

**AGENDA
REGULAR MEETING – MAYOR & BOARD OF TRUSTEES
VILLAGE OF BURR RIDGE**

**September 25, 2017
7:00 p.m.**

- 1. CALL TO ORDER/PLEDGE OF ALLEGIANCE
- Jack Micaletti, Pleasantdale Middle School**
- 2. ROLL CALL**
- 3. RESIDENTS COMMENTS**
- 4. CONSENT AGENDA – OMNIBUS VOTE**

All items listed with an asterisk (*) are considered routine by the Village Board and will be enacted by one motion. There will be no separate discussion of these items unless a Board member or citizen so request, in which event the item will be removed from the Consent Agenda.

5. MINUTES

- *A. Approval of Regular Board Meeting of September 11, 2017
- *B. Receive and File Draft Pathway Commission Meeting of September 14, 2017
- *C. Receive and File Draft Plan Commission Meeting of September 18, 2017
- *D. Receive and File Draft Economic Development Committee Meeting of September 19, 2017

6. ORDINANCES

- *A. Approval of An Ordinance Amending Section X.F of the Burr Ridge Zoning Ordinance to Clarify the Permitted and Special Use Listings for Team and Club Athletic Training Facility in a G-I District (Z-12-2017: Text Amendment G-I District Permitted and Special Uses)
- *B. Approval of An Ordinance Granting Special Use Approval Pursuant to the Burr Ridge Zoning Ordinance to Permit a Team and Club Recreational Facility in a G-I General Industrial District (Z-12-2017: 280 Shore Drive – Windy City Curling)
- *C. Approval of An Ordinance Granting a Variation from the Village of Burr Ridge Zoning Ordinance to Permit a Fence Located in a Corner Side Yard (Z-13-2017: 15W455 79th Street – St. Mark's Christian Montessori Preschool)

- *D. Approval of an Ordinance Amending Chapter 2 of the Burr Ridge Municipal Code Adding New Article XVII with Regard to Administrative Procedures for Assessing and Determining Claims Under the Public Safety Employee Benefits Act

7. RESOLUTIONS

- *A. Adoption of Resolution Authorizing an Intergovernmental Agreement Between the Village of Burr Ridge and Cook County for the Provision of Environmental Health Inspection Services

8. CONSIDERATIONS

- A. Presentation of FY 2016-17 Audit
- B. Consideration of Request for an Amendment to the Bluff Road PUD Annexation Agreement
- C. Consideration of Recommendation to Purchase Computer Workstation Upgrades
- *D. Approval of Recommendation to Award Contract for Purchase of Trees for 2017 Fall Tree Planting Program
- *E. Approval of Recommendation to Award Contract for FY17-18 Curbside Branch Pick-up Program
- *F. Approval of Vendor List in the Amount of \$580,459.55 for all Funds, plus \$210,349.30 for payroll, for a grand total of \$790,808.85, which includes a Special Expenditure of \$19,639.14 to Burns & McDonnell for Engineering of County Line Road Right-of-Way Improvements
- G. Other Considerations – For Announcement, Deliberation and/or Discussion only – No Official Action will be Taken

9. RESIDENTS COMMENTS

10. REPORTS AND COMMUNICATIONS FROM VILLAGE OFFICIALS

11. NON-RESIDENTS COMMENTS

12. CLOSED SESSION

- A. Approval of Closed Session Minutes of August 28, 2017
- B. Discussion of Pending or Probable Litigation

13. RECONVENED MEETING

14. ADJOURNMENT

TO: Mayor and Board of Trustees

FROM: Village Administrator Doug Pollock and Staff

SUBJECT: Regular Meeting of September 25, 2017

DATE: September 22, 2017

PLEDGE OF ALLEGIANCE: Jack Micaletti – Pleasantdale Middle School

6. ORDINANCES

A. Amend Zoning Ordinance-Team/Athletic Training Facilities

Please is an Ordinance amending Section X.F of the Zoning Ordinance to revise the permitted and special use listings for Team Athletic Training and Practice Facilities. Please also find attached a letter from the Plan Commission recommending approval of a request by Matt Galas, on behalf of Windy City Curling, for an amendment to Section X.F. of the Zoning Ordinance to clarify the listings for Team Athletic Training and Practice Facilities.

The intent of the text amendment is to clarify the permitted and special uses for Team Athletic Training and Practice Facilities. The proposed use, Windy City Curling, is a members-only curling club that intends to offer limited opportunities for non-members to use their facilities, such as through “Learn to Curl” events for guests who are new to curling. The language in the current Zoning Ordinance is unclear as to whether non-members of Windy City Curling would be permitted to use the facilities, as the use is intended primarily as a private club that would be open to the public on select dates.

The proposed text amendment is as follows for a permitted use (Section X.F.1.e):

“Team ~~and Club~~ Athletic Training and Practice **Recreational** Facilities, occupying less than 5,000 square feet of floor area, located in a permanent building with no outdoor facilities, and not including any retail, health or fitness facilities ~~that may be available to the public.~~”

and for a special use (Section X.F.2.f):

“Team ~~and Club~~ Athletic Training and Practice **Recreational** Facilities, occupying 5,000 square feet or more of floor area, located in a permanent building with no outdoor facilities, and not including any retail, health or fitness facilities ~~that may be available to the public.~~”

It is our recommendation: that the Board concurs with the Plan Commission and approves the Ordinance amending the Zoning Ordinance.

B. Special Use – Team/Club Recreational Facility (Windy City Curling)

Attached is an Ordinance granting special use approval for a team and club recreational facility at 280 Shore Drive. Also attached is a letter from the Plan Commission recommending approval of a special use to permit a Team and Club Recreational Facility at 280 Shore Drive.

The petitioner, Windy City Curling, is a non-profit, volunteer-run curling club who is seeking to rent the building space at 280 Shore Drive to establish a dedicated facility in which to hold club activities. There were no residents or nearby business owners who objected to the use. The Plan Commission concluded that the petitioner's use of the facility on weekday evenings and on weekends will not impact the surrounding businesses and meets the conditions for a special use. The Commission does recommend the following conditions for the special use approval:

1. The special use approval will be limited to Windy City Curling in a manner consistent with the submitted business plan.
2. The special use and facility shall be limited to the 13,144 square feet at 280 Shore Drive.

It is our recommendation: that the Board concurs with the Plan Commission and approves the Ordinance granting this special use.

C. Variation – Fence in Corner Side Yard (St. Mark's Preschool)

Attached is an Ordinance granting a fence variation for the property at 15W455 79th Street. Also attached is a letter from the Plan Commission/ Zoning Board of Appeals recommending approval of the variation.

The property is primarily occupied by St. Mark Coptic Church; however, the variance is sought by St. Mark's Christian Montessori Preschool who operates on the premises of the church. A playground is located on the east side of the property in a side yard that is used solely by the students of the preschool. The preschool must be fenced to be licensed under Illinois Department of Child and Family Services regulations. There were no residents that objected to the variance. The Plan Commission concluded that the petitioner met the requirements for a variance as the fence is intended to act as a safety measure for students of the preschool. The Commission recommends that the variance be approved in accordance with submitted plans.

It is our recommendation: that the Board concurs with the Plan Commission and approves the Ordinance granting the variance.

D. Amend Chapter 2 – Public Safety Employee Benefits Act (PSEBA)

Attached is an Ordinance amending the Municipal Code relative to the State of Illinois Public Safety Employee Benefits Act (PSEBA). PSEBA provides for benefits to police and fire personnel (and their families) who suffer catastrophic injuries suffered in the line of duty. The Municipal Code amendment establishes procedures for local administration of applications for PSEBA benefits. The application process includes submittal of a written request with appropriate documentation, consideration of that request at an administrative hearing (with the Village Administrator as the Hearing Officer) and determination of compliance with the PSEBA Act by the Hearing Officer. Allowance for local administration of PSEBA is based on a recent court finding. The attached Ordinance was prepared by the Village Attorney.

It is our recommendation: that the Board approve the Ordinance.

7. RESOLUTIONS

A. IGA with Cook County for Environmental Health Inspection Services

Attached is a Resolution authorizing an agreement with the Cook County Health Department to provide health inspection services for the period of December 1, 2017 through November 30, 2018. The agreement is identical to that which has been signed in previous years, with no increase in the per-inspection fee of \$100.00. The fee is billed to the businesses for which an inspection is required.

It is our recommendation: that the Resolution be adopted.

8. CONSIDERATIONS

A. Presentation of FY 2016-17 Audit

Attached is the FY 2016-17 Audit and Management Letter. Scott Termine, firm partner with our auditors, BKD, will be in attendance on Monday evening to make a brief presentation on the audit and to answer any questions the Trustees might have.

B. Amend Bluff Road PUD Pre-Annexation Agreement

In 2008, the Village entered into a Pre-Annexation Agreement with the owner of the property (Paul McNaughton) at approximately 9800 Jackson Street on the far south side of Burr Ridge. The property also abuts Kingery Highway and Bluff Road. The Agreement allowed the property owner to connect a planned office park development to Village water and in exchange, the owner agreed to annex to Burr Ridge when the property becomes contiguous. Other terms of

the Agreement included the improvement of the adjacent Jackson Street and Bluff Road.

The property is still not contiguous to the Village limits so it cannot yet be annexed. As such, the Village has previously granted extensions for the completion of the street improvements. The latest extension was granted in 2013 and required that the street improvements be completed within 2 years of annexation or by November 1, 2017, whichever occurs first.

Another extension is requested by the property owner and recommended by staff at this time. Staff recommends the extension as our preference would be to delay the improvements until such time that the property is annexed. In the meantime, the street will continue to be maintained by Downers Grove Township.

It is our recommendation: that the Board direct staff to schedule a public hearing for an Annexation Agreement Amendment and to prepare said amendment for the extension of the street improvement deadline.

C. Purchase Computer Workstation Upgrades

The Information Technology (IT) Fund was established in FY 1996-97 for costs associated with technology infrastructure and to maintain our technology to current standards. Annually, funds are set aside in the IT Fund to operate the Village's technology and to provide replacement funds for equipment.

The technology infrastructure is comprised of 6 main areas:

1. Servers
2. Backup and Disaster Recovery Systems
3. Workstations
4. Network and Security
5. Software
6. All Others

Each area has its own maintenance and replacement strategy in order to keep the Village's technology current. In the FY 2017-18 budget, we have scheduled the upgrade of the Village's workstation platform. The workstation area of our technology is on a 5 year replacement plan with replacement dollars set aside in the IT Fund. The last upgrade to workstations was conducted in September of 2009. We have stretched the current platform for a total of 8 years and have pushed the current platform to the edge of its usability. Numerous problems have developed due to the age of the platform such as hardware failures (power supplies, hard drives, system boards) and substantial system slowdowns due to newer, more demanding software applications.

For FY 2017-18 we have \$60,000 budgeted for the workstation upgrades. The proposed upgrade will encompass replacing the existing workstations (52) in service with current machines that are robust in memory, disk space and processing speed. Notebook computers (6) that are used by the departments as presentation equipment, out in the field, police interview rooms, and court calls, are also being replaced.

Bids were solicited from four vendors on the purchase of the workstation upgrades.

National Tek	Amazon	Newegg	CDWG
\$59,987	\$60,021	\$60,726	\$66,401

National Tek Services, Inc., of Libertyville, IL, has access to the state contracts and is able to offer substantially deeper discounts than other vendors. Sufficient funds exist in the IT Fund for this upgrade without affecting the General Fund budget. Installation will be performed in house, so there will be no installation costs.

Finance Director Jerry Sapp will give a brief presentation on the Village's technology infrastructure and the workstation upgrade project at Monday night's meeting.

It is our recommendation: that the contract for the purchase of workstation hardware be awarded to National Tek Services, Inc., of Libertyville, IL, in the amount of \$59,987.

D. Contract for Purchase of Trees – 2017 Fall Tree Planting Program

The Forestry and Grounds Division of the Public Works Department will plant approximately 65 trees this fall using our in-house staff and equipment. Trees would be purchased from the Suburban Tree Consortium at a cost not to exceed \$13,500. The Suburban Tree Consortium is a coalition of 48 municipalities which have entered into a contract growing arrangement, whereby nurseries grow trees according to predetermined specifications. Consortium membership provides joint purchasing power by merging orders and reducing costs for member agencies, such as the Village of Burr Ridge.

A listing of tree species and quantities ordered for the fall planting is attached. Additional trees are still being procured. Fall trees will be ordered from participating Tree Consortium nurseries including Spring Grove Nursery, Mazon, IL, and Wilson Nursery, Hampshire, IL. Deliveries are expected to begin October 16th. On that date, the Division will also be receiving any trees purchased through the resident tree purchasing program.

It is our recommendation: that contracts be awarded to Spring Grove Nursery, of Mazon, IL, and Wilson Nursery, of Hampshire, IL, using the

Suburban Tree Consortium joint purchasing contracts, for the purchase of trees for fall planting in an amount not to exceed \$13,500.

E. Contract for FY17-18 Curbside Branch Pick-up Program

The Village of Burr Ridge provides to its residents two cycles each year for branch pick-up. This program is intended for residents who perform landscaping work on their private property and would like to quickly dispose of the brush and branches. Branches need not be in containers or bundles, but must be stacked neatly on the parkway, parallel to the curb, and not exceeding 8 inches in diameter.

In spring 2014, the Department of Public Works solicited competitive prices for branch pick-up, at which time Kramer Tree Specialists, of West Chicago, IL, submitted the lowest cost proposal. Additionally, their proposal used an innovative method of grapple-claw collection that deposits the branches into a truck bed for hauling to an off-site location for chipping. Their grapple-claw equipment has provided a quieter, quicker, and less disruptive method than any used previously like mobile on-street chipping. Their innovative method reduced the program duration in each cycle to typically one week or less, compared to the two week schedule experienced in previous years. Village staff and residents have been very satisfied by Kramer Tree Specialists in each of the three years they have completed our branch pick-up program.

The attached proposal from Kramer Tree Specialists for a fall 2017 and spring 2018 branch pick-up program would be a total cost of \$38,955. Their costs each year since 2014 have increased less than 2.5 percent (2.5%). Kramer's updated FY17-18 contact cost using grapple-claw collection still remains the lowest bid by a significant margin (11.7%) compared to all bids received in 2014.

This is the first cycle in which residents also have an economical choice to dispose landscape waste at no additional charge through the Village's franchise agreement with Groot Industries. Yard waste to be collected by Groot is restricted to biodegradable paper bags, bundles with twine not exceeding 4 feet in length, containers 32 gallons or less, or pre-purchased 65 or 95-gallon carts from Groot designated for yard waste. Village staff will monitor the fall 2017 branch pick-up collection cycle for changes in resident participation.

It is our recommendation: that the FY17-18 contract for branch pickup be awarded to Kramer Tree Specialists, of West Chicago, IL, for a cost not-to-exceed \$38,955.

F. Vendor List

Enclosed is the Vendor List in the Amount of 580,459.55 for all Funds, plus \$210,349.30 for payroll, for a grand total of \$790,808.85, which includes a Special Expenditure of \$19,639.14 to Burns & McDonnell for Engineering of County Line Road Right-of-Way Improvements.

It is our recommendation: that the Vendor List be approved.

REGULAR MEETING
PRESIDENT AND BOARD OF TRUSTEES
VILLAGE OF BURR RIDGE

September 11, 2017

CALL TO ORDER The Regular Meeting of the President and Board of Trustees of September 11, 2017 was held in the Meeting Room of the Village Hall, 7660 County Line Road, Burr Ridge, Illinois and called to order at 7:01 p.m. by President Straub

PLEDGE OF ALLEGIANCE The Pledge of Allegiance was led by Kamran Alikhan, Gower West Elementary School.

ROLL CALL was taken by the Village Clerk and the results denoted the following present: Trustees Franzese, Mottl, Paveza, Mital, Snyder, Schiappa and President Straub. Also present were Village Administrator Doug Pollock, Deputy Police Chief Marc Loftus, Assistant to the Administrator Evan Walter and Village Clerk Karen Thomas.

RESIDENT COMMENTS

CONSENT AGENDA – OMNIBUS VOTE After reading the Consent Agenda by President Straub, motion was made by Trustee Snyder and seconded by Trustee Schiappa that the Consent Agenda – Omnibus Vote (attached as Exhibit A) and the recommendations indicated for each respective item, be hereby approved.

On Roll Call, Vote Was:

AYES: 6 – Trustees Snyder, Schiappa, Franzese, Mottl, Paveza, Mital

NAYS: 0 – None

ABSENT: 0 – None

There being six affirmative votes, the motion carried.

APPROVAL OF REGULAR BOARD MEETING MINUTES OF AUGUST 28, 2017 were approved for publication under the Consent Agenda by Omnibus Vote.

APPROVAL OF AN ORDINANCE AMENDING SECTION 25.09 OF CHAPTER 25 (LIQUOR CONTROL) OF THE BURR RIDGE MUNICIPAL CODE (CLASS H LIQUOR LICENSE) The Board, under the Consent Agenda by Omnibus Vote, approved the Ordinance.
THIS IS ORDINANCE NO. A-222-03-17

ADOPTION OF RESOLUTION DECLARING VILLAGE PROPERTY SURPLUS REAL PROPERTY AND AUTHORIZING SALE (PROPERTY ADDRESS: 11680 GERMAN CHURCH ROAD, BURR RIDGE)) The Board, under the Consent Agenda by Omnibus Vote, adopted the Resolution.
THIS IS RESOLUTION NO. R-18-17

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APPROVAL OF RECOMMENDATION TO PURCHASE REPLACEMENT COMMERCIAL WATER METER ACCESSORIES The Board, under the Consent Agenda by Omnibus Vote, awarded the contract to HD Supply Waterworks, Carol Stream, IL. in the amount of \$62,796.

APPROVAL OF RECOMMENDATION TO AWARD CONTRACT FOR ORNAMENTAL METAL SIGN PANELS FOR COUNTY LINE ROAD BRIDGE ENHANCEMENTS The Board, under the Consent Agenda by Omnibus Vote, awarded the contract to Western Remac, Inc., Woodridge, IL., in the amount of \$6,980.

APPROVAL OF RECOMMENDATION TO AWARD CONTRACT FOR POLICE DEPARTMENT WINDOW REPLACEMENTS The Board, under the Consent Agenda by Omnibus Vote, awarded the contract to Your American Windows LLC, Burr Ridge, IL, in the amount of \$7,950.

APPROVAL OF VENDOR LIST IN THE AMOUNT OF \$143,357.11 FOR ALL FUNDS, PLUS \$250,066.38 FOR PAYROLL, FOR A GRAND TOTAL OF \$393,423.49, WHICH INCLUDES A SPECIAL EXPENDITURES OF \$22,653.59 TO SCHROEDER ASPHALT SERVICES FOR 2017 MFT PROGRAM AUGUST PAYMENT The Board, under the Consent Agenda by Omnibus Vote, approved the Vendor list for the period ending September 11, 2017 in the amount of \$143,357.11 and payroll in the amount of \$250,066.38 for the period ending August 26, 2017.

CONSIDERATION OF AN ORDINANCE GRANTING A SPECIAL USE APPROVAL FOR THE CONTINUED USE OF AUTOMOBILE SALES AND SERVICE (Z-08-2017: 101 TOWER DRIVE – GLOBAL LUXURY IMPORTS) Village Administrator Doug Pollock said this was tabled at the last meeting at the request of the petitioner. The Plan Commission unanimously recommended approval of the request granting a Special Use for automobile sales and service at 101 Tower Drive, Global Luxury Imports. The petitioner wanted to address the Village Board on one particular aspect to the Plan Commission recommendation. Staff had recommended to the Plan Commission that the condition requiring reporting of sales figures be modified to indicate that they would only provide those numbers if requested by Staff. The Plan Commission initially agreed to that but then decided that they wanted to recommend mandatory reporting.

Gary Grasso, attorney for Global Luxury Imports, asked the Board to consider eliminating the requirement of reporting every 180 days. He said Global Luxury Imports has been a model citizen and he does not feel this requirement is necessary. They have contributed to the Village and met all the requirements over the years. He said there is also some burden on the Staff to follow this requirement. Mr. Grasso said they are asking for the 180 day requirement to be dropped, unless, Staff asks for a report and they would respond in 7 or 14 business days.

There was a brief discussion.

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Motion was made by Trustee Mottl and seconded by Trustee Snyder that the Ordinance be approved including the request to modify the condition to provide a written report of sales upon request from the Village Staff.

On Roll Call, Vote Was:

AYES: 6 – Trustees Mottl, Snyder, Schiappa, Franzese, Paveza, Mital

NAYS: 0 – None

ABSENT: 0 – None

There being six affirmative votes, the motion carried/

THIS IS ORDINANCE A-834-17-17

DISCUSSION REGARDING HIGH SCHOOL DISTRICT 86 BOUNDARIES IN BURR RIDGE

Mayor Straub said we are opening the discussion and trying to find out what the residents want us to do regarding High School District 86's possible second attempt to enlarge Hinsdale Central when Hinsdale South has empty rooms. He cautioned that he does not want to set expectations too high, there are not a lot of options from one government entity to another.

Resident Bo Herrada said the discussion should not be about property values, it should be about making the schools better, doing what is best for the children. He would like the buffer zone phased out in the next two to three years.

Roger Kempa, Darien, said Hinsdale Central is overcrowded while Hinsdale South has access capacity for about 500 more students. The buffer zone allows students to choose to attend either Hinsdale Central or Hinsdale South. Enrollment preference for Central is at a 9 to 1 ratio. Hinsdale South property values have been adversely impacted by the District's system. The best way to address the student enrollment situation is to eliminate the buffer zone and redraw the Central and South boundaries.

Resident Cindy Mottl, said she is a licensed realtor and will limit her comments to property values, she feels this is the only viable way a Village Board can get involved. While working as a realtor in Hinsdale, clients would insist on only being shown homes in the Hinsdale Central attendance area, they were told that school is superior to South. This perception makes homes in the South District less desirable. Burr Ridge is damaged as a Village and homeowners are damaged as their property values are depressed. She hopes that, by taking a property value based approach to the issue, the Village Board might be able to shine a light on the problem and help move the District 86 Board to take a closer look, before going to a referendum to raise taxes to enlarge Central when South has room.

Resident Rosemary Kubik, said she thinks it is logical, if one school has too many students and one school has room, the solution is to move some students. If that means getting rid of the buffer zone and moving the boundaries so that it evens out, that is the logical thing to do. She said she appreciates the Mayor speaking out at the District 86 meeting.

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Resident Richard Beck said changes have to be done in stages and the buffer zone has to go. As a retired realtor, it does effect the property values. It is critical for the Village of Burr Ridge to be sure we are represented properly to bring the ideas to together.

Resident Michael Mokrzycki said he thought this was litigated last year with the “Fill South First” referendum and the fact that there was a 74% vote of “no”. It is really dancing around and saying how do we expand Central and get the whole district to pay for it. He said if they are going to do a survey, let’s get some specific questions on the survey like; should the buffer zone be there, would people be open to phasing out the buffer zone over time. He is looking for the Village to convince the Board they need to make a pro District 86 choice and serve both high schools equally.

Resident Allen Ziffra said the buffer zone needs to be erased and the problems will disappear.

Resident Adolph Galinski said each school targets an optima enrollment that enables 80% efficiency, Hinsdale Central is 16% above the target, Hinsdale South is 21% below the target. The 86 Board needs to explain the situation of everybody. As a taxpayer, he is frustrated with the ongoing operational inefficiency across the district.

Resident Laurie Chang said she feels the district’s main objection is to split the district into two districts and two schools. She feels homeowners from South and Central should go into the schools and see what they are talking about. She feels part of the problem is the buffer zone.

Mary Della Chiesa said they were told the value of their home was not as much as they had hoped and it had to do with the high school. The Village should stand up and say our Village is important, our High School is important and we are not going to be a cash cow for you to make Central your flagship school.

Sharon Williams said she thinks getting rid of the buffer zone will get rid of the majority of the problem. She is worried that after the buffer zone is eliminated we will still struggle with South enrollment. Residents, south of 87th Street, do not find the schools to be academically challenging and she is not sure that issue has ever been addressed

Resident Betsy Levy said the School Board should utilize all existing facilities before asking tax payers for extra money for expansion. “Fill South First” does not take a position on how to balance the enrollment of the schools that is the job of the School Board. She said whichever school, a District 86 student attends, he or she will receive the finest education that he or she is capable of achieving.

Resident Marty McGuire asked people to attend the meeting at Hinsdale South on Tuesday, September 12 to encourage the School Board to do the right thing.

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Resident Datta Sambare said the Village Board has the responsibility to the citizens to improve the efficiency of Hinsdale South.

Trustee Schiappa said that the buffer zone is an issue and needs to be eliminated. We need to define the boundaries and live by them.

Trustee Paveza said he understands the buffer zone was meant to keep the population of the two schools relatively even, it appears that the buffer is not doing that now. If people feel one school is better than the other, it behooves the school board to do whatever is necessary to bring South up to the standards of Central. If the school board equalizes the schools, there won't be the problem of who wants to go to Central or South.

Trustee Mital said taxpayers already spoke when referendum failed to pass. The problem is with buffer zone.

Trustee Snyder said he feels the residents have spoken when the referendum failed.

Trustee Mottl said this is the number one issue he has heard. The School District is not representing the whole district. The actions of the Board are discriminatory, there damaging and the residents of Burr Ridge and Burr Ridge as an entity are suffering. Our taxpayers and our school children deserve fairness, equality and excellence from our public schools regardless of what part of the district they live in.

Trustee Franzese encouraged residents to get involved in the School Board, get elected, change the regime that is there now and make it fair. The goal is a fair and equitable school for everyone in the Village.

Trustee Paveza said the number one way to change things is to get enough people interested to run for the School Board and get elected.

Mayor Straub asked Mr. Pollock to summarize comments from the Village Attorney. Village Administrator Doug Pollock said he is only reiterating the Village Attorney's comments on the Village Board's jurisdiction to discuss local school board issues. The Village Board is free to discuss local School Board issues, however, if there was a referendum pending, it becomes more problematic for a local government to electioneer, campaign for or against local referendums that are being considered by another unit of local government. A local government body cannot spend resources electioneering for or against a referendum whether it is your own referendum or someone else's referendum. He continued that we are not at a referendum stage, so at this point, because of that, the Board is free to discuss potential referendums or potential School Board issues. The School Board is a co-equal level of government, not under the jurisdiction of the Village Board in any way, they are an equal, taxing district in the state of Illinois. In terms of a Village Board taking specific action, relative to school board or another local government, the issue would be your

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standing to do so. Whether or not a Village Board would have standing to take action, that maybe questioned by the other local government body. It would have to be established that the Village has standing to take some type of action and that maybe difficult to do.

After some discussion Motion was made by Trustee Mottl and seconded by Trustee Snyder directing Staff and the Village Attorney to fully research the options and if necessary work with other Villages to get collaboration and support to back a plan of action including what remedy we might seek in court on behalf of our constituents and or the Village.

Trustees Franzese and Paveza questioned if there would be a dollar limit and suggested the Board be given an update at the next meeting. Trustee Paveza said the Board is responsible to all the taxpayers, which means the other side of County Line Road too. Trustee Franzese said it would be in the best interest to go on the two week approach, so we can assess where we are and what we need to complete the task.

There was a discussion regarding getting a second opinion. The Village Administrator said he would suggest to wait and see what the first opinion is and if it provides enough information to make a decision.

Trustee Mottl said the Board has the option to stop it at any time. He is not asking for a blank check or irresponsible spending but until we get more answers, he cannot say if this will be solved. He said this is the reputation of the whole Village, the whole Village is damaged by this.

On Roll Call, Vote Was:

AYES: 4 – Trustees Mottl, Snyder, Mital, Mayor Straub

NAYS: 3 – Trustees Schiappa, Franzese, Paveza

ABSENT: 0 – None

There being four affirmative votes, the motion carried.

OTHER CONSIDERATIONS There were none.

RESIDENT COMMENTS Claudia Manley said she was a member of the Hinsdale High School when the vote was taken to expand the buffer zone. It is discrimination plain and clear because the number of minorities in the south zone that attend the South school is disproportionate to the amount that attend in the Central zone, this is red-lining. She urged the Board not to use the Village's Attorneys because there could be a conflict in the fact that they represent other school districts and she suggested the Village use a civil rights attorney.

Mayor Straub asked the Village Administrator to find out how many school districts the Village Attorneys represent.

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REPORTS AND COMMUNICATIONS FROM VILLAGE OFFICIALS Mayor Straub thanked Jane Hopson for bringing to his attention that Constitution Week is September 17 – 23.

Village Administrator Doug Pollock suggested the Strategic Goal Setting Workshop be scheduled for October 9 and November 1. Trustee Franzese indicated that he is not available on October 9 and Mr. Pollock said he would try to rearrange the dates.

Mr. Pollock announced that the Village's Community Survey is available on line and urged all residents to complete the survey.

Trustee Mottl said he has been in touch with the three Congressmen that represent the Village and all three agree that Burr Ridge needs its own Zip Code. He sent a letter, along with a letter of support from the Congressmen, requesting the Post Office begin the process of surveying the Village to see if we warrant our own zip code.

Trustee Mottl said he and Trustee Paveza attended the Fiftieth Vietnam War Commemoration Ceremony at Brookfield Zoo last week. He continued that he was asked by a resident, who is also a veteran, to place his label pin at the Veteran's Memorial. The label pin reads "A Grateful Nation Thanks and Honors You" and Trustee Mottl asked that everyone join him after the meeting at the Memorial.

Trustee Franzese said the scavenger agreement has been in effect for a month and a half and asked if there was any issues or concerns. The Village Administrator indicated that he is not aware of any.

NON-RESIDENTS COMMENTS There were none.

ADJOURNMENT Motion was made by Trustee Snyder and seconded by Trustee Schiappa that the Regular Meeting of September 11, 2017 be adjourned.

Motion carried by voice vote and the meeting was adjourned at 9:31 P.M.

PLEASE NOTE: Where there is no summary of discussion on any items in the minutes, this reflects that no discussion occurred other than the introduction of the item.

Karen J. Thomas
Village Clerk
Burr Ridge, Illinois

APPROVED BY the President and Board of Trustees this _____ day of _____, 2017.

PATHWAY COMMISSION

VILLAGE OF BURR RIDGE

MINUTES FOR REGULAR MEETING OF SEPTEMBER 14, 2017

1. **CALL TO ORDER:** The meeting was called to order at 7:00 p.m.
2. **ROLL CALL:**
 - PRESENT:** Chairperson Pat Liss, Commissioner Marilou McGirr, Commissioner Todd Davis, and Commissioner Elaine Layden
 - ABSENT:** Commissioner Luisa Hoch
 - ALSO PRESENT:** Village Administrator Doug Pollock and Assistant to the Administrator Evan Walter

3. **APPROVAL OF JANUARY 12, 2017 MINUTES**

A **MOTION** was made by Commissioner Davis and **SECONDED** by Commissioner Layden to approve the January 12, 2017 minutes. The **MOTION** was **APPROVED** by a 4 - 0 voice vote of the Pathway Commission.

4. **UPDATE OF EXISTING SIDEWALK PROJECTS**

Mr. Pollock referenced the written update from Village Engineer Dave Preissig. He said that the County Line Road project was progressing with final engineering and awaiting determination on additional grant funding. He said once the grant funding was determined, staff would bring the project back to the Village Board and/or Pathway Commission before proceeding.

In regards to South Frontage Road, Mr. Pollock said they were awaiting a determination on the grant application for funding. He said that if the grant money is provided, the Village could consider using hotel tax for the matching funds.

5. **DISCUSSION REGARDING GARFIELD AVENUE SIDEWALK**

Mr. Pollock reported that the Pathway Commission asked staff to contact staff from Willowbrook to see if there was interest in constructing a sidewalk within the 6300 and 6400 block of Garfield that would connect a dead end sidewalk in Willowbrook with a dead end sidewalk in Burr Ridge. He said that Willowbrook are willing to consider building their portion of the sidewalk if it is located on the east side of the Street.

Mr. Pollock suggested that if the Pathway Commission would like to proceed with the project, direction should be provided to staff to include the project in its recommendations to the Board of Trustees for the 2018-19 fiscal year budget.

A **MOTION** was made by Chairperson Liss and **SECONDED** by Commissioner Davis to recommend that staff include the Garfield Avenue sidewalk project in the budget for fiscal year 2018-19. The **MOTION** was **APPROVED** by a 4 - 0 voice vote of the Pathway Commission.

6. **REVIEW OF LAKESIDE POINTE PUD SIDEWALKS**

Mr. Pollock said that this project was coming back to the Plan Commission and that at some time, the Pathway Commission will have to review the sidewalks. He said that currently no sidewalks are proposed for the internal streets but that a sidewalk is proposed for Bridewell Drive and around the lake, including a bridge on the east side of the lake. Mr. Pollock suggested that the Pathway Commission hold off on any recommendations until the site plan was approved by the Plan Commission.

The Pathway Commission generally agreed but did express its concern that there are no sidewalks on the internal street and given the location of the subdivision in the downtown area, sidewalks may be desired.

7. BOARD REPORT

Mr. Pollock said that the Board of Trustees would be doing its strategic planning and goal setting in October and that the question of making Burr Ridge a bike-friendly community has been raised. If the Board makes that a goal, Mr. Pollock asked if there was any interest from the Pathway Commission to take on that responsibility. The Commissioners generally concurred that they would be willing to take on that responsibility given its relationship to sidewalks and transportation.

8. OLD/NEW BUSINESS

Chairperson Liss asked that brush be trimmed in the vicinity of the sidewalk along Veterans Boulevard and in proximity to the MB Bank. Commissioner Davis said that there are brush problems also along the sidewalk on the west side of County Line Road in the vicinity of 80th Street. Mr. Pollock said he would have the Public Works Department take care of these issues.

9. ADJOURNMENT

A **MOTION** was made by Commissioner Davis and **SECONDED** by Commissioner Layden to **ADJOURN** this meeting. **ALL MEMBERS VOTING AYE**, the meeting was adjourned at 7:45 p.m.

Respectfully Submitted:

J. Douglas Pollock, AICP

PLAN COMMISSION/ZONING BOARD OF APPEALS
VILLAGE OF BURR RIDGE
MINUTES FOR REGULAR MEETING OF
SEPTEMBER 18, 2017

I. ROLL CALL

The Regular Meeting of the Plan Commission/Zoning Board of Appeals was called to order at 7:30 p.m. at the Burr Ridge Village Hall, 7660 County Line Road, Burr Ridge, Illinois by Chairman Trzupek.

ROLL CALL was noted as follows:

PRESENT: 5 – Hoch, Broline, Praxmarer, Scott, and Trzupek

ABSENT: 2 – Grunsten, Stratis

Also present was Village Administrator Doug Pollock and Assistant to the Village Administrator Evan Walter.

II. APPROVAL OF PRIOR MEETING MINUTES

A **MOTION** was made by Commissioner Praxmarer and **SECONDED** by Commissioner Scott to approve the minutes of the August 21, 2017 Plan Commission meeting.

ROLL CALL VOTE was as follows:

AYES: 5 – Praxmarer, Hoch, Scott, Broline, Trzupek

NAYS: 0 – None

ABSTAIN: 0 – None

MOTION CARRIED by a vote of 5-0.

III. PUBLIC HEARINGS

Chairman Trzupek confirmed all those wishing to speak during the public hearings on the agenda for tonight's meeting.

Z-11-2017: Special Use – 15W308 Frontage Road (VIP Paws); Special Use Approval and Findings of Fact; continued from August 21, 2017.

As directed by Chairman Trzupek, Mr. Walter described this request as follows: the hearing is a continuation for a special use approval for VIP Paws. The petitioners have requested that their petition be continued to the October 2, 2017 meeting in order to allow them more time to respond to questions from the August 21, 2017 meeting.

There being no discussion, Chairman Trzupek asked for a motion to continue the hearing for Z-11-2017.

At 7:34 p.m. a **MOTION** was made by Commissioner Hoch and **SECONDED** by Commissioner Scott to continue the public hearing for Z-11-2017.

ROLL CALL VOTE was as follows:

AYES: 5 – Hoch, Scott, Broline, Praxmarer, and Trzupek

NAYS: 0 – None

MOTION CARRIED by a vote of 5-0.

Z-12-2017: Special Use and Text Amendment – 280 Shore Drive (Windy City Curling) – Special Use Approval and Findings of Act

As directed by Chairman Trzupek, Mr. Walter described this request as follows: the petitioner is Windy City Curling, a curling club serving the Chicagoland region. The petitioner is requesting a special use approval and a text amendment to operate a curling club in a G-I General Industrial District. The petitioner proposes to rent space at 280 Shore Drive to open a dedicated facility for club activities, such as curling leagues, as well as hosting tournaments for non-members.

Chairman Trzupek asked what the purpose of the text amendment was. Mr. Walter said that staff wanted the Plan Commission to have the opportunity to amend the Zoning Ordinance should they interpret the most applicable section to be inadequately worded if they chose to recommend a special use approval for the petitioner.

Matt Galas, Windy City Curling, said that his organization was looking forward to being located in the village should they receive approval.

Commissioner Scott asked what the hours of operation would be. Mr. Galas said that the club will primarily use the facilities on weekends, with some weekday evening activities scheduled as well. Commissioner Scott asked if there was enough parking on-site. Mr. Galas said that the club is granted 30 spaces as part of their lease, and that most curling groups travel in carpool groups. Mr. Walter said that staff had no concerns about parking for the petitioner.

Commissioner Praxmarer asked about liability insurance and how people are covered in the event of injury. Mr. Galas said club dues to both the US Curling Association and Illinois Curling Association allows them to be covered for these events. Commissioner Praxmarer asked about the size of the club. Mr. Galas said that there are currently about 100 members but that they hoped to grow to 150 members in the next year. Commissioner Praxmarer asked about the challenges of maintaining ice. Mr. Galas said that they have invested in dedicated ice-making equipment and will be removing it during the summer months.

Commissioner Broline asked if they would try and hold tournaments. Mr. Galas said that they will try and hold a few tournaments per year.

Commissioner Hoch asked if there were any complaints about Kettlebell. Mr. Walter confirmed that no complaints had been received about Kettlebell. Commissioner Hoch asked about the potential for ice melting. Mr. Galas said that they will install an impermeable membrane along the floor and walls to prevent water damage.

Chairman Trzupek asked if the ice was put down directly on concrete. Mr. Galas said that they will put sand down to level the floor and then make ice on top of it. Chairman Trzupek asked whether retail sales would occur at the facility. Mr. Galas said that any orders placed with the club would be done so through a third party. Chairman Trzupek asked about parking concerns with tournaments. Mr. Galas said that the club will organize shuttles to hotels to alleviate any parking issues.

At 7:45 p.m. a **MOTION** was made by Commissioner Hoch and **SECONDED** by Commissioner Scott to close the public hearing.

ROLL CALL VOTE was as follows:

AYES: 5 – Hoch, Scott, Praxmarer, Broline, and Trzupek

NAYS: 0 – None

MOTION CARRIED by a vote of 5-0.

A **MOTION** was made by Commissioner Hoch and **SECONDED** by Commissioner Praxmarer to recommend that the Board of Trustees approve text amendments to Section X.F.1.e to revise the classification for Team Athletic Training and Practice Facilities to read as follows: “Team and Club Recreational Facilities, occupying less than 5,000 square feet of floor area, located in a permanent building with no outdoor facilities, and not including any retail, health or fitness facilities” and Section X.F.2.f of the Zoning Ordinance to revise the classification for Team Athletic Training and Practice Facilities to read as follows: “Team and Club Recreational Facilities, occupying 5,000 square feet or more of floor area, located in a permanent building with no outdoor facilities, and not including any retail, health or fitness facilities.”

ROLL CALL VOTE was as follows:

AYES: 5 – Hoch, Praxmarer, Scott, Broline, and Trzupek

NAYS: 0 – None

MOTION CARRIED by a vote of 5-0.

A **MOTION** was made by Commissioner Hoch and **SECONDED** by Commissioner Praxmarer to adopt the petitioner’s findings of fact and recommend that the Board of Trustees grant a special use approval pursuant to Section X.F.2.f of the amended Zoning Ordinance to permit a curling facility at 280 Shore Drive subject to the following conditions:

1. The special use approval will be limited to Windy City Curling in a manner consistent with the submitted business plan.
2. The special use and facility shall be limited to the 13,144 square feet at 280 Shore Drive.

ROLL CALL VOTE was as follows:

AYES: 5 – Hoch, Praxmarer, Scott, Broline, and Trzupek

NAYS: 0 – None

MOTION CARRIED by a vote of 5-0.

V-02-2017: Fence Variation – 15W455 79th Street (St. Mark Christian Montessori Preschool) - Variation and Findings of Fact

As directed by Chairman Trzupek, Mr. Walter described this request as follows: the petitioner is St. Mark Christian Montessori Preschool, which operates at St. Mark Coptic Church at 15W455 79th Street. The petitioner is seeking a variation to install a fence in a corner side yard in a residential district. Section IV.J of the Burr Ridge Zoning Ordinance states that fences in corner side yards in residential districts are not permitted. The Illinois Department of Child and Family

Services (DCFS) has informed the preschool that the playground must be fenced to be compliant with its standards.

Richard Benjamin, St. Mark Christian Montessori Preschool, said that the fence is intended to comply with Illinois DCFS regulations for playgrounds.

Commissioner Scott asked what the fence would be made of. Mr. Benjamin said that the fence would be made of aluminum.

At 7:51 p.m. a **MOTION** was made by Commissioner Hoch and **SECONDED** by Commissioner Broline to close the public hearing.

ROLL CALL VOTE was as follows:

AYES: 5 – Hoch, Broline, Scott, Praxmarer, and Trzupek

NAYS: 0 – None

MOTION CARRIED by a vote of 5-0.

A **MOTION** was made by Commissioner Scott and **SECONDED** by Commissioner Hoch to adopt the petitioners findings of fact and recommend that the Board of Trustees approve a variance from Section IV.J of the Burr Ridge Zoning Ordinance to permit a fence in a corner side yard subject to compliance with the submitted plans and so long as the playground exists on the proposed site.

ROLL CALL VOTE was as follows:

AYES: 5 – Scott, Hoch, Broline, Praxmarer, and Trzupek

NAYS: 0 – None

MOTION CARRIED by a vote of 5-0.

IV. CORRESPONDENCE

There was no discussion on correspondence.

V. OTHER CONSIDERATIONS

S-03-2017: Sign Ordinance Amendment; Non-Commercial Sign Regulation

As directed by Chairman Trzupek, Mr. Walter described this consideration as follows: the purpose was to inform the Plan Commission of the details of the Supreme Court case *Reed v. Town of Gilbert* (henceforth: *Reed*) and how the ruling affects the Burr Ridge Sign Ordinance. The *Reed* ruling made content-based regulation of non-commercial signs unconstitutional. A non-commercial sign is one expressing a viewpoint or perspective that is not intended to be commercial in nature, such as one's political or religious beliefs. Before *Reed*, the village could regulate non-commercial signs without violating the First Amendment so long as restrictions were viewpoint-neutral, as non-commercial speech is considered more valuable than commercial speech. For example, distinctions for signs could be content-based, but not based upon disagreement with the message. In *Reed*, the defendant, the Town of Gilbert, Arizona, regulated types of non-commercial

signs differently based on the content of the sign, including permitting different sizes and times that they could be posted. The *Reed* ruling no longer permits this type of regulation on non-commercial signs. The village is still permitted to regulate commercial signs based on their content. An analysis of the Burr Ridge Sign Ordinance revealed that section 55.09.C, dealing with political campaign signs is the only section that is fully non-compliant with *Reed*. The Sign Ordinance specifically defines “political campaign signs” as a sign category and creates a unique regulation for political campaign signs based on the content of the sign; because of this regulation, Section 55.09.C is unconstitutional. Staff also recommends adding a message substitution clause and a severability clause to the Sign Ordinance to protect the Sign Ordinance from litigation. A substitution clause allows a non-commercial message to be displayed on any sign. A severability clause provides that if any specific language or provision in the code is found to be unconstitutional, it is the intent of the city council that the rest of the code remain valid. In conclusion, staff recommended that the language in the Sign Ordinance be amended to the recommended language to comply with the ruling in *Reed v. Gilbert*.

Chairman Trzupek asked if the proposed amendments changes their ability to regulate commercial signs. Mr. Walter said that it does not change anything related to commercial signs.

Commissioner Scott asked if the recommended change would eliminate one’s ability to have multiple signs that were exactly alike on one’s lot. Mr. Walter said that was true, although the changes recommended are meant to keep the amendments as simple as possible to avoid confusion.

Commissioner Broline asked what was meant by a lot. Mr. Walter said that a lot is defined by the Zoning Ordinance.

Chairman Trzupek asked what is permitted in right-of-ways. Mr. Pollock said that content is not regulated in the right-of-way as there is a general restriction on right-of-way signs except for certain times on weekends.

Chairman Trzupek asked if there were any technological innovations that affected the Sign Ordinance from a legal basis. Mr. Walter said that the Supreme Court specifically cited certain signs, such as LED signs, that were permitted to be regulated as they are a method of delivering a message and not content-based.

Chairman Trzupek asked if the discussion should be continued to include feedback from Commissioners Grunsten and Stratis. The Plan Commission generally agreed.

A **MOTION** was made by Commissioner Scott and **SECONDED** by Commissioner Broline to continue the consideration to the next meeting.

ROLL CALL VOTE was as follows:

AYES: 5 – Scott, Broline, Praxmarer, Hoch, and Trzupek

NAYS: 0 – None

MOTION CARRIED by a vote of 5-0.

S-06-2017: Discussion of Staff Reports

At the request of Chairman Trzupek, Mr. Walter summarized the consideration as follows: as part of its efforts to better serve the public, staff has evaluated the structure and content of its Plan Commission reports to create better documents. Staff examined the reports produced by other

communities to determine best practices and better inform our own analysis. As part of this process, staff had several goals that they wanted to achieve in re-designing the reports. They are to create a more effective cover page, develop a document that promoted more common understanding of the information within the reports, as well as include more photos to provide more clarity and context when applicable.

Chairman Trzupek said that he felt that including all staff reports from past hearings may be too much information, and that eliminating some may be helpful. Commissioner Hoch agreed. Chairman Trzupek also said that photos are good but should be taken from very close or very far away to remove or add context.

The Plan Commission generally agreed that the changes to the documents were positive.

S-07-2017: Discussion of Plan Commission Training

Mr. Pollock asked the Plan Commissioners who participated in a training session to summarize what they learned. Commissioner Scott said that the training would be very beneficial to new Commissioners and suggested that it be part of an onboarding process in the future. Chairman Trzupek, Commissioner Broline, and Commissioner Hoch concurred with Commissioner Scott.

Mr. Pollock closed the discussion by reviewing the rules and procedures of the Plan Commission.

VI. FUTURE SCHEDULED MEETINGS

Mr. Walter summarized the tentative agenda for the October 2 meeting as follows: a continuation of Z-11-2017 (VIP Paws), a preliminary review of Z-14-2017 (Lakeside Pointe PUD subdivision), and a continuation of S-03-2017 (Sign Ordinance Amendment).

Mr. Pollock requested that the Plan Commission cancel their October 16, 2017 meeting to accommodate a strategic goal setting meeting for the Board of Trustees. The Plan Commission agreed to this request.

VII. ADJOURNMENT

A **MOTION** was made by Commissioner Hoch and **SECONDED** by Commissioner Scott to **ADJOURN** the meeting at 8:27 p.m. **ALL MEMBERS VOTING AYE**, the meeting was adjourned at 8:27 p.m.

**Respectfully
Submitted:**

Evan Walter, Assistant to the Village Administrator

**MINUTES
ECONOMIC DEVELOPMENT COMMITTEE MEETING
September 19, 2017**

CALL TO ORDER: Chairperson Mickey Straub called the meeting to order at 7:00 p.m.

ROLL CALL: **Present:** Mayor Mickey Straub, Trustee Tony Schiappa, Trustee Zach Mottl, Kirsten Jepsen and Sheryl Kern

Absent: Bhagwan Sharma

Also Present: Village Administrator Doug Pollock; Communications and Public Relations Coordinator Janet Kowal; and Debbie Hamilton, WB/BR Chamber of Commerce

MINUTES: A **MOTION** was made by Zach Mottl to approve the Minutes from the May 16, 2017 meeting. The **MOTION** was seconded by Kirsten Jepsen and approved by a vote of 5-0.

CONVERSATION WITH BUSINESS LEADERS

Mayor Straub introduced two guests, John Benton and Evan Kayes, from Senior Corps of Retired Executives (SCORE). He said that SCORE has volunteered to make a presentation to the Committee regarding their small business mentoring programs.

Mr. Benton said that he and Mr. Kayes were from the Fox Valley Chapter of SCORE. He said that first he likes to know what is going on in a community where they are working. In response, Mayor Straub gave a review of the Burr Ridge business community.

Mr. Benton presented a PowerPoint presentation showing the small business mentoring programs provided by SCORE and the various workshops that SCORE provides. He described SCORE as a national volunteer organization that helps small businesses get started and continue to be successful. He said their services are almost always free and any small business owner can take advantage of their volunteers. He said they also conduct workshops throughout Du Page County and the collar counties.

Mayor Straub thanked Mr. Benton for his presentation. Mr. Pollock said that he would post information on the Village web site and look for other ways to get information to Burr Ridge businesses about SCORE. Ms. Hamilton from the Chamber of Commerce said she would like to have SCORE make a presentation at a Chamber lunch.

ECONOMIC DEVELOPMENT OPPORTUNITY - Hampton Inn Hotel

Mr. Pollock stated that he met with the new general manager of the Hampton Inn last week, Mr. Demetrius Hall, and Mr. Hall offered to provide a wall in the hotel for the Village to decorate with items related to Burr Ridge and its history. Mr. Pollock said that Mr. Hall did not describe too many details about the wall other than it was located in a second floor lobby.

Mayor Straub said this was a good offer and that he had actually encouraged the Crowne Plaza hotel to do something similar.

There being support for this idea, Mr. Pollock said he would work with the Hotel Marketing Committee and the Hampton Inn Hotel to further this idea.

VILLAGE CENTER UPDATE

Mr. Pollock read a summary of an email from Kristy Tramontana with a summary of activities at the Village Center. Those activities included monthly sales increasing 11% in July, Peak Running with a Twist opening in July, Hampton Social being set to open in late October or early November, Design Bar moving to a new location, and potential new tenants including a quick casual Mexican restaurant, women's clothing boutique, and breakfast/lunch concept.

NEW DEVELOPMENT UPDATE

Mr. Pollock presented the EDC with the New Development Update Report. He also described in general the proposed revisions to the Lakeside Pointe PUD in the Corporate Park.

ADJOURNMENT

There being no further business, a **motion** was made by Zach Mottl to adjourn the meeting, **seconded** by Kirsten Jepsen and **approved** by a vote of 5-0. The meeting was adjourned at 8:15 p.m.

Respectfully submitted,



Doug Pollock
Village Administrator

JDP:bp

ORDINANCE NO. A-834-

AN ORDINANCE AMENDING SECTION X.F. OF THE BURR RIDGE ZONING
ORDINANCE TO CLARIFY THE PERMITTED AND SPECIAL USE LISTINGS
FOR TEAM AND CLUB ATHLETIC TRAINING FACILITY IN THE G-I
DISTRICTZ-12-2017: Text Amendment G-I District Permitted and Special
Uses

WHEREAS, an application for a text amendment for certain real estate has been filed with the Assistant to the Village Administrator of the Village of Burr Ridge, Cook and DuPage Counties, Illinois, and said application has been referred to the Plan Commission of said Village and has been processed in accordance with the Burr Ridge Zoning Ordinance; and

WHEREAS, said Plan Commission of this Village held a public hearing on the question of granting said special use on September 18, 2017 at the Burr Ridge Village Hall, at which time all persons desiring to be heard were given the opportunity to be heard; and

WHEREAS, public notice in the form required by law was provided for said public hearing not more than 30 nor less than 15 days prior to said public hearing by publication in The Doings Weekly, a newspaper of general circulation in this Village, there being no newspaper published in this Village; and

WHEREAS, the Village of Burr Ridge Plan Commission has made

its report on the request for a text amendment, including its findings and recommendations, to this President and Board of Trustees, and this President and Board of Trustees has duly considered said report, findings, and recommendations.

NOW THEREFORE, Be It Ordained by the President and Board of Trustees of the Village of Burr Ridge, Cook and DuPage Counties, Illinois, as follows:

Section 1: All Exhibits submitted at the aforesaid public hearing are hereby incorporated by reference. This President and Board of Trustees find that the granting of special use indicated herein is in the public good and in the best interests of the Village of Burr Ridge and its residents, is consistent with and fosters the purposes and spirit of the Burr Ridge Zoning Ordinance as set forth in Section II thereof.

Section 2: That this President and Board of Trustees, after considering the report, findings, and recommendations of the Plan Commission and other matters properly before it, in addition to the findings set forth in Section 1, finds as follows:

- A. That the recommendation is to amend Section X.F of the Burr Ridge Zoning Ordinance to clarify the permitted and special use listings for Team and Club Athletic Training and Practice Facilities.
- B. That the amendment described more fully in Section 3 hereof is consistent with the purpose and intent of the Zoning Ordinance.

Section 3: That Section X.F of the Zoning Ordinance be and is hereby amended as follows (stricken text indicated with a ~~strikethrough~~ and added text indicated in ***bold italics***):

1. **Permitted Uses**

- e. "Team ~~and Club~~ Athletic Training and Practice ***Recreational*** Facilities, occupying less than 5,000 square feet of floor area, located in a permanent building with no outdoor facilities, and not including any retail, health or fitness facilities ~~that may be available to the public.~~"

2. **Special Uses**

- f. Team ~~and Club~~ Athletic Training and Practice ***Recreational*** Facilities, occupying 5,000 square feet or more of floor area, located in a permanent building with no outdoor facilities, and not including any retail health or fitness facilities ~~that may be made available to the public.~~

Section 4: That this Ordinance shall be in full force and effect from and after its passage, approval, and publication as required by law. The Village Clerk is hereby directed and ordered to publish this Ordinance in pamphlet form.

PASSED this 25th day of September, 2017, by the Corporate Authorities of the Village of Burr Ridge on a roll call vote as follows:

AYES: 0 - None

NAYS: 0 - None

ABSENT: 0 - None

APPROVED by the President of the Village of Burr Ridge on this
25th day of September, 2017.

Village President

ATTEST:

Village Clerk



VILLAGE OF
BURR RIDGE
A VERY SPECIAL PLACE

7660 County Line Rd. • Burr Ridge, IL 60527
(630) 654-8181 • Fax (630) 654-8269 • www.burr-ridge.gov

Mickey Straub
Mayor

Karen J. Thomas
Village Clerk

J. Douglas Pollock
Village Administrator

September 19, 2017

President Straub and Board of Trustees
7660 County Line Road
Burr Ridge, Illinois 60527

Re: Z-12-2017: 280 Shore Drive (Windy City Curling)

Dear President and Board of Trustees:

The Plan Commission transmits for your consideration its recommendation to approve a request by Matt Galas, representing Windy City Curling, for a text amendment and special use approval pursuant to Section X.F of the Zoning Ordinance to permit a curling facility at 280 Shore Drive in a G-I General Industrial District.

After due notice, as required by law, the Plan Commission held a public hearing on September 18, 2017. The petitioner sought a text amendment to the Zoning Ordinance to clarify the language relating to Team Athletic Practice and Training Facilities and a special use approval to permit a curling facility in a G-I General Industrial District. The Plan Commission concluded that the petitioner's use of the facility on weekday evenings and on weekends will not impact the surrounding businesses and meets the conditions for a special use.

After due consideration, the Plan Commission, by a vote of 5 to 0, ***recommends that the Board of Trustees approve*** text amendments to Section X.F.1.e to revise the classification for Team Athletic Training and Practice Facilities to read as follows: "Team and Club Recreational Facilities, occupying less than 5,000 square feet of floor area, located in a permanent building with no outdoor facilities, and not including any retail, health or fitness facilities" and Section X.F.2.f of the Zoning Ordinance to revise the classification for Team Athletic Training and Practice Facilities to read as follows: "Team and Club Recreational Facilities, occupying 5,000 square feet or more of floor area, located in a permanent building with no outdoor facilities, and not including any retail, health or fitness facilities."

The Plan Commission, by a vote of 5 to 0, ***recommends that the Board of Trustees approve*** a special use approval pursuant to Section X.F.2.f of the amended Zoning Ordinance to permit a curling facility at 280 Shore Drive subject to the following conditions:

1. The special use approval will be limited to Windy City Curling in a manner consistent with the submitted business plan.
2. The special use and facility shall be limited to the 13,144 square feet at 280 Shore Drive.

Sincerely,

Greg Trzupek, Chairman
Village of Burr Ridge
Plan Commission/Zoning Board of Appeals

GT:EBW/mm
Enclosures

ORDINANCE NO. A-834-

AN ORDINANCE GRANTING SPECIAL USE APPROVAL PURSUANT TO THE
BURR RIDGE ZONING ORDINANCE TO PERMIT A TEAM AND CLUB
RECREATIONAL FACILITY IN A G-I GENERAL INDUSTRIAL DISTRICT

(Z-12-2017: 280 Shore Drive - Windy City Curling)

WHEREAS, an application for a special use for certain real estate has been filed with the Assistant to the Village Administrator of the Village of Burr Ridge, Cook and DuPage Counties, Illinois, and said application has been referred to the Plan Commission of said Village and has been processed in accordance with the Burr Ridge Zoning Ordinance; and

WHEREAS, said Plan Commission of this Village held a public hearing on the question of granting said special use on September 18, 2017 at the Burr Ridge Village Hall, at which time all persons desiring to be heard were given the opportunity to be heard; and

WHEREAS, public notice in the form required by law was provided for said public hearing not more than 30 nor less than 15 days prior to said public hearing by publication in The Doings Weekly, a newspaper of general circulation in this Village, there being no newspaper published in this Village; and

WHEREAS, the Village of Burr Ridge Plan Commission has made its report on the request for a special use, including its

findings and recommendations, to this President and Board of Trustees, and this President and Board of Trustees has duly considered said report, findings, and recommendations.

NOW THEREFORE, Be It Ordained by the President and Board of Trustees of the Village of Burr Ridge, Cook and DuPage Counties, Illinois, as follows:

Section 1: All Exhibits submitted at the aforesaid public hearing are hereby incorporated by reference. This President and Board of Trustees find that the granting of special use indicated herein is in the public good and in the best interests of the Village of Burr Ridge and its residents, is consistent with and fosters the purposes and spirit of the Burr Ridge Zoning Ordinance as set forth in Section II thereof.

Section 2: That this President and Board of Trustees, after considering the report, findings, and recommendations of the Plan Commission and other matters properly before it, in addition to the findings set forth in Section 1, finds as follows:

- A. That the Petitioner for the special use for the property located at 280 Shore Drive, Burr Ridge, Illinois, is Mr. Matt Galas on behalf of Windy City Curling(hereinafter "Petitioner"). The Petitioner requests special use approval as per Sections X.F.2.f to permit a Team and Club Recreational Facility in a G-I General Industrial District.
- B. That the Petitioner will provide a unique recreational experience and opportunity for Village residents.

- C. That the establishment of the special use will not be detrimental to, or endanger the health, safety, morals, comfort, or general welfare of the Village.
- D. That the special use is to allow the Petitioner to share the sport and community of curling with the local residents including the businesses in the immediate vicinity.
- E. That the Petitioner will typically operate in the off cycle of the normal business hours currently in the area.
- F. That the site plan of the property is adequate for the use.
- G. That adequate traffic facilities are present on or adjacent to the property.
- H. That the use is not contrary to the objectives of the Official Comprehensive Plan.
- I. That the special use will otherwise conform to the applicable regulations of the Zoning Ordinance.

Section 3: That a special use approval as per Sections X.F.2.f to permit a Team and Club Recreational Facility ***is hereby granted*** for the property commonly known as 280 Shore Drive and identified by the Permanent Real Estate Index Numbers (PIN) of: **09-35-204-018.**

Section 4: That approval of this special use is subject to compliance with the following conditions:

1. The special use approval will be limited to Windy City Curling in a manner consistent with the business plan attached hereto as **Exhibit A.**
2. The special use and facility shall be limited to the 13,144 square feet at 280 Shore Drive.

Section 5: That this Ordinance shall be in full force and effect from and after its passage, approval, and publication as required by law. The Village Clerk is hereby directed and ordered to publish this Ordinance in pamphlet form.

PASSED this 25th day of September, 2017, by the Corporate Authorities of the Village of Burr Ridge on a roll call vote as follows:

AYES: 0 - None

NAYS: 0 - None

ABSENT: 0 - None

APPROVED by the President of the Village of Burr Ridge on this 25th day of September, 2017.

Village President

ATTEST:

Village Clerk

**Detailed Description of Special Use
Burr Ridge Zoning Ordinance**

ADDRESS: 280 Shore Dr

Windy City Curling – Our Mission

At Windy City Curling, we believe in building a strong community through the sport of curling by providing a welcoming environment for athletes of all ages and skill levels both on and off the ice.

- Providing a state-of-the-art dedicated curling facility
- Growing and building awareness of the sport through education. We are a Learn to Curl training facility that offers training programs and group instructional ice time.
- Engaging the younger generations through youth programs including club sport and youth leagues and university involvement.
- Encouraging respectful sportsmanship through both recreational and competitive (state, national, international) opportunities and divisions (mens, womens, mixed, juniors, seniors, corporate)
- Offering affordable curling for all members and guests
- Creating a membership that gives back to the community through volunteerism, hosting events and active participation with other community groups.

Business Model

Windy City Curling is currently 100% operated and run by our volunteer members. We will be offering the following services (all related to playing the sport of curling):

- Member Leagues (Private)
- Learn to Curl sessions (Public)
- Corporate and Group Outings (Public)
- Weekend Bonspiels (aka Tournaments)

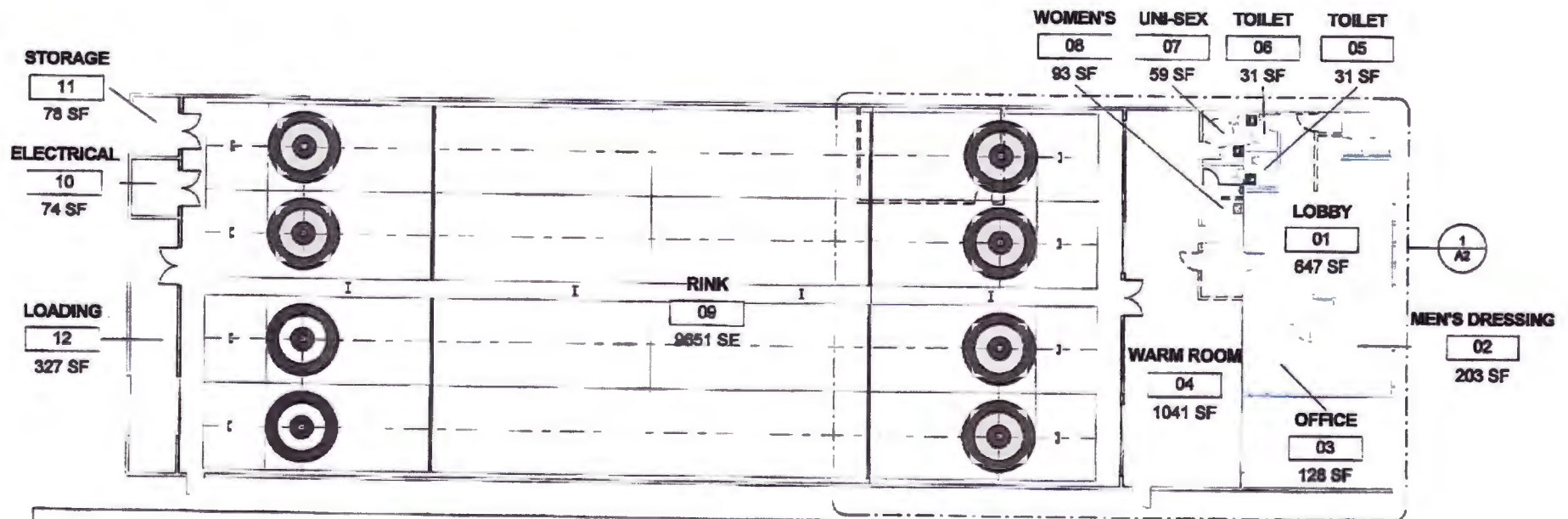
Our typical season will run from September through April of each year and the club will generally be closed during the summer months (May thru August). During the season, our general business hours for the above services will be Monday thru Friday 6pm – 10pm and Saturday and Sunday from 9am to 10pm. To accommodate Corporate Outings, we will occasionally have events during the weekdays during normal business hours (9am - 5pm).

Our facility will have four (4) sheets (similar to bowling lanes) allowing a maximum of 32 people to play at any given time. Our members that are playing will be considered the employees at the facility during that time.

During our Learn to Curl and Corporate/Group outings, we will have our members there and available to teach and help the public guests.

For more information, please visit www.WindyCityCurling.com

It's more than Curling; It's Community!



Room Schedule					
Name	Number	Area	Occupancy	Occupant Load	Comments
LOBBY	01	647 SF	A-3	44	15 NET
MEN'S DRESSING	02	203 SF	A-3	14	15 NET
OFFICE	03	128 SF	B	2	100 GROSS
WOMEN'S	08	93 SF	A-3		
UNI-SEX	07	59 SF	A-3		
TOILET	06	31 SF	A-3		
TOILET	05	31 SF	A-3		
WARM ROOM	04	1041 SF	A-3	70	15 NET
RINK	09	9651 SF	A-3	32	8 OCC/SHEET*
ELECTRICAL	10	74 SF	A-3	1	300 GROSS
STORAGE	11	78 SF	S	1	300 GROSS
LOADING	12	327 SF	A-3	2	300 GROSS

*8 OCCUPANTS ESTIMATED PER USE TYPE OF ACTIVE CURLING RINK. CONCENTRATED ASSEMBLY WILL NOT BE ALLOWED IN THE RINK AREA.

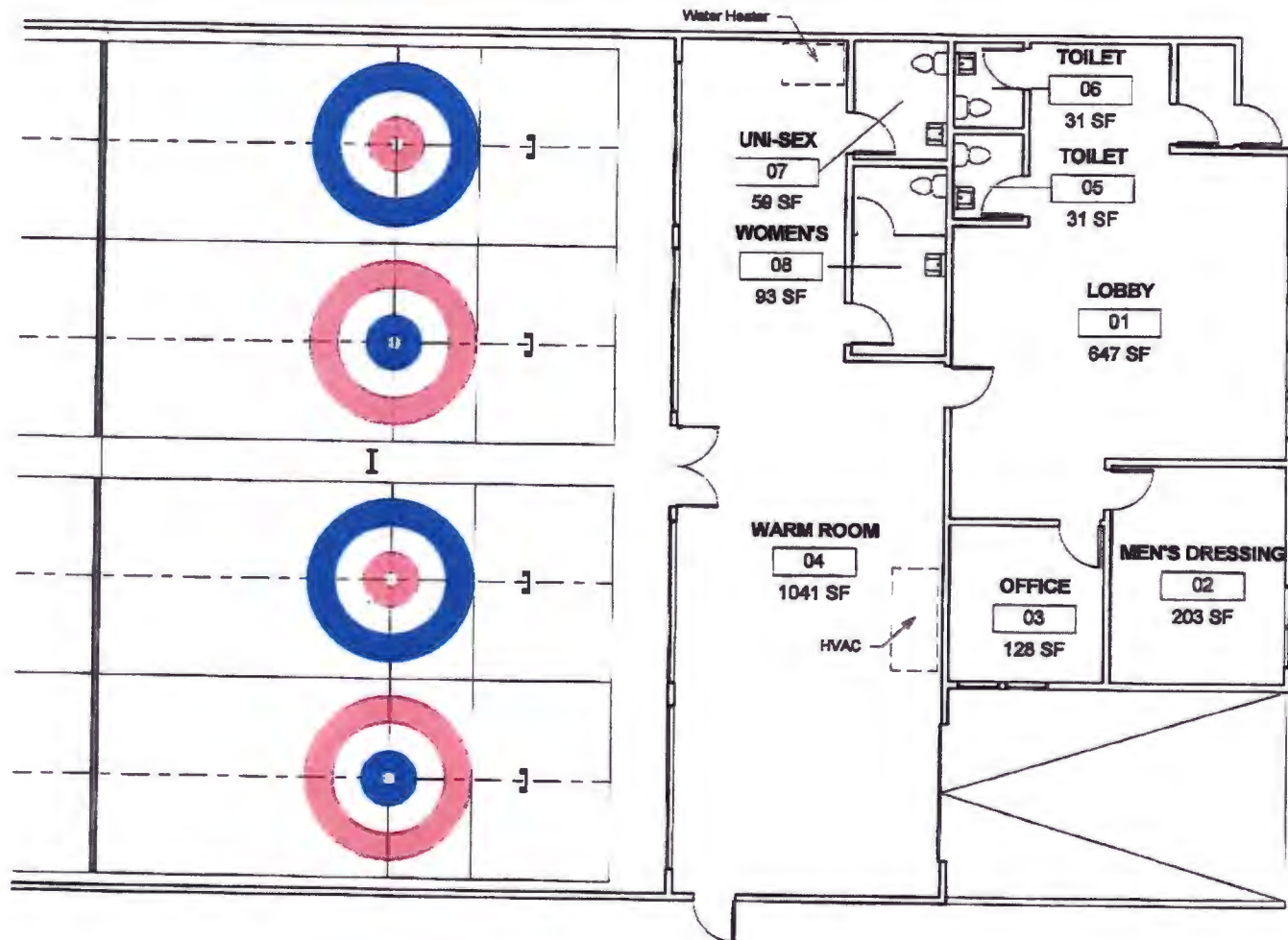
OCCUPANCY SUMMARY:
 FULLY SPRINKLED TYPE IIB BUILDING
 A-3 BASE OCCUPANCY WITH B AND S
 ACCESSORY OCCUPANCIES
 MAX. OCCUPANCY (IBC 2015): 166
 EGRESS WIDTH REQUIRED: (.15h/OCC): 26h
 EGRESS WIDTH PROVIDED: 105h
 PLUMBING FIXTURES REQUIRED:
 63 MALE OCCUPANTS; 63 FEMALE OCCUPANTS
 REQ'D MALE: 1 WC, 1 URINAL, 1 LAVATORY
 REQ'D FEMALE: 2WC, 1 LAVATORY



SINKCOMBSETHLEFS
 ARCHITECTURE DESIGN

WINDY CITY CURLING
 280 SHORE DR
 7/6/2017

First Floor Plan
 1/16" = 1'-0"



SINKCOMBSDETHLEFS
ARCHITECTURE DESIGN

WINDY CITY CURLING
280 SHORE DR
7/6/2017

Enlarged Floor Plan
1/8" = 1'-0"



VILLAGE OF
BURR RIDGE
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(630) 654-8181 • Fax (630) 654-8269 • www.burr-ridge.gov

Mickey Straub
Mayor

Karen J. Thomas
Village Clerk

J. Douglas Pollock
Village Administrator

September 19, 2017

President Straub and Board of Trustees
7660 County Line Road
Burr Ridge, Illinois 60527

Re: Z-12-2017: 280 Shore Drive (Windy City Curling)

Dear President and Board of Trustees:

The Plan Commission transmits for your consideration its recommendation to approve a request by Matt Galas, representing Windy City Curling, for a text amendment and special use approval pursuant to Section X.F of the Zoning Ordinance to permit a curling facility at 280 Shore Drive in a G-I General Industrial District.

After due notice, as required by law, the Plan Commission held a public hearing on September 18, 2017. The petitioner sought a text amendment to the Zoning Ordinance to clarify the language relating to Team Athletic Practice and Training Facilities and a special use approval to permit a curling facility in a G-I General Industrial District. The Plan Commission concluded that the petitioner's use of the facility on weekday evenings and on weekends will not impact the surrounding businesses and meets the conditions for a special use.

After due consideration, the Plan Commission, by a vote of 5 to 0, ***recommends that the Board of Trustees approve*** text amendments to Section X.F.1.e to revise the classification for Team Athletic Training and Practice Facilities to read as follows: "Team and Club Recreational Facilities, occupying less than 5,000 square feet of floor area, located in a permanent building with no outdoor facilities, and not including any retail, health or fitness facilities" and Section X.F.2.f of the Zoning Ordinance to revise the classification for Team Athletic Training and Practice Facilities to read as follows: "Team and Club Recreational Facilities, occupying 5,000 square feet or more of floor area, located in a permanent building with no outdoor facilities, and not including any retail, health or fitness facilities."

The Plan Commission, by a vote of 5 to 0, ***recommends that the Board of Trustees approve*** a special use approval pursuant to Section X.F.2.f of the amended Zoning Ordinance to permit a curling facility at 280 Shore Drive subject to the following conditions:

1. The special use approval will be limited to Windy City Curling in a manner consistent with the submitted business plan.
2. The special use and facility shall be limited to the 13,144 square feet at 280 Shore Drive.

Sincerely,

Greg Trzupek, Chairman
Village of Burr Ridge
Plan Commission/Zoning Board of Appeals

GT:EBW/mm
Enclosures

ORDINANCE NO. A-834-

AN ORDINANCE GRANTING A VARIATION FROM THE VILLAGE OF BURR
RIDGE ZONING ORDINANCE TO PERMIT A FENCE LOCATED IN A CORNER
SIDE YARD

(Z-13-2017: 15W455 79th Street - St. Mark Christian Montessori
Preschool)

WHEREAS, an application for a variance for certain real estate has been filed with the Assistant to the Village Administrator of the Village of Burr Ridge, Cook and DuPage Counties, Illinois, and said application has been referred to the Plan Commission of said Village and has been processed in accordance with the Burr Ridge Zoning Ordinance; and

WHEREAS, said Plan Commission of this Village held a public hearing on the question of granting said variance on September 18, 2017 at the Burr Ridge Village Hall, at which time all persons desiring to be heard were given the opportunity to be heard; and

WHEREAS, public notice in the form required by law was provided for said public hearing not more than 30 nor less than 15 days prior to said public hearing by publication in The Doings Weekly, a newspaper of general circulation in this Village, there being no newspaper published in this Village; and

WHEREAS, the Village of Burr Ridge Plan Commission has made its report on the request for a special use, including its findings and recommendations, to this President and Board of

Trustees, and this President and Board of Trustees has duly considered said report, findings, and recommendations.

NOW THEREFORE, Be It Ordained by the President and Board of Trustees of the Village of Burr Ridge, Cook and DuPage Counties, Illinois, as follows:

Section 1: All Exhibits submitted at the aforesaid public hearing are hereby incorporated by reference. This President and Board of Trustees find that the granting of variance indicated herein is in the public good and in the best interests of the Village of Burr Ridge and its residents, is consistent with and fosters the purposes and spirit of the Burr Ridge Zoning Ordinance as set forth in Section II thereof.

Section 2: That this President and Board of Trustees, after considering the report, findings, and recommendations of the Plan Commission and other matters properly before it, in addition to the findings set forth in Section 1, finds as follows:

- A. That the Petitioner for the variation for the property located at 15W455 79th Street, Burr Ridge, Illinois, is Mr. Richard Benjamin on behalf of St. Mark Christian Montessori Preschool (hereinafter "Petitioner"). The Petitioner requests variations from Section IV.J of the Burr Ridge Zoning Ordinance to permit a fence located in a corner side yard.
- B. That the Plan Commission determined that the request was in the interest of health, safety, and welfare regarding a playground at a preschool.
- C. That the preschool operating on the premises of the property must fence their playground to be compliant with the regulations of the Illinois Department of Child and Family Services.

Section 3: That variations from Section IV.J of the Burr Ridge Zoning Ordinance to permit a fence in a corner side yard are hereby granted for the property commonly known as 15W455 79th Street and identified with the Permanent Real Estate Index Numbers of 09-36-104-066; 09-36-104-009; 09-36-104-017; and 09-36-104-018.

Section 4: That the variation limits the location of the fence to the corner side yard as depicted in attached as **Exhibit A** and is permitted only so long as the playground exists on the proposed site.

Section 5: That this Ordinance shall be in full force and effect from and after its passage, approval, and publication as required by law. The Village Clerk is hereby directed and ordered to publish this Ordinance in pamphlet form.

PASSED this 25th day of September, 2017, by the Corporate Authorities of the Village of Burr Ridge on a roll call vote as follows:

AYES: 0 -
NAYS: 0 -
ABSENT: 0 -

APPROVED by the President of the Village of Burr Ridge on this
25th day of September, 2017.

Village President

ATTEST:

Village Clerk

8/18/2017

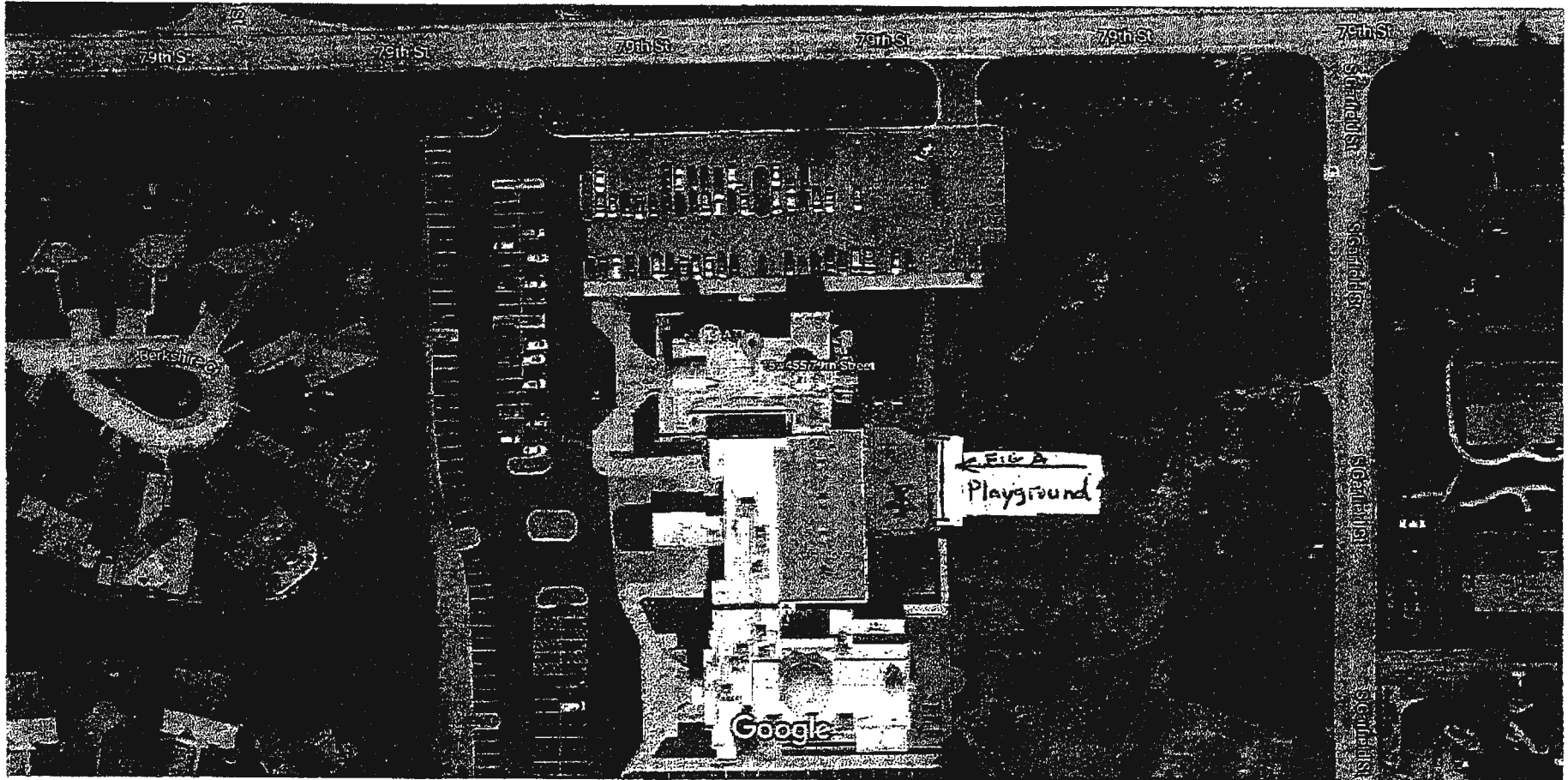
15w455 79th St - Google Maps

EXHIBIT A

Google Maps

15w455 79th St

St Mark Christian Montessori Application for Variance



Imagery ©2017 DigitalGlobe, U.S. Geological Survey, Map data ©2017 Google United States 50 ft

FIGURE A
Playground

St. Mark Christian Montessori Preschool Site Plan for Playground FENCE

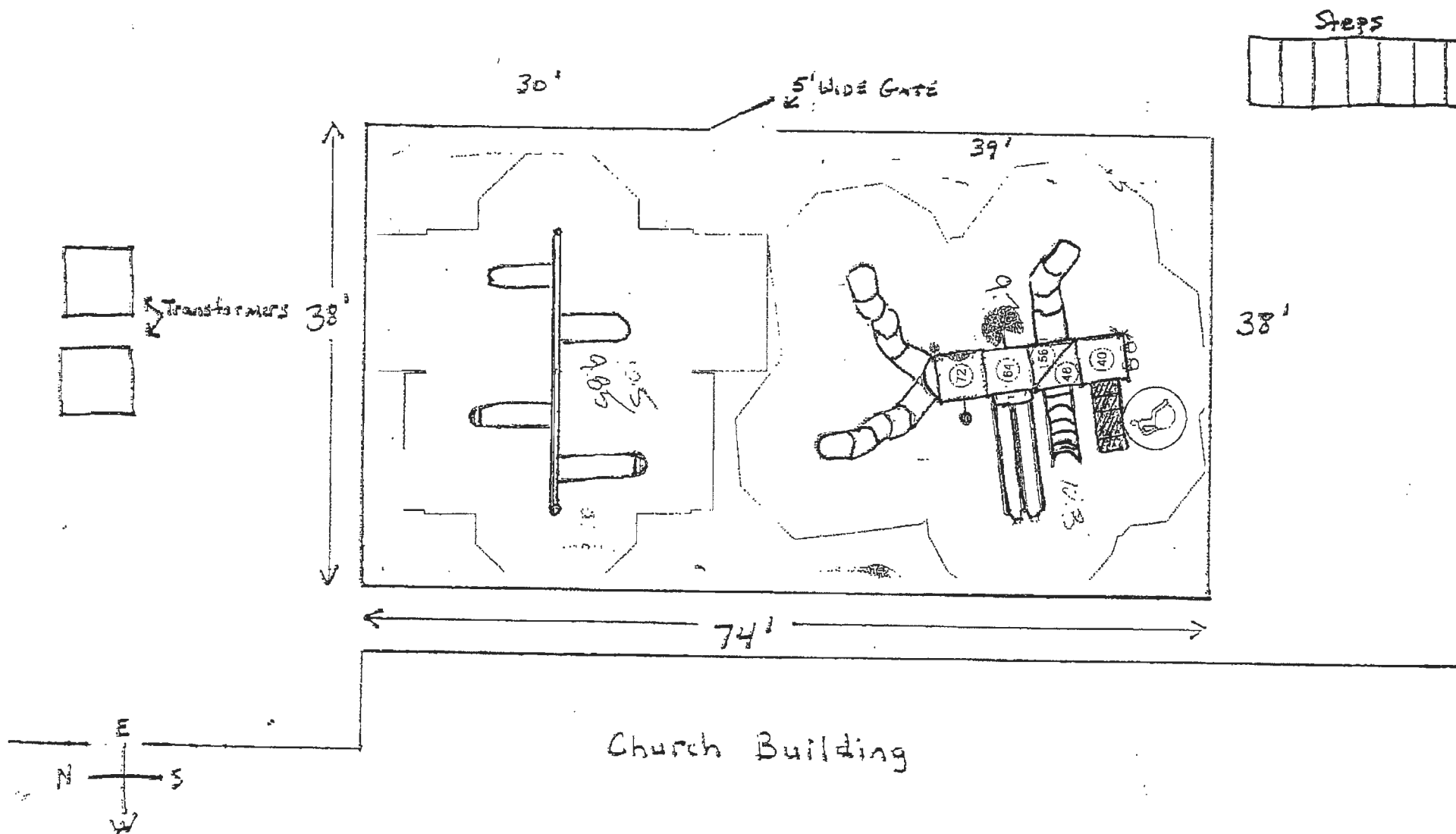
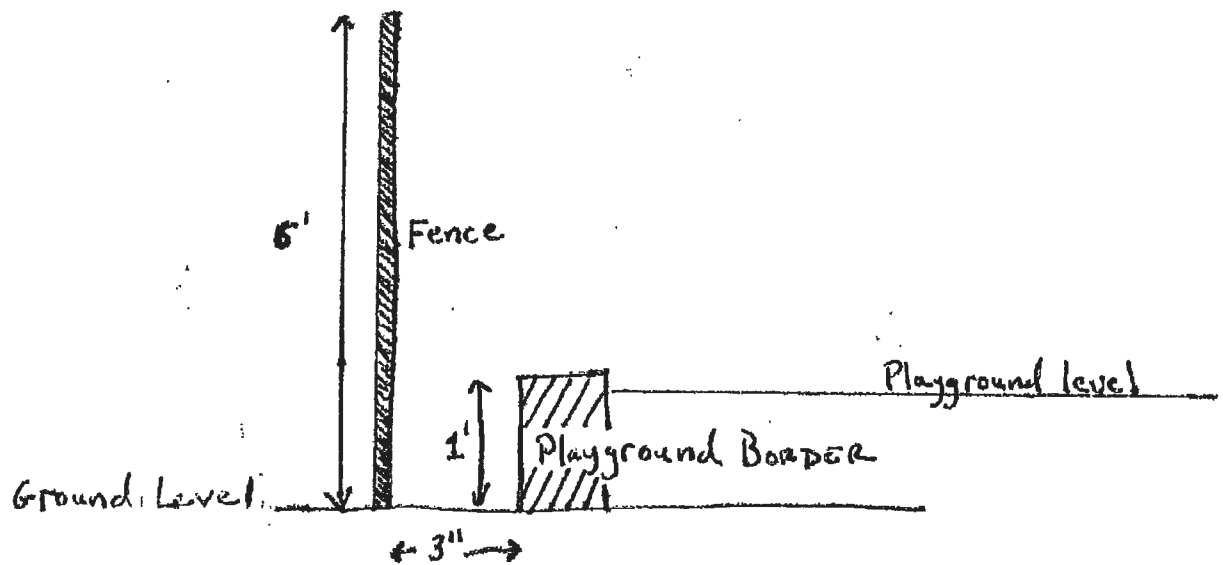




Figure B

St Mark Christian Montessori Preschool
Fence Elevation / Scale drawing





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Mickey Straub
Mayor

Karen J. Thomas
Village Clerk

J. Douglas Pollock
Village Administrator

September 19, 2017

President Straub and Board of Trustees
7660 County Line Road
Burr Ridge, Illinois 60527

**Re: Z-13-2017: 15W455 79th Street (St. Mark Christian Montessori Preschool);
Fence Variation**

Dear President and Board of Trustees:

The Plan Commission transmits for your consideration its recommendation to approve a request by Richard Benjamin for a variance from Section IV.J of the Burr Ridge Zoning Ordinance to permit a fence in a corner side yard.

After due notice, as required by law, the Zoning Board of Appeals held a public hearing on September 18, 2017. The petitioner requests the variation to erect a fence around a playground used by the preschool on the premises of St. Mark Coptic Church. The preschool is required to fence the playground to meet Illinois Department of Child and Family Services licensing requirements for preschools. The Commission determined that meeting such licensing requirements justifies the variation.

After due consideration, the Zoning Board of Appeals concluded that the proposed variation complies with the standards of the Zoning Ordinance. Accordingly, by a vote of 5 to 0, the **Zoning Board of Appeals recommends approval of Z-13-2017** subject to compliance with the submitted plans and so long as the playground exists on the proposed site.

Sincerely,

Greg Trzupek, Chairman,
Village of Burr Ridge
Plan Commission/Zoning Board of Appeals

GT:EBW/mm

ORDINANCE NO. _____

**AN ORDINANCE AMENDING CHAPTER 2 OF THE BURR RIDGE MUNICIPAL
CODE ADDING NEW ARTICLE XVII WITH REGARD TO ADMINISTRATIVE
PROCEDURES FOR ASSESSING AND DETERMINING CLAIMS UNDER
THE PUBLIC SAFETY EMPLOYEE BENEFITS ACT**

WHEREAS, the Village of Burr Ridge (“Village”) is a non-home rule unit of local government as provided by Article VII, Section 7 of the Illinois Constitution of 1970; and

WHEREAS, Section 1-2-1 of the Illinois Municipal Code, 65 ILCS 5/1-2-1, grants the Village the authority to “pass all ordinances and make all rules and regulations proper or necessary, to carry into effect the powers granted to municipalities;” and

WHEREAS, Section 10-4-1 of the Illinois Municipal Code, 65 ILCS 5/10-4-1, grants the Village the authority to “provide by ordinance in regard to the relation between all municipal officers and employees in respect to each other, the municipality, and the people;” and

WHEREAS, the Village desires to amend the Burr Ridge Village Code (“Village Code”) with respect to the Village’s administrative procedures for assessing and determining claims under the Public Safety Employee Benefits Act, 820 ILCS 320/1, *et seq.*, as amended; and

WHEREAS, the Village finds it in the best interests of the Village, Village residents, Village employees, and the public’s health, safety and welfare to amend the Village Code as set forth below;

NOW, BE IT ORDAINED by the President and Board of Trustees of the Village of Burr Ridge, Cook and DuPage Counties, Illinois, as follows:

SECTION 1: That the recitals above shall be and are hereby incorporated in this Section 1 as if restated herein.

SECTION 2: That Chapter 2 of the Burr Ridge Municipal Code is hereby amended by adding thereto a new Article XVII to read in its entirety as follows:

“ARTICLE XVII – PSEBA BENEFIT ADMINISTRATION

Sec. 2.91: PURPOSE

The purpose of this Article is to provide a fair and efficient method of determining the eligibility of a Village employee for the benefits enumerated under the Public Safety Employee Benefits Act, 820 ILCS 320/1, *et seq.*, as amended (“PSEBA”). All benefits provided by the Village to employees pursuant to the PSEBA shall be consistent with the PSEBA.

Sec. 2.92: POLICY AND PROCEDURE FOR ADMINISTERING APPLICATIONS FOR PSEBA BENEFITS:

- A. Employees, or family member(s) of injured or deceased employees, who may qualify for PSEBA benefits must file a full and complete application in writing with the Village Administrator.
- B. A complete application shall include the following:
 - 1. The applicant's name and date of hire, detailed information regarding the incident for which PSEBA benefits are sought, including information relating to how the injury was sustained in the line of duty, including the date, time, place, nature of injury, and other factual circumstances surrounding the incident.
 - 2. The applicant's firsthand knowledge explaining, to the Village's satisfaction, how the injury directly resulted from:
 - a. Response to fresh pursuit;
 - b. Response to what is reasonably believed to be an emergency;
 - c. Response to an unlawful act perpetrated by another; or
 - d. The investigation of a criminal act.
 - 3. A signed unconditional PSEBA medical authorization release which authorizes the Village to collect information related to the incident including, but not limited to, disability pension proceedings, worker's compensation records, and medical records, and a complete list of the names and addresses for all health care providers involved in the diagnosis, treatment, review or handling of the injury for which PSEBA benefits are sought.
 - 4. A signed unconditional PSEBA general information release specifying the name and signature of the applicant or her/his authorized representative along with legal proof of said representation and name and signature of witness authorizing the collection of information necessary to review the application.
 - 5. The names, addresses and telephone numbers of witnesses to the incident resulting in the injury for which PSEBA benefits are sought, along with any statements of the witnesses which the applicant either possesses, may obtain or is aware of.

6. The names, addresses and telephone numbers of witnesses the applicant intends to call at the PSEBA hearing, along with their anticipated subjects of testimony and any opinions the witnesses are expected to give.
 7. Information and documentation filed with the Burr Ridge Police Pension Fund Board.
 8. Information regarding other sources of health insurance benefits currently enrolled in, received by, or available to the applicant and/or the applicant's family members, including the source of the benefits and the benefits provided or available.
 9. Any other information supporting the PSEBA eligibility requirements.
- C. The PSEBA application must be sworn to by the applicant and notarized to certify the truthfulness of the application's contents.
- D. On the date that the PSEBA application is deemed complete by the Village, the completed application shall then be submitted to the Village Administrator as the preliminary record, and a copy of the same shall be date stamped and provided to the applicant.
- E. Upon receipt of a complete application for PSEBA benefits, the Village Administrator shall set the matter for an administrative hearing before a hearing officer to make a determination on whether to grant the application and provide the applicant with benefits under the PSEBA.
- F. The applicant shall be given written notice of the date for the administrative hearing not less than ten (10) calendar days prior to the commencement of the hearing. If the applicant, upon receiving written notice of the administrative hearing, cannot attend said date, the applicant must contact the hearing officer in writing within seven (7) calendar days after being served. The hearing officer shall establish an alternative hearing date within thirty (30) calendar days of the original hearing date. The applicant's failure to appear at the administrative hearing shall result in denial of PSEBA benefits.
- G. The Village Administrator may delegate any of his/her authority, duties and obligations under this Article XVII of Chapter 2 of the Municipal Code, in whole or part, to a designee, or designees.

Sec 2.93: POLICY AND PROCEDURE FOR HEARINGS FOR PSEBA BENEFITS:

- A. Hearing Officer: The Village Administrator shall be the hearing officer for hearings on applications for PSEBA benefits. The hearing officer shall have all of the authorities granted under statute and common law relative to the conduct of administrative hearings, including to:
1. Adopt, revise and enforce rules of procedure for hearings;
 2. Preside over hearings;
 3. Administer oaths;
 4. Hear testimony and accept evidence that is relevant to the issue of eligibility under PSEBA;
 5. Issue subpoenas to secure attendance of witnesses and the production of relevant papers or documents upon the request of the applicant, the Village, the hearing officer;
 6. Rule upon objections to the admissibility of evidence;
 7. Preserve and authenticate the record of the hearing and all exhibits in evidence introduced at the hearing; and
 8. Issue a final determination on applications for PSEBA benefits based on the evidence presented at the hearing, the determination of which shall be in writing and shall include a written finding of fact, decision and order.
- B. Hearings: Hearings for the determination of eligibility for benefits under PSEBA shall be initiated by the Village after the submission of a full and complete PSEBA application, and a determination by the hearing officer that it is appropriate to proceed with the hearing, which determination shall include consideration of the status of any disability pension proceeding related to the applicant and whether the disability pension proceeding has resulted in a final and non-appealable decision. A hearing shall be held to adjudicate and determine whether the applicant is eligible for benefits under the PSEBA. If the applicant is found eligible, the PSEBA benefits provided to the applicant shall be consistent with the PSEBA.
1. Record: Hearings shall be attended by a certified court reporter, and a transcript of all proceedings shall be made by said certified court reporter.
 2. Procedures: The Village and the applicant shall be entitled to representation by counsel at hearings and may present witnesses,

testimony and documents, may cross-examine opposing witnesses, and may request the issuance by the hearing officer of subpoenas to compel the appearance of relevant witnesses or the production of relevant documents. The hearing officer may issue subpoenas to compel the appearance of relevant witnesses or the production of relevant documents in his/her discretion.

3. Evidence: The Illinois Rules of Evidence shall apply to the extent practicable unless, by such application, the hearing officer determines that application of the rule would be an injustice or preclude the introduction of evidence of the type commonly relied upon by a reasonably prudent person in the conduct of her/his affairs. Such determination shall be in the sole discretion of the hearing officer.
4. Final Determination: A written determination by the hearing officer of whether the applicant is eligible benefits under the PSEBA shall constitute a final administrative determination for the purpose of judicial review under the common law *writ of certiorari*. Motions to reconsider, set aside or challenge the final determination of the hearing officer are not permitted.
5. Burden of Proof: At any administrative hearing, the applicant shall have the obligation and burden of proof to establish that the applicant is eligible and qualified to receive PSEBA benefits. The standard of proof in all hearings shall be by the preponderance of the evidence.

Sec. 2.94: ELIGIBILITY FOR PSEBA BENEFITS:

- A. Basic Group Insurance Plan: If an applicant is determined to be eligible for PSEBA benefits, the applicant will be eligible to receive continued health coverage consistent with the PSEBA under the Village's basic group health insurance plan. The basic group health insurance plan shall be the least expensive health plan offered to Village employees at the time PSEBA benefits are awarded as determined solely by the Village from time to time. PSEBA benefits do not include benefits not provided in the Village's basic group health insurance plan, such as, but not limited to, dental, vision, life insurance, *etc.*
- B. Reduction Or Elimination Of PSEBA Benefits By Other Health Coverage: If an applicant becomes eligible to receive health insurance benefits from any other source, including, but not limited to, Medicare, the applicant's PSEBA coverage may be reduced or eliminated as determined by the Village consistent with PSEBA.

- C. Affidavit Of Continued PSEBA Eligibility: All recipients of PSEBA benefits from the Village shall complete and return to the Village Administrator on an annual basis an affidavit verifying the recipient's continued eligibility for PSEBA benefits. The affidavit must be completed and returned to the Village Administrator within sixty (60) calendar days of written notice from the Village. If the recipient does not complete and return the affidavit within the time required, the Village Administrator shall give the recipient an additional written notice providing an additional thirty (30) calendar days for the recipient to complete and return the affidavit. Failure to return the affidavit within the time required shall result in the recipient incurring responsibility for reimbursing the Village for premiums paid during the period the affidavit is due and not filed."

SECTION 3: That all ordinances, or parts of ordinances in conflict with this Ordinance, are hereby expressly repealed.

SECTION 4: Each section, paragraph, clause and provision of this Ordinance is separable, and if any section, paragraph, clause or provision of this Ordinance shall be held unconstitutional or invalid for any reason, the unconstitutionality or invalidity of such section, paragraph, clause or provision shall not affect the remainder of this Ordinance, nor any part thereof, other than that part affected by such decision.

SECTION 5: Where the conditions imposed by any provisions of this Ordinance are more restrictive than comparable provisions imposed elsewhere in any other State or Village law, ordinance, resolution, rule or regulation, the regulations of this Ordinance will govern.

SECTION 6: This Ordinance shall be in full force and effect after its passage, approval and publication in pamphlet form as provided by law.

ADOPTED this 25th day of September, 2017, pursuant to a roll call vote as follows:

AYES:

NAYS:

ABSENT:

APPROVED by me this 25th day of September, 2017.

Village President

ATTEST:

Village Clerk

RESOLUTION NO. R-____-17

**RESOLUTION AUTHORIZING AN INTERGOVERNMENTAL AGREEMENT
BETWEEN THE VILLAGE OF BURR RIDGE AND COOK COUNTY
FOR THE PROVISION OF ENVIRONMENTAL HEALTH INSPECTION SERVICES**

WHEREAS, the Corporate Authorities of the Village of Burr Ridge, Cook and DuPage Counties, Illinois, did consider a certain Intergovernmental Agreement for the Provision of Environmental Health Inspection Services in that form attached hereto and made a part hereof as **EXHIBIT A**; and

WHEREAS, the Intergovernmental Cooperation clause of the Constitution of the State of Illinois (Article VII, Section 10) and the Illinois Intergovernmental Cooperation Act (5 ILCS 220/1 et seq) both authorize and encourage this type of agreement; and

WHEREAS, the Corporate Authorities of the Village of Burr Ridge, Cook and DuPage Counties, Illinois, have determined that it is in the best interests of said Village that said Agreement be entered into by the Village of Burr Ridge;

NOW, THEREFORE, Be It Resolved by the Mayor and Trustees of the Village of Burr Ridge, Cook and Du Page Counties, Illinois, as follows:

Section 1: The Preambles hereto are hereby made a part of, and operative provisions of, this Resolution as fully as if completely repeated at length herein.

Section 2: That the Mayor and Board of Trustees of the Village of Burr Ridge hereby find that it is in the best interests of the Village of Burr Ridge and its residents that the aforesaid Intergovernmental Agreement for the Provision of Environmental Health Inspection Services be entered into and executed by said Village of Burr Ridge, with said Agreement to be substantially in the form attached hereto and made a part hereof as **EXHIBIT A**.

Section 3: That the Mayor and Clerk of the Village of Burr Ridge, Cook and DuPage Counties, Illinois, are hereby authorized to execute for and on behalf of said Village of Burr Ridge the aforesaid Agreement.

Section 4: This Resolution shall be in full force and effect upon its adoption and approval as required by law.

ADOPTED this 25th day of September, 2017, by a roll call vote as follows:

AYES:

NAYS:

ABSENT:

APPROVED this 25th day of September, 2017, by the Mayor of the Village of Burr Ridge.

Mayor

ATTEST:

Village Clerk

**INTERGOVERNMENTAL AGREEMENT FOR THE PROVISION OF
ENVIRONMENTAL HEALTH INSPECTIONAL SERVICES**

This **AGREEMENT** entered into as of December 1, 2017 by and between the Village of Burr Ridge, Cook County, Illinois a municipal corporation (hereinafter called the **VILLAGE**), and the County of Cook, Illinois a body corporate and politic (hereinafter called the **COUNTY**).

WITNESSETH:

WHEREAS, The **VILLAGE** wishes to provide environmental health inspectional services relating to food service sanitation and retail food store sanitation; and

WHEREAS, the **COUNTY** is willing to provide the **VILLAGE** with certain environmental health services through the work of its Department of Public Health, (hereinafter called the **DEPARTMENT**) upon the terms and conditions as hereinafter set forth; and

WHEREAS, the **COUNTY** is a home rule unit as provided in the 1970 Illinois Constitution (Art. VII, Sec. 6); and

WHEREAS, the **VILLAGE** is a municipality deriving its authority as provided in the Illinois Compiled Statutes (65 ILCS 5); and

WHEREAS, the 1970 Illinois Constitution (Art. VII, Section 10) and the Illinois Compiled Statutes (5 ILCS 220) provide authority for intergovernmental cooperation; and

WHEREAS, the Illinois Compiled Statutes (55 ILCS 5/5-25013 (B) 5), provides that the **DEPARTMENT** may contract for the sale of health services; and

WHEREAS, the parties hereto seek to protect the health of the citizens of the **COUNTY** and the **VILLAGE** by undertaking the **AGREEMENTS** contained herein through their joint effort.

NOW THEREFORE, in consideration of the premises, and such other considerations as hereinafter set forth, the parties hereto agree as follows:

1. The **DEPARTMENT**, through its Environmental Health Division Staff, shall provide the following environmental services to the **VILLAGE**:
 - a. Make inspections as required by the food sanitation provisions of the Code of Ordinances of the **VILLAGE** (hereinafter called the **VILLAGE CODE**) of all food service establishments and retail food stores licensed or permitted by the **VILLAGE** as scheduled by the **VILLAGE** and the **DEPARTMENT** during the term of this **AGREEMENT** to assure compliance with the **VILLAGE CODE**;

EXHIBIT A

- b. Reinspect all food service establishments and retail food stores to monitor the correction of violations identified at the time of the initial inspection pursuant to (a.) above;
 - c. Provide the **VILLAGE** with reports of inspections undertaken;
 - d. Report immediately to the **VILLAGE** on matters which in the opinion of the inspector are of serious concern;
 - e. Testify as required in any court cases brought by the **VILLAGE** for correction of food sanitation code violations cited pursuant to inspections conducted by the **DEPARTMENT**;
 - f. Review plans for any new or extensively remodeled food service establishment or retail food store in the **VILLAGE** to assure compliance with current Federal, State, **COUNTY**, and **VILLAGE** Food Service Establishment and Retail Food Store Regulations.
2. The **DEPARTMENT** agrees to furnish its employees with means of transportation to, from, and within the **VILLAGE** in order to carry out the duties and inspections as described herein.
3. The **VILLAGE** agrees:
 - a. To maintain in force during the term and any extension of this intergovernmental **AGREEMENT**, ordinances or regulations at least equivalent to the **COUNTY** Food Service Establishment and Retail Food Store Ordinances;
 - b. To maintain files and records of inspections and licensing or permitting of food service establishments and retail food stores, and to provide the **DEPARTMENT** with one copy of inspection reports prepared by **DEPARTMENT** personnel and upon reasonable notice provide the **COUNTY** with access to said files and records;
 - c. To provide any legal action in the determination of the **VILLAGE** necessary to enforce the **VILLAGE** ordinances or regulations.
4. To provide the **DEPARTMENT** with the necessary authority to perform the duties and services referred to above.
5. The **DEPARTMENT** agrees to provide all of the services outlined in Paragraph Number 1 above, at a cost of **\$100.00 per inspection** billed to the **VILLAGE** for the term of the **AGREEMENT**.

6. The **VILLAGE** agrees to hold harmless and to indemnify the **COUNTY**, its Board members, officers, agents and employees from liabilities, costs, judgments, attorneys' fees or other expenses resulting from any negligence or act or failure to act under this **AGREEMENT** by the **VILLAGE**, its officers, agents or employees. The **COUNTY** agrees to hold harmless and to indemnify the **VILLAGE**, its Board members, officers, agents and employees from liabilities, costs, judgments, attorneys' fees or other expenses resulting from any negligence or act or failure to act under this **AGREEMENT** by the **COUNTY**, its officers, agents or employees. Nothing herein shall be construed to require the **VILLAGE** to indemnify the **COUNTY** for the negligence of the **DEPARTMENT** or its officers, agents, or employees; and further, nothing herein shall be construed to require the **VILLAGE** to indemnify or make any payments in connection with any claim for which the **COUNTY** or the **DEPARTMENT** otherwise would not be liable, nor shall it be construed to waive any defenses that the **COUNTY**, the **DEPARTMENT** or the **VILLAGE** may otherwise have to any such claim. Furthermore, nothing herein shall be construed to require the **COUNTY** to indemnify the **VILLAGE** for the negligence of the **VILLAGE** or its officers, agents or employees; and further, nothing herein shall be construed to require the **COUNTY** to indemnify or make payments in connection with any claim for which the **VILLAGE** otherwise would not be liable.
7. This **AGREEMENT** shall become effective as of December 1, 2017 and shall continue through November 30, 2018 unless otherwise terminated by either party as hereinafter provided. This **AGREEMENT** may be renewed on an annual basis by resolution of the corporate authority of both parties or with the written agreement of the parties through their designated representatives. For purposes of the renewal of the terms and conditions contained in this **AGREEMENT** the **COUNTY** authorizes the Chief of the Bureau of Health Services or the Director of the **DEPARTMENT** to renew on its behalf.
8. The parties hereto shall at any time during the term of this **AGREEMENT** have the right to terminate same upon 30 days written notice to the other party, said notice to be sent certified mail, return receipt to: Director, Cook County Department of Public Health, 15900 S. Cicero Avenue, Building E, Oak Forest, IL 60452; or to the Village Clerk, with a copy each to the Village President and the Village Administrator, Village of Burr Ridge, 7660 South County Line Road, Burr Ridge, Illinois 60521.
9. It is expressly agreed by the parties hereto that all environmental health staff members of the **DEPARTMENT** shall be deemed its employees and shall be under the sole supervision and control of the **DEPARTMENT**.

10. This intergovernmental **AGREEMENT** may be amended only by resolution of the corporate authority of each party hereto.
11. If any provision of this **AGREEMENT** is invalid for any reason, such invalid portion shall not render invalid the remaining provisions of this **AGREEMENT** which can be given effect without the invalid provision to carry out the intent of the parties as stated herein.
12. Neither party hereto may assign this **AGREEMENT** in whole or in part without the written consent of the other party.
13. The waiver by a party or any breach or failure of the other party to perform any covenant or obligation contained herein shall not constitute a waiver of any subsequent breach.
14. This **AGREEMENT** represents the entire **AGREEMENT** between the parties and supersedes any and all prior **AGREEMENTS**, whether written or oral. Any modification of this **AGREEMENT** shall be valid only if in writing and signed by all parties hereto.
15. This **AGREEMENT** shall be governed by and construed in accordance with the laws of the State of Illinois.
16. All notices relating to the **AGREEMENT** shall be either hand delivered to the party or mailed to the party by certified mail, return receipt requested to all respective parties at addresses as both appear in Section 8 of this **AGREEMENT**.
17. None of the provisions of this **AGREEMENT** is intended to create nor shall be designed or construed to create any relationship between the **COUNTY** and the **VILLAGE** other than of independent entities contracting with each other hereunder solely for effecting the provisions of the **AGREEMENT**. Neither of the parties hereto nor any of their respective representatives shall be construed to be the agent, the employer or representative of the other. The **VILLAGE** and the **COUNTY** will maintain separate and independent managements and each has full unrestricted authority and responsibility regarding its own organization and structure.
18. The execution of this **AGREEMENT** by the **COUNTY** shall be subject to the authorization of the Cook County Board of Commissioners adopted in accordance with applicable law.

IN WITNESS WHEREOF, the undersigned governmental units have caused this **AGREEMENT** to be duly executed and attached herewith are copies of the respective resolutions authorizing the signing official to execute this **AGREEMENT**.

VILLAGE OF BURR RIDGE
a municipal corporation

By: _____

Village President

ATTEST:

By: _____
Village Clerk

Dated:

COUNTY OF COOK, a body
corporate and politic

Dated

By: _____
Director, Cook County
Department of Public Health



To: Mayor and Board of Trustees

From: Jerry Sapp, Finance Director

Date: September 25, 2017

Subject: 2016-17 Annual Financial Report and Management Letter

Enclosed are the 2016-17 Annual Financial Report and Report on Internal Controls to the Board of Trustees. The Annual Financial Report is a compilation of the Village's financial records with accompanying notes. The Village received a clean "bill of health" for its financial records. The Independent Auditor's Report at the beginning of the audit provides an unqualified opinion – which means that the financial statements "present fairly, in all material respects, the respective financial position of the Village, as of April 30, 2017."

Accompanying the Annual Financial Report is the Report on Internal Controls to the Board of Trustees. This report from the auditor to the Village Board of Trustees provides information about audit and reports any significant findings, issues, or weaknesses that may have been discovered during the audit process. Future accounting pronouncements are discussed and various statistics are presented. For the current year audit, there were no issues reported.

If you have any further questions, feel free to contact me at 630-654-8181 ext. 4000.

Honorable Mayor
Members of the Board of Trustees
Village of Burr Ridge, Illinois
Burr Ridge, Illinois

As part of our audit of the financial statements of the Village of Burr Ridge, Illinois (Village) as of and for the year ended April 30, 2017, we wish to communicate the following to you.

Audit Scope and Results

Auditor's Responsibility Under Auditing Standards Generally Accepted in the United States of America

An audit performed in accordance with auditing standards generally accepted in the United States of America is designed to obtain reasonable, rather than absolute, assurance about the financial statements. In performing auditing procedures, we establish scopes of audit tests in relation to the financial statements taken as a whole. Our engagement does not include a detailed audit of every transaction. Our engagement letter more specifically describes our responsibilities.

These standards require communication of significant matters related to the financial statement audit that are relevant to the responsibilities of those charged with governance in overseeing the financial reporting process. Such matters are communicated in the remainder of this letter or have previously been communicated during other phases of the audit. The standards do not require the auditor to design procedures for the purpose of identifying other matters to be communicated with those charged with governance.

Audits of the financial statements do not relieve management or those charged with governance of their responsibilities. Our engagement letter more specifically describes your responsibilities.

Qualitative Aspects of Significant Accounting Policies and Practices

Significant Accounting Policies

The Village's significant accounting policies as described in Note 1 of the audited financial statements. With respect to unusual accounting policies or accounting methods used by the Village for unusual transactions, we call your attention to the following topic:

- As disclosed in Note 1 to the financial statements, in fiscal year 2017, the Village adopted new accounting guidance required by Governmental Accounting Standards Board Statement No. 72, *Fair Value Measurement and Application*.

Alternative Accounting Treatments

We had discussions with management regarding alternative accounting treatments within accounting principles generally accepted in the United States of America for policies and practices for material items, including recognition, measurement and disclosure

considerations related to the accounting for specific transactions as well as general accounting policies, as follows:

- No matters are reportable.

Management Judgments and Accounting Estimates

Accounting estimates are an integral part of financial statement preparation by management, based on its judgments. The following areas involve significant areas of such estimates for which we are prepared to discuss management's estimation process and our procedures for testing the reasonableness of those estimates:

- Useful lives and depreciation expense.
- Net pension liability.
- Compensated absences.

Financial Statement Disclosures

The following areas involve particularly sensitive financial statement disclosures for which we are prepared to discuss the issues involved and related judgments made in formulating those disclosures:

- Revenue recognition.
- Determination of fair values.
- Expenses and related liabilities pertaining to defined benefit pension plans.

Audit Adjustments

During the course of any audit, an auditor may propose adjustments to financial statement amounts. Management evaluates our proposals and records those adjustments, which, in its judgment, are required to prevent the financial statements from being materially misstated. Some adjustments proposed were not recorded because their aggregate effect is not currently material; however, they involve areas in which adjustments in the future could be material, individually or in the aggregate.

Areas in which adjustments were proposed include:

Proposed Audit Adjustments Recorded

- Net pension liability and related balances in accordance with GASB Statement No. 68.

Auditor's Judgments About the Quality of the Entity's Accounting Principles

During the course of the audit, we made the following observations regarding the Village's application of accounting principles:

- During fiscal year 2017, the Village adopted Governmental Accounting Standards Board Statement No. 72, *Fair Value Measurement and Application*.

Significant Issues Discussed With Management

During the Audit Process

During the audit process, the following issues were discussed or were the subject of correspondence with management:

- No matters are reportable.

Difficulties Encountered in Performing the Audit

Our audit requires cooperative effort between management and the audit team. During our audit, we found significant difficulties in working effectively on the following matters:

- No matters are reportable.

Other Material Written Communications

Listed below are other material written communications between management and us related to the audit:

- Management representation letter (attached).

Future Pronouncements and Considerations

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension* (GASB 75): GASB 75 replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. GASB 75 requires governments to report a liability on the face of the financial statements, in accordance with the following:

- Employers that are responsible only for OPEB liabilities for their own employees and that provide OPEB through a defined benefit OPEB plan administers through a trust that meets specified criteria will report a net OPEB liability (the difference between the total OPEB liability and the assets accumulated in trust to make the benefit payments).
- Employers that participate in a cost-sharing OPEB plan that is administered through a trust that meets specified criteria will report a liability equal to the employer's proportionate share for the collective OPEB liability for all employers participating in the plan.

- Employers that do not provide OPEB through a trust that meets specified criteria will report the total OPEB liability for their own employees.

GASB 75 requires more extensive note disclosures and required supplementary information about the OPEB liabilities. GASB 75 is effective for fiscal years beginning after June 15, 2017, and requires restatement of any prior years presented, if practical.

While not effective in the short term, we recommend the Village begin assessing the potential impact on the financial statements of both of these statements and begin the process of communicating this impact with those charged with governance and other stakeholders. Similar to the adoption of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the adoption of GASB 75 will require advance coordination with plans and actuaries so that the required information is available.

GASB Statement No. 82, *Pension Issues* (GASB 82): GASB 82 provides amendments to pension guidance in GASB 67 and 68 based on three issues raised during implementation of those standards. It changes the payroll amount presented in required supplementary information back to covered payroll, being the amount on which contributions to the pension plan are based. It specifies that an actuarial valuation is not in conformity with the pension standards if it includes a deviation from the Actuarial Standards of Practice in the selection of assumptions. GASB 82 also specifies that payments made by employers to satisfy employee contribution requirements should be considered employee contributions and recognized as expense or expenditure in the same manner as other compensation.

GASB 82 is effective for financial statements for fiscal years beginning after June 15, 2016, with the exception of the provision related to a deviation from Actuarial Standards of Practice, which will be effective for fiscal years in which the measurement date is on or after June 15, 2017. Earlier application is encouraged.

GASB Statement No. 84, *Fiduciary Activities* (GASB 84): GASB 84 establishes criteria for identifying fiduciary activities. It presents separate criteria for evaluating component units, pension and other postemployment benefit arrangements, and other fiduciary activities. The focus is on a government controlling the assets of the fiduciary activity and identification of the beneficiaries of those assets. Fiduciary activities are reported in one of four types of funds: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds or custodial funds. Custodial funds are used to report fiduciary activities that are not held in a trust. The agency fund designation will no longer be used. GASB 84 also provides guidance on fiduciary fund statements and timing of recognition of a liability to beneficiaries.

GASB 84 is effective for financial statements for fiscal years beginning after December 15, 2018. Earlier application is encouraged.

GASB Statement No. 85, *Omnibus 2017* (GASB 85): GASB 85 addresses practice issues that have arisen during implementation of other GASB standards. Among the topics addressed are blending of component units for a business-type activity that reports in a single column, presentation of goodwill from acquisitions that occurred prior to GASB 69, valuation of money market and certain other investments, and certain issues relating to

pensions and other postemployment benefits. These updates either provide clarification, correction, or additional guidance on the topics covered.

GASB 85 is effective for financial statements for fiscal years beginning after June 15, 2017. Earlier application is encouraged. Governments do have the option to early adopt by topic, rather than the entire standard, as long as all provisions for that topic are adopted at the same time.

GASB Statement No. 86, *Certain Debt Extinguishment Issues* (GASB 86): GASB 86 eliminates an inconsistency in the literature related to in-substance defeasance of debt. Under previous guidance, debt could only be considered defeased if there was a refunding. GASB 86 now allows defeasance treatment even if the government uses existing assets and does not issue new debt. However, any resulting gain or loss will be recognized in the period of the defeasance. GASB 86 also includes guidance on handling prepaid insurance in any debt extinguishment. Additionally, there is a new requirement for all in-substance defeasances to disclose any ability to substitute risk-free monetary assets with those that are not.

GASB 86 is effective for financial statements for fiscal years beginning after June 15, 2017. Earlier application is encouraged.

GASB Statement No. 87, *Leases* (GASB 87): GASB 87 establishes a single approach to accounting for and reporting leases by state and local governments.

The main rules of GASB 87 with respect to government entities that are lessees require that the lessees:

- Recognize the following: (a) a lease liability and (b) an intangible asset representing the lessee's right to use the leased asset; and
- Report in its financial statements: (a) amortization expense for using the lease asset over the shorter of the term of the lease or the useful life of the underlying asset, (b) interest expense on the lease liability and (c) note disclosures about the lease.

Under GASB 87, government entities that are lessors must:

- Recognize: (a) a lease receivable and (b) a deferred inflow of resources and continue to report the leased asset in its financial statements; and
- Report in its financial statements: (a) lease revenue, recognized over the term of the lease, corresponding with the reduction of the deferred inflow, (b) interest income on the receivable and (c) note disclosures about the lease.

GASB 87 provides exceptions from the single-approach for short-term leases, financial purchases, leases of assets that are investments, and certain regulated leases. GASB 87 also addresses accounting for lease terminations and modifications, sale-leaseback transactions, nonlease components embedded in lease contracts (such as service agreements), and leases with related parties.

Honorable Mayor
Members of the Board of Trustees
Village of Burr Ridge, Illinois
Page 6

GASB 87 is effective for reporting periods beginning after December 15, 2019, with earlier application encouraged.

This communication is intended solely for the information and use of management and the Board of Trustees and is not intended to be and should not be used by anyone other than these specified parties.

BKD, LLP

Oakbrook Terrace, Illinois
September 18, 2017



VILLAGE OF
BURR RIDGE
A VERY SPECIAL PLACE

7660 County Line Rd. • Burr Ridge, IL 60527
(630) 654-8181 • Fax (630) 654-8269 • www.burr-ridge.gov

Mickey Straub
Mayor

Karen J. Thomas
Village Clerk

J. Douglas Pollock
Village Administrator

September 18, 2017

BKD, LLP

Certified Public Accountants
1901 S. Meyers Road, Suite 500
Oakbrook Terrace, Illinois 60181

We are providing this letter in connection with your audits of our financial statements as of and for the year ended April 30, 2017. We confirm that we are responsible for the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, operations and compliance, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, the following:

1. We have fulfilled our responsibilities, as set out in the terms of our engagement letter dated February 21, 2017, for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.
2. We acknowledge our responsibility 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.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.

4. We have reviewed and approved a draft of the financial statements and related notes referred to above, which you prepared in connection with your audit of our financial statements. We acknowledge that we are responsible for the fair presentation of the financial statements and related notes.
5. We have provided you with:
 - (a) Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters.
 - (b) Additional information that you have requested from us for the purpose of the audit.
 - (c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - (d) All minutes of meetings of the governing body held through the date of this letter.
 - (e) All significant contracts and grants.
6. All transactions have been recorded in the accounting records and are reflected in the financial statements.
7. We have informed you of all current risks of a material amount that are not adequately prevented or detected by entity procedures with respect to:
 - (a) Misappropriation of assets.
 - (b) Misrepresented or misstated assets, liabilities or net position.
8. We have no knowledge of any known or suspected:
 - (a) Fraudulent financial reporting or misappropriation of assets involving management or employees who have significant roles in internal control.
 - (b) Fraudulent financial reporting or misappropriation of assets involving others that could have a material effect on the financial statements.
9. We have no knowledge of any allegations of fraud or suspected fraud affecting the Village received in communications from employees, customers, regulators, suppliers or others.
10. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware. Related party

relationships and transactions have been appropriately accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America. We understand that the term related party refers to an affiliate; management, and members of their immediate families, component units; and any other party with which the entity may deal if it can significantly influence, or be influenced by, the management or operating policies of the other. The term affiliate refers to a party that directly or indirectly controls, or is controlled by, or is under common control with us.

11. Except as reflected in the financial statements, there are no:
 - (a) Plans or intentions that may materially affect carrying values or classifications of assets and liabilities.
 - (b) Material transactions omitted or improperly recorded in the financial statements.
 - (c) Material gain/loss contingencies requiring accrual or disclosure, including those arising from environmental remediation obligations.
 - (d) Events occurring subsequent to the balance sheet date through the date of this letter requiring adjustment or disclosure in the financial statements.
 - (e) Agreements to purchase assets previously sold.
 - (f) Restrictions on cash balances or compensating balance agreements.
 - (g) Guarantees, whether written or oral, under which the Village is contingently liable.
12. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
13. We have no reason to believe the Village owes any penalties or payments under the Employer Shared Responsibility Provisions of the Patient Protection and Affordable Care Act nor have we received any correspondence from the IRS or other agencies indicating such payments may be due.
14. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.

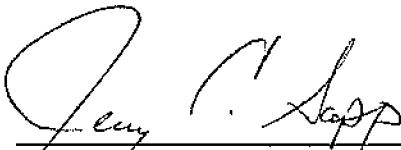
15. Adequate provisions and allowances have been accrued for any material losses from:
 - (a) Uncollectible receivables.
 - (b) Purchase commitments in excess of normal requirements or above prevailing market prices.
16. Except as disclosed in the financial statements, we have:
 - (a) Satisfactory title to all recorded assets, and they are not subject to any liens, pledges or other encumbrances.
 - (b) Complied with all aspects of contractual and grant agreements, for which noncompliance would materially affect the financial statements.
17. We have not been designated as a potentially responsible party (PRP or equivalent status) by the Environmental Protection Agency (EPA) or other cognizant regulatory agency with authority to enforce environmental laws and regulations.
18. With regard to deposit and investment activities:
 - (a) All deposit, repurchase and reverse repurchase agreements and investment transactions have been made in accordance with legal and contractual requirements.
 - (b) Disclosures of deposit and investment balances and risks in the financial statements are consistent with our understanding of the applicable laws regarding enforceability of any pledges of collateral.
 - (c) We understand that your audit does not represent an opinion regarding the enforceability of any collateral pledges.
19. With respect to any nonattest services you have provided us during the year, including assisting with the preparation of the draft financial statements and related notes and preparation of the Annual Financial Report for the Illinois Comptroller.
 - (a) We have designated a qualified management-level individual to be responsible and accountable for overseeing the nonattest services.
 - (b) We have established and monitored the performance of the nonattest services to ensure that they meet our objectives.

- (c) We have made any and all decisions involving management functions with respect to the nonattest services and accept full responsibility for such decisions.
 - (d) We have evaluated the adequacy of the services performed and any findings that resulted.
- 20. We acknowledge that we are responsible for compliance with applicable laws, regulations and provisions of contracts and grant agreements.
- 21. We have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that have a direct and material effect on the determination of amounts in our financial statements or other financial data significant to the audit objectives.
- 22. We have identified and disclosed to you any violations or possible violations of laws, regulations and provisions of contracts and grant agreements whose effects should be considered for recognition and/or disclosure in the financial statements or for your reporting on noncompliance.
- 23. The financial statements disclose all significant estimates and material concentrations known to us. Significant estimates are estimates at the balance sheet date which could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets for which events could occur which would significantly disrupt normal finances within the next year. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- 24. The supplementary information required by the Governmental Accounting Standards Board, consisting of management's discussion and analysis, (budgetary comparisons, modified approach to infrastructure and pension information), has been prepared and is measured and presented in conformity with the applicable GASB pronouncements, and we acknowledge our responsibility for the information. The information contained therein is based on all facts, decisions and conditions currently known to us and is measured using the same methods and assumptions as were used in the preparation of the financial statements. We believe the significant assumptions underlying the measurement and/or presentation of the information are reasonable and appropriate. There has been no change from the preceding period in the methods of measurement and presentation.
- 25. With regard to supplementary information:
 - (a) We acknowledge our responsibility for the presentation of the supplementary information in accordance with the applicable criteria.

- (b) We believe the supplementary information is fairly presented, both in form and content, in accordance with the applicable criteria.
- (c) The methods of measurement and presentation of the supplementary information are unchanged from those used in the prior period .
- (d) We believe the significant assumptions or interpretations underlying the measurement and/or presentation of the supplementary information are reasonable and appropriate.
- (e) If the supplementary information is not presented with the audited financial statements, we acknowledge we will make the audited financial statements readily available to intended users of the supplementary information no later than the date such information and the related auditor's report are issued.



Doug Pollock, Village Administrator



Jerry Sapp, Director of Finance

Village of Burr Ridge, Illinois

Annual Financial Report

April 30, 2017

Village of Burr Ridge, Illinois

April 30, 2017

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April 30, 2017

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Village of Burr Ridge, Illinois
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Introductory Section

Village of Burr Ridge, Illinois
Principal Officials and Officers
April 30, 2017

Mickey Straub	Mayor
Albert Paveza	Trustee
Guy Franzese	Trustee
Janet Ryan Grasso	Trustee
Diane Bolos	Trustee
Joseph Snyder	Trustee
Antonio Schiappa	Trustee
Karen J. Thomas	Village Clerk
Steven S. Stricker	Administrator
Jerry C. Sapp	Director of Finance
David Preissig	Public Works Director/Village Engineer
John W. Madden	Chief of Police
Doug Pollock	Community Development Director

Financial Section

Independent Auditor's Report

Independent Auditor's Report

Honorable President
Members of the Board of Trustees
Village of Burr Ridge, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Burr Ridge, Illinois as of and for the year ended April 30, 2017, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Burr Ridge, Illinois, as of April 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The combining and individual fund financial statements and schedules, introductory section and the supplemental data as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Honorable President
Members of the Board of Trustees
Village of Burr Ridge, Illinois
Page 3

The introductory section is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

BKD, LLP

Oakbrook Terrace, Illinois
September 18, 2017

Management's Discussion and Analysis

**VILLAGE OF BURR RIDGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
APRIL 30, 2017**

The Village of Burr Ridge's (the "Village") Management's Discussion and Analysis ("MD&A") is designed to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the Village's financial activity, (3) identify changes in the Village's financial position (its ability to address the next and subsequent year challenges), (4) identify any material deviations from the financial plan (the approved budget), and (5) identify individual fund issues or concerns.

Since the Management's Discussion and Analysis is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with the Village's financial statements.

Financial Highlights

The following are some of the highlights to be reviewed in greater detail in this analysis and further presented by this AFR:

- Net Position and Performance in Total – The Village's total net position at April 30, 2017 was \$306,542,511, a decrease of \$4,254,700 from the prior year balance.
- Governmental Activity Summary – Net position for governmental activities at April 30, 2017 was \$249,202,503, a decrease of \$2,453,126 from the prior year balance.
- Business-Type Activity Summary – Net position for business-type activities at April 30, 2017 was \$57,340,008, a decrease of \$1,801,574 from the prior year balance.
- General Fund Summary – The Village's General Fund's balance at April 30, 2017 was \$5,538,547, a decrease of \$68,309. The General Fund revenues and other financing sources were under budget estimates by \$421,065. General Fund expenditures and other financing uses were under the budget by \$120,506.
- Capital Assets – Total net capital assets for governmental and business-type activities at April 30, 2017 were \$307,905,435, a net decrease for the year of \$2,433,398.

Overview of Financial Statements

This discussion and analysis is intended to serve as an introduction to the Village of Burr Ridge's financial section of the AFR. This financial section of the AFR includes four components: 1) independent auditor's report, 2) the basic financial statements, including the MD&A, 3) required supplementary information, and 4) additional supplemental financial information.

The basic financial statements include two kinds of statements that present different views of the Village: government-wide financial statements and fund financial statements. The basic financial statements also include notes to the financial statements.

Government-wide financial statements, including the statement of net position and statement of activities, provide both short and long-term information about the Village's overall financial status.

VILLAGE OF BURR RIDGE, ILLINOIS
MANAGEMENT DISCUSSION & ANALYSIS (Continued)

Fund financial statements focus on individual parts of Village government and report Village operations in more detail than the government-wide financial statements. The fund financial statements describe the Village's governmental funds, proprietary funds, and fiduciary funds. The following table summarizes the major features of the Village's financial statements.

			Fund Statements	
Description	Government-Wide Statements	Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire Village government (except Fiduciary Funds)	Activities of the Village that are not proprietary or fiduciary such as public safety	Activities of the Village that operate similar to private business such as Water and Sewer Funds	Activities in which the Village is trustee or agent of another's resources such as pension plans
Required financial statements	1. Statement of net position	1. Balance sheet	1. Statement of net position	1. Statement of fiduciary net position
	2. Statement of activities	2. Statement of revenues, expenditures and changes in fund balances	2. Statement of revenues, expenses, and changes in fund net position	2. Statement of changes in fiduciary net position.
			3. Statement of cash flows	
Accounting basis	Accrual	Modified Accrual	Accrual	Accrual
Measurement Focus	Economic resource	Current financial resources	Economic resource	Economic resource
Type of asset & liability information	All assets and liabilities; both financial and capital short and long-term	Assets expected to be used and liabilities that come due during the year or shortly thereafter; no capital assets	All assets and liabilities; both financial and capital short and long-term	All assets and liabilities, both short and long-term. Does not contain capital assets.
Type of inflow & outflow information	All revenues and expenses during the year regardless of when cash is received or paid	Revenues for which cash is received during the year or shortly thereafter; expenditures for goods and services that have been received and payment is due during the year or shortly thereafter	All revenues and expenses during the year regardless of when cash is received or paid	All revenues and expenses during the year regardless of when cash is received or paid

VILLAGE OF BURR RIDGE, ILLINOIS MANAGEMENT DISCUSSION & ANALYSIS (Continued)

Government-Wide Financial Statements

The government-wide financial statements are designed to be corporate-like in that all governmental and business-type activities are consolidated into columns that add to a total for the Primary Government. The focus of the Statement of Net Position (the “Unrestricted Net Position”) is designed to be similar to bottom line results for the Village and its governmental and business-type activities. This statement combines and consolidates governmental funds’ current financial resources (short-term available resources) with capital assets and long-term obligations using the accrual basis of accounting and economic resources measurement focus.

The Statement of Activities is focused on both the gross and net cost of various activities (including governmental and business-type), which are supported by the government’s general taxes and other resources. This is intended to summarize and simplify the user’s analysis of the cost of various government services and/or subsidy to various business-type activities.

The Governmental Activities reflect the Village’s basic services, including police, public works, and general/debt administration. Property taxes, shared state sales, local utility, and shared state income taxes finance the majority of these activities. The Business-type Activities reflect private sector type operations (Water and Sewer funds), where the fee for service typically covers all or most of the cost of operation, excluding depreciation.

Fund Financial Statements

Traditional users of governmental financial statements will find the Fund Financial Statements presentation more familiar. The focus is on Major Funds, rather than (the previous model’s) fund types.

Governmental funds are presented on a liquid resources basis. This is the manner in which the budget is typically developed. Governmental funds provide a current resources (short-term) view that helps determine whether there are more or fewer current financial resources available to spend for Village operations.

Proprietary funds account for services that are generally fully supported by user fees (i.e. charges to customers). Proprietary funds are presented on a total economic resources basis. Proprietary fund statements, like government-wide financials statements, provide both short and long-term financial information.

Fiduciary funds are presented for certain activities where the Village’s role is that of trustee (i.e. police pension fund) or agent. While fiduciary funds represent trust responsibilities of the government, these assets are restricted in purpose and do not represent discretionary assets of the government. Therefore, these assets are not presented as part of the government-wide financial statements.

While the total column on the business-type fund financial statements is the same as the business-type column at the government-wide financial statement, the governmental major funds total column requires a reconciliation because of the different measurement focus (current financial resources versus total economic resources) which is reflected on the page following each statement. The flow of current financial resources will reflect bond proceeds and inter-fund transfers as other financial sources as well as capital expenditures and bond principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligation (bond and others) into the governmental activities column in the government-wide statements.

VILLAGE OF BURR RIDGE, ILLINOIS MANAGEMENT DISCUSSION & ANALYSIS (Continued)

Infrastructure Assets

Historically, a government's largest group of assets (infrastructure - roads, bridges, storm sewers, etc.) have not been reported nor depreciated in governmental activities financial statements. This new statement requires that these assets be valued and reported within the governmental activities column of the government-wide statements. Additionally, the government must elect to either (1) depreciate these assets over their estimated useful life or (2) develop a system of assets management designed to maintain the service delivery potential to near perpetuity. If the government develops the asset management system called the modified approach, which periodically measures and demonstrates its maintenance of locally established levels of service standards, the government may record its cost of maintenance in lieu of depreciation. The Village has chosen to depreciate assets over their useful life. If a road project is considered maintenance - a recurring cost that does not extend the road's original useful life or expand its capacity - the cost of the project will be expensed. An "overlay" of a road will be considered maintenance whereas a "rebuild" of a road will be capitalized.

Financial Analysis of the Village as a Whole

The Village implemented the new financial reporting model, GASB Statement No. 34, beginning with the fiscal year that ended April 30, 2005. Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net position may be observed and used to discuss the changing financial position of the Village as a whole. In future years, historical information will be included in these analyses to improve the usefulness of this data.

Pension Accounting

The Village implemented GASB 67 in FY15. GASB 67 made significant revisions to financial reporting for pension plans and included financial statement presentation changes along with additional note and required supplementary information disclosures. GASB 67 also included mandates related to actuary methods and assumptions. In FY 16 the Village implemented the provisions of GASB 68 related to the employer's reporting of the Village's IMRF and Police Pension plans. The provisions of the statement require that the Village report, on the face of the balance sheet, the net pension liabilities, the deferred outflows of resources (future expenses) and deferred inflows of resources (future revenues) related to the pension plans.

VILLAGE OF BURR RIDGE, ILLINOIS
MANAGEMENT DISCUSSION & ANALYSIS (Continued)

Government-Wide Statements

Statement of Net Position

The following table reflects the condensed comparative Statement of Net Position as of April 30, 2017 and 2016. The Village has offset the total net pension liabilities of \$13,930,954 with deferred outflows of \$4,338,133 and deferred inflows of \$554,840. For more detailed information, see the Statement of Net Position on pages 14-15.

VILLAGE OF BURR RIDGE STATEMENT OF NET POSITION AS OF APRIL 30						
	Governmental Activities		Business-Type Activities		Total Primary Government	
	2017	2016	2017	2016	2017	2016
Current & Other Assets	\$14,691,527	\$15,655,216	\$4,367,338	\$5,019,659	\$19,058,865	\$20,674,875
Capital Assets	254,186,901	255,474,070	53,718,534	54,864,764	307,905,435	310,338,834
Total Assets	268,878,428	271,129,286	58,085,872	59,884,423	326,964,300	331,013,709
Deferred Outflow	4,139,082	4,714,019	212,293	246,907	4,351,375	4,960,926
Current & Other Liabilities	7,777,389	2,147,845	305,615	304,233	8,083,004	2,452,078
Long-Term Liabilities	14,373,050	20,202,386	575,052	589,071	14,948,102	20,791,457
Total Liabilities	22,150,439	22,350,231	880,667	893,304	23,031,106	23,243,535
Deferred Inflows	1,664,568	1,837,445	77,490	96,443	1,742,058	1,933,888
Net Assets:						
Investment in Capital Assets, net of Debt	248,153,935	248,884,230	53,718,534	54,864,763	301,872,469	303,748,993
Restricted-Special Projects	397,347	435,190	-	-	397,347	435,190
Restricted-Debt Service	2,989,745	3,086,774	-	-	2,989,745	3,086,774
Unrestricted	(2,338,524)	(750,565)	3,621,474	4,276,819	1,282,950	3,526,254
Total Net Assets	\$249,202,503	\$251,655,629	\$57,340,008	\$59,141,582	\$306,542,511	\$310,797,211

Normal Impacts

There are six common (basic) types of transactions that will generally affect the comparability of the Statement of Net Position summary presentation.

Net Results Of Activities – Impacts (increases/decreases) current assets and unrestricted net position.

Borrowing For Capital – Increases current assets and long-term debt.

Spending Borrowed Proceeds On New Capital – Reduces current assets and increases capital assets. Also, an increase in invested in capital assets and an increase in related net debt will not change the net investment in capital assets.

VILLAGE OF BURR RIDGE, ILLINOIS
MANAGEMENT DISCUSSION & ANALYSIS (Continued)

Spending Of Non-borrowed Current Assets On New Capital – (a) Reduces current assets and increases capital assets; and (b) reduces unrestricted net position and increases net investment in capital assets.

Principal Payment On Debt – (a) Reduces current assets and reduces long-term debt; and, (b) reduces unrestricted net position and increases net investment in capital assets.

Reduction Of Capital Assets Through Depreciation – Reduces capital assets and net investment capital assets.

Current Year Impacts

Statement of Activities

The largest revenue sources for the Village are Sales, Income, and Property Tax receipts. Sales Tax receipts were \$2,437,366 or 24.61%, Income Tax receipts were \$998,088 or 10.01%, and Property Tax receipts were \$1,952,833 or 19.72% of total governmental revenues. The following table reflects the condensed comparative Statement of Activities as of April 30, 2017 and 2016.

VILLAGE OF BURR RIDGE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED APRIL 30						
	Governmental Activities		Business-Type Activities		Total Primary Government	
Revenue	2017	2016	2017	2016	2017	2016
Program Revenues:						
Charges for Service	\$1,359,196	\$1,185,388	\$4,579,166	\$4,446,074	\$5,938,362	\$5,631,462
Operating Grants	480,846	282,619	-	-	480,846	282,619
Capital Grants	-	-	89,989	46,913	89,989	46,913
General Revenue:						
Property Taxes	1,952,833	1,919,415	-	-	1,952,833	1,919,415
Other Taxes	4,629,079	4,588,336	-	-	4,629,079	4,588,336
Other	1,482,778	1,676,611	34,786	158,727	1,517,564	1,835,338
Total Revenue	9,904,732	9,652,369	4,703,941	4,651,714	14,608,673	14,304,083
Expenses						
General Government	3,665,069	3,537,938	-	-	3,665,069	3,537,938
Public Safety	6,804,396	6,307,495	-	-	6,804,396	6,307,495
Public Works	1,770,909	1,642,199	-	-	1,770,909	1,642,199
Interest	117,485	134,520	-	-	117,485	134,520
Water and Sewer	-	-	6,505,515	6,089,877	6,505,515	6,089,877
Total Expense	12,357,858	11,622,152	6,505,515	6,089,877	18,863,373	17,712,029
Change in Net Assets	(\$2,453,126)	(\$1,969,783)	(\$1,801,574)	(\$1,438,163)	(\$4,254,700)	(\$3,407,946)

VILLAGE OF BURR RIDGE, ILLINOIS MANAGEMENT DISCUSSION & ANALYSIS (Continued)

Normal Impacts-Changes In Net Position

Reflected below are eight common (basic) impacts on revenues and expenses.

Revenues

Economic Condition – Reflects a declining, stable or growing economic environment and has a substantial impact on state income, sales, telecommunications and utility tax revenues as well as public spending habits for items such as building permits and user fees including volumes of usage.

Increase/Decrease In Village Approved Rates – While certain tax rates are set by statute, the Village Board has authority to impose and periodically increase/decrease rates (water, sewer, building permit fees, vehicle stickers etc.). The Village's property taxes are subject to tax caps which generally limit Village increases to the lesser of Consumer Price Index or 5.0%.

Changing Patterns In Intergovernmental And Grant Revenue both recurring and non-recurring – Certain recurring revenues (state shared revenues, etc.) may experience significant changes periodically while non-recurring (or one-time) grants are less predictable and often distorting in their impact on year to year comparisons.

Market Impacts On Investment Income – The Village's investment portfolio is managed with an approach utilizing competitive pricing, laddered maturities up to one year for term investments, and diversity of investments. Market conditions may cause investment income to fluctuate more than would occur with more short-term composition.

Expenses

Changes In Programs – Within the functional expense categories (General Government, Public Safety, Public Works, etc.) individual programs may be added, deleted or expanded to meet changing community needs.

Changes In Authorized Personnel – Changes in service demand may cause the Village Board to increase/decrease authorized staffing.

Salary Increases (annual adjustments and step increases) – The Village strives to maintain a competitive salary range position in the marketplace.

Inflation – While overall inflation appears to be modest, the Village is a major consumer of certain commodities and services which typically experience inflation at a rate that can be significantly different from CPI. Examples of such items include insurance, fuel, electricity and operating supplies.

Current Year Impacts

FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS

Governmental Funds

At April 30, 2017, the governmental funds reported a combined fund balance of \$10,725,291. This is a 6.97% decrease from the beginning of the year balance of \$11,529,060.

VILLAGE OF BURR RIDGE, ILLINOIS
MANAGEMENT DISCUSSION & ANALYSIS (Continued)

Major Governmental Funds

The General Fund is the Village's primary operating fund and the largest source of day-to-day service delivery. The fund balance of the General Fund at the end of the fiscal year is \$5,538,547, which exceeds the Village's required fund balance reserve policy.

Total revenues were under budget by \$421,605, total expenditures & transfers were also under budget by \$120,506. There was a decrease in Telecommunication (14.3%) and State Income Tax Revenues (12.7%) from last year. Expenditures mainly came under budget, in the Police Department, due to lower than expected personnel costs and favorable gas prices.

VILLAGE OF BURR RIDGE GENERAL FUND BUDGETARY HIGHLIGHTS APRIL 30, 2017			
	Original Budget	Amended Budget	Actual
Revenues & Other Sources			
Taxes	\$ 5,807,420	\$ 5,807,420	\$ 5,504,824
Intergovernmental	1,119,120	1,119,120	1,043,516
Other	1,794,145	1,794,145	1,757,481
Sale of capital assets	15,000	15,000	8,799
Total	8,735,685	8,735,685	8,314,620
Expenditures & Transfers			
Expenditures	8,358,120	8,358,120	8,081,569
Transfers	145,315	145,315	301,360
Total	8,503,435	8,503,435	8,382,929
Change in Fund Balance	\$232,250	\$232,250	(\$68,309)

The Village also reports nonmajor governmental funds: Special Revenues (E-911, Motor Fuel, Hotel/Motel and Places of Eating Tax) and Capital Projects (Sidewalks/Pathways, Stormwater Management and Equipment Replacement). In July 2015, the Governor signed a bill to require the consolidation of small Emergency Telephone System Boards (ETSB) with larger ETSBs. As a result, the E911 fund was "closed" at end of 2016. The Burr Ridge ETSB has merged with the Dupage County ETSB and Police dispatching has been transferred from Southwest Central Dispatch to DUCOMM. Revenues in the Hotel/Motel Fund came in lower than projected due to the delayed opening of the Crowne Plaza. Revenues should increase in FY17-18, with the Crowne Plaza officially opening June 2017.

Business-type Activities

Charges for services realized an increase of \$133,092, or 3.0%. The Village passed an 11.8% increase, effective March 1, 2015. The Village of Burr Ridge purchases water from Bedford Park, which in turn purchases water from the City of Chicago. In response to the Chicago rate adjustment of 15%, the Village of Bedford Park increased their wholesale water rate to Burr Ridge by 15%, effective January 1, 2015. The Sensus iPerl Residential Meter Installation continued throughout this fiscal year and is expected to be completed in FY17-18.

VILLAGE OF BURR RIDGE, ILLINOIS
MANAGEMENT DISCUSSION & ANALYSIS (Continued)

Capital Assets

As of April 30, 2017, the Village's Governmental Activities had invested \$254,186,901 in a variety of capital assets and infrastructure, as reflected in the following table.

VILLAGE OF BURR RIDGE GOVERNMENTAL ACTIVITIES CHANGE IN NET CAPITAL ASSETS APRIL 30, 2017			
	Beginning Balance	Net Additions/ Deletions	Ending Balance
Non Depreciable Assets			
Land	\$ 1,705,533		\$ 1,705,533
Land Right of Way	214,262,950		214,262,950
Construction in progress	-	-	-
Depreciable Assets			
Streets	56,815,640		56,815,640
Buildings	9,971,597		9,971,597
Improvements other than building	2,782,071	28,750	2,810,821
Equipment	1,755,496	(794)	1,754,702
Vehicles	1,900,922	147,629	2,048,551
Accumulated Depreciation on Capital Assets	(33,720,139)	(1,462,754)	(35,182,893)
Capital Assets	<u>\$255,474,070</u>	<u>(\$1,287,170)</u>	<u>\$254,186,901</u>

Vehicle additions consisted of three police vehicles, as well as, a new plow and truck with an aerial lift for the Public Works department. Improvements consisted of a garage door replacement for Public Works. The Information Technology Fund completed upgrades to the server hardware and the cable broadcast system. The Village also has business-type activities that relate to the capital assets in the Village's water system. Additions during the fiscal year consisted of a cellular modem upgrade. The capital assets statement for business-type activities can be found in the notes to the financial statements. Detailed information on the current fiscal year changes in the Village's capital assets is provided in the notes to the financial statements, Note 4 starting on page 40.

Debt Outstanding

As of April 30, 2017, the Village had \$5,935,000 in outstanding bonded debt service. The existing schedule extends through Fiscal Year 2018. The Village has a legal debt limit of \$87,007,467 which is 8.625% of assessed valuation. The Village has used \$5,935,000 of this limit leaving a legal debt margin of \$81,072,467. The Village's General obligation bonds are rated Aa2 by Moody's Investor Rating Service. Note 6 of the notes to the financial statements, on page 43, provide more detailed information on the Village's long-term debt.

Economic Factors

The Village of Burr Ridge is conveniently located approximately 19 miles from the Chicago Loop just off of I-55 and County Line Road. Burr Ridge is an affluent community, well known for its homes and quiet residential subdivisions. The Village includes a carefully planned mix of 5 office parks and limited retail area.

VILLAGE OF BURR RIDGE, ILLINOIS
MANAGEMENT DISCUSSION & ANALYSIS (Continued)

The Village Center has a variety of retail shops and restaurants, as well as luxury lofts and condominiums.

The Village relies heavily on Property, Sales, and Utility Taxes to provide services to its residents and businesses. The past few years there has been flat revenue growth in the General Fund which is the source for the majority of day-to-day service delivery. Lower levels in Sales Tax and Telecommunication Taxes continue to be a concern of Village management.

The Village completed the Decennial Census in 2010 and the results indicate that the Village's population has decreased 6.2% from 11,259 to 10,559. The number of housing units in the Village has grown 9.05% from 3,933 to 4,289. The number of people per household decreased slightly from 2.96 to 2.46. This new count will result in a reduction in the state income and motor fuel tax revenues, although it is not expected to be significant.

Contacting the Village's Financial Management

This financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the Village's finances and to demonstrate the Village's accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Jerry C. Sapp, Finance Director, Village of Burr Ridge, 7660 County Line Road, Burr Ridge, Illinois 60527.

Basic Financial Statements

Village of Burr Ridge, Illinois
Statement of Net Position
April 30, 2017

	Governmental Activities	Business-type Activities	Total
Assets			
Current Assets			
Cash and cash equivalents	\$ 2,266,696	\$ 607,154	\$ 2,873,850
Investments	9,332,263	3,005,435	12,337,698
Receivables			
Property taxes	840,409	-	840,409
Intergovernmental	849,927	-	849,927
Other	261,706	548,034	809,740
Interest	87,769	58,511	146,280
Deposits	1,052,757	148,204	1,200,961
Total current assets	<u>14,691,527</u>	<u>4,367,338</u>	<u>19,058,865</u>
Noncurrent Assets			
Capital assets not being depreciated			
Land and right of way	215,968,483	48,000	216,016,483
Capital assets depreciable, net			
Buildings and improvements	8,668,902	2,766,068	11,434,970
Water distribution system and improvements	-	41,805,891	41,805,891
Sewer system and improvements	-	8,931,944	8,931,944
Machinery and equipment and vehicles	1,410,239	166,631	1,576,870
Infrastructure	28,139,277	-	28,139,277
Total capital assets	<u>254,186,901</u>	<u>53,718,534</u>	<u>307,905,435</u>
Total assets	<u>268,878,428</u>	<u>58,085,872</u>	<u>326,964,300</u>
Deferred Outflows of Resources			
Outflows related to pensions	4,125,840	212,293	4,338,133
Unamortized loss on refunding	13,242	-	13,242
Total deferred outflows of resources	<u>4,139,082</u>	<u>212,293</u>	<u>4,351,375</u>
Total assets and deferred outflows of resources	<u>273,017,510</u>	<u>58,298,165</u>	<u>331,315,675</u>

(Cont.)

Village of Burr Ridge, Illinois
Statement of Net Position
April 30, 2017

	Governmental Activities	Business-type Activities	Total
Liabilities			
Current Liabilities			
Accounts payable	\$ 357,673	\$ 280,235	\$ 637,908
Accrued payroll	87,607	18,151	105,758
Accrued interest	40,092	-	40,092
Unearned revenue	40,200	-	40,200
Deposits payable	1,219,345	1,800	1,221,145
Compensated absences	30,760	5,429	36,189
General obligation bonds and note	6,001,712	-	6,001,712
Total current liabilities	<u>7,777,389</u>	<u>305,615</u>	<u>8,083,004</u>
Noncurrent Liabilities			
Compensated absences	276,843	48,861	325,704
Net pension liability	13,404,763	526,191	13,930,954
Net OPEB obligation	646,948	-	646,948
General obligation bonds and notes	44,496	-	44,496
Total noncurrent liabilities	<u>14,373,050</u>	<u>575,052</u>	<u>14,948,102</u>
Total liabilities	<u>22,150,439</u>	<u>880,667</u>	<u>23,031,106</u>
Deferred Inflows of Resources			
Inflows related to pensions	477,350	77,490	554,840
Inflows related to property taxes	1,187,218	-	1,187,218
Total deferred inflows of resources	<u>1,664,568</u>	<u>77,490</u>	<u>1,742,058</u>
Net Position			
Net investment in capital assets	248,153,935	53,718,534	301,872,469
Restricted for debt service	2,989,745	-	2,989,745
Restricted for streets and highways	50,512	-	50,512
Restricted for community relations	346,835	-	346,835
Unrestricted	<u>(2,338,524)</u>	<u>3,621,474</u>	<u>1,282,950</u>
Total net position	<u>\$ 249,202,503</u>	<u>\$ 57,340,008</u>	<u>\$ 306,542,511</u>

Village of Burr Ridge, Illinois
Statement of Activities
Year Ended April 30, 2017

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General government	\$ 3,665,069	\$ 1,174,593	\$ 213,212	\$ -
Public safety	6,804,396	184,603	-	-
Public works	1,770,909	-	267,634	-
Interest expense	117,485	-	-	-
Total governmental activities	<u>12,357,858</u>	<u>1,359,196</u>	<u>480,846</u>	<u>-</u>
Business-type Activities				
Waterworks Fund	6,013,665	4,340,687	-	85,989
Sewer Fund	491,850	238,479	-	4,000
Total business-type activities	<u>6,505,515</u>	<u>4,579,166</u>	<u>-</u>	<u>89,989</u>
	<u>\$ 18,863,373</u>	<u>\$ 5,938,362</u>	<u>\$ 480,846</u>	<u>\$ 89,989</u>

General Revenues

Taxes
Property
Sales and use
Telecommunications
Utility
Hotel/motel
State shared income tax
Investment income
Other income

Total general revenues

Change in Net Position

Net Position, Beginning

Net Position, Ending

**Net (Expense), Revenue and
Changes in Net Position**

Governmental Activities	Business-type Activities	Total
\$ (2,277,264)	\$ -	\$ (2,277,264)
(6,619,793)	-	(6,619,793)
(1,503,275)	-	(1,503,275)
(117,485)	-	(117,485)
<u>(10,517,816)</u>	<u>-</u>	<u>(10,517,816)</u>
-	(1,586,989)	(1,586,989)
-	(249,371)	(249,371)
-	<u>(1,836,360)</u>	<u>(1,836,360)</u>
<u>\$ (10,517,816)</u>	<u>\$ (1,836,360)</u>	<u>\$ (12,354,176)</u>
\$ 1,952,833	\$ -	\$ 1,952,833
2,437,366	-	2,437,366
586,042	-	586,042
1,119,667	-	1,119,667
486,004	-	486,004
998,088	-	998,088
54,444	34,786	89,230
<u>430,246</u>	<u>-</u>	<u>430,246</u>
<u>8,064,690</u>	<u>34,786</u>	<u>8,099,476</u>
(2,453,126)	(1,801,574)	(4,254,700)
<u>251,655,629</u>	<u>59,141,582</u>	<u>310,797,211</u>
<u>\$ 249,202,503</u>	<u>\$ 57,340,008</u>	<u>\$ 306,542,511</u>

Village of Burr Ridge, Illinois
Balance Sheet - Governmental Funds
April 30, 2017

	General	Capital Improvements	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and investments	\$ 5,803,515	\$ 569,180	\$ 2,961,952	\$ 1,858,590	\$ 11,193,237
Receivables					
Property tax	840,409	-	-	-	840,409
Intergovernmental	826,808	-	-	23,119	849,927
Accrued interest	43,883	2,926	27,793	10,241	84,843
Other	212,704	-	-	35,796	248,500
Deposits	1,052,757	-	-	-	1,052,757
Total assets	<u>\$ 8,780,076</u>	<u>\$ 572,106</u>	<u>\$ 2,989,745</u>	<u>\$ 1,927,746</u>	<u>\$ 14,269,673</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	\$ 180,962	\$ 29,260	\$ -	\$ 102,807	\$ 313,029
Accrued payroll	87,607	-	-	-	87,607
Other unearned revenues	737,183	-	-	-	737,183
Deposits payable	1,048,559	170,786	-	-	1,219,345
Total liabilities	<u>2,054,311</u>	<u>200,046</u>	<u>-</u>	<u>102,807</u>	<u>2,357,164</u>
Deferred Inflows of Resources					
Unavailable revenue	<u>1,187,218</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,187,218</u>
Fund Balances					
Restricted					
Debt service	-	-	2,989,745	-	2,989,745
Streets and highways	-	-	-	50,512	50,512
Community relations	-	-	-	346,835	346,835
Committed for capital projects	-	-	-	1,421,345	1,421,345
Assigned					
Opus contribution	850,000	-	-	-	850,000
Capital Improvements Fund	-	372,060	-	-	372,060
Unassigned					
General Fund	4,688,547	-	-	-	4,688,547
Special revenue funds	-	-	-	6,247	6,247
Total fund balances	<u>5,538,547</u>	<u>372,060</u>	<u>2,989,745</u>	<u>1,824,939</u>	<u>10,725,291</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 8,780,076</u>	<u>\$ 572,106</u>	<u>\$ 2,989,745</u>	<u>\$ 1,927,746</u>	<u>\$ 14,269,673</u>

Village of Burr Ridge, Illinois
Reconciliation of the Balance Sheet of
Governmental Funds to the Statement of Net Position
April 30, 2017

Total Fund Balances - Governmental Funds \$ 10,725,291

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 governmental funds balance sheet. 254,186,901
Less internal service fund capital assets (257,601)

Assets and liabilities of the Internal Service Fund are reported as
governmental activities. 634,811

Certain items that are deferred in the governmental funds are recognized
as revenue in the governmental activities. 696,983

Unamortized premiums on long-term debt are other financing uses in
governmental funds in the year of issuance but are capitalized and
amortized on the statement of net position. (23,856)

The unamortized loss on refunding is reported as deferred outflow of
resources on the statement of net position to be amortized over the
life of the bonds. 13,242

Some items reported in the statement of net position do not require the use
of current financial resources and, therefore, are not reported as liabilities
in governmental funds. These activities consist of

Deferred outflows of resources - pension related	4,125,840
Deferred inflows of resources - pension related	(477,350)
Accrued interest on long-term debt	(40,092)
General obligation bonds and notes payable	(6,022,352)
Compensated absences	(307,603)
Net pension liability	(13,404,763)
Net OPEB obligation	(646,948)

Net Position of Governmental Activities \$ 249,202,503

Village of Burr Ridge, Illinois
Statement of Revenues, Expenditures and Changes in
Fund Balances - Governmental Funds
Year Ended April 30, 2017

	General	Capital Improvements	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Taxes	\$ 5,504,824	\$ -	\$ 520,656	\$ 511,004	\$ 6,536,484
Licenses and permits	536,428	-	-	-	536,428
Intergovernmental	1,043,516	-	-	267,634	1,311,150
Charges for services	638,165	-	-	57,684	695,849
Fines and forfeits	126,919	-	-	-	126,919
Investment income	27,973	1,739	16,523	6,471	52,706
Developers contributions	-	143,371	-	-	143,371
Miscellaneous	427,996	-	-	72,091	500,087
Total revenues	<u>8,305,821</u>	<u>145,110</u>	<u>537,179</u>	<u>914,884</u>	<u>9,902,994</u>
Expenditures					
Current					
General government	2,013,044	-	-	276,497	2,289,541
Public safety	4,717,949	-	-	287,196	5,005,145
Public works	1,350,576	-	-	10,021	1,360,597
Capital outlay	-	601,081	-	779,075	1,380,156
Debt service					
Principal payments	-	-	546,256	-	546,256
Interest payments	-	-	133,867	-	133,867
Total expenditures	<u>8,081,569</u>	<u>601,081</u>	<u>680,123</u>	<u>1,352,789</u>	<u>10,715,562</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>224,252</u>	<u>(455,971)</u>	<u>(142,944)</u>	<u>(437,905)</u>	<u>(812,568)</u>
Other Financing Sources (Uses)					
Proceeds from sale of capital assets	8,799	-	-	-	8,799
Transfers in	-	-	45,915	301,360	347,275
Transfers out	<u>(301,360)</u>	<u>-</u>	<u>-</u>	<u>(45,915)</u>	<u>(347,275)</u>
Total other financing sources (uses)	<u>(292,561)</u>	<u>-</u>	<u>45,915</u>	<u>255,445</u>	<u>8,799</u>
Net Change in Fund Balances	<u>(68,309)</u>	<u>(455,971)</u>	<u>(97,029)</u>	<u>(182,460)</u>	<u>(803,769)</u>
Fund Balances, May 1	<u>5,606,856</u>	<u>828,031</u>	<u>3,086,774</u>	<u>2,007,399</u>	<u>11,529,060</u>
Fund Balances, April 30	<u>\$ 5,538,547</u>	<u>\$ 372,060</u>	<u>\$ 2,989,745</u>	<u>\$ 1,824,939</u>	<u>\$ 10,725,291</u>

Village of Burr Ridge, Illinois
Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
Year Ended April 30, 2017

Net Change in Fund Balances - Total Governmental Funds **\$ (803,769)**

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. This is the amount by which depreciation expense \$1,705,479 exceeded capital outlays (\$434,834) in the current period. (1,270,645)

The net effect of disposals of capital assets is not recognized in the governmental fund statements. (14,124)

Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

General Obligation Bonds	505,000
Installment notes	41,256

Net results of the Internal Service Fund are included in the statement of activities. 44,281

Certain amounts that are deferred in the governmental funds are recognized as adjustments to costs within the statement of activities. 118,312

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. These activities consist of

Decrease in deferred outflows related to pensions	(561,696)
Increase in deferred inflows related to pensions	(319,995)
Decrease in accrued interest payable	5,765
Increase in net pension liability	(121,477)
Increase in OPEB obligation	(63,963)
Increase in compensated absences	(12,071)

Change in Net Position of Governmental Activities **\$ (2,453,126)**

Village of Burr Ridge, Illinois
Statement of Net Position - Proprietary Funds
April 30, 2017

	Business-type Activities			Governmental Activities
	Water Fund	Sewer Fund	Total	Internal Service
Assets				
Current Assets				
Cash and cash equivalents	\$ 445,784	\$ 161,370	\$ 607,154	\$ 236,041
Investments	1,475,126	1,530,309	3,005,435	169,681
Accounts receivable	513,777	34,257	548,034	13,206
Accrued interest	43,883	14,628	58,511	2,926
Deposits with IPBC Terminal Reserve	113,909	34,295	148,204	-
Total current assets	<u>2,592,479</u>	<u>1,774,859</u>	<u>4,367,338</u>	<u>421,854</u>
Capital Assets				
Capital assets not being depreciated	48,000	-	48,000	-
Capital assets being depreciated, net	<u>44,715,089</u>	<u>8,955,445</u>	<u>53,670,534</u>	<u>257,601</u>
Total capital assets	<u>44,763,089</u>	<u>8,955,445</u>	<u>53,718,534</u>	<u>257,601</u>
Total assets	<u>47,355,568</u>	<u>10,730,304</u>	<u>58,085,872</u>	<u>679,455</u>
Deferred Outflows of Resources				
Outflows related to pensions	<u>167,600</u>	<u>44,693</u>	<u>212,293</u>	<u>-</u>
Liabilities				
Current Liabilities				
Accounts payable	275,816	4,419	280,235	44,525
Accrued payroll	14,124	4,027	18,151	119
Deposits payable	1,800	-	1,800	-
Compensated absences payable	<u>4,212</u>	<u>1,217</u>	<u>5,429</u>	<u>-</u>
Total current liabilities	<u>295,952</u>	<u>9,663</u>	<u>305,615</u>	<u>44,644</u>
Long-Term Liabilities				
Net pension liability	415,414	110,777	526,191	-
Compensated absences payable	<u>37,911</u>	<u>10,950</u>	<u>48,861</u>	<u>-</u>
Total long-term liabilities	<u>453,325</u>	<u>121,727</u>	<u>575,052</u>	<u>-</u>
Total liabilities	<u>749,277</u>	<u>131,390</u>	<u>880,667</u>	<u>44,644</u>
Deferred Inflows of Resources				
Inflows related to pensions	<u>61,176</u>	<u>16,314</u>	<u>77,490</u>	<u>-</u>
Net Position				
Net investment in capital assets	44,763,089	8,955,445	53,718,534	257,601
Unrestricted	<u>1,949,626</u>	<u>1,671,848</u>	<u>3,621,474</u>	<u>377,210</u>
Total net position	<u>\$ 46,712,715</u>	<u>\$ 10,627,293</u>	<u>\$ 57,340,008</u>	<u>\$ 634,811</u>

Village of Burr Ridge, Illinois
Statement of Revenues, Expenses and
Changes in Net Position - Proprietary Funds
Year Ended April 30, 2017

	Business-type Activities			Governmental Activities
	Water Fund	Sewer Fund	Total	Internal Service
Operating Revenues				
Charges for services	\$ 4,320,606	\$ 238,479	\$ 4,559,085	\$ 287,265
Operating Expenses				
Personal services	827,189	224,330	1,051,519	7,441
Contractual services	425,835	58,970	484,805	123,198
Commodities	3,389,158	624	3,389,782	17,381
Repairs and maintenance	388,113	2,273	390,386	29,168
Total operating expenses	5,030,295	286,197	5,316,492	177,188
Operating Income (Loss) Before Depreciation	(709,689)	(47,718)	(757,407)	110,077
Depreciation	983,370	205,653	1,189,023	67,534
Operating Income (Loss)	(1,693,059)	(253,371)	(1,946,430)	42,543
Nonoperating Revenues				
Tap on connection fees	85,989	4,000	89,989	-
Rental income	20,081	-	20,081	-
Investment income	26,088	8,698	34,786	1,738
Total nonoperating revenues	132,158	12,698	144,856	1,738
Change in Net Position	(1,560,901)	(240,673)	(1,801,574)	44,281
Net Position, Beginning	48,273,616	10,867,966	59,141,582	590,530
Net Position, Ending	\$ 46,712,715	\$ 10,627,293	\$ 57,340,008	\$ 634,811

Village of Burr Ridge, Illinois
Statement of Cash Flows - Proprietary Funds
Year Ended April 30, 2017

	Business-type Activities			Governmental Activities
	Water Fund	Sewer Fund	Total	Internal Service
Operating Activities				
Receipts from customers and users	\$ 4,379,283	\$ 238,746	\$ 4,618,029	\$ -
Receipts from interfund services transactions	-	-	-	274,059
Payments to suppliers	(4,223,862)	(58,532)	(4,282,394)	(197,331)
Payment to employees	(823,392)	(222,044)	(1,045,436)	(7,322)
Net cash provided by (used in) operating activities	(667,971)	(41,830)	(709,801)	69,406
Noncapital Financing Activities				
Tap on connection fees	85,989	4,000	89,989	-
Interfund borrowings	(187,561)	87,561	(100,000)	100,000
Rental income	20,081	-	20,081	-
Net cash provided by (used in) noncapital financing activities	(81,491)	91,561	10,070	100,000
Capital and Related Financing Activities				
Purchases of capital assets	(42,794)	-	(42,794)	(65,133)
Investing Activities				
Sales of investments, net of purchases	1,207,569	99,857	1,307,426	41,371
Interest received	30,471	10,159	40,630	2,030
Net cash provided by investing activities	1,238,040	110,016	1,348,056	43,401
Net Increase in Cash and Cash Equivalents	445,784	159,747	605,531	147,674
Cash and Cash Equivalents, Beginning	-	1,623	1,623	88,367
Cash and Cash Equivalents, Ending	\$ 445,784	\$ 161,370	\$ 607,154	\$ 236,041
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating income (loss)	\$ (1,693,059)	\$ (253,371)	\$ (1,946,430)	\$ 42,543
Items not requiring cash				
Depreciation expense	983,370	205,653	1,189,023	67,534
Deferred outflows of resources - pensions	27,327	7,287	34,614	-
Deferred inflows of resources - pensions	(14,963)	(3,990)	(18,953)	-
Changes in assets and liabilities				
Accounts receivable	58,677	267	58,944	(13,206)
IPBC terminal reserve	(11,024)	(3,338)	(14,362)	-
Accounts payable	(15,742)	3,335	(12,407)	(27,584)
Accrued payroll	14,124	4,027	18,151	119
Deposits payable	(5,014)	-	(5,014)	-
Compensated absences	4,032	2,486	6,518	-
Net pension liability	(15,699)	(4,186)	(19,885)	-
Net cash provided by (used in) operating activities	\$ (667,971)	\$ (41,830)	\$ (709,801)	\$ 69,406

Village of Burr Ridge, Illinois
Statement of Fiduciary Net Position - Fiduciary Funds
April 30, 2017

	<u>Pension Trust Fund</u>		
	Police Pension Fund	Agency Fund	Total Fiduciary Funds
Assets			
Cash and cash equivalents	\$ 95,551	\$ 161,609	\$ 257,160
Investments			
U.S. Treasury securities	1,041,630	-	1,041,630
U.S. agency securities	4,620,365	-	4,620,365
Equity mutual funds	10,178,803	-	10,178,803
State and local obligations	913,209	-	913,209
Receivables			
Accounts	-	1,010	1,010
Accrued interest	<u>51,377</u>	<u>-</u>	<u>51,377</u>
Total assets	16,900,935	162,619	17,063,554
Liabilities			
Due to bondholders	<u>-</u>	<u>162,619</u>	<u>162,619</u>
Net Position			
Restricted for pensions	<u>\$ 16,900,935</u>	<u>\$ -</u>	<u>\$ 16,900,935</u>

Village of Burr Ridge, Illinois
Statement of Changes in Fiduciary Net Position -
Police Pension Fund
Year Ended April 30, 2017

Additions

Contributions	
Employer	\$ 697,784
Employee	234,761
Total contributions	<u>932,545</u>
Investment income	
Net appreciation in fair value	
of investments	1,051,538
Interest and dividends	473,588
	<u>1,525,126</u>
Less investment expense	(40,129)
Net investment income	<u>1,484,997</u>
Total additions	<u>2,417,542</u>

Deductions

Benefits and refunds	949,373
Administration	8,662
	<u>958,035</u>
Total deductions	<u>958,035</u>

Change in Net Position 1,459,507

Net Position Restricted for Pensions, May 1 15,441,428

Net Position Restricted for Pensions, April 30 \$ 16,900,935

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2017

Note 1: Summary of Significant Accounting Policies

The accounting policies of the Village of Burr Ridge, Illinois (Village) are in accordance with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as accounting principles generally accepted in the United States of America (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of the Village.

Financial Reporting Entity

As defined by generally accepted accounting principles established by the GASB, the financial reporting entity consists of the primary government, as well as component units, which are legally separate organizations for which elected officials of the primary government are financially accountable. Financial accountability is defined as:

1. Appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government; or
2. Fiscal dependency on the primary government.

Financial benefit or financial burden is created if any one of the following relationships exists:

1. The primary government is legally entitled to or has access to the component unit's resources.
2. The primary government is legally required or has assumed the obligation to finance the deficits of, or provide support to, the component unit.
3. The primary government is obligated in some manner for the other component unit's debt.

Because of the nature of the relationship of the Village to the Police Pension Fund, the Village has included the Police Pension Fund as a blended component unit within the Village's financial statements. The Police Pension Fund is reported as if it were a part of the Village because its sole purpose is to provide retirement benefits for the Village's police employees. Therefore, data from this unit is combined with data of the primary government. The Police Pension Fund is reported as a fiduciary fund, and specifically a pension trust fund, due to the fiduciary responsibility exercised over the Police Pension Fund. The Police Pension Fund has not issued a separate Annual Financial Report for the year ended April 30, 2017.

Fund Accounting

The Village uses funds to report its financial position and the changes in its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2017

Funds are classified into the following categories: governmental, proprietary and fiduciary.

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of committed and restricted monies (special revenue funds), the funds committed, restricted or assigned for the acquisition or construction of capital assets (capital projects funds) and the funds committed, restricted or assigned for the servicing of general long-term debt (debt service funds). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful for sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds).

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments or on behalf of other funds within the government. The Village utilizes pension trust funds which are generally used to account for assets that the Village holds in a fiduciary capacity. The Village utilizes an agency fund to account for assets collected and held for payment of special assessments, which are not debt of the Village.

Government-wide and Fund Financial Statements

The government-wide financial statements (*i.e.*, the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Village. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and standard revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The Village reports the following major governmental funds:

The **General Fund** is the general operating fund of the Village and is used to account for all financial resources of the Village unless accounted for in another fund.

The **Capital Improvements Fund** is used to account for monies restricted, committed or assigned for the Village's major capital projects.

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2017

The **Debt Service Fund** is used to accumulate monies restricted for the payment of principal and interest of the General Obligations Bonds.

The Village reports the following major enterprise funds:

The **Water Fund** accounts for the provision of water services to the residents and businesses of the Village financed by user fees.

The **Sewer Fund** accounts for the provision of sewer services to the residents and businesses of the Village financed by user fees.

Additionally, the Village reports the following internal service fund:

The **Information Technology Fund** is used to account for the acquisition of technology equipment and for technology related services to other departments of the Village. This fund is reported as part of the governmental activities on the government-wide financial statements as it provides services to the Village's governmental funds/activities.

The Village reports a pension trust fund as a fiduciary fund to account for the **Police Pension Fund**. The Village reports the **Special Assessment Fund**, an agency fund, to account for assets held for the payment of special assessment bonds.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund (except agency funds which do not have a measurement focus) financial statements. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (*i.e.*, intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues/expenses include all revenues/expenses directly related to providing enterprise fund services. Incidental revenues/expenses are reported as nonoperating.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Village considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for income, sales and telecommunication taxes which use a 120-day period. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

Property taxes, sales taxes (owed to the state at year end), motor fuel taxes, simplified telecommunications taxes, franchise taxes, licenses, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. Fines and permit revenue are considered to be measurable and available only when cash is received by the Village.

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

The Village reports unearned revenue on its financial statements. Unearned revenues arise when a potential revenue does not meet both the measurable and available or earned criteria for recognition in the current period. Unearned revenues also arise when resources are received by the Village before it has a legal claim to them or prior to the provision of services, as when grant monies are received prior to the incurrence of qualifying expenditures/expenses. In subsequent periods, when both revenue recognition criteria are met or when the Village has a legal claim to the resources, the liability for unearned revenue is removed from the financial statements and revenue is recognized.

Deposits and Investments

The Village's cash and cash equivalents are considered to be cash on hand, demand deposits and investments in Illinois Funds (Illinois Public Treasurers Investment Pool) and short-term investments with original maturities of three months or less from the date of acquisition. Investments in Illinois Funds, a money market pool created by the Illinois State Legislature under the control of the Illinois State Treasurer, is reported at \$1 per share value, which equals the Village's fair value of the pool.

Investments with a maturity of one year or greater at the time of purchase and all investments of the pension trust fund are stated at fair value. Fair value has been based on quoted market prices at April 30 for debt and equity securities and mutual funds.

Interfund Receivables and Payables

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

Property Taxes

Property taxes attach as an enforceable lien on January 1 of each year. They are levied in December of the subsequent fiscal year by passage of a Tax Levy Ordinance. Tax bills are prepared by Cook County and issued on or about February 1 and August 1, and are payable in two installments on or about March 1 and September 1. Tax bills are prepared by DuPage County on or about May 1, and are payable in two installments on or about June 1 and September 1. The

Village of Burr Ridge, Illinois

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Counties collect such taxes and remit them periodically. Property tax revenues are recognized in the year they are intended to finance. The 2016 taxes are intended to finance the 2017-18 fiscal year and are not considered available for current operations and are, therefore, shown as a receivable and deferred inflows of resources in both the funds statements, because of lack of availability and the government-wide statements to match the period for which they were levied. The 2017 tax levy has not been recorded as a receivable at April 30, 2017, even though the tax attached as a lien on property as of January 1, 2017; the tax will not be levied until December 2017 and, accordingly, is not considered to be an enforceable legal claim at April 30, 2017.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (*e.g.*, roads, bridges and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial, individual cost in excess \$10,000 and an estimated useful life in excess of one year.

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

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Property, plant and equipment are depreciated using the straight-line method over the following estimated useful lives:

Buildings	40 years
Improvements	40 years
Equipment	5 - 15 years
Vehicles	5 - 10 years
Streets	50 years
Water system	40 years
Sanitary sewer lines	40 years

The Village will report its infrastructure on a prospective basis.

Compensated Absences

Vested or accumulated vacation leave and compensatory time off that is owed to retirees or terminated employees is reported as an expenditure and a fund liability of the governmental fund that will pay it in the fund financial statements, and the remainder is reported in governmental activities. Vested or accumulated vacation leave and compensatory time off of proprietary funds and governmental activities at the government-wide level is recorded as an expense and liability as the benefits accrue to employees.

Village of Burr Ridge, Illinois

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Long-Term Obligations

In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund financial statements. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

Fund Equity

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. None of the restricted fund balance results from enabling legislation adopted by the Village. Committed fund balance is constrained by formal actions of the Village's Board of Trustees, which is considered the Village's highest level of decision making authority. Formal actions include resolutions and ordinances approved by the Board. Once adopted, the limitation remains in place until a similar action is taken to remove or revise the limitation. Assigned fund balance represents amounts constrained by the Village's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the Finance Director through the approved fund balance policy of the Village. Any residual fund balance in the General Fund is reported as unassigned.

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

The Village will maintain fund balance in the General Fund to fund operations for a period of at least three months. The cash flow target in the General Fund will be adjusted annually with the adoption of the annual budget and is calculated as three months (25%) of General Fund expenditures with the exception of transfers to capital projects.

In addition, a portion of fund balance will be assigned for capital improvement and replacement projects. These funds will be assigned in the General and Capital Improvements Funds.

It is also the policy of the Village to assign a portion of fund balance in the amount of debt service payments for governmental debt for the following year. These funds may be assigned in either the General Fund or the Debt Service Fund.

Village of Burr Ridge, Illinois

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In the government-wide financial statements, restricted net position is legally restricted by outside parties for a specific purpose. Net investment in capital assets represents the Village's investment in the net book value of capital assets, less any outstanding debt that was issued to construct or acquire the capital asset.

Interfund Transactions

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

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

Use of Estimates

Management has made a number of estimates and assumptions relating to the reporting of assets, deferred outflows of resources, liabilities and deferred inflows of resources to prepare these financial statements in conformity with GAAP. Actual results could differ from those estimates.

Deferred Inflows/Outflows of Resources

The Village reports deferred outflows of resources on its statement of net position. Deferred outflows of resources represent a consumption of net position that is applicable to a future reporting period(s) and so will not be recognized as an outflow of resources (expense/expenditure reduction of liability) until then. The Village has two items that qualify for reporting in this category, the outflows related to pensions, which represents pension items that will be recognized in future periods, and the unamortized loss on debt refunding that will be amortized to interest expense in future periods.

The Village also reports deferred inflows of resources on its statement of net position and funds statements. Deferred inflows of resources represent an acquisition of net position that is applicable to a future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Village has two items that qualify for reporting in this category in the government-wide statements, deferred inflows related to property taxes levied in 2016 but intended to finance fiscal year ending April 30, 2018, and deferred inflows related to pensions, which represent pension items that will be recognized in future periods. In the funds statements, deferred inflows of revenues are reported for unavailable property taxes.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund and the Police Pension Fund (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same

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basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Implementation of New Accounting Standards

In 2017, the Village adopted the provisions of GASB Statement No. 72, *Fair Value Measurement and Application*, which requires state and local governments to measure investments at fair value. GASB's goal is to enhance comparability of governmental financial statements by requiring fair value measurement for certain assets and liabilities using a consistent definition and accepted valuation techniques. This standard expands fair value disclosures to provide comprehensive information for financial statement users about the impact of fair value measurements on a government's financial position. See Note 2 for the related disclosures.

Note 2: Deposits and Investments

Village Deposits and Investments

The Village's investment policy authorizes the Village to invest in deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agency, Government National Mortgage Association (GNMAs), money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreements to repurchase these same obligations and Illinois Funds.

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State of Illinois to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the *Investment Company Act of 1940*. Investments in Illinois Funds are valued at Illinois Funds' share price, the price for which the investment could be sold.

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

The Village maintains a cash and investment pool that is available for use by all funds, except the pension trust fund. 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.

Deposits With Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Village's deposits may not be returned to it. The Village's investment policy requires

Village of Burr Ridge, Illinois

Notes to Financial Statements

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pledging of collateral for all bank balances in excess of federal depository insurance, at an amount not less than 102% of the fair market value of the funds secured, with the collateral held by the Village, an independent third party or the Federal Reserve Bank of Chicago.

Investments

The following table presents the investments and maturities of the Village's debt securities as of April 30, 2017:

Investment Type	Fair Value	Investment Maturities			
		Less Than One Year	1 to 5 Years	More Than 5 Years	Greater Than 10 Years
U.S. agency securities	\$ 8,093,030	\$ 1,529,396	\$ 3,516,467	\$ 3,047,167	\$ -
State and local obligations	3,815,121	1,200,905	2,142,742	471,474	-
	<u>\$ 11,908,151</u>	<u>\$ 2,730,301</u>	<u>\$ 5,659,209</u>	<u>\$ 3,518,641</u>	<u>\$ -</u>

In accordance with its investment policy, the Village limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for short and long-term cash flow needs while providing a reasonable rate of return based on the current market.

In addition to the amounts above, the Village holds two brokered CDs with a total fair value of \$429,547, that mature in fiscal year 2021.

The Village limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by investing in external investment pools. The U.S. agency obligations are all rated AA+. The state and local obligations are rated from AA- to AAA.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Village will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Village's investment policy requires all investments be limited to the safest types of securities invested with pre-qualified institutions, broker/dealers, intermediaries and advisors and soundly diversified. Illinois Funds is not subject to custodial credit risk.

Concentration of credit risk is the risk that the Village has a high percentage of their investments invested in one type of investment. At April 30, 2017, the Village had greater than 5% of its overall portfolio invested in U.S. agency and state and local obligations. The Village's investment policy requires diversification of investment to avoid unreasonable risk but has no set percentage limits.

Valuation of Investments

All investments of the Village are stated at fair value and recorded as of the trade date. Fair value is based on quoted market prices at April 30, 2017, for debt securities, equity securities and mutual funds.

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The following table presents the fair value measurements of assets measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at April 30, 2017:

Investment Type	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Debt securities				
U.S. agencies	\$ 8,093,030	\$ -	\$ 8,093,030	\$ -
Brokered CDs	429,547	-	429,547	-
State and local obligations	<u>3,815,121</u>	<u>-</u>	<u>3,815,121</u>	<u>-</u>
Total	<u>\$ 12,337,698</u>	<u>\$ -</u>	<u>\$ 12,337,698</u>	<u>\$ -</u>

Level 1 includes quoted prices in active markets for an identical asset or liability that a government can access at the measurement date.

Level 2 includes inputs other than quoted prices included with Level 1 that are observable for an asset or liability, either directly or indirectly. Level 2 inputs include quoted prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 includes unobservable inputs for an asset or liability.

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections and cash flows. Such securities are classified in Level 2 of the valuation hierarchy.

Police Pension Deposits and Investments

The Police Pension Fund's investment policy authorizes the Police Pension Fund to invest in all investments allowed by the Illinois Pension Code contained in Chapter 40 of Illinois Compiled Statutes. These include deposits/investments in insured commercial banks, savings and loan institutions, interest bearing obligations of the U.S. Treasury and U.S. agencies, interest bearing bonds of the State of Illinois or any county, township or municipal corporation of the State of Illinois, direct obligations of the State of Israel, money market mutual funds whose investments consist of obligations of the U.S. Treasury or U.S. agencies, separate accounts managed by life

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insurance companies, mutual funds, common and preferred stock and Illinois Funds (created by the Illinois State Legislature under the control of the State Treasurer that maintains a \$1 per share value which is equal to the participants fair value).

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

Deposits With Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Police Pension Fund’s deposits may not be returned to it. The Police Pension Fund’s investment policy requires pledging of collateral for all investments in excess of federal depository insurance, at an amount not less than 100% of the fair market value of the funds secured, with the collateral held by the Village, an independent third party or the Federal Reserve Bank of Chicago.

The following table presents the investments and maturities of the Police Pension Fund’s debt securities as of April 30, 2017:

Investment Type	Fair Value	Investment Maturities			
		Less Than One Year	1 to 5 Years	More Than 5 Years	Greater Than 10 Years
U.S. agency securities	\$ 4,620,365	\$ -	\$ 1,212,528	\$ 3,205,099	\$ 202,738
U.S. Treasury securities	1,041,630	-	661,945	379,685	-
State and local obligations	913,209	203,605	336,406	266,357	106,841
	6,575,204	\$ 203,605	\$ 2,210,879	\$ 3,851,141	\$ 309,579
Not subject to interest rate risk					
Equity mutual funds	10,178,803				
	<u>\$ 16,754,007</u>				

In accordance with its investment policy, the Police Pension Fund limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for all reasonably anticipated operating requirements while providing a reasonable rate of return based on the current market.

The Police Pension Fund limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in U.S. Treasury and U.S. agency obligations and other highly rated obligations. The U.S. Treasury securities are all rated AA, the U.S. agency securities are all rated AA+ and the state and local obligations are all rated Aa2.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Police Pension Fund will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Police Pension Fund’s investment

Village of Burr Ridge, Illinois

Notes to Financial Statements

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policy requires all security transactions that are exposed to custodial credit risk to be held by a third party agent.

Concentration of credit risk is the risk that the Police Pension Fund has a high percentage of their investments invested in one type of investment. The Police Pension Fund's investment policy requires diversification of investment to avoid unreasonable risk. At April 30, 2017, the Police Pension Fund had greater than 5% of its overall portfolio invested in U.S. Treasury and U.S. agency obligations. The Police Pension Fund's investment policy requires diversification of investment to avoid unreasonable risk.

As of April 30, 2017, the following mutual funds represent more than 5% of Police Pension Fund assets:

T.Rowe Price Growth Stock Fund	\$ 1,719,109
Vanguard 500 Index Fund	2,359,218
Homestead Small Company Stock Fund	888,851

Valuation of Investments

All investments in the Plan are stated at fair value and recorded as of the trade date. Fair value is based on quoted market prices at April 30, 2017, for debt securities, equity securities and mutual funds.

The following table presents the fair value measurements of assets recognized in the accompanying statement of net position measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at April 30, 2017:

Investment Type	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Debt securities				
U.S. Treasuries	\$ 1,041,630	\$ 1,041,630	\$ -	\$ -
U.S. agencies	4,620,365	-	4,620,365	-
State and local obligations	913,209	-	913,209	-
	6,575,204	1,041,630	5,533,574	-
Equity securities				
Mutual funds	10,178,803	10,178,803	-	-
Total	\$ 16,754,007	\$ 11,220,433	\$ 5,533,574	\$ -

Level 1 includes quoted prices in active markets for an identical asset or liability that a government can access at the measurement date.

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Level 2 includes inputs other than quoted prices included with Level 1 that are observable for an asset or liability, either directly or indirectly. Level 2 inputs include quoted prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 includes unobservable inputs for an asset or liability.

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections and cash flows. Such securities are classified in Level 2 of the valuation hierarchy.

Note 3: Receivables

The following receivables are included in intergovernmental receivables at April 30, 2017:

	General Fund	Nonmajor Governmental Funds	Governmental Activities
Court fines	\$ 2,653	\$ -	\$ 2,653
Sales tax	523,382	-	523,382
Income tax	160,956	-	160,956
Telecommunications tax	139,817	-	139,817
Motor fuel tax	-	23,119	23,119
	<u>\$ 826,808</u>	<u>\$ 23,119</u>	<u>\$ 849,927</u>

The following receivables are included in other receivables at April 30, 2017:

	General Fund	Nonmajor Governmental Funds	Governmental Activities
Franchise fees	\$ 70,794	\$ -	\$ 70,794
Utility tax	84,913	-	84,913
Places of eating tax	34,475	-	34,475
Accounts - general	22,522	-	22,522
Hotel/motel tax	-	35,796	35,796
	<u>\$ 212,704</u>	<u>\$ 35,796</u>	<u>\$ 248,500</u>

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2017

Note 4: Capital Assets

Capital asset activity for the year ended April 30, 2017, was as follows:

Governmental Activities

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Land	\$ 1,705,533	\$ -	\$ -	\$ 1,705,533
Land right of way	214,262,950	-	-	214,262,950
	<u>215,968,483</u>	<u>-</u>	<u>-</u>	<u>215,968,483</u>
Capital assets being depreciated				
Streets	56,815,640	-	-	56,815,640
Buildings	9,971,597	-	-	9,971,597
Improvements other than building	2,782,071	28,750	-	2,810,821
Equipment	1,755,496	65,134	65,928	1,754,702
Vehicles	1,900,923	406,084	258,456	2,048,551
	<u>73,225,727</u>	<u>499,968</u>	<u>324,384</u>	<u>73,401,311</u>
Less accumulated depreciation for				
Streets	27,550,432	1,125,931	-	28,676,363
Buildings	3,266,196	249,290	-	3,515,486
Improvements other than building	527,759	70,271	-	598,030
Equipment	1,015,480	142,355	65,928	1,091,907
Vehicles	1,360,273	185,166	244,332	1,301,107
	<u>33,720,140</u>	<u>1,773,013</u>	<u>310,260</u>	<u>35,182,893</u>
Total capital assets being depreciated, net	<u>39,505,587</u>	<u>(1,273,045)</u>	<u>14,124</u>	<u>38,218,418</u>
Governmental activities capital assets, net	<u>\$ 255,474,070</u>	<u>\$ (1,273,045)</u>	<u>\$ 14,124</u>	<u>\$ 254,186,901</u>

Village of Burr Ridge, Illinois

Notes to Financial Statements

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Business-type Activities

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Land	\$ 48,000	\$ -	\$ -	\$ 48,000
Capital assets being depreciated				
Buildings	6,336,128	-	-	6,336,128
Equipment	137,000	-	-	137,000
Vehicles	270,370	42,794	10,548	302,616
Water systems	63,850,374	-	-	63,850,374
Sanitary sewer lines	14,307,569	-	-	14,307,569
	<u>84,901,441</u>	<u>42,794</u>	<u>10,548</u>	<u>84,933,687</u>
Less accumulated depreciation for				
Buildings	3,478,925	91,135	-	3,570,060
Equipment	103,125	10,375	-	113,500
Vehicles	129,136	40,897	10,548	159,485
Water systems	21,193,145	851,338	-	22,044,483
Sanitary sewer lines	5,180,347	195,278	-	5,375,625
	<u>30,084,678</u>	<u>1,189,023</u>	<u>10,548</u>	<u>31,263,153</u>
Total capital assets being depreciated, net	<u>54,816,763</u>	<u>(1,146,229)</u>	<u>-</u>	<u>53,670,534</u>
Business-type activities capital assets, net	<u>\$ 54,864,763</u>	<u>\$ (1,146,229)</u>	<u>\$ -</u>	<u>\$ 53,718,534</u>

Depreciation expense was charged to functions/programs of the primary government for the year ended April 30, 2017, as follows:

Governmental Activities

General government	\$ 1,294,270
Public safety	310,124
Public works	<u>168,619</u>
Total depreciation expense - governmental activities*	<u>\$ 1,773,013</u>

*Depreciation expense includes depreciation of the Internal Service Fund's capital assets of \$67,534.

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2017

Business-type Activities

Waterworks	\$ 983,370
Sewer	<u>205,653</u>
Total depreciation expense - business-type activities	<u><u>\$ 1,189,023</u></u>

Note 5: Interfund Accounts

Interfund transfers between funds for the year ended April 30, 2017, were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General		
Nonmajor equipment replacement	<u>\$ -</u>	<u>\$ 301,360</u>
Debt service		
Nonmajor/hotel/motel	<u>45,915</u>	<u>-</u>
Nonmajor		
Hotel/motel	-	45,915
Equipment replacement	301,360	-
Sidewalks/pathways	<u>-</u>	<u>-</u>
Total nonmajor	<u>301,360</u>	<u>45,915</u>
	<u><u>\$ 347,275</u></u>	<u><u>\$ 347,275</u></u>

The purpose of significant transfers is as follows:

- The General Fund transferred \$301,360 to the Equipment Replacement Fund for future vehicle, equipment and public improvement purchases.
- The Hotel/Motel Tax Fund transferred \$45,915 to the Debt Service Fund to cover the cost of principal and interest for the installment contract to pay for the County Line Road/Burr Ridge Parkway landscape improvement project.

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2017

Note 6: Long-Term Obligations

General Obligation Bonds and Notes

The Village issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities.

General obligation bonds are direct obligations and pledge the full faith and credit of the Village. General obligation bonds currently outstanding are as follows:

	Fund Debt Retired By	Balance May 1	Issuances	Reductions/ Refunding	Balance April 30	Current Portion
\$5,650,000 General Obligation Refunding Bonds Series 2003, dated May 15, 2003, due in annual installments of \$275,000 to \$505,000, plus fixed interest at 2.75% to 3.10% through December 30, 2016.	Debt Service	\$ 505,000	\$ -	\$ 505,000	\$ -	\$ -
\$5,395,000 General Obligation Refunding Bonds Series 2012, dated May 2, 2012, due at maturity, plus fixed interest at 1.75% through December 15, 2017.	Debt Service	5,935,000	-	-	5,935,000	5,935,000
Total general obligation bonds		<u>\$ 6,440,000</u>	<u>\$ -</u>	<u>\$ 505,000</u>	<u>\$ 5,935,000</u>	<u>\$ 5,935,000</u>

Promissory notes are direct obligations and pledge the full faith and credit of the Village. Promissory notes currently outstanding are as follows:

	Fund Debt Retired By	Balance May 1	Issuances	Reductions	Balance April 30	Current Portion
\$375,000 Promissory Note, Series 2008, dated December 12, 2008, due in semi-annual installments of \$22,956 including interest at 3.98% through December 31, 2018.	Hotel/ motel tax	<u>\$ 128,608</u>	<u>\$ -</u>	<u>\$ 41,256</u>	<u>\$ 87,352</u>	<u>\$ 42,856</u>

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2017

Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Fiscal Year Ending April 30,	Series 2012 Bonds Principal	Interest	Total
2018	\$ 5,935,000	\$ 103,863	\$ 6,038,863

Fiscal Year Ending April 30,	Promissory Note Principal	Interest	Total
2018	\$ 42,856	\$ 3,058	\$ 45,914
2019	44,496	1,349	45,845
	<u>\$ 87,352</u>	<u>\$ 4,407</u>	<u>\$ 91,759</u>

Legal Debt Margin

Equalized assessed valuation (2016 actual)	<u>\$ 1,008,782,227</u>
Statutory debt limitation (8.625% of assessed valuation)	\$ 87,007,467
Less amount of debt applicable to debt limit	
General Obligation Refunding Bond Series 2012	<u>5,935,000</u>
Total debt margin	<u>\$ 81,072,467</u>

Changes in General Long-Term Obligations

Governmental Activities

	Beginning Balance	Issuances/ Increases	Retirements	Ending Balance	Current Portion
General Obligation Bonds Series 2003	\$ 505,000	\$ -	\$ 505,000	\$ -	\$ -
General Obligation Bonds Series 2012	5,935,000	-	-	5,935,000	5,935,000
Unamortized premium on bonds payable	47,715	-	23,859	23,856	23,856
Promissory note	128,608	-	41,256	87,352	42,856
Compensated absences	295,532	41,625	29,554	307,603	30,760
Net pension liability	13,283,286	3,197,810	3,076,333	13,404,763	-
Other postemployment benefits payable	582,985	137,454	73,491	646,948	-
	<u>\$ 20,778,126</u>	<u>\$ 3,376,889</u>	<u>\$ 3,749,493</u>	<u>\$ 20,405,522</u>	<u>\$ 6,032,472</u>

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2017

Business-type Activities

Compensated absences	\$ 47,772	\$ 11,290	\$ 4,772	\$ 54,290	\$ 5,429
Net pension liability	546,076	383,892	403,777	526,191	-
	<u>\$ 593,848</u>	<u>\$ 395,182</u>	<u>\$ 408,549</u>	<u>\$ 580,481</u>	<u>\$ 5,429</u>

Note 7: Risk Management

The Village is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees, employee health and natural disasters. The Village has joined risk pools to protect itself from losses as follows:

Intergovernmental Personnel Benefit Cooperative (IPBC)

The Village participated in the Intergovernmental Personnel Benefit Cooperative (IPBC). The IPBC is a public entity risk pool established by certain units of local government in Illinois to administer some or all of the personnel benefit programs, (primarily medical, dental and life insurance coverage) offered by these members to their officers and employees and to the officers and employees of certain other governmental, quasi governments and nonprofit public service entities.

The IPBC acts as an administrative agency to receive, process and pay such claims as may come within the benefit program of each member.

One representative from each member group serves on the IPBC board and each board member has one vote on the board. None of its members have any direct equity interest in IPBC.

The Village, along with IPBC's other members, has a contractual obligation to fund any deficit of IPBC attributable to a membership year during which it was a member. Supplemental contributions may be required to fund these deficits. There have been no required supplemental contributions during any of the past three years.

IPBC offers a PPO and HMO plan for its members. All IPBC indemnity medical and HMO claims are subject to an individual stop loss of \$50,000. The cooperative agreement provides that the plan will be self-sustaining through member premiums.

Intergovernmental Risk Management Agency (IRMA)

The Village participates in the Intergovernmental Risk Management Agency (IRMA). IRMA is an organization of municipalities and special districts in Northeastern Illinois which have formed an association under the Illinois Intergovernmental Cooperation Statute to pool its risk management needs. The agency administers a mix of self-insurance and commercial insurance coverages; property/casualty and workers' compensation claim administration/litigation management services; unemployment claim administration, extensive risk management/loss control consulting and training programs; and a risk information system and financial reporting service for its members.

Village of Burr Ridge, Illinois

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The Village's payments to IRMA are displayed on the financial statements as expenditures/expenses in appropriate funds. Each member assumes the first \$1,000 of each occurrence, and IRMA has a mix of self-insurance and commercial insurance at various amounts above that level.

Each member appoints one delegate, along with an alternate delegate, to represent the member on the Board of Directors. The Village does not exercise any control over the activities of the IRMA beyond its representation on the Board of Directors.

Initial contributions are determined each year based on the individual member's eligible revenue as defined in the by-laws of IRMA and experience modification factors based on past member loss experience. Members have a contractual obligation to fund any deficit of IRMA attributable to a membership year during which they were a member. Supplemental contributions may be required to fund these deficits. There have been no required supplemental contributions during any of the past three years.

Automobile liability	\$10,000,000 per occurrence
General liability	\$10,000,000 per occurrence
Public officials liability	\$10,000,000 per occurrence
Police professional liability	\$10,000,000 per occurrence
Employee benefits liability	\$10,000,000 per occurrence
Workers' compensation	\$2,500,000 per occurrence
First party property	\$250,000,000 per occurrence
Employer's liability	\$1,000,000 per occurrence
Boiler machinery	\$50,000,000 per occurrence
Fidelity and crime	
a. Employee theft	\$5,000,000 blanket limit
b. Forgery or alteration	\$5,000,000 blanket limit
c. Computer fraud	\$5,000,000 blanket limit
d. Credit card forgery	\$5,000,000 blanket limit
e. Nonfaithful performance	\$2,500,000 blanket limit
Public officials bond	Blanket statutory requirements

Note 8: Contingent Liabilities

Litigation

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

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2017

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.

Note 9: Defined Benefit Pension Plans

The Village contributes to two defined benefit pension plans: the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system, and the Police Pension Fund which is a single-employer pension plan. The benefits, benefit levels, employee contributions and employer contributions for all plans are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly. The pension plans do not issue separate reports. However, IMRF does issue a publicly available report that includes financial statements and supplementary information. That report may be obtained on-line at www.imrf.org.

The aggregate totals for all pension items for the two plans are as follows:

	Governmental Activities	Business-type Activities*	Total
Net pension liability			
IMRF	\$ 858,524	\$ 526,191	\$ 1,384,715
Police	12,546,239	-	12,546,239
	<u>\$ 13,404,763</u>	<u>\$ 526,191</u>	<u>\$ 13,930,954</u>
Deferred outflows of resources			
IMRF	\$ 346,373	\$ 212,293	\$ 558,666
Police	3,779,467	-	3,779,467
	<u>\$ 4,125,840</u>	<u>\$ 212,293</u>	<u>\$ 4,338,133</u>
Deferred inflows of resources			
IMRF	\$ 126,431	\$ 77,490	\$ 203,921
Police	350,919	-	350,919
	<u>\$ 477,350</u>	<u>\$ 77,490</u>	<u>\$ 554,840</u>

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2017

	Governmental Activities	Business-type Activities*	Total
Pension expense			
IMRF	\$ 138,496	\$ 84,884	\$ 223,380
Police	<u>1,707,842</u>	<u>-</u>	<u>1,707,842</u>
	<u>\$ 1,846,338</u>	<u>\$ 84,884</u>	<u>\$ 1,931,222</u>

* Same amounts are also reported in the proprietary fund statements.

Illinois Municipal Retirement Fund

Plan Description

The employer's defined benefit pension plan for Regular employees provides retirement and disability benefits, postemployment increases and death benefits to plan members and beneficiaries. The employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Benefits Provided

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 8 years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with 8 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.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after 10 years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with 10 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.

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2017

Employees Covered by Benefit Terms

As of December 31, 2016, the measurement date for the net pension liability, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	23
Inactive plan members entitled to but not yet receiving benefits	20
Active plan members	<u>28</u>
	<u>71</u>

Contributions

As set by statute, the Village plan members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Village's annual contribution rate for calendar 2016 was 12.42%. For the year ended April 30, 2017, the Village contributed \$234,494 to the plan. The Village also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Investments

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	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic equities	38%	6.85%
International equities	17%	6.75%
Fixed income	27%	3.00%
Real estate	8%	5.75%
Alternative investments	9%	2.65 - 7.35%
Cash equivalents	<u>1%</u>	2.25%
	<u>100%</u>	

Village of Burr Ridge, Illinois

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Net Pension Liability

The Village's net pension liability at April 30, 2017, was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The net pension liability as of April 30, 2017, is \$1,384,715.

Actuarial Assumptions

The following are the methods and assumptions used to determine the total pension liability as of December 31, 2016:

Actuarial valuation date	December 31, 2016
Measurement date	December 31, 2016
Actuarial cost method	Entry-age normal
Assumptions	
Price inflation	2.75%
Salary increases	3.75% to 14.50%, including inflation
Investment rate of return	7.50%
Asset valuation method	Market value of assets

Retirement age is based on Experienced-Based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.

For nondisabled retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF-specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for nondisabled lives. For active members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Discount Rate

The discount rate used to measure the total pension liability was 7.50% (7.48% in the prior year). The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that Village contributions will be

Village of Burr Ridge, Illinois

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made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance, beginning of year	\$ 11,447,059	\$ 10,010,017	\$ 1,437,042
Changes for the year			
Service cost	193,444	-	193,444
Interest	850,605	-	850,605
Differences between expected and actual experience	(28,834)	-	(28,834)
Changes of assumptions	(28,913)	-	(28,913)
Contributions - employer	-	233,865	(233,865)
Contributions - employee	-	84,734	(84,734)
Net investment income	-	686,222	(686,222)
Benefit payments, including refunds of employees' contributions	(344,123)	(344,123)	-
Other (net transfer)	-	33,808	(33,808)
Net changes	642,179	694,506	(52,327)
Balance, end of year	\$ 12,089,238	\$ 10,704,523	\$ 1,384,715

Discount Rate Sensitivity

The following is a sensitivity analysis of the Village's net pension liability to changes in the discount rate. The table below represents the net pension liability of the Village calculated using the discount rate of 7.50% 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 (6.50%) or one percentage point higher (8.50%) than the current rate:

	1% Decrease 6.50%	Current Discount Rate 7.50%	1% Increase 8.50%
Village's net pension liability	\$ 2,952,962	\$ 1,384,715	\$ 102,911

Village of Burr Ridge, Illinois

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Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to IMRF Pension

For the year ended April 30, 2017, the Village recognized IMRF pension expense of \$223,380 (\$138,496 for governmental activities and \$84,884 for business-type activities). At April 30, 2017, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2017	
	(a)	(b)
Deferred Outflows Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 183,393
Changes of assumptions	6,147	20,528
Net difference between projected and actual earnings on pension plan investments	472,356	-
Pension contributions made subsequent to the measurement date	80,163	-
Total	<u>\$ 558,666</u>	<u>\$ 203,921</u>

Contributions subsequent to the December 31, 2016 measurement date through April 30, 2017, of \$80,163, included in deferred outflows of resources, will be reported as a reduction of the net pension liability at April 30, 2018.

Other 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:

Year Ending April 30,	Amount
2018	\$ 48,934
2019	67,053
2020	145,628
2021	12,967
	<u>\$ 274,582</u>

Village of Burr Ridge, Illinois

Notes to Financial Statements

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Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued IMRF financial report – Schedule of Changes in Fiduciary Net Position by Employer.

Police Pension

Plan Description

Police sworn personnel are covered by the Police Pension Plan. Although this is a single-employer defined benefit pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The Village accounts for the Police Pension Plan as a pension trust fund. The Plan does not issue a stand-alone financial report.

Benefits Provided

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 8 years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with 8 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.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with 10 or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes is capped at \$106,800, plus the lesser of one-half of the annual change in the Consumer Price Index or 3.00% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75.00% of such salary. Employees with at least 10 years may retire at or after age 50 and receive a reduced benefit (i.e., 1/2% 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 3.00% or one-half of the change in the Consumer Price Index for the proceeding calendar year.

Village of Burr Ridge, Illinois

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At April 30, 2017, the Police Pension Plan's membership consisted of:

Retirees and beneficiaries currently receiving benefits	18
Inactive plan members entitled to but not yet receiving benefits	-
Active plan members	<u>27</u>
	<u><u>45</u></u>

Basis of Accounting

The plan financial statements are prepared using the accrual basis of accounting. Employee and employer contributions are recognized as revenues in the period in which employee services are performed. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

Contributions

Employees are required by ILCS 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 as actuarially determined by an enrolled actuary. By the year 2040, the Village's contributions must accumulate to the point where 90% of past service costs are funded. For the year ended April 30, 2017, the Village's contributions were \$697,784 or 27.0% of covered payroll.

Investment Policy

State statutes as well as the investment policy of the Police Pension Fund provide that the Fund may invest up to 57.5% of the investment portfolio in equity mutual funds and the remaining portfolio in fixed income securities.

The Burr Ridge Police Pension Fund is invested to provide liquidity to fund current benefit payments as well as to provide return for future obligations. The Fund is invested according to the guidelines set forth by Illinois State statutes.

The Police Pension Fund strives to limit its exposure to credit risk, which is the risk that the issuer of a debt security will not pay the par value upon maturity. This is controlled by primarily investing in securities issued by the United States Government, securities issued by agencies of the United States Government that carry an implicit guarantee, or high quality state or local obligations. United States Government and agency securities are considered to be "AAA" rated and are generally considered free of credit risk due to the stability of the United States Government.

ILCS limit the Police Pension Fund's investments in certain types of securities and other permitted investments. Securities in any one company should not exceed 5% of the total cash and invested assets of the fund. There were no significant investments (other than U.S.

Village of Burr Ridge, Illinois

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Government guaranteed obligations) in any one organization that represent 5% or more of the target allocations are as follows:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Fixed income	40%	1%
Large cap domestic equities	42%	6%
Mid/small cap domestic equities	12%	8%
International equities	6%	6.75%
	<u>100.0%</u>	

The long-term expected rate of return on assets is intended to represent the best estimate of future real rates of return and is shown for each of the major asset classes in the investment policy. The expected rates of return have been provided by the investment professionals that work with the pension fund. Future real rates of return are weighted based on the target asset allocation within the Police Pension Plan's Investment Policy Statement. Expected inflation is added back in.

Investment Rate of Return

For the year ended April 30, 2017, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 9.67%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net Pension Liability

The Village's net pension liability was measured as of April 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of April 30, 2017, using the following actuarial methods and assumptions.

Actuarial valuation date	April 30, 2017
Measurement date	April 30, 2017
Actuarial cost method	Entry-age normal

Village of Burr Ridge, Illinois

Notes to Financial Statements

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Assumptions	
Inflation	2.50%
Salary increases	4.25% to 8.12%, including inflation
Investment rate of return	7.00%
Asset valuation method	Market value of assets

Mortality rates are based on the 2016 rates developed by Lauterbach & Amen, LLP for the Illinois State Police Officers.

Assumption Changes

Assumptions were changed from the prior year as follows:

The assumed rate on High Quality 20 Year Tax-Exempt GO Bonds was changed from 3.32% to 3.82% in the current year. The underlying index used is The Bond Buyer 20-Bond G.O. Index as discussed in more detail later in this section. The choice of index is unchanged from the prior year. The rate has been updated to the current fiscal year end based on changes in market conditions as reflected in the Index.

The discount rate used in the determination of the total pension liability was changed from 6.32% to 6.25%. The discount rate is impacted by a couple of metrics. Any change in the underlying High Quality 20 Year Tax Exempt G.O. Bond Rate will impact the blended discount rate.

The demographic assumptions were changed to the tables shown on the prior page. The changes were made based on a study of police officers and police pension funds in Illinois. The changes are described in the assumption document for the pension fund. The changes were made to better reflect the future anticipated experience of the fund. The assumptions impacted include:

- Mortality rates
- Mortality improvement rates
- Retirement rates
- Disability rates
- Termination rates

Discount Rate

The discount rate used to measure the total pension liability was 6.25% (6.32% in the prior year) for the fiscal year ended April 30, 2017. The discount rate used in the determination of the Total Pension Liability is based on a combination of the expected long-term rate of return on plan investments of 7% and a high quality 20-year tax-exempt G.O. Bond rate of 3.82%. Cash flow

Village of Burr Ridge, Illinois

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projections were used to determine the extent which the Plan's future net position will be able to cover future benefit payments. To the extent future benefit payments are covered by the Plan's projected net position, the expected rate of return on plan investments is used to determine the portion of the net pension liability associated with those payments. To the extent future benefit payments are not covered by the Plan's projected net position, the municipal bond rate is used to determine the portion of the net pension liability associated with those payments.

Changes in Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance, beginning of year	\$ 27,833,748	\$ 15,441,428	\$ 12,392,320
Changes for the year			
Service cost	690,936	-	690,936
Interest	1,709,941	-	1,709,941
Differences between expected and actual experience	(397,460)	-	(397,460)
Changes of assumptions	559,382	-	559,382
Contributions - employer	-	697,784	(697,784)
Contributions - employee	-	234,761	(234,761)
Net investment income	-	1,484,997	(1,484,997)
Benefit payments, including refunds of employees contributions	(949,373)	(949,373)	-
Administrative expenses	-	-	-
Other (net transfer)	-	(8,662)	8,662
Net changes	1,613,426	1,459,507	153,919
Balance, end of year	\$ 29,447,174	\$ 16,900,935	\$ 12,546,239

Discount Rate Sensitivity

The following presents the Village's net pension liability calculated using the discount rate of 6.25%, as well as what the Village's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.25%) or 1 percentage point higher (7.25%) than the current rate.

	1% Decrease 5.25%	Current Discount Rate 6.25%	1% Increase 7.25%
Village's net pension liability	\$ 17,545,464	\$ 12,546,239	\$ 8,570,050

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2017

Pension Expense and Deferred Outflows of Resources Related to Police Pension

For the year ended April 30, 2017, the Village recognized pension expense of \$1,707,842. At April 30, 2017, the Village reported deferred outflows of resources related to pensions from the following sources:

Deferred Outflows Related to Pensions	2017	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,035,322	\$ 350,919
Changes of assumptions	2,448,953	-
Net difference between projected and actual earnings on pension plan investments	<u>295,192</u>	<u>-</u>
Total	<u><u>\$ 3,779,467</u></u>	<u><u>\$ 350,919</u></u>

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:

Year Ending April 30,	Amount
2018	\$ 613,073
2019	613,073
2020	613,073
2021	406,681
2022	487,677
Thereafter	<u>694,971</u>
	<u><u>\$ 3,428,548</u></u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is presented in the basic financial statements.

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2017

Note 10: Other Postemployment Benefits

Plan Descriptions

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

Benefits Provided

The Village provides pre- and post-Medicare postretirement health insurance to retirees, their spouses and dependents (enrolled at time of employee's retirement). To be eligible for benefits, the employee must qualify for retirement under one of the Village's two retirement plans. The retirees pay the blended premium. Upon a retiree becoming eligible for Medicare, the amount payable under the Village's health plan will be reduced by the amount payable under Medicare for those expenses that are covered under both.

Membership

At April 30, 2017, membership consisted of:

Retirees and beneficiaries currently receiving benefits	4
Inactive plan members entitled to but not yet receiving benefits	34
Active plan members	11
	<hr/>
	49
	<hr/>

Annual OPEB Costs and Net OPEB Obligation

The Village's annual OPEB cost, employer contribution, the percentage of annual OPEB cost contributed to the Plan and the net OPEB obligation were as follows:

Fiscal Year Ending	Annual OPEB Cost	Employer Contributions	Percentage of OPEB Cost Contributed	Net OPEB Obligation
4/30/2015	\$ 132,201	\$ 21,439	16%	\$ 522,385
4/30/2016	131,914	71,313	54%	582,985
4/30/2017	137,454	73,491	53%	646,948

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2017

The net OPEB obligation as of April 30, 2017, was calculated as follows:

Annual required contribution	\$ 133,568
Interest on net OPEB obligations	23,319
Adjustment to annual required contribution	<u>(19,433)</u>
Annual OPEB cost	137,454
Contributions made	<u>73,491</u>
Increase in net pension obligation	63,963
Net OPEB obligation, beginning of year	<u>582,985</u>
Net OPEB obligation, end of year	<u><u>\$ 646,948</u></u>

Funding Policy

The Village is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the Plan until retirement.

Funded Status and Funding Progress

The funded status of the Plan as of April 30, 2016, was as follows:

Actuarial accrued liability (AAL)	\$ 1,829,443
Actuarial value of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u><u>\$ 1,829,443</u></u>
Funded ratio (actuarial value of plan assets/AAL)	-
Covered payroll (active plan members)	\$ 4,135,643
UAAL as a percentage of covered payroll	44%

See the schedules of funding progress in the required supplementary information immediately following the notes to financial statements for additional information related to the funded status of the Plan.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2017

new estimates are made about information following the notes to financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial methods and assumptions - projections of benefits for financial reporting purposes are based on the substantive plan (the Plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the April 30, 2017 actuarial valuation, the entry-age normal actuarial cost method was used. The actuarial assumptions included an investment rate of return of 4.0%, projected salary increases of 4.0% and an initial healthcare cost trend rate of 6.8% with an ultimate healthcare inflation rate of 5.0%. Both rates include a 2.5% inflation assumption. The actuarial value of assets was not determined as the Village has not advance funded its obligation. The Plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at April 30, 2017, was 30 years.

Note 11: Segment Information

The Village maintains two major enterprise funds, which account for the activities of providing water and sewer services to residents of the Village. Segment information requirements are effectively met within the basic financial statements.

Note 12: Deferred Compensation Plan

The Village offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees at their option, permits participants to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency occurs.

The assets of the plan are held in trust, with the Village as trustee, for the exclusive benefit of the plan participants and their beneficiaries. The assets cannot be diverted for any other purpose. The Village's beneficial ownership of plan assets held in the trust is held for the future exclusive benefit of the participants and their beneficiaries.

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2017

Note 13: Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) recently issued the following standards:

GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, was partially effective for the Village for the year ended April 30, 2017, except those provisions that address employers and governmental nonemployer contributing entities for pension that are not within the scope of GASB Statement No. 68, which are effective for the Village beginning with its year ending April 30, 2018. This statement will establish requirements for those pension and pension plans that are not administered through a trust meeting specified criteria.

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, will be effective for the Village beginning with its year ending April 30, 2019. This statement outlines reporting by governments that provide OPEB to their employees and for governments that finance OPEB for employees of other governments.

GASB Statement No. 80, *Blending Requirements for Certain Component Units – an amendment of GASB Statement No. 14*, will be effective for the Village beginning with its year ending April 30, 2018. This Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. This statement amends the blending requirements established in paragraph 53 of Statement No. 14, *The Financial Reporting Entity, as amended*.

GASB Statement No. 81, *Irrevocable Split-Interest Agreements*, will be effective for the Village beginning with its year ending April 30, 2018. This statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement.

GASB Statement No. 82, *Pension Issues – an amendment of GASB Statements No. 67, No. 68, and No. 73*, will be effective for the Village beginning with its year ending April 30, 2018, except for the requirements of paragraph 7 in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements of paragraph 7 are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017. This statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

GASB Statement No. 84, *Fiduciary Activities* (GASB 84) establishes criteria for identifying fiduciary activities. It presents separate criteria for evaluating component units, pension and other postemployment benefit arrangements and other fiduciary activities. The focus is on a government controlling the assets of the fiduciary activity and identification of the beneficiaries of those assets. Fiduciary activities are reported in one of four types of funds: pension (and other employee

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2017

benefit) trust funds, investment trust funds, private-purpose trust funds or custodial funds. Custodial funds are used to report fiduciary activities that are not held in a trust. The agency fund designation will no longer be used. GASB 84 also provides guidance on fiduciary fund statements and timing of recognition of a liability to beneficiaries.

GASB 84 is effective for financial statements for fiscal years beginning after December 15, 2018. Earlier application is encouraged.

GASB Statement No. 87, *Leases* (GASB 87) establishes a single approach to accounting for and reporting leases by state and local governments. The standard addresses the reporting for governments that are lessors or lessees. GASB 87 is effective for reporting periods beginning after December 15, 2019, with earlier application encouraged.

Management has not yet completed its evaluation of the impact, if any, of the provisions of these standards on its financial statements; however, the impact of GASB Statement No. 75 will likely be material to the financial statements of the Village.

While not effective in the short term, the Village will begin assessing the potential impact on the financial statements of these statement and begin the process of communicating the impact with those charged with governance and other stakeholders.

Note 14: Subsequent Events

On May 22, 2017, the Village issued \$5,970,000 Series 2017 General Obligation Refunding Debt Certificates, to refinance and extend the maturity by five years, \$5,935,000 of General Refunding Bonds. Interest payments will be made each June and December at a rate of 2.00%. The Village plans to pay off the debt certificates through a combination of land sales and funds on hand in the Debt Service Fund when the principal is due December 15, 2022.

**Required Supplementary Information
(Unaudited)**

Village of Burr Ridge, Illinois
Required Supplementary Information
Schedule of Changes in the Village's Net Pension Liability
and Related Ratios
Illinois Municipal Retirement Plan - Regular Plan
April 30, 2017

	2017	2016
Pension liability		
Service cost	\$ 193,444	\$ 209,600
Interest	850,605	826,122
Differences between expected and actual experience	(28,834)	(344,674)
Change of assumptions	(28,913)	13,005
Benefit payments including refunds of member contributions	(344,123)	(363,732)
	<hr/>	<hr/>
Net change in total pension liability	642,179	340,321
Pension liability - beginning of year	<hr/> 11,447,059	<hr/> 11,106,738
Pension liability - end of year	<hr/> <hr/> \$ 12,089,238	<hr/> <hr/> \$ 11,447,059
Plan fiduciary net position		
Contributions - Village	\$ 233,865	\$ 231,673
Contributions - members	84,734	84,828
Net investment income	686,222	50,220
Benefit payments including refunds of member contributions	(344,123)	(363,732)
Other net transfer	33,808	(60,596)
	<hr/>	<hr/>
Net change in plan fiduciary net position	694,506	(57,607)
Plan net position - beginning	<hr/> 10,010,017	<hr/> 10,067,624
Plan net position - ending	<hr/> <hr/> \$ 10,704,523	<hr/> <hr/> \$ 10,010,017
Village's net pension liability	<hr/> <hr/> \$ 1,384,715	<hr/> <hr/> \$ 1,437,042
Plan fiduciary net position as a percentage of the total pension liability	88.55%	87.45%
Covered employee payroll	\$ 1,882,973	\$ 1,885,056
Village's net pension liability as a percentage of covered employee payroll	73.54%	76.23%

GASB Statement No. 68 requires the presentation of ten fiscal years of data; however, the fiscal years completed prior to the adoption of this pronouncement are not required to be presented in this schedule. The pronouncement was adopted in fiscal year 2016. Information in this schedule has been determined as of the Village's measurement date (December 31) of the net pension liability.

Village of Burr Ridge, Illinois
Required Supplementary Information
Schedule of Changes in the Village's Net Pension Liability
and Related Ratios
Police Pension Fund
April 30, 2017

	2017	2016	2015
Pension liability			
Service cost	\$ 690,936	\$ 679,295	\$ 595,163
Interest	1,709,941	1,407,984	1,450,923
Changes of benefit terms			
Differences between expected and actual experience	(397,460)	1,359,876	(56,318)
Changes of assumptions and cost method	559,382	2,567,951	1,445,765
Benefit payments, including refunds	<u>(949,373)</u>	<u>(919,173)</u>	<u>(821,769)</u>
Net change in total pension liability	1,613,426	5,095,933	2,613,764
Pension liability, beginning of year	<u>27,833,748</u>	<u>22,737,815</u>	<u>20,124,051</u>
Pension liability, end of year	<u><u>\$ 29,447,174</u></u>	<u><u>\$ 27,833,748</u></u>	<u><u>\$ 22,737,815</u></u>
Plan fiduciary net position			
Contributions - employer	\$ 697,784	\$ 593,000	\$ 543,678
Contributions - employee	234,761	235,261	219,573
Net investment income	1,484,997	49,046	1,058,987
Benefit payments, including refunds	(949,373)	(919,173)	(821,769)
Administrative expense	<u>(8,662)</u>	<u>(10,491)</u>	<u>(12,266)</u>
Net change in plan fiduciary net position	1,459,507	(52,357)	988,203
Plan fiduciary net position, beginning of year	<u>15,441,428</u>	<u>15,493,785</u>	<u>14,505,582</u>
Plan fiduciary net position, end of year	<u>16,900,935</u>	<u>15,441,428</u>	<u>15,493,785</u>
Village's net pension liability, end of year	<u><u>\$ 12,546,239</u></u>	<u><u>\$ 12,392,320</u></u>	<u><u>\$ 7,244,030</u></u>
Plan's fiduciary net position as a percentage of the total pension liability	57.39%	55.48%	68.14%
Covered employee payroll	\$ 2,582,282	\$ 2,577,543	\$ 2,250,817
Village's net pension liability as a percentage of covered employee payroll	485.86%	480.78%	321.84%

GASB Statement No. 68 requires the presentation of ten fiscal years of data; however, the fiscal years completed prior to the adoption of this pronouncement are not required to be presented in this schedule. The pronouncement was adopted in fiscal year 2016. Information in this schedule has been determined as of the Village's measurement date (April 30) of the net pension liability.

Village of Burr Ridge, Illinois
Required Supplementary Information
Schedule of Village Contributions
Illinois Municipal Retirement Fund - Regular
April 30, 2017

Year Ended	Actuarially Determined Contribution	Actual Contributions	Contribution Excess/ (Deficiency)	Covered Employee Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
4/30/2017	\$ 234,494	\$ 234,494	\$ -	\$ 1,937,860	12.10%
4/30/2016	237,652	237,652	-	1,926,932	12.33%

Notes to the Required Supplementary Information

Valuation date	Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.
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Methods and Assumptions Used to Determine 2016 Contribution Rates

Actuarial cost method	Aggregate entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	27-years closed period
Asset valuation method	5-year smoothed market; 20% corridor
Wage growth	3.50%
Price inflation	2.75% approximate; no explicit price inflation assumption is used in this valuation.
Salary increases	3.75% to 14.50%, including inflation
Investment rate of return	7.50%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2014 valuation pursuant to an experience study of the period 2011 to 2013.
Mortality	For nondisabled retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF-specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for nondisabled lives. For active members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
Other	There were no benefit changes during the year.

Information above based on valuation assumptions used in the December 31, 2016 actuarial valuation; note two year lag between valuation and rate setting.

GASB Statement No. 68 requires the presentation of ten fiscal years of data; however, the fiscal years completed prior to the adoption of this pronouncement are not required to be presented in this schedule. The pronouncement was adopted in fiscal year 2016. Information in this schedule has been determined as of the Village's most recent fiscal year-end.

Village of Burr Ridge, Illinois

Required Supplementary Information

Schedule of Village Contributions

April 30, 2017

Year Ended	Actuarially Determined Contribution	Actual Contribution	Contribution Excess/ (Deficiency)	Covered Employee Payroll	Actual Contribution as a Percentage of Covered Employee Payroll
4/30/2017	\$ 780,713	\$ 697,784	\$ (82,929)	\$ 2,582,282	27%
4/30/2016	798,544	593,000	(205,544)	2,577,543	23%
4/30/2015	730,706	543,678	(187,028)	2,250,817	24%

Methods and Assumptions Used to Determine 2017 Contribution Rates

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	20-years closed period
Asset valuation method	Market value
Wage growth	3.25%
Price inflation	2.50%
Salary increases	4.25% to 8.12%, including inflation
Investment rate of return	7.00%
Retirement rates	L & A 2016 Illinois police retirement rates capped at age 65
Mortality	L & A 2016 Illinois police mortality rates

GASB Statement No. 68 requires the presentation of ten fiscal years of data; however, the fiscal years completed prior to the adoption of this pronouncement are not required to be presented in this schedule. The pronouncement was adopted in fiscal year 2016. Information in this schedule has been determined as of the Village's most recent fiscal year-end.

Village of Burr Ridge, Illinois

Required Supplementary Information

Schedule of Investment Returns

Police Pension Fund

April 30, 2017

Fiscal Year	Annual Money- Weighted Rate of Return, Net of Investment Expense
2017	9.67%
2016	0.32%
2015	7.15%

GASB Statement No. 67 requires the presentation of ten fiscal years of data; however, the fiscal years completed prior to the adoption of this pronouncement are not required to be presented in this schedule. The pronouncement was adopted in 2015.

Village of Burr Ridge, Illinois
Required Supplementary Information
Analysis of Funding Progress and Employer Contributions
Other Postemployment Benefit Plan
Year Ended April 30, 2017

Analysis of Funding Progress

Actuarial Valuation Year	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	(Overfunded) Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
4/30/2017	0	N/A	N/A	0%	N/A	N/A
4/30/2016	0	\$ 1,829,443	\$ 1,829,443	0%	\$4,135,643	44.2%
4/30/2015	N/A	N/A	N/A	N/A	N/A	N/A
4/30/2014	N/A	N/A	N/A	N/A	N/A	N/A
4/30/2013	N/A	N/A	N/A	N/A	N/A	N/A
4/30/2012	0	1,799,537	1,799,537	0%	4,401,016	40.9%

Employer Contributions

Fiscal Year Ended	Actual Employer Contribution	Annual OPEB Cost	Percent Contributed
4/30/2017	\$ 73,491	\$ 137,454	53%
4/30/2016	71,313	131,914	54%
4/30/2015	21,439	132,201	16%
4/30/2014	20,708	127,652	16%
4/30/2013	20,138	127,652	16%
4/30/2012	19,411	83,932	23%

Village of Burr Ridge, Illinois
Required Supplementary Information
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
General Fund
Year Ended April 30, 2017

	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ 5,807,420	\$ 5,807,420	\$ 5,504,824
Licenses and permits	424,480	424,480	536,428
Intergovernmental	1,119,120	1,119,120	1,043,516
Charges for services	631,170	631,170	638,165
Fines and forfeitures	150,000	150,000	126,919
Investment income	180,000	180,000	27,973
Miscellaneous	408,495	408,495	427,996
Total revenues	<u>8,720,685</u>	<u>8,720,685</u>	<u>8,305,821</u>
Expenditures			
General government	2,001,680	2,001,680	2,013,044
Public safety	4,865,965	4,865,965	4,717,949
Public sorks	1,490,475	1,490,475	1,350,576
Total expenditures	<u>8,358,120</u>	<u>8,358,120</u>	<u>8,081,569</u>
Excess of Revenues Over Expenditures	<u>362,565</u>	<u>362,565</u>	<u>224,252</u>
Other Financing Sources (Uses)			
Proceeds from sale of capital assets	15,000	15,000	8,799
Transfers out			
Equipment Replacement Fund	(145,315)	(145,315)	(301,360)
Total other financing source (uses)	<u>(130,315)</u>	<u>(130,315)</u>	<u>(292,561)</u>
Net Change in Fund Balance	<u>\$ 232,250</u>	<u>\$ 232,250</u>	(68,309)
Fund Balance, Beginning			<u>5,606,856</u>
Fund Balance, Ending			<u>\$ 5,538,547</u>

Village of Burr Ridge, Illinois
Notes to the Required Supplementary Information
April 30, 2017

Stewardship, Compliance and Accountability

Budgetary Information

The Village follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Village Administrator submits to the Board of Trustees a proposed operating budget for the fiscal year commencing the following May 1. The operating budget includes proposed expenditures and the means of financing them.
2. Hearings are conducted.
3. The Budget Ordinance is legally enacted.
4. The Budget Ordinance may be amended by the Board of Trustees.
5. The budget is adopted on an accrual/modified accrual basis which is consistent with GAAP.
6. The Village operates under the Budget Act in lieu of appropriations. Annual budgets are adopted for the general, special revenue, debt service, capital projects, enterprise, internal service and pension trust funds.

The level of control (level at which expenditures may not exceed budget) is the Fund. The Village Administrator, as Budget Director, has the authority to amend the budget within the individual fund. Budgets lapse at year end.

Budget and Actual Expenditures/Expenses

No actual fund expenditures/expenses for the fiscal year exceeded the final budgeted amounts at the legal level of budgetary control for the fiscal year ended April 30, 2017. A budget was not adopted for the Emergency 911 Fund in 2017.

**Combining and Individual Fund
Financial Statements and Schedules**

Village of Burr Ridge, Illinois
Nonmajor Governmental Funds
Combining Balance Sheet
April 30, 2017

	Emergency 911	Special Revenue Funds		
		Motor Fuel Tax	Hotel/ Motel Tax	Places of Eating
Assets				
Cash and cash equivalents - unrestricted	\$ -	\$ 25,930	\$ 333,176	\$ 6,247
Receivables				
Intergovernmental	-	23,119	-	-
Accrued interest	-	1,463	1,463	-
Other	-	-	35,796	-
	<u>-</u>	<u>-</u>	<u>35,796</u>	<u>-</u>
Total assets	<u>\$ -</u>	<u>\$ 50,512</u>	<u>\$ 370,435</u>	<u>\$ 6,247</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,600</u>	<u>\$ -</u>
Fund Balances				
Restricted				
Streets and highways	-	50,512	-	-
Community relations	-	-	346,835	-
Unrestricted				
Committed for capital projects	-	-	-	-
Unassigned				
Special revenue	-	-	-	6,247
	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,247</u>
Total fund balances	<u>-</u>	<u>50,512</u>	<u>346,835</u>	<u>6,247</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 50,512</u>	<u>\$ 370,435</u>	<u>\$ 6,247</u>

Capital Projects Funds			Total Nonmajor Governmental Funds
Sidewalks/ Pathways	Storm Water Management	Equipment Replacement	
\$ 409,628	\$ 114,126	\$ 969,483	\$ 1,858,590
-	-	-	23,119
2,926	1,463	2,926	10,241
-	-	-	35,796
<u>\$ 412,554</u>	<u>\$ 115,589</u>	<u>\$ 972,409</u>	<u>\$ 1,927,746</u>
<u>\$ 75,437</u>	<u>\$ 3,770</u>	<u>\$ -</u>	<u>\$ 102,807</u>
-	-	-	50,512
-	-	-	346,835
337,117	111,819	972,409	1,421,345
-	-	-	6,247
<u>337,117</u>	<u>111,819</u>	<u>972,409</u>	<u>1,824,939</u>
<u>\$ 412,554</u>	<u>\$ 115,589</u>	<u>\$ 972,409</u>	<u>\$ 1,927,746</u>

Village of Burr Ridge, Illinois
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Year Ended April 30, 2017

	Special Revenue Funds			
	Emergency 911	Motor Fuel Tax	Hotel/ Motel Tax	Places of Eating
Revenues				
Taxes	\$ -	\$ -	\$ 486,004	\$ 25,000
Intergovernmental revenue	-	267,634	-	-
Charges for services	57,684	-	-	-
Investment income	-	1,251	872	-
Miscellaneous	-	-	8,750	-
Total revenues	<u>57,684</u>	<u>268,885</u>	<u>495,626</u>	<u>25,000</u>
Expenditures				
Current				
General government	-	-	251,497	25,000
Public safety	109,218	-	177,978	-
Public works	-	430	-	-
Capital outlay	-	275,000	-	-
Total expenditures	<u>109,218</u>	<u>275,430</u>	<u>429,475</u>	<u>25,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(51,534)</u>	<u>(6,545)</u>	<u>66,151</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	(45,915)	-
Total other finances sources (uses)	<u>-</u>	<u>-</u>	<u>(45,915)</u>	<u>-</u>
Net Change in Fund Balances	<u>(51,534)</u>	<u>(6,545)</u>	<u>20,236</u>	<u>-</u>
Fund Balances, Beginning	<u>51,534</u>	<u>57,057</u>	<u>326,599</u>	<u>6,247</u>
Fund Balances, Ending	<u>\$ -</u>	<u>\$ 50,512</u>	<u>\$ 346,835</u>	<u>\$ 6,247</u>

Capital Projects Funds			Total Nonmajor Governmental Funds
Sidewalks/ Pathways	Storm Water Management	Equipment Replacement	
\$ -	\$ -	\$ -	\$ 511,004
-	-	-	267,634
-	-	-	57,684
1,739	870	1,739	6,471
46,091	17,250	-	72,091
<u>47,830</u>	<u>18,120</u>	<u>1,739</u>	<u>914,884</u>
-	-	-	276,497
-	-	-	287,196
-	9,591	-	10,021
248,617	-	255,458	779,075
<u>248,617</u>	<u>9,591</u>	<u>255,458</u>	<u>1,352,789</u>
<u>(200,787)</u>	<u>8,529</u>	<u>(253,719)</u>	<u>(437,905)</u>
-	-	301,360	301,360
-	-	-	(45,915)
-	-	301,360	255,445
(200,787)	8,529	47,641	(182,460)
537,904	103,290	924,768	2,007,399
<u>\$ 337,117</u>	<u>\$ 111,819</u>	<u>\$ 972,409</u>	<u>\$ 1,824,939</u>

Village of Burr Ridge, Illinois
Motor Fuel Tax Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
Year Ended April 30, 2017

	<u>Original/Final Budget</u>	<u>Actual</u>
Revenues		
Intergovernmental revenue	\$ 272,420	\$ 267,634
Investment income	6,350	1,251
Total revenues	<u>278,770</u>	<u>268,885</u>
Expenditures		
Current		
Public works	485	430
Capital outlay		
Reimbursement to Capital Improvement Fund	275,000	275,000
Total expenditures	<u>275,485</u>	<u>275,430</u>
Net Change in Fund Balance	<u><u>\$ 3,285</u></u>	(6,545)
Fund Balance, Beginning		<u>57,057</u>
Fund Balance, Ending		<u><u>\$ 50,512</u></u>

Village of Burr Ridge, Illinois
Hotel/Motor Tax Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
Year Ended April 30, 2017

	<u>Original/Final Budget</u>	<u>Actual</u>
Revenues		
Hotel/motel taxes	\$ 603,850	\$ 486,004
Investment income	6,020	872
Miscellaneous	10,000	8,750
Total revenues	<u>619,870</u>	<u>495,626</u>
Expenditures		
Current		
General government	325,900	251,497
Public safety	206,805	177,978
Total expenditures	<u>532,705</u>	<u>429,475</u>
Excess of Revenues Over Expenditures	<u>87,165</u>	<u>66,151</u>
Other Financing Uses		
Transfer out		
Capital Improvement Fund	(20,000)	-
Debt Service Fund	(45,910)	(45,915)
Total other financing uses	<u>(65,910)</u>	<u>(45,915)</u>
Net Change in Fund Balance	<u>\$ 21,255</u>	20,236
Fund Balance, Beginning		<u>326,599</u>
Fund Balance, Ending		<u>\$ 346,835</u>

Village of Burr Ridge, Illinois
Places of Eating Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
Year Ended April 30, 2017

	<u>Original/Final Budget</u>	<u>Actual</u>
Revenues		
Taxes	\$ 25,000	\$ 25,000
Expenditures		
General government		
Marketing	<u>25,000</u>	<u>25,000</u>
Net Change in Fund Balance	<u><u>\$ -</u></u>	<u>-</u>
Fund Balance, Beginning		<u>6,247</u>
Fund Balance, Ending		<u><u>\$ 6,247</u></u>

Village of Burr Ridge, Illinois
Debt Service Fund (Major Fund)
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
Year Ended April 30, 2017

	<u>Original/Final Budget</u>	<u>Actual</u>
Revenues		
Taxes	\$ 520,655	\$ 520,656
Investment income	110,000	16,523
Total revenues	<u>630,655</u>	<u>537,179</u>
Expenditures		
Debt service		
Principal	546,200	546,256
Interest and fiscal charges	134,185	133,867
Total expenditures	<u>680,385</u>	<u>680,123</u>
Excess (Deficiency) of Revenues Over Expenditures	(49,730)	(142,944)
Other Financing Sources		
Transfer in - Hotel/Motel Tax Fund	<u>45,910</u>	<u>45,915</u>
Net Change in Fund Balance	<u><u>\$ (3,820)</u></u>	(97,029)
Fund Balance, Beginning		<u>3,086,774</u>
Fund Balance, Ending		<u><u>\$ 2,989,745</u></u>

Village of Burr Ridge, Illinois
Capital Improvements Fund (Major Fund)
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
Year Ended April 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues			
Investment income	\$ 12,890	\$ 12,890	\$ 1,739
Developer contributions	137,370	137,370	143,371
Total revenues	<u>150,260</u>	<u>150,260</u>	<u>145,110</u>
Expenditures			
Capital outlay	1,003,765	1,003,765	876,081
Less reimbursement			
Motor fuel tax	<u>(295,000)</u>	<u>(295,000)</u>	<u>(275,000)</u>
Total expenditures	<u>708,765</u>	<u>708,765</u>	<u>601,081</u>
Net Change in Fund Balance	<u><u>\$ (558,505)</u></u>	<u><u>\$ (558,505)</u></u>	(455,971)
Fund Balance, Beginning			<u>828,031</u>
Fund Balance, Ending			<u><u>\$ 372,060</u></u>

Village of Burr Ridge, Illinois
Sidewalk/Pathway Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
Year Ended April 30, 2017

	<u>Original/Final Budget</u>	<u>Actual</u>
Revenues		
Investment income	\$ 8,500	\$ 1,739
Donations	35,930	46,091
Total revenues	<u>44,430</u>	<u>47,830</u>
Expenditures		
Capital outlay	<u>295,100</u>	<u>248,617</u>
Net Change in Fund Balance	<u><u>\$ (250,670)</u></u>	(200,787)
Fund Balance, Beginning		<u>537,904</u>
Fund Balance, Ending		<u><u>\$ 337,117</u></u>

Village of Burr Ridge, Illinois
Storm Water Management Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
Year Ended April 30, 2017

	<u>Original/Final Budget</u>	<u>Actual</u>
Revenues		
Investment income	\$ 5,950	\$ 870
Miscellaneous	8,000	17,250
Total revenues	<u>13,950</u>	<u>18,120</u>
Expenditures		
Current		
Public works	<u>13,935</u>	<u>9,591</u>
Net Change in Fund Balance	<u><u>\$ 15</u></u>	8,529
Fund Balance, Beginning		<u>103,290</u>
Fund Balance, Ending		<u><u>\$ 111,819</u></u>

Village of Burr Ridge, Illinois
Equipment Replacement Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
Year Ended April 30, 2017

	<u>Original/Final Budget</u>	<u>Actual</u>
Revenues		
Investment income	\$ 12,000	\$ 1,739
Expenditures		
Capital outlay	<u>291,000</u>	<u>255,458</u>
Excess (Deficiency) of Revenues Over Expenditures	(279,000)	(253,719)
Other Financing Sources		
Transfers in General Fund	<u>145,315</u>	<u>301,360</u>
Net Change in Fund Balance	<u><u>\$ (133,685)</u></u>	47,641
Fund Balance, Beginning		<u>924,768</u>
Fund Balance, Ending		<u><u>\$ 972,409</u></u>

Village of Burr Ridge, Illinois
Agency Fund - Special Service Area
Schedule of Changes in Assets and Liabilities
Year Ended April 30, 2017

	Balances May 1	Additions	Deletions	Balances April 30
Assets				
Cash and cash equivalents	\$ 157,607	\$ 4,002	\$ -	\$ 161,609
Accounts receivable	<u>1,044</u>	<u>-</u>	<u>34</u>	<u>1,010</u>
Total assets	<u><u>\$ 158,651</u></u>	<u><u>\$ 4,002</u></u>	<u><u>\$ 34</u></u>	<u><u>\$ 162,619</u></u>
Liabilities				
Due to bondholders	<u><u>\$ 158,651</u></u>	<u><u>\$ 3,968</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 162,619</u></u>

Supplemental Data

Village of Burr Ridge, Illinois
Long-term Debt Requirements
Promissory Note of 2008
April 30, 2017

Date of issue	December 12, 2008
Date of maturity	December 30, 2018
Authorized issue	\$ 375,000
Interest rate	3.98%
Principal maturity date	December 30
Interest dates	June 30 and December 30
Payable at	Burr Ridge Bank and Trust

Current and Future Principal and Interest Requirements

Fiscal Year	Payment Schedule			Interest Due on			
	Principal	Interest	Totals	June 30	Amount	December 30	Amount
2018	\$ 42,856	\$ 3,058	\$ 45,914	2017	\$ 1,736	2018	\$ 1,322
2019	<u>44,496</u>	<u>1,349</u>	<u>45,845</u>	2018	<u>886</u>	2019	<u>463</u>
	<u>\$ 87,352</u>	<u>\$ 4,407</u>	<u>\$ 91,759</u>		<u>\$ 2,622</u>		<u>\$ 1,785</u>

Village of Burr Ridge, Illinois
Long-Term Debt Requirements
General Refunding Obligation Bonds of 2012
April 30, 2017

Date of issue	May 2, 2012
Date of maturity	December 15, 2017
Authorized issue	\$ 5,935,000
Denomination of bonds	Increments of \$5,000
Interest rates	1.75%
Principal maturity date	December 15
Interest dates	June 15 and December 15
Payable at	US Bank

Current and Future Principal and Interest Requirements

Fiscal Year	Tax Levy			Interest Due on			
	Principal	Interest	Totals	June 30	Amount	December 30	Amount
2018	<u>\$ 5,935,000</u>	<u>\$ 103,863</u>	<u>\$ 6,038,863</u>	2017	<u>\$ 51,931</u>	2018	<u>\$ 51,932</u>



Fall Tree Species

Spring Grove Nursery

‘Hot Wing’ Tatarian Maple -5
‘Chicagoland’ Hackberry - 5
‘Streetkeeper’ Honeylocust - 5
‘Spring Snow’ Crabapple - 5
‘Ivory Pillar’ Lilac - 4
‘Crimson Sunset’ Maple -3
‘Winter King’ Hawthorn - 3
‘Trinity’ Pear -3
Tulip Tree - 2
‘American Dream’ Oak - 2
‘Regal Prince’ Oak - 2
‘Triumph’ Elm - 2
‘Shawnee Brave’ Baldcypress - 2
‘Windover Gold’ Ginkgo - 2
Pyramidal Hornbeam -2
Shingle Oak - 2

Wilson Nursery

‘Redpointe’ Maple - 5
Japanese Tree Lilac- 5
‘Frontier’ Hybrid Elm- 6



Kramer Tree Specialists, Inc.

300 Charles Court

West Chicago, IL 60185

Office: (630) 293-5444 www.kramertree.com Fax: (630) 293-7667

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Page 2

Commercial Proposal Tree Maintenance

January 7, 2016

Proposal #: 367026

Please initial the box next to the line item you wish to Authorize, then return All pages of the signed Proposal via Email or Fax.

Item #	Plant Species	Qty	Service Recommended	Condition	DBH	Item Charge
<input type="checkbox"/> 1	Brush		Municipal Brush Removal		2016	\$37,590.00

Notes: Spring and Fall Pick-ups - 2016

2016 Total Cost for Spring & Fall pick-ups...= \$37,590 (\$18,795 each)

Remove, haul brush from residential curb sides in Village Limits.

Grapple-loader method for removal of curbside brush from Village residential streets is safer, quieter, faster, cleaner and an overall a more efficient method of a municipal brush removal program. All material gets recycled into landscape mulch

Service:

Item #	Plant Species	Qty	Service Recommended	Condition	DBH	Item Charge
<input type="checkbox"/> 2	Brush		Municipal Brush Removal		2017	\$38,530.00

Notes: Spring and Fall Pick-ups - 2017

2017 Total Cost for Spring & Fall pick-ups...= \$38,530 (\$19,265 each)

Remove, haul brush from residential curb sides in Village Limits.

Grapple-loader method for removal of curbside brush from Village residential streets is safer, quieter, faster, cleaner and an overall a more efficient method of a municipal brush removal program. All material gets recycled into landscape mulch

Service:

Item #	Plant Species	Qty	Service Recommended	Condition	DBH	Item Charge
<input type="checkbox"/> 3	Brush		Municipal Brush Removal		2018	\$39,380.00

Notes: Spring and Fall Pick-ups - 2018

2018 Total Cost for Spring & Fall pick-ups...= \$39,380 (\$19,690 each)

Remove, haul brush from residential curb sides in Village Limits.

Grapple-loader method for removal of curbside brush from Village residential streets is safer, quieter, faster, cleaner and an overall a more efficient method of a municipal brush removal program. All material gets recycled into landscape mulch

Service:



VILLAGE OF BURR RIDGE

ACCOUNTS PAYABLE APPROVAL REPORT
 BOARD DATE: 09/25/17
 PAYMENT DATE: 09/26/17
 FI SCAL 17-18

FUND	FUND NAME	PAYABLE	TOTAL AMOUNT
10	General Fund	45,510.99	45,510.99
23	Hotel/Motel Tax Fund	22,419.10	22,419.10
31	Capital Improvements Fund	8,239.55	8,239.55
32	Sidewalks/Pathway Fund	19,639.14	19,639.14
51	Water Fund	473,141.66	473,141.66
52	Sewer Fund	2,675.57	2,675.57
61	Information Technology Fund	8,833.54	8,833.54
TOTAL ALL FUNDS		<u>\$ 580,459.55</u>	<u>\$ 580,459.55</u>

PAYROLL
 PAY PERIOD ENDING SEPTEMBER 9, 2017

	TOTAL PAYROLL
Legislation	2,994.22
Administration	13,662.22
Community Development	6,884.71
Finance	8,967.73
Police	119,288.94
Public Works	23,052.78
Water	27,174.13
Sewer	7,898.28
IT Fund	426.29
TOTAL	<u>\$ 210,349.30</u>

GRAND TOTAL	<u>\$ 790,808.85</u>
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INVOICE GL DISTRIBUTION REPORT FOR VILLAGE OF BURR RIDGE
EXP CHECK RUN DATES 09/18/2017 - 09/19/2017
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

GL Number	Invoice Line Desc	Vendor	Invoice Date	Invoice	Amount
Fund 10 General Fund					
Dept 1010 Boards & Commissions					
10-1010-50-5010	Teamsters union/legal-Aug'17	Clark Baird Smith LLP	08/31/17	8897	167.50
10-1010-50-5010	General legal service-Jul'17	Klein, Thorpe & Jenkins,	08/25/17	Aug2017	1,911.00
10-1010-50-5010	Stanley comp (tree buffer) Jul'	Klein, Thorpe & Jenkins,	08/25/17	Aug2017	234.00
10-1010-50-5010	10S681 Oak Hill Ct lit-Jul'17	Klein, Thorpe & Jenkins,	08/25/17	Aug2017	57.00
10-1010-50-5010	Recrds Mgmt sys intergov. agrmn	Klein, Thorpe & Jenkins,	08/25/17	Aug2017	1,540.50
10-1010-50-5010	BFPC legal-Jul'17	Klein, Thorpe & Jenkins,	08/25/17	Aug2017	643.50
10-1010-50-5030	Telephone-Sep'17	Call One	09/15/17	1213106-Sep17	53.77
10-1010-80-8010	Cake/beverages/McKnabb anniv-Se	Barbara Popp	09/11/17	Sep2017	36.00
10-1010-80-8010	Newsletter mailing/May'17	Postmaster	09/18/17	#94-Sep17	977.99
10-1010-80-8010	Empl. anniversary pins-Sep'17	The Pin Center	09/05/17	0917006	457.50
10-1010-80-8010	English garden flowers/Preissg-	Vince's Flowers & Landsca	09/05/17	7818-F	139.95
10-1010-80-8025	Pol. Ofc exam/oral interview-Se	Resource Management Assoc	09/08/17	17112/1	250.00
Total For Dept 1010 Boards & Commissions					6,468.71
Dept 2010 Administration					
10-2010-50-5030	Telephone-Sep'17	Call One	09/15/17	1213106-Sep17	349.53
Total For Dept 2010 Administration					349.53
Dept 3010 Community Development					
10-3010-50-5030	Telephone-Sep'17	Call One	09/15/17	1213106-Sep17	537.74
10-3010-50-5075	B&F plan review/per#17-248/Aug'	B & F Construction Code S	08/31/17	47454	721.62
10-3010-50-5075	DMorris plan reviews-Aug'17	Don Morris Architects P.C	08/31/17	Aug2017	3,475.00
10-3010-50-5075	DMorris inspections-Aug'17	Don Morris Architects P.C	08/31/17	Aug2017	3,580.00
Total For Dept 3010 Community Development					8,314.36
Dept 4010 Finance					
10-4010-50-5030	Telephone-Sep'17	Call One	09/15/17	1213106-Sep17	268.87
10-4010-50-5060	Actuarial valuation/tax levy-Se	Lauterbach & Amen, LLP	09/10/17	24007	2,250.00
10-4010-50-5060	Actuarial valuation/GASB 67/68-	Lauterbach & Amen, LLP	09/10/17	24007	2,000.00
Total For Dept 4010 Finance					4,518.87
Dept 4020 Central Services					
10-4020-50-5081	FSA monthly fee-Aug'17	Discovery Benefits, Inc.	08/31/17	12993 789530-IN	83.00
10-4020-60-6000	Batteries-Sep17	Barbara Popp	09/11/17	Sep2017	18.51
10-4020-60-6010	lcs coffee & supls/PD-Sep'17	Commercial Coffee Service	09/13/17	541 143980	39.20
10-4020-60-6010	lcs coffee & filters/PD-Sep'17	Commercial Coffee Service	09/30/17	541 143804	34.95
Total For Dept 4020 Central Services					175.66
Dept 5010 Police					
10-5010-40-4032	Uniforms/Essig-Sep'17	JG Uniforms, Inc.	09/05/17	25071	350.00
10-5010-40-4032	Uniforms/Wirth-Sep'17	Ray O'Herron Co., Inc.	09/06/17	1748512-IN	148.50
10-5010-50-5020	L/N searches/reports-Aug'17	LexisNexis Risk Solutions	08/31/17	1267894-20170831	98.90
10-5010-50-5030	Telephone-Sep'17	Call One	09/15/17	1213106-Sep17	1,478.77
10-5010-50-5030	Telephone/outside emerg phone-S	Call One	09/15/17	1213106-Sep17	44.03
10-5010-50-5050	Warning sirens preventive maint	Braniff Comm., Inc.	08/01/17	0031064	1,140.00
10-5010-50-5050	Radio equip maint-Oct'17	J&L Electronic Service, I	10/01/17	1001111	37.90
10-5010-50-5050	Equip, maint. unit #6,#7 & #13-	Public Safety Direct, Inc	09/06/17	90865	101.50
10-5010-50-5050	Rpl equip. override button/unit	Public Safety Direct, Inc	09/08/17	90884	115.00
10-5010-50-5051	Vehicle washing-Aug'17	Fuller's Car Wash	08/31/17	4959	163.98
10-5010-50-5051	Confidential plate renewal/#041	Illinois Secretary of Sta	09/13/17	Sep2017	101.00
10-5010-50-5051	Repair tire/unit 1707-Sep'17	Tom & Jerry Tire & Servic	09/01/17	2131/31777	30.00
10-5010-50-5051	Clean air vents/unit #1315-Aug'	Willowbrook Ford	08/28/17	6250534/1	200.00
10-5010-50-5051	GOF/rpl belts-unit 30417-Aug'17	Willowbrook Ford	08/30/17	6250735/2	487.12
10-5010-50-5051	GOF/unit #1313/Sep'17	Willowbrook Ford	09/11/17	6251734/2	40.80

INVOICE GL DISTRIBUTION REPORT FOR VILLAGE OF BURR RIDGE
EXP CHECK RUN DATES 09/18/2017 - 09/19/2017
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

GL Number	Invoice Line Desc	Vendor	Invoice Date	Invoice	Amount
Fund 10 General Fund					
Dept 5010 Police					
10-5010-50-5095	Random drug screen/3-Jul'17	First Advantage Occupatic	07/31/17	948133 2519191707	80.25
10-5010-50-5095	Starcom21 network-Sep'17	Motorola Solutions - STAR	09/01/17	312317312017	68.00
10-5010-60-6000	Post It notes/lpk-Sep'17	Runco Office Supply	09/05/17	5901 694365-0	19.99
10-5010-60-6000	Innova Desktop calculator-Sep	Runco Office Supply	09/05/17	5901 694365-0	9.99
Total For Dept 5010 Police					4,715.73
Dept 6010 Public Works					
10-6010-40-4032	Uniform rental/cleaning-09/05/1	Breens Inc.	09/05/17	9027 367698	72.14
10-6010-40-4032	Uniform rental/cleaning-09/12/1	Breens Inc.	09/12/17	9027 367877	72.14
10-6010-40-4042	Mileage to/from PW/VH-Rothbard/	Catherine R. Rothbard	09/02/17	Sep17	41.73
10-6010-40-4042	Deicing roads workshop trg/3-Au	DuPage River Salt Creek W	08/31/17	32	105.00
10-6010-40-4042	Mileage to/from PW/VH-Benedict/	Shirley Benedict	09/05/17	Aug2017	32.10
10-6010-50-5030	Telephone-Sep'17	Call One	09/15/17	1213106-Sep17	448.11
10-6010-50-5030	Telephone/PW fax line-Sep'17	Call One	09/15/17	1213106-Sep17	44.10
10-6010-50-5030	Telephone-Sep'17	Call One	09/15/17	1213106-Sep17	155.61
10-6010-50-5030	Telephone/RA-Sep'17	Call One	09/15/17	1213106-Sep17	44.05
10-6010-50-5055	Electric/Mad. RR crossing-Sep'1	COMED	09/02/17	3699071070/Sep17	40.01
10-6010-50-5055	Traffic signal maint/Bridewell-	Meade Electric Company, I	08/31/17	14863_683310	175.00
10-6010-50-5065	Electric/Vill. street lights-Au	Dynegy Energy Services, I	08/30/17	196015417081	2,667.00
10-6010-50-5085	Shop towel rental-09/05/17	Breens Inc.	09/05/17	9027 367698	4.50
10-6010-50-5085	Shop towel rental-09/12/17	Breens Inc.	09/12/17	9027 367877	4.50
10-6010-50-5095	Roadway ULV adulticide spraying	Clarke Environmental Mosq	08/23/17	B02160	3,084.88
10-6010-50-5095	Mosquito abatement-Aug'17	Clarke Environmental Mosq	08/30/17	6364379	380.00
10-6010-50-5095	Mosquito abatement-Sep'17	Clarke Environmental Mosq	09/05/17	6364542	380.00
10-6010-50-5095	Random drug screen/2-Jul'17	First Advantage Occupatic	07/31/17	948133 2519191707	55.50
10-6010-50-5095	Shipping to PW-Jul'17	Trafic Services, Inc.	07/31/17	30BRR 69793	50.00
10-6010-50-5095	Stencil BRPW-Jul'17	Trafic Services, Inc.	07/31/17	30BRR 69793	75.00
10-6010-60-6020	Diesel fuel-Jul/Aug'17	SuperFleet MasterCard Pro	08/26/17	FB346 Aug2017	994.88
10-6010-60-6040	Switch/unit #580-Aug'17	McCann Industries, Inc.	08/29/17	07226203	48.65
10-6010-60-6040	Misc. equip. supls-Aug'17	West Side Tractor Sales C	08/31/17	N56388	112.34
10-6010-60-6040	Air filter/unit 580-Aug'17	Westown Auto Supply Co. I	08/30/17	2901 75167	37.69
10-6010-60-6041	Fuel filter/unit #23-Aug'17	Westown Auto Supply Co. I	08/30/17	2901 75167	49.39
10-6010-60-6041	Misc veh. supls-Sep'17	Westown Auto Supply Co. I	09/11/17	2901 75298	48.24
10-6010-60-6042	Topsoil/1cu. yd-Sep'17	Hinsdale Nurseries, Inc.	09/01/17	1584077	26.50
10-6010-60-6042	HID lamp/3-Aug'17	Industrial Electric Suppl	08/23/17	VILLA02/250873	54.00
10-6010-60-6042	CERT CM-06 - Operations Div - S	Ozinga Materials, Inc.	08/31/17	21210 60616	330.25
10-6010-60-6042	CERT CM-06 - Operations Div - S	Ozinga Materials, Inc.	08/31/17	21210 60616	333.79
10-6010-60-6042	Plasticade barricades-Jul17	Trafic Services, Inc.	07/31/17	30BRR 69793	2,600.00
10-6010-60-6043	Purple Prince Crab tree/1-Sep'1	Hinsdale Nurseries, Inc.	09/01/17	1584065	136.00
10-6010-60-6050	24" Manhole hook/2-Sep'17	Kara Company, Inc.	09/05/17	330552	39.96
10-6010-60-6050	Rick pick chisel-Sep'17	Kara Company, Inc.	09/05/17	330552	33.22
10-6010-70-7000	Air impact wrench-Aug'17	Westown Auto Supply Co. I	08/15/17	2901_74986	437.00
Total For Dept 6010 Public Works					13,213.28
Dept 6020 Buildings & Grounds					
10-6020-50-5052	Qtrly alarm monitor/PW-Oct/Dec'	Alarm Detection Systems,	09/03/17	107215-1066	413.19
10-6020-50-5052	Qtrly alarm monitor/RA-Oct/Dec'	Alarm Detection Systems,	09/03/17	600807-1048	142.92
10-6020-50-5052	HVAC maint/VH-Aug'17	Dynamic Heating & Piping	08/31/17	SM16007-3	2,025.00
10-6020-50-5052	HVAC maint/PD-Aug'17	Dynamic Heating & Piping	08/31/17	SM16007-3	825.00
10-6020-50-5052	HVAC maint/PW-Aug'17	Dynamic Heating & Piping	08/31/17	SM16007-3	312.49
10-6020-50-5052	Garbage removal/VH-08/14/17	Waste Management	08/28/17	2835764-2009-7	167.09
10-6020-50-5052	Garbage removal/PW-08/28/17	Waste Management	08/28/17	2835838-2009-9	124.02
10-6020-50-5057	Utility & Park Sites	Desiderio Landscaping LLC	09/01/17	9016	874.00

GL Number	Invoice Line Desc	Vendor	Invoice Date	Invoice	Amount
Fund 10 General Fund					
Dept 6020 Buildings & Grounds					
10-6020-50-5058	Mat rental/PD-09/05/17	Breens Inc.	09/05/17	9028 367693	18.00
10-6020-50-5058	Mat rental/PW & VH-09/05/17	Breens Inc.	09/05/17	9028 367693	12.00
10-6020-50-5058	Mat rental/PD-09/12/17	Breens Inc.	09/12/17	9028 367872	18.00
10-6020-50-5058	Mat rental/PW & VH-09/12/17	Breens Inc.	09/12/17	9028 367872	12.00
10-6020-50-5058	Janitorial service/PD-Aug'17	Eco-Clean Maintenance, In	08/30/17	6408	810.00
10-6020-50-5058	Janitorial service/VH-Aug'17	Eco-Clean Maintenance, In	08/30/17	6408	638.00
10-6020-50-5058	Janitorial service/PW-Aug'17	Eco-Clean Maintenance, In	08/30/17	6408	380.00
10-6020-50-5058	Cell cleaning-Sep'17	Service Master	09/01/17	187176	275.00
10-6020-50-5058	Clean/sanitize lobby/PD-Aug'17	Service Master	08/31/17	187295	185.00
10-6020-50-5080	Electric/Lakewood aerator-Sep'1	COMED	09/02/17	9258507004/Sep17	172.30
10-6020-50-5080	Windsor aerator-Sep'17	COMED	09/02/17	9342034001/Sep17	101.86
10-6020-50-5080	Sewer chg/PW-Aug'17	Flagg Creek Water Reclama	08/28/17	008917-000/Aug17	114.58
10-6020-60-6010	1st aid cabinet supls/PD-Sep'17	American First Aid Servic	09/11/17	56263	44.05
10-6020-60-6010	1st aid cabinet supls/PW-Sep'17	American First Aid Servic	09/11/17	56272	90.35
Total For Dept 6020 Buildings & Grounds					7,754.85
Total For Fund 10 General Fund					45,510.99
Fund 23 Hotel/Motel Tax Fund					
Dept 7030 Special Revenue Hotel/Motel					
23-7030-50-5069	Municipal Campus	Desiderio Landscaping LLC	09/01/17	9016	3,956.07
23-7030-50-5069	Medians & Gateways	Desiderio Landscaping LLC	09/01/17	9016	4,083.00
23-7030-50-5069	County Line Rd @ I55	Desiderio Landscaping LLC	09/01/17	9016	988.00
23-7030-50-5069	Spring and Fall Cleanups	Desiderio Landscaping LLC	09/01/17	9016	600.00
23-7030-50-5069	Herbicide & Fertilizer	Desiderio Landscaping LLC	09/01/17	9016	1,451.45
23-7030-50-5069	Roadside Mowing	Desiderio Landscaping LLC	09/01/17	9016	967.50
23-7030-50-5069	Added areas - Mowing	Desiderio Landscaping LLC	09/01/17	9016	1,265.00
23-7030-50-5075	Electric/gateway sign-Sep'17	COMED	09/01/17	1153168007/Sep17	24.54
23-7030-50-5075	Electric/median lighting-Sep'17	COMED	09/02/17	1319028022/Sep17	77.34
23-7030-50-5075	Electric/entryway sign-Sep'17	COMED	09/05/17	2257153023/Sep17	35.20
23-7030-50-5075	Instl holiday decorations/4 cor	McFarlane Douglas & Compa	08/21/17	51728	5,375.00
23-7030-80-8012	"Reckless" concert-08/04/17	Lisa Martusciello	09/06/17	Aug2017	1,200.00
23-7030-80-8012	Nov2017 Jingle Mingle ad-Sep17	Rock Valley Publishing, I	09/02/17	16698-Sep17	396.00
23-7030-80-8012	Sound sys engr/Aug 4,11,18,25	United Audio Productions	08/31/17	676	2,000.00
Total For Dept 7030 Special Revenue Hotel/Motel					22,419.10
Total For Fund 23 Hotel/Motel Tax Fund					22,419.10
Fund 31 Capital Improvements Fund					
Dept 8010 Capital Improvement					
31-8010-70-7077	Pavement marking/2017 Rd Pgm-Au Superior Road Striping In		08/29/17	662817	8,239.55
Total For Dept 8010 Capital Improvement					8,239.55
Total For Fund 31 Capital Improvements Fund					8,239.55
Fund 32 Sidewalks/Pathway Fund					
Dept 8020 Sidewalks/Pathway					
32-8020-70-7052	CLR ROW improvements/eng-Jul'17	Burns & McDonnell	09/08/17	68491-10	19,639.14
Total For Dept 8020 Sidewalks/Pathway					19,639.14
Total For Fund 32 Sidewalks/Pathway Fund					19,639.14
Fund 51 Water Fund					
Dept 6030 Water Operations					

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GL Number	Invoice Line Desc	Vendor	Invoice Date	Invoice	Amount
Fund 51 Water Fund					
Dept 6030 Water Operations					
51-6030-40-4032	Uniform rental/cleaning-09/05/1	Breens Inc.	09/05/17	9027 367698	79.18
51-6030-40-4032	Uniform rental/cleaning-09/12/1	Breens Inc.	09/12/17	9027 367877	79.18
51-6030-50-5020	Coliform water test/13-Sep'17	Envirotest Perry Laborat	09/01/17	17-132623	110.50
51-6030-50-5020	Leak detection-2 loc/1st hr-Aug	M.E. Simpson Co. Inc.	08/30/17	30406	395.00
51-6030-50-5020	Leak detection-2 loc/addl hr ra	M.E. Simpson Co. Inc.	08/30/17	30406	215.00
51-6030-50-5025	Permit #1877 postage-Sep'17	Postmaster	09/14/17	Sep'17	4,500.00
51-6030-50-5030	Telephone-Sep'17	Call One	09/15/17	1213106-Sep17	403.30
51-6030-50-5052	Qtrly alarm monitor/PC-Oct/Dec'	Alarm Detection Systems,	09/03/17	50347-1080	335.16
51-6030-50-5052	Utility & Park Sites	Desiderio Landscaping LLC	09/01/17	9016	374.63
51-6030-50-5052	HVAC maint/PC-Aug'17	Dynamic Heating & Piping	08/31/17	SM16007-3	245.01
51-6030-50-5080	Electric/Well #1-Sep'17	COMED	09/05/17	0793668005/Sep17	194.39
51-6030-50-5080	Electric/well #5-Sep'17	COMED	09/02/17	4497129016/Sep'17	295.81
51-6030-50-5080	Electric/2M tank-Sep'17	COMED	09/02/17	9256332027/Sep17	169.57
51-6030-50-5080	Electric/PC-Sep'17	Direct Energy Business LI	09/08/17	172510032151504	5,742.79
51-6030-50-5095	UB bills & pstg/1947-Sep'17	Third Millennium Assoc. I	09/12/01	21183	599.68
51-6030-50-5095	UB past due notices & pstg/216-	Third Millennium Assoc. I	09/12/01	21183	67.45
51-6030-60-6010	Topsoil/5 cu yds-Sep'17	Hinsdale Nurseries, Inc.	09/11/17	1585195	132.50
51-6030-60-6010	CERT CM-06 - Water Div	Ozinga Materials, Inc.	08/31/17	21210 60616	342.50
51-6030-60-6010	CERT CM-06 - Water Div	Ozinga Materials, Inc.	08/31/17	21210 60616	344.12
51-6030-60-6010	CA-7 backfill - Water Div	Ozinga Materials, Inc.	08/31/17	21210 60616	459.18
51-6030-60-6010	CA-7 backfill - Water Div	Ozinga Materials, Inc.	08/31/17	21210 60616	464.79
51-6030-60-6040	6"x16" Romac All SS rpr clamp/2	Underground Pipe & Valve	09/05/17	1526 023898	398.00
51-6030-60-6040	6"x16" w 1" ccl SS rpr clamp/1-	Underground Pipe & Valve	09/05/17	1526 023898	219.00
51-6030-60-6070	Bedford water/85,460,000gal-Aug	Village of Bedford Park	09/06/17	0020060000/Aug17	455,501.80
51-6030-70-7000	Kink-proof suction hose-Sep17	USA Blue Book	09/06/17	660436 359628	354.95
51-6030-70-7000	Freight chg-Sep17	USA Blue Book	09/06/17	660436 359628	60.00
51-6030-70-7000	2" Kink-Resist.20' Suction Hose	USA Blue Book	09/06/17	660436 359680	140.95
51-6030-70-7000	3" Kink-Resist.20' Suction Hose	USA Blue Book	09/06/17	660436 359680	214.95
51-6030-70-7000	2" PVC Discharge Hose, 2" x 50'	USA Blue Book	09/06/17	660436 359680	63.95
51-6030-70-7000	3" PVC Discharge Hose, 2" x 50'	USA Blue Book	09/06/17	660436 359680	115.95
51-6030-70-7000	4" PVC Discharge Hose, 2" x 50'	USA Blue Book	09/06/17	660436 359680	168.95
51-6030-70-7000	2" Steel Suction Strainer, 3/8"	USA Blue Book	09/06/17	660436 359680	18.49
51-6030-70-7000	3" Steel Suction Strainer, 3/8"	USA Blue Book	09/06/17	660436 359680	38.95
51-6030-70-7000	4" Steel Suction Strainer, 3/8"	USA Blue Book	09/06/17	660436 359680	53.95
51-6030-70-7000	2" NPT(F) x Adapter (M) Quick C	USA Blue Book	09/06/17	660436 359680	18.78
51-6030-70-7000	3" NPT(F) x Adapter (M) Quick C	USA Blue Book	09/06/17	660436 359680	41.90
51-6030-70-7000	4" NPT(F) x Adapter (M) Quick C	USA Blue Book	09/06/17	660436 359680	53.90
51-6030-70-7000	Freight charges	USA Blue Book	09/06/17	660436 359680	127.45
Total For Dept 6030 Water Operations					473,141.66
Total For Fund 51 Water Fund					473,141.66
Fund 52 Sewer Fund					
Dept 6040 Sewer Operations					
52-6040-40-4032	Uniform rental/cleaning-09/05/1	Breens Inc.	09/05/17	9027 367698	24.63
52-6040-40-4032	Uniform rental/cleaning-09/12/1	Breens Inc.	09/12/17	9027 367877	24.63
52-6040-50-5030	Telephone-Sep'17	Call One	09/15/17	1213106-Sep17	44.81
52-6040-50-5068	Lift station maint/3-Aug'17	Metropolitan Industries,	08/24/17	003355/325792A	765.00
52-6040-50-5068	Rpr H'Flds L.S.-Aug'17	Metropolitan Industries,	08/24/17	003355 325792	1,503.00
52-6040-50-5080	Electric/H'Flds L.S.-Sep17	COMED	09/05/17	0099002061/Sep17	58.74
52-6040-50-5080	Electric/C'Moor L.S.-Sep'17	COMED	09/02/17	0356595009/Sep17	138.32
52-6040-50-5080	Electric/A'Head L.S.-Sep'17	COMED	09/05/17	7076690006/Sep17	116.44
Total For Dept 6040 Sewer Operations					2,675.57

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Fund 52 Sewer Fund					
Total For Fund 52 Sewer Fund					2,675.57
Fund 61 Information Technology Fund					
Dept 4040 Information Technology					
61-4040-50-5050	Repair printer/PD-Sep'17	Image Systems & Business	09/15/17	IS1177 253766	179.25
61-4040-60-6010	CE401A lsr cyan toner/1-PW/Sep'	Runco Office Supply	09/06/17	5649 694434-0	188.00
61-4040-60-6010	CE402A Yel. lsr toner/1-PW/Sep1	Runco Office Supply	09/06/17	5649 694434-0	188.00
61-4040-60-6010	CE403A HP lsr toner/1-PW/Sep17	Runco Office Supply	09/06/17	5649 694434-0	188.00
61-4040-60-6010	HP727 photo crtrg/1-PW/Sep17	Runco Office Supply	09/06/17	5649 694434-0	141.02
61-4040-60-6010	CC533A Mgnta printer crtrdg/1-P	Runco Office Supply	09/06/17	5649 694434-0	108.00
61-4040-60-6010	Q6470A HP toner crtrg/blk-1\PD-	Runco Office Supply	09/14/17	5901 695072-0	136.50
61-4040-60-6010	Wiring supls/conf. room-Aug'17	Micro Center	08/31/17	4261272	196.91
61-4040-70-7000	A/V upgrades-monitors/mics/bd r	National Tek Services, In	09/13/17	4653	4,907.86
61-4040-70-7000	Wireless network expansion-Sep'	Orbis Solutions	09/18/17	5567184	2,600.00
Total For Dept 4040 Information Technology					8,833.54
Total For Fund 61 Information Technology Fund					8,833.54

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Fund Totals:

Fund 10 General Fund	45,510.99
Fund 23 Hotel/Motel Tax Fund	22,419.10
Fund 31 Capital Improvements Fund	8,239.55
Fund 32 Sidewalks/Pathway Fund	19,639.14
Fund 51 Water Fund	473,141.66
Fund 52 Sewer Fund	2,675.57
Fund 61 Information Technology Fund	8,833.54

Total For All Funds:	580,459.55
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