

**REGULAR MEETING – MAYOR & BOARD OF TRUSTEES**  
**VILLAGE OF BURR RIDGE**  
**September 24, 2018**  
**7:00 p.m.**

- 1. CALL TO ORDER/PLEDGE OF ALLEGIANCE**
- 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 10, 2018
- B. \* Approval of Plan Commission Meeting of September 17, 2018

**6. ORDINANCES**

- A. Consideration of Ordinance Granting a Variation from Section XI.C.13 of the Village of Burr Ridge Zoning Ordinance to Permit the Expansion of a Restaurant Without the Required Number of Parking Spaces (Z-19-2018: 324 Burr Ridge Parkway – Grasso)
- B. \* Approval of Ordinance Granting Sign Variations and Conditional Sign Approvals as per the Village of Burr Ridge Sign Ordinance for Approval of Three Wall Signs and a Ground Sign in a Manufacturing District and for Signs with More Than Three Colors. (S-06-2018: 7600 Grant Street - ProLogis)
- C. \* Approval of Ordinance Granting A Variation as per The Village of Burr Ridge Sign Ordinance for Approval of a Ground Sign in a Manufacturing District (S-07-2018: 6860 North Frontage Road – Neena Will)
- D. \* Approval of Ordinance Amending the Zoning Ordinance Pursuant to Section IV.J to Clarify the Language Regarding Fences Less than 50 Percent Open and to Prohibit Spike-top Fences in the Village; An Amendment to Section VIII.B. and VIII.C to add “Gun Sales and Gun Clubs” as a Special Use in Business Districts; and an Amendment to Section IV.H.9.A to Clarify the Calculation of Rear Yard Impervious Surface Coverage (Z-22-2018: Annual Zoning Review)

**7. RESOLUTIONS**

**8. CONSIDERATIONS**

- A. Presentation of FY 2017-18 Audit
- B. Consideration of Plan Commission Recommendation to Deny an Amendment to Section IV.J of the Burr Ridge Zoning Ordinance to Permit Chain Link Fence as a Special Use in a Non-Residential District and to Deny a Special Use as per the Amended Section IV.J to Permit a Chain Link Fence on the Subject Property (Z-20-2018: 16W020 79th Street - Dodevski)
- C. \* Approval of Mayor's Request for Reimbursement for Attendance at the Illinois Municipal League Conference
- D. \* Approval of Employment Training Agreement for Patrol Officer Jamie Lynn Kroll
- E. \* Approval of Employment Training Agreement for Patrol Officer Margaret Rose Scheidel
- F. \* Approval of Recommendation to Authorize Public Works Director to Fill Vacancy of the Part-Time General Utility Worker 1 Position
- G. \* Approval of Vendor List in the Amount of \$633,825.86 for all Funds, plus \$187,369.22 for Payroll, for a Grand Total of \$821,195.08, which includes no Special Expenditures
- H. Other Considerations – For Announcement, Deliberation and/or Discussion only – No Official Action will be Taken

**9. RESIDENT COMMENTS**

**10. REPORTS AND COMMUNICATIONS FROM VILLAGE OFFICIALS**

**11. NON-RESIDENT COMMENTS**

**12. ADJOURNMENT**

**TO:** Mayor and Board of Trustees

**FROM:** Village Administrator Doug Pollock and Staff

**SUBJECT:** Regular Meeting of September 24, 2018

**DATE:** September 21, 2018

## **6. ORDINANCES**

### **A. Reduce Required Parking for Expansion of Restaurant (324 Burr Ridge Parkway – Grasso)**

On September 10, the Board approved an amended special use for Capri Ristorante which permitted the expansion of a restaurant's outdoor sidewalk seating area. Related to this special use was consideration of a parking variation; the expansion of the restaurant cannot occur and the conditions of the previous 2015 special use will remain in place without the approval of a parking variation or the addition of three new spaces on the subject property. After some discussion regarding possible solutions for granting a parking variation, the Village and the petitioner agreed upon several conditions that would be included as part of an approved parking variation, the purpose of which are to alleviate parking at and around the subject property for the benefit of the petitioner and the neighboring properties. The conditions agreed upon were as follows:

1. At least two valet attendants shall be provided between 5:30pm and 8:30pm on Thursday, Friday, and Saturday evenings.
2. All valet customer vehicles shall be parked in the PACE lot during such time.
3. All vehicles of Capri employees shall be parked in the PACE lot during such time.
4. At the first violation of the parking variation, the matter shall be referred to the Board of Trustees at the next available meeting for consideration.

Staff was directed to prepare an ordinance granting said parking variation with the aforementioned conditions included. In conducting further research, staff discovered that while Capri has daily access to the PACE lot, the hours available for Capri to access the lot are stated as 6:00pm to 11:00pm, thus rendering the first condition partially unattainable. Due to Capri's lack of access to the PACE lot between 5:30pm and 6:00pm, staff has altered the Ordinance to reflect that all valet customer vehicles shall be parked in the PACE lot between 6:00pm and 8:30pm in an effort to align the spirit of the Board's direction with the access to the lot afforded to Capri by PACE. The second and third conditions are included exactly as directed.

**It is our recommendation:** that the Ordinance granting the parking variation be approved with the four conditions included.

**B. Sign Variation and Conditional Sign Approval (7600 Grant Street)**

Please find attached a letter from the Plan Commission recommending approval of sign variations as well as conditional sign approval for three additional wall signs and a shared ground sign at the subject property. Please also find an Ordinance granting the variations and conditional sign approvals attached as well.

The Plan Commission considered this request at their September 17, 2018, meeting. The petitioner requested three additional wall signs in addition to an existing wall sign, as well as a shared ground sign, to identify addresses and tenants located at the subject property. Each of the signs requested also contained more than three colors, which requires conditional approval from the Plan Commission and Board of Trustees. The Plan Commission ultimately concluded that the request was consistent with the needs of the property and would not deter from the character of the property or neighborhood. No public comment was provided on this petition.

**It is our recommendation:** that the Ordinance granting sign variations and conditional sign approval be approved.

**C. Sign Variations (6860 North Frontage Road)**

Please find attached a letter from the Plan Commission recommending approval of a sign variation for a shared ground sign at the subject property. Please also find an Ordinance granting the variation attached as well.

The Plan Commission considered this request at their September 17, 2018, meeting. The petitioner requested a variation to permit a ground sign which would act as a directory for businesses at two separate buildings. The petitioner owns two separate buildings on separate lots under common ownership, and the sign would serve businesses at both properties. The Plan Commission ultimately concluded that the request was consistent with the needs of the property and would not deter from the character of the property or neighborhood. No public comment was provided on this petition.

**It is our recommendation:** that the Ordinance granting the sign variation be approved.

**D. Annual Zoning Review - Clarify language regarding fences; Add “gun sales and gun clubs” as Special Use in B-1 Business District; and Clarify Calculation of Rear Yard Impervious Surface Coverage**

Please find attached a letter from the Plan Commission recommending approval of text amendments to the Zoning Ordinance as part of its annual zoning review. Please also find an Ordinance granting four text amendments to the Zoning Ordinance attached as well.

The Plan Commission considered the following text amendments as part of its review at its September 17, 2018 meeting:

1. Clarification of the language regarding fences less than 50 percent open
2. Consideration of prohibition of spike-top fences
3. Add “gun sales and gun clubs” as special use in the B-1 Business District
4. Clarification of the rear yard coverage calculation method for corner lots

#### **Consideration #1 – Clarification of the language regarding fences less than 50 percent open**

#### **Consideration #2 – Prohibition of Spike-Top Fences**

Section IV.J.1.d of the Zoning Ordinance states that “*solid...fences...are specifically prohibited*”, while Section IV.J.1.e states that “*all fences in residential districts shall be open fences...open fences are defined as a fence...which has...50 percent of the surface area in open spaces which afford direct views through the fence.*” It is the opinion of the Village Attorney that variations may not be granted for any use specifically listed as “prohibited” by the Zoning Ordinance. By eliminating the prohibition on solid fences, petitioners would then be clearly permitted to request a variation for a solid fence, while the Village would retain its right to consider each request on its own merits.

The primary motive for an amendment related to spike-top fences is animal safety, as it is possible for an animal to be impaled upon the top of a fence as it scales the structure if such elements are present. Any existing fence with such an elevation would be legally non-conforming and not permitted to be replaced as-is if the amendment were approved. One Plan Commissioner abstained from voting on this consideration due to the recent installation of such a fence in the person’s backyard.

#### **Consideration #3 – “Gun Sales and Gun Clubs” Special Use**

Staff recommends that the Plan Commission consider adding “*gun sales and gun clubs*” as a special use in the B-1 Business District. By adding “*gun sales and gun clubs*” as a special use, the Village would retain a degree of scrutiny to these uses under its approval process by creating a more specific use category, as well as provide for legal protection from an applicant wishing to bring a gun sales and gun club use in a non-B-1 zoning district. For example, the Village of Willowbrook was recently able to successfully defend a decision to deny the approval of a text amendment to permit a gun club in a Business District (equivalent to the B-2 District) because they had a comparable use already listed as a special use in another Business District (equivalent to the B-1 District) and would not rezone a property to accommodate the use.

#### **Consideration #4 – Inclusion of Side Yards in Rear Yard Calculations on Corner Lots**

Section IV.H.9.a of the Zoning Ordinance states that “*the combined horizontal area of all accessory buildings, structures, and uses shall not exceed 30 percent of the area to the rear of the principal building.*” This calculation is made by dividing the area of all accessory structures behind the rear wall of the building by the rear lot area. For interior lots, the rear yard is calculated from both interior property lines, whereas corner lots may only take advantage of the

rear yard up to the corner side yard setback, thus limiting the potential use of their rear yard. This amendment would memorialize a current staff practice of calculating the rear yard coverage for corner lots in a manner similar to interior lots.

**It is our recommendation:** that Ordinance adopting the text amendments to the Zoning Ordinance be approved.

**7. RESOLUTIONS**

**8. CONSIDERATIONS**

**A. FY 2017-2018 Audit**

Attached is the FY 2017-18 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. Deny Chain Link Fences as Special Use in Non-Residential District (16W020 79<sup>th</sup> Street)**

Please find attached a letter from the Plan Commission recommending denial of a text amendment to permit “chain link fence” as a special use in non-residential districts as well as a special use for a chain link fence at the subject property.

The Plan Commission considered this request at their September 17, 2018, meeting. The petition was made in response to a code violation found on the property, which is the presence of a non-conforming chain link fence. The business has permission to erect a four-foot wooden fence as part of their special use but not the eight-foot chain link fence topped with barbed wire also on the property. Despite the property being reviewed for a special use in 2015, staff had no documentation that the chain link fence was or ever had been permitted by the Village. The Plan Commission ultimately concluded that they did not want to recommend the addition of chain link fences as a permitted or special use in the Zoning Ordinance.

A separate recommendation was made that the chain link fence be allowed to remain for a maximum of ten years or until the property is significantly redeveloped, whichever occurs first, at which time the fence would have to be removed or a new fence erected that conformed to the Zoning Ordinance. The petitioner agreed with this recommendation.

In order to execute this agreement, a special use is necessary as per Section XII.F.3 of the Zoning Ordinance. This section allows the Village to grant a special use for an illegal non-conforming structure. The special use would allow the subject fence with the conditions as recommended by the Plan Commission.

**It is our recommendation:** that the attached Ordinance denying the text amendment and special use be approved and that staff be directed to proceed with a special use public hearing as per Section XII.F.3 of the Zoning Ordinance.

**C. Reimbursement - Illinois Municipal League Conference (Straub)**

The annual conference of the Illinois Municipal League will be held in Chicago on September 20-22. Mayor Straub has asked to attend for one day, Friday September 21.

The Village Budget includes funds for Trustees (\$2,000 combined) and the Village President (\$1,500) to attend special events and training. Village policy requires Board approval of any training and travel expenditure over \$100 for the Village President or a Trustee. The cost for attending the IML Conference is \$165 for one day and \$308 for a one-night stay at the Hilton Chicago, the location of the Conference.

**It is our recommendation:** that the Board approve the expenditure of \$473 for Mayor Straub to attend the IML Conference.

**D. Employment Training Agreement for Patrol Officer Jamie Lynn Kroll**

The Village has had a standard Employment Training Agreement for the past several years that each Police Officer signs prior to entering the Police Academy. The Village Attorney has recommended that this agreement be approved by the Village Board and signed by the Village President. Attached is the Training Agreement signed by new Patrol Officer Jamie Lynn Kroll.

**It is our recommendation:** that the Employment Training Agreement for Patrol Officer Jamie Lynn Kroll be approved and that the Mayor be directed to sign the Agreement.

**E. Employment Training Agreement for Patrol Officer Margaret Rose Scheidel**

The Village has had a standard Employment Training Agreement for the past several years that each Police Officer signs prior to entering the Police Academy. The Village Attorney has recommended that this agreement be approved by the Village Board and signed by the Village President. Attached is the Training Agreement signed by new Patrol Officer Margaret Rose Scheidel.

**It is our recommendation:** that the Employment Training Agreement for Patrol Officer Margaret Rose Scheidel be approved and that the Mayor be directed to sign the Agreement.

**F. Part-Time General Utility Worker I**

The Department of Public Works recently promoted General Utility Worker II Nick Just to the position of Supervisor in the Forestry & Grounds Division

beginning September 23, 2018. This action was in accordance with the approval of the Village Board on September 10, 2018, to fill the position vacated with the passing of the previous Supervisor.

This promotion created a vacancy in the General Utility Worker I Full-time classification and which the Department has filled with its current part-time employee George Hovorka. Therefore, a vacancy now remains with the Part-time GU I position in the Operations Division of the Public Works Department. This one (1) part-time position in the Department provides flexibility while seasonally supporting critical operations such as snow removal.

**It is our recommendation:** that the Village Board authorize the Director of Public Works to fill the vacant General Utility I Part-Time position. The Department welcomes Nick Just to its management team and congratulates George Hovorka on his promotion.

**G. Vendor List**

Enclosed is the Vendor List in the Amount of \$633,825.86 for all Funds, plus \$187,369.22 for Payroll, for a Grand Total of \$821,195.08, which includes no Special Expenditures.

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



**REGULAR MEETING**  
**PRESIDENT AND BOARD OF TRUSTEES**  
**VILLAGE OF BURR RIDGE**

**September 10, 2018**

**CALL TO ORDER** The Regular Meeting of the President and Board of Trustees of September 10, 2018 was held in the Meeting Room of the Village Hall, 7660 County Line Road, Burr Ridge, Illinois and called to order at 7:02 p.m. by President Straub

**PLEDGE OF ALLEGIANCE** Pledge of Allegiance was recited.

**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, Police Chief John Madden, Public Works Director Dave Preissig, Finance Director Jerry Sapp, Assistant to the Administrator Evan Walter, Village Attorney Scott Uhler and Village Clerk Karen Thomas.

Mayor Straub asked that anyone wishing to speak on the item regarding Sterigenics please sign in.

**RESIDENT COMMENTS** Resident Mark Thoma expressed his concerns with the interference from the Small Cell Facilities and suggested the wording in the Master Pole Agreement should be expanded to protect the residents and other radio services.

**CONSENT AGENDA – OMNIBUS VOTE** After reading the Consent Agenda by President Straub, motion was made by Trustee Snyder and seconded by Trustee Mottl 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, Mottl, Franzese, Paveza, Mital, Schiappa

NAYS 0 – None

ABSENT: 0 – None

There being six affirmative votes, the motion carried.

**APPROVAL OF REGULAR BOARD MEETING MINUTES AUGUST 27, 2018** were approved for publication under the Consent Agenda by Omnibus Vote.

**APPROVAL OF RECOMMENDATION TO REAPPOINT JACK SCHAUS TO THE VETERANS MEMORIAL COMMITTEE FOR A THREE-YEAR TERM EXPIRING SEPTEMBER 1, 2021** The Board, under the Consent Agenda by Omnibus Vote, approved the Recommendation.

**APPROVAL OF RECOMMENDATION TO FILL THE POSITION OF DEPARTMENT OF PUBLIC WORKS SUPERVISOR – FORESTRY AND GROUNDS** The Board, under the

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Consent Agenda by Omnibus Vote, authorized the Director of Public Works to fill the Supervisor vacancy.

**APPROVAL OF PROCLAMATION DESIGNATING OCTOBER AS “FIRE SAFETY MONTH”** The Board, under the Consent Agenda by Omnibus Vote, approved the Proclamation

**APPROVAL OF VENDOR LIST IN THE AMOUNT OF \$164,300.57 FOR ALL FUNDS, PLUS \$187,369.22 FOR PAYROLL, FOR A GRAND TOTAL OF \$351,669.79, WHICH INCLUDES NO SPECIAL EXPENDITURES** The Board, under the Consent Agenda by Omnibus Vote, approved the Vendor List for the period ending September 10, 2018 in the amount of \$164,300.57 and Payroll in the amount of \$187,369.22 for the period ending August 31, 2018.

**CONSIDERATION OF ORDINANCE GRANTING SPECIAL USE APPROVAL AS PER SECTION VII.B.2.X OF THE BURR RIDGE ZONING ORDINANCE TO AMEND THE CONDITIONS OF ORDINANCE NO. A-834-11-15 TO EXPAND THE SEATING CAPACITY OF A PERMITTED SIDEWALK DINING AREA AS WELL AS ADD AN ADDITIONAL SIDEWALK DINING AREA (Z-19-2018: 324 BURR RIDGE PARKWAY – GRASSO)**

Assistant to the Village Administrator, Evan Walter, stated that on August 27, 2018 the Board directed Staff to prepare Ordinances on behalf of Capri Ristorante to approve the Special Use Amendment to expand outdoor dining while also denying a Parking Variation. If the parking variation is not approved, then the terms of the 2015 Special Use are in effect until three additional parking spaces are constructed on the property at County Line Square. This is related to 280 square foot restaurant expansion without the required number of parking spaces provided.

Motion was made by Trustee Snyder and Seconded by Trustee Mottl to approve the Special Use Ordinance with the ten conditions of the Plan Commission and four additional conditions:

1. Between 5:30 PM and 8:30 PM on Thursdays, Fridays and Saturdays, all vehicles parked by the valet service must be parked in the PACE lot.
2. On Thursdays, Fridays and Saturdays there must always be available a minimum of two valet employees providing valet services.
3. All employees must be parked in the PACE lot after 5:30 PM.
4. If there is a violation of any condition of this special use as determined by the Village Staff, the Board of Trustees will consider revocation of the special use at a regularly scheduled meeting following the violation.

Gary Grasso, Attorney for petitioner, was asked if he needs clarification of these conditions. He is confused if this is in lieu of Parking Variation. Mayor Straub stated the Variation cannot be amended until it is rewritten. Trustee Snyder clarified his motion is for approval of the Special Use Ordinance with the four conditions. Mr. Grasso stated Mr. and Mrs. Rovito are in agreement with the conditions

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set forth for seasonal use and asked for clarification if the conditions are year round or seasonal. Mr. Snyder stated his motion with conditions apply year round.

In response to a question about the parking variation and the use of the offsite parking PACE parking lot, Village Administrator Doug Pollock stated his interpretation of the Zoning Ordinance would require the three additional parking spaces for the outdoor dining, even if they use the PACE lot. He also stated the variation could be granted based on the use of the PACE lot but that would not eliminate the need for the Parking Variation.

Trustee Franzese stated it is already in the agreement that employees should be utilizing the PACE parking lot and he is in favor of the extra valet driver year round.

Mr. Grasso asked for a moment to discuss with his clients. After conferring with his clients, Mr. Grasso stated they are in agreement with the conditions set forth including hiring an additional valet driver year round.

On Roll Call, Vote was:

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

NAYS: 0 – None

ABSENT: 0 – None

There being six affirmative votes, the motion carried.

**THIS IS ORDINANCE NO. A-834-15-18**

**CONSIDERATION OF ORDINANCE DENYING A VARIATION FROM SECTION XL.C.13  
OF THE VILLAGE OF BURR RIDGE ZONING ORDINANCE TO REDUCE THE  
REQUIRED PARKING FOR THE EXPANSION OF A RESTAURANT (Z-19-2018: 324  
BURR RIDGE PARKWAY – GRASSO)**

Trustee Franzese stated that since the petitioner is willing to meet the Village's conditions to help alleviate the parking problem he would support the Variation.

Trustee Snyder suggested withdrawing the Parking Variation. Village Administrator Doug Pollock explained if it is withdrawn it would have to start all over again with the Plan Commission. Mr. Pollock stated if both Ordinances are approved with the added conditions to the Special Use, the conditions only apply if and when they start using the outdoor dining. Once they start using the outdoor dining the conditions apply year round.

Motion was made by Trustee Schiappa and Seconded by Trustee Paveza to not approve the Ordinance denying the Parking Variation.

After further discussion, Trustee Mottl stated that he previously had concerns there was no legal basis for granting the Variation. With the year round conditions that have been approved his concerns have been alleviated and he would make a motion to approve the Parking Variation. He questioned why

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there needed to be a vote for denying the variation. Mr. Walter explained there needs to be an Ordinance before the Board to approve the Parking Variation.

On Roll Call, Vote Was:

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

NAYS : 0 – None

ABSENT: 0 – None

There being six affirmative votes the motion carried.

Motion was made by Trustee Mottl and Seconded by Trustee Snyder to direct Staff to prepare an Ordinance approving the Parking Variation with the same conditions attached to the Special Use.

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.

**CONSIDERATION OF ORDINANCE GRANTING A VARIATION PURSUANT TO THE BURR RIDGE ZONING ORDINANCE FOR A PLANNED UNIT DEVELOPMENT ON 8.87 ACRES RATHER THAN THE REQUIRED 40 ACRES (Z-04-2018: 7950 DREW AVE – PATERA)**

Assistant to the Village Administrator, Evan Walter stated on August 27, 2018 the Board directed staff to prepare Ordinances approving the PUD and the Variation for a PUD on less than 40 acres and stated the Ordinances could be considered with one motion. If approved, this would represent preliminary plat of approval, which would allow the petitioner to enter the engineering approval phase of development. Mr. Walter presented the Plan Commission's recommendation with two conditions:

1. Additional landscaping be added on the western property line.
2. Anti-monotony standards be incorporated in terms of building elevation and garage orientation.

**THIS IS ORDINANCE NO. A-834-16-18** And

**CONSIDERATION OF ORDINANCE GRANTING A SPECIAL USE PURSUANT TO THE BURR RIDGE ZONING ORDINANCE FOR A PLANNED UNIT DEVELOPOMENT CONSISTING OF EIGHT SINGLE-FAMILY HOMES AND COMMONLY OWNED OPEN SPACE BETWEEN HOMES (Z-04-2018: 7950 DREW AVE – PATERA)**

**THIS IS ORDINANCE NO. A-834-17-18**

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Motion was made by Trustee Schiappa and seconded by Trustee Paveza to approve the Ordinance Granting a Variation for the PUD on 8.87 Acres and the Ordinance Granting a Special Use for a PUD consisting of eight single-family homes and commonly owned open space between homes.

On Roll Call, Vote Was:

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

NAYS : 0 – None

ABSENT: 0 – None

There being six affirmative votes, the motion carried.

**CONSIDERATION OF ADOPTION OF RESOLUTION OF APPRECIATION  
RECOGNIZING RETIREMENT AFTER 25 YEARS OF DEDICATED SERVICE TO THE  
VILLAGE OF BURR RIDGE – BARBARA POPP**

Village Administrator Doug Pollock read the Resolution and said Barb has done outstanding work for the Village and her shoes will be difficult to fill. He continued that we are thrilled she has the opportunity to retire and enjoy her retirement while she is still young.

Motion was made by Trustee Franzese and seconded by Trustee Snyder to Adopt the Resolution.

On roll call, vote was:

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

NAYS 0 – None

ABSENT: 0 – None

There being six affirmative votes the motion carried.

**THIS IS RESOLUTION NO. R-31-18**

**CONSIDERATION OF MASTER POLE ATTACHMENT AGREEMENT WITH AT&T**

Assistant to the Village Administrator Evan Walter presented the proposed Agreement with AT&T. This is one of the steps that will be taken with the wireless providers that will be moving into the Village to erect Small Cell Facilities in the right of way. A Master Pole Attachment Agreement basically allows additional coverage, some indemnifications, some liability requirements the other party would provide to the Village in order to access the facilities. This agreement allows the Village the right to access the Small Cell Facility in an emergency as well as to provide insurance for any damages that may be caused to the facility. Each provider will need this agreement with the Village.

Trustee Schiappa asked who drafted the Agreement. Attorney Uhler stated that the Illinois Municipal League created the model agreement for the use by the state and based on state law. He added that the placement of Small Cell Facilities in the right of way is already provided for by law. This is an agreement that states if you put it on a Village owned pole there are conditions you have to meet in order to not damage the pole and the Village regulates how the pole can be used.

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Trustee Mottl requested clarification that the provider already has the legal authority to put their equipment in Burr Ridge whether this agreement is granted or not. Mr. Uhler confirmed they already have that authority with limited conditions. This agreement manages the placement of the equipment on the Village pole. It is preferable for providers to use existing Village poles to limit putting up new poles. Mr. Walter explained the Village is allowed to suggest alternative locations within 100 feet of a proposed location in order to accommodate site lines. As suggested by Mr. Thoma, the agreement gives the Village the ability to tear down the facility if it is found to interfere with emergency communications. Each provider's agreement will be reviewed based on its own merit.

Motion was made by Trustee Paveza and seconded by Trustee Mottl to approve the Agreement with AT&T.

On roll call, vote was:

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

NAYS 0 – None

ABSENT: 0 – None

There being six affirmative votes the motion carried.

#### **PRESENTATION AND DISCUSSION OF VILLAGE OF BURR RIDGE COMMUNICATIONS**

Village Administrator Doug Pollock stated this is a presentation about various communications strategies and requested this be tabled indefinitely to allow Staff more time to make the presentation.

Motion was made by Trustee Mottl and seconded by Trustee Snyder to table the Communications Presentation.

Motion carried by voice vote.

Mayor Straub again asked anyone wishing to speak regarding Sterigenics to please sign the audience sign-in sheet.

#### **UPDATE FROM VILLAGE STAFF REGARDING STERIGENICS, INTERNATIONAL LOCATED IN WILLOWBROOK, IL**

Village Administrator Doug Pollock stated that since the initial notification of the air pollution emissions, Staff has been in regular contact with the Mayor and the Administrator of Willowbrook. There has also been communication with the Illinois Environmental Protection Agency (IL-EPA), a representative from Sterigenics, as well as a couple environmental consulting firms, one of which has been engaged to assist us with this matter. Mr. Pollock said he has also reached out to the Illinois Department of Public Health and is awaiting a response. Mr. Pollock continued by summarizing the

phone conversation he had with a representative of the Illinois Environmental Protection Agency or IL-EPA.

- The initial report was issued by the Agency for Toxic Substances and Disease Registry (ATSDR), an agency of the U.S. Department of Health and Human Services.
- The ATSDR report issued in December, 2016 was intended to disseminate information regarding a new “risk profile” for the chemical ethylene oxide (EtO). The representative from the IL-EPA stated the report determined there is “a slightly elevated risk profile in the immediate vicinity” for EtO.
- At this time, the U.S. Environmental Protection Agency has not issued new rules for the use of EtO.
- Since the 2016 report, Sterigenics has added new or additional scrubbers to their emission stacks that are expected to reduce emissions by 90%.
- On August 27, the ATSDR issued a statement that “The emissions of ethylene oxide from the Sterigenics International, Inc. facility in Willowbrook, IL are not an immediate threat to public health and are not considered to be an emergency situation.”
- The Illinois Department of Public Health (IDPH) has begun a study to investigate whether there are elevated cancers in the population surrounding the Sterigenics facility that are consistent with the types of cancer associated with chronic ethylene oxide exposures. The Village has not been given a completion date for that study but will remain in contact with the State in an effort to monitor the study.

The Village has engaged a consultant, United Analytical Services, to assist with the review of data and represent the Village as this process moves forward. The Village of Willowbrook has organized a panel of experts and has welcomed Burr Ridge to add a representative to the panel. It is the Village’s intent to have the consultant from United Analytical Services represent Burr Ridge and the residents on the panel and to report back to the Village Board.

Kevin Aikman, United Analytical Services, Downers Grove, stated his role is to aid the Village in the interpretation of the reports from the EPA in an effort to assure the community is safe. In 2016 the EPA changed the classification of EtO from a suspect carcinogen to a human carcinogen thereby changing the way it is viewed. EtO is a flammable, colorless gas used to sterilize equipment and plastic devices which cannot be sterilized by steam. It is also used to make antifreeze, textiles, plastic, detergents and adhesives. It stays in the air between 69 and 211 days. Sterigenics stated they typically use EtO to sterilize medical equipment. The ATSDR conclusions in the August 27 report are based on estimated cancer risk calculated using conservative assumptions about long term exposure at maximum levels. The highest level of EtO in a sample run in May 2018 were 1,000 times lower than the levels associated with cancer risk in scientific studies of workers with industrial exposures. The cancer risk evaluation for EtO is barely even detectable. The Village of Willowbrook sent a letter to Sterigenics on August 31, 2018 requesting they cease and desist operations. Sterigenics responded they are in full compliance with their permit and they have done voluntary upgrades which will reduce

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levels about another 90%. Mr. Aikman stated that the full report is posted on the Willowbrook website.

Mayor Straub asked if EtO is used for sterilizing food products. Mr. Aikman stated it is the preferred method for sterilizing spices.

Mayor Straub asked for clarification on the long term exposure. Mr. Aikman explained in residential it is 33 years, 78-year life time. This assumes someone will be exposed to EtO for at least 33 years in an area with potential exposure.

Mayor Straub asked for definition of maximum exposure. Mr. Aikman explained that in this report it was 2.1 micrograms per cubic meter. He further explained this study looked at environmental exposure not occupational, which is 1.8 milligrams. The environmental exposure standards are a 1000 times more protective than the occupational standards. Mayor Straub questioned if Sterigenics is in compliance with the Federal EPA, Illinois EPA as well as OSHA. Mr. Aikman confirmed they are in compliance and they are working with the agencies to make sure their facility is as safe as possible to protect the community.

Mayor Straub asked for the Village Attorney's advice and guidance as to what the Village can do about the situation. Mr. Uhler stated that since the facility is located in another jurisdiction the Village has no authority to regulate the business. The Illinois EPA has exclusive authority to regulate environmental protection in the state. The Village can gather all the information available to share with the Public. The Village does not have legal authority but we certainly have authority to study the problem.

Mayor Straub said everyone who has signed in will be allowed to speak and requested that comments be limited to three minutes.

Resident Suzanne Pederson has lived in Babson Park since 1987, and is worried about the health of her children and grandchildren, and the animals. She feels Sterigenics should be shut down as soon as possible. They don't belong in the area. She asked if Sterigenics is self-testing.

Resident Yvonne Mayer knows multiple children that live within the mile radius that have come down with cancer and died from it. We should push for the Company to stop the operations. She expects the elected officials to encourage the municipal and agencies, with the authority, to stop Sterigenics operations. She expects her elected officials to do what is necessary to protect the quality of our lives and ask Sterigenics to step down pending further investigation.

Resident Katherine Camarena asks for the Board's support to encourage Sterigenics to cease operations until further testing can be conducted. She asked Mayor Straub to write a letter, as he did with the proposed asphalt plant, to ask Sterigenics to cease operations.



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Resident Erica Paulius wants the Company out. It does not belong in Burr Ridge. Any emissions are too much.

Resident Jennifer Houch said her first concern is our health but we should also be concerned about our home values. She asked if this carcinogenic can stay in the air 60-230 days, what is being done to test the water and the impact that this chemical has as it settles into the ground. What insurances that a scrubber is not going to malfunction causing increased emissions and how are we going to know right away? They are currently in compliance with permits, when were the permits put into place and what was known about ethylene oxide at the time.

Resident Mark Thoma stated in 1995 emissions were 18,000 pounds a year and in 1998 it went up to 32,000 pounds a year and today they are showing only 5,000 pounds. What are the effects on the longtime (30 year) resident with that amount of toxins raining down? Are the concentrations of ethylene oxide greater in low areas? How does the danger zone radiate further east from Madison into our area? How does ethylene oxide decay and what does it decay into? Does it decay into some other toxic substance? Does it pollute the ground water? What happens when it rains, when it comes out of the atmosphere? The life of the oxide will stay in the area for 69-194 days. What happens with the emissions over those days? Are there days when the air is heavy and there are higher concentrations in a given area?

Resident and District 3 Representative on the DuPage County Board Gary Grasso advised this issue is up for discussion at the DuPage County Board meeting. All public officials are concerned and we are charged with the responsibility, as the representatives, to find out how to best protect you. They are involved in gathering information and are committed to solving this problem.

Resident Greg Dimit expressed concern about putting kids in harm's way. He implored elected officials to have their voices heard. He wants Sterigenics shut down.

Resident Cathleen O'Hare said there is not enough data to conclude that we are safe or not safe. She asked what is the most aggressive plan the Village can enact to add to the data, especially in Harvester Park?

Resident Russell Smith recommended Burr Ridge do its own testing for the protection of the residents. Do we have a Sterigenics in Burr Ridge? Hire professional consultants to do audits of some of the manufacturers and businesses in Burr Ridge.

Darien Alderman Thomas Chlystek stated anyone can reach out to the EPA and request testing. He suggested that testing be done at the schools and retirement homes in Burr Ridge.

Willowbrook Resident Urzala Tanouye asked does the Burr Ridge Village Board stand by the letter of the inadequate current laws or do they stand with us and our families to bring our laws up to match the better information we have today and follow other avenues to be able to help us stop them from continuing to increase our exposure every day. What is the Village of Burr Ridge doing to support

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the Village of Willowbrook? What is Burr Ridge doing to prevent a company like Sterigenics from operating in Burr Ridge?

Mayor Straub thanked everyone for their input. The Board is unified to find out what can be done.

Village Administrator Doug Pollock suggested responses for all the questions will be researched and posted on the Village's Website in the next couple of days.

Trustee Paveza recommended sending a letter to Willowbrook that the Village agrees Sterigenics should be shut down until they know what they are doing. He also would like to know what testing there was prior to this situation.

Trustee Schiappa suggested another ambient air test after the new equipment has been installed. He stands with Willowbrook in asking Sterigenics to cease and desist.

Trustee Franzese asked if any research has been done to find out what they are permitted to emit. He would like to know what areas of Burr Ridge are in the danger zone. He stands behind any efforts to shut down Sterigenics and move it out of the area.

Trustee Mital agreed any emission is too much. She is concerned with how the emissions travel and if it stays in air and water.

Trustee Mottl supports more testing and taking appropriate action.

Trustee Snyder said the Board cares about the residents and that he agrees with the statements made by the rest of the Board

**RESIDENT COMMENTS** Resident Alice Krampits requested the link for the Willowbrook online petition be added to Village of Burr Ridge's website. Village Administrator Doug Pollock said it would be researched to see if the link could be added.

**REPORTS AND COMMUNICATIONS FROM VILLAGE OFFICIALS** There were none

**NON-RESIDENT COMMENTS** There were none

Motion was made by Trustee Mottl and seconded by Trustee Snyder that the Regular Meeting of September 10, 2018 be adjourned to a closed session to discuss approval of Closed Session Minutes of July 23, 2018 and Deliberation of Salary Schedules and Benefits for One or More classes of Employees.

Motion carried by voice vote and the meeting was adjourned to a Closed Session at 9:19 p.m.

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

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Karen J. Thomas  
Village Clerk  
Burr Ridge, Illinois

APPROVED BY the President and Board of Trustees this \_\_\_\_\_ day of \_\_\_\_\_, 2018.

**RECONVENED REGULAR MEETING**

**PRESIDENT AND BOARD OF TRUSTEES,**  
**VILLAGE OF BURR RIDGE, IL**  
**September 10, 2018**

**CALL TO ORDER** The Regular Meeting of the President and Board of Trustees of September 10, 2018 was reconvened at 9:46 p.m. with the same Trustees in attendance as immediately preceding the Closed Meeting from 7:02 p.m. to 9:19 p.m.

**RECONVENE REGULAR MEETING** Motion was made by Trustee Franzese and seconded by Trustee Schiappa that the Regular Meeting of September 10, 2018 be reconvened.

Motion carried by voice vote.

**CONSIDERATION OF RECOMMENDATION TO CREATE THE POSITION OF ACCOUNTING ANALYST AND TO AUTHORIZE THE VILLAGE ADMINISTRATOR TO FILL SAID POSITION** Motion was made by Trustee Schiappa and seconded by Trustee Mottl to approve the recommendations of the Village Administrator to reclassify the Payroll Clerk in Range 105 to Accounting Analyst in Range 107 and to reclassify the part time Accounting Clerk position from Range 105 to Range 104.

On Roll Call, Vote Was:

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

NAYS: 0 – None

ABSENT: 0 – None

There being six affirmative votes, the motion carried.

**ADJOURN REGULAR MEETING** Motion was made by Trustee Paveza and seconded by Trustee Franzese that the Regular Meeting of September 10, 2018 be adjourned

On Roll Call, Vote Was:

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

NAYS: 0 – None

ABSENT: 0 – None

There being six affirmative votes, the motion carried and the Regular Meeting of September 10, 2018 was adjourned at 9:56 p.m.

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Karen J. Thomas  
Village Clerk  
Burr Ridge, Illinois

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J. Douglas Pollock  
Village Clerk Pro-Tempore  
Burr Ridge, Illinois

APPROVED BY the President and Board of Trustees this \_\_\_\_\_ day of \_\_\_\_\_, 2018.

**PLAN COMMISSION/ZONING BOARD OF APPEALS**  
**VILLAGE OF BURR RIDGE**  
**MINUTES FOR REGULAR MEETING OF SEPTEMBER 17, 2018**

**I. ROLL CALL**

The Regular Meeting of the Plan Commission/Zoning Board of Appeals was called to order at 7:00 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 – Broline, Farrell, Stratis, Petrich, and Trzupek

**ABSENT:** 3 – Irwin, Hoch, and Praxmarer

Village Administrator Doug Pollock and Assistant to the Village Administrator Evan Walter were also present.

**II. APPROVAL OF PRIOR MEETING MINUTES**

A **MOTION** was made by Commissioner Broline and **SECONDED** by Commissioner Petrich to approve the minutes of the August 20, 2018 Plan Commission meeting.

**ROLL CALL VOTE** was as follows:

**AYES:** 5 – Broline, Petrich, Farrell, Stratis, and Trzupek

**NAYS:** 0 – None

**MOTION CARRIED** by a vote of 5-0.

**III. PUBLIC HEARINGS**

Chairman Trzupek conducted the swearing in of all those wishing to speak during the public hearing on the agenda for the meeting.

**V-03-2018: 8200 Steepleside Drive (Bart); Variation and Findings of Fact**

As directed by Chairman Trzupek, Mr. Walter described this request as follows: this petition was remanded from the Board of Trustees to the Plan Commission at the request of the petitioner. The petitioner has amended their previous petition and requests a variation from Section VI.D.7.a.(1) of the Zoning Ordinance to permit a rear yard principal building setback of 45 feet rather than the permitted 60 feet to accommodate a new single-family residential building. A rear-yard setback reduction of 15 feet is equal to the additional front-yard setback that has been added due to the presence of the drainage easement. Research on neighboring parcels yielded the finding that the property to the south, while also impacted by the same drainage easement in the subject property, had a narrower building pad depth yet was successfully developed with a single-family home several years ago.

Sylvia Bart, 5529 South Monroe Drive, Hinsdale, presented the revised petition to the Plan Commission. Ms. Bart said that the size of the buildable area on the lot has created significant challenges in developing the property, and the drainage easement is a hardship which warrants a variation in the rear yard setback.

Commissioner Stratis asked if the property had not been sold due to a function of price. Ms. Bart said that the lot was currently priced below what comparable lots were being sold for in the Village. Commissioner Stratis asked if the cost of installing the bridge across the drainage easement would be lessened if the building pad was deepened. Chris Bart, petitioner, stated that this scenario is unlikely. Commissioner Stratis asked if any plans or offers had been submitted contingent on receiving a variation. Ms. Bart said that no such offer or plan had been made as was described.

Commissioner Farrell said that she felt the drainage easement was an inconvenience, not a true hardship.

Commissioner Broline asked if there was a way to restrict the installation of accessory structures in the rear yard if the variance was granted. Mr. Walter said that he was unsure that such a condition could legally be memorialized, as such structures are legally permitted, and that if it were, the condition would be placed on the land, not the petitioners themselves.

Commissioner Petrich said that he felt that the building pad appeared to be buildable, and that other homes in the area appeared to have similarly-sized building pads, and thus did not feel a variation was appropriate.

Chairman Trzupek asked if fifteen years of a marketed property sitting vacant proved that a variation was warranted. Mr. Walter said that the summary question at hand is whether the drainage easement qualifies as a hardship, and if it was, was the remedy sought by the petitioner appropriate to provide adequate relief from said hardship.

Mr. Walter recommended that the petitioner's request be continued so that research could be done on building pad depths on R-2A lots as well as ascertain additional information. This recommendation was supported by the petitioner and Plan Commission.

A **MOTION** was made by Commissioner Stratis and **SECONDED** by Commissioner Farrell to continue the public hearing to November 5, 2018.

**ROLL CALL VOTE** was as follows:

**AYES:** 4 – Stratis, Farrell, Broline, and Trzupek

**NAYS:** 0 – None

**MOTION CARRIED** by a vote of 4-0.

**Z-20-2018: 16W020 79<sup>th</sup> Street (Dodevski); Text Amendment, Special Use, and Findings of Fact**

As directed by Chairman Trzupek, Mr. Walter described this request as follows: the petitioner is Sandra Dodevski, owner of Lyons Truck Sales, a truck sales and service business located at 16W020 79th Street. The petitioner requests an amendment to Section IV.J of the Zoning Ordinance to permit a chain link fence as a special use in non-residential districts and requests a special use as per the amended Section IV.J to permit a chain link fence on the property. Chain link is a prohibited fencing material in all zoning districts under the Zoning Ordinance. Two fences currently exist on the property; a solid 4' wood fence and an 8' chain link fence topped with barbed wire. There is no documentation in staff's possession that indicates the chain link fence is legally non-conforming or was granted as part of a previous petition, and thus must be brought into

compliance either by Village approval or by removal of the structure. This petition represents an appeal to this code violation.

Sandra Dodevski, 16W020 79<sup>th</sup> Street, said that she and her partners were unaware that the chain link fence was not permitted at the time of purchase in 2015. Mr. Walter said that while the property was reviewed for a special use in 2015, the issue of the chain link fence was never brought up. Mr. Walter said that an earlier special use consideration in 1980 had discussed the possibility of a chain link fence, but no such permission was ever granted.

Chairman Trzupek asked for public comment.

Mark Thoma, 7515 Drew, said that the wooden screening fence put the business in a detrimental position due to thieves being able to hide behind the structure.

Commissioner Petrich said that he supported the petitioner with the exception of the barbed wire on the top of the fence. Ms. Dodevski said that the barbed wire is one of the best security deterrents on the property.

Commissioner Broline said that the barbed wire is visually unattractive, but understood that the property owner did not install it themselves.

Commissioner Farrell asked if Mars had any chain link or barbed wire. Mr. Walter said that Mars likely has legally non-conforming fence on their property.

Commissioner Stratis said that he would support some sort of resolution wherein the petition was rejected but an administrative recommendation to allow the fence to remain for a period of time or until the property was redeveloped.

Chairman Trzupek said he was not in favor of the barbed wire remaining on site but supported the concept of an administrative recommendation to amortize the fence.

At 8:11 p.m. a **MOTION** was made by Commissioner Stratis and **SECONDED** by Commissioner Broline to close the public hearing.

**ROLL CALL VOTE** was as follows:

**AYES:** 5 – Stratis, Broline, Farrell, Petrich, and Trzupek

**NAYS:** 0 – None

**MOTION CARRIED** by a vote of 5-0.

A **MOTION** was made by Commissioner Stratis and **SECONDED** by Commissioner Farrell to recommend that the Board of Trustees deny a request by Lyons Truck Sales to amend Section IV.J of the Zoning Ordinance to permit chain link fence as a special use in non-residential districts and deny a request for a special use for a chain link fence as per the amended Section IV.J for a chain link fence on the subject property, with the administrative recommendation that the chain link fence be permitted to remain for a period of ten (10) years, being required to be replaced with a conforming fence after ten (10) years or if the property were significantly redeveloped.

**ROLL CALL VOTE** was as follows:

**AYES:** 5 – Stratis, Farrell, Broline, Petrich, and Trzupek

**NAYS:** 0 – None

**MOTION CARRIED** by a vote of 5-0.

**V-04-2018: 150 Shore Drive (Petrov); Variations and Findings of Fact**

As directed by Chairman Trzupek, Mr. Walter described this request as follows: the petitioner is Ivan Petrov, owner of two parcels in the Hinsdale Industrial Park. The petitioner requests a variation from Section XI.C.11.a of the Burr Ridge Zoning Ordinance to eliminate the requirement for a perimeter landscape area on the rear lot line of a property and for a variation from Section IV.I.2 to permit parking spaces within a required 8-foot side yard setback, or, for a variation from Section XI.C.13.d to permit a commercial building without the required number of parking spaces. The petitioner is the owner of two legally separate but contiguous lots along Shore Drive and North Frontage Road running approximately east-to-west. The eastern lot is primarily occupied by an existing commercial building which houses the petitioner's roofing business, while the western lot is primarily occupied by a parking lot used by the roofing company's employees. The petitioner's intent is to construct a 5,800 square foot commercial building on the western lot, which would be used primarily as warehouse space but also contain a small amount of office space. The petitioner's plans show eight parallel spaces proposed on the western side lot line of the western property, which are located in a required 8-foot side-yard setback. The petitioner is requesting variations either to permit parking in this side-yard setback, or to permit the construction of the new building on the western property without the required number of parking spaces on the property. Access would be provided to the parking lot via North Frontage Road in a permitted location. The petitioner has stated that either method of development is acceptable to achieve the desired use of either property. The petitioner was previously granted a special use for outdoor parking in the existing parking lot and would continue to use the lot for such purposes under the conditions of this agreement.

Chairman Trzupek asked if it was common for properties in the area to have little to no side yard setback on the parking lot. Mr. Walter said that sort of development is frequent in the older industrial parks in the Village.

Chairman Trzupek asked for public comment; there was none.

Commissioner Stratis asked why the petitioner was not simply consolidating the lots, as the eastern parcel had very little parking and would almost necessarily require further variations if it were sold separately from the western lot. Mr. Walter said that it was staff's recommendation for the petitioner to request such variations instead of asking for two buildings on one lot. Commissioner Stratis said and while normally he would agree with such a strategy, in this case he would support such a variation as it would promote more orderly development. Commissioner Stratis asked for an opinion on the matter from the Village Attorney.

Commissioner Farrell asked if landscaping would be required for any parking lot landscape islands. Mr. Walter said that landscaping would be required for all islands.

Commissioner Broline asked if other properties in the Village shared parking in a similar manner. Mr. Walter provided several examples where a parking lot traversed a property line. Commissioner Broline asked about shared access if either property was sold. Mr. Pollock said that such a concern was not relevant since the eastern property was nominally unsaleable due to its lack of parking. Mr. Pollock advised that the properties be consolidated to create a more fluid site plan.



Commissioner Stratis asked which side was considered the front and rear of the property. Mr. Pollock explained that on through lots such as the subject property, the side providing access to the property is considered the front.

A **MOTION** was made by Commissioner Farrell and **SECONDED** by Commissioner Stratis to continue the public hearing to October 15, 2018.

**ROLL CALL VOTE** was as follows:

**AYES:** 4 – Farrell, Stratis, Broline, and Trzupek

**NAYS:** 0 – None

**MOTION CARRIED** by a vote of 4-0.

### **Z-22-2018: Annual Zoning Review; Text Amendments**

As part of the annual zoning review, staff has identified several portions of the Zoning Ordinance which require additional consideration. These considerations are as follows:

1. Clarification of the language regarding fences less than 50 percent open
2. Consideration of prohibition of spike-top fences
3. Add “gun sales and gun clubs” as special use in Business Districts
4. Inclusion of the corner side yard behind the rear wall of a home as permitted area for accessory structures on corner lots

Section IV.J.1.d of the Zoning Ordinance states that “*solid...fences...are specifically prohibited*”, while Section IV.J.1.e states that “*all fences in residential districts shall be open fences...open fences are defined as a fence...which has...50 percent of the surface area in open spaces which afford direct views through the fence.*” Staff’s interpretation of these regulations is that there may be a procedural conflict regarding the permissibility of granting variations for fences less than 50 percent open. It is the opinion of the Village Attorney that variations may not be granted for any use specifically listed as “prohibited” by the Zoning Ordinance. By eliminating the prohibition on solid fences, petitioners would then be clearly permitted to request a variation for a solid fence, while the Plan Commission would retain its right to consider each request on its own merits.

Several residents have also contacted staff regarding the potential prohibition of spike-top fences in the Village. According to the residents who have contacted staff on this matter, the primary motive for such an amendment is animal safety, as it is possible for an animal to be impaled upon the top of a fence as it scales the structure if such elements are present. Such regulations are present in other Chicagoland municipalities, such as Libertyville, Schaumburg, and Lockport. The proposed prohibition would not be recommended to be retroactive in nature, meaning that any existing fence with such an elevation would be legally non-conforming and not permitted to be replaced as-is.

In review of the Village’s presently permitted special uses, it was discovered that no such use exists specific to gun sales and/or gun clubs in any zoning district. Staff recommends that the Plan Commission consider adding “*gun sales and gun clubs*” as a special use in the B-1 Business District. Such an amendment would allow for a narrower definition for primarily gun-oriented uses, give the Village more authority on regulating such uses, and provide for narrower geographic potential for the location of such uses. Currently, “*sporting goods stores with less than 7,000 square feet of floor area*” is listed as a permitted use in the B-1 District, while “*sporting goods*

*stores with more than 7,000 square feet of floor area*” is listed as a special use in the B-1 District. Such uses are very broad in definition, as gun sales often occur in tandem with more benign retail offerings. By preemptively adding “*gun sales and gun clubs*” as a special use, the Village would permit a greater degree of scrutiny to these uses under its approval process by creating a more specific use category, as well as provide for legal protection from an applicant wishing to bring a gun sales and gun club use in a non-business zoning district. For example, the Village of Willowbrook was recently able to successfully defend a decision to deny the approval of a text amendment to permit a gun club in a B-4 Business District because they had a comparable use already listed as a special use in the B-3 Business District and would not rezone a property to accommodate the use.

Section IV.H.9.a of the Zoning Ordinance states that “*the combined horizontal area of all accessory buildings, structures, and uses shall not exceed 30 percent of the area to the rear of the principal building.*” This calculation is made by dividing the area of all accessory structures behind the rear wall of the building by the rear lot area. For interior lots, the rear yard is calculated from both interior property lines, whereas corner lots may only take advantage of the rear yard up to the corner side yard setback, thus limiting the potential use of their rear yard. Such an amendment would clarify an existing staff practice of calculating the entire rear yard as part of the rear yard coverage calculation on corner lots.

There was consensus that each of the four amendments were desired and were supported for recommendation.

At 9:17pm a **MOTION** was made by Commissioner Broline and **SECONDED** by Commissioner Stratis to close the public hearing.

**ROLL CALL VOTE** was as follows:

**AYES:** 5 – Stratis, Broline, Farrell, Petrich, and Trzupek

**NAYS:** 0 – None

**MOTION CARRIED** by a vote of 5-0.

A **MOTION** was made by Commissioner Stratis and **SECONDED** by Commissioner Farrell to recommend that the Board of Trustees approve text amendments to the Zoning Ordinance in considerations #1, 3, and 4 as described in the staff report.

**ROLL CALL VOTE** was as follows:

**AYES:** 5 – Stratis, Farrell, Broline, Petrich, and Trzupek

**NAYS:** 0 – None

**MOTION CARRIED** by a vote of 5-0.

A **MOTION** was made by Commissioner Stratis and **SECONDED** by Commissioner Farrell to recommend that the Board of Trustees approve text amendments to the Zoning Ordinance in considerations #2 as described in the staff report.

**ROLL CALL VOTE** was as follows:

**AYES:** 4 – Farrell, Petrich, Broline, and Trzupek

**NAYS:** 0 – None

**ABSTAIN:** 1 - Stratis

**MOTION CARRIED** by a vote of 4-0.

#### **IV. CORRESPONDENCE**

#### **V. OTHER CONSIDERATIONS**

##### **PC-05-2018: Consideration of Amendments to the Sign Ordinance**

At its April 2, 2018 meeting, the Plan Commission considered amendments to the Sign Ordinance. This consideration was delayed until an appropriate time due to the number of considerations on previous Plan Commission agendas. The Plan Commission had expressed support for additional wall signs at multi-tenant buildings in Office and Manufacturing Districts, but additional information was requested regarding alternative methods for measuring appropriate signage allotments based on relative criteria, such as lot size or gross building area. Mr. Walter provided examples of each criteria. Mr. Walter also said that there was previously consensus to allow a ground sign to a property, with a permitted size determined based on the width of the street frontage or building size.

The Plan Commission expressed support for the methods proposed, but recommended that a final recommendation be delayed until more members of the Plan Commission were present to provide input on the consideration.

##### **S-06-2018: 7600 Grant Street (ProLogis); Sign Variations and Conditional Sign Approvals**

As directed by Chairman Trzupke, Mr. Walter described this request as follows: the petitioner is Marni Chiero on behalf of ProLogis, owner and operator of a logistics facility at 7600 Grant Street. The petitioner requests variations from Chapter 55.07 of the Burr Ridge Municipal Code to permit two additional wall signs and a ground sign, with all signs in excess of the permitted size requirements, at the subject property. The property is proposed to have four total signs, as one wall sign is already present on the property. The property is located adjacent to Interstate 55 and South Frontage Road, and thus is entitled to signs totaling 100 square feet plus one square foot for each 1,000 square feet above 50,000 square feet in building size. Because the subject property contains a 65,000 square foot building, the total size of all signs on the subject property is entitled to be 115 square feet. Each of the proposed signs also includes more than three colors, which requires conditional approval from the Plan Commission and Board of Trustees but is not considered a variation. An existing wall sign for a current tenant is 29 square feet in area is currently present. The proposed signs are shown as being 56 square feet for the ground sign, 25 square feet for the address wall sign, and 130 square feet for the larger “ProLogis” wall sign. The total size of all signs on the property is proposed to be 240 square feet.

Several Commissioners asked if the signs proposed would be permitted under the sign ordinance amendments that were under concurrent consideration. Mr. Walter said that the request would be reduced but not eliminated due to the number of signs as well as the size of total signs.

Marni Chiero, 7600 Grant Street, said that the request was to provide improved wayfinding opportunities for the building’s address as well as the building’s tenants.

A **MOTION** was made by Commissioner Broline and **SECONDED** by Commissioner Farrell to recommend that the Board of Trustees approve a request for sign variations to permit two additional wall signs and a ground sign, with all signs in excess of the permitted size requirements, at the subject property, as well as conditional approval for three signs with more than three colors.

**ROLL CALL VOTE** was as follows:

**AYES:** 5 – Broline, Farrell, Stratis, Petrich, and Trzupek

**NAYS:** 0 – None

**MOTION CARRIED** by a vote of 5-0.

**S-07-2018: 6860 North Frontage Road (Will); Sign Variation**

As directed by Chairman Trzupek, Mr. Walter described this request as follows: the petitioner is Neena Will, owner of the buildings at 6860 and 6880 North Frontage Road. The petitioner requests a variation to permit a ground sign at a property in a L-I Light Industrial District. The Sign Ordinance permits one wall sign per lot or parcel in Manufacturing Districts, therefore the petitioner must receive a variation to permit such a sign on the subject property. The proposed ground sign would act as a directory for two buildings, both of which are owned by the petitioner and business partners. The ground sign is proposed to be approximately nine feet in height, slightly more than six feet wide, and approximately 18 inches deep. There would be eight total tenant signs if both buildings were fully leased, four for each of the buildings owned by the petitioner and business partners.

Neena Will, property owner, said that the ground sign would act as a directory for the businesses locating at each location. Ms. Will asked staff if other signs would be considered as well. After some discussion, Mr. Walter said that he had erred in not providing the entire sign package for consideration in S-07-2018, and that the balance of the petitioner's petition would be considered at the October 1 Plan Commission meeting.

A **MOTION** was made by Commissioner Hoch and **SECONDED** by Commissioner Broline to recommend that the Board of Trustees approve a request for a ground sign at 6860 North Frontage Road with the condition that a shared-access easement be provided on the plat of survey to permit sign access for businesses at either property should one be sold without the other.

**ROLL CALL VOTE** was as follows:

**AYES:** 5 – Broline, Petrich, Stratis, Farrell, and Trzupek

**NAYS:** 0 – None

**MOTION CARRIED** by a vote of 5-0.

**VI. FUTURE SCHEDULED MEETINGS**

**October 1, 2018**

- A. **V-05-2018: 15W069 & 15W081 91<sup>st</sup> Street (Cattaneo); Variations and Findings of Fact**

Requests variations from Section IV.H.8 and IV.H.10 of the Burr Ridge Zoning Ordinance to permit a detached accessory structure taller than 15' in mean height and greater than 2,500 square feet in area on a property in the R-2B Residential District.

**B. Z-23-2018: Zoning Ordinance Amendment (Grasso); Amendment and Findings of Fact**

Requests amendment to Section XI of the Burr Ridge Zoning Ordinance to permit a shared parking computation method for determination of required parking at multi-use shopping centers in the Village.

**October 15, 2018**

**A. Z-24-2018: 15W599 89<sup>th</sup> Street (Thalamarla); Re-Zoning and Findings of Fact**

Requests re-zoning from the R-1 Residential District to the R-2A Residential District as per Section VI of the Burr Ridge Zoning Ordinance.

**VII. ADJOURNMENT**

A **MOTION** was made by Commissioner Farrell and **SECONDED** by Commissioner Petrich to **ADJOURN** the meeting at 9:51 p.m. **ALL MEMBERS VOTING AYE**, the meeting was adjourned at 9:51 p.m.

**Respectfully  
Submitted:**

---

Evan Walter, Assistant to the Village Administrator

## ORDINANCE NO.

AN ORDINANCE GRANTING A VARIATION FROM SECTION XI.C.13 OF THE VILLAGE OF BURR RIDGE ZONING ORDINANCE TO PERMIT THE EXPANSION OF A RESTAURANT WITHOUT THE REQUIRED NUMBER OF PARKING SPACES

(Z-19-2018: 324 Burr Ridge Parkway - Grasso)

---

**WHEREAS**, an application for a variation 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 variation on August 20, 2018 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 variation, 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 approval of a variation 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 324 Burr Ridge Parkway, Burr Ridge, Illinois, is Gary Grasso on behalf of Capri Ristorante (hereinafter "Petitioner"). The Petitioner requests a variation from Section XI.C.13 of the Burr Ridge Zoning Ordinance to permit the addition of a 280 square foot outdoor seating area for an existing restaurant without the required number of parking spaces.
- B. That a hardship exists if the strict letter of the regulations were to be carried out.
- C. That the property cannot yield a reasonable return if permitted to be used only under the conditions allowed by the applicable regulations.
- D. The purpose of the variation is not based primarily upon a desire to increase financial gain.
- E. The alleged difficulty or hardship has not been self-

imposed by a person presently having an interest in the property.

- F. The granting of the variation will not be detrimental to the public welfare or injurious to other property or improvements in the neighborhood.
- G. The proposed variation will not substantially increase the congestion of the public streets.
- H. The proposed variation is consistent with the official Comprehensive Plan of the Village of Burr Ridge and other development codes of the Village.

**Section 3:** That a request for a variation from Section XI.C.13 of the Burr Ridge Zoning Ordinance to permit the addition of a 280 square foot outdoor seating area for an existing restaurant without the required number of parking spaces ***is hereby approved*** for the property commonly known as 324 Burr Ridge Parkway and identified by the Permanent Real Estate Index Numbers (PIN) of: **18-30-305-005; 18-30-305-003; 18-30-305-004; and 18-30-301-001.**

**Section 4:** That the approval of the variation shall be subject to the following conditions:

- A. At least two valet attendants shall be provided between 6:00pm and 8:30pm on Thursday, Friday, and Saturday evenings.
- B. All valet customer vehicles shall be parked in the PACE lot between 6:00pm and 8:30pm on Thursday, Friday, and Saturday evenings.
- C. All vehicles of Capri employees shall be parked in the PACE lot during such time.
- D. If there is a violation of any condition of this Ordinance as determined by the Village staff, the Board of Trustees will consider revocation of the Ordinance at a regularly scheduled meeting following the violation.



**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 24<sup>th</sup> day of September, 2018, by the Corporate Authorities of the Village of Burr Ridge on a roll call vote as follows:

**AYES:**

**NAYS:**

**ABSENT:**

**APPROVED** by the President of the Village of Burr Ridge on this 24<sup>th</sup> day of September, 2018.

---

Village President

ATTEST:

---

Village Clerk

## ORDINANCE NO.

AN ORDINANCE GRANTING SIGN VARIATIONS AND CONDITIONAL SIGN APPROVALS AS PER THE VILLAGE OF BURR RIDGE SIGN ORDINANCE FOR APPROVAL OF THREE WALL SIGNS AND A GROUND SIGN IN A MANUFACTURING DISTRICT AND FOR SIGNS WITH MORE THAN THREE COLORS

---

(S-06-2018: 7600 Grant Street - ProLogis)

---

**WHEREAS**, an application for sign variations and conditional sign approvals 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 considered the question of granting said sign variations and conditional sign approvals on September 17, 2018, at the Burr Ridge Village Hall, at which time all persons desiring to be heard were given the opportunity to be heard; and

**WHEREAS**, the Village of Burr Ridge Plan Commission has made its report on the request for sign variations and conditional sign approvals, 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 the sign variations and conditional sign approval 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 Article I 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 applicant for the sign variation for the property located at 7600 Grant Street, Burr Ridge, Illinois, is ProLogis (hereinafter "Applicant"). The applicant requests sign variations and conditional sign approvals as per Section Chapter 55.07 of the Burr Ridge Municipal Code to permit two additional wall signs and a ground sign, with all signs in excess of the permitted size requirements, as well as conditional sign approvals to permit three signs with more than three colors.
- B. The proposed signs have simple design features and intends to display only business names and address features.
- C. The variation is necessary due to the petitioner's property having more than one tenant.
- D. The proposed signs are intended to identify tenants in the building as well as the building itself.
- E. The proposed signs will not be distracting from the character of the locality.

**Section 3:** That sign variations and conditional sign approvals as per Section 55.07 of the Sign Ordinance is **hereby granted** for the property commonly known as 7600 Grant Street and subject to compliance with the submitted sign elevations attached hereto as **Exhibit A.**

**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 24<sup>th</sup> day of September, 2018, by the Corporate Authorities of the Village of Burr Ridge on a roll call vote as follows:

**AYES:**

**NAYS:**

**ABSENT:**

**APPROVED** by the President of the Village of Burr Ridge on this 24<sup>th</sup> day of September, 2018.

---

Village President

ATTEST:

---

Village Clerk



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Mickey Straub  
Mayor

Karen J. Thomas  
Village Clerk

J. Douglas Pollock  
Village Administrator

September 18, 2018

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

**Re: S-06-2018: 7600 Grant Street (ProLogis); Sign Variations and Conditional Sign Approvals**

Dear President and Board of Trustees:

The Plan Commission transmits for your consideration its recommendation to **approve** sign variations for two wall signs and a ground sign, all total in excess square footage of the permitted amount of square footage, as well as conditional approval for three total signs with more than three colors at 7600 Grant Street.

The Plan Commission considered this request at their September 17, 2018, meeting. The petitioner requested three additional wall signs in addition to an existing wall sign, as well as a shared ground sign, to identify addresses and tenants located at the subject property. Each of the signs requested also contained more than three colors, which requires conditional approval from the Plan Commission and Board of Trustees. The Plan Commission ultimately concluded that the request was consistent with the needs of the property and would not deter from the character of the property or neighborhood. No public comment was provided on this petition.

After due consideration, the Plan Commission, by vote of 5 to 0, recommends that the Board of Trustees **approve** the sign variations for two wall signs and a ground sign, all total in excess square footage of the permitted amount of square footage, as well as conditional sign approvals for three signs with more than three colors for the subject property at 7600 Grant Street.

Sincerely,

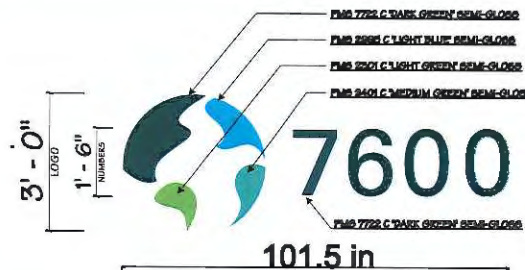
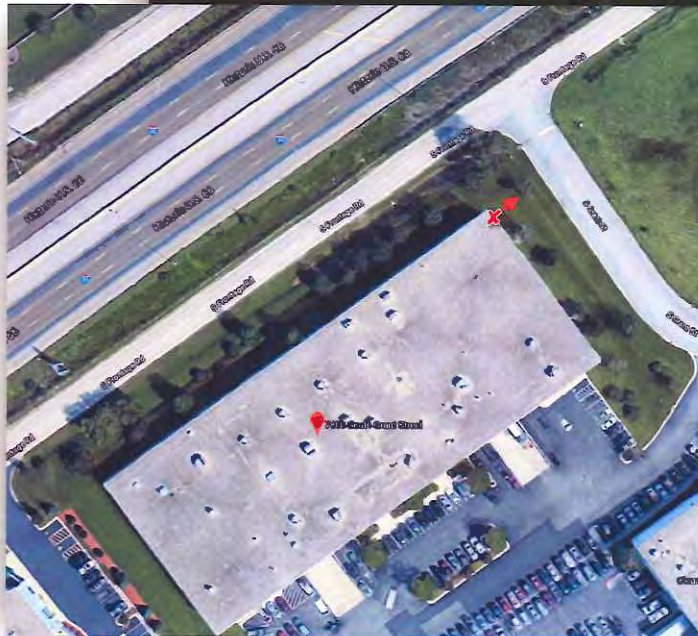
Greg Trzupek, Chairman  
Village of Burr Ridge  
Plan Commission/Zoning Board of Appeals

GT: EBW



# ALP FACING GRANT STREET

## EXHIBIT A



APPROVAL \_\_\_\_\_  
 DATE \_\_\_\_\_

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## CNC Graphics

COMMERCIAL SIGNAGE SPECIALISTS

501 FRONTIER WAY, BENSENVILLE, IL 60106  
 MAIN 630.766.6308 FAX 630.766.6348  
 EMAIL CNC.SOLUTIONS@CNC.SOLUTION.COM  
 WWW.CNC.SOLUTION.COM

CUSTOMER: \_\_\_\_\_



JOB LOCATION: \_\_\_\_\_

7600 Grant St,  
 Burr Ridge, IL

PROJECT: \_\_\_\_\_

(1) 36x101.5" - ALP-36

DATE: \_\_\_\_\_

06.08.2018

FILE ID: \_\_\_\_\_

PS051718AM

REVISIONS: \_\_\_\_\_

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.

SCALE: \_\_\_\_\_

PRINT OK

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[illegible]





MAN REPRESENTS 6'



60 in

311 in



**PROLOGIS**

APPROVAL \_\_\_\_\_

DATE \_\_\_\_\_

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MAIN 630.766.6308 FAX 630.766.6348  
EMAIL CNC.SOLUTION@CNC.SOLUTION.COM  
WWW.CNC.SOLUTION.COM

CUSTOMER: \_\_\_\_\_



JOB LOCATION: \_\_\_\_\_

7600 S Grant St,  
Burr Ridge, IL

PROJECT: \_\_\_\_\_

(1) 60x311" LED FIL- 60

DATE: \_\_\_\_\_

06.08.2018

FILE ID: \_\_\_\_\_

PS051718AM

REVISIONS: \_\_\_\_\_

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.

SCALE: \_\_\_\_\_

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**CNC Graphics**

COMMERCIAL SIGNAGE SPECIALISTS

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MAIN 630.766.6308 FAX 630.766.6348  
EMAIL CNC.SOLUTIONS@CNC.SOLUTION.COM  
WWW.CNC.SOLUTION.COM

CUSTOMER:



JOB LOCATION:

7600 S Grant St,  
Burr Ridge, IL

PROJECT:

(1) GHM-60 Dbl face  
Reflective vinyl

DATE:

06.08.2018

FILE ID:

PS051718AM

REVISIONS:

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.

SCALE:

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9' - 0"

6' - 3"



**PROLOGIS**

7600 S. Grant Street

TENANT NAME

TENANT NAME

TENANT NAME

MAN REPRESENTS 6'



**APPROVAL** \_\_\_\_\_

**DATE** \_\_\_\_\_

COLOR OR ACTUAL SIGN MAY VARY SLIGHTLY FROM PRINTED COPY.  
PLEASE NOTE: CNC GRAPHICS IS NOT RESPONSIBLE FOR ANY DAMAGE TO THE SIGN SURFACE AFTER THE INSTALLATION OF THE SIGN.  
CNC GRAPHICS IS NOT RESPONSIBLE FOR ANY DAMAGE TO THE SIGN SURFACE AFTER THE INSTALLATION OF THE SIGN.  
CNC GRAPHICS IS NOT RESPONSIBLE FOR ANY DAMAGE TO THE SIGN SURFACE AFTER THE INSTALLATION OF THE SIGN.

## ORDINANCE NO.

AN ORDINANCE GRANTING A VARIATION AS PER  
THE VILLAGE OF BURR RIDGE SIGN ORDINANCE FOR APPROVAL OF A  
GROUND SIGN IN A MANUFACTURING DISTRICT

---

(S-07-2018: 6860 North Frontage Road - Neena Will)

---

**WHEREAS**, an application for a sign variation 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 considered the question of granting said sign variation on September 17, 2018, at the Burr Ridge Village Hall, at which time all persons desiring to be heard were given the opportunity to be heard; and

**WHEREAS**, the Village of Burr Ridge Plan Commission has made its report on the request for sign variation, 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 the sign variation 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 Article I 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 applicant for the sign variation for the property located at 6860 North Frontage Road, Burr Ridge, Illinois, is Neena Will (hereinafter "Applicant"). The applicant requests a sign variation as per Chapter 55.07 of the Burr Ridge Municipal Code to permit a shared ground sign on the subject property.
- B. The proposed signs have simple design features and intends to act as a directory sign for businesses located at separate but jointly-owned properties.
- C. The variation is necessary due to the petitioner's property having a large number of tenants.
- D. The proposed signs are intended to serve members of the public.
- E. The proposed signs will not be distracting from the character of the locality.

**Section 3:** That a sign variation as per Section 55.07 of the Sign Ordinance is ***hereby granted*** for the property commonly known as 6860 North Frontage Road and subject to compliance with the submitted sign elevations attached hereto as **Exhibit A** with the condition that a cross-access easement will be provided on the plat of survey for the purposes of serving both properties in the

event that one of the two buildings are sold.

**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 24<sup>th</sup> day of September, 2018, by the Corporate Authorities of the Village of Burr Ridge on a roll call vote as follows:

**AYES:**

**NAYS:**

**ABSENT:**

**APPROVED** by the President of the Village of Burr Ridge on this 24<sup>th</sup> day of September, 2018.

---

Village President

ATTEST:

---

Village Clerk





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Mickey Straub  
Mayor

Karen J. Thomas  
Village Clerk

J. Douglas Pollock  
Village Administrator

September 18, 2018

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

**Re: S-07-2018: 6860 North Frontage Road (Will); Sign Variation**

Dear President and Board of Trustees:

The Plan Commission transmits for your consideration its recommendation to **approve** a sign variation for a ground sign at 6860 North Frontage Road.

The Plan Commission considered this request at their September 17, 2018, meeting. The petitioner requested a variation to permit a ground sign which would act as a directory for businesses at two separate buildings. The petitioner owns two separate buildings on separate lots under common ownership, and the sign would serve businesses at both properties. The Plan Commission ultimately concluded that the request was consistent with the needs of the property and would not deter from the character of the property or neighborhood. No public comment was provided on this petition.

After due consideration, the Plan Commission, by vote of 5 to 0, recommends that the Board of Trustees **approve** the sign variation for a ground sign at 6860 North Frontage Road with the condition that a cross-access easement be granted so that businesses in either building may access the sign in the event that one of the two properties are sold in the future.

Sincerely,

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

GT: EBW



EXHIBIT A



CLIENT  
White Lotus Group

LOCATION  
6860 & 6880 Frontage Road  
Burr Ridge, IL

PROJECT NAME  
Name

TRACKER NUMBER  
7026713

DATE  
02.22.18

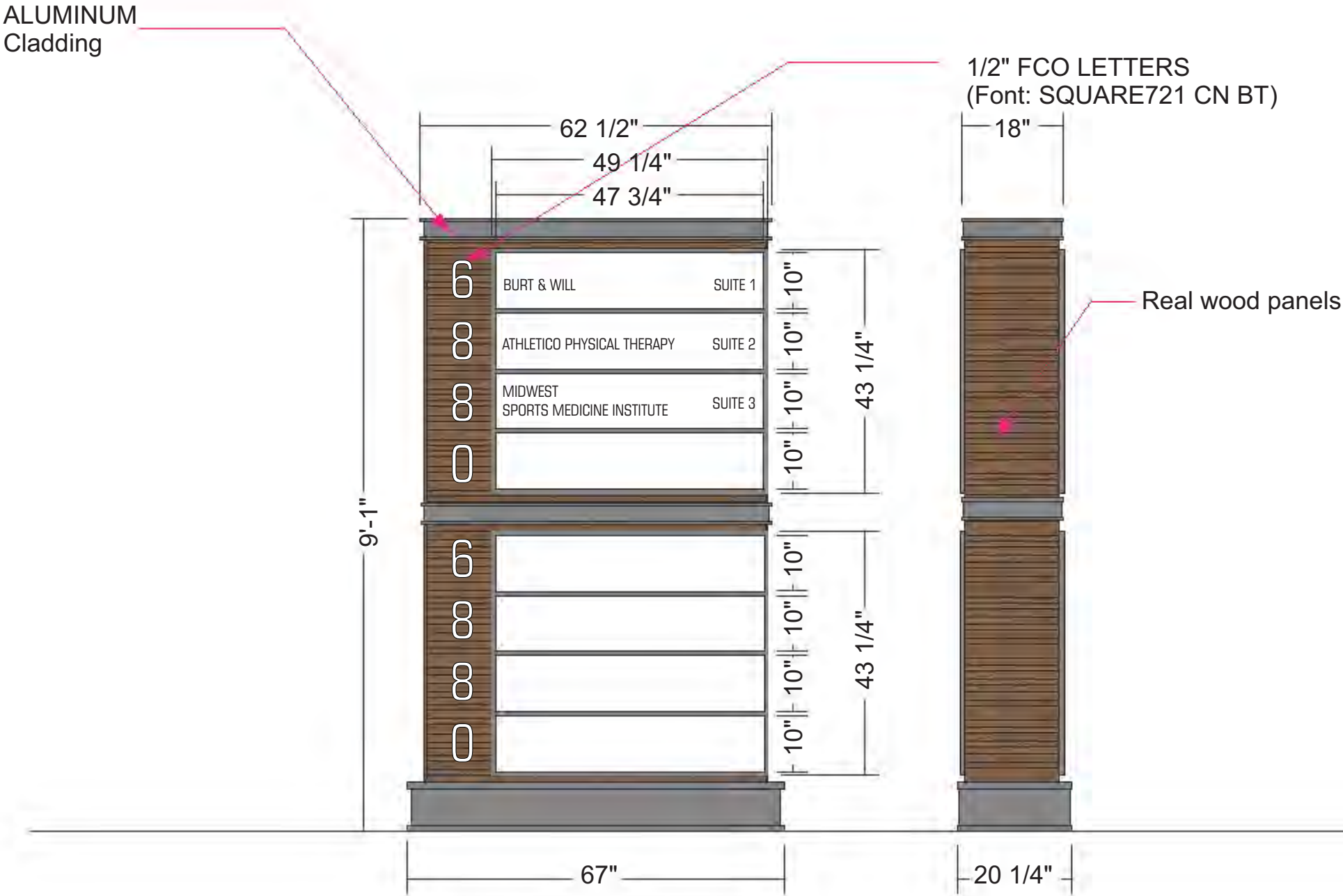
DRAWN BY  
fk

REVISIONS:  
REV: 02.26.18  
03.12.18  
04.04.18

THIS DRAWING IS THE PROPERTY  
OF SOUTH WATER SIGNS, LLC.  
ALL RIGHTS OF REPRODUCTION  
ARE RESERVED BY  
SOUTH WATER SIGNS, INC.



Tenant / Pylon Sign - Option 2



ILLUMINATED PYLON  
SCALE: 1/2" = 1'-0"



CLIENT White Lotus Group	PROJECT NAME Name	DATE 02.22.18	REVISIONS:		THIS DRAWING IS THE PROPERTY OF SOUTH WATER SIGNS, LLC. ALL RIGHTS OF REPRODUCTION ARE RESERVED BY SOUTH WATER SIGNS, INC.
			REV:		
LOCATION 6860 & 6880 Frontage Road Burr Ridge, IL	TRACKER NUMBER 7026713	DRAWN BY fk	02.26.18		
			03.12.18		
			04.04.18		



## ORDINANCE NO.

AN ORDINANCE AMENDING THE ZONING ORDINANCE PURSUANT TO SECTION IV.J TO CLARIFY THE LANGUAGE REGARDING FENCES LESS THAN 50 PERCENT OPEN AND TO PROHIBIT SPIKE-TOP FENCES IN THE VILLAGE; AN AMENDMENT TO SECTION VIII.B. AND VIII.C TO ADD "GUN SALES AND GUN CLUBS" AS A SPECIAL USE IN BUSINESS DISTRICTS; AND AN AMENDMENT TO SECTION IV.H.9.A TO CLARIFY THE CALCULATION OF REAR YARD IMPERVIOUS SURFACE COVERAGE

(Z-22-2018: Annual Zoning Review)

---

**WHEREAS**, an application for text amendments to the Village of Burr Ridge Zoning Ordinance has been filed with the Village Clerk 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 public hearings on the question of granting said text amendment on September 17, 2018 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 Chicago Tribune, 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 to the Burr Ridge Zoning Ordinance, 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 the proposed text amendment 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 the Zoning Ordinance pursuant to Section IV.J to clarify the language regarding fences less than 50 percent open and to prohibit spike-top fences in the Village; to amend Section VIII.B and VIII.C of the Zoning Ordinance to add "*gun sales and gun clubs*" as a special use in the B-1 Business District; and

an amendment to Section IV.H.9.a to clarify the calculation of rear yard impervious surface coverage.

- 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 Sections IV.J, VIII.B, and IV.H.9.a of the Zoning Ordinance be and are hereby amended as per the attached **Exhibit A.**

**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 24<sup>th</sup> day of September, 2018, by the Corporate Authorities of the Village of Burr Ridge on a roll call vote as follows:

**AYES:**

**NAYS:**

**ABSENT:**

**APPROVED** by the President of the Village of Burr Ridge on this 24<sup>th</sup> day of September, 2018.

---

Village President

ATTEST:

---

Village Clerk



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Mickey Straub  
Mayor

Karen J. Thomas  
Village Clerk

J. Douglas Pollock  
Village Administrator

September 18, 2018

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

**Re: Z-22-2018: Text Amendments to the Zoning Ordinance**

Dear President and Board of Trustees:

The Plan Commission transmits for your consideration its recommendation to approve text amendments to the Zoning Ordinance regarding the following considerations:

1. Clarification of the language regarding fences less than 50 percent open
2. Consideration of prohibition of spike-top fences
3. Add "*gun sales and gun clubs*" as special use in the B-1 Business District
4. Clarification of the rear yard coverage calculation method for corner lots

After due notice, as required by law, the Plan Commission held a public hearing on September 17, 2018. The Plan Commission considered these four items as part of its annual zoning review, which is undertaken as a periodic review of pertinent items identified by staff or the Plan Commission as requiring specific review.

**Consideration #1 – Clarification of the language regarding fences less than 50 percent open**

**Consideration #2 – Prohibition of Spike-Top Fences**

Section IV.J.1.d of the Zoning Ordinance states that "solid...fences...are specifically prohibited", while Section IV.J.1.e states that "*all fences in residential districts shall be open fences...open fences are defined as a fence...which has...50 percent of the surface area in open spaces which afford direct views through the fence.*" It is the opinion of the Village Attorney that variations may not be granted for any use specifically listed as "prohibited" by the Zoning Ordinance. By eliminating the prohibition on solid fences, petitioners would then be clearly permitted to request a variation for a solid fence, while the Village would retain its right to consider each request on its own merits.

According to the residents who have contacted staff on this matter, the primary motive for an amendment related to spike-top fences is animal safety, as it is possible for an animal to be impaled upon the top of a fence as it scales the structure if such elements are present. Any existing fence with such an elevation would be legally non-conforming and not permitted to be replaced as-is. One Commissioner abstained from voting on this consideration due to the recent installation of such a fence in the person's backyard.

**Consideration #3 – "Gun Sales and Gun Clubs" Special Use**

Staff recommends that the Plan Commission consider adding "*gun sales and gun clubs*" as a special use in the B-1 Business District. By adding "*gun sales and gun clubs*" as a special use, the Village would retain a degree of scrutiny to these uses

under its approval process by creating a more specific use category, as well as provide for legal protection from an applicant wishing to bring a gun sales and gun club use in a non-B-1 Business District. For example, the Village of Willowbrook was recently able to successfully defend a decision to deny the approval of a text amendment to permit a gun club in a Business District (equivalent to the B-2 District) because they had a comparable use already listed as a special use in another Business District (equivalent to the B-1 District) and would not rezone a property to accommodate the use.

**Consideration #4 – Inclusion of Side Yards in Rear Yard Calculations on Corner Lots**

Section IV.H.9.a of the Zoning Ordinance states that “*the combined horizontal area of all accessory buildings, structures, and uses shall not exceed 30 percent of the area to the rear of the principal building.*” This calculation is made by dividing the area of all accessory structures behind the rear wall of the building by the rear lot area. For interior lots, the rear yard is calculated from both interior property lines, whereas corner lots may only take advantage of the rear yard up to the corner side yard setback, thus limiting the potential use of their rear yard. This amendment would memorialize a current staff practice of calculating the rear yard coverage for corner lots in a manner similar to interior lots.

The Plan Commission, by a vote of 5 to 0, ***recommends that the Board of Trustees approve*** amendments to the Zoning Ordinance related to considerations #1, 3, and 4.

The Plan Commission, by a vote of 4 to 0, ***recommends that the Board of Trustees approve*** amendments to the Zoning Ordinance related to consideration #2.

Sincerely,

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

GT:EBW  
Enclosures

**EXHIBIT A**

**AMENDMENTS TO SECTIONS IV.J, VIII.B, AND IV.H.9.A OF THE BURR RIDGE  
ZONING ORDINANCE**

(Text to be deleted shown with a ~~striketrough~~; text to be added shown in *italics and bold*)

Section IV.J.1.d – “Chain link, ~~solid~~, barbed wire, and fences which are electrically charged to produce a shock when touched are specifically prohibited. *No fence shall have any sharp, dangerous, or impaling members.*”

Section VIII.B.2.x – “*Gun club and gun store*”

Section IV.H.9.a – “The combined horizontal area of all accessory buildings, structures, and uses shall not exceed 30 percent of the area to the rear of the principal building. *Lot coverage for corner lots shall be determined by measurement of the rear yard from the rear wall extended to the side lot lines and extended to the rear lot lines.*”





VILLAGE OF  
**BURR RIDGE**  
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**To: Mayor and Board of Trustees**

**From: Jerry Sapp, Finance Director**

**Date: September 24, 2018**

**Subject: 2017-18 Annual Financial Report and Management Letter**

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Enclosed are the 2017-18 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, 2018."

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 Village of Burr Ridge, Illinois (Village) as of and for the year ended April 30, 2018, we wish to communicate the following to you.

## **AUDIT SCOPES 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.

An audit of the financial statements does 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 are described in Note 1 of the audited financial statements.

#### ***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 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***

- No matters are reportable.

#### ***Proposed Audit Adjustments Not Recorded***

- Attached is a summary of uncorrected misstatements we aggregated during the current engagement and pertaining to the latest period presented that were determined

by management to be immaterial, both individually and in the aggregate, to the financial statements as a whole.

### ***Auditor's Judgments About the Quality of the Village's Accounting Principles***

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

- No matters are reportable.

### ***Disagreements With Management***

The following matters involved disagreements which if not satisfactorily resolved would have caused a modified auditor's opinion on the financial statements:

- 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 Communications***

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

- Management representation letter (attached)
- We orally communicated to management other deficiencies in internal control identified during our audit that are not considered material weaknesses or significant deficiencies.

## **OTHER MATTERS**

We observed the following matters and offer these comments and suggestions with respect to matters which came to our attention during the course of the audit of the financial statements. Our audit procedures are designed primarily to enable us to form an opinion on the financial statements and, therefore, may not bring to light all weaknesses in policies and procedures that may exist. However, these matters are offered as constructive suggestions for the consideration of management as part of the ongoing process of modifying and improving financial and administrative practices and procedures. We can discuss these matters further at your convenience and may provide implementation assistance for changes or improvements.

### ***New Accounting Pronouncements***

#### ***GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (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 administered 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 provide OPEB, but not 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 (RSI) 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 this statement 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. 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.

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

Additionally, GASB 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, effective for reporting periods beginning after June 15, 2018, and GASB 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, effective for reporting periods beginning after December 15, 2019, have recently been issued by GASB.

\*\*\*\*\*

This letter 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 14, 2018



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](http://www.burr-ridge.gov)

**Mickey Straub**  
Mayor

**Karen J. Thomas**  
Village Clerk

**J. Douglas Pollock**  
Village Administrator

September 14, 2018

**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, 2018. 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 June 27, 2018, 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 believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

9. 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.

10. 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.

11. 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.

12. 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.
13. 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.
14. 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.
15. 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.

16. 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.
17. 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.
18. 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.
19. 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.
20. 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.
21. We acknowledge that we are responsible for compliance with applicable laws, regulations and provisions of contracts and grant agreements.
22. 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.
23. 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.
24. 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.
25. The fair values of financial and nonfinancial assets and liabilities, if any, recognized in the financial statements or disclosed in the notes thereto are reasonable estimates based on the methods and assumptions used. The methods and significant assumptions used result in measurements of fair value appropriate for financial statement recognition and disclosure purposes and have been applied consistently from period to period, taking into account any changes in circumstances. The



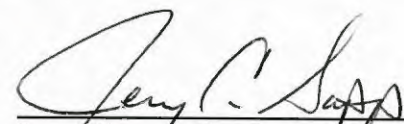
significant assumptions appropriately reflect market participant assumptions.

26. 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.

27. 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.

  
\_\_\_\_\_  
Douglas Pollock, Village Administrator

  
\_\_\_\_\_  
Jerry Sapp, Director of Finance

# Village of Burr Ridge

## ATTACHMENT

This analysis and the attached "Schedule of Uncorrected Misstatements (Adjustments Passed)" reflects the effects on the financial statements if the uncorrected misstatements identified were corrected.

### Governmental Activities (Government-Wide Statements)

#### QUANTITATIVE ANALYSIS

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Current Assets	16,310,628		16,310,628	
Non-Current Assets & Deferred Outflows	256,313,230		256,313,230	
Current Liabilities	(1,938,315)		(1,938,315)	
Non-Current Liabilities & Deferred Inflows	(22,192,018)		(22,192,018)	
Current Ratio	8.42		8.42	
Total Assets & Deferred Outflows	272,623,858		272,623,858	
Total Liabilities & Deferred Inflows	(24,130,333)		(24,130,333)	
Total Net Position	(248,493,525)		(248,493,525)	
General Revenues & Transfers	(9,821,490)	222,155	(9,599,335)	-2.26%
Net Program Revenues/ Expenses	10,530,468	91,845	10,622,313	0.87%
Change in Net Position	708,978	314,000	1,022,978	44.29%

Client: Village of Burr Ridge  
Period Ending: April 30, 2018

Governmental Activities (Government-Wide Statements)

SCHEDULE OF UNCORRECTED MISSTATEMENTS (ADJUSTMENTS PASSED)

		Factual (F), Judgmental (J), Projected (P)	Assets & Deferred Outflows		Liabilities & Deferred Inflows		General Revenues & Transfers		Net Program Revenues/ Expenses		Net Position		Net Effect on Following Year	
Description	Financial Statement Line Item		Current	Non-Current	Current	Non-Current							Change in Net Position	Net Position
			DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	(CR) DR	(CR) DR	(CR) DR	DR (CR)	DR (CR)		
To recognize the cost related to the land sold in FY2018. No cost is caried in the books when it was donated to the Village in 1983.		F	0	0	0	0	222,155	91,845	(314,000)	0	0			
	Net position								(314,000)					
	Gain on sale of capital assets					222,155								
	Capital outlay/general government							91,845						
			0	0	0	0	0	0	0	0	0			
			0	0	0	0	0	0	0	0	0			
			0	0	0	0	0	0	0	0	0			
			0	0	0	0	0	0	0	0	0			
			0	0	0	0	0	0	0	0	0			
			0	0	0	0	0	0	0	0	0			
			0	0	0	0	222,155	91,845	(314,000)	0	0			
Total passed adjustments			0	0	0	0	Impact on Change in Net Position		314,000					
							Impact on Net Position		0					

# Village of Burr Ridge

## ATTACHMENT

This analysis and the attached "Schedule of Uncorrected Misstatements (Adjustments Passed)" reflects the effects on the financial statements if the uncorrected misstatements identified were corrected.

### Business Type Activities (Government-Wide Statements)

#### QUANTITATIVE ANALYSIS

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Current Assets	4,055,613		4,055,613	
Non-Current Assets & Deferred Outflows	52,707,527		52,707,527	
Current Liabilities	(300,182)		(300,182)	
Non-Current Liabilities & Deferred Inflows	(577,836)	15,108	(562,728)	-2.61%
Current Ratio	13.51		13.51	
Total Assets & Deferred Outflows	56,763,140		56,763,140	
Total Liabilities & Deferred Inflows	(878,018)	15,108	(862,910)	-1.72%
Total Net Position	(55,885,122)	(15,108)	(55,900,230)	0.03%
General Revenues & Transfers	(7,332)		(7,332)	
Net Program Revenues/ Expenses	1,462,218	9,168	1,471,386	0.63%
Change in Net Position	1,454,886	9,168	1,464,054	0.63%

Client: Village of Burr Ridge  
Period Ending: April 30, 2018

Business Type Activities (Government-Wide Statements)

SCHEDULE OF UNCORRECTED MISSTATEMENTS (ADJUSTMENTS PASSED)

			Assets & Deferred Outflows				Liabilities & Deferred Inflows				Net Effect on Following Year								
Description	Financial Statement Line Item	Factual (F), Judgmental (J), Projected (P)	Current		Non-Current		Current		Non-Current		General Revenues & Transfers	Net Program Revenues/ Expenses		Net Position		Change in Net Position		Net Position	
			DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)		DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)
To adjust the IMRF Actuarial and Audited Net Position Difference for FY2018.		F	0	0	0	15,108	0	9,168	(24,276)	0	0								
	Net Pension Liability					38,216			(24,276)										
	Net Position					(23,108)													
	Deferred inflows of resources																		
	Pension Expense							9,168											
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		



# Village of Burr Ridge

## ATTACHMENT

This analysis and the attached "Schedule of Uncorrected Misstatements (Adjustments Passed)" reflects the effects on the financial statements if the uncorrected misstatements identified were corrected.

### Water Fund

#### QUANTITATIVE ANALYSIS

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Current Assets	2,292,758		2,292,758	
Non-Current Assets & Deferred Outflows	43,917,979		43,917,979	
Current Liabilities	(307,529)		(307,529)	
Non-Current Liabilities & Deferred Inflows	(455,022)	11,784	(443,238)	-2.59%
Current Ratio	7.455		7.455	
Total Assets & Deferred Outflows	46,210,737		46,210,737	
Total Liabilities & Deferred Inflows	(762,551)	11,784	(750,767)	-1.55%
Total Net Position	(45,448,186)	(11,784)	(45,459,970)	0.03%
Operating Revenues	(4,858,663)		(4,858,663)	
Operating Expenses	6,202,592	7,151	6,209,743	0.12%
Nonoperating (Revenues) Exp	(79,400)		(79,400)	
Change in Net Position	1,264,529	7,151	1,271,680	0.57%



Client: Village of Burr Ridge  
Period Ending: April 30, 2018

Water Fund

SCHEDULE OF UNCORRECTED MISSTATEMENTS (ADJUSTMENTS PASSED)

		Assets & Deferred Outflows				Liabilities & Deferred Inflows				Net Effect on Following Year						
Description	Financial Statement Line Item	Factual (F), Judgmental (J), Projected (P)	Current		Non-Current		Current		Non-Current		Operating Revenues	Operating Expenses	Nonoperating (Revenues) Exp	Net Position	Change in Net Position	
			DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)
To adjust the IMRF Actuarial and Audited Net Position Difference for FY2018.		F	0	0	0	11,784	0	7,151	0	(18,935)	0	0				
	Net Pension Liability					29,808										
	Net Position									(18,935)						
	Deferred inflows of resources					(18,024)										
	Pension Expense							7,151								
			0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	
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			0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0								

# Village of Burr Ridge

## ATTACHMENT

This analysis and the attached "Schedule of Uncorrected Misstatements (Adjustments Passed)" reflects the effects on the financial statements if the uncorrected misstatements identified were corrected.

### Sewer Fund

#### QUANTITATIVE ANALYSIS

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Current Assets	1,778,351		1,778,351	
Non-Current Assets & Deferred Outflows	8,789,548		8,789,548	
Current Liabilities	(8,149)		(8,149)	
Non-Current Liabilities & Deferred Inflows	(122,814)	3,324	(119,490)	-2.71%
Current Ratio	218.229		218.229	
Total Assets & Deferred Outflows	10,567,899		10,567,899	
Total Liabilities & Deferred Inflows	(130,963)	3,324	(127,639)	-2.54%
Total Net Position	(10,436,936)	(3,324)	(10,440,260)	0.03%
Operating Revenues	(289,512)		(289,512)	
Operating Expenses	487,193	2,017	489,210	0.41%
Nonoperating (Revenues) Exp	(7,324)		(7,324)	
Change in Net Position	190,357	2,017	192,374	1.06%

Client: Village of Burr Ridge  
Period Ending: April 30, 2018

Sewer Fund

SCHEDULE OF UNCORRECTED MISSTATEMENTS (ADJUSTMENTS PASSED)

		Assets & Deferred Outflows				Liabilities & Deferred Inflows				Net Effect on Following Year						
Description	Financial Statement Line Item	Factual (F), Judgmental (J), Projected (P)	Current		Non-Current		Current		Non-Current		Operating Revenues	Operating Expenses	Nonoperating (Revenues) Exp	Net Position	Change in Net Position	
			DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)
To adjust the IMRF Actuarial and Audited Net Position Difference for FY2018.		F	0	0	0	3,324	0	2,017	0	(5,341)	0	0				
	Net Pension Liability					8,408										
	Net Position											(5,341)				
	Deferred inflows of resources					(5,084)										
	Pension Expense							2,017								
			0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	
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			0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0							

# Village of Burr Ridge, Illinois

## Annual Financial Report

April 30, 2018

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# Village of Burr Ridge, Illinois

## April 30, 2018

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# Village of Burr Ridge, Illinois

## April 30, 2018

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**Village of Burr Ridge, Illinois**  
**April 30, 2018**

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## **Introductory Section**

**Village of Burr Ridge, Illinois**  
**Principal Officials and Officers**  
**April 30, 2018**

Mickey Straub	Mayor
Albert Paveza	Trustee
Guy Franzese	Trustee
Anita Mital	Trustee
Zachary Mottl	Trustee
Joseph Snyder	Trustee
Antonio Schiappa	Trustee
Karen J. Thomas	Village Clerk
Doug Pollock	Administrator
Jerry C. Sapp	Director of Finance
David Preissig	Public Works Director/Village Engineer
John W. Madden	Chief of Police

## **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, 2018, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

### 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, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **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 14, 2018



## **Management's Discussion and Analysis**

**VILLAGE OF BURR RIDGE, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
APRIL 30, 2018**

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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, 2018, was \$304,378,648, a decrease of \$2,163,864 from the prior year balance.
- Governmental Activity Summary – Net position for governmental activities at April 30, 2018, was \$248,493,525, a decrease of \$708,978 from the prior year balance.
- Business-Type Activity Summary – Net position for business-type activities at April 30, 2018, was \$55,885,122, a decrease of \$1,454,886 from the prior year balance.
- General Fund Summary – The Village's General Fund's balance at April 30, 2018, was \$5,461,586, a decrease of \$76,961. The General Fund revenues and other financing sources were over budget estimates by \$51,156. General Fund expenditures and other financing uses were under the budget by \$213,918.
- Capital Assets – Total net capital assets for governmental and business-type activities at April 30, 2018, were \$305,470,305, a net decrease for the year of \$2,435,130.

**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 Annual Financial Report ("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.

			<b>Fund Statements</b>	
<b>Description</b>	<b>Government-Wide Statements</b>	<b>Governmental Funds</b>	<b>Proprietary Funds</b>	<b>Fiduciary Funds</b>
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

**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

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

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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 interfund 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.

### 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

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

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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 FY16, 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, 2018 and 2017. The Village has offset the total net pension liabilities of \$12,660,343 with deferred outflows of \$3,550,452 and deferred inflows of \$1,839,418. For more detailed information, see the Statement of Net Position on pages 14-15.

<b>VILLAGE OF BURR RIDGE</b> <b>STATEMENT OF NET POSITION</b> <b>AS OF APRIL 30</b>						
	Governmental Activities		Business-Type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
Current & Other Assets	\$16,310,628	\$14,691,527	\$4,055,613	\$4,367,338	\$20,366,241	\$19,058,865
Capital Assets	252,918,759	254,186,901	52,551,546	53,718,534	305,470,305	307,905,435
Total Assets	269,229,387	268,878,428	56,607,159	58,085,872	325,836,546	326,964,300
Deferred Outflow	3,394,471	4,139,082	155,981	212,293	3,550,452	4,351,375
Current & Other Liabilities	1,938,315	7,777,389	300,182	305,615	2,238,497	8,083,004
Long-Term Liabilities	19,448,711	14,373,050	254,055	575,052	19,702,766	14,948,102
Total Liabilities	21,387,026	22,150,439	554,237	880,667	21,941,263	23,031,106
Deferred Inflow	2,743,307	1,664,568	323,781	77,490	3,067,088	1,742,058
Net Assets:						
Investment in Capital Assets, net of Debt	246,832,022	248,153,935	52,551,546	53,718,534	299,383,568	301,872,469
Restricted-Special Projects	414,333	397,347	-	-	414,333	397,347
Restricted-Debt Service	2,884,986	2,989,745	-	-	2,884,986	2,989,745
Unrestricted	(1,637,816)	(2,338,524)	3,333,576	3,621,474	1,695,760	1,282,950
Total Net Assets	\$248,493,525	\$249,202,503	\$55,885,122	\$57,340,008	\$304,378,647	\$306,542,511

**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.

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.

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

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 \$2,659,751 or 23.04%, Income Tax receipts were \$1,169,228 or 10.13%, and Property Tax receipts were \$1,526,747 or 13.22% of total governmental revenues. The following table reflects the condensed comparative Statement of Activities as of April 30, 2018 and 2017.

<b>VILLAGE OF BURR RIDGE  STATEMENT OF ACTIVITIES  FOR THE YEAR ENDED APRIL 30</b>						
	Governmental Activities		Business-Type Activities		Total Primary Government	
Revenue	2018	2017	2018	2017	2018	2017
Program Revenues:						
Charges for Service	\$1,383,179	\$1,359,196	\$5,172,297	\$4,579,166	\$6,555,476	\$5,938,362
Operating Grants	341,095	480,846	-	-	341,095	480,846
Capital Grants	-	-	55,270	89,989	55,270	89,989
General Revenue:						
Property Taxes	1,526,747	1,952,833	-	-	1,526,747	1,952,833
Other Taxes	4,872,604	4,629,079	-	-	4,872,604	4,629,079
Other	3,422,139	1,482,778	7,332	34,786	3,429,471	1,517,564
Total Revenue	11,545,764	9,904,732	5,234,899	4,703,941	16,780,663	14,608,673
Expenses						
General Government:	3,655,187	3,665,069	-	-	3,655,187	3,665,069
Public Safety	6,564,131	6,804,396	-	-	6,564,131	6,804,396
Public Works	1,818,517	1,770,909	-	-	1,818,517	1,770,909
Interest	216,907	117,485	-	-	216,907	117,485
Water and Sewer	-	-	6,689,785	6,505,515	6,689,785	6,505,515
Total Expense	12,254,742	12,357,858	6,689,785	6,505,515	18,944,527	18,863,374
Change in Net Assets	(\$708,978)	(\$2,453,126)	(\$1,454,886)	(\$1,801,574)	(\$2,163,864)	(\$4,254,700)



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

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**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, 2018, the governmental funds reported a combined fund balance of \$12,102,232. This is a 12.84% increase from the beginning of the year balance of \$10,725,291.

**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 \$5,461,586, which exceeds the Village's required fund balance reserve policy.

Total revenues and other sources were over budget by \$51,156, total expenditures & transfers were under budget by \$213,918. Telecommunication Revenues (7.25%) continue to decrease, however State Income Tax Revenues (17.15%) and Sales Tax Revenues (8.90%) have increased from last year. Expenditures mainly came under budget, in the Police Department, due to lower than expected personnel & maintenance costs.

<b>VILLAGE OF BURR RIDGE  GENERAL FUND BUDGETARY HIGHLIGHTS  APRIL 30, 2018</b>			
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>
Revenues & Other Sources			
Taxes	\$ 5,803,150	\$ 5,803,150	\$ 5,810,561
Intergovernmental	1,102,660	1,102,660	1,206,288
Other	1,772,765	1,772,765	1,710,663
Sale of capital assets	15,000	15,000	17,219
Total	8,693,575	8,693,575	8,744,731
Expenditures & Transfers			
Expenditures	8,610,610	8,610,610	8,396,692
Transfers	-	425,000	425,000
Total	8,610,610	9,035,610	8,821,692
Change in Fund Balance	\$82,965	(\$342,035)	(\$76,961)

The Village also reports nonmajor governmental funds: Special Revenues (Motor Fuel, Hotel/Motel and Places of Eating Tax) and Capital Projects (Sidewalks/Pathways, Stormwater Management and Equipment Replacement). The Places of Eating Fund was dissolved in FY17-18, with all revenues received from the Places of Eating Tax now deposited into the General Fund. Revenues in the Hotel/Motel Fund should increase in FY18-19, with the opening of the Hampton Inn.

**Business-Type Activities**

Charges for services realized an increase of \$593,131, or 12.95%. The Village passed an 5.0% increase in water rates and an increase of \$5 per residential sewer charge, effective May 1, 2017. 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 1.83%, the Village of Bedford Park increased their wholesale water rate to Burr Ridge by 2.5%, effective June 1, 2017. 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, 2018, the Village's Governmental Activities had invested \$252,918,759 in a variety of capital assets and infrastructure, as reflected in the following table.

<b>VILLAGE OF BURR RIDGE</b> <b>GOVERNMENTAL FUNDS CHANGE IN NET CAPITAL ASSETS</b> <b>APRIL 30, 2018</b>			
	Beginning Balance	Net Additions/ Deletions	Ending Balance
Non Depreciable Assets			
Land	\$ 1,705,533	\$ 91,845	\$ 1,797,378
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	2,810,821	-	2,810,821
Equipment	1,754,702	(58,341)	1,696,361
Vehicles	2,048,551	84,228	2,132,779
Accumulated Depreciation on Capital Assets	(35,182,893)	(1,385,874)	(36,568,767)
Capital Assets	<u>\$254,186,901</u>	<u>(\$1,268,142)</u>	<u>\$252,918,759</u>

Vehicle additions consisted of three police vehicles, as well as, a new truck with snow plow equipment and a Caterpillar Wheel Loader for the Public Works department. The Information Technology Fund completed upgrades to the workstations. The Village also has business-type activities that relate to the capital assets in the Village's water system. There were no capital additions that occurred during the fiscal year. The capital assets statement for business-type activities can be found in the notes to the financial statements.

**Debt Outstanding**

As of April 30, 2018, the Village had \$5,970,000 in outstanding bonded debt service. The existing schedule extends through Fiscal Year 2023. The Village has a legal debt limit of \$91,024,676 which is 8.625% of assessed valuation. The Village has used \$5,970,000 of this limit leaving a legal debt margin of \$85,054,676. The Village's General obligation bonds are rated Aa2 by Moody's Investor Rating Service.

**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. 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

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

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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, 2018**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	\$ 2,905,056	\$ 61,100	\$ 2,966,156
Investments	9,758,910	3,145,677	12,904,587
Receivables			
Property taxes	1,059,170	-	1,059,170
Intergovernmental	926,722	-	926,722
Other	349,949	643,193	993,142
Interest	83,013	50,878	133,891
Deposits	1,227,808	154,765	1,382,573
Total current assets	<u>16,310,628</u>	<u>4,055,613</u>	<u>20,366,241</u>
<b>Noncurrent Assets</b>			
Capital assets not being depreciated			
Land and right of way	216,060,328	48,000	216,108,328
Capital assets depreciable, net			
Buildings and improvements	8,349,341	2,674,933	11,024,274
Water distribution system and improvements	-	40,954,552	40,954,552
Sewer system and improvements	-	8,740,259	8,740,259
Machinery and equipment and vehicles	1,495,747	133,802	1,629,549
Infrastructure	27,013,343	-	27,013,343
Total capital assets	<u>252,918,759</u>	<u>52,551,546</u>	<u>305,470,305</u>
Total assets	<u>269,229,387</u>	<u>56,607,159</u>	<u>325,836,546</u>
<b>Deferred Outflows of Resources</b>			
Outflows related to pensions	<u>3,394,471</u>	<u>155,981</u>	<u>3,550,452</u>
Total assets and deferred outflows of resources	<u>272,623,858</u>	<u>56,763,140</u>	<u>329,386,998</u>

(Cont.)

**Village of Burr Ridge, Illinois**  
**Statement of Net Position**  
**April 30, 2018**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts payable	\$ 329,956	\$ 269,729	\$ 599,685
Accrued payroll	110,943	22,109	133,052
Accrued interest	45,368	-	45,368
Unearned revenue	39,900	-	39,900
Deposits payable	1,339,314	1,800	1,341,114
Compensated absences	28,402	6,544	34,946
General obligation bonds and note	44,432	-	44,432
Total current liabilities	<u>1,938,315</u>	<u>300,182</u>	<u>2,238,497</u>
<b>Noncurrent Liabilities</b>			
Compensated absences	255,622	58,893	314,515
Net pension liability	12,465,181	195,162	12,660,343
Net OPEB obligation	693,913	-	693,913
General obligation bonds and notes	6,033,995	-	6,033,995
Total noncurrent liabilities	<u>19,448,711</u>	<u>254,055</u>	<u>19,702,766</u>
Total liabilities	<u>21,387,026</u>	<u>554,237</u>	<u>21,941,263</u>
<b>Deferred Inflows of Resources</b>			
Unamortized gain on refunding	8,310	-	8,310
Inflows related to pensions	1,515,637	323,781	1,839,418
Inflows related to property taxes	1,219,360	-	1,219,360
Total deferred inflows of resources	<u>2,743,307</u>	<u>323,781</u>	<u>3,067,088</u>
<b>Net Position</b>			
Net investment in capital assets	246,832,022	52,551,546	299,383,568
Restricted for debt service	2,884,986	-	2,884,986
Restricted for streets and highways	20,908	-	20,908
Restricted for community relations	393,425	-	393,425
Unrestricted	(1,637,816)	3,333,576	1,695,760
Total net position	<u>\$ 248,493,525</u>	<u>\$ 55,885,122</u>	<u>\$ 304,378,647</u>

**Village of Burr Ridge, Illinois**  
**Statement of Activities**  
**Year Ended April 30, 2018**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
General government	\$ 3,655,187	\$ 1,257,995	\$ 71,492	\$ -
Public safety	6,564,131	125,184	-	-
Public works	1,818,517	-	269,603	-
Interest expense	120,217	-	-	-
Bond issuance cost	96,690	-	-	-
Total governmental activities	<u>12,254,742</u>	<u>1,383,179</u>	<u>341,095</u>	<u>-</u>
<b>Business-Type Activities</b>				
Waterworks Fund	6,202,592	4,882,667	-	49,270
Sewer Fund	487,193	289,630	-	6,000
Total business-type activities	<u>6,689,785</u>	<u>5,172,297</u>	<u>-</u>	<u>55,270</u>
	<u>\$ 18,944,527</u>	<u>\$ 6,555,476</u>	<u>\$ 341,095</u>	<u>\$ 55,270</u>

**General Revenues**

Taxes  
Property  
Sales and use  
Telecommunications  
Utility  
Hotel/motel  
State shared income tax  
Investment income  
Gain of sale of capital assets  
Other income

Total general revenues

**Change in Net Position**

**Net Position, Beginning**

**Net Position, Ending**



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

<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
\$ (2,325,700)	\$ -	\$ (2,325,700)
(6,438,947)	-	(6,438,947)
(1,548,914)	-	(1,548,914)
(120,217)	-	(120,217)
(96,690)	-	(96,690)
<u>(10,530,468)</u>	<u>-</u>	<u>(10,530,468)</u>
-	(1,270,655)	(1,270,655)
-	(191,563)	(191,563)
<u>-</u>	<u>(1,462,218)</u>	<u>(1,462,218)</u>
<u>\$ (10,530,468)</u>	<u>\$ (1,462,218)</u>	<u>\$ (11,992,686)</u>
\$ 1,526,747	\$ -	\$ 1,526,747
2,659,751	-	2,659,751
543,542	-	543,542
1,117,581	-	1,117,581
551,730	-	551,730
1,169,228	-	1,169,228
21,358	7,332	28,690
1,904,604	-	1,904,604
326,949	-	326,949
<u>9,821,490</u>	<u>7,332</u>	<u>9,828,822</u>
(708,978)	(1,454,886)	(2,163,864)
<u>249,202,503</u>	<u>57,340,008</u>	<u>306,542,511</u>
<u>\$ 248,493,525</u>	<u>\$ 55,885,122</u>	<u>\$ 304,378,647</u>

**Village of Burr Ridge, Illinois**  
**Balance Sheet - Governmental Funds**  
**April 30, 2018**

	General	Capital Improvements	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Cash and investments	\$ 5,473,735	\$ 189,448	\$ 4,751,376	\$ 1,911,561	\$ 12,326,120
Receivables					
Property tax	1,059,170	-	-	-	1,059,170
Intergovernmental	902,550	-	-	24,172	926,722
Accrued interest	40,167	2,678	28,117	9,373	80,335
Other	301,490	-	-	48,459	349,949
Deposits	1,227,808	-	-	-	1,227,808
Due from other funds	4,603	-	-	-	4,603
Total assets	<u>\$ 9,009,523</u>	<u>\$ 192,126</u>	<u>\$ 4,779,493</u>	<u>\$ 1,993,565</u>	<u>\$ 15,974,707</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ 178,699	\$ 7,400	\$ -	\$ 141,749	\$ 327,848
Accrued payroll	110,943	-	-	-	110,943
Other unearned revenues	870,407	-	-	-	870,407
Due to other funds	-	-	-	4,603	4,603
Deposits payable	1,168,528	170,786	-	-	1,339,314
Total liabilities	<u>2,328,577</u>	<u>178,186</u>	<u>-</u>	<u>146,352</u>	<u>2,653,115</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue	<u>1,219,360</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,219,360</u>
<b>Fund Balances</b>					
Restricted					
Debt service	-	-	2,884,986	-	2,884,986
Streets and highways	-	-	-	20,908	20,908
Community relations	-	-	-	393,425	393,425
Committed					
Capital projects	-	-	-	1,432,880	1,432,880
Debt service	-	-	1,894,507	-	1,894,507
Assigned					
Opus contribution	850,000	-	-	-	850,000
Capital Improvements Fund	-	13,940	-	-	13,940
Unassigned					
General Fund	4,611,586	-	-	-	4,611,586
Special revenue funds	-	-	-	-	-
Total fund balances	<u>5,461,586</u>	<u>13,940</u>	<u>4,779,493</u>	<u>1,847,213</u>	<u>12,102,232</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 9,009,523</u>	<u>\$ 192,126</u>	<u>\$ 4,779,493</u>	<u>\$ 1,993,565</u>	<u>\$ 15,974,707</u>

**Village of Burr Ridge, Illinois**  
**Reconciliation of the Balance Sheet of**  
**Governmental Funds to the Statement of Net Position**  
**April 30, 2018**

<b>Total Fund Balances - Governmental Funds</b>	\$ 12,102,232
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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.	252,918,759
Less internal service fund capital assets	(233,826)

Assets and liabilities of the Internal Service Fund are reported as governmental activities.	572,242
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Certain items that are deferred in the governmental funds are recognized as revenue in the governmental activities.	830,507
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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.	(63,995)
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The unamortized gain on refunding is reported as deferred outflow of resources on the statement of net position to be amortized over the life of the bonds.	(8,310)
---	---------

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	3,394,471
Deferred inflows of resources - pension related	(1,515,637)
Accrued interest on long-term debt	(45,368)
General obligation bonds and notes payable	(6,014,432)
Compensated absences	(284,024)
Net pension liability	(12,465,181)
Net OPEB obligation	(693,913)

<b>Net Position of Governmental Activities</b>	<b>\$ 248,493,525</b>
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**Village of Burr Ridge, Illinois**  
**Statement of Revenues, Expenditures and Changes in**  
**Fund Balances - Governmental Funds**  
**Year Ended April 30, 2018**

	<b>General</b>	<b>Capital Improvements</b>	<b>Debt Service</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>					
Taxes	\$ 5,810,561	\$ -	\$ -	\$ 551,730	\$ 6,362,291
Licenses and permits	609,440	-	-	-	609,440
Intergovernmental	1,206,288	-	-	269,603	1,475,891
Charges for services	648,555	-	-	-	648,555
Fines and forfeits	125,184	-	-	-	125,184
Investment income	10,520	492	7,186	2,668	20,866
Developers contributions	-	35,483	-	-	35,483
Miscellaneous	316,964	-	-	45,994	362,958
Total revenues	<u>8,727,512</u>	<u>35,975</u>	<u>7,186</u>	<u>869,995</u>	<u>9,640,668</u>
<b>Expenditures</b>					
Current					
General government	2,032,669	-	-	295,174	2,327,843
Public safety	4,905,290	-	-	187,443	5,092,733
Public works	1,458,733	-	-	31,727	1,490,460
Capital outlay	-	444,095	-	662,462	1,106,557
Debt service					
Principal payments	-	-	5,977,920	-	5,977,920
Interest payments	-	-	117,245	-	117,245
Bond issuance cost	-	-	96,690	-	96,690
Total expenditures	<u>8,396,692</u>	<u>444,095</u>	<u>6,191,855</u>	<u>1,176,806</u>	<u>16,209,448</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>330,820</u>	<u>(408,120)</u>	<u>(6,184,669)</u>	<u>(306,811)</u>	<u>(6,568,780)</u>
<b>Other Financing Sources (Uses)</b>					
Proceeds from sale of capital assets	17,219	-	1,894,507	-	1,911,726
Refinancing bonds - issued	-	-	5,970,000	-	5,970,000
Premium on refinanced bonds issued	-	-	63,995	-	63,995
Transfers in	-	50,000	45,915	375,000	470,915
Transfers out	(425,000)	-	-	(45,915)	(470,915)
Total other financing sources (uses)	<u>(407,781)</u>	<u>50,000</u>	<u>7,974,417</u>	<u>329,085</u>	<u>7,945,721</u>
<b>Net Change in Fund Balances</b>	<u>(76,961)</u>	<u>(358,120)</u>	<u>1,789,748</u>	<u>22,274</u>	<u>1,376,941</u>
<b>Fund Balances, May 1</b>	<u>5,538,547</u>	<u>372,060</u>	<u>2,989,745</u>	<u>1,824,939</u>	<u>10,725,291</u>
<b>Fund Balances, April 30</b>	<u>\$ 5,461,586</u>	<u>\$ 13,940</u>	<u>\$ 4,779,493</u>	<u>\$ 1,847,213</u>	<u>\$ 12,102,232</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, 2018**

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ 1,376,941</b>
Amounts reported for governmental activities in the statement of activities are different because	
Governmental funds report capital outlays as expenditures, however they are capitalized and depreciated in the statement of activities	
Capital outlay capitalized	528,696
Less Internal service fund	(54,699)
Some expenses in the statement of activities (e.g., depreciation) do not require the use of current financial resources and, therefore are not reported as expenditure in the governmental fund	(1,789,716)
Less Internal service fund	78,474
The net effect of disposals of capital assets is not recognized in the governmental fund statements.	(7,122)
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	5,935,000
Installment notes	42,920
Issuance of long-term debt and issuance premium that provides current financial resources to governmental funds, however, has no effect on net position.	(6,033,995)
Net results of the Internal Service Fund are included in the statement of activities.	(62,569)
Certain amounts that are deferred in the governmental funds are recognized as adjustments to costs within the statement of activities.	135,828
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	(731,370)
Increase in deferred inflows related to pensions	(1,038,286)
Increase in accrued interest payable	(5,276)
Decrease in net pension liability	939,582
Increase in OPEB obligation	(46,965)
Decrease in compensated absences	23,579
<b>Change in Net Position of Governmental Activities</b>	<b>\$ (708,978)</b>

**Village of Burr Ridge, Illinois**  
**Statement of Net Position - Proprietary Funds**  
**April 30, 2018**

	<b>Business-Type Activities</b>			<b>Governmental Activities</b>
	<b>Water Fund</b>	<b>Sewer Fund</b>	<b>Total</b>	<b>Internal Service</b>
<b>Assets</b>				
<b>Current Assets</b>				
Cash and cash equivalents	\$ -	\$ 61,100	\$ 61,100	\$ 141,827
Investments	1,536,936	1,608,741	3,145,677	196,019
Accounts receivable	598,049	45,144	643,193	-
Accrued interest	38,828	12,050	50,878	2,678
Deposits with IPBC Terminal Reserve	118,945	35,820	154,765	-
Due from other funds		15,496	15,496	-
Total current assets	<u>2,292,758</u>	<u>1,778,351</u>	<u>4,071,109</u>	<u>340,524</u>
<b>Capital Assets</b>				
Capital assets not being depreciated	48,000	-	48,000	-
Capital assets being depreciated, net	<u>43,746,836</u>	<u>8,756,710</u>	<u>52,503,546</u>	<u>233,826</u>
Total capital assets	<u>43,794,836</u>	<u>8,756,710</u>	<u>52,551,546</u>	<u>233,826</u>
Total assets	<u>46,087,594</u>	<u>10,535,061</u>	<u>56,622,655</u>	<u>574,350</u>
<b>Deferred Outflows of Resources</b>				
Outflows related to pensions	<u>123,143</u>	<u>32,838</u>	<u>155,981</u>	<u>-</u>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts payable	267,969	1,760	269,729	2,108
Accrued payroll	17,227	4,882	22,109	-
Deposits payable	1,800	-	1,800	-
Compensated absences payable	5,037	1,507	6,544	-
Due to other funds	<u>15,496</u>	<u>-</u>	<u>15,496</u>	<u>-</u>
Total current liabilities	<u>307,529</u>	<u>8,149</u>	<u>315,678</u>	<u>2,108</u>
<b>Long-Term Liabilities</b>				
Net pension liability	154,076	41,086	195,162	-
Compensated absences payable	<u>45,329</u>	<u>13,564</u>	<u>58,893</u>	<u>-</u>
Total long-term liabilities	<u>199,405</u>	<u>54,650</u>	<u>254,055</u>	<u>-</u>
Total liabilities	<u>506,934</u>	<u>62,799</u>	<u>569,733</u>	<u>2,108</u>
<b>Deferred Inflows of Resources</b>				
Inflows related to pensions	<u>255,617</u>	<u>68,164</u>	<u>323,781</u>	<u>-</u>
<b>Net Position</b>				
Net investment in capital assets	43,794,836	8,756,710	52,551,546	233,826
Unrestricted	<u>1,653,350</u>	<u>1,680,226</u>	<u>3,333,576</u>	<u>338,416</u>
Total net position	<u>\$ 45,448,186</u>	<u>\$ 10,436,936</u>	<u>\$ 55,885,122</u>	<u>\$ 572,242</u>

**Village of Burr Ridge, Illinois**  
**Statement of Revenues, Expenses and**  
**Changes in Net Position - Proprietary Funds**  
**Year Ended April 30, 2018**

	<b>Business-Type Activities</b>			<b>Governmental Activities</b>
	<b>Water Fund</b>	<b>Sewer Fund</b>	<b>Total</b>	<b>Internal Service</b>
<b>Operating Revenues</b>				
Charges for services	\$ 4,858,663	\$ 289,512	\$ 5,148,175	\$ 273,740
<b>Operating Expenses</b>				
Personal services	841,190	234,601	1,075,791	11,746
Contractual services	458,231	51,299	509,530	161,534
Commodities	3,837,450	2,439	3,839,889	22,964
Repairs and maintenance	97,468	119	97,587	62,083
Total operating expenses	5,234,339	288,458	5,522,797	258,327
<b>Operating Income (Loss) Before Depreciation</b>	(375,676)	1,054	(374,622)	15,413
<b>Depreciation</b>	968,253	198,735	1,166,988	78,474
<b>Operating Loss</b>	(1,343,929)	(197,681)	(1,541,610)	(63,061)
<b>Nonoperating Revenues</b>				
Tap on connection fees	49,270	6,000	55,270	-
Rental income	24,004	118	24,122	-
Investment income	6,126	1,206	7,332	492
Total nonoperating revenues	79,400	7,324	86,724	492
<b>Change in Net Position</b>	(1,264,529)	(190,357)	(1,454,886)	(62,569)
<b>Net Position, Beginning</b>	46,712,715	10,627,293	57,340,008	634,811
<b>Net Position, Ending</b>	\$ 45,448,186	\$ 10,436,936	\$ 55,885,122	\$ 572,242

**Village of Burr Ridge, Illinois**  
**Statement of Cash Flows - Proprietary Funds**  
**Year Ended April 30, 2018**

	<b>Business-Type Activities</b>			<b>Governmental Activities</b>
	<b>Water Fund</b>	<b>Sewer Fund</b>	<b>Total</b>	<b>Internal Service</b>
<b>Operating Activities</b>				
Receipts from customers and users	\$ 4,774,391	\$ 278,625	\$ 5,053,016	\$ -
Receipts from interfund services transactions	-	-	-	286,946
Payments to suppliers	(4,400,996)	(56,516)	(4,457,512)	(288,998)
Payment to employees	(857,320)	(238,353)	(1,095,673)	(11,865)
Net cash used in operating activities	(483,925)	(16,244)	(500,169)	(13,917)
<b>Noncapital Financing Activities</b>				
Tap on connection fees	49,270	6,000	55,270	-
Interfund borrowings	15,496	(15,496)	-	-
Rental income	24,004	118	24,122	-
Net cash provided by (used in) noncapital financing activities	88,770	(9,378)	79,392	-
<b>Capital and Related Financing Activities</b>				
Purchases of capital assets	-	-	-	(54,699)
<b>Investing Activities</b>				
Purchases of investments, net of investment sold				
Purchases of investments, net of investment sold	445,784	100,270	546,054	94,214
Interest received	(61,810)	(78,432)	(140,242)	(26,338)
Interest received	11,181	3,784	14,965	740
Net cash used in investing activities	(50,629)	(74,648)	(125,277)	(25,598)
<b>Net Decrease in Cash and Cash Equivalents</b>	(445,784)	(100,270)	(546,054)	(94,214)
<b>Cash and Cash Equivalents, Beginning</b>	445,784	161,370	607,154	236,041
<b>Cash and Cash Equivalents, Ending</b>	\$ -	\$ 61,100	\$ 61,100	\$ 141,827
<b>Reconciliation of Operating Loss to Net Cash Used in Operating Activities</b>				
Operating loss	\$ (1,343,929)	\$ (197,681)	\$ (1,541,610)	\$ (63,061)
Items not requiring cash				
Depreciation expense	968,253	198,735	1,166,988	78,474
Deferred outflows of resources - pensions	44,457	11,855	56,312	-
Deferred inflows of resources - pensions	194,441	51,850	246,291	-
Changes in assets and liabilities				
Accounts receivable	(84,272)	(10,887)	(95,159)	13,206
IPBC terminal reserve	(5,036)	(1,525)	(6,561)	-
Accounts payable	(7,847)	(2,659)	(10,506)	(42,417)
Accrued payroll	3,103	855	3,958	(119)
Compensated absences	8,243	2,904	11,147	-
Net pension liability	(261,338)	(69,691)	(331,029)	-
Net cash used in operating activities	\$ (483,925)	\$ (16,244)	\$ (500,169)	\$ (13,917)



**Village of Burr Ridge, Illinois**  
**Statement of Fiduciary Net Position - Fiduciary Funds**  
**April 30, 2018**

	<u>Pension Trust Fund</u>		<u>Total Fiduciary Funds</u>
	<u>Police Pension Fund</u>	<u>Agency Fund</u>	
<b>Assets</b>			
Cash and cash equivalents	\$ 149,829	\$ 165,495	\$ 315,324
Investments			
U.S. Treasury securities	1,058,234	-	1,058,234
U.S. agency securities	5,049,997	-	5,049,997
State and local obligations	800,547	-	800,547
Equity mutual funds	10,951,141	-	10,951,141
Receivables			
Accounts	-	949	949
Accrued interest	52,059	-	52,059
	<u>18,061,807</u>	<u>166,444</u>	<u>18,228,251</u>
Total assets	18,061,807	166,444	18,228,251
<b>Liabilities</b>			
Due to bondholders	<u>-</u>	<u>166,444</u>	<u>166,444</u>
<b>Net Position</b>			
Restricted for pensions	<u>\$ 18,061,807</u>	<u>\$ -</u>	<u>\$ 18,061,807</u>

**Village of Burr Ridge, Illinois**  
**Statement of Changes in Fiduciary Net Position -**  
**Police Pension Fund**  
**Year Ended April 30, 2018**

**Additions**

Contributions	
Employer	\$ 780,713
Employee	232,978
Total contributions	<u>1,013,691</u>
Investment income	
Net appreciation in fair value	
of investments	570,865
Interest and dividends	706,011
	<u>1,276,876</u>
Less investment expense	(44,382)
Net investment income	<u>1,232,494</u>
Total additions	<u>2,246,185</u>

**Deductions**

Benefits and refunds	1,075,836
Administration	9,477
	<u>1,085,313</u>
Total deductions	<u>1,085,313</u>

<b>Change in Net Position</b>	1,160,872
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<b>Net Position Restricted for Pensions, May 1</b>	<u>16,900,935</u>
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<b>Net Position Restricted for Pensions, April 30</b>	<u><u>\$ 18,061,807</u></u>
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# **Village of Burr Ridge, Illinois**

## **Notes to Financial Statements**

**April 30, 2018**

### **Note 1: 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, 2018.

#### ***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, 2018

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, 2018

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.

# **Village of Burr Ridge, Illinois**

## **Notes to Financial Statements**

**April 30, 2018**

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

## Notes to Financial Statements

April 30, 2018

Counties collect such taxes and remit them periodically. Property tax revenues are recognized in the year they are intended to finance. The 2017 taxes are intended to finance the 2018-19 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 2018 tax levy has not been recorded as a receivable at April 30, 2018, even though the tax attached as a lien on property as of January 1, 2018; the tax will not be levied until December 2018 and, accordingly, is not considered to be an enforceable legal claim at April 30, 2018.

### **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

### **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**

## **Notes to Financial Statements**

**April 30, 2018**

### ***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.

During 2018, the Village sold a parcel of land and committed the proceeds for principal payments on the Series 2017 bonds when they come due. Those proceeds and the resulting fund balance were recognized in the Debt Service Fund.

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.



# **Village of Burr Ridge, Illinois**

## **Notes to Financial Statements**

**April 30, 2018**

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.

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 2017 but intended to finance fiscal year ending April 30, 2019, 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.

# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

### ***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 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.

### **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 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.

# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

### Investments

The following table presents the investments and maturities of the Village's debt securities as of April 30, 2018:

Investment Type	Fair Value	Investment Maturities			
		Less Than One Year	1 to 5 Years	More Than 5 Years	Greater Than 10 Years
Brokered CDs	\$ 418,450	\$ -	\$ 418,450	\$ -	\$ -
U.S. agency securities	9,502,627	1,766,222	3,698,725	4,037,680	-
State and local obligations	2,983,510	857,104	1,790,379	336,027	-
	<u>\$ 12,904,587</u>	<u>\$ 2,623,326</u>	<u>\$ 5,907,554</u>	<u>\$ 4,373,707</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.

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, 2018, 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, 2018, for debt securities, equity securities and mutual funds.

# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

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, 2018:

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				
Brokered CDs	\$ 418,450	\$ -	\$ 418,450	\$ -
U.S. agencies	9,502,627	-	9,502,627	-
State and local obligations	<u>2,983,510</u>	<u>-</u>	<u>2,983,510</u>	<u>-</u>
Total	<u>\$ 12,904,587</u>	<u>\$ -</u>	<u>\$ 12,904,587</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

# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

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, 2018:

Investment Type	Fair Value	Investment Maturities			
		Less Than One Year	1 to 5 Years	More Than 5 Years	Greater Than 10 Years
U.S. Treasury securities	\$ 1,058,234	\$ 249,687	\$ 690,125	\$ 118,422	\$ -
U.S. agency securities	5,049,997	250,767	1,134,160	3,379,392	285,678
State and local obligations	800,547	100,092	392,867	48,005	259,583
	6,908,778	\$ 600,546	\$ 2,217,152	\$ 3,545,819	\$ 545,261
Not subject to interest rate risk					
Equity mutual funds	10,951,141				
	<u>\$ 17,859,919</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 policy requires all security transactions that are exposed to custodial credit risk to be held by a third party agent.

# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

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, 2018, 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, 2018, the following mutual funds represent more than 5% of Police Pension Fund assets:

T.Rowe Price Growth Stock Fund	\$ 1,745,127
Vanguard 500 Index Fund	2,500,267
Homestead Small Company Stock Fund	922,734

### 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, 2018, 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, 2018:

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	\$ 1,058,234	\$ 1,058,234	\$ -	\$ -
U.S. agencies	5,049,997	-	5,049,997	-
State and local obligations	800,547	-	800,547	-
	6,908,778	1,058,234	5,850,544	-
Equity securities				
Mutual funds	10,951,141	10,951,141	-	-
Total	\$ 17,859,919	\$ 12,009,375	\$ 5,850,544	\$ -

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

# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

**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, 2018:

	<b>General Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Governmental Activities</b>
Court fines	\$ 4,205	\$ -	\$ 4,205
Sales tax	551,832	-	551,832
Income tax	211,718	-	211,718
Telecommunications tax	134,795	-	134,795
Motor fuel tax	-	24,172	24,172
	<u>\$ 902,550</u>	<u>\$ 24,172</u>	<u>\$ 926,722</u>

The following receivables are included in other receivables at April 30, 2018:

	<b>General Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Governmental Activities</b>
Franchise fees	\$ 69,523	\$ -	\$ 69,523
Utility tax	158,986	-	158,986
Places of eating tax	36,059	-	36,059
Accounts - general	36,922	-	36,922
Hotel/motel tax	-	48,459	48,459
	<u>\$ 301,490</u>	<u>\$ 48,459</u>	<u>\$ 349,949</u>

# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

### Note 4: Capital Assets

Capital asset activity for the year ended April 30, 2018, was as follows:

#### Governmental Activities

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Land	\$ 1,705,533	\$ 91,845	\$ -	\$ 1,797,378
Land right of way	214,262,950	-	-	214,262,950
	<u>215,968,483</u>	<u>91,845</u>	<u>-</u>	<u>216,060,328</u>
Capital assets being depreciated				
Streets	56,815,640	-	-	56,815,640
Buildings	9,971,597	-	-	9,971,597
Improvements other than building	2,810,821	-	-	2,810,821
Equipment	1,754,702	209,808	268,149	1,696,361
Vehicles	2,048,551	227,043	142,815	2,132,779
	<u>73,401,311</u>	<u>436,851</u>	<u>410,964</u>	<u>73,427,198</u>
Less accumulated depreciation for				
Streets	28,676,363	1,125,934	-	29,802,297
Buildings	3,515,486	249,290	-	3,764,776
Improvements other than building	598,030	70,271	-	668,301
Equipment	1,091,907	149,446	268,149	973,204
Vehicles	1,301,107	194,775	135,693	1,360,189
	<u>35,182,893</u>	<u>1,789,716</u>	<u>403,842</u>	<u>36,568,767</u>
Total capital assets being depreciated, net	<u>38,218,418</u>	<u>(1,352,865)</u>	<u>7,122</u>	<u>36,858,431</u>
Governmental activities capital assets, net	<u>\$ 254,186,901</u>	<u>\$ (1,261,020)</u>	<u>\$ 7,122</u>	<u>\$ 252,918,759</u>



# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

### 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	302,616	-	-	302,616
Water systems	63,850,374	-	-	63,850,374
Sanitary sewer lines	14,307,569	-	-	14,307,569
	<u>84,933,687</u>	<u>-</u>	<u>-</u>	<u>84,933,687</u>
Less accumulated depreciation for				
Buildings	3,570,060	91,135	-	3,661,195
Equipment	113,500	7,050	-	120,550
Vehicles	159,485	25,779	-	185,264
Water systems	22,044,483	851,339	-	22,895,822
Sanitary sewer lines	5,375,625	191,685	-	5,567,310
	<u>31,263,153</u>	<u>1,166,988</u>	<u>-</u>	<u>32,430,141</u>
Total capital assets being depreciated, net	<u>53,670,534</u>	<u>(1,166,988)</u>	<u>-</u>	<u>52,503,546</u>
Business-type activities capital assets, net	<u>\$ 53,718,534</u>	<u>\$ (1,166,988)</u>	<u>\$ -</u>	<u>\$ 52,551,546</u>

Depreciation expense was charged to functions/programs of the primary government for the year ended April 30, 2018, as follows:

### Governmental Activities

General government	\$ 1,305,213
Public safety	300,686
Public works	<u>183,817</u>
Total depreciation expense - governmental activities*	<u>\$ 1,789,716</u>

\*Depreciation expense includes depreciation of the Internal Service Fund's capital assets of \$78,474.

# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

### ***Business-Type Activities***

Waterworks	\$ 968,253
Sewer	198,735
	<hr/>
Total depreciation expense - business-type activities	<u>\$ 1,166,988</u>

### **Note 5: Interfund Accounts**

Interfund transfers between funds for the year ended April 30, 2018, were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund		
Capital improvements	\$ -	\$ 50,000
Nonmajor storm water management	-	175,000
Nonmajor equipment replacement	-	150,000
Nonmajor sidewalks/pathways	-	50,000
Total General Fund	<hr/> -	<hr/> 425,000
Debt service		
Nonmajor/hotel/motel	<hr/> 45,915	<hr/> -
Capital improvements		
General Fund	<hr/> 50,000	<hr/> -
Nonmajor		
Hotel/motel	-	45,915
Storm water management	175,000	-
Equipment replacement	150,000	-
Sidewalks/pathways	50,000	-
Total nonmajor	<hr/> 375,000	<hr/> 45,915
	<u>\$ 470,915</u>	<u>\$ 470,915</u>

The purpose of significant transfers is as follows:

- The General Fund transferred \$150,000 to the Equipment Replacement Fund for future vehicle, equipment and public improvement purchases.
- The General Fund transferred \$175,000 to the Storm Water Management Fund for future planned project and expenditures.
- The General Fund transferred \$50,000 to the Capital Improvements Fund for future capital expenditures.

# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

- The General Fund transferred \$50,000 to the Sidewalks/Pathways Fund for future capital expenditures.
- 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.

Interfund receivables and payables have the following balances at April 30, 2018:

	Due From	Due To
Sewer	\$ 15,496	\$ -
Water	-	15,496
	<u>15,496</u>	<u>15,496</u>
General Fund	4,603	-
Nonmajor		
Motor fuel tax	-	4,603
	<u>\$ 20,099</u>	<u>\$ 20,099</u>

## 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
\$5,395,000 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	\$ -	\$ -
\$5,970,000 General Obligation Refunding Bonds Series 2017, dated June 22, 2017, due at maturity, plus fixed interest at 2.00% through December 15, 2022.	Debt Service	-	5,970,000	-	5,970,000	-
Total general obligation bonds		<u>\$ -</u>	<u>\$ 5,970,000</u>	<u>\$ -</u>	<u>\$ 5,970,000</u>	<u>\$ -</u>

# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

On June 22, 2017, the Village issued \$5,970,000 in General Obligation (G.O.) Refunding Bonds, Series 2017 with interest rates of 2% to currently refund \$5,935,000 of outstanding 2012 Series G.O. Refunding bonds with interest rates of 1.75%. The net proceeds of \$5,937,308 (including premium on issuance and after payment of underwriting fees, insurance and other issuance costs) were used to pay off the 2012 Series G.O. Refunding bonds plus accrued interest.

The refunding resulted in the recognition of an accounting gain of \$8,310 for the fiscal year ended April 30, 2018, and the Village extended its aggregate debt service payments by almost \$637,000 over the next five years and obtained an economic loss (difference between the present values of the old and new debt service payments) of just \$9,924.

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

	<b>Fund Debt Retired By</b>	<b>Balance May 1</b>	<b>Issuances</b>	<b>Reductions</b>	<b>Balance April 30</b>	<b>Current Portion</b>
\$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	\$ 87,352	\$ -	\$ 42,920	\$ 44,432	\$ 44,432

### Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

<b>Fiscal Year Ending April 30,</b>	<b>Series 2017 Bonds Principal</b>	<b>Interest</b>	<b>Total</b>
2019	\$ -	\$ 119,400	\$ 119,400
2020	-	119,400	119,400
2021	-	119,400	119,400
2022	-	119,400	119,400
2023	5,970,000	119,400	6,089,400
	<u>\$ 5,970,000</u>	<u>\$ 597,000</u>	<u>\$ 6,567,000</u>

<b>Fiscal Year Ending April 30,</b>	<b>Promissory Note Principal</b>	<b>Interest</b>	<b>Total</b>
2019	\$ 44,432	\$ 1,483	\$ 45,915

# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

### Legal Debt Margin

Equalized assessed valuation (2017 actual)	<u>\$ 1,055,358,565</u>
Statutory debt limitation (8.625% of assessed valuation)	\$ 91,024,676
Less amount of debt applicable to debt limit General Obligation Refunding Bond Series 2017	<u>5,970,000</u>
Total debt margin	<u>\$ 85,054,676</u>

### Changes in General Long-Term Obligations

#### Governmental Activities

	Beginning Balance	Issuances/ Increases	Retirements	Ending Balance	Current Portion
General Obligation Bonds Series 2012	\$ 5,935,000	\$ -	\$ 5,935,000	\$ -	\$ -
General Obligation Bonds Series 2017	-	5,970,000	-	5,970,000	-
Unamortized premium on bonds payable	23,856	63,995	23,856	63,995	12,799
Promissory note	87,352	-	42,920	44,432	44,432
Compensated absences	307,603	7,181	30,760	284,024	28,402
Net pension liability	13,404,763	2,577,597	3,517,179	12,465,181	-
Other postemployment benefits payable	646,948	143,224	96,259	693,913	-
	<u>\$ 20,405,522</u>	<u>\$ 8,761,997</u>	<u>\$ 9,645,974</u>	<u>\$ 19,521,545</u>	<u>\$ 85,633</u>

#### Business-Type Activities

Compensated absences	\$ 54,290	\$ 5,718	5,429	\$ 65,437	\$ 6,544
Net pension liability	526,191	447,967	778,996	195,162	-
	<u>\$ 580,481</u>	<u>\$ 453,685</u>	<u>\$ 784,425</u>	<u>\$ 260,599</u>	<u>\$ 6,544</u>

# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

### Note 7: Operating Leases

At April 30, 2018, the Village leases an office space and has various antenna leases. These leases are accounted as operating leases and generated revenue of approximately \$363,000 for the fiscal year 2018. Following are the minimum expected revenue and cash receipts related to the leases:

<b>Fiscal Year Ending April 30,</b>	<b>Expected Rent Income/ Receipts</b>
2019	\$ 280,817
2020	282,104
2021	46,987
2022	48,397
2023	-

### Note 8: 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.

# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

### ***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.

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

# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

### Note 9: Contingent Liabilities

#### *Litigation*

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

#### *Grants*

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Village expects such amounts, if any, to be immaterial.

### Note 10: 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](http://www.imrf.org).

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

	<b>Governmental Activities</b>	<b>Business-Type Activities*</b>	<b>Total</b>
Net pension liability			
IMRF	\$ 318,423	\$ 195,162	\$ 513,585
Police	12,146,758	-	12,146,758
	<u>\$ 12,465,181</u>	<u>\$ 195,162</u>	<u>\$ 12,660,343</u>
Deferred outflows of resources			
IMRF	\$ 254,499	\$ 155,981	\$ 410,480
Police	3,139,972	-	3,139,972
	<u>\$ 3,394,471</u>	<u>\$ 155,981</u>	<u>\$ 3,550,452</u>



# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

	Governmental Activities	Business-Type Activities*	Total
Deferred inflows of resources			
IMRF	\$ 528,276	\$ 323,781	\$ 852,057
Police	987,361	-	987,361
	<u>\$ 1,515,637</u>	<u>\$ 323,781</u>	<u>\$ 1,839,418</u>
Pension expense			
IMRF	\$ 101,477	\$ 62,195	\$ 163,672
Police	1,657,169	-	1,657,169
	<u>\$ 1,758,646</u>	<u>\$ 62,195</u>	<u>\$ 1,820,841</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](http://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%

# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

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.

### *Employees Covered by Benefit Terms*

As of December 31, 2017, the measurement date for the net pension liability, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	24
Inactive plan members entitled to but not yet receiving benefits	20
Active plan members	28
	<hr/>
	72
	<hr/>

### *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 2017 was 11.53% and for calendar year 2018, it is 11.36%. For the fiscal year ended April 30, 2018, the Village contributed \$232,129 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

# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

return for each major asset class are summarized in the following table:

<b>Asset Class</b>	<b>Portfolio Target Percentage</b>	<b>Long-Term Expected Real Rate of Return</b>
Domestic equities	37%	6.85%
International equities	18%	6.75%
Fixed income	28%	3.00%
Real estate	9%	5.75%
Alternative investments	7%	2.65 - 7.35%
Cash equivalents	1%	2.25%
	<u>100%</u>	

### *Net Pension Liability*

The Village's net pension liability at April 30, 2018, was measured as of December 31, 2017, 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, 2018, is \$513,585.

### *Actuarial Assumptions*

The following are the methods and assumptions used to determine the total pension liability as of December 31, 2017:

Actuarial valuation date	December 31, 2017
Measurement date	December 31, 2017
Actuarial cost method	Entry-age normal
Assumptions	
Price inflation	2.50%
Salary increases	3.39% to 14.25%, including inflation
Investment rate of return	7.50%
Asset valuation method	Market value of assets

# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

Retirement age is based on Experienced-Based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.

For nondisabled retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for nondisabled lives. For active members, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

### *Assumption Changes*

The assumptions below were changed from the prior year in determining the total pension liability.

- Inflation assumption changed from 2.75% in 2016 to 2.50% in 2017.
- Salary increases changed from 3.75% to 14.50% in 2016 to 3.39% to 14.25% in 2017.
- Retirement age was updated from the 2014 valuation pursuant to an experience study of the period 2011-2013 in 2016 to the valuation pursuant to an experience study of the period 2014-2016 in 2017.
- Mortality tables updated from the fully generational projection scale MP-2014 (base year 2012) in 2016 to the fully generational projection scale MP-2017 (base year 2015) in 2017.

### *Discount Rate*

The discount rate used to measure the total pension liability was 7.50% (same as 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 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.

# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

### *Changes in Net Pension Liability*

	<b>Total Pension Liability (a)</b>	<b>Fiduciary Net Position (b)</b>	<b>Net Pension Liability (a)-(b)</b>
Balance, beginning of year	<u>\$ 12,089,238</u>	<u>\$ 10,704,523</u>	<u>\$ 1,384,715</u>
Changes for the year			
Service cost	204,079	-	204,079
Interest	896,587	-	896,587
Differences between expected and actual experience	447,168	-	447,168
Changes of assumptions	(361,903)	-	(361,903)
Contributions - employer	-	237,019	(237,019)
Contributions - employee	-	90,027	(90,027)
Net investment income	-	1,808,209	(1,808,209)
Benefit payments, including refunds of employees' contributions	(473,564)	(473,564)	-
Other (net transfer)	<u>-</u>	<u>(78,194)</u>	<u>78,194</u>
Net changes	<u>712,367</u>	<u>1,583,497</u>	<u>(871,130)</u>
Balance, end of year	<u><u>\$ 12,801,605</u></u>	<u><u>\$ 12,288,020</u></u>	<u><u>\$ 513,585</u></u>

### *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:

	<b>1% Decrease 6.50%</b>	<b>Current Discount Rate 7.50%</b>	<b>1% Increase 8.50%</b>
Village's net pension liability	\$ 2,069,925	\$ 513,585	\$ (756,913)

# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

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

For the year ended April 30, 2018, the Village recognized IMRF pension expense of \$163,672 (\$101,477 for governmental activities and \$62,195 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:

	(a) Deferred Outflows of Resources	(b) Deferred Inflows of Resources
<b>Deferred Outflows Related to Pensions</b>		
Differences between expected and actual experience	\$ 326,138	\$ 84,154
Changes of assumptions	2,718	276,092
Net difference between projected and actual earnings on pension plan investments	-	491,811
Pension contributions made subsequent to the measurement date	81,624	-
Total	<u>\$ 410,480</u>	<u>\$ 852,057</u>

Contributions subsequent to the December 31, 2017 measurement date through April 30, 2018, of \$81,624, included in deferred outflows of resources, will be reported as a reduction of the net pension liability at April 30, 2019.

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	\$ (112,628)
2019	(34,053)
2020	(173,760)
2021	(202,760)
	<u>\$ (523,201)</u>

### *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.

# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

### ***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

## Notes to Financial Statements

April 30, 2018

At April 30, 2018, 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>45</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, 2018, the Village's contributions were \$780,713 or 29.8% 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

## Notes to Financial Statements

April 30, 2018

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

<b>Asset Class</b>	<b>Portfolio Target Percentage</b>	<b>Long-Term Expected Real Rate of Return</b>
Fixed income	40%	1.50%
Large cap domestic equities	42%	6.70%
Small cap domestic equities	12%	8.60%
International equities	6%	6.50%
	<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, 2018, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 7.32%. 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, 2018, 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, 2018, using the following actuarial methods and assumptions.

Actuarial valuation date	May 1, 2017
Measurement date	April 30, 2018
Actuarial cost method	Entry-age normal

# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

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 3.82% to 3.97% 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 6.25% to 6.42%. 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.

### *Discount Rate*

The discount rate used to measure the total pension liability was 6.42% (6.25% in the prior year) for the fiscal year ended April 30, 2018. 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 3.97%. Cash flow 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.

# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

### Changes in Net Pension Liability

	<b>Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net Pension Liability (a)-(b)</b>
Balance, beginning of year	\$ 29,447,174	\$ 16,900,935	\$ 12,546,239
Changes for the year			
Service cost	734,118	-	734,118
Interest	1,806,828	-	1,806,828
Differences between expected and actual experience	69,846	-	69,846
Changes of assumptions	(773,565)	-	(773,565)
Contributions - employer	-	780,713	(780,713)
Contributions - employee	-	232,978	(232,978)
Net investment income	-	1,232,494	(1,232,494)
Benefit payments, including refunds of employees contributions	(1,075,836)	(1,075,836)	-
Administrative expenses	-	-	-
Other (net transfer)	-	(9,477)	9,477
Net changes	761,391	1,160,872	(399,481)
Balance, end of year	\$ 30,208,565	\$ 18,061,807	\$ 12,146,758

### Discount Rate Sensitivity

The following presents the Village's net pension liability calculated using the discount rate of 6.42%, 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 (5.42%) or 1 percentage point higher (7.42%) than the current rate.

	<b>1% Decrease 5.42%</b>	<b>Current Discount Rate 6.42%</b>	<b>1% Increase 7.42%</b>
Village's net pension liability	\$ 17,165,354	\$ 12,146,758	\$ 8,143,505

# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

### *Pension Expense and Deferred Outflows of Resources Related to Police Pension*

For the year ended April 30, 2018, the Village recognized pension expense of \$1,657,169. At April 30, 2018, the Village reported deferred outflows of resources related to pensions from the following sources:

<b>Deferred Outflows Related to Pensions</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 934,712	\$ 304,378
Changes of assumptions	2,077,012	682,983
Net difference between projected and actual earnings on pension plan investments	<u>128,248</u>	<u>-</u>
Total	<u><u>\$ 3,139,972</u></u>	<u><u>\$ 987,361</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:

<b>Year Ending April 30,</b>	<b>Amount</b>
2019	\$ 520,283
2020	520,283
2021	313,891
2022	394,887
2023	405,274
Thereafter	<u>(2,007)</u>
	<u><u>\$ 2,152,611</u></u>

### *Pension Plan Fiduciary Net Position*

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

## **Note 11: 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

# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

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, 2018, 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
4/30/2018	143,224	96,259	67%	693,913

# Village of Burr Ridge, Illinois

## Notes to Financial Statements

April 30, 2018

The net OPEB obligation as of April 30, 2018, was calculated as follows:

Annual required contribution	\$ 138,911
Interest on net OPEB obligations	25,878
Adjustment to annual required contribution	<u>(21,565)</u>
Annual OPEB cost	143,224
Contributions made	<u>96,259</u>
Increase in net pension obligation	46,965
Net OPEB obligation, beginning of year	<u>646,948</u>
Net OPEB obligation, end of year	<u><u>\$ 693,913</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

# **Village of Burr Ridge, Illinois**

## **Notes to Financial Statements**

**April 30, 2018**

employer are subject to continual revision as actual results are compared with past expectations and 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, 2018 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, 2018, was 29 years.

### **Note 12: 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 13: 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, 2018

### Note 14: Accounting Pronouncements

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, issued in June 2015, replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. GASB Statement No. 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 administered 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 provide OPEB, but not through a trust that meets specified criteria, will report the total OPEB liability for their own employees.

GASB Statement No. 75 requires more extensive note disclosures and required supplementary information about the OPEB liabilities. GASB Statement No. 75 is effective for fiscal years beginning after June 15, 2017. Therefore, the statement will be effective for the Village's year ending April 30, 2019.

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 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.

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



**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, 2018**

	<b>2018</b>	<b>2017</b>
Pension liability		
Service cost	\$ 204,079	\$ 193,444
Interest	896,587	850,605
Differences between expected and actual experience	447,168	(28,834)
Change of assumptions	(361,903)	(28,913)
Benefit payments including refunds of member contributions	(473,564)	(344,123)
	<hr/>	<hr/>
Net change in total pension liability	712,367	642,179
	<hr/>	<hr/>
Pension liability - beginning of year	12,089,238	11,447,059
	<hr/>	<hr/>
Pension liability - end of year	<u>\$ 12,801,605</u>	<u>\$ 12,089,238</u>
	<hr/>	<hr/>
Plan fiduciary net position		
Contributions - Village	\$ 237,019	\$ 233,865
Contributions - members	90,027	84,734
Net investment income	1,808,209	686,222
Benefit payments including refunds of member contributions	(473,564)	(344,123)
Other net transfer	(78,194)	33,808
	<hr/>	<hr/>
Net change in plan fiduciary net position	1,583,497	694,506
Plan net position - beginning	10,704,523	10,010,017
	<hr/>	<hr/>
Plan net position - ending	<u>\$ 12,288,020</u>	<u>\$ 10,704,523</u>
	<hr/>	<hr/>
Village's net pension liability	<u>\$ 513,585</u>	<u>\$ 1,384,715</u>
	<hr/>	<hr/>
Plan fiduciary net position as a percentage of the total pension liability	95.99%	88.55%
	<hr/>	<hr/>
Covered employee payroll	\$ 2,000,593	\$ 1,882,973
	<hr/>	<hr/>
Village's net pension liability as a percentage of covered employee payroll	25.67%	73.54%

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, 2018**

	<b>2018</b>	<b>2017</b>	<b>2016</b>
Pension liability			
Service cost	\$ 734,118	\$ 690,936	\$ 679,295
Interest	1,806,828	1,709,941	1,407,984
Changes of benefit terms			
Differences between expected and actual experience	69,846	(397,460)	1,359,876
Changes of assumptions and cost method	(773,565)	559,382	2,567,951
Benefit payments, including refunds	(1,075,836)	(949,373)	(919,173)
	<u>761,391</u>	<u>1,613,426</u>	<u>5,095,933</u>
Net change in total pension liability	761,391	1,613,426	5,095,933
Pension liability, beginning of year	<u>29,447,174</u>	<u>27,833,748</u>	<u>22,737,815</u>
Pension liability, end of year	<u><u>\$ 30,208,565</u></u>	<u><u>\$ 29,447,174</u></u>	<u><u>\$ 27,833,748</u></u>
Plan fiduciary net position			
Contributions - employer	\$ 780,713	\$ 697,784	\$ 593,000
Contributions - employee	232,978	234,761	235,261
Net investment income	1,232,494	1,484,997	49,046
Benefit payments, including refunds	(1,075,836)	(949,373)	(919,173)
Administrative expense	(9,477)	(8,662)	(10,491)
	<u>1,160,872</u>	<u>1,459,507</u>	<u>(52,357)</u>
Net change in plan fiduciary net position	1,160,872	1,459,507	(52,357)
Plan fiduciary net position, beginning of year	<u>16,900,935</u>	<u>15,441,428</u>	<u>15,493,785</u>
Plan fiduciary net position, end of year	<u>18,061,807</u>	<u>16,900,935</u>	<u>15,441,428</u>
Village's net pension liability, end of year	<u><u>\$ 12,146,758</u></u>	<u><u>\$ 12,546,239</u></u>	<u><u>\$ 12,392,320</u></u>
Plan's fiduciary net position as a percentage of the total pension liability	59.79%	57.39%	55.48%
Covered employee payroll	\$ 2,615,940	\$ 2,582,282	\$ 2,577,543
Village's net pension liability as a percentage of covered employee payroll	464.34%	485.86%	480.78%

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 Plan**  
**April 30, 2018**

Year Ended	Actuarially Determined Contribution	Actual Contributions	Contribution Excess/ (Deficiency)	Covered Employee Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
4/30/2018	\$ 232,129	\$ 232,129	\$ -	\$ 2,023,854	11.47%
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 2017 Contribution Rates

Actuarial cost method	Aggregate entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	26-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 (baseyear 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, 2015 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

#### Police Pension Fund

April 30, 2018

Year Ended	Actuarially Determined Contribution	Actual Contribution	Contribution Excess/ (Deficiency)	Covered Employee Payroll	Actual Contribution as a Percentage of Covered Employee Payroll
4/30/2018	\$ 780,713	\$ 780,713	\$ -	\$ 2,615,940	30%
4/30/2017	697,784	697,784	-	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 2018 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, 2018**

<b>Fiscal Year</b>	<b>Annual Money- Weighted Rate of Return, Net of Investment Expense</b>
2018	7.32%
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, 2018**

*Analysis of Funding Progress*

<b>Actuarial Valuation Year</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) Entry Age (b)</b>	<b>(Overfunded) Unfunded AAL (UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll (b-a)/c</b>
4/30/2018	N/A	N/A	N/A	0%	N/A	N/A
4/30/2017	-	N/A	N/A	0%	N/A	N/A
4/30/2016	\$ -	\$ 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	-	1,799,537	1,799,537	0%	4,401,016	40.9%

*Employer Contributions*

<b>Fiscal Year Ended</b>	<b>Actual Employer Contribution</b>	<b>Annual OPEB Cost</b>	<b>Percent Contributed</b>
4/30/2018	\$ 96,259	\$ 143,224	67%
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, 2018**

	Original Budget	Final Budget	Actual
<b>Revenues</b>			
Taxes	\$ 5,803,150	\$ 5,803,150	\$ 5,810,561
Licenses and permits	491,655	491,655	609,440
Intergovernmental	1,102,660	1,102,660	1,206,288
Charges for services	654,870	654,870	648,555
Fines and forfeitures	150,000	150,000	125,184
Investment income	180,000	180,000	10,520
Miscellaneous	296,240	296,240	316,964
Total revenues	<u>8,678,575</u>	<u>8,678,575</u>	<u>8,727,512</u>
<b>Expenditures</b>			
General government	1,997,715	1,997,715	2,032,669
Public safety	5,105,875	5,105,875	4,905,290
Public works	1,507,020	1,507,020	1,458,733
Total expenditures	<u>8,610,610</u>	<u>8,610,610</u>	<u>8,396,692</u>
<b>Excess of Revenues Over Expenditures</b>	<u>67,965</u>	<u>67,965</u>	<u>330,820</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds from sale of capital assets	15,000	15,000	17,219
Transfers out			
Capital Improvement Fund	-	(50,000)	(50,000)
Sidewalks/Pathways Fund	-	(50,000)	(50,000)
Equipment Replacement Fund	-	(150,000)	(150,000)
Storm Water Fund	-	(175,000)	(175,000)
Total other financing source (uses)	<u>15,000</u>	<u>(410,000)</u>	<u>(407,781)</u>
<b>Net Change in Fund Balance</b>	<u>\$ 82,965</u>	<u>\$ (342,035)</u>	<u>(76,961)</u>
<b>Fund Balance, Beginning</b>			<u>5,538,547</u>
<b>Fund Balance, Ending</b>			<u>\$ 5,461,586</u>



**Village of Burr Ridge, Illinois**  
**Notes to Required Supplementary Information**  
**April 30, 2018**

**Note 1: 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.

**Note 2: Budget and Actual Expenditures/Expenses**

The actual expenditures of the following funds exceeds what was budgeted for the year ended April 30, 2018:

<b>Funds</b>	<b>Final Budgeted Expenditures</b>	<b>Actual Expenditures</b>	<b>Excess Expenditures Over Budget</b>
Places of eating	\$ 6,245	\$ 6,247	\$ 2
Debt service	192,310	6,191,855	5,999,545
Sidewalk/pathway	42,350	60,738	18,388
Storm water management	13,930	31,326	17,396

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

**Village of Burr Ridge, Illinois**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**April 30, 2018**

	<b>Special Revenue Funds</b>		
	<b>Motor Fuel Tax</b>	<b>Hotel/ Motel Tax</b>	<b>Places of Eating Tax</b>
<b>Assets</b>			
Cash and cash equivalents - unrestricted	\$ -	\$ 344,711	\$ -
Receivables			
Intergovernmental	24,172	-	-
Accrued interest	1,339	1,339	-
Other	-	48,459	-
	<u>-</u>	<u>48,459</u>	<u>-</u>
Total assets	<u>\$ 25,511</u>	<u>\$ 394,509</u>	<u>\$ -</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ -	\$ 1,084	\$ -
Due to other funds	4,603	-	-
	<u>4,603</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>4,603</u>	<u>1,084</u>	<u>-</u>
<b>Fund Balances</b>			
Restricted			
Streets and highways	20,908	-	-
Community relations	-	393,425	-
Unrestricted			
Committed for capital projects	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>20,908</u>	<u>393,425</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 25,511</u>	<u>\$ 394,509</u>	<u>\$ -</u>

Capital Projects Funds			Total Nonmajor Governmental Funds
Sidewalks/ Pathways	Storm Water Management	Equipment Replacement	
\$ 341,122	\$ 279,494	\$ 946,234	\$ 1,911,561
-	-	-	24,172
2,678	1,339	2,678	9,373
-	-	-	48,459
<u>\$ 343,800</u>	<u>\$ 280,833</u>	<u>\$ 948,912</u>	<u>\$ 1,993,565</u>
\$ 2,820	\$ 10,110	\$ 127,735	\$ 141,749
-	-	-	4,603
<u>2,820</u>	<u>10,110</u>	<u>127,735</u>	<u>146,352</u>
-	-	-	20,908
-	-	-	393,425
<u>340,980</u>	<u>270,723</u>	<u>821,177</u>	<u>1,432,880</u>
<u>340,980</u>	<u>270,723</u>	<u>821,177</u>	<u>1,847,213</u>
<u>\$ 343,800</u>	<u>\$ 280,833</u>	<u>\$ 948,912</u>	<u>\$ 1,993,565</u>

**Village of Burr Ridge, Illinois**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**Year Ended April 30, 2018**

	<b>Motor Fuel Tax</b>	<b>Hotel/ Motel Tax</b>	<b>Places of Eating Tax</b>
<b>Revenues</b>			
Taxes	\$ -	\$ 551,730	\$ -
Intergovernmental revenue	269,603	-	-
Investment income	1,194	245	-
Miscellaneous	-	16,900	-
Total revenues	<u>270,797</u>	<u>568,875</u>	<u>-</u>
<b>Expenditures</b>			
Current			
General government	-	288,927	6,247
Public safety	-	187,443	-
Public works	401	-	-
Capital outlay	300,000	-	-
Total expenditures	<u>300,401</u>	<u>476,370</u>	<u>6,247</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(29,604)</u>	<u>92,505</u>	<u>(6,247)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	-
Transfers out	-	(45,915)	-
Total other finances sources (uses)	<u>-</u>	<u>(45,915)</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	(29,604)	46,590	(6,247)
<b>Fund Balances, Beginning</b>	<u>50,512</u>	<u>346,835</u>	<u>6,247</u>
<b>Fund Balances, Ending</b>	<u>\$ 20,908</u>	<u>\$ 393,425</u>	<u>\$ -</u>

Capital Projects Funds			Total Nonmajor Governmental Funds
Sidewalks/ Pathways	Storm Water Management	Equipment Replacement	
\$ -	\$ -	\$ -	\$ 551,730
-	-	-	269,603
492	245	492	2,668
14,109	14,985	-	45,994
<u>14,601</u>	<u>15,230</u>	<u>492</u>	<u>869,995</u>
-	-	-	295,174
-	-	-	187,443
-	31,326	-	31,727
60,738	-	301,724	662,462
<u>60,738</u>	<u>31,326</u>	<u>301,724</u>	<u>1,176,806</u>
<u>(46,137)</u>	<u>(16,096)</u>	<u>(301,232)</u>	<u>(306,811)</u>
50,000	175,000	150,000	375,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>(45,915)</u>
<u>50,000</u>	<u>175,000</u>	<u>150,000</u>	<u>329,085</u>
3,863	158,904	(151,232)	22,274
<u>337,117</u>	<u>111,819</u>	<u>972,409</u>	<u>1,824,939</u>
<u>\$ 340,980</u>	<u>\$ 270,723</u>	<u>\$ 821,177</u>	<u>\$ 1,847,213</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, 2018**

	<u>Original/Final Budget</u>	<u>Actual</u>
<b>Revenues</b>		
Intergovernmental revenue	\$ 271,890	\$ 269,603
Investment income	6,620	1,194
Total revenues	<u>278,510</u>	<u>270,797</u>
<b>Expenditures</b>		
Current		
Public works	470	401
Capital outlay		
Reimbursement to Capital Improvement Fund	300,000	300,000
Total expenditures	<u>300,470</u>	<u>300,401</u>
<b>Net Change in Fund Balance</b>	<u><u>\$ (21,960)</u></u>	(29,604)
<b>Fund Balance, Beginning</b>		<u>50,512</u>
<b>Fund Balance, Ending</b>		<u><u>\$ 20,908</u></u>

**Village of Burr Ridge, Illinois**  
**Hotel/Motel Tax Fund**  
**Schedule of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual**  
**Year Ended April 30, 2018**

	<b>Original/Final Budget</b>	<b>Actual</b>
<b>Revenues</b>		
Hotel/motel taxes	\$ 599,960	\$ 551,730
Investment income	6,020	245
Miscellaneous	10,000	16,900
Total revenues	<u>615,980</u>	<u>568,875</u>
<b>Expenditures</b>		
Current		
General government	329,200	288,927
Public safety	223,415	187,443
Total expenditures	<u>552,615</u>	<u>476,370</u>
<b>Excess of Revenues Over Expenditures</b>	<u>63,365</u>	<u>92,505</u>
<b>Other Financing Uses</b>		
Transfer out		
Capital Improvement Fund	(10,000)	-
Debt Service Fund	(45,910)	(45,915)
Total other financing uses	<u>(55,910)</u>	<u>(45,915)</u>
<b>Net Change in Fund Balance</b>	<u>\$ 7,455</u>	46,590
<b>Fund Balance, Beginning</b>		<u>346,835</u>
<b>Fund Balance, Ending</b>		<u>\$ 393,425</u>



**Village of Burr Ridge, Illinois**  
**Places of Eating Tax Fund**  
**Schedule of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual**  
**Year Ended April 30, 2018**

	<u>Original/Final Budget</u>	<u>Actual</u>
<b>Expenditures</b>		
General government		
Marketing	\$ 6,245	\$ 6,247
<b>Net Change in Fund Balance</b>	<u><u>\$ (6,245)</u></u>	(6,247)
<b>Fund Balance, Beginning</b>		<u>6,247</u>
<b>Fund Balance, Ending</b>		<u><u>\$ -</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, 2018**

	<u>Original/Final Budget</u>	<u>Actual</u>
<b>Revenues</b>		
Investment income	\$ 110,000	\$ 7,186
<b>Expenditures</b>		
Debt service		
Principal	42,855	5,977,920
Interest and fiscal charges	149,455	117,245
Issuance cost	-	96,690
Total expenditures	<u>192,310</u>	<u>6,191,855</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(82,310)</u>	<u>(6,184,669)</u>
<b>Other Financing Sources</b>		
Refinancing bonds - issued	-	5,970,000
Premium on refinanced bonds issued	-	63,995
Proceeds from sale of assets	-	1,894,507
Transfer in - Hotel/Motel Tax Fund	45,910	45,915
Total other financing sources	<u>45,910</u>	<u>7,974,417</u>
<b>Net Change in Fund Balance</b>	<u><u>\$ (36,400)</u></u>	1,789,748
<b>Fund Balance, Beginning</b>		<u>2,989,745</u>
<b>Fund Balance, Ending</b>		<u><u>\$ 4,779,493</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, 2018**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>Revenues</b>			
Investment income	\$ 12,720	\$ 12,720	\$ 492
Developer contributions	180,000	180,000	35,483
Total revenues	<u>192,720</u>	<u>192,720</u>	<u>35,975</u>
<b>Expenditures</b>			
Capital outlay	758,430	758,430	744,095
Less reimbursement			
Motor fuel tax	(300,000)	(300,000)	(300,000)
Hotel/motel	(10,000)	(10,000)	-
Total expenditures	<u>448,430</u>	<u>448,430</u>	<u>444,095</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(255,710)	(255,710)	(408,120)
<b>Other Financing Sources</b>			
Transfers in			
General Fund	<u>-</u>	<u>50,000</u>	<u>50,000</u>
<b>Net Change in Fund Balance</b>	<u>\$ (255,710)</u>	<u>\$ (205,710)</u>	(358,120)
<b>Fund Balance, Beginning</b>			<u>372,060</u>
<b>Fund Balance, Ending</b>			<u>\$ 13,940</u>

**Village of Burr Ridge, Illinois**  
**Sidewalks/Pathways Fund**  
**Schedule of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual**  
**Year Ended April 30, 2018**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>Revenues</b>			
Investment income	\$ 10,000	\$ 10,000	\$ 492
Donations	-	-	14,109
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>14,601</u>
<b>Expenditures</b>			
Capital outlay	<u>42,350</u>	<u>42,350</u>	<u>60,738</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(32,350)	(32,350)	(46,137)
<b>Other Financing Sources</b>			
Transfer from General Fund	<u>-</u>	<u>50,000</u>	<u>50,000</u>
<b>Net Change in Fund Balance</b>	<u><u>\$ (32,350)</u></u>	<u><u>\$ 17,650</u></u>	3,863
<b>Fund Balance, Beginning</b>			<u>337,117</u>
<b>Fund Balance, Ending</b>			<u><u>\$ 340,980</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, 2018**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>Revenues</b>			
Investment income	\$ 6,510	\$ 6,510	\$ 245
Miscellaneous	13,500	13,500	14,985
Total revenues	<u>20,010</u>	<u>20,010</u>	<u>15,230</u>
<b>Expenditures</b>			
Current			
Public works	<u>13,930</u>	<u>13,930</u>	<u>31,326</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	6,080	6,080	(16,096)
<b>Other Financing Sources</b>			
Transfers in			
General Fund	<u>-</u>	<u>175,000</u>	<u>175,000</u>
<b>Net Change in Fund Balance</b>	<u><u>\$ 6,080</u></u>	<u><u>\$ 181,080</u></u>	158,904
<b>Fund Balance, Beginning</b>			<u>111,819</u>
<b>Fund Balance, Ending</b>			<u><u>\$ 270,723</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, 2018**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>Revenues</b>			
Investment income	\$ 13,060	\$ 13,060	\$ 492
<b>Expenditures</b>			
Capital outlay	<u>326,285</u>	<u>326,285</u>	<u>301,724</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(313,225)	(313,225)	(301,232)
<b>Other Financing Sources</b>			
Transfers in			
General Fund	<u>-</u>	<u>150,000</u>	<u>150,000</u>
<b>Net Change in Fund Balance</b>	<u><u>\$ (313,225)</u></u>	<u><u>\$ (163,225)</u></u>	(151,232)
<b>Fund Balance, Beginning</b>			<u>972,409</u>
<b>Fund Balance, Ending</b>			<u><u>\$ 821,177</u></u>

**Village of Burr Ridge, Illinois**  
**Agency Fund - Special Service Area**  
**Schedule of Changes in Assets and Liabilities**  
**Year Ended April 30, 2018**

	<b>Balances May 1</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balances April 30</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 161,609	\$ 3,886	\$ -	\$ 165,495
Accounts receivable	<u>1,010</u>	<u>-</u>	<u>61</u>	<u>949</u>
Total assets	<u>\$ 162,619</u>	<u>\$ 3,886</u>	<u>\$ 61</u>	<u>\$ 166,444</u>
<b>Liabilities</b>				
Due to bondholders	<u>\$ 162,619</u>	<u>\$ 3,825</u>	<u>\$ -</u>	<u>\$ 166,444</u>

## **Supplemental Data**



**Village of Burr Ridge, Illinois**  
**Long-term Debt Requirements**  
**Promissory Note of 2008**  
**April 30, 2018**

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
2019	\$ 44,432	\$ 1,483	\$ 45,915	2018	\$ 889	2018	\$ 594

**Village of Burr Ridge, Illinois**  
**Long-Term Debt Requirements**  
**General Obligation Refunding Bonds of 2017**  
**April 30, 2018**

Date of issue June 12, 2017  
Date of maturity December 15, 2022  
Authorized issue \$5,970,000  
Denomination of bonds Increments of \$5,000  
Interest rates 2.0%  
Principal maturity date December 15, 2022  
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
2019	\$ -	\$ 119,400	\$ 119,400	2019	\$ 59,700	2019	\$ 59,700
2020	-	119,400	119,400	2020	59,700	2020	59,700
2021	-	119,400	119,400	2021	59,700	2021	59,700
2022	-	119,400	119,400	2022	59,700	2022	59,700
2023	5,970,000	119,400	6,089,400	2023	59,700	2023	59,700
	<u>\$ 5,970,000</u>	<u>\$ 597,000</u>	<u>\$ 6,567,000</u>		<u>\$ 298,500</u>		<u>\$ 298,500</u>



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](http://www.burr-ridge.gov)

**8B**

Mickey Straub  
Mayor

Karen J. Thomas  
Village Clerk

J. Douglas Pollock  
Village Administrator

September 18, 2018

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

**Re: Z-20-2018: 16W020 79<sup>th</sup> Street (Dodevski); Text Amendment, Special Use, and Findings of Fact**

Dear President and Board of Trustees:

The Plan Commission transmits for your consideration its recommendation to deny a request by Sandra Dodevski for an amendment to Section IV.J of the Burr Ridge Zoning Ordinance to permit chain link fence as a special use in non-residential districts and requests a special use as per the amended Section IV.J to permit a chain link fence on the subject property.

After due notice, as required by law, the Plan Commission held a public hearing on September 17, 2018. The petition was made in response to a code violation found on the property, which is the presence of a non-conforming chain link fence. The business has permission to erect a four-foot wooden fence as part of their special use but not the eight-foot chain link fence topped with barbed wire also on the property. Despite the property being reviewed for a special use in 2015, staff had no documentation that the chain link fence was or ever had been permitted by the Village. The Plan Commission ultimately concluded that the petition was not appropriate, but provided an administrative recommendation that the Board of Trustees permit the chain link fence to remain for ten years or until the property is significantly redeveloped to provide the property owner with temporary relief from the Zoning Ordinance.

The Plan Commission, by a vote of 5 to 0, ***recommends that the Board of Trustees deny*** a request for an amendment to Section IV.J of the Burr Ridge Zoning Ordinance to permit chain link fence as a special use in non-residential districts and requests a special use as per the amended Section IV.J to permit a chain link fence on the subject property.

The Plan Commission, by a vote of 5 to 0, recommends that the Board of Trustees adopt an administrative approval to provide the property owner with a ten (10) year period to replace the non-conforming fence, or until the property is significantly redeveloped, whichever comes first.

Sincerely,

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

GT:EBW  
Enclosures





VILLAGE OF  
**BURR RIDGE**  
A VERY SPECIAL PLACE

**Z-20-2018: 16W020 79<sup>th</sup> Street (Lyons Truck Sales); Requests an amendment to Section IV.J of the Burr Ridge Zoning Ordinance to permit chain link fence as a special use in non-residential districts and requests a special use as per the amended Section IV.J to permit a chain link fence on the subject property.**

**HEARING:**

September 17, 2018

**TO:**

Plan Commission  
Greg Trzupek, Chairman

**FROM:**

Evan Walter  
Asst. to the Village Administrator

**PETITIONER:**

Sandra Dodevski

**PETITIONER STATUS:**

Property Owner

**EXISTING ZONING:**

G-I General Industrial

**LAND USE PLAN:**

Recommends Industrial Uses

**EXISTING LAND USE:**

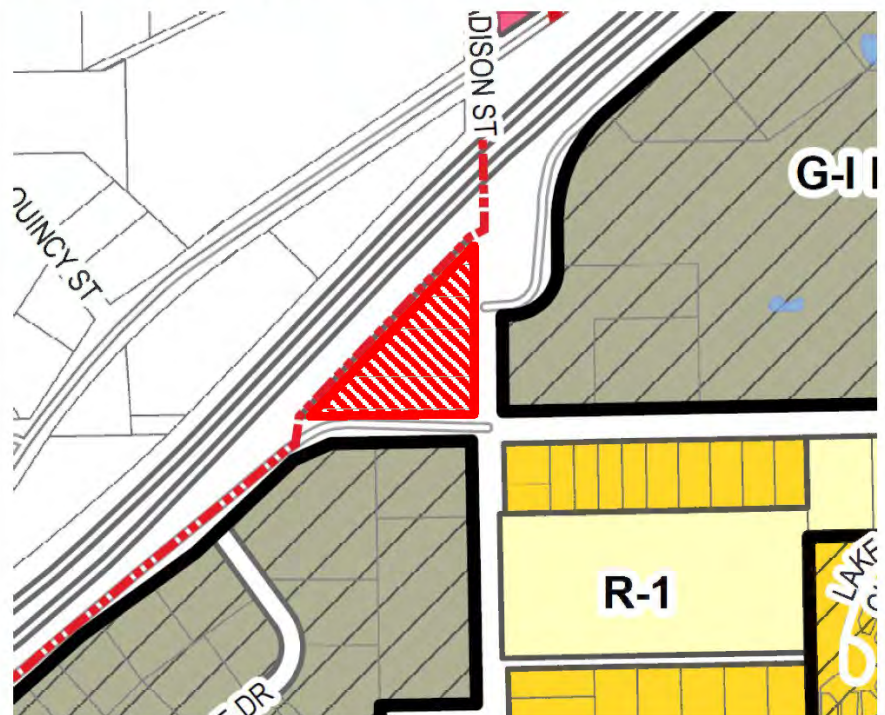
Commercial Business

**SITE AREA:**

3.35 Acres

**SUBDIVISION:**

None



The petitioner is Lyons Truck Sales, a truck sales and service business located at 16W020 79<sup>th</sup> Street. The petitioner requests an amendment to Section IV.J of the Zoning Ordinance to permit a chain link fence as a special use in non-residential districts and requests a special use as per the amended Section IV.J to permit a chain link fence on the property. Chain link is a prohibited fencing material in all zoning districts under the Zoning Ordinance. Two fences currently exist on the property (Figure 1). The red line represents a solid 4' wood fence, while the yellow line represents an 8' chain link fence topped with barbed wire. There is no documentation in staff's possession that indicates the chain link fence is legally non-conforming or was granted as part of a previous petition, and thus must be brought into compliance either by Village approval or by removal of the structure.

### **Public Hearing History**

In 1980, an amendment to establish *truck sales business* as a special use was granted to the original owner, along with a special use for outside storage, with the condition that a 4' fence be erected along Madison Street and 79<sup>th</sup> Street. This fence was erected soon after and replaced in 1998. In 2015, a special use was granted to Lyons Truck Sales for an *automobile and truck and equipment sales, rental and service* use with several conditions related to site improvements, all of which have been completed and sustained. In 2018, a petition to permit an electric fence on the property via an amendment and special use was recommended for approval by the Plan Commission but never considered by the Board of Trustees. In 2018, a previous petition to permit a chain link fence on the property was denied by the Plan Commission after no persons were present to represent the petition. This petition was also never considered by the Board of Trustees.

### **Public Comment**

No public comment was received for the petition.

Figure 1 – Current Fencing on Property



**Applicable Zoning Ordinance Section(s)**

Section IV.J.1.d of the Zoning Ordinance states:

- *Chain link, solid, barbed wire and fences which are electrically charged to produce a shock when touched are specifically prohibited [in residential districts].*

Section IV.J.2.c of the Zoning Ordinance states:

- *The location, height, design, and type of fence [in non-residential districts] shall comply with the standards for residential fences contained in Section IV.J.1 above, except as may be specifically authorized by conditions for approval of the special use.*

**Findings of Fact and Recommendation**

The petitioner has provided findings of fact which may be adopted if the Plan Commission is in agreement with those findings. If the Plan Commission chooses to recommend approval of an amendment to create a special use for chain link fences, the following addition is suggested:

***Section IV.J.2.d: Fences made of chain link shall be considered special uses in Manufacturing Districts on lots with a minimum size of 3 acres and shall be no taller than 8' in height.***

If the Plan Commission chooses to recommend approval of a special use per the amended Zoning Ordinance, it should be approved subject to the site plan.

**Appendix**

Exhibit A – Petitioner's Application



## AGREEMENT

This AGREEMENT is entered into this 20th day of June, 2018, by and between the VILLAGE OF BURR RIDGE and Jamie Lynn Kroll (hereinafter referred to as the Employee) for the assignment of the financial responsibilities of the parties hereto for expenses incurred in training, equipping and uniforming Employee as a police officer for the Village of Burr Ridge (sometimes the "Village").

WHEREAS, the Village of Burr Ridge desires to have Employee occupy the position of police officer with the Village of Burr Ridge; and

WHEREAS, Employee shall begin employment with the Village on June 20th, 2018; and

WHEREAS, Employee shall be a probationary police officer for a period of 18 months after successful completion of the minimum standards basic law enforcement training program approved by the Illinois Law Enforcement Training Standards Board (hereinafter referred to as "Basic Training Academy") or certification as a law enforcement officer by the Illinois Law Enforcement Training Standards Board, which ever comes last, said probationary period being subject to the Village of Burr Ridge Board of Fire and Police Commissioners' Rules and Regulations; and

WHEREAS, as a police officer, Employee will be required to undergo various training, including but not limited to successful completion of the Basic Training Academy; and

WHEREAS, Employee is required to be certified as a law enforcement officer by the Illinois Law Enforcement Training Standards Board (hereinafter referred to as "Police Training Board") within 6 months of initial full-time employment pursuant to the Illinois Police Training Act, 50 ILCS 705/8.1; and

WHEREAS, a number of the training courses are located outside of the immediate area of the Village of Burr Ridge, in such locations as Champaign, Chicago, and Springfield, Illinois; and

WHEREAS, the Village of Burr Ridge Police Department personnel will expend significant time and effort training Employee throughout his/her probationary period in the Police Department's Field Training Officer's Program and other training; and

WHEREAS, as a probationary police officer, Employee shall be required to wear and/or maintain a Burr Ridge Police Department uniform and equipment, including but not necessarily limited to the following identified items: shirts, slacks, jackets, raincoats, other outerwear, head gear, badges, department-issued firearm, department identification, bullet-proof vest, and leather goods; and



gear, badges, department-issued firearm, department identification, bullet-proof vest, and leather goods; and

WHEREAS, the parties hereto desire to equitably assess between them the costs of the above training, uniform and equipment expenses subject to Employee's continued employment with the Burr Ridge Police Department, as defined in this Agreement;

NOW THEREFORE, IT IS AGREED BY AND BETWEEN THE PARTIES AS FOLLOWS:

Section 1. The Provisions stated in the preamble above are incorporated herein and made operative provisions hereof, as if fully set forth herein.

Section 2. The Village hereby employs Employee as a police officer and Employee hereby accepts such employment in accordance with the terms and conditions of this Agreement.

Section 3. Employee shall commence work hereunder on the 20th day of June, 2018.

Section 4. The initial services to be performed by Employee shall be those of a police officer trainee until successful completion of the Basic Training Academy and certification as a law enforcement officer by the Police Training Board, and thereafter as those of a probationary Village of Burr Ridge police officer.

Section 5. The Village may terminate this Agreement at any time based upon Employee's violation of instructions, policies, ordinances or rules of the Village, violation of rules of the Basic Training Academy, failure to attend classes as may be required during training without an adequate excuse, failure to successfully complete any training which the Burr Ridge Police Department deems necessary, or for any cause whatsoever during the probationary period (during which period such Employee shall be an employee at will only).

Section 6. Employee agrees to successfully complete any training which the Burr Ridge Police Department deems necessary.

Section 7. Upon employment and until successful completion of the Basic Training Academy and certification as a law enforcement officer by the Police Training Board, the Village shall pay Employee a salary at the rate of \$64,708.00 per year in accordance with this Agreement. The payments will be bi-weekly.

Section 8. Upon the successful completion of the Basic Training Academy and certification as a law enforcement officer by the Police Training Board, the Village shall pay Employee a salary at a rate of \$64,708.00 per year, in accordance with this Agreement. The payments will be made bi-weekly. Subsequent increases in salary shall be based upon Village and Police Department policy.

Section 9. The Village shall advance, on behalf of Employee, all expenses attendant with the costs of said uniforms, equipment, and training, including the costs associated with the Basic Training Academy and training conducted by Burr Ridge Police Department personnel at or about the Village of Burr Ridge, and any other direct or indirect charges to which the Village agrees in writing.

Section 10. Employee agrees to work in the capacity of police officer for the Village for a period of not less than two years from and after the date of successful completion of the Basic Training Academy or certification as a law enforcement officer by the Police Training Board, whichever occurs last, and in no event shall Employee's wage be reduced below the statutory minimum hourly wage in order to collect the amount owed in Section 11 below.

Section 11. If Employee terminates by any means employment as a police officer with the Village in breach of the terms set forth in section 10 above, Employee agrees to reimburse the Village, as agreed liquidated damages, for all expenses incurred by the Village in Employee's training, uniforming and equipping. Such expenses shall include but are not limited to the cost of ~~Employee's training, including the cost of the Basic Training Academy, the salaries of Burr Ridge Police Department personnel conducting Employee's field or other training, as well as~~ equipment provided to Employee and the cost of Employee's uniforms. Further, Employee shall return to the Village, in as good a condition as when initially received, any department-issued firearm(s), and any and all badges, identification and/or other materials, containing the insignia and/or name of the Village of Burr Ridge or Burr Ridge Police Department, which shall be used as a credit, after appropriate depreciation, against the reimbursement costs provided in this section.

Section 12. Upon completion of the first full year that Employee works in the capacity of police officer for the Village after the date determined in Section 10, Employee will receive a credit of 50% against the reimbursement costs that have accrued and are subject to assessment in Section 11.

Section 13. If Employee fails, after due notice, to reimburse the Village in accordance with the provisions of Section 11, Employee shall be liable for the Village's costs to file suit and any and all attorney's fees necessary to bring suit based upon Employee's breach of this Agreement. Such costs shall be in addition to the reimbursement costs provided in Section 11 above

Section 14 No repayment will be required in the event that Employee is required to terminate employment due to a disabling illness or injury.

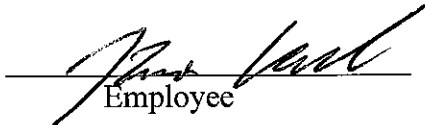
Section 15. The waiver by the Village of a breach of any provision of this Agreement by Employee shall not operate or be construed as a waiver of any subsequent breach by Employee.

Section 16. Nothing in this Agreement shall be construed to prohibit the Village from pursuing any other remedies for such breach.

Section 17. If any clause or provision herein shall be and judged invalid or unenforceable by a court of competent jurisdiction or by operation of any applicable laws, it shall not affect the validity of any other clause or provision, which shall remain in full force and effect.

Section 18. This Agreement shall be governed by the law of the State of Illinois.

In Witness Whereof, the undersigned have executed this Agreement the date and year first above written.

  
\_\_\_\_\_  
Employee

\_\_\_\_\_  
VILLAGE OF BURR RIDGE

ATTEST:

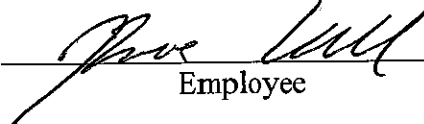
\_\_\_\_\_  
Village Clerk

\_\_\_\_\_  
Village President

ADDENDUM TO AGREEMENT

Dated: June 20, 2018

Employee's first pay check (64 hours) will be on July 6, 2018 and the gross sum will be \$1991.02 and thereafter shall be paid \$2488.78 (80 hours) on a bi-weekly basis.

  
Employee

Date Signed: June 20, 2018

ATTEST:

VILLAGE OF BURR RIDGE

\_\_\_\_\_  
Village Clerk

\_\_\_\_\_  
Village President

## AGREEMENT

This AGREEMENT is entered into this 13th day of September, 2018, by and between the VILLAGE OF BURR RIDGE and Margaret Rose Scheidel (hereinafter referred to as the Employee) for the assignment of the financial responsibilities of the parties hereto for expenses incurred in training, equipping and uniforming Employee as a police officer for the Village of Burr Ridge (sometimes the "Village").

WHEREAS, the Village of Burr Ridge desires to have Employee occupy the position of police officer with the Village of Burr Ridge; and

WHEREAS, Employee shall begin employment with the Village on September 13th, 2018; and

WHEREAS, Employee shall be a probationary police officer for a period of 18 months after successful completion of the minimum standards basic law enforcement training program approved by the Illinois Law Enforcement Training Standards Board (hereinafter referred to as "Basic Training Academy") or certification as a law enforcement officer by the Illinois Law Enforcement Training Standards Board, which ever comes last, said probationary period being subject to the Village of Burr Ridge Board of Fire and Police Commissioners' Rules and Regulations; and

WHEREAS, as a police officer, Employee will be required to undergo various training, including but not limited to successful completion of the Basic Training Academy; and

WHEREAS, Employee is required to be certified as a law enforcement officer by the Illinois Law Enforcement Training Standards Board (hereinafter referred to as "Police Training Board") within 6 months of initial full-time employment pursuant to the Illinois Police Training Act, 50 ILCS 705/8.1; and

WHEREAS, a number of the training courses are located outside of the immediate area of the Village of Burr Ridge, in such locations as Champaign, Chicago, and Springfield, Illinois; and

WHEREAS, the Village of Burr Ridge Police Department personnel will expend significant time and effort training Employee throughout his/her probationary period in the Police Department's Field Training Officer's Program and other training; and

WHEREAS, as a probationary police officer, Employee shall be required to wear and/or maintain a Burr Ridge Police Department uniform and equipment, including but not necessarily limited to the following identified items: shirts, slacks, jackets, raincoats, other outerwear, head

gear, badges, department-issued firearm, department identification, bullet-proof vest, and leather goods; and

WHEREAS, the parties hereto desire to equitably assess between them the costs of the above training, uniform and equipment expenses subject to Employee's continued employment with the Burr Ridge Police Department, as defined in this Agreement;

NOW THEREFORE, IT IS AGREED BY AND BETWEEN THE PARTIES AS FOLLOWS:

Section 1. The Provisions stated in the preamble above are incorporated herein and made operative provisions hereof, as if fully set forth herein.

Section 2. The Village hereby employs Employee as a police officer and Employee hereby accepts such employment in accordance with the terms and conditions of this Agreement.

Section 3. Employee shall commence work hereunder on the 13th day of September, 2018.

Section 4. The initial services to be performed by Employee shall be those of a police officer trainee until successful completion of the Basic Training Academy and certification as a law enforcement officer by the Police Training Board, and thereafter as those of a probationary Village of Burr Ridge police officer.

Section 5. The Village may terminate this Agreement at any time based upon Employee's violation of instructions, policies, ordinances or rules of the Village, violation of rules of the Basic Training Academy, failure to attend classes as may be required during training without an adequate excuse, failure to successfully complete any training which the Burr Ridge Police Department deems necessary, or for any cause whatsoever during the probationary period (during which period such Employee shall be an employee at will only).

Section 6. Employee agrees to successfully complete any training which the Burr Ridge Police Department deems necessary.

Section 7. Upon employment and until successful completion of the Basic Training Academy and certification as a law enforcement officer by the Police Training Board, the Village shall pay Employee a salary at the rate of \$64,708.00 per year in accordance with this Agreement. The payments will be bi-weekly.

Section 8. Upon the successful completion of the Basic Training Academy and certification as a law enforcement officer by the Police Training Board, the Village shall pay Employee a salary at a rate of \$64,708.00 per year, in accordance with this Agreement. The payments will be made bi-weekly. Subsequent increases in salary shall be based upon Village and Police Department policy.

Section 9. The Village shall advance, on behalf of Employee, all expenses attendant with the costs of said uniforms, equipment, and training, including the costs associated with the Basic Training Academy and training conducted by Burr Ridge Police Department personnel at or about the Village of Burr Ridge, and any other direct or indirect charges to which the Village agrees in writing.

Section 10. Employee agrees to work in the capacity of police officer for the Village for a period of not less than two years from and after the date of successful completion of the Basic Training Academy or certification as a law enforcement officer by the Police Training Board, whichever occurs last, and in no event shall Employee's wage be reduced below the statutory minimum hourly wage in order to collect the amount owed in Section 11 below.

Section 11. If Employee terminates by any means employment as a police officer with the Village in breach of the terms set forth in section 10 above, Employee agrees to reimburse the Village, as agreed liquidated damages, for all expenses incurred by the Village in Employee's ~~training, uniforming and equipping. Such expenses shall include but are not limited to the cost of Employee's training, including the cost of the Basic Training Academy, the salaries of Burr Ridge Police Department personnel conducting Employee's field or other training, as well as~~ equipment provided to Employee and the cost of Employee's uniforms. Further, Employee shall return to the Village, in as good a condition as when initially received, any department-issued firearm(s), and any and all badges, identification and/or other materials, containing the insignia and/or name of the Village of Burr Ridge or Burr Ridge Police Department, which shall be used as a credit, after appropriate depreciation, against the reimbursement costs provided in this section.

Section 12. Upon completion of the first full year that Employee works in the capacity of police officer for the Village after the date determined in Section 10, Employee will receive a credit of 50% against the reimbursement costs that have accrued and are subject to assessment in Section 11.

Section 13. If Employee fails, after due notice, to reimburse the Village in accordance with the provisions of Section 11, Employee shall be liable for the Village's costs to file suit and any and all attorney's fees necessary to bring suit based upon Employee's breach of this Agreement. Such costs shall be in addition to the reimbursement costs provided in Section 11 above

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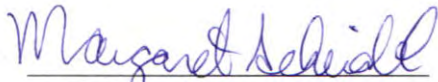
Section 15. The waiver by the Village of a breach of any provision of this Agreement by Employee shall not operate or be construed as a waiver of any subsequent breach by Employee.

Section 16. Nothing in this Agreement shall be construed to prohibit the Village from pursuing any other remedies for such breach.

Section 17. If any clause or provision herein shall be and judged invalid or unenforceable by a court of competent jurisdiction or by operation of any applicable laws, it shall not affect the validity of any other clause or provision, which shall remain in full force and effect.

Section 18. This Agreement shall be governed by the law of the State of Illinois.

In Witness Whereof, the undersigned have executed this Agreement the date and year first above written.

  
Employee

\_\_\_\_\_  
VILLAGE OF BURR RIDGE

ATTEST:

  
Village Clerk

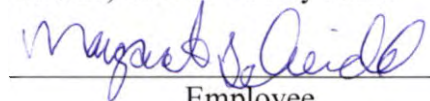
  
Village President



ADDENDUM TO AGREEMENT

Dated: September 13, 2018

\_\_\_\_\_  
Employee's first pay check (56 hours) will be on September 28, 2018 and the gross sum will be \$1742.14 and thereafter shall be paid \$2488.78 (80 hours) on a bi-weekly basis.

  
\_\_\_\_\_  
Employee

Date Signed: September 13, 2018

ATTEST:

VILLAGE OF BURR RIDGE

\_\_\_\_\_  
Village Clerk

\_\_\_\_\_  
Village President

VILLAGE OF BURR RIDGE

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ACCOUNTS PAYABLE APPROVAL REPORT

BOARD DATE: 09/24/18

PAYMENT DATE: 09/25/18

FISCAL18-19

FUND	FUND NAME	PAYABLE	TOTAL AMOUNT
10	General Fund	35,513.51	35,513.51
23	Hotel/Motel Tax Fund	55,092.13	55,092.13
31	Capital Improvements Fund	17,254.70	17,254.70
51	Water Fund	516,101.22	516,101.22
52	Sewer Fund	1,599.34	1,599.34
61	Information Technology	8,264.96	8,264.96
	TOTAL ALL FUNDS	<u>\$ 633,825.86</u>	<u>\$ 633,825.86</u>

PAYROLL

PAY PERIOD ENDING September 14, 2018

	TOTAL PAYROLL
Board & Commissions	737.72
Administration	17,392.99
Finance	6,484.41
Police	103,230.76
Public Works	26,095.35
Water	26,322.54
Sewer	7,105.45
TOTAL	187,369.22
GRAND TOTAL	<u>\$ 821,195.08</u>

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User: asullivan  
DB: BURR RIDGE

INVOICE GL DISTRIBUTION REPORT FOR VILLAGE OF BURR RIDGE  
POST DATES 09/24/2018 - 09/24/2018  
BOTH JOURNALIZED AND UNJOURNALIZED  
BOTH OPEN AND PAID

Page: 1/6

GL Number	Invoice Line Desc	Vendor	Invoice Date	Invoice	Amount
Fund 10 General Fund					
Dept 1010 Boards & Commissions					
10-1010-50-5015	Prosecution Services - 5 Session	Christine Charkewycz	09/01/18	39	965.00
10-1010-50-5030	Telephone -09/18 BDs & Commissio	Call One	09/15/18	091518	67.84
10-1010-80-8010	Food/Supplies/bever/Retiremt/ Po	Julie Tejkowski	09/18/18	09/18/18	344.99
10-1010-80-8010	Ann/Retirement Party/Poppp,B	Karen Thomas	09/18/18	091818	247.77
Total For Dept 1010 Boards & Commissions					1,625.60
Dept 2010 Administration					
10-2010-40-4042	2 Golfers/Walter/Pollock	DuPage Mayors & Managers C	08/17/18	10546	300.00
10-2010-50-5030	Telephone- 09/18 Admin	Call One	09/15/18	091518	1,119.39
10-2010-50-5075	Permit 18-202 7101 S. Garfield	B & F Construction Code Se	08/24/18	49945	225.00
Total For Dept 2010 Administration					1,644.39
Dept 4010 Finance					
10-4010-50-5030	Telephone - 09/18 Finance	Call One	09/15/18	091518	339.21
Total For Dept 4010 Finance					339.21
Dept 4020 Central Services					
10-4020-60-6010	08/18 Coffee supplies for lunchr	Commercial Coffee Service,	08/27/18	149268	89.95
10-4020-60-6010	Paper, UJ BWH 36"X150'	Runco Office Supply	09/12/18	722805-0	59.98
Total For Dept 4020 Central Services					149.93
Dept 5010 Police					
10-5010-40-4032	FY 18-19 Uniform Allowance Overt	JG Uniforms, Inc.	09/11/18	41706	71.48
10-5010-40-4041	Physical Preemplymt/Scheidel, Ma	Concentra Medical Centers	08/23/18	1010930752	466.00
10-5010-40-4041	RT to wrok Physical- Kroll, J	Concentra Medical Centers	08/31/18	1010948430	100.00
10-5010-40-4042	3 day Training/ K.Garcia/Valenti	Concerns for Police Survi	09/05/18	09/05/18	600.00
10-5010-40-4042	ILLEAP Training - Pavelchik	Fox Valley Technical Colle	09/07/18	0000485031	249.00
10-5010-40-4042	Tactical Trauma and shock mgmnt	North East Multi-Regional	09/10/18	241268	125.00
10-5010-40-4042	07/18-07/19 Membership for 27 Of	North East Multi-Regional	09/06/18	233606	2,565.00
10-5010-50-5020	Police Case 18-11588 7350 Wolf R	Aero Removals - Trisons Ir	08/31/18	20632CRA	350.00
10-5010-50-5020	08/31/18 - Property Searches	LexisNexis Risk Solutions	08/31/18	1267894-20180831	70.95
10-5010-50-5030	Telephone 09/18 - Police	Call One	09/15/18	091518	1,865.65
10-5010-50-5030	Telephone- 09/18 Outside Emergen	Call One	09/15/18	091518	47.76
10-5010-50-5050	October Monthly Radio Contract	J&L Electronic Service, Ir	10/01/18	1001821	37.90
10-5010-50-5050	Unit 1703, 1707, 1313 Repairs	Public Safety Direct, Inc	09/30/18	928132	150.00
10-5010-50-5050	Unit 1602 - Check printer & came	Public Safety Direct, Inc	09/12/18	92865	200.00
10-5010-50-5051	Renewal Squad 0417 Pl L368325	Illinois Secretary of Stat	09/06/18	09/06/18	101.00
10-5010-70-7000	ZAED+NAUTO	Cardio Partners	08/28/18	633477	2,166.00
10-5010-70-7000	CPR PM 3 YR	Cardio Partners	08/28/18	633477	366.00
10-5010-70-7000	0970-0519 ZOLL Pedi-Padz II	Cardio Partners	08/28/18	633477	170.00
Total For Dept 5010 Police					9,701.74
Dept 6010 Public Works					
10-6010-40-4032	Safety Hip Boots	Air One Equipment, Inc.	08/20/18	135367	205.00
10-6010-40-4032	Uniform rental/cleaning-09/18	Breens Inc.	09/11/18	376889	67.22
10-6010-40-4032	Uniform rental/cleaning-09/18	Breens Inc.	09/04/18	376723	67.22
10-6010-40-4040	Member Dues May'18- Apr'19	West Central Municipal Cor	08/22/18	0006686	575.00
10-6010-50-5030	Telephone- 09/18 PW Fax	Call One	09/15/18	091518	47.84
10-6010-50-5030	Telephone- 09/18 PW Phone line	Call One	09/15/18	091518	168.48
10-6010-50-5030	Telephone- 09/18 Rustic Arces PW	Call One	09/15/18	091518	47.76
10-6010-50-5030	Telephone - 09/18 Public Works	Call One	09/15/18	091518	565.35
10-6010-50-5050	Stihl Chainsaw- wrap handle/spar	Alexander Equipment Co.	08/30/18	147507	106.30
10-6010-50-5050	Maintenance-Equipment	Aquascape Designs Inc	08/14/18	130155	300.00

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INVOICE GL DISTRIBUTION REPORT FOR VILLAGE OF BURR RIDGE  
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Page: 2/6

GL Number	Invoice Line Desc	Vendor	Invoice Date	Invoice	Amount
Fund 10 General Fund					
Dept 6010 Public Works					
10-6010-50-5050	Unit 590 Backhoe; BrakeMaster Cy	McCann Industries, Inc.	08/27/18	07241365	3,207.84
10-6010-50-5051	August Car Washing - PW	Fuller's Car Wash	09/01/18	5782	7.00
10-6010-50-5053	Gr. 8 Stone for Shoulders - 2 Lo	Ozinga Materials, Inc.	08/31/18	74593	670.98
10-6010-50-5055	Maintenance-Signals RR Crossing	COMED	09/04/18	09-04-18	40.75
10-6010-50-5055	Traffic signal maint BR Pkwy & B	Meade Electric Company, Ir	08/31/18	687210	175.00
10-6010-50-5065	Street Lighting- Comed Lites 08/	Dynegy Energy Services, LI	08/29/18	196015418081	2,718.99
10-6010-50-5085	Shop towel rental-09/18	Breens Inc.	09/11/18	376889	4.50
10-6010-50-5085	Shop towel rental-09/18	Breens Inc.	09/04/18	376723	4.50
10-6010-50-5085	Rentals E-Dep 08/18	Home Depot Credit Services	08/28/18	3904891	43.00
10-6010-50-5095	Duet Truck ULV - DuPage Side	Clarke Environmental Mosq	08/31/18	001003923	3,084.88
10-6010-50-5095	Random UDS Collection/McKnabb, T	Concentra Medical Centers	08/23/18	1010930752	45.00
10-6010-60-6000	Paper Pads, Legal Paper, Pens	Runco Office Supply	09/12/18	722805-0	74.31
10-6010-60-6010	Oil Eater Drum Top Pad	RelaDyne, LLC	08/27/18	1149258	119.78
10-6010-60-6010	Cutting Wheel - PW	Westown Auto Supply Co. Ir	08/31/18	79492	21.00
10-6010-60-6020	Fuel Surcharge - AFL API	RelaDyne, LLC	08/27/18	1149284	145.75
10-6010-60-6020	Windshield Solvent/Drum Dep/AFL	RelaDyne, LLC	08/27/18	1149055	921.30
10-6010-60-6042	Topsoil - Operations/streets	Tameling Industries	08/30/18	0126588-IN	30.00
10-6010-60-6042	Street Sign - Kathryn Court 4 ho	Traffic Control & Protecti	08/16/18	93524	65.00
10-6010-60-6042	St. Signs - No Parking Anytime/R	Traffic Control & Protecti	08/30/18	93735	246.85
10-6010-60-6043	.5 Cubic Yds - Topsoil	Hinsdale Nurseries, Inc.	09/05/18	1618694	13.50
Total For Dept 6010 Public Works					13,790.10
Dept 6020 Buildings & Grounds					
10-6020-50-5052	Qtrly alarm moritoring - PW Oct-	Alarm Detection Systems, I	09/09/18	107215-1070	413.19
10-6020-50-5052	PW Alarm and Battery Service	Alarm Detection Systems, I	08/30/18	SI-490931	328.18
10-6020-50-5052	VH Elevator Inspection for Servi	DME Elevators & Lifts	08/27/18	85346	450.00
10-6020-50-5052	PW. yard gate service call..	Electronic Entry Systems,	08/07/18	2018/05231	275.00
10-6020-50-5052	VH Finance Dept Rear Door Lock R	Goldy Locks, Inc.	09/05/18	661469	845.50
10-6020-50-5057	Traps checked/reset/rebaited/lur	ABC Humane Wildlife	09/02/18	130814	75.00
10-6020-50-5057	Added Areas	Desiderio Landscaping LLC	09/01/18	9453	238.76
10-6020-50-5057	Turf Weed Control and Fertilizer	Desiderio Landscaping LLC	09/01/18	9453	36.29
10-6020-50-5057	Utility and Park Sites	Desiderio Landscaping LLC	09/01/18	9453	124.46
10-6020-50-5057	Vehicle pull up contact loops.	Electronic Entry Systems,	08/24/18	2018/05333	2,663.00
10-6020-50-5057	Aquatic Weed Control	Marine Biochemists of Illi	08/28/18	93720700	925.00
10-6020-50-5058	Mat rental/PD- 2 @ \$3	Breens Inc.	09/11/18	376884	6.00
10-6020-50-5058	Mat rentals/PW & VH- 2 @ \$6	Breens Inc.	09/11/18	376884	12.00
10-6020-50-5058	Mat rental/PD-	Breens Inc.	09/04/18	376718	6.00
10-6020-50-5058	Mat rentals/PW & VH-	Breens Inc.	09/04/18	376718	12.00
10-6020-50-5058	Monthly Holding Cell Janortial S	Service Master	09/01/18	193396	275.00
10-6020-50-5080	Utilities- Windsor Aerator 08/18	COMED	09/04/18	9/04/18	121.04
10-6020-50-5080	Utilities - Lakewood Aerator 08/	COMED	09/04/18	9-4-18	168.85
10-6020-50-5080	Utilities - PW Sewer 8/18	Flagg Creek Water Reclamat	08/27/18	082718	70.29
10-6020-60-6010	First Aid - PD Gauze, Ibprofen,A	American First Aid Service	09/14/18	68993	36.15
10-6020-60-6010	VH- Light Bulbs & Ballasts	Graybar Electric Co. Inc.	08/29/18	9305885887	225.20
10-6020-60-6010	VH- Light Bulbs & Ballasts	Graybar Electric Co. Inc.	08/30/18	9305913745	623.40
10-6020-60-6010	PD Door Closer Assembly for Repl	McMaster-Carr Supply Comp	08/23/18	71557831	332.23
Total For Dept 6020 Buildings & Grounds					8,262.54
Total For Fund 10 General Fund					35,513.51
Fund 23 Hotel/Motel Tax Fund					
Dept 7030 Special Revenue Hotel/Motel					
23-7030-50-5069	Utility and Park Sites	Desiderio Landscaping LLC	09/01/18	9453	753.85

GL Number	Invoice Line Desc	Vendor	Invoice Date	Invoice	Amount
Fund 23 Hotel/Motel Tax Fund					
Dept 7030 Special Revenue Hotel/Motel					
23-7030-50-5069	Roadside Mowing	Desiderio Landscaping LLC	09/01/18	9453	1,038.86
23-7030-50-5069	Addred Areas	Desiderio Landscaping LLC	09/01/18	9453	1,081.53
23-7030-50-5069	Municipal Campus	Desiderio Landscaping LLC	09/01/18	9453	4,019.37
23-7030-50-5069	Medians and Gateways	Desiderio Landscaping LLC	09/01/18	9453	4,148.33
23-7030-50-5069	County Line Rd at I-55	Desiderio Landscaping LLC	09/01/18	9453	1,003.81
23-7030-50-5069	Spring & Fall Cleanup	Desiderio Landscaping LLC	09/01/18	9453	609.60
23-7030-50-5069	Turf Weed Control and Fertilizer	Desiderio Landscaping LLC	09/01/18	9453	1,402.08
23-7030-50-5075	Gateway Projects - Median Lighti	COMED	09/04/18	09-4-18	77.45
23-7030-50-5075	Gateway Projects- Gateway Sign 0	COMED	08/31/18	083118	27.04
23-7030-50-5075	Gateway Projects-Entryway Signs	COMED	09/05/18	9/5/18	37.46
23-7030-80-8012	Photographing Fri Concerts 07-27	Matthew P. Curtis	08/15/18	081518_1	600.00
23-7030-80-8012	Photographing Car Show 2018	Matthew P. Curtis	06/18/18	061818_1	300.00
23-7030-80-8050	Photographing Armed Forces Day 0	Matthew P. Curtis	05/19/18	051918_1	300.00
23-7030-80-8050	Cruisin 66 Publication - Jingle	Rock Valley Publishing, LI	09/01/18	09/01/18	495.00
23-7030-80-8055	Acct Plans/Social Media/ Online	Boost Creative Marketing I	08/31/18	21071	1,487.50
23-7030-80-8055	18-19 Bud Mgmt/Media Services/We	Boost Creative Marketing I	08/31/18	1185	16,738.00
23-7030-80-8055	18-19 Local Print/Radio/TV/Digia	Boost Creative Marketing I	08/31/18	1186	20,797.25
23-7030-80-8055	Reimburse for (3) Gift Cert Rest	Capri Express	08/31/18	08/31/18	75.00
23-7030-80-8055	Reimburse for 4 gift certif/MYfm	Porterhouse Steaks and See	08/31/18	08/31/18	100.00
Total For Dept 7030 Special Revenue Hotel/Motel					55,092.13
Total For Fund 23 Hotel/Motel Tax Fund					55,092.13
Fund 31 Capital Improvements Fund					
Dept 8010 Capital Improvement					
31-8010-70-7078	2018 Road Program	Superior Road Striping Inc	09/05/18	692118	17,254.70
Total For Dept 8010 Capital Improvement					17,254.70
Total For Fund 31 Capital Improvements Fund					17,254.70
Fund 51 Water Fund					
Dept 6030 Water Operations					
51-6030-40-4032	Uniform rental/cleaning-09-18	Breens Inc.	09/11/18	376889	73.78
51-6030-40-4032	Uniform rental/cleaning-09/18	Breens Inc.	09/04/18	376723	73.78
51-6030-40-4042	Seminar Registration Fee - J. Lu	Illinois Section AWWA	09/11/18	200038254	80.00
51-6030-40-4042	Seminar Registration Fee - D. Pr	Illinois Section AWWA	09/11/18	200038254	80.00
51-6030-40-4042	Seminar Registration Fee - P. Gu	Illinois Section AWWA	09/11/18	200038254	80.00
51-6030-50-5020	Leak Detection - First Hour Rate	M.E. Simpson Co. Inc.	06/13/18	31831	395.00
51-6030-50-5020	Leak Detection - Additional Hour	M.E. Simpson Co. Inc.	06/13/18	31831	500.00
51-6030-50-5030	Telephone - 09/18 Water	Call One	09/15/18	091518	508.81
51-6030-50-5052	Utility and Park Sites	Desiderio Landscaping LLC	09/01/18	9453	390.30
51-6030-50-5052	Turf Weed Control and Fertilizer	Desiderio Landscaping LLC	09/01/18	9453	36.29
51-6030-50-5067	Hydrant & Auxiliary Valve Repl 2	Vian Construction Co., Inc	07/10/18	00710018-B-BB	3,850.00
51-6030-50-5080	Utilities -Bedford Park Sump Pum	COMED	09/06/18	090618	48.05
51-6030-50-5080	Utilities - Well #5 - 08/18	COMED	09/04/18	90418	226.09
51-6030-50-5080	Utilities - Well #1 - 08/18	COMED	09/05/18	9/05/18	37.53
51-6030-50-5080	Utilities - 2M Tank 08/18	COMED	09/04/18	09/04/18	172.58
51-6030-50-5095	09/18 Utility Billing Processing	Third Millennium Assoc. Ir	09/12/18	22557	1,697.00
51-6030-60-6010	2" Adjust Ring 1020H UND, 22-3/	EJ USA, Inc	08/08/18	110180064241	145.00
51-6030-60-6010	4" Adjust Ring 1020H UND, 22-3/	EJ USA, Inc	08/08/18	110180064241	161.43
51-6030-60-6010	DPD Free Cl Reagent 10 mg/L,100	Hach Company	09/10/18	11127690	174.80
51-6030-60-6010	DPD Total Cl Reagent 10 mg/L,100	Hach Company	09/10/18	11127690	87.40
51-6030-60-6010	Shipping & Handling Charge	Hach Company	09/10/18	11127690	31.89

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GL Number	Invoice Line Desc	Vendor	Invoice Date	Invoice	Amount
Fund 51 Water Fund					
Dept 6030 Water Operations					
51-6030-60-6010	Proclass 7 way blade	Menards - Hodgkins	09/07/18	8359	19.96
51-6030-60-6010	1/4" Coupler	Menards - Hodgkins	09/07/18	8359	11.92
51-6030-60-6010	1/4" Plug Bras	Menards - Hodgkins	09/07/18	8359	3.98
51-6030-60-6010	Grass Seed, Fertilizer & Misc.To	Menards - Hodgkins	08/29/18	7676	472.25
51-6030-60-6010	CA7 Crushed Stone	Ozinga Materials, Inc.	08/24/18	74264	458.21
51-6030-60-6010	CA7 Crushed Stone	Ozinga Materials, Inc.	08/24/18	74264	453.18
51-6030-60-6010	Topsoil - 3 yards 08/23/18	Tameling Industries	08/23/18	0126347	90.00
51-6030-60-6010	Topsoil - Water Division	Tameling Industries	08/30/18	0126588-IN	240.00
51-6030-60-6040	3" x 7" Flange x Flange DI Spool	Core & Main LP	07/11/18	J096664	159.00
51-6030-60-6040	6" MaxAdaptor Pipe Coupling	Core & Main LP	06/22/18	J066823	528.00
51-6030-60-6040	8" MaxAdaptor Pipe Coupling	Core & Main LP	06/22/18	J066823	232.00
51-6030-60-6040	8" x 20" All SS Repair Clamp	Core & Main LP	06/22/18	J066823	214.00
51-6030-60-6040	8" x 20" All SS Repair Clamp, Sm	Core & Main LP	06/29/18	J096564	242.22
51-6030-60-6040	8" x 30" All SS Repair Clamp JCM	EJ USA, Inc	08/08/18	110180064241	367.05
51-6030-60-6040	Shipping Charge	EJ USA, Inc	08/08/18	110180064241	50.00
51-6030-60-6040	6" EJ 5BR250/CD250 Hydrant Ext A	EJ USA, Inc	05/24/18	110180037365	504.00
51-6030-60-6040	12" EJ 5BR250/CD250 Hydrant Ext	EJ USA, Inc	05/24/18	110180037365	584.00
51-6030-60-6040	18" EJ 5BR250/CD250 Hydrant Ext	EJ USA, Inc	05/24/18	110180037365	664.00
51-6030-60-6040	6" - 2 Bolt Macro Couplings (Rom	Underground Pipe & Valve C	08/21/18	031080	658.00
51-6030-60-6070	Water Purchases - Aug 2018	Village of Bedford Park	09/11/18	70028462	484,268.80
51-6030-70-7000	Sensus 3" Omni C2 Meter, 1Tgal R	Core & Main LP	06/29/18	J096564	1,660.00
51-6030-70-7000	3" Flange, No Lead Brass & Gaske	Core & Main LP	06/29/18	J096564	275.00
51-6030-70-7000	3" Meter Bolt Kits	Core & Main LP	06/29/18	J096564	21.12
51-6030-70-7010	2018 BR Water Main Replacement P	Thomas Engineering Group I	09/05/18	18-192	15,074.80
Total For Dept 6030 Water Operations					516,101.22
Total For Fund 51 Water Fund					516,101.22
Fund 52 Sewer Fund					
Dept 6040 Sewer Operations					
52-6040-40-4032	Uniform rental/cleaning-09/18	Breens Inc.	09/11/18	376889	22.95
52-6040-40-4032	Uniform rental/cleaning-09/18	Breens Inc.	09/04/18	376723	22.95
52-6040-50-5030	Telephone- 09/18 Sewer	Call One	09/15/18	091518	56.53
52-6040-50-5068	Maintenance - three lift station	Metropolitan Industries, 1	08/29/18	338127	811.00
52-6040-50-5080	Utilities Arrowhead Lift Station	COMED	09/05/18	090518	198.78
52-6040-50-5080	Utilities -Highland Fields Lift	COMED	09/05/18	90518	51.83
52-6040-50-5080	Utilities-Chasemoor Lift Station	COMED	09/04/18	090418	166.50
52-6040-60-6010	6" PVC SDR26 Sewer Pipe	Core & Main LP	08/09/18	J320595	100.80
52-6040-60-6010	8" PVC SDR26 Sewer Pipe	Core & Main LP	08/09/18	J320595	168.00
Total For Dept 6040 Sewer Operations					1,599.34
Total For Fund 52 Sewer Fund					1,599.34
Fund 61 Information Technology Fund					
Dept 4040 Information Technology					
61-4040-50-5020	IT Support- 13 Tickets- 09/18	Orbis Solutions	09/13/18	5568224	1,200.00
61-4040-50-5050	POE Transmittor/Reciever/Cables	Orbis Solutions	08/16/18	5568226	2,128.00
61-4040-60-6010	Portable Drive - PD	Micro Center	08/30/18	4545204	136.96
61-4040-70-7000	Wireless Backbone Upgrade Proj M	Orbis Solutions	09/13/18	5568223	4,800.00
Total For Dept 4040 Information Technology					8,264.96
Total For Fund 61 Information Technology Fund					8,264.96

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GL Number	Invoice Line Desc	Vendor	Invoice Date	Invoice	Amount
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		Fund Totals:			
		Fund 10 General Fund			35,513.51
		Fund 23 Hotel/Motel Tax Fund			55,092.13
		Fund 31 Capital Improvements Fund			17,254.70
		Fund 51 Water Fund			516,101.22
		Fund 52 Sewer Fund			1,599.34
		Fund 61 Information Technology F			8,264.96
		Total For All Funds:			<hr/> 633,825.86