26W176 Kline Creek Dr., Winfield, IL, for and in consideration of TEN and NO/100 dollars ($10.00) and other good and valuable consideration, in hand paid, CONVEYS and QUIT-CLAIMS to GRANTEE: **Village of Glen Ellyn, an Illinois municipal corporation**, whose address is 535 Duane Street, Glen Ellyn, Illinois, all interest in the following described Real Estate situated in the County of DuPage, in the State of Illinois, to wit:

Parcel 1: [legal description of the whole alley excluding the spite stip portion already owned by Duane St. LLC]

Parcel 2: [legal description of the portion of the spite strip that is being conveyed to the Village]

.

DATED this _____ day of _____ 2019.

493 Duane St., LLC

_____

By: _____

Its: _____

STATE OF ILLINOIS)
) SS.
COUNTY OF DUPAGE)

I, the undersigned, a Notary Public in and for said County and State aforesaid, DO HEREBY CERTIFY, that _____personally known to me to be the _____ of 493 Duane St., LLC, being the same person whose name is subscribed to the foregoing instrument, appeared before me this day in person and acknowledged that as _____signed and delivered the said Deed as a free and voluntary act, and as the free and voluntary act and deed of 493 Duane St., LLC, for the uses and purposes therein set forth.

Given under my hand and Notarial Seal, this ___ day of_____, 2019.

_____ IMPRESS SEAL HERE
NOTARY PUBLIC

DUPAGE COUNTY- ILLINOIS TRANSFER STAMP:

EXEMPT UNDER PROVISIONS OF 35 ILCS 200/31-45,
PARAGRAPH (b), REAL ESTATE TRANSFER ACT.

DATE: _____

_____
Signature of Buyer, Seller or Representative

NAME and ADDRESS OF PREPARER:
Gregory W. Jones
Ancel Glink P.C.
140 S. Dearborn Street, 6th Floor
Chicago, IL 60603

4852-4662-4641, v. 1

Glen Ellyn Village Board
535 Duane Street
Glen Ellyn, IL 60137

Meeting: 06/17/19 06:30 PM
Department: Police
Department Head: Phil Norton
Category: Resolution
Prepared By: Kurt Vavra

SCHEDULED

RESOLUTION 19-10 DOC ID: 4013

Resolution 19-10, A Resolution Authorizing the Execution of an Intergovernmental Police Service Assistance Agreement to Join the DuPage Metropolitan Emergency Response and Investigation Team (MERIT) (Police Chief Norton)

Background:

The DuPage County Major Crimes Task Force was formed in 1997 to answer a growing need for supplemental mutual aid police investigative services during significant criminal events. Member agencies assessing the need to investigate a major crime occurring in their jurisdiction could have multiple teams of experienced investigators from various agencies working together in less than an hour to help investigate this incident. Glen Ellyn became a member agency in 2002 and has utilized the task force a number of times, including a police officer involved shooting, and a number of homicide investigations. Chief Philip Norton was Chairman of the Task Force for nine years, and we have had several investigators assigned over the years, including the position of Commander, which is the lead investigator/administrator.

Subject:

The DuPage Chiefs of Police Association has been working with the States Attorney's office to improve the capabilities of the MCTF by combining it with another police mutual aid association called FIAT (Felony Investigative Assistance Team) and the DuPage County Sheriff's Office. The new team would be called MERIT (Metropolitan Emergency Response & Investigation Team) and would enhance the capabilities of the MCTF by including the following components:

- SWAT
- K-9
- IMAT
- Computer Forensics
- Crisis Negotiations
- Major Crash Investigations
- Planned Events

The structure and IPSA (Intergovernmental Police Service Assistance) Agreement has been reviewed and approved by The DuPage County State's Attorney, IRMA, and the law firms, Ancel Glink, and Walsh Knippen. The DuPage County Chiefs of Police Association is asking for executed IPSA's to be returned by July 1, 2019.

Budget Impact:

Our annual dues to the MCTF is $500. The new annual dues for MERIT will be $4,000, this is in line with the annual dues for FIAT, which was about $3,500 and supported the equipment, etc for SWAT operations. The value of this initiative far exceeds the cost as evidenced by our prior use of the MCTF. The cost benefit of quickly bringing to bear appropriate resources, successful investigative conclusion and savings in overtime, far outweigh the annual dues.

Action Requested:

It is recommended the IPSA agreements be approved signed so we can join MERIT.

List of Attachments:

DCCOPA MERIT Final IPSA

MERIT IPSA Resolution

Village of Glen Ellyn

Resolution No. 19-10

A Resolution Authorizing the Execution of an Intergovernmental Police Service Assistance Agreement to Join the DuPage Metropolitan Emergency Response and Investigation Team (Merit)

WHEREAS, the Village of Glen Ellyn, DuPage County, of the State of Illinois is a duly constituted public agency of the State of Illinois, and;

WHEREAS, the Village of Glen Ellyn, as a public agency of the State of Illinois, is authorized and empowered by the Constitution of the State of Illinois (Ill. Const. Art. VII, § 10) and the Illinois Intergovernmental Cooperation Act (5 ILCS 220/1 *et seq.*) to enter into intergovernmental agreements with other public agencies on matters of mutual concern and interest such as the provision of adequate law enforcement personnel and resources for the protection of residents and property falling within the jurisdiction of the Village of Glen Ellyn, and;

WHEREAS, the Village of Glen Ellyn recognizes that certain natural or man-made occurrences may result in emergencies or disasters that exceed the resources, equipment and/or law enforcement personnel of a single given public agency, and;

WHEREAS, a given public agency can, by entering into an Intergovernmental Police Service Assistance Agreement for law enforcement services and resources, effectively provide a broader range and more plentiful amount of law enforcement capability for the citizenry which it serves, and;

WHEREAS, in order to have an effective Intergovernmental Police Service Assistance Agreement for law enforcement resources and services, the Village of Glen Ellyn recognizes it must be prepared to come to the aid of other public agencies in their respective times of need due to emergencies or disasters, and;

WHEREAS, the Village of Glen Ellyn recognizes the need to develop an effective Intergovernmental Police Service Assistance Agreement for law enforcement services and resources upon which it may call upon in its time of need and is prepared to enter into an Intergovernmental Police Service Assistance Agreement for law enforcement services and resources with other like-minded public agencies, and;

WHEREAS, the Village of Glen Ellyn also recognizes the need for the existence of a public agency, formed by an Intergovernmental Police Service Assistance Agreement between two or more public agencies, which can serve to coordinate and facilitate the provision of law enforcement mutual aid between signatory public agencies to an Intergovernmental Police Service Assistance Agreement for law enforcement services and resources, and;

WHEREAS, the Village of Glen Ellyn has been provided with a certain "Intergovernmental Police Service Assistance Agreement" which has been reviewed by the elected officials of the Village of Glen Ellyn and which other public agencies in the County of DuPage, State of Illinois are prepared to execute, in conjunction with the Village of Glen Ellyn, in order to provide and receive law enforcement mutual aid services, as set forth in the "Intergovernmental Police Service Assistance Agreement," and;

WHEREAS, it is the anticipation and intention of the Village of Glen Ellyn that this "Intergovernmental Police Service Assistance Agreement" will be executed in counterparts as other public agencies choose to enter into the "Intergovernmental Police Service Assistance Agreement" and strengthen the number of signatory public agencies and resources available from those public agencies, and;

WHEREAS, it is the anticipation and intent of the Village of Glen Ellyn that the "Intergovernmental Police Service Assistance Agreement" will continue to garner support and acceptance from other currently unidentified public agencies who will enter into the "Intergovernmental Police Service Assistance Agreement" over time, and be considered as if all signatory public agencies to the "Intergovernmental Police Service Assistance Agreement" had executed the "Intergovernmental Police Service Assistance Agreement" at the same time,

NOW THEREFORE, be it resolved by the President and Board of Trustees of Village of Glen Ellyn, County of DuPage, State of Illinois, as follows:

SECTION 1: This Resolution shall be known as, and may hereafter be referred to as, the Resolution Authorizing the Execution of an Intergovernmental Police Service Assistance Agreement and the Existence and Formation of the DuPage Metropolitan Emergency Response and Investigation Team (MERIT) by Intergovernmental Cooperation.

SECTION 2: The Resolution Authorizing the Execution of an Intergovernmental Police Service Assistance agreement and the Existence and Formation of the DuPage Metropolitan Emergency Response and Investigation Team (MERIT) by Intergovernmental Cooperation shall be,

and hereby is, enacted as follows:

a. Authorization to enter into a Certain Agreement. The Village Manager of Village of Glen Ellyn is hereby authorized to sign, execute, and deliver the agreement known as the "Intergovernmental Police Service Assistance Agreement," and thereby enter into an intergovernmental agreement with such other public agencies of the County of DuPage, State of Illinois as are likewise willing to enter into said "Intergovernmental Police Service Assistance Agreement," and recognize the existence and formation of the DuPage Metropolitan Emergency Response and Investigation Team, as set forth in the "Intergovernmental Police Service Assistance Agreement."

b. Effective Date. This Resolution shall be in full force and effect from and after its passage, approval and publication as provided by law.

FURTHER, be it resolved that this resolution shall be entered upon the journals of the Board of Trustees of the Village of Glen Ellyn.

Passed by the President and Board of Trustees of the Village of Glen Ellyn, Illinois this _____ day of _____.

Ayes		Diane McGinley		Steve Thompson		Mark Senak
		Craig Pryde		Bill Enright		Gary Fasules
		Kelli Christiansen				
Nayes		Diane McGinley		Steve Thompson		Mark Senak
		Craig Pryde		Bill Enright		Gary Fasules
		Kelli Christiansen				
Absent		Diane McGinley		Steve Thompson		Mark Senak
		Craig Pryde		Bill Enright		Gary Fasules
		Kelli Christiansen				

Approved by the Village President of the Village of Glen Ellyn, Illinois this _____ day of _____.

_____

Diane McGinley, Village President

Attest:

_____

Village Clerk

AFFIX VILLAGE SEAL

(Published in pamphlet form and posted on the _____ day of _____, 20____.)

ATTACHMENTS:

- DCCOPA_MERIT_FINAL_IPSA_MAY_7_2019 (DOCX)
- MERIT_IPSA_RESOLUTION_PAGE (DOCX)

METROPOLITAIN EMERGENCY RESPONSE & INVESTIGATION TEAM (MERIT) OF DUPAGE COUNTY

INTERGOVERNMENTAL POLICE SERVICE ASSISTANCE AGREEMENT

Recitals

This Intergovernmental Police Service Assistance (IPSA) Agreement is executed, in multiple counterparts, by the public agency shown upon last page hereof on the date that is set forth on the last page of this (IPSA) for the uses and purposes set forth herein.
Whereas, the undersigned public agency of the state of Illinois does hereby declare that it is in the best interest of the signatory public agency to make provision for law enforcement mutual aid in the event the undersigned public agency should need law enforcement mutual aid, and;

Whereas, the undersigned public agency of the State of Illinois recognizes that law enforcement mutual aid is most effective if those public agencies who could potentially benefit from law enforcement mutual aid are willing to provide law enforcement mutual aid to other public agencies who are willing to enter into a mutual aid agreement such as this Intergovernmental Police Service Assistance (IPSA) Agreement, and;

Whereas, in the State of Illinois, there exist constitutional and statutory provisions enabling and supporting the formation of intergovernmental agreements on matters such as law enforcement mutual aid, to wit, the Constitution of the State of Illinois (Ill. Const. Art. VII, § 10), the Illinois Intergovernmental Cooperation Act (5 ILCS 2020/1 et seq.), the Local Governmental and Governmental Employees Tort Immunity Act (745 ILCS 10/7-101 et seq.) and the Illinois Municipal Code (65 ILCS 5/11-1-2.1), and;

Whereas, in order to have an effective law enforcement mutual aid system, it is reasonable and desirable to have a third party entity that can support, centralize, coordinate and organize the provision of law enforcement mutual aid by and among signatory public agencies to the Intergovernmental Police Service Assistance (IPSA) Agreement, and;

Whereas, this IPSA is made in recognition of the fact that natural or man-made occurrences may result in emergencies or disasters that exceed the resources, equipment and/or law enforcement personnel of a given public agency; each public agency which signs a copy of this IPSA intends to aid and assist the other participating public agencies during an emergency or disaster by temporarily assigning some of the responding public agencies resources, equipment and/or law enforcement personnel to the requesting public agency as circumstances permit and in accordance with the terms of this IPSA; the specific intent of this IPSA being to safeguard the lives, persons and property of citizens of the County of DuPage and the State of Illinois during an emergency, law enforcement need, or disaster by enabling other public agencies to provide additional resources, equipment and/or law enforcement personnel as needed and;

Whereas, the establishment of MERIT, as described below, eliminates the need for and will combine existing IPSA organizations, FIAT and the MCTF under MERIT'S authority enhancing intergovernmental law enforcement capacity and communication while further promoting efficient operational structure to enhance positive public safety outcomes for the citizens of its members in a cost effective manner.

METROPOLITAIN EMERGENCY RESPONSE & INVESTIGATION TEAM (MERIT) OF DUPAGE COUNTY

Whereas all units of local government signing this Agreement shall be referred to herein as Participating Agencies.

Now, therefore, the undersigned public agency does hereby enter into this IPSA with each and every other public agency which signs a counterpart copy of this IPSA and agrees and contracts as follows:

Section 1. Incorporation of Recitals.

The foregoing Recitals are incorporated herein and shall constitute material elements of this IPSA Agreement.

Section 2. Purpose.

Participating Agencies recognize that in certain situations the lawful use of law enforcement personnel and equipment to perform law enforcement duties outside of the territorial limits or jurisdiction of that unit of local government is desirable and reasonable in order to promote the preservation and protection of the health, safety and welfare of the public.

Section 3. Power and Authority.

A. Rendering and Requesting Aid. Each Participating Agency agrees that all other Participating Agencies and their employees rendering aid or assistance under this agreement shall be vested with the same jurisdictional powers and authority as the Participating Agency and its employees to which they are rendering aid or assistance, even should that unit of local government's boundaries extend beyond the geographic boundaries of DuPage County. Each "Participating Agency" approving this IPSA Agreement) agrees to render and request mutual law enforcement personnel, equipment, resources and facilities ("Resources") to and from other Participating Agencies to the extent such Resources not required for adequate protection of the Participating Agency. The discretionary judgment of each Participating Agency, by its police chief, director of public safety or his/her designee, as to the amount of its resources available to render aid shall be final.

B. Command and Employment. Law enforcement personnel of a Participating Agency commanded by their superior authority to perform duties under this IPSA Agreement within the jurisdiction of a requesting Participating Agency shall be under the direction and authority of the chief law enforcement officer, or his or her designee, of the requesting Participating Agency. However, at all times such law enforcement personnel from a responding Participating Agency shall remain employees of the responding Participating Agency and such Agency shall be solely responsible for all compensation, benefits, and insurance coverages owed such employees.

C. Reimbursement. Except as otherwise agreed to in writing between a requesting and responding Participating Agency, all Resources provided under this IPSA Agreement shall be provided without reimbursement to the responding Participating Agency from the requesting Participating Agency.

D. Withdrawal or Termination: Any Participating Agency may withdraw or terminate its participation in this Agreement upon sixty (60) day written notice to The MERIT board's chairperson. All annual fees payable to MERIT shall be paid prior to the effective date of withdrawal or termination and shall not be refunded or prorated: the obligation being annual regardless of the date of withdrawal or termination.

E. MERIT Member Termination. The chairperson may terminate a Participating Members membership in Merit upon 60 days written notice to the Participating Member of its failure or refusal to pay its annual fees. If a Participating Agency becomes a Requesting Participating Agency before the expiration of the 60 days it shall be obligated to pay MERIT the full annual fee for that year.

F. Dissolution. The Executive Board may vote to dissolve the MERIT Organization in accordance with the provisions stated herein. Dissolution may be considered at a regular meeting or special meeting called for consideration of the dissolution. A quorum of all directors of the MERIT Organization must be in attendance at any regular or special meeting at which dissolution is considered. Dissolution must be approved by a two-thirds vote of the directors in attendance. All participating agencies shall be given fourteen days' notice of the meeting date where the dissolution vote is on the agenda. Dissolution will not become effective until 90 days from the date the Resolution of Dissolution is adopted. The chairperson will immediately notify all members of the MERIT Organization of the dissolution. The Chairperson shall be authorized to effect the dissolution of the MERIT Organization upon adoption of a Resolution of Dissolution and shall be responsible for winding up the affairs of the MERIT Organization.

Section 4. Insurance and Indemnification.

A. Insurance. Each Participating Agency shall procure and maintain, at its sole and exclusive expense, insurance coverages which cover the Participating Agency, its Resources, and any liability for providing such Resources to a requesting Participating Agency in no less than the minimum amounts as follows:

1. Commercial General Liability (Including contractual liability coverage): $1,000,000 combined single limit per occurrence for bodily injury, and property damage and $1,000,000 per occurrence for personal injury. The general aggregate shall be twice the required occurrence limit. Minimum General Aggregate shall be no less than $2,000,000 or a project/contract specific aggregate of $1,000,000.

2. Business Automobile Liability: $1,000,000 combined single limit per accident for bodily injury and property damage.

3. Workers' Compensation and Employers' Liability: Workers' Compensation coverage with statutory limits and Employers' Liability limits of $500,000 per accident.

4. Each Agency shall bear the responsibility for its own insurance even in the event of inadequate, nonexistent or exhausted coverage.

5. The above listed minimum amounts of coverage shall not apply to self-insured Agencies.

B. Indemnification. Each Participating Agency agrees that it shall be responsible for defending itself and indemnifying its own officers or employees in any action or dispute arising in connection with, or as a result of, this IPSA Agreement bought by non-party's to the Agreement. The requesting Participating Agency also agrees that this IPSA Agreement shall not give rise to any liability or responsibility for the failure of any other Participating Agency to respond to any request for assistance.

C. Reciprocal waiver and release. Except as provided in subsection D of this Section 4, each Participating Agency hereby waives, releases, and discharges all other Participating Agency's from any and all claims, actions, causes of action, injuries, deaths, costs or expenses resulting from any actionable error or omission of that Participating Agency in its performance of this Agreement at the request of a requesting Participating Agency.

D. Defense. In the event that DuPage Metropolitan Emergency Response and Investigation Team (MERIT) is named as a party to a lawsuit, claim or action as a separate party, either individually or in addition to other Participating Agencies, the Participating Agency requesting aid shall be responsible, at its sole cost, for the defense of MERIT in such lawsuit, claim or action.

Section 5. DuPage Metropolitan Emergency Response and Investigation Team

A. Authority. The DuPage Metropolitan Emergency Response and Investigation Team (MERIT) shall carry out the mutual aid roles and responsibilities of the Participating Agencies and is not a separate, independent public agency under 5 ILCS 220/2. All Participating Agencies shall be members of The DuPage Metropolitan Emergency Response and Investigation Team. The DuPage Metropolitan Emergency Response and Investigation Team shall be governed by an Executive Board that shall be responsible for developing bylaws, rules, and regulations to carry out the terms and conditions of this IPSA Agreement provided such rules and regulations are not inconsistent with the terms of this IPSA Agreement. Participating Agencies agree to abide by all rules and regulations properly adopted and approved by The DuPage Metropolitan Emergency Response and Investigation Team Executive Board. Each Participating Agency agrees not to hold itself out as an agent of The DuPage Metropolitan Emergency Response and

Investigation Team and will instruct each of its employees that they are not to hold themselves out as employees or agents of The DuPage Metropolitan Emergency Response and Investigation Team.

B. A copy of MERIT's initial by-laws are attached hereto and incorporated herein as if fully set forth a group exhibit 1. The by-laws may be amended by MERIT's executive board, without amendment of this Agreement in accordance with the terms of those by laws, except that amendments to the by-laws which increase MERIT's budget and result in a request to a Participating Agency for an increased payment shall not become effective until approved in the sole discretion of the corporate authorities of the Participating Member. If the Corporate Authorities of a Participating Member refuse or fail to pay a budget obligation to MERIT, the Chairperson shall proceed with termination as Set forth in Section 3 E.

C. Executive Board. The MERIT Executive Board shall consist of twelve (12) persons comprised of the following:

a. The MERIT Coordinator and three Deputy Coordinators.
b. The DuPage County Sheriff
c. Five (5) Chief Executive Officers from Participating Agencies.
d. A current Executive Board member of the DuPage County Chiefs of Police Association.
e. DuPage County States Attorney Designee (non-voting member).

Section 6. Effective Date and Term. This IPSA Agreement shall become effective upon its adoption by ordinance by at least two units of local government. Upon adoption of an ordinance approving this IPSA Agreement, a unit of local government shall be deemed a Participating Agency. Additional units of local government may become Participating Agencies upon prior approval of the MERIT Executive Board which approval shall not be unreasonably withheld.

Section 7. General Conditions.

A. Amendment. No amendment or modification to this IPSA Agreement shall be effective unless and until the amendment or modification is in writing and properly approved by each Participating Agency.

B. Binding Effect and Assignment. The rights and obligations in this IPSA Agreement bind the Participating Agencies and may not be assigned or transferred.

C. Third Party Beneficiary. There are no third person beneficiaries of this Agreement for any purpose whatsoever. Nothing in this Agreement shall be interpreted or deemed to constitute a waiver or compromise of any and all statutory or common law immunities or privileges available to Participating members, their employees,

agents and assigns, which are asserted by all Participating Members to the full extent allowed by law.

D. Governing Laws and Venue. This IPSA Agreement will be governed by, construed and enforced in accordance with the internal laws, but not the conflicts of laws rules, of the State of Illinois. The exclusive venue for the enforcement of the provisions of this IPSA Agreement or its construction or interpretation shall be in a court of law located in DuPage County, Illinois.

E. Entire Agreement. This IPSA Agreement constitutes the entire agreement between the Participating Agencies and supersedes all prior agreements and negotiations between them, whether written or oral relating to the subject matter of this IPSA Agreement.

F. Waiver. The failure of a Participating Agency to exercise at any time any rights under this IPSA Agreement shall not be deemed or construed as a waiver of that right, nor shall the failure void or affect a Participating Agency's right to enforce such rights or any other rights.

SIGNATURE PAGES ATTACHED

METROPOLITAIN EMERGENCY RESPONSE & INVESTIGATION TEAM (MERIT) OF DUPAGE COUNTY

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the date and year above written.

VILLAGE OF XXXXXXXXXXX

By:

_____ _____

XXXXXXXXXXXXX Date
Mayor

Attest:

_____ _____

XXXXXXXXXX Date
Village Clerk

METROPOLITAIN EMERGENCY RESPONSE & INVESTIGATION TEAM (MERIT)

By:

_____ _____

Chairperson of the MERIT Executive Board Date

By:

_____ _____

Vice Chairperson of the MERIT Executive Board Date

DATE:

RESOLUTION NO. 2019_____

A RESOLUTION AUTHORIZING THE EXECUTION OF AN INTERGOVERNMENTAL POLICE SERVICE ASSISTANCE AGREEMENT TO JOIN THE DUPAGE METROPOLITAN EMERGENCY RESPONSE AND INVESTIGATION TEAM (MERIT)

WHEREAS, the _____, DuPage County, of the State of Illinois is a duly constituted public agency of the State of Illinois, and;

WHEREAS, the _____, as a public agency of the State of Illinois, is authorized and empowered by the Constitution of the State of Illinois (Ill. Const. Art. VII, § 10) and the Illinois Intergovernmental Cooperation Act (5 ILCS 220/1 *et seq.*) to enter into intergovernmental agreements with other public agencies on matters of mutual concern and interest such as the provision of adequate law enforcement personnel and resources for the protection of residents and property falling within the jurisdiction of the _____, and;

WHEREAS, the _____ recognizes that certain natural or man-made occurrences may result in emergencies or disasters that exceed the resources, equipment and/or law enforcement personnel of a single given public agency, and;

WHEREAS, a given public agency can, by entering into an Intergovernmental Police Service Assistance Agreement for law enforcement services and resources, effectively provide a broader range and more plentiful amount of law enforcement capability for the citizenry which it serves, and;

WHEREAS, in order to have an effective Intergovernmental Police Service Assistance Agreement for law enforcement resources and services, the _____ recognizes it must be prepared to come to the aid of other public agencies in their respective times of need due to emergencies or disasters, and;

WHEREAS, the _____recognizes the need to develop an effective Intergovernmental Police Service Assistance Agreement for law enforcement services and resources upon which it may call upon in its time of need and is prepared to enter into an Intergovernmental Police Service Assistance Agreement for law enforcement services and resources with other like-minded public agencies, and;

WHEREAS, the _____ also recognizes the need for the existence of a public agency, formed by an Intergovernmental Police Service Assistance Agreement between two or more public agencies, which can serve to coordinate and facilitate the provision of law

enforcement mutual aid between signatory public agencies to an Intergovernmental Police Service Assistance Agreement for law enforcement services and resources, and;

WHEREAS, the _____ has been provided with a certain "Intergovernmental Police Service Assistance Agreement" which has been reviewed by the elected officials of the _____, and which other public agencies in the County of DuPage, State of Illinois are prepared to execute, in conjunction with the _____, in order to provide and receive law enforcement mutual aid services, as set forth in the "Intergovernmental Police Service Assistance Agreement," and;

WHEREAS, it is the anticipation and intention of the _____ that this "Intergovernmental Police Service Assistance Agreement" will be executed in counterparts as other public agencies choose to enter into the "Intergovernmental Police Service Assistance Agreement" and strengthen the number of signatory public agencies and resources available from those public agencies, and;

WHEREAS, it is the anticipation and intent of the _____that the "Intergovernmental Police Service Assistance Agreement" will continue to garner support and acceptance from other currently unidentified public agencies who will enter into the "Intergovernmental Police Service Assistance Agreement" over time, and be considered as if all signatory public agencies to the "Intergovernmental Police Service Assistance Agreement" had executed the "Intergovernmental Police Service Assistance Agreement" at the same time,

NOW THEREFORE, be it resolved by the Mayor and Board of Trustees of _, County of DuPage, State of Illinois, as follows:

SECTION 1: This Resolution shall be known as, and may hereafter be referred to as, the Resolution Authorizing the Execution of an Intergovernmental Police Service Assistance Agreement and the Existence and Formation of the DuPage Metropolitan Emergency Response and Investigation Team (MERIT) by Intergovernmental Cooperation.

SECTION 2: The Resolution Authorizing the Execution of an Intergovernmental Police Service Assistance agreement and the Existence and Formation of the DuPage Metropolitan Emergency Response and Investigation Team (MERIT) by Intergovernmental Cooperation shall be, and hereby is, enacted as follows:

a. Authorization to enter into a Certain Agreement. The Village Manager of _____is hereby authorized to sign, execute, and deliver the agreement known as the "Intergovernmental Police Service Assistance Agreement," and thereby enter into an intergovernmental agreement with such other public agencies of the County of DuPage, State of Illinois as are likewise willing to enter into said "Intergovernmental Police Service Assistance Agreement," and recognize the existence and formation of the DuPage Metropolitan Emergency Response and Investigation Team, as set forth in the "Intergovernmental Police Service Assistance Agreement."

b. Effective Date. This Resolution shall be in full force and effect from and after its passage, approval and publication as provided by law.

FURTHER, be it resolved that this resolution shall be entered upon the journals of the Board of Trustees of the _____.

Passed and approved this ____ day of XXXXX 2019.

_____
Mayor

ATTEST:

_____
Village Clerk

VOTES:

AYES:
NAYS:
ABSENT:

Glen Ellyn Village Board
535 Duane Street
Glen Ellyn, IL 60137

Meeting: 06/17/19 06:30 PM
Department: Finance
Department Head: Christina Coyle
Category: Audit
Prepared By: Christina Coyle

SCHEDULED

AGENDA ITEM (ID # 4020) DOC ID: 4020

Finance Director Christina Coyle and Jamie Wilkey from Lauterbach and Amen, LLP will present the December 31, 2018 Comprehensive Annual Financial Report. 2. Motion to accept the Village's Comprehensive Annual Financial Report for the Fiscal Year Ended December 31, 2018

Background

Each year, the Village must undergo an audit of its financial statements. Attached to this item is the Village's audited financial statements for the fiscal year 2018, which covers the period from January 1, 2018 to December 31, 2018.

Financial Statement Highlights

Opinion

The Village received an "unmodified" audit opinion, which is the best possible outcome resulting from the independent audit process. An unmodified opinion means that no exceptions were noted which would result in a material misstatement of financial information presented. The opinion can be found on pages 11-13 of the attached document. Our auditors from Lauterbach and Amen, LLP will be in attendance at the meeting to answer any questions the Board may have.

Management's Discussion and Analysis

Immediately following the auditor's opinion letter is the Management's Discussion and Analysis. This provides a narrative summary of the results of the Village operations and financial position as of December 31, 2018. This is the best place for a casual reader to focus their attention for an overview of the Village's financial performance.

General Fund Financial Performance

The best pages to review General Fund financial performance is on page 100-113 where detailed comparisons to budget and the prior year can be found. The General Fund balance decreased by $139,660 in 2018. This was largely due to reductions in the state shared income tax or LGDF. The state reduced the income tax the Village received from July 1, 2017 to June 30, 2018 by 10% or approximately $250,000. The reduction was halved to 5% from July 1, 2018 to June 30, 2019. This, along with increased pension costs, put pressure on the General Fund during 2018. In response, the Village increased its Home Rule Sales Tax by 0.25% beginning July 1, 2018. However, the Village was aware of the need to use reserves to bridge the gap until the Home Rule Sales Tax increase became effective. The original 2018 budget anticipated a deficit of $600,714. Therefore, only realizing a deficit of $139,660 is an improvement from the budgeted deficit.

Cash Reserve Policies

As of December 31, 2018, all funds which had reserve policies exceeded their policy level except for the Village Links/Reserve 22 Fund. The Village Links/Reserve 22 Fund was $347,175 below its reserve policy. New golf carts were purchased in 2017, costing $231,725, which lowered cash levels and a dining room renovation was undertaken in 2018 at a cost of $119,000.

Management Letter

The auditing firm also issued a management letter which is attached to this agenda item. Management's comments are included within the letter.

Distribution of the General Fund Cash Over Reserve Policy

At the time the audit is presented each year, the Board reviews the General Fund cash reserve policy in conjunction with the audit as April/May is the low cash point of the fiscal year. April was the month with the lowest cash balance and the amount over the reserve policy was $1,866,885. This surplus has been committed as part of the funding strategy to fund the parking garage, CBD Street and Streetscape, Train Station, and Civic Center improvements. This balance will get drawn down as those projects are completed. Therefore, there is no further action needed at this time.

Action Requested

Motion to accept the Village's Comprehensive Annual Financial Report for the fiscal year ended December 31, 2018.

ATTACHMENTS:

- Fiscal Year 2018 Comprehensive Annual Financial Report (PDF)
- Glen Ellyn Mgmt Letter FY2018 (PDF)

VILLAGE OF GLEN ELLYN, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2018

VILLAGE OF GLEN ELLYN, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FICAL YEAR ENDED DECEMBER 31, 2018

Prepared by:
Finance Department

Christina Coyle
Finance Director

Lori Thomas
Assistant Finance Director

VILLAGE OF GLEN ELLYN, ILLINOIS

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VILLAGE OF GLEN ELLYN, ILLINOIS

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INTRODUCTORY SECTION

This section includes miscellaneous data regarding the Village of Glen Ellyn, including:

- List of Principal Officials
- Organizational Chart
- Letter of Transmittal
- GFOA Certificate of Achievement for Excellence in Financial Reporting

VILLAGE OF GLEN ELLYN, ILLINOIS

List of Principal Officials
December 31, 2018

LEGISLATIVE

Diane McGinley, President

Board of Trustees

Gary Fasules, Trustee

Bill Enright, Trustee

John Kenwood, Trustee

Peter F. Ladesic, Trustee

Craig Pryde, Trustee

Mark Senak, Trustee

John Chereskin, Village Clerk

ADMINISTRATIVE

Mark Franz, Village Manager

Christina Coyle, Finance Director

Lori Thomas, Assistant Finance Director

PEOPLE OF GLEN ELLYN

Village Clerk

Village President (1)
&
Board of Trustees (6)

Village Prosecutor

Citizen Advisory Groups:

Board of Fire and Police Commission (3)
Building Board of Appeals (5)
Capital Improvements Commission (9)
Environmental Commission (9)
Finance Commission (9)
Historic Preservation (9)
Plan Commission (9)
Police Pension Board (5)
Recreation Commission (7)
Zoning Board of Appeals (7)

Village Manager

Administration 8 + 7.91 FTE	Board & Village Clerk Economic Development History Park Information Technology Village Manager's Office	Communications Facilities Maintenance Human Resources Senior Services Law	Code Review Risk Management
Finance 5 + 5.82 FTE	Accounts Payable Employee Benefits Adm. Payroll Utility Billing	Cashier's Office Investments Risk Management Health Insurance	
Planning & Development 11 + 3.00 FTE	Building Permits Planning	Code Inspection Zoning	
Village Links/Reserve 22 13 + 54.05 FTE	Banquet Facilities Golf Driving Range	Reserve 22 Restaurant Stormwater Management Grounds Maintenance	
Police 48 + 4.85 FTE	Administration Crossing Guards Records	Accidents Parking Control Service Calls	Investigations Patrol Traffic Control
Public Works 30 + 5.75 FTE	Administration/Engineering Forestry Sanitary Sewers Water Distribution	Equipment Services Parking Maintenance (downtown area) Streets & Storm Sewers	
Glenbard Wastewater Authority	17 full time employees Intergovernmental Agency Wastewater Treatment Plant		
Volunteer Fire Company - .50 FTE	Approx. 60 Volunteers Approx. 1,400 Alarms per Year Self-Governing Non-Profit Corporation		

FY19 Budget	Employee Count	FTE
Full Time Personnel	115	115.00
Part-Time Personnel	294	81.88
Total Employees/FTE	409	196.88

(FTE = Full-Time Equivalent)

June 7, 2019

Honorable President
Members of the Village Board
Citizens of the Village of Glen Ellyn

State law requires that every general-purpose local government publish within six months of the close of each fiscal year a complete set of audited financial statements (65 ILCS 5/8-8-3). This Comprehensive Annual Financial Report of the Village of Glen Ellyn (Village) is published to fulfill that requirement for the fiscal year ended December 31, 2018.

Management of the Village assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Lauterbach & Amen, LLP, the Village's independent auditors, have issued an unmodified opinion on the Village of Glen Ellyn's financial statements for the fiscal year ended December 31, 2018. The independent auditor's report is located on pages 11 through 13 of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction.

Profile of the Village of Glen Ellyn

Located approximately 25 miles west of Chicago in DuPage County, the Village of Glen Ellyn encompasses a 7.2 square mile area and is home to 27,450 residents based on the 2010 Federal Census. The population based upon a 2015 census update is 27,767. The Village was incorporated on July 5, 1892 and as of June 9, 1994, operates as a home-rule unit of government. The Village is primarily residential and commercial in nature, with housing stock consisting of about 6,800 detached single-family homes and about 4,300 multi-family dwelling units.

The Village operates under a trustee form of government as defined by Illinois Compiled Statutes. The Village President, Village Clerk, and six trustees are elected at large to serve four year terms, with three trustees elected every second year. The Village Manager is appointed by the Village President, with the advice and consent of the Village Board. Department directors are hired by the Village Manager with the consent of the Village Board.

The Village Manager is the chief administrative officer of the Village and is responsible for day-to-day operations. The Village Manager oversees a team of six department directors including Finance, Police, Village Links golf course and Reserve 22 restaurant, Public Works, Legal, and Community Development.

The financial reporting entity (the Village) includes all the funds of the primary government (i.e., the Village of Glen Ellyn). The Village provides a wide range of services including police protection; water and sanitary sewer services; the construction and maintenance of highways, streets and other public infrastructure; community development; refuse removal; commuter parking facilities and a number of cultural and recreational activities.

The accounts of the Village are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that make up its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures. Resources are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled.

The Village's accounting records are generally maintained on the modified accrual basis of accounting. Revenues are recognized when measurable and available to liquidate obligations of the current period and expenditures are recorded when a liability is incurred that is expected to draw upon current financial resources. The modified accrual accounting records are the basis for determining budgetary compliance. After the end of the fiscal year, various adjustments are made to the accounting records which enable the Village to prepare the government-wide and proprietary fund financial statements on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred.

The Village provides a wide framework of internal controls covering many aspects of financial and resource management and reporting. As a recipient of federal and state financial assistance, we are responsible to ensure and document compliance with applicable laws and regulations related to these programs. These internal controls are subject to periodic evaluation by management.

In addition, the Village maintains extensive budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual budget approved by the Village Board. Activities of the general fund, special revenue funds, debt service fund, capital projects funds, enterprise funds, internal service funds and pension trust fund are included in the annual budget. The level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level. The Village also maintains an encumbrance accounting system as one method of maintaining budgetary control. Encumbered amounts lapse at year-end. However, outstanding encumbrances generally are re-appropriated as part of the following year's budget.

As demonstrated by the statements and schedules included in this report, the Village continues to meet its responsibility for sound financial management.

Factors Affecting the Village's Economic Condition

Economic Outlook. The Village has a strong property tax base which is founded primarily in its residential housing stock. Total assessed value decreased in the years following the economic downturn which started in 2008, but began to increase in 2015. Total assessed value has almost rebounded from the recession, a process that took ten years. 2018 assessed value increased by 4.4% over 2017.

Glen Ellyn enjoys a stable and diversified commercial and retail sales base with shopping centers along the Roosevelt Road corridor, in the downtown Central Business District and at Historic Stacy's Corners. In FY2012, the Village created the Central Business District (CBD) Tax Increment Financing (TIF) District in order to further promote maintaining and building upon the vitality of the downtown. In FY2014, the Village created the Roosevelt Road Tax Increment Financing (TIF) District in the Roosevelt Road corridor. The Village's strategic goals cite the importance of proactive economic development to attract and retain key businesses in the Village.

The Village began experiencing declines in several general operating revenues in the later part of FY2009 due to the global economic recession. As a result, the Village took measures to reduce its operating expenditures as well as instituted a new 1% local sales tax in July 2009 to aid in maintaining services provided to the community. In July 2018, the Village raised the home rule sales tax rate to 1.25% as a response to cuts in revenue received from the State of Illinois.

In FY2014 and FY2015, the income tax received from the State of Illinois grew appreciably. However in FY2016, this revenue began to decrease as a result of legislative tax code changes. In FY2017, the State mandated a 10% reduction in the income tax from July 1, 2017 to June 30, 2018. This was approximately a $250,000 reduction to the Village. The reduction was lowered to 5% from July 1, 2018 to June 30, 2020.

Investment in Public Infrastructure. The Village continues its strong focus on maintaining and improving its infrastructure assets which contribute toward the quality of life in Glen Ellyn. In FY2018, the Village invested over $7.6 million into the replacement, improvement or expansion of public infrastructure assets with an emphasis on the following:

- Continued improvement to the Village's roadway and storm sewer system as part of the 20 year street replacement program. This included resurfacing and rehabilitation of sections of Park Boulevard, which the Village received substantial grant funding to complete.

- Replacement or repair of water main and sanitary sewer lines primarily in areas where street and storm sewer projects are being completed.

- Construction of a pedestrian underpass at Taylor Avenue which will result in a safer pathway for cyclists and pedestrians. The Village received substantial grant funding for this project.

- The Village began to renovate the Civic Center to improve the customer service areas as well as allow two new tenants from the College of DuPage to come into the building. The College will be investing over $2 million into the Civic Center in its space. The College of DuPage

brings two business focused tenants to the Civic Center, the Small Business Development Center and Innovation DuPage. Both of these tenants will provide support to small and emerging businesses, which will be a benefit to Glen Ellyn as well as the larger DuPage County.

- At the end of 2018, the Village issued $9.9 million in General Obligation Bonds to fund previously unfunded projects, including a Central Business District parking garage, Civic Center improvements, and the Central Business District Street and Streetscape plan.

Long-Term Financial Planning. The Village engages in multi-year capital and operations planning activities which extend beyond the annual budgetary period. In conjunction with the budget for the fiscal year which began January 1, 2018, long term capital investment programs have been prepared which identify planned projects and funding sources spanning at least a five-year period for the following activities and functions:

- Street resurfacing, reconstruction and repair/maintenance.
- Storm sewer construction.
- Sidewalk replacements.
- Water and sanitary sewer system repairs, replacements and improvements.
- Village-owned buildings/facilities and fleet vehicles/heavy machinery.
- Central business district commuter and retail parking lot repairs and maintenance.

The Village engages in these planning activities to better prepare itself to make the investment in capital facilities as replacements/improvements are needed as opposed to delaying capital investment until proper funding can be obtained. In 2017, the Village identified two major projects to be evaluated for inclusion in the capital program, a central business district parking garage and a rehabilitation of the central business district streets and streetscape. A central business district parking garage will serve customers, commuters and employees. The Village began exploratory discussions of the garage in 2017. In 2018, the Village engaged a team to design and construct a garage behind the Civic Center. Design will continue into 2019 with construction thereafter. In 2018, the Village also continued to design and plan for the rehabilitation of the central business district streets and streetscape.

The Village also completed a five-year forecast in 2018 to guide the budgeting process for the forthcoming fiscal year. The goal of this forecast was to understand the long-term trends in the Village's revenues and expenditures, identify any potential imbalances where future revenues may not meet future expenditures, and to guide the Village in developing and implementing programs or initiatives to meet any future financial challenges. The forecast illustrated that major expenditure trends are growing at a faster rate than revenues, causing significant shortfalls in future years. The forecast also includes potential solutions. The entire forecast document is included in the Calendar Year 2019 Budget (January 1, 2019 – December 31, 2019) document. In addition, a Financial

Scorecard was completed in fiscal year 2014 which compared the Village to neighboring peer communities. The Scorecard indicates that Glen Ellyn is in a strong financial position with less debt and lower unfunded pension obligations than most of its peers. Economic revitalization and new development are cited as potential areas to strengthen, which would boost sales tax revenues and generate non-residential property taxes. The Village plans to update this Scorecard again in 2019.

Relevant Financial Policies

The Village has adopted and adheres to the following financial policies in order to ensure it is a good steward of public funds:

- The Village has an investment policy which governs how the Village holds and invests its funds. The investment policy strives to minimize market risk while maintaining a competitive yield on its portfolio. Cash balances during the fiscal year were invested in the Illinois Funds, Illinois Metropolitan Investment Fund, the Illinois Trust through PFM, and in an investment portfolio with PMA Financial Network, Inc., which meets the requirements of the investment policy. Additionally, the Village has collateral agreements with its financial institutions to provide collateral above the FDIC limits. All collateral on Village deposits was held by a third party financial institution or the Federal Reserve Bank of Chicago in the Village's name.
- A cash reserve policy ensures that the Village has adequate funds on hand which, if necessary, could be used to weather short-term revenue deficiencies. Future spending plans are developed to maintain sufficient cash reserves and ensure that service levels to the Glen Ellyn community are in alignment with available resources.
- All purchases made by the Village must adhere to its purchasing policy. This policy ensures that purchased goods and services are properly authorized as well as to ensure that the best price is received.
- A budget policy provides guidelines for developing the annual budget to ensure thoughtful financial management and a budget document that complies with the standards of the Government Finance Officers Association (GFOA).
- A revenue policy ensures the Village’s revenue streams are diversified and that certain revenue streams are dedicated to fund specific services or programs.
- A debt policy outlines guidelines for issuing debt as well as managing post-issuance repayment and compliance.
- The Village also has an accounting, auditing and financial reporting policy which promotes sound financial recordkeeping and reporting. This policy also requires that the Village’s Comprehensive Annual Financial Report is audited by a reputable firm.

Major Initiatives

A key initiative of the strategic plan is to maintain the financial stability of the Village. This includes reviewing current and potential revenue sources as well as cost control measures to ensure the Village is providing services in a fiscally responsible manner. The Village also believes in the importance of ongoing financial monitoring including annual audits, annual five-year forecasts, annual capital plans, and periodic updates of the Financial Scorecard.

The Village has always been mindful to provide its services at a reasonable cost to the average taxpayer, a challenge exacerbated by the economic recession of 2008 and 2009. To help taxpayers, the Village has voluntarily increased the property tax levy only by the Consumer Price Index (CPI) plus new growth, consistent with tax cap laws for non-home rule agencies. In December 2014, the Village Board also passed a tax levy that did not increase one dollar over the prior year. For the 2015 and 2016 tax levies, the Board only increased the levy for the prior year's new growth and for annexed growth. The Village Board did not increase the 2015 or 2016 levies for the increase in CPI. In 2017, the Board increased the capital levy by CPI but did not increase the operating levy by CPI. The Village cited the need to maintain our street program at the level promised to the community as well at meet other infrastructure needs identified in the five-year capital plan as the reason to increase the CPI for the capital levy. In 2018, the Board increased both the operating and capital levies by CPI and new growth, citing infrastructure and operating needs. Any surplus noted in the 2019 General Fund budget was designated towards unfunded pension liabilities.

The Village has spurred efforts to increase economic development in Glen Ellyn. In Spring 2012, the Village recruited a part-time Economic Development Coordinator to develop and execute strategies to enhance the economic vitality of the Village. The Village also cites economic development as a key initiative in its strategic plan. The Village has two tax increment financing (TIF) districts. The Central Business District (CBD) TIF was created in 2012 for the purpose of revitalizing the downtown. In FY 2014, the Village created another TIF district in the Roosevelt Road corridor for the purpose of revitalizing certain properties within that commercial district.

The Village continues to spur revitalization of Historic Stacy's Corners, located at Main Street and St. Charles Road. The Village also closely works with the Glen Ellyn Chamber of Commerce, who is a partner/tenant in another Village property in the district, and formalized a service agreement with the Chamber. Lastly, the Village formalized an agreement with the Historical Society in FY2013 as a tenant in another building in the district.

The Village of Glen Ellyn has an independent volunteer Fire Company that has provided fire protection for the community for over 100 years. In 2014, the Village approved a new fire service fee to assist in supporting the costs associated with managing the Glen Ellyn Volunteer Fire Company (GEVFC), which was effective on the May 1, 2014 Village Services Bill. Effective in 2017, a capital fire services fee was also implemented to address vehicle and facility needs of the GEVFC. In addition, beginning in June 2014, the Village contracted out EMS services to a new vendor under a turnkey approach that will provide more stable costs associated with providing EMS services to the community. That contract was extended in 2018.

Ever-mindful of our customer service focus, the Village is continuing efforts to improve processes and interactions with residents. In 2013, the Village began posting lists of vouchers to its website to increase transparency in its spending. The Village is also providing more online services to residents, including online account access and bill pay for Village water, sewer, and refuse services, which was made available in August 2013. In 2015, the Village began providing online services for customers to pay business licenses and parking permits. Lastly, in 2018, the Village began providing online renewal for vehicle stickers.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Village of Glen Ellyn for its comprehensive annual financial report for the fiscal year ended December 31, 2017. This was the 31st consecutive year that the Village has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

In addition, the Village was awarded the GFOA's Distinguished Budget Presentation Award for its 2018 budget. In order to receive the Distinguished Budget Presentation Award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire Finance Department team. The Village's management team, led by Village Manager Mark Franz, is to be commended for operating the Village in a sound and sustainable manner. The Village's Finance Commission also should be applauded for their regular oversight of the Village's financial policies, initiatives and performance. Finally, we would like to express our appreciation to the Village President and Board of Trustees for their leadership and support in planning and conducting the financial operations of the Village in a responsible and progressive manner.

Respectfully submitted,

Christina Coyle
Finance Director

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Village of Glen Ellyn

Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2017

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

This section includes:

- Independent Auditors' Report
- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information
- Combining and Individual Fund Statements and Schedules
- Supplemental Schedules

INDEPENDENT AUDITORS' REPORT

This section includes the opinion of the Village's independent auditing firm.

Lauterbach & Amen, LLP
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

June 7, 2019

The Honorable Village President
Members of the Board of Trustees
Village of Glen Ellyn, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Glen Ellyn, Illinois, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents. We have also audited the accompanying financial statements of each of the Village's nonmajor governmental, nonmajor enterprise and internal service funds in the combining and individual fund financial statements and the fiduciary fund as of and for the year ended December 31, 2018 as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Village's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Glen Ellyn, Illinois, as of December 31, 2018, 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. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each nonmajor governmental, nonmajor enterprise and internal service and the fiduciary funds of the Village as of December 31, 2018, and the respective changes in financial position, and, where applicable, cash flows, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Glen Ellyn, Illinois' basic financial statements. The introductory section, combining and individual fund financial statements and budgetary comparison schedules, supplemental schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Other Matters – Continued

Other Information – Continued

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

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANAYLSIS

VILLAGE OF GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis
December 31, 2018

Our discussion and analysis of the Village of Glen Ellyn's financial performance provides an overview of the Village's financial activities for the fiscal year ended December 31, 2018. Please read it in conjunction with the transmittal letter on page 3 - 9 and the Village's financial statements, which begin on page 28.

FINANCIAL HIGHLIGHTS

- The Village's net position increased by 2.9% as a result of this fiscal year's operations. Net position of business-type activities increased by $2,536,487 or 2.7%. Net position of governmental activities increased by $3,492,105 or 3.1%.

- During this fiscal year, revenues were greater than expenses by $3,492,105 for governmental programs, largely due to capital contributions by the federal and state government for the Park Boulevard and Taylor Avenue underpass projects.

- During the fiscal year, revenues for business-type activities were $22,436,073, while expenses were $19,899,586, generating an increase in net position of $2,536,487.

- The General Fund balance decreased by $139,660 in 2018. This was largely due to reductions in the state shared income tax or LGDF. The state reduced the income tax the Village received from July 1, 2017 to June 30, 2018 by 10% or approximately $250,000. The reduction was halved to 5% from July 1, 2018 to June 30, 2019. This, along with increased pension costs, put pressure on the General Fund during 2018. In response, the Village increased its Home Rule Sales Tax by 0.25% beginning July 1, 2018. However, the Village was aware of the need to use reserves to bridge the gap until the Home Rule Sales Tax increase became effective. The original 2018 budget anticipated a deficit of $600,714. Therefore, only realizing a deficit of $139,660 is an improvement from the budgeted deficit.

- State Sales Tax lagged behind Village budget and ended the year $117,000 below budget. However, sales tax was above the prior year by $36,000. Due to the increase in the Home Rule Sales Tax rate from 1.0% to 1.25%, effective July 1, 2018, Home Rule Sales tax increased $264,000 from the prior year. However, the tax fell below budget projections by $63,000.

- Starting in April 2016, the Village noted a declining trend in Income Tax. 2017 continued the decline. Two factors are affecting this change. Starting in 2016, changes in the Illinois tax law reduced a cap on operating losses and thus reduced the amount of income tax. Then, the State of Illinois reduced the amount of income tax which goes to the Village by 10% from July 1, 2017 to June 30, 2018. This resulted in a $250,000 reduction in income tax during that period. From July 1, 2018 to June 30, 2019, the reduction was cut in half to 5%. Income tax was increased from the prior year by $108,760. However, the tax has not yet recovered back to its high point in 2016.

FINANCIAL HIGHLIGHTS – Continued

- At the end of 2018, the Village issued $9.9 million in General Obligation Bonds. These bonds were issued to finance Civic Center improvements, a Central Business District (CBD) parking garage, CBD street and streetscape, and property acquisition. The Civic Center renovations began in December 2018. During 2018, design work began on both the parking garage and street and streetscape projects.

- Water rates were increased by 0.8%, effective January 1, 2018 to cover the cost of the increase in purchasing water from the DuPage Water Commission. Sewer rates were not increased in 2018. The Water & Sewer Fund had a positive change in net position of $2.6 million. The Village funds its Water & Sewer capital program on a pay-as-you-go basis. The positive change in net position will fund future capital projects outlined in the Village's five-year capital improvement plan.

- The Village Links and Reserve 22 net position decreased by $3,763. Operating revenues in the fund were below budget by $313,000. Operating expenses before depreciation were below budget by $25,509. Reserve 22 expenses were above budget by $254,801, largely due to personnel costs and cost of goods sold. Reserve 22 also renovated its dining room in 2018. In the audited financial statements, this is shown as an increase to an asset rather than an expense.

- As of December 31, 2018, all funds which had reserve policies exceeded their policy level except for the Village Links/Reserve 22 Fund. The Village Links/Reserve 22 Fund was $347,175 below its reserve policy. New golf carts were purchased in 2017, costing $231,725, which lowered cash levels and a dining room renovation was undertaken in 2018 at a cost of $119,000.

- The Police Pension Fund decreased its plan fiduciary net position as a percentage of the total pension liability to 55.19% in FY2018 from 62.51% in FY2017. The market ended terribly in the fourth quarter which negatively impacted the actuarial valuation. Adjustments were also made to mortality tables and the Village experienced a higher than normal level of turnover in the department. The Village contributed $1.959 million to the Police Pension Fund in FY2018, an increase of $346,000.

- The Illinois Municipal Retirement Fund (IMRF) decreased its plan fiduciary net position as a percentage of the total pension liability from 103.45% in FY2017 to 90.14% in FY2017. The IMRF fund also experienced the negative consequences of a poor investment market in the fourth quarter 2018.

VILLAGE OF GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis
December 31, 2018

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 28 - 31) provide information about the activities of the Village of Glen Ellyn as a whole and present a longer-term view of the Village's finances. Fund financial statements begin on page 32. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Village's operation in more detail than the government-wide statements by providing information about the Village's most significant funds. The remaining statements provide financial information about activities for which the Village acts solely as a trustee or agent for the benefit of those outside of the government.

Government-Wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the Village's finances, in a matter similar to a private-sector business. The government wide financial statements can be found on pages 28 - 31 of this report.

The Statement of Net Position reports information on all of the Village's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the Village's property tax base and the condition of the Village's roads, is needed to assess the overall health of the Village.

The Statement of Activities presents information showing how the government'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 related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (governmental activities) or from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Village include general government, public safety, highways and streets, and interest on long-term debt.

The business-type activities of the Village include water and sanitary sewer, golf course, restaurant and recreation, parking and residential solid waste.

USING THIS ANNUAL REPORT - 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 Village, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of 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 spendable resources, as well as on balances of spendable resources available 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 Village's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The Village maintains ten 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, Debt Service Fund, and Capital Projects Fund, all of which are considered major funds. Data from the other seven 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.

The Village adopts an annual budget for all funds. A budgetary comparison schedule for all other funds has been provided to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 32 - 35 of this report.

USING THIS ANNUAL REPORT - Continued

Fund Financial Statements - Continued

Proprietary Funds

The Village maintains two different types of proprietary funds: enterprise and internal service. Enterprise funds are used to report the same functions presented as business-type activities in the government–wide financial statements. The Village utilizes enterprise funds to account for its water and sanitary sewer, Village Links Golf Course and Reserve 22 restaurant, parking, and residential solid waste operations.

Internal service funds are an accounting device used to accumulate and allocate costs internally among the Village's various functions. The Village uses an internal service fund to account for its insurance and equipment service programs. Because this service predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water and Sanitary Sewer Fund and Village Links/ Reserve 22 Funds, both of which are considered to be major funds of the Village. The Parking Fund and Residential Solid Waste Fund are reported as non-major funds.

The basic proprietary fund financial statements can be found on pages 36 - 40 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Village's own programs. The accounting use for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 41 - 42 of this report.

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 43 - 90 of this report.

USING THIS ANNUAL REPORT - Continued

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Village's IMRF and police pension obligations, the Village's other postemployment benefit obligation, as well as the budgetary comparison schedule for the General Fund. Required supplementary information can be found on pages 91 - 99 of this report. The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 100 - 157 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the Village, assets/deferred outflows exceeded liabilities/deferred inflows by $214,037,268.

	Net Position					
	Governmental Activities		Business-Type Activities		Totals	
	12/31/18	12/31/17	12/31/18	12/31/17	12/31/18	12/31/17
Current and Other Assets	$ 55,197,599	44,033,775	35,684,449	33,893,845	90,882,048	77,927,620
Capital Assets	118,836,020	117,181,787	70,826,517	70,890,653	189,662,537	188,072,440
Total Assets	174,033,619	161,215,562	106,510,966	104,784,498	280,544,585	266,000,060
Deferred Outflows	7,740,261	2,927,047	1,356,100	453,586	9,096,361	3,380,633
Total Assets/ Deferred Outflows	181,773,880	164,142,609	107,867,066	105,238,084	289,640,946	269,380,693
Long-Term Debt	49,416,995	31,727,498	6,619,864	5,343,915	56,036,859	37,071,413
Other Liabilities	5,943,980	5,615,072	2,978,448	2,380,746	8,922,428	7,995,818
Total Liabilities	55,360,975	37,342,570	9,598,312	7,724,661	64,959,287	45,067,231
Deferred Inflows	10,260,562	12,770,551	383,829	1,776,005	10,644,391	14,546,556
Total Liabilities/ Deferred Inflows	65,621,537	50,113,121	9,982,141	9,500,666	75,603,678	59,613,787
Net Position						
Net Investment in Capital Assets	106,514,073	105,144,748	65,535,800	64,983,642	172,049,873	170,128,390
Restricted	3,339,095	3,674,848	2,186,651	-	5,525,746	3,674,848
Unrestricted	6,299,175	5,209,892	30,162,474	30,753,776	36,461,649	35,963,668
Total Net Position	116,152,343	114,029,488	97,884,925	95,737,418	214,037,268	209,766,906

**The Village implemented GASB Statement No. 75 in 2018. The 2017 balances are stated as presented in the FY2017 CAFR.

By far the largest portion of the Village's net position, which is 80.4 percent, reflects its investment in capital assets (for example, land, buildings, infrastructure, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The Village uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

An additional portion, or 2.6 percent, of the Village's net position represents resources that are subject to external restrictions on how they may be used. The remaining 17.0 percent, or $36,461,649, represents unrestricted net position and may be used to meet the Village's ongoing obligations to citizens and creditors.

	Changes in Net Position					
	Governmental Activities		Business-Type Activities		Totals	
	12/31/18	12/31/17	12/31/18	12/31/17	12/31/18	12/31/17
Revenues						
Program Revenues						
Charges for Services	$ 4,893,451	4,629,465	21,247,850	21,587,351	26,141,301	26,216,816
Operating Grants/Contrib.	880,782	31,707	-	-	880,782	31,707
Capital Grants/Contrib.	3,076,657	279,500	400,000	-	3,476,657	279,500
General Revenues						
Property Taxes	8,116,823	7,880,722	97,044	96,863	8,213,867	7,977,585
Home Rule Sales	2,226,382	1,962,519	-	-	2,226,382	1,962,519
Utility	1,979,905	1,944,348	-	-	1,979,905	1,944,348
Real Estate Transfer	835,935	771,471	-	-	835,935	771,471
Other Taxes	203,852	196,982	-	-	203,852	196,982
Shared Income Tax	2,659,136	2,550,376	-	-	2,659,136	2,550,376
Shared Sales and Use Tax	4,256,030	4,129,461	-	-	4,256,030	4,129,461
Motor Fuel Tax	710,715	708,241	-	-	710,715	708,241
Interest	541,295	234,575	308,246	109,102	849,541	343,677
Miscellaneous	743,463	358,206	382,933	421,238	1,126,396	779,444
Total Revenues	31,124,426	25,677,573	22,436,073	22,214,554	53,560,499	47,892,127
Expenses						
General Government	5,253,815	6,554,540	-	-	5,253,815	6,554,540
Public Safety	13,225,937	12,702,110	-	-	13,225,937	12,702,110
Highways and Streets	8,594,681	6,702,687	-	-	8,594,681	6,702,687
Interest on Long-Term Debt	657,888	503,767	-	-	657,888	503,767
Water and Sanitary Sewer	-	-	12,475,582	12,208,313	12,475,582	12,208,313
Golf Course and Recreation	-	-	5,197,424	5,466,490	5,197,424	5,466,490
Parking	-	-	485,308	292,011	485,308	292,011
Residential Solid Waste	-	-	1,641,272	1,627,643	1,641,272	1,627,643
Total Expenses	27,732,321	26,463,104	19,799,586	19,594,457	47,531,907	46,057,561
Change in Net Position Before Transfers	3,392,105	(785,531)	2,636,487	2,620,097	6,028,592	1,834,566
Transfers	100,000	100,000	(100,000)	(100,000)	-	-
Change in Net Position	3,492,105	(685,531)	2,536,487	2,520,097	6,028,592	1,834,566
Net Position-Beginning - As Restated**	112,660,238	114,715,019	95,348,438	93,217,321	208,008,676	207,932,340
Net Position-Ending	116,152,343	114,029,488	97,884,925	95,737,418	214,037,268	209,766,906

**The Village implemented GASB Statement No. 75. The 2017 balances are stated as presented in the FY2017 CAFR.

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

Net position of the Village's governmental activities increased by $3,492,105 ($116,152,343 compared to $112,660,238). Unrestricted net position of the Village's governmental activities, the part of net position that can be used to finance day-to-day operations without constraints, increased 20.9% from $5,209,892 the previous fiscal year to $6,299,175 at the end of this year. This is largely due capital grants received for the Park Boulevard and Taylor Avenue pedestrian underpass projects.

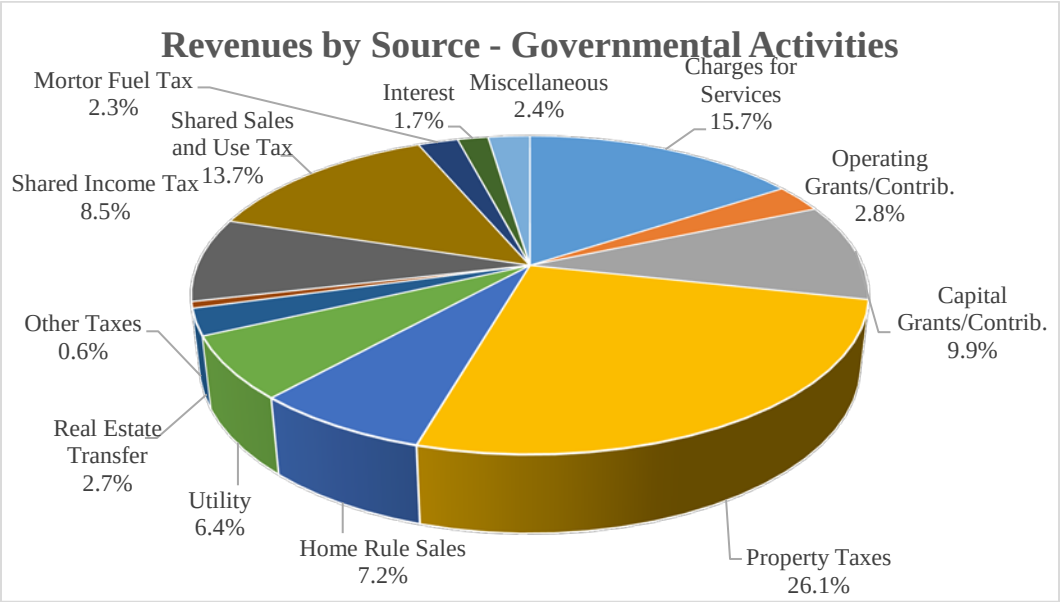
Net position of business-type activities increased 2.2% from the prior year ($95,737,418 compared to $97,884,925). The Village generally can only use this net position to finance the continuing operations of the water and sanitary sewer, Village Links Golf Course, Reserve 22 restaurant, parking, and refuse operations.

Total revenues increased from the prior year by 11.8%, or $5.67 million. This increase is largely attributable to an increase in grants and contributions of $4.0 million, increases in interest income of $505,000, and an increase in the home rule sales tax rate. The total cost of all programs and services increased by 3.2%, or $1,474,346. Public safety increased due to increased pension costs as well as non-capital items to construct the police station. Highways and streets relate to infrastructure maintenance projects such as street resurfacing which did not meet the definition of a capital asset.

Governmental Activities

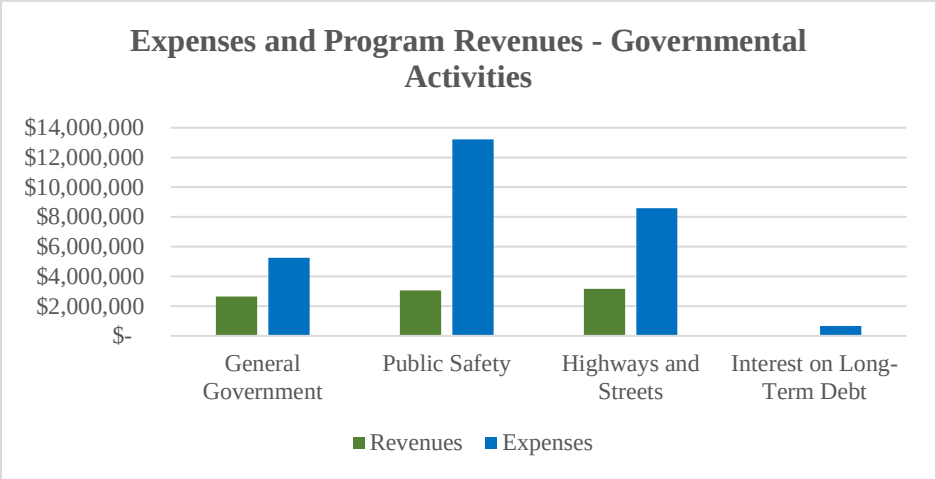
Revenues for governmental activities (excluding special items) were $31,124,426, while total expenses were $27,732,321.

The following table graphically depicts the major revenue sources of the Village. It depicts very clearly that while the Village does have diverse revenue streams, the Village does rely on property taxes and sales taxes to fund governmental activities.



GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

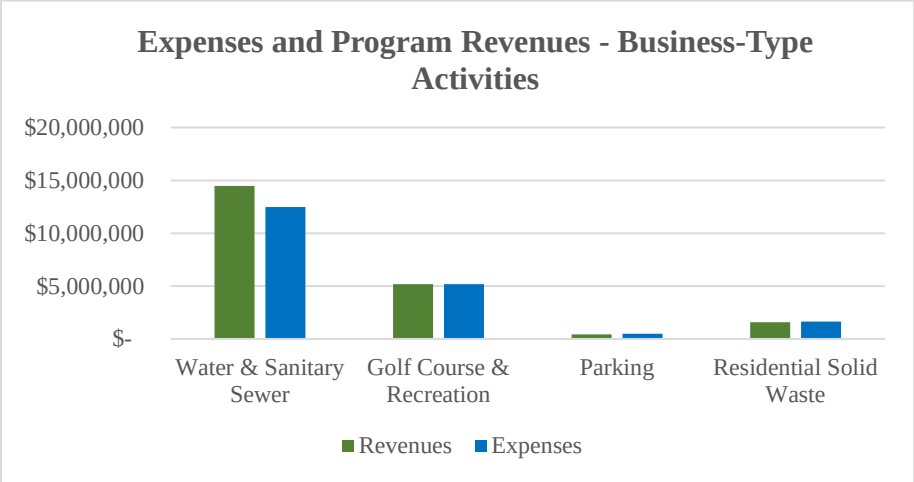
Governmental Activities – Continued



The 'Expenses and Program Revenues' Table identifies those governmental functions where program expenses greatly exceed revenues. Public safety and public works expenses far exceed any directly allocated revenues.

Business-Type Activities

The increases in revenues and expenses for business-type activities remained relatively flat from FY2017 to FY2018. Program revenues from business type activities increased by 0.3% (or by $60,499) and expenses increased by 1.0% (or by $205,129).



The previous graph compares program revenues to expenses for the Village's enterprise operations.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the Village uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Village's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the governmental funds reported combined ending fund balances of $34,520,199, which is 51.7% higher than last year's total of $22,753,278. This is largely due to the issuance of $9.9 million in General Obligation Bonds at the very end of 2018.

The General Fund balance decreased by $139,660 in 2018. This was largely due to reductions in the state shared income tax or LGDF. The state reduced the income tax the Village received from July 1, 2017 to June 30, 2018 by 10% or approximately $250,000. The reduction was halved to 5% from July 1, 2018 to June 30, 2019. This, along with increased pension costs, put pressure on the General Fund during 2018. In response, the Village increased its Home Rule Sales Tax by 0.25% beginning July 1, 2018. However, the Village was aware of the need to use reserves to bridge the gap until the Home Rule Sales Tax increase became effective. The original 2018 budget anticipated a deficit of $600,714. Therefore, only realizing a deficit of $139,660 is an improvement from the budgeted deficit.

The Debt Service Fund reported a decrease in fund balance of $22. The Village has issued debt on behalf of the Glen Ellyn Public Library and reports payments on that debt and revenues received to cover those payments in the Debt Service Fund. In 2015, the Village issued general obligation bonds for construction of a police station and stormwater improvements. The Village committed to issue the bonds without a property tax increase. Therefore, rather than levy a debt service property tax in the Debt Service Fund to make principal and interest payments; in FY2018, the Village made a transfer in the amount of $953,544 from the Capital Projects Fund to the Debt Service Fund. At the end of 2018, the Village issued $9.9 million in general obligation bonds. These bonds will be repaid with a food and beverage tax rather than a tax levy. The food and beverage tax becomes effective in 2019.

The Capital Projects Fund is used to account for the any capital projects within the Village. The Fund reported an increase of fund balance of $11,837,830. This increase is attributable to the issuance of $9.9 million in general obligation bonds.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS – Continued

Proprietary Funds

The Village's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. The Village reports the Water and Sanitary Sewer, and Village Links/Reserve 22 Funds as major proprietary funds.

The Water and Sanitary Sewer Fund accounts for all of the operations of the municipal water and sanitary sewer system. The Village has entered into a joint venture with the Village of Lombard to create the Glenbard Wastewater Authority, which provides wastewater treatment for both Villages. Both Villages contribute to the Authority to fund its operations. During the fiscal year, the Water and Sanitary Sewer Fund net position increased by $2.63 million. The Village increased water rates by 0.8% on January 1, 2018 to account for the increase in the cost to purchase water from the DuPage Water Commission. Sewer rates were not increased in 2018. This increase in net position is mainly attributable to the timing of capital projects. The Village had budgeted to spend $6.4 million in capital projects. However, only $2.2 million was expended by the end of FY2018.

The Village Links and Reserve 22 net position decreased by $3,763. Operating revenues in the fund were below budget by $313,000. Operating expenses before depreciation were above budget by $346,596, largely due to the fact that depreciation and amortization is not included in the budget. Reserve 22 expenses were above budget by $254,801, largely due to personnel costs and cost of goods sold. Reserve 22 also renovated its dining room in 2018. In the audit, this is shown as an increase to an asset rather than an expense. At December 31, the Village Links/Reserve 22 Fund was $347,175 below its reserve policy. New golf carts were purchased in 2017, costing $231,725, which lowered cash levels and a dining room renovation was undertaken in 2018 at a cost of $119,000.

GENERAL FUND BUDGETARY HIGHLIGHTS

At the beginning of each fiscal year, the Village Board passes an amendment to roll forward appropriate outstanding purchase contracts that were in existence at the prior year end. This amendment increased the original budget by $172,208.

Revenues in the General Fund were above budget by $197,490. This is largely attributable to interest income being above budget due to rising interest rates during 2018 Expenditures were under budget by $455,426. In public safety, the Police Department was under budget by $199,220. While the Department was over budget on overtime by approximately, $100,000, it was below budget on sworn salary costs by $270,000. The Public Works Department was under budget by $115,470, mainly on tree and street maintenance costs.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Village's investment in capital assets for its governmental and business type activities as of December 31, 2018 was $189,662,537 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, land improvements, buildings and improvements, machinery and equipment, vehicles, bridges, storm sewers, streets, other, and water and sanitary sewer system.

	Capital Assets - Net of Depreciation					
	Governmental Activities		Business-Type Activities		Totals	
	12/31/18	12/31/17	12/31/18	12/31/17	12/31/18	12/31/17
Land	$ 29,009,993	29,238,644	15,767,399	15,767,399	44,777,392	45,006,043
Construction in Progress	1,346,293	679,550	1,371,936	392,285	2,718,229	1,071,835
Land Improvements	164,804	181,094	4,384,785	4,641,503	4,549,589	4,822,597
Buildings and Improvements	14,570,455	15,099,517	5,888,786	6,037,568	20,459,241	21,137,085
Machinery and Equipment	1,561,501	1,724,068	382,512	381,608	1,944,013	2,105,676
Vehicles	1,087,920	1,124,965	45,433	26,698	1,133,353	1,151,663
Bridges	116,783	123,152	-	-	116,783	123,152
Storm Sewers	16,829,143	16,806,955	-	-	16,829,143	16,806,955
Streets	54,141,128	52,191,842	-	-	54,141,128	52,191,842
Other	8,000	12,000	-	-	8,000	12,000
Water and Sanitary Sewer System	-	-	42,985,666	43,643,592	42,985,666	43,643,592
Totals	118,836,020	117,181,787	70,826,517	70,890,653	189,662,537	188,072,440

The fiscal year 2018 capital budget included projects totaling $17.84 million. Major capital asset activity during the fiscal year included the following:

- Major street and infrastructure projects in fiscal year 2018 include:
  - Park Boulevard improvements
  - Taylor Avenue pedestrian underpass
- The Village began renovation of its Civic Center late in 2018. The renovation will continue into 2019.
- Design began on a parking garage located behind the Civic Center and is anticipated to continue into 2019 with construction thereafter.

Additional information on the Village's capital assets can be found in note 3 of this report.

CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued

Debt Administration

At year-end, the Village had total outstanding long-term debt of $58,696,872 as compared to $37,863,486 the previous year. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding					
	Governmental Activities		Business-Type Activities		Totals	
	12/31/18	12/31/17	12/31/18	12/31/17	12/31/18	12/31/17
General Obligation Bonds	$ 23,067,369	14,063,284	4,849,667	5,374,833	27,917,036	19,438,117
IEPA Loans Payable	-	-	456,734	551,481	456,734	551,481
Net Pension Liability - Police	23,418,146	18,277,928	-	-	23,418,146	18,277,928
Net Pension Liability/(Asset) - IMRF	2,713,128	(883,473)	1,559,163	(539,467)	4,272,291	(1,422,940)
Other Post-Empl. Benefits	1,426,259	195,608	354,526	-	1,780,785	195,608
Compensated Absences	690,073	679,008	161,807	144,284	851,880	823,292
Total	51,314,975	32,332,355	7,381,897	5,531,131	58,696,872	37,863,486

Note: The Village implemented GASB Statement No. 75 in 2018. The 2017 balances are as stated in the FY2017 Audited Financial Statements.

The Village's is rated AAA by Standard and Poor's, a rating which was reaffirmed in 2018 during the issuance of $9.9 million in general obligation bonds. The bonds were issued to fund public infrastructure and facility projects. Of the amount of debt outstanding as of December 31, 2018, $4.85 million will be abated and paid for by enterprise fund revenues from the Village Links/Reserve 22 fund and $21.9 million will be abated and paid for by Capital Project Fund revenues. Additionally, $1.1 million of the bonded debt is being repaid by the Glen Ellyn Public Library. As a home-rule unit, no legal limit exists on the amount of debt that can be outstanding.

Both pension liabilities increased from FY2017 to FY2018. The Police Pension net pension liability increased by $5.1 million. The IMRF net pension liability increased by $5.7 million. Both of these changes are largely due to an adverse investment market in the fourth quarter 2018. Additional information on the Village's long-term debt can be found in Note 3 of this report.

ECONOMIC FACTORS

The Village has a strong property tax base which is founded primarily in its residential housing stock. Total assessed value decreased in the years following the economic downturn which started in 2008, but began to increase in 2015. Total assessed value has almost rebounded from the recession, a process that took ten years. 2018 assessed value increased by 4.4% over 2017.

Glen Ellyn enjoys a stable and diversified commercial and retail sales base with shopping centers along the Roosevelt Road corridor, in the downtown central business district and at Historic Stacy's Corners. In FY2012, the Village created the Central Business District (CBD) Tax Increment Financing (TIF) District in order to further promote maintaining and building upon the vitality of the downtown. In FY2014, the Village created the Roosevelt Road Tax Increment

ECONOMIC FACTORS – Continued

Financing (TIF) District in the Roosevelt Road corridor. The Village's strategic goals cite the importance of proactive economic development to attract and retain key businesses in the Village.

The Village began experiencing declines in several general operating revenues in the later part of FY2009 due to the global economic recession. As a result, the Village took measures to reduce its operating expenditures as well as instituted a new 1% local sales tax in July 2009 to aid in maintaining services provided to the community. In July 2018, the Village raised the home rule sales tax rate to 1.25% as a response to cuts in revenue from the State of Illinois.

In FY2014 and FY2015, the income tax received from the State of Illinois grew appreciably. However in FY2016, this revenue began to decrease as a result of legislative tax code changes. In FY2017, the State mandated a 10% reduction in the income tax from July 1, 2017 to June 30, 2018. This is approximately a $250,000 reduction. The reduction was lowered to 5% from July 1, 2018 to June 30, 2020.

The Village also completed a five-year forecast in 2018 to guide the budgeting process for the forthcoming fiscal year. The goal of this forecast was to understand the long-term trends in the Village's revenues and expenditures, identify any potential imbalances where future revenues may not meet future expenditures, and to guide the Village in developing and implementing programs or initiatives to meet any future financial challenges. The forecast illustrated that major expenditure trends are growing at a faster rate than revenues, causing significant shortfalls in future years. The forecast also includes potential solutions. The entire forecast document is included in the Calendar Year 2019 Budget (January 1, 2019 – December 31, 2019) document.

In addition, a Financial Scorecard was completed in fiscal year 2014 which compared the Village to neighboring peer communities. The Scorecard indicates that Glen Ellyn is in a strong financial position with less debt and lower unfunded pension obligations than most of its peers. Economic revitalization and new development are cited as potential areas to strengthen, which would boost sales tax revenues and generate non-residential property taxes. The Village plans to update this Scorecard again in 2019.

The Village also continues to focus on responsibly funding its pension liabilities. Both pensions decreased their funded status in 2018, largely due to a poor investment climate in the fourth quarter 2018. For the Police Pension, the Village monitors actual experience compared with the actuarial funding model and has adjusted the assumed rate of return on investments down to 6.5%.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Village of Glen Ellyn's finances for all those with an interest in the Village's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to Finance Department, Village of Glen Ellyn, 535 Duane Street, Glen Ellyn, Illinois.

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements

    Governmental Funds

    Proprietary Funds

    Fiduciary Fund

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

VILLAGE OF GLEN ELLYN, ILLINOIS

Statement of Net Position
December 31, 2018

	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Current Assets			
Cash and Cash Equivalents	$ 42,229,550	18,506,338	60,735,888
Receivables - Net of Allowances	11,231,877	2,651,935	13,883,812
Due from Other Governments	1,012,919	455,728	1,468,647
Prepaids/Inventories	723,253	147,015	870,268
Total Current Assets	55,197,599	21,761,016	76,958,615
Noncurrent Assets			
Capital Assets			
Nondepreciable	30,356,286	17,139,335	47,495,621
Depreciable	148,115,556	97,069,817	245,185,373
Accumulated Depreciation	(59,635,822)	(43,382,635)	(103,018,457)
	118,836,020	70,826,517	189,662,537
Other Assets			
Equity Interest in Joint Venture	-	13,923,433	13,923,433
Total Noncurrent Assets	118,836,020	84,749,950	203,585,970
Total Assets	174,033,619	106,510,966	280,544,585
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Items - IMRF	2,332,486	1,340,416	3,672,902
Deferred Items - Police Pension	5,407,775	-	5,407,775
Unamortized Loss on Refunding	-	15,684	15,684
Total Deferred Outflows of Resources	7,740,261	1,356,100	9,096,361
Total Assets and Deferred Outflows of Resources	181,773,880	107,867,066	289,640,946

The notes to the financial statements are an integral part of this statement.

	Governmental Activities	Business-Type Activities	Totals
LIABILITIES			
Current Liabilities			
Accounts Payable	$ 1,743,363	1,795,264	3,538,627
Accrued Payroll	494,560	120,027	614,587
Accrued Interest	-	3,722	3,722
Retainage Payable	139,043	20,151	159,194
Deposits Payable	826,662	221,032	1,047,694
Due to Other Governments	-	10,986	10,986
Other Payables	356,977	45,233	402,210
Unearned Revenue	485,395	-	485,395
Current Portion of Long-Term Liabilities	1,897,980	762,033	2,660,013
Total Current Liabilities	5,943,980	2,978,448	8,922,428
Noncurrent Liabilities			
Compensated Absences Payable	175,324	42,070	217,394
Net Pension Liability - IMRF	2,713,128	1,559,163	4,272,291
Net Pension Liability - Police Pension	23,418,146	-	23,418,146
Total OPEB Liability - RBP	1,426,259	354,526	1,780,785
General Obligation Bonds Payable - Net	21,684,138	4,304,501	25,988,639
IEPA Loans Payable	-	359,604	359,604
Total Noncurrent Liabilities	49,416,995	6,619,864	56,036,859
Total Liabilities	55,360,975	9,598,312	64,959,287
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	8,393,975	96,000	8,489,975
Deferred Items - IMRF	414,793	238,370	653,163
Deferred Items - Police Pension	1,252,822	-	1,252,822
Deferred Items - RBP	198,972	49,459	248,431
Unavilable Revenue	-	-	-
Total Deferred Inflows of Resources	10,260,562	383,829	10,644,391
Total Liabilities and Deferred Inflows of Resources	65,621,537	9,982,141	75,603,678
NET POSITION			
Net Investment in Capital Assets	106,514,073	65,535,800	172,049,873
Restricted - Public Safety	2,217,279	-	2,217,279
Restricted - Highways and Streets	720,528	-	720,528
Restricted - Debt Service	41,331	-	41,331
Restricted - Economic Development	359,957	-	359,957
Restricted - Purchase Contracts	-	2,186,651	2,186,651
Unrestricted	6,299,175	30,162,474	36,461,649
Total Net Position	116,152,343	97,884,925	214,037,268

The notes to the financial statements are an integral part of this statement.

VILLAGE OF GLEN ELLYN, ILLINOIS

Statement of Activities
For the Fiscal Year Ended December 31, 2018

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants/ Contributions	Program Revenues: Capital Grants/ Contributions
Governmental Activities				
General Government	$ 5,253,815	2,262,692	375,669	-
Public Safety	13,225,937	2,546,808	502,856	-
Highways and Streets	8,594,681	83,951	2,257	3,076,657
Interest on Long-Term Debt	657,888	-	-	-
Total Governmental Activities	27,732,321	4,893,451	880,782	3,076,657
Business-Type Activities				
Water and Sanitary Sewer	12,475,582	14,072,812	-	400,000
Village Links/Reserve 22	5,197,424	5,173,718	-	-
Parking	485,308	434,162	-	-
Residential Solid Waste	1,641,272	1,567,158	-	-
Total Business-Type Activities	19,799,586	21,247,850	-	400,000
Total Primary Government	47,531,907	26,141,301	880,782	3,476,657
General Revenues				
Taxes				
Property				
Home Rule Sales				
Utility				
Real Estate Transfer				
Other Taxes				
Intergovernmental - Unrestricted				
Shared Income Tax				
Shared Sales and Use Tax				
Motor Fuel Tax				
Interest				
Miscellaneous				
Transfers - Internal Activity				
Change in Net Position				
Net Position - Beginning as Restated				
Net Position - Ending				

The notes to the financial statements are an integral part of this statement.

Primary Government		
Net (Expenses)/Revenues		
Governmental Activities	Business-Type Activities	Totals
(2,615,454)	-	(2,615,454)
(10,176,273)	-	(10,176,273)
(5,431,816)	-	(5,431,816)
(657,888)	-	(657,888)
(18,881,431)	-	(18,881,431)
-	1,997,230	1,997,230
-	(23,706)	(23,706)
-	(51,146)	(51,146)
-	(74,114)	(74,114)
-	1,848,264	1,848,264
(18,881,431)	1,848,264	(17,033,167)
8,116,823	97,044	8,213,867
2,226,382	-	2,226,382
1,979,905	-	1,979,905
835,935	-	835,935
203,852	-	203,852
2,659,136	-	2,659,136
4,256,030	-	4,256,030
710,715	-	710,715
541,295	308,246	849,541
743,463	382,933	1,126,396
100,000	(100,000)	-
22,373,536	688,223	23,061,759
3,492,105	2,536,487	6,028,592
112,660,238	95,348,438	208,008,676
116,152,343	97,884,925	214,037,268

The notes to the financial statements are an integral part of this statement.

VILLAGE OF GLEN ELLYN, ILLINOIS

Balance Sheet - Governmental Funds
December 31, 2018

	General	Debt Service	Capital Projects	Nonmajor	Totals
ASSETS					
Cash and Investments	$ 9,964,232	41,331	19,542,417	6,000,659	35,548,639
Receivables - Net of Allowances					
Taxes	9,422,501	-	290,452	629,330	10,342,283
Accounts	33,803	-	67,905	522,140	623,848
Other	162,831	-	-	-	162,831
Due from Other Governments	17,610	935,000	-	60,309	1,012,919
Due from Other Funds	41,929	-	-	-	41,929
Prepaids	164,178	-	-	-	164,178
Total Assets	19,807,084	976,331	19,900,774	7,212,438	47,896,627
LIABILITIES					
Accounts Payable	567,867	-	884,396	264,858	1,717,121
Accrued Payroll	478,538	-	-	902	479,440
Retainage Payable	-	-	84,197	54,846	139,043
Deposits Payable	726,662	-	-	100,000	826,662
Due to Other Funds	886	-	-	41,929	42,815
Other Payables	205,790	-	-	151,187	356,977
Unearned Revenue	18,096	-	-	467,299	485,395
Total Liabilities	1,997,839	-	968,593	1,081,021	4,047,453
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	7,764,645	-	-	629,330	8,393,975
Unavailable Revenue	-	935,000	-	-	935,000
Total Deferred Inflows of Resources	7,764,645	935,000	-	629,330	9,328,975
Total Liabilities and Deferred Inflows of Resources	9,762,484	935,000	968,593	1,710,351	13,376,428
FUND BALANCES					
Nonspendable	164,178	-	-	-	164,178
Restricted	-	41,331	-	3,297,764	3,339,095
Committed	216,400	-	3,583,236	660,751	4,460,387
Assigned	-	-	15,348,945	1,543,572	16,892,517
Unassigned	9,664,022	-	-	-	9,664,022
Total Fund Balances	10,044,600	41,331	18,932,181	5,502,087	34,520,199
Total Liabilities, Deferred Inflows of Resources and Fund Balances	19,807,084	976,331	19,900,774	7,212,438	47,896,627

The notes to the financial statements are an integral part of this statement.

VILLAGE OF GLEN ELLYN, ILLINOIS

Reconciliation of Total Governmental Fund Balance to Net Position - Governmental Activities

December 31, 2018

Total Governmental Fund Balances	$ 34,520,199
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	118,836,020
Less: Internal Service Capital Assets	(1,823,716)
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	1,917,693
Deferred Items - Police Pension	4,154,953
Deferred Items - RBP	(198,972)
Certain revenues that are deferred in the governmental funds are recognized as revenue in the governmental activities	935,000
Internal service funds are used by the Village to charge the costs of vehicle and equipment management and employee compensated absences to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position	9,088,788
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(652,720)
Net Pension Liability - IMRF	(2,713,128)
Net Pension Liability - Police Pension	(23,418,146)
Total OPEB Liability - RBP	(1,426,259)
General Obligation Bonds Payable	(22,865,000)
Unamortized Bond Premium	(202,369)
Net Position of Governmental Activities	116,152,343

The notes to the financial statements are an integral part of this statement.

VILLAGE OF GLEN ELLYN, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended December 31, 2018

	General	Debt Service	Capital Projects	Nonmajor	Totals
Revenues					
Taxes	$ 10,008,616	-	2,815,840	538,441	13,362,897
Intergovernmental	7,065,851	503,982	70,923	1,560,395	9,201,151
Licenses and Permits	1,249,593	-	-	-	1,249,593
Charges for Services	1,332,895	-	-	1,624,540	2,957,435
Fines and Forfeitures	686,423	-	-	-	686,423
Interest	220,908	428	143,391	78,812	443,539
Miscellaneous	-	-	487,356	72,542	559,898
Total Revenues	20,564,286	504,410	3,517,510	3,874,730	28,460,936
Expenditures					
Current					
General Government	4,543,755	-	-	249,305	4,793,060
Public Safety	9,686,095	-	-	809,442	10,495,537
Highways and Streets	2,335,054	-	-	700,032	3,035,086
Capital Outlay	165,872	-	4,550,798	2,099,859	6,816,529
Debt Service					
Principal Retirement	-	975,000	-	-	975,000
Interest and Fiscal Charges	-	482,976	183,746	-	666,722
Total Expenditures	16,730,776	1,457,976	4,734,544	3,858,638	26,781,934
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,833,510	(953,566)	(1,217,034)	16,092	1,679,002
Other Financing Sources (Uses)					
Transfers In	-	953,544	4,020,489	352,681	5,326,714
Transfers Out	(3,973,170)	-	(953,544)	(300,000)	(5,226,714)
Debt Issuance	-	-	9,900,000	-	9,900,000
Premium on Debt Issuance	-	-	87,919	-	87,919
	(3,973,170)	953,544	13,054,864	52,681	10,087,919
Net Change in Fund Balances	(139,660)	(22)	11,837,830	68,773	11,766,921
Fund Balances - Beginning	10,184,260	41,353	7,094,351	5,433,314	22,753,278
Fund Balances - Ending	10,044,600	41,331	18,932,181	5,502,087	34,520,199

The notes to the financial statements are an integral part of this statement.

VILLAGE OF GLEN ELLYN, ILLINOIS

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities - Governmental Activities

For the Fiscal Year Ended December 31, 2018

Net Change in Fund Balances - Total Governmental Funds	$ 11,766,921
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital Outlays	3,039,633
Capital Contribution	3,005,734
Depreciation Expense	(3,703,068)
Disposals - Cost	(1,105,959)
Disposals - Accumulated Depreciation	417,893
Less: Internal Service Capital Asset Related Activity	96,068
The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Change in Deferred Items - IMRF	3,957,789
Change in Deferred Items - Police Pension	3,923,061
Change in Deferred Items - RBP	(198,972)
A deduction to certain revenues recognized as revenue only in the governmental funds.	(440,000)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.	
(Additions) to Compensated Absences Payable	(9,030)
(Additions) to Net Pension Asset - IMRF	(3,596,601)
Deductions to Net Pension Liability - Police Pension	(5,140,218)
Deductions to Total OPEB Liability - RBP	138,599
Debt Issuance	(9,900,000)
Premium on Debt Issuance	(87,919)
Retirement of Debt	975,000
Amortization of Bond Premium	8,834
Internal service funds are used by the Village to charge the costs of vehicle and equipment management and employee compensated absences to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.	344,340
Changes in Net Position of Governmental Activities	3,492,105

The notes to the financial statements are an integral part of this statement.

VILLAGE OF GLEN ELLYN, ILLINOIS

Statement of Net Position - Proprietary Funds
December 31, 2018

	Business-Type Activities - Enterprise				Governmental Activities
	Water and Sanitary Sewer	Village Links/ Reserve 22	Nonmajor	Totals	Internal Service
ASSETS					
Current Assets					
Cash and Investments	$ 15,513,275	857,709	2,135,354	18,506,338	6,680,911
Receivables - Net of Allowances					
Property Taxes	96,000	-	-	96,000	-
Accounts	2,248,137	12,260	295,538	2,555,935	102,915
Due from Other Governments	455,728	-	-	455,728	-
Prepaids and Other	24,507	15,750	3,300	43,557	459,096
Inventories	-	99,186	4,272	103,458	99,979
Total Current Assets	18,337,647	984,905	2,438,464	21,761,016	7,342,901
Noncurrent Assets					
Capital Assets					
Nondepreciable	1,361,936	15,767,399	10,000	17,139,335	-
Depreciable	79,550,115	13,378,674	4,141,028	97,069,817	5,604,010
Accumulated Depreciation	(35,916,389)	(4,516,683)	(2,949,563)	(43,382,635)	(3,780,294)
	44,995,662	24,629,390	1,201,465	70,826,517	1,823,716
Other Assets					
Equity Interest in Joint Venture	13,923,433	-	-	13,923,433	-
Total Noncurrent Assets	58,919,095	24,629,390	1,201,465	84,749,950	1,823,716
Total Assets	77,256,742	25,614,295	3,639,929	106,510,966	9,166,617
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Items - IMRF	500,908	839,508	-	1,340,416	-
Loss on Refunding	-	15,684	-	15,684	-
Total Deferred Outflows of Resources	500,908	855,192	-	1,356,100	-
Total Assets and Deferred Outflow of Resources	77,757,650	26,469,487	3,639,929	107,867,066	9,166,617

The notes to the financial statements are an integral part of this statement.

	Business-Type Activities - Enterprise				Governmental Activities
	Water and Sanitary Sewer	Village Links/ Reserve 22	Nonmajor	Totals	Internal Service
LIABILITIES					
Current Liabilities					
Accounts Payable	$ 1,408,161	61,768	325,335	1,795,264	25,356
Accrued Payroll	50,367	69,660	-	120,027	15,120
Accrued Interest	3,722	-	-	3,722	-
Retainage Payable	2,500	-	17,651	20,151	-
Deposits Payable	221,032	-	-	221,032	-
Due to Other Governments	-	10,986	-	10,986	-
Other Payable	-	45,233	-	45,233	-
Current Portion of Long-Term Debt	150,968	611,065	-	762,033	27,641
Total Current Liabilities	1,836,750	798,712	342,986	2,978,448	68,117
Noncurrent Liabilities					
Compensated Absences Payable	18,916	23,154	-	42,070	9,712
Net Pension Liability - IMRF	582,653	976,510	-	1,559,163	-
Total OPEB Liability - RBP	177,345	177,181	-	354,526	-
General Obligation Bonds Payable - Net	-	4,304,501	-	4,304,501	-
IEPA Loans Payable	359,604	-	-	359,604	-
Total Noncurrent Liabilities	1,138,518	5,481,346	-	6,619,864	9,712
Total Liabilities	2,975,268	6,280,058	342,986	9,598,312	77,829
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	96,000	-	-	96,000	-
Deferred Items - IMRF	89,078	149,292	-	238,370	-
Deferred Items - RBP	24,741	24,718	-	49,459	-
Toal Deferred Inflows of Resources	209,819	174,010	-	383,829	-
Total Liabilities and Deferred Inflow of Resources	3,185,087	6,454,068	342,986	9,982,141	77,829
NET POSITION					
Net Investment in Capital Assets	44,538,928	19,795,407	1,201,465	65,535,800	1,823,716
Restricted	2,021,902	58,787	105,962	2,186,651	613,637
Unrestricted	28,011,733	161,225	1,989,516	30,162,474	6,651,435
Total Net Position	74,572,563	20,015,419	3,296,943	97,884,925	9,088,788

The notes to the financial statements are an integral part of this statement.

VILLAGE OF GLEN ELLYN, ILLINOIS

Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds
For the Fiscal Year Ended December 31, 2018

	Business-Type Activities - Enterprise				Governmental Activities
	Water and Sanitary Sewer	Village Links/ Reserve 22	Nonmajor	Totals	Internal Service
Operating Revenues					
Charges for Services	$ 14,072,812	5,173,718	2,001,320	21,247,850	-
Interfund Services	-	-	-	-	4,676,279
Total Operating Revenues	14,072,812	5,173,718	2,001,320	21,247,850	4,676,279
Operating Expenses					
Operations	10,609,581	4,693,223	1,999,413	17,302,217	4,033,132
Depreciation and Amortization	1,853,575	372,105	127,167	2,352,847	415,658
Total Operating Expenses	12,463,156	5,065,328	2,126,580	19,655,064	4,448,790
Operating Income (Loss)	1,609,656	108,390	(125,260)	1,592,786	227,489
Nonoperating Revenues (Expenses)					
Interest Income	250,224	18,943	39,079	308,246	97,756
Property Taxes	97,044	-	-	97,044	-
Joint Venture Income	381,933	-	-	381,933	-
Other Income	-	-	-	-	83
Disposal of Capital Assets	-	1,000	-	1,000	19,012
Interest Expense	(12,426)	(132,096)	-	(144,522)	-
	716,775	(112,153)	39,079	643,701	116,851
Income (Loss) Before Transfers and Contributions	2,326,431	(3,763)	(86,181)	2,236,487	344,340
Transfers Out	(100,000)	-	-	(100,000)	-
Capital Contributions	400,000	-	-	400,000	-
Change in Net Position	2,626,431	(3,763)	(86,181)	2,536,487	344,340
Net Position - Beginning	71,946,132	20,019,182	3,383,124	95,348,438	8,744,448
Net Position - Ending	74,572,563	20,015,419	3,296,943	97,884,925	9,088,788

The notes to the financial statements are an integral part of this statement.

VILLAGE OF GLEN ELLYN, ILLINOIS

Statement of Cash Flows - Proprietary Funds
December 31, 2018

See Following Page

VILLAGE OF GLEN ELLYN, ILLINOIS

Statement of Cash Flows - Proprietary Funds
For the Fiscal Year Ended December 31, 2018

	Water and Sanitary Sewer
Cash Flows from Operating Activities	
Receipts from Customers and Users	$ 14,154,074
Interfund Services Provided	-
Payments to Suppliers	(9,005,764)
Payments to Employees	(1,005,752)
	4,142,558
Cash Flows from Capital and Related Financing Activities	
Purchase of Capital Assets	(1,724,735)
Disposal of Capital Assets	-
Principal Retirement	(94,747)
Interest Expense	(12,426)
	(1,831,908)
Cash Flows from Noncapital Financing Activities	
Transfers Out	(100,000)
Cash Flows from Investing Activities	
Interest Income	250,224
Net Change in Cash and Cash Equivalents	2,460,874
Cash and Cash Equivalents - Beginning	13,052,401
Cash and Cash Equivalents - Ending	15,513,275
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities	
Operating Income	1,609,656
Adjustments to Reconcile Operating Income Income to Net Cash Provided by (Used in) Operating Activities:	
Depreciation and Amortization Expense	1,853,575
Other Income (Expense)	22,764
(Increase) Decrease in Current Assets	58,498
Increase (Decrease) in Current Liabilities	598,065
Net Cash Provided by Operating Activities	4,142,558
Noncash Capital and Related Financing Activities	
Capital Contributions	400,000

The notes to the financial statements are an integral part of this statement.

Business-Type Activities - Enterprise			Governmental Activities
Village Links/ Reserve 22	Nonmajor	Totals	Internal Service
5,017,011	2,004,207	21,175,292	-
-	-	-	4,890,611
(2,618,116)	(1,987,168)	(13,611,048)	(3,712,381)
(2,105,542)	-	(3,111,294)	(301,904)
293,353	17,039	4,452,950	876,326
(98,544)	(10,000)	(1,833,279)	(319,590)
1,000	(56,979)	(55,979)	19,012
(520,000)	-	(614,747)	-
(132,096)	-	(144,522)	-
(749,640)	(66,979)	(2,648,527)	(300,578)
-	-	(100,000)	-
18,943	39,079	308,246	97,756
(437,344)	(10,861)	2,012,669	673,504
1,295,053	2,146,215	16,493,669	6,007,407
857,709	2,135,354	18,506,338	6,680,911
108,390	(125,260)	1,592,786	227,489
372,105	127,167	2,352,847	415,658
(159,853)	-	(137,089)	83
3,146	2,887	64,531	214,249
(30,435)	12,245	579,875	18,847
293,353	17,039	4,452,950	876,326
-	-	400,000	-

The notes to the financial statements are an integral part of this statement.

VILLAGE OF GLEN ELLYN, ILLINOIS

Statement of Fiduciary Net Position - Pension Trust Fund
December 31, 2018

	Police Pension
ASSETS	
Cash and Cash Equivalents	$ 484,702
Investments	
U.S. Treasury Obligations	820,611
U.S. Agency Obligations	3,491,527
Corporate Bonds	6,364,755
Insurance Contract	2,095,688
Mutual Funds	15,500,503
Receivables	
Accrued Interest	84,459
Due from Other Funds	886
Total Assets	28,843,131
LIABILITIES	
Accounts Payable	476
NET POSITION	
Net Position Restricted for Pensions	28,842,655

The notes to the financial statements are an integral part of this statement.

VILLAGE OF GLEN ELLYN, ILLINOIS

Statement of Changes in Fiduciary Net Position - Pension Trust Fund
For the Fiscal Year Ended December 31, 2018

	Police Pension
Additions	
Contributions - Employer	$ 1,959,000
Contributions - Plan Members	349,189
Total Contributions	2,308,189
Investment Earnings	
Interest Earned	3,570,365
Net Change in Fair Value	(5,234,622)
	(1,664,257)
Less Investment Expenses	(81,541)
Net Investment Income	(1,745,798)
Total Additions	562,391
Deductions	
Administration	20,515
Benefits and Refunds	2,179,786
Total Deductions	2,200,301
Change in Fiduciary Net Position	(1,637,910)
Net Position Restricted for Pensions	
Beginning	30,480,565
Ending	28,842,655

The notes to the financial statements are an integral part of this statement.

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements
December 31, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Village of Glen Ellyn, Illinois (the Village), is a municipal corporation governed by a seven-member board consisting of six trustees and the Village President. The Village's major operations include police protection, highways and streets maintenance and reconstruction, planning and zoning services, public improvements, economic development, water and sanitary sewer, golf course and recreation, parking, solid waste collection, and general administrative services.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Village's accounting policies established in GAAP and used by the Village are described below.

REPORTING ENTITY

The Village's financial reporting entity comprises the following:

Primary Government:	Village of Glen Ellyn

In determining the financial reporting entity, the Village complies with the provisions of GASB Statement No. 61, "The Financial Reporting Omnibus – an Amendment of GASB Statements No. 14 and No. 34," and includes all component units that have a significant operational or financial relationship with the Village. Based upon the criteria set forth in the GASB Statement No. 61, there are no component units included in the reporting entity.

Police Pension Employees Retirement System

The Village's sworn police employees participate in the Police Pension Employees Retirement System (PPERS). PPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the Village's President, one elected pension beneficiary and two elected police employees constitute the pension board. The participants are required to contribute a percentage of salary as established by state statute and the Village is obligated to fund all remaining PPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it is legally separate from the Village, the PPERS is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the Village's police employees. The PPERS is reported as a pension trust fund.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION

Government-Wide Statements

The Village's basic financial statements include both government-wide (reporting the Village as a whole) and fund financial statements (reporting the Village's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The Village's police and fire protection, highways and streets maintenance and reconstruction, planning and zoning services, public improvements, economic development, and general administrative services are classified as governmental activities. The Village's water and sanitary sewer, golf course and recreation, parking, and residential solid waste services are classified as business-type activities.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are: (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The Village's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The Village first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Village's functions and business-type activities (general government, public safety, highways and streets, etc.). The functions are supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) charges to customers or applicants who purchase, use, or directly benefit from foods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

The net costs (by function or business-type activity) are normally covered by general revenue (property tax, sales tax, intergovernmental revenues, interest income, etc.).

The Village does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds that is eliminated like a reimbursement (reducing the revenue and expense in the General Fund) to recover the direct costs of General Fund services provided (finance, personnel, purchasing, legal, technology management, etc.).

This government-wide focus is more on the sustainability of the Village as an entity and the change in the Village's net position resulting from the current year's activities.

Fund Financial Statements

The financial transactions of the Village are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Fund Financial Statements – Continued

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The Village electively added funds, as major funds, which either have debt outstanding or a specific or community focus. The nonmajor funds are combined in a column in the fund financial statements. A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

> Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
>
> Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the Village:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Village:

General Fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is a major fund.

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Village maintains five nonmajor special revenue funds.

Debt service funds are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The Debt Service Fund is treated as a major fund and is used to account for monies restricted, committed or assigned to pay for principal and interest payments on the Village's debt obligations.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Fund Financial Statements – Continued

Governmental Funds – Continued

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The Village maintains three capital projects funds. The Capital Projects Fund, a major fund, is used to account for the financing of general street and infrastructure projects. Financing is primarily provided through utility taxes assigned for capital purposes, a transfer of property taxes from the General Fund and supplemented by grants for various projects.

Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the Village:

Enterprise funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The Village maintains four enterprise funds. The Water and Sanitary Sewer Fund, a major fund, is used to account for the provisions of water and sanitary sewer services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt services and billing and collection. The Village Links/Reserve 22 Fund, also a major fund, is used to account for the operations of the Village Links golf course and Reserve 22 restaurant facilities. Financing is provided by user charges.

Internal service funds are used to account for the financing of goods or services provided by an activity to other departments, funds or component units of the Village on a cost-reimbursement basis. The Village maintains two internal services funds. The Insurance Fund is used to account for the accumulation of monies for the purpose of providing a staff health benefit plan and participation in the Municipal Insurance Cooperative Agency (MICA), a public entity risk management/insurance pool. Financing is provided by charges to other funds and contributions from employees. The Equipment Services Fund is used to account for the cost of maintaining and replacing Village owned vehicles and equipment. Financing is provided by charges to other funds.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Fund Financial Statements – Continued

Proprietary Funds – Continued

Internal service funds – Continued. The Village's internal service funds are presented in the proprietary funds financial statements. Because the principal users of the internal services are the Village's governmental activities, the financial statements of the internal service funds are consolidated into the governmental column when presented in the government-wide financial statements. To the extent possible, the cost of these services is reported in the appropriate functional activity (general government, public safety, highways and streets, etc.).

Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support Village programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

Pension trust funds are used to account for assets held in a trustee capacity for pension benefit payments. The Police Pension Fund accounts for the accumulation of resources to pay retirement and other related benefits for sworn members of the Village's police force.

The Village's pension trust is presented in the fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party (pension participants) and cannot be used to address activities or obligations of the Village, these funds are not incorporated into the government-wide statements.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined below. In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued

Measurement Focus – Continued

All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

All proprietary and pension trust funds utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows and liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Proprietary and pension trust fund equity is classified as net position.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The Village recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues, except for sales taxes and utility taxes which use a 90-day period. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, sales and use taxes, franchise taxes, licenses, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

All proprietary and pension trust funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued

Basis of Accounting – Continued

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Village's enterprise funds and of the Village's internal service funds are charges to customers for sales and services. The Village also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY

Cash and Investments

For the purpose of the Statement of Net Position, cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. For the purpose of the proprietary funds "Statement of Cash Flows," cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent, and all highly liquid investments with an original maturity of three months or less.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Village categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes, sales and use taxes, franchise taxes, and grants. Business-type activities report charges for services as their major receivables.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Internal service fund services provided and used are not eliminated in the process of consolidation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Prepaids/Inventories

Prepaids/inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements. The costs of governmental fund-type prepaids/inventories are recorded as expenditures when consumed rather than when purchased.

Capital Assets

Capital assets purchased or acquired with an original cost of $20,000 or more, depending on asset class, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Village as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. Infrastructure such as streets, traffic signals and signs are capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation bases for proprietary fund capital assets are the same as those used for the general capital assets. Donated capital assets are capitalized at estimated acquisition value on the date donated.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued

Capital Assets – Continued

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Land Improvements	10 - 45 Years
Buildings and Improvements	10 - 45 Years
Vehicles	5 - 10 Years
Machinery, Equipment and Other	5 - 30 Years
Bridges	40 - 50 Years
Storm Sewers	40 - 50 Years
Streets	40 - 50 Years
Water and Sanitary Sewer System	20 - 45 Years

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents an acquisition/reduction of net position that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Compensated Absences

The Village accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits.

All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types 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 type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued

Long-Term Obligations – Continued

In the fund financial statements, governmental fund types 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 debt service expenditures.

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

> Net Investment in Capital Assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
>
> Restricted – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.
>
> Unrestricted – All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Budgets are adopted on a basis consistent with generally accepted accounting principles, except that depreciation and amortization are not budgeted to proprietary funds. Annual appropriated budgets are adopted for the general, special revenue, debt service, capital projects, enterprise, internal service, and pension trust funds. All annual appropriations lapse at fiscal year-end.

All departments of the Village submit requests for appropriation to the Village Manager so that a budget may be prepared. The budget is prepared by fund, function and activity, and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY – Continued

BUDGETARY INFORMATION – Continued

The proposed budget is presented to the governing body for review. The governing body holds public hearings and may add to, subtract from, or change appropriations, but may not change the form of the budget.

The Village Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures/expenses of any fund must be approved by the governing body.

Expenditures/expenses may not legally exceed budgeted appropriations at the fund level. During the year, supplemental appropriations were necessary and are reflected in the financial statements.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUND

The following fund had an excess of actual expenditures over budget as of the date of this report:

Fund	Excess
Forfeiture	$ 41,397

NOTE 3 – DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

The Village maintains a cash and investment pool that is available for use by all funds except the pension trust funds. Each fund type's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the Village's funds. The deposits and investments of the pension trust funds are held separately from those of other funds.

Permitted Deposits and Investments – Statutes authorize the Village to make deposits/invest 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, Illinois Funds and the Illinois Metropolitan Investment Fund (IMET).

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

The Illinois Funds is an investment pool managed by the Illinois Public Treasurer's Office which allows governments within the State to pool their funds for investment purposes. The Illinois Funds is not registered with the SEC as an investment company. Investments in Illinois Funds are valued at the share price, the price for which the investment could be sold.

The Illinois Metropolitan Investment Fund (IMET) is a non-for-profit investment trust formed pursuant to the Illinois Municipal Code. IMET is managed by a Board of Trustees elected from the participating members. IMET is not registered with the SEC as an Investment Company. Investments in IMET are valued at the share price, the price for which the investment could be sold.

The deposits and investments of the Pension Fund are held separately from those of other Village funds. Statutes authorize the Pension Fund to make deposits/invest in interest bearing direct obligations of the United States of America; obligations that are fully guaranteed or insured as to the payment of principal and interest by the United States of America; bonds, notes, debentures, or similar obligations of agencies of the United States of America; savings accounts or certificates of deposit issued by banks or savings and loan associations chartered by the United States of America or by the State of Illinois, to the extent that the deposits are insured by the agencies or instrumentalities of the federal government; credit unions, to the extent that the deposits are insured by the agencies or instrumentalities of the federal government; State of Illinois bonds; pooled accounts managed by the Illinois Funds Market Fund (formerly known as IPTIP, Illinois Public Treasurer's Investment Pool), or by banks, their subsidiaries or holding companies, in accordance with the laws of the State of Illinois; bonds or tax anticipation warrants of any county, township, or municipal corporation of the State of Illinois; direct obligations of the State of Israel; money market mutual funds managed by investment companies that are registered under the Federal Investment Company Act of 1940 and the Illinois Securities Law of 1953 and are diversified, open-ended management investment companies, provided the portfolio is limited to specified restrictions; general accounts of life insurance companies; and separate accounts of life insurance companies and mutual funds, the mutual funds must meet specific restrictions, provided the investment in separate accounts and mutual funds does not exceed ten percent of the Pension Fund's plan net position; and corporate bonds managed through an investment advisor, rated as investment grade by one of the two largest rating services at the time of purchase. Pension Funds with plan net position of $2.5 million or more may invest up to forty-five percent of plan net position in separate accounts of life insurance companies and mutual funds. Pension Funds with plan net position of at least $5 million that have appointed an investment advisor, may through that investment advisor invest up to forty-five percent of the plan net position in common and preferred stocks that meet specific restrictions. In addition, pension funds with plan net position of at least $10 million that have appointed an investment advisor, may invest up to fifty percent of its net position in common and preferred stocks and mutual funds that meet specific restrictions effective July 1, 2011 and up to fifty-five percent effective July 1, 2012.

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

Village – Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk

Deposits. At year-end, the carrying amount of the Village's deposits for governmental and business-type activities totaled $35,091,086 and the bank balances totaled $35,597,103.

Investments. The Village has the following investment fair values and maturities:

		Investment Maturities (in Years)			
Investment Type	Fair Value	Less Than 1	1 to 5	6 to 10	More Than 10
U.S. Agency Obligations	$ 996,272	996,272	-	-	-
Illinois Funds	24,644,877	24,644,877	-	-	-
IMET	3,653	3,653	-	-	-
	25,644,802	25,644,802	-	-	-

The Village has the following recurring fair value measurements as of December 31, 2018:

- U.S. Agency Obligations of $996,272 are valued using a matrix pricing model (Level 2 inputs)
- Illinois Funds of $24,644,877 are valued using net asset value
- IMET of $3,653 are valued using net asset value

Debt Securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Interest Rate Risk. 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 by structuring the portfolio to provide liquidity for operating funds and by investing in shorter-term securities. The investment policy limits the maximum maturity length of investments to five years from the date of purchase, except if matched to anticipated cash flow requirements (e.g., reserve funds), in which maturity can extend beyond five years. Any investment in security with a maturity longer than five years requires approval by the Village Board. The Village's investments in the Illinois Funds and the IMET Fund have an average maturity of less than one year.

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

Village – Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk – Continued

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Village limits its exposure by primarily investing in Illinois Funds and IMET. However, the Village's investment policy does not contain any guidance on credit risk except of investments in commercial paper (rated within the three highest classifications by at least two standard rating services). At year-end, the Village's investment in the Illinois Funds was rated AAAm by Standard & Poor's. The Illinois Metropolitan Investment Trust Convenience Fund is not rated and the Illinois Metropolitan Investment Trust 1-3 Year Fund is rated Aaa-bf by Moody's. The Village's investment in U.S. Agency Obligations is rated AA+ by Standard & Poor's.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. The Village's investment policy requires pledging of collateral with a fair value of at least 110% of all bank balances in excess of federal depository insurance with the collateral held by an independent third party of the Federal Reserve Bank of Chicago in the Village's name. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

For an investment, this is the risk that in the event of the failure of the counterparty, the Village will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. To limits 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 by a third-party custodian in the Village's name. The Village's investments in the Illinois Funds and IMET are not subject to custodial credit risk.

Concentration Risk. This is the risk of loss attributed to the magnitude of the Village's investment in a single issuer. The Village's investment policy states that no financial institution shall hold more than 25% of the Village's investment portfolio, exclusive of U.S. Treasury securities in safekeeping and public investment pool. This does not include custodial accounts, where a financial institution will hold individual securities that are in the Village's name. Public investment pools, such as the IMET and the Illinois Trust may comprise up to 25% each of the Village's investment portfolio. The Illinois Treasurer's Investment Pool (the Illinois Fund), may comprise up to 75% of the Village's investment portfolio. At year-end, the Village has no investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

Police Pension Fund – Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk

Deposits. At year-end, the carrying amount of the Fund's deposits totaled $484,702 and the bank balances totaled $497,997.

Investments. The Fund has the following investment fair values and maturities:

		Investment Maturities (in Years)			
Investment Type	Fair Value	Less Than 1	1 to 5	6 to 10	More Than 10
U.S. Treasury Obligations	$ 820,611	-	319,450	501,161	-
U.S. Agency Obligations	3,491,527	1,400,158	1,346,296	429,268	315,805
Corporate Bonds	6,364,755	392,888	4,042,779	1,812,338	116,750
	10,676,893	1,793,046	5,708,525	2,742,767	432,555

The Fund has the following recurring fair value measurements as of December 31, 2018:

		Fair Value Measurements Using		
Investments by Fair Value Level	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Debt Securities				
U.S. Treasury Obligations	$ 820,611	820,611	-	-
U.S. Agency Obligations	3,491,527	-	3,491,527	-
Corporate Bonds	6,364,755	-	6,364,755	-
Equity Securities				
Insurance Contracts	2,095,688	-	2,095,688	-
Mutual Funds	15,500,503	15,500,503	-	-
Total Investments Measured at Fair Value	28,273,084	16,321,114	11,951,970	-

Debt Securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

Police Pension Fund – Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk – Continued

Interest Rate Risk. In accordance with the Fund's investment policy, the Fund limits its exposure to interest rate risk by structuring the portfolio to achieve long-term rates of return consistent with the actuarial earnings rate while prudently managing the inherent risks that are related to the achievement of investment goals. The investment policy does not limit the maximum length of investments in the Fund.

Credit Risk. The Fund helps limit its exposure to credit risk by primarily investing in obligations guaranteed by the United States Government and securities issued by certain agencies of the United States Government that are explicitly or implicitly guaranteed by the United States Government. The U.S. Agency and U.S. Treasury obligations and the money market mutual funds ratings are not available. The corporate bonds are rated Baa3 to A1 by Moody's or not rated.

Custodial Credit Risk. The Fund's deposits are covered by FDIC insurance and flow-through FDIC insurance; however, the investment policy is silent regarding custodial credit risk for deposits. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

For investments, the Fund's investment policy limits its exposure by requiring that all security transactions, that are exposed to custodial credit risk are processed on a delivery versus payment (DVP) basis, with the underlying custodian separate from where the investment was purchased and evidenced by safekeeping receipt. The money market mutual funds and mutual funds are not subject to custodial credit risk.

Concentration Risk. The Fund's investment policy states that the Fund should be committed to asset allocation targets maintained through a disciplined rebalancing program. Diversification, both by and within assets classes, is the primary risk control element. The policy further specifies that asset allocation target ranges should be 30-50% for U.S. equities and within these equities; at least 65% should be invested in large capitalization companies, 25% in mid-cap companies and 10% in small-cap companies. Further, ranges for non-U.S. equities should be 0 to 10%; U.S. bonds, 50%; and cash equivalents, 5%. In addition to the securities and fair values listed above, the Fund also has $15,500,503 invested in mutual funds, and $2,095,688 invested in an insurance contract. At year-end, the Fund has no investments over 5 percent of net plan assets available for retirement benefits (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

The Fund's investment policy in accordance with Illinois Compiled Statutes (ILCS) establishes the following target allocation across asset classes:

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

Police Pension Fund – Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk – Continued

Concentration Risk – Continued

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	35.00%	3.30%
U.S. Equity Funds	30.00%	7.60%
International Equity	20.00%	7.50%
Global Tactical	5.00%	5.90%
Ral Estate - Core	10.00%	7.20%
Cash and Cash Equivalents	0.00%	2.50%

Illinois Compiled Statutes (ILCS) limit the Fund's 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 the Fund's investments was determined using an asset allocation study conducted by the Fund's investment management consultant in January of 2019 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 for each major asset class included in the Fund's target asset allocation as of December 31, 2018, are listed in the table above.

Rate of Return

For the year ended December 31, 2018, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was (5.67%). The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

PROPERTY TAXES

Property taxes for 2017 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by DuPage County and are payable in two installments, on or about June 1 and September 1 during the following year. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy to reflect actual collection experience.

INTERGOVERNMENTAL RECEIVABLE

A portion of the General Obligation Refunding bonds of 2010 and all of the General Obligation Taxable Bonds of 2010 were issued to provide financing to the Glen Ellyn Public Library (the Library). The Library is repaying these bonds issued by the Village. Future principal and interest payments owed from the Library are as follows, with the principal portion recorded as an intergovernmental receivable in the debt service fund/governmental activities.

The annual debt service requirements are as follows:

Fiscal Year	Principal	Interest	Totals
2019	$ 460,000	44,182	504,182
2020	475,000	22,562	497,562
Totals	935,000	66,744	1,001,744

INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund Balances

Interfund balances are advances in anticipation of receipts to cover temporary cash shortages. The composition of interfund balances as of the date of this report, is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental	$ 41,929
Police Pension	General	886
		42,815

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS – Continued

Interfund Transfers

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount	
Debt Service	Capital Projects	$ 953,544	(2)
Capital Projects	General	3,720,489	(3)
Capital Projects	Nonmajor Governmental	300,000	(1)
Nonmajor Governmental	General	252,681	(3)
Nonmajor Governmental	Water and Sanitary Sewer	100,000	(1)
		5,326,714	

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the Debt Service Fund as debt service payments become due, and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

CAPITAL ASSETS

Governmental Activities

Depreciation expense was charged to governmental activities as follows:

General Government	$ 226,544
Public Safety	409,993
Highways and Streets	2,650,873
Internal Service	415,658
	3,703,068

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

CAPITAL ASSETS – Continued

Governmental Activities – Continued

Governmental capital asset activity for the year was as follows:

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	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	$ 7,924,510	443,355	679,000	7,688,865
Land Right of Way	21,237,124	7,893	899	21,244,118
Permanent Easement	77,010	-	-	77,010
Construction in Progress	679,550	5,892,000	5,225,257	1,346,293
	29,918,194	6,343,248	5,905,156	30,356,286
Depreciable Capital Assets				
Land Improvements	444,039	-	-	444,039
Buildings and Improvements	22,528,626	25,916	-	22,554,542
Vehicles	4,293,558	319,590	136,074	4,477,074
Equipment	3,422,202	-	148,677	3,273,525
Bridges	382,199	-	-	382,199
Storm Sewers	25,009,572	540,000	16,782	25,532,790
Streets	87,514,044	4,041,870	124,527	91,431,387
Other	20,000	-	-	20,000
	143,614,240	4,927,376	426,060	148,115,556
Less Accumulated Depreciation				
Land Improvements	262,945	16,290	-	279,235
Buildings and Improvements	7,429,109	554,978	-	7,984,087
Vehicles	3,168,593	356,635	136,074	3,389,154
Equipment	1,698,134	162,567	148,677	1,712,024
Bridges	259,047	6,369	-	265,416
Storm Sewers	8,202,617	509,645	8,615	8,703,647
Streets	35,322,202	2,092,584	124,527	37,290,259
Other	8,000	4,000	-	12,000
	56,350,647	3,703,068	417,893	59,635,822
Net Depreciable Capital Assets	87,263,593	1,224,308	8,167	88,479,734
Net Capital Assets	117,181,787	7,567,556	5,913,323	118,836,020

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

CAPITAL ASSETS – Continued

Business-Type Activities

Business-type capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	$ 15,767,399	-	-	15,767,399
Construction in Progress	392,285	1,734,735	755,084	1,371,936
	16,159,684	1,734,735	755,084	17,139,335
Depreciable Capital Assets				
Land Improvements	9,370,470	-	-	9,370,470
Buildings	8,578,650	71,372	-	8,650,022
Machinery and Equipment	1,390,023	73,200	35,087	1,428,136
Vehicles	139,235	27,172	28,515	137,892
Water and Sanitary Sewer System	76,344,434	1,138,863	-	77,483,297
	95,822,812	1,310,607	63,602	97,069,817
Less Accumulated Depreciation				
Land Improvements	4,728,967	256,718	-	4,985,685
Buildings	2,541,082	220,154	-	2,761,236
Machinery and Equipment	1,008,415	72,296	35,087	1,045,624
Vehicles	112,537	8,437	28,515	92,459
Water and Sanitary Sewer System	32,700,842	1,796,789	-	34,497,631
	41,091,843	2,354,394	63,602	43,382,635
Net Depreciable Capital Assets	54,730,969	(1,043,787)	-	53,687,182
Net Capital Assets	70,890,653	690,948	755,084	70,826,517

Depreciation expense was charged to business-type activities as follows:

Water and Sanitary Sewer	$ 1,853,575
Village Links/Reserve 22	373,652
Parking	119,847
Residential Solid Waste	7,320
	2,354,394

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT

General Obligation Bonds

The Village issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental and business-type activities. General obligation bonds are direct obligations and pledge the full faith and credit of the Village. General obligation bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Refunding Bonds of 2010 ($3,175,000), due in annual installments of $120,000 to $1,655,000 plus interest at 2.00% to 3.90% through January 1, 2023.	Village Links/ Reserve 22	$ 1,360,000	-	290,000	1,070,000
General Obligation Taxable Bonds of 2010 ($3,000,000), due in annual installments of $390,000 to $475,000 plus interest at 3.50% to 4.75% through January 1, 2021.	Debt Service	1,375,000	-	440,000	935,000
General Obligation Bonds of 2012 ($5,005,000), due in annual installments of $185,000 to $305,000 plus interest at 2.00% to 2.50% through January 1, 2033.	Village Links/ Reserve 22	3,950,000	-	230,000	3,720,000
General Obligation Bonds of 2015 ($13,435,000), due in annual installments of $345,000 to $920,000 plus interest at 2.00% to 4.00% through January 1, 2036.	Debt Service	12,565,000	-	535,000	12,030,000
General Obligation Bonds of 2018 ($9,900,000), due in annual installments of $365,000 to $660,000 plus interest at 3.00% to 3.50% through January 1, 2039.	Debt Service	-	9,900,000	-	9,900,000
		19,250,000	9,900,000	1,495,000	27,655,000

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

IEPA Loans Payable

The Village has entered into loan agreements with the IEPA to provide low interest financing for waterworks and sewerage improvements. Final repayment schedules are not available at the time of the issuance of this report. IEPA loans currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
IEPA (L1724-5400) Loan Payable of 2006 - Due in annual installments of $107,945, plus interest at 2.5%, through March 5, 2023.	Water and Sanitary Sewer	$ 551,481	-	94,747	456,734

Legal Debt Margin

Article VII, Section 6(k) of the 1970 Illinois Constitution governs the computation of legal debt margin.

"The General Assembly may limit by law the amount and require referendum approval of debt to the 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 Illinois General Assembly has set no limits for home rule municipalities. The Village is a home rule municipality.

Conduit Debt

The Village has issued Industrial Development Revenue Bonds (IDRBs) to provide financial assistance to private organizations, for the construction and acquisition of industrial and commercial improvements deemed to be in the public interest. The bonds are secured solely by the property financed and are payable solely from the payments received on the underlying mortgage loans on the property. The Village is not obligated in any manner for the repayment of the bonds. Accordingly, the bonds outstanding are not reported as a liability in these financial statements. As of December 31, 2018, there was one series of IDRBs outstanding. The aggregate principal amount payable for the IDRBs outstanding at December 31, 2018 was $2,100,000.

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Long-Term Liability Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances as Restated	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences					
General	$ 643,690	18,060	9,030	652,720	487,108
Internal Service	35,318	4,070	2,035	37,353	27,641
Net Pension Liability/(Asset) - IMRF	(883,473)	3,596,601	-	2,713,128	-
Net Pension Liability - Police	18,277,928	5,140,218	-	23,418,146	-
Total OPEB Liability - RBP	1,564,858	-	138,599	1,426,259	-
General Obligation Bonds	13,940,000	9,900,000	975,000	22,865,000	1,370,000
Plus: Unamortized Premium	123,284	87,919	8,834	202,369	13,231
	33,701,605	18,746,868	1,133,498	51,314,975	1,897,980
Business-Type Activities					
Compensated Absences	144,284	35,046	17,523	161,807	119,737
Net Pension Liability/(Asset) - IMRF	(539,467)	2,098,630	-	1,559,163	-
Total OPEB Liability - RBP	388,977	-	34,451	354,526	-
General Obligation Bonds	5,310,000	-	520,000	4,790,000	540,000
Plus: Unamortized Premium	64,833	-	5,166	59,667	5,166
IEPA Loans Payable	551,481	-	94,747	456,734	97,130
	5,920,108	2,133,676	671,887	7,381,897	762,033

For the governmental activities, payments on the compensated absences, the net pension liabilities/(asset) and the total OPEB Liability are made by the General Fund. Payments on general obligation bonds are liquidated by the Debt Service Fund. Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. At year end, $37,353 of internal service fund's compensated absences are included in the above amounts and is liquidated by the Equipment Services Fund.

Additionally, for business-type activities, the compensated absences, the net pension liabilities/(asset), and the total OPEB liability are liquidated by the Water and Sanitary Sewer and the Village Links/Reserve 22 Fund. The Village Links/Reserve 22 Fund makes payments on the general obligation bonds. The IEPA Loans Payable is being liquidated by the Water and Sanitary Sewer Fund.

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Governmental Activities		Business-Type Activities			
	General Obligation Bonds		General Obligation Bonds		IEPA Loan Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	$ 1,370,000	769,938	540,000	118,070	97,130	10,815
2020	1,415,000	717,526	555,000	102,696	99,573	8,372
2021	970,000	666,764	570,000	86,084	102,078	5,867
2022	1,000,000	637,664	365,000	68,904	104,646	3,299
2023	1,025,000	607,664	250,000	59,328	53,307	667
2024	1,060,000	576,914	255,000	54,328	-	-
2025	1,095,000	545,112	260,000	49,228	-	-
2026	1,125,000	512,262	265,000	44,028	-	-
2027	1,160,000	478,512	275,000	38,728	-	-
2028	1,195,000	443,712	280,000	33,090	-	-
2029	1,230,000	406,074	285,000	27,210	-	-
2030	1,265,000	366,418	290,000	21,082	-	-
2031	1,315,000	324,668	295,000	14,558	-	-
2032	1,355,000	281,268	305,000	7,626	-	-
2033	1,405,000	231,118	-	-	-	-
2034	1,455,000	179,082	-	-	-	-
2035	1,515,000	124,476	-	-	-	-
2036	615,000	66,850	-	-	-	-
2037	635,000	45,324	-	-	-	-
2038	660,000	23,100	-	-	-	-
Totals	22,865,000	8,004,446	4,790,000	724,960	456,734	29,020

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

NET POSITION/FUND BALANCE

Fund Balance Classifications

In the governmental funds financial statements, the Village considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The Village first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Trustees to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned Fund Balance. Consists of amounts that are constrained by the Board of Trustees' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Trustees itself or b) a body or official to which the Board of Trustees has delegated the authority to assign amounts to be used for specific purposes. The Villages' highest level of decision-making authority is the Board of Trustees, who is authorized to assign amounts to a specific purpose.

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

Minimum Fund Balance Policy. The Village's fund balance policy for the General Fund requires unassigned fund balance to be maintained at a minimum of 30% current year operating expenditures. Any fund balance in the General Fund in excess of the minimum can be assigned for other purposes.

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

NET POSITION/FUND BALANCE – Continued

Fund Balance Classifications – Continued

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	General	Debt Service	Capital Projects	Nonmajor	Totals
Fund Balances					
Nonspendable					
Prepaids	$ 164,178	-	-	-	164,178
Restricted					
Public Safety					
Police and Fire	-	-	-	2,217,279	2,217,279
Highways and Streets	-	-	-	720,528	720,528
Debt Service	-	41,331	-	-	41,331
Economic Development	-	-	-	359,957	359,957
	-	41,331	-	3,297,764	3,339,095
Committed					
Purchase Contracts	216,400	-	3,583,236	660,751	4,460,387
Assigned					
Capital Projects	-	-	15,348,945	1,543,572	16,892,517
Unassigned	9,664,022	-	-	-	9,664,022
Total Fund Balances	10,044,600	41,331	18,932,181	5,502,087	34,520,199

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

NET POSITION/FUND BALANCE – Continued

Fund Balance Classifications – Continued

The following is a schedule of committed fund balance classifications for the governmental funds as of the date of this report:

	General	Debt Service	Capital Projects	Nonmajor	Totals
Committed Fund Balances					
Purchase Contracts					
2018 Payment Line Stripping Contract	$ 40,000	-	-	-	40,000
Snow Hauling	28,026	-	-	-	28,026
Web Design and Development	27,774	-	-	-	27,774
Wayfinding Signage	27,000	-	88,000	-	115,000
Tree Removal/Forestry Work	26,271	-	-	-	26,271
Taylor Ave Pedestrian Tunnel	-	-	988,268	-	988,268
Train Station/Underpass	-	-	109,679	-	109,679
Construction - Park Blvd	-	-	486,477	-	486,477
Cresent Blvd Construction	-	-	448,307	131,266	579,573
Central Business District Engineering	-	-	181,020	-	181,020
Construction - 2016 Street Program	-	-	235,680	-	235,680
Oak-Elm Construction	-	-	118,255	-	118,255
Kenilworth - Alley Improvement	-	-	100,992	-	100,992
Construction - 2018 Street Program	-	-	382,820	-	382,820
Civic Center	-	-	-	347,402	347,402
Other	67,329	-	443,738	182,083	693,150
Total Committed Fund Balances	216,400	-	3,583,236	660,751	4,460,387

Net Position Restatements

Beginning net position was restated due to the implementation of GASB Statement No. 75. The following is a summary of the net position as originally reported and as restated:

Net Position	As Reported	As Restated	(Decrease)
Governmental Activities	$ 114,029,488	112,660,238	(1,369,250)
Business Type Activities	95,737,418	95,348,438	(388,980)
Water and Sanitary Sewer Fund	72,140,711	71,946,132	(194,579)
Village Links/Reserve 22 Fund	20,213,583	20,019,182	(194,401)

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

NET POSITION/FUND BALANCE – Continued

Net Position Classifications

Net investment in capital assets was comprised of the following as of December 31, 2018:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	$ 118,836,020
Plus: Unspent Bond Proceeds	9,807,380
Less Capital Related Debt:	
General Obligation Bonds of 2015	(12,030,000)
General Obligation Bonds of 2018	(9,900,000)
Unamortized Premium	(199,327)
Net Investment in Capital Assets	106,514,073
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	70,826,517
Plus: Unamortized Loss on Refunding	15,684
Less Capital Related Debt:	
General Obligation Refunding Bonds of 2010	(1,070,000)
General Obligation Taxable Bonds of 2012	(3,720,000)
Unamortized Premium	(59,667)
IEPA Loan Payable of 2012	(456,734)
Net Investment in Capital Assets	65,535,800

NOTE 4 – OTHER INFORMATION

RISK MANAGEMENT

Municipal Insurance Cooperative Association

Effective January 1, 2002, the Village joined together with other local governments in Illinois in the Municipal Insurance Cooperative Association (MICA). MICA is a public entity risk pool operating a common risk management and insurance program for its member governments. The Village pays an annual premium to MICA based upon the Village's prior experience within the pool to cover potential claims to the total loss aggregate for all members. In addition, the Village pays for the first $5,000 for property, liability and crime claims. Amounts paid into the pool in excess of claims for any overage year may be rebated back to members in subsequent periods. The Village is not aware of any additional premiums owed to MICA for the current of prior claim years.

The Village participated in the Intergovernmental Risk Management Agency (IRMA) through December 31, 2001, when it joined MICA. The Village's remaining reserves in IRMA have been recorded as an asset in the Insurance Fund for the amount to be received from IRMA.

CONTINGENT LIABILITIES

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.

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.

Economic Development Incentive

The Village has entered into an agreement with a car dealer to provide economic incentives over a fifteen-year period. The incentive is made in one annual payment based on the sales tax and home rule sales tax produced by the dealership during the year. The Village retains all sales up to the designated base amount of $224,400 and then remits amounts above this base, at 80% in years 1 through 10 and 75% in years 11 through 15, to the dealership up to the maximum amount. The maximum incentive under this agreement is $850,000.

NOTE 4 – OTHER INFORMATION – Continued

CONTINGENT LIABILITIES – Continued

Economic Development Incentive – Continued

The Village has also entered into an agreement with a developer to provide economic incentives over a ten-year period. The incentive is paid in quarterly installments based on the sales tax and home rule sales tax produced by the property which was constructed by the developer. The Village retains all sales tax up to 10% of the sales tax generated quarterly. The remaining 90% of sales tax generated quarterly is split 60% and 40% to the Village and developer, respectively. The maximum incentive under this agreement is $1,000,000. Additionally, as part of planned project, the Village agrees to reimburse the developer in an amount not to exceed $793,000 for certain public and right-of-way improvements.

The Village has also entered into an agreement with a local company to provide economic incentives over an eight-year period. The incentive is made in one annual payment based on the sales tax produced by the company. The Village retains all sales tax up to the designated base of $7,000 and the remits 50% of the amount above the base over the eight-year period. The maximum incentive under this agreement is $100,000.

As of December 31, 2018, a liability of $133,736 has been accrued and $107,234 payments have been made under these agreements. Future contingent incentives of approximately $1,386,192 in sales tax may be rebated if certain criteria are met.

COMMITTMENTS

DuPage Water Commission

The Village is a customer of the DuPage Water Commission, and has executed a Water Supply Contract with the Commission for a term ending in 2024. The Contract provides that the Village pay its proportionate share of "fixed costs" (debt service and capital costs) to the Commission, such obligation being unconditional and irrevocable whether or not water is ever delivered. These costs are expenses along with the other "operation and maintenance" charges from the Commission.

The current allocation percentage is 0%. In future years, this allocation percentage will be subject to change. Estimates for the remaining years of the contract are not currently available.

The Village's agreement with the DuPage Water Commission provides that each member is liable for its proportionate share of any costs arising from defaults in payment obligations by other members. Historically, the DuPage Water Commission has reduced the customers' proportionate share by 50%; however, for December 31, 2018, 100% of the fixed cost was reduced.

NOTE 4 – OTHER INFORMATION – Continued

COMMITTMENTS – Continued

Glenbard Wastewater Authority

The Village's contract with the Glenbard Wastewater Authority (GWA) provides that each member is liable for its proportionate share of any costs arising from defaults in payment obligations by other members.

JOINT VENTURES

The Glenbard Wastewater Authority (Authority) was created and established by an agreement dated November 28, 1977 between the Villages of Lombard and Glen Ellyn for the purpose of jointly treating and processing wastewater. The wastewater is treated in two plants, known as the Glenbard Wastewater Plant and the Lombard Treatment Facility. Construction of the facilities was financed by monies appropriated by the Villages and by grants from the U.S. Environmental Protection Agency. The Village accounts for its investment in the Authority on the equity method.

In accordance with the 1977 agreement, the Village of Glen Ellyn is responsible for the operation of the wastewater treatment facilities. The Village purchases the supplies and materials and furnishes personnel necessary for the operations of the wastewater treatment facilities. The Village is reimbursed for such expenses and receives a service charge (overhead fee) pursuant to the agreement.

The two members of the Authority and their percentage shares as of December 31, 2018 are as follows:

Village of Lombard	58.79%
Village of Glen Ellyn	41.21%
	100.00%

The Authority is governed by the Village President and six trustees from each municipality. The Board of the Authority makes all decisions relevant to the operations of the system.

The Village's share of the capital assets is $20,156,631. The Village has allocated its share of operating expenses based upon metered wastewater flows, which approximated 41.21% for the year ended December 31, 2018. Separate financial statements for the Authority may be obtained at 945 Bemis Road, Glen Ellyn, Illinois 60137.

NOTE 4 – OTHER INFORMATION – Continued

JOINT VENTURES – Continued

Summary of Financial Position as of December 31, 2018 is as follows:

Assets/Deferred Outflows		Liabilities/Deferred Inflows and Net Position	
Current Assets	$ 891,665	Current Liabilities	$ 2,935,222
Restricted Assets	7,123,488	Long-Term Liabilities	16,332,685
Capital Assets - Net	48,911,990	Total Liabilities	19,267,907
Total Assets	56,927,143	Deferred Inflows	125,366
Deferred Outflows	704,968	Total Liabilities/ Deferred Inflows	19,393,273
Total Assets/ Deferred Outflows	57,632,111	Net Position	38,238,838
		Total Liabilities and Net Position	57,632,111

Summary of Results of Operations as of December 31, 2018:

Operating Revenues	
Charges to the Villages	$ 7,431,990
Operating Expenses	
Personnel Services	1,435,207
IMRF Pension Expense	-
Contractual Services	1,902,831
Commodities and Maintenance	1,122,117
Depreciation	2,495,940
Total Operating Expenses	6,956,095
Operating Income	475,895
Nonoperating Revenues (Expenses)	450,982
Change in Net Position	926,877
Net Position - Beginning	37,311,961
Net Position - Ending	38,238,838

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS

The Village contributes to two defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system and the Police Pension Plan which is a single-employer pension plan. Publicly available financial reports that include financial statements and required supplementary information (RSI) for the Police Pension Plan may be obtained by writing to the Village at 535 Duane Street, Glen Ellyn, Illinois 60137. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained on-line at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

The aggregate amount of pension expense recognized for the three pension plans is:

IMRF	
Village	$ 22,973
Library	7,110
Authority	(27,000)
Police Pension	3,176,157
	3,179,240

Illinois Municipal Retirement Fund (IMRF)

Plan Descriptions

Plan Administration. All employees (other than those covered by the Police Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Benefits Provided. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

IMRF provides two tiers of pension benefits. Employees hired ***before*** January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

Benefits Provided – Continued. 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 employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Plan Membership. As of December 31, 2018, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	227
Inactive Plan Members Entitled to but not yet Receiving Benefits	167
Active Plan Members	171
Total	565

A detailed breakdown of IMRF membership for inactive members for the Village, Library, and Authority is unavailable. The above numbers include all members.

Contributions. As set by statute, the Village's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended December 31, 2018, the Village's contribution was 9.88% of covered payroll.

Net Pension Liability/(Asset). The Village's net pension liability/(asset) was measured as of December 31, 2018. The total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2018, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	3.39% to 14.25%
Cost of Living Adjustments	2.50%
Inflation	2.50%

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). 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 tables was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

Actuarial Assumptions – Continued.

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	3.00%
Domestic Equities	37.00%	6.85%
International Equities	18.00%	6.75%
Real Estate	9.00%	5.75%
Blended	7.00%	2.65% - 7.35%
Cash and Cash Equivalents	1.00%	2.25%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, and in the prior valuation the discount rate was 7.50%. 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 Village contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the net pension liability/(asset) of the Village calculated using the discount rate as well as what the Village's net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)			
Village	$ 9,484,491	4,272,291	(47,814)
Library	1,820,432	820,014	(9,177)
Authority	2,381,700	1,072,837	(12,007)
Totals	13,686,623	6,165,142	(68,998)

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Changes in the Net Pension Liability/(Asset)

	Village	Library	Authority	Totals
Total Pension Liability				
Service Cost	$ 596,552	149,803	114,501	860,856
Interest	3,051,534	765,950	609,697	4,427,181
Differences Between Expected and Actual Experience	267,839	67,259	51,409	386,507
Change of Assumptions	1,156,290	290,362	221,936	1,668,588
Benefit Payments, Including Refunds of Member Contributions	(2,230,734)	(560,171)	(428,162)	(3,219,067)
Net Change in Total Pension Liability	2,841,481	713,203	569,381	4,124,065
Total Pension Liability - Beginning	40,486,937	10,834,856	8,886,398	60,208,191
Total Pension Liability - Ending	43,328,418	11,548,059	9,455,779	64,332,256
Plan Fiduciary Net Position				
Contributions - Employer	636,883	159,931	122,242	919,056
Contributions - Members	335,397	84,223	64,375	483,995
Net Investment Income	(2,446,960)	(614,469)	(469,664)	(3,531,093)
Benefit Payments, Including Refunds of Member Contributions	(2,230,734)	(560,171)	(428,162)	(3,219,067)
Other (Net Transfer)	851,664	213,866	163,467	1,228,997
Net Change in Plan Fiduciary Net Position	(2,853,750)	(716,620)	(547,742)	(4,118,112)
Plan Net Position - Beginning	41,909,877	11,191,842	9,183,507	62,285,226
Plan Net Position - Ending	39,056,127	10,475,222	8,635,765	58,167,114
Employer's Net Pension Liability	4,272,291	1,072,837	820,014	6,165,142

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2018, the Village recognized pension expense of $22,973 for the Village, $7,110 for the Library, pension revenue $27,000 for the Authority, and $2,182 in total pension expense. At December 31, 2018, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Village		Library		Authority		
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	$ 181,588	(145,008)	45,599	(36,414)	34,853	(27,832)	52,786
Change in Assumptions	783,929	(508,155)	196,857	(127,606)	150,466	(97,534)	397,957
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2,707,385	-	679,865	-	519,649	-	3,906,899
Total Deferred Amounts Related to IMRF	3,672,902	(653,163)	922,321	(164,020)	704,968	(125,366)	4,357,642

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

Fiscal Year	Net Deferred Outflows of Resources			
	Village	Library	Authority	Totals
2019	$ 870,240	218,530	167,032	1,255,802
2020	642,197	161,265	123,262	926,724
2021	373,528	93,798	71,694	539,020
2022	1,133,774	284,708	217,614	1,636,096
2023	-	-	-	-
Thereafter	-	-	-	-
Totals	3,019,739	758,301	579,602	4,357,642

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Police Pension Plan

Plan Descriptions

Plan Administration. The Police Pension Plan is a single-employer defined benefit pension plan that covers all sworn police personnel. The defined benefits and employee and minimum 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 Fund as a pension trust fund. The Fund is governed by a five-member pension board. Two members of the Board are appointed by the Village President, one member is elected by pension beneficiaries and two members are elected by active police employees.

Plan Membership. At December 31, 2018, the measurement date, membership consisted of the following:

Inactive Plan Members Currently Receiving Benefits	35
Inactive Plan Members Entitled to but not yet Receiving Benefits	6
Active Plan Members	38
Total	79

Benefits Provided. The following is a summary of the Police Pension Plan as provided for in Illinois State Statutes.

The Police Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Covered employees hired before January 1, 2011 (Tier 1), attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit of ½ 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 2.5 percent of such salary for each additional year of service over 20 years up to 30 years, to a maximum of 75 percent 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 percent of the original pension and 3 percent compounded annually thereafter. Covered employees hired on or after January 1, 2011 (Tier 2), attaining the age of 55 or older with 10 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 officer salary for the pension purposes is capped at $106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3 percent compounded.

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Police Pension Plan – Continued

Plan Descriptions – Continued

Benefits Provided – Continued. The annual benefit shall be increased by 2.5 percent of such a salary for each additional year of service over 20 years up to 30 years to a maximum of 75 percent of such salary. Employees with at least 10 years may retire at or after age 50 and receive a reduced benefit (i.e., ½ percent for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3 percent or ½ of the change in the Consumer Price Index for the proceeding calendar year.

Contributions. Covered employees are required to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. However, 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. For the year-ended December 31, 2018, the Village's contribution was 54.86% of covered payroll.

Concentrations. At year end, the Pension Plan has no investments (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments) in any one organization that represent 5 percent or more of net position available for benefits.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed, as of December 31, 2018, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	6.75%
Salary Increases	Service Based
Cost of Living Adjustments	2.50%
Inflation	2.50%

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Police Pension Plan – Continued

Actuarial Assumptions – Continued

Mortality rates were based on the RP 2014 Mortality Table with blue collar adjustment, projected to the valuation date using improvement scale MP-2015.

Discount Rate

The discount rate used to measure the total pension liability was 6.50%, the same as the prior year valuation. 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 Village contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

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 as well as what the Village's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Net Pension Liability	$ 31,470,325	23,418,146	16,918,581

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Police Pension Plan – Continued

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2017	$ 48,758,493	30,480,565	18,277,928
Changes for the Year:			
Service Cost	868,643	-	868,643
Interest on the Total Pension Liability	3,154,921	-	3,154,921
Changes of Benefit Terms	-	-	-
Difference Between Expected and Actual Experience of the Total Pension Liability	664,880	-	664,880
Changes of Assumptions	993,650	-	993,650
Contributions - Employer	-	1,959,000	(1,959,000)
Contributions - Employees	-	349,189	(349,189)
Net Investment Income	-	(1,745,798)	1,745,798
Benefit Payments, including Refunds of Employee Contributions	(2,179,786)	(2,179,786)	-
Administrative Expense	-	(20,515)	20,515
Net Changes	3,502,308	(1,637,910)	5,140,218
Balances at December 31, 2018	52,260,801	28,842,655	23,418,146

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Police Pension Plan – Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2018, the Village recognized pension expense of $3,176,157. At December 31, 2018, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	$ 839,937	(160,656)	679,281
Change in Assumptions	2,039,470	(1,092,166)	947,304
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2,528,368	-	2,528,368
Total Deferred Amounts Related to Police Pension	5,407,775	(1,252,822)	4,154,953

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

Fiscal Year	Net Deferred Outflows of Resources
2019	$ 1,467,300
2020	958,601
2021	418,836
2022	836,350
2023	236,933
Thereafter	236,933
Total	4,154,953

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description. The Village's defined benefit OPEB plan, Village of Glen Ellyn Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time general and public safety employees of the Village. RBP is a single-employer defined benefit OPEB plan administered by the Village. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the Village Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided. RBP provides healthcare for active employees. Spouses and dependents of eligible retirees are also eligible for medical coverage. All employees of the Village are eligible to receive postemployment health care benefits. Coverage for retirees and their spouses and dependents is provided for life.

Plan Membership. As of December 31, 2018, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	5
Inactive Plan Members Entitled to but not yet Receiving Benefits	-
Active Plan Members	110
Totals	115

Total OPEB Liability

The Village's total OPEB liability was measured as of December 31, 2018, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	4.00%
Discount Rate	4.10%
Healthcare Cost Trend Rates	Pre-Medicare: 8.00% in fiscal 2019, trending to 5.50% in fiscal 2027, and an ultimate trend rate of 4.00% in 2073
Retirees' Share of Benefit-Related Costs	100% of the Blended Cost of Coverage

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

Total OPEB Liability – Continued

The discount rate was based on December 27, 2018 Bond Buyer 20-Bond Index, as published by the Federal Reserve.

Mortality rates were based on the RP-2014 blue collar table, scale MP-2017 and the PubS-2010 employee mortality projected 5 years past the calculation date with scale MP-2018.

Change in the Total OPEB Liability

Balance at December 31, 2017	$ 1,953,835
Changes for the Year:	
Service Cost	64,479
Interest on the Total Pension Liability	68,911
Changes of Benefit Terms	-
Difference Between Expected and Actual Experience	-
Changes of Assumptions or Other Inputs	(276,035)
Benefit Payments	(30,405)
Net Changes	(173,050)
Balance at December 31, 2018	1,780,785

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability, calculated using a Single Discount Rate of 4.10%, as well as what the total OPEB liability would be if it were calculated using a Single Discount Rate that is one percentage point lower or one percentage point higher:

	1% Decrease (3.10%)	Current Discount Rate (4.10%)	1% Increase (5.10%)
Total OPEB Liability	$ 2,223,966	1,780,785	1,457,260

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, calculated using a Healthcare Trend Rate of 8.00%, as well as what the total OPEB liability would be if it were calculated using a Healthcare Trend Rate that is one percentage point lower or one percentage point higher:

	(7.00% decreasing to 3.00%)	Healthcare Cost Trend Rates (8.00% decreasing to 4.00%)	(9.00% decreasing to 5.00%)
Total OPEB Liability	$ 1,425,271	1,780,785	2,267,248

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

For the year ended December 31, 2018, the Village recognized OPEB expense of $111,786. At December 31, 2018, 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	Totals
Difference Between Expected and Actual Experience	$ -	-	-
Change in Assumptions	-	(248,431)	(248,431)
Net Difference Between Projected and Actual	-	-	-
Total Deferred Amounts Related to OPEB	-	(248,431)	(248,431)

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – Continued

Fiscal Year	Net Deferred (Inflows) of Resources
2019	$ (27,604)
2020	(27,604)
2021	(27,604)
2022	(27,604)
2023	(27,604)
Thereafter	(110,411)
Totals	(248,431)

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule of Employer Contributions
  - Illinois Municipal Retirement Fund
  - Police Pension Fund

- Schedule of Changes in the Employer's Net Pension Liability
  - Illinois Municipal Retirement Fund
  - Police Pension Fund

- Schedule of Investment Returns
  - Police Pension Fund

- Schedule of Changes in the Employer's Total OPEB Liability
  - Retiree Benefits Plan

- Budgetary Comparison Schedule
  - General Fund

Notes to the Required Supplementary Information

Budgetary Information – Budgets are adopted on a basis consistent with generally accepted accounting principles.

VILLAGE OF GLEN ELLYN, ILLINOIS

Illinois Municipal Retirement Fund

Required Supplementary Information
Schedule of Employer Contributions
December 31, 2018

Fiscal Year		Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	Totals	$ 867,012	$ 867,012	$ -	$ 8,014,845	10.82%
2016	Totals	951,491	947,712	(3,779)	8,793,817	10.78%
2017	Totals	938,340	947,857	9,517	9,074,856	10.44%
2018	Village	636,883	636,883	-	6,443,263	9.88%
	Library	159,931	159,931	-	1,618,001	9.88%
	Authority	122,242	122,242	-	1,236,706	9.88%
	Totals	919,056	919,056	-	9,297,970	9.88%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	25 Years
Asset Valuation Method	5-Year Smoothed Market
Inflation	2.75%
Salary Increases	3.75% - 14.50%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	An IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012).

Note:
This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

VILLAGE OF GLEN ELLYN, ILLINOIS

Police Pension Fund

Required Supplementary Information
Schedule of Employer Contributions
December 31, 2018

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2014	$ 980,948	$ 981,000	$ 52	$ 3,521,045	27.86%
2015	1,152,455	1,153,000	545	3,548,022	32.50%
2016	1,192,842	1,692,000	499,158	3,500,618	48.33%
2017	1,613,000	1,613,000	-	3,485,670	46.28%
2018	1,817,304	1,959,000	141,696	3,571,005	54.86%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	22 Years
Asset Valuation Method	5-Year Smoothed Market
Inflation	2.50%
Salary Increases	3.50%
Investment Rate of Return	6.75%
Retirement Age	50-70
Mortality	RP 2014 Disabled Mortality Table, projected to the valuation date using improvement scale MP-2015

Note:
This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

VILLAGE OF GLEN ELLYN, ILLINOIS

Illinois Municipal Retirement Fund

Required Supplementary Information
Schedule of Changes in the Employer's Net Pension Liability
December 31, 2018

See Following Page

VILLAGE OF GLEN ELLYN, ILLINOIS

Illinois Municipal Retirement Fund

Required Supplementary Information
Schedule of Changes in the Employer's Net Pension Liability
December 31, 2018

	12/31/2015 Totals
Total Pension Liability	
Service Cost	$ 833,368
Interest	4,092,540
Differences Between Expected and Actual Experience	659,195
Change of Assumptions	67,041
Benefit Payments, Including Refunds of Member Contributions	(2,700,665)
Net Change in Total Pension Liability	2,951,479
Total Pension Liability - Beginning	55,500,853
Total Pension Liability - Ending	58,452,332
Plan Fiduciary Net Position	
Contributions - Employer	$ 867,012
Contributions - Members	364,897
Net Investment Income	269,069
Benefit Payments, Including Refunds of Member Contributions	(2,700,665)
Other (Net Transfer)	309,884
Net Change in Plan Fiduciary Net Position	(889,803)
Plan Net Position - Beginning	54,548,128
Plan Net Position - Ending	53,658,325
Employer's Net Pension Liability	$ 4,794,007
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	91.80%
Covered Payroll	$ 8,014,845
Employer's Net Pension Liability as a Percentage of Covered Payroll	59.81%

Note:
This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

12/31/16	12/31/17	12/31/2018			
Totals	Totals	Village	Library	Authority	Totals
876,241	960,188	596,552	149,803	114,501	860,856
4,300,208	4,433,678	3,051,534	765,950	609,697	4,427,181
(460,190)	(513,224)	267,839	67,259	51,409	386,507
(67,822)	(1,798,509)	1,156,290	290,362	221,936	1,668,588
(2,955,599)	(3,019,112)	(2,230,734)	(560,171)	(428,162)	(3,219,067)
1,692,838	63,021	2,841,481	713,203	569,381	4,124,065
58,452,332	60,145,170	40,486,937	10,834,856	8,886,398	60,208,191
60,145,170	60,208,191	43,328,418	11,548,059	9,455,779	64,332,256
947,712	947,857	636,883	159,931	122,242	919,056
401,677	408,779	335,397	84,223	64,375	483,995
3,691,236	9,884,035	(2,446,960)	(614,469)	(469,664)	(3,531,093)
(2,955,599)	(3,019,112)	(2,230,734)	(560,171)	(428,162)	(3,219,067)
(138,374)	(1,541,311)	851,664	213,866	163,467	1,228,997
1,946,652	6,680,248	(2,853,750)	(716,620)	(547,742)	(4,118,112)
53,658,325	55,604,977	41,909,877	11,191,842	9,183,507	62,285,226
55,604,977	62,285,225	39,056,127	10,475,222	8,635,765	58,167,114
4,540,193	(2,077,034)	4,272,291	1,072,837	820,014	6,165,142
92.45%	103.45%	90.14%	90.71%	91.33%	90.42%
8,793,817	9,074,856	6,443,263	1,618,001	1,236,706	9,297,970
51.63%	-22.89%	66.31%	66.31%	66.31%	66.31%

VILLAGE OF GLEN ELLYN, ILLINOIS

Police Pension Fund

Required Supplementary Information
Schedule of Changes in the Employer's Net Pension Liability
December 31, 2018

	12/31/14
Total Pension Liability	
Service Cost	$ 815,297
Interest	2,711,148
Differences Between Expected and Actual Experience	(974,878)
Change of Assumptions	56,671
Benefit Payments, Including Refunds of Member Contributions	(1,139,863)
Net Change in Total Pension Liability	1,468,375
Total Pension Liability - Beginning	39,300,611
Total Pension Liability - Ending	40,768,986
Plan Fiduciary Net Position	
Contributions - Employer	$ 981,000
Contributions - Members	235,457
Net Investment Income	1,170,112
Benefit Payments, Including Refunds of Member Contributions	(1,139,863)
Administrative Expense	(15,339)
Net Change in Plan Fiduciary Net Position	1,231,367
Plan Net Position - Beginning	24,871,239
Plan Net Position - Ending	26,102,606
Employer's Net Pension Liability	14,666,380
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	64.03%
Covered Payroll	$ 3,521,045
Employer's Net Pension Liability as a Percentage of Covered Payroll	416.53%

Note:
This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

12/31/2015	12/31/2016	12/31/2017	12/31/2018
826,042	843,298	936,254	868,643
2,792,133	3,118,867	3,206,541	3,154,921
(140,172)	540,079	(176,284)	664,880
3,859,798	(1,243,789)	(705,405)	993,650
(1,762,736)	(1,963,819)	(2,141,300)	(2,179,786)
5,575,065	1,294,636	1,119,806	3,502,308
40,768,986	46,344,051	47,638,687	48,758,493
46,344,051	47,638,687	48,758,493	52,260,801
1,153,000	1,692,000	1,613,000	1,959,000
344,953	347,368	347,262	349,189
(11,813)	1,532,183	3,275,894	(1,745,798)
(1,762,736)	(1,963,819)	(2,141,300)	(2,179,786)
(14,633)	(16,122)	(17,278)	(20,515)
(291,229)	1,591,610	3,077,578	(1,637,910)
26,102,606	25,811,377	27,402,987	30,480,565
25,811,377	27,402,987	30,480,565	28,842,655
20,532,674	20,235,700	18,277,928	23,418,146
55.70%	57.52%	62.51%	55.19%
3,548,022	3,500,618	3,485,670	3,571,005
578.71%	578.06%	524.37%	655.79%

VILLAGE OF GLEN ELLYN, ILLINOIS

Police Pension Fund

Required Supplementary Information
Schedule of Investment Returns
December 31, 2018

Fiscal Year	Annual Money-Weighted Rate of Return, Net of Investment Expense
2014	4.37%
2015	0.23%
2016	6.17%
2017	11.98%
2018	(5.67%)

Note:
This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

VILLAGE OF GLEN ELLYN, ILLINOIS

Retiree Benefits Plan

Required Supplementary Information
Schedule of Changes in the Employer's Total OPEB Liability
December 31, 2018

	2018
Total OPEB Liability	
Service Cost	$ 64,479
Interest	68,911
Changes in Benefit Terms	-
Differences Between Expected and Actual Experience	-
Change of Assumptions or Other Inputs	(276,035)
Benefit Payments	(30,405)
Net Change in Total OPEB Liability	(173,050)
Total OPEB Liability - Beginning	1,953,835
Total OPEB Liability - Ending	1,780,785
Covered Payroll	$ 9,457,709
Total OPEB Liability as a Percentage of Covered Payroll	18.83%

Notes:
This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

Changes of Benefit Terms. There was no change in the retirees' share of health insurance premiums.

Changes of Assumptions. Changes of assumptions and other inputs reflect the effects of changes in the trend rate each period. The following are the trend rates used in each period:

Fiscal Year	Medical
2019	8.00%
2020	8.75%
2021	7.25%
2022	7.00%
2023	6.75%
2024	6.25%
2025	6.00%
2026	5.75%
2027	5.50%
2028	5.50%
Ultimate	4.00%

In 2018, there was no change in the healthcare trend rates from the prior year.

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Revenues				
Taxes	$ 10,096,136	10,096,136	10,008,616	9,647,432
Intergovernmental	7,077,740	7,077,740	7,065,851	6,825,079
Licenses and Permits	1,170,000	1,170,000	1,249,593	1,155,951
Charges for Services	1,324,920	1,324,920	1,332,895	1,368,987
Fines and Forfeitures	638,000	638,000	686,423	963,212
Interest	60,000	60,000	220,908	81,499
Total Revenues	20,366,796	20,366,796	20,564,286	20,042,160
Expenditures				
General Government	4,586,529	4,599,373	4,543,755	4,198,115
Public Safety	9,916,008	9,916,646	9,686,095	9,233,465
Highways and Streets	2,392,657	2,450,524	2,335,054	2,011,719
Capital Outlay	118,800	219,659	165,872	123,414
Total Expenditures	17,013,994	17,186,202	16,730,776	15,566,713
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,352,802	3,180,594	3,833,510	4,475,447
Other Financing (Uses)				
Transfers Out	(3,953,516)	(3,953,516)	(3,973,170)	(4,739,798)
Net Change in Fund Balance	(600,714)	(772,922)	(139,660)	(264,351)
Fund Balance - Beginning			10,184,260	10,448,611
Fund Balance - Ending			10,044,600	10,184,260

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules – Major Governmental Funds
- Combining Statements – Nonmajor Governmental Funds
- Budgetary Comparison Schedules – Nonmajor Governmental Funds
- Budgetary Comparison Schedules – Major Enterprise Funds
- Combining Statements – Nonmajor Enterprise Funds
- Budgetary Comparison Schedules – Nonmajor Enterprise Funds
- Combining Statements – Internal Service Funds
- Budgetary Comparison Schedules – Internal Service Funds
- Budgetary Comparison Schedule – Pension Trust Fund

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital projects funds) that are legally restricted to expenditure for specified purposes.

Motor Fuel Tax Fund

The Motor Fuel Tax Fund is used to account for the operation of street maintenance programs and capital projects as authorized by the Illinois Department of Transportation. Financing is provided from the Village's share of gasoline taxes restricted by the State for street maintenance.

Central Business District Tax Increment Financing (TIF) Fund

The Central Business District Tax Increment Financing (TIF) Fund is used to account for the accumulation and expenditure of funds from incremental revenue restricted for economic development within the TIF area.

Roosevelt Road Tax Increment Financing (TIF) Fund

The Roosevelt Road Tax Increment Financing (TIF) Fund is used to account for the accumulation and expenditure of funds from incremental revenue restricted for economic development within the TIF area.

Fire Services Fund

The Fire Services Fund is used to account for the accumulation and expenditure of funds from Fire Service Fees and Fire SSA monies to supplement the operations of the Glen Ellyn Volunteer Fire Company.

Forfeiture Fund

The Forfeiture Fund is used to account for revenues and expenditures related to drug asset forfeitures from the state and federal government.

DEBT SERVICE FUND

The Debt Service Fund is used to account for monies restricted, committed or assigned to pay for principal and interest payments on the Village's debt obligations.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for all resources used for the acquisition of capital facilities by a governmental unit except those financed by Proprietary Funds.

Capital Projects Fund

The Capital Projects Fund is used to account for the financing of general street and infrastructure projects. Financing is primarily provided through utility taxes assigned for capital purposes, a transfer of property taxes from the General Fund and supplemented by grants for various projects.

Corporate Reserve Fund

The Corporate Reserve Fund is used to account for funds assigned for capital purposes for the Village and other entities.

Facilities Maintenance Reserve Fund

The Facilities Maintenance Reserve Fund is used to account for the cost of maintaining various Village owned facilities. Financing is provided through charges to other funds.

ENTERPRISE FUNDS

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose.

Water and Sanitary Sewer Fund

The Water and Sanitary Sewer Fund is used to account for the provisions of water and sanitary sewer services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt services and billing and collection.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

ENTERPRISE FUNDS – Continued

Village Links/Reserve 22 Fund

The Village Links/Reserve 22 Fund is used to account for the operations of the Village Links golf course and Reserve 22 restaurant facilities. Financing is provided by user charges.

Parking Fund

The Parking Fund is used to account for the provision of public parking services for a fee. All activities are accounted for including administration, operations, financing and revenue collection.

Residential Solid Waste Fund

The Residential Solid Waste Fund is used to account for the operations and maintenance of refuse collection. Financing is provided through user charges.

INTERNAL SERVICE FUNDS

The Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies other governmental unit, or to other governmental units, on a cost-reimbursement basis.

Insurance Fund

The Insurance Fund is used to account for the accumulation of monies for the purpose of providing a staff health benefit plan and participation in the Municipal Insurance Cooperative Agency (MICA), a public entity risk management/insurance pool. Financing is provided by charges to other funds, contributions from employees, and other agencies.

Equipment Services Fund

The Equipment Services Fund is used to account for the cost of maintaining and replacing Village owned vehicles and equipment. Financing is provided by charges to other funds.

PENSION TRUST FUND

Police Pension Fund

The Police Pension Fund is used to account for the accumulation of resources to be used for retirement annuity payments to employees on the police force at appropriate amounts and times in the future. Resources are contributed by employees at rates fixed by law and by the Village at amounts determined by an annual actuarial study.

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Taxes				
Property Taxes				
General - Current	$ 7,108,516	7,108,516	7,139,374	7,009,364
SSA - Current	144,120	144,120	143,016	139,594
Road and Bridge - Current	350,000	350,000	295,992	338,973
Home Rule Sales Tax	2,289,500	2,289,500	2,226,382	1,962,519
Hotel/Motel Tax	160,000	160,000	160,041	156,721
Auto Rental Tax	30,000	30,000	30,611	27,011
Demolition Tax	14,000	14,000	13,200	13,250
Total Taxes	10,096,136	10,096,136	10,008,616	9,647,432
Intergovernmental				
State Income Tax	2,650,000	2,650,000	2,659,136	2,550,376
Sales Tax	3,561,000	3,561,000	3,444,054	3,408,209
Local Use Tax	702,500	702,500	811,976	721,252
Replacement Tax	123,000	123,000	119,583	133,790
Federal Grants	9,500	9,500	10,517	6,039
State Grants	31,740	31,740	20,585	5,413
Total Intergovernmental	7,077,740	7,077,740	7,065,851	6,825,079
Licenses and Permits				
Business Registration Licenses	40,000	40,000	75,350	38,695
Alcoholic Beverage Licenses	120,000	120,000	121,093	115,249
Vehicle Licenses	380,000	380,000	373,522	365,215
Animal Licenses	-	-	-	75
Building/Electrical Permits	630,000	630,000	679,628	636,717
Total Licenses and Permits	1,170,000	1,170,000	1,249,593	1,155,951
Charges for Services				
Accounting - Other Agencies	130,470	130,470	130,470	129,572
Contractor Registration	40,000	40,000	37,420	35,380
Stormwater Engineering Fee	30,000	30,000	83,951	38,628
Elevator Inspections	17,550	17,550	17,550	17,550

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Charges for Services - Continued				
Ambulance Service	$ 25,600	25,600	46,968	67,354
Cell Tower Rental	151,000	151,000	163,640	158,174
Franchise Fees	620,000	620,000	574,407	597,224
Other Revenue	147,000	147,000	89,612	172,747
Police Accident Reports	4,300	4,300	3,460	3,420
Police Fingerprinting	22,000	22,000	24,507	4,292
Police Department Income	137,000	137,000	160,910	144,646
Total Charges for Services	1,324,920	1,324,920	1,332,895	1,368,987
Fines and Forfeitures				
Traffic Fines	300,000	300,000	260,922	289,003
Planning and Building Fines	5,000	5,000	30,709	32,060
Police Fines	200,000	200,000	220,596	186,202
Drug Forfeitures	133,000	133,000	174,196	455,947
Total Fines and Forfeitures	638,000	638,000	686,423	963,212
Interest	60,000	60,000	220,908	81,499
Total Revenues	20,366,796	20,366,796	20,564,286	20,042,160

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Summary
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
General Government				
Village Board and Clerk's Office	$ 115,360	115,360	88,629	87,752
Village Manager's Office	787,464	787,464	825,133	718,573
Law Office	398,570	398,570	318,573	347,190
Finance	869,550	869,550	866,474	831,324
Planning and Development	1,420,320	1,420,320	1,652,473	1,397,233
Facilities Maintenance	562,955	562,955	525,446	464,183
Economic Development	409,850	422,100	370,306	408,285
Historic Preservation	29,430	30,024	23,407	19,293
Senior Services	97,350	97,350	87,880	80,231
Information Technology	530,680	530,680	420,434	449,951
Less Costs Charged to Other Departments and Funds	(635,000)	(635,000)	(635,000)	(605,900)
Total General Government	4,586,529	4,599,373	4,543,755	4,198,115
Public Safety				
Police Department	9,006,148	9,006,148	8,806,928	8,348,042
Fire and EMS Services	909,860	910,498	879,167	885,423
Total Public Safety	9,916,008	9,916,646	9,686,095	9,233,465
Highways and Streets				
Public Works Administration	769,354	769,985	755,484	737,470
Public Works Operations Division	2,374,053	2,431,289	2,330,320	2,088,999
Less Costs Charged to Other Departments and Funds	(750,750)	(750,750)	(750,750)	(814,750)
Total Highways and Streets	2,392,657	2,450,524	2,335,054	2,011,719
Capital Outlay	118,800	219,659	165,872	123,414
Total Expenditures	17,013,994	17,186,202	16,730,776	15,566,713

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Detail Expenditures - Budget and Actual
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
General Government				
Village Board and Clerk's Office				
Personnel Services				
Salaries - Pensionable	$ -	-	(15,063)	300
Salaries - Non-Pensionable	24,345	24,345	13,282	15,491
FICA	1,800	1,800	1,139	1,163
IMRF	-	-	-	31
Contractual Services				
Village Commissions	11,500	11,500	4,067	16,059
Dues, Subscriptions and Registration Fees	28,625	28,625	28,345	26,214
Employee Education	3,000	3,000	345	270
Travel	150	150	-	65
Printing	150	150	2	288
Professional Services - Other	43,840	43,840	54,477	23,151
Public Relations	950	950	1,167	2,830
Commodities				
Office Supplies	1,000	1,000	868	1,890
	115,360	115,360	88,629	87,752
Village Manager's Office				
Personnel Services				
Salaries - Pensionable	448,500	448,500	525,076	394,254
Salaries - Non-Pensionable	47,600	47,600	12,580	51,531
Salaries - Overtime	500	500	290	-
Salaries - Temporary Help	-	-	212	19,331
FICA	33,000	33,000	36,346	31,910
IMRF	42,000	42,000	47,404	39,178
Contractual Services				
Glen Ellyn Fourth of July Committee	5,000	5,000	5,000	5,000
Recognition and Awards	7,000	7,000	14,240	10,519
Citizens Corps/Milton Township	4,000	4,000	3,750	3,750
Dues, Subscriptions and Registration Fees	6,399	6,399	11,042	6,222
Village Commissions	-	-	-	38
Recruiting and Testing	35,000	35,000	32,248	35,558
Employee Education	11,275	11,275	17,133	14,822
Travel	2,000	2,000	2,167	2,658
State Unemployment Claims	5,000	5,000	6,740	5,559

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Detail Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
General Government - Continued				
Village Manager's Office - Continued				
Contractual Services - Continued				
Professional Services - Legal	$ 23,000	23,000	15,805	14,350
Postage	10,000	10,000	10,202	5,402
Printing	11,100	11,100	11,248	15,250
Professional Services - Other	26,410	26,410	16,557	28,516
Telecommunication	1,680	1,680	2,294	2,020
Public Relations	4,000	4,000	3,373	3,863
Insurance	60,500	60,500	46,366	24,675
Commodities				
Office Supplies	3,500	3,500	5,060	4,167
	787,464	787,464	825,133	718,573
Law Office				
Personnel Services				
Salaries - Pensionable	179,100	179,100	168,399	170,903
FICA	11,300	11,300	10,467	10,521
IMRF	13,000	13,000	11,110	11,983
Contractual Services				
Dues, Subscriptions and Registration Fees	4,580	4,580	5,878	4,375
Employee Education	500	500	165	-
Travel	90	90	-	-
Professional Services - Legal	178,500	178,500	113,877	140,763
Telecommunication	900	900	900	900
Public Relations	100	100	-	-
Insurance	8,000	8,000	7,774	7,705
Commodities				
Office Supplies	2,500	2,500	3	40
	398,570	398,570	318,573	347,190
Finance				
Personnel Services				
Salaries - Pensionable	437,450	437,450	450,462	387,566
Salaries - Non-Pensionable	174,800	174,800	174,420	202,389

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Detail Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
General Government - Continued				
Finance - Continued				
Personnel Services - Continued				
FICA	$ 47,000	47,000	45,358	43,568
IMRF	37,900	37,900	39,555	37,558
Contractual Services				
Insurance	57,600	57,600	56,216	55,380
Maintenance - Equipment	2,000	2,000	6,668	1,740
Postage	31,900	31,900	28,286	30,220
Printing	7,200	7,200	7,605	7,562
Professional Services - Banking	18,900	18,900	3,516	5,350
Employee Education	2,900	2,900	1,540	2,138
Employee Recognition	650	650	621	294
Travel	2,450	2,450	1,101	2,832
Dues, Subscriptions and Registration Fees	2,115	2,115	1,823	2,670
Public Notices	2,850	2,850	2,839	2,684
Professional Services - Accounting	31,035	31,035	31,032	30,536
Telecommunication	600	600	600	600
Professional Services - Other	-	-	5,194	7,000
Commodities				
Office Supplies	6,000	6,000	4,627	4,946
Operating Supplies	6,200	6,200	5,011	6,291
	869,550	869,550	866,474	831,324
Planning and Development				
Personnel Services				
Salaries - Pensionable	810,020	810,020	818,442	783,889
Salaries - Non-Pensionable	113,200	113,200	118,509	95,159
Salaries - Temporary Help	13,500	13,500	1,080	3,977
Salaries - Overtime	-	-	-	103
FICA	70,000	70,000	67,324	64,203
IMRF	81,500	81,500	75,231	77,765
Contractual Services				
Insurance	151,400	151,400	144,536	147,220
Equipment Services	6,900	6,900	6,900	6,700

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Detail Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
General Government - Continued				
Planning and Development - Continued				
Contractual Services - Continued				
Professional Services - Planning	$ 4,000	4,000	9,791	6,106
Plumbing Inspections	25,000	25,000	37,860	27,620
Elevator Inspections	15,000	15,000	14,538	15,515
Forestry and Landscaping	25,000	25,000	37,420	32,358
Building Reviews	60,000	60,000	180,396	83,959
Stormwater Engineering	3,000	3,000	296	1,174
Printing	8,000	8,000	7,113	7,647
Professional Services - Legal	-	-	601	411
Professional Services - Other	5,000	5,000	104,797	19,451
Bad Debt Expenditure	-	-	-	50
Dues, Subscriptions and Registration Fees	3,500	3,500	2,241	2,627
Employee Education	8,500	8,500	8,431	7,858
Travel	4,500	4,500	2,623	3,009
Telecommunication	4,500	4,500	4,012	3,703
Commodities				
Office Supplies	7,000	7,000	8,416	5,929
Uniforms	800	800	1,916	800
	1,420,320	1,420,320	1,652,473	1,397,233
Facilities Maintenance				
Personnel Services				
Salaries - Pensionable	170,900	170,900	164,223	133,557
Salaries - Non-Pensionable	122,300	122,300	114,442	112,822
Salaries - Overtime	2,500	2,500	2,149	3,437
FICA	22,000	22,000	20,792	18,536
IMRF	17,000	17,000	15,398	13,157
Contractual Services				
Dues, Subscriptions and Registration Fees	525	525	-	-
Employee Education	5,500	5,500	1,100	1,895
Travel	250	250	995	-
Maintenance - Building and Grounds	50,500	50,500	51,988	40,309
Professional Services - Other	3,120	3,120	210	5,029
Contractual Maintenance Service	37,000	37,000	29,801	19,009
Telecommunication	2,060	2,060	1,939	1,361

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Detail Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
General Government - Continued				
Facilities Maintenance - Continued				
Contractual Services - Continued				
Utilities	$ 15,900	15,900	20,618	16,693
Insurance	40,700	40,700	38,853	33,657
Equipment Services	25,800	25,800	25,800	22,600
Commodities				
Office Supplies	1,000	1,000	459	922
Operating Supplies	41,500	41,500	33,728	38,591
Inventory Parts	2,000	2,000	837	377
Uniforms	2,400	2,400	2,114	2,231
	562,955	562,955	525,446	464,183
Economic Development				
Personnel Services				
Salaries - Pensionable	49,600	49,600	42,711	44,433
FICA	3,800	3,800	3,271	3,399
IMRF	5,000	5,000	4,183	4,588
Contractual Services				
Economic Development Incentive	115,000	115,000	125,132	111,196
Holiday Decorations	45,000	45,000	39,883	69,166
Façade Retail Award Program	30,000	42,250	12,500	10,000
Downtown Glen Ellyn Alliance	76,250	76,250	76,250	71,250
Dues, Subscriptions and Registration Fees	9,900	9,900	8,336	17,588
Employee Education	3,200	3,200	1,347	1,863
Travel	1,200	1,200	621	815
Postage	15,000	15,000	13,313	15,238
Marketing	15,000	15,000	8,267	18,179
Printing	11,500	11,500	11,242	11,408
Professional Services - Other	5,000	5,000	3,300	6,360
CBD Appearance	18,000	18,000	16,000	18,000
Telecommunication	1,200	1,200	600	600
Public Relations	3,400	3,400	1,825	2,707
Insurance	1,400	1,400	1,400	1,300
Commodities				
Office Supplies	400	400	125	195
	409,850	422,100	370,306	408,285

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Detail Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
General Government - Continued				
Historic Preservation				
Personnel Services				
Salaries - Pensionable	$ 5,000	5,000	6,766	2,869
Salaries - Non-Pensionable	2,000	2,000	-	-
FICA	700	700	518	220
IMRF	500	500	669	297
Contractual Services				
Maintenance - Building and Grounds	9,300	9,894	3,571	6,721
Professional Services - Other	1,580	1,580	1,987	1,778
Telecommunication	600	600	-	13
Utilities	9,750	9,750	9,896	7,395
	29,430	30,024	23,407	19,293
Senior Services				
Personnel Services				
Salaries - Non-Pensionable	50,400	50,400	53,794	50,541
FICA	3,900	3,900	4,115	3,874
Contractual Services				
Senior Center Grant Expenditures	-	-	785	-
Senior Transportation	30,000	30,000	18,143	15,470
Dues, Subscriptions and Registration Fees	250	250	787	-
Employee Education	900	900	77	425
Telecommunication	2,100	2,100	2,110	1,620
Professional Services - Other	1,700	1,700	1,620	2,100
Commodities				
Operating Supplies	8,100	8,100	6,449	6,201
	97,350	97,350	87,880	80,231
Information Technology				
Personnel Services				
Salaries - Pensionable	166,900	166,900	121,474	143,591
Salaries - Non-Pensionable	7,300	7,300	5,641	3,529
FICA	13,000	13,000	9,740	11,258
IMRF	16,700	16,700	11,863	14,829
Contractual Services				
Postage	300	300	70	159
Copier	27,000	27,000	30,453	27,467

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Detail Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
General Government - Continued				
Information Technology - Continued				
Contractual Services - Continued				
Web Communication Service	$ 1,850	1,850	1,824	-
Maintenance - Equipment	155,246	155,246	120,766	112,198
Professional Services - Other	85,584	85,584	71,014	81,043
Telecommunication	38,700	38,700	29,724	35,491
Insurance	17,000	17,000	16,546	16,436
Commodities				
Office Supplies	300	300	522	569
Operating Supplies	800	800	797	3,381
	530,680	530,680	420,434	449,951
Less Costs Charged to Other Departments and Funds	(635,000)	(635,000)	(635,000)	(605,900)
Total General Government	4,586,529	4,599,373	4,543,755	4,198,115
Public Safety				
Police Department				
Personnel Services				
Salaries - Sworn	3,841,755	3,841,755	3,571,553	3,560,672
Salaries - Non-Sworn Pensionable	608,150	608,150	641,407	586,666
Salaries - Non-Pensionable	111,878	111,878	100,997	86,043
Police Overtime	356,165	356,165	443,358	438,780
FICA	114,500	114,500	115,562	110,550
IMRF	60,700	60,700	62,618	61,285
Pension Contributions	1,959,000	1,959,000	1,959,000	1,613,000
Crossing Guards	40,000	40,000	34,755	35,955
Contractual Services				
Insurance	737,500	737,500	713,836	714,899
Equipment Services	360,000	360,000	360,000	390,500
Maintenance - Equipment	60,400	60,400	85,514	18,312
Printing	10,000	10,000	6,520	11,297
Professional Services - Other	35,000	35,000	33,524	32,097

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Detail Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Public Safety - Continued				
Police Department - Continued				
Contractual Services - Continued				
Dues, Subscriptions and Registration Fees	$ 29,300	29,300	18,692	19,383
Counseling Services	25,000	25,000	25,000	25,000
Employee Education	40,000	40,000	39,723	13,631
General Services	-	-	1,196	1,186
Telecommunication	32,000	32,000	33,894	30,175
State Drug Forfeiture	-	-	-	3,646
Federal Drug Forfeiture	-	-	-	35,227
DARE Program	1,000	1,000	1,181	-
Seized Property	-	-	-	16,956
Travel	9,000	9,000	6,905	3,754
Du-Comm	475,650	475,650	454,794	426,091
Towing - Impound Fees	6,000	6,000	5,395	2,938
Commodities				
Office Supplies	10,000	10,000	7,472	10,338
Operating Supplies	50,000	50,000	49,893	56,468
Uniforms	33,150	33,150	34,139	43,193
	9,006,148	9,006,148	8,806,928	8,348,042
Fire and EMS Services				
Contractual Services				
Du-Comm	155,400	155,400	152,519	143,277
Fire Inspections	30,000	30,000	5,832	17,016
Disconnection Taxes	1,000	1,000	-	582
Maintenance - Building and Ground	1,000	1,638	244	319
Professional Services - Other	300	300	-	5,688
Telecommunications	4,460	4,460	5,955	4,851
Utilities	9,000	9,000	8,041	4,905
Insurance	186,900	186,900	186,900	206,400
Ambulance Service	383,500	383,500	383,022	367,033
Ambulance Billing Service	100	100	47	698
Equipment Services	136,200	136,200	136,200	133,900
Commodities				
Operating Supplies	2,000	2,000	407	754
	909,860	910,498	879,167	885,423
Total Public Safety	9,916,008	9,916,646	9,686,095	9,233,465

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Detail Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Highways and Streets				
Public Works Administration				
Personnel Services				
Salaries - Pensionable	$ 467,200	467,200	475,847	444,799
Salaries - Non-Pensionable	37,400	37,400	40,943	34,435
Salaries - Overtime	1,500	1,500	748	520
Salaries - Temporary Help	5,380	5,380	2,914	3,920
FICA	43,200	43,200	38,418	37,305
IMRF	46,500	46,500	45,075	56,270
Contractual Services				
Employee Recognition	3,150	3,150	2,488	5,006
Dues, Subscriptions and Registration Fees	315	315	325	464
Employee Education	9,350	9,350	3,428	3,132
Travel	2,400	2,400	1,159	1,687
Printing	750	750	348	228
Maintenance - Building and Grounds	1,200	1,200	539	451
Maintenance - Equipment	1,000	1,000	2,593	788
Professional Services - Other	19,880	20,511	14,881	24,822
Telecommunication	9,650	9,650	9,395	8,895
Insurance	67,200	67,200	67,088	62,528
Equipment Services	45,800	45,800	45,800	47,700
Commodities				
Office Supplies	4,000	4,000	1,883	1,370
Operating Supplies	1,250	1,250	637	1,260
Safety Supplies	725	725	650	924
Uniforms	1,504	1,504	325	966
	769,354	769,985	755,484	737,470
Public Works Operations Division				
Personnel Services				
Salaries - Pensionable	566,200	566,200	568,660	548,175
Salaries - Non-Pensionable	23,600	23,600	6,032	18,800
Salaries - Overtime	24,600	24,600	24,621	22,798
Salaries - Temporary Help	134,020	134,020	144,981	55,917
FICA	57,600	57,600	54,742	47,747
IMRF	64,700	64,700	62,990	58,525

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Detail Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Highways and Streets - Continued				
Public Works Operations Division - Continued				
Contractual Services				
Insurance	$ 221,500	221,500	231,521	214,332
Equipment Services	540,100	540,100	540,100	553,600
CBD Appearance	54,500	54,500	55,671	36,769
Maintenance - Building and Grounds	73,603	82,465	70,463	54,937
Maintenance - Equipment	16,955	16,955	11,267	11,703
Maintenance - Signs	20,000	20,000	36,641	20,772
Maintenance - Street Painting	42,000	42,000	-	23,503
Maintenance - Traffic Signals	27,000	27,000	22,986	32,137
Maintenance - Street Lights	40,000	40,000	44,876	41,471
Professional Services - Other	42,700	59,485	44,840	27,644
Professional Services - Snow	20,000	20,000	23,515	-
Dues, Subscriptions and Registration Fees	2,250	2,250	1,554	2,032
Employee Education	6,400	6,400	3,178	1,211
Safety Training	1,500	1,500	-	989
Travel	650	650	-	614
Telecommunication	5,000	5,000	4,003	4,424
Leased Equipment	3,500	3,500	465	416
Landfill Fees	20,000	20,000	17,205	18,644
Tree Trimming	48,000	48,240	61,272	19,117
Tree Removal	106,000	127,977	86,135	79,819
Tree Replacement	143,000	152,372	139,359	132,723
Emerald Ash Borer Program	6,000	6,000	8,664	4,634
ESDA Expenditure	7,425	7,425	4,689	3,559
Commodities				
Office Supplies	2,000	2,000	2,268	2,034
Operating Supplies	14,200	14,200	13,250	13,466
Operating Supplies - Asphalt	25,000	25,000	31,200	23,798
Safety Related Equipment	9,200	9,200	8,980	8,264
Uniforms	4,850	4,850	4,192	4,425
	2,374,053	2,431,289	2,330,320	2,088,999
Less Costs Charged to Other Departments and Funds	(750,750)	(750,750)	(750,750)	(814,750)
Total Highways and Streets	2,392,657	2,450,524	2,335,054	2,011,719

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Detail Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Capital Outlay				
General Government				
Finance				
Computer Equipment/Projects	$ -	23,259	16,117	7,825
Planning and Development				
Computerized Permit Program	5,000	5,000	-	-
Equipment	3,500	3,500	739	3,730
Senior Services				
Equipment	500	500	-	-
Information Technology				
Office Equipment	40,500	40,500	38,065	36,935
Communication Equipment	7,200	7,200	474	2,323
Public Safety				
Police Department				
Equipment	4,500	61,100	59,012	49,795
Highways and Streets				
Public Works Administration				
Equipment	1,500	1,500	664	40
Public Works Operations Division				
Equipment	56,100	77,100	50,801	22,766
Total Capital Outlay	118,800	219,659	165,872	123,414
Total Expenditures	17,013,994	17,186,202	16,730,776	15,566,713

VILLAGE OF GLEN ELLYN, ILLINOIS

Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Revenues				
Intergovernmental	$ 503,982	503,982	503,982	508,108
Interest	200	200	428	157
Total Revenues	504,182	504,182	504,410	508,265
Expenditures				
Debt Service				
Principal Retirement	975,000	975,000	975,000	950,000
Interest and Fiscal Charges	482,976	482,976	482,976	512,602
Total Expenditures	1,457,976	1,457,976	1,457,976	1,462,602
Excess (Deficiency) of Revenues Over (Under) Expenditures	(953,794)	(953,794)	(953,566)	(954,337)
Other Financing Sources				
Transfers In	953,544	953,544	953,544	954,044
Net Change in Fund Balance	(250)	(250)	(22)	(293)
Fund Balance - Beginning			41,353	41,646
Fund Balance - Ending			41,331	41,353

VILLAGE OF GLEN ELLYN, ILLINOIS

Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Revenues				
Taxes				
Utility Taxes	$ 2,028,310	2,028,310	1,979,905	1,944,348
Real Estate Transfer Tax	753,579	753,579	835,935	771,471
Intergovernmental	3,487,816	3,487,816	70,923	279,500
Interest	60,000	60,000	143,391	84,181
Miscellaneous	80,000	80,000	487,356	97,658
Total Revenues	6,409,705	6,409,705	3,517,510	3,177,158
Expenditures				
Capital Outlay	10,110,900	13,507,739	4,550,798	13,844,624
Debt Service				
Interest and Fiscal Charges	-	-	183,746	-
Total Expenditures	10,110,900	13,507,739	4,734,544	13,844,624
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,701,195)	(7,098,034)	(1,217,034)	(10,667,466)
Other Financing Sources (Uses)				
Transfers In	4,005,516	4,005,516	4,020,489	3,916,767
Transfers Out	(953,544)	(953,544)	(953,544)	(954,044)
Debt Issuance	-	-	9,900,000	-
Premium on Debt Issuance	-	-	87,919	-
	3,051,972	3,051,972	13,054,864	2,962,723
Net Change in Fund Balance	(649,223)	(4,046,062)	11,837,830	(7,704,743)
Fund Balance - Beginning			7,094,351	14,799,094
Fund Balance - Ending			18,932,181	7,094,351

VILLAGE OF GLEN ELLYN, ILLINOIS

Capital Projects Fund

Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Capital Outlay				
Contractual Street Maintenance	$ 500,000	730,976	162,420	382,744
Street Improvements	5,552,000	7,685,085	1,908,172	4,337,658
Sidewalk Improvements	472,000	529,608	636,427	67,987
Professional Services - Audit	4,500	4,500	-	-
Professional Services - Other	7,500	7,500	3,883	6,756
Police Station	-	305,238	26,972	7,587,621
Other Capital Projects	3,372,000	4,041,932	1,610,024	1,191,258
Engineering Services	202,900	202,900	202,900	270,600
Total Capital Outlay	10,110,900	13,507,739	4,550,798	13,844,624

VILLAGE OF GLEN ELLYN, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet
December 31, 2018

	Special Revenue	Capital Projects	Totals
ASSETS			
Cash and Investments	$ 3,893,176	2,107,483	6,000,659
Receivables - Net of Allowances			
Property Taxes	629,330	-	629,330
Accounts	276,263	245,877	522,140
Due from Other Governments	60,309	-	60,309
Total Assets	4,859,078	2,353,360	7,212,438
LIABILITES			
Accounts Payable	35,673	229,185	264,858
Accrued Payroll	902	-	902
Retainage Payable	-	54,846	54,846
Deposits Payable	-	100,000	100,000
Due to Other Funds	41,929	-	41,929
Other Payables	-	151,187	151,187
Unearned Revenue	467,299	-	467,299
Total Liabilities	545,803	535,218	1,081,021
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	629,330	-	629,330
Total Liabilities and Deferred Inflows of Resources	1,175,133	535,218	1,710,351
FUND BALANCES			
Restricted	3,297,764	-	3,297,764
Committed	386,181	274,570	660,751
Assigned	-	1,543,572	1,543,572
Total Fund Balances	3,683,945	1,818,142	5,502,087
Total Liabilities, Deferred Inflows of Resources and Fund Balances	4,859,078	2,353,360	7,212,438

VILLAGE OF GLEN ELLYN, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2018

	Special Revenue	Capital Projects	Totals
Revenues			
Taxes	$ 538,441	-	538,441
Intergovernmental	1,206,311	354,084	1,560,395
Charges for Services	1,624,540	-	1,624,540
Interest	47,281	31,531	78,812
Miscellaneous	65,911	6,631	72,542
Total Revenues	3,482,484	392,246	3,874,730
Expenditures			
General Government	153,283	96,022	249,305
Public Safety	809,442	-	809,442
Highways and Streets	700,032	-	700,032
Capital Outlay	1,046,622	1,053,237	2,099,859
Total Expenditures	2,709,379	1,149,259	3,858,638
Excess (Deficiency) of Revenues Over (Under) Expenditures	773,105	(757,013)	16,092
Other Financing Sources (Uses)			
Transfers In	-	352,681	352,681
Transfers Out	(300,000)	-	(300,000)
	(300,000)	352,681	52,681
Net Change in Fund Balances	473,105	(404,332)	68,773
Fund Balances - Beginning	3,210,840	2,222,474	5,433,314
Fund Balances - Ending	3,683,945	1,818,142	5,502,087

VILLAGE OF GLEN ELLYN, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet
December 31, 2018

	Motor Fuel Tax	Central Business District TIF	Roosevelt Road TIF	Fire Services	Forfeiture	Totals
ASSETS						
Cash and Investments	$ 816,123	405,836	76,871	2,030,459	563,887	3,893,176
Receivables - Net of Allowances						
Property Taxes	-	212,123	83,021	334,186	-	629,330
Accounts	-	-	-	276,263	-	276,263
Due from Other Governments	60,309	-	-	-	-	60,309
Total Assets	876,432	617,959	159,892	2,640,908	563,887	4,859,078
LIABILITIES						
Accounts Payable	21,983	-	-	11,998	1,692	35,673
Accrued Payroll	-	-	-	902	-	902
Due to Other Funds	2,655				39,274	41,929
Unearned Revenue	-	-	-	-	467,299	467,299
Total Liabilities	24,638	-	-	12,900	508,265	545,803
DEFERRED INFLOWS OF RESOURCES						
Property Taxes	-	212,123	83,021	334,186	-	629,330
Total Liabilities and Deferred Inflows of Resources	24,638	212,123	83,021	347,086	508,265	1,175,133
FUND BALANCES						
Restricted	720,528	283,086	76,871	2,161,657	55,622	3,297,764
Committed	131,266	122,750	-	132,165	-	386,181
Total Fund Balances	851,794	405,836	76,871	2,293,822	55,622	3,683,945
Total Liabilities, Deferred Inflows of Resources and Fund Balances	876,432	617,959	159,892	2,640,908	563,887	4,859,078

VILLAGE OF GLEN ELLYN, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2018

	Motor Fuel Tax	Central Business District TIF	Roosevelt Road TIF	Fire Services	Forfeiture	Totals
Revenues						
Taxes	$ -	212,374	83,053	243,014	-	538,441
Intergovernmental	710,715	-	-	-	495,596	1,206,311
Charges for Services	-	-	-	1,624,540	-	1,624,540
Interest	15,566	2,049	-	19,275	10,391	47,281
Miscellaneous	65,958	-	-	(47)	-	65,911
Total Revenues	792,239	214,423	83,053	1,886,782	505,987	3,482,484
Expenditures						
General Government	-	128,283	25,000	-	-	153,283
Public Safety	-	-	-	607,106	202,336	809,442
Highways and Streets	700,032	-	-	-	-	700,032
Capital Outlay	-	-	-	1,023,561	23,061	1,046,622
Total Expenditures	700,032	128,283	25,000	1,630,667	225,397	2,709,379
Excess (Deficiency) of Revenues Over (Under) Expenditures	92,207	86,140	58,053	256,115	280,590	773,105
Other Financing (Uses)						
Transfers Out	-	-	-	-	(300,000)	(300,000)
Net Change in Fund Balances	92,207	86,140	58,053	256,115	(19,410)	473,105
Fund Balances - Beginning	759,587	319,696	18,818	2,037,707	75,032	3,210,840
Fund Balances - Ending	851,794	405,836	76,871	2,293,822	55,622	3,683,945

VILLAGE OF GLEN ELLYN, ILLINOIS

Motor Fuel Tax - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Revenues				
Intergovernmental				
Allotments	$ 715,000	715,000	710,715	708,241
Interest	2,200	2,200	15,566	7,021
Miscellaneous	6,100	6,100	65,958	1,426
Total Revenues	723,300	723,300	792,239	716,688
Expenditures				
Highways and Streets				
Contracted Services				
Utilities	160,200	160,200	129,694	144,954
Street Maintenance	400,000	400,000	400,000	400,000
Commodities				
Salt	231,150	231,150	170,338	48,277
Capital Outlay				
Capital Improvements	-	131,266	-	-
Total Expenditures	791,350	922,616	700,032	593,231
Net Change in Fund Balance	(68,050)	(199,316)	92,207	123,457
Fund Balance - Beginning			759,587	636,130
Fund Balance - Ending			851,794	759,587

VILLAGE OF GLEN ELLYN, ILLINOIS

Central Business District TIF - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Revenues				
Taxes				
Property Taxes	$ 155,200	155,200	212,374	147,808
Interest	800	800	2,049	995
Total Revenues	156,000	156,000	214,423	148,803
Expenditures				
General Government				
Contracted Services				
Façade/Interior Awards	125,000	210,250	95,000	42,250
Legal - General Counsel	-	-	1,920	-
Professional Services - Audit	350	350	350	340
Professional Services - Other	29,000	29,000	31,013	17,890
Capital Outlay				
Capital Improvements	200,000	200,000	-	-
Total Expenditures	354,350	439,600	128,283	60,480
Net Change in Fund Balance	(198,350)	(283,600)	86,140	88,323
Fund Balance - Beginning			319,696	231,373
Fund Balance - Ending			405,836	319,696

VILLAGE OF GLEN ELLYN, ILLINOIS

Roosevelt Road TIF - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Revenues				
Taxes				
Property Taxes	$ 40,000	40,000	83,053	37,346
Interest	100	100	-	-
Total Revenues	40,100	40,100	83,053	37,346
Expenditures				
General Government				
Contractual Services				
Award Program	-	30,000	15,000	-
Professional Services - Other	30,000	30,000	10,000	-
Capital Outlay				
Capital Improvements	52,000	52,000	-	-
Total Expenditures	82,000	112,000	25,000	-
Net Change in Fund Balance	(41,900)	(71,900)	58,053	37,346
Fund Balance - Beginning			18,818	(18,528)
Fund Balance - Ending			76,871	18,818

VILLAGE OF GLEN ELLYN, ILLINOIS

Fire Services - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Revenues				
Taxes				
Property Taxes	$ 258,400	258,400	243,014	207,637
Charges for Services	1,609,000	1,609,000	1,624,540	1,141,315
Interest	5,000	5,000	19,275	7,801
Miscellaneous	-	-	(47)	28,609
Total Revenues	1,872,400	1,872,400	1,886,782	1,385,362
Expenditures				
Public Safety				
Personnel Services				
Salaries - Non-Pension	19,000	19,000	19,665	17,969
FICA	1,500	1,500	1,505	1,375
Contractual Services				
Fire Company Contributions	479,336	479,336	479,336	557,050
Employee Education	500	500	-	-
Professional Services - Audit	10,000	10,000	8,000	8,000
Facilities Maintenance	63,600	63,600	63,600	57,100
Accounting Services	35,000	35,000	35,000	25,000
Commodities				
Supplies	100	100	-	67
Capital Outlay				
Vehicles	1,103,000	1,103,000	1,023,561	59,135
Total Expenditures	1,712,036	1,712,036	1,630,667	725,696
Net Change in Fund Balance	160,364	160,364	256,115	659,666
Fund Balance - Beginning			2,037,707	1,378,041
Fund Balance - Ending			2,293,822	2,037,707

VILLAGE OF GLEN ELLYN, ILLINOIS

Forfeiture - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Revenues				
Intergovernmental	$ -	-	495,596	176
Interest	-	-	10,391	-
Total Revenues	-	-	505,987	176
Expenditures				
Public Safety				
Contractual Services				
Seized Property	-	-	3,274	-
Federal Drug Forfeiture	-	17,000	18,890	175
Reimbursement	133,000	138,000	174,196	-
State Drug Forfeiture	-	5,000	5,976	228
Capital Outlay				
Capital Improvements	-	24,000	-	-
Equipment	-	-	23,061	-
Total Expenditures	133,000	184,000	225,397	403
Excess (Deficiency) of Revenues Over (Under) Expenditures	(133,000)	(184,000)	280,590	(227)
Other Financing (Uses)				
Transfers Out	(300,000)	(300,000)	(300,000)	75,259
Net Change in Fund Balance	(433,000)	(484,000)	(19,410)	75,032
Fund Balance - Beginning			75,032	-
Fund Balance - Ending			55,622	75,032

VILLAGE OF GLEN ELLYN, ILLINOIS

Nonmajor Governmental - Capital Projects Funds

Combining Balance Sheet
December 31, 2018

	Corporate Reserve	Facility Maintenance Reserve	Totals
ASSETS			
Cash and Investments	$ 781,130	1,326,353	2,107,483
Receivables - Net of Allowances			
Accounts	48,462	197,415	245,877
Total Assets	829,592	1,523,768	2,353,360
LIABILITES			
Accounts Payable	8,516	220,669	229,185
Retainage Payable	-	54,846	54,846
Deposits Payable	100,000	-	100,000
Other Payables	-	151,187	151,187
Total Liabilities	108,516	426,702	535,218
FUND BALANCES			
Committed	-	274,570	274,570
Assigned	721,076	822,496	1,543,572
Total Fund Balances	721,076	1,097,066	1,818,142
Total Liabilities and Fund Balances	829,592	1,523,768	2,353,360

VILLAGE OF GLEN ELLYN, ILLINOIS

Nonmajor Governmental - Capital Projects Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2018

	Corporate Reserve	Facility Maintenance Reserve	Totals
Revenues			
Intergovernmental	$ -	354,084	354,084
Interest	8,913	22,618	31,531
Miscellaneous	6,631	-	6,631
Total Revenues	15,544	376,702	392,246
Expenditures			
General Government	92,826	3,196	96,022
Capital Outlay	-	1,053,237	1,053,237
Total Expenditures	92,826	1,056,433	1,149,259
Excess (Deficiency) of Revenues Over (Under) Expenditures	(77,282)	(679,731)	(757,013)
Other Financing Sources			
Transfers In	52,681	300,000	352,681
Net Change in Fund Balances	(24,601)	(379,731)	(404,332)
Fund Balances - Beginning	745,677	1,476,797	2,222,474
Fund Balances - Ending	721,076	1,097,066	1,818,142

VILLAGE OF GLEN ELLYN, ILLINOIS

Corporate Reserve - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Revenues				
Interest	$ 100	100	8,913	132
Miscellaneous	-	-	6,631	-
Total Revenues	100	100	15,544	132
Expenditures				
General Government				
Personnel Services				
Loan Forgiveness	-	-	17,308	21,539
Contractual Services				
Professional Services - Other	125,000	125,000	75,518	15,210
Capital Outlay				
Real Estate Purchases	18,000	18,000	-	-
Total Expenditures	143,000	143,000	92,826	36,749
Excess (Deficiency) of Revenues Over (Under) Expenditures	(142,900)	(142,900)	(77,282)	(36,617)
Other Financing Sources				
Disposal of Capital Assets	500,000	500,000	-	582,430
Transfers In	48,000	48,000	52,681	49,441
	548,000	548,000	52,681	631,871
Net Change in Fund Balance	405,100	405,100	(24,601)	595,254
Fund Balance - Beginning			745,677	150,423
Fund Balance - Ending			721,076	745,677

VILLAGE OF GLEN ELLYN, ILLINOIS

Facilities Maintenance Reserve - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Revenues				
Intergovernmental				
Intergovernmental Agreement	$ -	-	354,084	20,079
Interest	4,200	4,200	22,618	5,712
Miscellaneous	-	-	-	13,615
Total Revenues	4,200	4,200	376,702	39,406
Expenditures				
General Government				
Contractual Services				
Professional Services - Other	-	-	3,196	-
Capital Outlay				
Civic Center	716,500	841,500	958,242	153,343
Reno Center	85,000	171,000	47,017	22,062
Fire Station	-	58,070	39,018	72,284
Stacy's and History Center	10,000	15,500	8,960	28,361
Other Facilities	75,000	75,000	-	-
Total Expenditures	886,500	1,161,070	1,056,433	276,050
Excess (Deficiency) of Revenues Over (Under) Expenditures	(882,300)	(1,156,870)	(679,731)	(236,644)
Other Financing Sources				
Transfers In	300,000	300,000	300,000	798,331
Net Change in Fund Balance	(582,300)	(856,870)	(379,731)	561,687
Fund Balance - Beginning			1,476,797	915,110
Fund Balance - Ending			1,097,066	1,476,797

VILLAGE OF GLEN ELLYN, ILLINOIS

Water and Sanitary Sewer - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Operating Revenues				
Charges for Services				
Water Sales	$ 7,644,000	7,644,000	7,568,081	7,697,731
Water Connection Fees	50,000	50,000	76,365	57,050
Sanitary Sewer Sales	5,094,200	5,094,200	5,045,600	5,125,982
Permits	30,000	30,000	30,073	33,307
Water Meter Sales	40,000	40,000	52,601	46,265
Inspections	54,500	54,500	55,800	63,480
Other	35,000	35,000	22,540	38,840
Illinois American Sanitary Sewer Fees	420,000	420,000	423,644	413,427
DuPage County Sanitary Sewer Fees	550,000	550,000	510,097	559,879
Sanitary Sewer Repair Reimbursements	287,350	287,350	288,011	287,251
Total Operating Revenues	14,205,050	14,205,050	14,072,812	14,323,212
Operating Expenses				
Water Division	6,484,328	6,531,277	6,108,444	5,813,500
Sanitary Sewer Division	1,659,225	1,694,997	1,223,043	1,246,896
Glenbard Wastewater Division	3,531,214	3,531,214	3,278,094	3,305,935
Depreciation	-	-	1,853,575	1,827,211
Total Operating Expenses	11,674,767	11,757,489	12,463,156	12,193,542
Operating Income (Loss)	2,530,283	2,447,561	1,609,656	2,129,670
Nonoperating Revenues (Expenses)				
Interest Income	73,000	73,000	250,224	84,356
Property Taxes	97,000	97,000	97,044	96,863
Joint Venture Income	-	-	381,933	591,902
Disposal of Capital Assets	-	-	-	(170,664)
Interest Expense	(20,000)	(20,000)	(12,426)	(14,771)
	150,000	150,000	716,775	587,686
Income (Loss) Before Transfers and Contributions	2,680,283	2,597,561	2,326,431	2,717,356
Transfers Out	(100,000)	(100,000)	(100,000)	(100,000)
Capital Contributions	-	-	400,000	-
Change in Net Position	2,580,283	2,497,561	2,626,431	2,617,356
Net Position - Beginning as Restated			71,946,132	69,523,355
Net Position - Ending			74,572,563	72,140,711

VILLAGE OF GLEN ELLYN, ILLINOIS

Water and Sanitary Sewer - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Operations				
Water Division				
Personnel Services				
Salaries - Pensionable	$ 462,950	462,950	487,549	470,126
Salaries - Non-Pensionable	46,000	46,000	39,368	43,353
Salaries - Overtime	20,000	20,000	17,249	15,583
Salaries - Temporary Help	40,800	40,800	9,550	13,912
FICA	48,000	48,000	40,405	39,680
IMRF	47,000	47,000	46,686	47,575
IMRF - Pension Expense	-	-	(81,787)	35,995
RBP - Pension Expense	-	-	7,507	-
	664,750	664,750	566,527	666,224
Contractual Services				
Employee Recognition	500	500	30	12
Dues and Subscriptions	2,800	2,800	2,871	2,829
Employee Education	6,800	6,800	3,488	5,741
Travel	4,800	4,800	2,371	3,192
Safety Training	1,500	1,500	56	-
Bank Charges	21,800	21,800	21,489	21,639
Postage	16,100	16,100	13,647	13,600
Maintenance - Buildings and Grounds	45,700	45,700	29,445	25,279
Maintenance - Equipment	47,530	47,530	28,594	26,575
Maintenance - R.O.W.	61,000	78,766	54,810	-
Maintenance - Water Meters	93,000	93,000	107,869	93,906
Maintenance - Water Tower	161,048	161,048	161,048	30,920
Maintenance - Hydrants	34,650	34,650	31,221	23,562
Maintenance - Valves	25,000	48,322	49,402	3,202
Maintenance - Other	18,000	18,000	19,627	14,236
Professional Services - Other	142,550	145,781	78,912	84,382
JULIE	11,000	11,000	9,514	9,692
Telecommunications	9,400	9,400	8,423	8,141
Utilities	40,000	40,000	31,640	30,068
Water Purchases	4,284,000	4,284,000	4,119,453	4,104,009
Facilities Maintenance	18,500	18,500	18,500	16,600
Service Charge - Accounting	145,000	145,000	145,000	145,000

VILLAGE OF GLEN ELLYN, ILLINOIS

Water and Sanitary Sewer - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Operations - Continued				
Water Division - Continued				
Contractual Services - Continued				
Insurance - Health	93,700	93,700	87,901	85,092
Insurance - Liability	$ 57,600	57,600	57,600	58,500
Equipment Services	108,000	108,000	108,000	125,200
Maintenance - Streets	-	-	-	36,275
	5,449,978	5,494,297	5,190,911	4,967,652
Commodities				
Office Supplies	2,200	2,200	1,178	1,163
Operating Supplies	5,000	5,000	3,595	5,069
Safety Related Equipment	3,800	3,800	2,329	2,210
Treatment Costs	4,000	4,000	(180)	-
Uniforms	3,100	3,100	2,020	3,091
	18,100	18,100	8,942	11,533
Capital Outlay				
Equipment	74,000	76,630	20,389	42,494
Capital Projects	3,454,487	3,984,630	1,560,125	1,017,558
	3,528,487	4,061,260	1,580,514	1,060,052
Less Capitalized Assets	(3,176,987)	(3,707,130)	(1,238,450)	(891,961)
	351,500	354,130	342,064	168,091
Total Water Division	6,484,328	6,531,277	6,108,444	5,813,500
Sanitary Sewer Division				
Personnel Services				
Salaries - Pensionable	389,425	389,425	413,916	393,910
Salaries - Non-Pensionable	9,000	9,000	11,941	11,248
Salaries - Overtime	20,000	20,000	16,628	14,891
Salaries - Temporary Help	15,800	15,800	9,550	12,076
FICA	37,500	37,500	32,737	31,609
IMRF	40,000	40,000	39,683	40,251
	511,725	511,725	524,455	503,985

VILLAGE OF GLEN ELLYN, ILLINOIS

Water and Sanitary Sewer - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Operations - Continued				
Sanitary Sewer Division - Continued				
Contractual Services				
Employee Recognition	$ 500	500	-	-
Dues and Subscriptions	4,200	4,200	4,017	3,864
Employee Education	5,600	5,600	2,041	4,905
Travel	1,800	1,800	693	1,004
Bank Charges	21,800	21,800	21,416	21,579
Postage	13,200	13,200	13,200	13,224
Maintenance - Buildings and Grounds	5,000	5,000	1,708	2,140
Maintenance - Equipment	38,500	38,500	34,131	35,061
Maintenance - Streets	50,500	67,002	49,351	40,454
Maintenance - Storm Sewers	20,000	20,000	5,855	15,581
Maintenance - Sanitary Sewers	20,000	20,000	1,074	4,367
Maintenance - Other	-	-	-	720
Professional Services - Other	163,100	171,631	76,866	70,935
Sewer Reimbursement Plan Repairs	50,000	50,000	26,516	31,079
Overhead Sanitary Sewer Program	50,000	50,000	20,920	28,656
Telecommunications	5,400	5,400	5,042	4,755
Utilities	6,000	6,000	5,890	4,838
IEPA Loan	88,000	88,000	-	-
Facilities Maintenance	15,400	15,400	15,400	13,800
Service Charge - Accounting	145,000	145,000	145,000	145,000
Insurance - Health	87,400	87,400	73,816	70,941
Insurance - Liability	37,000	37,000	37,000	44,000
Equipment Services	119,800	119,800	119,800	145,900
	948,200	973,233	659,736	702,803
Commodities				
Office Supplies	2,200	2,200	1,236	1,066
Operating Supplies	3,500	3,500	2,583	3,367
Safety Related Equipment	5,800	5,800	3,041	2,399
Uniforms	2,400	2,400	1,993	2,358
	13,900	13,900	8,853	9,190

VILLAGE OF GLEN ELLYN, ILLINOIS

Water and Sanitary Sewer - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Operations - Continued				
Sanitary Sewer Division - Continued				
Capital Outlay				
Equipment	$ 110,500	110,500	13,293	28,947
Capital Projects	2,132,500	2,777,198	502,991	930,836
	2,243,000	2,887,698	516,284	959,783
Less Capitalized Assets	(2,057,600)	(2,691,559)	(486,285)	(928,865)
	185,400	196,139	29,999	30,918
Total Sanitary Sewer Division	1,659,225	1,694,997	1,223,043	1,246,896
Glenbard Wastewater Authority Division				
Contractual Services				
Wastewater Treatment	3,531,214	3,531,214	3,278,094	3,305,935
Total Operations	11,674,767	11,757,489	10,609,581	10,366,331
Depreciation	-	-	1,853,575	1,827,211
Total Operating Expenses	11,674,767	11,757,489	12,463,156	12,193,542

VILLAGE OF GLEN ELLYN, ILLINOIS

Village Links/Reserve 22 - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Operating Revenues				
Charges for Services				
Green Fees	$ 1,850,000	1,850,000	1,696,255	1,821,518
Driving Range	260,000	260,000	253,694	248,365
Pro Shop - Sales/Inventory	195,000	195,000	164,447	179,464
Resident Cards	32,000	32,000	31,340	32,455
Motor Carts	560,000	560,000	458,277	498,023
Reserve 22	2,495,000	2,495,000	2,485,180	2,382,753
Miscellaneous	95,100	95,100	84,525	111,355
Total Operating Revenues	5,487,100	5,487,100	5,173,718	5,273,933
Operating Expenses				
Administration	389,853	389,853	224,325	474,232
Golf Course Maintenance	854,925	854,925	744,129	701,783
Golf Services	722,646	722,646	730,155	709,570
Reserve 22	2,243,966	2,243,966	2,498,767	2,344,582
Stormwater Management	38,415	38,415	20,732	43,081
Pro Shop	177,145	177,145	154,079	167,299
Mechanical Maintenance	162,990	162,990	218,125	162,910
Motor Cart	48,620	48,620	42,168	42,985
Capital Outlay	54,000	80,172	60,743	313,293
Depreciation and Amortization	-	-	372,105	361,609
Total Operating Expenses	4,692,560	4,718,732	5,065,328	5,321,344
Operating Income (Loss)	794,540	768,368	108,390	(47,411)
Nonoperating Revenues (Expenses)				
Interest Income	9,000	9,000	18,943	9,977
Disposal of Capital Assets	-	-	1,000	-
Interest Expense	(132,096)	(132,096)	(132,096)	(145,146)
	(123,096)	(123,096)	(112,153)	(135,169)
Change in Net Position	671,444	645,272	(3,763)	(182,580)
Net Position - Beginning as Restated			20,019,182	20,396,163
Net Position - Ending			20,015,419	20,213,583

VILLAGE OF GLEN ELLYN, ILLINOIS

Village Links/Reserve 22 - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Operations				
Administration				
Personnel Services				
Salaries - Pensionable	$ 115,700	115,700	117,438	114,723
Salaries - Non Pensionable	23,400	23,400	19,117	14,669
FICA	10,690	10,690	10,089	9,625
IMRF	11,510	11,510	10,994	11,470
IMRF - Pension Expense	-	-	(167,351)	112,550
RBP - Pension Expense	-	-	7,498	-
	161,300	161,300	(2,215)	263,037
Contractual Services				
Dues and Subscriptions	12,000	12,000	13,676	11,626
Recruiting and Testing	-	-	363	1,426
Employee Education	500	500	-	883
Travel	-	-	10	-
State Unemployment Claims	-	-	2,306	-
Paying Agent Fee	1,253	1,253	1,353	1,253
Professional Services - Other	10,000	10,000	4,387	4,534
Service Charge	110,000	110,000	110,000	91,000
Insurance	17,600	17,600	16,568	16,954
Insurance - Liability	69,200	69,200	69,200	76,600
Maintenance - Equipment	1,000	1,000	-	-
	221,553	221,553	217,863	204,276
Commodities				
Supplies	7,000	7,000	8,677	6,919
Total Administration	389,853	389,853	224,325	474,232
Golf Course Maintenance				
Personnel Services				
Salaries - Pensionable	362,000	362,000	331,902	334,735
Salaries - Non Pensionable	66,000	66,000	41,362	29,877
Salaries - Overtime	2,500	2,500	337	1,293
FICA	32,940	32,940	28,415	27,961
IMRF	35,800	35,800	32,115	34,459
	499,240	499,240	434,131	428,325

VILLAGE OF GLEN ELLYN, ILLINOIS

Village Links/Reserve 22 - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Operations - Continued				
Golf Course Maintenance - Continued				
Contractual Services				
Dues and Subscriptions	$ 1,385	1,385	1,600	1,318
Recruiting and Testing	500	500	716	736
Employee Education	3,200	3,200	300	2,811
State Unemployment	28,000	28,000	15,893	17,542
Maintenance - Buildings and Grounds	10,000	10,000	12,201	9,805
Maintenance - Drain and Irrigation	8,000	8,000	21,004	5,098
Professional Services - Other	-	-	2,880	960
Telecommunications	3,000	3,000	2,313	3,579
Utilities	28,000	28,000	37,918	30,810
Insurance	40,600	40,600	31,945	32,389
	122,685	122,685	126,770	105,048
Commodities				
Supplies	35,000	35,000	29,614	18,516
Fertilizer/Pesticides	40,000	40,000	17,910	17,614
Landscaping Supplies	25,000	25,000	17,048	15,654
Sod, Seed, Sand and Gravel	25,000	25,000	19,613	23,005
Treatment Costs	80,000	80,000	77,824	71,452
Uniforms	3,000	3,000	1,824	2,931
	208,000	208,000	163,833	149,172
Vehicle Operation				
Gas and Oil	25,000	25,000	19,395	19,238
Total Golf Course Maintenance	854,925	854,925	744,129	701,783

VILLAGE OF GLEN ELLYN, ILLINOIS

Village Links/Reserve 22 - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Operations - Continued				
Golf Services				
Personnel Services				
Salaries - Pensionable	$ 265,000	265,000	239,636	260,337
Salaries - Non Pensionable	94,000	94,000	92,991	89,265
Salaries - Overtime	2,000	2,000	4,886	3,257
FICA	27,620	27,620	24,882	26,492
IMRF	26,210	26,210	22,593	26,463
	414,830	414,830	384,988	405,814
Contractual Services				
Dues and Subscriptions	32,000	32,000	37,852	23,657
Recruiting and Testing	1,200	1,200	2,055	2,065
Employee Education	4,400	4,400	-	4,350
State Unemployment	6,000	6,000	4,425	4,224
Credit Card Fees	53,116	53,116	51,319	51,779
Postage	4,000	4,000	2,358	2,486
Marketing	30,000	30,000	53,212	35,428
Printing	9,000	9,000	3,251	6,272
Professional Services - Other	-	-	6,990	2,655
Telecommunications	9,000	9,000	7,046	6,781
Utilities	30,000	30,000	39,340	29,629
Insurance	38,100	38,100	37,113	36,045
	216,816	216,816	244,961	205,371
Commodities				
Supplies	65,000	65,000	68,710	71,258
Uniforms	4,000	4,000	3,635	4,274
	69,000	69,000	72,345	75,532
Resalable Supplies and Expenses				
Club Repairs	2,000	2,000	6,521	5,433
Handicap Fees	20,000	20,000	21,340	17,420
	22,000	22,000	27,861	22,853
Total Golf Services	722,646	722,646	730,155	709,570

VILLAGE OF GLEN ELLYN, ILLINOIS

Village Links/Reserve 22 - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Operations - Continued				
Reserve 22				
Personnel Services				
Salaries - Pensionable	$ 570,000	570,000	650,921	605,006
Salaries - Non Pensionable	358,500	358,500	453,614	365,210
Salaries - Overtime	22,000	22,000	8,650	32,994
Tips	-	-	(1,052)	2,293
FICA	101,146	101,146	103,757	97,476
IMRF	56,380	56,380	68,239	73,695
	1,108,026	1,108,026	1,284,129	1,176,674
Contractual Services				
Dues and Subscriptions	9,440	9,440	14,037	10,273
Recruiting and Testing	5,000	5,000	9,443	20,880
Employee Education	2,000	2,000	-	1,547
State Unemployment	12,000	12,000	1,087	14,372
Credit Card Fees	50,300	50,300	56,557	52,819
Insurance - Liability	1,600	1,600	2,089	1,562
Postage and Shipping	-	-	250	58
Marketing	30,000	30,000	33,085	38,585
Entertainment	15,000	15,000	4,100	14,950
Printing	500	500	-	-
Professional Services - Other	32,000	32,000	30,191	28,951
Telecommunications	5,000	5,000	5,516	5,110
Utilities	35,000	35,000	37,255	38,468
Insurance	70,000	70,000	82,392	44,848
	267,840	267,840	276,002	272,423
Commodities				
Supplies	75,000	75,000	87,054	85,749
Uniforms	7,000	7,000	7,248	6,779
Linens and Rentals	39,000	39,000	35,361	34,808
	121,000	121,000	129,663	127,336

VILLAGE OF GLEN ELLYN, ILLINOIS

Village Links/Reserve 22 - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Operations - Continued				
Reserve 22 - Continued				
Resalable Supplies and Expenses				
Dry Goods	$ 12,000	12,000	27,878	11,306
Beer	131,600	131,600	115,681	120,529
Wine	78,000	78,000	65,333	58,036
Spirits	45,000	45,000	62,114	47,327
Food/Resale	445,500	445,500	502,615	489,044
Beverage/Resale	35,000	35,000	35,352	41,907
	747,100	747,100	808,973	768,149
Total Reserve 22	2,243,966	2,243,966	2,498,767	2,344,582
Stormwater Management				
Personnel Services				
Salaries - Pensionable	28,000	28,000	17,260	33,201
FICA	2,145	2,145	1,317	2,499
IMRF	2,770	2,770	1,700	3,350
	32,915	32,915	20,277	39,050
Contractual Services				
Insurance	500	500	455	2,423
Commodities				
Sod, Seed, Sand and Gravel	5,000	5,000	-	1,608
Total Stormwater Management	38,415	38,415	20,732	43,081
Pro Shop				
Personnel Services				
Salaries - Pensionable	17,195	17,195	17,669	17,320
FICA	1,315	1,315	1,273	1,249
IMRF	1,700	1,700	1,623	1,685
	20,210	20,210	20,565	20,254

VILLAGE OF GLEN ELLYN, ILLINOIS

Village Links/Reserve 22 - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Operations - Continued				
Pro Shop - Continued				
Contractual Services				
Credit Card Fees	$ 3,610	3,610	3,270	3,296
Telecommunications	1,500	1,500	1,352	1,343
Insurance	4,300	4,300	4,115	3,999
Maintenance - Equipment	300	300	-	-
	9,710	9,710	8,737	8,638
Commodities				
Supplies	-	-	348	506
Resalable Supplies and Expenses				
Products/Resale	147,225	147,225	124,429	137,901
Total Pro Shop	177,145	177,145	154,079	167,299
Mechanical Maintenance				
Personnel Services				
Salaries - Full Time	78,000	78,000	80,243	65,310
FICA	5,970	5,970	5,884	4,793
IMRF	7,720	7,720	7,487	6,469
	91,690	91,690	93,614	76,572
Contractual Services				
Maintenance - Buildings and Grounds	6,500	6,500	2,789	6,397
Insurance	8,300	8,300	14,287	12,238
Maintenance - Equipment	37,000	37,000	92,333	40,992
	51,800	51,800	109,409	59,627
Commodities				
Supplies	19,500	19,500	15,102	26,711
Total Mechanical Maintenance	162,990	162,990	218,125	162,910

VILLAGE OF GLEN ELLYN, ILLINOIS

Village Links/Reserve 22 - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Operations - Continued				
Motor Cart				
Personnel Services				
Salaries - Pensionable	$ -	-	-	1,254
Salaries - Non Pensionable	35,875	35,875	30,474	31,310
Salaries - Overtime	-	-	92	220
FICA	2,745	2,745	2,338	2,508
IMRF	-	-	-	130
	38,620	38,620	32,904	35,422
Vehicle Operation				
Gas and Oil	10,000	10,000	9,264	7,563
Total Motor Cart	48,620	48,620	42,168	42,985
Capital Outlay				
Building	35,000	128,370	124,299	-
Equipment	114,000	140,172	34,988	414,070
	149,000	268,542	159,287	414,070
Less Capitalized Assets	(95,000)	(188,370)	(98,544)	(100,777)
Total Capital Outlay	54,000	80,172	60,743	313,293
Total Operations	4,692,560	4,718,732	4,693,223	4,959,735
Depreciation and Amortization	-	-	372,105	361,609
Total Operating Expenses	4,692,560	4,718,732	5,065,328	5,321,344

VILLAGE OF GLEN ELLYN, ILLINOIS

Nonmajor Enterprise Funds

Combining Statement of Net Position
December 31, 2018

	Parking	Residential Solid Waste	Totals
ASSETS			
Current Assets			
Cash and Investments	$ 1,580,961	554,393	2,135,354
Receivables - Net of Allowances			
Accounts	38,920	256,618	295,538
Prepaids	-	3,300	3,300
Inventories	-	4,272	4,272
Total Current Assets	1,619,881	818,583	2,438,464
Noncurrent Assets			
Capital Assets			
Nondepreciable Capital Assets	10,000	-	10,000
Depreciable Capital Assets	4,039,280	101,748	4,141,028
Accumulated Depreciation	(2,913,695)	(35,868)	(2,949,563)
Total Noncurrent Assets	1,135,585	65,880	1,201,465
Total Assets	2,755,466	884,463	3,639,929
LIABILITIES			
Current Liabilities			
Accounts Payable	1,263	324,072	325,335
Retainage Payable	17,651	-	17,651
Total Liabilities	18,914	324,072	342,986
NET POSITION			
Investment in Capital Assets	1,135,585	65,880	1,201,465
Restricted	105,962	-	105,962
Unrestricted	1,495,005	494,511	1,989,516
Total Net Position	2,736,552	560,391	3,296,943

VILLAGE OF GLEN ELLYN, ILLINOIS

Nonmajor Enterprise Funds

Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended December 31, 2018

	Parking	Residential Solid Waste	Totals
Operating Revenues			
Charges for Services	$ 434,162	1,567,158	2,001,320
Operating Expenses			
Operations	365,461	1,633,952	1,999,413
Depreciation	119,847	7,320	127,167
Total Operating Expenses	485,308	1,641,272	2,126,580
Operating Income (Loss)	(51,146)	(74,114)	(125,260)
Nonoperating Revenues			
Interest Income	29,525	9,554	39,079
Change in Net Position	(21,621)	(64,560)	(86,181)
Net Position - Beginning	2,758,173	624,951	3,383,124
Net Position - Ending	2,736,552	560,391	3,296,943

VILLAGE OF GLEN ELLYN, ILLINOIS

Nonmajor Enterprise Funds

Combining Statement of Cash Flows
For the Fiscal Year Ended December 31, 2018

	Parking	Residential Solid Waste	Totals
Cash Flows from Operating Activities			
Receipts from Customers and Users	$ 435,222	1,568,985	2,004,207
Payments to Suppliers	(366,174)	(1,620,994)	(1,987,168)
	69,048	(52,009)	17,039
Cash Flows from Capital and Related Financing Activities			
Purchase of Capital Assets	(10,000)	-	(10,000)
Disposal of Capital Assets	16,221	(73,200)	(56,979)
	6,221	(73,200)	(66,979)
Cash Flows from Investing Activities			
Interest Income	29,525	9,554	39,079
Net Change in Cash and Cash Equivalents	104,794	(115,655)	(10,861)
Cash and Cash Equivalents - Beginning	1,476,167	670,048	2,146,215
Cash and Cash Equivalents - Ending	1,580,961	554,393	2,135,354
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	(51,146)	(74,114)	(125,260)
Adjustments to Reconcile Operating Income to Net Income to Net Cash Provided by (Used in) Operating Activities			
Depreciation Expense	119,847	7,320	127,167
(Increase) Decrease in Current Assets	1,060	1,827	2,887
Increase (Decrease) in Current Liabilities	(713)	12,958	12,245
Net Cash Provided by Operating Activities	69,048	(52,009)	17,039

VILLAGE OF GLEN ELLYN, ILLINOIS

Parking - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Operating Revenues				
Charges for Services				
Leased Lots	$ 275,000	275,000	320,844	273,078
Duane Street Parking Lot	85,000	85,000	96,899	90,786
Coin Collections	17,200	17,200	16,019	15,929
Other	800	800	400	525
Total Operating Revenues	378,000	378,000	434,162	380,318
Operating Expenses				
Operations	465,310	555,773	365,461	172,163
Depreciation and Amortization	-	-	119,847	119,848
Total Operating Expenses	465,310	555,773	485,308	292,011
Operating Income (Loss)	(87,310)	(177,773)	(51,146)	88,307
Nonoperating Revenues				
Interest Income	6,000	6,000	29,525	10,658
Change in Net Position	(81,310)	(171,773)	(21,621)	98,965
Net Position - Beginning			2,758,173	2,659,208
Net Position - Ending			2,736,552	2,758,173

VILLAGE OF GLEN ELLYN, ILLINOIS

Parking - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Operations				
Contractual Services				
Printing	$ 400	400	-	-
Maintenance - Building and Grounds	47,500	57,500	16,218	21,983
Maintenance - Other	5,160	5,160	3,157	-
Professional Services - Other	-	-	2,530	-
Rental - Lease	23,500	23,500	17,733	19,058
Utilities	3,500	3,500	2,833	4,635
Accounting Service Charge	12,000	12,000	12,000	13,000
Administrative Service Charge	105,000	105,000	105,000	105,300
Forestry Services	28,350	28,350	28,350	24,350
Insurance - Liability	1,100	1,100	1,100	700
Public Works	226,510	236,510	188,921	189,026
Commodities				
Supplies	3,800	3,800	1,467	1,519
Capital Outlay				
Capital Improvements	235,000	291,463	175,073	246,143
Parking Garage	-	-	10,000	-
Equipment	-	24,000	-	-
	235,000	315,463	185,073	246,143
Less Capitalized Assets	-	-	(10,000)	(264,525)
	235,000	315,463	175,073	(18,382)
Total Operations	465,310	555,773	365,461	172,163
Depreciation	-	-	119,847	119,848
Total Operating Expenses	465,310	555,773	485,308	292,011

VILLAGE OF GLEN ELLYN, ILLINOIS

Residential Solid Waste - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Operating Revenues				
Charges for Services				
Trash Disposal	$ 1,546,475	1,546,475	1,566,919	1,603,367
Other	1,000	1,000	239	6,521
Total Operating Revenues	1,547,475	1,547,475	1,567,158	1,609,888
Operating Expenses				
Operations	1,726,400	1,726,400	1,633,952	1,627,643
Depreciation	-	-	7,320	-
	1,726,400	1,726,400	1,641,272	1,627,643
Operating Income (Loss)	(178,925)	(178,925)	(74,114)	(17,755)
Nonoperating Revenues				
Interest Income	3,000	3,000	9,554	4,111
Change in Net Position	(175,925)	(175,925)	(64,560)	(13,644)
Net Position - Beginning			624,951	638,595
Net Position - Ending			560,391	624,951

VILLAGE OF GLEN ELLYN, ILLINOIS

Residential Solid Waste - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Operations				
Contractual Services				
Bank Charges	$ 23,400	23,400	21,416	21,580
Postage	13,400	13,400	13,200	13,200
Professional Services - Other	5,100	5,100	4,939	3,427
Professional Services - Removal Waste	1,343,500	1,343,500	1,340,746	1,363,456
Brush Pickup Service	123,000	123,000	151,000	123,000
Utilities	-	-	176	-
Toter Replacement	10,000	10,000	22,475	12,980
Service Charge	80,000	80,000	80,000	90,000
	1,598,400	1,598,400	1,633,952	1,627,643
Capital Outlay				
Equipment	128,000	128,000	73,200	-
Less Capitalized Assets	-	-	(73,200)	-
	128,000	128,000	-	-
Total Operations	1,726,400	1,726,400	1,633,952	1,627,643
Depreciation	-	-	7,320	-
Total Operating Expenses	1,726,400	1,726,400	1,641,272	1,627,643

VILLAGE OF GLEN ELLYN, ILLINOIS

Internal Service Funds

Combining Statement of Net Position
December 31, 2018

	Insurance	Equipment Services	Totals
ASSETS			
Current Assets			
Cash and Investments	$ 1,709,118	4,971,793	6,680,911
Receivables - Net of Allowances			
Other	102,915	-	102,915
Prepaids	459,096	-	459,096
Inventories	-	99,979	99,979
Total Current Assets	2,271,129	5,071,772	7,342,901
Noncurrent Assets			
Capital Assets			
Depreciable	-	5,604,010	5,604,010
Accumulated Depreciation	-	(3,780,294)	(3,780,294)
Total Noncurrent Assets	-	1,823,716	1,823,716
Total Assets	2,271,129	6,895,488	9,166,617
LIABILITIES			
Current Liabilities			
Accounts Payable	14,529	10,827	25,356
Accrued Payroll	-	15,120	15,120
Compensated Absences Payable	-	27,641	27,641
Total Current Liabilities	14,529	53,588	68,117
Noncurrent Liabilities			
Compensated Absences Payable	-	9,712	9,712
Total Liabilities	14,529	63,300	77,829
NET POSITION			
Investment in Capital Assets	-	1,823,716	1,823,716
Restricted	-	613,637	613,637
Unrestricted	2,256,600	4,394,835	6,651,435
Total Net Position	2,256,600	6,832,188	9,088,788

VILLAGE OF GLEN ELLYN, ILLINOIS

Internal Service Funds

Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended December 31, 2018

	Insurance	Equipment Services	Totals
Operating Revenues			
Interfund Services	$ 3,224,451	1,451,828	4,676,279
Operating Expenses			
Operations	3,142,742	890,390	4,033,132
Depreciation	-	415,658	415,658
Total Operating Expenses	3,142,742	1,306,048	4,448,790
Operating Income	81,709	145,780	227,489
Nonoperating Revenues			
Interest Income	13,682	84,074	97,756
Other Income	83	-	83
Disposal of Capital Assets	-	19,012	19,012
	13,765	103,086	116,851
Change in Net Position	95,474	248,866	344,340
Net Position - Beginning	2,161,126	6,583,322	8,744,448
Net Position - Ending	2,256,600	6,832,188	9,088,788

VILLAGE OF GLEN ELLYN, ILLINOIS

Internal Service Funds

Combining Statement of Cash Flows
For the Fiscal Year Ended December 31, 2018

	Insurance	Equipment Services	Totals
Cash Flows from Operating Activities			
Interfund Services Provided	$ 3,430,175	1,460,436	4,890,611
Payments to Suppliers	(3,134,015)	(578,366)	(3,712,381)
Payments to Employees	-	(301,904)	(301,904)
	296,160	580,166	876,326
Cash Flows from Capital and Related Financing Activities			
Disposal of Capital Assets	-	19,012	19,012
Purchase of Capital Assets	-	(319,590)	(319,590)
	-	(300,578)	(300,578)
Cash Flows from Investing Activities			
Interest Income	13,682	84,074	97,756
Net Change in Cash and Cash Equivalents	309,842	363,662	673,504
Cash and Cash Equivalents - Beginning	1,399,276	4,608,131	6,007,407
Cash and Cash Equivalents - Ending	1,709,118	4,971,793	6,680,911
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating Income	81,709	145,780	227,489
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used in) Operating Activities			
Depreciation	-	415,658	415,658
Other Income	83	-	83
(Increase) Decrease in Current Assets	205,641	8,608	214,249
Increase (Decrease) in Current Liabilities	8,727	10,120	18,847
Net Cash Provided by Operating Activities	296,160	580,166	876,326

VILLAGE OF GLEN ELLYN, ILLINOIS

Insurance - Internal Service Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Operating Revenues				
Interfund Services				
Charges for Services	$ 2,850,100	2,850,100	2,744,124	2,704,565
Employee Contributions	511,750	511,750	480,327	464,374
Total Operating Revenues	3,361,850	3,361,850	3,224,451	3,168,939
Operating Expenses				
Operations				
Risk Management	8,900	8,900	9,601	6,160
Insurance - Liability	617,520	617,520	545,098	633,110
Wellness	27,700	27,700	14,285	43,615
Insurance - Hospital, Group Life	2,703,500	2,703,500	2,573,758	2,514,760
Professional Services	5,000	5,000	-	-
Total Operating Expenses	3,362,620	3,362,620	3,142,742	3,197,645
Operating Income (Loss)	(770)	(770)	81,709	(28,706)
Nonoperating Revenues				
Interest Income	6,500	6,500	13,682	17,993
Other Income	5,000	5,000	83	28,660
	11,500	11,500	13,765	46,653
Change in Net Position	10,730	10,730	95,474	17,947
Net Position - Beginning			2,161,126	2,143,179
Net Position - Ending			2,256,600	2,161,126

VILLAGE OF GLEN ELLYN, ILLINOIS

Equipment Services - Internal Service Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Operating Revenues				
Interfund Services				
Charges for Services	$ 1,423,600	1,423,600	1,451,828	1,494,336
Operating Expenses				
Operations	912,725	973,959	890,390	817,572
Depreciation	-	-	415,658	388,318
Total Operating Expenses	912,725	973,959	1,306,048	1,205,890
Operating Income (Loss)	510,875	449,641	145,780	288,446
Nonoperating Revenues				
Interest Income	20,000	20,000	84,074	29,084
Disposal of Capital Assets	-	-	19,012	69,042
	20,000	20,000	103,086	98,126
Change in Net Position	530,875	469,641	248,866	386,572
Net Position - Beginning			6,583,322	6,196,750
Net Position - Ending			6,832,188	6,583,322

VILLAGE OF GLEN ELLYN, ILLINOIS

Equipment Services - Internal Service Fund

Schedule of Operating Expenses - Budget and Actual
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Operations				
Personnel Services				
Salaries - Pensionable	$ 268,300	268,300	276,302	269,301
Salaries - Non-Pensionable	22,100	22,100	19,553	20,077
Salaries - Overtime	10,000	10,000	6,050	4,219
FICA	23,000	23,000	22,034	21,372
IMRF	27,800	27,800	26,082	26,665
	351,200	351,200	350,021	341,634
Contractual Services				
Insurance - Liability	12,000	12,000	12,000	12,600
Facility Maintenance	10,500	10,500	10,500	9,400
Maintenance - Buildings and Grounds	10,000	23,561	24,881	30,113
Professional Services - Other	4,700	4,700	5,186	4,468
Dues and Subscriptions	700	700	649	649
Telecommunications	15,360	15,360	15,907	14,832
Rented Equipment	3,400	3,400	2,896	3,000
Travel	1,950	1,950	1,933	437
Insurance - Health	54,000	54,000	50,889	50,992
Service Charge - Public Works	14,500	14,500	14,500	14,500
Equipment Services	4,800	4,800	4,800	5,200
Employee Education	2,505	2,505	1,514	150
Disposal Cost	1,500	1,500	376	150
	135,915	149,476	146,031	146,491
Commodities				
Supplies	18,500	18,500	8,175	9,855
Safety Related Equipment	1,300	1,300	800	800
Uniforms	1,575	1,575	1,332	1,153
Parts	90,000	90,000	101,821	89,194
	111,375	111,375	112,128	101,002

VILLAGE OF GLEN ELLYN, ILLINOIS

Equipment Services - Internal Service Fund

Schedule of Operating Expenses - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Operations - Continued				
Vehicle Operations				
Gas and Oil	$ 220,600	220,600	193,434	150,275
Repairs	65,000	65,000	66,045	53,799
Tires	14,000	14,000	14,599	13,328
License Plates	1,885	1,885	1,963	1,477
	301,485	301,485	276,041	218,879
Capital Outlay				
Equipment	12,750	12,750	5,238	8,017
Vehicles	905,000	952,673	320,521	309,857
	917,750	965,423	325,759	317,874
Less Capitalized Assets	(905,000)	(905,000)	(319,590)	(308,308)
	12,750	60,423	6,169	9,566
Total Operations	912,725	973,959	890,390	817,572
Depreciation	-	-	415,658	388,318
Total Operating Expenses	912,725	973,959	1,306,048	1,205,890

VILLAGE OF GLEN ELLYN, ILLINOIS

Police Pension - Pension Trust Fund

Schedule of Changes in Fiduciary Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2017)

	12/31/18			
	Original Budget	Final Budget	Actual	12/31/17 Actual
Additions				
Contributions - Employer	$ 1,959,000	1,959,000	1,959,000	1,613,000
Contributions - Plan Members	355,000	355,000	349,189	347,262
Total Contributions	2,314,000	2,314,000	2,308,189	1,960,262
Investment Income				
Interest Earned	1,105,000	1,105,000	3,570,365	15,030,562
Net Change in Fair Value	780,000	780,000	(5,234,622)	(11,670,693)
	1,885,000	1,885,000	(1,664,257)	3,359,869
Less Investment Expenses	(52,500)	(52,500)	(81,541)	(83,975)
Net Investment Income	1,832,500	1,832,500	(1,745,798)	3,275,894
Total Additions	4,146,500	4,146,500	562,391	5,236,156
Deductions				
Administration	39,225	39,225	20,515	17,278
Benefits and Refunds	2,293,000	2,293,000	2,179,786	2,141,300
Total Deductions	2,332,225	2,332,225	2,200,301	2,158,578
Change in Fiduciary Net Position	1,814,275	1,814,275	(1,637,910)	3,077,578
Net Position Restricted for Pensions				
Beginning			30,480,565	27,402,987
Ending			28,842,655	30,480,565

VILLAGE OF GLEN ELLYN, ILLINOIS

Consolidated Year-End Financial Report

December 31, 2018

CSFA #	Program Name	State	Federal	Other	Totals
422-50-1655	Historic Preservation Fund Grants-In-Aid	$ -	20,090	8,610	28,700
494-00-1488	Motor Fuel Tax Program	700,031	-	-	700,031
494-42-0495	Local Surface Transportation Program	-	7,421		7,421
	Other Grant Programs and Activities	-	510,730	6,976	517,706
	All Other Costs Not Allocated	-	-	46,278,049	46,278,049
	Totals	700,031	538,241	46,293,635	47,531,907

Lauterbach & Amen, LLP
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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENTAL AUDITING STANDARDS*

June 7, 2019

The Honorable Village President
Members of the Board of Trustees
Village of Glen Ellyn, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Glen Ellyn, Illinois, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated June 7, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. According, we do not express an opinion on the effectiveness of the Village's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

SUPPLEMENTAL SCHEDULES

VILLAGE OF GLEN ELLYN, ILLINOIS

Schedule of Insurance in Force
December 31, 2018

Insured	Description of Coverage	Amount of Coverage	Expiration Date of Policy
Village of Glen Ellyn	Property	$ 1,000,000	05/01/19
	Liability	10,000,000	05/01/19
	Workers Compensation	750,000	05/01/19
	Excess Property	400,000,000	05/01/19
	Excess Liability	5,000,000	05/01/19
	Excess Workers Compensation	Statutory	05/01/19
	Boiler and Machinery	50,000,000	05/01/19
	Cyber	1,000,000	05/01/19
	Storage Tank Liability	2,000,000	01/01/20
	Excess Crime	500,000	05/01/19
	Public Officials Bond	95,000	01/01/20

VILLAGE OF GLEN ELLYN, ILLINOIS

Long-Term Debt Requirements

General Obligation Refunding Bonds of 2010
December 31, 2018

Date of Issue	November 30, 2010
Date of Maturity	January 1, 2023
Authorized Issue	$3,175,000
Denomination of Bonds	$5,000
Interest Rates	2.00% - 3.90%
Interest Dates	July 1 and January 1
Principal Maturity Date	January 1
Payable at	Bank of NY

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jul. 1	Amount	Jan. 1	Amount
2018	$ 305,000	39,542	344,542	2019	19,771	2020	19,771
2019	315,000	28,868	343,868	2020	14,434	2021	14,434
2020	330,000	17,056	347,056	2021	8,528	2022	8,528
2021	120,000	4,676	124,676	2022	2,338	2023	2,338
	1,070,000	90,142	1,160,142		45,071		45,071

VILLAGE OF GLEN ELLYN, ILLINOIS

Long-Term Debt Requirements

General Obligation Taxable Bonds of 2010
December 31, 2018

Date of Issue	January 5, 2010
Date of Maturity	January 1, 2021
Authorized Issue	$3,000,000
Denomination of Bonds	$5,000
Interest Rates	3.50% - 4.75%
Interest Dates	July 1 and January 1
Principal Maturity Date	January 1
Payable at	Bond Trust Services Corp.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jul. 1	Amount	Jan. 1	Amount
2018	$ 460,000	44,182	504,182	2019	22,091	2020	22,091
2019	475,000	22,562	497,562	2020	11,281	2021	11,281
	935,000	66,744	1,001,744		33,372		33,372

VILLAGE OF GLEN ELLYN, ILLINOIS

Long-Term Debt Requirements

General Obligation Bonds of 2012
December 31, 2018

Date of Issue	October 17, 2012
Date of Maturity	January 1, 2033
Authorized Issue	$5,005,000
Denomination of Bonds	$5,000
Interest Rates	2.00% - 2.50%
Interest Dates	July 1 and January 1
Principal Maturity Date	January 1
Payable at	US Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jul. 1	Amount	Jan. 1	Amount
2018	$ 235,000	78,528	313,528	2019	39,264	2020	39,264
2019	240,000	73,828	313,828	2020	36,914	2021	36,914
2020	240,000	69,028	309,028	2021	34,514	2022	34,514
2021	245,000	64,228	309,228	2022	32,114	2023	32,114
2022	250,000	59,328	309,328	2023	29,664	2024	29,664
2023	255,000	54,328	309,328	2024	27,164	2025	27,164
2024	260,000	49,228	309,228	2025	24,614	2026	24,614
2025	265,000	44,028	309,028	2026	22,014	2027	22,014
2026	275,000	38,728	313,728	2027	19,364	2028	19,364
2027	280,000	33,090	313,090	2028	16,545	2029	16,545
2028	285,000	27,210	312,210	2029	13,605	2030	13,605
2029	290,000	21,082	311,082	2030	10,541	2031	10,541
2030	295,000	14,558	309,558	2031	7,279	2032	7,279
2031	305,000	7,626	312,626	2032	3,813	2033	3,813
	3,720,000	634,818	4,354,818		317,409		317,409

VILLAGE OF GLEN ELLYN, ILLINOIS

Long-Term Debt Requirements

General Obligation Bonds of 2015
December 31, 2018

Date of Issue	August 6, 2015
Date of Maturity	January 1, 2036
Authorized Issue	$13,435,000
Denomination of Bonds	$5,000
Interest Rates	2.00% - 4.00%
Interest Dates	July 1 and January 1
Principal Maturity Date	January 1
Payable at	US Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jul. 1	Amount	Jan. 1	Amount
2018	$ 545,000	407,844	952,844	2019	203,922	2020	203,922
2019	565,000	391,494	956,494	2020	195,747	2021	195,747
2020	580,000	374,544	954,544	2021	187,272	2022	187,272
2021	600,000	357,144	957,144	2022	178,572	2023	178,572
2022	615,000	339,144	954,144	2023	169,572	2024	169,572
2023	635,000	320,694	955,694	2024	160,347	2025	160,347
2024	655,000	301,644	956,644	2025	150,822	2026	150,822
2025	675,000	281,994	956,994	2026	140,997	2027	140,997
2026	695,000	261,744	956,744	2027	130,872	2028	130,872
2027	715,000	240,894	955,894	2028	120,447	2029	120,447
2028	735,000	217,656	952,656	2029	108,828	2030	108,828
2029	760,000	192,850	952,850	2030	96,425	2031	96,425
2030	790,000	166,250	956,250	2031	83,125	2032	83,125
2031	815,000	138,600	953,600	2032	69,300	2033	69,300
2032	850,000	106,000	956,000	2033	53,000	2034	53,000
2033	880,000	72,000	952,000	2034	36,000	2035	36,000
2034	920,000	36,800	956,800	2035	18,400	2036	18,400
	12,030,000	4,207,296	16,237,296		2,103,648		2,103,648

VILLAGE OF GLEN ELLYN, ILLINOIS

Long-Term Debt Requirements

General Obligation Bonds of 2018
December 31, 2018

Date of Issue	December 27, 2018
Date of Maturity	January 1, 2039
Authorized Issue	$9,900,000
Denomination of Bonds	$5,000
Interest Rates	3.00% - 3.50%
Interest Dates	July 1 and January 1
Principal Maturity Date	January 1
Payable at	US Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jul. 1	Amount	Jan. 1	Amount
2018	$ 365,000	317,912	682,912	2019	160,703	2020	157,209
2019	375,000	303,470	678,470	2020	151,735	2021	151,735
2020	390,000	292,220	682,220	2021	146,110	2022	146,110
2021	400,000	280,520	680,520	2022	140,260	2023	140,260
2022	410,000	268,520	678,520	2023	134,260	2024	134,260
2023	425,000	256,220	681,220	2024	128,110	2025	128,110
2024	440,000	243,468	683,468	2025	121,734	2026	121,734
2025	450,000	230,268	680,268	2026	115,134	2027	115,134
2026	465,000	216,768	681,768	2027	108,384	2028	108,384
2027	480,000	202,818	682,818	2028	101,409	2029	101,409
2028	495,000	188,418	683,418	2029	94,209	2030	94,209
2029	505,000	173,568	678,568	2030	86,784	2031	86,784
2030	525,000	158,418	683,418	2031	79,209	2032	79,209
2031	540,000	142,668	682,668	2032	71,334	2033	71,334
2032	555,000	125,118	680,118	2033	62,559	2034	62,559
2033	575,000	107,082	682,082	2034	53,541	2035	53,541
2034	595,000	87,676	682,676	2035	43,838	2036	43,838
2035	615,000	66,850	681,850	2036	33,425	2037	33,425
2036	635,000	45,324	680,324	2037	22,662	2038	22,662
2037	660,000	23,100	683,100	2038	11,550	2039	11,550
	9,900,000	3,730,406	13,630,406		1,866,950		1,863,456

VILLAGE OF GLEN ELLYN, ILLINOIS

Long-Term Debt Requirements

IEPA Loan Payable of 2006
December 31, 2018

Date of Issue	September 29, 2006
Date of Maturity	March 5, 2023
Authorized Issue	$1,508,839
Interest Rate	2.50%
Interest Dates	March 5 and September 5
Principal Maturity Date	March 5
Payable at	Illinois Environmental Protection Agency

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2019	$ 97,130	10,815	107,945
2020	99,573	8,372	107,945
2021	102,078	5,867	107,945
2022	104,646	3,299	107,945
2023	53,307	667	53,974
	456,734	29,020	485,754

STATISTICAL SECTION
(Unaudited)

This part of the comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Village's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the Village's most significant local revenue sources.

Debt Capacity

These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the Village's ability to issue additional debt in the future.

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.

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.

VILLAGE OF GLEN ELLYN, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
December 31, 2018 (Unaudited)

See Following Page

VILLAGE OF GLEN ELLYN, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
December 31, 2018 (Unaudited)

	2010	2011	2012	2013
Governmental Activities				
Net Investment in Capital Assets	$ 87,500,220	91,757,247	94,480,382	98,528,079
Restricted	182,936	398,651	504,021	799,557
Unrestricted	13,798,124	14,786,055	16,141,383	16,838,399
Total Governmental Activities Net Position	101,481,280	106,941,953	111,125,786	116,166,035
Business-Type Activities				
Net Investment in Capital Assets	60,080,929	61,076,057	61,105,670	61,425,673
Restricted	-	-	-	-
Unrestricted	19,113,679	19,327,050	21,180,813	22,972,825
Total Business-Type Activities Net Position	79,194,608	80,403,107	82,286,483	84,398,498
Primary Government				
Net Investment in Capital Assets	147,581,149	152,833,304	155,586,052	159,953,752
Restricted	182,936	398,651	504,021	799,557
Unrestricted	32,911,803	34,113,105	37,322,196	39,811,224
Total Primary Government Net Position	180,675,888	187,345,060	193,412,269	200,564,533

Data Source: Audited Financial Statements

* Accrual Basis of Accounting

(1) SY2014 refers to a short fiscal year 2014 (May 1, 2014 - December 31, 2014) as the Village transitioned to a calendar year.

2014	SY2014 (1)	2015	2016	2017	2018
100,150,517	99,563,386	103,297,380	107,304,071	105,144,748	106,514,073
1,088,299	2,342,820	2,143,678	2,827,478	3,674,848	3,339,095
19,234,825	22,615,796	7,039,059	4,583,470	5,209,892	6,299,175
120,473,641	124,522,002	112,480,117	114,715,019	114,029,488	116,152,343
62,577,514	63,361,025	64,335,194	64,674,424	64,983,642	65,535,800
-	-	-	-	-	2,186,651
23,320,532	24,470,674	26,107,747	28,542,897	30,753,776	30,162,474
85,898,046	87,831,699	90,442,941	93,217,321	95,737,418	97,884,925
162,728,031	162,924,411	167,632,574	171,978,495	170,128,390	172,049,873
1,088,299	2,342,820	2,143,678	2,827,478	3,674,848	5,525,746
42,555,357	47,086,470	33,146,806	33,126,367	35,963,668	36,461,649
206,371,687	212,353,701	202,923,058	207,932,340	209,766,906	214,037,268

VILLAGE OF GLEN ELLYN, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years*
December 31, 2018 (Unaudited)

	2010	2011	2012	2013	2014	SY2014 (1)	2015	2016	2017	2018
Expenses										
Governmental Activities										
General Government	$ 3,996,802	3,815,885	4,266,271	3,848,458	4,240,107	2,801,132	4,473,218	5,720,983	6,554,540	5,253,8
Public Safety	7,770,565	8,252,635	8,625,583	8,761,457	8,909,579	6,589,105	11,822,395	11,197,328	12,702,110	13,225,9
Highways and Streets	6,014,641	6,473,930	4,713,816	5,227,189	6,025,177	4,694,466	6,310,002	6,012,520	6,702,687	8,594,6
Interest on Long-Term Debt	252,879	166,932	220,664	224,793	137,912	84,464	353,830	524,584	503,767	657,8
Total Governmental Activities Expenses	18,034,887	18,709,382	17,826,334	18,061,897	19,312,775	14,169,167	22,959,445	23,455,415	26,463,104	27,732,3
Business-Type Activities										
Water and Sanitary Sewer	8,503,696	9,705,140	9,823,009	10,787,468	11,592,909	8,033,121	12,362,899	12,303,656	12,208,313	12,475,5
Village Links/Reserve 22	3,333,982	3,104,312	3,077,013	3,199,253	4,468,389	3,392,044	5,006,668	5,093,625	5,466,490	5,197,4
Parking	569,440	332,029	343,338	440,557	360,273	289,123	307,393	365,252	292,011	485,3
Residential Solid Waste	1,701,084	1,296,766	1,479,430	1,612,634	1,489,754	1,148,679	1,517,148	1,500,067	1,627,643	1,641,2
Total Business-Type Activities Expenses	14,108,202	14,438,247	14,722,790	16,039,912	17,911,325	12,862,967	19,194,108	19,262,600	19,594,457	19,799,5
Total Primary Government Expenses	32,143,089	33,147,629	32,549,124	34,101,809	37,224,100	27,032,134	42,153,553	42,718,015	46,057,561	47,531,9
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	1,881,746	2,069,161	1,357,313	1,491,799	1,612,855	1,603,002	2,196,239	2,123,243	2,266,598	2,262,692
Public Safety	1,037,105	1,447,633	1,259,846	1,443,898	1,589,949	996,136	1,609,516	1,662,224	2,324,239	2,546,808
Highways and Streets	-	-	-	-	-	-	111,035	27,993	38,628	83,951
Operating Grants/Contributions	697,466	1,473,530	981,299	958,161	1,045,248	15,650	9,597	15,953	31,707	880,782
Capital Grants/Contributions	465,500	1,398,554	272,905	652,943	z	11,250	33,750	929,768	279,500	3,076,657
Total Governmental Activities Program Revenues	4,081,817	6,388,878	3,871,363	4,546,801	4,312,948	2,626,038	3,960,137	4,759,181	4,940,672	8,850,890
Business-Type Activities										
Charges for Services										
Water and Sanitary Sewer	9,311,949	10,402,516	11,271,086	12,765,972	13,190,194	9,184,534	14,037,835	14,118,999	14,323,212	14,072,812
Village Links/Reserve 22	3,311,096	3,031,022	3,412,571	3,146,986	3,625,397	3,991,937	5,270,242	5,158,503	5,273,933	5,173,718
Parking	324,907	333,775	345,975	352,882	354,058	325,626	387,932	396,237	380,318	434,162
Residential Solid Waste	1,219,093	1,361,547	1,461,790	1,402,749	1,526,882	1,042,639	1,618,062	1,664,376	1,609,888	1,567,158
Operating and Capital Grants										
Water and Sanitary Sewer	693,000	378,000	-	-	-	-	-	-	-	400,000
Village Links/Reserve 22	-	-	-	-	-	-	8,000	184,400	-	-
Parking	-	-	-	4,114	436,369	-	-	-	-	-
Total Business-Type Activities Program Revenues	14,860,045	15,506,860	16,491,422	17,672,703	19,132,900	14,544,736	21,322,071	21,522,515	21,587,351	21,647,850
Total Primary Government Program Revenues	18,941,862	21,895,738	20,362,785	22,219,504	23,445,848	17,170,774	25,282,208	26,281,696	26,528,023	30,498,740

	2010	2011	2012	2013	2014	SY2014 (1)	2015	2016	2017	2018
Net (Expenses) Revenues										
Governmental Activities	$ (13,953,070)	(12,320,504)	(13,954,971)	(13,515,096)	(14,999,827)	(11,543,129)	(18,999,308)	(18,696,234)	(21,522,432)	(18,881,4
Business-Type Activities	751,843	1,068,613	1,768,632	1,632,791	1,221,575	1,681,769	2,127,963	2,259,915	1,992,894	1,848,2
Total Primary Government Net (Expenses) Revenues	(13,201,227)	(11,251,891)	(12,186,339)	(11,882,305)	(13,778,252)	(9,861,360)	(16,871,345)	(16,436,319)	(19,529,538)	(17,033,1
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property	6,372,373	6,705,638	6,845,728	6,979,347	7,303,893	7,524,720	7,475,297	7,730,512	7,880,722	8,116,8
Home Rule Sales	4,413,321	4,890,597	4,884,403	4,768,733	1,797,469	1,266,090	1,933,614	1,951,436	1,962,519	2,226,3
Utility	2,622,160	2,563,837	2,522,999	2,506,096	2,415,262	1,376,035	2,213,808	2,127,708	1,944,348	1,979,9
Real Estate Transfer Tax	375,097	432,843	367,029	628,774	656,703	502,070	734,072	855,345	771,471	835,9
Other	548,984	660,536	1,185,573	1,293,496	800,690	857,137	884,253	204,301	196,982	203,8
Shared Income Taxes	2,144,363	2,105,022	2,231,988	2,473,808	2,674,897	1,688,104	2,927,803	2,702,952	2,550,376	2,659,1
Shared Sales and Use Tax	-	-	-	-	3,624,085	2,544,974	3,943,889	4,214,022	4,129,461	4,256,0
Motor Fuel Tax	-	-	-	-	-	-	-	706,965	708,241	710,7
Investment Income	82,881	30,640	28,846	34,728	42,413	(401,905)	47,464	91,410	234,575	541,2
Miscellaneous	332,884	392,334	72,238	220,363	142,021	234,265	755,865	246,485	358,206	743,4
Transfers	-	-	-	(350,000)	(150,000)	-	-	100,000	100,000	100,0
Special Item	(1,800,000)	-	-	-	-	-	-	-	-	-
Total Governmental Activities	15,092,063	17,781,447	18,138,804	18,555,345	19,307,433	15,591,490	20,916,065	20,931,136	20,836,901	22,373,5
Business-Type Activities										
Investment Income	25,994	17,408	18,088	32,257	31,008	(225,965)	18,198	30,938	109,102	308,246
Income (Loss) from Joint Venture	(409,332)	-	-	-	-	-	-	-	-	-
Property taxes	96,929	96,784	96,656	96,967	96,966	96,864	96,901	96,961	96,863	97,044
Miscellaneous	-	25,694	-	-	-	380,985	387,287	486,566	421,238	382,933
Transfers	-	-	-	350,000	150,000	-	-	(100,000)	(100,000)	(100,000)
Total Business-Type Activities	(286,409)	139,886	114,744	479,224	277,974	251,884	502,386	514,465	527,203	688,223
Total Primary Government	14,805,654	17,921,333	18,253,548	19,034,569	19,585,407	15,843,374	21,418,451	21,445,601	21,364,104	23,061,759
Changes in Net Position										
Governmental Activities	1,138,993	5,460,943	4,183,833	5,040,249	4,307,606	4,048,361	1,916,757	2,234,902	(685,531)	3,492,105
Business-Type Activities	465,434	1,208,499	1,883,376	2,112,015	1,499,549	1,933,653	2,630,349	2,774,380	2,520,097	2,536,487
Total Primary Government	1,604,427	6,669,442	6,067,209	7,152,264	5,807,155	5,982,014	4,547,106	5,009,282	1,834,566	6,028,592

Data Source: Audited Financial Statements

* Accrual Basis of Accounting

(1) SY2014 refers to a short fiscal year 2014 (May 1, 2014 - December 31, 2014) as the Village transitioned to a calendar year.

VILLAGE OF GLEN ELLYN, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years*
December 31, 2018 (Unaudited)

	2010	2011	2012 (2)	2013
General Fund				
Reserved	$ 259,727	528,719	-	-
Unreserved	4,526,438	5,442,545	-	-
Nonspendable	-	-	20,925	29,266
Restricted	-	-	86,517	189,978
Unrestricted, Committed	-	-	98,959	114,324
Unrestricted, Unassigned	-	-	6,001,794	6,940,633
Total General Fund	4,786,165	5,971,264	6,208,195	7,274,201
All Other Governmental Funds				
Reserved	1,039,249	1,754,545	-	-
Unreserved, Reported in,				
Special Revenue Funds	1,260,501	923,599	-	-
Debt Service Funds	-	-	-	-
Capital Projects Funds	3,517,379	2,591,887	-	-
Nonspendable	-	-	254,534	150,316
Restricted	-	-	417,504	609,579
Unrestricted, Committed	-	-	1,642,624	1,184,135
Unrestricted, Assigned	-	-	3,417,951	3,835,597
Unrestricted, Unassigned (Deficit)	-	-	(58,782)	(59,761)
Total All Other Governmental Funds	5,817,129	5,270,031	5,673,831	5,719,866
Total Fund Balances	10,603,294	11,241,295	11,882,026	12,994,067

Data Source: Audited Financial Statements

* Modified Accrual Basis of Accounting

(1) SY2014 refers to a short fiscal year 2014 (May 1, 2014 - December 31, 2014) as the Village transitioned to a calendar year.

(2) The Village implemented GASB Statement No. 54 for the fiscal year ended April 30, 2012.

2014	SY2014 (1)	2015	2016	2017	2018
-	-	-	-	-	-
-	-	-	-	-	-
67,280	122,133	127,209	143,935	149,003	164,178
369,073	463,523	686,521	926,277	657,989	-
186,687	269,361	325,970	300,708	172,207	216,400
7,547,127	8,412,294	9,360,580	9,077,691	9,205,061	9,664,022
8,170,167	9,267,311	10,500,280	10,448,611	10,184,260	10,044,600
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
44,188	-	-	-	-	-
719,226	1,879,297	1,499,199	1,901,201	3,035,677	3,339,095
2,529,175	1,590,580	2,047,184	11,603,102	3,887,924	4,243,987
3,670,482	4,751,296	16,814,877	4,647,514	5,645,417	16,892,517
(49,686)	(48,243)	(41,678)	(18,528)	-	-
6,913,385	8,172,930	20,319,582	18,133,289	12,569,018	24,475,599
15,083,552	17,440,241	30,819,862	28,581,900	22,753,278	34,520,199

VILLAGE OF GLEN ELLYN, ILLINOIS

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years*
December 31, 2018 (Unaudited)

	2010	2011	2012
Revenues			
Taxes	$ 9,577,878	9,952,666	9,994,989
Licenses and Permits	988,187	1,047,166	1,075,242
Intergovernmental	7,997,607	8,923,332	9,106,192
Charges for Services	1,595,565	2,135,902	1,591,996
Fines and Forfeitures	453,729	456,664	527,812
Investment Income	82,884	30,640	28,846
Miscellaneous	190,530	275,546	5,090
Total Revenues	20,886,380	22,821,916	22,330,167
Expenditures			
General Government	3,372,190	3,774,187	3,839,263
Public Safety	7,689,048	8,443,624	8,818,929
Highways and Streets	2,292,434	2,560,370	2,511,215
Capital Outlay	5,386,123	5,260,516	4,372,247
Debt Service			
Principal Retirement	2,185,000	1,965,000	1,895,000
Interest	278,824	204,449	252,782
Total Expenditures	21,203,619	22,208,146	21,689,436
Excess (Deficiency) of Revenues Over (Under) Expenditures	(317,239)	613,770	640,731
Other Financing Sources (Uses)			
Transfer In	977,694	1,392,160	1,604,939
Transfer Out	(977,694)	(1,392,160)	(1,604,939)
Disposal of Capital Assets	-	-	-
Premium on Issuance of Bonds	-	29,231	-
Debt Issuance	-	-	-
Proceeds of Refunding Bonds	-	2,065,000	-
Payment to Refunded Bond Escrow Agent	-	(2,070,000)	-
	-	24,231	-
Net Change in Fund Balances	(317,239)	638,001	640,731
Debt Service as a Percentage of Noncapital Expenditures	14.21%	11.56%	12.21%

Data Source: Audited Financial Statements
* Modified Accrual Basis of Accounting
(1) SY2014 refers to a short fiscal year 2014 (May 1, 2014 - December 31, 2014) as the Village transitioned to a calendar year.

2013	2014	SY2014 (1)	2015	2016	2017	2018
10,405,986	12,480,118	10,821,731	12,567,274	12,869,302	12,756,042	13,362,897
1,673,651	1,633,434	710,592	1,146,161	1,091,411	1,155,951	1,249,593
9,634,059	7,731,002	5,558,943	8,241,205	8,675,250	8,341,183	9,201,151
1,451,678	1,583,567	1,464,620	2,130,051	2,085,100	2,510,302	2,957,435
506,812	616,560	423,926	640,578	636,949	963,212	686,423
34,728	42,413	(298,303)	28,422	86,078	187,498	443,539
74,822	62,037	71,362	503,469	22,627	141,308	559,898
23,781,736	24,149,131	18,752,871	25,257,160	25,466,717	26,055,496	28,460,936
3,624,644	3,962,435	2,613,233	3,834,879	4,157,711	4,295,344	4,793,060
8,941,317	9,184,606	6,470,792	9,033,209	9,891,447	9,900,429	10,495,537
2,373,522	3,018,283	1,804,444	2,852,220	2,898,637	2,604,950	3,035,086
5,222,106	4,637,096	5,530,736	9,146,277	9,389,574	14,303,223	6,816,529
1,955,000	950,000	390,000	400,000	755,000	950,000	975,000
203,106	157,226	128,978	183,774	712,310	512,602	666,722
22,319,695	21,909,646	16,938,183	25,450,359	27,804,679	32,566,548	26,781,934
1,462,041	2,239,485	1,814,688	(193,199)	(2,337,962)	(6,511,052)	1,679,002
1,691,041	2,895,326	4,927,949	3,666,705	5,024,204	5,793,842	5,326,714
(2,041,041)	(3,045,326)	(4,385,949)	(3,666,705)	(4,924,204)	(5,693,842)	(5,226,714)
-	-	-	-	-	582,430	-
-	-	-	137,621	-	-	87,919
-	-	-	13,435,000	-	-	9,900,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(350,000)	(150,000)	542,000	13,572,621	100,000	682,430	10,087,919
1,112,041	2,089,485	2,356,688	13,379,422	(2,237,962)	(5,828,622)	11,766,921
12.18%	6.09%	3.91%	3.29%	7.46%	6.32%	6.91%

VILLAGE OF GLEN ELLYN, ILLINOIS

Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years
December 31, 2018 (Unaudited)

Tax Levy Year	Residential Property	Commercial Property	Industrial Property	Other Property
2008	$ 1,316,598,119	$ 163,013,700	$ -	$ 259,134
2009	1,317,361,423	168,775,672	-	310,380
2010	1,270,595,206	161,955,828	-	385,929
2011	1,172,800,618	150,994,879	-	409,610
2012	1,093,650,271	148,550,855	-	461,345
2013	1,048,805,775	142,281,675	-	568,014
2014	1,046,817,824	134,592,061	-	620,773
2015	1,134,982,455	138,345,103	-	737,352
2016	1,209,775,945	144,349,343	-	749,016
2017	1,271,427,080	145,365,886	-	762,858

Data Source: Office of the County Clerk

Note: Property in the Village is reassessed each year. Property is assessed at 33% of actual value.

	Total Taxable Assessed Value	Total Direct Tax Rate		Estimated Actual Taxable Value	Ratio of Total Assessed Value to Total Estimated Actual Value
$	1,479,870,953	0.3918	$	4,439,612,859	33.33%
	1,486,447,475	0.3987		4,459,342,425	33.33%
	1,432,936,963	0.4253		4,298,810,889	33.33%
	1,324,205,107	0.4724		3,972,615,321	33.33%
	1,242,662,471	0.5213		3,727,987,413	33.33%
	1,191,655,464	0.5635		3,574,966,392	33.33%
	1,182,030,658	0.5681		3,546,091,974	33.33%
	1,274,064,910	0.5451		3,822,194,730	33.33%
	1,354,874,304	0.5184		4,064,622,912	33.33%
	1,417,555,824	0.5063		4,252,667,472	33.33%

VILLAGE OF GLEN ELLYN, ILLINOIS

Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years
December 31, 2018 (Unaudited)

	2008	2009	2010	2011
Village Direct Rates				
General	0.2423	0.2513	0.3090	0.3462
Debt Service	0.1495	0.1474	0.1163	0.1262
Total Village Direct Rates	0.3918	0.3987	0.4253	0.4724
Overlapping Rates				
Butterfield Park District	0.2789	0.2807	0.3038	0.3261
College of DuPage	0.1858	0.2127	0.2349	0.2495
DuPage Airport Authority	0.0160	0.0148	0.0158	0.0169
DuPage County	0.1557	0.1554	0.1659	0.1773
DuPage Forest Preserve District	0.1206	0.1217	0.1321	0.1414
Glen Ellyn Mosquito	0.0077	0.0078	0.0084	0.0093
Glen Ellyn Park District	0.3122	0.3182	0.3382	0.3711
Glen Ellyn Public Library	0.2081	0.2484	0.2674	0.2962
Glen Ellyn SSA #6	0.1250	-	-	-
Glen Ellyn SSA #7	0.1250	-	-	-
Glen Ellyn SSA #8	0.1250	-	-	-
Glen Ellyn SSA #9	3.0500	-	-	-
Glen Ellyn SSA #10	0.1250	-	-	-
Glen Ellyn SSA #11	0.1250	-	-	-
Glen Ellyn SSA #12	1.1268	1.1242	1.1206	1.1893
Glen Ellyn SSA #13	-	0.1250	0.1250	0.1250
Glen Ellyn SSA #14	-	0.1250	0.1250	0.1250
Glen Ellyn SSA #15	-	0.1250	0.1250	0.1250
Glen Ellyn SSA #16	-	0.1203	0.1250	0.1250
Glen Ellyn SSA #17	-	0.1250	0.1250	0.1250
Glen Ellyn SSA #18	-	0.0892	0.0940	0.0918
Glen Ellyn SSA #19	-	0.0858	0.0939	0.0932
Glenbard Fire District	0.1752	0.1773	0.1969	0.2191
Grade School District #41	2.7026	2.7176	2.9086	2.9994
Grade School District #44	2.7445	2.8490	3.1767	3.5118
Grade School District #89	2.4132	2.4238	2.6035	2.8555
High School District #87	1.6507	1.6749	1.8378	2.0199
Lombard Park District	0.2995	0.3165	0.3462	0.3760
Milton Township	0.0902	0.0907	0.0972	0.1086
Wheaton Mosquito	0.0153	0.0155	0.0166	0.0178
Wheaton Park District	0.5644	0.5749	0.6195	0.6787

Data Source: Office of the County Clerk

Note: Property tax rates are per $100 of assessed valuation.

2012	2013	2014	2015	2016	2017
0.4729	0.5635	0.5681	0.5451	0.5184	0.5063
0.0484	-	-	-	-	-
0.5213	0.5635	0.5681	0.5451	0.5184	0.5063
0.3544	0.3772	0.4731	0.4577	0.4407	0.4264
0.2681	0.2956	0.2975	0.2786	0.2626	0.2431
0.0168	0.0178	0.0196	0.0188	0.0176	0.0166
0.1929	0.2040	0.2057	0.1971	0.1848	0.1749
0.1542	0.1657	0.1691	0.1622	0.1514	0.1306
0.0103	0.0111	0.0115	0.0111	0.0107	0.0106
0.4114	0.4377	0.4534	0.4435	0.3981	0.3090
0.3276	0.3547	0.3634	0.3492	0.3371	0.3284
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1.2628	1.2850	1.2928	1.2901	1.2249	1.1942
0.1250	0.1250	0.1250	0.1250	0.1250	0.1250
0.1250	0.1250	0.1250	0.1250	0.1250	0.1250
0.1250	0.1250	0.1250	0.1250	0.1250	0.1250
0.1250	0.1250	0.1250	0.1250	0.1250	0.1250
0.1250	0.1250	0.1250	0.1250	0.1250	0.1250
0.1013	0.0961	0.1107	0.0854	0.1333	0.1367
0.1003	0.0981	0.1105	0.1165	0.1104	0.1390
0.2441	0.2605	0.2672	0.2716	0.2596	0.2535
3.5720	3.8034	3.9236	3.7579	3.6171	3.4080
3.9416	4.2995	4.4326	4.3039	4.1201	3.9701
3.1426	3.3612	3.5149	3.5010	3.3789	3.3184
2.2868	2.4877	2.5824	2.5173	2.4030	2.3402
0.4195	0.4543	0.4664	0.4546	0.4374	0.4249
0.1159	0.1235	0.1277	0.0475	0.0475	0.0449
0.0190	0.0194	0.0188	0.0156	0.0136	0.0165
0.7542	0.8104	0.8442	0.8275	0.7892	0.7670

VILLAGE OF GLEN ELLYN, ILLINOIS

Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago
December 31, 2018 (Unaudited)

	2018			2009		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value
Market Plaza 450 LLC	$ 9,895,650	1	0.70%	$ 11,040,020	1	0.75%
Arbors Properties of Glen Ellyn	8,842,280	2	0.62%			
Brookdale	7,883,330	3	0.56%			
Baker Hill Station LLC	6,833,200	4	0.48%			
DuPage Medical Group	5,934,820	5	0.42%			
Glen Hill North LLC	5,145,130	6	0.36%			
Nicor Gas	4,017,740	7	0.28%			
Madison Corp Group	3,393,040	8	0.24%			
Healthtrack Sports & Wellness	3,331,980	9	0.24%	3,863,480	9	0.26%
AL I/GE Senior Housing	2,991,820	10	0.21%	2,969,330	10	0.20%
Columbia Retail Baker Hill				8,131,610	2	0.55%
DMG Real Estate LLC				7,857,740	3	0.53%
Bassman FBT LLC				6,229,190	4	0.42%
AH IL Owner Ltd Partners				5,903,820	5	0.40%
BVF GE LLC				5,512,640	6	0.37%
Iron Gate Properties LLC				4,956,080	7	0.33%
Stahelin Enterprises LP				4,481,920	8	0.30%
Totals	58,268,990		4.11%	60,945,830		4.12%

Data Source: Office of the County Clerk

Note: Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers own multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

VILLAGE OF GLEN ELLYN, ILLINOIS

Property Tax Levies and Collections - Last Ten Tax Levy Years
December 31, 2018 (Unaudited)

Tax Levy Year	Fiscal Year Levy Collected	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy	
			Amount	Percentage of Levy
2009	2010	$ 5,926,466	$ 5,919,662	99.89%
2010	2011	6,094,281	6,056,209	99.38%
2011	2012	6,255,545	6,216,194	99.37%
2012	2013	6,477,999	6,453,662	99.62%
2013	2014	6,714,979	6,681,262	99.50%
2014	2015	6,812,010	6,693,808	98.26%
2015	2016	6,944,928	6,931,628	99.81%
2016	2017	7,023,668	6,990,443	99.53%
2017	2018	7,177,085	7,139,374	99.47%
2018*	2019	7,304,745	-	0.00%

Data Source: Village Records/DuPage County Clerk

Note: Property in the Village is reassessed each year. Property is assessed at 33% of actual value.

* The 2018 levy is not collected until the 2019 fiscal year; therefore, no collection data is available at time of report.

VILLAGE OF GLEN ELLYN, ILLINOIS

Ratios of Outstanding Debt by Type - Last Ten Fiscal Years
December 31, 2018 (Unaudited)

Fiscal Year	Governmental Activities: General Obligation Bonds	Business-Type Activities: General Obligation Bonds	Business-Type Activities: IEPA Loans	Total Primary Government	Percentage of Assessed Valuation (1)	Per Capita (2)
2010	$ 5,690,000	$ 3,350,000	$ 1,191,782	$ 10,231,782	0.69%	$ 375.67
2011	3,720,000	3,175,000	1,113,143	8,008,143	0.54%	291.74
2012 (3)	5,905,000	2,940,000	1,032,526	9,877,526	0.69%	357.26
2013	3,950,000	7,695,000	949,880	12,594,880	0.95%	455.51
2014	3,013,689	7,343,775	865,156	11,222,620	0.90%	404.26
SY2014 (4)	2,622,168	6,870,331	821,998	10,314,497	0.83%	371.55
2015	15,785,954	6,385,165	734,056	22,905,175	1.92%	824.91
2016	15,022,119	5,889,999	643,903	21,556,021	1.82%	764.37
2017	14,063,284	5,374,833	551,481	19,989,598	1.57%	712.84
2018	23,067,369	4,849,667	456,734	28,373,770	2.09%	1,011.83

Data Source: Audited Financial Statements

Note: Details of the Village's outstanding debt can be found in notes to financial statements.

(1) See the Schedule of Assessed Value and Actual Value of Taxable Property for property value data.

(2) See the Schedule of Demographic and Economic Statistics for population data.

(3) Beginning in 2012, the Glen Ellyn Public Library debt is included with the Village of Glen Ellyn. Prior to 2012, the Glen Ellyn Public Library was reported as a component unit of the Village. They are no longer included in this report.

(4) SY2014 refers to a short fiscal year 2014 (May 1, 2014 - December 31, 2014) as the Village transitioned to a calendar year.

VILLAGE OF GLEN ELLYN, ILLINOIS

Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years
December 31, 2018 (Unaudited)

Fiscal Year	Governmental Activities: General Obligation Bonds	Business-Type Activities: General Obligation Bonds	Less: Amounts Available for Debt Service	Total	Percentage of Total Taxable Assessed Value of Property (1)	Per Capita (2)
2010	$ 5,690,000	$ 3,350,000	$ 2,496	$ 9,037,504	0.61%	$ 331.82
2011	3,720,000	3,175,000	22,901	6,872,099	0.46%	250.35
2012 (3)	5,905,000	2,940,000	30,107	8,814,893	0.62%	318.83
2013	3,950,000	7,695,000	38,278	11,606,722	0.88%	419.77
2014	3,013,689	7,343,775	42,346	10,315,118	0.83%	371.57
SY2014 (4)	2,622,168	6,870,331	42,012	9,450,487	0.76%	340.42
2015	15,785,954	6,385,165	42,042	22,129,077	1.86%	796.96
2016	15,022,119	5,889,999	41,646	20,870,472	1.77%	740.06
2017	14,063,284	5,374,833	41,353	19,396,764	1.52%	691.70
2017	23,067,369	4,849,667	41,331	27,875,705	2.06%	994.07

Data Source: Audited Financial Statements

Note: Details of the Village's outstanding debt can be found in notes to financial statements.

(1) See the Schedule of Assessed Value and Actual Value of Taxable Property for property value data.

(2) See the Schedule of Demographic and Economic Statistics for population data.

(3) Beginning in 2012, the Glen Ellyn Public Library debt is included with the Village of Glen Ellyn. Prior to 2012, the Glen Ellyn Public Library was reported as a component unit of the Village. They are no longer included in this report.

(4) SY2014 refers to a short fiscal year 2014 (May 1, 2014 - December 31, 2014) as the Village transitioned to a calendar year.

VILLAGE OF GLEN ELLYN, ILLINOIS

Schedule of Direct and Overlapping Governmental Activities Debt
December 31, 2018 (Unaudited)

Governmental Unit	Gross Debt[1]	Percentage of Debt Applicable to the Village of Glen Ellyn[2]	Village of Glen Ellyn Share of Debt
Village of Glen Ellyn[3]	$ 23,067,369	100.00%	$ 23,067,369
Overlapping Debt			
Grade School District #41	29,366,000	75.48%	22,165,457
Grade School District #44	9,700,000	2.43%	235,710
Grade School District #89	13,480,000	42.62%	5,745,176
High School District #87	62,970,000	23.87%	15,030,939
Community College District #502	204,604,000	3.64%	7,447,586
Glen Ellyn Park District	1,965,000	81.30%	1,597,545
Butterfield Park District	3,191,116	5.67%	180,936
Lombard Park District	13,116,390	19.47%	2,553,761
Wheaton Park District	18,865,453	0.72%	135,831
DuPage County	186,444,944	3.51%	6,544,218
DuPage Forest Preserve	127,639,000	3.51%	4,480,129
Total Overlapping Debt	671,341,903		66,117,288
Total Direct and Overlapping Debt	694,409,272		89,184,657

Data Source: Village Survey and DuPage County Clerk

1. Most recently available.

2. Determined by ratio of assessed valuation of property subject to taxation in the Village of Glen Ellyn to valuation of property subject to taxation in overlapping unit.

3. Beginning in 2012, the Glen Ellyn Public Library debt is included with the Village of Glen Ellyn. Prior to 2012, the Glen Ellyn Public Library was reported as a component unit of the Village. They are no longer included in this report.

VILLAGE OF GLEN ELLYN, ILLINOIS

Schedule of Legal Debt Margin
December 31, 2018 (Unaudited)

The Village is a home rule municipality.

Article VII, Section 6(k) of the 1970 Illinois constitution governs computation of legal debt margin.

> The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by some 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 GLEN ELLYN, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years
December 31, 2018 (Unaudited)

Fiscal Year	(1) Population	(1) Personal Income	(1) Per Capita Personal Income	(2) Unemployment Rate
2010	27,236	$ 1,327,074,100	$ 48,725	7.60%
2011	27,450	1,336,513,050	48,689	6.60%
2012	27,648	1,364,788,224	49,363	7.10%
2013	27,650	1,381,753,450	49,973	6.50%
2014	27,761	1,404,428,990	50,590	6.20%
SY2014(3)	27,761	1,434,660,719	51,679	5.10%
2015	27,767	1,457,378,762	52,486	4.60%
2016	28,201	1,482,357,364	52,564	4.47%
2017	28,042	1,567,800,178	55,909	3.73%
2018	28,042	1,605,544,710	57,255	3.06%

Data Sources:
(1) U.S. Census Bureau
(2) Illinois Bureau of Employment Security
(3) SY2014 refers to a short fiscal year 2014 (May 1, 2014 - December 31, 2014) as the Village transitioned to a calendar year.

VILLAGE OF GLEN ELLYN, ILLINOIS

Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago
December 31, 2018 (Unaudited)

	2018 (1) (3)			2009 (2)		
Employer	Employees	Rank	Percentage of Total Village Employment	Employees	Rank	Percentage of Total Village Employment
College of DuPage	3,526	1	12.6%	2,500	1	9.2%
School District 87	907	2	3.2%	921	2	3.4%
Glen Ellyn Park District	637	3	2.3%	650	3	2.4%
Grade School District 44	509	4	1.8%			
DuPage Medical Group	430	5	1.5%	416	5	1.5%
School District 41	413	6	1.5%	473	4	1.7%
Village of Glen Ellyn	389	7	1.4%	183	8	0.7%
School District 89	271	8	1.0%			
Nicor	200	9	0.7%			
B.R.Ryall YMCA	170	10	0.6%	160	10	0.6%
M&R Printing				250	6	0.9%
Health Track Sports & Wellness				224	7	0.8%
Jewel-Osco				165	9	0.6%
	7,452		26.6%	5,942		21.9%

Data Source:
(1) Village Survey
(2) FY2008 Comprehensive Annual Financial Report
(3) 2015 survey used, current values were unavailable.

VILLAGE OF GLEN ELLYN, ILLINOIS

Full-Time and Part-Time Employees by Function/Program - Last Ten Fiscal Years
December 31, 2018 (Unaudited)

Function/Program	2010	2011	2012
General Government			
Administration			
Board and Clerk's Office	0.50	-	-
Village Manager's Office	7.00	7.10	7.00
Law	-	-	-
Facilities Maintenance	6.00	5.60	5.00
Information Technology	-	-	-
Senior Services	0.60	0.60	0.60
Communications	0.75	0.75	-
	14.85	14.05	12.60
Finance			
Operations	4.60	4.60	4.60
Cashier's Office	5.60	5.60	5.60
	10.20	10.20	10.20
Planning and Development			
Building and Zoning	7.75	6.50	8.00
Planning	4.50	4.50	3.00
	12.25	11.00	11.00
Public Safety			
Police			
Officers	43.00	43.00	43.00
Community Service Officers	3.60	3.60	3.20
Civilians	9.25	9.25	9.25
Fire/EMS	-	-	-
	55.85	55.85	55.45
Public Works			
Administration/Engineering	6.50	6.50	6.50
Equipment Services	3.40	3.40	3.40
	19.90	19.90	19.90
	29.80	29.80	29.80
Recreation			
Administration	1.00	1.00	1.00
Golf	3.00	3.00	3.00
Food Service	1.00	1.00	1.00
Grounds	4.00	3.00	3.00
Seasonal	45.00	35.00	32.00
	54.00	43.00	40.00
Totals	176.95	163.90	159.05

Data Source: Village Budgets

(1) SY2014 refers to a short fiscal year 2014 (May 1, 2014 - December 31, 2014) as the Village transitioned to a calendar year.

(2) In fiscal year 2017, the seasonal staff was allocated to golf, food service, and grounds.

2013	2014	SY2014(1)	2015	2016	2017	2018
-	-	-	-	-	-	-
7.50	7.50	7.30	5.75	6.15	6.40	7.60
-	-	-	1.25	1.25	1.25	1.00
5.00	5.00	5.00	4.15	4.15	5.33	5.33
-	1.00	1.00	2.20	2.10	2.10	1.40
0.60	0.60	0.60	0.60	0.60	0.60	0.60
-	-	-	-	-	-	-
13.10	14.10	13.90	13.95	14.25	15.68	15.93
4.60	3.60	3.60	4.05	4.05	4.05	4.20
5.60	5.60	5.60	5.60	5.60	5.60	5.72
10.20	9.20	9.20	9.65	9.65	9.65	9.92
8.75	8.75	8.95	8.25	8.25	9.25	9.13
3.00	3.00	3.00	3.70	3.70	3.70	3.50
11.75	11.75	11.95	11.95	11.95	12.95	12.63
43.00	40.00	40.00	40.00	40.00	40.00	40.00
3.20	3.20	2.70	2.90	2.90	2.90	2.90
9.25	9.25	8.85	9.95	9.95	9.95	9.95
-	-	-	1.00	1.00	1.00	0.50
55.45	52.45	51.55	53.85	53.85	53.85	53.35
6.50	6.50	6.50	7.71	7.71	8.17	8.17
3.40	3.40	3.40	3.40	3.40	3.40	3.40
19.90	20.40	17.66	24.16	23.97	23.97	23.97
29.80	30.30	27.56	35.27	35.08	35.54	35.54
1.00	1.00	1.00	1.00	1.00	1.00	1.45
3.00	3.00	5.00	2.00	2.00	12.90	12.90
1.00	2.00	2.00	5.00	6.00	36.80	36.20
2.00	2.00	3.00	5.00	5.00	14.20	14.20
32.00	32.00	38.50	36.50	36.50	(2)	-
39.00	40.00	49.50	49.50	50.50	64.90	64.75
159.30	157.80	163.76	174.17	175.28	192.57	192.12

VILLAGE OF GLEN ELLYN, ILLINOIS

Operating Indicators by Function/Program - Last Ten Fiscal Years
December 31, 2018 (Unaudited)

Function/Program	2010	2011	2012
Public Safety			
Police (1)			
General Police Activities	16,344	15,295	15,930
Traffic Enforcement	11,667	13,311	13,149
Traffic Services/Accidents	3,556	2,027	1,632
Quasi/Non-Criminal Services	2,846	2,802	2,405
Burglary	1,114	1,051	994
Property Crimes	1,036	1,049	930
Suspicious Persons	967	893	929
Suspicious Autos	838	896	939
Domestic Disturbance	371	383	321
Animal Calls	735	482	502
Crimes Against Persons	156	140	148
Calls for Service	-	-	-
Traffic Citations	-	-	-
Traffic Warnings Issued	-	-	-
Traffic Crash Reports	-	-	-
DUI	-	-	-
Medical Assists	-	-	-
Miscellaneous Services	-	-	-
Crisis Intervention	-	-	-
Theft/Deception	-	-	-
Drug Offenses	-	-	-
Other Criminal Offenses	-	-	-
Criminal Damage or Trespass	-	-	-
Disorderly Conduct	-	-	-
Battery	-	-	-
Death/Suicide Investigations	-	-	-
Liquor Control Act	-	-	-
Burglary/Robbery	-	-	-
Sex Offenses	-	-	-
Missing Persons	-	-	-
Motor Vehicle Theft	-	-	-
Offenses Involving Children	-	-	-
Criminal Sexual Assault	-	-	-
Deadly Weapons	-	-	-
Arson	-	-	-
Homicide	-	-	-
Building			
Permits Issued	944	1,366	1,397
Authorized Construction ($)	20,937,174	92,203,687	33,593,811
Public Works			
Street Resurfacing (Miles)	1.0	0.5	-
Street Reconstruction (Miles)	2.0	0.7	1.2
Water (1)			
Average Daily Consumption (Gallons)	2,506,273	2,035,589	2,486,327
Peak Daily Consumption (Gallons)	3,917,969	4,634,868	4,634,868

Data Source: Village Records

(1) Calendar Year
(2) SY2014 refers to a short fiscal year 2014 (May 1, 2014 - December 31, 2014) as the Village transitioned to a calendar year.

2013	2014	SY2014 (2)	2015	2016	2017	2018
15,221	14,474	14,474	15,045	15,119	16,830	-
13,328	16,043	16,043	14,948	14,843	15,176	-
1,564	1,570	1,570	1,757	1,634	1,359	-
2,426	3,247	3,247	2,356	2,344	1,963	-
917	930	930	967	803	803	-
813	903	903	892	681	776	-
845	854	854	1,005	777	723	-
907	889	889	907	727	745	-
363	269	269	245	229	396	-
451	433	433	419	361	417	-
125	87	87	99	86	119	-
-	-	-	-	-	-	44,190
-	-	-	-	-	-	3,969
-	-	-	-	-	-	7,423
-	-	-	-	-	-	789
-	-	-	-	-	-	96
-	-	-	-	-	-	1,246
-	-	-	-	-	-	719
-	-	-	-	-	-	387
-	-	-	-	-	-	331
-	-	-	-	-	-	235
-	-	-	-	-	-	156
-	-	-	-	-	-	116
-	-	-	-	-	-	90
-	-	-	-	-	-	73
-	-	-	-	-	-	52
-	-	-	-	-	-	34
-	-	-	-	-	-	34
-	-	-	-	-	-	19
-	-	-	-	-	-	19
-	-	-	-	-	-	11
-	-	-	-	-	-	11
-	-	-	-	-	-	9
-	-	-	-	-	-	7
-	-	-	-	-	-	3
-	-	-	-	-	-	-
1,491	1,516	1,086	1,412	1,437	1,553	1,357
35,589,000	45,037,344	39,523,046	49,428,454	73,884,864	41,899,429	46,191,410
-	0.6	2.2	3.1	0.3	3.9	3.0
1.1	1.4	1.0	1.3	0.3	0.7	0.4
2,978,305	2,493,244	2,451,597	2,364,759	2,293,786	2,315,123	2,315,186
5,133,794	4,129,666	3,229,681	3,840,585	3,677,000	4,411,000	3,723,000

VILLAGE OF GLEN ELLYN, ILLINOIS

Capital Asset Statistics by Function/Program - Last Ten Fiscal Years
December 31, 2018 (Unaudited)

Function/Program	2010	2011	2012
Public Safety			
Police			
Stations	1	1	1
Fire			
Fire Stations	2	2	2
Public Works			
Roadways (Miles)	83	83	87
Streetlights	727	727	826
Parkway Trees	14,803	14,864	13,895
Water			
Water Mains (Miles)	110	110	111
Fire Hydrants	1,283	1,286	1,315
Storage Capacity (Gallons)	3,250,000	3,250,000	3,250,000
Wastewater			
Sanitary Sewer (Miles)	96	96	94
Storm Sewers (Miles)	110	111	112

Data Source: Village Records

(1) SY2014 refers to a short fiscal year 2014 (May 1, 2014 - December 31, 2014) as the Village transitioned to a calendar year.

2013	2014	SY2014 (1)	2015	2016	2017	2018
1	1	1	1	1	1	1
2	2	2	2	2	2	2
87	87	87	89	89	89	89
826	850	850	850	947	947	959
13,929	13,948	14,139	13,977	13,977	14,133	14,167
111	111	111	111	111	111	111
1,222	1,327	1,330	1,386	1,386	1,386	1,360
3,250,000	3,250,000	3,250,000	3,250,000	3,250,000	3,250,000	3,250,000
94	85	85	85	85	85	85
112	70	70	70	70	70	70

VILLAGE OF GLEN ELLYN, ILLINOIS

MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

Lauterbach & Amen, LLP
CERTIFIED PUBLIC ACCOUNTANTS

668 N. RIVER ROAD • NAPERVILLE, ILLINOIS 60563
PHONE 630.393.1483 • FAX 630.393.2516
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June 7, 2019

The Honorable Village President
Members of the Board of Trustees
Village of Glen Ellyn, Illinois

In planning and performing our audit of the financial statements of the Village of Glen Ellyn (Village), Illinois, for the year ended December 31, 2018, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Village Board of Trustees, management, and others within the Village of Glen Ellyn, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Village personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well-prepared audit package and we appreciate the courtesy and assistance given to us by the entire Village staff.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

PRIOR RECOMMENDATIONS

1. GOLF COURSE INTERNAL CONTROLS

Comment

Previously, the Golf Course performs various finance and accounting related functions utilizing a separate set of internal controls in certain situations, particularly in the areas of cash handling, banquet related transactions, refunds, etc. A strong internal control environment would include the documentation of these transactions, including the specific procedures and control practices performed by Golf Course personnel. Further, the control environment of the Village should provide for periodic review and inspection of those procedures to ensure a strong control environment.

Recommendation

Although no specific areas of concern were noted during the audit, we recommended that the Village's finance staff work with Golf Course staff to ensure the transactions noted above that require a separate set of internal controls be fully documented. Further, we recommended that periodically the Village finance department staff test those controls through observation, periodic counts of inventories, testing of transactions, etc. Over the course of the next several months, Lauterbach & Amen, LLP will also work with the Village to coordinate a date to review Golf Course procedures that are being developed and test controls for the transactions noted above.

Status

This comment has been implemented and will not be repeated in the future.

PRIOR RECOMMENDATIONS – Continued

2. **GASB STATEMENT NO. 74 FINANCIAL REPORTING FOR POST-EMPLOYMENT BENEFIT PLANS OTHER THAN PENSION PLANS AND GASB STATEMENT NO. 75 ACCOUNTING AND FINANCIAL REPORTING FOR POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS**

Comment

In June 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 74, *Financial Reporting for Post-Employment Benefits Plans Other Than Pension Plans*, which applies to individual postemployment benefit plans, and Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*, which applies to the state and local government employers that sponsor the plans. The Statements apply to the reporting of other post-employment benefits, including medical, dental, life, vision and other insurance coverages provided by the employer post-employment. The Statements establish standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to the other post-employment benefit plans, and specifically identify the methods and assumptions that are to be used in calculating and disclosing these OPEB accounts in the financial statements. The Statements also provide for additional note disclosures and required supplementary information and are intended to improve information provided by state and local government employers regarding financial support to their OPEB plans. GASB Statement No. 75 applies to the employer's reporting of other post-employment benefit plans and is applicable to the Village's financial statements for the year ended December 31, 2018.

Recommendation

We recommended that the Village reach out to the private pension actuary engaged to provide the OPEB actuarial calculations in order to confirm the timeline for implementation and to review requested materials that will be required in order to implement the provisions and requirements of the new Statements. Lauterbach & Amen, LLP will also work directly with the Village to assist in the implementation process, including assistance in determining the implementation timeline with the Village and private actuary, providing all framework for the financial statements in order to complete the implementation, and assist in answering any questions or concerns the Village might have related to the implementation process or requirements.

Status

This comment has been implemented and will not be repeated in the future.

PRIOR RECOMMENDATIONS – Continued

3. **FUNDS OVER BUDGET**

Comment

Previously and during our current year-end audit procedures, we noted that the following funds had an excess of actual expenditures/expenses over budget for the previous fiscal year and current fiscal year:

Fund	12/31/17	12/31/18
Debt Service	$ 100	-
Forfeiture	-	41,397
Village Links/Reserve 22	57,504	-
Residential Solid Waste	81,648	-

Recommendation

We recommended the Village investigate the causes of the funds over budget and adopt appropriate future funding measures.

Management Response

The Federal Forfeiture program has strict non-supplanting rules which state that the funds may not be used for items which were already included in the police operating budget. Due to this requirement, the Village has always budgeted conservatively for the Federal Forfeiture Fund as to not give rise to any supplanting concerns. When it was determined that the Forfeiture Fund was over budget for 2018, staff reviewed the issue with the Village Attorney to determine if a budget amendment should be brought to the Village Board. The Village Attorney determined that given the program requirements, it was appropriate to not amend the budget.