



Agenda
Village of Glen Ellyn
Regular Village Board Meeting
Monday, August 24, 2026
7:00 PM
Glen Ellyn Civic Center, Galligan Board Room

Meeting Procedures Statement

Visitors are most welcome to attend all meetings of the Village Board and can find copies of the Agenda at the meeting 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. Presentation

- 1) Proclamation in Honor of the Glen Ellyn Infant Welfare Society's 100th Anniversary

E. 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 during the Audience Participation portion of the agenda. For those items which are on tonight's agenda, you will have the opportunity to comment when the item is discussed. Please complete the Audience Participation form and submit it to the Village Clerk and if you have materials you wish to share with the Board, provide those also to the Village Clerk. When recognized, please step to the podium to my left and state your name for the record. 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. Public officials are not obligated to respond to questions.

F. 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 including Payroll and Vouchers totaling \$6,819,156.36. These agenda items have been reviewed by the Executive Team (Trustee Bhagwakar).

- 1) Total Expenditures (Payroll and Vouchers) - \$6,819,156.36
- 2) Approve Village Board June 15, 2026 Closed Executive Session Minutes

Civility Pledge - In the interest of civility, I pledge to promote civility by listening, being respectful of others, acknowledging that we are striving to support and improve our community, and understanding that we each may have different ideas for achieving that objective.

- 3) Appreciation of Service of Laura Bromann Brown, stepping down as a Plan Commission member having served since 2020
- 4) Consent to President Burket's Appointment of Bill Payne as a member of the Plan Commission with a term ending July 31, 2029
- 5) Consent to President Burket's Appointment of Benjamin D. McCulloch as the Village's Ethics Officer
- 6) Adopt Ordinance No. 7293, An Ordinance Granting a Variation from Section 10-4-8(D)(2) of the Zoning Code to Allow for a Rear Setback Variation for the Property Located at 635 Carolyn Drive, Glen Ellyn, Illinois (Community Development Director Henaghan)
- 7) Adopt Resolution 26-73, A Resolution Accepting the Public Improvements and a Bill of Sale Associated with the David Balogh Subdivision Located at 948 and 952 Acorn Avenue, Glen Ellyn, Illinois (Community Development Director Henaghan)
- 8) Adopt Resolution 26-76, A Resolution Approving a Recapture Agreement with Balo Builders, Inc. and Authorizing its Execution (Community Development Director Henaghan)
- 9) Adopt Resolution 26-74, A Resolution Approving a Historic Preservation Incentive Program Agreement with Scott Ryan and Holly Estler in the Amount of \$10,000 and Authorizing Its Execution (Community Development Director Henaghan)
- 10) Adopt Resolution 26-77, A Resolution Approving an Intergovernmental Reciprocal Reporting Agreement Between the Village of Glen Ellyn and the Board of Education of Glen Ellyn School District Number 41 and Authorizing Its Execution (Village Attorney Stephanides)
- 11) Adopt Ordinance No. 7294, An Ordinance Granting a Variation from Section 10-4-8(D)(4) of the Zoning Code to Allow for a Corner Side Yard Setback Variation at the Property Located at 877 Crescent Boulevard, Glen Ellyn, Illinois (Community Development Director Henaghan)
- 12) Adopt Ordinance No. 7295, An Ordinance Granting a Variation from Section 10-5-5(B)(4)(8) of the Zoning Code to Allow for a Deck in the Front Yard Setback at the Property Located at 416 Spring Avenue, Glen Ellyn, Illinois (Community Development Director Henaghan)
- 13) Adopt Resolution 26-72, A Resolution Approving an Independent Contractor Agreement with Armbrust Plumbing Inc. for the Emergency Replacement of Air Conditioning Units at the Village Links of Glen Ellyn in an Amount Not to Exceed \$61,655.00, Waiving the Village's Competitive Bid Process for the Agreement Due to the Emergency Nature of the Work Pursuant to Sections 1-10-2(I) and 1-10-7 of the Village Code and Authorizing the Agreement's Execution (Village Links General Manager Allen)
- 14) Adopt Ordinance No. 7296-VC, An Ordinance Amending Title 3 ("Business Regulations") of the Glen Ellyn Village Code Regarding Village Business Licenses (Economic Development & Communications Director Hannah and Village Attorney Stephanides)
- 15) Adopt Ordinance No. 7297, An Ordinance Approving a Third Amendment to the Redevelopment Agreement Between the Village of Glen Ellyn and Apex 400 LLC for the Properties Located at 400, 410, 418 and 424 N. Main Street and Authorizing

Its Execution (Village Manager Franz)

G. Non-Consent Agenda

- 1) Presentation of the 2025 Annual Comprehensive Financial Report (Finance Director Brankin)
- 2) Motion to Accept the Village's 2025 Annual Comprehensive Financial Report (Trustee Christiansen)
- 3) Adopt Ordinance No. 7298, An Ordinance Granting a Variation from Section 10-4-8(E)1 of the Zoning Code to Allow for a Second Story Addition at the Property Located at 593 Lee Street, Glen Ellyn, Illinois (Community Development Director Henaghan) (Trustee Duncan)
- 4) Adopt Resolution 26-75, A Resolution Approving a Historic Preservation Incentive Program Agreement with Jon Olenski in the Amount of \$10,000 and Authorizing Its Execution (Community Development Director Henaghan) (Trustee Kalinich)

H. Other Business

I. Reminders

- 1) Village Board Special Workshop Meeting Monday, August 31, 2026 at 6 p.m.
- 2) Village Board Special Workshop Meeting Monday, September 14, 2026 at 6 p.m.
- 3) Village Board Meeting Monday, September 14, 2026 at 7 p.m.

J. Adjourn



Proclamation

WHEREAS, the Glen Ellyn Infant Welfare Society was founded in 1926 and in 2026 proudly celebrates 100 years of service to the Glen Ellyn community; and

WHEREAS, for a century, the Glen Ellyn Infant Welfare Society has been a volunteer-led organization dedicated to improving the lives of children and families in need throughout the Glen Ellyn community; and

WHEREAS, through fundraising, events, and the generosity of its members and supporters, the Glen Ellyn Infant Welfare Society has provided financial assistance to local organizations and programs that directly serve children and families; and

WHEREAS, the Glen Ellyn Infant Welfare Society has fostered a longstanding tradition of neighbors helping neighbors, bringing generations of local women together in service, compassion, and community involvement; and

WHEREAS, the organization has further invested in the future of their neighborhood by providing scholarships to local students and helping expand educational opportunities for young people; and

WHEREAS, the enduring impact of the Glen Ellyn Infant Welfare Society has been made possible by generations of dedicated volunteers, donors, local businesses, civic partners, and supporters who have contributed their time, talents, and resources to strengthening the Glen Ellyn community;

NOW, THEREFORE, I, JAMES BURKET, President of the Village of Glen Ellyn, Illinois, together with the Village Board of Trustees, do hereby recognize and congratulate the Glen Ellyn Infant Welfare Society on its **Centennial Anniversary**, and extend our sincere appreciation to its members, past and present, for 100 years of service to the children, families, and residents of Glen Ellyn.

VILLAGE PRESIDENT
ATTEST:

VILLAGE CLERK

DATE

Approval of Vouchers
For the Village Board Meeting on August 24, 2026

EXPENDITURES:

Accounts Payable Warrant 0726-4	\$	567,440.40
Accounts Payable Warrant 0726-5	\$	1,732,749.75
Accounts Payable Warrant 0726-6	\$	60,180.53
Accounts Payable Warrant 0826-1	\$	1,002,777.90
Accounts Payable Warrant 0826-2	\$	1,765,722.46

Sub-Total	\$	5,128,871.04		<u>\$ 5,128,871.04</u>

PAYROLL EXPENDITURES	\$	<u>46,227.00</u>	\$	<u>46,241.00</u>

Net Employee Payroll Checks	\$	543,775.77	\$	531,581.34

Employee & Employer Payroll Deductions:

Employee Deductions*	\$	240,202.84	\$	235,271.46
IMRF - Employer contribution	\$	24,764.84	\$	23,911.69
Social Security/Medicare Tax Withheld - Employer portion	\$	45,655.62	\$	45,121.76

Total Payroll	\$	<u>854,399.07</u>	\$	<u>835,886.25</u>	<u>\$ 1,690,285.32</u>

\$ 6,819,156.36

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
414 ILLINOIS DEPT. OF REVENUE											
07072026		07/07/2026		0726-5	41306	7,748.00	7,748.00	07/31/2026	DIR	PD	07/07/26 ACC SALES TAX
CHECK DATE: 07/31/2026											
07152026		07/15/2026		0726-5	41307	7,748.00	7,748.00	07/31/2026	DIR	PD	07/15/26 ACC SALES TAX
CHECK DATE: 07/31/2026											
07222026		07/22/2026		0726-5	41308	7,748.00	7,748.00	07/31/2026	DIR	PD	07/22/26 ACC SALES TAX
CHECK DATE: 07/31/2026											
07312026		07/31/2026		0726-5	41309	7,748.00	7,748.00	07/31/2026	DIR	PD	07/31/26 ACC SALES TAX
CHECK DATE: 07/31/2026											
360 GLENBARD W. W. TREATMENT PLT.											
FY26-7		07/01/2026		0726-5	41310	301,064.81	301,064.81	07/31/2026	DIR	PD	MONTHLY FLOW BILL
CHECK DATE: 07/31/2026											
13330 FULLSTEAM											
FULLSTEAM-36		07/01/2026		0726-5	41314	28,598.15	28,598.15	07/31/2026	DIR	PD	CREDIT CARD FEES-LINKS
CHECK DATE: 07/31/2026											
262 DUPAGE WATER COMMISSION											
DPWC-218		07/01/2026		0726-5	41315	462,671.28	462,671.28	07/31/2026	DIR	PD	WATER COSTS
CHECK DATE: 07/31/2026											
9766 HEARTLAND											
HEARTLAND PARKING78		07/01/2026		0726-5	41341	656.50	656.50	07/31/2026	DIR	PD	PARKING KIOSK
CHECK DATE: 07/31/2026											
HEARTLAND-130		07/01/2026		0726-5	41342	2,648.06	2,648.06	07/31/2026	DIR	PD	CREDIT CARD FEES - VIL
CHECK DATE: 07/31/2026											
13369 NUVEI TECHNOLOGIES INC.											
52000275192727		07/01/2026		0726-5	41343	107.40	107.40	07/31/2026	DIR	PD	BANKCARD FEES
CHECK DATE: 07/31/2026											
7749 PAYMENT SERVICE NETWORK, INC											
PSN-162		07/01/2026		0726-5	41344	382.55	382.55	07/31/2026	DIR	PD	CUST ONLINE BANKING FE
CHECK DATE: 07/31/2026											
14230 BRUBER FINANCIAL SERVICES, INC											
LAMA FEES-14		07/01/2026		0726-5	41345	128.00	128.00	07/31/2026	DIR	PD	LAMA CC FEES
CHECK DATE: 07/31/2026											
5758 SWAHM											

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
SWAHM-206		07/01/2026		0726-5	41346	344,630.75	344,630.75	07/31/2026	DIR	PD	SWAHM INSURANCE PAYMEN
CHECK DATE: 07/31/2026											
414 ILLINOIS DEPT. OF REVENUE											
ST-1-247		07/01/2026		0726-5	41347	8,382.00	8,382.00	07/31/2026	DIR	PD	LINKS SALES TAX
CHECK DATE: 07/31/2026											
700 THE PITNEY BOWES BANK INC											
07242026		07/24/2026		0726-5	41348	2,000.00	2,000.00	07/31/2026	DIR	PD	CC POSTAGE REFILL
CHECK DATE: 07/31/2026											
11084 CHASE BANK NA											
CHASE 07/26		07/31/2026		0726-6	41349	60,180.53	60,180.53	07/31/2026	DIR	PD	CHASE 07/26
CHECK DATE: 07/31/2026											
922 VILLAGE OF GLEN ELLYN											
F&B-82		07/01/2026		0726-5	41350	5,551.84	5,551.84	07/31/2026	DIR	PD	FOOD & BEVERAGE TAX
CHECK DATE: 07/31/2026											
360 GLENBARD W. W. TREATMENT PLT.											
FY26-7A		07/01/2026		0726-5	41351	-.63	-.63	07/31/2026	CRM	PD	MONTHLY FLOW BILL
CHECK DATE: 07/31/2026											
922 VILLAGE OF GLEN ELLYN											
110195 0826		08/01/2026		0826-2	41352	130.83	130.83	08/28/2026	DIR	PD	WATER: 460 PENNSYLVANI
CHECK DATE: 08/14/2026											
110205 0826		08/01/2026		0826-2	41353	45.67	45.67	08/28/2026	DIR	PD	WATER: 487 PENNSYLVANI
CHECK DATE: 08/14/2026											
110275 0826		08/01/2026		0826-2	41354	240.55	240.55	08/28/2026	DIR	PD	WATER: 509 PENNSYLVANI
CHECK DATE: 08/14/2026											
110465 0826		08/01/2026		0826-2	41355	219.55	219.55	08/28/2026	DIR	PD	WATER: 505 CRESCENT IR
CHECK DATE: 08/14/2026											
110485 0826		08/01/2026		0826-2	41356	170.73	170.73	08/28/2026	DIR	PD	WATER: 526 N MAIN IRR
CHECK DATE: 08/14/2026											
120365 0826		08/01/2026		0826-2	41357	59.64	59.64	08/28/2026	DIR	PD	WATER: 569 PENNSYLVANI
CHECK DATE: 08/14/2026											
120495 0826		08/01/2026		0826-2	41358	164.34	164.34	08/28/2026	DIR	PD	WATER: 524 PENNSYLVAN
CHECK DATE: 08/14/2026											
121350 0826		08/01/2026		0826-2	41359	33.81	33.81	08/28/2026	DIR	PD	WATER: 800 N MAIN
CHECK DATE: 08/14/2026											
122670 0826		08/01/2026		0826-2	41360	40.50	40.50	08/28/2026	DIR	PD	WATER: 557 GENEVA

VILLAGE OF GLEN ELLYN



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INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 08/14/2026												
122675 0826		08/01/2026		0826-2	41361	4.09		4.09	08/28/2026	DIR	PD	WATER: 557 GENEVA
CHECK DATE: 08/14/2026												
310027 0826		08/01/2026		0826-2	41362	8.08		8.08	08/28/2026	DIR	PD	WATER: 503 DUANE
CHECK DATE: 08/14/2026												
310029 0826		08/01/2026		0826-2	41363	43.99		43.99	08/28/2026	DIR	PD	WATER: 532 HILLSIDE
CHECK DATE: 08/14/2026												
310031 0826		08/01/2026		0826-2	41364	23.31		23.31	08/28/2026	DIR	PD	WATER: 548 DUANE ST
CHECK DATE: 08/14/2026												
310033 0826		08/01/2026		0826-2	41365	69.40		69.40	08/28/2026	DIR	PD	WATER: 424 FOREST
CHECK DATE: 08/14/2026												
310035 0826		08/01/2026		0826-2	41366	114.34		114.34	08/28/2026	DIR	PD	WATER: 426 MAIN ST
CHECK DATE: 08/14/2026												
310037 0826		08/01/2026		0826-2	41367	9.34		9.34	08/28/2026	DIR	PD	WATER: 444 MAIN ST
CHECK DATE: 08/14/2026												
315090 0826		08/01/2026		0826-2	41368	305.51		305.51	08/28/2026	DIR	PD	WATER: 535 DUANE
CHECK DATE: 08/14/2026												
315091 0826		08/01/2026		0826-2	41369	20.84		20.84	08/28/2026	DIR	PD	WATER: 539 DUANE
CHECK DATE: 08/14/2026												
315215 0826		08/01/2026		0826-2	41370	21.83		21.83	08/28/2026	DIR	PD	WATER: 450 FOREST
CHECK DATE: 08/14/2026												
410010 0826		08/01/2026		0826-2	41371	339.61		339.61	08/28/2026	DIR	PD	WATER: 30 S LAMBERT
CHECK DATE: 08/14/2026												
423765 0826		08/01/2026		0826-2	41372	388.71		388.71	08/28/2026	DIR	PD	WATER: 65 S PARK
CHECK DATE: 08/14/2026												
423925 0826		08/01/2026		0826-2	41373	193.25		193.25	08/28/2026	DIR	PD	WATER: 681 TAFT
CHECK DATE: 08/14/2026												
140250 0826		08/01/2026		0826-2	41374	220.35		220.35	08/28/2026	DIR	PD	WATER: 485 WINCHELL
CHECK DATE: 08/28/2026												
411170 0826		08/01/2026		0826-2	41375	126.63		126.63	08/28/2026	DIR	PD	LINKS WATER: 490 HARDI
CHECK DATE: 08/28/2026												
413030 0826		08/01/2026		0826-2	41376	1,658.72		1,658.72	08/28/2026	DIR	PD	LINKS WATER: 485 WINCH
CHECK DATE: 08/28/2026												
13444 A MAESTRANZI SONS KNIFE SERVICES												
1004064		07/16/2026		0726-4	269484	35.50		35.50	07/16/2026	INV	PD	PROFESSIONAL SERVICES
CHECK DATE: 07/24/2026												

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
6381	AFFILIATED CUSTOMER SERVICE, INC											
S227238		07/13/2026			0726-4	269485		540.00				
CHECK DATE: 07/24/2026												
11942	AL WARREN OIL CO INC											
W1863331	20260037	07/17/2026			0726-4	269486		25,555.20				
CHECK DATE: 07/24/2026												
14885	PLOTE CONSTRUCTION INC											
263532		06/30/2026			0726-4	269487		558.00				
CHECK DATE: 07/24/2026												
46	AMERICAN WATER WORKS ASSN.											
S0308577		06/22/2026			0726-4	269488		2,668.00				
CHECK DATE: 07/24/2026												
13617	AMSOIL INC.											
24992712	RI	07/08/2026			0726-4	269489		209.31				
CHECK DATE: 07/24/2026												
10850	ANGELO GELATO ITALIANO, INC											
15685		07/17/2026			0726-4	269490		149.00				
CHECK DATE: 07/24/2026												
65	AT&T											
1424538114		07/07/2026			0726-4	269491		922.24				
CHECK DATE: 07/24/2026												
14888	AXL PAVING INC											
2026-0856-SITE		07/14/2026			0726-4	269492		825.00				
CHECK DATE: 07/24/2026												
6832	FACIL INVESTMENT											
P93109570		07/09/2026			0726-4	269493		35.16				
CHECK DATE: 07/24/2026												
4874	BAXTER & WOODMAN, INC.											
0286814		06/23/2026			0726-4	269494		9,915.03				
CHECK DATE: 07/24/2026												
0286832		06/23/2026			0726-4	269494		72.50				
CHECK DATE: 07/24/2026												
8907	BRADLEY BOOTON											
						9,987.53						

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
06022026		06/02/2026		0726-4	269495	20.00		20.00	07/17/2026	INV	PD	SRO ACTIVE SHOOTER RES
CHECK DATE: 07/24/2026												
9879 BREAKTHRU BEVERAGE ILLINOIS, LLC												
127959868		07/16/2026		0726-4	269496	1,934.56		1,934.56	07/24/2026	INV	PD	BEVERAGE FOR RESALE
CHECK DATE: 07/24/2026												
13466 BUILD IT RIGHT LLC												
0041823		07/02/2026		0726-4	269497	599.70		599.70	07/24/2026	INV	PD	BAG COLD PATCH
CHECK DATE: 07/24/2026												
120 CANON SOLUTIONS AMERICA, INC												
43496358		07/12/2026		0726-4	269498	1,060.68		1,060.68	07/24/2026	INV	PD	VOGE COPIER USAGE 2477
CHECK DATE: 07/24/2026												
43499302		07/12/2026		0726-4	269499	1,602.68		1,602.68	07/24/2026	INV	PD	COPIER USAGE 247730-6
CHECK DATE: 07/24/2026												
5866 CASE LOTS INC.												
32027		07/09/2026		0726-4	269500	138.75		138.75	07/24/2026	INV	PD	PW CUSTODIAL SUPPLIES
CHECK DATE: 07/24/2026												
10865 CHICAGO FIRE & BURGLAR DETECTION INC												
R65819		07/15/2026		0726-4	269501	89.85		89.85	07/24/2026	INV	PD	RENO CENTER QUARTERLY
CHECK DATE: 07/24/2026												
R65821		07/15/2026		0726-4	269501	89.85		89.85	07/24/2026	INV	PD	ST. CHARLES FACILITY -
CHECK DATE: 07/24/2026												
151 CHICAGO TRIBUNE												
CTA75872		06/30/2026		0726-4	269502	1,000.00		1,000.00	07/24/2026	INV	PD	SUMMER EVENTS-NAPERVIL
CHECK DATE: 07/24/2026												
1076 CINTAS CORPORATION NO 2												
4276226712		07/20/2026		0726-4	269503	336.29		336.29	07/24/2026	INV	PD	JANITORIAL RESTOCK
CHECK DATE: 07/24/2026												
10301 GREAT LAKES COCA-COLA DISTRIBUTION, LLC												
53281162013		07/13/2026		0726-4	269504	1,186.80		1,186.80	07/13/2026	INV	PD	NA BEV
CHECK DATE: 07/24/2026												
6610 COMCAST CABLE COMMUNICATIONS, LLC												
276977231		07/01/2026		0726-4	269505	3,683.54		3,683.54	07/24/2026	INV	PD	GEVFC/VOGE TELECOMMUNI
CHECK DATE: 07/24/2026												
3525 COMMERCIAL TIRE SERVICE												

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
2220102830 CHECK DATE: 07/24/2026		07/15/2026		0726-4	269506	155.00	155.00	07/24/2026	INV	PD		LABOR TO BALANCE SIX W
4876 CONSTELLATION NEWENERGY, INC.												
BG-316250 0726 CHECK DATE: 07/24/2026		07/14/2026		0726-4	269507	2,097.25	2,097.25	07/24/2026	INV	PD		485 WINCHELLL WAY& OTH
10952 CONSUMERS PACKING COMPANY												
444096 CHECK DATE: 07/24/2026		07/13/2026		0726-4	269508	1,581.86	1,581.86	07/13/2026	INV	PD		FOOD - RESALE
444282 CHECK DATE: 07/24/2026		07/16/2026		0726-4	269508	932.41	932.41	07/16/2026	INV	PD		FOOD - RESALE
						2,514.27						
216 DELL MARKETING L.P.												
10883382963 CHECK DATE: 07/24/2026		07/15/2026		0726-4	269509	12,355.40	12,355.40	07/24/2026	INV	PD		MICROSOFT SERVER LICEN
14893 NUARA DRURY												
433320 CHECK DATE: 07/24/2026		07/21/2026		0726-4	269510	524.16	524.16	07/21/2026	INV	PD		832 BEMIS RD UB REFUND
241 DU-COMM												
19998 CHECK DATE: 07/24/2026		07/10/2026		0726-4	269511	1,613.53	1,613.53	07/24/2026	INV	PD		FACILITY LEASE/OWNING
20041 CHECK DATE: 07/24/2026		07/10/2026		0726-4	269511	42,464.50	42,464.50	07/24/2026	INV	PD		QUARTERLY SHARES 08/01
						44,078.03						
1917 DULTMEIER SALES LLC												
4380343 CHECK DATE: 07/24/2026		07/01/2026		0726-4	269512	190.97	190.97	07/24/2026	INV	PD		MISC. PLATFORM PARTS F
249 DUPAGE COUNTY												
07012026 CHECK DATE: 07/24/2026		07/01/2026		0726-4	269513	536.00	536.00	07/24/2026	INV	PD		ESCROW 2025-0049
247 DUPAGE COUNTY CHILDREN'S CENTER												
GE027 CHECK DATE: 07/24/2026		07/01/2026		0726-4	269514	4,000.00	4,000.00	09/15/2026	INV	PD		MUNICIPAL CONTRIBUTION
283 ENGINEERING RESOURCE ASSOC INC												
W2607900.03 CHECK DATE: 07/24/2026		07/13/2026		0726-4	269515	202.50	202.50	07/17/2026	INV	PD		PANFISH PARK AS-BUILT

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
291 EUCLID BEVERAGE, LLC											
W-4711095		07/16/2026		0726-4	269516	1,743.30	1,743.30	07/24/2026	INV	PD	BEVERAGE FOR RESALE
CHECK DATE: 07/24/2026											
11334 EURO USA MIDWEST LLC											
860552-00		07/16/2026		0726-4	269517	1,195.14	1,195.14	07/16/2026	INV	PD	FOOD - RESALE
CHECK DATE: 07/24/2026											
860749-00		07/18/2026		0726-4	269517	530.80	530.80	07/18/2026	INV	PD	FOOD - RESALE
CHECK DATE: 07/24/2026											
						1,725.94					
14894 AMY EYRICH											
07152026		07/15/2026		0726-4	269518	175.00	175.00	07/24/2026	INV	PD	879 MARYKNOLL CIR REIM
CHECK DATE: 07/24/2026											
10107 FIRST RESPONDERS WELLNESS CENTER, LLC											
30632		07/02/2026		0726-4	269519	875.00	875.00	08/01/2026	INV	PD	WELLNESS CHECKS
CHECK DATE: 07/24/2026											
311 THE TERRAMAR GROUP, INC											
87435		07/15/2026		0726-4	269520	547.73	547.73	07/24/2026	INV	PD	UPFIT PARTS FOR UNIT #
CHECK DATE: 07/24/2026											
14891 ANDRIUS GEDVILAS											
2026-0135-WSS		07/16/2026		0726-4	269521	1,000.00	1,000.00	07/24/2026	INV	PD	2026-0135-WSS 682 WEST
CHECK DATE: 07/24/2026											
9063 DAVID GILL											
06052026		06/05/2026		0726-4	269522	100.00	100.00	07/17/2026	INV	PD	NORTHWESTERN STAFF AND
CHECK DATE: 07/24/2026											
06112026		06/11/2026		0726-4	269522	80.00	80.00	07/17/2026	INV	PD	NORTHWESTERN STAFF AND
CHECK DATE: 07/24/2026											
						180.00					
14159 JAMES & SARA GIZZO											
20250045		07/21/2026		0726-4	269523	20,211.00	20,211.00	07/24/2026	INV	PD	444 LONGFELLOW RESTORE
CHECK DATE: 07/24/2026											
1180 GLEN ELLYN PARK DISTRICT											
20231529		07/16/2026		0726-4	269524	5,000.00	5,000.00	07/24/2026	INV	PD	RESTORE REFUND 130 S L
CHECK DATE: 07/24/2026											
20241355		07/15/2026		0726-4	269525	5,000.00	5,000.00	07/24/2026	INV	PD	650 HARDING AVE 202413
CHECK DATE: 07/24/2026											
9692 LOUIS GLUNZ BEER, INC											

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
899816		07/17/2026		0726-4	269526	336.50	336.50	07/24/2026	INV	PD		BEVERAGE FOR RESALE
CHECK DATE: 07/24/2026												
2081 HAMPTON, LENZINI AND RENWICK, INC.												
000020261707	20260002	07/15/2026		0726-4	269527	4,375.00	4,375.00	07/24/2026	INV	PD		PROFESSIONAL SERVICES
CHECK DATE: 07/24/2026												
20261789	20250087	07/09/2026		0726-4	269527	2,742.50	2,742.50	07/24/2026	INV	PD		YEAR 3 OF 3 ENGINEERIN
CHECK DATE: 07/24/2026												
20261790-1	20250087	07/10/2026		0726-4	269527	25,096.25	25,096.25	07/24/2026	INV	PD		YEAR 3 OF 3 ENGINEERIN
CHECK DATE: 07/24/2026												
20261790-2		07/16/2026		0726-4	269527	632.50	632.50	07/24/2026	INV	PD		ESCROWS 2026-0026/2026
CHECK DATE: 07/24/2026												
20261790-3		07/16/2026		0726-4	269527	1,762.50	1,762.50	07/24/2026	INV	PD		ESCROWS 24.0007/24.002
CHECK DATE: 07/24/2026												
					34,608.75							
1591 HOTSY OF CHICAGO, INC.												
93364		07/16/2026		0726-4	269528	290.00	290.00	07/24/2026	INV	PD		PW 502 - PRESSURE WASH
CHECK DATE: 07/24/2026												
389 HOLSTEIN'S GARAGE												
4006		06/30/2026		0726-4	269529	45.00	45.00	07/24/2026	INV	PD		DOT REQUIRED SAFETY IN
CHECK DATE: 07/24/2026												
9748 PT HOLDINGS, LLC												
0630936		07/02/2026		0726-4	269530	271.50	271.50	07/24/2026	INV	PD		ICE MACHINE REPAIR
CHECK DATE: 07/24/2026												
426 ILLINOIS STATE POLICE												
2026MX1988		07/14/2026		0726-4	269531	900.00	900.00	07/24/2026	INV	PD		GEPC2600794 HERNANDEZ
CHECK DATE: 07/24/2026												
4672 INDUSTRIAL STEAM CLEANING OF CHICAGO, INC												
CHI22762		07/14/2026		0726-4	269532	1,155.00	1,155.00	07/14/2026	INV	PD		PROFESSIONAL SERVICES
CHECK DATE: 07/24/2026												
13112 KNOWBE4, INC.												
INV443966		07/15/2026		0726-4	269533	3,024.00	3,024.00	07/24/2026	INV	PD		CYBER SECURITY TRAININ
CHECK DATE: 07/24/2026												
546 LEN'S ACE HARDWARE, INC.												
119844/3		06/04/2026		0726-4	269534	14.36	14.36	07/23/2026	INV	PD		HIUCKORY RD IRRIGATION
CHECK DATE: 07/24/2026												
120119/3		07/10/2026		0726-4	269534	17.98	17.98	07/23/2026	INV	PD		CLEANING SUPPLIES, WAT
CHECK DATE: 07/24/2026												
120177/3		07/20/2026		0726-4	269534	20.08	20.08	07/24/2026	INV	PD		MISC. PLUMBING PARTS,

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 07/24/2026												
14886 MELISSA MATERS						52.42						
2025-0584-PSHT		07/14/2026		0726-4	269535	6,323.46	6,323.46	07/24/2026	INV	PD		2025-0584-PSHT 540 NEW
CHECK DATE: 07/24/2026												
584 MCCANN INDUSTRIES, INC.												
P52924		07/17/2026		0726-4	269536	71.00	71.00	07/24/2026	INV	PD		REPLACEMENT HORN FOR U
CHECK DATE: 07/24/2026												
13352 MDSOLUTIONS, INC												
0065642		07/01/2026		0726-4	269537	630.00	630.00	07/24/2026	INV	PD		SIGN HARDWARE
CHECK DATE: 07/24/2026												
0065642-1		07/09/2026		0726-4	269537	1,780.65	1,780.65	07/24/2026	INV	PD		SIGN BLANKS
CHECK DATE: 07/24/2026												
0065642-2		07/14/2026		0726-4	269537	1,100.00	1,100.00	07/24/2026	INV	PD		SIGN SHEETING
CHECK DATE: 07/24/2026												
595 MENARDS, INC.						3,510.65						
120084/3		07/06/2026		0726-4	269538	16.17	16.17	07/23/2026	INV	PD		WATER SAMPLE SUPPLIES
CHECK DATE: 07/24/2026												
77807		07/08/2026		0726-4	269538	11.99	11.99	07/23/2026	INV	PD		NPAS, INSTALL HOSE FIT
CHECK DATE: 07/24/2026												
596 METRO PARAMEDIC SERVICES, INC.						28.16						
26-303224		07/07/2026		0726-4	269539	207,197.68	207,197.68	07/24/2026	INV	PD		AUGUST 2026 SERVICES
CHECK DATE: 07/24/2026												
13822 METROPOLIS COFFEE CO, LLC												
2305741		07/13/2026		0726-4	269540	312.50	312.50	07/13/2026	INV	PD		NA BEV.
CHECK DATE: 07/24/2026												
622 MUNICIPAL CLERKS OF DUPAGE CTY												
08052026		07/21/2026		0726-4	269541	37.00	37.00	07/24/2026	INV	PD		DINNER MEETING 08/05/2
CHECK DATE: 07/24/2026												
07/01/26-06/30/27		07/21/2026		0726-4	269542	20.00	20.00	07/24/2026	INV	PD		ANNUAL MEMBERSHIP (CAN
CHECK DATE: 07/24/2026												
5841 GENUINE PARTS CO-NAPA												
838297		07/20/2026		0726-4	269543	137.98	137.98	07/24/2026	INV	PD		FLOOR MATS FOR PD UNIT
CHECK DATE: 07/24/2026												
838347		07/20/2026		0726-4	269543	221.99	221.99	07/24/2026	INV	PD		FLOOR MATS FOR NEW UNI
CHECK DATE: 07/24/2026												

VILLAGE OF GLEN ELLYN

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
838386		07/20/2026		0726-4	269543	6.64		6.64	07/24/2026	INV	PD	HOSE CLAMP FOR UNIT #
CHECK DATE: 07/24/2026												
676 PACKEY WEBB FORD, INC.						366.61						
179672		07/16/2026		0726-4	269544	128.34		128.34	07/24/2026	INV	PD	FLOOR MATS FOR NEW UNI
CHECK DATE: 07/24/2026												
179673		07/16/2026		0726-4	269544	128.34		128.34	07/24/2026	INV	PD	FLOOR MATS FOR UNIT #
CHECK DATE: 07/24/2026												
179676		07/16/2026		0726-4	269544	128.34		128.34	07/24/2026	INV	PD	FLOOR MATS FOR NEW UNI
CHECK DATE: 07/24/2026												
179678		07/16/2026		0726-4	269544	128.34		128.34	07/24/2026	INV	PD	FLOOR MATS FOR NEW UNI
CHECK DATE: 07/24/2026												
179679		07/16/2026		0726-4	269544	128.34		128.34	07/24/2026	INV	PD	FLOOR MATS FOR NEW # 2
CHECK DATE: 07/24/2026												
179680		07/16/2026		0726-4	269544	128.34		128.34	07/24/2026	INV	PD	FLOOR MATS FOR NEW UNI
CHECK DATE: 07/24/2026												
179681		07/16/2026		0726-4	269544	128.34		128.34	07/24/2026	INV	PD	FLOOR MATS FOR NEW UNI
CHECK DATE: 07/24/2026												
14895 CHRISTOPHER G PAYNE						898.38						
2026-1507-RET		07/21/2026		0726-4	269545	1,527.00		1,527.00	07/24/2026	INV	PD	2026-1507-RET 263 HILL
CHECK DATE: 07/24/2026												
10823 PEST MANAGEMENT SERVICES, INC												
47124		07/17/2026		0726-4	269546	428.64		428.64	07/24/2026	INV	PD	ALL BUILDINGS - MONTHL
CHECK DATE: 07/24/2026												
12748 PLATT HILL NURSERY												
2026-0289-PVD		07/14/2026		0726-4	269547	250.00		250.00	07/24/2026	INV	PD	2026-0289-PVD 650 KENI
CHECK DATE: 07/24/2026												
1724 POMP'S TIRE SERVICE INC												
411232774		07/16/2026		0726-4	269548	1,971.76		1,971.76	07/24/2026	INV	PD	NEW TIRES FOR UNIT # 2
CHECK DATE: 07/24/2026												
14797 PRECISE MRM LLC												
CM200-2001843		07/15/2026		0726-4	269549	-340.00		-340.00	07/24/2026	CRM	PD	CREDIT FOR RETURNED PA
CHECK DATE: 07/24/2026												
IN200-2013571		06/17/2026		0726-4	269549	1,684.90		1,684.90	07/24/2026	INV	PD	FORCE AMERICA UPGRADES
CHECK DATE: 07/24/2026												
1254 REINDERS, INC.						1,344.90						
1018272-00		07/17/2026		0726-4	269550	924.00		924.00	07/21/2026	INV	PD	2 - 100' 1" PREMIUM IR
CHECK DATE: 07/24/2026												

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
14368	RICHARD SCHWARZ											
07202026		07/20/2026		0726-4	269551	2,250.00	2,250.00	07/23/2026	INV	PD		706 HIGHLAND, OVRHEAD
CHECK DATE: 07/24/2026												
9718	SEBIS DIRECT INC											
135117		07/07/2026		0726-4	269552	838.18	838.18	07/24/2026	INV	PD		UTILITY BILLING 07/26
CHECK DATE: 07/24/2026												
11340	SERVICE PRINTING CORPORATION											
37614		07/21/2026		0726-4	269553	8,304.05	8,304.05	07/24/2026	INV	PD		SUMMER NEWSLETTER
CHECK DATE: 07/24/2026												
9047	DANIEL/KATHERINE SIMONEIT											
07082026		07/08/2026		0726-4	269554	985.00	985.00	07/24/2026	INV	PD		504 HILLSIDE AVE - REI
CHECK DATE: 07/24/2026												
14889	DAWN SMITH											
07012026		07/14/2026		0726-4	269555	55.48	55.48	07/24/2026	INV	PD		PUBLIC ART DEDICATION/
CHECK DATE: 07/24/2026												
12512	SOUTHEAST LINEN ASSOCIATES, INC.											
1431988		07/17/2026		0726-4	269556	511.24	511.24	07/24/2026	INV	PD		LINEN SERVICE
CHECK DATE: 07/24/2026												
1432370		07/21/2026		0726-4	269556	373.67	373.67	07/24/2026	INV	PD		LINEN SERVICE
CHECK DATE: 07/24/2026												
						884.91						
10181	SOUTHERN GLAZER'S WINE AND SPIRITS, LLC											
2391607		07/16/2026		0726-4	269557	1,789.88	1,789.88	07/24/2026	INV	PD		BEVERAGE FOR RESALE
CHECK DATE: 07/24/2026												
168	ROGER CLEVELAND GOLF CO, INC											
8849649	SO	07/02/2026		0726-4	269558	888.00	888.00	07/21/2026	INV	PD		MERCHANDISE FOR RESALE
CHECK DATE: 07/24/2026												
9009249	SO	05/26/2026		0726-4	269558	2,570.00	2,570.00	07/21/2026	INV	PD		MERCHANDISE FOR RESALE
CHECK DATE: 07/24/2026												
9012086	SO	05/27/2026		0726-4	269558	8,690.00	8,690.00	07/21/2026	INV	PD		MERCHANDISE FOR RESALE
CHECK DATE: 07/24/2026												
9015195	SO	05/28/2026		0726-4	269558	3,900.00	3,900.00	07/21/2026	INV	PD		MERCHANDISE FOR RESALE
CHECK DATE: 07/24/2026												
9015196	SO	05/28/2026		0726-4	269558	5,450.00	5,450.00	07/21/2026	INV	PD		MERCHANDISE FOR RESALE
CHECK DATE: 07/24/2026												
						21,498.00						
13796	SSM HEALTH CARE GROUP											
90010406		07/01/2026		0726-4	269559	2,687.00	2,687.00	07/31/2026	INV	PD		TOXICOLOGY SERVICES

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 07/24/2026												
806 STANDARD EQUIPMENT COMPANY												
P11266		06/09/2026		0726-4	269560	400.58		400.58	06/19/2026	INV	PD	HYDRANT FILL HOSE - UN
CHECK DATE: 07/24/2026												
P11288		06/10/2026		0726-4	269560	-400.58		-400.58	06/19/2026	CRM	PD	HYDRANT HOSE RETURNED
CHECK DATE: 07/24/2026												
P12048		07/17/2026		0726-4	269560	29.26		29.26	07/24/2026	INV	PD	GASKETS FOR UNIT # 230
CHECK DATE: 07/24/2026												
P12049		07/17/2026		0726-4	269560	171.57		171.57	07/24/2026	INV	PD	DECANT HOSE - UNIT # 2
CHECK DATE: 07/24/2026												
						200.83						
9084 STATE INDUSTRIAL PRODUCTS CORPORATION												
904271282		07/09/2026		0726-4	269561	975.91		975.91	07/24/2026	INV	PD	MULTIPLE BUILDINGS - C
CHECK DATE: 07/24/2026												
835 SUPERIOR BEVERAGE CO.												
845236		07/17/2026		0726-4	269562	259.85		259.85	07/24/2026	INV	PD	BEVERAGE FOR RESALE
CHECK DATE: 07/24/2026												
5733 SUTTON FORD INC.												
283809A	20260021	06/24/2026		0726-4	269563	14,081.00		14,081.00	07/24/2026	INV	PD	NEW PW UNIT # 277 - PA
CHECK DATE: 07/24/2026												
283810A	20260021	06/24/2026		0726-4	269563	5,800.00		5,800.00	07/24/2026	INV	PD	PW 248 - REGIONAL UPFI
CHECK DATE: 07/24/2026												
283811A	20260021	06/24/2026		0726-4	269563	14,081.00		14,081.00	07/24/2026	INV	PD	NEW PW UNIT # 254 - PA
CHECK DATE: 07/24/2026												
						33,962.00						
844 SYSCO FOOD SERV - CHICAGO, INC												
924271339A		06/02/2026		0726-4	269564	110.95		110.95	06/02/2026	INV	PD	FOOD - RESALE
CHECK DATE: 07/24/2026												
924315102		06/20/2026		0726-4	269564	55.05		55.05	06/20/2026	INV	PD	FOOD - RESALE
CHECK DATE: 07/24/2026												
924366501		07/13/2026		0726-4	269564	2,884.45		2,884.45	07/13/2026	INV	PD	FOOD - RESALE, NA BEV.
CHECK DATE: 07/24/2026												
924376068		07/17/2026		0726-4	269564	3,427.10		3,427.10	07/17/2026	INV	PD	FOOD - RESALE, OPERATI
CHECK DATE: 07/24/2026												
924380329		07/18/2026		0726-4	269564	1,219.11		1,219.11	07/18/2026	INV	PD	FOOD - RESALE, DRY GOO
CHECK DATE: 07/24/2026												
						7,696.66						
10558 TESTA PRODUCE, INC												
00429242		02/19/2026		0726-4	269565	-45.50		-45.50	02/19/2026	CRM	PD	FOOD - RESALE
CHECK DATE: 07/24/2026												
00433389		05/27/2026		0726-4	269565	-25.10		-25.10	05/27/2026	CRM	PD	FOOD - RESALE
CHECK DATE: 07/24/2026												
06213364		07/13/2026		0726-4	269565	587.30		587.30	07/13/2026	INV	PD	FOOD - RESALE, NA BEV.

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 07/24/2026												
06213440		07/13/2026		0726-4	269565	33.20		33.20	07/13/2026	INV	PD	FOOD - RESALE
CHECK DATE: 07/24/2026												
06214285		07/14/2026		0726-4	269565	465.75		465.75	07/14/2026	INV	PD	FOOD - RESALE
CHECK DATE: 07/24/2026												
06215714		07/16/2026		0726-4	269565	634.55		634.55	07/16/2026	INV	PD	FOOD - RESALE, DRY GOO
CHECK DATE: 07/24/2026												
06216515		07/17/2026		0726-4	269565	426.70		426.70	07/17/2026	INV	PD	FOOD - RESALE, NA BEV.
CHECK DATE: 07/24/2026												
06217277		07/18/2026		0726-4	269565	881.50		881.50	07/18/2026	INV	PD	FOOD - RESALE
CHECK DATE: 07/24/2026												
						2,958.40						
14266 THE FUN ONES MOONJUMP, INC												
92765		05/21/2026		0726-4	269566	1,212.40		1,212.40	08/04/2026	INV	PD	NATIONAL NIGHT OUT SLI
CHECK DATE: 07/24/2026												
11602 THE THIRD SYNTHESIS, IND D/B/A												
1160100		07/17/2026		0726-4	269567	87.60		87.60	07/17/2026	INV	PD	FOOD - RESALE
CHECK DATE: 07/24/2026												
865 ACUSHNET COMPANY												
923620323		07/10/2026		0726-4	269568	391.53		391.53	07/21/2026	INV	PD	MERCHANDISE FOR RESALE
CHECK DATE: 07/24/2026												
923668920		07/16/2026		0726-4	269568	58.50		58.50	07/21/2026	INV	PD	MERCHANDISE FOR RESALE
CHECK DATE: 07/24/2026												
						450.03						
11044 THE TORO COMPANY												
413154548		04/17/2026		0726-4	269569	11,103.00		11,103.00	07/15/2026	INV	PD	TORO NSN 3-YEAR SERVIC
CHECK DATE: 07/24/2026												
10477 TPI BUILDING CODE CONSULTANTS, INC												
202606		06/30/2026		0726-4	269570	18,709.56		18,709.56	07/24/2026	INV	PD	PLAN REVIEW/INSPECTION
CHECK DATE: 07/24/2026												
10845 TRAVISMATHEW LLC												
93502754		07/07/2026		0726-4	269571	61.65		61.65	07/21/2026	INV	PD	MERCHANDISE FOR RESALE
CHECK DATE: 07/24/2026												
10577 CAMPAGNA-TURANO BAKERY, INC												
130045971		07/13/2026		0726-4	269572	42.67		42.67	07/13/2026	INV	PD	FOOD - RESALE
CHECK DATE: 07/24/2026												
130046006		07/14/2026		0726-4	269572	146.55		146.55	07/14/2026	INV	PD	FOOD - RESALE
CHECK DATE: 07/24/2026												
130046068		07/16/2026		0726-4	269572	35.26		35.26	07/16/2026	INV	PD	FOOD - RESALE
CHECK DATE: 07/24/2026												
130046106		07/17/2026		0726-4	269572	48.76		48.76	07/17/2026	INV	PD	FOOD - RESALE

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 07/24/2026												
130046147		07/18/2026		0726-4	269572	181.28	181.28	07/18/2026	INV	PD		FOOD - RESALE
CHECK DATE: 07/24/2026												
13477 TURTLESON, LLC						454.52						
680560		07/16/2026		0726-4	269573	1,616.94	1,616.94	07/21/2026	INV	PD		MERCHANDISE FOR RESALE
CHECK DATE: 07/24/2026												
11819 UNIFIRST CORPORATION												
1190315241		07/15/2026		0726-4	269574	76.19	76.19	07/24/2026	INV	PD		RENO - WEEKLY MAT SERV
CHECK DATE: 07/24/2026												
884 U.S. FOODSERVICE, INC.												
2141967		07/13/2026		0726-4	269575	2,475.30	2,475.30	07/13/2026	INV	PD		FOOD - RESALE, NA BEV.
CHECK DATE: 07/24/2026												
2294670		07/16/2026		0726-4	269575	3,088.41	3,088.41	07/16/2026	INV	PD		FOOD - RESALE, NA BEV.
CHECK DATE: 07/24/2026												
2992464		07/16/2026		0726-4	269575	161.00	161.00	07/16/2026	INV	PD		LEASES AND CONTRACTS
CHECK DATE: 07/24/2026												
2992465		07/16/2026		0726-4	269575	361.00	361.00	07/16/2026	INV	PD		LEASES AAND CONTRACTS
CHECK DATE: 07/24/2026												
2992466		07/16/2026		0726-4	269575	165.00	165.00	07/16/2026	INV	PD		LEASES AND CONTRACTS
CHECK DATE: 07/24/2026												
906 UTILITY DYNAMICS CORPORATION						6,250.71						
0714-3541		07/15/2026		0726-4	269576	3,590.00	3,590.00	07/24/2026	INV	PD		PHOTOCELLS - FAIRWAY C
CHECK DATE: 07/24/2026												
0715-3541		07/15/2026		0726-4	269576	6,950.00	6,950.00	07/24/2026	INV	PD		DVP#22033: STREETLIGHT
CHECK DATE: 07/24/2026												
915 VERIZON WIRELESS SERVICES LLC						10,540.00						
6147560149		07/01/2026		0726-4	269577	2,899.98	2,899.98	07/24/2026	INV	PD		887125807-00001 06/01-
CHECK DATE: 07/24/2026												
14887 JAIME VILLAGRAN												
2025-0864-INRM		07/14/2026		0726-4	269578	1,000.00	1,000.00	07/24/2026	INV	PD		2025-0864-INRM 416 DOR
CHECK DATE: 07/24/2026												
1793 WASTE MANAGEMENT OF ILLINOIS, INC												
4460729-2011-4		07/06/2026		0726-4	269579	1,221.67	1,221.67	07/24/2026	INV	PD		SHOCK SQUARE
CHECK DATE: 07/24/2026												
12899 WAYDE BEECHY, INC.												
386145		07/09/2026		0726-4	269580	252.95	252.95	07/24/2026	INV	PD		INVENTORY - BATTERY

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 07/24/2026												
386460		07/14/2026		0726-4	269580	-252.95	-252.95	07/24/2026	CRM	PD		CREDIT FOR BATTERY NOT
CHECK DATE: 07/24/2026												
386497		07/15/2026		0726-4	269580	252.95	252.95	07/24/2026	INV	PD		INVENTORY - BATTERY
CHECK DATE: 07/24/2026												
386559		07/16/2026		0726-4	269580	172.95	172.95	07/24/2026	INV	PD		INVENTORY - BATTERY
CHECK DATE: 07/24/2026												
						425.90						
945 WEST & SONS TOWING INC												
193486		07/20/2026		0726-4	269581	182.00	182.00	07/24/2026	INV	PD		TOWING CHARGES FOR UNI
CHECK DATE: 07/24/2026												
7711 WINDY CITY DISTRIBUTION COMPANY												
101077914		07/16/2026		0726-4	269582	643.00	643.00	07/24/2026	INV	PD		BEVERAGE FOR RESALE
CHECK DATE: 07/24/2026												
14890 WOLD ARCHITECTS INC												
13363		06/30/2026		0726-4	269583	2,925.00	2,925.00	07/24/2026	INV	PD		CIVIC CENTER -EXTERIOR
CHECK DATE: 07/24/2026												
13444 A MAESTRANZI SONS KNIFE SERVICES												
1006356		07/23/2026		0726-5	269584	35.50	35.50	07/23/2026	INV	PD		PROFESSIONAL SERVICES
CHECK DATE: 07/31/2026												
6381 AFFILIATED CUSTOMER SERVICE, INC												
S227403		07/23/2026		0726-5	269585	577.12	577.12	07/31/2026	INV	PD		FIRE STATION 62 - FIRE
CHECK DATE: 07/31/2026												
14779 JENNIFER BRUCKS/MARK WIEDNER												
RESV101		07/24/2026		0726-5	269586	108.00	108.00	07/31/2026	INV	PD		BEVERAGE FOR RESALE
CHECK DATE: 07/31/2026												
13113 AMERICAN WELDING & GAS, INC.												
0011828205		07/23/2026		0726-5	269587	181.69	181.69	07/31/2026	INV	PD		BULK CO2 REFILL
CHECK DATE: 07/31/2026												
0011832831		07/27/2026		0726-5	269587	354.82	354.82	07/31/2026	INV	PD		BULK CO2 REFILL
CHECK DATE: 07/31/2026												
						536.51						
58 ARMBRUST PLUMBING, HEATING, & AIR, INC.												
140215133		07/18/2026		0726-5	269588	444.00	444.00	07/26/2026	INV	PD		EMERGENCY A/C REPAIR F
CHECK DATE: 07/31/2026												
14698 BAKER TILLY ADVISORY GROUP PARENT, LP												
BTAG-10031113	20260032	07/24/2026		0726-5	269589	15,443.00	15,443.00	07/31/2026	INV	PD		CONSULTING SVCS FOR ER

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 07/31/2026												
14796 BEER ENGINE, INC												
6533		07/22/2026		0726-5	269590	190.00	190.00	07/31/2026	INV	PD		BEER LINE CLEANING
CHECK DATE: 07/31/2026												
12921 BLA, INC												
24816-33	20230023	06/30/2026		0726-5	269591	5,627.81	5,627.81	07/31/2026	INV	PD		CONSTRUCTION ENGINEERI
CHECK DATE: 07/31/2026												
24817-10	20250071	06/30/2026		0726-5	269591	3,705.33	3,705.33	07/31/2026	INV	PD		2025 CRESECENT/GLENWOO
CHECK DATE: 07/31/2026												
						9,333.14						
1225 CHECKPOINT PRESS, INC												
49115		07/15/2026		0726-5	269592	397.00	397.00	07/31/2026	INV	PD		JOB ADVERTISEMENT
CHECK DATE: 07/31/2026												
9879 BREAKTHRU BEVERAGE ILLINOIS, LLC												
128060465		07/23/2026		0726-5	269593	892.07	892.07	07/31/2026	INV	PD		BEVERAGE FOR RESALE
CHECK DATE: 07/31/2026												
120 CANON SOLUTIONS AMERICA, INC												
43541323		07/12/2026		0726-5	269594	925.00	925.00	07/31/2026	INV	PD		LINKS/PLANNING COPIES
CHECK DATE: 07/31/2026												
128 CARQUEST AUTO PARTS												
8780620432746		07/23/2026		0726-5	269595	33.79	33.79	07/31/2026	INV	PD		INVENTORY - RELAY
CHECK DATE: 07/31/2026												
5866 CASE LOTS INC.												
32153		07/15/2026		0726-5	269596	165.84	165.84	07/31/2026	INV	PD		CIVIC CENTER - CUSTODI
CHECK DATE: 07/31/2026												
32160		07/15/2026		0726-5	269596	140.40	140.40	07/31/2026	INV	PD		FIRESTATION 1 - CUSTOD
CHECK DATE: 07/31/2026												
						306.24						
10505 CDM SMITH INC												
90268496	20230022	07/17/2026		0726-5	269597	186,233.94	186,233.94	07/31/2026	INV	PD		PHASE II ENGINEERING S
CHECK DATE: 07/31/2026												
151 CHICAGO TRIBUNE												
07132026		07/13/2026		0726-5	269598	374.37	374.37	08/12/2026	INV	PD		26 WEEK SUBSCRIPTION
CHECK DATE: 07/31/2026												
1076 CINTAS CORPORATION NO 2												

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
4276226744		07/20/2026		0726-5	269599	36.64		36.64	07/31/2026	INV	PD	POLICE DEPARTMENT - B
CHECK DATE: 07/31/2026												
4276752128		07/23/2026		0726-5	269600	65.42		65.42	07/31/2026	INV	PD	CIVIC CENTER - BI-WEEK
CHECK DATE: 07/31/2026												
4276948065		07/27/2026		0726-5	269601	392.39		392.39	07/31/2026	INV	PD	JANITORIAL RESTOCK
CHECK DATE: 07/31/2026												
14901 COLLANDER, BRETT												
07242026		07/24/2026		0726-5	269602	510.50		510.50	07/31/2026	INV	PD	918 MARYKNOLL CIR- REI
CHECK DATE: 07/31/2026												
175 COMMONWEALTH EDISON COMPANY												
1056373427 0726		07/14/2026		0726-5	269603	104.18		104.18	07/28/2026	INV	PD	PARK/WINCHELL 06/12/26
CHECK DATE: 07/31/2026												
8742274000 0726		07/16/2026		0726-5	269604	41.57		41.57	07/28/2026	INV	PD	TAFT FTN 06/12/26-07/1
CHECK DATE: 07/31/2026												
3952321222 0726		07/16/2026		0726-5	269605	41.34		41.34	07/28/2026	INV	PD	SANDHURST CIR 06/12/26
CHECK DATE: 07/31/2026												
1944934000 0726		07/22/2026		0726-5	269606	12,247.63		12,247.63	07/28/2026	INV	PD	HARDING/MAIN 06/12/26-
CHECK DATE: 07/31/2026												
10952 CONSUMERS PACKING COMPANY												
444291		07/23/2026		0726-5	269607	289.56		289.56	07/23/2026	INV	PD	FOOD - RESALE
CHECK DATE: 07/31/2026												
444616		07/23/2026		0726-5	269607	1,987.78		1,987.78	07/23/2026	INV	PD	FOOD - RESALE
CHECK DATE: 07/31/2026												
444650		07/24/2026		0726-5	269607	331.79		331.79	07/24/2026	INV	PD	FOOD - RESALE
CHECK DATE: 07/31/2026												
241 DU-COMM						2,609.13						
19999		07/10/2026		0726-5	269608	5,695.70		5,695.70	08/10/2026	INV	PD	FACILITY LEASE/OWN & O
CHECK DATE: 07/31/2026												
20042		07/10/2026		0726-5	269608	155,308.00		155,308.00	08/10/2026	INV	PD	QUARTERLY SHARES 08/01
CHECK DATE: 07/31/2026												
2558 R. W. DUNTEMAN COMPANY						161,003.70						
253904	20250067	07/08/2026		0726-5	269609	10,597.37		10,597.37	07/31/2026	INV	PD	2025 DUANE-MAIN ALLEY
CHECK DATE: 07/31/2026												
12755 ECO CLEAN MAINTENANCE, INC.												
15229	20260030	07/27/2026		0726-5	269610	3,323.00		3,323.00	07/31/2026	INV	PD	YR 1 OF 3 CUSTODIAL SE
CHECK DATE: 07/31/2026												

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
13467 EDWARD HOSPITAL												
00218147-00		06/30/2026		0726-5	269611	180.00	180.00	07/31/2026	INV	PD		EMPLOYEE SCREENINGS
CHECK DATE: 07/31/2026												
14896 ELITE MEAT MARKET												
2026-1595-FBEV		07/22/2026		0726-5	269612	1,514.70	1,514.70	07/31/2026	INV	PD		06/26 OVERPAYMENT REFU
CHECK DATE: 07/31/2026												
4705 ELMHURST MEMORIAL OCC HEALTH SERVICES												
00218362-00		06/30/2026		0726-5	269613	766.00	766.00	07/31/2026	INV	PD		EMPLOYEE SCREENINGS
CHECK DATE: 07/31/2026												
1078 EQUIFAX INFORMATION SVCS LLC												
2074728030		07/17/2026		0726-5	269614	25.00	25.00	08/17/2026	INV	PD		MONTHLY SUBSCRIPTION 0
CHECK DATE: 07/31/2026												
291 EUCLID BEVERAGE, LLC												
W-4718284		07/23/2026		0726-5	269615	1,968.30	1,968.30	07/31/2026	INV	PD		BEVERAGE FOR RESALE
CHECK DATE: 07/31/2026												
11334 EURO USA MIDWEST LLC												
860810-00		07/20/2026		0726-5	269616	366.12	366.12	07/20/2026	INV	PD		FOOD - RESALE
CHECK DATE: 07/31/2026												
861407-00		07/23/2026		0726-5	269616	1,174.63	1,174.63	07/23/2026	INV	PD		FOOD - RESALE
CHECK DATE: 07/31/2026												
861594-00		07/25/2026		0726-5	269616	600.48	600.48	07/25/2026	INV	PD		FOOD - RESALE
CHECK DATE: 07/31/2026												
						2,141.23						
13368 FEECE OIL COMPANY												
362773		07/23/2026		0726-5	269617	1,602.70	1,602.70	07/26/2026	INV	PD		GASOLINE FOR RENTAL CA
CHECK DATE: 07/31/2026												
721267		07/22/2026		0726-5	269617	953.72	953.72	07/26/2026	INV	PD		GASOLINE FOR GROUNDS E
CHECK DATE: 07/31/2026												
						2,556.42						
12695 FILTERSHINE CHICAGO INC.												
12475120		07/10/2026		0726-5	269618	95.00	95.00	07/10/2026	INV	PD		PROFESSIONAL SERVICES
CHECK DATE: 07/31/2026												
12475346		07/21/2026		0726-5	269618	205.00	205.00	07/21/2026	INV	PD		PROFESSIONAL SERVICES
CHECK DATE: 07/31/2026												
						300.00						
6345 FORCE AMERICA DISTRIBUTING, LLC												
CM001-2012575		07/20/2026		0726-5	269619	-883.40	-883.40	07/31/2026	CRM	PD		FORCE AMERICA UPGRADES

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 07/31/2026												
IN001-2174769		07/20/2026		0726-5	269619	590.94	590.94	07/31/2026	INV	PD		FORCE AMERICA UPGRADES
CHECK DATE: 07/31/2026												
IN001-2175500		07/22/2026		0726-5	269619	1,440.00	1,440.00	07/31/2026	INV	PD		FORCE AMERICA UPGRADES
CHECK DATE: 07/31/2026												
14055 GENESISONE						1,147.54						
1047071		06/27/2026		0726-5	269620	144.96	144.96	07/31/2026	INV	PD		PRINTER TONER
CHECK DATE: 07/31/2026												
1049608		07/16/2026		0726-5	269620	456.25	456.25	07/31/2026	INV	PD		COLOR PRINTER TONER
CHECK DATE: 07/31/2026												
9692 LOUIS GLUNZ BEER, INC						601.21						
901643		07/24/2026		0726-5	269621	461.00	461.00	07/31/2026	INV	PD		BEVERAGE FOR RESALE
CHECK DATE: 07/31/2026												
370 GRAYBAR ELECTRIC COMPANY INC												
9353993119		07/22/2026		0726-5	269622	91.29	91.29	07/31/2026	INV	PD		STREETLIGHT FUSES
CHECK DATE: 07/31/2026												
14899 HANRAHAN, TAVIA												
232370		07/24/2026		0726-5	269623	17.98	17.98	07/31/2026	INV	PD		194 SURREY DR UB REFUN
CHECK DATE: 07/31/2026												
3892 ILCMA												
7016		05/22/2026		0726-5	269624	50.00	50.00	07/31/2026	INV	PD		JOB ADVERTISEMENT
CHECK DATE: 07/31/2026												
7076		06/23/2026		0726-5	269624	100.00	100.00	07/31/2026	INV	PD		JOB ADVERTISEMENT
CHECK DATE: 07/31/2026												
7104		07/14/2026		0726-5	269624	50.00	50.00	07/31/2026	INV	PD		JOB ADVERTISEMENT
CHECK DATE: 07/31/2026												
7120		07/15/2026		0726-5	269624	100.00	100.00	07/31/2026	INV	PD		JOB ADVERTISEMENT
CHECK DATE: 07/31/2026												
12335 ILLINOIS PHLEBOTOMY SERVICES						300.00						
2824		07/20/2026		0726-5	269625	600.00	600.00	08/19/2026	INV	PD		PHLEBOTOMY SERVICES
CHECK DATE: 07/31/2026												
12230 IMPACT PROMOTIONS												
252		07/25/2026		0726-5	269626	447.00	447.00	07/31/2026	INV	PD		UNIFORMS
CHECK DATE: 07/31/2026												
9078 TYCO FIRE & SECURITY MANAGEMENT, INC												
42609730		07/11/2026		0726-5	269627	148.35	148.35	08/01/2026	INV	PD		RECURRING SERVICE 08/0

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 07/31/2026												
8984 LANDSCAPE MATERIAL & FIREWOOD SALES, INC												
117241		07/25/2026		0726-5	269628	1,470.98		1,470.98	07/26/2026	INV	PD	60 CU YRD LOAD OF CHOC
CHECK DATE: 07/31/2026												
13839 LEAF CAPITAL FUNDING LLC												
20662026	20260042	07/26/2026		0726-5	269629	3,614.25		3,614.25	07/28/2026	INV	PD	YEAR 3 OF 4 GPS LEASE
CHECK DATE: 07/31/2026												
546 LEN'S ACE HARDWARE, INC.												
120215/3		07/24/2026		0726-5	269630	54.87		54.87	07/31/2026	INV	PD	HOSE & COUPLER # 292 A
CHECK DATE: 07/31/2026												
14472 LYONS VIEW MANUFACTURING & SUPPLY INC												
13895		12/31/2025		0726-5	269631	8,987.00		8,987.00	07/31/2026	INV	PD	DVP#20344 - ROOSEVELT
CHECK DATE: 07/31/2026												
13352 MDSOLUTIONS, INC												
0065642-3		07/22/2026		0726-5	269632	2,090.00		2,090.00	07/31/2026	INV	PD	SIGN SHEETING
CHECK DATE: 07/31/2026												
590 MEADE ELECTRIC COMPANY, INC.												
717665		07/20/2026		0726-5	269633	192.50		192.50	07/31/2026	INV	PD	TRAFFIC SIGNAL LOCATE
CHECK DATE: 07/31/2026												
717666		07/20/2026		0726-5	269633	82.72		82.72	07/31/2026	INV	PD	TRAFFIC SIGNAL LOCATE
CHECK DATE: 07/31/2026												
717667		07/20/2026		0726-5	269633	83.98		83.98	07/31/2026	INV	PD	TRAFFIC SIGNAL LOCATE
CHECK DATE: 07/31/2026												
717668		07/20/2026		0726-5	269633	83.98		83.98	07/31/2026	INV	PD	TRAFFIC SIGNAL LOCATE
CHECK DATE: 07/31/2026												
717669		07/20/2026		0726-5	269633	191.99		191.99	07/31/2026	INV	PD	TRAFFIC SIGNAL LOCATE
CHECK DATE: 07/31/2026												
717670		07/20/2026		0726-5	269633	383.61		383.61	07/31/2026	INV	PD	FLASHING RED - ELM & M
CHECK DATE: 07/31/2026												
					1,018.78							
14900 MICHAEL MEINHARDT												
07222026		07/22/2026		0726-5	269634	744.69		744.69	07/31/2026	INV	PD	670 FOREST AVE - REIMB
CHECK DATE: 07/31/2026												
595 MENARDS, INC.												
78067		07/13/2026		0726-5	269635	68.93		68.93	07/31/2026	INV	PD	PW - CUSTODIAL SUPPLIE
CHECK DATE: 07/31/2026												
78211		07/15/2026		0726-5	269635	59.91		59.91	07/31/2026	INV	PD	WRENCHES FOR MERIDIAN
CHECK DATE: 07/31/2026												

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
13110 JOE MENDOZA						128.84						
29-2187		07/23/2026		0726-5	269636	30.00	30.00	07/31/2026	INV	PD		VEHICLE STICKER REFUND
CHECK DATE: 07/31/2026												
5840 MORRISON ASSOCIATES, LTD												
2025-87		07/14/2026		0726-5	269637	4,500.00	4,500.00	07/31/2026	INV	PD		DEPARTMENT HEADS/MANAG
CHECK DATE: 07/31/2026												
5841 GENUINE PARTS CO-NAPA												
837743		07/14/2026		0726-5	269638	120.28	120.28	07/31/2026	INV	PD		INVENTORY - FILTERS &
CHECK DATE: 07/31/2026												
838497		07/21/2026		0726-5	269638	4.69	4.69	07/31/2026	INV	PD		FUSE FOR UNIT # 232
CHECK DATE: 07/31/2026												
838515		07/21/2026		0726-5	269638	26.27	26.27	07/31/2026	INV	PD		INVENTORY - FILTERS &
CHECK DATE: 07/31/2026												
838529		07/21/2026		0726-5	269638	53.70	53.70	07/31/2026	INV	PD		INVENTORY - FILTERS &
CHECK DATE: 07/31/2026												
838850		07/24/2026		0726-5	269638	224.70	224.70	07/31/2026	INV	PD		SHOP SUPPLIES
CHECK DATE: 07/31/2026												
839082		07/27/2026		0726-5	269638	32.26	32.26	07/31/2026	INV	PD		WIPER BLADES FOR UNIT
CHECK DATE: 07/31/2026												
						461.90						
665 O'HARE TRUCK/TOWING SERVICE, INC.												
P-324207		07/20/2026		0726-5	269639	172.80	172.80	08/04/2026	INV	PD		2004 HONDA TOW
CHECK DATE: 07/31/2026												
9461 OPENGOV, INC												
INV27158	20260058	07/15/2026		0726-5	269640	72,538.04	72,538.04	07/31/2026	INV	PD		YR 3 OF 3 ASSEST MGMT
CHECK DATE: 07/31/2026												
700 THE PITNEY BOWES BANK INC												
1029753804		07/10/2026		0726-5	269641	91.29	91.29	07/31/2026	INV	PD		POSTAGE MACHINE SEALER
CHECK DATE: 07/31/2026												
5678 PRIORITY PRODUCTS, INC												
1034525		07/23/2026		0726-5	269642	155.71	155.71	07/31/2026	INV	PD		SHOP SUPPLIES - HOSE C
CHECK DATE: 07/31/2026												
13244 R & R PRODUCTS, INC.												
CD3180398		07/21/2026		0726-5	269643	225.71	225.71	07/26/2026	INV	PD		SEALS AND BEARINGS FOR
CHECK DATE: 07/31/2026												
II23144		05/04/2026		0726-5	269643	-150.00	-150.00	05/04/2026	CRM	PD		GCSAA EQUIPMENT MANAGE
CHECK DATE: 07/31/2026												

VILLAGE OF GLEN ELLYN

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
8894 RUSSO HARDWARE, INC						75.71						
SPI21708981		07/21/2026		0726-5	269644	52.53	52.53	07/26/2026	INV	PD		CARBURETOR FOR SALSCO
CHECK DATE: 07/31/2026												
6093 SCHAMBERGER BROTHERS, INC												
1000219076		07/24/2026		0726-5	269645	306.25	306.25	07/31/2026	INV	PD		BEVERAGE FOR RESALE
CHECK DATE: 07/31/2026												
1042808		07/22/2026		0726-5	269645	191.50	191.50	07/31/2026	INV	PD		BEVERAGE FOR RESALE
CHECK DATE: 07/31/2026												
787 SERVICE SPRING CO. INC.						497.75						
182514		07/22/2026		0726-5	269646	764.24	764.24	07/31/2026	INV	PD		REAR SUSPENSION MODIFI
CHECK DATE: 07/31/2026												
182517		07/22/2026		0726-5	269646	764.24	764.24	07/31/2026	INV	PD		REAR SUSPENSION MODIFI
CHECK DATE: 07/31/2026												
182519		07/22/2026		0726-5	269646	764.24	764.24	07/31/2026	INV	PD		REAR SUSPENSION MODIFI
CHECK DATE: 07/31/2026												
182524		07/22/2026		0726-5	269646	764.24	764.24	07/31/2026	INV	PD		REAR SUSPENSION MODIFI
CHECK DATE: 07/31/2026												
9897 SITEONE LANDSCAPE SUPPLY HOLDING, LLC						3,056.96						
168026099-001		06/24/2026		0726-5	269647	520.47	520.47	07/23/2026	INV	PD		CBD IRRIGATION, REPAIR
CHECK DATE: 07/31/2026												
12512 SOUTHEAST LINEN ASSOCIATES, INC.												
1432837		07/24/2026		0726-5	269648	519.19	519.19	07/31/2026	INV	PD		LINEN SERVICE
CHECK DATE: 07/31/2026												
1433219		07/28/2026		0726-5	269648	367.33	367.33	07/31/2026	INV	PD		LINEN SERVICE
CHECK DATE: 07/31/2026												
10181 SOUTHERN GLAZER'S WINE AND SPIRITS, LLC						886.52						
2401414		07/23/2026		0726-5	269649	669.28	669.28	07/31/2026	INV	PD		BEVERAGE FOR RESALE
CHECK DATE: 07/31/2026												
806 STANDARD EQUIPMENT COMPANY												
P12128		07/22/2026		0726-5	269650	546.80	546.80	07/31/2026	INV	PD		BLOCKING VALVE FOR UNI
CHECK DATE: 07/31/2026												
14897 STERICYCLE INC												
4002082326		06/08/2026		0726-5	269651	-425.70	-425.70	06/08/2026	CRM	PD		CREDIT
CHECK DATE: 07/31/2026												
8014269465		05/10/2026		0726-5	269651	1,525.70	1,525.70	07/31/2026	INV	PD		SHRED EVENT RECYCLE EX

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 07/31/2026												
14898 STRATEGIA CONSULTING LLC						1,100.00						
INV-2529		04/29/2026		0726-5	269652	1,843.75	1,843.75	07/31/2026	INV	PD		PUBLIC RELATIONS CONSU
CHECK DATE: 07/31/2026												
835 SUPERIOR BEVERAGE CO.												
847034		07/24/2026		0726-5	269653	505.00	505.00	07/31/2026	INV	PD		BEVERAGE FOR RESALE
CHECK DATE: 07/31/2026												
844 SYSCO FOOD SERV - CHICAGO, INC												
924381917		07/20/2026		0726-5	269654	3,796.79	3,796.79	07/20/2026	INV	PD		FOOD - RESALE, NA BEV.
CHECK DATE: 07/31/2026												
924391693		07/24/2026		0726-5	269654	3,114.51	3,114.51	07/24/2026	INV	PD		FOOD - RESALE, NA BEV.
CHECK DATE: 07/31/2026												
924395776		07/25/2026		0726-5	269654	1,064.88	1,064.88	07/25/2026	INV	PD		FOOD - RESALE, NA BEV.
CHECK DATE: 07/31/2026						7,976.18						
10558 TESTA PRODUCE, INC												
06218655		07/21/2026		0726-5	269655	694.45	694.45	07/21/2026	INV	PD		FOOD - RESALE, NA BEV.
CHECK DATE: 07/31/2026												
06220093		07/23/2026		0726-5	269655	629.35	629.35	07/23/2026	INV	PD		FOOD - RESALE
CHECK DATE: 07/31/2026												
06220828		07/24/2026		0726-5	269655	317.15	317.15	07/24/2026	INV	PD		FOOD - RESALE
CHECK DATE: 07/31/2026						1,640.95						
11602 THE THIRD SYNTHESIS, IND D/B/A												
1160684		07/20/2026		0726-5	269656	87.60	87.60	07/20/2026	INV	PD		FOOD - RESALE
CHECK DATE: 07/31/2026												
1162114		07/25/2026		0726-5	269656	87.60	87.60	07/25/2026	INV	PD		FOOD - RESALE
CHECK DATE: 07/31/2026						175.20						
12262 THELEN MATERIALS												
459125		07/18/2026		0726-5	269657	1,425.88	1,425.88	07/26/2026	INV	PD		25.75 TONS OF DIVOT MI
CHECK DATE: 07/31/2026												
10577 CAMPAGNA-TURANO BAKERY, INC												
130046177		07/20/2026		0726-5	269658	76.02	76.02	07/20/2026	INV	PD		FOOD - RESALE
CHECK DATE: 07/31/2026												
130046222		07/21/2026		0726-5	269658	23.64	23.64	07/21/2026	INV	PD		FOOD - RESALE
CHECK DATE: 07/31/2026												
130046323		07/24/2026		0726-5	269658	235.63	235.63	07/24/2026	INV	PD		FOOD - RESALE
CHECK DATE: 07/31/2026												
130046359		07/25/2026		0726-5	269658	116.13	116.13	07/25/2026	INV	PD		FOOD - RESALE

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 07/31/2026												
11819 UNIFIRST CORPORATION						451.42						
1190316988		07/22/2026		0726-5	269659	76.19	76.19	07/31/2026	INV	PD		PW - WEEKLY FLOOR MATS
CHECK DATE: 07/31/2026												
884 U.S. FOODSERVICE, INC.												
2409150		07/20/2026		0726-5	269660	1,936.30	1,936.30	07/20/2026	INV	PD		FOOD - RESALE, NA BEV.
CHECK DATE: 07/31/2026												
2553804		07/23/2026		0726-5	269660	2,937.78	2,937.78	07/23/2026	INV	PD		FOOD - RESALE, NA BEV.
CHECK DATE: 07/31/2026												
11956 VETERAN'S TOWING & RECOVERY						4,874.08						
33264		07/18/2026		0726-5	269661	230.00	230.00	08/18/2026	INV	PD		2011 FORD TOW
CHECK DATE: 07/31/2026												
7711 WINDY CITY DISTRIBUTION COMPANY												
101084425		07/23/2026		0726-5	269662	1,159.65	1,159.65	07/31/2026	INV	PD		BEVERAGE FOR RESALE
CHECK DATE: 07/31/2026												
14892 NICHOLAS WOLF												
033		05/23/2026		0726-5	269663	440.00	440.00	08/01/2026	INV	PD		K9 BOARDING MAY 9-16
CHECK DATE: 07/31/2026												
036		06/23/2026		0726-5	269663	605.00	605.00	08/14/2026	INV	PD		K9 BOARDING JUNE 12-22
CHECK DATE: 07/31/2026												
13444 A MAESTRANZI SONS KNIFE SERVICES						1,045.00						
1008695		07/30/2026		0826-1	269664	35.50	35.50	07/30/2026	INV	PD		PROFESSIONAL SERVICES
CHECK DATE: 08/07/2026												
2021 A-RELIABLE PRINTING												
32321		07/21/2026		0826-1	269665	384.00	384.00	08/21/2026	INV	PD		WINDOW ENVELOPES
CHECK DATE: 08/07/2026												
5016 ABBOTT TREE CARE PROFESSIONALS, LLC												
60837	20260013	07/24/2026		0826-1	269666	22,333.33	22,333.33	08/07/2026	INV	PD		YEAR 3 OF 3 BRANCH/BRU
CHECK DATE: 08/07/2026												
13317 ABOVE PAR TECH OF IOWA, LLC												
AI00303		07/29/2026		0826-1	269667	2,700.00	2,700.00	07/31/2026	INV	PD		RTK/DATA PLAN SUBSCRIP
CHECK DATE: 08/07/2026												
11942 AL WARREN OIL CO INC												

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
w1867877	20260037	08/03/2026		0826-1	269668	30,765.75	30,765.75	08/07/2026	INV	PD	87	OCTANE GASOLINE FUE
CHECK DATE: 08/07/2026												
10559 ALLIED GARAGE DOOR INC												
0000246391		07/02/2026		0826-1	269669	290.00	290.00	08/07/2026	INV	PD	PD -	GATE REPAIRS
CHECK DATE: 08/07/2026												
2962 ALTORFER INDUSTRIES, INC												
C6571601	20260009	07/23/2026		0826-1	269670	26,451.95	26,451.95	08/07/2026	INV	PD		TRAILER MODEL TK20LP F
CHECK DATE: 08/07/2026												
12567 AMAZON.COM SALES, INC.												
1LMR-YXQN-6PR4		08/01/2026		0826-1	269671	114.05	114.05	08/07/2026	INV	PD		PEPPERMINT/WINTERGREEN
CHECK DATE: 08/07/2026												
1NR6-1W61-CHD4		08/01/2026		0826-1	269671	35.11	35.11	08/07/2026	INV	PD		PLASTIC WARE/PLATES
CHECK DATE: 08/07/2026												
13113 AMERICAN WELDING & GAS, INC.												
0011835802		07/29/2026		0826-1	269672	240.13	240.13	08/07/2026	INV	PD		BULK CO2 REFILL
CHECK DATE: 08/07/2026												
0011848358		07/31/2026		0826-1	269672	83.41	83.41	08/07/2026	INV	PD		BULK CO2
CHECK DATE: 08/07/2026												
10850 ANGELO GELATO ITALIANO, INC												
15882		07/27/2026		0826-1	269673	101.00	101.00	07/27/2026	INV	PD		FOOD - RESALE
CHECK DATE: 08/07/2026												
64 ASSOCIATED SALES AND BAG COMPANY												
G688351		07/23/2026		0826-1	269674	381.12	381.12	08/07/2026	INV	PD		DOOR HANGER BAGS
CHECK DATE: 08/07/2026												
13036 RADIATE HOLDINGS,LP												
446987101-0018371		07/16/2026		0826-1	269675	192.93	192.93	08/07/2026	INV	PD		GEVFC INTERNET
CHECK DATE: 08/07/2026												
65 AT&T												
630299013107 0726		07/16/2026		0826-1	269676	64.48	64.48	08/07/2026	INV	PD		VOGE EMERGENCY 911
CHECK DATE: 08/07/2026												
6832 FACIL INVESTMENT												
P93613051		08/01/2026		0826-1	269677	167.90	167.90	08/07/2026	INV	PD		FIRE STATION 2 - FIRE
CHECK DATE: 08/07/2026												

VILLAGE OF GLEN ELLYN



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INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
14796 BEER ENGINE, INC												
6697		08/03/2026		0826-1	269678	301.00		301.00	08/07/2026	INV	PD	BEER LINE REPAIR
CHECK DATE: 08/07/2026												
13782 BM CONSTRUCTION												
5199		07/17/2026		0826-1	269679	2,400.00		2,400.00	08/07/2026	INV	PD	CIVIC CENTER ROOF REPA
CHECK DATE: 08/07/2026												
96 BONNELL INDUSTRIES, INC.												
0228305-IN		07/27/2026		0826-1	269680	377.11		377.11	08/07/2026	INV	PD	SPINNER BAFFLE FOR UNI
CHECK DATE: 08/07/2026												
9879 BREAKTHRU BEVERAGE ILLINOIS, LLC												
128164985		07/30/2026		0826-1	269681	3,113.26		3,113.26	08/07/2026	INV	PD	BEVERAGE FOR RESALE
CHECK DATE: 08/07/2026												
103 BRISTOL HOSE & FITTING												
3615451		08/03/2026		0826-1	269682	214.72		214.72	08/07/2026	INV	PD	HOSE ASSEMBLY FOR UNIT
CHECK DATE: 08/07/2026												
3615452		08/03/2026		0826-1	269682	20.97		20.97	08/07/2026	INV	PD	HOSE SPRING GUARD - UN
CHECK DATE: 08/07/2026												
3615485		08/03/2026		0826-1	269682	216.39		216.39	08/07/2026	INV	PD	HOSE ASSEMBLY - UNIT #
CHECK DATE: 08/07/2026												
						452.08						
2197 BOJO TURF SUPPLY INC												
72196		07/29/2026		0826-1	269683	18.00		18.00	07/31/2026	INV	PD	FLAGSTICK TOP ACORN NU
CHECK DATE: 08/07/2026												
5866 CASE LOTS INC.												
32075		07/13/2026		0826-1	269684	64.60		64.60	08/07/2026	INV	PD	PW - CUSTODIAL SUPPLIE
CHECK DATE: 08/07/2026												
32188		07/17/2026		0826-1	269684	548.99		548.99	08/07/2026	INV	PD	PD - CUSTODIAL SUPPLIE
CHECK DATE: 08/07/2026												
32234		07/21/2026		0826-1	269684	193.00		193.00	08/07/2026	INV	PD	CIVIC CENTER - CUSTODI
CHECK DATE: 08/07/2026												
32241		07/21/2026		0826-1	269684	144.75		144.75	08/07/2026	INV	PD	CIVIC CENTER - CUSTODI
CHECK DATE: 08/07/2026												
32314		07/23/2026		0826-1	269684	106.15		106.15	08/07/2026	INV	PD	PD - CUSTODIAL SUPPLIE
CHECK DATE: 08/07/2026												
						1,057.49						
136 CDS OFFICE SYSTEMS, INC												
INV1792501		07/23/2026		0826-1	269685	332.53		332.53	08/07/2026	INV	PD	PD SQUAD PRINTER BATTE
CHECK DATE: 08/07/2026												
10638 CELLEBRITE INC												

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VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
INVUS300985 CHECK DATE: 08/07/2026		07/23/2026		0826-1	269686	8,788.43	8,788.43	08/23/2026	INV	PD	INSEYETS PRO SUBSCRIPT
12268 CHEM-WISE PEST MANAGEMENT											
1484837 CHECK DATE: 08/07/2026		07/24/2026		0826-1	269687	125.00	125.00	08/07/2026	INV	PD	509 TAYLOR DR - WASP N
1485561 CHECK DATE: 08/07/2026		07/28/2026		0826-1	269687	125.00	125.00	08/07/2026	INV	PD	434 LINDEN ST - WASP N
						250.00					
5431 CHICAGO METROPOLITAN FIRE PREVENTION CO.											
IN00489820 CHECK DATE: 08/07/2026		07/11/2026		0826-1	269688	241.50	241.50	08/07/2026	INV	PD	HISTORY CENTER - FIRE
1076 CINTAS CORPORATION NO 2											
4277789969 CHECK DATE: 08/07/2026		08/03/2026		0826-1	269689	306.18	306.18	08/07/2026	INV	PD	JANOTORIAL RESTOCK
5351266105 CHECK DATE: 08/07/2026		07/31/2026		0826-1	269690	307.27	307.27	08/07/2026	INV	PD	FIRST AID RESTOCK
10301 GREAT LAKES COCA-COLA DISTRIBUTION, LLC											
53499806021 CHECK DATE: 08/07/2026		07/27/2026		0826-1	269691	986.64	986.64	07/27/2026	INV	PD	NA BEV.
13547 COLLEY ELEVATOR CO.											
304015 CHECK DATE: 08/07/2026		08/01/2026		0826-1	269692	229.00	229.00	08/07/2026	INV	PD	MONTHLY MAINTENANCE SE
175 COMMONWEALTH EDISON COMPANY											
9242011222 0626 CHECK DATE: 08/07/2026		06/20/2026		0826-1	269693	97.16	97.16	08/07/2026	INV	PD	90 FINLEY & 0E HIGHLAN
9242011222 0726 CHECK DATE: 08/07/2026		07/22/2026		0826-1	269694	102.83	102.83	08/07/2026	INV	PD	90 FINLEY & 0E HIGHLAN
6279906000 0726 CHECK DATE: 08/07/2026		07/23/2026		0826-1	269695	613.30	613.30	08/07/2026	INV	PD	455 CRESCENT PARKING L
3407404000 0726 CHECK DATE: 08/07/2026		07/22/2026		0826-1	269696	737.83	737.83	08/07/2026	INV	PD	800 N MAIN ST & OTHERS
3192971222 0726 CHECK DATE: 08/07/2026		07/14/2026		0826-1	269697	74.34	74.34	08/07/2026	INV	PD	1024 MEMORY CT 06/12/2
3391311222 0726 CHECK DATE: 08/07/2026		07/16/2026		0826-1	269698	68.58	68.58	08/07/2026	INV	PD	290 S PARK, 06/12/26-0

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
5882261222 0726 CHECK DATE: 08/07/2026		07/16/2026		0826-1	269699	184.65		184.65	08/07/2026	INV	PD	580 S PARK, 06/12/26-0
5955345000 0726 CHECK DATE: 08/07/2026		07/14/2026		0826-1	269700	2,197.77		2,197.77	08/07/2026	INV	PD	308 WILSON, 06/12/26 -
6649264000 0726 CHECK DATE: 08/07/2026		07/14/2026		0826-1	269701	82.50		82.50	08/07/2026	INV	PD	199 LORRAINE, 06/12/26
7069283000 0726 CHECK DATE: 08/07/2026		07/14/2026		0826-1	269702	1,062.26		1,062.26	08/07/2026	INV	PD	1N304 STACY, 06/12/26-
8090606000 0726 CHECK DATE: 08/07/2026		07/14/2026		0826-1	269703	193.54		193.54	08/07/2026	INV	PD	439 COTTAGE, 06/12/26-
7323111222 0726 CHECK DATE: 08/07/2026		07/22/2026		0826-1	269704	2,444.59		2,444.59	08/07/2026	INV	PD	69 NEWTON, 06/12/26-07
10952 CONSUMERS PACKING COMPANY												
444748 CHECK DATE: 08/07/2026		07/27/2026		0826-1	269705	2,306.62		2,306.62	07/27/2026	INV	PD	FOOD - RESALE
444945 CHECK DATE: 08/07/2026		07/30/2026		0826-1	269705	1,123.01		1,123.01	07/30/2026	INV	PD	FOOD - RESALE
204 DAILY HERALD						3,429.63						
385719 CHECK DATE: 08/07/2026		07/27/2026		0826-1	269706	110.40		110.40	08/07/2026	INV	PD	ESCROW 2026-0045
3910 TOM DOHRER												
07282026 CHECK DATE: 08/07/2026		07/28/2026		0826-1	269707	320.00		320.00	08/07/2026	INV	PD	GREEN FEES REFUND
6975 THISTLE SPORTSWEAR CO LLC												
154458 CHECK DATE: 08/07/2026		07/21/2026		0826-1	269708	78.93		78.93	08/04/2026	INV	PD	MERCHANDISE FOR RESALE
154459 CHECK DATE: 08/07/2026		07/21/2026		0826-1	269708	64.50		64.50	08/04/2026	INV	PD	MERCHANDISE FOR RESALE
1917 DULTMEIER SALES LLC						143.43						
4384480 CHECK DATE: 08/07/2026		07/16/2026		0826-1	269709	97.52		97.52	08/07/2026	INV	PD	WATER PLATFORM REPAIR
246 DUPAGE COUNTY ANIMAL CARE AND CONTROL												
34545 CHECK DATE: 08/07/2026		07/20/2026		0826-1	269710	75.00		75.00	08/20/2026	INV	PD	STRAY HOLDING
250 DUPAGE COUNTY PUBLIC WORKS												

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
100025-10009013	0726	07/12/2026		0826-1	269711	30.53		30.53	08/01/2026	INV	PD	WATER USAGE, 1N304 STA
CHECK DATE: 08/07/2026												
9056 ECOLAB INC												
6360613812		07/30/2026		0826-1	269712	68.17		68.17	07/30/2026	INV	PD	LABEL GUN RIBBON
CHECK DATE: 08/07/2026												
14448 ELEVATOR INSPECTION SERVICES COMPANY LLC												
00398380		07/24/2026		0826-1	269713	504.00		504.00	08/07/2026	INV	PD	ELEVATOR INSPECTIONS
CHECK DATE: 08/07/2026												
291 EUCLID BEVERAGE, LLC												
W-4726148		07/30/2026		0826-1	269714	2,509.35		2,509.35	08/07/2026	INV	PD	BEVERAGE FOR RESALE
CHECK DATE: 08/07/2026												
11334 EURO USA MIDWEST LLC												
861662-00		07/27/2026		0826-1	269715	468.73		468.73	07/27/2026	INV	PD	FOOD - RESALE
CHECK DATE: 08/07/2026												
862266-00		07/30/2026		0826-1	269715	779.55		779.55	07/30/2026	INV	PD	FOOD - RESALE
CHECK DATE: 08/07/2026												
862399-00		07/31/2026		0826-1	269715	353.58		353.58	07/31/2026	INV	PD	FOOD - RESALE
CHECK DATE: 08/07/2026												
13368 FEECE OIL COMPANY						1,601.86						
248457		07/31/2026		0826-1	269716	814.67		814.67	08/05/2026	INV	PD	GASOLINE FOR RENTAL GO
CHECK DATE: 08/07/2026												
249563		07/31/2026		0826-1	269716	1,630.46		1,630.46	08/05/2026	INV	PD	DIESEL FOR GROUNDS EQU
CHECK DATE: 08/07/2026												
14303 FERGUSON US HOLDINGS, INC						2,445.13						
0558801		07/15/2026		0826-1	269717	315.01		315.01	08/07/2026	INV	PD	WIRE - SEALING METERS,
CHECK DATE: 08/07/2026												
0558844		07/16/2026		0826-1	269717	10,434.68		10,434.68	08/07/2026	INV	PD	WATER METERS, SOLE SOU
CHECK DATE: 08/07/2026												
0559914		07/24/2026		0826-1	269717	6,768.06		6,768.06	08/07/2026	INV	PD	MIUS FOR WATER METERS,
CHECK DATE: 08/07/2026												
4505 FINE HOME BUILDERS						17,517.75						
20250033		08/03/2026		0826-1	269718	1,250.00		1,250.00	08/07/2026	INV	PD	321 BRYANT AVE RESTORE
CHECK DATE: 08/07/2026												
1726 BRIDGESTONE RETAIL OPERATIONS, LLC												
327695		07/29/2026		0826-1	269719	618.45		618.45	08/07/2026	INV	PD	TIRES FOR UNIT # 003 &

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 08/07/2026												
10107 FIRST RESPONDERS WELLNESS CENTER, LLC												
30903		07/29/2026		0826-1	269720	2,275.00		2,275.00	08/29/2026	INV	PD	WELLNESS CHECKS
CHECK DATE: 08/07/2026												
311 THE TERRAMAR GROUP, INC												
87537		07/31/2026		0826-1	269721	57.30		57.30	08/07/2026	INV	PD	LIGHTING BEZEL FOR UNI
CHECK DATE: 08/07/2026												
13790 FLOODS ROYAL FLUSH												
I66692		07/29/2026		0826-1	269722	300.00		300.00	07/31/2026	INV	PD	AUGUST PORTABLE RESTRO
CHECK DATE: 08/07/2026												
6345 FORCE AMERICA DISTRIBUTING, LLC												
IN001-2176878		07/28/2026		0826-1	269723	206.01		206.01	08/07/2026	INV	PD	FORCE AMERICA UPGRADES
CHECK DATE: 08/07/2026												
1180 GLEN ELLYN PARK DISTRICT												
20222048		07/29/2026		0826-1	269724	7,000.00		7,000.00	08/07/2026	INV	PD	483 FAIRVIEW AVE RESTO
CHECK DATE: 08/07/2026												
929 W.W. GRAINGER INC												
9006058193		07/15/2026		0826-1	269725	176.52		176.52	07/31/2026	INV	PD	BELT STOCK
CHECK DATE: 08/07/2026												
9006576319		07/15/2026		0826-1	269725	124.14		124.14	07/31/2026	INV	PD	BELT STOCK
CHECK DATE: 08/07/2026												
						300.66						
5049 GROOT INDUSTRIES INC.												
16862935T107		08/01/2026		0826-1	269726	150,194.17		150,194.17	08/07/2026	INV	PD	0526 SERVICES
CHECK DATE: 08/07/2026												
2081 HAMPTON, LENZINI AND RENWICK, INC.												
20260637-1		07/30/2026		0826-1	269727	4,440.00		4,440.00	08/07/2026	INV	PD	ESCROWS 22.0019/24.000
CHECK DATE: 08/07/2026												
20260637-2	20250087	07/30/2026		0826-1	269727	23,267.50		23,267.50	08/07/2026	INV	PD	YEAR 3 OF 3 ENGINEERIN
CHECK DATE: 08/07/2026												
						27,707.50						
2324 HARRIS MOTOR SPORTS, INC.												
02-438925		07/21/2026		0826-1	269728	161.91		161.91	07/31/2026	INV	PD	FRONT COWL AND LOGO FO
CHECK DATE: 08/07/2026												
389 HOLSTEIN'S GARAGE												

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
4056		07/31/2026		0826-1	269729	225.00		225.00	08/07/2026	INV	PD	DOT REQUIRED SAFETY IN
CHECK DATE: 08/07/2026												
12335 ILLINOIS PHLEBOTOMY SERVICES												
2759		06/05/2026		0826-1	269730	1,700.00		1,700.00	07/05/2026	INV	PD	PHLEBOTOMY SERVICES
CHECK DATE: 08/07/2026												
425 ILLINOIS SECTION AWWA												
200109274		07/22/2026		0826-1	269731	402.00		402.00	08/01/2026	INV	PD	2026 WATER WORKS 360-H
CHECK DATE: 08/07/2026												
200109275		07/22/2026		0826-1	269731	536.00		536.00	08/01/2026	INV	PD	2026 WATER WORKS 360-L
CHECK DATE: 08/07/2026												
						938.00						
6470 JOHN S NEENAN												
88568		07/27/2026		0826-1	269732	1,365.00		1,365.00	08/07/2026	INV	PD	MARKING PAINT
CHECK DATE: 08/07/2026												
2593 KARA COMPANY INC.												
SI-400530		07/31/2026		0826-1	269733	10.86		10.86	08/07/2026	INV	PD	REPLACEMENT PARTS FOR
CHECK DATE: 08/07/2026												
516 GREAT LAKES CONCRETE, LLC												
520237		07/15/2026		0826-1	269734	250.00		250.00	08/07/2026	INV	PD	FLAT TOP COVER
CHECK DATE: 08/07/2026												
546 LEN'S ACE HARDWARE, INC.												
120198/3		07/22/2026		0826-1	269735	6.29		6.29	08/07/2026	INV	PD	DUST MASKS, PPE
CHECK DATE: 08/07/2026												
120212/3		07/24/2026		0826-1	269735	26.98		26.98	07/31/2026	INV	PD	FLOWER FERTILIZER
CHECK DATE: 08/07/2026												
120248/3		07/29/2026		0826-1	269735	6.29		6.29	08/07/2026	INV	PD	5 AMP FUSES FOR UNIT #
CHECK DATE: 08/07/2026												
120267/3		07/30/2026		0826-1	269735	8.09		8.09	08/07/2026	INV	PD	BRASS COUPLER - UNIT #
CHECK DATE: 08/07/2026												
120272/3		07/31/2026		0826-1	269735	16.18		16.18	08/05/2026	INV	PD	CAULK FOR R22 KITCHEN
CHECK DATE: 08/07/2026												
120279/3		07/31/2026		0826-1	269735	9.45		9.45	08/05/2026	INV	PD	MISC NUTS AND BOLTS
CHECK DATE: 08/07/2026												
						73.28						
595 MENARDS, INC.												
78116		07/14/2026		0826-1	269736	36.28		36.28	08/07/2026	INV	PD	PPE EAR PROTECT, DUCT
CHECK DATE: 08/07/2026												
78355		07/17/2026		0826-1	269736	20.91		20.91	08/07/2026	INV	PD	AIR FILTERS, WPAS
CHECK DATE: 08/07/2026												
78493		07/20/2026		0826-1	269736	43.32		43.32	08/07/2026	INV	PD	CIVIC CENTER - MAINT.
CHECK DATE: 08/07/2026												

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
78569		07/21/2026		0826-1	269736	68.88		68.88	08/07/2026	INV	PD	CIVIC CENTER - MAINT.
CHECK DATE:	08/07/2026											
78648		07/22/2026		0826-1	269736	30.42		30.42	08/07/2026	INV	PD	CIVIC CENTER - MAINT.
CHECK DATE:	08/07/2026											
78707		07/23/2026		0826-1	269736	83.03		83.03	08/07/2026	INV	PD	HISTORY CENTER - FENCE
CHECK DATE:	08/07/2026											
78779		07/24/2026		0826-1	269736	41.97		41.97	08/07/2026	INV	PD	HISTORY CENTER - FENCE
CHECK DATE:	08/07/2026											
79112		07/30/2026		0826-1	269736	45.37		45.37	08/07/2026	INV	PD	APEX GARAGE REPAIR
CHECK DATE:	08/07/2026											
						370.18						
13822 METROPOLIS COFFEE CO, LLC												
2307251		07/27/2026		0826-1	269737	312.50		312.50	07/27/2026	INV	PD	NA BEV.
CHECK DATE:	08/07/2026											
14579 MILLER PIPELINE LLC												
317135		05/13/2026		0826-1	269738	23,864.91		23,864.91	08/01/2026	INV	PD	RT 53 WATER MAIN BREAK
CHECK DATE:	08/07/2026											
317488	20260019	07/27/2026		0826-1	269738	347,600.00		347,600.00	08/01/2026	INV	PD	2026 LEAD SERVICE LINE
CHECK DATE:	08/07/2026											
						371,464.91						
617 MONROE TRUCK EQUIPMENT, INC.												
5521045		07/09/2026		0826-1	269739	10,902.00		10,902.00	08/07/2026	INV	PD	NEW PW UNIT#300 - UPFI
CHECK DATE:	08/07/2026											
5841 GENUINE PARTS CO-NAPA												
839392		07/29/2026		0826-1	269740	14.14		14.14	08/07/2026	INV	PD	INVENTORY - OIL FILTER
CHECK DATE:	08/07/2026											
839509		07/30/2026		0826-1	269740	6.11		6.11	08/07/2026	INV	PD	MINITURE AMBER BULBS -
CHECK DATE:	08/07/2026											
839593		07/31/2026		0826-1	269740	5.90		5.90	08/07/2026	INV	PD	AMBER BULBS FOR UNIT #
CHECK DATE:	08/07/2026											
839668		07/31/2026		0826-1	269740	188.42		188.42	08/07/2026	INV	PD	BRAKE PADS AND ROTORS
CHECK DATE:	08/07/2026											
839851		08/03/2026		0826-1	269740	87.80		87.80	08/07/2026	INV	PD	HYDRAULIC OIL FOR UNIT
CHECK DATE:	08/07/2026											
839875		08/03/2026		0826-1	269740	45.16		45.16	08/07/2026	INV	PD	OIL DRY - UNIT # 246
CHECK DATE:	08/07/2026											
						347.53						
12986 NEXIUS SOLUTIONS, INC.												
20212274		07/29/2026		0826-1	269741	2,000.00		2,000.00	08/07/2026	INV	PD	425 FAWELL BLVD RESTOR
CHECK DATE:	08/07/2026											
651 NORTHERN ILLINOIS GAS COMPANY												
86-07-35-9064 7	0726	07/16/2026		0826-1	269742	23.16		23.16	08/07/2026	INV	PD	889 W SAINT CHARLES RD
CHECK DATE:	08/07/2026											

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
665 O'HARE TRUCK/TOWING SERVICE, INC.												
P-324399		07/24/2026			0826-1	269743		172.80	08/24/2026	INV	PD	2016 KIA TOW
CHECK DATE:		08/07/2026										
601 PACE SYSTEMS INC												
IN00079280		07/24/2026			0826-1	269744		3,399.40	08/07/2026	INV	PD	SERVER ROOM ACCESS CON
CHECK DATE:		08/07/2026										
14884 PRECISION PAVEMENT MARKINGS INC												
5568	20260056	07/13/2026			0826-1	269745		119,028.70	08/07/2026	INV	PD	2026 PAVEMENT MARKING
CHECK DATE:		08/07/2026										
5678 PRIORITY PRODUCTS, INC												
1034667		07/27/2026			0826-1	269746		70.59	07/31/2026	INV	PD	TARP STRAPS
CHECK DATE:		08/07/2026										
1034696		07/27/2026			0826-1	269746		14.17	07/31/2026	INV	PD	TARP STRAP S HOOKS
CHECK DATE:		08/07/2026										
						84.76						
6025 PROTANIC, INC.												
264049		07/31/2026			0826-1	269747		1,210.00	08/07/2026	INV	PD	STATE REQUIRED UST TES
CHECK DATE:		08/07/2026										
13244 R & R PRODUCTS, INC.												
CD3185831		08/03/2026			0826-1	269748		137.34	08/05/2026	INV	PD	BUNKER RAKE PARTS
CHECK DATE:		08/07/2026										
6927 REGIONAL TRUCK EQUIPMENT CO												
289042		07/28/2026			0826-1	269749		880.20	08/07/2026	INV	PD	DEFLECTOR KITS FOR NEW
CHECK DATE:		08/07/2026										
1254 REINDERS, INC.												
1018272-01		07/28/2026			0826-1	269750		288.00	07/31/2026	INV	PD	QUICK COUPLER KEY EXTE
CHECK DATE:		08/07/2026										
12740 REVELS TURF AND TRACTOR, LLC												
403161	20260011	07/30/2026			0826-1	269751		21,777.46	07/31/2026	INV	PD	JD GATOR HPX615E CAGED
CHECK DATE:		08/07/2026										
403838		08/04/2026			0826-1	269751		323.32	08/05/2026	INV	PD	REPLACEMENT TIRE STOCK
CHECK DATE:		08/07/2026										
						22,100.78						
754 RIGGS BROS. AUTO INTERIORS, INC.												
179825		07/28/2026			0826-1	269752		525.00	08/07/2026	INV	PD	DRIVER'S SEAT REPAIR -

VILLAGE OF GLEN ELLYN

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 08/07/2026												
13718 RINGCENTRAL, INC.												
CD_001501165		07/23/2026		0826-1	269753	622.74		622.74	08/07/2026	INV	PD	GEVFC PHONE
CHECK DATE: 08/07/2026												
6093 SCHAMBERGER BROTHERS, INC												
1000220332		07/31/2026		0826-1	269754	151.25		151.25	08/07/2026	INV	PD	BEVERAGE FOR RESALE
CHECK DATE: 08/07/2026												
12013 SENTINEL EMERGENCY SOLUTIONS LLC												
INV-4535		07/22/2026		0826-1	269755	95.62		95.62	08/07/2026	INV	PD	MARKER LIGHT FOR UNIT
CHECK DATE: 08/07/2026												
14902 GARY SHARP												
07292026		07/29/2026		0826-1	269756	4,600.00		4,600.00	07/31/2026	INV	PD	WET WELL AND INTAKE SC
CHECK DATE: 08/07/2026												
9897 SITEONE LANDSCAPE SUPPLY HOLDING, LLC												
169122338-001		07/23/2026		0826-1	269757	535.11		535.11	08/07/2026	INV	PD	SEED & MULCH FOR PARKW
CHECK DATE: 08/07/2026												
12512 SOUTHEAST LINEN ASSOCIATES, INC.												
1433687		07/31/2026		0826-1	269758	511.24		511.24	08/07/2026	INV	PD	LINENE SERVICE
CHECK DATE: 08/07/2026												
1434071		08/04/2026		0826-1	269758	367.31		367.31	08/07/2026	INV	PD	LINEN SERVICE
CHECK DATE: 08/07/2026												
10181 SOUTHERN GLAZER'S WINE AND SPIRITS, LLC					878.55							
2411079		07/30/2026		0826-1	269759	1,279.94		1,279.94	08/07/2026	INV	PD	BEVERAGE FOR RESALE
CHECK DATE: 08/07/2026												
14775 SPARTAN TURF PRODUCTS												
2001157-00		07/01/2026		0826-1	269760	212.05		212.05	07/21/2026	INV	PD	TORO PARAFIN O-RINGS
CHECK DATE: 08/07/2026												
2001344-00		07/17/2026		0826-1	269760	2,353.28		2,353.28	07/17/2026	INV	PD	TORO IRRIGATION PARTS
CHECK DATE: 08/07/2026												
5300083-00		07/02/2026		0826-1	269760	-2,761.17		-2,761.17	07/02/2026	CRM	PD	IRRIGATION BOARD CORE
CHECK DATE: 08/07/2026												
6094408-00		05/12/2026		0826-1	269760	363.59		363.59	08/05/2026	INV	PD	PARTS STOCK
CHECK DATE: 08/07/2026												
6099452-00		07/20/2026		0826-1	269760	143.56		143.56	07/21/2026	INV	PD	TORO BEDKNIFE SCREWS
CHECK DATE: 08/07/2026												
6100326-00		07/31/2026		0826-1	269760	1,065.09		1,065.09	08/05/2026	INV	PD	BALL JOINTS FOR GREENS
CHECK DATE: 08/07/2026												

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
14765 SPENCER'S SPECIALTY ICE CREAM LLC						1,376.40						
07292026	20260045	07/30/2026		0826-1	269761	36,250.00	36,250.00	08/07/2026	INV	PD		INTERIOR IMPRVMT \$30,
CHECK DATE: 08/07/2026												
7787 STENSTROM PETROLEUM SERVICES GROUP												
263879		07/28/2026		0826-1	269762	6,829.26	6,829.26	08/07/2026	INV	PD		DEF TANK SUMP - REPIPE
CHECK DATE: 08/07/2026												
835 SUPERIOR BEVERAGE CO.												
848811		07/29/2026		0826-1	269763	78.00	78.00	08/07/2026	INV	PD		BEVERAGE FOR RESALE
CHECK DATE: 08/07/2026												
848835		07/31/2026		0826-1	269763	503.55	503.55	08/07/2026	INV	PD		BEVERAGE FOR RESALE
CHECK DATE: 08/07/2026												
11587 SUPERIOR MASONRY, INC.						581.55						
2309		07/26/2026		0826-1	269764	900.00	900.00	08/07/2026	INV	PD		CIVIC CENTER - SIDEWAL
CHECK DATE: 08/07/2026												
5733 SUTTON FORD INC.												
283812A	20260021	06/24/2026		0826-1	269765	8,281.00	8,281.00	08/07/2026	INV	PD		NEW PW UNIT 271 - PAYM
CHECK DATE: 08/07/2026												
844 SYSCO FOOD SERV - CHICAGO, INC												
924397282		07/27/2026		0826-1	269766	3,142.55	3,142.55	07/27/2026	INV	PD		FOOD - RESALE, NA BEV.
CHECK DATE: 08/07/2026												
924406802		07/31/2026		0826-1	269766	3,448.20	3,448.20	07/31/2026	INV	PD		FOOD - RESALE, NA BEV.
CHECK DATE: 08/07/2026												
8733 T-MOBILE USA						6,590.75						
072126		07/21/2026		0826-1	269767	414.03	414.03	08/19/2026	INV	PD		CELLULAR PHONE SERVICE
CHECK DATE: 08/07/2026												
854 TERRACE SUPPLY COMPANY												
0001082130		07/31/2026		0826-1	269768	9.30	9.30	08/07/2026	INV	PD		CYLINDER RENTAL
CHECK DATE: 08/07/2026												
10558 TESTA PRODUCE, INC												
06221752		07/25/2026		0826-1	269769	501.72	501.72	07/25/2026	INV	PD		FOOD - RESALE
CHECK DATE: 08/07/2026												
06222236		07/27/2026		0826-1	269769	716.20	716.20	07/27/2026	INV	PD		FOOD - RESALE
CHECK DATE: 08/07/2026												
06224288		07/30/2026		0826-1	269769	888.45	888.45	07/30/2026	INV	PD		FOOD - RESALE

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 08/07/2026												
06225005		07/31/2026		0826-1	269769	321.15		321.15	07/31/2026	INV	PD	FOOD - RESALE
CHECK DATE: 08/07/2026												
06225129		07/31/2026		0826-1	269769	46.70		46.70	07/31/2026	INV	PD	FOOD - RESALE
CHECK DATE: 08/07/2026												
06225570		08/01/2026		0826-1	269769	921.00		921.00	08/01/2026	INV	PD	FOOD - RESALE
CHECK DATE: 08/07/2026												
						3,395.22						
11602 THE THIRD SYNTHESIS, IND D/B/A												
1163142		07/30/2026		0826-1	269770	87.60		87.60	07/30/2026	INV	PD	FOOD - RESALE
CHECK DATE: 08/07/2026												
865 ACUSHNET COMPANY												
923659026		07/15/2026		0826-1	269771	784.56		784.56	08/04/2026	INV	PD	MERCHANDISE FOR RESALE
CHECK DATE: 08/07/2026												
923696041		07/20/2026		0826-1	269771	284.76		284.76	08/04/2026	INV	PD	MERCHANDISE FOR RESALE
CHECK DATE: 08/07/2026												
923730302		07/23/2026		0826-1	269771	2,932.47		2,932.47	08/04/2026	INV	PD	MERCHANDISE FOR RESALE
CHECK DATE: 08/07/2026												
923730303		07/23/2026		0826-1	269771	3,608.64		3,608.64	08/04/2026	INV	PD	MERCHANDISE FOR RESALE
CHECK DATE: 08/07/2026												
						7,610.43						
13002 TRI-R SYSTEMS INCORPORATED												
006791		07/29/2026		0826-1	269772	1,900.00		1,900.00	08/07/2026	INV	PD	SCADA SERVICE CALL, SO
CHECK DATE: 08/07/2026												
006792		07/29/2026		0826-1	269772	3,230.00		3,230.00	08/07/2026	INV	PD	SCADA UPGRADE, SOLE SO
CHECK DATE: 08/07/2026												
						5,130.00						
10577 CAMPAGNA-TURANO BAKERY, INC												
130046393		07/27/2026		0826-1	269773	258.75		258.75	07/27/2026	INV	PD	FOOD - RESALE
CHECK DATE: 08/07/2026												
130046491		07/30/2026		0826-1	269773	99.67		99.67	07/30/2026	INV	PD	FOOD - RESALE
CHECK DATE: 08/07/2026												
130046529		07/31/2026		0826-1	269773	51.45		51.45	07/31/2026	INV	PD	FOOD - RESALE
CHECK DATE: 08/07/2026												
130046570		08/01/2026		0826-1	269773	221.19		221.19	08/01/2026	INV	PD	FOOD - RESALE
CHECK DATE: 08/07/2026												
						631.06						
11819 UNIFIRST CORPORATION												
1190318624		07/29/2026		0826-1	269774	76.19		76.19	08/07/2026	INV	PD	PW - WEEKLY FLOOR MATS
CHECK DATE: 08/07/2026												
884 U.S. FOODSERVICE, INC.												
2659678		07/27/2026		0826-1	269775	2,253.84		2,253.84	07/27/2026	INV	PD	FOOD - RESALE, NA BEV.
CHECK DATE: 08/07/2026												

VILLAGE OF GLEN ELLYN

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
2732142		07/28/2026		0826-1	269775	22.13		22.13	07/28/2026	INV	PD	SUPPLIES - BIRTHDAY CA
CHECK DATE: 08/07/2026												
2811383		07/30/2026		0826-1	269775	2,562.66		2,562.66	07/30/2026	INV	PD	FOOD - RESALE, NA BEV.
CHECK DATE: 08/07/2026												
2869648		07/31/2026		0826-1	269775	115.59		115.59	07/31/2026	INV	PD	DRY GOODS
CHECK DATE: 08/07/2026												
1190 HD SUPPLY FACILITIES MAINT LTD.						4,954.22						
INV01106625		07/20/2026		0826-1	269776	276.49		276.49	08/07/2026	INV	PD	CHLORINE RESIDUAL PKTS
CHECK DATE: 08/07/2026												
13612 UTILITY TRANSPORT SERVICE, INC												
INV-094442	20260003	07/07/2026		0826-1	269777	630.06		630.06	08/07/2026	INV	PD	YEAR 3 OF 3 MATERIAL H
CHECK DATE: 08/07/2026												
9719 VERIZON CONNECT NWF INC.												
609000078411		08/03/2026		0826-1	269778	1,106.78		1,106.78	08/07/2026	INV	PD	GPS - AVL FLEET TRACKI
CHECK DATE: 08/07/2026												
915 VERIZON WIRELESS SERVICES LLC												
6147896042		07/06/2026		0826-1	269779	302.39		302.39	07/29/2026	INV	PD	M2M ACCOUNT SHARE 06/0
CHECK DATE: 08/07/2026												
6148784405		07/16/2026		0826-1	269780	728.91		728.91	08/07/2026	INV	PD	580459997-00001 0626-0
CHECK DATE: 08/07/2026												
12899 WAYDE BEECHY, INC.												
387251		07/29/2026		0826-1	269781	172.95		172.95	08/07/2026	INV	PD	INVENTORY - BATTERY
CHECK DATE: 08/07/2026												
7711 WINDY CITY DISTRIBUTION COMPANY												
101090984		07/30/2026		0826-1	269782	418.80		418.80	08/07/2026	INV	PD	BEVERAGE FOR RESALE
CHECK DATE: 08/07/2026												
14904 ZGREEN LANDSCAPE INC												
20241060		07/29/2026		0826-1	269783	9,935.50		9,935.50	08/07/2026	INV	PD	599 RIFORD RESTORE REF
CHECK DATE: 08/07/2026												
975 ZIEBELL WATER SERVICE PRODUCTS INC												
273077-000		07/10/2026		0826-1	269784	262.14		262.14	08/07/2026	INV	PD	WATER RELATED TOOLS
CHECK DATE: 08/07/2026												
14479 ZONECO LLC												
11494	20260008	07/29/2026		0826-1	269785	4,946.01		4,946.01	08/07/2026	INV	PD	ZONING CODE CONSULTANT
CHECK DATE: 08/07/2026												

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VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
11520	20260008	07/29/2026		0826-1	269785	10,833.99	10,833.99	08/07/2026	INV	PD		ZONING CODE CONSULTANT
CHECK DATE: 08/07/2026												
11562	20260008	07/29/2026		0826-1	269785	7,999.99	7,999.99	08/07/2026	INV	PD		ZONING CODE CONSULTANT
CHECK DATE: 08/07/2026												
11576	20260008	07/29/2026		0826-1	269785	5,790.00	5,790.00	08/07/2026	INV	PD		ZONING CODE CONSULTANT
CHECK DATE: 08/07/2026												
25 A LAMP CONCRETE CONTRACTORS, INC.						29,569.99						
18203	20260038	07/30/2026		0826-2	269786	1,347,804.75	1,347,804.75	08/07/2026	INV	PD		2026 UTILITY/ROADWAY I
CHECK DATE: 08/14/2026												
13444 A MAESTRANZI SONS KNIFE SERVICES												
1011204		08/06/2026		0826-2	269787	35.50	35.50	08/06/2026	INV	PD		PROFESSIONAL SERVICES
CHECK DATE: 08/14/2026												
2021 A-RELIABLE PRINTING												
32320		07/28/2026		0826-2	269788	63.00	63.00	08/28/2026	INV	PD		BUSINESS CARDS - MADIS
CHECK DATE: 08/14/2026												
8119 AECOM TECHNICAL SERVICES INC												
2001154270	20230031	06/18/2026		0826-2	269789	127,881.35	127,881.35	08/07/2026	INV	PD		YR 1 OF MULTI-YEAR CON
CHECK DATE: 08/14/2026												
13773 4UNDER LLC												
INV44661		06/06/2026		0826-2	269790	2,041.10	2,041.10	06/23/2026	INV	PD		MERCHANDISE BAGS
CHECK DATE: 08/14/2026												
10559 ALLIED GARAGE DOOR INC												
0000247041		07/28/2026		0826-2	269791	435.00	435.00	08/10/2026	INV	PD		FIRESTATION# 2 OVERHEA
CHECK DATE: 08/14/2026												
0000247162		07/31/2026		0826-2	269791	935.25	935.25	08/10/2026	INV	PD		FIRE STATION#2 OVERHEA
CHECK DATE: 08/14/2026												
2962 ALTORFER INDUSTRIES, INC						1,370.25						
P6AC0152011		08/04/2026		0826-2	269792	92.13	92.13	08/14/2026	INV	PD		FUEL FILTER, STRAINER,
CHECK DATE: 08/14/2026												
P6AR0014418		08/05/2026		0826-2	269792	-73.30	-73.30	08/14/2026	CRM	PD		RETURN CREDIT FOR PART
CHECK DATE: 08/14/2026												
12567 AMAZON.COM SALES, INC.						18.83						
13JV-HRFR-C6WT		08/01/2026		0826-2	269793	709.66	709.66	08/14/2026	INV	PD		HID SIGNO 20/ZEBRA BAR
CHECK DATE: 08/14/2026												
1V46-1T71-YX4Q		08/01/2026		0826-2	269793	4,599.61	4,599.61	08/11/2026	INV	PD		FOOD & NA BEV FOR RESA
CHECK DATE: 08/14/2026												

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
1VHX-6WMG-3KNV		08/01/2026		0826-2	269793	201.15		201.15	08/14/2026	INV	PD	NOTARY STAMP/KEYBOARDS
CHECK DATE: 08/14/2026												
1YYJ-11XV-YYW9		08/01/2026		0826-2	269793	766.96		766.96	09/15/2026	INV	PD	COFFEE, BATES SHOES, E
CHECK DATE: 08/14/2026												
14865 A TAVOLA BY GINA INC						6,277.38						
08062026		08/06/2026		0826-2	269794	3,000.00		3,000.00	08/14/2026	INV	PD	BEAUTIFICATION AWARD
CHECK DATE: 08/14/2026												
5615 AXON ENTERPRISE, INC												
INUS463535		07/10/2026		0826-2	269795	895.00		895.00	08/10/2026	INV	PD	TASER INSTRUCTOR SCHOO
CHECK DATE: 08/14/2026												
14796 BEER ENGINE, INC												
6645		08/05/2026		0826-2	269796	190.00		190.00	08/14/2026	INV	PD	BEER LINE CLEANING
CHECK DATE: 08/14/2026												
9879 BREAKTHRU BEVERAGE ILLINOIS, LLC												
128273627		08/06/2026		0826-2	269797	2,050.05		2,050.05	08/14/2026	INV	PD	BEVERAGE FOR RESALE
CHECK DATE: 08/14/2026												
114 CASCO INTERNATIONAL												
2861597		08/03/2026		0826-2	269798	204.00		204.00	08/14/2026	INV	PD	TIER II PLATFORM FEE P
CHECK DATE: 08/14/2026												
11803 CARDIAC LIFE PRODUCTS, INC												
160644		07/28/2026		0826-2	269799	310.68		310.68	08/27/2026	INV	PD	CARDIAC SCIENCE ADULT
CHECK DATE: 08/14/2026												
1076 CINTAS CORPORATION NO 2												
4277789972		08/03/2026		0826-2	269800	36.64		36.64	08/10/2026	INV	PD	PD - WEEKLY FLOOR MATS
CHECK DATE: 08/14/2026												
4278475418		08/10/2026		0826-2	269801	182.30		182.30	08/14/2026	INV	PD	JANITORIAL RESTOCK
CHECK DATE: 08/14/2026												
6831 CLARK BAIRD SMITH LLP												
4331		07/31/2026		0826-2	269802	7,228.75		7,228.75	08/14/2026	INV	PD	LEGAL FEES 07/26
CHECK DATE: 08/14/2026												
6610 COMCAST CABLE COMMUNICATIONS, LLC												
0545119 0726		07/22/2026		0826-2	269803	176.26		176.26	08/14/2026	INV	PD	PD COMCAST 07/26-08/25
CHECK DATE: 08/14/2026												
10917 CONRAD POLYGRAPH, INC												

VILLAGE OF GLEN ELLYN



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INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
7147		06/30/2026		0826-2	269804	675.00	675.00	08/07/2026	INV	PD		POLYGRAPH EXAMS
CHECK DATE: 08/14/2026												
4876 CONSTELLATION NEWENERGY, INC.												
7302778-88623	0726	07/30/2026		0826-2	269805	12,027.96	12,027.96	08/07/2026	INV	PD		STREETLIGHTS CHARGED T
CHECK DATE: 08/14/2026												
10952 CONSUMERS PACKING COMPANY												
445083		08/03/2026		0826-2	269806	913.31	913.31	08/03/2026	INV	PD		FOOD - RESALE
CHECK DATE: 08/14/2026												
445380		08/07/2026		0826-2	269806	1,970.42	1,970.42	08/07/2026	INV	PD		FOOD - RESALE
CHECK DATE: 08/14/2026												
11887 DACRA ADJUDICATION SYSTEMS LLC												
2026-07-005	20250073	08/01/2026		0826-2	269807	2,000.00	2,000.00	09/15/2026	INV	PD		YR 1 OF 4 SOFTWARE LIC
CHECK DATE: 08/14/2026												
14905 IAN PETER DAWSON												
07312026	20260060	07/31/2026		0826-2	269808	10,000.00	10,000.00	08/07/2026	INV	PD		HISTORIC PRESERVATION
CHECK DATE: 08/14/2026												
236 DREISILKER ELECTRIC MOTORS, INC.												
I60823		08/07/2026		0826-2	269809	221.18	221.18	08/14/2026	INV	PD		MEMORY CT REPL DRYWELL
CHECK DATE: 08/14/2026												
249 DUPAGE COUNTY												
05-26-400-035		08/06/2026		0826-2	269810	1,247.81	1,247.81	08/07/2026	INV	PD		710 BUTTERFIELD RD/05-
CHECK DATE: 08/14/2026												
14774 ELEMENTAL AIR HEATING & COOLING LLC												
1709	20260048	07/28/2026		0826-2	269811	40,686.00	40,686.00	08/10/2026	INV	PD		VARIOUS HVAC REPLACEME
CHECK DATE: 08/14/2026												
14102 ESSENTIAL RESOURCE GROUP INC												
2026061621		07/01/2026		0826-2	269812	720.00	720.00	08/07/2026	INV	PD		EMPLOYEE SCREENS
CHECK DATE: 08/14/2026												
291 EUCLID BEVERAGE, LLC												
W-4732696		08/06/2026		0826-2	269813	2,143.45	2,143.45	08/14/2026	INV	PD		BEVERAGE FOR RESALE
CHECK DATE: 08/14/2026												
W-4735098		08/07/2026		0826-2	269813	177.00	177.00	08/14/2026	INV	PD		BEVERAGE FOR RESALE
CHECK DATE: 08/14/2026												

VILLAGE OF GLEN ELLYN



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INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
11334 EURO USA MIDWEST LLC						2,320.45						
863020-00		08/05/2026		0826-2	269814	942.47	942.47	08/05/2026	INV	PD		FOOD - RESALE
CHECK DATE: 08/14/2026												
1726 BRIDGESTONE RETAIL OPERATIONS, LLC												
327910		08/07/2026		0826-2	269815	506.96	506.96	08/14/2026	INV	PD		TIRES FOR INVENTORY
CHECK DATE: 08/14/2026												
348 GLEN ELLYN CHAMBER OF COMMERCE												
24895		07/28/2026		0826-2	269816	3,500.00	3,500.00	08/07/2026	INV	PD		QTR 1 MEP-GIFT CERTIFI
CHECK DATE: 08/14/2026												
9692 LOUIS GLUNZ BEER, INC												
905010		08/07/2026		0826-2	269817	187.00	187.00	08/14/2026	INV	PD		BEVERAGE FOR RESALE
CHECK DATE: 08/14/2026												
14935 ANA GRAHAM												
2026-1516-RET		08/06/2026		0826-2	269818	6,120.00	6,120.00	08/14/2026	INV	PD		2026-1516-RET 605 EUCL
CHECK DATE: 08/14/2026												
929 W.W. GRAINGER INC												
9016593700		07/23/2026		0826-2	269819	110.64	110.64	08/14/2026	INV	PD		BALACLAVA & EARMUFFS -
CHECK DATE: 08/14/2026												
5049 GROOT INDUSTRIES INC.												
16862613T107		08/01/2026		0826-2	269820	80.00	80.00	08/14/2026	INV	PD		07/20/26 EXTRA PICKUP
CHECK DATE: 08/14/2026												
16862563T107		08/01/2026		0826-2	269821	1,673.95	1,673.95	08/11/2026	INV	PD		CLUBHOUSE, MAINT, HWH
CHECK DATE: 08/14/2026												
2139 ILEAS/RICP												
DUES15065		07/01/2026		0826-2	269822	240.00	240.00	08/01/2026	INV	PD		2026 MEMBERSHIP DUES
CHECK DATE: 08/14/2026												
12335 ILLINOIS PHLEBOTOMY SERVICES												
2842		08/05/2026		0826-2	269823	850.00	850.00	09/04/2026	INV	PD		PHLEBOTOMY SERVICES
CHECK DATE: 08/14/2026												
14709 INFOBIP INC												
100050		08/01/2026		0826-2	269824	1,353.68	1,353.68	08/07/2026	INV	PD		VOGE TELECOMMUNICATION
CHECK DATE: 08/14/2026												

VILLAGE OF GLEN ELLYN



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INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
5573 J.G. UNIFORMS, INC.												
166052		07/22/2026		0826-2	269825	329.10		329.10	08/22/2026	INV	PD	SHIRTS, PATCHES - HARR
CHECK DATE:	08/14/2026											
166182		07/28/2026		0826-2	269825	198.20		198.20	08/28/2026	INV	PD	SHIRTS, NAMEPLATE - GO
CHECK DATE:	08/14/2026											
166184		07/28/2026		0826-2	269825	26.00		26.00	08/28/2026	INV	PD	NAMEPLATE - HARRISON
CHECK DATE:	08/14/2026											
						553.30						
14937 LASKO, GERALD G												
171622		08/11/2026		0826-2	269826	55.46		55.46	08/11/2026	INV	PD	
CHECK DATE:	08/14/2026											
546 LEN'S ACE HARDWARE, INC.												
120275/3		07/31/2026		0826-2	269827	10.79		10.79	08/14/2026	INV	PD	MEMORY CT, LIGHT REPAI
CHECK DATE:	08/14/2026											
120276/3		07/31/2026		0826-2	269827	11.68		11.68	08/10/2026	INV	PD	SPRAY BOTTLES
CHECK DATE:	08/14/2026											
120308/3		08/05/2026		0826-2	269827	31.23		31.23	08/14/2026	INV	PD	MISC. HARDWARE AND DEN
CHECK DATE:	08/14/2026											
120332/3		08/07/2026		0826-2	269827	27.88		27.88	08/14/2026	INV	PD	MEMORY CT, LIGHTING &
CHECK DATE:	08/14/2026											
						81.58						
14906 MAGNET FORENSICS LLC												
SIN096854		07/24/2026		0826-2	269828	10,000.00		10,000.00	08/05/2026	INV	PD	LICENSE, GRAYKEY, TRAI
CHECK DATE:	08/14/2026											
595 MENARDS, INC.												
79196		07/31/2026		0826-2	269829	81.92		81.92	08/14/2026	INV	PD	SAWS - TRUCKS, TAPE -
CHECK DATE:	08/14/2026											
620 MOTOROLA SOLUTIONS, INC												
8282360267		07/01/2026		0826-2	269830	295.25		295.25	08/06/2026	INV	PD	(5) EARPIECES
CHECK DATE:	08/14/2026											
8205 MGP INC												
8721	20260001	07/31/2026		0826-2	269831	14,554.02		14,554.02	08/07/2026	INV	PD	YR 1 OF 3 GIS SERVICES
CHECK DATE:	08/14/2026											
1082 MUNICIPAL INS COOPERATIVE AGENCY												
260702		07/31/2026		0826-2	269832	5,000.00		5,000.00	08/14/2026	INV	PD	SANDOVAL-SEWER BACKUP
CHECK DATE:	08/14/2026											
5841 GENUINE PARTS CO-NAPA												
840189		08/05/2026		0826-2	269833	19.59		19.59	08/14/2026	INV	PD	WIPER BLADE FOR UNIT #

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 08/14/2026												
840292		08/06/2026		0826-2	269833	17.02	17.02	08/14/2026	INV	PD		INVENTORY - FILTERS
CHECK DATE: 08/14/2026												
651 NORTHERN ILLINOIS GAS COMPANY						36.61						
51-24-41-2868 5 0826		08/10/2026		0826-2	269834	963.17	963.17	08/14/2026	INV	PD		535 DUANE ST, CIVIC CE
CHECK DATE: 08/14/2026												
05-47-62-1000 9 0726		07/29/2026		0826-2	269835	93.51	93.51	08/14/2026	INV	PD		609 MIDWAY, 2 GAS LIGH
CHECK DATE: 08/14/2026												
738 RAY O'HERRON CO. INC.												
2481903		06/01/2026		0826-2	269836	830.16	830.16	07/01/2026	INV	PD		MOLLE, PLACARD, EMBRY,
CHECK DATE: 08/14/2026												
2481905		06/01/2026		0826-2	269836	835.50	835.50	07/01/2026	INV	PD		MOLLE, PLACARD, EMBRY,
CHECK DATE: 08/14/2026												
2486729		06/26/2026		0826-2	269836	1,062.75	1,062.75	07/26/2026	INV	PD		ARMOR - PUETZ
CHECK DATE: 08/14/2026												
2486733		06/26/2026		0826-2	269836	1,062.75	1,062.75	07/26/2026	INV	PD		ARMOR - POLSELLI
CHECK DATE: 08/14/2026												
2487755		07/02/2026		0826-2	269836	243.91	243.91	08/02/2026	INV	PD		CAPS RESTOCK
CHECK DATE: 08/14/2026												
2487975		07/06/2026		0826-2	269836	64.00	64.00	08/06/2026	INV	PD		PATCH SEW - RIGGLE
CHECK DATE: 08/14/2026												
2487977		07/06/2026		0826-2	269836	55.08	55.08	08/06/2026	INV	PD		DBL CUFF CASE RESTOCK
CHECK DATE: 08/14/2026												
2487978		07/06/2026		0826-2	269836	1,518.04	1,518.04	08/06/2026	INV	PD		BELT, SOCKS, CLIP, SHI
CHECK DATE: 08/14/2026												
2488849		07/10/2026		0826-2	269836	144.00	144.00	08/10/2026	INV	PD		DUTY BELT - RODRIGUEZ,
CHECK DATE: 08/14/2026												
2489326		07/14/2026		0826-2	269836	1,127.50	1,127.50	08/14/2026	INV	PD		PANTS, SHIRTS, BASE SH
CHECK DATE: 08/14/2026												
2489622		07/16/2026		0826-2	269836	41.80	41.80	08/16/2026	INV	PD		SILVER NAME BAR - STAC
CHECK DATE: 08/14/2026												
2490113		07/20/2026		0826-2	269836	811.47	811.47	08/20/2026	INV	PD		RAINCOAT, JACKET, FLEE
CHECK DATE: 08/14/2026												
2490229		07/20/2026		0826-2	269836	1,205.56	1,205.56	08/20/2026	INV	PD		PANTS, CAP, STRAP, MOC
CHECK DATE: 08/14/2026												
2491500		07/28/2026		0826-2	269836	79.49	79.49	08/28/2026	INV	PD		POLOS, EMBRY, PANTS -
CHECK DATE: 08/14/2026												
2491503		07/28/2026		0826-2	269836	1,272.17	1,272.17	08/28/2026	INV	PD		GLOVES, LED, POUCH, CU
CHECK DATE: 08/14/2026												
601 PACE SYSTEMS INC						10,354.18						
217976	20250075	04/29/2026		0826-2	269837	78,396.04	78,396.04	08/07/2026	INV	PD		(2) VERKADA SECURITY C
CHECK DATE: 08/14/2026												
217966		04/29/2026		0826-2	269838	4,341.15	4,341.15	08/07/2026	INV	PD		CC CAMERA SYSTEM
CHECK DATE: 08/14/2026												

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
5678 PRIORITY PRODUCTS, INC												
1034802		07/23/2026		0826-2	269839	40.31		40.31	08/10/2026	INV	PD	FLAT WASHERS
CHECK DATE: 08/14/2026												
2082 ROM ACQUISITION CORPORATION												
ROM000232657		08/04/2026		0826-2	269840	446.88		446.88	08/14/2026	INV	PD	DOOR SWITCHES - INVENT
CHECK DATE: 08/14/2026												
6093 SCHAMBERGER BROTHERS, INC												
1000221604		08/07/2026		0826-2	269841	565.25		565.25	08/14/2026	INV	PD	BEVERAGE FOR RESALE
CHECK DATE: 08/14/2026												
3571 HARRY C SMITH LTD												
8015		08/03/2026		0826-2	269842	7,568.00		7,568.00	08/14/2026	INV	PD	LEGAL FEES
CHECK DATE: 08/14/2026												
12512 SOUTHEAST LINEN ASSOCIATES, INC.												
1434541		08/07/2026		0826-2	269843	511.24		511.24	08/14/2026	INV	PD	LINEN SERVICE
CHECK DATE: 08/14/2026												
1434925		08/11/2026		0826-2	269843	301.44		301.44	08/14/2026	INV	PD	LINEN SERVICE
CHECK DATE: 08/14/2026												
						812.68						
10181 SOUTHERN GLAZER'S WINE AND SPIRITS, LLC												
2420234		08/06/2026		0826-2	269844	2,564.22		2,564.22	08/14/2026	INV	PD	BEVERAGE FOR RESALE
CHECK DATE: 08/14/2026												
168 ROGER CLEVELAND GOLF CO, INC												
9082433 SO		08/07/2026		0826-2	269845	584.41		584.41	08/25/2026	INV	PD	MERCHANDISE FOR RESALE
CHECK DATE: 08/14/2026												
9090243 SO		08/05/2026		0826-2	269845	228.83		228.83	08/25/2026	INV	PD	MERCHANDISE FOR RESALE
CHECK DATE: 08/14/2026												
9093798 SO		08/01/2026		0826-2	269845	77.75		77.75	08/25/2026	INV	PD	MERCHANDISE FOR RESALE
CHECK DATE: 08/14/2026												
9095193 SO		07/29/2026		0826-2	269845	143.50		143.50	08/25/2026	INV	PD	MERCHANDISE FOR RESALE
CHECK DATE: 08/14/2026												
9112025 SO		07/28/2026		0826-2	269845	714.00		714.00	08/25/2026	INV	PD	MERCHANDISE FOR RESALE
CHECK DATE: 08/14/2026												
9116002 SO		07/30/2026		0826-2	269845	1,798.06		1,798.06	08/25/2026	INV	PD	MERCHANDISE FOR RESALE
CHECK DATE: 08/14/2026												
9123215 SO		08/05/2026		0826-2	269845	315.72		315.72	08/25/2026	INV	PD	MERCHANDISE FOR RESALE
CHECK DATE: 08/14/2026												
						3,862.27						
14456 UTILITY LOCATING LLC												
16767		08/10/2026		0826-2	269846	950.00		950.00	08/10/2026	INV	PD	BLAKE - JULIE LOCATING
CHECK DATE: 08/14/2026												

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION	
826 SUBURBAN DOOR CHECK & LOCK SERVICE INC													
IN594006		07/31/2026		0826-2	269847	549.00		549.00	08/10/2026	INV	PD	KEY INVENTORY EXTRAS	
CHECK DATE:		08/14/2026											
9554 KDRE, INC													
689		08/06/2026		0826-2	269848	559.25		559.25	08/07/2026	INV	PD	HOT DOG DAY ICEE	
CHECK DATE:		08/14/2026											
13794 SUPER SMART SHOPPERS													
PS-INV104387		07/22/2026		0826-2	269849	153.97		153.97	08/21/2026	INV	PD	NARK WIPES, SHIPPING	
CHECK DATE:		08/14/2026											
835 SUPERIOR BEVERAGE CO.													
850894		08/07/2026		0826-2	269850	340.50		340.50	08/14/2026	INV	PD	BEVERAGE FOR RESALE	
CHECK DATE:		08/14/2026											
844 SYSCO FOOD SERV - CHICAGO, INC													
924414650		08/01/2026		0826-2	269851	991.01		991.01	08/01/2026	INV	PD	FOOD - RESALE, NA BEV.	
CHECK DATE:		08/14/2026											
924416155		08/03/2026		0826-2	269851	2,638.02		2,638.02	08/03/2026	INV	PD	FOOD - RESALE, NA BEV.	
CHECK DATE:		08/14/2026											
924425334		08/07/2026		0826-2	269851	3,715.51		3,715.51	08/07/2026	INV	PD	FOOD - RESALE, NA BEV.	
CHECK DATE:		08/14/2026											
						7,344.54							
10558 TESTA PRODUCE, INC													
06226997		08/04/2026		0826-2	269852	506.95		506.95	08/04/2026	INV	PD	FOOD - RESALE	
CHECK DATE:		08/14/2026											
06227928		08/05/2026		0826-2	269852	430.31		430.31	08/05/2026	INV	PD	FOOD - RESALE	
CHECK DATE:		08/14/2026											
06228813		08/06/2026		0826-2	269852	318.45		318.45	08/06/2026	INV	PD	FOOD - RESALE	
CHECK DATE:		08/14/2026											
06229584		08/07/2026		0826-2	269852	311.10		311.10	08/07/2026	INV	PD	FOOD - RESALE	
CHECK DATE:		08/14/2026											
06230126		08/08/2026		0826-2	269852	1,055.60		1,055.60	08/08/2026	INV	PD	FOOD - RESALE	
CHECK DATE:		08/14/2026											
						2,622.41							
11602 THE THIRD SYNTHESIS, IND D/B/A													
1164699		08/06/2026		0826-2	269853	87.60		87.60	08/06/2026	INV	PD	FOOD - RESALE	
CHECK DATE:		08/14/2026											
865 ACUSHNET COMPANY													
923777742		07/28/2026		0826-2	269854	284.76		284.76	08/25/2026	INV	PD	MERCHANDISE FOR RESALE	
CHECK DATE:		08/14/2026											

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
10019 TRANSUNION RISK AND ALTERNATIVE												
258788-202607-1		08/01/2026		0826-2	269855	214.00		214.00	09/15/2026	INV	PD	MONTHLY SUBSCRIPTION 07
CHECK DATE: 08/14/2026												
10577 CAMPAGNA-TURANO BAKERY, INC												
130046693		08/06/2026		0826-2	269856	57.30		57.30	08/06/2026	INV	PD	FOOD - RESALE
CHECK DATE: 08/14/2026												
130046735		08/07/2026		0826-2	269856	97.49		97.49	08/07/2026	INV	PD	FOOD - RESALE
CHECK DATE: 08/14/2026												
130046772		08/08/2026		0826-2	269856	231.96		231.96	08/08/2026	INV	PD	FOOD - RESALE
CHECK DATE: 08/14/2026												
						386.75						
14771 GEARCO JV HOLDNGS, LLC												
42206759		03/30/2026		0826-2	269857	973.39		973.39	08/11/2026	INV	PD	MERCHANDISE FOR RESALE
CHECK DATE: 08/14/2026												
530556		05/06/2026		0826-2	269857	-68.80		-68.80	05/06/2026	CRM	PD	MERCHANDISE CREDIT
CHECK DATE: 08/14/2026												
80221659		06/23/2026		0826-2	269857	-361.20		-361.20	06/23/2026	CRM	PD	MERCHANDISE CREDIT
CHECK DATE: 08/14/2026												
						543.39						
8044 US BANK NATIONAL ASSOCIATION												
8231199		06/25/2026		0826-2	269858	550.00		550.00	08/07/2026	INV	PD	PAYING AGENT FEES GO S
CHECK DATE: 08/14/2026												
884 U.S. FOODSERVICE, INC.												
129655		08/06/2026		0826-2	269859	2,869.93		2,869.93	08/06/2026	INV	PD	FOOD - RESALE, NA BEV.
CHECK DATE: 08/14/2026												
195505		08/07/2026		0826-2	269859	108.10		108.10	08/07/2026	INV	PD	FOOD - RESALE
CHECK DATE: 08/14/2026												
2930739		08/03/2026		0826-2	269859	2,268.53		2,268.53	08/03/2026	INV	PD	FOOD - RESALE, NA BEV.
CHECK DATE: 08/14/2026												
2965347		08/05/2026		0826-2	269859	-654.72		-654.72	08/05/2026	CRM	PD	FOOD - RESALE
CHECK DATE: 08/14/2026												
						4,591.84						
14794 VILLAGE OF WINFIELD												
26-0004336		07/13/2026		0826-2	269860	193.29		193.29	08/07/2026	INV	PD	MERGER OVERSIGHT ALLIA
CHECK DATE: 08/14/2026												
14907 HOLLY WANNEMAKER												
081326		08/13/2026		0826-2	269861	3,370.00		3,370.00	08/14/2026	INV	PD	790 EDGEWOOD, SANITARY
CHECK DATE: 08/14/2026												
1793 WASTE MANAGEMENT OF ILLINOIS, INC												
0012678-4062-5		08/03/2026		0826-2	269862	1,089.97		1,089.97	08/10/2026	INV	PD	HAUL TO DUMP SWEEPINGS

VILLAGE OF GLEN ELLYN



VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
CHECK DATE: 08/14/2026												
12899 WAYDE BEECHY, INC.												
387862		08/10/2026		0826-2	269863	269.95	269.95	08/14/2026	INV	PD		BATTERY FOR UNIT # 518
CHECK DATE: 08/14/2026												
7500 C2 PUBLISHING INC												
15205		07/15/2026		0826-2	269864	1,150.00	1,150.00	08/07/2026	INV	PD		JULY/AUGUST 2026 ADVER
CHECK DATE: 08/14/2026												
14561 WHITMORE MANUFACTURING												
293053		07/21/2026		0826-2	269865	1,547.15	1,547.15	08/14/2026	INV	PD		DIESEL FUEL ADDITIVE
CHECK DATE: 08/14/2026												
7711 WINDY CITY DISTRIBUTION COMPANY												
101096899		08/06/2026		0826-2	269866	1,232.00	1,232.00	08/14/2026	INV	PD		BEVERAGE FOR RESALE
CHECK DATE: 08/14/2026												
14890 WOLD ARCHITECTS INC												
14197		07/31/2026		0826-2	269867	3,600.00	3,600.00	08/14/2026	INV	PD		CIVIC CENTER EXTERIOR
CHECK DATE: 08/14/2026												
14892 NICHOLAS WOLF												
039		08/04/2026		0826-2	269868	660.00	660.00	09/04/2026	INV	PD		K9 BOARDING
CHECK DATE: 08/14/2026												
642 INVOICES						5,128,871.04						

** END OF REPORT - Generated by Jenneane Timreck **

Supplemental information - purchasing card detail

Card Holder	Amount	Charge Desc.
VINCENT CROVETTI	764.00	PGA OF AMERICA MEMBERSHIP DUES (VINCE CROVETTI)
David Gill	38.75	FUEL COST - SRO CONFERENCE OFFICER BOOTON
David Gill	1,380.00	DRE CONFERENCE REGISTRATION FOR OFFICER CASAREZ & SGT GILL
Mark Franz	319.30	COURTYARD PEORIA - LODGING FOR ILCMA CONFERENCE
Mark Franz	1,065.00	ICMA 2026 ANNUAL CONFERENCE - OCTOBER 17-21, 2026
Mark Franz	4,197.27	HYATT REGENCY ACIDENTAL CHARGE - REFUND SHOWN IN NEXT CREDIT CARD CYCLE
Mark Franz	71.00	CONSTANT-CONTACT MONTHLY SUBSCRIPTION CHARGE
Mark Franz	48.73	GLEN OAK RESTAURANT - LUNCH WITH PROFESSIONAL ENGINEER DAUBERT
Mark Franz	256.00	MAIN STREET PUB - LUNCH, ADMINISTRATIVE TEAM
Mark Franz	63.50	RESERVE 22 - LUNCH WITH PUBLIC WORKS DIRECTOR HUBSKY AND VILLAGE LINKS GENERAL M
Mark Franz	89.00	MAIN STREET PUB - LUNCH WITH COM DEV DIRECTOR HENAGHAN, ED AND COMM. DIRECTOR HA
Mark Franz	540.00	ILCMA ANNUAL DUES
Mark Franz	47.00	RESERVE 22 - LUNCH WITH D.J. SIMON
Mark Franz	489.00	MK STEAK AND BAR RESTAURANT - DINNER IN HONOR OF LE BOUSCAT, FR SISTER CITY MAYO
John Hubsky	175.00	IPELRA TRAINING - HUBSKY
John Hubsky	275.25	2ND IN COMMAND TRAINING
John Hubsky	2,166.96	ESD TRUCK TRANSFER TANK
John Hubsky	3,961.69	CL2 ANALYZER
Meredith A. Hannah	75.00	JULIE PARKER CO - CRISIS COMMUNICATION EDUCATION
Meredith A. Hannah	113.75	TST*MAIZE & MASH
Meredith A. Hannah	41.97	M AND EM'S GLEN ELLYN - GIFTS FOR FRENCH DELEGATE
Meredith A. Hannah	16.95	SP MARCELS CULINARY EX - GIFT FOR FRENCH DELEGATE
Meredith A. Hannah	12.00	A LA MAIN - GIFT FOR FRENCH
Meredith A. Hannah	44.60	TST*A TODA MADRE - LUNCH MEETING WITH ALLIANCE DIRECTOR
Meredith A. Hannah	7.95	TST* MARCHE CHEESE SHOP - GIFT FOR FRENCH DELEGATE
Meredith A. Hannah	596.07	CROWNE PLAZA GLEN ELLYN - HOTEL ROOM FOR FRENCH DELEGATE
Meredith A. Hannah	469.25	FSP*RESERVE 22 - DINNER WITH BOARD STAFF AND FRENCH
MAXWELL BROWN	55.00	MEMBER DUES - CAITHAMER
MAXWELL BROWN	5.95	SHIPPING FOR GROWTH AWARD PLAQUES
Tom Fota	617.81	BRATWURST, BREAD, PRODUCE
Tom Fota	125.33	BREAD, SEAFOOD
Tom Fota	60.99	HAMBURGER BAGS
Tom Fota	804.16	FOLDING WORK TABLES, CHERRIES
Tom Fota	425.70	DISPOSABLE CHINA
Tom Fota	57.98	STRAINERS
Tom Fota	213.98	WORK TABLES
Tom Fota	216.37	GLASSWARE, VEGETABLE PEELERS
Tom Fota	113.92	DUSTPANS, BROOMS
Tom Fota	99.00	WEBSTAIRANT MONTHLY MEMBER CHARGE
Tom Fota	156.37	PRODUCE, GROCERIES
Tom Fota	201.12	GUEST CHECK PRESENTER
Tom Fota	32.25	COOKIES, BAGLE TOPPING
Tom Fota	189.00	VACUUM CLEANER
Tom Fota	131.97	PORTION SCALES
Tom Fota	27.92	TORTILLAS
Tom Fota	146.98	HOT DOG BAGS
Tom Fota	18.58	STEAK TEMPERATURE PICKS
Julie Rusin	399.00	WHEATON CHAMBER OF COMMERCE SUBSCRIPTION
Julie Rusin	219.00	FORE UP WEBSITE FOR R22
Julie Rusin	243.19	GOOGLE ADS FOR BANQUETS
Miguel Montero	211.62	CEILING TILES
Justin Chiappetta	980.84	VILLAGE TELECOMMUNICATIONS
Justin Chiappetta	12.40	WSJ SUBSCRIPTION
Justin Chiappetta	399.00	COURSERA.ORG ONLINE TRAINING

Card Holder	Amount	Charge Desc.
Andrew Cross	963.97	IRRIGATION SATELITE BOARDS
Andrew Cross	15.00	CAR WASH SUBSCRIPTION FOR GROUNDS F-250
Andrew Cross	34.45	PLASTIC TREE PLAQUE - SCANLON
Andrew Cross	219.00	FOREUP GOLF WEBSITE
Andrew Cross	223.13	GROUNDS TASKTRACKER SOFTWARE
Andrew Cross	3,138.74	STORM SHELTER ROOF REPAIR SUPPLIES
Patrick Brankin	17.88	BLACKBERRY MARKET - FINANCE SUPERVISOR MEETING
Patrick Brankin	30.00	PAYMENT PROCESSING
Natalie Wallace	16.00	ILLINOIS SECRETARY OF
Grant Paplauskas	95.00	EMERGENCY COMMUNICATIONS TRAINING
Grant Paplauskas	3,087.50	PUBLIC ART FABRICATION & INSTALLATION 50% DEPOSIT
Grant Paplauskas	79.06	ONLINE SOCIAL MEDIA TOOL
Grant Paplauskas	63.50	LUNCH MEETING WITH PARK DISTRICT
Grant Paplauskas	68.90	DMMC GIFT BASKET DONATION
Grant Paplauskas	50.00	DMMC GIFT BASKET DONATION
Grant Paplauskas	50.00	DMMC GIFT BASKET DONATION
Grant Paplauskas	322.00	ONLINE E-NEWSLETTER TOOL
Grant Paplauskas	73.95	GIFTS FOR SISTER CITY DELEGATION
Grant Paplauskas	38.50	DMMC GIFT BASKET DONATION
Grant Paplauskas	12.95	ONLINE GRAPHIC DESIGN TOOL
Grant Paplauskas	50.00	DMMC GIFT BASKET DONATION
Grant Paplauskas	63.98	DMMC GIFT BASKET DONATION
Grant Paplauskas	17.95	DMMC GIFT BASKET DONATION
Penni Cannova	154.39	STAPLES.COM PURCHASE LIFE SAVER BAGS AND CORRECTION TAPE
Penni Cannova	-154.39	STAPLES.COM REFUND ISSUED - PACKAGE NEVER DELIVERED TO CIVIC CENTER AND WAS CANCELED
Gregory Lucas	59.28	STEEL CABLE - 250 BANNERS @ CIVIC CENTER
Gregory Lucas	71.43	HOSE BIBS - FIRE STATION 1
Gregory Lucas	259.22	LIGHTS & ANT BAIT-FIRE STATION 1, TOOLS
Gregory Lucas	-209.79	RETURN LIGHTS - FIRE STATION 1
Gregory Lucas	22.94	SUPER GLUE & SPRAY PAINT - CIVIC CENTER
Kathy Vonachen	25.00	JOB POSTING MAINTENANCE WORKER
Kathy Vonachen	487.85	SUPERVISORS TRAINING ON 06-09-2026
Kathy Vonachen	163.34	EMPLOYEE RECOGNITION LUNCHEON TACO TUESDAY
Kathy Vonachen	175.00	HR DIRECTOR TRAINING THE INTERSECTION OF WORKERS COMP, HR AND COLLECTIVE BARGAIN
Kathy Vonachen	199.00	ONLINE EMPLOYEE TRAINING
Kathy Vonachen	35.00	FIRE MARSHAL JOB POSTING
Kathy Vonachen	35.00	SENIOR ACCOUNTANT JOB POSTING
Kathy Vonachen	250.00	SENIOR ACCOUNTANT JOB POSTING
Kathy Vonachen	199.00	EMPLOYEE ONLINE TRAINING
Kathy Vonachen	107.91	EMPLOYEE RECOGNITION LUNCHEON_WORLD CUP AND LUNCH IN THE LOT
Kathy Vonachen	490.00	JOB POSTING FOR JUNE 2026
JOHN BECKMAN	183.89	CRESCENT WALL - PAINT & PAINT SUPPLIES
JOHN BECKMAN	198.05	LOCKS - MERIDIAN GATE & STOCK
JOHN BECKMAN	39.97	HARDHAT & EAR PROTECTION
Erica Tierney	204.65	LILAC BAKERY - PASTRIES FOR COFFEE WITH THE COPS - JUNE
Erica Tierney	67.47	EINSTEIN COFFEE FOR COFFEE WITH THE COPS - JUNE
Erica Tierney	190.00	PIZZA'S FOR LUNCHEON - ALLENTOWN COUNTY
Erica Tierney	20.55	UPS*1Z7Y197X0313962447 - SHIPMENT TO SLUCARE
Erica Tierney	20.55	UPS*1Z7Y197X0321607146 - SHIPMENT TO SLUCARE
Erica Tierney	20.55	UPS*1Z7Y197X0310958850 - SHIPMENT TO SLUCARE
Erica Tierney	313.60	HAMPTON INN - BRAD BOOTON - SRO CONFERENCE
Erica Tierney	535.00	OMG NATIONAL - COLOR CHANGING CUPS FOR NATIONAL NIGHT OUT
Erica Tierney	27.70	UPS*1Z7Y197X0334465758 - SHIPMENT TO SLUCARE
Erica Tierney	20.55	UPS*1Z7Y197X0330357560- SHIPMENT TO SLUCARE

Card Holder	Amount	Charge Desc.
Erica Tierney	45.00	AMERICAN AIRLINES BAGGAGE FEE - GILL
Erica Tierney	64.99	MONTHLY SUBSCRIPTION
Erica Tierney	45.00	AMERICAN AIRLINES BAGGAGE FEE - GILL
Erica Tierney	486.80	AMERICAN AIRLINES TICKET - GILL - DRE CONFERENCE
Erica Tierney	486.80	AMERICAN AIRLINES TICKET - CASAREZ - DRE CONFERENCE
Erica Tierney	39.95	MONTHLY SUBSCRIPTION
Erica Tierney	133.80	PIZZA FOR LUNCHEON -
Erica Tierney	224.86	SNACKS/DRINKS FOR 4TH OF JULY FOR OFFICERS
Erica Tierney	90.47	LUNCH/DINNER SIDES FOR 4TH OF JULY FOR OFFICERS
Erica Tierney	432.90	JIMMY JOHNS - LUNCH FOR OFFICERS, 4TH OF JULY
Erica Tierney	432.90	JIMMY JOHNS - DINNER FOR OFFICER *POSTPONED TILL 09/06/26*
Liz Lofgren	20.71	BLACKBERRIES, BLUEBERRIES, AND JALAPENOS
Liz Lofgren	57.98	CAKES FOR CLIENT
Paul Stephanides	81.00	ILGL CONFERENCE 2026
VICTOR SABALIAUSKAS	175.00	LABOR RELATIONS TRAINING MEETING
Craig Holstead	30.00	STEEL BOLTS FOR TARGETS AND STANDS
Kurt Vavra	477.40	AMERICAN AIRLINES FLIGHT FOR LEHIGH COUNTY SITE VISIT
Kurt Vavra	-477.40	AMERICAN AIRLINES FLIGHT FOR LEHIGH COUNTY SITE VISIT
Kurt Vavra	126.50	HOMEWOOD SUITES ROOM FOR LEHIGH COUNTY VISIT
Rick Patsch	360.64	GREASE FOR SWEEPER
Rick Patsch	360.00	MAY CAR WASHES
Rick Patsch	2,369.93	ENGINE OIL
Rick Patsch	534.00	SEAT COVERS FOR 205 & 234
Rick Patsch	3,420.00	DIANOSTIC SOFTWARE FOR TRUCKS
Rick Patsch	66.72	FUEL FILTERS FOR FUEL ISLAND DISPENSERS
Rick Patsch	1,908.00	DIANOSTIC SOFTWARE FOR AUTOS
Noel Allen	175.75	SCHEDULE SOFTWARE
Noel Allen	297.40	PEST CONTROL MONTHLY MICE SEASONAL WASPS
Noel Allen	226.10	EVENT MANAGEMENT SOFTWARE
Noel Allen	109.50	BASSET CERTIFICATION 10 PACK
Noel Allen	12.99	MONTHLY MUSIC FOR R22
Noel Allen	249.99	PAPER FOR R22 MENUS
Noel Allen	209.98	PAPER FOR R22 MENUS
Noel Allen	500.00	GOLF MARKET RESEARCH AND ANALYTICS
Noel Allen	37.10	MONTHLY LUNCH WITH REC CHAIRPERSON CAROL SCOTT
Noel Allen	1,492.00	ADVERTISING, CORE SEATING, GUEST SEATING
Noel Allen	475.91	TV SERVICE
Noel Allen	105.00	WINDOW CLEANING
Noel Allen	16.80	MONTHLY G SUITE FOR 2 USERS
Noel Allen	275.00	INTERIOR WINDOW CLEANING FOR R22
Noel Allen	130.65	GOLF CAMP AND LESSON SCHEDULE SOFTWARE
Michael Ludwig	1,433.51	KUBOTA GEAR BOX
Michael Ludwig	84.95	SECOND QUOTE RPZ REPAIR
Michael Ludwig	162.65	SPARK PLUGS AND V BELTS STOCK
Michael Ludwig	14.25	GREASE GUN HOSE
Michael Ludwig	140.00	GROUND INTERNET 6-23-7-22
Michael Ludwig	320.00	EXSTINGUISHER HYDRO TESTS
Michael Ludwig	482.79	EZGO AXLE SHAFT
Michael Ludwig	151.38	ROTARY BLADES STOCK
Michael Campbell	126.98	HANGERS PURCHASED BY VINCE CROVETTI FOR GOLF SHOP MERCHANDISE
Michael Campbell	309.00	PGA MEMBER DUES FOR ASSISTAN SARAH ARNOLD
Michael Campbell	764.00	PGA MEMBER DUES FOR MICHAEL CAMPBELL

Amount [Total: 56,732.22]



Card Holder		Amount	Charge Desc.		
07/27/2026 09:39			VILLAGE OF GLEN ELLYN	P	4

Conversion Results - Batch 1992

Card Holder	Amount	Charge Desc.
Olivia Jezierski	279.22	COPY PAPER 8.5*11 FOR PUBLIC WORKS (TAX WILL BE REFUNDED NEXT MONTH)

Amount [Total: 279.22]

** END OF REPORT - Generated by Jenneane Timreck **



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

Meeting 8/24/2026 7:00 PM
Department: Community Development
Department Head: Jennifer Henaghan
Category: Ordinance
Prepared By: Daniel Harper

AGENDA ITEM (ID
2026-618)

DOC ID: 2026-618

Adopt Ordinance No. 7293, An Ordinance Granting a Variation from Section 10-4-8(D)(2) of the Zoning Code to Allow for a Rear Setback Variation for the Property Located at 635 Carolyn Drive, Glen Ellyn, Illinois (Community Development Director Henaghan)

Statement of the Issue:

The Petitioners Lindsay and Jonathan Lantz are the owners of the property located at 635 Carolyn Drive. The Petitioners seek a variation that would allow for a rear addition to the existing home to be setback thirty-four feet and nine inches (34'-9") from the rear property line in lieu of the required forty feet (40'-0").

Analysis:

The Petitioners seek a variation to the minimum rear yard setback requirement to construct a two-story addition to the rear of the existing home, which was constructed to the required 40-foot rear setback. The Petitioners stated that the addition is to allow an expansion of the home's footprint and, per their application, "the irregular shape of the property and placement of the existing home create a unique hardship for the owner which is not generally typical of other properties within the same zoning district."

The Zoning Board of Appeals held a public hearing and considered the variation requested at its May 11, 2026, and July 14, 2026, regular meetings. The agenda packet and minutes for the May 11, 2026, meeting can be viewed [here](#). Following discussion at the May hearing, the Petitioners submitted a revised site plan reducing the requested setback variation by two feet, from the originally requested 32'-9" to 34'-9". The agenda packet and minutes for the meeting for the July 14, 2026, meeting can be viewed [here](#).

The Zoning Board of Appeals recommends to the Village President and Board of Trustees that the Petitioners' zoning variation request be approved with their vote of 5-1 with the condition that a landscape plan in substantial conformance to what was presented at the July 14, 2026, Zoning Board of Appeals meeting be included as part of a future building permit submittal.

Budget Impact:

N/A

Contribution to Strategic Plan

Strategic Priority: Development; Initiative: Successful growth, Development, Annexation and Business Retention

Action Requested:

Adopt the Ordinance.

Attachments:

1. Ordinance - 635 Carolyn Drive



Village of Glen Ellyn

Ordinance No. _____

**An Ordinance Granting a Variation from Section 10-4-8(D)(2) of the
Village's Zoning Code to Allow for a Rear Setback Variation at the
Property Located at 635 Carolyn Drive, Glen Ellyn, Illinois**

**Adopted by the
Village President and the Board of Trustees
of the Village of Glen Ellyn
DuPage County, Illinois
This 24th Day of August 2026**

Published in pamphlet form by the authority of the
Village President and Board of Trustees
of the Village of Glen Ellyn, DuPage County, Illinois,
this 24th day of August 2026.

PREPARED BY AND RETURN TO:
VILLAGE OF GLEN ELLYN
ATTN: VILLAGE CLERK
535 DUANE STREET
GLEN ELLYN, IL 60137

Ordinance No. _____

An Ordinance Granting a Variation from Section 10-4-8(D)(2) of the Village's Zoning Code to Allow for a Rear Setback Variation at the Property Located at 635 Carolyn Drive, Glen Ellyn, Illinois

WHEREAS, Lindsay and Jonathan Lantz (“Petitioners”) are the owners of the property located at 635 Carolyn Drive, Glen Ellyn, Illinois 60137 (“Subject Property”) and have applied for a variation from Section 10-4-8(D)(2) of the Village's Zoning Code; and

WHEREAS, the requested variation would allow for a rear addition to the existing home to be set back thirty-four feet and nine inches (34’-9”) from the rear property line in lieu of the required forty feet (40’-0”) at the Subject Property located in the R2 Residential District; and

WHEREAS, the Subject Property is legally described in Exhibit A, attached hereto and incorporated herein by reference; and

WHEREAS, following due notice by publication in the Daily Herald not less than fifteen (15) nor more than thirty (30) days prior thereto, and by mailing notice to all property owners within 250 feet of the subject property at least ten (10) days prior thereto, and following the placement of a placard on the subject property not less than fifteen (15) days prior thereto, the Village of Glen Ellyn (“Village”) Zoning Board of Appeals conducted a public hearing on May 12, 2026, at which the Petitioners presented evidence, testimony, and exhibits in support of the variation requested and zero (0) persons appeared in favor and one (1) persons spoke in opposition to the request; and

WHEREAS, the Zoning Board of Appeals voted to continue the public hearing to the July 14, 2026, meeting of the Zoning Board of Appeals to allow the Petitioners to revise their application based on the comments received at the May 12, 2026, hearing; and

WHEREAS, based upon the evidence, testimony, and exhibits presented at the public hearing on both May 12, 2026, and July 14, 2026, the Zoning Board of Appeals adopted its Findings of Fact and Recommendation dated July 14, 2026, which is attached hereto and incorporated herein as Exhibit B; and

WHEREAS, the Zoning Board of Appeals recommended that the requested zoning variation reflected in this Ordinance be granted by a vote of five (5) in favor and one (1) against with a condition that a landscape plan in substantial conformance to the plan submitted at the July 14, 2026, Zoning Board of Appeals meeting be included as part of a building permit submittal; and

WHEREAS, the Village President and Board of Trustees have reviewed the evidence, exhibits, and materials presented at the May 11, 2026, and July 14, 2026, meetings of the Zoning Board of Appeals and has considered the Findings of Fact and Recommendations of the Zoning Board of Appeals; and

WHEREAS, the Village President and Board of Trustees have determined that granting the zoning variation is in the best interests of the Village subject to the terms and conditions set forth in the Findings of Fact and Recommendation of the Zoning Board of Appeals and this Ordinance.

NOW, THEREFORE, BE IT ORDAINED by the Village President and Board of Trustees of the Village of Glen Ellyn, DuPage County, Illinois, in exercise of their home rule powers, as follows:

Section 1. Recitals Incorporated. The foregoing recitals and all exhibits attached to this Ordinance are incorporated as though fully set forth in Section 1.

Section 2. Adoption of Findings of Fact and Recommendation. The Findings of Fact and Recommendation of the Zoning Board of Appeals attached hereto as Exhibit B are adopted by the Village President and Board of Trustees and incorporated herein.

Section 3. Variation Granted. Based upon the above findings of fact, the Village President and Board of Trustees grant the Petitioners' application for a zoning variation from Section 10-4-8(D)(2) of the Zoning Code to allow a rear addition to be thirty-four feet and nine inches (34'-9") from the rear property line in lieu of the required forty feet (40'-0") in lieu of the required ten feet and three inches (10'-3") at the Subject Property.

Section 4. Conditions of Variation. The variation granted herein is subject to the project that is the subject of the variation being constructed in substantial conformance with the testimony provided at the public hearing before the Zoning Board of Appeals and with the dimensions set forth in the Site Plan, attached hereto and incorporated herein as though fully set forth as Exhibit C, and a landscape plan in substantial conformance to the plan submitted at the July 14, 2026, Zoning Board of Appeals meeting shall be included as part of a building permit submittal.

Section 5. Issuance of Building Permits. The Building and Zoning Official is authorized and directed to issue building permits for the Subject Property consistent with the variation granted herein, provided that all conditions set forth hereinabove have been met and that the project that is the subject of the variation complies with all other applicable laws and ordinances. The variation granted herein shall expire and become null and void twenty-four (24) months from the date of adoption of this Ordinance unless a building permit to begin construction in reliance on the variation is applied for within said twenty-four (24)-month time period and construction is continuously and vigorously pursued provided, however, the Village Board may

by motion extend the period during which permit application, construction, and completion shall take place.

Section 6. Recording of Ordinance. The Village Clerk is hereby authorized and directed to cause a copy of this Ordinance approving the variation to be recorded with the DuPage County Recorder of Deeds.

Section 7. Failure to Comply with Ordinance. This Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form.

Section 8. Severability and Repeal of Inconsistent Ordinances. If any section, paragraph, clause, or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this Ordinance. All ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 9. Effective Date. This Ordinance shall be in full force and effect after its approval, passage and publication as provided by law.

[Remainder of Page Intentionally Left Blank]

Passed by the Village President and Board of Trustees of the Village of Glen Ellyn, Illinois
this 24th day of August 2026.

Voting	Ayes	Nays	Abstain	Absent
Desai Bhagwakar				
Christiansen				
Duncan				
Kalinich				
Simon				
Thompson				
Burket (in case of a tie)				

Approved by the Village President of the Village of Glen Ellyn, Illinois this _____ day
of August 2026.

James Burket, Village President

ATTEST

Caren Cosby, Village Clerk

EXHIBIT A

Subject Property's Legal Description

Lot 5 in Parsons and Mae-Francis subdivision, as part of lots 1 and 2 in Frank Roderus' subdivision in the northeast quarter of section 11, township 39 north, range 10, east of the third principal meridian, according to the Plat of said Parsons and Mae-Francis subdivision recorded July 19, 1965 as document number R65-26021, in the Village of Glen Ellyn, DuPage County, Illinois.

P.I.N. 05-11-201-010

Commonly known as 635 Carolyn Drive, Glen Ellyn, IL 60137

EXHIBIT B

Village President James Burket and Board of Trustees
Village of Glen Ellyn
535 Duane Street
Glen Ellyn, Illinois 60137

Re: Application of `Lindsay Lantz for a Zoning Variation for 635 Carolyn Drive.

Dear Village President James Burket and Board of Trustees:

Lindsay and Jonathan Lantz (“Applicants”) filed an application pursuant to Section 10-10 of the Glen Ellyn Zoning Code requesting the variation set forth below to allow a building addition to encroach into the rear yard setback located at 635 Carolyn Drive, Glen Ellyn, Illinois 60137 (“Subject Property”).

The Applicants specifically seeks a variation from the following section of the Village Code:

1. A variation from Section 10-4-8(D)(2) to allow for a rear yard setback thirty-two feet and nine inched (32’9”) from the rear yard property line in lieu of the required setback of forty feet (40’0”).

A public hearing was held on the application by the Zoning Board of Appeals on May 11, 2026, at 7:00 p.m. The notice and time and place of said public hearing was duly published on April 24, 2026, in the *Daily Herald*, a newspaper of general circulation in the Village.

Where at the May 11, 2026, public hearing, the Zoning Board of Appeals voted to continue the public hearing to the July 14, 2026, meeting of the Zoning Board of Appeals to allow the applicant to revise their application based on the comments received at the May 11, 2026, meeting.

Where at the July 14, 2026, meeting of the Zoning Board of Appeals, the applicant submitted revised plans that show a 2-foot reduction in the requested rear yard setback variation from thirty-two feet and nine inches (32’-9”) to thirty-four feet and nine inches (34’-9”). The modification has reduced the total lot coverage ratio on the property from the originally proposed 2059 square feet or 19.9% to 2028 square feet or 19.6%.

Findings of Fact

The Zoning Board of Appeals, having fully heard and considered the testimony of all those present at the hearing who wished to testify and being fully advised in the premises, makes the following findings pursuant to Sections 10-10-12 of the Village’s Zoning Code:

1. The Applicants seeks a zoning variation to allow for a rear addition to the existing home to have a rear yard setback of thirty-four feet and nine inched (34’9”) from

the rear yard property line in lieu of the required setback of forty feet (40'0").

2. The Zoning Board of Appeals considered the following documents which were submitted into evidence at the time of the Public Hearing, and made part of the Record:
 - a. Application for a Zoning Variation;
 - b. Location and Zoning Map
 - c. Plat Survey
 - d. Site Plan and Elevations
 - e. Public Comments

Zoning Variation Standards

A zoning variation may be granted only if evidence is presented to meet the following standards pursuant to Section 10-10-12 of the Zoning Code:

1. That the property in question cannot yield a reasonable return if permitted to be used only under the conditions allowed by the regulations governing the district in which it is located; and that the variation, if granted, will not alter the essential character of the locality; or
2. That the plight of the owner is due to unique circumstances; and that the variation, if granted, will not alter the essential character of the locality;

For the purpose of supplementing the above standards, in consideration of recommending approval of a variation, the Zoning Board of Appeals shall also take into consideration the extent to which the evidence establishes or fails to establish the following facts favorably to the applicant:

1. That the particular physical surroundings, shape or topographical condition of the specific property involved would bring particular hardship upon the owner as distinguished from a mere inconvenience, if the strict letter of the regulation were to be carried out;
2. That the conditions upon which the petition for variation is based would not be applicable generally to other property within the same zoning district;
3. That the purpose of the variation is not based exclusively upon a desire to make more money out of the property;
4. That the alleged difficulty or particular hardship has not been created by any person presently having an interest in the property or by the applicant;
5. That the granting of the variation will not be detrimental to the public welfare or injurious to other property or improvements in the neighborhood in which the property is located;

6. That the proposed variation will not:
 - (a) Impair an adequate supply of light and air to adjacent property;
 - (b) Substantially increase the hazard from fire or other dangers to said property or adjacent property;
 - (c) Otherwise impair the public health, safety, comfort, morals or general welfare of the inhabitants of the Village;
 - (d) Diminish or impair property values within the neighborhood;
 - (e) Unduly increase traffic congestion in the public streets and highways;
 - (f) Create a nuisance; or
7. That the variation is the minimum variation that will make possible the reasonable use of the land, building or structure.

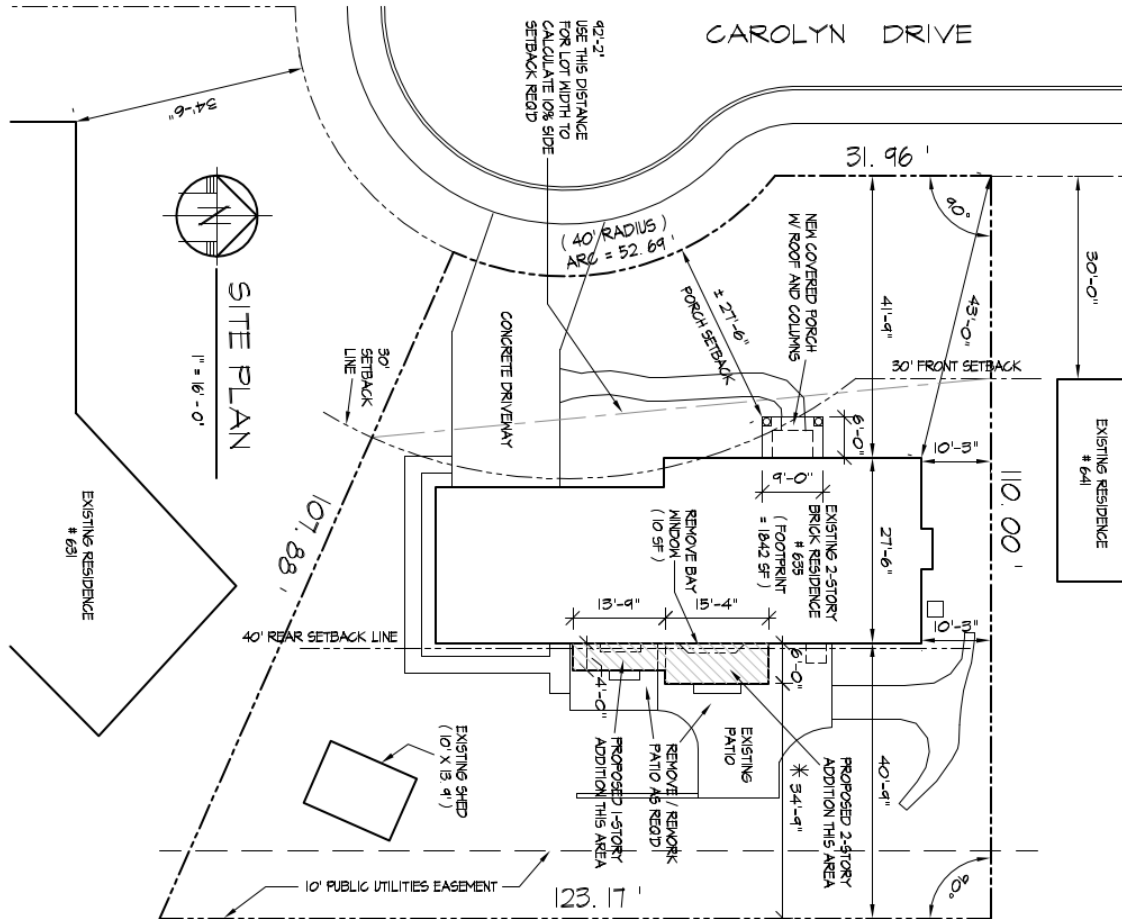
The evidence provided by the applicant and presented in the public hearing shows that the proposed zoning variation from Sections 10-4-8(D)(2) of the Village zoning code meets the above standards because the proposed variation is due to the unique circumstances of the property as a triangular shaped lot in a cul du sac; and that the proposed variation would be the minimum variation necessary to make possible the reasonable use of the land, building or structure.

RECOMMENDATION

Pursuant to the authority vested in it by the statutes of the State of Illinois and the Zoning Code of the Village of Glen Ellyn, the Zoning Board of Appeals, hereby recommends to the Village President and Board of Trustees pursuant to a vote of 5-1, that the requested zoning variation reflected in these findings be approved and that the Applicants' request for the zoning variation be approved for the property located 635 Carolyn Drive, Glen Ellyn, Illinois with a condition that a landscape plan in substantial conformance to the plan submitted at the July 14, 2026, Zoning Board of Appeals meeting be included as part of a building permit submittal.

The report was adopted by a 6-0 vote of the Zoning Board of Appeals, on the 14th day of July 2026.

EXHIBIT C



ZONING CRITERIA - R2

SETBACKS -
30' FRONT (CLOSER OF ADJACENT HOMES ON EITHER SIDE; 641 SETBACK = 30'-0")
SIDES = 10% OF LOT WIDTH
WIDTH = 92.6' MIN 4'-0" REQ'D
REAR = 40' MINIMUM *

LOT COVERAGE:
MAX 20% ALLOWED
LOT AREA = 10,356 SF
ALLOWABLE COVERAGE = 2071 SF

EXISTING COVERAGE:
RESIDENCE = 1842 SF
FIRST FLR BAY = 10 SF
EXISTING SHED = 134 SF
(100 SF EXCLUDED)
TOTAL EXISTING LOT COVERAGE = 1841 SF
AVAILABLE COVERAGE = 180 SF

PROPOSED LOT COVERAGE:
EXIST COVERAGE = 1841 SF
REMOVE BAY = -10 SF
PROPOSED ADDITIONS = 141 SF
PROPOSED COVERED PORCH = 54 SF (EXCLUDED)
TOTAL COVERAGE = 2026 SF
2026 / 10,356 = 19.6 %

* A VARIANCE IS REQUESTED TO REDUCE THE REQUIRED REAR SETBACK TO 34'-4" IN LIEU OF THE REQUIRED 40'-0" SETBACK PER ZONING CODE 10-4-8 (D) 2

PROPOSED ADDITION AND REMODELING FOR JONATHAN AND LINDSAY LANTZ

635 CAROLYN

GLEN ELLYN, I.L.

FOR VARIANCE REVIEW ONLY
NOT FOR CONSTRUCTION

MARC KOLLIAS
- ARCHITECT -

254161 DAREFREE RD
WEAVERTON, IL 60184
PH: (630) 810-8211

1 OF 3

BY: MK 6-22-26



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

Meeting 8/24/2026 7:00 PM
Department: Community Development
Department Head: Jennifer Henaghan
Category: Resolution
Prepared By: Daniel Harper

**AGENDA ITEM (ID
2026-661)**

DOC ID: 2026-661

Adopt Resolution 26-73, A Resolution Accepting the Public Improvements and a Bill of Sale Associated with the David Balogh Subdivision Located at 948 and 952 Acorn Avenue, Glen Ellyn, Illinois (Community Development Director Henaghan)

Statement of the Issue:

The purpose of this agenda item is to accept the public improvements for the David Balogh Subdivision pursuant to the attached Resolution and Bill of Sale.

Analysis:

The public improvements for the David Balogh Subdivision have been completed and approved by the Village. The public improvements include a water main, sanitary sewer main, and public sidewalk for the property that is the subject of the Subdivision and adjacent property. A separate item on this agenda authorizes the recapture of the cost for these improvements from the adjacent property owners.

Budget Impact:

No budget impact.

Contribution to Strategic Plan

Strategic Priority: Development; Initiative: Successful growth, development, annexation and business retention

Action Requested:

Adopt the Resolution.

Attachments:

1. Resolution
2. Bill of Sale



Village of Glen Ellyn

Resolution No. 26-73

A Resolution Accepting the Public Improvements and a Bill of Sale Associated with the David Balogh Subdivision Located at 948 and 952 Acorn Avenue, Glen Ellyn, Illinois

**Adopted by the
Village President and the Board of Trustees
Of the Village of Glen Ellyn
DuPage County, Illinois
This 24th Day of August, 2026**

Resolution No. 26-xx

A Resolution Accepting the Public Improvements and a Bill of Sale Associated with the David Balogh Subdivision Located at 948 and 952 Acorn Avenue, Glen Ellyn, Illinois

WHEREAS, the President and Board of Trustees on November 15, 2024, entered into an Annexation and Development Agreement for the property located at 948 and 952 Acorn Avenue, Glen Ellyn, Illinois, known as the David Balogh Subdivision (“Subject Property”); and

WHEREAS, the Annexation and Development Agreement required that the developer of the Subject Property construct sewer and water utility connections and public right of-way improvements (“Public Improvements”) along Acorn Avenue to service the subject property; and

WHEREAS, the developer of the Subject Property, Balo Builders, Inc. (“Developer”), has requested that the Village of Glen Ellyn (“Village”) accept the Public improvement which has been completed; and

WHEREAS, the Village Engineer has determined that the Public Improvements have been fully completed and approved; and

WHEREAS, "as-built" plans have been received which indicate the location, dimensions, materials, and other information required by the Village Engineer to establish that the construction of said improvements has been completed and may be transferred to the Village free and clear of all liens and encumbrances; and

WHEREAS, the Developer will transfer and deliver the Public Improvements pursuant to the Bill of Sale attached hereto and incorporated herein by reference by which it will sell, convey, and transfer to the Village the Public Improvements referenced therein constructed by the Developer; and

WHEREAS, as the required Public Improvements have been completed and certified by the Village Engineer, the President and Board of Trustees deem it to be in the best interest of the

Village to approve and accept the Public Improvements; and

WHEREAS, performance security in the amount of ten percent (10%) of the actual cost of the Public Improvements has been posted by the Developer in the form of a letter to credit to ensure the satisfactory performance of the Public Improvements as required by Section 11-5-2 of the Village's Subdivision Regulations for one year following their acceptance.

NOW, THEREFORE BE IT RESOLVED by the President and Board of Trustees of the Village of Glen Ellyn, DuPage County, Illinois, in the exercise of their home rule powers, as follows:

Section 1. Findings and Conclusions Incorporated. The findings of fact and conclusions set forth hereinabove are hereby adopted by the President and Board of Trustees as the findings of fact and conclusions of the corporate authorities of the Village of Glen Ellyn.

Section 2. Approval and Acceptance of Public Improvements. The President and Board of Trustees hereby approve and accept the Public Improvements as installed by Balo Builders, Inc. at and in the vicinity of the Subject Property pursuant to the Bill of Sale attached hereto.

Section 3. Severability and Repeal of Inconsistent Ordinances, Resolutions and Motions. If any section, paragraph, clause, or provision of this Resolution shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this Resolution. All ordinances, resolutions and motions in conflict herewith are hereby repealed to the extent of such conflict.

Section 4. Effective Date. This Resolution shall be in full force and effect upon its passage and approval as provided by law.

[Remainder of Page Intentionally Left Blank]

Adopted by the Village President and Board of Trustees of the Village of Glen Ellyn,
Illinois, this 24th day of August, 2026.

Voting	Ayes	Nays	Abstain	Absent
Desai Bhagwakar				
Christiansen				
Duncan				
Kalinich				
Simon				
Thompson				
President Burket (in case of a tie)				

Approved by the Village President of the Village of Glen Ellyn, Illinois this _____ day
of August 2026.

James Burket, Village President

ATTEST

Caren Cosby, Village Clerk

BILL OF SALE

The undersigned, Balo Builders, Inc. (hereinafter referred to as the “Seller”), an Illinois corporation having its principal place of business at 137 E. Grantley Avenue, Elmhurst, Illinois, in consideration of One Dollar (\$1.00), receipt whereof is hereby acknowledged, does hereby sell, assign, transfer, and set over to buyer, the Village of Glen Ellyn (hereinafter referred to as the “Village”), an Illinois home rule municipal corporation, the following described personal property that is part of the development commonly known as David Balogh Subdivision (hereinafter referred to as the “Subdivision”) located at 948 and 952 Acorn Avenue, Glen Ellyn, Illinois, as developed by the Seller in the Village of Glen Ellyn (hereinafter referred to as the “Public Improvements”), to wit:

The items below were identified as Public Improvements for the Subdivision in the Annexation and Development Agreement for the Subdivision, approved pursuant to Village of Glen Ellyn Ordinance No. 7132 and recorded as Document R2024-073260 with the DuPage County Recorder of Deeds and were required to be constructed pursuant to the Final Plat of Subdivision approved administratively on December 5, 2024, and recorded as Document R2024-073254 with the DuPage County Recorder of Deeds:

1. Water Service Facilities;
2. Waste Water Facilities; and
3. All public sidewalks and parkway trees.

The Seller assigns to the Village all outstanding warranties and guaranties by any of its contactors and/or subcontractors with respect to the Public Improvements conveyed pursuant to this Bill of Sale.

The Seller hereby represents and warrants to the Village that: (a) the Seller is the absolute owner of said Public Improvements; (b) said Public Improvements are free and clear of all liens, charges and encumbrances; and (c) that Seller has full right, power and authority to sell said Public Improvements and to make this Bill of Sale to be signed and sealed in its name by its President duly authorized the ___ day of August, 2026.

Balo Builders, Inc.

By: David Balogh
Its: President

ATTEST:

By:
Its:



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

Meeting 8/24/2026 7:00 PM
Department: Community Development
Department Head: Jennifer Henaghan
Category: Agreement
Prepared By: Jennifer Henaghan

**AGENDA ITEM (ID
2026-663)**

DOC ID: 2026-663

Adopt Resolution 26-76, A Resolution Approving a Recapture Agreement with Balo Builders, Inc. and Authorizing its Execution (Community Development Director Henaghan)

Statement of the Issue:

The public improvements for the David Balogh Subdivision, including a water main, sanitary sewer main, and public sidewalk have been completed and are on this agenda for acceptance by the Village. This item authorizes the recapture of the proportionate costs of these improvements from the adjacent benefited property owners.

Analysis:

Each benefited property which elects to connect to one of the recapture items during the term of the agreement will pay the recapture amount of \$12,410.34 for the water main extension and \$12,410.34 for the sanitary sewer extension plus interest. Per the agreement, interest will be calculated on a per annum basis measured from August 24, 2026 at a rate equal to three and one half (3.5%) percent to the date the benefited owner pays the recapture amount. The Village will collect a \$150 administrative fee for each benefited property that pays recapture to Balo Builders.

Budget Impact:

Revenues in the water & sewer fund would increase as described above.

Contribution to Strategic Plan

Initiative: Successful growth, development, annexation and business retention

Action Requested:

Adopt the Resolution.

Attachments:

1. Resolution
2. Recapture Agreement



Village of Glen Ellyn

Resolution No. 26-XX

**A Resolution Approving a Recapture Agreement with
Balo Builders, Inc. and Authorizing its Execution**

**Adopted by the
Village President and the Board of Trustees
Of the Village of Glen Ellyn
DuPage County, Illinois
This 24th Day of August, 2026**

Resolution No. 26-XX

**A Resolution Approving a Recapture Agreement with
Balo Builders, Inc. and Authorizing its Execution**

BE IT RESOLVED by the Village President and Board of Trustees of the Village of Glen Ellyn, DuPage County, State of Illinois (“Village”), in the exercise of their home rule powers, that the Recapture Agreement with Balo Builders, Inc. (“Agreement”) is approved and the Village Manager is authorized to execute the Renewal in substantially the form attached subject to the review and approval of the Village Attorney.

THIS RESOLUTION shall be in full force and effect from and after its adoption and approval as provided by law.

Adopted by the Village President and Board of Trustees of the Village of Glen Ellyn, Illinois, this 24th day of August, 2026.

Voting	Ayes	Nays	Abstain	Absent
Desai Bhagwakar				
Christiansen				
Duncan				
Kalinich				
Simon				
Thompson				
President Burket (in case of a tie)				

Approved by the Village President of the Village of Glen Ellyn, Illinois this _____ day of August 2026.

James Burket, Village President

ATTEST

Caren Cosby, Village Clerk

This Document prepared by:
Village of Glen Ellyn
535 Duane Street
Glen Ellyn, IL 60137

And after recording return to:
Village of Glen Ellyn
535 Duane Street
Glen Ellyn, IL 60137
ATTN: Village Clerk

This space for Recorder's use only

RECAPTURE AGREEMENT

DAVID BALOGH SUBDIVISION

AUGUST 24, 2026

RECAPTURE AGREEMENT

THIS RECAPTURE AGREEMENT (hereinafter referred to as the “Agreement”) is made and entered as of the 24th day of August 2026, by, between, and among the **VILLAGE OF GLEN ELLYN**, an Illinois home-rule municipal corporation (hereinafter referred to as the “Village”) and Balo Builders, Inc. (hereinafter referred to as the “Developer”). The Village and the Developer may also be referred to as a “Party” or collectively as the “Parties.”

RECITALS

WHEREAS, the Developer has designed and constructed public improvements to support a certain subdivision located within the limits of the Village known as the David Balogh Subdivision (hereinafter referred to as the "Subdivision"), which pursuant to an Annexation Agreement (hereinafter referred to as the “Annexation Agreement”) entered into on October 14, 2024, by the adoption of Village Ordinance Number 7132 is to include the construction of an extension to Village water main and sanitary sewer lines to serve the Subdivision; and

WHEREAS, the Developer owns the Subdivision with the common addresses of 948 Acorn Avenue, Glen Ellyn, Illinois 60137, P.I.N. 05-12-305-019, and 952 Acorn Avenue, Glen Ellyn, Illinois 60137, P.I.N. 05-12-305-020, which are legally described in Exhibit A, attached hereto and incorporated herein by reference; and

WHEREAS, the Developer desires to recapture an allocable share of the costs of the design and construction of the off-site water main and sanitary sewer main as depicted on the Preliminary Engineering Plan attached hereto and incorporated herein as Exhibit B (hereinafter referred to as the "Recapture Item" or “Recapture Items”) which will provide benefit to other properties (hereinafter referred to as the "Benefited Properties") and the Developer of these Benefited Properties (hereinafter referred to as the "Benefited Developer"); and

WHEREAS, the Benefited Properties have the following current addresses and property index numbers (“P.I.N.”) and are legally described in Exhibit C, attached hereto and incorporated herein by reference: (1) 938 Acorn Avenue, Glen Ellyn, Illinois 60137, P.I.N. 05-12-304-009; (2) 942 Acorn Avenue, Glen Ellyn, Illinois 60137, P.I.N. 05-12-304-010; (3) 946 Acorn Avenue, Glen Ellyn, Illinois 60137, P.I.N. 05-12-304-011; (4) 21W505 Acorn Avenue, Glen Ellyn, Illinois 60137, P.I.N. 05-12-314-004; and (5) 21W505 Acorn Avenue, Glen Ellyn, Illinois 60137, P.I.N. 05-12-314-015; and

WHEREAS, a depiction of the Benefited Properties is attached hereto and incorporated herein by reference as Exhibit D; and

WHEREAS, the Developer is desirous to enter into this Agreement to provide for the fair and allocable recapture of the proportionate costs of the Recapture Items from the Benefited Owners, subject to the terms and conditions set forth in this Agreement.

NOW, THEREFORE, in consideration of the foregoing recitals and the mutual covenants hereinafter set forth, and for other good and valuable considerations, the receipt and sufficiency of

which are hereby acknowledged by the parties hereto, the parties hereby agree as follows:

1. **RECAPTURE ITEMS.** The Recapture Items consist of the water main and sanitary sewer mains as well as associated structures and appurtenances which have been designed and constructed by the Developer east of Cumnor Avenue and on Acorn Avenue all as depicted in Exhibit A. The Developer has advanced all the costs for said design and construction of the Recapture Items, subject to reimbursement of certain portions of such costs from the Benefited Owners of the Benefited Properties as hereinafter provided and as may be determined by the Village.

2. **BENEFITED PROPERTIES.** The Benefited Properties are set forth in Exhibit B attached hereto (hereinafter referred to as the "Benefited Properties Schedule"). Each individual parcel of real estate contained within the Benefited Properties Schedule is referred to in this Agreement as a Benefited Property. There are a total of five (5) Benefited Properties as set forth in the Benefited Properties Schedule that are subject to the Recapture Items.

3. **RECAPTURE AMOUNT.** The cost per lot to construct the Recapture Items is set forth Section 3.3.1 below and is based on the Developer's submittal of documentation substantiating their costs in constructing the Recapture Items which total \$173,744.73 and shall be divided by the seven (7) lots that are serviceable by the water main and sanitary sewer main. As the Developer has not explicitly separated the cost of the water main and sanitary sewer main items, the Owner agrees that recapture amounts will be evenly split 50% water main and 50% sanitary sewer main. The Village Engineer has reviewed the cost of the sewer and water main extension and deems the total cost of the improvements and recapture amounts to be appropriate. The cost of the Recapture Items to be paid by the owner of each Benefited Property (hereinafter referred to as the "Recapture Amount") shall be determined by the Village and shall be as follows:

3.3.1. Each Benefited Property which elects to connect to a Recapture Item during the term of this Agreement shall pay the recapture amount of \$12,410.335 for the water main extension and \$12,410.335 for the sanitary sewer extension plus interest.

3.3.2. Interest on said amount shall be calculated on a per annum basis measured from the date of the Village's acceptance of the Recapture Items of August 24, 2026 at a rate equal to three and one half (3.5%) percent to the date the Benefitted Owner pays the Recapture Amount. Interest shall not be capitalized nor shall interest accrue for longer than this Agreement's term.

3.3.3. Payments shall be made under this Agreement to David Balogh personally, or his successors and assigns, for the benefit of Richard Hsueh, Allison Rosad-Hsueh, David Balogh and Sylvia Balogh.

4. **COLLECTION OF PROPERTY RECAPTURE AMOUNT.** The Village shall assess against and collect from the Benefited Owner of a Benefited Property, or any portion thereof, and their successors and assigns, the applicable Recapture Amount as provided in Section 3 above as set forth in the Recapture Schedule for such Benefited Property at such time as a Benefited Owner, or its agent or representative, applies to the Village for issuance of a permit to connect to the water and/or sanitary sewer main. No Benefited Property shall be issued a certificate

of occupancy for new construction or a permit from the Village for connection to the water main until such Benefited Owner has fully paid the applicable Recapture Amount owed for such recapture item per this Agreement, whether Village water is provided to such Benefited Property directly or indirectly through the Recapture Items.

5. **PAYMENT OF PROPERTY RECAPTURE AMOUNT.** Any Property Recapture Amount collected by the Village pursuant to this Agreement and owed to the Developer shall be paid to the Developer, or such other person or entity as the Developer may direct by written notice to the Village, within 45 days following collection thereof by the Village. Prior to the payment of the Recapture Amount, the Village may deduct and retain \$150.00 for each Benefited Property as the Village's sole and exclusive fee for entering into and administering this Agreement (hereinafter referred to as the "Administration Fee"). The Administration Fee may only be collected once for each Benefited Property. It is understood and agreed that the Village's obligation to reimburse the Developer shall be limited to funds collected from the Benefited Owners as provided in this Agreement, and payments made under this Agreement shall be made solely out of said funds. This Agreement shall not be construed as creating any obligation upon the Village to make payments from its general corporate funds or revenue. In no event shall the Developer be entitled to any interest that may be earned on deposited Recapture Amounts.

6. **VILLAGE'S OBLIGATION.** The Village and its officers, employees and agents shall make a reasonable and good effort to collect the Recapture Amount for each Benefited Property. Neither the Village nor any of its officers, employees or agents shall be liable in any manner for the failure to make such collections. If the Developer or the Village bring a court action against any Benefited Owner owing any Recapture Amount under this Agreement for collection thereof, and in the event the Developer initiates a collection lawsuit, the Village shall cooperate in the Developer's collection attempts under this Agreement by allowing full and free access to the Village's books and records pertaining to the connection of the Recapture Items by the Benefited Property and the collection of any Recapture Amount. In the event the Village and any of its agents, officers officials, or employees is made a party in any litigation arising out of or resulting from this Agreement, the Developer shall defend such litigation, including the interest of the Village and all such agents, officers and employees, and shall further release and hold the Village and its officers, officials, employees and agents harmless from any judgment entered against the Developer or the Village and shall further indemnify the Village and its officers, employees and agents from any loss resulting therefrom, except to the extent such loss results from the negligent or willfully wrongful act or conduct of the Village.

7. **LITIGATION BOND.** The Developer shall within ten (10) business days following written demand from the Village, deposit a cash bond with the Village in the amount of \$10,000 (hereinafter referred to as the "Litigation Bond") to be utilized to secure the payment of costs incurred by the Village because of such litigation. The Litigation Bond shall be increased from time to time by the Developer if determined necessary by the Village to cover such Village costs and expenses, and any balance remaining shall be promptly refunded to the Developer upon a final resolution of such litigation. In the event the Developer fail to promptly perform any of its obligations contained within this Section 6 or elsewhere within this Agreement, and upon the Developer's failure to cure such default in a timely manner pursuant to Section 11(C) of this Agreement, the Village may, at its option, permit all or any of the Benefited Owners to connect to

the Recapture Items without payment of the applicable Recapture Amount or at such lesser Recapture Amount as the Village may choose to collect. In such case, the Recapture Amount received by the Village, shall be turned over to the Developer for the Village's actual collection costs.

8. **COVENANT NOT TO SUE.** The Developer, for itself and its officers, managers, employees, agents, heirs, successors and assigns, agree that the Recapture Amount and Recapture Items provided hereunder are adequate and reasonable and covenant not to sue the Village and the Village's officers, officials, employees, agents in any manner directly or indirectly in connection with this Agreement or any ordinance or resolution adopted pursuant to this Agreement so long as the Village acts in good faith with regard to the undertakings set forth herein.

9. **VILLAGE'S COLLECTION OF OTHER FEES AND CHARGES.** Nothing contained in this Agreement shall limit or in any way affect the rights of the Village to collect other fees and charges pursuant to Village ordinances, resolutions, motions, and policies from the Developer or from any Benefitted Property. The Recapture Amount provided for herein for each Benefitted Property is in addition to such other Village fees and charges.

10. **TERM.** This Agreement shall remain in full force and effect for a period of ten (10) years from the date hereof, unless sooner terminated by the mutual agreement of the parties hereto or by the completion of all duties to be performed under this Agreement. In the event no connection permit is issued by the Village for a Benefitted Property or the Benefitted Properties within 10 years following the effective date of this Agreement, this Agreement, and each and every duty and undertaking set forth in this Agreement pertaining to such Benefitted Property, shall become null and void and of no further force and effect to such Benefitted Property, and the Developer shall have no right whatsoever to any Recapture Amounts as set forth in this Agreement.

11. **LIEN.** The recordation of this Agreement against the Benefitted Properties shall create and constitute a lien against each Benefitted Property, and each subdivided lot hereafter contained therein, in the amount of the applicable Recapture Amount and interest for each Benefitted Property.

12. **MISCELLANEOUS PROVISIONS.**

A. **Amendment.** This Agreement may be amended upon the mutual consent of the parties to this Agreement from time to time by written instrument and conformity with all applicable statutory and ordinance requirements and without consent of any other person or corporation owning all or any portion of the Benefitted Properties.

B. **Binding Effect; Assignment.** Except as otherwise herein provided, this Agreement shall inure to the benefit of and be binding upon the successors and assigns of the Developer and the Village. The Developer shall not assign this Agreement to any other Party without the Village's prior written consent.

C. **Governing Law and Venue.** This Agreement shall be governed by the laws of the State of Illinois both as to interpretation and performance. Venue for any action pursuant to this Contract shall be in the Circuit Court of DuPage County, Illinois.

D. **Enforcement.** Each party to this Agreement, and their respective successors and assigns, may either in law or in equity, by suit, action, mandamus, or other proceeding enforce and compel performance of this Agreement. In the event of a default by a party hereunder, the non-defaulting party shall give written notice of such default to the defaulting party and the defaulting party shall have ten (10) days following receipt of such notice to cure such default.

D. **Recordation.** This Agreement shall be recorded at the Developer's expense with the DuPage County Recorder.

E. **Covenant Running with the Land.** This Agreement shall constitute a covenant running with the land and shall be binding upon the Benefited Properties in accordance with the terms and provisions set forth herein.

F. **Notices.** Any notice required or desired to be given under this Agreement, unless expressly provided to the contrary herein, shall be in writing and shall be deemed to have been given on the date of personal delivery, on the date of confirmed telefacsimile transmission provided a hard copy of such notice is deposited in the U.S. Mail addressed to the recipient within twenty-four (24) hours following the facsimile transmission, or on the date when deposited in the U.S. Mail, registered or certified mail, postage prepaid, return receipt requested, and addresses as follows:

If to Village:	Community Development Director Village of Glen Ellyn 535 Duane Street Glen Ellyn, Illinois 60137

If to Developer:	David Balogh Balo Builders, Inc. 137 E. Grantley Ave Elmhurst, Illinois 60126

G. **Severability.** The invalidity or unenforceability of any of the provisions hereof, or any charge imposed as to any portion of the Benefited Properties, shall not affect the validity or enforceability of the remainder of this Agreement or the charges imposed hereunder.

H. **Entire Agreement; Amendments.** This Agreement contains all the terms and conditions agreed upon by the Parties hereto and no other prior agreement, excepting the Annexation Agreement, regarding the subject matter of this Agreement shall be deemed to exist to bind the parties. This Agreement may be modified or amended from time-to-time provided, however, that no such amendment or modification shall be effective unless reduced to writing and duly authorized and signed by the authorized representative of the Village and the Developer.

I. **Captions and Section Headings.** Captions and paragraph headings incorporated herein are for convenience only and are not a part of this Agreement, and are not a part of this Agreement, and further shall not be used to construe the terms thereof.

J. **Recitals and Exhibits.** The recitals set forth at the beginning of this Agreement and the exhibits attached hereto are hereby incorporated into this Agreement and made a part of the substance hereof.

K. **Binding Authority.** The individuals executing this Agreement on behalf of the Developer and the Village represent that they have the legal power, right, and actual authority to bind their respective parties to the terms and conditions of this Agreement.

L. **Non-Waiver of Rights.** Failure of the Village to insist upon the strict and prompt performance of any term, covenant, agreement or condition contained herein shall not constitute or be construed as a waiver or relinquishment of the Village's right to enforce any such term, covenant, agreement or condition and the same shall continue to be in full force and effect.

M. **Interpretation.** This Agreement has been drafted for the mutual benefit of the Parties. No provision of this Agreement shall be construed against or in favor of a Party by virtue of that Party's drafting all or part of this Agreement. This Agreement is for the benefit of the Parties hereto and does not create, nor is it intended to create any third party beneficiaries.

N. **Effective Date.** The effective date of this Agreement shall be August 24, 2026.

O. **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed to be an original and together shall be one and the same Agreement.

**[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK –
SIGNATURE PAGES FOLLOW]**

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be signed by their duly authorized representatives on the days and dates set forth below.

VILLAGE OF GLEN ELLYN

Mark Franz, Village Manager

SUBSCRIBED AND SWORN to before me
this ____ day of _____, 2026.

- Notary Seal -

Notary Public

ATTEST

Caren Cosby, Village Clerk

SUBSCRIBED AND SWORN to before me
this ____ day of _____, 2026.

- Notary Seal -

Notary Public

BALO BUILDERS, INC.

By: David Balogh
Its: President

SUBSCRIBED AND SWORN to before me
this ____ day of _____, 2026.

- Notary Seal -

Notary Public

[illegible]

EXHIBIT B

SUBDIVISION LEGAL DESCRIPTION

Lot 1 in David Balogh Subdivision, being a subdivision in the south half of Section 12, Township 39 North, Range 10, East of the Third Principal Meridian, according to the plat thereof recorded May 16, 2025 as Document R2025-028713, in DuPage County, Illinois.

P.I.N. 05-12-305-019

ADDRESS: 948 Acorn Avenue, Glen Ellyn, IL 60137

Lot 2 in David Balogh Subdivision, being a subdivision in the south half of Section 12, Township 39 North, Range 10, East of the Third Principal Meridian, according to the plat thereof recorded May 16, 2025 as Document R2025-028713, in DuPage County, Illinois.

P.I.N 05-12-305-020

ADDRESS: 952 Acorn Avenue, Glen Ellyn, IL 60137

EXHIBIT C

BENIFITTED PROPERTIES

LOT 1 IN BLOCK, COE, COVILL AND SOMERS ASSESMENT PLAT OF LOTS 6, 19 AND 20 AND ALSO VACATED GOLF AVENUE FROM THE SOUTH LINE OF ACORN AVENUE TO THE NORTHWESTERLY LINE OF FAIRWAY STREET, ALL IN GLEN OAK, A SUBDIVISION IN THE SOUTH 1/2 SECTION 12, TOGETHER WITH THE UNDIVIDED PERCENTAGE INTEREST, IN THE COMMON ELEMENTS 39 NORTH, RANGE 10, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT OF SAID ASSESSMENT RECORDED NOVEMBER 22, 1957 AS DOCUMENT 863867, IN DU PAGE COUNTY, ILLINOIS.

P.I.N. 05-12-314-004

ADDRESS: 21W505 ACORN AVENUE, GLEN ELLYN, IL 60137

LOT 21 AND THE ENDORSEMENT 60 FEET OF LOT 24 IN GLEN OAK, BEING A SUBDIVISION IN THE SOUTH ½ OF SECTION 12, TOGETHER WITH AN UNDIVIDED PERCENTAGE INTEREST IN COMMON ELEMENTS 39 NORTH, RANGE 10, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JANUARY 13, 1913, AS DOCUMENT 110577, IN DU PAGE COUNTY, ILLINOIS.

P.I.N. 05-12-314-015

ADDRESS: 21W505 ACORN AVENUE, GLEN ELLYN, IL 60137

LOT 3 IN RAEDER'S ACORN AVENUE SUBIDIVSION, BEING A SUBDIVISON OF LOTS 25 AND 26 IN GLEN OAK, A SUBDIVISION OF PART OF THE SOUTH HALF OF SECTION 12, TOWNSHIP 39 NORTH, RANGE 10, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JUNE 11, 2025, AS DOCUMENT NUMBER R2025-034670, IN DUPAGE COUNTY, ILLINOIS.

P.I.N. 05-12-304-011

ADDRESS: 946 ACORN AVENUE, GLEN ELLYN, IL 60137

LOT 2 IN RAEDER'S ACORN AVENUE SUBIDIVSION, BEING A SUBDIVISON OF LOTS 25 AND 26 IN GLEN OAK, A SUBDIVISION OF PART OF THE SOUTH HALF OF SECTION 12, TOWNSHIP 39 NORTH, RANGE 10, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JUNE 11, 2025, AS DOCUMENT NUMBER R2025-034670, IN DUPAGE COUNTY, ILLINOIS.

P.I.N. 05-12-304-010

ADDRESS: 942 ACORN AVENUE, GLEN ELLYN, IL 60137

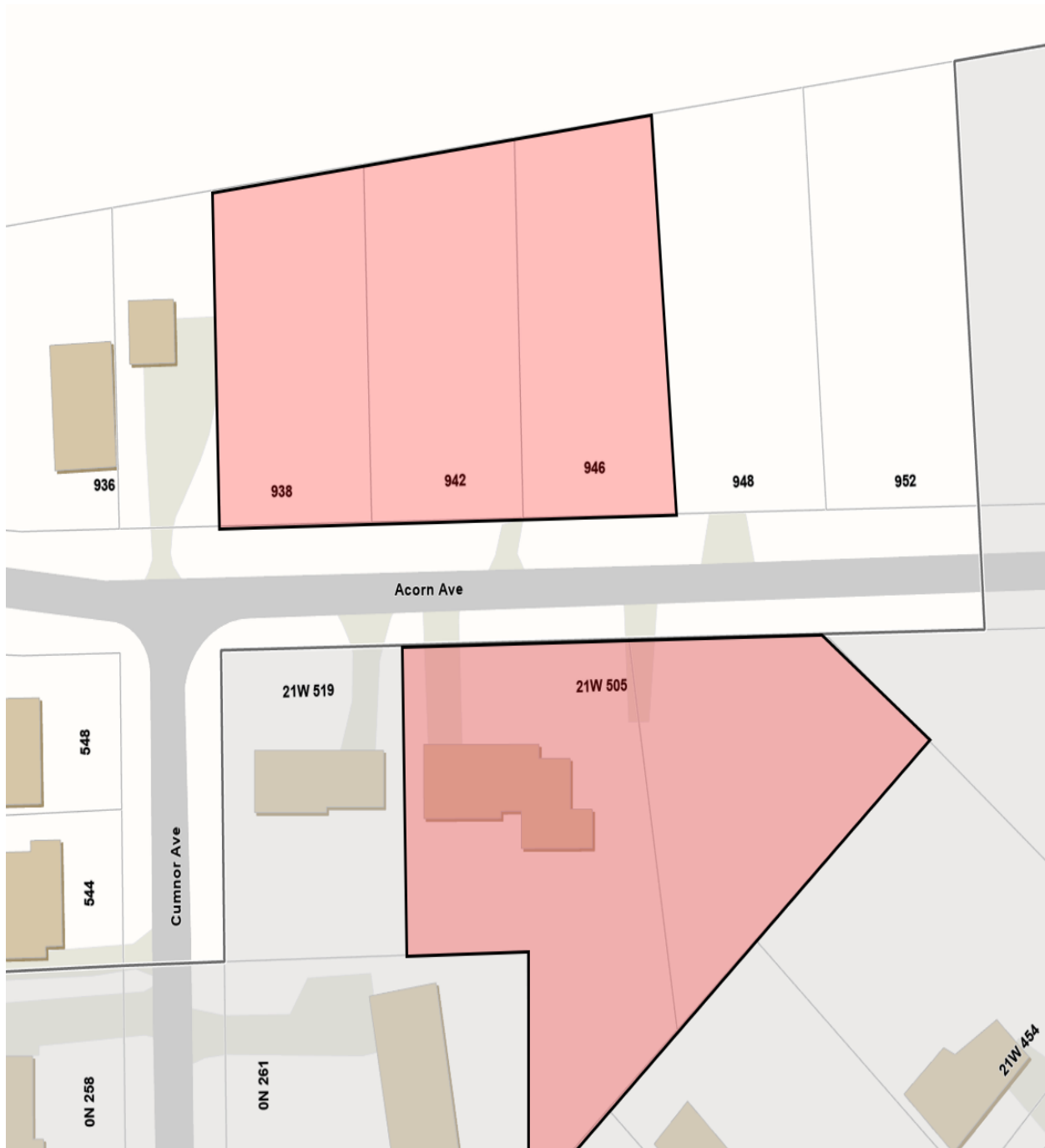
LOT 1 IN RAEDER'S ACORN AVENUE SUBIDIVSION, BEING A SUBDIVISON OF LOTS 25 AND 26 IN GLEN OAK, A SUBDIVISION OF PART OF THE SOUTH HALF OF SECTION 12, TOWNSHIP 39 NORTH, RANGE 10, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JUNE 11, 2025, AS DOCUMENT

NUMBER R2025-034670, IN DUPAGE COUNTY, ILLINOIS.

P.I.N. 05-12-304-009

ADDRESS: 938 ACORN AVENUE, GLEN ELLYN, IL 60137

EXHIBIT D
DEPICTION OF BENEFITTED PROPERTIES





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

Meeting 8/24/2026 7:00 PM
Department: Community Development
Department Head:
Category: Grant
Prepared By:

AGENDA ITEM (ID
2026-633)

DOC ID: 2026-633

Adopt Resolution 26-74, A Resolution Approving a Historic Preservation Incentive Program Agreement with Scott Ryan and Holly Estler in the Amount of \$10,000 and Authorizing Its Execution (Community Development Director Henaghan)

Statement of the Issue:

The Applicants, Scott Ryan and Holly Estler, seeks a preservation grant in the amount of \$10,000 to perform a siding project on their landmarked home located at 671 Prairie Avenue.

Analysis:

The Applicants seek grant funding to aid in the rehabilitation and preservation of their mid-century ranch home. The home was constructed in 1952 and approved as a Village Landmark in 2011 pursuant to Village Ordinance No. 5923 due to the home being an excellent example of the mid-century ranch home architectural style with large horizontal windows, inset front porch, attached garage and rectangular massing, and due to being a contribution to the architectural and cultural heritage of the Village. The Applicants received a recommendation of approval by the Historic Preservation Commission at its July 16, 2026, Special Meeting by a vote of four (4) in favor and one (1) against. The agenda packet for this meeting can be viewed [here](#). The draft minutes of that meeting can be viewed [here](#).

Budget Impact:

The \$10,000 grant request is budgeted as part of the 2026 program funding for the Historic Preservation Incentive Program pilot program in the Corp. Reserve Expenditures Public Relations Fund, 20000-521230, per Village Board approval.

Contribution to Strategic Plan

Strategic Priority: Development; Initiative: Successful growth, development, annexation and business retention

Action Requested:

Adopt the Resolution.

Attachments:

1. Resolution

2. Ryan-Estler Preservation Incentive Program Agreement 08-17-26



Village of Glen Ellyn

Resolution No. 26-xx

**A Resolution Approving a Historic Preservation Incentive Program Agreement with
Scott Ryan and Holly Estler in the Amount of \$10,000 and Authorizing Its Execution**

**Adopted by the
Village President and the Board of Trustees
Of the Village of Glen Ellyn
DuPage County, Illinois
This 24th Day of August, 2026**

Resolution No. 26-xx

**A Resolution Approving a Historic Preservation Incentive Program Agreement
with Scott Ryan and Holly Estler in the Amount of \$10,000 and Authorizing Its Execution**

BE IT RESOLVED by the Village President and Board of Trustees of the Village of Glen Ellyn, DuPage County, State of Illinois (“Village”), in the exercise of their home rule powers, that the Historic Preservation Incentive Program Agreement (“Agreement”) with Scott Ryan and Holly Estler in the amount of \$10,000 is approved and the Village Manager is authorized to execute the Agreement in substantially the form attached subject to the review and approval of the Village Attorney.

THIS RESOLUTION shall be in full force and effect from and after its adoption and approval as provided by law.

Adopted by the Village President and Board of Trustees of the Village of Glen Ellyn, Illinois, this 24th day of August, 2026.

Voting	Ayes	Nays	Abstain	Absent
Desai Bhagwakar				
Christiansen				
Duncan				
Kalinich				
Simon				
Thompson				
President Burket (in case of a tie)				

Approved by the Village President of the Village of Glen Ellyn, Illinois this _____ day of August, 2026.

James Burket, Village President

ATTEST

Caren Cosby, Village Clerk



HISTORIC PRESERVATION INCENTIVE PROGRAM AGREEMENT

THIS HISTORIC PRESERVATION INCENTIVE GRANT PROGRAM AGREEMENT (hereinafter referred to as the “Agreement”) is entered into on the _____ day of August, 2026 by and between the Village of Glen Ellyn, an Illinois home rule municipal corporation (hereinafter referred to as the “Village”), and Scott Ryan and Holly Estler, with an address of 671 Prairie Avenue, Glen Ellyn, Illinois, 60137 (hereinafter referred to collectively as the “Recipient”). The Village and the Recipient may also be referred to as a “Party” or collectively as the “Parties.”

WHEREAS, the President and Board of Trustees of the Village adopted Resolution No. 25-88 on December 8, 2025 (hereinafter referred to as the “Establishing Resolution”) establishing a Historic Preservation Incentive Grant Program within the Village; and

WHEREAS, the Establishing Resolution provided for a Historic Preservation Incentive Program in which owners of Village Landmark properties, Glen Ellyn Historical Society plaque properties, Architecturally Significant or Potentially Significant properties, National Register of Historic Properties or any other property of at least fifty (50) years of age are eligible to apply for certain incentives designed to encourage historic preservation and to preserve the character of the community; and

WHEREAS, no property is eligible for such incentives unless it is first approved for placement on the Qualified Property List by the Historic Preservation Commission; and

WHEREAS, the Recipient is the owner of a property on the Qualified Property List with a common address of 671 Prairie Avenue Glen Ellyn, Illinois 60137, and a Property Index Number of 05-11-114-006 (hereinafter referred to as the “Property”) which is on the Qualified Property List; and

WHEREAS, the Recipient has filed with the Village an application (hereinafter referred to as the “Application”) seeking the following type(s) of Preservation Incentives: (1) matching grant; and (2) waiver of building permit fees (hereinafter referred to as the “Grant”); and

WHEREAS, the Recipient’s intended use of the Grant is described in the Recipient’s Application, a copy of which is attached hereto and incorporated herein by reference (hereinafter referred to as the “Project”); and

WHEREAS, the Village’s Historic Preservation Commission (hereinafter referred to as the “HPC”) considered the Project and recommended the Grant be approved at a public meeting held on July 16, 2026, and the Village President and Board of Trustees considered the HPC’s recommendation and approved the Grant at a public meeting held on August 24, 2026; and

WHEREAS, the Village desires to provide the Recipient with the Grant for the Project pursuant to the terms set forth herein.

NOW, THEREFORE, in consideration of the premises and the mutual promises contained in this Agreement, and other good and valuable consideration received and to be received, it is mutually agreed by and between the Parties as follows:

1. RECITALS INCORPORATED

The above recitals are incorporated herein as though fully set forth.

2. POLICY

The Historic Preservation Incentive Program document and the Establishing Resolution are incorporated as though fully set forth herein.

3. PROJECT AND REIMBURSEMENT

3.1. The Project: The Project to be completed by the Recipient is as described in the Application.

3.2. The Matching Grant Reimbursement: Upon completion of the Project, and satisfaction by the Recipient of all the terms and conditions set forth in the Historic Preservation Incentive Program and this Agreement, including all conditions precedent as detailed in subsection 4.1. below, the Village shall make payment of the Matching Grant Reimbursement, which shall consist of a reimbursement for a portion of the costs of the Project in an amount not to exceed fifty percent (50%) of the eligible Project costs, up to a maximum payment of Ten Thousand and No/100 Dollars (\$10,000.00) ("Reimbursement"). To the extent of any conflict between the terms of this Agreement and the Historic Preservation Incentive Program and this Agreement, this Agreement shall control.

3.3. Additional Preservation Incentives(s): Prior to and during the Project, and upon continuing satisfaction by the Recipient of all the terms and conditions set forth in the Historic Preservation Incentive Program, including all conditions precedent set forth in subsection 4.1. below, the Village shall provide to the Recipient the applicable waiver of building permit fees for the Project.

4. RECIPIENT OBLIGATIONS

The Recipient shall comply with all its obligations under the Historic Preservation Incentive Program and this Agreement, and to do so on a timely basis. The Recipient's obligations include, but are not limited to:

4.1. Conditions Precedent. Before the Recipient shall be entitled to the “Reimbursement” as defined in Section 3 above:

4.1.1. The Recipient shall have submitted a complete application and have been approved for, and received, an Incentive Approval Certificate.

4.1.2. The Recipient shall comply with all preconditions to receive reimbursement for the Project.

4.1.3. No work on the Project shall commence until all necessary plans and documents have been submitted and approved by the Village’s Community Development Department.

4.1.4. The Village will periodically review the Project’s progress and conduct inspections during construction as required by the Village Code. Upon completion of all approved work, the Recipient must notify the Community Development Department and schedule a final inspection. All work not in conformance with the approved drawings/specifications or plans or that is deficient must be corrected to comply with approved drawings, plans and the terms of this Agreement.

4.1.5. Except as may be extended in the sole discretion of the Village, the Recipient shall complete the Project within one (1) year of Village Board approval of this Agreement, unless an extension of said time is approved by the Community Development Director for good cause. If, for any reason, the Recipient fails to complete the Project within the required time or otherwise abandons the Property or the Project prior to completion of the Project Improvements, the Village Manager may provide written notice that this Agreement is terminated and any further obligations on the part of the Village shall cease. In such case, the Village shall have no obligation to provide any Grant funds to the Recipient or any subsequent owner or subsequent tenant of the Property.

4.1.6. The Recipient shall not cause or permit the existence of any violation of Village ordinances, including but not limited to, the Building Code, Zoning Ordinance, Fire Code, Landscaping Ordinance, and/or all rules and regulations thereunder. The Project shall be constructed in accordance with the plans approved by the Village. Violations must be corrected prior to provision of any Grant funds.

4.1.7. The Recipient shall repair any damage to any public right-of-way that may be caused by or in connection with the Project construction.

4.1.8. After the Project is completed, the Recipient shall provide the Village with a sworn request for payment of the Reimbursement, with copies of paid invoices, proofs of payment, cancelled checks, and other information and any other

materials requested by the Village necessary to confirm compliance with the Historic Preservation Incentive Program documents, the Incentive Approval Certificate, this Agreement, and with the Recipient's right to any continuing Preservation Incentive. The Recipient shall also, upon request, allow authorized Village staff to review any financial records that pertain to the Project including, but not limited to, contracts, change orders, invoices and receipts.

4.1.9. The Recipient shall have promptly paid or caused to be paid as the same become due, any and all taxes and governmental charges of any kind, if any, owed to the Village and/or that may at any time be lawfully finally assessed with respect to the Project and/or the Property, and Recipient's failure to do so shall constitute a material breach of this Agreement.

4.1.10. Provision of Grant funds is conditioned on timely payment by the Recipient of property taxes as they come due.

4.2. Conditions After Receipt of Grant Funds. After the Recipient receives the Grant funds, the Recipient shall have the following ongoing obligations:

4.2.1. The Recipient shall remain in full compliance with all requirements and obligations of the Historic Preservation Incentive Program and this Agreement.

4.2.2. The Recipient shall cause, and be responsible for, the continuous maintenance, in first-rate condition, of the Project in finished form and without change for a period of three (3) years following receipt of the Grant funds.

4.2.3. The Village's HPC and/or the Village President and Board of Trustees, as applicable, must approve any additional changes to the building within the three (3) year period. In the event that the Project or any Project improvements are subsequently removed or significantly altered without the express written approval of the Village, or are not otherwise maintained in a first-rate condition, then, at the sole option of the Village, the Recipient shall immediately repay the full amount of the Grant funds, including any waived fees, to the Village within thirty (30) days of a demand from the Village. Such immediate reimbursement shall not be required if the Project or any Project improvements are destroyed by an act of nature. If such an act of nature occurs, the Recipient shall reconstruct the entire Project or any applicable Project improvements.

5. VILLAGE OBLIGATIONS

Upon satisfaction by the Recipient of all the terms and conditions set forth in this Agreement, Village shall provide the Grant funds as set forth in Section 3 above. The Reimbursement shall be made within a reasonable period after completion of all the Project and after receiving a sworn request for payment from the Recipient. In no case

shall the reimbursement provided by the Village exceed the type and/or amounts of Grant funds approved pursuant to this Agreement.

6. REPRESENTATIONS AND WARRANTIES OF RECIPIENT

6.1. No Other Interest. No other entity or person, other than the Recipient and/or the Recipient's lender(s), has any interest in the Property, nor in the Project, except as may be consented to by the Village or otherwise permitted under the provisions of this Agreement.

6.2. Maintenance Requirement; No Removal or Alteration. The Recipient and its officers, employees, agents, successors and assigns shall maintain the Project in first-rate condition, in finished form and without change, for a period of three (3) years following the date of receipt of the Reimbursement. If the Project is subsequently removed or significantly altered during said period without the express written approval of the Village, or is not otherwise maintained in a first-rate condition, then, at the sole option of the Village, the Recipient shall immediately repay to the Village the full amount of waived fees, if any, and the full amount of the Grant funds within thirty (30) days of a demand from the Village, as set forth in Section 4.2.3. above. Such immediate reimbursement shall not be required if the Project or any Project improvements are destroyed by an act of nature. If such an act of nature occurs, the Recipient shall reconstruct the entire Project or any applicable Project improvements.

6.3. Reasonable Inspection. The Recipient shall make the Property available for inspection by the Village at reasonable times upon advance notice.

7. DEFAULT

In addition to any other remedy set forth in this Agreement, if either party fails to perform under this Agreement, the other party shall notify the non-performing party of the default, which written notice shall be sent in accordance with Section 9 of this Agreement, setting forth the nature of the default. The party that has failed to perform shall have fifteen (15) days after receipt of the notice to correct such failure or take substantial steps toward correcting the failure. If, after fifteen (15) days, the default has not been corrected, or substantial steps taken to correct the default, the party serving the notice may, in its discretion, then declare this Agreement terminated.

8. TERMINATION

The term of this Agreement shall commence upon the Effective Date as defined in Section 26 below, and shall continue until a date that is three (3) years following the date of receipt of the Reimbursement. Sections 4, 5, 6 and 10 shall survive any termination.

9. NOTICES

Any notice required to be given by this Agreement shall be deemed sufficient if made in writing and sent by certified mail, return receipt requested, by personal service, or by email transmission to the persons and addresses indicated below or to such addresses and persons as either party hereto shall notify the other party of in writing pursuant to the provisions of this Section:

To the Village:

Director of Community Development
Village of Glen Ellyn
535 Duane Street
Glen Ellyn, Illinois 60137
Email: jhenaghan@glenellyn.org

To the Recipient:

Scott Ryan and Holly Estler
671 Prairie Avenue
Glen Ellyn, Illinois 60137
Email: scott.kevin.ryan@gmail.com

10. INDEMNIFICATION

To the fullest extent permitted by law, the Recipient acknowledges that its participation in the Village's Historic Preservation Incentive Program is voluntary and that the Village is not responsible for the means, methods, safety, quality, or performance of any work performed as part of the Project. The Village's only financial obligation under this Agreement is the Grant funds amount, subject to the terms and conditions contained herein.

As a material inducement for the Village to enter into this Agreement, the Recipient shall waive any right of contribution against the Village and shall indemnify, hold harmless and defend the Village and its officials, officers, employees, volunteers, and agents from and against any and all claims, actions, suits, damages, losses, liabilities, and expenses, including, but not limited to, legal fees (attorneys' and paralegal's fees, expert fees, and court costs) arising out of or resulting from:

- (i) The Recipient's participation in the Historic Preservation Incentive Program;
- (ii) Any work, construction, repairs, improvements, or alterations performed on or to the Property;
- (iii) The Project or any acts or omissions of the Recipient, its contractors, subcontractors, employees, agents, invitees, or representatives;

- (iv) Any breach of this Agreement by the Recipient; or
- (v) The Recipient's failure to comply with any applicable federal, state, or local law, regulation, code, or permit.

Such obligation shall not be construed to negate, abridge, or otherwise reduce any other right to indemnity which the Village and its officers, officials, employees, volunteers, and agents would otherwise have.

The scope of Recipient's indemnification shall include, but is not limited to:

- (i) Any negligent, tortious or wrongful act or omission of the Recipient, its officers, agents, employees, contractors or subcontractors, resulting in personal injury, bodily injury, sickness or death to any person, loss or damage of any kind to the property of any person, including Recipient, its officers, agents employees, licensees and invitees, or damage to or loss of other intangible property rights or personal rights, including but not limited to libel, slander and invasion of privacy; and
- (ii) Loss or damage of any kind resulting from Recipient's failure to comply with any provision of this Agreement, the Historic Preservation Incentive Program, or of any federal, state or local law or regulation applicable to Recipient.

In the event any claim, action, or legal proceeding is brought against the Village relating in any way to the Project, the Program, or this Agreement, the Village shall have the right to representation by legal counsel of its choice and to direct its own defense. The Recipient shall be responsible for reimbursing the Village for all out-of-pocket expenses incurred in connection with any such defense, including but not limited to attorneys' fees, expert fees, consultant costs, and court costs.

The indemnification obligations under this Section shall not be limited in any way by any insurance requirements contained in this Agreement, nor by any limitation on the amount or type of damages, compensation, or benefits payable by or for the Recipient or its contractors or subcontractors under workers' compensation or other employee benefit laws.

11. PERMITS

The Recipient shall obtain all necessary permits, licenses, consents and other approvals to complete the Project, at the Recipient's cost, except as waived pursuant to the terms of the Historic Preservation Incentive Program.

12. UNRELATED IMPROVEMENTS

This Agreement does not limit, restrict or prohibit the Recipient from undertaking any other work at the Property which is unrelated to the Project, subject to any Village Code requirements or any other governmental authority.

13. PROGRAM PROMOTION

If requested by the Village, the Recipient shall prominently display a sign provided by the Village that identifies the Property as participating in the Historic Preservation Incentive Program. The sign will be displayed from the date work begins on the Project to no less than thirty (30) days after the date of receipt by the Recipient of the Grant funds. Before and after pictures may also be included, in the Village's sole discretion, in Village publications and on social media sites to generate interest and support for the Historic Preservation Incentive Program and to show results.

14. ASSIGNMENT; BINDING SUCCESSORS

The Recipient shall not assign, sublet, transfer, or convey this Agreement to any person or entity without the prior written consent of the Village, which may be withheld in the Village's sole discretion. This Agreement shall be binding upon, and shall inure to the benefit of, the parties agreeing hereto and to their successor corporations, officers, officials, trustees, successors in office, heirs, representatives, and assigns. It is the responsibility of the Recipient to inform subsequent owners/lessees of the terms of this Agreement.

15. GOVERNING LAW AND VENUE

This Agreement shall be governed by the laws of the State of Illinois both as to interpretation and performance. Venue for any action pursuant to this Agreement shall be in the Circuit Court of DuPage County, Illinois.

16. NON-WAIVER OF RIGHTS

No failure of either party to exercise any power given to it hereunder or to insist upon strict compliance by the other party with its obligations hereunder, and no custom or practice of the parties at variance with the terms hereof, nor any payment under this Contract shall constitute a waiver of either party's right to demand exact compliance with the terms hereof.

17. HEADINGS AND TITLES

The headings and titles provided in this Agreement are for convenience only and shall not be deemed a part of this Agreement.

18. COOPERATION AND DOCUMENTATION

The Recipient shall cooperate with the Village in connection with the Historic Preservation Incentive Program, including providing any information or documentation reasonably requested by the Village related to the Project or the Recipient's use of the Grant funds. The Recipient acknowledges that the Village may be required to disclose such documents under the Illinois Freedom of Information Act, 5 ILCS 140/1 *et seq.*, and shall provide such documents or information to the Village in a timely manner upon request.

19. COUNTERPARTS; FACSIMILE OR PDF/EMAIL SIGNATURES

This Agreement may be executed in counterparts, each of which shall be considered an original and together shall be one and the same Agreement. A facsimile or pdf/email copy of this Agreement and any signatures thereon will be considered for all purposes as an original.

20. ENTIRE AGREEMENT

This Agreement, together with Historic Preservation Incentive Program and any exhibits attached thereto, all of which are attached hereto or incorporated herein by this reference, contains the entire understanding between the parties and supersedes any prior understanding or written or oral agreements between them with respect to the subject matter of this Agreement. There are no representations, agreements, arrangements or understandings, oral or written, between and among the parties hereto relating to the subject matter of this Agreement which are not fully expressed herein.

21. AMENDMENTS AND MODIFICATIONS

This Agreement may be modified or amended from time-to-time provided, however, that no such amendment or modification shall be effective unless reduced to writing and duly authorized and signed by the authorized representative of the Village and the Recipient.

22. AUTHORITY

This Agreement shall be in full force and effect, and legally binding, after it is signed by the duly authorized officer(s) or representative(s) of each party. Each of the signatories to this Agreement are the duly authorized representatives of their respective corporate or other entity and each such person has signed this Agreement pursuant to the authority duly granted to him or her by the corporate authorities of said corporate or other entity,

who have acted by motion or adopted resolution in the Village's case, where applicable, that authorized and directed the representatives to sign this Agreement.

23. ENFORCEABILITY

If any provision of this Agreement, or any paragraph, sentence, clause, phrase or word or the application thereof is held invalid, the remainder of this Agreement shall be construed as if such invalid part were never included and this Agreement shall be and remain valid and enforceable to the fullest extent permitted by law provided that the Agreement, in its entirety as so reconstituted, does not represent a material change to the rights or obligations of the parties.

24. CHANGE IN LAWS

Each party shall immediately notify the other of any change in conditions or change in federal, state or local law, or of any other event, which may significantly affect its ability to perform its obligations in accordance with the provisions of this Agreement.

25. COMPLIANCE WITH LAWS

The Recipient certifies that any work to be performed by it or its contractors or subcontractors, employees and agents related to the Project shall be in a good and workmanlike manner and in accordance with all applicable federal, state, and county laws and regulations and the Village codes, ordinances, regulations, and directives, including but not limited to all local zoning ordinances and regulations, and other applicable codes.

26. EFFECTIVE DATE

The effective date of this Agreement shall be the last date of its execution by one of the Parties as set forth below.

**[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK –
SIGNATURE PAGE FOLLOWS]**

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be signed by their duly authorized representatives on the days and dates set forth below.

VILLAGE OF GLEN ELLYN

SCOTT RYAN

By: Mark Franz
Its: Village Manager

Dated: _____, 2026

Dated: _____, 2026

ATTEST

ATTEST

By: Caren Cosby
Its: Village Clerk

By:

Dated: _____, 2026

Dated: _____, 2026

HOLLY ESTLER

Dated: _____, 2026

ATTEST

By:

Dated: _____, 2026



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

Meeting 8/24/2026 7:00 PM
Department: Administration
Department Head: Mark Franz
Category: Resolution
Prepared By: Paul Stephanides

AGENDA ITEM (ID
2026-664)

DOC ID: 2026-664

Adopt Resolution 26-77, A Resolution Approving an Intergovernmental Reciprocal Reporting Agreement Between the Village of Glen Ellyn and the Board of Education of Glen Ellyn School District Number 41 and Authorizing Its Execution (Village Attorney Stephanides)

Statement of the Issue:

This agenda item provides for an updated Intergovernmental Reciprocal Reporting Agreement between the Village of Glen Ellyn ("Village") and the Board of Education of School District Number 41 ("School District") for the Village Board's consideration and approval.

Analysis:

Section 10-20.14 of the Illinois School Code, 105 ILCS 5/10-20.14, authorizes school districts to establish and maintain a reciprocal reporting system with law enforcement jurisdictions regarding the reporting of criminal offenses committed by students. The current agreement was entered into by the Village and the School District in 2011 and is outdated. The Village and the School District have developed an updated Intergovernmental Reciprocal Reporting Agreement that conforms to current law.

Budget Impact:

N/A

Contribution to Strategic Plan

Strategic Priority: Workforce and Operations; Initiative: Continue to provide high quality public safety services focused on customer service and professionalism

Action Requested:

Adopt the Resolution.

Attachments:

1. Resolution
2. Reciprocal Reporting Agreement



Village of Glen Ellyn

Resolution No. 26-XX

A Resolution Approving an Intergovernmental Reporting Agreement Between the Village of Glen Ellyn and the Board of Education of Glen Ellyn School District Number 41

**Adopted by the
Village President and the Board of Trustees
Of the Village of Glen Ellyn
DuPage County, Illinois
This 24th Day of August, 2026**

Resolution No. 26-XX

A Resolution Approving an Intergovernmental Reporting Agreement Between the Village of Glen Ellyn and the Board of Education of Glen Ellyn School District Number 41

BE IT RESOLVED by the Village President and Board of Trustees of the Village of Glen Ellyn, DuPage County, State of Illinois (“Village”), in the exercise of their home rule powers, that the Intergovernmental Reciprocal Reporting Agreement (“Agreement”) with the Board of Education of Glen Ellyn School Number 41 is approved and the Village Manager is authorized to execute the Agreement in substantially the form attached subject to the review and approval of the Village Attorney.

THIS RESOLUTION shall be in full force and effect from and after its adoption and approval as provided by law.

Adopted by the Village President and Board of Trustees of the Village of Glen Ellyn, Illinois, this 24th day of August, 2026.

Voting	Ayes	Nays	Abstain	Absent
Desai Bhagwakar				
Christiansen				
Duncan				
Kalinich				
Simon				
Thompson				
Burket (in case of a tie)				

Approved by the Village President of the Village of Glen Ellyn, Illinois this ____ day of August, 2026.

James Burket, Village President

ATTEST

Caren Cosby, Village Clerk

**INTERGOVERNMENTAL RECIPROCAL REPORTING AGREEMENT
BETWEEN THE VILLAGE OF GLEN ELLYN AND
THE BOARD OF EDUCATION OF GLEN ELLYN SCHOOL DISTRICT NUMBER 41**

This Intergovernmental Reciprocal Reporting Agreement (hereafter referred to as the “Agreement”), entered this __ day of __, 2026 by and between the Board of Education of Glen Ellyn School District 41 (hereafter referred to as “School District”), the Village of Glen Ellyn (hereafter referred to as the “Village”). The Village and the School District may also be referred to as a “Party” or collectively as the “Parties.”

WITNESSETH:

WHEREAS, Article VII, Section 10 of the Constitution of the State of Illinois and the Intergovernmental Cooperation Act, 5 ILCS 220/1, authorize the execution of agreements and implementation of cooperative ventures between public agencies within the State of Illinois; and

WHEREAS, Section 10-20.14 of the Illinois School Code, 105 ILCS 5/10-20.14, authorizes the School District to establish and maintain a reciprocal reporting system between the School District and Village regarding the reporting of criminal offenses committed by students; and

WHEREAS, Section 1-7 of the Illinois Juvenile Justice Act of 1987, 705 ILCS 405/1-7, authorizes the Village to share law enforcement records with the School District concerning a minor enrolled in the School District who has been arrested or taken into custody for certain offenses; and

WHEREAS, the School District and Village have reached agreement concerning the protocol of reporting criminal offenses committed by students to each other and wish to memorialize the terms of such agreement herein; and

WHEREAS, both the School District and the Village are authorized to enter into this Agreement pursuant to the above and said recitals are incorporated into this Agreement.

NOW, THEREFORE, in consideration of the foregoing, and the promises and covenants set forth hereinafter, it is agreed as follows:

I. General Cooperation

- A. Each party to this Agreement shall designate one or more persons (the "School Officials" as designated by the School District and the "Police Officials" as designated by the Village) who shall transmit information and receive information from the designees of each agency and have primary responsibility for implementing this Agreement. The School Officials and Police Officials shall provide each other at the start of each new school year and updated as necessary, with their regular and emergency telephone numbers, mobile numbers, and email addresses.

- B. School Officials and Police Officials will meet to facilitate and review implementation of this Agreement at least once during the first quarter of each school year and thereafter as often as necessary.
- C. Unless a certain type of communication is required by law to be in writing, information may be communicated verbally among the School Officials and the Police Officials at any time deemed necessary by either Officials.
- D. Information in written form may be transmitted among the School Officials and the Police Officials by any agreed-upon method, including, without limitation, United States mail, hand delivery, email correspondence, or facsimile; such sharing or written information may be according to an agreed-upon schedule, or on an as-needed basis, or as required by law.

II. Reporting of Student Criminal Activity

A. By the School District to Police Officials

1. School Officials will promptly report to the Police Officials any alleged or suspected criminal activity or civil violation committed by students enrolled in the District. In accordance with the Illinois School Code and the Illinois School Reporting of Drug Violations Act, 105 ILCS 5/10-27.1, 27.1A, 27.1B and 105 ILCS 127/1, School Officials are required to and will report the following incidents involving a student enrolled in the District to Police Officials:
 - i. Criminal gang activity;
 - ii. A firearm on school property or on a school bus – firearm is defined as any device, by whatever name known, which is designed to expel a projectile or projectiles by the action of an explosion, expansion of gas or escape of gas; excluding, however, paint ball, bb guns, spring gun, pneumatic gun;
 - iii. A verified incident involving drugs on school property, within 1,000 feet of the school or on a school bus; and
 - iv. A written complaint of battery committed against any school employee.

When a report may be required of both the Superintendent or Principal, a single report from one or the other shall meet the duty to report.

2. Where violence or other activity poses an imminent threat to the safety of students or community members, the information will be shared as soon as possible; otherwise, the information will be shared within two (2) business days after the information becomes known to School Officials. If such information later becomes part of a student's school record under the provisions of the *Illinois School Student Records Act*, 105 ILCS 10/1et seq., the District will not disclose the information from the student's school records to Police Officials without specific written consent of the student's parent/guardian (or the student if age 18 or older), by an order of a court of proper jurisdiction, or as otherwise permitted by law. A student's school record for the purposes of this Agreement is defined according to Section 2(d) of the *Illinois School Student Records Act*, 105 ILCS 10/2(d).

3. Written information regarding student activities reported under this Agreement may be shared with Police Officials if (a) it relates to an immediate threat to the safety of School District students or community members, (b) specific written parental consent is provided, (c) a court of proper jurisdiction orders the release, or (d) as provided for in Section 6(a)(6.5) of the *Illinois School Student Records Act*, 105 ILCS 10/6(a)(6.5).
4. In accordance with Section 6(a)(6.5) of the *Illinois School Student Records Act*, 105 ILCS 10/6(a)(6.5), and consistent with Section III.C. of this Agreement, the School District may release school student records or information to juvenile authorities when necessary for the discharge of their official duties upon a request for information prior to adjudication of the student and if certified in writing that the information will not be disclosed to any other party except as provided under law or order of court. "Juvenile authorities" include probation officers, law enforcement officers and prosecutors, and others, as defined in Section 10/6(a)(6.5) of the *Illinois School Student Records Act*, 105 ILCS 10/6(a)(6.5).

B. By Police Officials to the School District.

1. Police Officials will report to School Officials the same type of information referenced in Section A above, within the same time frames, where the activity by students or others might reasonably be a threat to others on school grounds or at school activities, unless such disclosure could jeopardize ongoing investigation or safety.
2. As currently provided by Section 1-7(A)(8)(A) of the *Juvenile Court Act*, 705 ILCS 405/1-7(A)(8)(A), Police Officials will report to School Officials and share law enforcement records with School Officials related the following offenses or suspected offenses (to be modified as such Section is amended from time to time) with respect to a minor enrolled in the School District who has been investigated for, taken into custody, or arrested for any of the following offenses or suspected offenses:
 - i. any violation of Article 24 of the *Criminal Code of 2012*, 720 ILCS 5/24-1 *et seq.*;
 - ii. a violation of the *Illinois Controlled Substances Act*, 720 ILCS 570/100 *et seq.*;
 - iii. a violation of the *Cannabis Control Act*, 720 ILCS 550/1 *et seq.*;
 - iv. a forcible felony as defined in Section 2-8 of the *Criminal Code of 2012*, 720 ILCS 5/2-8;
 - v. a violation of the *Methamphetamine Control and Community Protection Act*, 720 ILCS 646/1 *et seq.*; or
 - vi. a violation of Section 12-1 (assault), 12-2 (aggravated assault), 12-3 (battery), 12-3.05 (aggravated battery), 12-3.1 (battery of an unborn child), 12-3.2 (domestic battery), 12-3.4 (violation of an order of protection), 12-3.5 (interfering with the reporting of domestic violence), 12-5 (reckless

conduct), 12-7.3 (stalking), 12-7.4 (aggravated stalking), 12-7.5 (cyberstalking), 25-1 (mob action), or 25-5 (unlawful participation in street gang related activity) of the Criminal Code of 2012.

3. Police Officials will share information with School Officials concerning a student who is the subject of a current police investigation that is directly related to school safety. Such information shall only be shared verbally. An investigation means an official, systemic inquiry by law enforcement into actual or suspected criminal activity.
4. As required by Section 22-20 of the *Illinois School Code* (105 ILCS 5/22.20), Police Officials shall report to School Officials whenever a student enrolled in one of the School District's schools is detained for proceedings under the *Juvenile Court Act* or for any criminal offense or any violation of a municipal or County ordinance. The report shall include the basis for the detention, the circumstances surrounding the events which led to the student's detention, and the status of the proceedings. Police Officials shall periodically update the report as significant stages of the proceedings occur in order to notify School Officials of developments and the disposition of the matter. All such reports shall be kept in a secure location separate from the student's official school record and shall be used by School Officials solely to aid in the proper rehabilitation of the student and to protect the safety of students and employees in the schools. Police Officials shall also share information with School Officials where student misconduct outside of school is likely to be carried into school or school activities, or has a significant impact on the safety and well-being of students, staff, and community members associated with the schools.
5. Under this Agreement, Police Officials shall provide School Officials with the same information regarding suspected criminal or civil offenses committed by students of any age as is reported for students included in the scope of the *Juvenile Court Act*, 745 ILCS 405/1-1, as may be amended from time to time.
6. Local law enforcement shall notify School Officials of any arrest made by the Police Department of a current School District student who is arrested or taken into custody by the Police Department after a student's 18th birthday.
7. Local law enforcement may share or disclose information or records relating or pertaining to juveniles, subject to the provisions of the Serious Habitual Offender Comprehensive Action Program, when that information is used to assist in the early identification and treatment of habitual juvenile offenders under Section 1-8(G) if the *Juvenile Court Act*, 705 ILCS 405/1-8(G).
8. Pursuant to Section 5-905(2.5) of the *Juvenile Court Act*, 705 ILCS 5-905(2.5), Police Officials may report to School Officials the identity of the victim of certain specified offenses in an effort to prevent foreseeable future violence.
9. In administering this Agreement, Police Officials are not obligated to initiate reporting to School Officials the detention of students for conduct deemed by Police

Officials to be minor and unlikely to assist in the rehabilitation of the student or the protection or safety of students and employees of the School District. Police Officials will share information with School Officials where student misconduct outside of school is likely to be carried into school or school activities, or have a significant impact on the safety and well-being of students, staff, and community members associated with the schools. School Officials will share information with Police Officials where student misconduct in school or at school activities is likely to extend into the community or involve an offense for which reporting is required by law.

10. In the event a student is the subject of a law enforcement investigation directly related to school safety, Police Officials shall provide appropriate School Officials oral, rather than written, juvenile law enforcement records. These records shall be used solely by the appropriate School Officials to protect the safety of students and employees and to aid in the proper rehabilitation of the student. Such information shall remain separate from and shall not become part of the school student record, nor shall it become a public record.
11. Although the provisions of the Juvenile Court Act do not apply to students 17 years of age or older, Police Officials shall provide School Officials with the same information regarding suspected criminal offenses committed by students 17 years of age and older as is reported for students included in the scope of the Juvenile Court Act under this Agreement.

III. Confidentiality and Records

- A. Content of Criminal Activity Information. All criminal activity information shall include the names of all involved persons, including School District students and minors, except in cases where the name of the victim is protected under the *Rights of Crime Victims and Witnesses Act*, 725 ILCS 120/1 *et seq.*, as amended, or other applicable law, or where disclosure of the names of involved persons is prohibited by student records confidentiality or other confidentiality laws.
- B. Confidentiality of Law Enforcement Records and Criminal Activity Information. Any law enforcement and student records subject to disclosure under this Agreement shall not be disclosed or made available in any form to any person or agency other than as set forth in this Agreement or as authorized by law or court order. Police Officials and School Officials shall develop procedures to ensure such nondisclosure of criminal activity information, except as may be authorized by law or set forth in this Agreement. Such procedures shall also be designed to ensure that any criminal activity information is not available to other employees, except those with a professional and privileged interest in receiving such information in order to take appropriate action, or any persons other than as authorized by this Agreement or by law.
- C. Illinois School Student Records Act. This Section III and this Agreement are intended to satisfy Section 6(a)(6.5) of the *Illinois School Student Records Act*, 105 ILCS 10/6(a)(6.5), which authorizes a school district to release student records to law enforcement officers

when necessary for the discharge of their official duties prior to adjudication of the student and upon written certification that the information disclosed by the school will not be disclosed to any other party, except as provided by law or order of court. The information derived from the law enforcement record shall be kept separate from and shall not become a part of the official school record of that child, and shall not be a public record.

- D. Freedom of Information Act. Records in the possession of the School District and/or Village related to this Agreement may be subject to the Illinois Freedom of Information Act (“FOIA”), 5 ILCS 140/5-1 *et seq.*, 5 ILCS 140/7(2). If the School District or Village receives a FOIA request for any School District digital images or records created or maintained pursuant to this Agreement, the receiving Party shall immediately notify the other Party and shall immediately provide any such records requested in order to timely respond to any FOIA request received. The School District or Village will review all such records to determine whether FOIA exemptions apply before disclosing the records, such that information properly exempt as proprietary or prohibited from release by other laws or exempt for other reasons will not be released.

IV. Other Terms

- A. Term and Termination. This Agreement shall commence on its Effective Date and shall continue in full force and effect until it is terminated, unless terminated by either Party with at least thirty (30) days prior written notice or by the Parties by written mutual consent and agreement.
- B. Relationship of the Parties. Nothing in this Agreement shall be construed to consider any party, or its respective employees or agents, as the agents or employees of the other party. Nothing contained in or done pursuant to this Agreement shall be construed as creating a partnership, agency, joint employer, or joint venture relationship between the Village and the School District. No party shall become bound, with respect to third parties, by any representation, act or omission of the other party. This Agreement is for the benefit of the contracting parties only and is not intended to raise or acknowledge any duty regarding conduct or other form of liability as to third parties.
- C. Cooperation Between the School District and Village. Nothing in this Agreement is intended to limit or restrict the authority of the School District to request Village aid and services for crimes, disturbances, or other emergencies occurring in or around School District property; nor is it intended to limit or restrict the duty or ability of any person attending or employed by the School District to provide information or otherwise cooperate in School District or law enforcement investigations.
- D. Compliance with All Laws. The Village and the School District shall at all times observe and comply with the laws, ordinances, regulations, and codes of the Federal, State, County and other local governmental agencies which may in any manner affect the performance of this Agreement.
- E. Amendments and Modifications. This Agreement may be modified or amended from time to time provided, however, that no such amendment or modifications shall be effective

unless reduced to writing and duly signed by an authorized representative of the parties.

- F. Indemnification. To the fullest extent permitted by law, the School District agrees to indemnify and hold harmless the Village, its officers, officials, agents, volunteers, employees, and their successors and assigns, in their individual and official capacities (the **“Village Indemnified Parties”**) from and against any and all liabilities, loss, claim, demand, lien, damage, penalty, fine, interest, cost and expense, including without limitation, reasonable attorneys’ fees and litigation costs, incurred by the Village Indemnified Parties arising out of any activity of the School District in performance of this Agreement, or any act or omission of the School District or of any employee, agent, contractor, or volunteer of the School District (the **“School Indemnitors”**), but only to the extent caused in whole or in part by any negligent or willful and wanton act or omission of the School Indemnitors.

To the fullest extent permitted by law, the Village agrees to indemnify and hold harmless the School District, its Board and its members, employees, volunteers, agents, their successors, and assigns, in their individual and official capacities (the **“School Indemnified Parties”**) from and against any and all liabilities, loss, claim, demand, lien, damage, penalty, fine, interest, cost and expense, including without limitation, reasonable attorneys’ fees and litigation costs, incurred by the School Indemnified Parties arising out of any activity of the Village, including but not limited to the Police Department and its police officers, in performance of this Agreement, or any act or omission of the Village or of any employee, agent, contractor or volunteer of the Village (the **“Village Indemnitors”**), but only to the extent caused in whole or in part by any negligent or willful and wanton act or omission of the Village Indemnitors.

- G. Requests and Cooperation Not Limited. Nothing in this Agreement shall limit or restrict the right of school personnel to request police assistance/services or to cooperate in law enforcement investigations.
- H. Effective Date. This Agreement shall be deemed dated and become effective on the date the last of the Parties signs as set forth below the signature of their duly authorized representatives.
- I. Savings Clause. If any provision of these guidelines, or the application of such provision, shall be rendered or declared invalid by a court of competent jurisdiction, or by reason of its requiring any steps, actions or results, the remaining parts or portions of these guidelines shall remain in full force and effect.
- J. Sharing of Information. Information may be communicated verbally among the designees at any time deemed necessary by the designee.
- K. Entire Agreement. This Agreement set forth all the covenants, conditions and promises between the parties. There are no covenants, promises, agreements, conditions or understandings between the parties, either oral or written, other than those contained in this Agreement. This Agreement supersedes and replaces any prior agreement between the

Parties regarding the matters set forth herein.

- L. Headings and Titles. The headings and titles of any provisions of this Agreement are for convenience or reference only and are not to be considered in construing this Agreement.
- M. Counterparts. This Agreement may be executed in counterparts, each of which shall be considered an original and together shall be one and same Agreement.
- N. PDF/Email Signatures. A pdf/email copy of this Agreement and any signatures thereon will be considered for all purposes as an original.
- O. Binding Authority. The individuals executing this Agreement on behalf of the Parties represent that they have the legal power, right and actual authority to bind their respective Party to the terms and conditions of this Agreement.

**[Remainder of Page Intentionally Left Blank –
Signature Page Follows]**

IN WITNESS, WHEREOF, the Parties have executed this Agreement on the date set forth below.

VILLAGE OF GLEN ELLYN,
DuPage County, Illinois

THE BOARD OF EDUCATION OF
GLEN ELLYN SCHOOL DISTRICT NO.
41, DuPage County, Illinois

By: _____
Mark Franz, Village Manager

By: _____
President, Board of Education

Date: _____

Date: _____

ATTEST:

ATTEST:

By: _____
Caren Cosby, Village Clerk

By: _____
Secretary, Board of Education

Date: _____

Date: _____



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

Meeting 8/24/2026 7:00 PM
Department: Community Development
Department Head: Jennifer Henaghan
Category: Ordinance
Prepared By: Daniel Harper

AGENDA ITEM (ID
2026-635)

DOC ID: 2026-635

Adopt Ordinance No. 7294, An Ordinance Granting a Variation from Section 10-4-8(D)(4) of the Zoning Code to Allow for a Corner Side Yard Setback Variation at the Property Located at 877 Crescent Boulevard, Glen Ellyn, Illinois (Community Development Director Henaghan)

Statement of the Issue:

The Petitioner Christopher Scheid is the owner of the property located at 877 Crescent Boulevard. The Petitioner seeks a variation that would allow for a second-story addition to the existing home to be setback ten feet and four inches (10'-4") from the corner side property line in lieu of the required twenty-one feet and three inches (21'-3").

Analysis:

The Petitioner seeks a variation to the minimum corner side yard setback requirement to construct a second-story addition within the footprint of the existing home. The Petitioner stated this is to allow a dormer expansion of the home's second story, where the proposed addition is not allowed as the existing home and the platted lot are both legal nonconforming.

The Zoning Board of Appeals held a public hearing and considered the requested variation at its July 14, 2026, regular meetings. The agenda packet for the meeting for the July 14, 2026, meeting can be viewed [here](#). The Zoning Board of Appeals recommends to the Village President and Board of Trustees that the Petitioner's zoning variation request be approved with their vote of 6-0.

Budget Impact:

N/A

Contribution to Strategic Plan

Strategic Priority: Development; Initiative: Successful Growth, Development, Annexation and Business retention

Action Requested:

Adopt the Ordinance.

Attachments:

1. Ordinance - 877 Crescent Blvd



Village Of Glen Ellyn

Ordinance No. xxxx

**An Ordinance Approving a Variation from Section 10-4-8(D)(4)
of the Zoning Code to Allow for a Corner Side Yard Setback Variation at the Property
Located at 877 Crescent Boulevard, Glen Ellyn, Illinois**

**Adopted by the
Village President and the Board of Trustees
of the Village of Glen Ellyn
DuPage County, Illinois
This 24th Day of August 2026**

Published in pamphlet form by the authority of the
Village President and Board of Trustees
of the Village of Glen Ellyn, DuPage County, Illinois,
this ____ day of August 2026.

PREPARED BY AND RETURN TO:
VILLAGE OF GLEN ELLYN
ATTN: VILLAGE CLERK
535 DUANE STREET
GLEN ELLYN, IL 60137

Ordinance No. xxxx

**An Ordinance Approving a Variation from Section 10-4-8(D)(4)
of the Zoning Code to Allow for a Corner Side Yard Setback Variation at the Property
Located at 877 Crescent Boulevard, Glen Ellyn, Illinois**

WHEREAS, Christopher Scheid (“Petitioner”) is the owner of the property located at 877 Crescent Boulevard, Glen Ellyn, Illinois 60137 (“Subject Property”) and has applied for a variation from the requirements of Section 10-4-8(D)(4) of the Village's Zoning Code; and

WHEREAS, the requested variation would allow for a second-story dormer addition within the footprint of the existing home to have a corner side yard setback of ten feet and four inches (10’-4”) in lieu of the required corner side yard setback of twenty-one feet and three inches (21’-3”) at the Subject Property located in the R2 Residential District; and

WHEREAS, the Subject Property is legally described in Exhibit A, attached hereto and incorporated herein by reference; and

WHEREAS, following due notice by publication in the Daily Herald not less than fifteen (15) nor more than thirty (30) days prior thereto, and by mailing notice to all property owners within 250 feet of the subject property at least ten (10) days prior thereto, and following the placement of a placard on the subject property not less than fifteen (15) days prior thereto, the Village of Glen Ellyn (“Village”) Zoning Board of Appeals conducted a public hearing on July 14, 2026, at which the Petitioner presented evidence, testimony, and exhibits in support of the variation requested and zero (0) persons appeared in favor and zero (0) persons spoke in opposition to the request; and

WHEREAS, based upon the evidence, testimony, and exhibits presented at the public hearing on July 14, 2026, the Zoning Board of Appeals adopted its Findings of Fact and

Recommendation dated July 14, 2026, which is attached hereto and incorporated herein as Exhibit B; and

WHEREAS, the Zoning Board of Appeals recommended that the requested zoning variation reflected in this Ordinance be approved by a vote of six (6) in favor and zero (0) against; and

WHEREAS, the Village President and Board of Trustees have reviewed the evidence, exhibits, and materials presented at the July 14, 2026, meeting of the Zoning Board of Appeals and has considered the Findings of Fact and Recommendations of the Zoning Board of Appeals; and

WHEREAS, the Village President and Board of Trustees have determined that the approval of the zoning variation is in the best interests of the Village subject to the terms and conditions set forth in the Findings of Fact and Recommendation of the Zoning Board of Appeals and this Ordinance.

NOW, THEREFORE, BE IT ORDAINED by the Village President and Board of Trustees of the Village of Glen Ellyn, DuPage County, Illinois, in exercise of their home rule powers, as follows:

Section 1. Recitals Incorporated. The foregoing recitals and all exhibits attached to this Ordinance are incorporated as though fully set forth in Section 1.

Section 2. Adoption of Findings of Fact and Recommendation. The Findings of Fact and Recommendation of the Zoning Board of Appeals attached hereto as Exhibit B are adopted by the President and Board of Trustees and incorporated herein.

Section 3. Variation Granted. Based upon the above findings of fact, the Village President and Board of Trustees grant the Petitioners' application for a zoning variation from

Section 10-4-8(D)(4) of the Zoning Code to allow a corner side yard setback of ten feet and four inches (10'-4") in lieu of the required corner side yard setback of twenty-one feet and three inches (21'-3").

Section 4. Conditions of Variation. The variation granted herein is subject to the project that is the subject of the variation being constructed in substantial conformance with the testimony provided at the public hearing before the Zoning Board of Appeals and with the dimensions set forth in the Site Plan, attached hereto and incorporated herein as though fully set forth as Exhibit C, and a landscape plan in substantial conformance to the plan submitted at the July 14, 2026, Zoning Board of Appeals meeting shall be included as part of a building permit submittal.

Section 5. Issuance of Building Permits. The Building and Zoning Official is authorized and directed to issue building permits for the Subject Property consistent with the variation granted herein, provided that all conditions set forth hereinabove have been met and that the project that is the subject of the variation complies with all other applicable laws and ordinances. The variation granted herein shall expire and become null and void twenty-four (24) months from the date of adoption of this Ordinance unless a building permit to begin construction in reliance on the variation is applied for within said twenty-four (24)-month time period and construction is continuously and vigorously pursued provided, however, the Village Board may by motion extend the period during which permit application, construction, and completion shall take place.

Section 6. Recording of Ordinance. The Village Clerk is hereby authorized and directed to cause a copy of this Ordinance approving the variation to be recorded with the DuPage County Recorder of Deeds.

Section 7. Failure to Comply with Ordinance. This Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form.

Section 8. Severability and Repeal of Inconsistent Ordinances. If any section, paragraph, clause, or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this Ordinance. All ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 9. Effective Date. This Ordinance shall be in full force and effect after its approval, passage and publication as provided by law.

Passed by the Village President and Board of Trustees of the Village of Glen Ellyn, Illinois this 24th day of August 2026.

Voting	Ayes	Nays	Abstain	Absent
Desai Bhagwakar				
Christiansen				
Duncan				
Kalinich				
Simon				
Thompson				
Burket (in case of a tie)				

Approved by the Village President of the Village of Glen Ellyn, Illinois this _____ day of August 2026.

James Burket, Village President

ATTEST

Caren Cosby, Village Clerk

EXHIBIT A

Subject Property's Legal Description

LOT 10 IN WRIGHTWOOD, BEING A SUBDIVISION OF PART OF SECTIONS 11 AND 12, TOWNSHIP 39 NORTH, RANGE 10 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JUNE 9, 1927, AS DOCUMENT 237389, IN DUPAGE COUNTY, ILLINOIS.

P.I.N. 05-12-105-011

Commonly known as 877 Crescent Boulevard, Glen Ellyn, IL 60137.

EXHIBIT B

Village President James Burket and Board of Trustees
Village of Glen Ellyn
535 Duane Street
Glen Ellyn, Illinois 60137

Re: Application of Chris Scheid for a Zoning Variation for 877 Crescent Boulevard.

Dear Village President James Burket and Board of Trustees:

Christopher Scheid (“Applicant”) filed an application pursuant to Section 10-10-10 of the Glen Ellyn Zoning Code, requesting the variation set forth below to allow a second-story addition within the footprint of the existing home to encroach into the corner side yard setback located at 877 Crescent Boulevard, Glen Ellyn, Illinois 60137 (“Subject Property”).

The Applicant specifically seeks a variation from the following section of the Village Code:

1. A variation from Section 10-4-8(D)(4) to allow a corner side yard setback of ten feet and four inches (10’-4”) in lieu of the required corner side yard setback of twenty-one feet and three inches (21’-3”) for existing nonconforming detached homes in the R2 Residential District.

A public hearing was held on the application by the Zoning Board of Appeals on July 14th, 2026, at 7:00 p.m. The notice and time and place of said public hearing was duly published on June 25, 2026, in the *Daily Herald*, a newspaper of general circulation in the Village.

Findings of Fact

The Zoning Board of Appeals, having fully heard and considered the testimony of all those present at the hearing who wished to testify and being fully advised in the premises, makes the following findings pursuant to Section 10-10-12 of the Village’s Zoning Code:

1. The Applicant seeks a zoning variation to allow for a second-story dormer addition within the footprint of the existing home to have a corner side yard setback of ten feet and four inches (10’-4”) in lieu of the required corner side yard setback of twenty-one feet and three inches (21’-3”) for the existing nonconforming detached home in the R2 Residential District.
2. The Zoning Board of Appeals considered the following documents which were submitted into evidence at the time of the Public Hearing, and made part of the Record:
 - a. Application for a Zoning Variation;
 - b. Aerial Map
 - c. Zoning Map

- d. Plat of Survey
- e. Proposed Plans and Elevations

Zoning Variation Standards

A zoning variation may be granted only if evidence is presented to meet the following standards pursuant to Section 10-10-12 of the Zoning Code:

1. That the property in question cannot yield a reasonable return if permitted to be used only under the conditions allowed by the regulations governing the district in which it is located; and that the variation, if granted, will not alter the essential character of the locality; or
2. That the plight of the owner is due to unique circumstances; and that the variation, if granted, will not alter the essential character of the locality;

For the purpose of supplementing the above standards, in consideration of recommending approval of a variation, the Zoning Board of Appeals shall also take into consideration the extent to which the evidence establishes or fails to establish the following facts favorably to the applicant:

1. That the particular physical surroundings, shape or topographical condition of the specific property involved would bring particular hardship upon the owner as distinguished from a mere inconvenience, if the strict letter of the regulation were to be carried out;
2. That the conditions upon which the petition for variation is based would not be applicable generally to other property within the same zoning district;
3. That the purpose of the variation is not based exclusively upon a desire to make more money out of the property;
4. That the alleged difficulty or particular hardship has not been created by any person presently having an interest in the property or by the applicant;
5. That the granting of the variation will not be detrimental to the public welfare or injurious to other property or improvements in the neighborhood in which the property is located;
6. That the proposed variation will not:
 - (a) Impair an adequate supply of light and air to adjacent property;
 - (b) Substantially increase the hazard from fire or other dangers to said property or adjacent property;

(c) Otherwise impair the public health, safety, comfort, morals or general welfare of the inhabitants of the Village;

(d) Diminish or impair property values within the neighborhood;

(e) Unduly increase traffic congestion in the public streets and highways;

(f) Create a nuisance; or

7. That the variation is the minimum variation that will make possible the reasonable use of the land, building or structure.

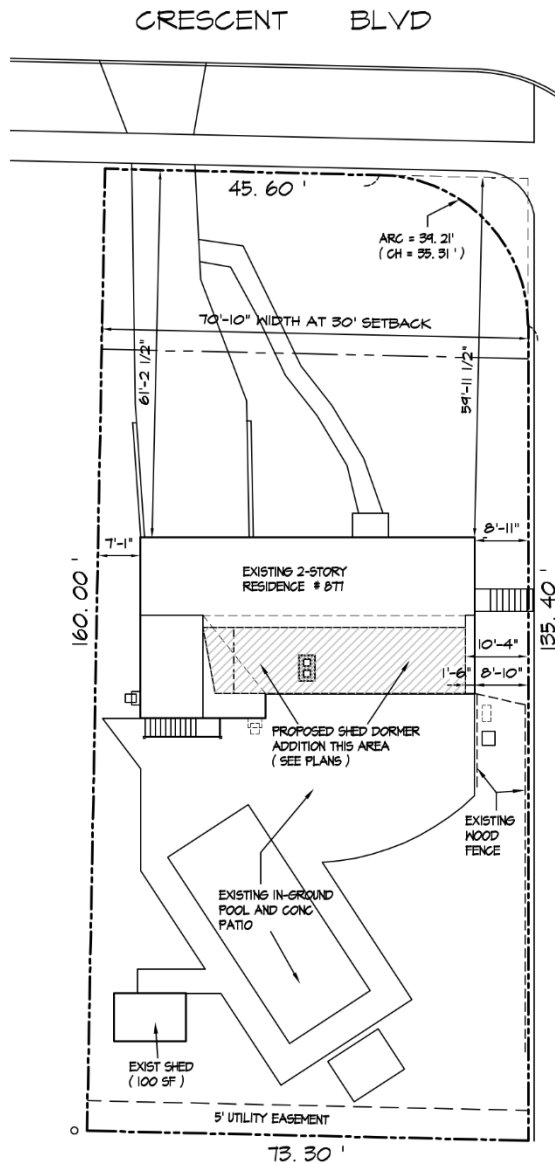
The evidence provided by the applicant and presented in the public hearing shows that the proposed zoning variation from Section 10-4-8(D)(4) of the Village zoning code meets the above standards because the proposed variation is due to the unique circumstances of the property as an existing non-conforming building located upon an existing non-conforming lot; and that the proposed variation would be the minimum variation necessary to make possible the reasonable use of the land, building or structure.

RECOMMENDATION

Pursuant to the authority vested in it by the statutes of the State of Illinois and the Zoning Code of the Village of Glen Ellyn, the Zoning Board of Appeals, hereby recommends to the Village President and Board of Trustees pursuant to a vote of 6-0, that the requested zoning variation reflected in these findings be approved and that the Applicant's request for the zoning variation be approved for the property located 877 Crescent Boulevard, Glen Ellyn, Illinois.

The report was adopted by a 6-0 vote of the Zoning Board of Appeals, on the 14th day of July 2026.

EXHIBIT C



SITE PLAN

PROPOSED DORMER ADDITION TO EXISTING RESIDENCE FOR

CHRIS AND ANNA SCHEID

877 CRESCENT

GLEN ELLYN, I L.

R2 ZONING DISTRICT -

LOT COVERAGE = 20% MAX

LOT AREA = 11,364 SF

ALLOW COV = 2272 SF

EXISTING COVERAGE = 1530 SF

PROPOSED COVERAGE = 1530 SF
(NO CHANGE)

SETBACK REQUIREMENTS -

FRONT = 30' MIN (NO CLOSER THAN THE SETBACK OF THE CLOSER OF EITHER ADJACENT HOME)

INTERIOR SIDE = 10% OF LOT WIDTH
= 7.33 (0.1) = 7'-1"

CORNER SIDE = 30% OF LOT WIDTH
= 21.99 (0.3) = 21'-3"

REAR = 40' MIN

MAXIMUM RIDGE HT = 35'

MAXIMUM EAVE HT = 25'

(ABOVE AVERAGE OF EXIST. GRADES)

THE PROPERTY IS NON-CONFORMING TO DUE EXISTING LOT WIDTH LESS THAN 80' AND CORNER SIDE SETBACK LESS THAN 21'-3"

PER ZONING ORDINANCE 10-4-1 (N) THE OWNER OF AN EXISTING SINGLE-FAMILY RESIDENCE THAT IS NON-CONFORMING DUE TO LOT WIDTH LOT AREA, OR AN EXISTING SETBACK MAY CONSTRUCT A VERTICAL ADDITION OVER THE EXISTING PERIMETER WALLS OF THE HOUSE IF THE EXISTING SETBACK CRITERIA STATED IN ITEMS 1 THRU 4 ARE MET.

GIVEN THE EXISTING CORNER SIDE SETBACK OF 8'-10" AN EXCEPTION TO ITEM 3 (EXISTING CORNER SIDE SETBACK = MINIMUM 20') IS REQUESTED TO ALLOW CONSTRUCTION OF A 2ND FLOOR SHED DORMER ALONG THE REAR (SOUTH SIDE) OF THE EXISTING RESIDENCE.

* A VARIANCE IS REQUESTED TO REDUCE THE REQUIRED REAR SETBACK TO 10'-4" IN LIEU OF THE REQUIRED 20'-0" SETBACK PER ZONING CODE 10-4-1 (N) 3

FOR VARIANCE REVIEW ONLY
NOT FOR CONSTRUCTION

MARC KOLLIAS
-ARCHITECT-

254161 DUFFEE RD.
WHEATON, IL 60189
PH: (630) 690-8211

1

1 OF 2

BY: MK 6-8-26



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

Meeting 8/24/2026 7:00 PM
Department: Community Development
Department Head: Jennifer Henaghan
Category: Ordinance
Prepared By: Daniel Harper

AGENDA ITEM (ID
2026-636)

DOC ID: 2026-636

Adopt Ordinance No. 7295, An Ordinance Granting a Variation from Section 10-5-5(B)(4)(8) of the Zoning Code to Allow for a Deck in the Front Yard Setback at the Property Located at 416 Spring Avenue, Glen Ellyn, Illinois (Community Development Director Henaghan)

Statement of the Issue:

Eric Smevold and Candice Wagner (Petitioners) are the owners of the property located at 416 Spring Avenue. The Petitioners seek a variation that would allow for an existing deck to be setback twenty-four feet and six inches (24'-6") from the front property line in lieu of the required thirty feet (30'-0").

Analysis:

The Petitioners stated that the requested variation is to allow a deck that was constructed in the front yard to remain due to the unique shape of the property. Per the Petitioners' application, the proposed variation will not be detrimental to the public welfare or injurious to other property or improvements in the neighborhood in which the property is located.

The Zoning Board of Appeals held a public hearing and considered the variation requested at its August 11, 2026, regular meeting. The agenda packet for the meeting for the August 11, 2026, meeting can be viewed [here](#). Draft meeting minutes are not yet reviewed by the ZBA but are attached. The Zoning Board of Appeals recommends to the Village President and Board of Trustees that the Petitioners' zoning variation request be approved with their vote of 4-2 due to the irregular shape of the lot.

Budget Impact:

N/A

Contribution to Strategic Plan

Strategic Priority: Development; Initiative: Successful growth, Development, Annexation and Business Retention

Action Requested:

Adopt the Ordinance.

Attachments:

1. Ordinance - 416 Spring Avenue
2. Draft 8-11-26 ZBA Minutes



Village Of Glen Ellyn

Ordinance No. xxxx

**An Ordinance Approving a Variation from Section 10-5-5(B)(4)(8) of the
Zoning Code to Allow for a Deck in the Front Yard Setback at the Property
Located at 416 Spring Avenue, Glen Ellyn, Illinois**

**Adopted by the
Village President and the Board of Trustees
of the Village of Glen Ellyn
DuPage County, Illinois
This 24th Day of August 2026**

Published in pamphlet form by the authority of the
Village President and Board of Trustees
of the Village of Glen Ellyn, DuPage County, Illinois,
this ____ day of August 2026.

PREPARED BY AND RETURN TO:
VILLAGE OF GLEN ELLYN
ATTN: VILLAGE CLERK
535 DUANE STREET
GLEN ELLYN, IL 60137

Ordinance No. xxxx

**An Ordinance Approving a Variation from Section 10-5-5(B)(4)(8) of the
Zoning Code to Allow for a Deck in the Front Yard Setback at the Property
Located at 416 Spring Avenue, Glen Ellyn, Illinois**

WHEREAS, Eric Smevold and Candice Wagner (“Petitioners”) are the owners of the property located at 416 Spring Avenue, Glen Ellyn, Illinois 60137 (“Subject Property”) and have applied for a variation from the requirements of Section 10-5-5(B)(4)(8) of the Village's Zoning Code; and

WHEREAS, the requested variation would allow for an existing deck to have a front yard setback of twenty-four feet and six inches (24’-6”) in lieu of the required setback of thirty feet (30’-0”) at the Subject Property located in the R2 Residential District; and

WHEREAS, the Subject Property is legally described in Exhibit A, attached hereto and incorporated herein by reference; and

WHEREAS, following due notice by publication in the Daily Herald not less than fifteen (15) nor more than thirty (30) days prior thereto, and by mailing notice to all property owners within 250 feet of the subject property at least ten (10) days prior thereto, and following the placement of a placard on the subject property not less than fifteen (15) days prior thereto, the Village of Glen Ellyn (“Village”) Zoning Board of Appeals conducted a public hearing on August 11, 2026, at which the Petitioners presented evidence, testimony, and exhibits in support of the variation requested and zero (0) persons appeared in favor and zero (0) persons spoke in opposition to the request; and

WHEREAS, based upon the evidence, testimony, and exhibits presented at the public hearing on August 11, 2026, the Zoning Board of Appeals adopted its Findings of Fact and

Recommendation dated August 11, 2026, which is attached hereto and incorporated herein as Exhibit B; and

WHEREAS, the Zoning Board of Appeals recommended that the requested zoning variation reflected in this Ordinance be approved by a vote of four (4) in favor and two (2) against; and

WHEREAS, the Village President and Board of Trustees have reviewed the evidence, exhibits, and materials presented at the August 11, 2026, meeting of the Zoning Board of Appeals and has considered the Findings of Fact and Recommendations of the Zoning Board of Appeals; and

WHEREAS, the Village President and Board of Trustees have determined that the approval of the zoning variation is in the best interests of the Village subject to the terms and conditions set forth in the Findings of Fact and Recommendation of the Zoning Board of Appeals and this Ordinance.

NOW, THEREFORE, BE IT ORDAINED by the Village President and Board of Trustees of the Village of Glen Ellyn, DuPage County, Illinois, in exercise of their home rule powers, as follows:

Section 1. Recitals Incorporated. The foregoing recitals and all exhibits attached to this Ordinance are incorporated as though fully set forth in Section 1.

Section 2. Adoption of Findings of Fact and Recommendation. The Findings of Fact and Recommendation of the Zoning Board of Appeals attached hereto as Exhibit B are adopted by the President and Board of Trustees and incorporated herein.

Section 3. Variation Granted. Based upon the above findings of fact, the Village President and Board of Trustees grant the Petitioners' application for a zoning variation from

Section 10-5-5(B)(4)(8) of the Zoning Code to allow a front yard setback of twenty-four feet and six inches (24'-6") in lieu of the required setback of thirty feet (30'-0") at the Subject Property.

Section 4. Conditions of Variation. The variation granted herein is subject to the project that is the subject of the variation being constructed in substantial conformance with the testimony provided at the public hearing before the Zoning Board of Appeals and with the dimensions set forth in the Site Plan, attached hereto and incorporated herein as though fully set forth as Exhibit C, and a landscape plan in substantial conformance to the plan submitted at the July 14, 2026, Zoning Board of Appeals meeting shall be included as part of a building permit submittal.

Section 5. Issuance of Building Permits. The Building and Zoning Official is authorized and directed to issue building permits for the Subject Property consistent with the variation granted herein, provided that all conditions set forth hereinabove have been met and that the project that is the subject of the variation complies with all other applicable laws and ordinances. The variation granted herein shall expire and become null and void twenty-four (24) months from the date of adoption of this Ordinance unless a building permit to begin construction in reliance on the variation is applied for within said twenty-four (24)-month time period and construction is continuously and vigorously pursued provided, however, the Village Board may by motion extend the period during which permit application, construction, and completion shall take place.

Section 6. Recording of Ordinance. The Village Clerk is hereby authorized and directed to cause a copy of this Ordinance approving the variation to be recorded with the DuPage County Recorder of Deeds.

Section 7. Failure to Comply with Ordinance. This Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form.

Section 8. Severability and Repeal of Inconsistent Ordinances. If any section, paragraph, clause, or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this Ordinance. All ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 9. Effective Date. This Ordinance shall be in full force and effect after its approval, passage and publication as provided by law.

Passed by the Village President and Board of Trustees of the Village of Glen Ellyn, Illinois this 24th day of August 2026.

Voting	Ayes	Nays	Abstain	Absent
Desai Bhagwakar				
Christiansen				
Duncan				
Kalinich				
Simon				
Thompson				
Burket (in case of a tie)				

Approved by the Village President of the Village of Glen Ellyn, Illinois this _____ day of August 2026.

James Burket, Village President

ATTEST

Caren Cosby, Village Clerk

EXHIBIT A

Subject Property's Legal Description

LOTS 1 AND 2 IN ELAM'S DIVISION OF LOT 1 OF J.R. SMITH'S ADDITION TO GLEN ELLYN, IN SECTIONS 12 AND 13, TOWNSHIP 39 NORTH, RANGE 10 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED NOVEMBER 13, 1926, AS DOCUMENT 224899, IN DUPAGE COUNTY, ILLINOIS.

PIN: 05-12-318-007

Commonly known as 416 Spring Avenue, Glen Ellyn, IL 60137.

EXHIBIT B

Village President James Burket and Board of Trustees
Village of Glen Ellyn
535 Duane Street
Glen Ellyn, Illinois 60137

Re: Application of David Firchau of Firchau Construction cwc Inc. for a Zoning Variation for 416 Spring Avenue.

Dear Village President James Burket and Board of Trustees:

David Firchau of Firchau Construction cwc Inc. ("Applicant") filed an application pursuant to Section 10-10-10 of the Glen Ellyn Zoning Code requesting the construction necessitated variation set forth below to allow for a deck to encroach into the front yard setback located at 416 Spring Avenue, Glen Ellyn, Illinois 60137 ("Subject Property").

The Applicant specifically seeks a variation from the following section of the Village Code:

1. A variation from Section 10-5-5(B)(4)(8) to allow for a deck to be set back twenty-four feet and six inches (24'-6") from the front yard property line in lieu of the required setback of thirty feet (30'-0").

A public hearing was held on the application by the Zoning Board of Appeals on August 11, 2026, at 7:00 p.m. The notice and time and place of said public hearing was duly published on July 24, 2026, in the *Daily Herald*, a newspaper of general circulation in the Village.

Findings of Fact

The Zoning Board of Appeals, having fully heard and considered the testimony of all those present at the hearing who wished to testify and being fully advised in the premises, makes the following findings pursuant to Sections 10-10-12 of the Village's Zoning Code:

1. The Applicant seeks a construction necessitated variation to allow a deck that was built with a setback of twenty-four feet and six inches (24'-6") from the front yard property line in lieu of the required thirty feet (30'-0") to remain in its current location.
2. The Zoning Board of Appeals considered the following documents which were submitted into evidence at the time of the Public Hearing, and made part of the Record:
 - a. Application for a Construction Necessitated Variation;
 - b. 416 Spring Avenue - Aerial Map
 - c. 416 Spring Avenue - Zoning Map
 - d. Site Plan

- e. Deck Drawing
- f. Public Comments

Zoning Variation Standards

A zoning variation may be granted only if evidence is presented to meet the following standards pursuant to Section 10-10-12 of the Zoning Code:

1. That the property in question cannot yield a reasonable return if permitted to be used only under the conditions allowed by the regulations governing the district in which it is located; and that the variation, if granted, will not alter the essential character of the locality; or
2. That the plight of the owner is due to unique circumstances; and that the variation, if granted, will not alter the essential character of the locality;

For the purpose of supplementing the above standards, in consideration of recommending approval of a variation, the Zoning Board of Appeals shall also take into consideration the extent to which the evidence establishes or fails to establish the following facts favorably to the applicant:

1. That the particular physical surroundings, shape or topographical condition of the specific property involved would bring particular hardship upon the owner as distinguished from a mere inconvenience, if the strict letter of the regulation were to be carried out;
2. That the conditions upon which the petition for variation is based would not be applicable generally to other property within the same zoning district;
3. That the purpose of the variation is not based exclusively upon a desire to make more money out of the property;
4. That the alleged difficulty or particular hardship has not been created by any person presently having an interest in the property or by the applicant;
5. That the granting of the variation will not be detrimental to the public welfare or injurious to other property or improvements in the neighborhood in which the property is located;
6. That the proposed variation will not:
 - (a) Impair an adequate supply of light and air to adjacent property;
 - (b) Substantially increase the hazard from fire or other dangers to said property or adjacent property;

(c) Otherwise impair the public health, safety, comfort, morals or general welfare of the inhabitants of the Village;

(d) Diminish or impair property values within the neighborhood;

(e) Unduly increase traffic congestion in the public streets and highways;

(f) Create a nuisance; or

7. That the variation is the minimum variation that will make possible the reasonable use of the land, building or structure.

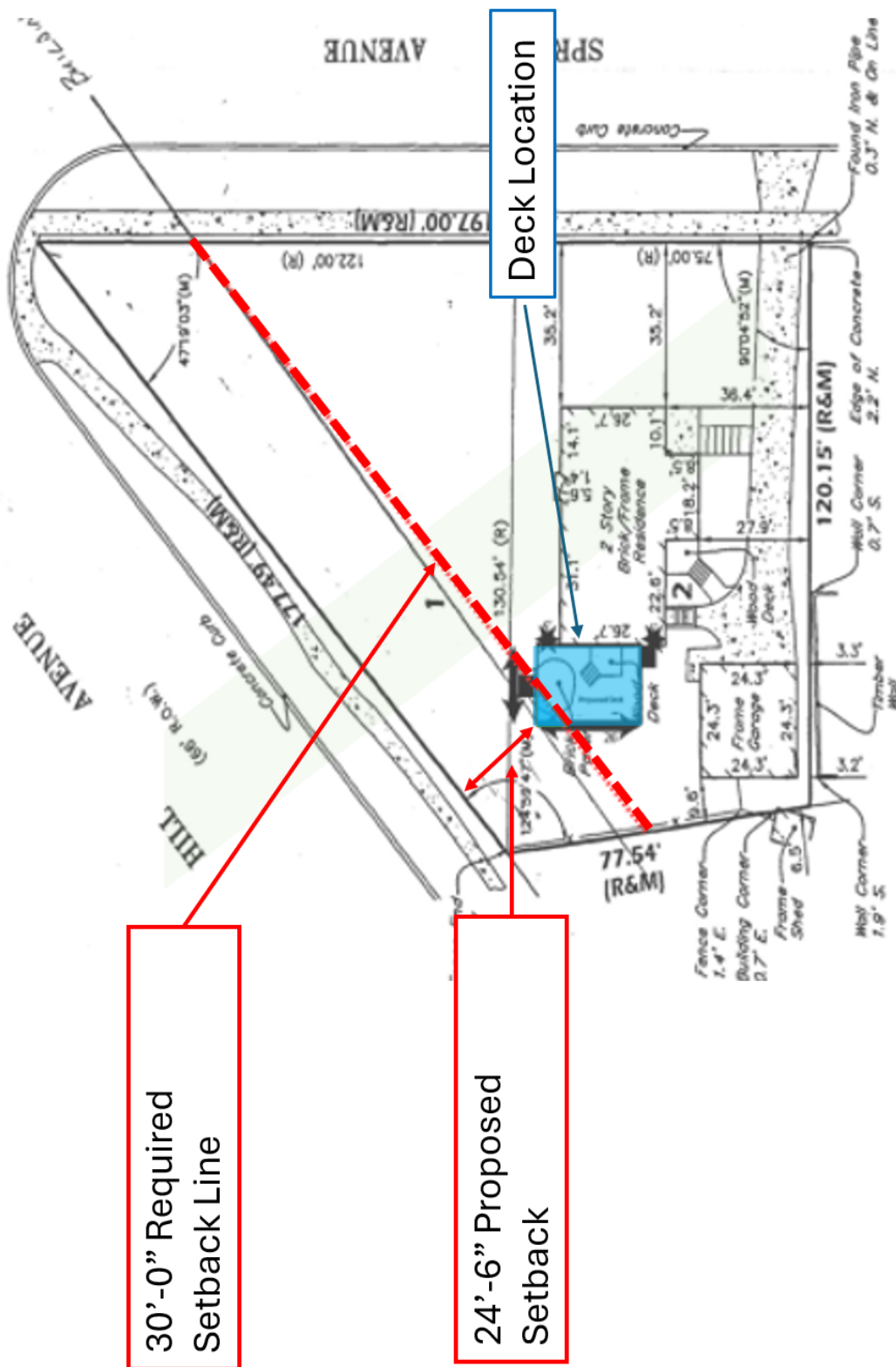
The evidence provided by the applicant and presented in the public hearing shows that the proposed zoning variation from Section 10-5-5(B)(4)(8) of the Village Zoning Code meets the above standards because the proposed variation is due to the unique circumstances of the unique shape of the property; and that the proposed variation will not be detrimental to the public welfare or injurious to other property or improvements in the neighborhood in which the property is located.

RECOMMENDATION

Pursuant to the authority vested in it by the statutes of the State of Illinois and the Zoning Code of the Village of Glen Ellyn, the Zoning Board of Appeals, hereby recommends to the Village President and Board of Trustees pursuant to a vote of 4-2, that the requested zoning variation reflected in these findings be Approved and that the Applicant's request for the zoning variation be Approved for the property located at 416 Spring Avenue, Glen Ellyn, Illinois.

The report was adopted by a 6-0 vote of the Zoning Board of Appeals, on the 11th day of August 2026.

EXHIBIT C



DRAFT MINUTES
Glen Ellyn Zoning Board of Appeals Meeting
Tuesday, August 11, 2026, at 7:00 PM
Glen Ellyn Civic Center
Galligan Board Room
535 Duane Street

A. Call to Order and Roll Call

Roll was called.

Present: Board Members, Christine McKnight, Craig Pavlich, Noureen Lakhani Matthew Jones, Peter Kelly, and Chairperson Chip Miller

Absent: Board Member Todd Buckton

Also in attendance: Daniel Harper, Planning Manager, Robert Duncan, Village Trustee, and Laura Musgraves, Acting Recording Secretary.

Chairperson Miller called the meeting to order at 7:00 PM. Chairperson Miller explained the advisory nature of the Zoning Board of Appeals (ZBA) and its process for deliberation and recommendation. He described the Public Hearing protocols and announced that the meeting was being recorded.

B. Public Comment (non-agenda items)

None

C. Approval of July 14, 2026, Zoning Meeting Minutes

Member Pavlich moved to open the Public Hearing on 416 Spring Avenue, Member McKnight seconded the motion and the motion passed by voice vote.

Motion to Approve July 14, 2026, minutes by Member Pavlich, Member Kelly seconded the motion and the motion passed by voice vote.

Sworn in Daniel Harper, Planning Manager for the Village of Glen Ellyn and David Firchau of Firchau Construction CWC, Inc.

D. New Business

1. Public Hearing – 416 Spring Avenue

Daniel Harper, Planning Manager for the Village of Glen Ellyn, introduced the construction necessitated zoning variation (CNZV) request for 416 Spring Avenue.

The petitioner, David Firchau of Firchau Construction cwc Inc., representing the owners of the property at 416 Spring Avenue, has applied for a zoning variation to allow a deck that was built with a setback of twenty-four feet and six inches (24'-6") from the west property line in lieu of the required thirty feet (30'-0").

The deck that has been built encroaches on the front-yard setback. He explained the timeline of events: On June 8, 2026, the first set of plan review comments were returned to Mr. Firchau. He was advised that his drawing needed to be made to scale. On June 24, the permit was approved. Mr. Harper stated that submitted plans that are not to scale is not unusual for deck and shed projects, which is why the permit was approved. A field inspection was made regarding the setback on June 10. Revisions were submitted by the applicant on June 26. On July 7, a field inspection by inspector Sam Syracuse identified that the setback was not correct. On July 10, Mr. Harper went on site to measure the setback and verified this.

Mr. Harper stated that the plan did not meet the 30-foot setback in reality of construction. In a visual depiction, the portion of the deck that was in violation of the setback was pictured. It encroaches 4 feet 6 inches into the setback. Overall site and scale were approved as submitted, but during a concrete pre-pour inspection the footings were 4 and a half feet in violation of the setback. Mr. Firchau was informed of this by inspector Syracuse, but Mr. Firchau stated that it is threatening to rain and he must move forward. Mr. Syracuse responded that he would be doing so at this own risk.

The Petitioner requests approval of the following variation from the Glen Ellyn Zoning Code:

1. Section 10-5-5(B)(4)(8) to allow for a deck to be setback twenty-four feet and six inches (24'-6") from the front yard property line in lieu of the required setback of thirty feet (30'0").

Following attachments were all presented to the Members:

Aerial Map
Zoning Map
Site Plan
Deck Drawing
Letters of Support

Member Questions:

Member Pavlich asked about the drawing and if the line was not drawn correctly. Mr. Harper stated yes.

Member Kelly asked if the boundary survey incorrectly showed the setback line. Mr. Harper responded no and clarified this point. Member Kelly asked if the contractor was aware, and Mr. Harper answered yes.

Member Jones asked if the deck was moved to the south of the property, would it be compliant with code. Mr. Harper responded yes because it cannot be in the side-yard setback.

Chairperson Miller asked Mr. Firchau to address the Board, saying the Board is looking for hardships or special circumstances that support the variation request.

On paper, not on a prepared visual for display on a screen, Mr. Firchau showed the Board a rendering of the setback lines. He stated that he was confused as to which line was which and the work was not done intentionally.

Mr. Firchau stated that the deck was built with intention of having stairs on Hill Avenue. The inspector came out and discovered the stairs. Mr. Firchau stated that many properties on Hill Avenue in Glen Ellyn are in violation of setbacks, practically the whole block.

Mr. Firchau said that regarding the setback on Hill Avenue, Hill Avenue is not the front of the house. Hill Avenue, not Spring Avenue. If that were changed, the setbacks would be different. There are new townhomes on the side lot. There are no utilities. The golf course handles any flooding issues. No one will build in the side lot. He said that there is no problem with where it is at or what it is doing. There are no doors on that side of the house, so it is nice to have a deck there. They have a fenced in yard, and the home matches the neighborhood and enhances everything. The neighbors support this project.

Mr. Firchau stated that he had a project at 285 Main Street in 2025 in which cisterns were a problem. Underground cisterns became a problem with this project, and he is trying to work with the Building Department on it.

Member Pavlich asked Mr. Firchau if he had photographs of the cisterns. Mr. Firchau had photographs but did not prepare them for display in a presentation so he had to show the Board members the photos on his personal iPhone. He stated that he could email them to Mr. Harper. Mr. Firchau mentioned that contractors don't know that cisterns are there until the ground is broken. He stated that he didn't know they were cisterns and thought perhaps it was an old underground swimming pool because there was so much concrete.

Member Pavlich asked about the location of the cistern during the digging and Mr. Firchau showed a photograph on his iPhone. Member Pavlich stated that it answered his question.

Mr. Firchau stated that if he had not changed the location of the stairs, we wouldn't be here. There is a retaining wall near the side of the house, so one would think that's the setback. If the retaining wall was not there, no one would think anything of it.

Mr. Firchau stated that every house on the block is closer than theirs. He doesn't know how the Village considered all the other lots on Hill Avenue in the past. It was long ago and setbacks have changed drastically. The zoning is all the same but every project is different. The zoning needs to be configured in each situation.

Mr. Firchau stated that he doesn't think the deck interferes with anything. There are no sewer issues, no utility issues. The homeowners have a dog and kids, and they love the side lot.

Member Jones asked how far along the construction of the deck was when he discovered it was non-complaint. Mr. Firchau stated that when it was just about done.

Member McKnight asked about the stairs being relocated after the cistern was found. Mr. Firchau explained he moved the stairs closer to Spring Avenue.

Mr. Firchau implied that no one from the Village stated that it was non-compliant and that the Building Department permitted the job. He stated that was not trying to get away with anything.

Chairperson Miller asked if there were any more questions from the Board.

Chairperson Miller stated that he was confused by Mr. Firchau's account because the footing inspection was on July 7 and that is when they discovered the error, but Mr. Firchau stated that it was "when it was just about done." He stated that Mr. Firchau continued to build out the stairs after the Village discovered it was non-compliant. In his view, Mr. Firchau finished the project after he was told to stop.

Mr. Firchau stated that at no time was he told to stop. He made a comment about the line drawings.

Chairperson Miller asked Mr. Harper to display the visual of the line drawings. He stated that the red line was added for illustration purposes. The solid black line was provided as the setback line in the second round of building permit review. The original submittal had no lines at all. Chairperson Miller asked about the line drawings on the second submittal.

Chairperson Miller asked Mr. Firchau how he measured that line. Mr. Firchau did not answer directly and stated that it was very confusing.

Mr. Harper stated no, staff at the Village added the line to the drawing and no one knows where it came from.

Member Kelly asked if it was submitted in the second submittal.

Mr. Firchau stated that he didn't know there was a second line.

Member Jones asked Mr. Firchau what had changed from an engineering standpoint, after discovering the cistern. Mr. Firchau stated that he had to change the beam and a specific point so he could move it over. He stated that he talked to Mr. Harper about this, and then Mr. Syracuse came out for the pre-pour inspection.

Chairperson Miller stated that at that point the concrete hadn't been poured, and Mr. Firchau knew it was not compliant. He stated that in this scenario, it does not meet criteria #7 of the variation application "provide evidence that the alleged difficulty or particular hardship has not been created by any person presently having an interest in the property in question or by the applicant" and therefore the hardship has not been established.

Mr. Firchau indicated that he felt the Planning Department "was OK with it" and there was some discussion about the conversation between Mr. Harper and Mr. Firchau.

Mr. Harper stated that Mr. Firchau was told that he would need to get field revision. Mr. Harper stated that he was not aware of the failed inspection at the time he had the conversation with Mr. Firchau.

Member Lakhani asked what will happen if the variation is not approved. No one answered this but Mr. Firchau commented that the problem surrounds Hill Avenue vs. Spring Avenue.

Member Pavlich asked what portion of the zoning code identifies the front yard as the front of house.

Mr. Harper read the definition of front yard in the zoning code, pointing out that Spring Avenue has less footage than Hill Avenue in the front yard, according to code. He also read the code definition of corner lot.

This raised a discussion of the parcel area and Mr. Harper stated that the lots are considered one parcel in this project.

Member Kelly stated that permits should be clear as to what lots are being permitted.

Member McKnight stated that hypothetically Spring Avenue is the front yard and Hill Avenue should not be permitted if it requires a different setback. Mr. Harper stated that staff's interpretation is that Hill Avenue is the front yard and Spring Avenue is the side yard.

Member Jones asked if the parcel was owned by someone else, would they have the ability to construct an accessory structure. Mr. Harper responded yes, if we were talking about the northern part of the property, but both lots are combined.

Chairperson Miller stated that it is just one PIN and one lot.

Chairperson Miller asked Mr. Firchau how he measured from the lot line. Mr. Firchau stated that he spaced it back from the curb and the fence line is the key. Even if the line changed, he considered it all the way to the curb. Mr. Firchau mentioned the retaining wall and disputed what the Village considered the front of the house.

Member Jones stated that that is why a zoning code is needed. He spoke to Mr. Firchau's earlier point that none of the homes on Hill Avenue follow code, saying we are talking about this code and this home, and he does not see the hardship.

Mr. Firchau stated that the Board is holding the homeowner's feet to the fire for not having access to his property.

Chairperson Miller stated that he didn't understand why Mr. Firchau would measure to the curb instead of to the lot line. He stated that that Mr. Firchau should have obtained a land survey.

Mr. Firchau asked why the Village is having an issue with the stairs being in the side lot. Board member Kelly stated that the reality is that Hill Avenue is the front yard.

Mr. Firchau stated that there are variations all over Glen Ellyn and this should be the least of their worries.

Member Kelly stated that it is our job to see if this project meets the definition of hardship and if there is hardship. In this case, he isn't seeing it. He asked Mr. Firchau what he would have done differently if he knew right away about the cisterns. Mr. Firchau stated that he would not have taken the job.

Mr. Firchau stated that he takes pride in his work and the homeowners don't need to go through this. He spoke at length about his work in the Village but did not address the code issues nor the hardship issue.

Member Kelly asked for clarification from Mr. Firchau. The cisterns notwithstanding, after the initial review, he was told that Hill Avenue is the front yard and there is an encroachment. He asked what Mr. Firchau would have done from a design perspective.

Mr. Firchau stated that he still would have moved the stairs.

Mr. Harper stated that it isn't just the stairs that are non-conforming. Now the deck is non-conforming.

Member Jones asked if they could move the stairs to comply. Mr. Harper stated no, the setback of the deck would be nonconforming. Stairs are not required.

Chairperson Miller asked if there were any other questions for the petitioner.

There was brief discussion about the front of the house being defined as Hill Avenue or Spring Avenue, and the odd shape of the lot.

Chairperson Miller asked if there were any other questions. Seeing none, he asked the homeowners if they had any comments. The homeowners, Eric and C. Wagner Smevold, were present at the meeting with their daughter. Mr. Smevold stated that he considered Spring Avenue to be the front of the house. He gave a brief history of the yard, including an old deck and the trees on the property.

Member Pavlich asked about the original deck. Mr. Smevold described it and stated that it was very small.

Chairperson Miller asked if there were any other questions for the Smevolds.

Member Jones asked if they would be willing to get rid of the stairs to keep the deck. Mr. Smevold stated that he would do whatever what was asked of him, but he didn't see the negative value of the stairs.

Member Pavlich presented the Findings of Fact. Member Kelly moved to close the public hearing, Member (TBD) seconded the motion, and the motion passed by unanimous voice vote. The public hearing was closed.

Deliberation

Member McKnight stated that this is tricky because it is a CNZV. She thinks some of the issues are the irregular-shaped lot and the under-sized back yard. She stated that there is minimal impact on adjacent properties, so she will recommend approval. She

recommended the Village consider a fine against the contractor because the ZBA has had prior experience with a deck that required a variation with the same contractor. CNZV is a problem in the Village and the ZBA should send a message.

Member Pavlich stated that this case is a good example of why the ZBA exists and lots do not always fit neatly into the zoning code. The construction was entered in good faith, and they were challenged with a huge lot with setback limitations. Overall, there is minimal impact on the community, so he will vote in favor.

Member Jones stated that the cisterns created a challenge, but the contractor wouldn't have changed the structure of the deck, and it still would not have met code. When the contractor was faced with the location of the stairs, he could have consulted with the Village ahead of time and we would not be in this situation. The contractor is not asking for permission; he is asking for forgiveness and I say no.

Member Lakhani is in favor of the variation request, but she agreed with Member McKnight that the contractor should be fined because of the CNZV, and he poured the concrete at his own risk. Despite that, the permit was entered in good faith, and she will vote to approve.

Member Kelly asked if the petitioner could request a variance to change the lot assignments, and Mr. Harper stated that he has never been asked that question. Member Kelly stated that he agreed with the points made by Member Jones. This is an appeal of the building official's interpretation. The factors that favor approval outweigh those that are unfavorable. Even though he felt conflicted about the non-compliance issues, he was leaning toward approval.

Chairperson Miller stated that the alleged difficulty has not been addressed by the applicant, and the lack of hardship leads him to vote no. He asked for a motion to vote on the variance.

Member Pavlich asked Chairperson Miller why he thought there was no hardship. Member Pavlich stated that he thought the hardship was the shape of the lot and it was not caused by human miscalculations. Chairperson Miller stated that we are addressing the situation as it is now and it could have been avoided by consulting ahead of time with the building official, or by requesting a variation ahead of construction. Now it is construction necessitated and that is what he disagrees with.

Member Jones asked if someone in the Village would ask them to take down the structure.

Chairperson Miller asked if there were any other comments. Mr. Firchau wanted to make a comment, but Chairperson Miller did not allow it because the public hearing was closed.

Chairperson Miller asked for motion to vote on the variance request. Member Kelly motioned; Member Lakhani seconded the motion.

Member Pavlich presented the Findings of Fact. Member (TBD) motioned to approve the Findings of Fact, Member McKnight seconded the motion

Member Jones stated that the hardship is not stated that in the Findings of Fact. He asked Member Pavlich to add it and to read it again. Member Pavlich did so.

In a roll call vote, the Board passed with a vote (4) yes and 2 (no). The dissenting votes were Member Jones and Chairperson Miller.

E. Other Business

None

F. Chairperson's Statement

None

G. Trustee Liaison Report - Robert Duncan

- Village Strategic Plan review is in the process of finalizing
- Village Zoning Code work is continuing
- Budget review will begin in September

H. Staff Report

Mr. Mr. Harper stated that the following:

1. All recent variation requests were approved by the Village Board at their meeting on July 24, 2026
2. Downtown Park is being worked on. The pavilion will be smaller, and they are adding a playground
3. Special Use Permit for Dutch Bros. at 750 Roosevelt Road was approved, and demolition of the old Danby Station restaurant will begin
4. The Plan Commission will convene a special meeting on August 13, 2026, to discuss the Zoning Code. They will be asked to evaluate use terms and definitions and to review a Comprehensive Use Table of all of Glen Ellyn zoning districts.
5. Current planning projects include the expansion of Ace Hardware at 485 Roosevelt Road and the Methodist Church property conversion.

Chairperson Miller asked if the aforementioned projects will be on the agenda for consideration at the next ZBA meeting. Mr. Harper stated that possibly, but we have no formal submittals at this time.

Member Pavlich asked if the ZBA will convene a special meeting to discuss the Zoning Code, and Mr. Harper stated yes, when there is something substantial to discuss.

Chairperson Miller asked if staff would poll the ZBA about possible meeting dates ahead of time and expressed great interest in the zoning code discussion. Mr. Harper stated yes.

Member Jones asked if the ZBA will be able to make recommendations regarding the zoning code. Mr. Harper stated that we are fine-tuning the language and once there is a complete draft ready, it will be reviewed by the ZBA.

Member Jones asked if the current zoning code review examines side yard setbacks, and Mr. Harper stated yes. Member Jones commented that front yard lot size can affect the construction of a garage, essentially allowing the construction of a large garage with a house next to it.

Member Pavlich encouraged one of the ZBA members to attend the Plan Commission meeting on Thursday. Although he wanted to attend, his schedule would not allow it.

I. Adjournment

Member Kelly made a motion to adjourn the meeting. Member Pavlich seconded the motion, and the motion passed by voice vote at 8:39 p.m.

Laura Musgraves



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

Meeting 8/24/2026 7:00 PM
Department: Village Links
Department Head: Noel Allen
Category: Resolution
Prepared By: Noel Allen

AGENDA ITEM (ID
2026-638)

DOC ID: 2026-638

Adopt Resolution 26-72, A Resolution Approving an Independent Contractor Agreement with Armbrust Plumbing Inc. for the Emergency Replacement of Air Conditioning Units at the Village Links of Glen Ellyn in an Amount Not to Exceed \$61,655.00, Waiving the Village's Competitive Bid Process for the Agreement Due to the Emergency Nature of the Work Pursuant to Sections 1-10-2(I) and 1-10-7 of the Village Code and Authorizing the Agreement's Execution (Village Links General Manager Allen)

Statement of the Issue:

The Reserve 22's Main Dining Room air conditioning rooftop unit (RTU) is operating at approximately 50% capacity and is unable to adequately maintain comfortable temperatures during periods of high outdoor temperatures. Both the Main Dining Room and Blue Heron South Banquet Room RTUs have reached the end of their useful life. Staff recommends replacing both units at this time to address the current HVAC deficiency and avoid the additional cost of a second crane rental which would be needed for a later installation.

Analysis:

Village Links/Reserve 22 staff recommends replacing two rooftop RTU units serving the Blue Heron South Banquet Room and the Main Dining Room at Reserve 22 on an emergency basis. The RTUs have been in service since Reserve 22 opened in 2013 and have reached the end of their useful life. Reserve 22 has a total of three commercial RTUs that provide heating and cooling for the restaurant, bar, and banquet facilities. The RTU serving the Blue Heron North Banquet Room was replaced in 2025. A comprehensive preventative maintenance service of the facility's heating and air conditioning units was completed in late 2025, at which time replacement of the two remaining clubhouse RTUs was recommended for 2027.

A recent failure of the Main Dining Room RTU during a sustained period of high heat and humidity has necessitated accelerating the replacement schedule. The RTU is currently operating at only 50% capacity (single-stage operation) and is unable to maintain comfortable temperatures when outdoor temperatures exceed 85 degrees. This has resulted in uncomfortable conditions for guests and staff, potentially impacting revenue. An emergency proposal was solicited from Armbrust Solutions, a known expert in commercial rooftop HVAC systems, using the Sourcewell Purchasing Cooperative pricing program. Thus, we seek the waiving of the Village's competitive bid process pursuant to Sections 1-10-2(I) and 1-10-7 of the Village Code.

Replacement of an RTU requires a crane to remove the existing unit from the roof and install the new unit. The crane rental cost is \$1,650, regardless of whether one or both units are replaced. Although the Blue Heron South RTU is currently functioning properly, replacing both units at the same time is the more cost-effective approach because it allows us to incur the crane rental expense only once. Replacing both units now will also help us avoid the beginning-of-year price increases based on historical pricing trends.

Based on the age of the equipment, the recent failure of the Main Dining Room RTU, and the cost savings associated with replacing both units during the same project, staff recommends proceeding with the replacement of both RTUs at this time rather than delaying replacement of the Blue Heron South Banquet Room unit until 2027.

Budget Impact:

The replacement of the two RTUs was originally scheduled for inclusion in the Recreation Enterprise Fund's 2027 capital budget and will be charged to account 55700-580110. The Recreation Fund balance is currently meeting the Village's cash reserve policy. The proposed not-to-exceed agreement amount of \$61,655, which includes a 10% contingency for unforeseen issues that may arise during installation, is anticipated to have no adverse impact on the Recreation Fund's ability to maintain its required cash reserve in 2026.

Contribution to Strategic Plan

Strategic Priority: Financial Sustainability Initiative: Maintain Village Links/R22 as self-sustaining

Action Requested:

Adopt the Resolution.

Attachments:

1. Resolution - Armbrust
2. Independent Contractor Agreement
3. Armbrust Proposal



Village of Glen Ellyn

Resolution No. 26-xx

A Resolution Approving an Independent Contractor Agreement with Armbrust Plumbing Inc. for the Emergency Replacement of Air Conditioning Units at the Village Links of Glen Ellyn in an Amount Not to Exceed \$61,655.00, Waiving the Village's Competitive Bid Process for the Agreement Due to the Emergency Nature of the Work Pursuant to Section 1-10-2(I) and Section 1-10-7 of the Village Code and Authorizing the Agreement's Execution

**Adopted by the
Village President and the Board of Trustees
Of the Village of Glen Ellyn
DuPage County, Illinois
This 24th Day of August, 2026**

Resolution No. 26-xx

A Resolution Approving an Independent Contractor Agreement with Armbrust Plumbing Inc. for the Emergency Replacement of Air Conditioning Units at the Village Links of Glen Ellyn in an Amount Not to Exceed \$61,655.00, Waiving the Village's Competitive Bid Process for the Agreement Due to the Emergency Nature of the Work Pursuant to Section 1-10-2(I) and Section 1-10-7 of the Village Code and Authorizing the Agreement's Execution

BE IT RESOLVED by the Village President and Board of Trustees of the Village of Glen Ellyn, DuPage County, State of Illinois ("Village"), in the exercise of their home rule powers, that the Independent Contractor Agreement with Armbrust Plumbing Inc. ("Agreement") is approved, the Village's competitive bid process is waived for the Agreement pursuant to Section 1-10-2(I) and Section 1-10-7 of the Village Code, and the Village Manager is authorized to execute the Agreement in substantially the form attached subject to the review and approval of the Village Attorney.

THIS RESOLUTION shall be in full force and effect from and after its adoption and approval as provided by law.

Adopted by the Village President and Board of Trustees of the Village of Glen Ellyn, Illinois, this 24th day of August, 2026.

Voting	Ayes	Nays	Abstain	Absent
Desai Bhagwakar				
Christiansen				
Duncan				
Kalinich				
Simon				
Thompson				
Burket (in case of a tie)				

Approved by the Village President of the Village of Glen Ellyn, Illinois this _____ day of August, 2026.

James Burket, Village President

ATTEST

Caren Cosby, Village Clerk



INDEPENDENT CONTRACTOR AGREEMENT

THIS INDEPENDENT CONTRACTOR AGREEMENT (hereinafter referred to as the "Contract" or "Agreement") is entered into on the ____ day of August, 2026, by and between the Village of Glen Ellyn, an Illinois home rule municipal corporation (hereinafter referred to as the "Village"), and Armbrust Plumbing Inc., an Illinois corporation (hereinafter referred to as the "Contractor") (the parties to this Agreement may also be referred to as a "Party" or collectively as the "Parties").

WHEREAS, the Contractor submitted a Proposal dated August 10, 2026, a copy of which is attached hereto and incorporated herein by reference (hereinafter referred to as the "Proposal"), for the replacement of two air conditioning units at the Village Links of Glen Ellyn ("Village Links") located at 485 Winchell Way, Glen Ellyn, Illinois 60137 (hereinafter referred to as the "Work"); and

WHEREAS, the Work is necessary to address an emergency condition at the Village Links requiring prompt replacement of the air conditioning units; and

WHEREAS, the Contractor represented in its Proposal that it has the necessary personnel, experience, and competence to promptly complete the Work; and

WHEREAS, Contractor shall perform the Work pursuant to the terms and conditions of this Contract.

NOW, THEREFORE, in consideration of the premises and the mutual promises contained in this Contract, and other good and valuable consideration received and to be received, it is mutually agreed by and between the Parties as follows:

1. RECITALS INCORPORATED

The above recitals are incorporated herein as though fully set forth.

2. SCOPE OF WORK

The Contractor shall perform the Work in accordance with its Proposal in an amount not-to-exceed \$61,655.00 which includes the proposal cost of \$56,050.00 plus \$5,605 as a

10% contingency for unforeseen circumstances (hereinafter referred to as the "Contract Price"). The Contractor shall complete the Work in accordance with any applicable manufacturers' warranties and in accordance with the Contractor's Proposal and this Contract, both of which together shall constitute the "Contract Documents." The Contractor hereby represents and warrants that it has the skill and experience necessary to complete the Work in a good and workmanlike manner. The Contractor further represents and warrants that the Work will be completed in a good and workmanlike manner in accordance with the Contract Documents, and that the Work will be free from defects.

The Contractor shall achieve completion of the Work in a timely manner pursuant to the Contract Documents ("Contract Time"). The Contract Time is of the essence. The Contractor shall have no claim for damages, for compensation more than the Contract Price, or for a delay or extension of the Contract Time based upon conditions found at, or in the vicinity of, the site.

3. DESIGNATED REPRESENTATIVES

The Contractor designates John Reed to act as its designated representative with respect to the Work to be performed under this Contract who shall have the power and authority to make or grant or do all things, certificates, requests, demands, approvals, consents, notices, and other actions required that are ministerial in nature or described in this Agreement for and on behalf of Contractor and with the effect of binding the Contractor. The Village is entitled to rely on the full power and authority of the person executing this Contract on behalf of the Contractor as having been properly and legally given by the Contractor. The Contractor shall have the right to change its designated representative by providing the Village with written notice of such change which notice shall be sent in accordance with Section 13 of this Agreement.

The Village Links General Manager or the Manager's designee shall be deemed the Village's authorized representative for purposes of this Agreement, unless applicable law requires action by the Corporate Authorities, and shall have the power and authority to make or grant or do those things, certificates, requests, demands, approvals, consents, notices and other actions required that are ministerial in nature or described in this Agreement for and on behalf of the Village and with the effect of binding the Village as limited by this Contract. The Contractor is entitled to rely on the full power and authority of the person executing this Agreement on behalf of the Village as having been properly and legally given by the Village. The Village shall have the right to change its authorized representative by providing the Contractor with written notice of such change which notice shall be sent in accordance with Section 13 of this Agreement.

4. TERM OF CONTRACT

The Contractor shall perform the Work pursuant to this Contract beginning on the effective date as defined herein and ending on the date that the Work is completed as determined by the Village.

5. PAYMENT SCHEDULE

The Contractor shall, as a condition precedent to its right to receive any payment, submit to the Village an application for payment and such receipts, vouchers, and other documents as may be necessary to establish the Contractor's payment for all labor and material and the absence of any interest whether in the nature of a lien or otherwise of any party in any property, work, or fund with respect to the Work performed hereunder. Such documents shall include, where relevant, the following forms, copies of which are attached hereto:

- (i) Contractor's sworn statement;
- (ii) Contractor's partial or final waiver of lien;
- (iii) Subcontractor's sworn statement(s); and
- (iv) Subcontractor's partial or final waiver of lien.

Payment by the Village shall be conditioned upon an inspection by the Village of the Work completed and submission of required waivers by the Contractor. Payment by the Village shall in no way constitute a waiver of, or relieve the Contractor from, any defects in the Work. All payments shall be made in accordance with the Illinois Local Government Prompt Payment Act, 50 ILCS 505/1 *et seq.* Final payment for any Work performed by the Contractor pursuant to an invoice by the Contractor shall be made by the Village to the Contractor when the Contractor has fully performed the Work and the Work has been approved by the Village and submission of required waivers and paperwork by Contractor. Approval of the Work and issuance of the final payment by the Village shall not constitute a waiver of, or release the Contractor from, any defects in the Work.

The Village shall have the right to withhold from any payment due hereunder such amount as may reasonably appear necessary to compensate the Village for any actual or prospective loss due to Work which is defective or does not conform to the Contract Documents; damage for which the Contractor is liable hereunder; liens or claims of liens; claims of third parties, subcontractors, or material men; or any failure of the Contractor to perform any of its obligations under this Contract. The Village may apply any money withheld or due Contractor hereunder to reimburse itself for all costs, expenses, losses, damages, liabilities, suits, judgments, awards, and attorney's fees incurred, suffered, or sustained by the Village and chargeable to the Contractor.

6. TERMINATION

The Village may terminate this Contract for cause, which includes but is not necessarily

limited to, the Contractor's failure to perform the Work pursuant to this Contract. The Village shall provide the Contractor with five (5) days' written notice of a termination for cause pursuant to the provisions of Section 13 below. The Village may also terminate this Contract when it determines the same to be in its best interests by giving fourteen (14) days' written notice to the Contractor pursuant to the provisions of Section 13 below. In such event, the Village shall pay to the Contractor all amounts due for the Work performed up to the date of termination.

7. DEFAULT/THE VILLAGE'S REMEDIES.

If it should appear at any time prior to payment for the Work provided pursuant to this Contract that the Contractor has failed or refused to prosecute, and is in default, or has delayed in the prosecution of, the Work to be provided pursuant to this Contract with diligence at a rate that assures completion of the Work in full compliance with the requirements of this Contract, or has attempted to assign this Contract or the Contractor's rights under this Contract, either in whole or in part, or has falsely made any representation or warranty, or has otherwise failed, refused, or delayed to perform or satisfy any other requirement of this Contract or has failed to pay its debts as they come due ("Event of Default"), and has failed to cure, or has reasonably commenced to cure any such Event of Default within fifteen (15) business days after the Contractor's receipt of written notice of such Event of Default, then the Village shall have the right, at its election and without prejudice to any other remedies provided by law or equity, to pursue any one or more of the following remedies:

(A) The Village may require the Contractor, within such reasonable time as may be fixed by the Village, to complete or correct all or any part of the Work that is defective, damaged, flawed, unsuitable, nonconforming, or incomplete and to take any or all other action necessary to bring the Contractor and the Work into compliance with this Contract.

(B) The Village may accept the defective, damaged, flawed, unsuitable, nonconforming, incomplete, or dilatory Work or part thereof and make an equitable reduction.

(C) The Village may terminate this Contract without liability for further payment of amounts due or to become due under this Contract except for amounts due for Work properly performed prior to termination.

(D) The Village may withhold any payment from the Contractor, whether previously approved, or may recover from the Contractor all costs, including attorneys' fees and administrative expenses, incurred by the Village as the result of any Event of Default or because of actions taken by the Village in response to any Event of Default.

(E) The Village may recover any damages suffered by the Village because of

the Contractor's Event of Default.

(F) In addition to the above, if the Contractor fails to complete any required Work pursuant to this Contract, the Village shall be entitled to liquidated damages in the amount of five hundred dollars (\$500.00) per day for each day the Work remains uncompleted. This amount is not a penalty, and the Parties agree to said amount given the difficulties associated with determining or calculating damages to the Village in the event the required Work is not completed on time.

8. COMPLIANCE WITH APPLICABLE LAWS

The Contractor shall comply with all applicable laws, regulations, and rules promulgated by any federal, state, county, municipal and/or other governmental unit, or regulatory body now in effect during the performance of the Work. By way of example only and not as a limitation, the following are included within the scope of the laws, regulations and rules with which the Contractor must comply: all forms of workers' compensation laws, of the Illinois Human Rights Act, 775 ILCS 5/1-101 *et seq.*, all terms of the equal employment opportunity rules and regulations of the Illinois Department of Human Rights, statutes relating to contracts let by units of government, and all applicable civil rights and anti-discrimination laws and regulations.

The Contractor shall have a written sexual harassment policy that shall include, at a minimum, the following information as required by section 2-105 of the Illinois Human Rights Act, 775 ILCS 5/2-105: (i) the illegality of sexual harassment; (ii) the definition of sexual harassment under State law; (iii) a description of sexual harassment, utilizing examples; (iv) the Contractor's internal complaint process including penalties; (v) the legal recourse, investigative, and complaint process available through the Illinois Department of Human Rights and the Illinois Human Rights Commission; (vi) directions on how to contact the Illinois Department of Human Rights and the Illinois Human Rights Commission; and (vii) protection against retaliation as provided by the Illinois Human rights Act.

9. INDEMNIFICATION

To the fullest extent permitted by law, the Contractor shall waive any right of contribution against the Village and shall indemnify and hold harmless the Village and its officers, officials, employees, volunteers and agents from and against all claims, damages, losses and expenses, including, but not limited to, legal fees (attorney's and paralegal's fees, expert fees and court costs) arising out of or resulting from the performance of the Contractor's Work, provided that any such claim, damage, loss or expense is attributable to bodily injury, sickness, disease or death, or injury to or destruction of property, other than the Work itself, including the loss of use resulting therefrom, or is attributable to misuse or improper use of trademark or copyright-protected material or otherwise protected intellectual property, to the extent it is caused in whole or in part by any

wrongful or negligent act or omission of the Contractor, any subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable. Such obligation shall not be construed to negate, abridge, or otherwise reduce any other right to indemnity which the Village and its officers, officials, employees, volunteers, and agents would otherwise have. The Contractor shall similarly protect, indemnify, and hold and save harmless, the Village and its officers, officials, employees, volunteers, and agents against and from all claims, costs, causes, actions, and expenses, including, but not limited to, legal fees incurred by reason of the Contractor's breach of any of its obligations under, or the Contractor's default of, any provisions of this Contract. The indemnification obligations under this Section shall not be limited in any way by any limitation on the amount or type of damages, compensation, or benefits payable by or for the Contractor or any subcontractor under workers' compensation or disability benefit acts or employee benefit acts.

10. INSURANCE

The Contractor shall, at the Contractor's expense, secure and maintain in effect throughout the duration of this Contract, insurance of the following kinds and limits set forth in this Section. The Contractor shall furnish "Certificates of Insurance" to the Village before beginning the Work pursuant to this Contract. All insurance policies shall be written with insurance companies licensed to do business in the State of Illinois and having a rating of at least A according to the latest edition of the Best's Key Rating Guide; and shall include a provision preventing cancellation of the insurance policy unless thirty (30) days prior written notice is given to the Village. This provision shall also be stated on each Certificate of Insurance: "Should any of the above described policies be canceled before the expiration date, the issuing company shall mail thirty (30) days written notice to the certificate holder named to the left."

The limits of liability for the insurance required shall provide coverage for not less than the following amounts, or greater where required by law:

(A) Commercial General Liability:

- i. Coverage to include Broad Form Property Damage, Contractual and Personal Injury.
- ii. Limits:

General Aggregate	\$ 2,000,000.00
Each Occurrence	\$ 1,000,000.00
Personal Injury	\$ 1,000,000.00
- iii. Coverage for all claims arising out of the Contractor's operations or premises and anyone directly or indirectly employed by the Contractor.

(B) **Workers' Compensation:**

i. Workers' compensation insurance shall be provided in accordance with the provisions of the laws of the State of Illinois, including occupational disease provisions, for all employees who perform the Work pursuant to this Contract, and if work is subcontracted pursuant to the provisions of this Contract, the Contractor shall require each subcontractor similarly to provide worker's compensation insurance. In case employees engaged in hazardous work under this Contract are not protected under the Worker's Compensation Act, the Contractor shall provide, and shall cause each subcontractor to provide, adequate and suitable insurance for the protection of employees not otherwise provided.

(C) **Comprehensive Automobile Liability:**

i. Comprehensive Automobile Liability coverage shall include all owned, hired, non-owned vehicles, and/or trailers and other equipment required to be licensed, covering personal injury, bodily injury, and property damage.

ii. Limits:
Combined Single Limit \$1,000,000.00

(D) **Umbrella:**

i. Limits:
Each Occurrence/Aggregate \$5,000,000.00

(E) The Village and its officers, officials, employees, agents, and volunteers shall be named as additional insureds on all insurance policies set forth herein except workers' compensation. The Contractor shall be responsible for the payment of any deductibles for said insurance policies. The coverage shall contain no special limitations on the scope of protection afforded to the Village and its officers, employees, agents, and volunteers.

(F) The Contractor understands and agrees that any insurance protection required by this Contract or otherwise provided by the Contractor, shall in no way limit the responsibility to indemnify, keep and save harmless, and defend the Village, its officers, officials, employees, agents, and volunteers as herein provided. The Contractor waives and shall have its insurers waive, its rights of subrogation against the Village, its officers, officials, employees, agents, and volunteers.

11. GUARANTY

The Contractor warrants and guarantees that its Work provided for the Project to be performed under this Contract, and all workmanship, materials, equipment, and supplies performed, furnished, used, or installed under this Contract, performed, furnished, used, or installed under this Contract, shall be free from defects and flaws in workmanship or design; shall strictly conform to the requirements of this Contract; and shall be fit and sufficient for the purposes expressed in, or reasonably inferred from, this Contract. The Contractor further warrants and guarantees that the strength of all parts of all manufactured materials, equipment, and supplies shall be adequate and as specified and that the performance requirements of this Contract shall be fulfilled.

The Contractor shall, at no expense to the Village, correct any failure to fulfill the above guaranty that may appear at any time. In any event, the guaranty herein expressed shall not be sole and exclusive and is additional to any other guaranty or warranty expressed or implied.

12. AFFIDAVIT OR CERTIFICATE

The Contractor shall furnish any affidavit or certificate in connection with the Work covered by this Contract as required by law.

13. NOTICES

Any notice required to be given by this Contract shall be deemed sufficient if made in writing and sent by certified mail, return receipt requested, by personal service, or by email transmission to the persons and addresses indicated below or to such addresses and persons as either Party hereto shall notify the other party of in writing pursuant to the provisions of this Section:

To the Village:

Noel Allen, PGA
General Manager
Village Links of Glen Ellyn
485 Winchell Way
Glen Ellyn, Illinois 60137
Email: nallen@villagelinksgolf.com

To the Contractor:

John Reed
Armbrust Plumbing Inc.
381 South Main Place
Carol Stream, Illinois 6088
john@trustarmbrust.com

Mailing of such notice as and when above provided shall be equivalent to personal notice and shall be deemed to have been given at the time of mailing.

Notice by email transmission shall be effective as of date and time of transmission, provided that the notice transmitted shall be sent on business days during business hours (9:00 a.m. to 5:00 p.m. Chicago time). In the event email notice is transmitted during non-business hours, the effective date and time of notice is the first hour of the first business day after transmission.

14. AUTHORITY TO EXECUTE

The individuals executing this Contract on behalf of the Contractor and the Village represent that they have the legal power, right, and actual authority to bind their respective Parties to the terms and conditions of this Contract.

15. EFFECTIVE DATE

The effective date of this Contract as reflected above and below shall be the last date of its execution by one of the Parties as set forth below.

16. ENTIRE CONTRACT; APPROVAL OF SUBCONTRACTORS

This Contract, including the documents incorporated by reference herein, sets forth the entire Contract of the Parties with respect to the accomplishment of the Work. No right or interest in this Contract shall be assigned, in whole or in part, by either Party without the prior written consent of the other Party. The Village reserves the right to approve the use of subcontractors to complete any portion of the Work and to approve any applicable contract between the Contractor and a proposed subcontractor to perform any of the Work. This Contract shall be binding upon the Parties and upon their respective heirs, executors, administrators, personal representatives, successors, and assigns, except as herein provided.

17. INDEPENDENT CONTRACTOR

The Contractor shall have the full control of the ways and means of performing the Work referred to above and that the Contractor and its employees, representatives or

subcontractors are not employees of the Village, it being specifically agreed that the Contractor bears the relationship of an independent contractor to the Village. The Contractor shall solely be responsible for the payment of all salaries, benefits, and costs of supplying personnel for the Work.

18. GOVERNING LAW AND VENUE

This Contract shall be governed by the laws of the State of Illinois both as to interpretation and performance. Venue for any action pursuant to this Contract shall be in the Circuit Court of DuPage County, Illinois.

19. AMENDMENTS AND MODIFICATIONS

This Contract may be modified or amended from time-to-time provided, however, that no such amendment or modification shall be effective unless reduced to writing and duly authorized and signed by the authorized representative of the Village and the authorized representative of the Contractor.

20. NON-WAIVER OF RIGHTS

No failure of either Party to exercise any power given to it hereunder or to insist upon strict compliance by the other Party with its obligations hereunder, and no custom or practice of the Parties at variance with the terms hereof, nor any payment under this Contract shall constitute a waiver of either Party's right to demand exact compliance with the terms hereof.

21. CONFLICT

In case of a conflict between any provision(s) of the Contractor's Proposal and this Contract, this Contract shall control to the extent of such conflict.

22. HEADINGS AND TITLES

The headings and titles provided in this Contract are for convenience only and shall not be deemed a part of this Contract.

23. COOPERATION OF THE PARTIES

The Village and the Contractor shall cooperate in the provision of the Work to be provided by Contractor pursuant to this Contract and in compliance with applicable laws, including, but not limited to, the Illinois Freedom of Information Act, 5 ILCS 140/1 *et seq.* ("FOIA"), and the provision of any documents and information pursuant to a FOIA request. The Contractor shall provide all responsive documents to the Village pursuant to a FOIA request at no cost to the Village.

24. COUNTERPARTS; PDF/EMAIL SIGNATURES

This Contract may be executed in counterparts, each of which shall be considered an original and together shall be one and the same Contract. A pdf/email copy of this Contract and any signatures thereon will be considered for all purposes as an original.

25. STANDARD OF CARE

The Contractor shall ensure that the Services are provided, performed, and completed in accordance with all applicable statutes, ordinances, rules, and regulations, including, but not limited to, the Fair Labor Standards Act; any statutes regarding qualification to do business; any statutes prohibiting discrimination because of, or requiring affirmative action based on race, color, religion, sex, national origin, ancestry, age, order of protection status, marital status, physical or mental disability, military status, sexual orientation, citizenship status, or unfavorable discharge from military service or other prohibited classification, including, without limitation, the Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101 et seq., and the Illinois Human Rights Act, 775 ILCS 5/1-101 et seq. The Contractor shall also comply with all conditions of any federal, state, or local grant received by the Village or the Contractor with respect to this Agreement.

26. RIGHT TO SUSPEND WORK

The Village reserves the right to suspend the work, wholly or in part, for such a time as may be necessary, due to conditions as are considered unfavorable for the satisfactory completion of the work; or for such time as is necessary by reason of failure to perform any of the provisions of the Contract, and no additional compensation shall be paid to the Contractor because of such suspension.

**[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK –
SIGNATURE PAGE FOLLOWS]**

IN WITNESS WHEREOF, the Parties hereto have caused this Contract to be signed by their duly authorized representatives on the days and dates set forth below.

VILLAGE OF GLEN ELLYN

ARMBRUST PLUMBING INC.

By: Mark Franz
Its: Village Manager

By:
Its:

Date: _____, 2026

Date: _____, 2026

ATTEST

ATTEST

By: Caren Cosby
Its: Village Clerk

By:
Its:

Date: _____, 2026

Date: _____, 2026



Armbrust Solutions
381 S Main Pl
Carol Stream, IL 60188
www.TrustArmbrust.com
630-668-6273

ESTIMATE

Billing Address

Village Links Golf Club
490 Harding Avenue
Glen Ellyn, IL 60137 USA

Estimate Details

Estimate Id 141405060
Estimate Date 8/10/2026
Address 485 Winchell Way
Glen Ellyn, IL 60137 USA



Estimate Summary

Restaurant RTU #1 replacement

At your request, below is our proposal to replace your existing restaurant area rooftop unit. This unit was found with a bad 1st stage compressor during annual maintenance and it seems prudent to consider replacement in lieu of repair. We will be quoting a new Carrier brand unit as it meets the Sourcewell National Contract quotation pricing requirements.

South Banquet RTU #2 replacement

At your request, below is our proposal to replace your existing south banquet room rooftop unit. This unit is still operational however considering its age and the need to replace RTU 1 it seems prudent to consider replacement at this time to save on crane costs and avoid future setup intrusions. We will be quoting a new Carrier brand unit as it meets the Sourcewell National Contract quotation pricing requirements.

- Note that as a union contractor Armbrust also meets prevailing wage requirements.
- Permit fees and unforeseen extras not included.
- An installation manager onsite evaluation is required for this quote to be valid.

Detailed Tasks

QEQUIP	---PROPOSED EQUIPMENT---	1	\$0.00	\$0.00

INS231	Remove and dispose of the existing- -Rooftop unit serial ending in 0090 (Restaurant RTU #1) -Electric (from equipment disconnect forward) -Gas (from equipment isolation valve forward) Replace with- New Carrier model, 48FEEM series gas/electric rooftop unit. Installation includes new enthalpy base economizer (as required by code) which helps reduce cooling costs up to 30% (upgraded to communicating Pelican Pearl economizer control if your building is utilizing the Pelican system). Installation also includes reconnection of gas and electric (to existing) and run cycle testing of units. All systems carry a manufacturer 10 year warranty on the heat exchanger, a 5 year warranty on the compressor, and a 1 year warranty on all other components with a 1 year labor provided thru Armbrust. Crane lift will be required for installation of this unit(s)* and the cost for this service is broken out below.	1	\$27,120.00	\$27,120.00
INS231	Remove and dispose of the existing- -Rooftop unit serial ending in 0198 (South Banquet RTU #2) -Electric (from equipment disconnect forward) -Gas (from equipment isolation valve forward) Replace with- New Carrier model, 48FEEM series gas/electric rooftop unit. Installation includes new enthalpy base economizer (as required by code) which helps reduce cooling costs up to 30% (upgraded to communicating Pelican Pearl economizer control if your building is utilizing the Pelican system). Installation also includes reconnection of gas and electric (to existing) and run cycle testing of units. All systems carry a manufacturer 10 year warranty on the heat exchanger, a 5 year warranty on the compressor, and a 1 year warranty on all other components with a 1 year labor provided thru Armbrust. Crane lift will be required for installation of this unit(s)* and the cost for this service is broken out below.	1	\$24,330.00	\$24,330.00
.	.	1	\$0.00	\$0.00
Crane Half Day Rate	Standard crane lift service- 1/2 day rate (Specify crane size, 4hr max time allowance)	1	\$1,650.00	\$1,650.00
INS005	--- OPTIONAL SYSTEM ENHANCEMENTS ---	1	\$0.00	\$0.00
INS371	Install A New Outdoor Disconnect, Wiring Same As Needed.	2	\$625.00	\$1,250.00

INS233	Install a hail guard onto the proposed RTU, protecting the unit from potential hail damage.	2	\$850.00	\$1,700.00
.	.	1	\$0.00	\$0.00
.	.	1	\$0.00	\$0.00

HVAC RTU QUOTE	--- EXCLUSIONS AND LIMITATIONS --- -Load calculations have not been performed for this system. The equipment quoted above is based on replacing the equipment in a like-for-like manner in regards to capacity. This is in combination with professional opinion and information provided by the customer's experience. Other factors such as ductwork layout, owner system adjustment, or incomplete load data may still impact overall comfort results and equipment performance. Ductwork adjustments or modifications, if required, are not covered under this quote. -This quote assumes that any ancillary controls including (but not limited to) smoke detectors, fire suppression systems, rooftop outlets, or thermostats are compatible with the unit quoted and are not proprietary in nature. Armbrust will be pleased to confirm any specific item(s) upon request. -The installation of your system requires the use of a subcontracted crane service. This quote reflects a sufficient time allocated to the removal and setting of your equipment. Any extra time experienced that is not within the direct control of Armbrust Plumbing, Heating, and Air Conditioning (ie- areas designated for crane not being cleared as requested, service interruptions such as garbage removal delaying lift, or ignored weather warnings), shall be the responsibility of the building owner at a cost not covered under this quote. -No guarantee is made, either expressed or implied, on existing mechanicals as to the(ir) continued operation beyond our installation techniques and/or the manufacturer's warranty time period(s). Reuse/reinstallation of pre-existing equipment is not a guarantee of either startup or continued operation of the unit(s) and should not be viewed as such. All mechanical devices, pipes, valves, and fittings to remain are assumed mechanically sound, function properly, are properly sized to accommodate proposed equipment, are to code, and can be worked upon in a reasonable fashion. -This quote assumes no high leg transformer (also known as a "wild leg") is present and powering the unit and/or no high leg exists at the equipment disconnect. Armbrust will be pleased to confirm this upon request. -SEER ratings referenced in this quote are as described by the manufacturer and may not match the final calculated efficiency. Actual SEER rating for an AC system is a function of the totality of equipment chosen/installed and is ultimately determined by AHRI testing of those combinations. -Unless financing, 50% deposit required with 50% due upon completion. -Due to tariff uncertainty, quote is valid for 10 days.	1	\$0.00	\$0.00
EQUIPMENT				

Non-Stocking Packed Unit (or RTU)	YAC_STD_12.5T_208/230V/3PH/60HZ The following items are included: 1. Standard Packaging 2. 208/230-3-60 3. Medium Gas Heat 4. 12.5 Tons 5. Two-Stage Cooling - Single Circuit 6. High Static - Vane Axial Fan 7. Standard Electro-Mechanical Controls 8. Al/Cu Condenser and Evaporator Coil Field Installed: Services:	1	\$0.00	\$0.00
Non-Stocking Packed Unit (or RTU)	YAC_STD_8.5T_208/230V/3PH/60HZ The following items are included: 9. Standard Packaging 10. 208/230-3-60 11. Medium Gas Heat 12. 8.5 Tons 13. Two-Stage Cooling - Single Circuit 14. Standard/Medium Static - Vane Axial Fan 15. Standard Electro-Mechanical Controls 16. Al/Cu Condenser and Evaporator Coil	1	\$0.00	\$0.00

Sub Total	\$56,050.00
Taxes	\$0.00
Deposit/Downpayment	\$0.00
Total Due	\$56,050.00

Signature

Date

A final onsite evaluation by an installation manager may be required for this quote to be valid. The summary above is furnished by Armbrust Plumbing and Heating Solutions as a good faith estimate of work to be performed at the location described above and is based on our evaluation and does not include material price increases or additional labor and materials which may be required should unforeseen problems arise after the work has started. I understand that the final cost of the work may differ from the estimate, perhaps materially. This is not a guarantee of the final price of work to be performed. I agree and authorize the work as summarized on these estimated terms, and I agree to pay the full amount for all work performed.

You may cancel this contract, without any penalty or obligation, within 3 business days from the above date. If you cancel, any property traded in, any payments made by you, and any negotiable instrument executed by you under the contract or transaction will be returned within 10 business days following receipt by the seller of your cancellation notice, and any security interest arising out of the transaction will be cancelled. If you cancel, you must make available to the seller at your residence in substantially as good a condition as when received, any uninstalled goods delivered to you under this contract or transaction, or you may if you wish, comply with the instructions of the seller regarding the return shipment of the goods at the seller's expense and risk. If you make the goods available to the seller and the seller does not pick them up within 20 days of the date of your notice of cancellation, you may retain or dispose of the goods without any further obligation. If you fail to make the goods available to the seller, or if you agree to return the goods to the seller and fail to do so, then you remain liable for performance of all obligations under the contract.

General Terms and Conditions Disclosure

DURATION: All quotes are valid for 30 days.

ACCESS: Owner agrees to provide adequate access to their property during normal business hours for the execution of this proposal.

ADDITIONAL WORK: Any additional work, if necessary, outside of the described work listed will be charged for at the current hourly rate plus material charges. These "extras" will not be performed without the consent of the owner or owner's representative.

MATERIAL SPECIFICATIONS: All equipment/material is to be as specified in the detailed description section of this proposal. Please note that all manufacturers reserve the right to make changes to their product without notice.

EQUIPMENT: The Company will retain title to any equipment or material furnished until final and complete payment is received, and, if settlement is not made as agreed, the company shall have the right to remove the same at the Company's discretion and the company shall be held harmless for any damages resulting from removal thereof.

U.L. LISTED CHIMNEY LINERS: If a chimney liner is being installed as part of this agreement, a labor allowance of up to 2.5 man/hours of labor is include in the price. While rare, some chimneys take longer, or can't be lined at all do to unforeseen internal obstructions. Additional labor charges may apply in this event. In the event that the chimney cannot be lined, labor charges will apply for the attempt and a new proposal will be generated to address the issue.

ACCEPTANCE: The Company reserves the right of final review of this proposal upon delivery to our office and may reject it for any reason.

OTHER TRADES: Unless specified to the contrary, no other trades are included under this proposal.

PERMITS and FEES: Permits and fees are excluded from this proposal and are the responsibility of the owner where necessary.

PAYMENT: A signed copy of this proposal and a 50% down payment are required before work can commence. The remaining balance is due upon completion of work unless other terms are arranged prior to service. Jobs that exceed ten-days may be billed out based upon percentage of completion. All accounts past due forfeit their warranty terms until full payment is received.

THIRD PARTY FINANCING: The Company periodically offers third party financing. The company acts as a "go-between" the owner and the third party institution. Any questions or problems that may arise from this third part financing contract are between the owner and the financial institution. The Company has no influence with third party financing institutions and cannot override decisions made by them.

CANCELLATION: Either party may cancel this agreement for any reason without penalty provided that the cancellation is made at least three business days prior to commencement and that the Company has not incurred any expense (restocking fees, shipping charges, etc) in preparation or the proposed work.

MANUFACTURER'S WARRANTY: Warranties expressed by the manufacturers of products used in conjunction with this proposal are between the owner and the manufacturer. The company is neither responsible nor liable for manufacturer default or rejection of warranty claims.

COMPANY'S WARRANTY: Company warrants parts and equipment provided and installed by the Company as part of this proposal to be free from defects and workmanship for a period of one year from date of installation. Under this warranty, the Company will repair or replace (at the Company's sole discretion) items found to be defective during the warranty period. The Company is not responsible for any of the following: Failures caused by or resulting from acts of abuse, high wind, water damage of any kind, power surge, inadequate delivery of utilities, modifications/alterations made of any kind, dirty air filters, misuse, any existing part or component not replaced under this proposal, incidental or consequential damages of any kind.

LIENS: Owner-occupant or authorized agent is responsible for any and all collections and legal fees associated in the event that any liens against the property may need to be filed or in the attempt to collect any outstanding debt.

PRE-EXISTING TO REMAIN: No guarantee is made, either expressed or implied, on existing mechanicals as to the(ir) continued operation beyond our installation techniques and/or the manufacturer's warranty time period(s). Reuse/reinstallation of pre-existing equipment is not a guarantee of either startup or continued operation of the unit(s) and should not be viewed as such. All mechanical devices, pipes, valves, and fittings to remain are assumed mechanically sound, function properly, are properly sized to accommodate proposed equipment, are to code, and can be worked upon in a reasonable fashion.



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

Meeting 8/24/2026 7:00 PM
Department: Administration
Department Head: Mark Franz
Category: Presentation
Prepared By: Paul Stephanides

AGENDA ITEM (ID
2026-648)

DOC ID: 2026-648

Adopt Ordinance No. 7296-VC, An Ordinance Amending Title 3 ("Business Regulations") of the Glen Ellyn Village Code Regarding Village Business Licenses (Economic Development & Communications Director Hannah and Village Attorney Stephanides)

Statement of the Issue:

The proposed ordinance amends Title 7 ("Business Regulations") of the Village Code regarding the regulations governing Village business licenses to conform to current practices and allow for better enforcement. The Village Board discussed the ordinance during its regular Workshop meeting on June 15, 2026, and directed staff to move forward with the ordinance.

Analysis:

Village staff has evaluated the regulations governing Village business licenses contained in Title 7 ("Business Regulations") of the Village Code. The Village Attorney has drafted the attached ordinance as a result of that evaluation for the Village Board's consideration.

The ordinance provides streamlined procedures for business license applications and their processing. These procedures will apply across the board to all businesses licensed by the Village to provide uniformity and clarity. The ordinance codifies many procedures the Village has had in place for applications and their processing. The Village will continue to license the majority of businesses in the Village under a general category while removing outdated and obsolete subcategories of businesses in Title 3. The fee for such licenses was previously established in Section 4-1-4 of the Code as being \$100, which will remain unchanged. Various sections in Title 3 are being amended to cross-reference the fee in Section 4-1-4. The late fee will also remain an additional \$100 charge under Section 4-1-4.

The ordinance also eliminates provisions in the Code that are no longer applicable, such as language that references a 2006 amendment in Section 3-1-8 of the Code regarding administrative approvals for certain businesses. The ordinance also provides that if an applicant owes any fees or charges to the Village or otherwise is not in compliance with the Village Code for any reason, the applicant is not eligible for a license.

Section 3-1-12 of the Code has been revised to provide for an emergency process for the suspension or revocation of a license for cases in which a business poses a threat to public health, safety and welfare. This section has been written and reviewed in conjunction with other Village departments,

including Community Development and the Police Department. The section allows for an appeal of a suspension or revocation of a license to the Village Board. These procedures would apply to a business licensed by the Village and the ordinance contains numerous amendments to the various categories of businesses set forth in the Code for which these procedures would be applicable.

Budget Impact:

Possible increases in fees and fines

Contribution to Strategic Plan

Strategic Priority: Financial Stability; Initiative: Maintain financial stability and create a financial decision-making framework

Action Requested:

Approve the ordinance.

Attachments:

1. Ordinance - Business Licenses



Village Of Glen Ellyn

Ordinance No. xxxx-VC

**An Ordinance Amending Title 3 (“Business Regulations”) of the Glen Ellyn
Village Code Regarding Village Business Licenses**

**Adopted by the
Village President and the Board of Trustees
of the Village of Glen Ellyn
DuPage County, Illinois
This 24th Day of August, 2026**

Published in pamphlet form by the authority of the
Village President and Board of Trustees
of the Village of Glen Ellyn, DuPage County,
Illinois, this 24th day of August, 2026.

Ordinance No. xxxx-VC

**An Ordinance Amending Title 3 (“Business Regulations”) of the Glen Ellyn
Village Code Regarding Village Business Licenses**

WHEREAS, the Village of Glen Ellyn (“Village”) is a home rule unit of government as provided by the provisions of Article VII, Section 6 of the Illinois Constitution of 1970; and

WHEREAS, as a home rule unit of government, the Village is expressly empowered to perform any function pertaining to its government and affairs, including, but not limited to the power to regulate for the protection of the public health, safety, morals, and welfare; and

WHEREAS, Division 42 (“Powers Over Certain Businesses”) of the Illinois Municipal Code, 65 ILCS 5/11-41-1 *et seq.*, provides the Village with the authority to license and regulate numerous businesses; and

WHEREAS, the Village President and Board of Trustees have determined to amend Title 3 (“Business Regulations”) of the Glen Ellyn Village Code pursuant to the Village’s home rule authority and Division 42 of the Illinois Municipal Code as set forth herein to regulate the procedures governing Village issued business licenses.

NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF GLEN ELLYN, DUPAGE COUNTY, ILLINOIS, in the exercise of their home rule powers, as follows:

Section 1. Recitals Incorporated. The foregoing recitals are incorporated as though fully set forth in this Section 1.

Section 2. Village Code Amended. Title 3 (“Business Regulations”), Chapter 1 (“Licenses and Permits”) of the Glen Ellyn Village Code is amended to add the underlined language and delete the overstricken language as follows:

3-1-1. Applicability of chapter; compliance.

(A) Unless otherwise specifically provided in this Code, licenses and permits shall be issued as prescribed in this chapter.

(B) It shall be unlawful for any person, either directly or indirectly, to conduct any business or nonprofit enterprise or establishment without a license or permit, or to use in connection therewith any vehicle, premises, machine or device regulated by this title or for which a permit or license is required.

3-1-2. Application; issuance of license or permit.

~~Each application shall state the name of the applicant, the permit or license desired, the location to be used, if any, the license period, and the fee to be paid. Each application shall give such additional information as may be needed for the guidance of the Village official responsible for issuing the permit or license applied for.~~

(A) An applicant for a license or permit shall provide the following information in addition to any other information required by this title:

(1) The name of the applicant;

(2) Whether the applicant is an individual, partnership or corporation:

(a) If an individual, the applicant shall provide the name and the residence (and any business) address of the applicant;

(b) If a partnership, the applicant shall provide the business and residence address of each partner, including limited partners;

(c) If the applicant is a corporation, the applicant shall provide the name, state of incorporation, and the names and business and residence addresses of the officers, directors and managers in charge of any local facility thereof;

(3) The license or permit sought;

(4) The location and mailing address of the business, the telephone number(s) of the business, and an e-mail address for the owner or general manager;

(5) Whether the premises are owned or leased by the applicant, and if leased, the name and address of the lessor;

(6) The number of square feet of space to be occupied by the business if applicable;

(7) The business or activity to be licensed;

(8) The date of the license or permit application and if the proposed business is temporary, the period for which the license or permit is requested;

(9) The number of employees, if applicable; and

(10) Such additional information as deemed necessary by the Village.

(B) The Village shall issue a license or permit pursuant to the application if the application is in proper form, the license fee is paid in advance, and any investigation or inspection shows that the conduct of the business or activity would not violate this Code or other Village ordinances or regulations. The Village may also issue a conditional license or permit when an investigation or inspection discloses a condition which must be corrected, when the applicant has provided satisfactory assurance that the condition will be corrected within a reasonable time, and the conduct of the business or activity pending the correction of the condition will not endanger the public health, safety or welfare.

3-1-3. Forms Applications.

Forms for applications, Applications for licenses and permits shall be prepared and kept on file by the Cashier's Office and Village Clerk Village.

3-1-4. Signatures.

Each license or permit issued shall bear the signature of the Village Clerk or such other signatures as may be directed by the Board of Trustees Village Manager.

3-1-5. Investigations and inspections.

Upon receipt of an application for a license or permit, where the provisions of this Code necessitate an inspection or investigation before issuance, the same shall be referred to the proper official within 48 hours to make the investigation.

The official charged with the duty of making the investigation or inspection shall make a report thereon within ten days after receipt of the application.

An applicant for a license or permit or the license or permit holder shall permit the Village to conduct appropriate investigations and inspections to determine the applicant's eligibility for the permit or license and the license or permit holder's compliance with the requirements of the permit or license. Such inspections may include inspections of any building or premises where the licensed or permitted business or activity is conducted or proposed to be conducted if applicable. Such investigations or inspections may be conducted by the official specified in this Code or other Village ordinances or regulations, or by the official's designee. Whenever the analysis of any commodity or material used in a business or activity covered by a license or permit, including, but not limited to, food or beverages, is reasonably necessary to secure compliance with this Code or other Village ordinances or regulations, or to detect violation thereof, the license or permit holder

shall upon request promptly provide sufficient samples of the material or commodity to an authorized representative of the Village to allow analysis thereof.

3-1-6. Fees; delinquent payment.

All fees and charges for licenses or permits shall be paid at the time application is made. Fees for business licenses shall be as set forth in Section 4-1-4 of this Code. Fees for permits shall be as provided elsewhere in this Code as applicable.

~~When application for any annual license is made after the expiration of six months of the current license year, the license fee for the remainder of the year shall be one-half of the annual fee.~~

3-1-7. Term Termination of permit or license.

~~All annual licenses shall terminate on December 31 in the year in which they are issued, unless otherwise specifically provided in this Code.~~

~~The Cashier's Office shall mail to all licensees, three weeks prior to the expiration date of an annual license, notice of such expiration date. Failure on the part of the Cashier's Office to send such notice, or failure of the licensee to receive it, does not excuse the licensee for failing to obtain a new license, or a renewal; and it shall not be a defense to an action for operating without a license.~~

(A) Beginning July 1, 2028, all licenses and permits shall be issued on an annual basis and shall be valid from July 1 through June 30 of each year.

To facilitate this transition, all licenses and permits set to expire on September 30, 2027 shall expire on June 30, 2028. No additional license fee shall be charged for this extension of the license term.

(B) License and permit fees shall be as established in this title, or as otherwise provided in this Code. License and permit fees are nonrefundable, and no refund shall be made if a licensed or permitted business is discontinued during the licensed period.

(C) *Payment of outstanding fines and fees required.* No license or permit provided for in this Code shall be issued or renewed if an applicant or licensee owes any outstanding fines or fees to the Village or is not otherwise in compliance with any provision of this Code.

3-1-8. Building and premises.

No license or permit shall be issued for the conduct of any business or act, if the building and premises to be used for the purpose do ~~does~~ not fully comply with the requirements of the provisions of this Code.

No license or permit shall be issued for the conduct of any business or the performance of any act which would involve a violation of ~~the zoning ordinance~~ this Code.

~~The Community Development Director shall have administrative approval authority to grant approval to allow existing uses operating prior to June 1, 2006, that require but do not have special use permits to achieve the status of a legal nonconforming use until there is a change in use or an expansion of the use, at which time the owner must apply for and receive approval of the requisite special use permit. The Community Development Director shall have no obligation to grant any such administrative approval and may at his or her discretion require the submission of a special use permit application or proceed with enforcement action if deemed appropriate. In determining whether to grant such an approval, the Director shall consider the compatibility of the use with other nearby uses, any complaints received about the operations of the use and the actions of the Village Board in granting other special uses.~~

3-1-9. Transfer; change of location.

~~Licenses may be transferred by the original licensee, provided written notice thereof is given to the Cashier's Office ten days prior to the transfer, and no more than one transfer of any license shall be made within the license year.~~

~~However, it shall be unlawful to transfer any hotel, alcoholic liquor, chauffeur's, itinerant merchant's, solicitor's or peddler's license or permit; and any attempted transfer thereof shall have no effect.~~

~~The location of any licensed business or occupation, or of any permitted act, may be changed, provided ten days' written notice thereof is given to the Cashier's Office.~~

The location of any licensed business or occupation pursuant to this title may not be changed. A new license shall be required for any business or occupation that proposes changing its location.

3-1-10. Frontage consents.

~~(A) — Whenever the consent of an adjoining or neighboring owner is required as a prerequisite to the conduct of any business or occupation, or the location of any establishment, such consents must be obtained by securing the necessary signatures to a written consent petition, which shall be filed with the Village Clerk.~~

~~(B) — Consents once given and filed shall not be withdrawn and need not be renewed for the continuous conduct of the same business, whether by the original proprietor or a successor.~~

~~(C) — It shall be unlawful to forge any name to a consent petition.~~

~~Each consent, when filed, shall be accompanied by the affidavit of the person securing the signatures that they were signed in his presence and are genuine, and that the petition contains the necessary number of signatures.~~

~~(D) — No frontage consent petition shall be construed to permit the erection of a structure or building, or the conduct of a business, or the Commission of any act, where such structure, building or act is prohibited by the zoning ordinance.~~

~~3-1-11~~ 3-1-10. Nuisances.

(A) No business, whether licensed or not, shall be so operated as to be, or create, a nuisance as set forth in this title or chapter 2 (“Nuisances”) of Title 7 (“Health and Sanitation”) of this Code, as amended.

(B) No occupant of land operating a patio used in conjunction with a restaurant on nonresidential private property for any purpose, whether such occupant is licensed or not under this title, shall operate a patio on private property for any purpose at any time before ~~8:00~~ 7:00 a.m. on Monday through Friday and 9:00 a.m. on Saturday and Sunday and shall close at or before ~~11:00~~ 10:00 p.m. on Sunday through Thursday and ~~11:00 p.m.~~ 1:00 a.m. on Friday through Saturday if such patio and any area of the private property serving the patio area is situated immediately adjacent to a residential land use containing ~~twelve~~ 12 (12) or more units that can be used for residential purposes. For the purposes of this provision, "patio" is defined as private property containing a structure or improvement, including, but not limited to, outdoor and pathways, walks, waste storage areas, emergency and nonemergency ingress and egress (including through the principal use) and other accessory structures. Restaurants which have liquor licenses shall also limit the use of any patio in accordance with the restrictions contained within the grant of the liquor licenses. Operation in violation of this subsection is hereby declared a nuisance.

This provision shall not affect garbage hauling operations by a waste hauler, private or public utility activities, activities pursuant to a permit issued by the Village under its Building Code or any activities by the Village or another governmental unit or agency.

~~3-1-12~~ 3-1-11. Inspections.

(A) Whenever inspection of the premises used for or in connection with the operation of a licensed business or occupation is required to ensure compliance with any code provision, or to detect violation thereof, it shall be the duty of the licensee, or the person in charge of the premises, to admit thereto, for the purpose of making such inspection, at any reasonable time, the officer or employee of the Village who is authorized or directed to make such inspection.

(B) Whenever an analysis of any commodity or material is reasonably necessary to ensure conformance with any code provision, it shall be the duty of the licensee to give to the authorized officer or employee of the Village, upon request, sufficient samples of such material or commodity.

(C) In addition to any other penalty, the Village ~~President~~ Manager may revoke or suspend the license of any licensee who refuses to permit any inspection under this section, or who interferes with any Village officer or employee making ~~the~~ an inspection.

(D) Licensed premises shall be maintained in a clean, safe and lawful manner and may be inspected by the Village to ensure compliance with this Code and all applicable laws, ordinances and regulations. It is a prior condition of the acceptance of such a license from the Village that the license holder agrees to such inspections.

3-1-13 3-1-12. Revocation, suspension of license; fines; costs.

~~Any license or permit may be revoked by the Village President at any time during the term of such license or permit for any violation by the licensee of the Code provisions relating to the license or permit, and such revocation is in addition to any fine imposed.~~

(A) *Suspension and revocation.* In addition to any other penalty which may be authorized by this Code or other Village ordinances or regulations, the Village Manager or the Manager's designee may suspend or revoke any license issued pursuant to this title if the license holder refuses to allow a required inspection or jeopardizes public health, safety or welfare by violating this Code, other Village ordinances, or state or federal laws or regulations which apply to the licensed business or activity. The procedure for suspension or revocation of any license issued pursuant to this chapter shall be as follows:

(B) *Notice of hearing on suspension or revocation of license.* Except as provided in subsection (C) of this section, prior to the revocation or suspension of a license, a public hearing shall be held before the Village Manager or the Manager's designee, and the licensee shall be served with a written notice stating the nature of the violations alleged and the date, time and place of the public hearing at which the Village Manager or the Manager's designee will receive evidence concerning the alleged violation. Notice of the hearing shall be hand-delivered to the licensee's place of business and shall be sent by United States mail as stated on the license application, and service shall be deemed complete at the time the notice is deposited in the mail. The hearing date shall be set no sooner than five (5) days after the date of service without the agreement of the licensee.

(C) *Summary suspension pending expedited hearing.* Where the Village Attorney or the Police Chief, or their respective designees, present to the Village Manager or the Manager's designee sufficient evidence demonstrating probable cause to believe that the licensee has violated the provisions of this Code or of the laws of the United States or the State, and that said violation will immediately threaten the public health, safety or welfare, the Village Manager or the Manager's designee may, upon the issuance of a written order stating the reason for such conclusion and without prior notice or hearing, order the licensed premises closed and the license summarily suspended pending a public hearing and determination on suspension or revocation. Said hearing shall commence not more than seven (7) days following entry of such an order, unless the licensee shall agree to a longer period. Upon entering an order of summary suspension, the licensee shall be served with a copy of the order and notice of violation and hearing in the manner provided in subsection (B) of this section.

(D) *Hearing on suspension or revocation.* All public hearings conducted by the Village Manager or the Manager's designee regarding the revocation or suspension of any license issued pursuant to this chapter shall be hearings of record. Any order of suspension or revocation shall be based on written findings of fact, and such findings shall be supported by substantial evidence in the light of the whole record. An order of suspension or revocation shall be served on the licensee in the manner provided in subsection (B) of this section. The failure of the licensee to appear at the hearing shall be deemed a waiver of the licensee's right to present evidence in response to the complaint of violation or in mitigation of such punishment as may be imposed, and the Village Manager or the Manager's designee may proceed to make a determination on the complaint in the

licensee's absence. The decision of the Village Manager or the Manager's designee shall be final, unless timely appealed in the manner provided in subsection (E) of this section.

(E) *Appeal to the Village Board of Trustees.* A licensee may appeal the action of the Village Manager or the Manager's designee to suspend or revoke a license to the Village President and Board of Trustees. Said appeal shall be perfected by written notice given to the Village President within thirty (30) days from the date when notice of suspension or revocation was issued. Said notice shall describe the order appealed from and state the reasons why the order should be overturned or modified. The review of the Village Manager's or the Manager's designee's order shall be on the record made before the Village Manager or the Manager's designee, and no new evidence may be presented or accepted by the Village Board. The Village Board may hear and determine the appeal during a regular or special meeting, and may permit the parties to make written or oral arguments on the record, as it shall determine. The decision of the Village Board shall be final.

(F) *Payment of costs.* A licensee found to have violated any of the provisions of this chapter shall pay the Village the costs of the hearing for such violation. Said costs shall include, but not be limited to court reporter fees, the costs of transcripts or records, attorney fees, the cost of preparing and mailing notices and orders and all other miscellaneous expenses incurred by the Village.

(G) *Time for payment of costs.* The licensee shall pay said costs to the Village within thirty (30) days of notification of the costs by the Village. Failure to pay said costs within thirty (30) days of notification is a violation of this chapter and may be cause for a further suspension of a license or revocation of a license or the levy of a fine.

3-1-14 3-1-13. Posting license.

Any person conducting a licensed business in the Village shall keep his the license issued pursuant to this chapter posted in a prominent place on the premises in which he conducts used for such business.

3-1-15. Penalty.

To the extent that licenses are renewable on an annual basis, any owner or operator of a business licensed or permitted by this title failing to pay the annual fees prescribed herein within 30 days of receipt of the bill shall pay double the amount of the fee billed, up to 60 days, with an additional \$5.00 per day after 60 days until paid, but not more than \$500.00.

Section 3. Village Code Amended. Title 3 ("Business Regulations"), Chapter 2 ("Amusements") of the Glen Ellyn Village Code is amended to add the underlined language and delete the overstricken language as follows:

~~3-2-1. Application of provisions.~~

~~The provisions of this chapter shall apply to all public shows, theatricals, circuses and other amusements in the Village, whether licensed specifically in any section of this chapter or not.~~

~~3-2-2. Order.~~

~~The audience of any amusement show or theatrical shall be orderly and quiet at all times; and it shall be unlawful to create or permit a disturbance at a performance.~~

~~3-2-3. Crowding.~~

~~It shall be unlawful to permit or gather a crowd to witness any amusement or performance which, by its size, would be endangered in the event of fire or other disaster.~~

~~3-2-4. Building.~~

~~(A) — It shall be unlawful to conduct or hold any public performance or theatrical in any building or premises which does not comply with the requirements of the Building Code.~~

~~(B) — It shall be unlawful to conduct or hold any performance or exhibition in any place not equipped with adequate exits which are free and unobstructed.~~

~~3-2-5. Obscene shows.~~

~~It shall be unlawful for any person to present, exhibit or conduct any obscene show, theatrical, motion picture or exhibition.~~

~~3-2-6. Exhibition of criminals.~~

~~It shall be unlawful to exhibit any criminal, or the body of any criminal or other person who shall have become notorious because of the Commission of a crime, in a theatrical, exhibit, show or other type of public amusement.~~

~~3-2-7. Riots.~~

~~It shall be unlawful to present any public amusement or show of any kind which tends to, or is calculated, to cause or promote any riot or public disturbance.~~

~~3-2-8. Inspections.~~

~~It shall be the duty of the Police Chief and the Chief of the Fire Department to see to the enforcement of the provisions of this chapter. One member of each department shall be admitted free to each public show, exhibit or amusement for the purpose of enforcing provisions of this chapter.~~

3-2-9 3-2-1. Amusement licenses License and fee.

(A) It shall be unlawful to conduct or operate any amusement which is open to the public, and for which an admission fee is charged, without first obtaining a business license therefor.

(B) The fee for such license shall be as set forth ~~in other sections of this Code~~ in Section 4-1-4 of this Code, as amended.

3-2-2. Definitions.

As used in this chapter, the following words shall have the meanings set forth below unless otherwise indicated by the context.

AMUSEMENT: Any permanent commercial establishment or business that provides entertainment, recreation, games, or similar activities for the use or enjoyment of the public, including, but not limited to, motion picture theaters, billiard or pool halls, bowling alleys, and establishments offering amusement or gambling devices.

ENTERTAINMENT: Entertainment shall be taken to include theatrical and other exhibitions, shows, and amusements wherein and whereby any person shall act, play, or perform any play, opera, or other dramatic or musical composition or give performance of any kind or give any show or public exhibition for gain.

3-2-3. Duty to Preserve Order

It shall be the duty of every owner or lessee of any licensed amusement to keep and preserve good order in about the premises.

3-2-10. Billiard and pool halls.

(A) — ~~License required: No person shall operate, maintain or conduct a billiard, pool, bagatelle or pigeonhole table, open to the public, without first having secured a business license therefor as herein provided.~~

~~The application for such license shall state thereon the intended location of the place of business and the number and type of table to be used therein.~~

(B) — ~~Fee: The annual license fee shall be \$3.75 for each table.~~

(C) — ~~Minors: Minors under the age of 18 years shall not frequent, loiter, go into or remain in any hall licensed hereunder unless on some lawful errand, and sent by the direction, and with the consent and knowledge, of the parent, guardian or other person having the lawful custody of the minor.~~

~~It shall be unlawful for the proprietor of any hall so licensed to allow or permit any minor to frequent, loiter or remain within the hall, in violation of this section.~~

(D) — Hours for operation: Pool or billiard halls open to the public shall be closed for all purposes, and cease doing business:

Each weekday between 1:00 a.m. and 8:00 a.m., and

On Sunday between 1:00 a.m. and 12:00 noon.

(E) — Special regulation: No person conducting or operating a pool or billiard hall shall allow or permit any screens, curtains, blinds, partitions or other obstructions to be placed between the front windows and the back or rear wall of such room, but an unobstructed view of the entire interior shall be maintained at all times. This provision, however, shall not be construed to preclude the maintenance of washrooms or toilet rooms or of closets for storage purposes exclusively; nor shall it apply to buildings owned and operated by park districts, school districts or other governmental agencies.

(F) — Location: It shall be unlawful to conduct or operate any billiard or pool hall where a majority of the buildings lying wholly within a radius of 400 feet are used for residential purposes exclusively.

3-2-11. Bowling alleys.

(A) — License required: No person shall maintain or operate for profit a bowling, pin or ball alley, without first obtaining a license therefor.

(B) — Fee: The annual license fee shall be \$7.50 for each lane or alley.

(C) — Hours of operation: No person shall keep open, operate or play upon a bowling, pin or ball alley:

On a weekday between 1:00 a.m. and 8:00 a.m., and On Sunday between 1:00 a.m. and 12:00 noon.

(D) — Sanitation: It shall be the duty of every person operating a bowling, pin or ball alley in the Village to keep the premises in a clean and sanitary condition.

(E) — Noise: It shall be unlawful for any person operating a bowling, pin or ball alley to permit the patrons to make loud and boisterous noises so as to disturb the peace of the neighborhood, or to congregate on the sidewalk or street outside the premises in such manner or numbers as to obstruct foot or vehicular traffic.

(F) — Gambling: It shall be unlawful for any person to gamble, bet or tolerate any form of gambling or betting in any premises used for bowling, pin or ball alley.

(G) — Location: It shall be unlawful to conduct or operate any bowling alley anywhere in the Village where a majority of the buildings lying wholly within a radius of 400 feet are used for residential purposes exclusively.

3-2-12. Carnivals.

(A) — Definition: "Carnival" means and includes an aggregation of attractions, whether shows, acts, games, vending or amusement devices, whether conducted under one or more managements or independently, which are temporarily set up or conducted in a public place or upon private premises accessible to the public, with or without admission fee, and which, from the nature of the aggregation, attracts attendance and causes a promiscuous intermingling of persons in the spirit of merry-making.

(B) — License required: No person shall set up, run, operate or conduct a carnival without having obtained a license therefor.

(C) — Application; fee: The application for such license shall specify the place in or on which the carnival is to be conducted.

(D) — Prohibitions: There shall not be set up or operated any gambling device, lottery, number wheel, number board, punch board or other game of chance, or any lewd, lascivious or indecent show or attraction making an indecent exposure of the person or offering lewdness or immorality.

(E) — Inspection: Police officers shall have free access to the grounds and all booths, shows and concessions at all times; and it shall be the duty of all officers present at such carnival to enforce all the provisions of this section.

(F) Insurance required: Any person conducting or operating a carnival shall furnish evidence to the Village Clerk that public liability insurance policies, in amounts of not less than \$100,000.00 for one person and \$500,000.00 for any one accident, are in force and effect during the time the carnival is set up and open to the public.

3-2-13. Circuses

(A) — License required: No person shall conduct or operate a circus in the Village without having obtained a license therefor.

(B) — Application; fee: The application for such license shall specify the place in or on which the circus is to be conducted.

The fee for a circus license is \$37.50 for each day the circus is set up and open to the public, and the license fee for each sideshow and concession operated in connection with a circus is \$4.50 per day.

(C) — Inspection: It shall be the duty of the Police Chief and the Chief of the Fire Department to make inspections of all circus performances and of the premises used by the circus.

(D) Cheating: It shall be unlawful for any person to cheat, shortchange or otherwise defraud any person attending, or about to attend, a circus performance within the Village.

3-2-14 3-2-4. Amusement Gambling devices prohibited.

(A) — Definition of terms: As used in this section, unless the context otherwise indicates, "mechanical amusement device" or "electronic amusement device" shall mean any machine which may be operated by the public as a game, entertainment or amusement whether or not registering a score, and shall include such devices as marble, pinball, skillball and mechanical grab machines, electronic video games, movie viewers, and all other games, operations or amusements similar thereto under whatever name they may be indicated.

(B) — Regulation of mechanical amusement devices or electronic amusement devices:

1. — No mechanical amusement or electronic amusement devices shall be operated in any place of business open to the public, except on certain premises possessing a class A or B liquor license, and specifically approved by Village Board ordinance.

2. — Mechanical amusement devices, electronic amusement devices, coin operated billiard and pool tables and similar games may be licensed for use in supervised student recreation centers located on the campuses of institutions of higher learning pursuant to application by any such institution and in compliance with specified hours of operation, location and number of devices and games, and other conditions as provided by ordinance.

3. — Coin operated billiard, pool, bagatelle or pigeonhole tables may be operated in a billiard or pool hall licensed pursuant to the provisions of section 3-2-10 of this chapter.

(C) — License required: Any person displaying for public patronage any mechanical amusement device or electronic amusement device shall be required to obtain a license therefor upon payment of a license fee.

(D) — License fee and term: Every applicant, before being granted a license, shall pay an annual license fee of \$50.00 for each mechanical or electronic amusement device. A license shall be effective for one year commencing on July 1 and ending on June 30 annually.

(E) — Gambling devices ~~not permitted~~ prohibited: Nothing herein shall be construed to authorize, license or permit any gambling device whatsoever or any mechanism which ~~has been judicially determined to be~~ constitutes a gambling device or is in any way contrary to law or which may be contrary to any state laws of the state or regulations.

3-2-15. Reserved.

3-2-16. Motion pictures.

(A) — License required: No person shall construct, operate or maintain a motion picture theater within the Village without first obtaining a license therefor as hereinafter provided.

~~(B) — Applications: Application for license shall state:~~

~~1. — The name, home address and business address of the applicant.~~

~~2. — The hours of operation.~~

~~3. — The number of employees and attendants.~~

~~4. — The seating capacity of the theater.~~

~~(C) — Fee: The annual license fee shall be \$75.00. Any person securing an annual license for a motion picture theater may present therein any number of performances, including theatricals, during the year for which the license is issued without having to pay an additional fee.~~

~~(D) — Single performance; daily fee: For motion pictures which are to be presented in premises not designed as motion picture theaters and to which admissions are charged, the fee shall be \$15.00 per day.~~

~~No fee shall be required from a charitable or religious organization, but a permit must be obtained from the Police Chief.~~

~~(E) — Prohibited advertising: The licensee shall not exhibit any indecent, obscene, immoral or suggestive advertising on the premises; and no picture or other form of advertising shall be permitted which is not true to the theatrical performance or motion picture so advertised, or which misleads or misinforms the public as to the nature of the picture or entertainment to be exhibited.~~

~~(F) — Seating required: No licensee shall permit any person except ushers to remain standing in a motion picture theater during a performance, and it shall be unlawful to admit to any one performance more persons than can be accommodated by seating capacity of the theater.~~

~~(G) — Scenery: All scenery at any theater shall be nonflammable or rendered nonflammable by application of fire preventive coatings.~~

~~(H) — Exits; wiring; ventilation: Every building in which motion pictures are exhibited shall contain the number of exits required by the Building Code of the Village, and all electrical wiring therein must comply with the Electrical Code.~~

~~All places used for the exhibition of motion pictures must be adequately ventilated during the performance and so long as an audience remains therein.~~

~~(I) — Obstructing aisles: No aisle, corridor or exit leading from any room or enclosure in which a motion picture performance is being given shall be obstructed.~~

~~3-2-17~~ 3-2-5. Off track betting parlors.

The establishment of an intertrack wagering location is prohibited within that area over which the corporate authorities of the Village possess zoning authority. Pursuant to state law, no state license may, therefore, be issued to conduct intertrack wagering within the zoning jurisdiction of the Village.

~~3-2-18~~ 3-2-6. Video gaming.

(A) Definition: VIDEO GAMING: The ownership, placement, maintenance, operation, or use of a video gaming terminal in a public place or in a fraternal or veterans' establishment.

(B) Prohibition: In accordance with section 27 of the Illinois video gaming act, 230 ILCS 40/1 *et seq.*, as amended, video gaming is prohibited within the corporate limits of the Village of Glen Ellyn.

(C) Enforcement: Any such video gaming terminal as defined herein is prohibited and shall be removed by the owner or operator from the public place or fraternal or veterans' establishment in which it is located.

Section 4. Village Code Amended. Title 3 ("Business Regulations"), Chapter 3 ("Auctions and Auctioneers") and Chapter 5 ("Carters") of the Glen Ellyn Village Code are amended to add the underlined language and delete the overstricken language as follows:

* * * *

3-3-6. License fee.

~~The fee for an auctioneer's license is \$15.00 for one auction or \$15.00 per day for each day in excess of three.~~ The license fee shall be as set forth in Section 4-1-4 of this Code, as amended.

* * * *

~~3-5-4. Display of license.~~

~~The Cashier's Office shall deliver to each carter, upon payment of the license fee, an emblem which shall bear the word "Carter" and numerals designating the year for which the license fee has been paid.~~

~~It shall be the duty of the carter to affix the license emblem in a conspicuous place on each licensed vehicle.~~

3-5-5 3-5-4. License fee.

The annual license fee shall be according to the following schedule:

For each self-propelled vehicle up to three\$30.00

For each additional self-propelled vehicle 15.00

For each trailer up to five 20.00

For each additional trailer 10.00

The license fee shall be as set forth in Section 4-1-4 of this Code, as amended.

Section 5. Village Code Amended. Title 3 (“Business Regulations”), Chapter 6 (“Comprehensive Regulation of Tobacco Products”), Section 5 (“License fee and term”), Section 14 (“Suspension, revocation of license; fines; costs”), Section 15 (“Use of premises after revocation”), and Section 16 (“Penalty”) of the Glen Ellyn Village Code are amended to add the underlined language and delete the overstricken language as follows:

3-6-5. -License fee and term.

A license shall be effective for one year, commencing on July 1 and ending on June 30 annually.

The license fee shall be according to the following schedule:

Each tobacco products dealer\$100.00

Each tobacco vending machine 85.00

3-6-14. Suspension, revocation of license; fines; costs.

(A)——~~The Village President shall be charged with the administration of this chapter. The Village President may suspend or revoke any license issued under the provisions of this chapter if he determines that the licensee has violated any of the provisions of this chapter. In lieu of suspension or revocation of a license, the Village President may instead levy a fine on the licensee. The fine imposed shall not exceed \$500.00 for each violation. Each day on which a violation continues shall constitute a separate violation.~~

(B)——~~However, no such license shall be suspended or revoked and no licensee shall be fined except after a public hearing by the Village President with a seven day written notice to the licensee affording the licensee an opportunity to appear and defend against the charges contained in such~~

notice. The seven day notice provisions shall begin the day following delivery by certified mail or by personal service.

~~(C) — The Village President shall within seven days after such hearing, if he determines after such hearing that the license should be revoked or suspended or that the licensee should be fined, state the reason for such determination in a written order and state either the amount of the fine, the period of suspension or that the license has been revoked and serve a copy of such order upon the licensee within the seven days.~~

~~(D) — Any licensee determined by the Village President to have violated any of the provisions of this chapter shall pay to the Village the costs of the hearing before the Village President on such violation. The Village President shall determine the costs incurred by the Village for said hearing, including, but not limited to: court reporter fees, the costs of transcripts or records, attorney fees, the cost of preparing and mailing notices and orders and all other miscellaneous expenses incurred by the Village or such lesser sum as the Village President may allow.~~

~~(E) — The licensee shall pay said costs to the Village within 30 days of notification of the costs by the Village President. Failure to pay said costs within 30 days of notification is a violation of this chapter and may be cause for license suspension or revocation or the levy of a fine.~~

The suspension or revocation of a license under this chapter shall be governed by the procedures set forth in Section 3-1-12 of this Code, as amended.

3-6-15. Use of premises after revocation.

When any license shall have been revoked for any cause, no license shall be granted to sell tobacco products at retail said licensee ~~for the period of six months~~ one (1) year thereafter ~~for the conduct of the business of selling tobacco products as defined in section 3-6-3 of this chapter on~~ at the premises described in such revoked license.

3-6-16. Penalty.

(A) Persons charged with violating: Section 3-6-8, "purchase by minors prohibited", section 3-6-9, "possession by minors prohibited", section 3-6-10, "gift of tobacco products", of this chapter, may discharge their liability by paying an administrative fee of ~~\$5.00~~ \$25.00 within ten ~~(10)~~ days after the first violation occurs; ~~\$20.00~~ \$50.00 within ten ~~(10)~~ days after the second violation occurs; and ~~\$50.00~~ \$100.00 within ten ~~(10)~~ days after their third and subsequent offense.

(B) Any person violating any section or provision of this chapter shall be fined not less than \$5.00 nor more than \$500.00 for each offense.

(C) The penalties described in this section shall be in addition to any suspension or revocation of a license under this chapter.

Section 6. Village Code Amended. Chapter 7 (“Coal Dealers”), Chapter 8 (“Dry Cleaners”), Chapter 9 (“Filling Stations”), Chapter 10 (“Florists”), Chapter 11 (“Funeral Directors”), Chapter 12 (“Household Pet Dealers”), Chapter 13 (“House Movers, Wreckers”), Chapter 14 (“Ice Dealers”), Chapter 15 (“Insurance Brokers”), Chapter 16 (“Itinerant Merchants”), Chapter 17 (“Junk Dealers”), and Chapter 18 (“Laundries”) of Title 3 (“Business Regulations”) of the Glen Ellyn Village Code are deleted and repealed in their entirety and Chapter 19 (“Liquor Control Code”) of Title 3 (“Business Regulations”) is renumbered as Chapter 7 of Title 3.

Section 7. Village Code Amended. Chapter 20 (“Lumber Dealers”), Chapter 21 (“Motor Vehicle Repair Shops, Salesrooms”), and Chapter 22 (“Nursing Homes”) of Title 3 (“Business Regulations”) of the Glen Ellyn Village Code are deleted and repealed in their entirety and Chapter 23 (“Peddlers”) of Title 3 (“Business Regulations”) is renumbered as Chapter 8 of Title 3.

Section 8. Village Code Amended. Title 3 (“Business Regulations”), Chapter 23 (“Peddlers”), Section 3-23-8 (“Revocation, Suspension of License”) of the Glen Ellyn Village Code is amended to add the underlined language and delete the overstricken language as follows:

3-23-8 3-8-8. Revocation, suspension of license.

~~Any license issued under this chapter may be suspended or revoked by the Police Chief if he has reason to believe that the license holder, the license holder's organization or other members of license holder's organization have violated any provisions of this chapter or any other provisions of any ordinance of the Village, or any section of this Code, or any statute, rule or regulation of any other governmental agency.~~

~~Upon receiving a complaint or other notification alleging that a violation has occurred the Police Chief shall fix a date and time for a hearing and shall notify license holder or license holder's organization either verbally or in writing of the charge. At the hearing the Police Chief shall hear such evidence bearing upon the question as may be presented by the complainant and the license holder. Based upon the evidence taken at such hearing the Police Chief shall make a determination as to whether or not the license shall be suspended or revoked and shall cause his decision to be carried out.~~

The suspension or revocation of a permit under this chapter shall be governed by the procedures set forth in Section 3-1-12 of this Code, as amended.

Section 9. Village Code Amended. Chapter 24 (“Public Garages”), Chapter 25 (“Radio and Television Repairmen”), Chapter 26 (“Real Estate Brokers”) and Chapter 27 (“Refrigerated Locker Plants”) of Title 3 (“Business Regulations”) of the Glen Ellyn Village Code are deleted and repealed in their entirety and Chapter 28 (“Scavengers”) of Title 3 (“Business Regulations”) is renumbered as Chapter 9 of Title 3, Chapter 29 (“Secondhand Goods Purchased for Retail Sales”) of Title 3 is renumbered as Chapter 10 of Title 3, and Chapter 30 (“Solicitations”) of Title 3 (“Business Regulations”) is renumbered as Chapter 11 of Title 3.

Section 10. Village Code Amended. Title 3 (“Business Regulations”), Chapter 28 (“Scavengers”), Section 3-28-5 (“License Fee”) of the Glen Ellyn Village Code is amended to add the underlined language and delete the overstricken language as follows:

~~3-28-5~~ 3-9-5. License fee.

~~The annual fee for a scavenger business license shall be \$100.00 for the operation of not to exceed four vehicles plus \$20.00 per year for each additional vehicle.~~ The license fee shall be as set forth in Section 4-1-4 of this Code, as amended.

Section 11. Village Code Amended. Title 3 (“Business Regulations”), Chapter 29 (“Secondhand Goods Purchased for Retail Sales”) of the Glen Ellyn Village Code is amended to add the underlined language, delete the overstricken language as follows and add a new section 3-10-17:

* * * *

~~3-29-5~~ 3-10-3. Issuance of license.

(A) Upon compliance with all the requirements of this chapter, a business and secondhand goods dealer ~~secondhand goods dealer~~ license will be issued to the applicant for the licensed premises.

(B) Each license will be valid from the date of issuance until the following ~~April 30~~ December 31 and shall be subject to ~~renewal~~ reissuance for the period from January 1 to December 31 ~~May 1 to April 30~~ of each year thereafter.

* * * *

3-29-15 3-10-15. Revocation or suspension; hearing.

(A) ~~Any license issued under this chapter may be revoked or suspended for not more than 30 days by the Village President by reason of a violation of any of the provisions of this chapter, following a hearing.~~

(B) ~~When a hearing is set by the Village President in a revocation or suspension proceeding, the licensee will receive not less than 20 days' written notice, which notice will contain the charges made, as well as the time and place when the hearing will be held.~~

(C) ~~At a hearing conducted pursuant to this section, the licensee will have the right to be represented by counsel, to present witnesses, to testify and cross examine any other witnesses. Proceedings will be conducted under oath.~~

(D) ~~The Village President will preside at the hearing and the Village President will make the final determination.~~

(E) ~~If any decision adverse to the licensee is made by the Village President after a hearing, the Village President will provide the licensee with the written reason or reasons for such decision, as well as a notice of the licensee's right to seek administrative review of the decision.~~

(F) ~~The provisions of the administrative review act of Illinois will apply and govern all proceedings for the judicial review of final determinations of the Village President and Board of Trustees under this section. In the event that the administrative review act shall be determined to not apply, the licensee may seek any appropriate judicial review.~~

The suspension or revocation of a license under this chapter shall be governed by the procedures set forth in Section 3-1-12 of this Code, as amended.

* * * *

3-10-17. License Fees.

The license fee shall be as set forth in Section 4-1-4 of this Code, as amended.

Section 12. Village Code Amended. Title 3 (“Business Regulations”), Chapter 30 (“Solicitations”), Section 3-30-9 (“Revocation, Suspension of Permit”) of the Glen Ellyn Village Code is amended to add the underlined language and delete the overstricken language as follows:

~~3-30-9~~ 3-11-9. Revocation, suspension of permit.

~~Any permit issued under this chapter may be suspended or revoked by the Village Administrator if he has reason to believe that the permit holder, the permit holder's organization or other members of permit holder's organization have violated any provisions of this chapter or any other provisions of any ordinance of the Village, or any section of this Code, or any statute, rule or regulation of any other governmental agency.~~

~~Upon receiving a complaint or other notification alleging that a violation has occurred, the Village Administrator shall fix a date and time for a hearing and shall notify the permit holder or permit holder's organization either verbally or in writing of the charge. At the hearing the Village Administrator shall hear such evidence bearing upon the question as may be presented by the complainant and the permit holder. Based upon the evidence taken at such hearing the Village Administrator shall make a determination as to whether or not the permit shall be suspended or revoked and shall cause his decision to be carried out.~~

The suspension or revocation of a permit under this chapter shall be governed by the procedures set forth in Section 3-1-12 of this Code, as amended.

Section 13. Village Code Amended. Title 3 (“Business Regulations”), Chapter 31 (“Taxicabs”) of the Glen Ellyn Village Code is deleted and repealed in its entirety and Chapter 32 (“Occupation Taxes”) of Title 3 (“Business Regulations”) is renumbered as Chapter 12 of Title 3, Chapter 33 (“Massage Establishment”) of Title 3 is renumbered as Chapter 13 of Title 3, Chapter 34 (“Cable Communications Code”) of Title 3 is renumbered as Chapter 14 of Title 3, Chapter 34A (“Cable/Video Service Provider Fee and Peg Access Support Fee”) of Title 3 is renumbered as Chapter 14A of Title 3, Chapter 35 (“Telecommunications Infrastructure Maintenance Fee”) of Title 3 is renumbered as Chapter 15 of Title 3, Chapter 36 (“Raffles”) of Title 3 is renumbered as Chapter 16 of Title 3, Chapter 37 (“Cable and Video Customer Protection Law”) of Title 3 is renumbered as Chapter 17 of Title 3, Chapter 38 (“Electricity Aggregation Program”) of Title 3 is renumbered as Chapter 18 of Title 3, Chapter 39 (“Special Events”) of Title 3 is renumbered as Chapter 19 of Title 3, Chapter 40 (“Hotels”) of Title 3 is renumbered as Chapter 20 of Title 3, Chapter 41 (“Vendor Carts”) of Title 3 is renumbered as Chapter 21 of Title 3, Chapter 42 (“Real Estate Transfer Tax”) of Title 3 is renumbered as Chapter 22 of Title 3, Chapter 43 (“Film

Production”) of Title 3 is renumbered as Chapter 23 of Title 3, Chapter 44 (“Food and Beverage Tax”) of Title 3 is renumbered as Chapter 24 of Title 3, Chapter 45 (“Transfer or Sale of Delta-8 Tetrahydrocannabinol Prohibited”) of Title 3 is renumbered as Chapter 25 of Title 3, Chapter 46 (“Short-Term Rentals”) of Title 3 is renumbered as Chapter 26 of Title 3, and Chapter 47 (“Municipal Grocery Tax”) of Title 3 is renumbered as Chapter 27 of Title 3.

Section 14. Village Code Amended. Title 3 (“Business Regulations”), Chapter 33 (“Massage Establishment”) of the Glen Ellyn Village Code is amended to add the underlined language and delete the overstricken language as follows:

3-33-7 3-13-7. Revocation or suspension of license for massage establishment.

~~The Village Hearing Officer may revoke or suspend any license issued under the provisions of this chapter, if he/she determines that the licensee has violated any of the provisions of this chapter or any other ordinance or resolution enacted by the corporate authorities of the Village, or any State and/or Federal statute which is not inconsistent with the law. However, no such license shall be revoked or suspended except after a hearing by the Village Hearing Officer with a three day written notice to the licensee affording the licensee an opportunity to appear and defend the charges contained in the notice. The three days' notice provision shall begin the day following delivery by certified or registered mail or by personal service.~~

~~The Hearing Officer shall within five days after such hearing, if he/she determines after such hearing that the license should be revoked or suspended, state the reason for such determination in a written order of revocation or suspension and serve a copy of such order within the five days upon the licensee.~~

~~Cause for revocation or suspension shall include the violation of provisions of this chapter, whether the applicant/owner has personal knowledge or not, or violation of any criminal statute of the state by the licensee or by an employee of the licensee or any massage therapist employed by the licensee, provided that the violation of any criminal law of the state shall not be a cause for revocation or suspension unless the licensee shall have had actual or constructive knowledge of such violation. It shall also be cause for revocation or suspension that the licensee has made a false statement on any application for license under this chapter or in the event that the licensee shall refuse to permit any authorized Police officer, Building Inspector, Fire Inspector, or other authorized representatives of the Village to inspect the premises or the operations thereof at reasonable times.~~

~~When any license shall have been revoked for any cause, no license shall be granted to any person for the period of one year thereafter for the conduct of a massage establishment on the premises described in such revoked license.~~

The suspension or revocation of a license under this chapter shall be governed by the procedures set forth in Section 3-1-12 of this Code, as amended.

* * * *

3-13-20. Use of premises after revocation.

When any massage establishment license is revoked for any cause, no license shall be granted to operate a massage establishment at the premises described in such revoked license for a minimum of one (1) year nor shall the licensee whose license is revoked operate a massage establishment in the Village for a minimum of one (1) year.

Section 15. Village Code Amended. Title 3 (“Business Regulations”), Chapter 40 (“Hotels”), Section 3-40-6 (“License Fee”) and Section 3-40-15 (“License Suspension, Revocation or Denial”) of the Glen Ellyn Village Code is amended to add the underlined language and delete the overstricken language as follows:

3-40-6 3-20-6. License fee.

~~The hotel license fees fee shall be paid in accordance with section 3-1-6 of this title. The hotel license application fee and each annual hotel license renewal fee shall be \$300.00 plus \$10.00 for each rental unit on the property. These fees include one inspection and one reinspection of all required corrective work. Additional reinspections may be required until all corrective work is complete and approved and a reinspection fee of \$100.00 shall be charged for each additional reinspection after the first reinspection. The annual hotel license fee is due and shall be paid if the annual investigation and inspection is not completed under the exception permitted in subsection 3-40-11(B) of this chapter.~~

* * * *

3-40-15 3-20-15. License suspension, revocation or denial.

~~A hotel license may be suspended or revoked and a license application may be denied as determined by the Community Development Director for failure to meet the requirements and conditions specified in this chapter, this Code, or any applicable rules and regulations established by other agencies with jurisdiction. The hotel license owner or applicant shall be given written notice specifying the reasons and cause for suspension, revocation or denial. In the case of suspension, the written notice shall specify the period of suspension and the conditions on which the license suspension can be withdrawn upon remedial action taken by the owner. The owner or applicant may appeal the Community Development Director's decision to suspend, revoke or deny a hotel license.~~

The denial, suspension or revocation of a license under this chapter shall be governed by the procedures set forth in Section 3-1-2 and Section 3-1-12 of this Code, as amended.

Section 16. Severability and Repeal of Inconsistent Ordinances. If any section, paragraph, clause, or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this Ordinance. All ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 17. Effective Date. This Ordinance shall be in full force and effect from and after the passage, approval, and publication in pamphlet form.

[Remainder of Page Intentionally Left Blank]

Passed by the Village President and Board of Trustees of the Village of Glen Ellyn, Illinois
this 24th day of August, 2026.

Voting	Ayes	Nays	Abstain	Absent
Desai Bhagwakar				
Christiansen				
Duncan				
Kalinich				
Simon				
Thompson				
Burket (in case of a tie)				

Approved by the Village President of the Village of Glen Ellyn, Illinois this ____ day of
August, 2026.

James Burket, Village President

ATTEST

Caren Cosby, Village Clerk



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

Meeting 8/24/2026 7:00 PM
Department: Economic Development and Communications
Department Head: Mark Franz
Category: Ordinance
Prepared By: Meredith Hannah

**AGENDA ITEM (ID
2026-649)**

DOC ID: 2026-649

Adopt Ordinance No. 7297, An Ordinance Approving a Third Amendment to the Redevelopment Agreement Between the Village of Glen Ellyn and Apex 400 LLC for the Properties Located at 400, 410, 418 and 424 N. Main Street and Authorizing Its Execution (Village Manager Franz)

Statement of the Issue:

A Third Amendment to the Redevelopment Agreement between Apex 400 LLC and the Village has been reached subject to the Village Board's approval as set forth herein.

Analysis:

On January 28, 2019, the Village adopted Ordinance No. 6671 approving a Redevelopment Agreement between the Village and GSP Development LLC ("GSP") related to the property commonly known as 400, 410, 418 and 424 N. Main Street, Glen Ellyn, Illinois for the development of Apex 400. On April 13, 2020, the Village adopted Ordinance No. 6778 approving the First Amendment to the Agreement to account for certain environmental conditions at the Subject Property and finally on July 26, 2021, the Village adopted Ordinance No. 6891 approving the Second Amendment to the Agreement adjusting the delivery date of the Public Parking Area, modifying the Development's Construction Schedule, and addressing certain costs with the Development.

Apex 400 LLC ("Apex") became the successor to GSP for the development on August 19, 2020, pursuant to a Transferee Assumption Agreement. A Third Amendment to the Redevelopment Agreement is subject to the Village Board's approval. The main terms of the Third Amendment are as follows:

1. Apex forfeits the receipt of any future tax increment financing (TIF) incentives, which total \$1,360,000.
2. Apex will pay the Village a one-time \$500,000 reimbursement for repairs and improvements to the Public Parking Area.
3. Apex may appeal its property taxes.
4. Apex shall not be eligible for any Village incentive awards. Apex's future commercial tenants may apply for such awards subject to the Village's approval.

Budget Impact:

The Village will maintain \$1,360,000 in funds in the Central Business District TIF fund and will be paid \$500,000 within 30 days of the Agreement's execution.

Contribution to Strategic Plan

Strategic Priority: Development: Effective stewardship of incentives to support business recruitment and retention

Action Requested:

Adopt the Ordinance.

Attachments:

1. Ordinance Third Amendment
2. Third Amendment



Village of Glen Ellyn

Ordinance No. _____

**An Ordinance Approving a Third Amendment to the
Redevelopment Agreement Between the Village of Glen Ellyn and
Apex 400 LLC for the Properties Located at 400, 410, 418 and 424
N. Main Street, Glen Ellyn, Illinois and Authorizing Its Execution**

**Adopted by the
President and the Board of
Trustees Of the Village of Glen
Ellyn DuPage County, Illinois
This 24th Day of August, 2026**

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
August, 2026.

PREPARED BY AND RETURN TO:
VILLAGE OF GLEN ELLYN
ATTN: VILLAGE CLERK
535 DUANE STREET
GLEN ELLYN, IL 60137

Ordinance No. _____

An Ordinance Approving a Third Amendment to the Redevelopment Agreement Between the Village of Glen Ellyn and Apex 400, LLC for the Properties Located at 400, 410, 418 and 424 N. Main Street, Glen Ellyn, Illinois and Authorizing Its Execution

WHEREAS, the Village of Glen Ellyn (“Village”) is an Illinois municipal corporation and a home rule unit of local government pursuant to the State of Illinois Constitution of 1970 (“Constitution”) and the Illinois Municipal Code, 65 ILCS 5/1-1-1 *et seq.* (“Code”); and

WHEREAS, Apex 400 LLC (“Apex”) is a Delaware limited liability company authorized to conduct business in the State of Illinois; and

WHEREAS, Article VII, Section 6(a) of the Constitution provides that a home rule municipality may exercise any power and perform any function pertaining to its government affairs, including, without limitation, the power to regulate for the protection of the public health, safety, morals, and welfare, the power to license, the power to tax, and the power to incur debt; and

WHEREAS, Article VII, Section 10 of the Constitution authorizes the Village to enter agreements with individuals and use public funds for public purposes; and

WHEREAS, the Tax Increment Allocation Redevelopment Act, 65 ILCS 11-74.4-1 *et seq.* (“TIF Act”), authorizes the Village to finance redevelopment projects in accordance with the TIF Act; and

WHEREAS, Section 11-74.4-4(b)-(c) of the TIF Act, 65 ILCS 11-74.4-4(b)-(c), 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 Glen Ellyn Central Business District Tax Increment Redevelopment Project Area; and

WHEREAS, on January 28, 2019, the Village passed Ordinance No. 6671 approving a Redevelopment Agreement (“Redevelopment Agreement”) with GSP Development LLC, Apex’s predecessor in interest, to develop the property commonly known as 400, 410, 418 and 424 N. Main Street, Glen Ellyn, Illinois and legally described in Exhibit 1, attached hereto and incorporated herein by reference (“Subject Property”), with a mixed-use development (“Development”); and

WHEREAS, on April 13, 2020, the Village passed Ordinance No. 6778 approving the First Amendment to the Redevelopment Agreement to, account for certain environmental conditions at the Subject Property; and

WHEREAS, on July 26, 2021, the Village passed Ordinance No. 6891 approving the Second Amendment to the Redevelopment Agreement (“Second Amendment”) adjusting the delivery date of the Public Parking Area, modifying the Development’s Construction Schedule, and addressing certain costs with the Development; and

WHEREAS, the Third Amendment to the Redevelopment Agreement, attached hereto and incorporated herein as Exhibit 2, amends the Redevelopment Agreement to provide that Apex may appeal property taxes for the Development in the future and that Apex will not receive further tax increment funding for the Development from the Village and will pay \$500,000 to the Village as reimbursement for repairs and improvements to the Public Parking Area (“Third Amendment”); and

WHEREAS, the Village President and Trustees have exercised their legislative judgment and determined that: (1) the Third Amendment is consistent with the goals and objectives contained in the Village’s TIF Ordinances, the Code, and the Constitution; (2) the Third Amendment serves a valid public purpose; and (3) approving the Third Amendment will promote

the public health, safety, and welfare.

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF GLEN ELLYN, DUPAGE COUNTY, ILLINOIS, in the exercise of their home rule powers, as follows:

Section 1. Recitals Incorporated. The foregoing recitals and all exhibits attached to this Ordinance are incorporated as though fully set forth in this Section 1.

Section 2. Third Amendment Approved and Authority to Execute. The Village's Corporate Authorities approve the Third Amendment as set forth in Exhibit 2, and the Village President is authorized and directed to execute the Third Amendment in substantially the form attached hereto and the Village Clerk is authorized and directed to execute to attest the signature of the Village President.

Section 3. Recording of Third Amendment. The Village Clerk is authorized and directed to record the Third Amendment with the Office of the DuPage County Recorder of Deeds after its execution by all parties at the expense of Apex 400, LLC.

Section 4. Severability and Repeal of Inconsistent Ordinances. If any section, paragraph, clause, or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this Ordinance. All ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 5. Effective Date. This Ordinance shall be in full force and effect from and after the passage, approval, and publication in pamphlet form.

[Remainder of Page Intentionally left blank]

Passed by the President and Board of Trustees of the Village of Glen Ellyn, Illinois this
24th day of August 2026.

Voting	Ayes	Nays	Abstain	Absent
Desai Bhagwakar				
Christiansen				
Duncan				
Kalinich				
Simon				
Thompson				
Burket (in case of a tie)				

Approved by the Village President of the Village of Glen Ellyn, Illinois this _____ day
of August 2026.

James Burket, Village President

ATTEST

Caren Cosby, Village Clerk

Exhibit 1

Subject Property's Legal Description

400 N. MAIN STREET

LOT 2 AND LOT 3 (EXCEPT THE WEST 40.00 FEET THEREOF) IN BLOCK 13 IN COUNTY CLERK'S FIFTH ASSESSMENT DIVISION IN THE SOUTHWEST ¼ SECTION 11, TOWNSHIP 39 NORTH, RANGE 10, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JULY 5, 1906 AS DOCUMENT 88055, IN DUPAGE COUNTY, ILLINOIS.

P.I.N.: 05-11-327-023

410, 418 & 424 N. MAIN STREET

PARCEL 1

THE EAST 175 FEET OF LOT 1 IN BLOCK 13 IN COUNTY CLERK'S FIFTH ASSESSMENT DIVISION IN THE SOUTHWEST QUARTER OF SECTION 11, TOWNSHIP 39 NORTH, RANGE 10 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JULY 3, 1906 AS DOCUMENT 88055, IN DUPAGE COUNTY, ILLINOIS

P.I.N.: 05-11-327-026; and

PARCEL 2

LOT 5 OF SMITH'S SUBDIVISION OF LOT 1 IN BLOCK 13 OF THE ASSESSMENT DIVISION OF SECTION 11, TOWNSHIP 39 NORTH, RANGE 10 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED OF SAID SMITH'S SUBDIVISION RECORDED NOVEMBER 6, 1891 AS DOCUMENT 46950, IN DUPAGE COUNTY, ILLINOIS

P.I.N.: 05-11-327-005; and

PARCEL 3

LOT 6 OF SMITH'S SUBDIVISION OF LOT 1 IN BLOCK 13 OF ASSESSMENT DIVISION OF SECTION 11, TOWNSHIP 39 NORTH, RANGE 10, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT OF SAID SMITH'S SUBDIVISION RECORDED NOVEMBER 6 1891 AS DOCUMENT 46950, IN DUPAGE COUNTY, ILLINOIS.

P.I.N.: 05-11-327-016

Exhibit 2

Third Amendment to Redevelopment Agreement

[Attached]

**RETURN AFTER
RECORDING:**

Village Clerk
Village of Glen Ellyn
535 Duane Street
Glen Ellyn, IL 60137

**THIS DOCUMENT
PREPARED BY:**

Paul L. Stephanides
Village Attorney
Village of Glen Ellyn
535 Duane Street
Glen Ellyn, Illinois 60137

Above Space for Recorder's Use Only

THIRD AMENDMENT TO THE REDEVELOPMENT AGREEMENT

BETWEEN THE VILLAGE OF GLEN ELLYN

AND APEX 400 LLC

(APEX 400 – 400, 410, 418 AND 424 N. MAIN STREET)

THIRD AMENDMENT TO THE REDEVELOPMENT AGREEMENT

THIS THIRD AMENDMENT TO THE REDEVELOPMENT AGREEMENT (hereinafter referred to as the “Third Amendment”) is dated as of _____, 2026 (“Third Amendment Effective Date”), by and between 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 (hereinafter referred to as the “Village”), and APEX 400 LLC, a Delaware limited liability company authorized to conduct business in the State of Illinois with offices located at 101 Church Street, Suite 17, Los Gatos, California 95030 (hereinafter referred to as the “Developer”) (collectively, the Developer and the Village are the “Parties”).

RECITALS

A. On January 28, 2019, the Village adopted Ordinance No. 6671 approving a Redevelopment Agreement between the Village and GSP Development LLC (hereinafter referred to as the “Agreement”) related to the property commonly known as 400, 410, 418 and 424 N. Main Street, Glen Ellyn, Illinois (hereinafter referred to as the “Subject Property”), which is more specifically described in the Agreement and is legally described in Exhibit A attached hereto and incorporated herein by reference.

B. On April 13, 2020, the Village adopted Ordinance No. 6778 approving the First Amendment to the Agreement (hereinafter referred to as the “First Amendment”) to account for certain environmental conditions at the Subject Property.

C. On July 26, 2021, the Village adopted Ordinance No. 6891 approving the Second Amendment to the Agreement (hereinafter referred to as the “Second Amendment”) adjusting the delivery date of the Public Parking Area, modifying the Development’s Construction Schedule, and addressing certain costs with the Development.

D. Pursuant to and in accordance with the Agreement’s terms and the Transferee Assumption Agreement dated August 19, 2020 between the Parties, the Developer is the successor in interest to the Development.

E. Reference is made to that certain Declaration of Covenants, Conditions, Restrictions and Easements for APEX 400, dated August 29, 2022, recorded in the DuPage County Recorder’s Office on November 22, 2022, as Document No. R2022-103128 (“CC&R”), which CC&R provides for, declares and creates certain easements, rights of access, covenants and restrictions against and affecting the Subject Property, to the extent provided therein.

F. The Village and the Developer have agreed to amend the Agreement as set forth herein.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency are hereby acknowledged, the Parties agree as follows:

1. Recitals Incorporated. The foregoing recitals are incorporated as though fully set forth in this Section 1.

2. Capitalized Terms; Conflict. Any capitalized term used herein, but not defined herein, shall have the meaning given to such term in the Agreement, the First Amendment or the Second Amendment. In the event of any conflict between the terms and conditions hereof and those set forth in the Agreement, the First Amendment or the Second Amendment, the terms and conditions of this Third Amendment shall control. For the sake of clarity, the term Public Parking Area shall also be deemed to mean the Parking Parcel (as defined in the CC&R) herein.

3. Amendment of Section 8(B) of the Agreement. Section 8(B) of the Agreement is amended by deleting the overstricken language and the underlined language below to read as follows:

B. Village Incentives. Based upon the Developer's representation of the need for assistance, and provided the Developer fulfills its obligations in this Agreement and under the Act, the Village will provide the following assistance to facilitate the Development:

1. \$1,844,990.00 (the "***TIF Parking Incentive***"), which the Village shall provide by reducing the purchase price of the Village Property from \$1,845,000.00 to \$10.00.

2. ~~\$1,360,000.00 (the "Additional TIF Incentive"), which the Village shall pay only from incremental property tax revenue generated by the Subject Property during this Agreement's term ("IPT Revenue"). The following terms shall govern the Additional TIF Incentive:~~

~~a) Developer may apply to receive no more than \$240,000.00 of Additional TIF Incentive in any single calendar year.~~

~~b) Developer shall submit with each request for Additional TIF Incentive a Certificate of Reimbursable Project Costs, in a form substantially consistent with Exhibit K, certifying that costs incurred by the Developer in connection with the Development have been incurred and are reimbursable under the Act ("Reimbursable Project Costs). Each Certificate of Reimbursable Project Costs shall be accompanied by documentation supporting the requested reimbursement, including, without limitation, sworn statements, title insurance updates, lien waivers, invoices, financing statements, receipts, checking account statements, canceled checks, payroll records, project expenditure summaries, and all other documentation reasonably deemed necessary by the Village~~

Manager.

~~c) Developer may only be reimbursed for costs eligible for reimbursement under the Act and this Agreement and supported by a Certificate of Reimbursable Project Costs, including all supporting documentation reasonably deemed necessary by the Village Manager to verify compliance with the Act and this Agreement. Any material inaccuracy, false statement, misrepresentation, or false representation made by the Developer with a Certificate of Reimbursable Project Costs or within documentation accompanying a Certificate of Reimbursable Project Costs shall constitute a breach of this Agreement.~~

~~d) The Village shall pay Additional TIF Incentive within forty five (45) days of the following: i) the Village's annual receipt of the second installment of property taxes from DuPage County; ii) The Village's approval of the Developer's Certificate of Reimbursable Project Costs; iii) the Village confirming that sufficient IPT Revenue exists to pay the Developer's Additional TIF Incentive request.~~

a) The Developer and any of the Developer's commercial tenants at the Subject Property shall not be eligible for any Village TIF Incentive during the term of this Agreement. The foregoing is limited to the Additional TIF Incentive originally contemplated under this Agreement (referring to the definition thereof in Section 8.B.2 the original Agreement stricken above), and shall not be deemed to apply to another Village incentives, including, without limitation, incentives under the Village of Glen Ellyn Downtown Retail Interior Improvement Award Program, and the Village of Glen Ellyn Fire Prevention Award Program for which Developer's commercial tenants may be eligible.

~~e) b) The Additional TIF Incentive will be payable only from the IPT Revenue and from no other source. There will be no recourse against the Village's general fund or other Village revenues and no effect on the Village's ability to issue debt in the future. Upon this Agreement's voluntary or involuntary termination, any unpaid amount due to Developer from the Village shall be forgiven in full.~~

4. Amendment of Section 8(F) of the Agreement. Section 8(F) of the Agreement is amended by adding the underlined language and deleting the overstricken language below to read as follows:

F. Property Taxes and Valuation. Developer shall timely pay when due all

property taxes associated with or relating to the Subject Property, subject to the provisions below in Section 9(F). ~~Developer shall not~~ may petition to reduce the assessed value of the Subject Property (which shall: (i) be deemed to include the Public Parking Area until the Effective Date of the Tax Division (defined hereafter); and (ii) shall not be deemed to include the Public Parking Area from and after the effective date of the Tax Division, appeal the applicable property tax rate, seek any real estate tax exemption, or otherwise pursue a reduction in any real property tax owed during this Agreement's term or thereafter. ~~The Developer's failure to comply with this Section shall constitute a default under this Agreement and cause Developer to forfeit any TIF Incentive, in addition to all other rights and remedies available to the Village under this Agreement, at law, or in equity.~~

5. New Sections 9(D), 9(E) and 9(F) of the Agreement. New Sections 9(D), Section 9(E), and Section 9(F) of the Agreement are added to read as follows:

D. The Village and Developer acknowledge and agree that as of the Effective Date of this Third Amendment, no monies are due or payable by one party to the other party, except as expressly set forth in Section 9(E) below.

E. The Developer shall make payment to the Village in the amount of \$500,000.00 within thirty (30) days of the Effective Date of this Third Amendment to reimburse the Village for repairs and improvements to the Public Parking Area.

F. The Developer shall, consistent with the CC&R, continue its efforts, per prior agreement between the Village and Developer, to endeavor to effectuate a tax division (i.e., the issuance of separate real estate tax index numbers from the assessor of DuPage County, State of Illinois) of the portion of the Subject Property retained by and currently owned by the Developer from the Public Parking Area which is currently owned by the Village ("Tax Division"), and the Village shall cooperate with Developer in connection with such efforts. Consistent with the CC&R, the Developer shall continue to pay property taxes on the assessed value of the Subject Property (which, for the purpose of clarity, shall (i) be deemed to include the Public Parking Area until the Effective Date of the Tax Division, and (ii) shall not be deemed to include the Public Parking Area from and after the Effective Date of the Tax Division; the Village shall be solely responsible for any real estate tax liability or obligations with respect to the Public Parking Area from and after the effective date of the Tax Division). The "Effective Date of the Tax Division" shall mean the date the applicable County authority recognizes the Subject Property as two separate tax parcels and assigns separate permanent index numbers (PINs) to the two resulting parcels. Upon the Effective Date of the Tax Division, the Village agrees to promptly take such action as needed to request and obtain an exemption from property taxes for the Public Parking Area, and to the extent any property taxes attributable to the Public Parking Area are charged to Developer after the Effective Date of the Tax Division, the Village agrees to indemnify

Developer for same.

6. Amendment of Section 15(A) of the Agreement. Section 15(A) of the Agreement is amended by adding the underlined and italicized language and deleting the overstricken language below to read as follows:

With a copy to: Village of Glen Ellyn
ATTN: Village Attorney
535 Duane Street
Glen Ellyn, IL 60137
Email: pstephanides@glenellyn.org

Section 15(A) is further amended by deleting the notice information for notices to Developer and inserting the following in lieu thereof:

Notices and communications to the Developer shall be addressed to, and delivered at, the following address:

APEX 400 LLC
ATTN: Ryan Maas
101 Church Street, Suite 17
Los Gatos, CA 95030
Email: rmaas@crann.com

With a copy to: Gozdecki, Del Giudice, Americus & Brocato LLP
ATTN: Joseph B. Brocato
222 North LaSalle Street, Suite 1900
Chicago, IL 60601
Email: j.brocato@gozdel.com

7. No Defaults. Each party acknowledges and agrees that the other party is not, as of the Third Amendment Effective Date, currently in default or breach of the Agreement, the First Amendment or the Second Amendment, or the CC&R, and that there is no event that, upon providing a written notice of default to the other party, would constitute a default under the same.

8. Mutual Release.

a. Effective upon the Third Amendment Effective Date, Developer, on behalf of itself and its respective predecessors, successors, assigns, affiliates, members, managers, officers, directors, employees, agents, representatives, attorneys, and insurers, hereby fully and forever releases, acquits, and discharges the Village and its respective current and former elected officials, officers, employees, agents, representatives, attorneys, successors, and assigns (collectively, the "Village Released Parties") from any and all claims, demands, causes of action,

liabilities, obligations, damages, losses, costs, expenses, and controversies of every kind and nature whatsoever, whether known or unknown, suspected or unsuspected, fixed or contingent, arising out of or relating to any act, omission, event, circumstance, agreement, transaction, or occurrence existing or occurring on or before the Third Amendment Effective Date and relating in any manner to the Agreement, the First Amendment, the Second Amendment, the CC&R, the Subject Property, or the development contemplated thereby except as stated herein.

b. Effective upon the Third Amendment Effective Date, the Village, on behalf of itself and its respective current and former elected officials, officers, employees, agents, representatives, attorneys, successors, and assigns, hereby fully and forever releases, acquits, and discharges Developer and its respective predecessors, successors, assigns, affiliates, members, managers, officers, directors, employees, agents, representatives, attorneys, and insurers (collectively, the "Developer Released Parties") from any and all claims, demands, causes of action, liabilities, obligations, damages, losses, costs, expenses, and controversies of every kind and nature whatsoever, whether known or unknown, suspected or unsuspected, fixed or contingent, arising out of or relating to any act, omission, event, circumstance, agreement, transaction, or occurrence existing or occurring on or before the Third Amendment Effective Date and relating in any manner to the Agreement, the First Amendment, the Second Amendment, the CC&R, the Subject Property, or the development contemplated thereby except as stated herein.

c. Notwithstanding the foregoing, nothing contained in this Section 8 shall release, waive, impair, or otherwise affect: (a) any obligation expressly set forth in this Third Amendment; (b) any claim arising from a breach or default of this Third Amendment; (c) any claim arising from any future breach or default of the Agreement, the First Amendment, or the Second Amendment or the CC&R occurring after the Third Amendment Effective Date; (d) any rights, remedies, obligations, covenants, or duties that expressly survive under the Agreement, the First Amendment, the Second Amendment, this Third Amendment, or the CC&R; or (e) any unpaid amount due to the Village by the Developer.

9. Authority to Execute. The Village hereby warrants and represents to the Developer that the Persons executing this Third Amendment on its behalf have been properly authorized to do so by the Corporate Authorities. The Developer hereby warrants and represents to the Village that it has the full and complete right, power, and authority to enter into this Third Amendment and to agree to the terms, provisions, and conditions set forth in this Third Amendment and to bind the Subject Property as set forth in this Third Amendment, that all legal actions needed to authorize the execution, delivery, and performance of this Third Amendment have been taken, and that neither the execution of this Third Amendment nor the performance of the obligations assumed by the Developer will (a) result in a breach or default under any agreement to which the Developer is a party or to which it or the Subject Property is bound or (b) violate any statute, law, restriction, court order, or agreement to which the Developer or the Subject Property are subject.

10. Miscellaneous. This Third Amendment shall be binding upon and inure to the

benefit of the successors and permitted assigns of Village and Developer. The terms and provisions of the Agreement, the First Amendment and the Second Amendment not specifically modified by this Third Amendment shall remain in full force and effect and shall not be construed to have been modified, waived, discharged, or otherwise altered by this Third Amendment. The terms and provisions of the Agreement, the First Amendment and the Second Amendment are incorporated herein by reference as if fully stated herein, except as otherwise modified by this Third Amendment. This Third Amendment may be executed in several counterparts, each of which shall be deemed to be an original but all of which together shall constitute one and the same instrument. This Third Amendment may be executed via e-mail and all PDF (or similar electronic format) signatures shall be deemed originals for all purposes. The Village shall, at its cost, record this Third Amendment against the Subject Property in the office of the DuPage County Recorder.

IN WITNESS WHEREOF, the Parties hereto have caused this instrument to be executed on the date first above written.

ATTEST:

APEX 400 LLC

Name: _____

Name: _____

Its: _____

ATTEST:

VILLAGE OF GLEN ELLYN, an Illinois
municipal corporation

Caren Cosby, Village Clerk

James Burket, Village President

ACKNOWLEDGEMENT

STATE OF ILLINOIS)
) SS.
COUNTY OF DUPAGE)

 This instrument was acknowledged before me on _____, 2026, by ,
JAMES BURKET, Village President, of the **VILLAGE OF GLEN ELLYN**, an Illinois municipal
corporation, and by **CAREN COSBY**, the Village Clerk of said municipal corporation.

Signature of Notary

SEAL

My Commission expires:

STATE OF _____)
) SS.
COUNTY OF _____)

 The foregoing instrument was acknowledged before me on
_____, 2026, by _____, the _____ of **APEX 400**
LLC, a Delaware limited liability company, as their free and voluntary act in their as manager of
said company for the uses and purposes herein and attested by _____.

Signature of Notary

SEAL

My Commission expires:

EXHIBIT A

Legal Description

400 N. MAIN STREET

LOT 2 AND LOT 3 (EXCEPT THE WEST 40.00 FEET THEREOF) IN BLOCK 13 IN COUNTY CLERK'S FIFTH ASSESSMENT DIVISION IN THE SOUTHWEST ¼ SECTION 11, TOWNSHIP 39 NORTH, RANGE 10, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JULY 5, 1906 AS DOCUMENT 88055, IN DUPAGE COUNTY, ILLINOIS.

P.I.N.: 05-11-327-023

410, 418 & 424 N. MAIN STREET

PARCEL 1

THE EAST 175 FEET OF LOT 1 IN BLOCK 13 IN COUNTY CLERK'S FIFTH ASSESSMENT DIVISION IN THE SOUTHWEST QUARTER OF SECTION 11, TOWNSHIP 39 NORTH, RANGE 10 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JULY 3, 1906 AS DOCUMENT 88055, IN DUPAGE COUNTY, ILLINOIS

P.I.N.: 05-11-327-026; and

PARCEL 2

LOT 5 OF SMITH'S SUBDIVISION OF LOT 1 IN BLOCK 13 OF THE ASSESSMENT DIVISION OF SECTION 11, TOWNSHIP 39 NORTH, RANGE 10 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED OF SAID SMITH'S SUBDIVISION RECORDED NOVEMBER 6, 1891 AS DOCUMENT 46950, IN DUPAGE COUNTY, ILLINOIS

P.I.N.: 05-11-327-005; and

PARCEL 3

LOT 6 OF SMITH'S SUBDIVISION OF LOT 1 IN BLOCK 13 OF ASSESSMENT DIVISION OF SECTION 11, TOWNSHIP 39 NORTH, RANGE 10, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT OF SAID SMITH'S SUBDIVISION RECORDED NOVEMBER 6 1891 AS DOCUMENT 46950, IN DUPAGE COUNTY, ILLINOIS.

P.I.N.: 05-11-327-016



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

Meeting 8/24/2026 7:00 PM
Department: Finance
Department Head: Patrick Brankin
Category: Report
Prepared By: Patrick Brankin

AGENDA ITEM (ID
2026-644)

DOC ID: 2026-644

Presentation of the 2025 Annual Comprehensive Financial Report (Finance Director Brankin)

Statement of the Issue:

Each year, the Village must undergo an audit of its financial statements. Attached to this item are the Village's audited financial statements for the fiscal year 2024, which covers the period from January 1, 2025 to December 31, 2025. Finance Director Patrick Brankin and Jamie Wilkey from Lauterbach and Amen, LLP will present the Annual Comprehensive Financial Report for the 2025 fiscal year to the Board and the Board is asked to consider the adoption of a motion to accept the Report.

Analysis:

Financial Statement Highlights

Attached to this agenda item is the full Annual Comprehensive Financial Report for the fiscal year ended December 31, 2025, in compliance with the Illinois Municipal Auditing Law, 65 ILCS 5/8-8-1 *et seq.* Some notable items about this report and the audit process include:

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 12-14 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 Village operations and its financial position as of December 31, 2025. This is the best place for a casual reader to focus their attention for an overview of the Village's financial performance.

Financial Performance

As noted above, the Management's Discussion and Analysis provides a good overview of the 2025 financial performance. Page 16 of the attached Annual Comprehensive Financial Report provides a high-level breakdown of the Village's overall performance during the year.

Management Letter

The audit also includes an assessment of the Village's internal control structure and would report any significant deficiencies or material weaknesses in internal control that were found during the audit. There were no such material weaknesses or significant deficiencies identified. The auditing firm also issued a management letter, which addresses more minor recommendations, which is attached to this agenda item. Management's comments are included within the letter.

SAS 114 Letter to those Charged with Governance

Auditing standards require a SAS 114 letter be delivered to the Village Board for each audit. This letter highlights certain areas required by auditing standards and is attached to this agenda item.

Budget Impact:

N/A

Contribution to Strategic Plan

Strategic Priority: Financial Stability. **Initiative:** Maintain financial stability and create a financial decision-making framework and maintain our AAA bond rating.

Action Requested:

Adopt the motion.

Attachments:

1. Glen Ellyn - ACFR 25
2. Glen Ellyn - Management Letter 25
3. Glen Ellyn - SAS 114 Letter 25

VILLAGE OF GLEN ELLYN, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2025

535 Duane Street
Glen Ellyn, Illinois 60137
Phone: 630.547.5353
www.glenellyn.org

VILLAGE OF GLEN ELLYN, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2025

Prepared by:
Finance Department

Patrick Brankin
Finance Director

Michele Chaparro
Assistant Finance Director

VILLAGE OF GLEN ELLYN, ILLINOIS

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INTRODUCTORY SECTION

This section includes miscellaneous data regarding the Village of Glen Ellyn including:

- Letter of Transmittal
- List of Principal Officials
- Organizational Chart
- GFOA Certificate of Achievement for Excellence in Financial Reporting.



August 10, 2026

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 Annual Comprehensive Financial Report of the Village of Glen Ellyn (Village) is published to fulfill that requirement for the fiscal year ended December 31, 2025.

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, 2025.

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 28,846 residents based on the 2020 Census. 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 approximately 7,200 detached single-family homes and 4,100 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 Village 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 seven department directors including Finance, Human Resources, 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. In May 2024, Standard & Poor's assigned a "AAA" rating to the Village's 2024 general obligation bonds and affirmed its "AAA" rating on the Village's outstanding general obligation bonds.

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 increased by 8.8% in tax year 2025 compared to tax year 2024.

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.

An update to the Village's Financial Scorecard was completed in fiscal year 2020 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 continue to be cited as potential areas to strengthen, which would boost sales tax revenues and generate non-residential property taxes.

The Village carefully monitored the impact of the COVID-19 pandemic on Village finances. The Village's commercial concentrations are mostly founded in groceries and food. These commercial sources fare well in an economic downturn and COVID-19 was no exception. The Village also received Coronavirus Aid, Relief, and Economic Security (CARES) Act funding of \$1.4 million in 2020 and American Rescue Plan Act (ARPA) funding of \$1.89 million in 2021 and an additional \$1.89 million in 2022. The Village emerged from the COVID-19 pandemic with strong financial reserves and a very healthy financial outlook.

The Village also continues to focus on responsibly funding its pension liabilities. Both pension funds improved or maintained their funded status in 2025, with the IMRF pension in particular being exceptionally well funded. The IMRF pension finished 2025 with a funded ratio of greater than 100% for the second consecutive year, meaning that the Village's financial statements report a net pension asset rather than a net pension liability. The police pension increased its funded ratio by approximately 8.5%, increasing its funded ratio from 61.27% in 2024 to 69.82% in 2025.

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. The Village completed construction of Phase 1 of the Central Business District Streetscape project during 2023 and then completed the combined Phases II and III in 2024. A Phase IV of the project is planned, with construction tentatively scheduled to begin in 2027. The CBD projects will result in a nearly complete replacement of streets and sidewalks in the Village's downtown along with repair and replacement of the water and sewer mains. The Village also continues to fund its annual program to maintain and replace streets across the Village.

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, 2025, 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 to include the replacement of lead service lines.
- 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.

The Village also periodically performs a five-year forecast to guide the budgeting process for the forthcoming fiscal year. The goal of this forecast is 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.

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 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 Annual Comprehensive Financial Report is audited by a reputable firm.
- The Village has established a Finance Commission and a Capital Improvements Commission to assist with promoting long-term financial planning. The Finance Commission provides recommendations on financial policies and strategy including the Financial Scorecard and Five-Year Forecast. The Capital Improvements Commission focuses on infrastructure planning including reviewing updates to the Village's Capital Improvement Program.

Major Initiatives

A key initiative of the Village's current 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, five-year forecasts, 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. To help taxpayers, the Village has historically voluntarily limited the increase in the property tax levy only by the Consumer Price Index (CPI) plus new growth, consistent with tax cap laws for non-home rule agencies. Dating back to the COVID-19 pandemic, the Village Board has frequently altered the Village's tax levies in an effort to aid taxpayers of the Village. In 2020, the Board increased the levies by CPI and new growth but abated the levy with surplus above the reserve policy to reduce the property tax increase and provide relief to property tax owners due to the pandemic. In 2021, the Board increased both the operating and capital levies by CPI and new growth. In 2022, the Board increased the operating levy and the capital levy by 4.9%, and then later abated a portion of the operating levy so the total increase was reduced to 2.8%. The Board took a similar approach in 2023 by increasing each of the levies by 5.5% and subsequently abating the operating levy to a 0.1% increase and the capital levy to a 4.0% increase, for a total increase after abatement of 2.1%. In 2024, the levies were increased by half of CPI plus all of new growth for a total of 2.2%, and in 2025 the levies were increased by CPI and new growth totaling 3.4%.

In 2018, The Village Board approved a new food and beverage tax of 1.5% to help fund capital projects including a downtown parking garage, streetscape, and train station improvements, Roosevelt Road access improvements, and Civic Center improvements. The Civic Center improvements were completed in 2020 and the parking garage opened in spring 2021. The first phase of the streetscape project began in spring 2022 and the final, fourth phase is tentatively scheduled to begin in 2027.

The Village has spurred efforts to increase economic development in Glen Ellyn. 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. Two multi-family developments were recently completed in the Central Business District TIF, with another currently under construction. In 2022, the Village completed the purchase of a hotel property in the Roosevelt Road TIF for the purpose of redevelopment. A portion of this property was sold in 2024, with the remainder sold subsequent to year end, in March 2026. The Village also purchased a vacant bank property in the Central Business District TIF in 2022 for the purpose of cooperatively developing park and event space with the Glen Ellyn Park District. The Village closed on the sale of this property to the Park District in 2025.

The Village of Glen Ellyn has an independent volunteer Fire Company which 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 and amended in 2021 to enhance quality of service.

Ever mindful of our customer service focus, the Village is continuing efforts to improve processes and interactions with residents. 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 and in 2018, the Village began providing online renewal for vehicle stickers. Subsequent to year end, in April 2025, the Village implemented new software for the Community Development department to provide enhanced and more efficient service to customers.

Awards and Acknowledgments

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 annual comprehensive financial report for the fiscal year ended December 31, 2024. This was the 38th 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 annual comprehensive 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 annual comprehensive 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 2025 budget, the 17th consecutive year for which the Village received this award. 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 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,



Mark Franz
Village Manager



Patrick Brankin
Finance Director

VILLAGE OF GLEN ELLYN, ILLINOIS

List of Principal Officials December 31, 2025

LEGISLATIVE

James Burket, Village President

VILLAGE BOARD OF TRUSTEES

Sonia Desai Bhagwaker, Trustee

Kelley Kalinich, Trustee

Kelli Christiansen, Trustee

Donna Jean Simon, Trustee

Robert Duncan, Trustee

Steve Thompson, Trustee

VILLAGE CLERK

Caren Cosby

ADMINISTRATIVE

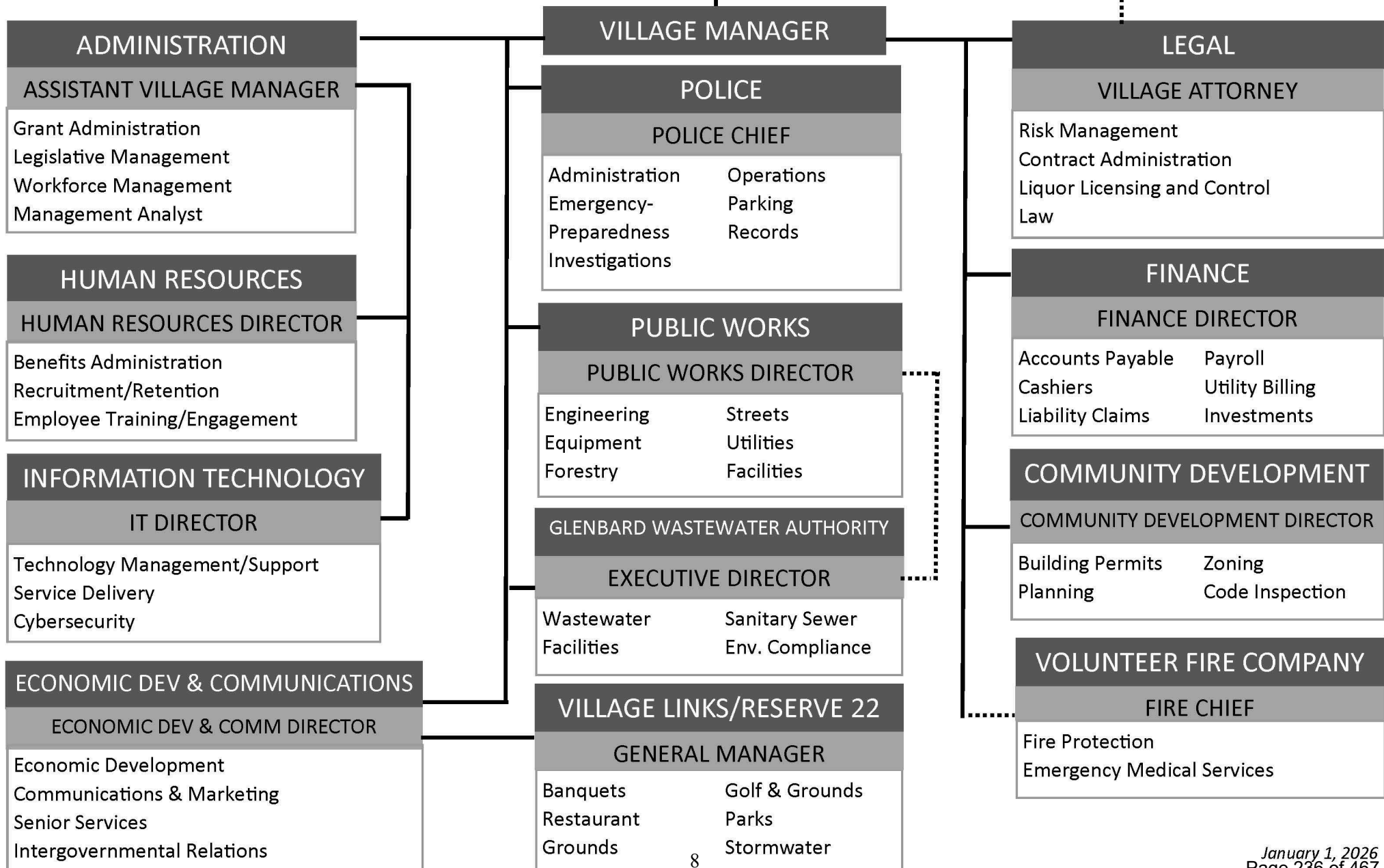
Mark Franz, Village Manager

Patrick Brankin, Finance Director

Michele Chaparro, Assistant Finance Director



VILLAGE PRESIDENT AND VILLAGE BOARD OF TRUSTEES





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Village of Glen Ellyn
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2024

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

This section includes:

Independent Auditor's Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

Supplemental Schedules

INDEPENDENT AUDITOR'S REPORT

This section includes the opinion of the Village's independent auditing firm.



INDEPENDENT AUDITOR'S REPORT

August 10, 2026

The Honorable Village President
Members of the Board of Trustees
Village of Glen Ellyn, Illinois

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Glen Ellyn (the Village), Illinois as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

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, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedules, and supplementary pension and other post-employment benefit (OPEB) schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Glen Ellyn, Illinois' basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

VILLAGE OF GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

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, 2025. Please read it in conjunction with the transmittal letter and the Village's financial statements.

FINANCIAL HIGHLIGHTS

- The Village's net position increased by 1.0% as a result of this fiscal year's operations. Net position of governmental activities increased by \$4,044,246 or 2.9% and net position of business-type activities decreased by \$1,413,134 or 1.1%.
- During this fiscal year, revenues were greater than expenses, prior to transfers in of \$450,000, by \$3,594,246 for governmental activities. The Village continued to benefit from growth in revenues including charges for services, property taxes, home rule sales tax, shared sales and use tax, and state income tax. These were partially offset by a notable decrease in use tax revenue from 2024 to 2025.
- During the fiscal year, revenues for business-type activities were \$27,593,987, while expenses were \$28,557,121, generating a decrease in net position of \$963,134 before transfers out of \$450,000.
- The General Fund fund balance increased by \$1,960,765 in 2025 primarily due to continued strong growth in core revenues such as sales tax and home rule sales tax.
- Total expenditures in the General Fund were below budget by \$1,085,809. The primary driver of this variance was general government expenditures, which was below budget by \$1,021,306, largely due to vacancies and unfilled positions.
- The Village continued construction on the Central Business District streetscape project during the fiscal year, which began in 2022 and includes the reconstruction of the downtown streets and related underground utility improvements. Phase I of the project was placed into service in 2023, while the combined Phases II and III were placed in service during 2024.
- Water and sewer rates increased in 2025, though there was still a decrease in net position for the Water and Sanitary Sewer Fund of \$897,867. The Village funds its Water and Sanitary Sewer capital program on a pay-as-you-go basis. The fund still maintains strong net position which will fund future capital projects outlined in the Village's long-term capital improvement plan.
- Total operating revenues for the Village Links golf course and Reserve 22 restaurant increased from \$8,199,282 in 2024 to \$8,396,279 in 2025. Meanwhile, operating income for the fund increased from \$92,023 in 2024 to \$415,196 in 2025, and the total increase in net position in 2025 was \$331,318 in 2025 compared to \$76,019 in 2024.
- As of December 31, 2025, all funds subject to minimum cash reserve policies exceeded their policy level.
- Due to improved market performance in 2025 compared to 2024, the Police Pension Fund's plan fiduciary net position increased as a percentage of the total pension liability from 61.27% in FY2024 to 69.82% in FY2025. The Village contributed \$2,763,000 to the Police Pension Fund in FY2025 and \$2,152,200 in FY2024, an amount which exceeded the actuarially determined contribution in both years.
- The Illinois Municipal Retirement Fund (IMRF) experienced an increase in its fiduciary net position as a percentage of the total pension liability from 99.19% in FY2024 to 106.07% in FY2025. The Village contributed \$598,544 to IMRF in FY2025, compared to \$453,962 in FY2024.

Management's Discussion and Analysis

December 31, 2025

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities 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. 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 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.

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.

VILLAGE OF GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

USING THIS ANNUAL REPORT - Continued

Fund Financial Statements - Continued

Governmental Funds - Continued

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, the Central Business District TIF, the Fire Services Fund, the Debt Service Fund, the Capital Projects Fund, and the Facilities Maintenance Reserve Fund, all of which are considered major funds. Data from the other four governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor 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.

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, the Village Links/Reserve 22 Fund, and the Park Fund, all of which are considered to be major funds of the Village. The Residential Solid Waste Fund is reported as a non-major fund.

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.

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.

VILLAGE OF GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

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 post-employment benefit obligation, as well as the budgetary comparison schedule for the General Fund. The combining statements and schedules referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information on pensions.

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 \$270,457,726.

	Net Position					
	Governmental		Business-Type		Totals	
	Activities		Activities			
	12/31/25	12/31/24	12/31/25	12/31/24	12/31/25	12/31/24
Current and Other Assets	\$ 71,365,090	65,191,416	47,225,517	45,988,420	118,590,607	111,179,836
Capital Assets	140,864,872	140,223,034	92,977,956	94,347,131	233,842,828	234,570,165
Total Assets	212,229,962	205,414,450	140,203,473	140,335,551	352,433,435	345,750,001
Deferred Outflows	3,970,295	5,770,748	634,315	1,068,385	4,604,610	6,839,133
Total Assets/ Deferred Outflows	216,200,257	211,185,198	140,837,788	141,403,936	357,038,045	352,589,134
Long-Term Debt	47,469,229	54,308,251	9,439,271	10,021,040	56,908,500	64,329,291
Other Liabilities	5,422,473	3,631,711	2,408,998	2,066,163	7,831,471	5,697,874
Total Liabilities	52,891,702	57,939,962	11,848,269	12,087,203	64,739,971	70,027,165
Deferred Inflows	20,537,198	14,518,125	1,303,150	217,230	21,840,348	14,735,355
Total Liabilities/ Deferred Inflows	73,428,900	72,458,087	13,151,419	12,304,433	86,580,319	84,762,520
Net Position						
Net Investment in Capital Assets	116,392,751	115,137,951	84,672,621	91,595,045	201,065,372	206,732,996
Restricted	16,806,662	17,958,808	2,205,833	1,380,257	19,012,495	19,339,065
Unrestricted	9,571,944	5,630,352	40,807,915	36,124,201	50,379,859	41,754,553
Total Net Position	142,771,357	138,727,111	127,686,369	129,099,503	270,457,726	267,826,614

By far the largest portion of the Village's net position, which is 74.4% reflects its investment in capital assets (for example, land, construction in progress land improvements, buildings and improvements, machinery and equipment, vehicles, bridges, storm sewer, streets, other, water and sanitary sewer system, lease assets - equipment, and subscription assets - software), 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.

VILLAGE OF GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

An additional portion, or 7.0%, of the Village's net position represents resources that are subject to external restrictions on how they may be used. The remaining 18.6%, or \$50,379,859, represents unrestricted net position and may be used to meet the Village's ongoing obligations to citizens and creditors.

	Changes in Net Position					
	Governmental		Business-Type		Totals	
	Activities	Activities	Activities	Activities	Activities	Activities
	12/31/25	12/31/24	12/31/25	12/31/24	12/31/25	12/31/24
Revenues						
Program Revenues						
Charges for Services	\$ 8,547,469	6,316,500	26,610,670	26,910,606	35,158,139	33,227,106
Operating Grants/Contributions	401,017	333,206	—	—	401,017	333,206
Capital Grants/Contributions	2,804,000	—	—	—	2,804,000	—
General Revenues						
Property Taxes	11,918,697	11,071,411	—	—	11,918,697	11,071,411
Home Rule Sales	5,126,623	4,116,784	—	—	5,126,623	4,116,784
Utility	1,626,828	1,572,507	—	—	1,626,828	1,572,507
Real Estate Transfer	793,749	642,669	—	—	793,749	642,669
Other Taxes	2,013,698	1,983,246	—	—	2,013,698	1,983,246
Shared Income Tax	5,202,212	4,898,639	—	—	5,202,212	4,898,639
Shared Sales and Use Tax	6,706,674	6,341,559	—	—	6,706,674	6,341,559
Motor Fuel Tax	1,410,083	1,376,883	—	—	1,410,083	1,376,883
Investment Income	1,939,147	2,413,699	—	—	1,939,147	2,413,699
Miscellaneous	239,699	323,869	983,317	1,521,402	1,223,016	1,845,271
Total Revenues	48,729,896	41,390,972	27,593,987	28,432,008	76,323,883	69,822,980
Expenses						
General Government	8,270,448	9,275,308	—	—	8,270,448	9,275,308
Public Safety	17,390,158	16,160,252	—	—	17,390,158	16,160,252
Highways and Streets	18,826,847	11,507,753	—	—	18,826,847	11,507,753
Interest on Long-Term Debt	648,197	687,866	—	—	648,197	687,866
Water and Sanitary Sewer	—	—	16,921,546	15,230,479	16,921,546	15,230,479
Golf Course and Recreation	—	—	8,060,060	8,195,358	8,060,060	8,195,358
Parking	—	—	1,296,042	893,591	1,296,042	893,591
Residential Solid Waste	—	—	2,279,473	1,975,782	2,279,473	1,975,782
Total Expenses	45,135,650	37,631,179	28,557,121	26,295,210	73,692,771	63,926,389
Change in Net Position						
Before Transfers	3,594,246	3,759,793	(963,134)	2,136,798	2,631,112	5,896,591
Transfers	450,000	325,000	(450,000)	(325,000)	—	—
Change in Net Position	4,044,246	4,084,793	(1,413,134)	1,811,798	2,631,112	5,896,591
Net Position - Beginning Balance	138,727,111	134,642,318	129,099,503	127,287,705	267,826,614	261,930,023
Net Position - Ending Balance	142,771,357	138,727,111	127,686,369	129,099,503	270,457,726	267,826,614

VILLAGE OF GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

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 70.0% from \$5,630,352 the previous fiscal year to \$9,571,944 at the end of this year. This is due primarily to the Village's continued strong investment into its capital infrastructure and reflected in the growth in net investment in capital assets from 2024 to 2025. Overall net position of the Village's governmental activities increased by \$4,044,246 (\$142,771,357 compared to \$138,727,111).

Net position of business-type activities decreased 1.1% from the prior year (\$127,686,369 compared to \$129,099,503). 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.

Governmental Activities

Revenues for governmental activities were \$48,729,896 (an increase of 17.7%, or \$7,338,924 from prior year), while total expenses were \$45,135,650. Strong tax collections, particularly sales and home rule sales taxes, contributed to the increase in governmental activities net position.

Public Safety expenses increased from \$16,160,252 in 2024 to \$17,390,158 in 2025. This was largely attributable to a significant increase in required pension contributions from 2024 to 2025.

Highways and Streets expenses increased from \$11,507,753 in 2024 to \$18,826,847 in 2025 due to increased highways and streets spending in 2025.

General government expense decreased from \$9,275,308 in 2024 to \$8,270,448 in 2025, primarily as a result of decreased IMRF expense in the current year.

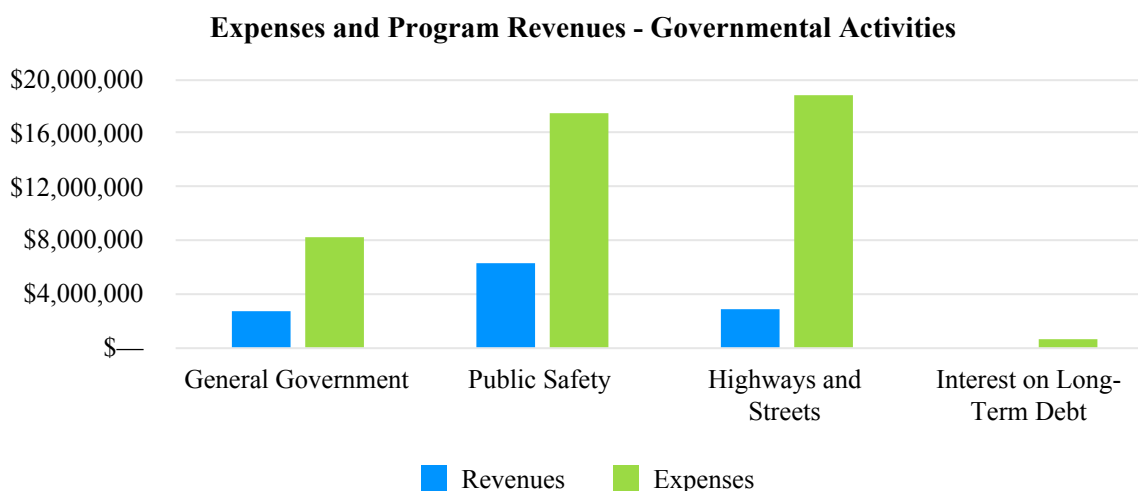
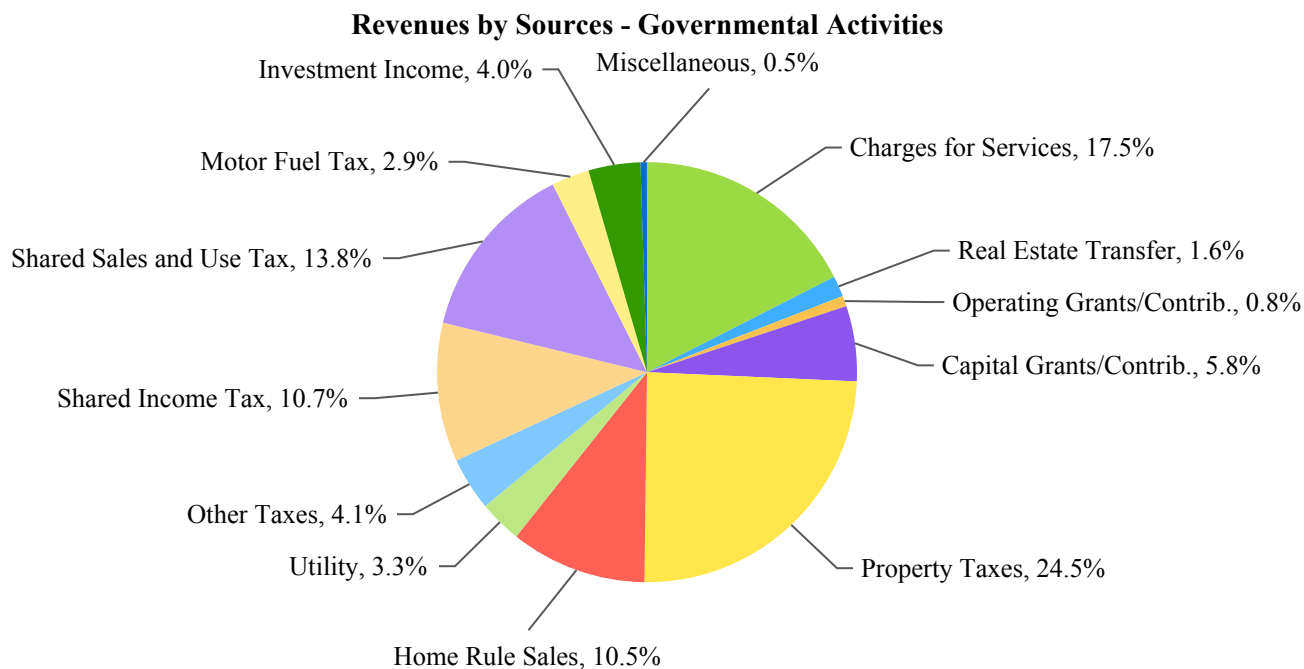
The following table graphically depicts the major revenue sources of the Village. It depicts very clearly that while the Village does have diverse revenue streams, the Village does rely on property taxes and sales taxes to fund governmental activities.

Management's Discussion and Analysis

December 31, 2025

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 highways and streets expenses far exceed any directly allocated revenues.

VILLAGE OF GLEN ELLYN, ILLINOIS

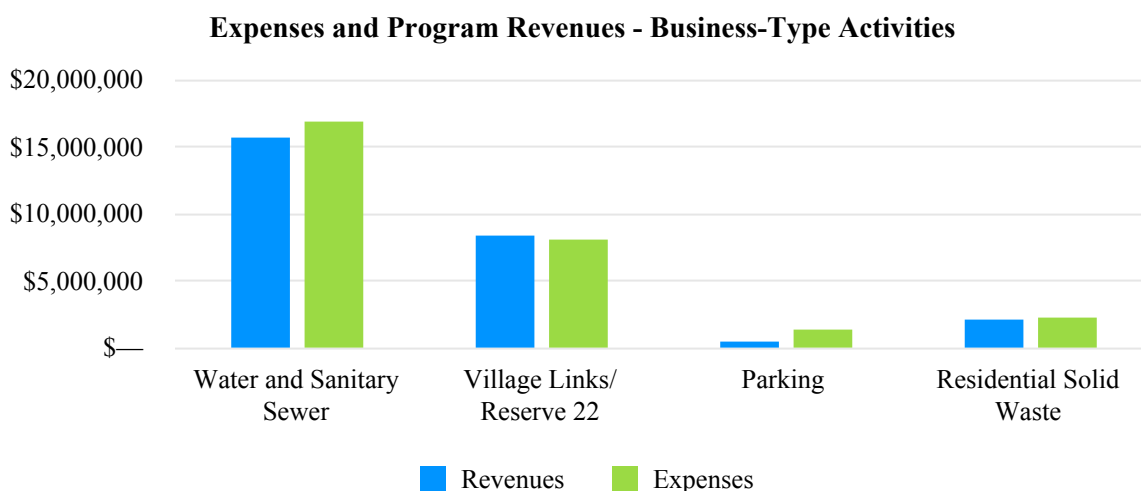
Management's Discussion and Analysis

December 31, 2025

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Business-Type Activities

Revenues decreased by 2.9% or \$838,021 in 2025, primarily related to a capital contribution recorded in the Parking Fund in 2024 related to the acquisition of a portion of a parking garage. Overall expenses were increased by \$2,261,911 or 8.6%. The Water and Sanitary Sewer Fund was the primary driver of this increase, as related operating expenses were \$1,539,017 higher in 2025 than in 2024, respectively. The graph below depicts program revenues as compared to program expenses for 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 \$42,704,034, which is 3.7% higher than last year's total of \$41,174,509.

The General Fund balance increased by \$1,960,765 in 2025. This is due primarily to continued strong performances in sales and home rule sales taxes, combined with certain vacancies throughout the organization.

The Central Business District TIF balance decreased by \$996,219 in 2025. This is due to increased economic development expenses and capital outlay, particularly related to the development of a park site within the CBD.

VILLAGE OF GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS - Continued

Governmental Funds - Continued

The Fire Services Fund increased by \$1,997,038 in 2025. This is due primarily to a deferred capital outlay as the Village evaluates options for renovation and replacement of its existing fire facilities.

The Debt Service Fund reported a decrease in fund balance of \$974. In 2015, the Village issued general obligation bonds for construction of a police station and stormwater improvements. At the end of 2019, 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 became effective in 2019. The Village issued another set of general obligation bonds in 2020 of \$4.75 million to fund capital projects. In 2021, the Village issued two series of General Obligation bonds, totaling approximately \$6.5 million, which partially refunded two past debt issuances. The Village committed to issue these 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, the Village records annual transfers into the Debt Service Fund from the Capital Projects Fund. In FY2025, the amount of this transfer was \$2,240,000.

The Capital Projects Fund is used to account for capital projects within the Village, other than proprietary fund projects. The Fund reported an increase in fund balance of \$603,822. This increase is due to portions of certain capital projects being paid from other funds rather than the Capital Projects Fund. The largest project in 2025 was the 2025 Utility and Roadway Improvement, on which more than \$2.9 million was expended from the Capital Projects Fund during 2025.

The Facilities Maintenance Reserve Fund is used to account for the cost of maintaining various Village owned facilities. The Fund reported an increase in fund balance of \$227,391. This is due to the deferral of various projects into future years.

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, the Village Links/Reserve 22, and the Parking 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 decreased by \$897,867. Primary causes of the decrease include increased purchases of water, increased contributions to the Authority, and expenses related to lead service line replacement.

The Village Links/Reserve 22 fund experienced an increase in net position of \$331,318. In 2025 the Reserve 22 restaurant revenues saw an increase of \$24,254 over the prior year. Reserve 22 operating expenses also increased by \$84,078 in 2025 compared to 2024. Village Links administration expenses decreased \$193,054 from 2024 to 2025, and golf course maintenance related expenses decreased by \$102,479 year over year.

The Parking Fund decreased \$736,238 due primarily to Parking Fund contributions to capital projects related to parking lot improvements.

VILLAGE OF GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

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 \$328,425.

General Fund revenues were over budget by \$934,399. As stated previously, this was largely due to stronger than expected collections in various tax and intergovernmental shared revenues. Total expenditures for the General Fund were under the original budget by \$757,384 and under the revised budget by \$1,085,809. The main driver of this variance was General Government departments due to vacant and unfilled positions as well as deferred spending. The General Government category was under budget by \$1,021,306.

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, 2025 was \$233,842,828 (net of accumulated depreciation/amortization). This investment in capital assets includes land, construction in progress, land improvements, buildings and improvements, machinery and equipment, vehicles, bridges, storm sewers, streets, water and sanitary sewer system, lease asset - equipment and subscription assets - software.

	Capital Assets - Net of Depreciation					
	Governmental		Business-Type		Totals	
	Activities		Activities			
	12/31/25	12/31/24	12/31/25	12/31/2024	12/31/25	12/31/2024
Land	\$ 29,034,692	29,034,692	15,767,399	15,767,399	44,802,091	44,802,091
Construction in Progress	7,233,055	9,981,352	624,037	6,824,785	7,857,092	16,806,137
Land Improvements	126,182	138,168	2,779,170	2,980,529	2,905,352	3,118,697
Buildings and Improvements	15,751,230	16,324,581	22,181,185	22,846,981	37,932,415	39,171,562
Vehicles	1,794,811	1,409,563	5,440	8,157	1,800,251	1,417,720
Machinery and Equipment	1,415,078	1,419,859	1,370,919	1,255,357	2,785,997	2,675,216
Bridges	72,193	78,563	—	—	72,193	78,563
Storm Sewers	13,571,368	14,085,304	—	—	13,571,368	14,085,304
Streets	71,469,883	67,444,022	—	—	71,469,883	67,444,022
Other	67,978	—	—	—	67,978	—
Water and Sanitary Sewer System	—	—	50,120,592	44,601,774	50,120,592	44,601,774
Lease Assets - Equipment	253,448	117,603	98,140	—	351,588	117,603
Subscription Assets - Software	74,954	189,327	31,074	62,149	106,028	251,476
Totals	140,864,872	140,223,034	92,977,956	94,347,131	233,842,828	234,570,165

VILLAGE OF GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued

Capital Assets - Continued

The primary capital asset project undertaken in 2025 was the 2025 Utility and Roadway Improvement project. The project began in 2024 and \$2.0 million and \$1.4 million related to this project were recorded as capital assets during 2025 in governmental and business-type activities, respectively. Additionally, the 2024 Utility & Roadway Improvement Project which began in 2023 was placed into service in 2025. \$4.5 million and \$6.5 million related to this project was recorded as completed infrastructure as of December 31, 2025 in governmental and business-type activities, respectively.

Additional information on the Village's capital assets can be found in Note 3 of this report.

Debt Administration

At year-end, the Village had total outstanding long-term debt of \$53,445,433 as compared to \$64,329,291 the previous year. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding					
	Governmental		Business-Type		Totals	
	Activities		Activities			
	12/31/25	12/31/24	12/31/25	12/31/24	12/31/25	12/31/24
Compensated Absences	\$ 965,359	961,617	315,441	326,310	1,280,800	1,287,927
Net Pension Liability - IMRF	(2,237,038)	276,449	(1,226,029)	167,363	(3,463,067)	443,812
Net Pension Liability - Police	21,220,045	26,219,034	—	—	21,220,045	26,219,034
Total Pension Liability - RBP	1,682,542	1,632,068	403,954	403,052	2,086,496	2,035,120
General Obligation Bonds - Net	23,168,704	24,781,871	8,189,420	8,661,533	31,358,124	33,443,404
Asset Retirement Obligation	134,000	134,000	395,726	395,726	529,726	529,726
Leases Payable	218,956	109,055	—	—	218,956	109,055
Subscriptions Payable	79,623	194,157	134,730	67,056	214,353	261,213
Totals	45,232,191	54,308,251	8,213,242	10,021,040	53,445,433	64,329,291

The Village is rated AAA by Standard and Poor's, a rating which was most recently reaffirmed during 2024 prior to the issuance of \$6.27 million in general obligation bonds. The bonds were issued on behalf of Glenbard Wastewater Authority to fund wastewater improvements. Of the amount of debt outstanding as of December 31, 2025, \$8.7 million will be abated and paid for by enterprise fund revenues from the Village Links/Reserve 22 fund and the Water and Sanitary Sewer funds and \$24.8 million will be abated and paid for by Capital Project Fund revenues. As a home-rule unit, no legal limit exists on the amount of debt that can be outstanding.

The IMRF pension liability decreased to the point of becoming an asset, while the Police Pension liability decreased from FY2024 to FY2025.

Additional information on the Village's long-term debt can be found in Note 3 of this report.

VILLAGE OF GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Village has a strong property tax base which is founded primarily in its residential housing stock. Total assessed value increased by 8.8% in tax year 2025 compared to 2024.

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.

An update to the Village's Financial Scorecard was completed in fiscal year 2020 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 continue to be cited as potential areas to strengthen, which would boost sales tax revenues and generate non-residential property taxes.

The Village also continues to focus on responsibly funding its pension liabilities. The Police Pension's funded status increased from 61.27% in 2024 to 69.82% in 2025, while the IMRF pension funded status increased from 99.19% in 2024 to 106.07% in 2025.

The Village approved a four-year contract with the police officer's union in February 2023. The contract provides for annual base salary increases of 3.25% in year one and 3.0% in the subsequent years.

The Village completed construction of Phase 1 of the Central Business District Streetscape project during 2023 and then completed the combined Phases II and III in 2024. A Phase IV of the project is planned, with construction tentatively scheduled to begin in 2027. The CBD projects will result in a nearly complete replacement of streets and sidewalks in the Village's downtown along with repair and replacement of the water and sewer mains.

In May 2023, the Village Board approved an Intergovernmental Purchase and Sale Agreement with the Glen Ellyn Park District to sell Village property to the Park District located in the Village's Central Business District at which the Park District would construct a park and event space. A subsequent Intergovernmental Redevelopment Agreement entered into in March 2025 with the Park District requires the Village to contribute tax increment financing funds for a period of 12 years toward the construction and maintenance of the park. The Park District would be responsible for the construction of the park and all ongoing maintenance. In June 2025, the Village closed on the sale of the property to the Park District.

In 2022, the Village completed the purchase of a hotel property made up of 7 parcels in the Roosevelt Road TIF for the purpose of redevelopment. 4 of these parcels were sold in 2024, with the remainder sold subsequent to year end, in March 2026.

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, 2025

See Following Page

VILLAGE OF GLEN ELLYN, ILLINOIS

Statement of Net Position

December 31, 2025

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Current Assets			
Cash and Cash Equivalents	\$ 47,152,845	21,129,887	68,282,732
Receivables - Net of Allowances	18,624,786	8,271,024	26,895,810
Due from Other Governments	126,544	408,232	534,776
Land Held for Resale	1,736,601	—	1,736,601
Prepays/Inventories	1,487,276	175,586	1,662,862
Total Current Assets	69,128,052	29,984,729	99,112,781
Noncurrent Assets			
Capital Assets			
Nondepreciable/Nonamortizable	36,267,747	16,391,436	52,659,183
Depreciable/Amortizable	187,639,617	134,274,425	321,914,042
Accumulated Depreciation/Amortization	(83,042,492)	(57,687,905)	(140,730,397)
Total Capital Assets	140,864,872	92,977,956	233,842,828
Other Assets			
Net Pension Asset - IMRF	2,237,038	1,226,029	3,463,067
Equity Interest in Joint Venture	—	16,014,759	16,014,759
Total Other Assets	2,237,038	17,240,788	19,477,826
Total Noncurrent Assets	143,101,910	110,218,744	253,320,654
Total Assets	212,229,962	140,203,473	352,433,435
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Items - IMRF	429,346	235,306	664,652
Deferred Items - Police Pension	3,121,419	—	3,121,419
Deferred Items - RBP	337,069	80,926	417,995
Deferred Items - ARO	82,461	299,268	381,729
Unamortized Loss on Refunding	—	18,815	18,815
Total Deferred Outflows of Resources	3,970,295	634,315	4,604,610
Total Assets and Deferred Outflows of Resources	216,200,257	140,837,788	357,038,045

The notes to the financial statements are an integral part of this statement.

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 3,497,335	1,586,742	5,084,077
Accrued Payroll	560,216	151,680	711,896
Deposits Payables	1,111,025	178,202	1,289,227
Due to Other Governments	37,610	35,244	72,854
Other Payables	203,340	457,130	660,470
Retainage Payable	12,947	—	12,947
Current Portion of Long-Term Liabilities	2,610,558	819,943	3,430,501
Total Current Liabilities	8,033,031	3,228,941	11,261,972
Noncurrent Liabilities			
Compensated Absences Payable	241,894	82,016	323,910
Net Pension Liability - Police Pension	21,220,045	—	21,220,045
Total OPEB Liability - RBP	1,602,100	384,642	1,986,742
Asset Retirement Obligation	134,000	395,726	529,726
General Obligation Bonds Payable - Net	21,515,539	7,697,307	29,212,846
Leases Payable	138,796	—	138,796
Subscriptions Payable	6,297	59,637	65,934
Total Noncurrent Liabilities	44,858,671	8,619,328	53,477,999
Total Liabilities	52,891,702	11,848,269	64,739,971
DEFERRED INFLOWS OF RESOURCES			
Grants	651,166	—	651,166
Property Taxes	12,142,252	—	12,142,252
Leases	621,818	—	621,818
Deferred Items - IMRF	2,050,152	1,123,604	3,173,756
Deferred Items - Police	4,323,967	—	4,323,967
Deferred Items - RBP	747,843	179,546	927,389
Total Deferred Inflows of Resources	20,537,198	1,303,150	21,840,348
Total Liabilities and Deferred Inflows of Resources	73,428,900	13,151,419	86,580,319
NET POSITION			
Net Investment in Capital Assets	116,392,751	84,672,621	201,065,372
Restricted - Public Safety	8,562,582	—	8,562,582
Restricted - Highways and Streets	2,456,357	—	2,456,357
Restricted - Debt Service	35,346	—	35,346
Restricted - Economic Development	3,212,779	—	3,212,779
Restricted - Purchase Contracts	302,560	979,804	1,282,364
Restricted - IMRF	2,237,038	1,226,029	3,463,067
Unrestricted	9,571,944	40,807,915	50,379,859
Total Net Position	142,771,357	127,686,369	270,457,726

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, 2025

		Program Revenues		
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions
	Expenses			
Governmental Activities				
General Government	\$ 8,270,448	2,534,792	183,880	—
Public Safety	17,390,158	5,999,760	217,137	—
Highways and Streets	18,826,847	12,917	—	2,804,000
Interest on Long-Term Debt	648,197	—	—	—
Total Governmental Activities	45,135,650	8,547,469	401,017	2,804,000
Business-Type Activities				
Water and Sanitary Sewer	16,921,546	15,615,508	—	—
Village Links/Reserve 22	8,060,060	8,396,279	—	—
Parking	1,296,042	473,211	—	—
Residential Solid Waste	2,279,473	2,125,672	—	—
Total Business-Type Activities	28,557,121	26,610,670	—	—
Total Primary Government	73,692,771	35,158,139	401,017	2,804,000

General Revenues

Taxes

Property Taxes

Home Rule Sales

Utility

Real Estate Transfer

Food & Beverage

Hotel & Motel

Auto Rental

Other Taxes

Intergovernmental - Unrestricted

Shared Income Tax

Shared Sales and Use Tax

Motor Fuel Tax

Investment Income

Miscellaneous

Transfers - Internal Balances

Change in Net Position

Net Position - Beginning

Net Position - Ending

The notes to the financial statements are an integral part of this statement.

Primary Government		
Governmental Activities	Business-Type Activities	Totals
(5,551,776)	—	(5,551,776)
(11,173,261)	—	(11,173,261)
(16,009,930)	—	(16,009,930)
(648,197)	—	(648,197)
(33,383,164)	—	(33,383,164)
—	(1,306,038)	(1,306,038)
—	336,219	336,219
—	(822,831)	(822,831)
—	(153,801)	(153,801)
—	(1,946,451)	(1,946,451)
(33,383,164)	(1,946,451)	(35,329,615)
11,918,697	—	11,918,697
5,126,623	—	5,126,623
1,626,828	—	1,626,828
793,749	—	793,749
1,830,600	—	1,830,600
147,292	—	147,292
28,106	—	28,106
7,700	—	7,700
5,202,212	—	5,202,212
6,706,674	—	6,706,674
1,410,083	—	1,410,083
1,939,147	—	1,939,147
239,699	983,317	1,223,016
450,000	(450,000)	—
37,427,410	533,317	37,960,727
4,044,246	(1,413,134)	2,631,112
138,727,111	129,099,503	267,826,614
142,771,357	127,686,369	270,457,726

The notes to the financial statements are an integral part of this statement.

VILLAGE OF GLEN ELLYN, ILLINOIS

Balance Sheet - Governmental Funds December 31, 2025

		Special
	General	Central Business District TIF
ASSETS		
Cash and Investments	\$ 14,531,211	2,580,692
Receivables - Net of Allowances		
Taxes	12,696,685	2,122,079
Accounts	38,774	825,000
Other	142,552	
Leases	928,583	—
Due from Other Governments	9,762	—
Due from Other Funds	—	—
Land Held for Resale	—	—
Prepays	210,242	—
Total Assets	28,557,809	5,527,771
LIABILITIES		
Accounts Payable	710,264	832,500
Accrued Payroll	542,710	—
Deposits Payable	1,111,025	—
Due to Other Governments	37,610	—
Due to Other Funds	175	—
Other Payables	203,340	—
Retainage Payable	—	—
Total Liabilities	2,605,124	832,500
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	9,569,544	2,122,079
Leases	621,818	—
Grants	12,563	—
Total Deferred Inflows of Resources	10,203,925	2,122,079
Total Liabilities and Deferred Inflows of Resources	12,809,049	2,954,579
FUND BALANCES		
Nonspendable	210,242	—
Restricted	—	2,401,942
Committed	192,600	171,250
Assigned	—	—
Unassigned	15,345,918	—
Total Fund Balances	15,748,760	2,573,192
Total Liabilities, Deferred Inflows of Resources and Fund Balances	28,557,809	5,527,771

The notes to the financial statements are an integral part of this statement.

Revenue					
Formerly Nonmajor	Capital Projects				
Fire Services	Debt Service	Capital Projects	Facilities Maintenance Reserve	Nonmajor	Totals
10,406,050	35,971	5,282,195	1,639,260	6,325,288	40,800,667
274,197	—	390,271	—	176,432	15,659,664
639,956	—	12,475	—	—	1,516,205
—	—	—	—	—	142,552
—	—	—	—	—	928,583
—	—	—	—	116,782	126,544
—	—	—	—	175	175
—	—	—	—	1,736,601	1,736,601
13,456	—	—	—	33,421	257,119
11,333,659	35,971	5,684,941	1,639,260	8,388,699	61,168,110
484,993	625	966,546	5,310	140,795	3,141,033
—	—	—	—	—	542,710
—	—	—	—	—	1,111,025
—	—	—	—	—	37,610
—	—	—	—	—	175
—	—	—	—	—	203,340
—	—	—	—	12,947	12,947
484,993	625	966,546	5,310	153,742	5,048,840
274,197	—	—	—	176,432	12,142,252
—	—	—	—	—	621,818
—	—	—	—	638,603	651,166
274,197	—	—	—	815,035	13,415,236
759,190	625	966,546	5,310	968,777	18,464,076
13,456	—	—	—	33,421	257,119
8,483,916	35,346	—	—	3,345,860	14,267,064
2,077,097	—	1,732,566	23,335	1,138,723	5,335,571
—	—	2,985,829	1,610,615	2,901,918	7,498,362
—	—	—	—	—	15,345,918
10,574,469	35,346	4,718,395	1,633,950	7,419,922	42,704,034
11,333,659	35,971	5,684,941	1,639,260	8,388,699	61,168,110

The notes to the financial statements are an integral part of this statement.

VILLAGE OF GLEN ELLYN, ILLINOIS

Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities

December 31, 2025

Total Governmental Fund Balances	\$ 42,704,034
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.	140,864,872
Less: Internal Service Capital Assets	(3,946,105)
A net pension asset is not considered to represent a financial resource and therefore is not reported in the funds.	
Net Pension Asset - IMRF	2,237,038
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	(1,620,806)
Deferred Items - Police Pension	(1,202,548)
Deferred Items - RBP	(410,774)
Deferred Items - ARO	82,461
Internal service funds are used by the Village to charge the costs of vehicle and equipment management and employee insurance to individual funds.	
The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	11,485,700
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(918,645)
Net Pension Liability - Police Pension	(21,220,045)
Total OPEB Liability - RBP	(1,682,542)
Asset Retirement Obligation	(134,000)
General Obligation Bonds Payable	(22,665,000)
Unamortized Bond Premium	(503,704)
Leases Payable	(218,956)
Subscriptions Payable	(79,623)
Net Position of Governmental Activities	<u>142,771,357</u>

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, 2025**

See Following Page

VILLAGE OF GLEN ELLYN, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds For the Fiscal Year Ended December 31, 2025

		Special
	General	Central Business District TIF
Revenues		
Taxes	\$ 14,573,148	2,122,079
Intergovernmental	12,096,019	—
Licenses and Permits	1,526,616	—
Charges for Services	1,202,770	—
Fines and Forfeitures	566,204	—
Investment Income	664,024	61,346
Miscellaneous	—	—
Total Revenues	30,628,781	2,183,425
Expenditures		
General Government	6,905,391	458,383
Public Safety	13,139,732	—
Highways and Streets	3,389,460	—
Capital Outlay	333,543	2,421,261
Debt Service		
Principal Retirement	159,536	—
Interest and Fiscal Charges	16,520	—
Total Expenditures	23,944,182	2,879,644
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,684,599	(696,219)
Other Financing Sources (Uses)		
Debt Issuance	186,977	—
Transfers In	138,801	—
Transfers Out	(5,049,612)	(300,000)
	(4,723,834)	(300,000)
Net Change in Fund Balances	1,960,765	(996,219)
Fund Balances - Beginning as Previously Reported	13,787,995	3,569,411
Adjustment - Nonmajor to Major Fund	—	—
Fund Balances - Beginning as Adjusted	13,787,995	3,569,411
Fund Balances - Ending	15,748,760	2,573,192

The notes to the financial statements are an integral part of this statement.

Revenue					
Formerly Nonmajor Fire Services	Debt Service	Capital Projects		Nonmajor	Totals
		Capital Projects	Facilities Maintenance Reserve		
356,759	—	4,251,177	—	176,432	21,479,595
—	—	500,000	—	1,623,967	14,219,986
—	—	—	—	—	1,526,616
5,251,879	—	—	—	—	6,454,649
—	—	—	—	—	566,204
395,647	1,402	210,294	43,339	298,845	1,674,897
25,895	—	197,317	—	16,487	239,699
6,030,180	1,402	5,158,788	43,339	2,115,731	46,161,646
—	—	—	—	241,733	7,605,507
3,859,666	—	—	—	162,005	17,161,403
—	—	—	—	697,964	4,087,424
173,476	—	7,411,178	465,948	3,156,384	13,961,790
—	1,575,000	—	—	32,074	1,766,610
—	667,376	—	—	2,468	686,364
4,033,142	2,242,376	7,411,178	465,948	4,292,628	45,269,098
1,997,038	(2,240,974)	(2,252,390)	(422,609)	(2,176,897)	892,548
—	—	—	—	—	186,977
—	2,240,000	5,149,612	650,000	—	8,178,413
—	—	(2,293,400)	—	(85,401)	(7,728,413)
—	2,240,000	2,856,212	650,000	(85,401)	636,977
1,997,038	(974)	603,822	227,391	(2,262,298)	1,529,525
—	36,320	4,114,573	1,406,559	18,259,651	41,174,509
8,577,431	—	—	—	(8,577,431)	—
8,577,431	36,320	4,114,573	1,406,559	9,682,220	41,174,509
10,574,469	35,346	4,718,395	1,633,950	7,419,922	42,704,034

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 of the Governmental Funds to the Statement of Activities - Governmental Activities For the Fiscal Year Ended December 31, 2025

Net Change in Fund Balances - Total Governmental Funds	\$ 1,529,525

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	3,213,376
Depreciation Expense	(4,737,465)
Capital Contributions	2,304,000
Disposals - Cost	(1,262,483)
Disposals - Accumulated Depreciation	1,124,410
Less: Internal Service Capital Asset Related Activity	(97,478)

The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.

Change in Deferred Items - IMRF	(2,636,673)
Change in Deferred Items - Police Pension	(4,693,541)
Change in Deferred Items - RBP	10,003
Change in Deferred Items - ARO	(10,308)

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.

Change in Compensated Absences Payable	(4,272)
Change in Net Pension Liability/(Asset) - IMRF	2,513,487
Change in Net Pension Liability - Police Pension	4,998,989
Change in Total OPEB Liability - RBP	(50,474)
Debt Retirement	1,766,610
Amortization of Bond Premium	38,167
Issuance of Debt	(186,977)

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.

225,350

Changes in Net Position of Governmental Activities

4,044,246

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, 2025

See Following Page

VILLAGE OF GLEN ELLYN, ILLINOIS

Statement of Net Position - Proprietary Funds December 31, 2025

		<u>Water and Sanitary Sewer</u>
ASSETS		
Current Assets		
Cash and Investments	\$	15,553,568
Receivables - Net of Allowances		
Accounts		1,863,256
Intergovernmental		5,968,513
Due from Other Governments		408,232
Prepays and Other		26,964
Inventories		—
Total Current Assets		<u>23,820,533</u>
Noncurrent Assets		
Capital Assets		
Nondepreciable		624,037
Depreciable/Amortizable		95,385,683
Accumulated Depreciation/Amortization		<u>(44,810,419)</u>
Total Capital Assets		<u>51,199,301</u>
Other Assets		
Net Pension Asset - IMRF		436,473
Equity Investment in Joint Venture		16,014,759
Total Other Assets		<u>16,451,232</u>
Total Noncurrent Assets		<u>67,650,533</u>
Total Assets		<u>91,471,066</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Items - IMRF		83,770
Deferred Items - OPEB		34,980
Deferred Items - ARO		299,268
Loss on Refunding		—
Total Deferred Outflows of Resources		<u>418,018</u>
Total Assets/Deferred Outflows of Resources		<u>91,889,084</u>

The notes to the financial statements are an integral part of this statement.

Business-Type Activities - Enterprise Funds				Governmental
Village Links/ Reserve 22	Parking	Nonmajor	Totals	Activities
		Residential Solid Waste		Internal Service
2,710,976	2,211,008	654,335	21,129,887	6,352,178
10,124	88,281	340,850	2,302,511	377,782
—	—	—	5,968,513	—
—	—	—	408,232	—
19,160	—	—	46,124	1,095,874
127,609	—	1,853	129,462	134,283
2,867,869	2,299,289	997,038	29,984,729	7,960,117
15,767,399	—	—	16,391,436	1,664,844
15,934,021	22,852,973	101,748	134,274,425	7,900,199
(7,150,775)	(5,639,603)	(87,108)	(57,687,905)	(5,618,938)
24,550,645	17,213,370	14,640	92,977,956	3,946,105
789,556	—	—	1,226,029	—
—	—	—	16,014,759	—
789,556	—	—	17,240,788	—
25,340,201	17,213,370	14,640	110,218,744	3,946,105
28,208,070	19,512,659	1,011,678	140,203,473	11,906,222
151,536	—	—	235,306	—
45,946	—	—	80,926	—
—	—	—	299,268	—
18,815	—	—	18,815	—
216,297	—	—	634,315	—
28,424,367	19,512,659	1,011,678	140,837,788	11,906,222

The notes to the financial statements are an integral part of this statement.

VILLAGE OF GLEN ELLYN, ILLINOIS

Statement of Net Position - Proprietary Funds - Continued December 31, 2025

	Water and Sanitary Sewer
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 874,120
Accrued Payroll	49,918
Deposits Payable	178,202
Due to Other Governments	—
Other Payable	103,181
Current Portion of Long-Term Liabilities	360,629
Total Current Liabilities	<u>1,566,050</u>
Noncurrent Liabilities	
Compensated Absences Payable	32,762
Total OPEB Liability - RBP	166,259
Asset Retirement Obligation	395,726
General Obligation Bonds Payable - Net	5,878,974
Subscription Arrangements	—
Total Noncurrent Liabilities	<u>6,473,721</u>
Total Liabilities	<u>8,039,771</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Items - IMRF	400,009
Deferred Items - RBP	77,608
Total Deferred Inflows of Resources	<u>477,617</u>
Total Liabilities/Deferred Inflows of Resources	<u>8,517,388</u>
NET POSITION	
Net Investment in Capital Assets	45,439,301
Restricted - Purchase Contracts	843,910
Restricted - IMRF	436,473
Unrestricted	<u>36,652,012</u>
Total Net Position	<u><u>83,371,696</u></u>

The notes to the financial statements are an integral part of this statement.

Business-Type Activities - Enterprise Funds				Governmental
Village Links/ Reserve 22	Parking	Nonmajor	Totals	Activities
		Residential Solid Waste		Internal Service
60,881	197,308	454,433	1,586,742	356,302
101,762	—	—	151,680	17,506
—	—	—	178,202	—
35,244	—	—	35,244	—
353,949	—	—	457,130	—
459,314	—	—	819,943	34,569
1,011,150	197,308	454,433	3,228,941	408,377
49,254	—	—	82,016	12,145
218,383	—	—	384,642	—
—	—	—	395,726	—
1,818,333	—	—	7,697,307	—
59,637	—	—	59,637	—
2,145,607	—	—	8,619,328	12,145
3,156,757	197,308	454,433	11,848,269	420,522
723,595	—	—	1,123,604	—
101,938	—	—	179,546	—
825,533	—	—	1,303,150	—
3,982,290	197,308	454,433	13,151,419	420,522
22,005,310	17,213,370	14,640	84,672,621	3,946,105
3,385	132,509	—	979,804	302,560
789,556	—	—	1,226,029	—
1,643,826	1,969,472	542,605	40,807,915	7,237,035
24,442,077	19,315,351	557,245	127,686,369	11,485,700

The notes to the financial statements are an integral part of this statement.

VILLAGE OF GLEN ELLYN, ILLINOIS

Statement of Revenue, Expenses, and Changes in Net Position - Proprietary Funds For the Fiscal Year Ended December 31, 2025

	<u>Water and Sanitary Sewer</u>
Operating Revenues	
Charges for Services	\$ 15,615,508
Interfund Services	<u>—</u>
Total Operating Revenues	<u>15,615,508</u>
Operating Expenses	
Operations	14,226,347
Depreciation and Amortization	<u>2,411,706</u>
Total Operating Expenses	<u>16,638,053</u>
Operating Income (Loss)	<u>(1,022,545)</u>
Nonoperating Revenues (Expenses)	
Investment Income	778,067
Joint Venture (Loss)	(19,896)
Disposal of Capital Assets	<u>—</u>
Interest Expense	<u>(283,493)</u>
	<u>474,678</u>
Income (Loss) Before Transfers	(547,867)
Transfers Out	<u>(350,000)</u>
Change in Net Position	(897,867)
Net Position - Beginning	<u>84,269,563</u>
Net Position - Ending	<u><u>83,371,696</u></u>

The notes to the financial statements are an integral part of this statement.

Business-Type Activities - Enterprise Funds				Governmental
Village Links/ Reserve 22	Parking	Nonmajor Residential Solid Waste	Totals	Activities Internal Services
8,396,279	473,211	2,125,672	26,610,670	—
—	—	—	—	6,240,052
8,396,279	473,211	2,125,672	26,610,670	6,240,052
7,477,318	739,803	2,272,153	24,715,621	5,742,047
503,765	556,239	7,320	3,479,030	563,438
7,981,083	1,296,042	2,279,473	28,194,651	6,305,485
415,196	(822,831)	(153,801)	(1,583,981)	(65,433)
95,099	86,593	43,454	1,003,213	264,250
—	—	—	(19,896)	—
(1,508)	—	—	(1,508)	26,533
(77,469)	—	—	(360,962)	—
16,122	86,593	43,454	620,847	290,783
431,318	(736,238)	(110,347)	(963,134)	225,350
(100,000)	—	—	(450,000)	—
331,318	(736,238)	(110,347)	(1,413,134)	225,350
24,110,759	20,051,589	667,592	129,099,503	11,260,350
24,442,077	19,315,351	557,245	127,686,369	11,485,700

The notes to the financial statements are an integral part of this statement.

VILLAGE OF GLEN ELLYN, ILLINOIS

Statement of Cash Flows - Proprietary Funds For the Fiscal Year Ended December 31, 2025

	Water and Sanitary Sewer
Cash Flows from Operating Activities	
Receipts from Customers and Users	\$ 15,567,932
Interfund Services Provided	—
Payments to Suppliers	(12,769,922)
Payments to Employees	(1,432,499)
	<u>1,365,511</u>
Cash Flows from Capital and Related Financing Activities	
Purchase of Capital Assets	(1,629,617)
Disposal of Capital Assets	—
Issuance of Debt	—
Principal Retirement	(227,074)
Interest Expense	(283,493)
	<u>(2,140,184)</u>
Cash Flows from Noncapital Financing Activities	
Transfers Out	(350,000)
Cash Flows from Investing Activities	
Investment Income	778,067
Net Change in Cash and Cash Equivalents	(346,606)
Cash and Cash Equivalents - Beginning	15,900,174
Cash and Cash Equivalents - Ending	<u><u>15,553,568</u></u>
Reconciliation of Operating Income to Net Cash	
Provided (Used) by Operating Activities	
Operating Income (Loss)	(1,022,545)
Adjustments to Reconcile Operating Income	
Income to Net Cash Provided by	
(Used in) Operating Activities:	
Depreciation and Amortization Expense	2,411,706
Other Income	78
(Increase) Decrease in Current Assets	(47,576)
Increase (Decrease) in Current Liabilities	23,848
Net Cash Provided by Operating Activities	<u><u>1,365,511</u></u>

The notes to the financial statements are an integral part of this statement.

Business-Type Activities - Enterprise Funds				Governmental
Village Links/ Reserve 22	Parking	Nonmajor	Totals	Activities
		Residential Solid Waste		Internal Service
8,396,279	473,211	2,125,672	26,563,094	—
—	—	—	—	6,240,052
(3,918,237)	(540,081)	(2,122,152)	(19,350,392)	(5,201,635)
(3,499,293)	—	—	(4,931,792)	(365,283)
978,749	(66,870)	3,520	2,280,910	673,134
(520,029)	—	—	(2,149,646)	(687,110)
13,150	—	—	13,150	52,727
138,750	—	—	138,750	—
(269,002)	—	—	(496,076)	—
(77,469)	—	—	(360,962)	—
(714,600)	—	—	(2,854,784)	(634,383)
(100,000)	—	—	(450,000)	—
95,099	86,593	43,454	1,003,213	264,250
259,248	19,723	46,974	(20,661)	303,001
2,451,728	2,191,285	607,361	21,150,548	6,049,177
2,710,976	2,211,008	654,335	21,129,887	6,352,178
415,196	(822,831)	(153,801)	(1,583,981)	(65,433)
503,765	556,239	7,320	3,479,030	563,438
85,547	—	—	85,625	—
25,044	3,381	(12,578)	(31,729)	(138,155)
(50,803)	196,341	162,579	331,965	313,284
978,749	(66,870)	3,520	2,280,910	673,134

The notes to the financial statements are an integral part of this statement.

VILLAGE OF GLEN ELLYN, ILLINOIS

**Statement of Fiduciary Net Position
December 31, 2025**

	<u>Pension Trust</u>
ASSETS	
Cash and Cash Equivalents	\$ 33,605
Investments	
Illinois Police Officers' Pension Investment Fund	49,063,040
Prepays	<u>2,797</u>
Total Assets	<u>49,099,442</u>
LIABILITIES	
Accounts Payable	<u>1,385</u>
NET POSITION	
Net Position Restricted for Pensions	<u><u>49,098,057</u></u>

VILLAGE OF GLEN ELLYN, ILLINOIS

**Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended December 31, 2025**

	<u>Pension Trust</u>
Additions	
Contributions - Employer	\$ 2,763,000
Contributions - Plan Members	<u>513,357</u>
Total Contributions	<u>3,276,357</u>
Investment Income	
Interest Earned	233,576
Net Change in Fair Value	<u>7,204,112</u>
	7,437,688
Less Investment Expenses	<u>(40,643)</u>
Net Investment Income	<u>7,397,045</u>
Total Additions	<u>10,673,402</u>
Deductions	
Administration	49,002
Benefits and Refunds	<u>3,010,612</u>
Total Deductions	<u>3,059,614</u>
Change in Fiduciary Net Position	7,613,788
Net Position Restricted for Pensions	
Beginning	<u>41,484,269</u>
Ending	<u><u>49,098,057</u></u>

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Village of Glen Ellyn (the Village), Illinois, 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 accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there is one fiduciary component unit that is required to be included in the financial statements of the Village as a pension trust fund and there are no discretely component units to include 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 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 fiduciary fund, and specifically a pension trust fund, due to the fiduciary responsibility exercised over the PPERS.

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.

Notes to the Financial Statements

December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide Statements - Continued

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/amortization) 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, investment 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 comprise 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.

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 had debt outstanding or specific community focus. The nonmajor funds are combined in a column in the fund financial statements. A fund is considered major if it is a primary operating fund of the Village or meets the following criteria:

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

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 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 Central Business District TIF Fund, a major fund, is used to account for property tax increment revenues and economic development expenditures within the boundary of the TIF area. The Fire Services Fund, also a major 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. The Village maintains three 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.

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, real estate transfer tax, and the Village's food and beverage tax. The Capital Projects Fund is also supplemented by grants for various projects. The Facilities Maintenance Reserve Fund, a major fund, is used to account for the cost of maintaining various Village owned facilities. Financing is provided through charges to other funds.

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

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. The Parking Fund, also a major 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.

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.

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 fund 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.

Notes to the Financial Statements

December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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.

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 the “economic resources” measurement focus is the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, 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, investment revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

Notes to the Financial Statements

December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Basis of Accounting - Continued

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.

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/amortization 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 FUND BALANCE/NET POSITION

Cash and Investments

Cash and cash equivalents on the Statement of Net Position are considered to be cash on hand, demand deposits, 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.

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.

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/ NET POSITION - Continued

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.

Prepays/Inventories - Land Held for Resale

Prepays/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 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 basis 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.

Depreciation/amortization on all assets is computed and recorded using the straight-line method of depreciation/amortization over the following estimated useful lives:

Land Improvements	10 - 45 Years
Buildings and Improvements	7 - 45 Years
Vehicles	10 - 20 Years
Machinery and Equipment	5 - 30 Years
Bridges	40 - 50 Years
Storm Sewers	40 - 50 Years
Streets	40 - 50 Years
Water and Sanitary Sewer System	20 - 45 Years
Lease Asset - Equipment	5 - 30 Years
Subscription Assets - Software	3 - 5 Years

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/ NET POSITION - Continued

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets 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 employees can earn a maximum of thirty days of paid time off annually, with all employees starting at seventeen days per year. At termination, all employees will receive all earned but unpaid annual leave. The maximum amount that an employee can accrue is forty days.

Part time employees can earn a maximum of 40 hours of paid time off per year. Each year, employees are granted six days of sick leave, which can be accumulated to a maximum of 120 workdays. Part-time paid time off and sick leave may not be converted to any other form of compensation, and are not paid out upon termination.

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.

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.

Notes to the Financial Statements

December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/
NET POSITION - Continued**

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/amortization, 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 legislation.

Unrestricted - All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

Use of Estimates

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

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.

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.

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

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 fund. 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 fund are held separately from those of other funds.

Permitted Deposits and Investments - Illinois Statutes authorizes 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, Illinois Public Reserves Investment Management Trust (IPRIME), Illinois Trust, and Illinois Metropolitan Investment Fund (IMET).

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.

The Illinois Public Reserves Investment Management Trust (IPRIME) is an investment opportunity and cash management service for Illinois Municipal Treasurers acting on behalf of counties, townships, cities, towns, villages, special road districts, public water supply districts, fire protection districts, drainage districts, levee districts, sewer districts, housing authorities, and all other political corporations or subdivisions of the State of Illinois. Participation in IPRIME is voluntary. IPRIME is not registered with the SEC as an Investment Company. Investments in IPRIME are valued at the share price, the price for which the investment could be sold.

The Illinois Trust was established for the purpose of allowing various public agencies including, but not limited to, counties, townships, cities, towns, villages, school districts, housing authorities and public water supply districts, to jointly invest funds in accordance with the Laws of the State of Illinois. Participation in the Illinois Trust is voluntary. The Illinois Trust is not registered with the SEC as an Investment Company. Investments in the Illinois Trust are valued at the share price, the price for which the investment could be sold.

Illinois Metropolitan Investment Fund (IMET) is a not-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.

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Village

Deposits. At year-end, the carrying amount of the Village's deposits for governmental and business-type totaled \$2,759,647 and the bank balances totaled \$4,247,421.

Investments. At year-end, the Village has the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	More Than 10
U.S. Treasury Securities \$	14,832,339	8,508,199	6,324,140	—	—
Illinois Funds	19,546,813	19,546,813	—	—	—
IPRIME	13,223,247	13,223,247	—	—	—
Illinois Trust	17,916,311	17,916,311	—	—	—
IMET	4,375	4,375	—	—	—
Totals	65,523,085	59,198,945	6,324,140	—	—

The Village has the following recurring fair value measurements as of December 31, 2025:

- U.S. Treasury Securities of \$14,832,339 are valued using quoted market prices (Level 1 inputs)
- Illinois Funds of \$19,546,813 are valued using net asset value per share as determined by the pool
- IPRIME of \$13,223,247 is valued using net asset value per share as determined by the pool
- Illinois Trust of \$17,916,311 is value using net asset value per share as determined by the pool
- IMET of \$4,375 is valued using net asset value per share as determined by the pool

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.

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 is rated AAmmf by Fitch, IPRIME and Illinois Trust are rated AAAm by Standard and Poor's, and IMET is rated AAAf by Moody's. The Illinois Metropolitan Investment Trust Convenience Fund is not rated.

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Village - Continued

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 limit its exposure, the Village's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third-party custodian in the Village's name. The Village's investments in the Illinois Funds, IPRIME, Illinois Trust, 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).

Police Pension Fund

The Illinois Police Officers Pension Investment Fund (IPOPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate police pension funds. IPOPIF was created by Public Act 101-0610, and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds. Participation in IPOPIF by Illinois suburban and downstate police pension funds is mandatory. Investments of the Fund are combined in a commingled external investment pool and held by IPOPIF. A schedule of investment expenses is included in IPOPIF's annual comprehensive financial report. For additional information on IPOPIF's investments, please refer to their annual comprehensive financial report, which can be obtained from IFPIF at 456 Fulton Street, Suite 402 Peoria, Illinois 61602 or at www.ipopif.org.

Deposits. The Fund retains all its available cash with one financial institution. Available cash is determined to be that amount which is required for the current expenditures of the Fund. The excess of available cash is required to be transferred to IPOPIF for purposes of the long-term investment for the Fund. At year-end, the carrying amount of the Fund's cash on hand totaled \$33,605 and the bank balances totaled \$33,605.

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Police Pension Fund - Continued

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the Fund's deposits may not be returned to it. 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.

Investments. At year-end the Fund has \$49,063,040 invested in IPOPIF. The pooled investments consist of the investments as noted in the target allocation table available at www.ipopif.org. Investments in IPOPIF are valued at IPOPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at year-end. The fund may redeem shares with a seven calendar day notice. IPOPIF may, at its sole discretion and based on circumstances, process redemption requests with fewer than a seven calendar day notice. Regular redemptions of the same amount on a particular day of the month may be arranged with IPOPIF.

Investment Policy. IPOPIF's current investment policy was adopted by the Board of Trustees on December 17, 2021. IPOPIF is authorized to invest in all investments allowed by Illinois Compiled Statutes (ILCS). The IPOPIF shall not be subject to any of the limitations applicable to investments of pension fund assets currently held by the transferor pension funds under Sections 1-113.1 through 1-113.12 or Article 3 of the Illinois Pension Code.

Rate of Return

For the year ended December 31, 2025, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 17.79%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

PROPERTY TAXES

Property taxes for 2024 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.

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

INTERGOVERNMENTAL RECEIVABLE

The General Obligation Refunding Bonds of 2024 was issued to provide financing to the Glenbard Wastewater Authority (the Authority). The Authority is repaying these bonds issued by the Village. Future principal and interest payments owed from the Authority are as follows, with the principal portion recorded as an intergovernmental receivable in the Water and Sanitary Sewer Fund/business-type activities.

The annual debt service requirements are as follows:

Fiscal Year		Principal	Interest	Totals
2026	\$	216,584	271,275	487,859
2027		226,584	261,025	487,609
2028		236,584	250,275	486,859
2029		251,584	239,025	490,609
2030		261,584	227,025	488,609
2031		271,584	214,525	486,109
2032		286,584	201,525	488,109
2033		301,584	187,775	489,359
2034		316,584	173,275	489,859
2035		331,584	158,025	489,609
2036		346,584	142,025	488,609
2037		361,584	125,275	486,859
2038		381,584	107,775	489,359
2039		401,584	89,275	490,859
2040		416,584	69,775	486,359
2041		436,584	53,575	490,159
2042		451,584	36,575	488,159
2043		471,585	18,975	490,560
		5,968,513	2,827,000	8,795,513

INTERFUND BALANCES

Interfund balances result from the time lag between when transactions are recorded in the accounting system and payments between funds are made. The composition of interfund balances as of the date of this report is as follows:

Receivable Fund	Payable Fund	Amount
Nonmajor Governmental	General	\$ 175

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
General	Capital Projects	\$ 53,400 (1)
General	Nonmajor Governmental	85,401 (3)
Debt Service	Capital Projects	2,240,000 (2)
Capital Projects	General	4,749,612 (3)
Capital Projects	Central Business District TIF	300,000 (1)
Capital Projects	Village Links/Reserve 22	100,000 (1)
Facilities Maintenance Reserve	General	300,000 (3)
Facilities Maintenance Reserve	Water and Sanitary Sewer	350,000 (1)
		<u>8,178,413</u>

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 capital projects in accordance with budgetary authorizations.

LEASES RECEIVABLE

The Village is a lessor on the following leases at year end:

Lease	Start Date	End Date	Payments	Interest Rate
Civic Center Office	August 1, 2019	August 1, 2029	\$30,000 - \$58,138	4.00%
Verizon Cell Tower	December 31, 2012	December 31, 2036	\$26,000 - \$66,645	4.00%
T-Mobile Cell Tower	December 1, 2007	December 1, 2032	\$20,000 - \$51,266	4.00%
Sprint Cell Tower	December 1, 2012	December 1, 2027	\$34,218 - \$51,757	3.00%

During the fiscal year, the Village has recognized \$111,477 of lease revenue. There were no variable or other payments not previously included in the measurement of the lease receivable recognized in the current year.

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LEASES RECEIVABLE - Continued

The future principal and interest lease payments as of the year-end were as follows:

Fiscal Year	Governmental Activities		Total Lease Payment
	Principal	Interest	
2026	\$ 158,800	36,640	195,440
2027	117,174	30,791	147,965
2028	126,306	26,105	152,411
2029	76,991	21,052	98,043
2030	83,992	17,973	101,965
2031	91,434	14,610	106,044
2032	46,013	10,956	56,969
2033	50,133	9,115	59,248
2034	54,508	7,110	61,618
2035	59,154	4,929	64,083
2036	64,078	2,567	66,645
Totals	928,583	181,848	1,110,431

CAPITAL ASSETS

Governmental Activities

Depreciation/amortization expense was charged to governmental activities as follows:

General Government	\$ 421,271
Public Safety	448,857
Highways and Streets	3,303,899
Internal Service	563,438
	<u>4,737,465</u>

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Governmental Activities - Continued

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable/Nonamortizable Capital Assets				
Land	\$ 7,675,520	—	—	7,675,520
Land Right of Way	21,282,162	—	—	21,282,162
Permanent Easement	77,010	—	—	77,010
Construction in Progress	9,981,352	4,514,539	7,262,836	7,233,055
	<u>39,016,044</u>	<u>4,514,539</u>	<u>7,262,836</u>	<u>36,267,747</u>
Depreciable/Amortizable Capital Assets				
Land Improvements	239,726	—	—	239,726
Buildings and Improvements	27,939,438	55,695	—	27,995,133
Vehicles	5,496,494	869,073	182,774	6,182,793
Equipment	4,399,984	214,950	520,934	4,094,000
Bridges	382,199	—	—	382,199
Storm Sewers	25,866,118	—	—	25,866,118
Streets	115,665,525	6,854,005	558,775	121,960,755
Other	20,000	84,973	—	104,973
Lease Assets - Equipment	208,870	186,977	—	395,847
Subscription Assets - Software	418,073	—	—	418,073
	<u>180,636,427</u>	<u>8,265,673</u>	<u>1,262,483</u>	<u>187,639,617</u>
Less Accumulated Depreciation/Amortization				
Land Improvements	101,558	11,986	—	113,544
Buildings and Improvements	11,614,857	629,046	—	12,243,903
Vehicles	4,086,931	457,631	156,580	4,387,982
Equipment	2,980,125	219,731	520,934	2,678,922
Bridges	303,636	6,370	—	310,006
Storm Sewers	11,780,814	513,936	—	12,294,750
Streets	48,221,503	2,716,265	446,896	50,490,872
Other	20,000	16,995	—	36,995
Lease Assets - Equipment	91,267	51,132	—	142,399
Subscription Assets - Software	228,746	114,373	—	343,119
	<u>79,429,437</u>	<u>4,737,465</u>	<u>1,124,410</u>	<u>83,042,492</u>
Total Net Depreciable/Amortizable Capital Assets	<u>101,206,990</u>	<u>3,528,208</u>	<u>138,073</u>	<u>104,597,125</u>
Total Net Capital Assets	<u>140,223,034</u>	<u>8,042,747</u>	<u>7,400,909</u>	<u>140,864,872</u>

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

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	6,824,785	1,685,427	7,886,175	624,037
	<u>22,592,184</u>	<u>1,685,427</u>	<u>7,886,175</u>	<u>16,391,436</u>
Depreciable/Amortizable Capital Assets				
Land Improvements	9,138,970	—	—	9,138,970
Buildings	28,641,740	26,470	—	28,668,210
Vehicles	137,892	—	—	137,892
Machinery and Equipment	2,887,571	354,809	128,371	3,114,009
Water and Sanitary Sewer System	90,774,642	7,830,365	5,652,712	92,952,295
Lease Assets - Equipment	—	138,750	—	138,750
Subscription Assets - Software	124,299	—	—	124,299
	<u>131,705,114</u>	<u>8,350,394</u>	<u>5,781,083</u>	<u>134,274,425</u>
Less Accumulated Depreciation/Amortization				
Land Improvements	6,158,441	201,359	—	6,359,800
Buildings	5,794,759	692,266	—	6,487,025
Vehicles	129,735	2,717	—	132,452
Machinery and Equipment	1,632,214	224,589	113,713	1,743,090
Water and Sanitary Sewer System	46,172,868	2,311,547	5,652,712	42,831,703
Lease Assets - Equipment	—	40,610	—	40,610
Subscription Assets - Software	62,150	31,075	—	93,225
	<u>59,950,167</u>	<u>3,504,163</u>	<u>5,766,425</u>	<u>57,687,905</u>
Total Net Depreciable/Amortizable Capital Assets	<u>71,754,947</u>	<u>4,846,231</u>	<u>14,658</u>	<u>76,586,520</u>
Total Net Capital Assets	<u>94,347,131</u>	<u>6,531,658</u>	<u>7,900,833</u>	<u>92,977,956</u>

Depreciation/amortization expense was charged to business-type activities as follows:

Water and Sanitary Sewer	\$ 2,411,471
Village Links/Reserve 22	529,133
Parking	556,239
Residential Solid Waste	<u>7,320</u>
	<u>3,504,163</u>

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS

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 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, 2032.	Debt Service	\$ 5,025,000	—	655,000	4,370,000
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	7,535,000	—	440,000	7,095,000
General Obligation Bonds of 2020 (\$9,475,000), due in annual installments of \$340,000 to \$600,000 plus interest at 1.45% to 3.00% through January 1, 2040.	Debt Service	7,885,000	—	445,000	7,440,000
General Obligation Bonds of 2021A (\$2,560,000), due in annual installments of \$10,000 to \$300,000 plus interest at 2.00% to 4.00% through January 1, 2033.	Village Links/ Reserve 22	2,120,000	—	230,000	1,890,000
General Obligation Bonds of 2021B (\$3,935,000), due in annual installments of \$30,000 to \$920,000 plus interest at 1.65% to 2.60% through January 1, 2036.	Debt Service	3,795,000	—	35,000	3,760,000
General Obligation Bonds of 2024 (\$6,270,000), due in annual installments of \$195,000 to \$460,000 plus interest at 4.00% to 5.00% through January 1, 2044.	Water and Sewer	5,955,000	—	195,000	5,760,000
		32,315,000	—	2,000,000	30,315,000

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

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.

Leases Payable

The Village has the following leases outstanding at year end:

Lease	Start Date	End Date	Payments	Interest Rate
Body Cams	March 1, 2022	March 1, 2026	\$23,787 per Year	4.00%
Tasers	September 15, 2023	September 15, 2027	\$9,199 per Year	4.00%
Dash Cameras	June 16, 2023	June 16, 2027	\$13,932 per Year	4.00%
License Plate Reader	October 1, 2025	October 1, 2029	\$42,000 per Year	4.00%

The future principal and interest lease payments as of the year-end were as follows:

Fiscal Year	Governmental Activities		
	Principal	Interest	Total Lease Payment
2026	\$ 80,160	8,758	88,918
2027	59,580	5,552	65,132
2028	38,831	3,169	42,000
2029	40,385	1,615	42,000
Totals	218,956	19,094	238,050

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

Subscriptions Payable

The Village has the following subscriptions payable at year-end:

Subscriptions	Start Date	End Date	Payments	Interest Rate
OpenGov	January 1, 2023	July 1, 2027	\$62,990 per Year	3.68%
Microsoft EA & Office 365	November 1, 2023	November 1, 2026	\$47,150 per Year	3.68%
Axon Tasers Software	January 1, 2023	March 1, 2027	\$17,758 per Year	3.68%
Axon Dash Cams	January 1, 2023	December 1, 2027	\$15,701 per Year	3.68%
Axon Tasers	September 15, 2023	August 15, 2027	\$6,528 per Year	3.68%
TagMarshall	January 1, 2025	May 1, 2028	\$3,614 per Month	4.00%

The future principal and interest subscription payments as of the year-end were as follows:

Fiscal Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2026	\$ 73,326	2,930	75,093	4,517
2027	6,297	231	41,745	1,626
2028	—	—	17,892	179
Totals	79,623	3,161	134,730	6,322

Long-Term Liabilities Activity

Compensated absences are reported as the net change amount for the fiscal year.

For the governmental activities, payments on the net pension liabilities/(asset), the total OPEB liability, the asset retirement obligation, and the leases payable are made by the General Fund. Payments on the subscription payable is being made by the General Fund and Motor Fuel Tax 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, \$46,714 of the Village's internal service fund's compensated absences are included in the following amounts and is liquidated by the Equipment Services Fund.

Additionally, for business-type activities, the net pension liability/(asset) and the total OPEB liability are liquidated by the Water and Sanitary Sewer Fund and the Village Links/Reserve 22 Fund. The Water and Sanitary Sewer Fund and the Village Links/Reserve 22 Fund make payments on the general obligation bonds. The asset retirement obligation is being liquidated by the Water and Sanitary Sewer Fund. The subscription payable is being liquidated by the Village Links/Reserve 22 Fund.

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements December 31, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

Long-Term Liabilities Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences					
General	\$ 914,373	4,272	—	918,645	688,896
Internal Service	47,244	—	530	46,714	34,569
Net Pension Liability/(Asset) - IMRF	276,449	—	2,513,487	(2,237,038)	—
Net Pension Liability - Police Pension	26,219,034	—	4,998,989	21,220,045	—
Total OPEB Liability - RBP	1,632,068	50,474	—	1,682,542	80,442
Asset Retirement Obligations	134,000	—	—	134,000	—
General Obligation Bonds	24,240,000	—	1,575,000	22,665,000	1,615,000
Plus: Unamortized Premium	541,871	—	38,167	503,704	38,165
Leases Payable	109,055	186,977	77,076	218,956	80,160
Subscriptions Payable	194,157	—	114,534	79,623	73,326
	<u>54,308,251</u>	<u>241,723</u>	<u>9,317,783</u>	<u>45,232,191</u>	<u>2,610,558</u>
Business-Type Activities					
Compensated Absences	326,310	—	10,869	315,441	233,425
Net Pension Liability/(Asset) - IMRF	167,363	—	1,393,392	(1,226,029)	—
Total OPEB Liability - RBP	403,052	902	—	403,954	19,312
Asset Retirement Obligations	395,726	—	—	395,726	—
General Obligation Bonds	8,075,000	—	425,000	7,650,000	445,000
Plus: Unamortized Premium	586,533	—	47,113	539,420	47,113
Subscriptions Payable	67,056	138,750	71,076	134,730	75,093
	<u>10,021,040</u>	<u>139,652</u>	<u>1,947,450</u>	<u>8,213,242</u>	<u>819,943</u>

Asset Retirement Obligation

The Village has recognized an asset retirement obligation (ARO) and related deferred outflow of resources in connection with its obligation to seal and abandon various water wells, demolition of the Village's water towers and seal of fuel island at the end of their estimated useful lives in accordance with federal, state, and/or local requirements. The ARO was measured using actual historical costs for similar abandonments, adjusted for inflation through the end of the year. The estimated remaining useful lives of the water wells are 28 years, the water towers are 20 years, and the fuel island is 8 years.

VILLAGE OF GLEN ELLYN, ILLINOIS**Notes to the Financial Statements****December 31, 2025****NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued****LONG-TERM OBLIGATIONS - 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		General Obligation	
	Bonds		Bonds	
	Principal	Interest	Principal	Interest
2026	\$ 1,615,000	618,222	445,000	335,174
2027	1,665,000	570,244	465,000	315,326
2028	1,715,000	520,554	485,000	294,576
2029	1,765,000	467,582	510,000	272,924
2030	1,815,000	412,140	530,000	250,124
2031	1,875,000	360,588	550,000	229,226
2032	1,925,000	307,188	575,000	207,525
2033	1,970,000	262,288	290,000	187,776
2034	2,015,000	215,154	305,000	173,274
2035	2,070,000	165,196	320,000	158,024
2036	1,180,000	110,738	335,000	142,024
2037	1,210,000	79,324	350,000	125,274
2038	1,245,000	45,600	370,000	107,776
2039	600,000	10,800	390,000	89,274
2040	—	—	405,000	69,774
2041	—	—	425,000	53,576
2042	—	—	440,000	36,578
2043	—	—	460,000	18,976
Totals	22,665,000	4,145,618	7,650,000	3,067,201

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements December 31, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of December 31, 2025:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation/Amortization	\$ 140,864,872
Less Capital Related Debt:	
Retainage Payable	(12,947)
Capital Related Accounts Payable	(991,891)
General Obligation Bonds of 2015	(4,370,000)
General Obligation Bonds of 2018	(7,095,000)
General Obligation Bonds of 2020	(7,440,000)
General Obligation Bonds of 2021B	(3,760,000)
Unamortized Premium	(503,704)
Leases Payable	(218,956)
Subscriptions Payable	(79,623)
Net Investment in Capital Assets	<u>116,392,751</u>
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation/Amortization	92,977,956
Plus: Unamortized Loss on Refunding	18,815
Less Capital Related Debt:	
General Obligation Bonds of 2021A	(1,890,000)
General Obligation Bonds of 2024	(5,760,000)
Unamortized Premium	(539,420)
Subscriptions Payable	(134,730)
Net Investment in Capital Assets	<u>84,672,621</u>

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.

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

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 Village's 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 34% current year operating expenditures. Any fund balance in the General Fund in excess of the minimum can be assigned for other purposes.

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	Special Revenue				Capital Projects			
		Central Business District	Fire Services	Debt Service	Capital Projects	Facilities Maintenance Reserve	Nonmajor	Totals
	General	TIF						
Fund Balances								
Nonspendable								
Prepays	\$ 210,242	—	13,456	—	—	—	33,421	257,119
Restricted								
Public Safety								
Police and Fire	—	—	8,483,916	—	—	—	78,666	8,562,582
Highways and Streets	—	—	—	—	—	—	2,456,357	2,456,357
Debt Service	—	—	—	35,346	—	—	—	35,346
Economic Development	—	2,401,942	—	—	—	—	810,837	3,212,779
	—	2,401,942	8,483,916	35,346	—	—	3,345,860	14,267,064
Committed								
Purchase Contracts	192,600	171,250	2,077,097	—	1,732,566	23,335	1,138,723	5,335,571
Assigned								
Capital Projects	—	—	—	—	2,985,829	1,610,615	2,901,918	7,498,362
Unassigned	15,345,918	—	—	—	—	—	—	15,345,918
Total Fund Balances	15,748,760	2,573,192	10,574,469	35,346	4,718,395	1,633,950	7,419,922	42,704,034

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - 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:

	Special Revenue			Capital Projects			
	Central				Facilities		
	Business				Maintenance		
	District	Fire	Debt	Capital		Nonmajor	Totals
	TIF	Services	Service	Projects	Reserve		
General							
Committed Fund Balances							
Purchase Contracts							
Redevelopment Awards	\$ 16,250	171,250	—	—	—	—	187,500
Road Improvements	64,594	—	—	400,805	—	1,096,198	1,561,597
CBD Streetscape	—	—	—	891,069	—	—	891,069
Miscellaneous Projects	111,756	—	2,077,097	440,692	23,335	42,525	2,695,405
Total Committed Fund Balances	192,600	171,250	2,077,097	1,732,566	23,335	1,138,723	5,335,571

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 or 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

From time to time, the Village is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Village attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Village's financial position or results of operations.

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 4 - OTHER INFORMATION - Continued

CONTINGENT LIABILITIES - Continued

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 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. Payments began in 2014. Additionally, as part of the 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 developer to provide economic incentives over a ten-year period. The incentive is made in annual payments based on the sales tax and home rule sales tax produced by the underlying development. In the current agreement the Village retains all sales tax up to the annual designated base amount of \$10,000 and then remits amounts above this base at 75% to the developer up to the maximum amount or over a ten-year period ending January 1, 2029, whichever occurs first. The maximum incentive under the revised agreement is \$100,000, including any payments made under the initial agreement.

The Village has also entered into an agreement with a developer to provide economic incentives over a ten-year period. The incentive is made in annual payments based on the sales tax and home rule sales tax produced by the underlying development. The Village retains all sales tax up to the annual designated base amount of \$75,000 and then remits amounts above this base at 50% to the developer up to the maximum amount or over the ten-year period, whichever occurs first. The maximum incentive under this agreement is \$1,250,000. Payments began in 2019. Additionally, as part of the planned project, the Village has agreed to contribute up to \$500,000 for certain access and intersection improvements into the development.

As of December 31, 2025, a liability of \$142,922 has been accrued and \$185,850 payments have been made under these agreements. Future contingent incentives of approximately \$1,402,585 in sales tax may be rebated if certain criteria are met.

Pledged Revenue

The Village has entered into an agreement with a neighboring municipality to share the sales tax and home rule sales tax produced by a development. Through February 28, 2032, the Village will remit to the neighboring municipality 45% of both the sales tax and home rule sales tax generated by the development. Thereafter, the Village will remit to the neighboring municipality 45% of only the sales tax generated by the development.

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 4 - OTHER INFORMATION - Continued

COMMITMENTS

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 2064. 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, 2025, 100% of the fixed cost was reduced.

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 (the 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, 2025 are as follows:

Village of Lombard	59.88%
Village of Glen Ellyn	<u>40.12%</u>
	<u>100.00%</u>

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 \$20,775,765. The Village has allocated its share of operating expenses based upon metered wastewater flows, which approximated 40.12% for the year ended December 31, 2025. Separate financial statements for the Authority may be obtained at 945 Bemis Rd, Glen Ellyn, Illinois 60137.

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 4 - OTHER INFORMATION - Continued

JOINT VENTURES - Continued

Summary of Financial Position as of December 31, 2025 is as follows:

Assets/Deferred Outflows		Liabilities/Deferred Inflows and Net Position	
Current Assets	\$ 400,144	Current Liabilities	\$ 3,050,550
Restricted Assets	13,365,666	Long-Term Liabilities	<u>19,349,252</u>
Other Assets	1,011,744	Total Liabilities	22,399,802
Capital Assets - Net	<u>51,786,483</u>	Deferred Inflows	<u>870,193</u>
Total Assets	66,564,037	Total Liabilities/ Deferred Inflows	23,269,995
Deferred Outflows	<u>103,854</u>	Net Position	<u>43,397,896</u>
Total Assets/ Deferred Outflows	<u><u>66,667,891</u></u>	Total Liabilities and Net Position	<u><u>66,667,891</u></u>

Summary of Results of Operations as of December 31, 2025:

Operating Revenues	
Charges to the Villages	<u>\$ 8,843,975</u>
Operating Expenses	
Personnel Services	1,928,118
IMRF Pension Expense	115,402
Contractual Services	2,326,265
Commodities and Maintenance	2,392,400
Depreciation	<u>3,303,705</u>
Total Operating Expenses	<u>10,065,890</u>
Operating Income	(1,221,915)
Nonoperating Revenues (Expenses)	<u>1,172,321</u>
Change in Net Position	(49,594)
Net Position - Beginning	<u>43,447,490</u>
Net Position - Ending	<u><u>43,397,896</u></u>

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

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 online 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 amounts recognized for the pension plans are:

	Pension Expense	Net Pension Liability/ (Asset)	Deferred Outflows	Deferred Inflows
IMRF	\$ 831,643	(3,463,067)	664,652	3,173,756
Police Pension	2,457,552	21,220,045	3,121,419	4,323,967
	3,289,195	17,756,978	3,786,071	7,497,723

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.

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

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, 2025, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	297
Inactive Plan Members Entitled to but not yet Receiving Benefits	230
Active Plan Members	<u>208</u>
Total	<u><u>735</u></u>

The total membership includes the Village, Glen Ellyn Public Library and Glenbard Wastewater Authority. A detailed breakdown of IMRF membership for the Village is unavailable. The above numbers include all members.

Contributions. As set by statute, the Village's Regular Plan Members are required to contribute 4.50% 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, 2025, the Village's contribution was 5.64% of covered payroll.

Net Pension (Asset). The Village's net pension (asset) was measured as of December 31, 2025. The total pension liability used to calculate the net pension (asset) was determined by an actuarial valuation as of that date.

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

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, 2025, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.75%
Inflation	2.25%

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	24.00%	4.75%
Domestic Equities	32.50%	7.35%
International Equities	18.00%	7.45%
Real Estate	10.50%	6.25%
Blended	14.00%	3.90% - 8.50%
Cash and Cash Equivalents	1.00%	3.00%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as the prior 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 sensitivity analysis of the net pension (asset) to changes in the discount rate. The table below presents the net pension (asset) of the Village calculated using the discount rate as well as what the Village's net 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)	\$ 2,927,340	(3,463,067)	(8,688,983)

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

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)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/ (Asset) (A) - (B)
Balances at December 31, 2024	\$ 54,724,463	54,280,651	443,812
Changes for the Year			
Service Cost	893,998	—	893,998
Interest	4,032,486	—	4,032,486
Differences Between Expected and Actual Experience	894,241	—	894,241
Change of Assumptions	—	—	—
Change in Benefit Terms	—	—	—
Contributions - Employer	—	598,544	(598,544)
Contributions - Members	—	501,820	(501,820)
Net Investment Income	—	8,753,270	(8,753,270)
Benefit Payments, Including Refunds of Member Contributions	(3,485,487)	(3,485,487)	—
Other (Net Transfer)	—	(126,030)	126,030
Net Changes	2,335,238	6,242,117	(3,906,879)
Balances at December 31, 2025	57,059,701	60,522,768	(3,463,067)

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

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, 2025, the Village recognized pension expense of \$831,643. At December 31, 2025, 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	\$ 664,652	—	664,652
Change in Assumptions	—	—	—
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(3,173,756)	(3,173,756)
Total Deferred Amounts Related to IMRF	664,652	(3,173,756)	(2,509,104)

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/ (Inflows) of Resources
2026	\$ 1,128,060
2027	(1,418,110)
2028	(1,269,581)
2029	(949,473)
2030	—
Thereafter	—
Totals	(2,509,104)

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

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, 2025, the measurement date, membership consisted of the following:

Inactive Plan Members Currently Receiving Benefits	39
Inactive Plan Members Entitled to but not yet Receiving Benefits	15
Active Plan Members	<u>43</u>
Total	<u><u>97</u></u>

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 $\frac{1}{2}$ 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.

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

Plan Descriptions - Continued

Benefits Provided - Continued. 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 48 consecutive months of service within the last 60 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 $\frac{1}{2}$ of the annual change in the Consumer Price Index or 3 percent compounded. 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., $\frac{1}{2}$ 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 $\frac{1}{2}$ 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, 2025, the Village's contribution was 53.34% of covered payroll.

Concentrations. At year end, the Pension Plan does not have any investments over 5 percent of net plan position 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).

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed, as of December 31, 2025, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Valuation of Assets
Actuarial Assumptions	
Interest Rate	6.50%
Salary Increases	Service Based
Cost of Living Adjustments	3.00%
Inflation	2.50%

Mortality rates are based on PubS-2010 Employee mortality, unadjusted, with generational improvements with most recent projection scale (currently Scale MP-2021). 10% of active deaths are assumed to be in the line of duty.

Discount Rate

The discount rate used to measure the total pension liability was 6.50%, the same as the prior 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 \$	31,685,973	21,220,045	12,750,887

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

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, 2024	\$ 67,703,303	41,484,269	26,219,034
Changes for the Year:			
Service Cost	1,229,603	—	1,229,603
Interest on the Total Pension Liability	4,382,794	—	4,382,794
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	13,014	—	13,014
Changes of Assumptions	—	—	—
Contributions - Employer	—	2,763,000	(2,763,000)
Contributions - Employees	—	513,357	(513,357)
Other	—	—	—
Net Investment Income	—	7,397,045	(7,397,045)
Benefit Payments, Including Refunds of Employee Contributions	(3,010,612)	(3,010,612)	—
Other (Net Transfer)	—	(49,002)	49,002
Net Changes	2,614,799	7,613,788	(4,998,989)
Balances at December 31, 2025	70,318,102	49,098,057	21,220,045

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

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, 2025, the Village recognized pension expense of \$2,457,552. At December 31, 2025, 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	\$ 3,121,419	(302,034)	2,819,385
Change in Assumptions	—	(82,228)	(82,228)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(3,939,705)	(3,939,705)
Total Deferred Amounts Related to Police Pension	3,121,419	(4,323,967)	(1,202,548)

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	Outflows/ (Inflows) of Resources
2026	\$ 534,735
2027	(922,450)
2028	(602,971)
2029	(269,121)
2030	57,259
Thereafter	—
Total	(1,202,548)

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

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 GASB 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 post-employment health care benefits. Coverage for retirees and their spouses and dependents is provided for life.

Plan Membership. As of December 31, 2025, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	10
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	186
Total	<u>196</u>

Total OPEB Liability

The Village's total OPEB liability was measured as of December 31, 2025, and was determined by an actuarial valuation as of December 31, 2024.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the December 31, 2024 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	4.43%
Healthcare Cost Trend Rates	8.50% in fiscal 2025, decreasing to an ultimate trend rate of 4.00% in 2075
Retirees' Share of Benefit-Related Costs	100% of the Blended Cost of Coverage

The discount rate was based on the December 31, 2025 S&P Municipal Bond 20 Year High Grade Rate Index as published by S&P Dow Jones Indices.

Mortality rates were based on on PubG-2010, Amount-Weighted, below-median income, General Employee, Male and Female tables, with future mortality improvements projected using scale MP-2021.

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2024	\$ 2,035,120
Changes for the Year:	
Service Cost	92,502
Interest on the Total OPEB Liability	101,378
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	—
Changes of Assumptions or Other Inputs	(42,750)
Benefit Payments	(99,754)
Net Changes	51,376
Balance at December 31, 2025	2,086,496

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The discount rate used to measure the total pension liability was 4.43%, while the prior valuation used 4.28%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease (3.43%)	Current Discount Rate (4.43%)	1% Increase (5.43%)
Total OPEB Liability	\$ 2,402,575	2,086,496	1,835,590

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, calculated using a variable Healthcare Trend Rate, 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:

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 1,770,079	2,086,496	2,493,530

VILLAGE OF GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2025

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

For the year ended December 31, 2025, the Village recognized OPEB expense of \$135,833. At December 31, 2025, 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	\$ 89,713	(66,882)	22,831
Change in Assumptions	328,282	(860,507)	(532,225)
Net Difference Between Projected and Actual Earnings on OPEB Investments	—	—	—
Total Deferred Amounts Related to OPEB	417,995	(927,389)	(509,394)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Net Deferred (Inflows) of Resources
2026	\$ (61,122)
2027	(61,123)
2028	(88,999)
2029	(89,004)
2030	(118,832)
Thereafter	(90,314)
Total	(509,394)

SUBSEQUENT EVENT

In March 2026, the Village closed on the sale of property to Taft and Exmoor LP for \$1.75 million. The property was originally purchased by the Village in January 2022 for the purpose of economic development within the Roosevelt Road TIF district.

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 Employer Contributions - Last Ten Fiscal Years
 Illinois Municipal Retirement Fund
 Police Pension Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Measurement Years
 Illinois Municipal Retirement Fund
 Police Pension Fund
- Schedule of Investment Returns - Last Ten Fiscal Years
 Police Pension Fund
- Schedule of Changes in the Employer's Total OPEB Liability
 Retiree Benefit Plan
- Budgetary Comparison Schedule
 General Fund
 Central Business District TIF - Special Revenue Fund
 Fire Services - Special Revenue 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

Schedule of Employer Contributions - Last Ten Fiscal Years

December 31, 2025

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
2016	\$ 649,408	\$ 646,828	\$ (2,580)	\$ 6,001,915	10.78%
2017	642,840	649,360	6,520	6,217,025	10.44%
2018	636,883	636,883	—	6,443,263	9.88%
2019	499,401	499,401	—	6,984,610	7.15%
2020	671,346	671,346	—	6,927,420	9.69%
2021	651,566	651,566	—	7,304,541	8.92%
2022	540,368	540,368	—	7,888,585	6.85%
2023	372,545	376,955	4,410	8,807,223	4.28%
2024	453,962	453,962	—	9,999,170	4.54%
2025	551,989	598,544	46,555	10,621,530	5.64%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	18 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.85% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2023 valuation pursuant to an experience study of the period 2020-2022.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

VILLAGE OF GLEN ELLYN, ILLINOIS

Police Pension Fund

Schedule of Employer Contributions - Last Ten Fiscal Years

December 31, 2025

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
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%
2019	1,770,649	1,959,000	188,351	3,580,113	54.72%
2020	1,924,575	1,959,000	34,425	3,784,040	51.77%
2021	2,058,218	2,059,000	782	4,001,907	51.45%
2022	1,981,581	2,059,000	77,419	4,195,338	49.08%
2023	2,082,272	2,082,300	28	4,493,047	46.34%
2024	2,152,136	2,152,200	64	4,995,590	43.08%
2025	2,762,669	2,763,000	331	5,180,192	53.34%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll Method
Remaining Amortization Period	14 Years
Asset Valuation Method	Fair Value of Assets
Inflation	2.50%
Salary Increases	Service-Based Rates
Investment Rate of Return	6.50%
Retirement Age	50-70
Mortality	PubS-2010 Employee mortality, unadjusted, with generational improvements with most recent projection scale (currently Scale MP-2021). 10% of active deaths are assumed to be in the line of duty.

VILLAGE OF GLEN ELLYN, ILLINOIS

Illinois Municipal Retirement Fund

**Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Measurement Years
December 31, 2025**

See Following Page

VILLAGE OF GLEN ELLYN, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Measurement Years

December 31, 2025

	12/31/2016	12/31/2017	12/31/2018
Total Pension Liability			
Service Cost	\$ 598,048	657,808	596,552
Interest	2,990,163	3,049,090	3,051,534
Changes in Benefit Terms	—	—	—
Differences Between Expected and Actual Experience	(314,087)	(351,601)	267,839
Change of Assumptions	(46,289)	(1,232,127)	1,156,290
Benefit Payments, Including Refunds of Member Contributions	(2,017,242)	(2,068,341)	(2,230,734)
Net Change in Total Pension Liability	1,210,593	54,829	2,841,481
Total Pension Liability - Beginning	39,221,515	40,432,108	40,486,937
Total Pension Liability - Ending	40,432,108	40,486,937	43,328,418
Plan Fiduciary Net Position			
Contributions - Employer	\$ 646,828	649,360	636,883
Contributions - Members	274,151	280,047	335,397
Net Investment Income	2,519,326	6,771,380	(2,446,960)
Benefit Payments, Including Refunds of Member Contributions	(2,017,242)	(2,068,341)	(2,230,734)
Other (Net Transfer)	(94,443)	(1,055,926)	851,664
Net Change in Plan Fiduciary Net Position	1,328,620	4,576,520	(2,853,750)
Plan Net Position - Beginning	36,004,737	37,333,357	41,909,877
Plan Net Position - Ending	37,333,357	41,909,877	39,056,127
Employer's Net Pension Liability/(Asset)	\$ 3,098,751	(1,422,940)	4,272,291
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.34%	103.51%	90.14%
Covered Payroll	\$ 6,001,915	6,217,025	6,443,263
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	51.63%	(22.89%)	66.31%

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2016 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2017 and 2023.

12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	12/31/2025
670,198	734,369	684,779	688,254	753,724	835,355	893,998
3,140,762	3,276,077	3,388,466	3,510,971	3,651,859	3,925,443	4,032,486
—	—	—	—	—	—	—
549,394	289,586	254,793	949,591	517,108	356,934	894,241
—	(311,555)	—	—	(60,030)	—	—
(2,361,253)	(2,379,873)	(2,507,492)	(2,944,743)	(3,023,940)	(3,192,732)	(3,485,487)
1,999,101	1,608,604	1,820,546	2,204,073	1,838,721	1,925,000	2,335,238
43,328,418	45,327,519	46,936,123	48,756,669	50,960,742	52,799,463	54,724,463
45,327,519	46,936,123	48,756,669	50,960,742	52,799,463	54,724,463	57,059,701
499,401	671,346	651,566	540,368	376,955	453,962	598,544
323,558	339,388	386,978	355,447	400,861	448,869	501,820
7,625,780	6,564,356	8,667,180	(7,426,152)	5,437,636	5,447,121	8,753,270
(2,361,253)	(2,379,873)	(2,507,492)	(2,944,743)	(3,023,940)	(3,192,732)	(3,485,487)
(67,044)	86,468	(89,954)	330,122	896,181	(1,285,836)	(126,030)
6,020,442	5,281,685	7,108,278	(9,144,958)	4,087,693	1,871,384	6,242,117
39,056,127	45,076,569	50,358,254	57,466,532	48,321,574	52,409,267	54,280,651
45,076,569	50,358,254	57,466,532	48,321,574	52,409,267	54,280,651	60,522,768
250,950	(3,422,131)	(8,709,863)	2,639,168	390,196	443,812	(3,463,067)
99.45%	107.29%	117.86%	94.82%	99.26%	99.19%	106.07%
6,417,473	6,927,420	7,304,541	7,888,585	8,807,222	9,999,170	10,621,530
3.91%	(49.40%)	(119.24%)	33.46%	4.43%	4.44%	(32.60%)

VILLAGE OF GLEN ELLYN, ILLINOIS

Police Pension Fund

Schedule of Changes in the Employer's Net Pension Liability - Last Ten Measurement Years

December 31, 2025

	12/31/2016	12/31/2017	12/31/2018
Total Pension Liability			
Service Cost	\$ 843,298	936,254	868,643
Interest	3,118,867	3,206,541	3,154,921
Changes in Benefit Terms	—	—	—
Differences Between Expected and Actual Experience	540,079	(176,284)	664,880
Change of Assumptions	(1,243,789)	(705,405)	993,650
Contributions - Buy Backs	—	—	—
Benefit Payments, Including Refunds of Member Contributions	(1,963,819)	(2,141,300)	(2,179,786)
Net Change in Total Pension Liability	1,294,636	1,119,806	3,502,308
Total Pension Liability - Beginning	46,344,051	47,638,687	48,758,493
Total Pension Liability - Ending	47,638,687	48,758,493	52,260,801
Plan Fiduciary Net Position			
Contributions - Employer	\$ 1,692,000	1,613,000	1,959,000
Contributions - Members	347,368	347,262	349,189
Contributions - Buy Backs	—	—	—
Net Investment Income	1,532,183	3,275,894	(1,745,798)
Benefit Payments, Including Refunds of Member Contributions	(1,963,819)	(2,141,300)	(2,179,786)
Administrative Expenses	(16,122)	(17,278)	(20,515)
Net Change in Plan Fiduciary Net Position	1,591,610	3,077,578	(1,637,910)
Plan Net Position - Beginning	25,811,377	27,402,987	30,480,565
Plan Net Position - Ending	27,402,987	30,480,565	28,842,655
Employer's Net Pension Liability	\$ 20,235,700	18,277,928	23,418,146
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	57.52%	62.51%	55.19%
Covered Payroll	\$ 3,500,618	3,485,670	3,571,005
Employer's Net Pension Liability as a Percentage of Covered Payroll	578.06%	524.37%	655.79%

12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	12/31/2025
835,473	863,320	858,081	1,061,196	1,019,899	1,130,581	1,229,603
3,362,848	3,499,288	3,519,619	3,703,037	3,785,354	4,198,488	4,382,794
151,633	—	1,350,386	—	—	—	—
367,487	(1,219,830)	—	(704,748)	4,286,273	385,631	13,014
—	—	(287,796)	—	—	—	—
—	—	41,965	—	117,266	63,745	—
(2,720,298)	(2,572,118)	(3,077,402)	(2,649,731)	(2,853,792)	(3,073,353)	(3,010,612)
1,997,143	570,660	2,404,853	1,409,754	6,355,000	2,705,092	2,614,799
52,260,801	54,257,944	54,828,604	57,233,457	58,643,211	64,998,211	67,703,303
54,257,944	54,828,604	57,233,457	58,643,211	64,998,211	67,703,303	70,318,102
1,959,000	1,959,000	2,059,000	2,059,000	2,082,300	2,152,200	2,763,000
351,998	388,009	438,554	415,758	445,261	495,063	513,357
—	—	—	—	117,266	63,745	—
4,394,123	3,090,171	3,890,220	(4,760,730)	4,556,704	3,639,561	7,397,045
(2,720,298)	(2,572,118)	(3,077,402)	(2,649,731)	(2,853,792)	(3,073,353)	(3,010,612)
(18,817)	(16,942)	(19,330)	(22,454)	(68,181)	(62,171)	(49,002)
3,966,006	2,848,120	3,291,042	(4,958,157)	4,279,558	3,215,045	7,613,788
28,842,655	32,808,661	35,656,781	38,947,823	33,989,666	38,269,224	41,484,269
32,808,661	35,656,781	38,947,823	33,989,666	38,269,224	41,484,269	49,098,057
21,449,283	19,171,823	18,285,634	24,653,545	26,728,987	26,219,034	21,220,045
60.47%	65.03%	68.05%	57.96%	58.88%	61.27%	69.82%
3,580,113	3,784,040	4,001,907	4,195,338	4,493,047	4,995,590	5,180,192
599.12%	506.65%	456.92%	587.64%	594.90%	524.84%	409.64%

VILLAGE OF GLEN ELLYN, ILLINOIS

Police Pension Fund

Schedule of Investment Returns - Last Ten Fiscal Years

December 31, 2025

Fiscal Year	Annual Money- Weighted Rate of Return, Net of Investment Expense
2016	6.17%
2017	11.98%
2018	(5.67%)
2019	15.30%
2020	9.69%
2021	11.21%
2022	N/A
2023	13.66%
2024	9.54%
2025	17.79%

N/A - Not Available

VILLAGE OF GLEN ELLYN, ILLINOIS

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability

December 31, 2025

See Following Page

VILLAGE OF GLEN ELLYN, ILLINOIS

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability

December 31, 2025

	12/31/2018	12/31/2019
Total OPEB Liability		
Service Cost	\$ 64,479	56,984
Interest	68,911	(27,177)
Changes in Benefit Terms	—	—
Differences Between Expected and Actual Experience	—	—
Change of Assumptions or Other Inputs	(276,035)	481,879
Benefit Payments	(30,405)	(40,629)
Net Change in Total OPEB Liability	(173,050)	471,057
Total OPEB Liability - Beginning	1,953,835	1,780,785
Total OPEB Liability - Ending	1,780,785	2,251,842
Covered-Employee Payroll	\$ 9,457,709	11,614,444
Total OPEB Liability as a Percentage of Covered-Employee Payroll	18.83%	19.39%

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Changes of Assumptions. Change of Assumptions and other inputs reflect changes in the discount rate in 2018 through 2025.

12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	12/31/2025
72,343	113,944	108,741	89,557	101,235	92,502
50,933	45,595	12,916	118,569	95,150	101,378
—	—	—	—	—	—
—	—	44,054	—	91,978	—
291,684	(145,118)	(607,805)	90,550	(432,470)	(42,750)
(42,576)	(57,017)	(60,996)	(94,745)	(103,244)	(99,754)
372,384	(42,596)	(503,090)	203,931	(247,351)	51,376
2,251,842	2,624,226	2,581,630	2,078,540	2,282,471	2,035,120
2,624,226	2,581,630	2,078,540	2,282,471	2,035,120	2,086,496
12,863,489	13,376,321	15,192,917	15,800,634	15,425,899	15,309,774
20.40%	19.30%	13.68%	14.45%	13.19%	13.63%

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, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes	\$ 13,654,782	13,654,782	14,573,148	13,154,215
Intergovernmental	11,705,250	11,705,250	12,096,019	11,478,929
Licenses and Permits	1,737,900	1,737,900	1,526,616	1,926,728
Charges for Services	1,288,950	1,288,950	1,202,770	1,144,494
Fines and Forfeitures	557,500	557,500	566,204	575,214
Investment Income	750,000	750,000	664,024	792,495
Total Revenues	29,694,382	29,694,382	30,628,781	29,072,075
Expenditures				
General Government	7,767,620	7,926,697	6,905,391	6,637,022
Public Safety	13,390,926	13,390,926	13,139,732	12,176,422
Highways and Streets	3,421,190	3,590,538	3,389,460	2,642,426
Capital Outlay	121,830	121,830	333,543	244,388
Debt Service				
Principal Retirement	—	—	159,536	120,454
Interest and Fiscal Charges	—	—	16,520	13,604
Total Expenditures	24,701,566	25,029,991	23,944,182	21,834,316
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,992,816	4,664,391	6,684,599	7,237,759
Other Financing Sources (Uses)				
Debt Issuance	—	—	186,977	—
Transfers In	53,400	53,400	138,801	53,400
Transfers Out	(5,046,022)	(5,046,022)	(5,049,612)	(8,788,598)
	(4,992,622)	(4,992,622)	(4,723,834)	(8,735,198)
Net Change in Fund Balance	194	(328,231)	1,960,765	(1,497,439)
Fund Balance - Beginning			13,787,995	15,285,434
Fund Balance - Ending			15,748,760	13,787,995

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, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes	\$ 1,704,045	1,704,045	2,122,079	1,727,015
Investment Income	20,000	20,000	61,346	36,809
Miscellaneous	1,650,000	1,650,000	—	—
Total Revenues	3,374,045	3,374,045	2,183,425	1,763,824
Expenditures				
General Government				
Contracted Services				
Economic Development Incentive	1,010,088	1,010,088	307,246	—
Façade/Interior Awards	155,000	201,250	142,807	98,500
Legal - General Counsel	—	—	—	3,375
Professional Services - Audit	420	420	275	—
Professional Services - Other	30,000	34,696	8,055	309,231
Capital Outlay				
Capital Improvements	2,375,000	2,375,000	2,421,261	—
Total Expenditures	3,570,508	3,621,454	2,879,644	411,106
Excess (Deficiency) of Revenues Over (Under) Expenditures	(196,463)	(247,409)	(696,219)	1,352,718
Other Financing (Uses)				
Transfers Out	(300,000)	(300,000)	(300,000)	(150,000)
Net Change in Fund Balance	(496,463)	(547,409)	(996,219)	1,202,718
Fund Balance - Beginning			3,569,411	2,366,693
Fund Balance - Ending			2,573,192	3,569,411

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, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes	\$ 361,500	361,500	356,759	335,388
Charges for Services	4,553,400	4,553,400	5,251,879	2,670,064
Investment Income	245,000	245,000	395,647	278,930
Miscellaneous	—	—	25,895	42,789
Total Revenues	5,159,900	5,159,900	6,030,180	3,327,171
Expenditures				
Public Safety				
Contractual Services				
Fire Company Contributions	1,367,268	1,367,268	1,367,268	1,254,190
Intergovernmental Agreements	10,000	10,000	10,650	10,002
Professional Services - Audit	17,000	17,000	20,800	16,501
Facilities Maintenance	97,400	97,400	97,400	84,800
Maintenance - Equipment	1,000	1,000	3,895	11,930
Professional Services - Other	—	—	3,931	77
Accounting Services	54,100	54,100	54,100	37,400
Ambulance Service	2,146,206	2,146,206	2,145,387	557,193
Commodities				
Supplies	187,000	187,000	156,235	180,120
Capital Outlay				
Fire Station Renovation	450,000	450,000	64,358	22,875
Computer Equipment/Projects	68,000	68,000	—	10,758
Vehicles	79,632	79,632	109,118	—
Equipment	—	—	—	52,750
Total Expenditures	4,477,606	4,477,606	4,033,142	2,238,596
Excess (Deficiency) of Revenues Over (Under) Expenditures	682,294	682,294	1,997,038	1,088,575
Other Financing Sources				
Transfers In	—	—	—	2,000,000
Net Change in Fund Balance	682,294	682,294	1,997,038	3,088,575
Fund Balance - Beginning			8,577,431	5,488,856
Fund Balance - Ending			10,574,469	8,577,431

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
- Budgetary Comparison Schedules - Nonmajor Enterprise Funds
- Combining Statements - Internal Service Funds
- Budgetary Comparison Schedules - Internal Service Funds
- Budgetary Comparison Schedules - Pension Trust Fund

INDIVIDUAL FUND DESCRIPTIONS

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.

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.

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.

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.

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.

Forfeiture Fund

The Forfeiture Fund is used to account for revenues and expenditures related to drug asset forfeitures from the state and federal government.

INDIVIDUAL FUND DESCRIPTIONS - Continued

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for all financial resources used for the acquisition or construction of major capital facilities, equipment and capital asset replacement.

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, real estate transfer tax, and the Village's food and beverage tax. The Capital Projects Fund is also supplemented by grants for various projects.

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.

Corporate Reserve Fund

The Corporate Reserve Fund is used to account for funds assigned for capital purposes for the Village and other entities.

ENTERPRISE FUNDS

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.

INDIVIDUAL FUND DESCRIPTIONS - Continued

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 pensions for the Village's sworn police personnel. Most rules and regulations of the fund are established by the Pension Division of the Illinois Department of Insurance. Resources are contributed by sworn police personnel at rates fixed by state statutes and by the Village through an annual property tax levy.

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Taxes				
Property Taxes				
General - Current	\$ 8,970,182	8,970,182	8,976,968	8,505,948
SSA - Current	146,400	146,400	153,512	147,551
Road and Bridge - Current	200,000	200,000	132,947	201,613
Home Rule Sales Tax	4,175,200	4,175,200	5,126,623	4,116,784
Hotel/Motel Tax	120,000	120,000	147,292	140,627
Auto Rental Tax	33,000	33,000	28,106	32,892
Demolition Tax	10,000	10,000	7,700	8,800
Total Taxes	13,654,782	13,654,782	14,573,148	13,154,215
Intergovernmental				
State Income Tax	5,189,000	5,189,000	5,202,212	4,898,639
Sales Tax	5,360,750	5,360,750	6,375,754	5,279,220
Local Use Tax	795,000	795,000	287,545	1,016,284
Cannabis Use Tax	50,000	50,000	43,375	46,055
Replacement Tax	302,000	302,000	175,775	223,508
Federal Grants	8,500	8,500	11,358	15,223
Total Intergovernmental	11,705,250	11,705,250	12,096,019	11,478,929
Licenses and Permits				
Business Registration Licenses	60,000	60,000	105,759	80,212
Alcoholic Beverage Licenses	135,000	135,000	144,178	125,019
Vehicle Licenses	300,000	300,000	289,942	294,931
Building/Electrical Permits	1,225,000	1,225,000	975,362	1,415,491
Overweight Permits	17,900	17,900	11,375	11,075
Total Licenses and Permits	1,737,900	1,737,900	1,526,616	1,926,728
Charges for Services				
Accounting - Other Agencies	136,100	136,100	136,100	137,300
Stormwater Engineering Fee	40,000	40,000	12,917	30,028
Elevator Inspections	22,650	22,650	30,870	22,800

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Charges for Services - Continued				
Ambulance Service	\$ —	—	—	108
Cell Tower Rental	190,550	190,550	59,526	58,275
Franchise Fees	500,000	500,000	393,915	445,343
Miscellaneous	216,450	216,450	276,288	156,198
Police Accident Reports	4,000	4,000	5,370	4,525
Police Fingerprinting	2,200	2,200	2,480	2,437
Police Department Income	177,000	177,000	173,827	176,003
Leases	—	—	111,477	111,477
Total Charges for Services	1,288,950	1,288,950	1,202,770	1,144,494
Fines and Forfeitures				
Traffic Fines	300,000	300,000	332,667	308,452
Planning and Building Fines	30,000	30,000	11,750	13,750
Police Fines	220,000	220,000	215,408	246,462
Police False Alarm Fees	7,500	7,500	6,379	6,550
Total Fines and Forfeitures	557,500	557,500	566,204	575,214
Investment Income	750,000	750,000	664,024	792,495
Total Revenues	29,694,382	29,694,382	30,628,781	29,072,075

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
General Government				
Village Board and Clerk's Office	\$ 121,560	121,560	94,743	115,828
Village Manager's Office	1,087,405	1,087,405	819,692	1,060,841
Law Office	402,385	402,385	366,742	281,107
Human Resources	439,390	439,390	463,980	380,190
Finance	1,231,060	1,231,060	1,163,649	1,126,740
Planning and Development	2,548,350	2,676,830	2,248,115	2,125,119
Facilities Maintenance	—	—	—	759,507
Economic Development	616,315	646,912	619,450	540,333
Historic Preservation	1,030,835	1,030,835	945,048	57,926
Senior Services	97,870	97,870	101,417	111,751
Information Technology	1,248,350	1,248,350	1,138,455	994,180
Less Costs Charged to Other Departments and Funds	(1,055,900)	(1,055,900)	(1,055,900)	(916,500)
Total General Government	7,767,620	7,926,697	6,905,391	6,637,022
Public Safety				
Police Department	12,540,076	12,540,076	12,284,786	11,305,784
Fire and EMS Services	850,850	850,850	854,946	870,638
Total Public Safety	13,390,926	13,390,926	13,139,732	12,176,422
Highways and Streets				
Public Works Administration	953,930	956,180	1,034,806	961,950
Public Works Operations Division	3,209,660	3,376,758	3,097,054	2,346,887
Less Costs Charged to Other Departments and Funds	(742,400)	(742,400)	(742,400)	(666,411)
Total Highways and Streets	3,421,190	3,590,538	3,389,460	2,642,426
Capital Outlay	121,830	121,830	333,543	244,388
Debt Service				
Principal Retirement	—	—	159,536	120,454
Interest and Fiscal Charges	—	—	16,520	13,604
Total Debt Service	—	—	176,056	134,058
Total Expenditures	24,701,566	25,029,991	23,944,182	21,834,316

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Detailed Expenditures - Budget and Actual

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
General Government				
Village Board and Clerk's Office				
Personnel Services				
Salaries - Pensionable	\$ 19,650	19,650	21,604	19,118
Salaries - Non-Pensionable	13,000	13,000	12,620	14,413
FICA	2,500	2,500	2,546	2,518
IMRF	1,000	1,000	1,081	844
Contractual Services				
Insurance	1,500	1,500	1,600	1,503
Village Commissions	17,450	17,450	3,394	6,775
Dues, Subscriptions and Registration Fees	31,560	31,560	16,552	30,325
Employee Education	—	—	371	—
Travel	150	150	52	—
Printing	150	150	668	13
Professional Services - Other	29,450	29,450	29,544	24,265
Public Relations	3,150	3,150	4,583	15,399
Commodities				
Office Supplies	2,000	2,000	128	655
	121,560	121,560	94,743	115,828
Village Manager's Office				
Personnel Services				
Salaries - Pensionable	710,000	710,000	590,418	808,552
Salaries - Non-Pensionable	177,000	177,000	7,572	2,409
Salaries - Overtime	500	500	120	751
FICA	50,000	50,000	41,623	55,503
IMRF	37,200	37,200	29,678	35,449
Contractual Services				
Glen Ellyn Fourth of July Committee	5,000	5,000	6,025	5,000
Recognition and Awards	5,000	5,000	7,156	7,660
Citizens Corps/Milton Township	4,000	4,000	4,000	222
Dues, Subscriptions and Registration Fees	6,780	6,780	4,001	7,859
Recruiting and Testing	—	—	(955)	11,822
Employee Education	8,200	8,200	5,687	7,198

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Detailed Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Village Manager's Office - Continued				
Contractual Services - Continued				
Travel	\$ 5,175	5,175	1,729	3,782
State Unemployment Claims	—	—	4,595	2,938
Professional Services - Legal	—	—	—	1,135
Postage	550	550	92	271
Copier	3,500	3,500	2,563	—
Printing	250	250	279	201
Professional Services - Other	—	—	48,468	13,946
Telecommunication	2,150	2,150	2,361	2,780
Public Relations	4,000	4,000	5,466	5,717
Insurance	63,100	63,100	52,573	71,132
Commodities				
Office Supplies	5,000	5,000	6,183	16,514
Operating Supplies	—	—	58	—
	1,087,405	1,087,405	819,692	1,060,841
Law Office				
Personnel Services				
Salaries - Pensionable	221,200	221,200	222,988	153,406
FICA	14,700	14,700	15,070	11,589
IMRF	11,500	11,500	11,280	6,249
Contractual Services				
Dues, Subscriptions and Registration Fees	8,135	8,135	6,716	6,393
Employee Education	1,150	1,150	775	—
Travel	1,500	1,500	1,360	—
Professional Services - Legal	125,500	125,500	88,911	97,098
Telecommunication	900	900	600	525
Public Relations	100	100	—	—
Insurance	17,700	17,700	18,812	5,847
Commodities				
Office Supplies	—	—	230	—
	402,385	402,385	366,742	281,107

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Detailed Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Human Resources				
Personnel Services				
Salaries - Pensionable	\$ 233,500	233,500	239,096	228,586
Salaries - Overtime	500	500	1,694	—
FICA	17,900	17,900	17,717	16,763
IMRF	12,200	12,200	12,066	9,975
Contractual Services				
Dues, Subscriptions and Registration Fees	41,940	41,940	69,477	37,181
Travel	2,500	2,500	699	1,667
Professional Services - Other	56,000	56,000	64,877	31,415
Employee Recognition	23,500	23,500	18,195	18,333
Employee Education	49,650	49,650	38,160	34,985
Commodities				
Office Supplies	1,700	1,700	1,999	1,285
	439,390	439,390	463,980	380,190
Finance				
Personnel Services				
Salaries - Pensionable	739,200	739,200	704,924	634,713
Salaries - Non-Pensionable	181,300	181,300	159,217	173,319
Salaries - Overtime	500	500	861	—
Salaries - Temporary Help	—	—	—	8,820
FICA	70,400	70,400	64,875	61,469
IMRF	37,200	37,200	34,266	27,455
Contractual Services				
Insurance	62,900	62,900	68,702	58,242
Maintenance - Equipment	4,250	4,250	2,331	2,347
Postage	31,300	31,300	24,977	29,425
Printing	18,700	18,700	14,637	14,161
Professional Services - Banking	8,000	8,000	5,004	4,106
Employee Education	3,730	3,730	4,720	2,090
Employee Recognition	1,000	1,000	2,755	1,326
Travel	2,950	2,950	3,607	6,069
Dues, Subscriptions and Registration Fees	2,100	2,100	3,145	3,694
Public Notices	3,000	3,000	2,659	2,564
Professional Services - Accounting	44,400	44,400	38,936	39,732

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Detailed Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Finance - Continued				
Contractual Services - Continued				
Telecommunication	\$ 1,200	1,200	1,200	800
Professional Services - Other	6,800	6,800	15,100	46,580
Commodities				
Office Supplies	3,480	3,480	2,664	2,611
Operating Supplies	8,650	8,650	9,069	7,217
	1,231,060	1,231,060	1,163,649	1,126,740
Planning and Development				
Personnel Services				
Salaries - Pensionable	1,551,150	1,551,150	1,347,215	1,161,328
Salaries - Non-Pensionable	21,100	21,100	26,848	17,825
Salaries - Temporary Help	—	—	5,760	7,820
Salaries - Overtime	6,000	6,000	1,035	1,920
FICA	120,600	120,600	102,491	88,558
IMRF	81,050	81,050	68,126	51,558
Contractual Services				
Insurance	280,000	280,000	193,618	208,356
Plumbing Inspections	45,000	45,000	35,083	33,800
Elevator Inspections	15,000	15,000	19,238	17,205
Forestry and Landscaping	45,000	45,000	43,625	34,024
Building Reviews	160,000	160,000	191,979	193,134
Stormwater Engineering	140,000	237,755	147,505	102,123
Printing	15,500	15,500	7,656	6,487
Professional Services - Other	31,000	61,725	23,247	170,234
Dues, Subscriptions and Registration Fees	5,000	5,000	3,972	1,657
Employee Education	13,000	13,000	15,002	6,260
Travel	3,500	3,500	1,484	1,301
Telecommunication	7,000	7,000	8,261	5,592
Commodities				
Office Supplies	6,000	6,000	3,690	14,888
Uniforms	2,450	2,450	2,280	1,049
	2,548,350	2,676,830	2,248,115	2,125,119

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Detailed Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Facilities Maintenance				
Personnel Services				
Salaries - Pensionable	\$ —	—	—	272,039
Salaries - Non-Pensionable	—	—	—	147,083
Salaries - Overtime	—	—	—	12,034
FICA	—	—	—	32,899
IMRF	—	—	—	12,817
Contractual Services				
Employee Education	—	—	—	1,247
Travel	—	—	—	147
Maintenance - Building and Grounds	—	—	—	61,080
Professional Services - Other	—	—	—	590
Contractual Maintenance Service	—	—	—	72,207
Telecommunication	—	—	—	2,250
Utilities	—	—	—	23,967
Insurance	—	—	—	49,462
Equipment Services	—	—	—	20,000
Commodities				
Office Supplies	—	—	—	1,402
Operating Supplies	—	—	—	43,770
Inventory Parts	—	—	—	3,770
Uniforms	—	—	—	2,743
	—	—	—	759,507
Economic Development				
Personnel Services				
Salaries - Pensionable	69,200	69,200	125,117	63,141
FICA	5,300	5,300	9,573	4,836
IMRF	3,600	3,600	6,539	2,882
Contractual Services				
Economic Development Incentive	280,000	280,000	185,850	199,536
Holiday Decorations	—	14,347	26,174	57,459
Façade Retail Award Program	30,000	46,250	30,000	—
Downtown Glen Ellyn Alliance	110,000	110,000	110,000	110,000
Dues, Subscriptions and Registration Fees	16,215	16,215	29,219	11,374
Employee Education	1,800	1,800	1,871	752

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Detailed Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Economic Development - Continued				
Contractual Services - Continued				
Travel	\$ 1,200	1,200	1,313	2,308
Postage	29,000	29,000	22,732	23,894
Marketing	10,000	10,000	8,743	9,514
Printing	30,300	30,300	33,598	30,190
Professional Services - Other	4,500	4,500	4,200	1,500
Telecommunication	1,200	1,200	600	600
Public Relations	21,500	21,500	21,029	20,111
Insurance	2,100	2,100	2,100	2,200
Commodities				
Office Supplies	400	400	792	36
	616,315	646,912	619,450	540,333
Historic Preservation				
Personnel Services				
Salaries - Pensionable	422,950	422,950	337,257	960
Salaries - Non-Pensionable	170,350	170,350	167,788	—
Salaries - Overtime	5,000	5,000	10,003	—
FICA	45,400	45,400	38,489	73
IMRF	22,500	22,500	17,319	41
Contractual Services				
Telecommunication	2,585	2,585	5,335	—
Dues, Subscriptions and Registration Fees	600	600	—	—
Employee Education	5,500	5,500	1,357	—
Travel	1,500	1,500	1,657	—
Maintenance - Building and Grounds	119,500	119,500	121,952	10,438
Contract Maintenance Service	55,500	55,500	65,296	—
Professional Services - Other	2,950	2,950	2,693	2,983
Utilities	46,500	46,500	53,008	13,781
Insurance	100,100	100,100	92,408	29,650
Equipment Services	23,700	23,700	23,700	—
Commodities				
Office Supplies	800	800	169	—
Uniforms	5,400	5,400	6,617	—
	1,030,835	1,030,835	945,048	57,926

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Detailed Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Senior Services				
Personnel Services				
Salaries - Pensionable	22,600	22,600	15,912	19,686
Salaries - Non-Pensionable	31,000	31,000	41,436	39,078
FICA	4,100	4,100	4,373	4,469
IMRF	1,200	1,200	856	841
Contractual Services				
Senior Transportation	30,000	30,000	31,919	39,509
Dues, Subscriptions and Registration Fees	250	250	—	—
Employee Education	900	900	—	—
Telecommunication	1,740	1,740	1,860	1,771
Professional Services - Other	2,580	2,580	2,460	2,336
Commodities				
Operating Supplies	3,500	3,500	2,601	4,061
	97,870	97,870	101,417	111,751
Information Technology				
Personnel Services				
Salaries - Pensionable	511,850	511,850	522,287	472,077
FICA	39,150	39,150	38,997	35,187
IMRF	26,700	26,700	26,604	20,998
Contractual Services				
Postage	300	300	—	14
Copier	41,200	41,200	26,872	32,076
Employee Education	20,000	20,000	1,610	15,609
Travel	850	850	712	363
Web Communication Service	11,800	11,800	10,199	9,208
Maintenance - Equipment	358,700	358,700	293,785	221,241
Professional Services - Other	83,450	83,450	65,062	63,585
Telecommunication	97,400	97,400	92,940	59,662
Insurance	55,800	55,800	58,655	53,877

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Detailed Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Information Technology - Continued				
Commodities				
Office Supplies	\$ 300	300	337	9,995
Operating Supplies	850	850	395	288
	1,248,350	1,248,350	1,138,455	994,180
Less Costs Charged to Other Departments and Funds	(1,055,900)	(1,055,900)	(1,055,900)	(916,500)
Total General Government	7,767,620	7,926,697	6,905,391	6,637,022
Public Safety				
Police Department				
Personnel Services				
Salaries - Sworn	5,277,915	5,277,915	5,287,941	5,069,218
Salaries - Non-Sworn Pensionable	934,550	934,550	880,894	858,564
Salaries - Non-Pensionable	101,500	101,500	67,936	88,420
Salaries - Overtime	—	—	441	—
Police Overtime	540,457	540,457	431,639	488,505
FICA	158,000	158,000	153,051	151,429
IMRF	47,000	47,000	48,323	40,398
Pension Contributions	2,763,000	2,763,000	2,763,000	2,152,200
Crossing Guards	40,000	40,000	35,442	35,085
Contractual Services				
Insurance	931,400	931,400	970,962	911,252
Equipment Services	413,900	413,900	413,900	373,400
Maintenance - Equipment	143,300	143,300	97,144	23,007
Printing	8,000	8,000	2,746	3,689
Professional Services - Other	45,000	45,000	49,790	46,435
Dues, Subscriptions and Registration Fees	96,900	96,900	82,070	68,304
Counseling Services	85,000	85,000	85,000	85,000
Employee Education	92,500	92,500	39,337	58,154
Telecommunication	41,800	41,800	15,629	18,024
DARE Program	5,000	5,000	3,385	3,866
Cannabis Use Tax	—	—	58,726	40,750
Travel	9,000	9,000	16,319	12,237

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Detailed Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Public Safety - Continued				
Police Department - Continued				
Contractual Services - Continued				
Du-Comm	\$ 621,554	621,554	611,596	603,105
Actuarial Fees	3,600	3,600	3,700	3,600
Towing - Impound Fees	6,000	6,000	10,406	10,493
Commodities				
Office Supplies	10,000	10,000	4,397	5,478
Operating Supplies	105,200	105,200	109,377	96,766
Uniforms	59,500	59,500	41,635	58,405
	12,540,076	12,540,076	12,284,786	11,305,784
Fire and EMS Services				
Contractual Services				
Maintenance - Building and Grounds	1,500	1,500	8,516	1,822
Telecommunications	21,400	21,400	20,374	15,192
Utilities	6,650	6,650	7,756	5,617
Insurance	318,300	318,300	318,300	336,000
Ambulance Service	500,000	500,000	500,000	512,007
Commodities				
Operating Supplies	3,000	3,000	—	—
	850,850	850,850	854,946	870,638
Total Public Safety	13,390,926	13,390,926	13,139,732	12,176,422
Highways and Streets				
Public Works Administration				
Personnel Services				
Salaries - Pensionable	686,550	686,550	759,934	715,083
Salaries - Non-Pensionable	4,200	4,200	5,939	4,663
Salaries - Overtime	1,000	1,000	206	489
FICA	52,900	52,900	56,891	53,256
IMRF	35,800	35,800	38,451	31,685
Contractual Services				
Employee Recognition	4,350	4,350	3,698	4,444
Dues, Subscriptions and Registration Fees	620	620	445	267

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Detailed Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Highways and Streets - Continued				
Public Works Administration - Continued				
Contractual Services - Continued				
Employee Education	\$ 8,500	8,500	3,332	1,332
Travel	6,800	6,800	1,446	3,279
Printing	250	250	(5)	—
Maintenance - Building and Grounds	1,500	1,500	60	1,332
Maintenance - Equipment	3,600	3,600	8,017	5,746
Professional Services - Other	3,000	5,250	2,552	136
Telecommunication	5,610	5,610	3,920	4,500
Insurance	93,900	93,900	105,961	98,344
Equipment Services	38,000	38,000	38,000	31,000
Commodities				
Office Supplies	2,500	2,500	2,500	2,876
Operating Supplies	1,250	1,250	1,816	640
Safety Supplies	950	950	620	852
Uniforms	2,650	2,650	1,023	2,026
	953,930	956,180	1,034,806	961,950
Public Works Operations Division				
Personnel Services				
Salaries - Pensionable	866,300	866,300	855,200	783,320
Salaries - Non-Pensionable	32,200	32,200	24,715	24,100
Salaries - Overtime	51,000	51,000	60,002	54,217
Salaries - Temporary Help	116,600	116,600	98,325	72,707
FICA	81,600	81,600	76,203	69,044
IMRF	51,150	51,150	48,684	38,327
Contractual Services				
Insurance	316,800	316,800	295,994	266,043
Equipment Services	731,000	731,000	731,000	477,200
CBD Appearance	99,730	99,730	123,532	88,739
Maintenance - Building and Grounds	166,250	166,250	153,565	82,436
Maintenance - Equipment	8,550	8,550	3,607	5,017
Maintenance - Signs	52,610	52,610	40,696	60,242
Maintenance - Street Painting	103,000	185,088	86,191	19,207
Maintenance - Traffic Signals	32,200	32,200	27,515	41,581
Maintenance - Street Lights	35,000	35,000	36,453	35,386
Professional Services - Other	18,875	21,125	14,443	16,988

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Detailed Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Highways and Streets - Continued				
Public Works Operations Division - Continued				
Contractual Services - Continued				
Professional Services - Snow	\$ 70,000	70,000	67,880	38,976
Dues, Subscriptions and Registration Fees	3,175	3,175	1,865	2,542
Employee Education	9,650	9,650	8,750	6,546
Safety Training	2,500	2,500	—	420
Travel	5,980	5,980	4,840	5,005
Telecommunication	7,590	7,590	6,595	8,191
Leased Equipment	4,500	4,500	840	2,803
Landfill Fees	25,000	25,000	25,599	24,429
Tree Trimming	87,500	170,260	139,910	—
Tree Removal	74,500	74,500	55,131	64,520
Downtown Beautification	75,000	75,000	40,837	—
Emerald Ash Borer Program	12,900	12,900	7,196	2,519
ESDA Expenditure	7,700	7,700	3,887	4,442
Commodities				
Office Supplies	2,250	2,250	1,903	2,889
Operating Supplies	19,000	19,000	14,900	17,360
Operating Supplies - Asphalt	21,500	21,500	23,957	13,654
Safety Related Equipment	12,450	12,450	12,018	11,811
Uniforms	5,600	5,600	4,821	6,226
	3,209,660	3,376,758	3,097,054	2,346,887
Less Costs Charged to Other Departments and Funds	(742,400)	(742,400)	(742,400)	(666,411)
Total Highways and Streets	3,421,190	3,590,538	3,389,460	2,642,426
Capital Outlay				
General Government				
Finance				
Computer Equipment/Projects	—	—	1,718	—
Planning and Development				
Computer Equipment/Projects	35,800	35,800	43,913	—
Equipment	4,000	4,000	2,076	12,107
Senior Services				
Equipment	500	500	—	—

VILLAGE OF GLEN ELLYN, ILLINOIS

General Fund

Schedule of Detailed Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Capital Outlay - Continued				
General Government - Continued				
Information Technology				
Office Equipment	\$ 70,000	70,000	67,993	50,819
Public Safety				
Police Department				
Equipment	—	—	193,116	6,693
Highways and Streets				
Public Works Administration				
Equipment	3,000	3,000	1,639	1,852
Public Works Operations Division				
Equipment	8,530	8,530	23,088	172,917
Total Capital Outlay	121,830	121,830	333,543	244,388
Debt Service				
Principal Retirement	—	—	159,536	120,454
Interest and Fiscal Charges	—	—	16,520	13,604
Total Debt Service	—	—	176,056	134,058
Total Expenditures	24,701,566	25,029,991	23,944,182	21,834,316

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, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Revenues				
Investment Income	\$ 1,800	1,800	1,402	1,889
Expenditures				
Debt Service				
Principal Retirement	1,575,000	1,575,000	1,575,000	1,525,000
Interest and Fiscal Charges	667,201	667,376	667,376	712,429
Total Expenditures	2,242,201	2,242,376	2,242,376	2,237,429
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,240,401)	(2,240,576)	(2,240,974)	(2,235,540)
Other Financing Sources				
Transfers In	2,240,001	2,240,001	2,240,000	2,235,278
Net Change in Fund Balance	(400)	(575)	(974)	(262)
Fund Balance - Beginning			36,320	36,582
Fund Balance - Ending			35,346	36,320

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, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Utility Taxes	\$ 1,521,000	1,521,000	1,626,828	1,572,507
Real Estate Transfer Tax	635,000	635,000	793,749	642,669
Food and Beverage Tax	1,836,000	1,836,000	1,830,600	1,800,927
Intergovernmental	500,000	500,000	500,000	—
Investment Income	184,000	184,000	210,294	578,998
Miscellaneous	145,000	145,000	197,317	147,646
Total Revenues	4,821,000	4,821,000	5,158,788	4,742,747
Expenditures				
Capital Outlay	7,523,503	11,698,070	7,411,178	16,930,665
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,702,503)	(6,877,070)	(2,252,390)	(12,187,918)
Other Financing Sources (Uses)				
Transfers In	5,146,022	5,146,022	5,149,612	6,738,598
Transfers Out	(2,293,401)	(2,293,401)	(2,293,400)	(2,288,678)
	2,852,621	2,852,621	2,856,212	4,449,920
Net Change in Fund Balance	150,118	(4,024,449)	603,822	(7,737,998)
Fund Balance - Beginning			4,114,573	11,852,571
Fund Balance - Ending			4,718,395	4,114,573

VILLAGE OF GLEN ELLYN, ILLINOIS

Capital Projects Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Capital Outlay				
Contractual Street Maintenance	\$ 635,000	788,026	589,341	444,484
Street Improvements	5,499,503	7,900,570	4,512,650	13,191,621
Sidewalk Improvements	185,000	344,779	310,918	202,029
Professional Services - Other	55,000	55,000	27,091	6,907
Other Capital Projects	840,000	2,300,695	1,662,178	2,799,824
Engineering Services	309,000	309,000	309,000	285,800
Total Expenditures	7,523,503	11,698,070	7,411,178	16,930,665

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, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Revenues				
Investment Income	\$ 10,560	10,560	43,339	33,049
Expenditures				
General Government				
Contractual Services				
Professional Services - Other	20,000	20,000	—	—
Capital Outlay				
Civic Center	224,000	224,000	276,937	39,764
Reno Center	974,000	974,000	66,767	28,586
Police Station	90,000	90,000	30,488	12,909
Stacy's and History Center	116,000	116,000	83,856	13,835
Other Facilities	135,000	135,000	7,900	9,450
Total Expenditures	1,559,000	1,559,000	465,948	104,544
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,548,440)	(1,548,440)	(422,609)	(71,495)
Other Financing Sources				
Transfers In	650,000	650,000	650,000	525,000
Net Change in Fund Balance	(898,440)	(898,440)	227,391	453,505
Fund Balance - Beginning			1,406,559	953,054
Fund Balance - Ending			1,633,950	1,406,559

VILLAGE OF GLEN ELLYN, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2025

	Special Revenue	Capital Projects Corporate Reserve	Totals
ASSETS			
Cash and Investments	\$ 4,960,141	1,365,147	6,325,288
Receivables - Net of Allowances			
Taxes	176,432	—	176,432
Due from Other Governments	116,782	—	116,782
Due from Other Funds	175	—	175
Land Held for Resale	137,270	1,599,331	1,736,601
Prepays	17,271	16,150	33,421
Total Assets	5,408,071	2,980,628	8,388,699
LIABILITIES			
Accounts Payable	120,760	20,035	140,795
Retainage Payable	12,947	—	12,947
Total Liabilities	133,707	20,035	153,742
DEFERRED INFLOWS OF RESOURCES			
Grants	638,603	—	638,603
Property Taxes	176,432	—	176,432
Total Deferred Inflows of Resources	815,035	—	815,035
Total Liabilities and Deferred Inflows of Resources	948,742	20,035	968,777
FUND BALANCES			
Nonspendable	17,271	16,150	33,421
Restricted	3,345,860	—	3,345,860
Committed	1,096,198	42,525	1,138,723
Assigned	—	2,901,918	2,901,918
Total Fund Balances	4,459,329	2,960,593	7,419,922
Total Liabilities, Deferred Inflows of Resources and Fund Balances	5,408,071	2,980,628	8,388,699

VILLAGE OF GLEN ELLYN, ILLINOIS

Nonmajor Governmental Funds

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended December 31, 2025

	Special Revenue	Capital Projects Corporate Reserve	Totals
Revenues			
Taxes	\$ 176,432	—	176,432
Intergovernmental	1,623,967	—	1,623,967
Investment Income	255,676	43,169	298,845
Miscellaneous	4,087	12,400	16,487
Total Revenues	2,060,162	55,569	2,115,731
Expenditures			
General Government	5,313	236,420	241,733
Public Safety	162,005	—	162,005
Highways and Streets	697,964	—	697,964
Capital Outlay	2,883,444	272,940	3,156,384
Debt Service			
Principal Retirement	32,074	—	32,074
Interest and Fiscal Charges	2,468	—	2,468
Total Expenditures	3,783,268	509,360	4,292,628
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,723,106)	(453,791)	(2,176,897)
Other Financing (Uses)			
Transfers Out	(85,401)	—	(85,401)
Net Change in Fund Balances	(1,808,507)	(453,791)	(2,262,298)
Fund Balances - Beginning as Previously Reported	14,845,267	3,414,384	18,259,651
Adjustment - Nonmajor to Major	(8,577,431)	—	(8,577,431)
Fund Balances - Beginning as Adjusted	6,267,836	3,414,384	9,682,220
Fund Balances - Ending	4,459,329	2,960,593	7,419,922

VILLAGE OF GLEN ELLYN, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet

December 31, 2025

	Motor Fuel Tax
ASSETS	
Cash and Investments	\$ 3,569,294
Receivables - Net of Allowances	
Property Taxes	—
Due from Other Governments	116,782
Due from Other Funds	—
Land Held for Resale	—
Prepays	17,271
Total Assets	3,703,347
LIABILITIES	
Accounts Payable	120,574
Retainage Payable	12,947
Total Liabilities	133,521
DEFERRED INFLOWS OF RESOURCES	
Grants	—
Property Taxes	—
Total Deferred Inflows of Resources	—
Total Liabilities and Deferred Inflows of Resources	133,521
FUND BALANCES	
Nonspendable	17,271
Restricted	2,456,357
Committed	1,096,198
Total Fund Balances	3,569,826
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	3,703,347

Roosevelt Road TIF	Formerly Nonmajor Fire Services	Forfeiture	Totals
673,567	—	717,280	4,960,141
176,432	—	—	176,432
—	—	—	116,782
—	—	175	175
137,270	—	—	137,270
—	—	—	17,271
987,269	—	717,455	5,408,071
—	—	186	120,760
—	—	—	12,947
—	—	186	133,707
—	—	638,603	638,603
176,432	—	—	176,432
176,432	—	638,603	815,035
176,432	—	638,789	948,742
—	—	—	17,271
810,837	—	78,666	3,345,860
—	—	—	1,096,198
810,837	—	78,666	4,459,329
987,269	—	717,455	5,408,071

VILLAGE OF GLEN ELLYN, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended December 31, 2025

	Motor Fuel Tax
Revenues	
Taxes	\$ —
Intergovernmental	1,410,083
Investment Income	222,223
Miscellaneous	4,087
Total Revenues	<u>1,636,393</u>
Expenditures	
General Government	—
Public Safety	—
Highways and Streets	697,964
Capital Outlay	2,867,732
Debt Service	
Principal Retirement	32,074
Interest and Fiscal Charges	2,468
Total Expenditures	<u>3,600,238</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,963,845)
Other Financing (Uses)	
Transfers Out	<u>—</u>
Net Change in Fund Balances	<u>(1,963,845)</u>
Fund Balances - Beginning as Previously Reported	5,533,671
Adjustment - Nonmajor to Major	<u>—</u>
Fund Balances - Beginning as Adjusted	<u>5,533,671</u>
Fund Balances - Ending	<u><u>3,569,826</u></u>

Roosevelt Road TIF	Formerly Nonmajor Fire Services	Forfeiture	Totals
176,432	—	—	176,432
—	—	213,884	1,623,967
5,900	—	27,553	255,676
—	—	—	4,087
182,332	—	241,437	2,060,162
5,313	—	—	5,313
—	—	162,005	162,005
—	—	—	697,964
—	—	15,712	2,883,444
—	—	—	32,074
—	—	—	2,468
5,313	—	177,717	3,783,268
177,019	—	63,720	(1,723,106)
—	—	(85,401)	(85,401)
177,019	—	(21,681)	(1,808,507)
633,818	8,577,431	100,347	14,845,267
—	(8,577,431)	—	(8,577,431)
633,818	—	100,347	6,267,836
810,837	—	78,666	4,459,329

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, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Revenues				
Intergovernmental				
Allotments	\$ 1,302,400	1,302,400	1,410,083	1,376,883
Investment Income	250,000	250,000	222,223	285,902
Miscellaneous	5,000	5,000	4,087	7,169
Total Revenues	1,557,400	1,557,400	1,636,393	1,669,954
Expenditures				
Highways and Streets				
Contracted Services				
Utilities	150,000	150,000	159,540	145,484
Street Maintenance	426,700	426,700	402,273	349,394
Maintenance - Equipment	34,550	34,550	—	2,374
Commodities				
Salt	129,010	129,010	136,151	76,430
Capital Outlay				
Capital Improvements	3,000,000	3,603,974	2,867,732	444,894
Debt Service				
Principal Retirement	—	—	32,074	27,997
Interest and Fiscal Charges	—	—	2,468	—
Total Expenditures	3,740,260	4,344,234	3,600,238	1,046,573
Net Change in Fund Balance	(2,182,860)	(2,786,834)	(1,963,845)	623,381
Fund Balance - Beginning			5,533,671	4,910,290
Fund Balance - Ending			3,569,826	5,533,671

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, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes	\$ 163,800	163,800	176,432	153,896
Investment Income	100	100	5,900	1,501
Other Income	164,750	164,750	—	10,136
Total Revenues	328,650	328,650	182,332	165,533
Expenditures				
General Government				
Contractual Services				
Award Program	15,000	15,000	—	15,000
Professional Services - Other	40,420	40,420	5,313	31,055
Total Expenditures	55,420	55,420	5,313	46,055
Net Change in Fund Balance	273,230	273,230	177,019	119,478
Fund Balance - Beginning			633,818	514,340
Fund Balance - Ending			810,837	633,818

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, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Revenues				
Intergovernmental	\$ —	215,000	213,884	94,475
Investment Income	—	—	27,553	20,452
Total Revenues	—	215,000	241,437	114,927
Expenditures				
Public Safety				
Contractual Services				
Federal Drug Forfeiture	—	208,000	122,380	58,198
Seized Property	—	40,000	39,625	10,896
Capital Outlay				
Equipment	—	16,000	15,712	51,410
Total Expenditures	—	264,000	177,717	120,504
Excess (Deficiency) of Revenues Over (Under) Expenditures	—	(49,000)	63,720	(5,577)
Other Financing (Uses)				
Transfers Out	—	(8,000)	(85,401)	—
Net Change in Fund Balance	—	(57,000)	(21,681)	(5,577)
Fund Balance - Beginning			100,347	105,924
Fund Balance - Ending			78,666	100,347

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, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Revenues				
Intergovernmental				
Federal Grants	\$ 750,000	750,000	—	—
Investment Income	30,000	30,000	43,169	38,675
Miscellaneous	1,603,850	1,603,850	12,400	116,129
Total Revenues	2,383,850	2,383,850	55,569	154,804
Expenditures				
General Government				
Contractual Services				
Maintenance - Buildings and Grounds	10,000	10,000	2,875	—
Public Relations	105,000	105,000	42,034	63,110
CBD Appearance	30,000	30,000	30,000	—
Professional Services - Other	125,000	303,267	161,511	288,786
Capital Outlay				
Equipment	105,000	105,000	204,446	—
Computer Equipment Projects	140,000	140,000	60,612	—
Real Estate Purchases	750,000	750,000	7,882	—
Total Expenditures	1,265,000	1,443,267	509,360	351,896
Net Change in Fund Balance	1,118,850	940,583	(453,791)	(197,092)
Fund Balance - Beginning			3,414,384	3,611,476
Fund Balance - Ending			2,960,593	3,414,384

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, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Operating Revenues				
Charges for Services				
Water Sales	\$ 7,895,066	7,895,066	7,810,837	7,578,602
Water Connection Fees	50,000	50,000	46,727	40,786
Sanitary Sewer Sales	5,692,183	5,692,183	5,244,305	5,111,525
Permits	30,000	30,000	18,000	23,000
Water Meter Sales	50,000	50,000	59,000	42,230
Inspections	44,000	44,000	37,138	50,888
Other	512,609	512,609	331,391	217,427
Lead Line Replacement Fee	—	—	296,497	—
Fixed Fee - Water	334,800	334,800	356,922	176,823
Fixed Fee - Sewer	246,700	246,700	246,353	123,027
Illinois American Sanitary Sewer Fees	550,000	550,000	411,328	512,797
DuPage County Sanitary Sewer Fees	600,000	600,000	611,721	599,722
Sanitary Sewer Repair Reimbursements	144,000	144,000	145,289	145,147
Total Operating Revenues	16,149,358	16,149,358	15,615,508	14,621,974
Operating Expenses				
Water Division	11,486,241	12,285,446	8,054,298	7,090,734
Sanitary Sewer Division	4,190,950	4,979,560	2,246,015	1,782,829
Glenbard Wastewater Division	4,059,840	4,059,840	3,926,034	3,813,767
Depreciation and Amortization	—	—	2,411,706	2,226,961
Total Operating Expenses	19,737,031	21,324,846	16,638,053	14,914,291
Operating (Loss)	(3,587,673)	(5,175,488)	(1,022,545)	(292,317)
Nonoperating Revenues (Expenses)				
Investment Income	1,050,000	1,050,000	778,067	1,221,075
Joint Venture Income (Loss)	—	—	(19,896)	89,623
Principal Retirement	(195,000)	(195,000)	—	—
Interest Expense	(281,025)	(281,025)	(283,493)	(316,188)
	573,975	573,975	474,678	994,510
Income (Loss) Before Transfers	(3,013,698)	(4,601,513)	(547,867)	702,193
Transfers Out	(350,000)	(350,000)	(350,000)	(250,000)
Change in Net Position	(3,363,698)	(4,951,513)	(897,867)	452,193
Net Position - Beginning			84,269,563	83,817,370
Net Position - Ending			83,371,696	84,269,563

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, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Operations				
Water Division				
Personnel Services				
Salaries - Pensionable	\$ 717,250	717,250	681,552	660,247
Salaries - Non-Pensionable	500	500	586	583
Salaries - Overtime	20,000	20,000	18,544	12,679
Salaries - Temporary Help	23,800	23,800	17,493	19,641
Additional Merit Awards	20,000	20,000	—	—
FICA	58,300	58,300	53,346	50,828
IMRF	37,400	37,400	35,539	29,358
IMRF - Pension Expense	—	—	32,252	211,349
OPEB Expense	—	—	(12,278)	24,186
	877,250	877,250	827,034	1,008,871
Contractual Services				
Employee Recognition	300	300	169	40
Dues and Subscriptions	4,422	4,422	2,785	3,932
Employee Education	6,500	6,500	4,531	3,480
Travel	5,200	5,200	572	1,238
Safety Training	2,000	2,000	876	—
Bank Charges	27,500	27,500	34,641	36,591
Postage	20,000	20,000	15,000	15,039
Maintenance - Buildings and Grounds	29,800	29,800	24,509	14,215
Maintenance - Equipment	43,375	43,375	17,455	18,575
Maintenance - R.O.W.	76,000	82,525	95,149	51,174
Maintenance - Water Meters	133,100	133,100	111,849	74,769
Maintenance - Water Tower	111,080	111,080	107,470	87,184
Maintenance - Hydrants	18,750	18,750	1,317	33,884
Maintenance - Valves	10,000	10,000	710	1,922
Maintenance - Other	25,000	25,000	21,426	23,474
Professional Services - Other	128,300	130,550	109,788	101,276
JULIE	10,500	10,500	2,930	16,863
Telecommunications	10,945	10,945	8,795	6,709
Utilities	57,500	57,500	82,077	67,609
Water Purchases	4,908,877	4,908,877	4,985,046	4,541,352
Facilities Maintenance	23,400	23,400	23,400	29,500
Service Charge - Accounting	210,750	210,750	210,750	183,350

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, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Operations - Continued				
Water Division - Continued				
Contractual Services - Continued				
Insurance - Health	\$ 103,300	103,300	101,059	89,081
Insurance - Liability	63,300	63,300	63,300	65,600
Equipment Services	140,500	140,500	140,500	109,500
	6,170,399	6,179,174	6,166,104	5,576,357
Commodities				
Office Supplies	2,200	2,200	1,503	1,540
Operating Supplies	4,500	4,500	2,845	3,840
Safety Related Equipment	4,000	4,000	3,589	3,568
Uniforms	2,875	2,875	2,395	3,260
	13,575	13,575	10,332	12,208
Capital Outlay				
Equipment	37,350	37,350	18,508	28,431
Capital Projects	4,387,667	5,178,097	1,349,884	5,105,369
Lead Service Line Replacement	—	—	514,227	—
	4,425,017	5,215,447	1,882,619	5,133,800
Less Capitalized Assets	—	—	(831,791)	(4,640,502)
	4,425,017	5,215,447	1,050,828	493,298
Total Water Division	11,486,241	12,285,446	8,054,298	7,090,734
Sanitary Sewer Division				
Personnel Services				
Salaries - Pensionable	717,350	717,350	679,321	654,642
Salaries - Non-Pensionable	500	500	586	583
Salaries - Overtime	20,000	20,000	16,501	9,591
Salaries - Temporary Help	23,800	23,800	17,916	19,641
FICA	58,300	58,300	53,092	50,189
IMRF	37,400	37,400	35,331	28,977
	857,350	857,350	802,747	763,623

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, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Operations - Continued				
Sanitary Sewer Division - Continued				
Contractual Services				
Employee Recognition	\$ 200	200	—	—
Dues and Subscriptions	5,560	5,560	6,618	5,124
Employee Education	6,000	6,000	2,408	2,017
Travel	2,500	2,500	398	1,573
Bank Charges	27,500	27,500	34,640	36,591
Paying Agent Fees	—	—	550	—
Postage	20,000	20,000	15,000	15,016
Maintenance - Buildings and Grounds	6,620	6,620	5,330	3,910
Maintenance - Equipment	49,375	49,375	31,379	21,090
Maintenance - Streets	66,000	72,525	76,116	58,439
Maintenance - Storm Sewers	15,000	15,000	2,466	3,512
Maintenance - Sanitary Sewers	22,000	22,000	3,775	16,713
Professional Services	84,050	86,300	82,293	60,021
Sewer Reimbursement Plan Repairs	40,000	40,000	23,718	49,015
Overhead Sanitary Sewer Program	30,000	30,000	17,943	22,040
Telecommunications	8,025	8,025	4,246	4,042
Utilities	6,000	6,000	5,938	5,742
Facilities Maintenance	19,500	19,500	19,500	29,500
Service Charge - Accounting	210,750	210,750	210,750	183,350
Insurance - Health	103,300	103,300	99,989	87,833
Insurance - Liability	51,900	51,900	51,900	47,600
Equipment Services	323,400	323,400	323,400	230,300
	1,097,680	1,106,455	1,018,357	883,428
Commodities				
Office Supplies	1,500	1,500	1,279	1,848
Operating Supplies	3,500	3,500	1,239	2,630
Safety Related Equipment	6,000	6,000	5,786	3,652
Uniforms	2,575	2,575	1,565	2,312
	13,575	13,575	9,869	10,442

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, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Operations - Continued				
Sanitary Sewer Division - Continued				
Capital Outlay				
Equipment	\$ 13,500	13,500	6,671	54,695
Capital Projects	2,208,845	2,988,680	1,206,197	2,983,935
	2,222,345	3,002,180	1,212,868	3,038,630
Less Capitalized Assets	—	—	(797,826)	(2,913,294)
Total Capital Outlay	2,222,345	3,002,180	415,042	125,336
Total Sanitary Sewer Division	4,190,950	4,979,560	2,246,015	1,782,829
Glenbard Wastewater Authority Division				
Contractual Services				
Wastewater Treatment	4,059,840	4,059,840	3,926,034	3,813,767
Total Operations	19,737,031	21,324,846	14,226,347	12,687,330
Depreciation and Amortization	—	—	2,411,706	2,226,961
Total Operating Expenses	19,737,031	21,324,846	16,638,053	14,914,291

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, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Operating Revenues				
Charges for Services				
Green Fees	\$ 2,800,000	2,800,000	3,084,377	2,973,624
Driving Range	500,000	500,000	570,133	538,898
Pro Shop - Sales/Inventory	200,000	200,000	231,598	215,982
Resident Cards	35,000	35,000	34,575	35,315
Motor Carts	650,000	650,000	691,857	705,841
Reserve 22	3,748,200	3,748,200	3,615,234	3,590,980
Miscellaneous	146,350	146,350	168,505	138,642
Total Operating Revenues	8,079,550	8,079,550	8,396,279	8,199,282
Operating Expenses				
Administration	702,932	702,932	838,296	1,031,350
Golf Course Maintenance	1,452,748	1,485,560	1,312,464	1,414,943
Golf Services	1,111,406	1,111,406	1,048,258	1,081,676
Reserve 22	3,358,636	3,358,636	3,460,847	3,376,769
Stormwater Management	52,335	52,335	48,946	15,887
Pro Shop	175,053	175,053	216,804	198,236
Mechanical Maintenance	416,506	416,506	385,734	367,173
Motor Cart	68,060	68,060	64,935	66,745
Capital Outlay	460,100	498,520	101,034	93,095
Depreciation and Amortization	—	—	503,765	461,385
Total Operating Expenses	7,797,776	7,869,008	7,981,083	8,107,259
Operating Income	281,774	210,542	415,196	92,023
Nonoperating Revenues (Expenses)				
Investment Income	60,000	60,000	95,099	72,095
Disposal of Capital Assets	—	—	(1,508)	(6,199)
Principal Retirement	(230,000)	(230,000)	—	—
Less Non-GAAP Item	230,000	230,000	—	—
Interest Expense	(73,100)	(73,100)	(77,469)	(81,900)
	(13,100)	(13,100)	16,122	(16,004)
Income Before Transfers	268,674	197,442	431,318	76,019
Transfers Out	(100,000)	(100,000)	(100,000)	—
Change in Net Position	168,674	97,442	331,318	76,019
Net Position - Beginning			24,110,759	24,034,740
Net Position - Ending			24,442,077	24,110,759

VILLAGE OF GLEN ELLYN, ILLINOIS

Village Links/Reserve 22 - Enterprise Fund

Scheduling of Operating Expenses - Budget and Actual

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Operations				
Administration				
Personnel Services				
Salaries - Pensionable	\$ 185,000	185,000	230,902	206,796
FICA	14,153	14,153	17,258	15,270
IMRF	9,639	9,639	11,764	9,099
IMRF - Pension Expense	—	—	77,661	360,148
OPEB Expense	—	—	7,886	37,176
	208,792	208,792	345,471	628,489
Contractual Services				
Dues and Subscriptions	18,040	18,040	10,754	27,750
Paying Agent Fee	550	550	625	550
Professional Services - Other	279,000	279,000	279,029	233,246
Telecommunications	600	600	600	600
Insurance	17,100	17,100	23,669	16,808
Insurance - Liability	170,900	170,900	170,900	117,300
Maintenance - Equipment	500	500	—	—
	486,690	486,690	485,577	396,254
Commodities				
Copier	6,000	6,000	5,550	4,461
Supplies	1,450	1,450	1,698	2,146
	7,450	7,450	7,248	6,607
Total Administration	702,932	702,932	838,296	1,031,350
Golf Course Maintenance				
Personnel Services				
Salaries - Pensionable	600,000	600,000	582,792	611,886
Salaries - Non Pensionable	105,000	105,000	123,640	89,167
Salaries - Overtime	20,000	20,000	28,349	21,252
FICA	55,463	55,463	54,549	53,408
IMRF	31,260	31,260	30,351	27,564
	811,723	811,723	819,681	803,277

VILLAGE OF GLEN ELLYN, ILLINOIS

Village Links/Reserve 22 - Enterprise Fund

Scheduling of Operating Expenses - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Operations - Continued				
Golf Course Maintenance - Continued				
Contractual Services				
Dues and Subscriptions	\$ 9,025	9,025	10,418	8,985
Recruiting and Testing	7,000	7,000	1,146	2,378
Employee Education	7,500	7,500	3,415	1,801
Travel	5,000	5,000.00	2,061	1,936
State Unemployment	18,000	18,000	11,376	18,954
Maintenance - Buildings and Grounds	15,000	15,000	13,118	21,806
Maintenance - Drain and Irrigation	27,000	27,000	22,000	36,138
Professional Services - Other	27,000	59,812	41,621	82,000
Telecommunications	3,500	3,500	2,491	1,818
Utilities	50,000	50,000	45,329	42,352
Insurance	48,000	48,000	49,056	46,996
	217,025	249,837	202,031	265,164
Commodities				
Supplies	35,000	35,000	32,452	34,109
Fertilizer/Pesticides	55,000	55,000	38,388	39,469
Landscaping Supplies	40,000	40,000	16,189	23,457
Sod, Seed, Sand and Gravel	95,000	95,000	56,203	87,083
Treatment Costs	145,000	145,000	116,290	118,922
Uniforms	9,000	9,000	5,045	7,751
	379,000	379,000	264,567	310,791
Vehicle Operation				
Gas and Oil	45,000	45,000	26,185	35,711
Total Golf Course Maintenance	1,452,748	1,485,560	1,312,464	1,414,943

VILLAGE OF GLEN ELLYN, ILLINOIS

Village Links/Reserve 22 - Enterprise Fund

Scheduling of Operating Expenses - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Operations - Continued				
Golf Services				
Salaries - Pensionable	\$ 308,414	308,414	298,217	300,277
Salaries - Non Pensionable	343,163	343,163	311,799	313,325
Salaries - Overtime	—	—	819	20
FICA	49,846	49,846	46,142	45,132
IMRF	16,068	16,068	15,292	12,623
	717,491	717,491	672,269	671,377
Contractual Services				
Dues and Subscriptions	58,030	58,030	8,953	54,525
Recruiting and Testing	3,000	3,000	2,307	1,818
Employee Education	2,000	2,000	3,345	1,930
Travel	—	—	2,019	648
State Unemployment	5,000	5,000	—	3,576
Credit Card Fees	90,885	90,885	110,963	102,297
Bad Debt Expense	—	—	26,292	—
Postage	1,000	1,000	153	694
Marketing	19,000	19,000	13,571	17,635
Printing	2,000	2,000	586	556
Professional Services - Other	6,300	6,300	5,499	35,004
Telecommunications	3,000	3,000	3,853	3,425
Utilities	41,200	41,200	40,362	35,270
Insurance	56,400	56,400	46,213	55,886
	287,815	287,815	264,116	313,264
Commodities				
Supplies	100,000	100,000	104,578	89,783
Uniforms	6,000	6,000	7,195	7,152
	106,000	106,000	111,773	96,935
Resalable Supplies and Expenses				
Handicap Fees	100	100	100	100
Total Golf Services	1,111,406	1,111,406	1,048,258	1,081,676

VILLAGE OF GLEN ELLYN, ILLINOIS

Village Links/Reserve 22 - Enterprise Fund

Scheduling of Operating Expenses - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Operations - Continued				
Reserve 22				
Personnel Services				
Salaries - Pensionable	\$ 838,556	838,556	954,760	877,487
Salaries - Non Pensionable	749,543	749,543	697,519	747,241
Salaries - Overtime	7,500	7,500	6,147	5,584
Tips	—	—	(5,520)	(4,827)
FICA	153,178	153,178	160,569	157,020
IMRF	43,689	43,689	59,545	48,734
	1,792,466	1,792,466	1,873,020	1,831,239
Contractual Services				
Dues and Subscriptions	17,272	17,272	19,528	21,513
Recruiting and Testing	6,000	6,000	4,104	5,182
Employee Education	1,000	1,000	2,981	747
State Unemployment	5,000	5,000	17,384	4,622
Credit Card Fees	97,460	97,460	99,078	101,623
Insurance - Liability	2,500	2,500	2,783	2,487
Postage and Shipping	300	300	—	75
Marketing	13,000	13,000	22,366	17,634
Professional Services - Other	29,428	29,428	36,970	37,490
Telecommunications	10,600	10,600	7,083	6,097
Utilities	45,000	45,000	49,225	43,606
Insurance	85,500	85,500	101,848	89,317
	313,060	313,060	363,350	330,393
Commodities				
Supplies	115,000	115,000	102,668	112,840
Uniforms	7,500	7,500	6,760	2,746
Linens and Rentals	35,000	35,000	43,565	38,798
	157,500	157,500	152,993	154,384

VILLAGE OF GLEN ELLYN, ILLINOIS

Village Links/Reserve 22 - Enterprise Fund

Scheduling of Operating Expenses - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Operations - Continued				
Reserve 22 - Continued				
Resalable Supplies and Expenses				
Dry Goods	\$ 35,000	35,000	34,671	33,919
Beer	144,850	144,850	123,857	125,384
Wine	75,300	75,300	61,856	67,034
Spirits	101,600	101,600	107,289	95,069
Food/Resale	675,680	675,680	674,337	660,606
Beverage/Resale	63,180	63,180	69,474	78,741
	1,095,610	1,095,610	1,071,484	1,060,753
Total Reserve 22	3,358,636	3,358,636	3,460,847	3,376,769
Stormwater Management				
Personnel Services				
Salaries - Pensionable	13,100	13,100	13,791	10,241
Salaries - Overtime	750	750	1,538	604
FICA	1,002	1,002	1,089	778
IMRF	683	683	744	464
	15,535	15,535	17,162	12,087
Contractual Services				
Maintenance - Buildings and Grounds	32,000	32,000	30,000	273
Insurance	1,800	1,800	1,784	1,552
	33,800	33,800	31,784	1,825
Commodities				
Sod, Seed, Sand and Gravel	3,000	3,000	—	1,975
Total Stormwater Management	52,335	52,335	48,946	15,887
Pro Shop				
Personnel Services				
Salaries - Pensionable	20,958	20,958	18,940	20,594
FICA	1,603	1,603	1,386	1,488
IMRF	1,092	1,092	947	888
	23,653	23,653	21,273	22,970

VILLAGE OF GLEN ELLYN, ILLINOIS

Village Links/Reserve 22 - Enterprise Fund

Scheduling of Operating Expenses - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Operations - Continued				
Pro Shop - Continued				
Contractual Services				
Credit Card Fees	\$ 4,800	4,800	7,043	6,501
Insurance	4,600	4,600	3,384	4,571
	9,400	9,400	10,427	11,072
Commodities				
Supplies	2,000	2,000	263	3,029
Resalable Supplies and Expenses				
Products/Resale	140,000	140,000	184,841	161,165
Total Pro Shop	175,053	175,053	216,804	198,236
Mechanical Maintenance				
Personnel Services				
Salaries - Full Time	187,050	187,050	184,332	174,391
Salaries - Overtime	2,750	2,750	2,428	825
FICA	14,578	14,578	13,990	13,057
IMRF	9,928	9,928	9,557	7,788
	214,306	214,306	210,307	196,061
Contractual Services				
Maintenance - Buildings and Grounds	62,000	62,000	23,257	45,615
Insurance	18,200	18,200	18,536	18,277
Maintenance - Equipment	105,500	105,500	121,302	94,581
	185,700	185,700	163,095	158,473
Commodities				
Supplies	16,500	16,500	12,332	12,639
Total Mechanical Maintenance	416,506	416,506	385,734	367,173

VILLAGE OF GLEN ELLYN, ILLINOIS

Village Links/Reserve 22 - Enterprise Fund

Scheduling of Operating Expenses - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Operations - Continued				
Motor Cart				
Personnel Services				
Salaries - Pensionable	\$ 40,000	40,000	47,286	46,868
FICA	3,060	3,060	3,617	3,585
	43,060	43,060	50,903	50,453
Vehicle Operation				
Gas and Oil	25,000	25,000	14,032	16,292
Total Motor Cart	68,060	68,060	64,935	66,745
Total Operations	7,337,676	7,370,488	7,376,284	7,552,779
Capital Outlay				
Building	—	38,420	—	(1,376)
Equipment	460,100	460,100	621,063	1,202,832
Less Capitalized Assets	—	—	(520,029)	(1,108,361)
	460,100	498,520	101,034	93,095
Depreciation and Amortization	—	—	503,765	461,385
Total Operating Expenses	7,797,776	7,869,008	7,981,083	8,107,259
Nonoperating Expenses				
Debt Service				
Principal Retirement	(230,000)	(230,000)	—	—
Less Non-GAAP Item	230,000	230,000	—	—
Interest and Fiscal Charges	(73,100)	(73,100)	(77,469)	(81,900)
Total Nonoperating Expenses	(73,100)	(73,100)	(77,469)	(81,900)

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, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Operating Revenues				
Charges for Services				
Leased Lots	\$ 447,000	447,000	396,367	448,785
Daily Paid Parking	42,000	42,000	62,554	43,994
Other	10,395	10,395	14,290	1,553,176
Total Operating Revenues	499,395	499,395	473,211	2,045,955
Operating Expenses				
Operations	554,975	857,975	739,803	336,646
Depreciation	—	—	556,239	556,945
Total Operating Expenses	554,975	857,975	1,296,042	893,591
Operating Income (Loss)	(55,580)	(358,580)	(822,831)	1,152,364
Nonoperating Revenues				
Investment Income	95,000	95,000	86,593	101,355
Income (Loss) before Transfers	39,420	(263,580)	(736,238)	1,253,719
Transfers Out	—	—	—	(75,000)
Change in Net Position	39,420	(263,580)	(736,238)	1,178,719
Net Position - Beginning			20,051,589	18,872,870
Net Position - Ending			19,315,351	20,051,589

VILLAGE OF GLEN ELLYN, ILLINOIS

Parking - Enterprise Fund

Scheduling of Operating Expenses - Budget and Actual

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Operations				
Contractual Services				
Bank Charges	\$ 3,600	3,600	7,888	5,002
Printing	475	475	—	—
Maintenance - Building and Grounds	195,300	195,300	213,554	106,216
Maintenance - Other	5,200	5,200	5,094	5,454
Rental - Lease	28,400	28,400	29,052	24,201
Utilities	5,600	5,600	2,286	4,889
Accounting Service Charge	28,900	28,900	28,900	23,800
Administrative Service Charge	120,700	120,700	120,700	113,800
Forestry Services	20,000	20,000	20,000	20,000
Insurance - Liability	3,000	3,000	3,000	2,900
	411,175	411,175	430,474	306,262
Commodities				
Supplies	3,800	3,800	1,009	968
Capital Outlay				
Capital Improvements	—	—	—	29,416
Equipment	140,000	443,000	308,320	1,548,509
	140,000	443,000	308,320	1,577,925
Less Capitalized Assets	—	—	—	(1,548,509)
	140,000	443,000	308,320	29,416
Total Operations	554,975	857,975	739,803	336,646
Depreciation	—	—	556,239	556,945
Total Operating Expenses	554,975	857,975	1,296,042	893,591

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, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Operating Revenues				
Charges for Services				
Trash Disposal	\$ 2,115,800	2,115,800	2,115,678	2,043,395
Other	—	—	9,994	—
Total Operating Revenues	2,115,800	2,115,800	2,125,672	2,043,395
Operating Expenses				
Operations	2,110,200	2,275,200	2,272,153	1,968,462
Depreciation	—	—	7,320	7,320
Total Operating Expenses	2,110,200	2,275,200	2,279,473	1,975,782
Operating Income (Loss)	5,600	(159,400)	(153,801)	67,613
Nonoperating Revenues				
Investment Income	45,000	45,000	43,454	37,254
Change in Net Position	50,600	(114,400)	(110,347)	104,867
Net Position - Beginning			667,592	562,725
Net Position - Ending			557,245	667,592

VILLAGE OF GLEN ELLYN, ILLINOIS

Residential Solid Waste - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Operations				
Contractual Services				
Bank Charges	\$ 30,000	30,000	34,640	36,591
Postage	16,500	16,500	15,000	15,000
Maintenance - Equipment	3,200	3,200	2,042	1,284
Professional Services - Other	5,000	5,000	3,555	3,717
Professional Services - Removal Waste	1,772,300	1,922,300	1,920,271	1,654,257
Brush Pickup Service	134,000	134,000	134,000	134,000
Utilities	600	600	9	385
Toter Replacement	25,000	35,000	34,500	20,928
Service Charge	118,600	118,600	118,600	102,300
	2,105,200	2,265,200	2,262,617	1,968,462
Capital Outlay				
Equipment	5,000	10,000	9,536	—
Total Operations	2,110,200	2,275,200	2,272,153	1,968,462
Depreciation	—	—	7,320	7,320
Total Operating Expenses	2,110,200	2,275,200	2,279,473	1,975,782

VILLAGE OF GLEN ELLYN, ILLINOIS

Internal Service Funds

Combining Statement of Net Position

December 31, 2025

	Insurance	Equipment Services	Totals
ASSETS			
Current Assets			
Cash and Investments	\$ 902,360	5,449,818	6,352,178
Receivables - Net of Allowances			
Accounts	376,705	1,077	377,782
Prepays	1,095,874	—	1,095,874
Inventories	—	134,283	134,283
Total Current Assets	2,374,939	5,585,178	7,960,117
Noncurrent Assets			
Capital Assets			
Nondepreciable	—	1,664,844	1,664,844
Depreciable	—	7,900,199	7,900,199
Accumulated Depreciation	—	(5,618,938)	(5,618,938)
Total Noncurrent Assets	—	3,946,105	3,946,105
Total Assets	2,374,939	9,531,283	11,906,222
LIABILITIES			
Current Liabilities			
Accounts Payable	289,885	66,417	356,302
Accrued Payroll	—	17,506	17,506
Compensated Absences Payable	—	34,569	34,569
Total Current Liabilities	289,885	118,492	408,377
Noncurrent Liabilities			
Compensated Absences Payable	—	12,145	12,145
Total Liabilities	289,885	130,637	420,522
NET POSITION			
Investment in Capital Assets	—	3,946,105	3,946,105
Restricted	—	302,560	302,560
Unrestricted	2,085,054	5,151,981	7,237,035
Total Net Position	2,085,054	9,400,646	11,485,700

VILLAGE OF GLEN ELLYN, ILLINOIS

Internal Service Funds

Combining Schedule of Revenues, Expenses and Changes in Net Position

For the Fiscal Year Ended December 31, 2025

	Insurance	Equipment Services	Totals
Operating Revenues			
Interfund Services	\$ 4,327,416	1,912,636	6,240,052
Operating Expenses			
Operations	4,613,021	1,129,026	5,742,047
Depreciation	—	563,438	563,438
Total Operating Expenses	4,613,021	1,692,464	6,305,485
Operating Income (Loss)	(285,605)	220,172	(65,433)
Nonoperating Revenues			
Investment Income	20,279	243,971	264,250
Disposal of Capital Assets	—	26,533	26,533
	20,279	270,504	290,783
Change in Net Position	(265,326)	490,676	225,350
Net Position - Beginning	2,350,380	8,909,970	11,260,350
Net Position - Ending	2,085,054	9,400,646	11,485,700

VILLAGE OF GLEN ELLYN, ILLINOIS

Internal Service Funds

Combining Statement of Cash Flows

For the Fiscal Year Ended December 31, 2025

	Insurance	Equipment Services	Totals
Cash Flows from Operating Activities			
Interfund Services Provided	\$ 4,327,416	1,912,636	6,240,052
Payments to Suppliers	(4,459,047)	(742,588)	(5,201,635)
Payments to Employees	—	(365,283)	(365,283)
	(131,631)	804,765	673,134
Cash Flows from Capital and Related Financing Activities			
Disposal of Capital Assets	—	52,727	52,727
Purchase of Capital Assets	—	(687,110)	(687,110)
	—	(634,383)	(634,383)
Cash Flows from Investing Activities			
Investment Income	20,279	243,971	264,250
Net Change in Cash and Cash Equivalents	(111,352)	414,353	303,001
Cash and Cash Equivalents - Beginning	1,013,712	5,035,465	6,049,177
Cash and Cash Equivalents - Ending	902,360	5,449,818	6,352,178
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	(285,605)	220,172	(65,433)
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used in) Operating Activities			
Depreciation Expense	—	563,438	563,438
(Increase) Decrease in Current Assets	(130,465)	(7,690)	(138,155)
Increase (Decrease) in Current Liabilities	284,439	28,845	313,284
Net Cash Provided by Operating Activities	(131,631)	804,765	673,134

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, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Operating Revenues				
Interfund Services				
Charges for Services	\$ 3,798,900	3,798,900	3,702,080	3,445,864
Employee Contributions	678,000	678,000	625,336	605,950
Total Operating Revenues	4,476,900	4,476,900	4,327,416	4,051,814
Operating Expenses				
Operations				
Risk Management	9,000	9,000	11,072	5,587
Insurance - Liability	884,880	884,880	884,402	793,019
Wellness	29,100	29,100	26,310	28,244
Insurance - Hospital, Group Life	3,612,600	3,779,600	3,691,237	3,235,686
Total Operating Expenses	4,535,580	4,702,580	4,613,021	4,062,536
Operating (Loss)	(58,680)	(225,680)	(285,605)	(10,722)
Nonoperating Revenues				
Investment Income	40,000	40,000	20,279	36,197
Other Income	5,000	5,000	—	2,517
	45,000	45,000	20,279	38,714
Change in Net Position	(13,680)	(180,680)	(265,326)	27,992
Net Position - Beginning			2,350,380	2,322,388
Net Position - Ending			2,085,054	2,350,380

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, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Operating Revenues				
Interfund Services				
Charges for Services	\$ 1,923,900	1,923,900	1,912,636	1,479,634
Operating Expenses				
Operations	1,931,023	2,109,500	1,129,026	1,047,060
Depreciation	—	—	563,438	513,020
Total Operating Expenses	1,931,023	2,109,500	1,692,464	1,560,080
Operating Income (Loss)	(7,123)	(185,600)	220,172	(80,446)
Nonoperating Revenues				
Investment Income	200,000	200,000	243,971	308,802
Disposal of Capital Assets	—	—	26,533	31,822
	200,000	200,000	270,504	340,624
Change in Net Position	192,877	14,400	490,676	260,178
Net Position - Beginning			8,909,970	8,649,792
Net Position - Ending			9,400,646	8,909,970

VILLAGE OF GLEN ELLYN, ILLINOIS

Equipment Services - Internal Service Fund

Schedule of Operating Expenses - Budget and Actual

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Operations				
Personnel Services				
Salaries - Pensionable	\$ 428,700	428,700	396,210	342,332
Salaries - Non-Pensionable	33,250	33,250	22,999	19,715
Salaries - Overtime	6,000	6,000	3,174	3,236
FICA	35,800	35,800	30,877	26,497
IMRF	22,650	22,650	19,953	14,854
	526,400	526,400	473,213	406,634
Contractual Services				
Insurance - Liability	23,200	23,200	23,200	18,800
Facility Maintenance	17,500	17,500	17,500	17,500
Maintenance - Buildings and Grounds	12,450	12,450	13,034	11,925
Maintenance - Equipment	1,650	1,650	1,234	1,397
Professional Services - Other	16,433	16,433	10,778	9,057
Dues and Subscriptions	300	300	50	252
Telecommunications	16,840	16,840	15,799	15,961
Rented Equipment	2,700	2,700	2,635	2,284
Travel	3,200	3,200	1,614	511
Insurance - Health	75,400	75,400	64,025	51,776
Service Charge - Public Works	17,700	17,700	17,700	16,700
Equipment Services	5,000	5,000	5,000	6,900
Employee Education	9,600	9,600	7,745	1,092
Disposal Cost	500	500	464	450
	202,473	202,473	180,778	154,605
Commodities				
Supplies	11,500	11,500	11,879	10,697
Safety Related Equipment	1,600	1,600	1,114	1,258
Uniforms	2,250	2,250	1,018	1,615
Parts	100,000	100,000	132,147	117,930
	115,350	115,350	146,158	131,500

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, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Operations - Continued				
Vehicle Operations				
Gas and Oil	\$ 280,250	280,250	187,178	244,685
Repairs	65,000	65,000	76,281	75,168
Tires	12,000	12,000	10,511	20,328
License Plates	2,650	2,650	1,445	1,625
	359,900	359,900	275,415	341,806
Capital Outlay				
Equipment	11,000	11,000	7,944	4,205
Vehicles	715,900	894,377	732,628	2,002,212
	726,900	905,377	740,572	2,006,417
Less Capitalized Assets	—	—	(687,110)	(1,993,902)
	726,900	905,377	53,462	12,515
Total Operations	1,931,023	2,109,500	1,129,026	1,047,060
Depreciation	—	—	563,438	513,020
Total Operating Expenses	1,931,023	2,109,500	1,692,464	1,560,080

VILLAGE OF GLEN ELLYN, ILLINOIS

Police Pension - Pension Trust Fund

Schedule of Changes in the Fiduciary Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2025

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2024)

	12/31/25			12/31/24
	Original Budget	Final Budget	Actual	Actual
Additions				
Contributions - Employer	\$ 2,763,000	2,763,000	2,763,000	2,152,200
Contributions - Plan Members	523,000	523,000	513,357	495,063
Other	—	—	—	63,745
Total Contributions	3,286,000	3,286,000	3,276,357	2,711,008
Investment Income				
Interest Earned	—	—	233,576	11,350
Net Change in Fair Value	2,723,200	2,723,200	7,204,112	3,652,451
	2,723,200	2,723,200	7,437,688	3,663,801
Less Investment Expenses	(67,000)	(67,000)	(40,643)	(24,240)
Net Investment Income	2,656,200	2,656,200	7,397,045	3,639,561
Total Additions	5,942,200	5,942,200	10,673,402	6,350,569
Deductions				
Administration	52,325	52,325	49,002	62,171
Benefits and Refunds	3,089,600	3,089,600	3,010,612	3,073,353
Total Deductions	3,141,925	3,141,925	3,059,614	3,135,524
Change in Fiduciary Net Position	2,800,275	2,800,275	7,613,788	3,215,045
Net Position Restricted for Pensions				
Beginning			41,484,269	38,269,224
Ending			49,098,057	41,484,269

SUPPLEMENTAL SCHEDULES

VILLAGE OF GLEN ELLYN, ILLINOIS

Schedule of Insurance in Force December 31, 2025

Insured	Description of Coverage	Amount of Coverage	Expiration Date of Policy
Village of Glen Ellyn	Property	\$ 500,000,000	05/01/26
	Liability	15,000,000	05/01/26
	Workers Compensation	Statutory	05/01/26
	Boiler and Machinery	100,000,000	05/01/26
	Cyber	2,000,000	05/01/26
	Storage Tank Liability	2,000,000	05/01/26
	Crime	1,000,000	05/01/26
	Public Officials Bond	112,000	05/01/26
	Aviation	1,000,000	05/01/26

VILLAGE OF GLEN ELLYN, ILLINOIS

Long-Term Debt Requirements General Obligation Bonds of 2015 December 31, 2025

Date of Issue	August 6, 2015
Date of Maturity	January 1, 2032
Authorized Issue	\$13,435,000
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	Tax Levy Requirements			Interest Due On			
	Principal	Interest	Totals	Jul. 1	Amount	Jan. 1	Amount
2026	\$ 675,000	143,394	818,394	2026	71,697	2027	71,697
2027	695,000	123,144	818,144	2027	61,572	2028	61,572
2028	715,000	102,292	817,292	2028	51,146	2029	51,146
2029	735,000	79,056	814,056	2029	39,528	2030	39,528
2030	760,000	54,250	814,250	2030	27,125	2031	27,125
2031	790,000	27,650	817,650	2031	13,825	2032	13,825
	<u>4,370,000</u>	<u>529,786</u>	<u>4,899,786</u>		<u>264,893</u>		<u>264,893</u>

VILLAGE OF GLEN ELLYN, ILLINOIS

Long-Term Debt Requirements General Obligation Bonds of 2018 December 31, 2025

Date of Issue	December 27, 2018
Date of Maturity	January 1, 2039
Authorized Issue	\$9,900,000
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	Tax Levy Requirements			Interest Due On			
	Principal	Interest	Totals	Jul. 1	Amount	Jan. 1	Amount
2026	\$ 450,000	230,268	680,268	2026	115,134	2027	115,134
2027	465,000	216,768	681,768	2027	108,384	2028	108,384
2028	480,000	202,818	682,818	2028	101,409	2029	101,409
2029	495,000	188,418	683,418	2029	94,209	2030	94,209
2030	505,000	173,568	678,568	2030	86,784	2031	86,784
2031	525,000	158,418	683,418	2031	79,209	2032	79,209
2032	540,000	142,668	682,668	2032	71,334	2033	71,334
2033	555,000	125,118	680,118	2033	62,559	2034	62,559
2034	575,000	107,082	682,082	2034	53,541	2035	53,541
2035	595,000	87,676	682,676	2035	43,838	2036	43,838
2036	615,000	66,850	681,850	2036	33,425	2037	33,425
2037	635,000	45,324	680,324	2037	22,662	2038	22,662
2038	660,000	23,100	683,100	2038	11,550	2039	11,550
	<u>7,095,000</u>	<u>1,768,076</u>	<u>8,863,076</u>		<u>884,038</u>		<u>884,038</u>

VILLAGE OF GLEN ELLYN, ILLINOIS

Long-Term Debt Requirements General Obligation Bonds of 2020 December 31, 2025

Date of Issue	September 30, 2020
Date of Maturity	January 1, 2040
Authorized Issue	\$9,475,000
Interest Rates	1.45% - 3.00%
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	Tax Levy Requirements			Interest Due On			
	Principal	Interest	Totals	Jul. 1	Amount	Jan. 1	Amount
2026	\$ 455,000	152,972	607,972	2026	76,486	2027	76,486
2027	470,000	139,322	609,322	2027	69,661	2028	69,661
2028	485,000	125,222	610,222	2028	62,611	2029	62,611
2029	500,000	110,672	610,672	2029	55,336	2030	55,336
2030	515,000	95,674	610,674	2030	47,837	2031	47,837
2031	520,000	86,660	606,660	2031	43,330	2032	43,330
2032	530,000	77,560	607,560	2032	38,780	2033	38,780
2033	540,000	69,876	609,876	2033	34,938	2034	34,938
2034	545,000	61,776	606,776	2034	30,888	2035	30,888
2035	555,000	53,600	608,600	2035	26,800	2036	26,800
2036	565,000	43,888	608,888	2036	21,944	2037	21,944
2037	575,000	34,000	609,000	2037	17,000	2038	17,000
2038	585,000	22,500	607,500	2038	11,250	2039	11,250
2039	600,000	10,800	610,800	2039	5,400	2040	5,400
	<u>7,440,000</u>	<u>1,084,522</u>	<u>8,524,522</u>		<u>542,261</u>		<u>542,261</u>

VILLAGE OF GLEN ELLYN, ILLINOIS

Long-Term Debt Requirements

General Obligation Bonds of 2021A

December 31, 2025

Date of Issue	November 10, 2021
Date of Maturity	January 1, 2033
Authorized Issue	\$2,560,000
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	Tax Levy Requirements			Interest Due On			
	Principal	Interest	Totals	Jul. 1	Amount	Jan. 1	Amount
2026	\$ 240,000	63,900	303,900	2026	31,950	2027	31,950
2027	250,000	54,300	304,300	2027	27,150	2028	27,150
2028	260,000	44,300	304,300	2028	22,150	2029	22,150
2029	270,000	33,900	303,900	2029	16,950	2030	16,950
2030	280,000	23,100	303,100	2030	11,550	2031	11,550
2031	290,000	14,700	304,700	2031	7,350	2032	7,350
2032	300,000	6,000	306,000	2032	3,000	2033	3,000
	<u>1,890,000</u>	<u>240,200</u>	<u>2,130,200</u>		<u>120,100</u>		<u>120,100</u>

VILLAGE OF GLEN ELLYN, ILLINOIS

Long-Term Debt Requirements General Obligation Bonds of 2021B December 31, 2025

Date of Issue	November 10, 2021
Date of Maturity	January 1, 2036
Authorized Issue	\$3,935,000
Interest Rates	1.65% - 2.60%
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	Tax Levy Requirements			Interest Due On			
	Principal	Interest	Totals	Jul. 1	Amount	Jan. 1	Amount
2026	\$ 35,000	91,588	126,588	2026	45,794	2027	45,794
2027	35,000	91,010	126,010	2027	45,505	2028	45,505
2028	35,000	90,222	125,222	2028	45,111	2029	45,111
2029	35,000	89,436	124,436	2029	44,718	2030	44,718
2030	35,000	88,648	123,648	2030	44,324	2031	44,324
2031	40,000	87,860	127,860	2031	43,930	2032	43,930
2032	855,000	86,960	941,960	2032	43,480	2033	43,480
2033	875,000	67,294	942,294	2033	33,647	2034	33,647
2034	895,000	46,296	941,296	2034	23,148	2035	23,148
2035	920,000	23,920	943,920	2035	11,960	2036	11,960
	<u>3,760,000</u>	<u>763,234</u>	<u>4,523,234</u>		<u>381,617</u>		<u>381,617</u>

VILLAGE OF GLEN ELLYN, ILLINOIS

Long-Term Debt Requirements General Obligation Bonds of 2024 December 31, 2024

Date of Issue	June 13, 2024
Date of Maturity	January 1, 2044
Authorized Issue	\$6,270,000
Interest Rates	4.00% - 5.00%
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	Tax Levy Requirements			Interest Due On			
	Principal	Interest	Totals	Jul. 1	Amount	Jan. 1	Amount
2026	\$ 205,000	271,274	476,274	2026	135,637	2027	135,637
2027	215,000	261,026	476,026	2027	130,513	2028	130,513
2028	225,000	250,276	475,276	2028	125,138	2029	125,138
2029	240,000	239,024	479,024	2029	119,512	2030	119,512
2030	250,000	227,024	477,024	2030	113,512	2031	113,512
2031	260,000	214,526	474,526	2031	107,263	2032	107,263
2032	275,000	201,525	476,525	2032	100,763	2033	100,762
2033	290,000	187,776	477,776	2033	93,888	2034	93,888
2034	305,000	173,274	478,274	2034	86,637	2035	86,637
2035	320,000	158,024	478,024	2035	79,012	2036	79,012
2036	335,000	142,024	477,024	2036	71,012	2037	71,012
2037	350,000	125,274	475,274	2037	62,637	2038	62,637
2038	370,000	107,776	477,776	2038	53,888	2039	53,888
2039	390,000	89,274	479,274	2039	44,637	2040	44,637
2040	405,000	69,774	474,774	2040	34,887	2041	34,887
2041	425,000	53,576	478,576	2041	26,788	2042	26,788
2042	440,000	36,578	476,578	2042	18,289	2043	18,289
2043	460,000	18,976	478,976	2043	9,488	2044	9,488
	<u>5,760,000</u>	<u>2,827,001</u>	<u>8,587,001</u>		<u>1,413,501</u>		<u>1,413,500</u>

STATISTICAL SECTION (Unaudited)

This part of the annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information 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 government'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, 2025 (Unaudited)

See Following Page

VILLAGE OF GLEN ELLYN, ILLINOIS

Net Position by Component - Last Ten Fiscal Years* December 31, 2025 (Unaudited)

	2016	2017	2018
Governmental Activities			
Net Investment in Capital Assets	\$ 107,304,071	105,144,748	106,514,073
Restricted	2,827,478	3,674,848	3,339,095
Unrestricted	4,583,470	5,209,892	6,299,175
Total Governmental Activities Net Position	114,715,019	114,029,488	116,152,343
Business-Type Activities			
Net Investment in Capital Assets	64,674,424	64,983,642	65,535,800
Restricted	—	—	2,186,651
Unrestricted	28,542,897	30,753,776	30,162,474
Total Business-Type Activities Net Position	93,217,321	95,737,418	97,884,925
Primary Government			
Net Investment in Capital Assets	171,978,495	170,128,390	172,049,873
Restricted	2,827,478	3,674,848	5,525,746
Unrestricted	33,126,367	35,963,668	36,461,649
Total Primary Government Net Position	207,932,340	209,766,906	214,037,268

Data Source: Audited Financial Statements

* Accrual Basis of Accounting

2019	2020	2021	2022	2023	2024	2025
107,287,418	99,448,345	90,906,158	95,587,385	103,276,419	115,137,951	116,392,751
5,198,690	6,993,248	10,186,878	11,377,215	13,419,233	17,958,808	16,806,662
8,402,147	16,284,572	20,756,456	23,288,276	17,946,666	5,630,352	9,571,944
120,888,255	122,726,165	121,849,492	130,252,876	134,642,318	138,727,111	142,771,357
65,484,105	74,090,647	80,073,634	84,199,925	84,758,371	91,595,045	84,672,621
1,017,736	5,561,859	1,525,616	1,801,405	3,221,480	1,380,257	2,205,833
34,064,500	29,936,859	40,974,216	38,757,106	39,307,854	36,124,201	40,807,915
100,566,341	109,589,365	122,573,466	124,758,436	127,287,705	129,099,503	127,686,369
172,771,523	173,538,992	170,979,792	179,787,310	188,034,790	206,732,996	201,065,372
6,216,426	12,555,107	11,712,494	13,178,620	16,640,713	19,339,065	19,012,495
42,466,647	46,221,431	61,730,672	62,045,382	57,254,520	41,754,553	50,379,859
221,454,596	232,315,530	244,422,958	255,011,312	261,930,023	267,826,614	270,457,726

VILLAGE OF GLEN ELLYN, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years* December 31, 2025 (Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Expenses										
Governmental Activities										
General Government	\$ 5,720,983	6,554,540	5,253,815	5,548,462	4,438,551	4,774,171	7,555,231	6,911,524	9,275,308	8,270,448
Public Safety	11,197,328	12,702,110	13,225,937	12,312,892	13,874,103	10,764,052	13,795,988	14,219,450	16,160,252	17,390,158
Highways and Streets	6,012,520	6,702,687	8,594,681	8,141,433	5,452,644	8,505,285	9,744,263	13,585,925	11,507,753	18,826,847
Interest on Long-Term Debt	524,584	503,767	657,888	758,257	900,279	1,257,651	765,290	726,082	687,866	648,197
Total Governmental Activities Expenses	23,455,415	26,463,104	27,732,321	26,761,044	24,665,577	25,301,159	31,860,772	35,442,981	37,631,179	45,135,650
Business-Type Activities										
Water and Sanitary Sewer	12,303,656	12,208,313	12,475,582	13,008,514	12,950,540	12,296,688	13,056,020	13,664,267	15,230,479	16,921,546
Village Links/Reserve 22	5,093,625	5,466,490	5,197,424	5,356,994	4,501,067	4,949,381	6,371,791	6,993,348	8,195,358	8,060,060
Parking	365,252	292,011	485,308	453,675	311,798	872,507	910,026	864,372	893,591	1,296,042
Residential Solid Waste	1,500,067	1,627,643	1,641,272	1,601,899	1,814,761	1,739,002	1,904,039	1,939,835	1,975,782	2,279,473
Total Business-Type Activities Expenses	19,262,600	19,594,457	19,799,586	20,421,082	19,578,166	19,857,578	22,241,876	23,461,822	26,295,210	28,557,121
Total Primary Government Expenses	42,718,015	46,057,561	47,531,907	47,182,126	44,243,743	45,158,737	54,102,648	58,904,803	63,926,389	73,692,771
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	2,123,243	2,266,598	2,262,692	2,679,881	2,952,575	2,413,475	2,336,313	3,581,276	2,858,121	2,534,792
Public Safety	1,662,224	2,324,239	2,546,808	3,009,399	2,424,639	2,324,688	2,354,817	2,391,021	3,428,351	5,999,760
Highways and Streets	27,993	38,628	83,951	74,966	4,744	8,790	93,979	53,008	30,028	12,917
Operating Grants/Contributions	15,953	31,707	880,782	170,893	1,580,861	453,391	565,141	487,476	333,206	401,017
Capital Grants/Contributions	929,768	279,500	3,076,657	44,424	—	101,434	—	—	—	2,804,000
Total Governmental Activities Program Revenues	4,759,181	4,940,672	8,850,890	5,979,563	6,962,819	5,301,778	5,350,250	6,512,781	6,649,706	11,752,486
Business-Type Activities										
Charges for Services										
Water and Sanitary Sewer	14,118,999	14,323,212	14,072,812	13,588,509	14,425,637	14,206,220	13,864,432	14,223,216	14,621,974	15,615,508
Village Links/Reserve 22	5,158,503	5,273,933	5,173,718	5,303,640	5,182,809	6,578,859	6,907,626	8,069,657	8,199,282	8,396,279
Parking	396,237	380,318	434,162	418,838	272,627	356,148	444,755	457,244	2,045,955	473,211
Residential Solid Waste	1,664,376	1,609,888	1,567,158	1,636,466	1,704,481	1,774,135	1,848,387	1,955,039	2,043,395	2,125,672
Operating and Capital Grants										
Water and Sanitary Sewer	—	—	400,000	—	—	—	—	—	—	—
Village Links/Reserve 22	184,400	—	—	—	—	—	—	—	—	—
Total Business-Type Activities Program Revenues	21,522,515	21,587,351	21,647,850	20,947,453	21,585,554	22,915,362	23,065,200	24,705,156	26,910,606	26,610,670
Total Primary Government Program Revenues	26,281,696	26,528,023	30,498,740	26,927,016	28,548,373	28,217,140	28,415,450	31,217,937	33,560,312	38,363,156

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Net (Expenses) Revenues										
Governmental Activities	\$ (18,696,234)	(21,522,432)	(18,881,431)	(20,781,481)	(17,702,758)	(19,999,381)	(26,510,522)	(28,930,200)	(30,981,473)	(33,383,164)
Business-Type Activities	2,259,915	1,992,894	1,848,264	526,371	2,007,388	3,057,784	823,324	1,243,334	615,396	(1,946,451)
	(16,436,319)	(19,529,538)	(17,033,167)	(20,255,110)	(15,695,370)	(16,941,597)	(25,687,198)	(27,686,866)	(30,366,077)	(35,329,615)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property	7,730,512	7,880,722	8,116,823	8,514,824	8,688,624	8,854,917	9,432,887	10,119,585	11,071,411	11,918,697
Home Rule Sales	1,951,436	1,962,519	2,226,382	2,602,904	2,402,686	3,681,167	3,843,694	3,962,891	4,116,784	5,126,623
Utility	2,127,708	1,944,348	1,979,905	1,857,788	1,790,636	1,611,204	1,647,727	1,538,046	1,572,507	1,626,828
Real Estate Transfer Tax	855,345	771,471	835,935	712,246	944,662	1,095,223	747,409	667,505	642,669	793,749
Other	204,301	196,982	203,852	1,435,589	1,431,952	1,776,849	1,904,256	1,933,639	1,983,246	2,013,698
Shared Income Taxes	2,702,952	2,550,376	2,659,136	2,955,493	3,017,410	3,676,011	4,700,378	4,607,266	4,898,639	5,202,212
Shared Sales and Use Tax	4,214,022	4,129,461	4,256,030	4,486,506	4,788,128	5,709,481	5,906,181	6,208,145	6,341,559	6,706,674
Motor Fuel Tax	706,965	708,241	710,715	910,922	1,620,463	1,697,951	1,743,224	1,304,366	1,376,883	1,410,083
ARPA Grant	—	—	—	—	—	—	3,771,450	—	—	—
Investment Income	91,410	234,575	541,295	1,058,873	376,147	36,611	907,259	2,570,695	2,413,699	1,939,147
Miscellaneous	246,485	358,206	743,463	1,895,089	765,968	152,880	405,708	182,504	323,869	239,699
Transfers	100,000	100,000	100,000	(912,841)	(6,286,008)	(9,169,586)	(622,019)	225,000	325,000	450,000
Total Governmental Activities	20,931,136	20,836,901	22,373,536	25,517,393	19,540,668	19,122,708	34,388,154	33,319,642	35,066,266	37,427,410
Business-Type Activities										
Investment Income	30,938	109,102	308,246	—	—	—	—	—	—	—
Property taxes	96,961	96,863	97,044	97,007	96,301	96,908	94,692	70,419	—	—
Miscellaneous	486,566	421,238	382,933	1,145,197	633,327	659,823	644,935	1,440,516	1,521,402	983,317
Transfers	(100,000)	(100,000)	(100,000)	912,841	6,286,008	9,169,586	622,019	(225,000)	(325,000)	(450,000)
Total Business-Type Activities	514,465	527,203	688,223	2,155,045	7,015,636	9,926,317	1,361,646	1,285,935	1,196,402	533,317
Total Primary Government	21,445,601	21,364,104	23,061,759	27,672,438	26,556,304	29,049,025	35,749,800	34,605,577	36,262,668	37,960,727
Changes in Net Position										
Governmental Activities	2,234,902	(685,531)	3,492,105	4,735,912	1,837,910	(876,673)	7,877,632	4,389,442	4,084,793	4,044,246
Business-Type Activities	2,774,380	2,520,097	2,536,487	2,681,416	9,023,024	12,984,101	2,184,970	2,529,269	1,811,798	(1,413,134)
Total Primary Government	5,009,282	1,834,566	6,028,592	7,417,328	10,860,934	12,107,428	10,062,602	6,918,711	5,896,591	2,631,112

Data Source: Audited Financial Statements

* Accrual Basis of Accounting

VILLAGE OF GLEN ELLYN, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years* December 31, 2025 (Unaudited)

	2016	2017	2018
General Fund			
Nonspendable	\$ 143,935	149,003	164,178
Restricted	926,277	657,989	—
Unrestricted, Committed	300,708	172,207	216,400
Unrestricted, Unassigned	9,077,691	9,205,061	9,664,022
Total General Fund	10,448,611	10,184,260	10,044,600
All Other Governmental Funds			
Nonspendable	—	—	—
Restricted	1,901,201	3,035,677	3,339,095
Unrestricted, Committed	11,603,102	3,887,924	4,243,987
Unrestricted, Assigned	4,647,514	5,645,417	16,892,517
Unrestricted, Unassigned (Deficit)	(18,528)	—	—
Total All Other Governmental Funds	18,133,289	12,569,018	24,475,599
Total Fund Balances	28,581,900	22,753,278	34,520,199

Data Source: Audited Financial Statements

* Modified Accrual Basis of Accounting

2019	2020	2021	2022	2023	2024	2025
120,502	111,431	93,499	152,500	209,845	186,215	210,242
—	—	—	—	—	—	—
93,341	85,817	34,559	84,120	87,337	315,407	192,600
10,771,155	12,389,295	14,624,398	15,825,228	14,988,252	13,286,373	15,345,918
10,984,998	12,586,543	14,752,456	16,061,848	15,285,434	13,787,995	15,748,760
—	168,413	218,653	28,395	47,959	15,747	46,877
5,050,523	6,955,906	9,515,572	11,029,650	13,308,776	17,780,331	14,267,064
3,561,618	3,107,984	3,153,739	3,181,778	11,216,940	3,993,244	5,142,971
17,908,008	26,531,653	17,646,032	18,120,199	5,266,111	5,597,192	7,498,362
—	—	—	—	—	—	—
26,520,149	36,763,956	30,533,996	32,360,022	29,839,786	27,386,514	26,955,274
37,505,147	49,350,499	45,286,452	48,421,870	45,125,220	41,174,509	42,704,034

VILLAGE OF GLEN ELLYN, ILLINOIS

Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years* December 31, 2025 (Unaudited)

	2016	2017	2018
Revenues			
Taxes	\$ 12,869,302	12,756,042	13,362,897
Intergovernmental	8,675,250	8,341,183	9,201,151
Licenses and Permits	1,091,411	1,155,951	1,249,593
Charges for Services	2,085,100	2,510,302	2,957,435
Fines and Forfeitures	636,949	963,212	686,423
Investment Income	86,078	187,498	443,539
Miscellaneous	22,627	141,308	559,898
Total Revenues	25,466,717	26,055,496	28,460,936
Expenditures			
General Government	4,157,711	4,295,344	4,793,060
Public Safety	9,891,447	9,900,429	10,495,537
Highways and Streets	2,898,637	2,604,950	3,035,086
Capital Outlay	9,389,574	14,303,223	6,816,529
Debt Service			
Principal Retirement	755,000	950,000	975,000
Interest and Fiscal Charges	712,310	512,602	666,722
Total Expenditures	27,804,679	32,566,548	26,781,934
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,337,962)	(6,511,052)	1,679,002
Other Financing Sources (Uses)			
Transfer In	5,024,204	5,793,842	5,326,714
Transfer Out	(4,924,204)	(5,693,842)	(5,226,714)
Disposal of Capital Assets	—	582,430	—
Premium on Issuance of Bonds	—	—	87,919
Debt Issuance	—	—	9,900,000
Payment to Escrow Agent	—	—	—
	100,000	682,430	10,087,919
Net Change in Fund Balances	(2,237,962)	(5,828,622)	11,766,921
Debt Service as a Percentage of Noncapital Expenditures	7.31%	5.99%	9.45%

Data Source: Audited Financial Statements

* Modified Accrual Basis of Accounting

2019	2020	2021	2022	2023	2024	2025
15,123,351	15,242,445	16,980,722	17,528,793	18,221,666	19,386,617	21,479,595
11,309,806	11,732,972	11,676,906	16,733,554	12,607,253	12,950,287	14,219,986
1,445,185	1,858,658	1,327,448	1,286,485	2,548,756	1,926,728	1,526,616
3,115,545	2,894,958	2,970,155	2,970,856	2,932,111	3,814,558	6,454,649
667,626	419,230	449,350	527,768	544,438	575,214	566,204
838,056	336,869	29,882	802,941	2,209,273	2,068,700	1,674,897
149,411	740,085	152,880	405,708	182,504	323,869	239,699
32,648,980	33,225,217	33,587,343	40,256,105	39,246,001	41,045,973	46,161,646
5,139,491	5,331,901	6,053,654	7,167,587	7,094,105	7,446,079	7,605,507
10,487,375	10,888,846	11,363,330	12,398,261	13,241,033	14,397,729	17,161,403
3,185,340	2,782,988	2,875,465	3,164,601	3,490,440	3,216,108	4,087,424
7,797,497	3,804,942	6,147,735	11,962,116	17,073,145	17,862,284	13,961,790
1,370,000	1,415,000	1,355,000	1,454,551	1,625,728	1,673,451	1,766,610
771,488	865,089	953,585	803,455	764,247	726,033	686,364
28,751,191	25,088,766	28,748,769	36,950,571	43,288,698	45,321,684	45,269,098
3,897,789	8,136,451	4,838,574	3,305,534	(4,042,697)	(4,275,711)	892,548
7,599,145	6,116,093	6,945,986	15,620,443	11,061,291	11,552,276	8,178,413
(8,511,986)	(12,406,101)	(15,922,672)	(16,242,462)	(10,836,291)	(11,227,276)	(7,728,413)
—	—	—	—	—	—	—
—	523,909	—	—	—	—	—
—	9,475,000	3,935,000	105,895	521,047	—	186,977
—	—	(3,860,935)	—	—	—	—
(912,841)	3,708,901	(8,902,621)	(516,124)	746,047	325,000	636,977
2,984,948	11,845,352	(4,064,047)	2,789,410	(3,296,650)	(3,950,711)	1,529,525
8.33%	12.27%	8.72%	7.95%	7.37%	7.84%	5.83%

VILLAGE OF GLEN ELLYN, ILLINOIS**Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years - DuPage County
December 31, 2025 (Unaudited)**

Tax Levy Year	Residential Property	Commercial Property	Industrial Property
2015	\$ 1,134,982,455	\$ 138,345,103	\$ —
2016	1,209,775,945	144,349,343	—
2017	1,271,427,080	145,365,886	—
2018	1,331,886,390	150,799,540	666,580
2019	1,359,066,043	153,046,810	681,230
2020	1,399,386,551	154,978,742	1,972,150
2021	1,410,809,207	159,031,828	1,975,750
2022	1,456,178,611	161,820,569	2,036,600
2023	1,542,551,156	166,681,456	2,159,220
2024	1,689,056,863	176,874,056	2,331,963

Data Source: Office of the County Clerk

Note: Property in the Village is reassessed each year. Property is assessed at 33% of actual value.

The Statement requires that the information in this schedule be shown for each period for which levied and should be consistent with the periods shown in the schedule of direct and overlapping revenue rates and schedule of property tax levies and collections. Therefore, most Illinois governments should disclose this by the tax levy year, not the fiscal year.

Other Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Ratio of Total Assessed Value to Total Estimated Actual Value
\$ 737,352	\$ 1,274,064,910	0.5451	\$ 3,822,194,730	33.33%
749,016	1,354,874,304	0.5184	4,064,622,912	33.33%
762,858	1,417,555,824	0.5063	4,252,667,472	33.33%
816,484	1,484,168,994	0.4971	4,452,506,982	33.33%
887,599	1,513,681,682	0.5011	4,541,045,046	33.33%
923,333	1,557,260,776	0.4892	4,671,782,328	33.33%
1,001,336	1,572,818,121	0.5064	4,718,454,363	33.33%
1,094,799	1,621,130,579	0.5041	4,863,391,737	33.33%
1,180,466	1,712,572,298	0.4974	5,137,716,894	33.33%
1,120,552	1,869,383,434	0.4812	5,608,150,302	0.00%

VILLAGE OF GLEN ELLYN, ILLINOIS

Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years December 31, 2025 (Unaudited)

	2015	2016	2017
Village Direct Rates			
General	0.5451	0.5184	0.5063
Overlapping Rates			
Butterfield Park District	0.4577	0.4407	0.4264
College of DuPage	0.2786	0.2626	0.2431
DuPage Airport Authority	0.0188	0.0176	0.0166
DuPage County	0.1971	0.1848	0.1749
DuPage Forest Preserve District	0.1622	0.1514	0.1306
Glen Ellyn Mosquito (1)	0.0111	0.0107	0.0106
Glen Ellyn Park District	0.4435	0.3981	0.3090
Glen Ellyn Public Library	0.3492	0.3371	0.3284
Glen Ellyn SSA #12	1.2901	1.2249	1.1942
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	0.1250	0.1250	0.1250
Glen Ellyn SSA #17	0.1250	0.1250	0.1250
Glen Ellyn SSA #18	0.0854	0.1333	0.1367
Glen Ellyn SSA #19	0.1165	0.1104	0.1390
Glenbard Fire District	0.2716	0.2596	0.2535
Grade School District #41	3.7579	3.6171	3.4080
Grade School District #44	4.3039	4.1201	3.9701
Grade School District #89	3.5010	3.3789	3.3184
High School District #87	2.5173	2.4030	2.3402
Lombard Park District	0.4546	0.4374	0.4249
Milton Township	0.0475	0.0475	0.0449
Wheaton Mosquito	0.0156	0.0136	0.0165
Wheaton Park District	0.8275	0.7892	0.7670

Data Source: Office of the County Clerk

(1) In April of 2019, Milton Township accepted consolidation of the Glen Ellyn Mosquito Abatement District into the Township.

Note: Property tax rates are per \$100 of assessed valuation.

2018	2019	2020	2021	2022	2023	2024
0.4971	0.5011	0.4892	0.5064	0.5041	0.4974	0.4812
0.4200	0.4147	0.4179	0.4179	0.4152	0.4424	0.4221
0.2317	0.2112	0.2114	0.2037	0.1946	0.1907	0.1794
0.0146	0.0141	0.0148	0.0144	0.0139	0.0132	0.0122
0.1673	0.1655	0.1609	0.1587	0.1428	0.1473	0.1361
0.1278	0.1242	0.1205	0.1177	0.1130	0.1076	0.1310
0.0105	—	—	—	—	—	—
0.3025	0.3057	0.3043	0.3064	0.3756	0.3746	0.3558
0.3153	0.3135	0.2995	0.2999	0.3048	0.3033	0.2888
1.1531	1.0970	1.0787	1.0600	0.7563	—	—
0.1250	0.1250	0.1250	0.1250	0.1250	0.1251	0.1251
0.1250	0.1250	0.1250	0.1252	0.1250	0.1262	0.1252
0.1250	0.1250	0.1238	0.1250	0.1250	0.1250	0.1218
0.1250	0.1250	0.1250	0.1250	0.1250	0.1250	0.1250
0.1250	0.1250	0.1250	0.1247	0.1250	0.1250	0.1250
0.1857	0.9280	0.1081	0.1089	0.0953	0.1630	0.1595
0.1827	0.8850	0.1064	0.1097	0.0959	0.1702	0.1635
0.2472	0.2371	0.2321	0.2321	0.2379	0.2517	0.2405
3.3384	3.3558	3.3574	3.4017	3.4688	3.4644	3.2897
3.8832	3.6969	3.6944	3.6944	3.7539	3.8774	3.7544
3.7142	3.7238	3.7404	3.6089	3.6310	3.7021	3.5412
2.2834	2.2296	2.2255	2.2284	2.2216	2.1976	2.1270
0.4175	0.3971	0.3938	0.3938	0.3975	0.3674	0.3526
0.0442	0.0408	0.0434	0.1457	0.1481	0.1490	0.1430
0.0161	0.0160	0.0154	0.0154	0.0148	0.0141	0.0130
0.7469	0.7425	0.7201	0.7201	0.5751	0.5695	0.5474

VILLAGE OF GLEN ELLYN, ILLINOIS

Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago December 31, 2025 (Unaudited)

Taxpayer	2025			2016		
	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value
TLC Management Company	\$ 13,404,447	1	0.66%			
APEX 400 LLC	12,205,731	2	0.60%			
Nare Market Plaza	10,763,379	3	0.53%			
Brookdale Living Comm	9,160,994	4	0.45%	\$ 5,283,000	4	0.42%
Baker Hill Station LLC	8,804,998	5	0.43%			
Avere on Duane LLC	7,178,168	6	0.35%			
DuPage Medical Group	6,188,060	7	0.30%			
SIM Briar Street LLC	5,905,776	8	0.29%			
T J Adam Company	5,416,667	9	0.27%			
NICOR Gas	5,128,000	10	0.25%			
Glen Ellyn Plaza Corp				7,926,340	1	0.63%
Scott Retzloff & Associates				6,750,670	2	0.54%
Bassman FBT LLC				6,070,880	3	0.48%
Staehlin Enterprises				5,004,600	5	0.40%
Berkshire Property Adv				4,640,670	6	0.37%
Madison Corporation Group				3,879,020	7	0.31%
Chicago Title Land Trust				3,567,380	8	0.28%
AL I/G E Senior Housing				3,481,110	9	0.28%
Iron Gate Apartments				3,297,740	10	0.26%
Totals	84,156,220		4.13%	49,901,410		3.97%

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, 2025 (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
2016	2017	\$ 7,023,668	\$ 6,990,443	99.53%
2017	2018	7,177,085	7,139,374	99.47%
2018	2019	7,377,804	7,366,140	99.84%
2019	2020	7,585,059	7,544,307	99.46%
2020	2021	7,618,120	7,609,536	99.89%
2021	2022	7,964,751	7,955,083	99.88%
2022	2023	8,172,122	8,153,252	99.77%
2023	2024	8,518,337	8,505,948	99.85%
2024	2025	8,970,182	8,970,182	100.00%
2025 *	2026	9,272,297	—	—%

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 2025 levy is not collected until the 2026 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, 2025 (Unaudited)

Fiscal Year	Governmental Activities			Business-Type	
	General Obligation Bonds	Leases Payable	Subscriptions Payable	General Obligation Bonds	IEPA Loans
2016	\$ 15,022,119	\$ —	\$ —	\$ 5,889,999	\$ 643,903
2017	14,063,284	—	—	5,374,833	551,481
2018	23,067,369	—	—	4,849,667	456,734
2019	21,684,138	—	—	4,304,501	359,604
2020	30,249,533	—	—	3,744,334	260,030
2021	29,326,368	—	—	3,237,456	157,952
2022	27,853,203	86,344	—	2,867,836	53,306
2023	26,345,038	149,974	301,689	2,592,500	—
2024	24,781,871	109,055	194,157	8,661,533	—
2025	23,168,704	218,956	79,623	8,189,420	—

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.

Activities						
Leases Payable	Subscriptions Payable	Total Primary Government	Percentage of Assessed Valuation (1)	Per Capita (2)		
\$ —	\$ —	\$ 21,556,021	1.69%	\$ 764.37		
—	—	19,989,598	1.48%	712.84		
—	—	28,373,770	2.00%	1,011.83		
—	—	26,348,243	1.78%	939.60		
—	—	34,253,897	2.26%	1,235.98		
—	—	32,721,776	2.10%	1,134.36		
91,344	—	30,952,033	1.97%	1,091.24		
64,485	95,053	29,548,739	1.82%	1,042.39		
—	67,056	33,813,672	1.97%	1,171.16		
—	134,730	31,791,433	1.70%	1,105.79		

VILLAGE OF GLEN ELLYN, ILLINOIS

Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years December 31, 2025 (Unaudited)

Fiscal Year	Governmental Activities		Business-Type Activities		Less: Amounts Available In Debt Service		Percentage of Total Taxable Assessed Value of Property (1)	Per Capita (2)
	General Obligation Bonds	General Obligation Bonds	General Obligation Bonds	General Obligation Bonds	Total	Total		
2016	\$ 15,022,119	\$ 5,889,999	\$ 41,646	\$ 20,870,472	1.64%	\$ 740.06		
2017	14,063,284	5,374,833	41,353	19,396,764	1.43%	691.70		
2018	23,067,369	4,849,667	41,331	27,875,705	1.97%	994.07		
2019	21,684,138	4,304,501	40,580	25,948,059	1.75%	925.33		
2020	30,249,533	3,744,334	—	33,993,867	2.25%	1,226.60		
2021	29,326,368	3,237,456	39,416	32,524,408	2.09%	1,127.52		
2022	27,853,203	2,867,836	37,405	30,683,634	1.95%	1,081.78		
2023	26,345,038	2,592,500	36,582	28,900,956	1.78%	1,019.54		
2024	24,781,871	8,661,533	36,320	33,407,084	1.95%	1,157.08		
2025	23,168,704	8,189,420	35,346	31,322,778	1.68%	1,089.49		

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.

VILLAGE OF GLEN ELLYN, ILLINOIS

Schedule of Direct and Overlapping Governmental Activities Debt December 31, 2025 (Unaudited)

Governmental Unit	Gross Debt	Percentage of Debt Applicable to the Village of Glen Ellyn (2)	Village of Glen Ellyn Share of Debt
Village of Glen Ellyn	\$ 23,467,283	100.00%	\$ 23,467,283
Overlapping Debt (1)			
Grade School District 41 (3)	17,070,000	77.33%	13,200,231
Grade School District 44	13,155,000	2.55%	335,453
Grade School District 89	24,170,000	40.75%	9,849,275
High School District 87 (3)	120,840,000	24.80%	29,968,320
Community College District 502	71,680,000	3.19%	2,286,592
Glen Ellyn Park District	14,545,000	80.45%	11,701,453
Butterfield Park District (3)	2,618,763	11.01%	288,326
Lombard Park District	6,755,000	0.98%	66,199
Wheaton Park District	3,665,000	0.67%	24,556
DuPage County (3)(4)	64,665,000	3.58%	2,315,007
DuPage Forest Preserve	97,770,000	3.58%	3,500,166
Total Overlapping Debt	436,933,763		73,535,578
Total Direct and Overlapping Debt	460,401,046		97,002,861

Data Source: Village Survey and DuPage County Clerk

(1) Debt information for overlapping debt is as of December 31, 2025

(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) Excludes principal amounts of outstanding debt certificates

(4) Outstanding percentage reflects 2024 EAV for DuPage County, the most recent available.

(5) Outstanding private placement debt is as of November 30, 2024 which is the most recent information available.

VILLAGE OF GLEN ELLYN, ILLINOIS

Schedule of Legal Debt Margin

December 31, 2025 (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, 2025 (Unaudited)

Fiscal Year	(1) Population	(1) Personal Income	(1) Per Capita Personal Income	(2) Unemployment Rate
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%
2019	28,042	1,659,469,476	59,178	2.69%
2020	27,714	1,695,542,520	61,180	7.43%
2021	28,846	1,884,451,488	65,328	4.50%
2022	28,364	1,973,170,024	69,566	3.50%
2023	28,347	2,052,436,188	72,404	3.40%
2024	28,872	2,117,385,864	73,337	4.40%
2025	28,750	2,129,771,250	74,079	3.50%

Data Sources:

(1) U.S. Census Bureau

(2) Illinois Bureau of Employment Security

VILLAGE OF GLEN ELLYN, ILLINOIS

Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago December 31, 2025 (Unaudited)

Employer	2025			2016		
	Employees	Rank	Percentage of Village Population	Employees	Rank	Percentage of Village Population
College of DuPage	4,173	1	14.51%	3,782	1	13.41%
School District 41	541	2	1.88%	414	6	1.47%
School District 87	478	3	1.66%	846	2	3.00%
Village of Glen Ellyn	439	4	1.53%	347	7	1.23%
School District 89	302	5	1.05%	253	8	0.90%
Duly Health and Care (1)	275	6	0.96%			
Walmart Supercenter	250	7	0.87%			
First Student	250	8	0.87%			
Health Track Sports & Wellness	250	9	0.87%			
Innovative Systems Group	220	10	0.77%			
Glen Ellyn Park District				636	3	2.26%
Grade School District 44				457	4	1.62%
DuPage Medical Group				430	5	1.52%
NICOR				200	9	0.71%
B.R. Ryall YMCA				170	10	0.60%
	<u>7,178</u>		<u>24.97%</u>	<u>7,535</u>		<u>26.72%</u>

Data Sources: Data Axle Business Database, Prior Village Survey, Phone Survey

(1) Formerly DuPage Medical Group

VILLAGE OF GLEN ELLYN, ILLINOIS

**Full-Time and Part-Time Employees by Function/Program - Last Ten Fiscal Years
December 31, 2025 (Unaudited)**

See Following Page

VILLAGE OF GLEN ELLYN, ILLINOIS

Full-Time and Part-Time Employees by Function/Program - Last Ten Fiscal Years December 31, 2025 (Unaudited)

Function/Program	2016	2017 (1)	2018
General Government			
Administration			
Village Manager's Office	6.15	6.40	7.60
Law	1.25	1.25	1.00
Facilities Maintenance	4.15	5.33	5.33
Information Technology	2.10	2.10	1.40
Human Resources	—	—	—
Senior Services	0.60	0.60	0.60
	14.25	15.68	15.93
Finance			
Administration	4.05	4.05	4.20
Cashier's Office	5.60	5.60	5.72
	9.65	9.65	9.92
Planning and Development			
Building and Zoning	8.25	9.25	9.13
Planning	3.70	3.70	3.50
	11.95	12.95	12.63
Public Safety			
Police			
Officers	40.00	40.00	40.00
Community Service Officers	2.90	2.90	2.90
Civilians	9.95	9.95	9.95
Fire/EMS	1.00	1.00	0.50
	53.85	53.85	53.35
Public Works			
Administration/Engineering	7.71	8.17	8.17
Operations	23.97	23.97	23.97
Equipment Services	3.40	3.40	3.40
	35.08	35.54	35.54
Recreation			
Administration	1.00	1.00	1.45
Golf	2.00	12.90	12.90
Food Service	6.00	36.80	36.20
Grounds	5.00	14.20	14.20
Seasonal	36.50	—	—
	50.50	64.90	64.75
Totals	175.28	192.57	192.12

Data Source: Village Budgets

(1) In fiscal year 2017, the seasonal staff was allocated to golf, food service, and grounds.

2019	2020	2021	2022	2023	2024	2025
6.40	6.60	6.35	6.45	7.75	9.25	7.00
1.00	1.00	1.00	1.00	1.00	1.00	1.25
5.78	5.78	6.08	7.73	8.63	8.63	8.63
2.13	2.45	2.45	2.75	3.00	4.00	4.00
—	—	—	—	—	—	2.00
0.60	0.60	0.60	0.60	0.60	0.30	0.30
15.91	16.43	16.48	18.53	20.98	23.18	23.18
5.10	5.20	4.20	5.20	5.20	5.60	5.60
5.72	4.63	4.63	4.72	5.59	5.03	4.63
10.82	9.83	8.83	9.92	10.79	10.63	10.23
5.50	9.70	9.20	9.18	9.08	9.60	9.20
8.50	5.98	5.50	5.98	7.25	8.00	8.60
14.00	15.68	14.70	15.16	16.33	17.60	17.80
39.00	40.00	40.00	45.00	45.00	45.00	45.00
2.90	2.90	2.90	2.90	2.90	2.45	2.45
10.95	10.95	9.95	11.55	11.35	11.90	11.90
0.50	—	—	—	1.00	—	—
53.35	53.85	52.85	59.45	60.25	59.35	59.35
8.38	8.46	9.46	9.00	10.00	12.00	11.80
23.97	23.97	23.97	24.97	25.97	25.97	25.97
3.40	3.48	3.48	4.48	4.48	4.48	4.48
35.75	35.91	36.91	38.45	40.45	42.45	42.25
1.45	1.60	1.60	1.60	1.60	1.60	1.60
13.90	13.90	13.90	14.90	14.90	14.90	15.20
37.50	37.50	37.50	37.50	37.40	38.00	38.56
14.20	14.20	14.20	14.20	15.20	15.20	15.20
—	—	—	—	—	—	—
67.05	67.20	67.20	68.20	69.10	69.70	70.56
196.88	198.90	196.97	209.71	217.90	222.91	223.37

VILLAGE OF GLEN ELLYN, ILLINOIS

Operating Indicators by Function/Program - Last Ten Fiscal Years December 31, 2025 (Unaudited)

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Public Safety										
Police (1)										
General Police Activities	15,119	16,830	—	—	—	—	—	—	—	—
Traffic Enforcement	14,843	15,176	—	—	—	—	—	—	—	—
Traffic Services/Accidents	1,634	1,359	—	—	—	—	—	—	—	—
Quasi-/Non-Criminal Services	2,344	1,963	—	—	—	—	—	—	—	—
Burglar Alarms	803	803	—	—	—	—	—	—	—	—
Property Crimes	681	776	—	—	—	—	—	—	—	—
Suspicious Persons	777	723	—	—	—	—	—	—	—	—
Suspicious Autos	727	745	—	—	—	—	—	—	—	—
Domestic Disturbance	229	396	—	—	—	—	—	—	—	—
Animal Calls	361	417	—	—	—	—	—	—	—	—
Crimes Against Persons	86	119	—	—	—	—	—	—	—	—
Calls for Service	—	—	44,190	39,485	31,821	—	—	—	—	—
Traffic Citations	—	—	3,969	4,476	2,402	—	—	—	—	—
Traffic Warnings Issued	—	—	7,423	7,125	4,167	—	—	—	—	—
Traffic Crash Reports	—	—	789	668	431	—	—	—	—	—
DUI	—	—	96	106	105	—	—	—	—	—
Medical Assists	—	—	1,246	534	—	—	—	—	—	—
Miscellaneous Services	—	—	719	573	537	—	—	—	—	—
Crisis Intervention	—	—	387	356	304	—	—	—	—	—
Theft/Deception	—	—	331	310	521	—	—	—	—	—
Drug Offenses	—	—	235	174	75	—	—	—	—	—
Other Criminal Offenses	—	—	156	128	61	—	—	—	—	—
Criminal Damage or Trespass	—	—	116	98	141	—	—	—	—	—
Disorderly Conduct	—	—	90	76	99	—	—	—	—	—
Battery	—	—	73	91	76	—	—	—	—	—
Death/Suicide Investigations	—	—	52	45	54	—	—	—	—	—
Liquor Control Act	—	—	34	14	16	—	—	—	—	—
Burglary/Robbery	—	—	34	27	35	—	—	—	—	—
Sex Offenses	—	—	19	17	4	—	—	—	—	—
Missing Persons	—	—	19	14	19	—	—	—	—	—
Motor Vehicle Theft	—	—	11	5	8	—	—	—	—	—
Offenses Involving Children	—	—	11	9	9	—	—	—	—	—
Criminal Sexual Assault	—	—	9	7	3	—	—	—	—	—
Deadly Weapons	—	—	7	10	13	—	—	—	—	—
Arson	—	—	3	1	—	—	—	—	—	—

Public Safety										
Police (1)										
Calls for Service	—	—	—	—	—	44,938	47,014	48,402	51,485	48,804
Alarms	—	—	—	—	—	701	713	671	668	658
Burglary - Residential	—	—	—	—	—	13	18	9	8	3
Burglary - Motor Vehicles	—	—	—	—	—	17	24	20	6	14
Burglary - All Others	—	—	—	—	—	8	15	15	18	6
Criminal Trespass to Motor Vehicle	—	—	—	—	—	3	4	8	2	5
Theft of Motor Vehicle	—	—	—	—	—	13	4	18	3	3
Death Investigation	—	—	—	—	—	35	21	25	22	22
Domestic-Related Incidents	—	—	—	—	—	226	264	280	247	253
DUI Arrests	—	—	—	—	—	136	133	122	109	182
Incident Reports Completed	—	—	—	—	—	2,076	2,151	2,321	2,392	2,240
Rail Crossing Blocking/Issues	—	—	—	—	—	56	60	28	29	32
Suicide-Related Calls	—	—	—	—	—	65	69	45	62	53
Suicides	—	—	—	—	—	1	1	—	2	1
Traffic Crash Reports	—	—	—	—	—	705	793	851	904	946
Building										
Permits Issued	1,437	1,553	1,357	2,337	2,217	1,790	1,586	1,693	1,423	1,559
Authorized Construction (\$)	73,884,864	41,899,429	46,191,410	64,558,989	92,075,500	69,380,806	74,674,751	152,208,981	80,739,372	70,138,290
Public Works										
Street Resurfacing (Miles)	0.3	3.9	3.0	1.3	2.0	3.0	3.1	6.9	3.8	3.5
Street Reconstruction (Miles)	0.3	0.7	0.4	0.4	—	0.7	1.0	0.5	1.9	0.5
Water (1)										
Average Daily Consumption (Gallons)	2,293,786	2,315,123	2,315,186	2,148,863	2,321,508	2,305,542	2,335,564	2,270,739	2,273,470	2,350,000
Peak Daily Consumption (Gallons)	3,677,000	4,411,000	3,723,000	3,686,460	4,264,190	3,538,090	3,986,570	3,919,390	3,548,080	3,675,000

Data Source: Village Records

In 2018, and again in 2021, the Police Department changed the reporting categories to provide more detail.

VILLAGE OF GLEN ELLYN, ILLINOIS

Capital Asset Statistics by Function/Program - Last Ten Fiscal Years December 31, 2025 (Unaudited)

Function/Program	2016	2017	2018
Public Safety			
Police			
Stations	1	1	1
Fire			
Fire Stations	2	2	2
Public Works			
Roadways (Miles)	89	89	89
Streetlights	947	947	959
Parkway Trees	13,977	14,133	14,167
Water			
Water Mains (Miles)	111	111	111
Fire Hydrants	1,386	1,386	1,360
Storage Capacity (Gallons)	3,250,000	3,250,000	3,250,000
Wastewater			
Sanitary Sewer (Miles)	85	85	85
Storm Sewers (Miles)	70	70	70

Data Source: Village Records

2019	2020	2021	2022	2023	2024	2025
1	1	1	1	1	1	1
2	2	2	2	2	2	2
89	89	89	90	90	90	90
989	992	1,132	1,149	1,170	1,150	1,099
14,258	14,078	13,966	14,095	14,404	14,326	14,353
111	113	113	113	113	113	113
1,344	1,298	1,308	1,307	1,307	1,305	1,305
3,250,000	3,250,000	3,250,000	3,250,000	3,250,000	3,250,000	3,250,000
85	85	85	85	85	85	85
70	70	70	70	70	70	70

VILLAGE OF GLEN ELLYN, ILLINOIS

MANAGEMENT LETTER



FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2025

535 Duane Street
Glen Ellyn, Illinois 60137
Phone: 630.547.5353
www.glenellyn.org



August 10, 2026

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, Illinois, (the Village), for the year ended December 31, 2025, 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

CURRENT RECOMMENDATION

1. IT SECURITY AWARENESS AND MONITORING OF EMERGING RISKS

Comment

Recently, we have noted the increasing importance of information technology (IT) security for local governments. While we did not identify a specific security breach during our auditing procedures, we have noted increased risks to local governments in the following areas of IT security:

- Ransomware and Phishing Attacks – Increasingly targeted at local governments due to limited IT staffing and valuable public data.
- Multi-Factor Authentication (MFA) – This is now considered a minimum standard of protection for access to email, financial systems and remote logins.
- Vendor and Third-Party Risk – Cloud service providers, software vendors, and contractors may present risks if not adequately monitored.
- Data Backup and Recovery – Secure, tested backups are critical to minimize downtime and financial loss in the event of an incident.
- Staff Awareness and Training – Many breaches in local government occur due to human error; regular training and simulated testing can help reduce exposure.

Recommendation

We recommend that the Village continue to increase awareness around IT security issues by:

- Engaging in ongoing monitoring of cyber security trends affecting local governments.
- Incorporating regular staff training on phishing and other social engineering tactics.
- Periodically reviewing policies for password strength, MFA, and incident response.
- Ensuring vendor contracts address security standards and data protection.
- Testing data backup and recovery plans on at least an annual basis.

By increasing awareness and preparedness, the Village can reduce the likelihood of a security incident, protect sensitive constituent and financial data, and help to ensure continuity of operations.

Management's Response

Management acknowledges this comment and will continue to monitor and strengthen IT security efforts.

UPCOMING STANDARDS

1. **GASB STATEMENT NO. 103 FINANCIAL REPORTING MODEL IMPROVEMENTS**

In April 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 103, *Financial Reporting Model Improvements*, which establishes improvements to key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Statement addresses application issues related to management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statements of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information. GASB Statement No. 103, *Financial Reporting Model Improvements* is applicable to the Village's financial statements for the year ended December 31, 2026.

2. **GASB STATEMENT NO. 104 DISCLOSURE OF CERTAIN CAPITAL ASSETS**

In September 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 104, *Disclosure of Certain Capital Assets*, which provide users of government financial statements with essential information about certain types of capital assets. This statement establishes requirements for (1) Certain types of capital assets to be disclosed separately in the capital assets note disclosures, and (2) Capital assets held for sale, including additional disclosures for those capital assets. GASB Statement No. 104, *Disclosure of Certain Capital Assets* is applicable to the Village's financial statements for the year ended December 31, 2026.



August 10, 2026

The Honorable Village President
Members of the Board of Trustees
Village of Glen Ellyn, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Glen Ellyn (the Village), Illinois for the year ended December 31, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you in our engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Village are described in the Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2025. We noted no transactions entered into by the Village during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental and business-type activities' financial statements are noted below.

Management's estimates of the:

- Depreciation/amortization expense on capital assets is based on estimated useful lives of the underlying capital assets
- Net pension related accounts are based on estimated assumptions used by the actuary
- Total OPEB related accounts are based on estimated assumptions used by the actuary
- Asset retirement obligation is based on estimated assumptions related to the specific assets in question.
- State tax revenues are based on estimated assumptions derived from historical collection patterns, timing of remittances from the state, and other applicable availability criteria based on annual sales tax revenues.

We evaluated the key factors and assumptions used to develop the above estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Significant Audit Findings - Continued

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Any material misstatements detected as a result of audit procedures were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 10, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Village's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Village's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI), as listed in the table of contents, that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the other supplementary information and supplemental schedules, as listed in the table of contents, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section and statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, and we do not express an opinion or provide any assurance on it.

Restrictions on Use

This information is intended solely for the use of the Board of Trustees and management of the Village and is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to express our gratitude to the Board of Trustees and staff (in particular the Finance Department) of the Village of Glen Ellyn, Illinois for their valuable cooperation throughout the audit engagement.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP



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

Meeting 8/24/2026 7:00 PM
Department: Community Development
Department Head: Jennifer Henaghan
Category: Ordinance
Prepared By: Jordan Frahm

AGENDA ITEM (ID
2026-637)

DOC ID: 2026-637

Adopt Ordinance No. 7298, An Ordinance Granting a Variation from Section 10-4-8(E)1 of the Zoning Code to Allow for a Second Story Addition at the Property Located at 593 Lee Street, Glen Ellyn, Illinois (Community Development Director Henaghan) (Trustee Duncan)

Statement of the Issue:

Kevin McCarthy (Petitioner) is the owner of the property located at 593 Lee Street. The Petitioner seeks a variation that would allow for a second-story addition to the existing one-story home, which has a lot coverage of 27.8 percent in lieu of the required minimum 20 percent for homes greater than one story in height.

Analysis:

The Petitioner seeks a variation to the 20-percent lot coverage ratio for multi-story homes to allow for the construction of a second-story addition within the footprint of the existing home. The home is legal nonconforming due to its setback, and the lot is legal nonconforming due to the lot width and lot area. One-story homes are permitted to have a lot coverage ratio of up to 35 percent of the lot which, at 27.8 percent, the property currently meets. However, homes that are greater than one story are limited to lot coverage of no more than 20 percent of the lot. Adding a second story to the existing home would therefore require a lot coverage variation.

The Zoning Board of Appeals (ZBA) held a public hearing and considered the variation requested at its May 12, 2026 meeting that was continued to the July 14, 2026 meeting to allow the Petitioner to revise the proposed plans. The agenda packet and approved minutes of the May 12 meeting can be viewed [here](#). The agenda packet and approved minutes for the July 14, 2026 meeting can be viewed [here](#). The Petitioner had originally requested a side yard setback variation, but revised the plans to remove the need for the variation and also eliminate a front entry addition. The resulting revised plans are for a second-story addition that is entirely within the footprint of the existing one-story home.

The ZBA was unable to obtain a majority vote either in favor of or against the requested relief, so this item is forwarded to the Village Board with no recommendation. Some members of the ZBA felt that there was a hardship due to the size of the lot and because no expansions could be made to the home without a variation, while others did not see evidence of a hardship.

Staff has prepared a draft ordinance of approval that may be adopted if the Village Board wishes to

grant the requested variation.

Budget Impact:

N/A

Contribution to Strategic Plan

Strategic Priority: Development; Initiative: Successful growth, development, annexation and business retention

Action Requested:

Adopt the Ordinance.

Attachments:

1. Ordinance - 593 Lee Street



Village Of Glen Ellyn

Ordinance No. xxxx

**An Ordinance Approving a Variation from Section 10-4-8(D)(4)
of the Zoning Code at the Property Located
at 593 Lee Street, Glen Ellyn, Illinois**

**Adopted by the
Village President and the Board of Trustees
of the Village of Glen Ellyn
DuPage County, Illinois
This 24th Day of August 2026**

Published in pamphlet form by the authority of the
Village President and Board of Trustees
of the Village of Glen Ellyn, DuPage County, Illinois,
this ____ day of August 2026.

PREPARED BY AND RETURN TO:
VILLAGE OF GLEN ELLYN
ATTN: VILLAGE CLERK
535 DUANE STREET
GLEN ELLYN, IL 60137

Ordinance No. xxxx

**An Ordinance Approving a Variation from Section 10-4-8(E)(1)
of the Zoning Code at the Property Located
at 593 Lee Street, Glen Ellyn, Illinois**

WHEREAS, Kevin McCarthy (“Petitioner”) is the owner of the property located at 593 Lee Street, Glen Ellyn, Illinois 60137 (“Subject Property”) and has applied for a variation from the requirements of Section 10-4-8(E)(1) of the Village's Zoning Code; and

WHEREAS, the requested variation would allow for a second-story addition within the footprint of the existing home to have a lot coverage ratio of 27.8 percent in lieu of the required lot coverage ratio of 20 percent for a two-story home at the Subject Property located in the R2 Residential District; and

WHEREAS, the Subject Property is legally described in Exhibit A, attached hereto and incorporated herein by reference; and

WHEREAS, following due notice by publication in the Daily Herald not less than fifteen (15) nor more than thirty (30) days prior thereto, and by mailing notice to all property owners within 250 feet of the subject property at least ten (10) days prior thereto, and following the placement of a placard on the subject property not less than fifteen (15) days prior thereto, the Village of Glen Ellyn (“Village”) Zoning Board of Appeals conducted a public hearing on May 12, 2026, at which the Petitioners presented evidence, testimony, and exhibits in support of the variation requested and zero (0) persons appeared in favor and two (2) persons spoke in opposition to the request; and

WHEREAS, the Zoning Board of Appeals voted to continue the public hearing to the July 14, 2026, meeting of the Zoning Board of Appeals to allow the applicant to revise their application based on the comments received at the May 12, 2026, meeting; and

WHEREAS, based upon the evidence, testimony, and exhibits presented at the public hearing on both May 12, 2026, and July 14, 2026, the Zoning Board of Appeals adopted its Findings of Fact and Recommendation dated July 14, 2026, which is attached hereto and incorporated herein as Exhibit B; and

WHEREAS, the Zoning Board of Appeals was unable to obtain a majority vote either in favor of or against the requested variation; and

WHEREAS, the Village President and Board of Trustees have reviewed the evidence, exhibits, and materials presented at the May 12, 2026, and July 14, 2026, meetings of the Zoning Board of Appeals and has considered the Findings of Fact and Recommendation of the Zoning Board of Appeals; and

WHEREAS, the Village President and Board of Trustees have determined that the approval of the zoning variation is in the best interests of the Village subject to the terms and conditions set forth in the Findings of Fact and Recommendation of the Zoning Board of Appeals and this Ordinance.

NOW, THEREFORE, BE IT ORDAINED by the Village President and Board of Trustees of the Village of Glen Ellyn, DuPage County, Illinois, in exercise of their home rule powers, as follows:

Section 1. Recitals Incorporated. The foregoing recitals and all exhibits attached to this Ordinance are incorporated as though fully set forth in Section 1.

Section 2. Adoption of Findings of Fact and Recommendation. The Findings of Fact and Recommendation of the Zoning Board of Appeals attached hereto as Exhibit B are adopted by the President and Board of Trustees and incorporated herein.

Section 3. Variation Granted. Based upon the above findings of fact, the Village President and Board of Trustees grant the Petitioners' application for a zoning variation from Section 10-4-8(E)(1) of the Zoning Code to allow for a 27.8 percent lot coverage ratio in lieu of the required lot coverage ratio of 20 percent at the Subject Property.

Section 4. Conditions of Variation. The variation granted herein is subject to the project that is the subject of the variation being constructed in substantial conformance with the testimony provided at the public hearing before the Zoning Board of Appeals and with the dimensions set forth in the Site Plan, attached hereto and incorporated herein as though fully set forth as Exhibit C, and a landscape plan in substantial conformance to the plan submitted at the July 14, 2026, Zoning Board of Appeals meeting shall be included as part of a building permit submittal.

Section 5. Issuance of Building Permits. The Building and Zoning Official is authorized and directed to issue building permits for the Subject Property consistent with the variation granted herein, provided that all conditions set forth hereinabove have been met and that the project that is the subject of the variation complies with all other applicable laws and ordinances. The variation granted herein shall expire and become null and void twenty-four (24) months from the date of adoption of this Ordinance unless a building permit to begin construction in reliance on the variation is applied for within said twenty-four (24)-month time period and construction is continuously and vigorously pursued provided, however, the Village Board may by motion extend the period during which permit application, construction, and completion shall take place.

Section 6. Recording of Ordinance. The Village Clerk is hereby authorized and directed to cause a copy of this Ordinance approving the variation to be recorded with the DuPage

County Recorder of Deeds.

Section 7. Failure to Comply with Ordinance. This Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form.

Section 8. Severability and Repeal of Inconsistent Ordinances. If any section, paragraph, clause, or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this Ordinance. All ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 9. Effective Date. This Ordinance shall be in full force and effect after its approval, passage and publication as provided by law.

Passed by the Village President and Board of Trustees of the Village of Glen Ellyn, Illinois this 24th day of August 2026.

Voting	Ayes	Nays	Abstain	Absent
Desai Bhagwakar				
Christiansen				
Duncan				
Kalinich				
Simon				
Thompson				
Burket (in case of a tie)				

Approved by the Village President of the Village of Glen Ellyn, Illinois this _____ day of August 2026.

James Burket, Village President

ATTEST

Caren Cosby, Village Clerk

EXHIBIT A

Subject Property's Legal Description

THAT PART OF LOT 79 IN COLLINS AND GAUNTLETT'S FIRST ADDITION TO LAKE GLEN ELLYN, IN SECTION 11, TOWNSHIP 39 NORTH, RANGE 10, EAST OF THE THIRD PRINCIPAL MERIDIAN, DESCRIBED AS FOLLOWS: BEGINNING AT THE SOUTH CORNER OF SAID LOT 79, THENCE NORTHWESTERLY ALONG THE WESTERLY LINE OF SAID LOT, 50 FEET; THENCE NORTHEASTERLY ALONG A LINE PARALLEL TO THE SOTHERLY LINE OF SAID LOT TO A POINT IN THE NORTH LINE OF SAID LOT; THENCE EAST ALONG THE NORTH LINE OF SAID LOT TO THE EAST CORNER OF SAID LOT; THENCE SOUTHWESTERLY ALONG THE SOUTHERLY LINE OF SAID LOT TO THE PLACE OF BEGINNING, EXCEPT IN THE FOLLOWING: THAT PART OF THE SOUTHEASTERLY 50 FEET TO LOT 79 IN COLLINS AND GAUNTLETT'S FIRST ADDITION TO LAKE GLEN ELLYN, IN SECTION 11, TOWNSHIP 39 NORTH, RANGE 10, EAST OF THE THIRD PRINCIPAL MERIDIAN WHICH LIES NORTHERLY OF THE SOUTHERLY LINE OF LOT 4 OF SWANSON'S CRESCENT BOULEVARD ADDITION TO GLEN ELLYN, ACCORDING TO THE PLAT OF SAID SWANSON'S SUBDIVISION RECORDED NOVEMBER 2, 1925 AS DOCUMENT 202446 IN DUPAGE COUNTY, ILLINOIS.

PIN: 05-11-408-007

Commonly known as 593 Lee Street, Glen Ellyn, IL 60137.

EXHIBIT B

Village President James Burket and Board of Trustees
Village of Glen Ellyn
535 Duane Street
Glen Ellyn, Illinois 60137

Re: Application of Kevin McCarthy for Zoning Variations for 593 Lee Street.

Dear Village President James Burket and Board of Trustees:

Kevin McCarthy (“Applicant”) filed an application pursuant to Section 10-10-10 of the Glen Ellyn Zoning Code requesting the variations set forth below to allow a building addition to encroach into the rear yard setback and to exceed the maximum allowed lot coverage ratio located at 593 Lee Street, Glen Ellyn, Illinois 60137 (“Subject Property”).

The Applicant specifically seeks variations from the following sections of the Village Code:

1. A variation from Section 10-4-8(E)(1) to allow for a lot coverage ratio of 30.1-percent in lieu of the required lot coverage ratio of 20-percent.

A public hearing was held on the application by the Zoning Board of Appeals on May 12, 2026, at 7:00 p.m and continued to a date certain, July 14, 2026. The notice and time and place of said public hearing was duly published on April 24, 2026, in the *Daily Herald*, a newspaper of general circulation in the Village.

Findings of Fact

The Zoning Board of Appeals, having fully heard and considered the testimony of all those present at the hearing who wished to testify and being fully advised in the premises, makes the following findings pursuant to Sections 10-10-12 of the Village’s Zoning Code:

1. The Applicant seeks a zoning variation to allow for a lot coverage ratio of 27.8-percent in lieu of the required lot coverage ratio of 20-percent.
2. The Zoning Board of Appeals considered the following documents which were submitted into evidence at the time of the Public Hearing, and made part of the Record:
 - a. Application for a Zoning Variation;
 - b. Location and Zoning Map
 - c. Plat Survey
 - d. Site Plan and Elevations
 - e. Public Comments

Zoning Variation Standards

A zoning variation may be granted only if evidence is presented to meet the following standards pursuant to Section 10-10-12 of the Zoning Code:

1. That the property in question cannot yield a reasonable return if permitted to be used only under the conditions allowed by the regulations governing the district in which it is located; and that the variation, if granted, will not alter the essential character of the locality; or
2. That the plight of the owner is due to unique circumstances; and that the variation, if granted, will not alter the essential character of the locality;

For the purpose of supplementing the above standards, in consideration of recommending approval of a variation, the Zoning Board of Appeals shall also take into consideration the extent to which the evidence establishes or fails to establish the following facts favorably to the applicant:

1. That the particular physical surroundings, shape or topographical condition of the specific property involved would bring particular hardship upon the owner as distinguished from a mere inconvenience, if the strict letter of the regulation were to be carried out;
2. That the conditions upon which the petition for variation is based would not be applicable generally to other property within the same zoning district;
3. That the purpose of the variation is not based exclusively upon a desire to make more money out of the property;
4. That the alleged difficulty or particular hardship has not been created by any person presently having an interest in the property or by the applicant;
5. That the granting of the variation will not be detrimental to the public welfare or injurious to other property or improvements in the neighborhood in which the property is located;
6. That the proposed variation will not:
 - (a) Impair an adequate supply of light and air to adjacent property;
 - (b) Substantially increase the hazard from fire or other dangers to said property or adjacent property;
 - (c) Otherwise impair the public health, safety, comfort, morals or general welfare of the inhabitants of the Village;
 - (d) Diminish or impair property values within the neighborhood;

(e) Unduly increase traffic congestion in the public streets and highways;

(f) Create a nuisance; or

7. That the variation is the minimum variation that will make possible the reasonable use of the land, building or structure.

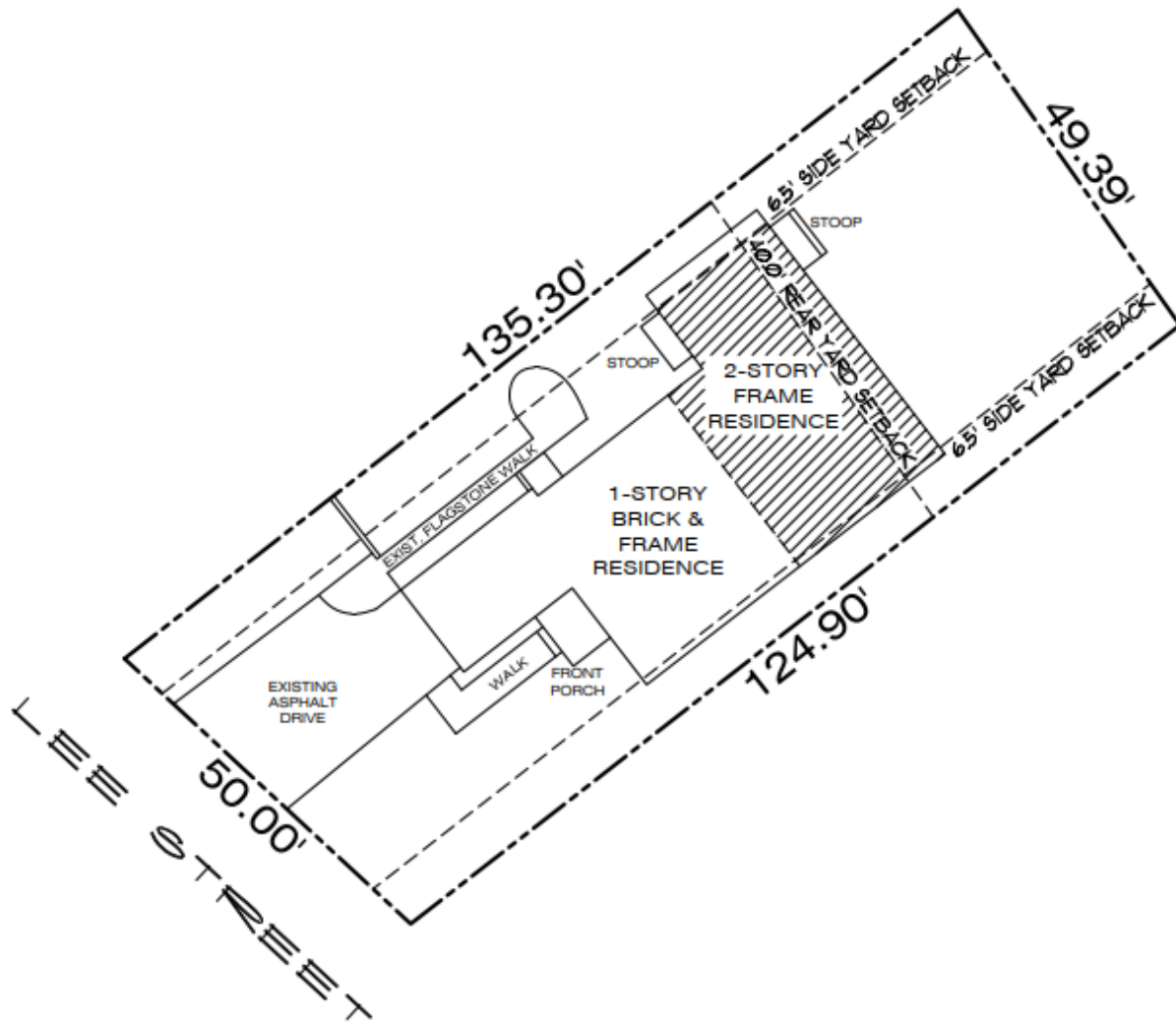
The evidence provided by the applicant and presented in the public hearing shows that the proposed zoning variations from 10-4-8(E)1 of the Village zoning code does meet the above standards because the proposed variations are due to the unique circumstances of the property; and that the proposed variation would be the minimum variation necessary to make possible the reasonable use of the land, building or structure.

RECOMMENDATION

Pursuant to the authority vested in it by the statutes of the State of Illinois and the Zoning Code of the Village of Glen Ellyn, the Zoning Board of Appeals' vote regarding the requested variation was a tie vote of 3 three (3) in favor and three (3) against, and thus, because there is no majority vote on the requested variation, the Zoning Board of Appeals hereby makes no recommendation to the Village President and Board of Trustees regarding the requested zoning variations reflected in these findings.

The report was adopted by a 6-0 vote of the Zoning Board of Appeals, on the 14th day of July 2026.

EXHIBIT C



PROPOSED SITE PLAN

OPTION A

SCALE: 1" = 20'-0"



NORTH



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

Meeting 8/24/2026 7:00 PM
Department: Community Development
Department Head: Jennifer Henaghan
Category: Grant
Prepared By: Jordan Frahm

AGENDA ITEM (ID
2026-634)

DOC ID: 2026-634

Adopt Resolution 26-75, A Resolution Approving a Historic Preservation Incentive Program Agreement with Jon Olenski in the Amount of \$10,000 and Authorizing Its Execution (Community Development Director Henaghan) (Trustee Kalinich)

Statement of the Issue:

The Applicant, Jon Olenski, seeks approval of a \$10,000 grant award for a siding project conducted at his landmarked home at 644 N. Main Street.

Analysis:

The Applicant seeks \$10,000 grant to aid in the siding project of the Queen Anne Victorian home at 644 N. Main Street. The home was built in 1904, and was made a Village Landmark in 2013 per Ordinance No. 6162.

At its July 16, 2026 meeting, the Historic Preservation Commission recommended that the grant request not be approved, citing the use of modern materials (Hardie Board fiber-cement siding in both lap and shake siding) and the removal of details to the porch and front turret that were indicative of the original Queen Anne architectural style. The motion was not adopted by a vote of zero (0) in favor and five (5) opposed. The agenda packet for this meeting can be viewed [here](#). The draft minutes of that meeting can be viewed [here](#).

Although the Historic Preservation Commission recommended denial of the application, staff has prepared a resolution and agreement that may be adopted in the event the Village Board chooses to approve the application.

Budget Impact:

The \$10,000 grant request, if approved, is budgeted as part of the total program funding for the Historic Preservation Incentive Program pilot program in the Corp. Reserve Expenditures Public Relations Fund, 20000-521230, per Village Board approval.

Contribution to Strategic Plan

Strategic Priority: Development; Initiative: Successful growth, development, annexation and business retention

Action Requested:

Adopt the Resolution not approving the grant award.

Attachments:

1. Resolution - Olenski Incentive Agreement
2. Olenski Preservation Incentive Program Agreement



Village of Glen Ellyn

Resolution No. 26-xx

**A Resolution Approving an Historic Preservation Incentive Program Agreement with
Jon Olenski in the Amount of \$10,000 and Authorizing Its Execution**

**Adopted by the
Village President and the Board of Trustees
Of the Village of Glen Ellyn
DuPage County, Illinois
This 24th Day of August, 2026**

Resolution No. 26-xx

**A Resolution to Approving a Historic Preservation Incentive Program Agreement
with Jon Olenski in the Amount of \$10,000 and Authorizing Its Execution**

BE IT RESOLVED by the Village President and Board of Trustees of the Village of Glen Ellyn, DuPage County, State of Illinois (“Village”), in the exercise of their home rule powers, that the Historic Preservation Incentive Program (“Agreement”) with Jon Olenski in the amount of \$10,000 is approved and the Village Manager is authorized to execute the Agreement in substantially the form attached subject to the review and approval of the Village Attorney.

THIS RESOLUTION shall be in full force and effect from and after its adoption and approval as provided by law.

Adopted by the Village President and Board of Trustees of the Village of Glen Ellyn, Illinois, this 24th day of August, 2026.

Voting	Ayes	Nays	Abstain	Absent
Desai Bhagwakar				
Christiansen				
Duncan				
Kalinich				
Simon				
Thompson				
President Burket (in case of a tie)				

Approved by the Village President of the Village of Glen Ellyn, Illinois this _____ day of August, 2026.

James Burket, Village President

ATTEST

Caren Cosby, Village Clerk



HISTORIC PRESERVATION INCENTIVE PROGRAM AGREEMENT

THIS HISTORIC PRESERVATION INCENTIVE GRANT PROGRAM AGREEMENT (hereinafter referred to as the “Agreement”) is entered into on the _____, by and between the Village of Glen Ellyn, an Illinois home rule municipal corporation (hereinafter referred to as the “Village”), and Jon Olenski, with an address of 644 N. Main Street, Glen Ellyn, Illinois, 60137 (hereinafter referred to collectively as the “Recipient”). The Village and the Recipient may also be referred to as a “Party” or collectively as the “Parties.”

WHEREAS, the President and Board of Trustees of the Village adopted Resolution No. 25-88 on December 8, 2025 (hereinafter referred to as the “Establishing Resolution”) establishing a Historic Preservation Incentive Grant Program within the Village; and

WHEREAS, the Establishing Resolution provided for a Historic Preservation Incentive Program in which owners of Village Landmark properties, Glen Ellyn Historical Society plaque properties, Architecturally Significant or Potentially Significant properties, National Register of Historic Properties or any other property of at least fifty (50) years of age are eligible to apply for certain incentives designed to encourage historic preservation and to preserve the character of the community; and

WHEREAS, no property is eligible for such incentives unless it is first approved for placement on the Qualified Property List by the Historic Preservation Commission; and

WHEREAS, the Recipient is the owner of a property on the Qualified Property List with a common address of 644 N. Main Street Glen Ellyn, Illinois 60137, and a Property Index Number of 05-11-123-013 (hereinafter referred to as the “Property”) which is on the Qualified Property List; and

WHEREAS, the Recipient has filed with the Village an application (hereinafter referred to as the “Application”) seeking the following type(s) of Preservation Incentives: (1) matching grant; and (2) waiver of building permit fees (hereinafter referred to as the “Grant”); and

WHEREAS, the Recipient’s intended use of the Grant is described in the Recipient’s Application, a copy of which is attached hereto and incorporated herein by reference (hereinafter referred to as the “Project”); and

WHEREAS, the Village’s Historic Preservation Commission (hereinafter referred to as the “HPC”) considered the Project and recommended the Grant **not** to be approved at a public meeting held on July 16, 2026, and the Village President and Board of Trustees considered the HPC’s recommendation and approved the Grant at a public meeting held on August 24, 2026; and

WHEREAS, the Village desires to provide the Recipient with the Grant for the Project pursuant to the terms set forth herein.

NOW, THEREFORE, in consideration of the premises and the mutual promises contained in this Agreement, and other good and valuable consideration received and to be received, it is mutually agreed by and between the Parties as follows:

1. RECITALS INCORPORATED

The above recitals are incorporated herein as though fully set forth.

2. POLICY

The Historic Preservation Incentive Program document and the Establishing Resolution are incorporated as though fully set forth herein.

3. PROJECT AND REIMBURSEMENT

3.1. The Project: The Project to be completed by the Recipient is as described in the Application.

3.2. The Matching Grant Reimbursement: Upon completion of the Project, and satisfaction by the Recipient of all the terms and conditions set forth in the Historic Preservation Incentive Program and this Agreement, including all conditions precedent as detailed in subsection 4.1. below, the Village shall make payment of the Matching Grant Reimbursement, which shall consist of a reimbursement for a portion of the costs of the Project in an amount not to exceed fifty percent (50%) of the eligible Project costs, up to a maximum payment of Ten Thousand and No/100 Dollars (\$10,000.00) ("Reimbursement"). To the extent of any conflict between the terms of this Agreement and the Historic Preservation Incentive Program and this Agreement, this Agreement shall control.

3.3. Additional Preservation Incentives(s): Prior to and during the Project, and upon continuing satisfaction by the Recipient of all the terms and conditions set forth in the Historic Preservation Incentive Program, including all conditions precedent set forth in subsection 4.1. below, the Village shall provide to the Recipient the applicable waiver of building permit fees for the Project.

4. RECIPIENT OBLIGATIONS

The Recipient shall comply with all its obligations under the Historic Preservation Incentive Program and this Agreement, and to do so on a timely basis. The Recipient's obligations include, but are not limited to:

4.1. Conditions Precedent. Before the Recipient shall be entitled to the “Reimbursement” as defined in Section 3 above:

4.1.1. The Recipient shall have submitted a complete application and have been approved for, and received, an Incentive Approval Certificate.

4.1.2. The Recipient shall comply with all preconditions to receive reimbursement for the Project.

4.1.3. No work on the Project shall commence until all necessary plans and documents have been submitted and approved by the Village’s Community Development Department.

4.1.4. The Village will periodically review the Project’s progress and conduct inspections during construction as required by the Village Code. Upon completion of all approved work, the Recipient must notify the Community Development Department and schedule a final inspection. All work not in conformance with the approved drawings/specifications or plans or that is deficient must be corrected to comply with approved drawings, plans and the terms of this Agreement.

4.1.5. Except as may be extended in the sole discretion of the Village, the Recipient shall complete the Project within one (1) year of Village Board approval of this Agreement, unless an extension of said time is approved by the Community Development Director for good cause. If, for any reason, the Recipient fails to complete the Project within the required time or otherwise abandons the Property or the Project prior to completion of the Project Improvements, the Village Manager may provide written notice that this Agreement is terminated and any further obligations on the part of the Village shall cease. In such case, the Village shall have no obligation to provide any Grant funds to the Recipient or any subsequent owner or subsequent tenant of the Property.

4.1.6. The Recipient shall not cause or permit the existence of any violation of Village ordinances, including but not limited to, the Building Code, Zoning Ordinance, Fire Code, Landscaping Ordinance, and/or all rules and regulations thereunder. The Project shall be constructed in accordance with the plans approved by the Village. Violations must be corrected prior to provision of any Grant funds.

4.1.7. The Recipient shall repair any damage to any public right-of-way that may be caused by or in connection with the Project construction.

4.1.8. After the Project is completed, the Recipient shall provide the Village with a sworn request for payment of the Reimbursement, with copies of paid invoices, proofs of payment, cancelled checks, and other information and any other

materials requested by the Village necessary to confirm compliance with the Historic Preservation Incentive Program documents, the Incentive Approval Certificate, this Agreement, and with the Recipient's right to any continuing Preservation Incentive. The Recipient shall also, upon request, allow authorized Village staff to review any financial records that pertain to the Project including, but not limited to, contracts, change orders, invoices and receipts.

4.1.9. The Recipient shall have promptly paid or caused to be paid as the same become due, any and all taxes and governmental charges of any kind, if any, owed to the Village and/or that may at any time be lawfully finally assessed with respect to the Project and/or the Property, and Recipient's failure to do so shall constitute a material breach of this Agreement.

4.1.10. Provision of Grant funds is conditioned on timely payment by the Recipient of property taxes as they come due.

4.2. Conditions After Receipt of Grant Funds. After the Recipient receives the Grant funds, the Recipient shall have the following ongoing obligations:

4.2.1. The Recipient shall remain in full compliance with all requirements and obligations of the Historic Preservation Incentive Program and this Agreement.

4.2.2. The Recipient shall cause, and be responsible for, the continuous maintenance, in first-rate condition, of the Project in finished form and without change for a period of three (3) years following receipt of the Grant funds.

4.2.3. The Village's HPC and/or the Village President and Board of Trustees, as applicable, must approve any additional changes to the building within the three (3) year period. In the event that the Project or any Project improvements are subsequently removed or significantly altered without the express written approval of the Village, or are not otherwise maintained in a first-rate condition, then, at the sole option of the Village, the Recipient shall immediately repay the full amount of the Grant funds, including any waived fees, to the Village within thirty (30) days of a demand from the Village. Such immediate reimbursement shall not be required if the Project or any Project improvements are destroyed by an act of nature. If such an act of nature occurs, the Recipient shall reconstruct the entire Project or any applicable Project improvements.

5. VILLAGE OBLIGATIONS

Upon satisfaction by the Recipient of all the terms and conditions set forth in this Agreement, Village shall provide the Grant funds as set forth in Section 3 above. The Reimbursement shall be made within a reasonable period after completion of all the Project and after receiving a sworn request for payment from the Recipient. In no case

shall the reimbursement provided by the Village exceed the type and/or amounts of Grant funds approved pursuant to this Agreement.

6. REPRESENTATIONS AND WARRANTIES OF RECIPIENT

6.1. No Other Interest. No other entity or person, other than the Recipient and/or the Recipient's lender(s), has any interest in the Property, nor in the Project, except as may be consented to by the Village or otherwise permitted under the provisions of this Agreement.

6.2. Maintenance Requirement; No Removal or Alteration. The Recipient and its officers, employees, agents, successors and assigns shall maintain the Project in first-rate condition, in finished form and without change, for a period of three (3) years following the date of receipt of the Reimbursement. If the Project is subsequently removed or significantly altered during said period without the express written approval of the Village, or is not otherwise maintained in a first-rate condition, then, at the sole option of the Village, the Recipient shall immediately repay to the Village the full amount of waived fees, if any, and the full amount of the Grant funds within thirty (30) days of a demand from the Village, as set forth in Section 4.2.3. above. Such immediate reimbursement shall not be required if the Project or any Project improvements are destroyed by an act of nature. If such an act of nature occurs, the Recipient shall reconstruct the entire Project or any applicable Project improvements.

6.3. Reasonable Inspection. The Recipient shall make the Property available for inspection by the Village at reasonable times upon advance notice.

7. DEFAULT

In addition to any other remedy set forth in this Agreement, if either party fails to perform under this Agreement, the other party shall notify the non-performing party of the default, which written notice shall be sent in accordance with Section 9 of this Agreement, setting forth the nature of the default. The party that has failed to perform shall have fifteen (15) days after receipt of the notice to correct such failure or take substantial steps toward correcting the failure. If, after fifteen (15) days, the default has not been corrected, or substantial steps taken to correct the default, the party serving the notice may, in its discretion, then declare this Agreement terminated.

8. TERMINATION

The term of this Agreement shall commence upon the Effective Date as defined in Section 26 below, and shall continue until a date that is three (3) years following the date of receipt of the Reimbursement. Sections 4, 5, 6 and 10 shall survive any termination.

9. NOTICES

Any notice required to be given by this Agreement shall be deemed sufficient if made in writing and sent by certified mail, return receipt requested, by personal service, or by email transmission to the persons and addresses indicated below or to such addresses and persons as either party hereto shall notify the other party of in writing pursuant to the provisions of this Section:

To the Village:

Director of Community Development
Village of Glen Ellyn
535 Duane Street
Glen Ellyn, Illinois 60137
Email: jhenaghan@glenellyn.org

To the Recipient:

Jon Olenski
644 N. Main Street
Glen Ellyn, Illinois 60137
Email: jon.olenski@gmail.com

10. INDEMNIFICATION

To the fullest extent permitted by law, the Recipient acknowledges that its participation in the Village's Historic Preservation Incentive Program is voluntary and that the Village is not responsible for the means, methods, safety, quality, or performance of any work performed as part of the Project. The Village's only financial obligation under this Agreement is the Grant funds amount, subject to the terms and conditions contained herein.

As a material inducement for the Village to enter into this Agreement, the Recipient shall waive any right of contribution against the Village and shall indemnify, hold harmless and defend the Village and its officials, officers, employees, volunteers, and agents from and against any and all claims, actions, suits, damages, losses, liabilities, and expenses, including, but not limited to, legal fees (attorneys' and paralegal's fees, expert fees, and court costs) arising out of or resulting from:

- (i) The Recipient's participation in the Historic Preservation Incentive Program;
- (ii) Any work, construction, repairs, improvements, or alterations performed on or to the Property;
- (iii) The Project or any acts or omissions of the Recipient, its contractors, subcontractors, employees, agents, invitees, or representatives;

- (iv) Any breach of this Agreement by the Recipient; or
- (v) The Recipient's failure to comply with any applicable federal, state, or local law, regulation, code, or permit.

Such obligation shall not be construed to negate, abridge, or otherwise reduce any other right to indemnity which the Village and its officers, officials, employees, volunteers, and agents would otherwise have.

The scope of Recipient's indemnification shall include, but is not limited to:

- (i) Any negligent, tortious or wrongful act or omission of the Recipient, its officers, agents, employees, contractors or subcontractors, resulting in personal injury, bodily injury, sickness or death to any person, loss or damage of any kind to the property of any person, including Recipient, its officers, agents employees, licensees and invitees, or damage to or loss of other intangible property rights or personal rights, including but not limited to libel, slander and invasion of privacy; and
- (ii) Loss or damage of any kind resulting from Recipient's failure to comply with any provision of this Agreement, the Historic Preservation Incentive Program, or of any federal, state or local law or regulation applicable to Recipient.

In the event any claim, action, or legal proceeding is brought against the Village relating in any way to the Project, the Program, or this Agreement, the Village shall have the right to representation by legal counsel of its choice and to direct its own defense. The Recipient shall be responsible for reimbursing the Village for all out-of-pocket expenses incurred in connection with any such defense, including but not limited to attorneys' fees, expert fees, consultant costs, and court costs.

The indemnification obligations under this Section shall not be limited in any way by any insurance requirements contained in this Agreement, nor by any limitation on the amount or type of damages, compensation, or benefits payable by or for the Recipient or its contractors or subcontractors under workers' compensation or other employee benefit laws.

11. PERMITS

The Recipient shall obtain all necessary permits, licenses, consents and other approvals to complete the Project, at the Recipient's cost, except as waived pursuant to the terms of the Historic Preservation Incentive Program.

12. UNRELATED IMPROVEMENTS

This Agreement does not limit, restrict or prohibit the Recipient from undertaking any other work at the Property which is unrelated to the Project, subject to any Village Code requirements or any other governmental authority.

13. PROGRAM PROMOTION

If requested by the Village, the Recipient shall prominently display a sign provided by the Village that identifies the Property as participating in the Historic Preservation Incentive Program. The sign will be displayed from the date work begins on the Project to no less than thirty (30) days after the date of receipt by the Recipient of the Grant funds. Before and after pictures may also be included, in the Village's sole discretion, in Village publications and on social media sites to generate interest and support for the Historic Preservation Incentive Program and to show results.

14. ASSIGNMENT; BINDING SUCCESSORS

The Recipient shall not assign, sublet, transfer, or convey this Agreement to any person or entity without the prior written consent of the Village, which may be withheld in the Village's sole discretion. This Agreement shall be binding upon, and shall inure to the benefit of, the parties agreeing hereto and to their successor corporations, officers, officials, trustees, successors in office, heirs, representatives, and assigns. It is the responsibility of the Recipient to inform subsequent owners/lessees of the terms of this Agreement.

15. GOVERNING LAW AND VENUE

This Agreement shall be governed by the laws of the State of Illinois both as to interpretation and performance. Venue for any action pursuant to this Agreement shall be in the Circuit Court of DuPage County, Illinois.

16. NON-WAIVER OF RIGHTS

No failure of either party to exercise any power given to it hereunder or to insist upon strict compliance by the other party with its obligations hereunder, and no custom or practice of the parties at variance with the terms hereof, nor any payment under this Contract shall constitute a waiver of either party's right to demand exact compliance with the terms hereof.

17. HEADINGS AND TITLES

The headings and titles provided in this Agreement are for convenience only and shall not be deemed a part of this Agreement.

18. COOPERATION AND DOCUMENTATION

The Recipient shall cooperate with the Village in connection with the Historic Preservation Incentive Program, including providing any information or documentation reasonably requested by the Village related to the Project or the Recipient's use of the Grant funds. The Recipient acknowledges that the Village may be required to disclose such documents under the Illinois Freedom of Information Act, 5 ILCS 140/1 *et seq.*, and shall provide such documents or information to the Village in a timely manner upon request.

19. COUNTERPARTS; FACSIMILE OR PDF/EMAIL SIGNATURES

This Agreement may be executed in counterparts, each of which shall be considered an original and together shall be one and the same Agreement. A facsimile or pdf/email copy of this Agreement and any signatures thereon will be considered for all purposes as an original.

20. ENTIRE AGREEMENT

This Agreement, together with Historic Preservation Incentive Program and any exhibits attached thereto, all of which are attached hereto or incorporated herein by this reference, contains the entire understanding between the parties and supersedes any prior understanding or written or oral agreements between them with respect to the subject matter of this Agreement. There are no representations, agreements, arrangements or understandings, oral or written, between and among the parties hereto relating to the subject matter of this Agreement which are not fully expressed herein.

21. AMENDMENTS AND MODIFICATIONS

This Agreement may be modified or amended from time-to-time provided, however, that no such amendment or modification shall be effective unless reduced to writing and duly authorized and signed by the authorized representative of the Village and the Recipient.

22. AUTHORITY

This Agreement shall be in full force and effect, and legally binding, after it is signed by the duly authorized officer(s) or representative(s) of each party. Each of the signatories to this Agreement are the duly authorized representatives of their respective corporate or other entity and each such person has signed this Agreement pursuant to the authority duly granted to him or her by the corporate authorities of said corporate or other entity, who have acted by motion or adopted resolution in the Village's case, where applicable, that authorized and directed the representatives to sign this Agreement.

23. ENFORCEABILITY

If any provision of this Agreement, or any paragraph, sentence, clause, phrase or word or the application thereof is held invalid, the remainder of this Agreement shall be construed as if such invalid part were never included and this Agreement shall be and remain valid and enforceable to the fullest extent permitted by law provided that the Agreement, in its entirety as so reconstituted, does not represent a material change to the rights or obligations of the parties.

24. CHANGE IN LAWS

Each party shall immediately notify the other of any change in conditions or change in federal, state or local law, or of any other event, which may significantly affect its ability to perform its obligations in accordance with the provisions of this Agreement.

25. COMPLIANCE WITH LAWS

The Recipient certifies that any work to be performed by it or its contractors or subcontractors, employees and agents related to the Project shall be in a good and workmanlike manner and in accordance with all applicable federal, state, and county laws and regulations and the Village codes, ordinances, regulations, and directives, including but not limited to all local zoning ordinances and regulations, and other applicable codes.

26. EFFECTIVE DATE

The effective date of this Agreement shall be the last date of its execution by one of the Parties as set forth below.

**[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK –
SIGNATURE PAGE FOLLOWS]**

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be signed by their duly authorized representatives on the days and dates set forth below.

VILLAGE OF GLEN ELLYN

JON OLENSKI

By: Mark Franz
Its: Village Manager

Dated: _____, 2026

Dated: _____, 2026

ATTEST

ATTEST

By: Caren Cosby
Its: Village Clerk

By:

Dated: _____, 2026

Dated: _____, 2026