REGULAR MEETING – MAYOR & BOARD OF TRUSTEES VILLAGE OF BURR RIDGE October 8, 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 24, 2018
- **B.** * Approval of Plan Commission Meeting of October 1, 2018

6. ORDINANCES

- A. <u>Consideration of An Ordinance Amending Section 35-11-1315 of Chapter</u> 35 (Motor Vehicles) of the Burr Ridge Municipal Code (No Parking on Northbound side of McClintock Drive from Lincolnshire Drive to Burr Ridge Parkway)
- B. <u>Consideration of An Ordinance Amending Chapter 44, Sec 44.01 and Sec 44.02 of the Municipal Code of the Village of Burr Ridge Regarding the Prohibition of E-Cigarettes/Vaping in Public Places</u>
- C. * Approval of An Ordinance Approving a Variation from the Village of Burr Ridge Zoning Ordinance to Permit a Detached Accessory Structure Taller Than 15' in Mean Height and Larger than 2,500 Square Feet in Area at a Property in an R-2B Residential District (V-05-2018: 15W069 & 15W081 91st Street – Cattaneo)
- D. * <u>Approval of An Ordinance Denying an Amendment to Section IV.J of the</u> <u>Zoning Ordinance to Permit A Chain Link Fence as a Special Use in Non-</u> <u>Residential Districts (Z-20-2018: 16W020 79th Street - Dodevski)</u>
- E. * <u>Approval of An Ordinance Granting a Variation as Per the Village of Burr</u> <u>Ridge Sign Ordinance for Appoval of Three Wall Signs in a Manufacturing</u> <u>District (S-08-2018: 6860 North Frontage Road - Will)</u>

F. * Approval of An Ordinance Granting Variations as Per the Village of Burr Ridge Sign Ordinance for Approval of an Additional Ground Sign and to Increase the Amount of Permitted Signage on the Property to 460 Square Feet (S-09-2018: 7010 County Line Road - Cadence)

7. **RESOLUTIONS**

8. CONSIDERATIONS

- A. <u>Continued Discussion Regarding September 24, 2018 Presentation of FY</u> 2017-18 Audit
- B. Update Regarding Sterigenics in Willowbrook, IL
- C. <u>Consideration to Award a Retainer Contract with GHD Services, Inc. for</u> <u>Indoor and Outdoor Air Quality Assessment Services</u>
- **D.** * Approval of Recommendation to Award a Contract for Purchase of a Mini Hydraulic Excavator to Replace Public Works Backhoe Unit 41 to Patten Industries, Inc. of Elmhurst, Illinois in the Amount of \$139,955.00.
- E. * <u>Receive and File Resignation Letter from Part Time Receptionist Kellie</u> <u>Feehan</u>
- F. <u>* Authorization to Fill Part Time Receptionist Position Vacated by the</u> <u>Resignation of Kellie Feehan</u>
- **G.** * Approval of Request for Raffle License for St. Alphonsus/St. Patrick School and Hosting Facility License for Chicago Marriott Southwest Burr Ridge for its Gala Fundraising Event on February 23, 2019 with Ticket Sales between November 15, 2018 and February 22, 2019
- H. * <u>Approval of Vendor List in the Amount of \$124,790.63 for all Funds, plus</u> <u>\$193,677.30 for Payroll, for a Grand Total of \$318,467.93, which includes</u> <u>\$34,261.00 for Special Expenditures for a Ford Utility Police Vehicle.</u>
- I. <u>Other Considerations</u> 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 October 8, 2018
- DATE: October 5, 2018

6. ORDINANCES

A. <u>Amend Municipal Code Prohibiting Parking on Northbound Side of</u> <u>McClintock Drive</u>

Attached is an Ordinance amending the Municipal Code to restrict parking on McClintock Drive to the north and west bound sides of the street. The primary purpose of this change is to accommodate commuters parking their cars for the PACE park and ride facility on Lincolnshire Drive. Although parking is currently permitted on both sides of McClintock Drive, commuters are not aware of this parking option and staff does not want to encourage on-street parking in this location until proper controls and signage are put into place. The north and west sides of the street were chosen primarily due to the location of a sidewalk on that side of the street.

PACE Suburban Bus Service operates a park and ride facility in downtown Burr Ridge located on Lincolnshire Drive. Ever since PACE created their bus on shoulder express route to downtown Chicago, the park and ride has been very successful and quite often the parking lot does not have sufficient capacity. As a result, commuters have been known to park in County Line Square, the Village Center, and on other private properties in the area. Those properties do not have the capacity or desire to accommodate PACE commuters and have been prohibiting commuter parking on their properties. As a result, the staff has been receiving phone calls and emails from commuters seeking our help in finding additional commuter parking.

Staff has been in regular contact with PACE regarding this problem. PACE has the land to expand their parking lot but for a variety of reasons, are not able or willing to do so at this time. Although it is not the Village's responsibility to find parking for PACE customers, the staff views the PACE lot as a valuable amenity for downtown Burr Ridge and would like to find short and long term solutions to enhance the PACE park and ride service.

Our first option was to ask PACE to expedite the expansion of their parking lot. It appears this option will not occur any time soon. The second option was to reach out to area property owners to determine if they would be willing to lease parking spaces on their properties. There has been no interest in this option. A third option is to make available on-street parking on McClintock Drive.

The Burr Ridge Corporate Park Property Owners Association has been notified of this proposed change. If approved by the Village Board, the Public Works

Department will erect No Parking signs on the TCF side of the street, and staff will notify interested parties that they may park on the opposite side of the street.

It is our recommendation: that the Ordinance be approved.

B. <u>Amend Municipal Code Regarding Smoking and Electronic Cigarettes</u>

Attached is an Ordinance amending the Municipal Code to include electronic cigarettes in the regulations for smoking in public places. The draft amendment regulates electronic cigarettes in the same manner as smoking traditional tobacco products. In summary, smoking is not permitted in public places and places of employment within the Village or within 15 feet of any entrance to an enclosed area.

This concern was brought to the staff's attention by a resident who asked that the Village consider a ban on electronic cigarettes in public places and places of employment. Although not yet wide spread, other suburbs have adopted similar electronic cigarette bans.

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

C. <u>Grant Variations for Detached Structure (15W069 & 15W081 91st Street)</u>

Please find attached a letter from the Zoning Board of Appeals (ZBA) recommending approval of variations from the 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. Please also find an Ordinance granting the variations attached as well.

The ZBA considered this request on October 1, 2018. The petitioner stated that the request for variations is due to his desire to construct horse stables and a riding barn on the property. The petitioner is legally entitled to store up to ten horses on the property without Village approval, but was limited on his ability to construct a properly-sized facility to keep and ride the horses. Ultimately, the Plan Commission concluded that since the Zoning Ordinance permits owners of larger properties to keep and enjoy horses on the property, the petitioner should be able to build a properly-sized facility to keep and ride the horses. Two residents objected to the variations as proposed.

The Zoning Board of Appeals, by a vote of 7 to 0, recommends that the Board of Trustees approve two variations to permit a detached accessory structure taller than 15' in mean height and greater than 2,500 square feet in area at 15W069 & 15W081 91st Street subject to the following conditions:

- 1. The structure shall observe all 50' setbacks as required by the Zoning Ordinance.
- 2. No third-party or commercial boarding shall be permitted.
- 3. A paved access road shall be constructed connecting the barn to 91st Street.

- 4. No horse trailer storage shall be permitted to be stored on the property.
- 5. Only one accessory building shall be permitted on the property.

It is our recommendation: that the Ordinance granting the variations be approved.

D. <u>Deny Amendment to Permit Chain Link Fence (16W020 79th Street)</u>

Please find attached an Ordinance denying an amendment to the Zoning Ordinance to permit chain link fence as a special use in Manufacturing Districts. The Board of Trustees directed staff to prepare the Ordinance at their September 24 meeting.

It is our recommendation: that the Ordinance denying the text amendment be approved.

E. Sign Variation (6860 North Frontage Road)

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

The Plan Commission considered this request at their October 1, 2018, meeting. The petitioner stated that the signs were necessary to provide businesses with a sign as well as to erect an address sign that could be visible from Frontage Road and Interstate 55. 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.

F. Sign Variation (7010 County Line Road)

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

The Plan Commission considered this request at their October 1, 2018, meeting. The petitioner requested a variation to permit an additional ground sign on the lot of record, as there is no signage near the proposed location to act as wayfinding for passing traffic. The property is unique in that there are three separately-owned parcels on one lot of record, thus necessitating a greater number of signage than would normally be needed for a single property. 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: variation be approved.

7. **RESOLUTIONS**

8. CONSIDERATIONS

A. <u>FY 2017-2018 Audit</u>

At the September 24, 2018 Board meeting, staff presented the annual audit completed by our Auditor, BKD. A digital copy was included in the agenda packet and a hard copy distributed at the meeting. A representative from BKD was present and provided an overview of the audit report.

The Board of Trustees tabled its discussion regarding the audit to allow additional time for Trustees to review. The Auditor will be present at the October 8 meeting for any follow up questions. Trustees are encouraged to forward questions in advance of the meeting.

B. <u>Update Regarding Sterigenics</u>

Mayor Straub and Village staff continue to be fully engaged in addressing the issues related to the Sterigenics facility in Willowbrook. Attached is a summary of actions taken by the Mayor and Village staff over the course of the last few weeks. This update is also posted on our web site.

C. <u>Award Contract for Air Quality Assessment Services</u>

Attached is a contract for air quality assessment services with GHD Services. GHD is already under contract with the Village of Willowbrook to do air testing related to the Sterigenics issue.

The Illinois Environmental Protection Agency (IEPA) has stated that they will do ambient air testing relative to Sterigenics and Ethylene Oxide. Mayor Straub has sent letters to the IEPA asking that Burr Ridge be included in said testing. However, we have not yet gotten a firm commitment on the timing for said air testing. Lacking that commitment, staff asked for a proposal from GHD that mirrors their contract with Willowbrook. If IEPA proceeds in a timely manner, there will be no need for Burr Ridge to do its own testing, and this contract does not obligate Burr Ridge to proceed with our own testing. Relative to timing, GHD anticipates being ready to do testing in the next 2 to 4 weeks. If IEPA can commit to a similar time frame, Burr Ridge should not need to do our own testing.

In regards to cost, the contract is on a time and material basis but requires GHD to provide a not to exceed estimate of the cost prior to providing any services. It is anticipated that the testing would be in the range of \$4,000 per test site. The number of test sites and the final cost will be determined prior to proceeding with any testing services.

It is our recommendation: that the Board approves the contract.

D. <u>Purchase of Mini Hydraulic Excavator</u>

The FY18-19 Capital Equipment Replacement Budget includes \$148,000 to replace Unit 41, which is a 1996 Case 580L backhoe. The 22-year-old unit is used by all Divisions in the Public Works Department for any work requiring excavation, including street patching, tree planting, and repairs to underground water mains, sanitary sewers, and storm sewers. The equipment has been well maintained, but has far exceeded its normal expected life. Repairs totaled \$6,860 in the past 3 years, including several to its wiring and hydraulics systems, while more significant repairs to its linkages and control system are imminent. In 2012, the Public Works Department initiated in-house water main break repairs at the request of the Water Committee, which program included the purchase of a new 2013 Case 590N backhoe (Unit 42) for redundancy with and to ensure this essential equipment was always available for water main break emergencies. With this redundancy, the costly repairs to Unit 41 have been deferred, pending the purchase of its replacement.

The Department recently evaluated new backhoes and mini excavators from Case, Caterpillar, and John Deere. The Department's front-line staff and Division Supervisors concluded that a mini excavator provides versatility and flexibility for difficult projects not previously available in our fleet, while also providing redundancy for excavation and emergency needs of the Department. The compact size of a mini excavator, its crawler track mechanism, and the longer reach of its bucket would allow it to be used safely with excavations on sloped embankments, in rear and side yards, and excavations crossing roadways. Mini hydraulic excavators are significantly less costly than backhoes, and of the three vendors for this equipment, the Department concluded that a Caterpillar Model 308E2 would best serve the needs and budget of the Village.

The Department recommends purchasing this equipment using competitive prices obtained by the National Joint Powers Alliance (NJPA) Cooperative Agreement. NJPA establishes and provides nationally leveraged and openly solicited purchasing contracts, which local distributors and the Village can utilize under the Illinois Governmental Joint Purchasing Act, 30 ILCS 525/1. Therefore, use of the NJPA cooperative agreement (Contract No. 032515), is an effective method to procure this unit and obtain for the Village the most advantageous pricing that can be awarded in such contracts.

The Caterpillar Model 308E2 mini hydraulic excavator would be purchased from Patten Industries, Inc., of Elmhurst, Illinois, which is Caterpillar's local distributor. Accessories included with the unit would be various-sized buckets, augers, and a pavement breaking hammer. Quick coupler hitches are included to allow safe and rapid conversion between accessories. The 1996 Case 580L would be disposed by public auction.

A summary of costs to purchase the mini hydraulic excavator from Patten Industries, Inc. is detailed in the attached quotation and summarized below:

2019 Caterpillar 308E2 mini hydraulic excavator & accessories	\$	182,956.00
Extended warranty and delivery	\$	5,450.00
Sub-total:	\$	188,406.00
NJPA discount	(\$	48,451.00)
Total costs :	\$	139,955.00

The total cost for this unit is \$8,045 less than FY18-19 Capital Equipment Replacement Budget of \$148,000. Over three purchase contracts, the Village has saved \$18,560 this fiscal year in the Capital Equipment Replacement Fund using joint-purchasing agreements.

It is our recommendation: that a contract be awarded for the purchase of one (1) 2019 Caterpillar 308E2 mini hydraulic excavator using National Joint Powers Alliance contract pricing from Patten Industries, Inc., of Elmhurst, Illinois, in the amount of \$139,955.

E. <u>Resignation of Part Time Receptionist Kellie Feehan</u>

Attached is a letter from Receptionist Kellie Feehan tendering her resignation effective October 3, 2018.

It is our recommendation: that Receptionist Kellie Feehan's resignation letter be accepted and filed.

F. <u>Authorization to Fill Part Time Receptionist Position</u>

With the resignation of Ms. Feehan, staff is requesting authorization to fill the vacancy with no changes to the title, job description, or pay scale. The Village will realize a small amount of savings due to the new employee coming in at the bottom of the pay scale.

It is our recommendation: that the Assistant to the Village Administrator be authorized to fill the vacancy.

G. Raffle License for St. Alphonsus/St. Patrick School at Burr Ridge Marriott

Enclosed is an application from the St. Alphonsus/St. Patrick School to conduct a raffle on February 23, 2019, as part of their Gala fundraising event, as well a letter requesting waiver of the fidelity bond requirement. Ticket sales will be conducted between November 15, 2018 and February 22, 2019; no ticket sales will take place at the event on February 23, only drawing for prizes. Also enclosed is a letter from the Chicago Marriott Southwest at Burr Ridge requesting that they be issued a hosting facility license to allow them to hold this event at their location **It is our recommendation:** that a Raffle and Chance License be issued to the St. Alphonsus/St. Patrick School for its February 23, 2019 raffle, with the fidelity bond waived, and that the Chicago Marriott Southwest at Burr Ridge be licensed to host the event.

H. Vendor List

Enclosed is the Vendor List in the Amount of \$124,790.63 for all Funds, plus \$193677.30 for Payroll, for a Grand Total of \$318,467.93, which includes a Special Expenditure of \$34,261.00 for the purchase of a Ford Utility Police vehicle.

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

REGULAR MEETING PRESIDENT AND BOARD OF TRUSTEES VILLAGE OF BURR RIDGE



September 24, 2018

<u>CALL TO ORDER</u> The Regular Meeting of the President and Board of Trustees of September 24, 2018 was held in the Meeting Room of the Village Hall, 7660 County Line Road, Burr Ridge, Illinois and called to order at 7:00 p.m. by President Pro-tem Paveza

<u>PLEDGE OF ALLEGIANCE</u> Pledge of Allegiance was recited.

<u>ROLL CALL</u> was taken by the Village Clerk and the results denoted the following present: Trustees Franzese, Mottl, Paveza, Mital, Snyder, and Schiappa. Absent was President Straub. Also present were Village Administrator Doug Pollock, Police Chief John Madden, Deputy Chief Marc Loftus, Public Works Director Dave Preissig, Finance Director Jerry Sapp, Assistant to the Administrator Evan Walter and Village Clerk Karen Thomas.

Village Administrator Doug Pollock gave an update on Sterigenics. He stated that Village Staff and the Mayor continue to be in regular contact with the Villages of Willowbrook and Darien as well as Federal and State Agencies regarding Sterigenics. Responses to the questions presented at last Board meeting have been posted on the Village's website. The Village of Willowbrook has formed their panel to evaluate the data and has provided updates on the progress. The Village's consultant continues to review the findings that have been submitted. Additional testing was performed Friday and the results will be available to the public as soon as possible. The tests were conducted as per Illinois EPA protocol and were monitored by the Illinois EPA, the US EPA as well as the Fire District and Willowbrook. Mayor Straub has sent a letter to the US EPA requesting additional air testing in all areas of Burr Ridge potentially affected by emissions by Sterigenics. Mr. Pollock stated he and the Mayor will be meeting with the US EPA and local officials for an update. Upon conclusion of the testing and publication of the results, Willowbrook will request the Agency for Toxic Substances and Disease Registry provide an updated report based on the new information. Concurrently the Illinois Department of Health has begun a Cancer incident study in this area to assess whether there are elevated cancers in the population surrounding the Sterigenics facility. Any new information will be posted to the Village's website as it becomes available.

Trustee Franzese asked what the timetable is for the completion of the Cancer incident study. Mr. Pollock stated it should be done within six months.

<u>RESIDENT COMMENTS</u> Resident Jennifer McConahy expressed concerns that the Village is not providing enough information to the residents and has not joined surrounding communities in pushing for action.

Resident Yvonne Mayer suggested a committee be formed, including the Village Administrator and Village Attorney, to pursue the cessation of Sterigenics operations.

Resident Jennifer Houch is concerned about the harmful effects of pollutants in the air and what amount of exposure can be considered safe.

Resident Cathleen O'Hare is requesting additional testing, especially around Harvester Park and for the Village to take a strong stance.

Trustee Paveza stated the Board is aware there is a problem. We are not taking the situation lightly and are doing everything possible that we can.

<u>CONSENT AGENDA – OMNIBUS VOTE</u> After reading the Consent Agenda by President Pro-Tem Paveza, motion was made by Trustee Mottl and seconded by Trustee Snyder 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 Mottl, Snyder, Schiappa, Franzese, Paveza, Mital

NAYS 0 – None

ABSENT: 0 - None

There being six affirmative votes, the motion carried.

<u>APPROVAL OF REGULAR BOARD MEETING MINUTES SEPTEMBER 10, 2018</u> were approved for publication under the Consent Agenda by Omnibus Vote.

<u>RECEIVE AND FILE PLAN COMMISSION MEETING MINUTES OF SEPTEMBER 17,</u> <u>2018</u> were noted as received and filed under the Consent Agenda by Omnibus Vote.

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 MANUFACURING DISTRICT AND FOR SIGNS WITH MORE THAN THREE COLORS (S-06-2018: 7600 GRANT STREET - PROLOGIS The Board, under the Consent Agenda by Omnibus Vote, approved the Ordinance. THIS IS ORDINANCE NO. A-923-03-18

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) The Board, under the Consent Agenda by Omnibus Vote, approved the Ordinance. THIS IS ORDINANCE NO. A-923-04-18

<u>APPROVAL OF ORDINANCE AMENDING THE ZONING ORDINANCE PURSUANT TO</u> <u>SECTION IV.J TO CLARIFY THE LANGUAGE REGARDING FENCES LESS THAN 50</u>

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) The Board, under the Consent Agenda by Omnibus approved the Ordinance. THIS IS ORDINANCE NO. A-834-18-18

APPROVAL OF MAYOR'S REQUEST FOR REIMBURSEMENT FOR ATTENDANCE AT THE ILLINOIS MUNICIPAL LEAGUE CONFERENCE The Board, under the Consent Agenda by Omnibus Vote, approved the Request for Reimbursement of \$473 for Mayor Straub to attend the IML Conference.

APPROVAL OF EMPLOYMENT TRAINING AGREEMENT FOR PATROL OFFICER JAMIE LYNN KROLL The Board, under the Consent Agenda by Omnibus Vote, Approved the Training Agreement for Patrol Officer Jamie Lynn Kroll.

APPROVAL OF EMPLOYMENT TRAINING AGREEMENT FOR PATROL OFFICER MARGARET ROSE SCHEIDEL The Board, under the Consent Agenda by Omnibus Vote, Approved the Training Agreement for Patrol Officer Margaret Rose Scheidel

APPROVAL OF RECOMMENDATION TO AUTHORIZE PUBLIC WORKS DIRECTOR TO FILL VACANCY OF THE PART-TIME GENERAL UTILITY WORKER 1 POSITION

The Board, under the Consent Agenda by Omnibus Vote, authorized Public Works Director to fill the vacancy.

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 The Board, under the Consent Agenda by Omnibus Vote, approved the Vendor List for the period ending September 24, 2018 in the amount of \$633,825.86 and Payroll in the amount of \$187,369.22 for the period ending September 14, 2018.

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) Assistant to the Village Administrator Evan Walter stated the Board directed staff to prepare an Ordinance granting a Parking

Variation at 324 Burr Ridge Parkway with four conditions:

- 1. At least two valet attendants shall be provided between 5:30 pm and 8:30 pm 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.

After further research, staff discovered the PACE parking lot is available to Capri for valet parking between 6:00 pm to 11:00 pm. This requires an alteration to the condition previously approved for the Parking Variation.

Mr. Walter requested clarification from the Board regarding the requirement that Capri employees park in the PACE lot. Staff's interpretation was employees were required to park in the PACE lot Thursday, Friday and Saturday.

Trustee Snyder stated the 2015 Special Use Permit requires employees to park in the PACE lot starting at 6:00 pm to 11:00 pm daily. He suggested valets park all cars in the PACE lot from 6:00 pm to 9:00 pm rather than the previously discussed time of 5:30 pm to 8:30 pm and allow four staging spaces for the time being.

<u>Motion</u> was made by Trustee Mottl and Seconded by Trustee Snyder to approve the Ordinance for Parking Variation with the proposed change in time 6:00 pm to 9:00 pm and employees must park in the PACE lot whenever Capri is open.

On Roll Call, Vote Was: AYES: 6 – Trustees Mottl, Snyder, Schiappa, Franzese, Paveza, Mital NAYS: 0 – None ABSENT: 0 – None There being six affirmative votes the motion carried. **THIS IS ORDINANCE NO. A-834-18-18**

PRESENTATION OF FY 2017 – 18 AUDIT Finance Director Jerry Sapp introduced Scott Termine, Partner with BKD, who discussed the results of the audit. Mr. Termine explained they have issued a clean or unmodified opinion on the financials. This means everything is properly stated in accordance with generally accepted accounting principles. The Village's largest liability continues to be the pension plans, both IMRF and the Police Pension Fund. The Village will be required to adopt a new accounting standard regarding retiree health care benefits which will change the reporting of those liabilities. They did not identify any disagreements in conducting the audit or deficiencies in the Village's internal control structure.

Trustee Franzese requested the Audit report be provided at least a week in advance to provide the Board time to review and prepare any questions. He suggested the discussion be tabled.

Village Administrator Doug Pollock stated that the Audit report was posted with the regular agenda packet, as we do with all documents on the agenda, the Friday before the Board Meeting.

<u>Motion</u> was made by Trustee Mottl and Seconded by Trustee Mital to table the discussion until the next Board meeting.

On Roll Call, Vote Was:

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

NAYS : 0 – None

ABSENT: 0 - None

There being six affirmative votes the motion carried.

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

<u>**CHAIN LINK FENCE ON THE SUBJECT PROPERTY (Z-20-2018: 16W020 79**TH **STREET** <u>**- DODEVISKI)**</u> Assistant to the Village Administrator Evan Walter presented the Plan Commission's recommendation to deny a request for text amendment to permit chain link fence as a special use in non-residential districts as well as concurrent request for special use for a chain link fence at the subject property. The petition was made in response to a code violation found on the property. The business has permission to erect a four-foot wooden fence but not the eight-foot chain link fence topped with barbed wire. The property was reviewed for a special use in 2015 however staff had no documentation that the chain link fence was permitted by the Village. The Plan Commission concluded they did not want to recommend the addition of chain link fences as a permitted special use in the Zoning Ordinance.</u>

Mr. Walter said 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.

<u>Motion</u> was made by Trustee Snyder and seconded by Trustee Mottl to accept the Plan Commission's recommendation to deny the Text Amendment to permit a chain link fence as a Special Use and direct Staff to prepare the Ordinance.

On Roll Call, Vote Was:AYES:6 – Trustees Snyder, Mottl, Franzese, Paveza, Mital, SchiappaNAYS:0 – NoneABSENT:0 – NoneThere being six affirmative votes, the motion carried.

<u>OTHER CONSIDERATIONS</u> Trustee Schiappa stated he has been appointed the liaison between the Village and the residents regarding updates on the Sterigenics issue. He stated the DuPage County Board voted to revoke the business license for Sterigenics. He suggested residents contact Attorney General Lisa Madigan, to proceed with dissolving their operating permit.

<u>RESIDENT COMMENTS</u> Residents Jennifer McConahy, Yvonne Mayer and Cathleen O'Hare reiterated their concerns about Sterigenics.

Resident John Bittner commented that the Village of Burr Ridge Board of Trustees cannot be blamed for the Sterigenics situation.

REPORTS AND COMMUNICATIONS FROM VILLAGE OFFICIALS

Village Administrator Doug Pollock mentioned the Village's annual fall brush pickup begins the week of October 29, 2018.

Public Works Director Dave Preissig reiterated the stipulations that branches be in the parkway and perpendicular to the street. There will not be a Spring pickup.

Mr. Pollock stated the scavenger service also provides lawn waste pickup.

Trustee Paveza reiterated that the Board is taking the Sterigenics situation very seriously.

NON-RESIDENT COMMENTS There were none

ADJOURNMENT Motion was made by Trustee Snyder and seconded by Trustee Mottl that the Regular Meeting of September 24, 2018 be adjourned.

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 and the meeting was adjourned at 8:03 p.m.

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.

Karen J. Thomas Village Clerk Burr Ridge, Illinois

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

5B

PLAN COMMISSION/ZONING BOARD OF APPEALS VILLAGE OF BURR RIDGE MINUTES FOR REGULAR MEETING OF OCTOBER 1, 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: 8 – Broline, Farrell, Stratis, Hoch, Irwin, Praxmarer, Petrich, and Trzupek

ABSENT: 0 – None

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 Hoch and **SECONDED** by Commissioner Petrich to approve the minutes of the September 17, 2018 Plan Commission meeting.

ROLL CALL VOTE was as follows:

AYES: 5 – Hoch, Petrich, Broline, Farrell, and Trzupek

NAYS: 0 - None

ABSTAIN: 3 – Irwin, Hoch, and Praxmarer

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-05-2018: 15W069 & 15W081 91st Street (Cattaneo); Variations and Findings of Fact

As directed by Chairman Trzupek, Mr. Walter described this request as follows: the petitioner is Peter Cattaneo, owner of the property at 15W069 and 15W081 91st Street. The property contains two lots of record and together are 5.01 acres in size. The petitioner 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. The subject property is unique in that it is bisected by land owned by ComEd, yet is a single lot under ownership and zoning rules. The subject property contains a single-family residential home and is permitted to have two detached accessory structures which cannot exceed 15 feet in mean height and 4.75% floor area ratio (FAR) and 2,500 square feet in size individually. The mean height of the proposed structure is approximately 20 feet, while the building is approximately 5,900 square feet in size. While the Village does not require the use or purpose of detached accessory structures to be disclosed to obtain a permit, staff notes that the petitioner's intent is to construct a horse stable and riding facility. The petitioner is permitted by the Zoning Ordinance to keep up to ten horses on the property without Village approval.

Peter Cattaneo, 15W069 91st Street, provided a background for his motivation to build the barn for 4-5 horses.

Alice Krampits, 7515 Drew Avenue, asked if any third party or commercial boarding would occur at the property. Mr. Cattaneo said that no such activity would occur.

Dan Jones, 9171 Drew Avenue, said that the variations should be denied and the existing regulations enforced.

Sharon Williams, 15W106 91st Street, said that she was worried about drainage on the property and how an additional structure would affect flooding. Mr. Walter said that the plane of the property was going from north to south and away from the resident's home, thus likely not affecting any flooding on her property.

Commissioner Stratis asked if the petitioner had a legal right to cross an easement that bisected the property. Mr. Cattaneo said that an easement was present. Commissioner Stratis asked if the barn could be built further south. Mr. Cattaneo said that the southern portion of the property was wetland and would not be able to build such a structure in that area. Commissioner Stratis if a riding arena would be built. Mr. Cattaneo said that such a use would be part of the proposed structure. Commissioner Stratis asked if any fencing with or without electricity would be installed. Mr. Cattaneo said that a non-electrified three-rail fence was planned to be installed.

Commissioner Farrell asked about the height of the structure. Mr. Walter said that it was approximately 21 ¹/₂ feet tall at peak height.

Commissioner Praxmarer asked if a driveway would be built to the barn. Mr. Cattaneo said that a driveway would be built on the east side of the property.

Commissioner Broline asked about the height of the property. Mr. Walter provided a clarification of mean height compared to peak height.

Commissioner Petrich asked if the horses required riding throughout the winter. Mr. Cattaneo said that the riding arena is a major part of the motivation to build the structure.

Commissioner Hoch asked if trailers would be present on the property. Mr. Cattaneo said that he parks all horse trailers at his business in Darien.

Commissioner Stratis asked if the barn was to be illuminated. Mr. Cattaneo said that there would be a single light on a wall of the barn. Commissioner Stratis asked where the fencing would be installed. Mr. Cattaneo said that the fence would surround most of the backyard. Commissioner Stratis asked how animal waste would be removed. Mr. Cattaneo said that all waste would be stored in a sealed container and emptied regularly.

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

ROLL CALL VOTE was as follows:

AYES: 7 – Hoch, Irwin, Broline, Farrell, Stratis, Praxmarer, and Trzupek

NAYS: 0 - None

MOTION CARRIED by a vote of 7-0.

A **MOTION** was made by Commissioner Farrell and **SECONDED** by Commissioner Stratis to recommend that the Board of Trustees approve 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 subject to the following conditions:

- 1. The structure shall observe all 50' setbacks as required by the Zoning Ordinance.
- 2. No third-party or commercial boarding shall be permitted.
- 3. A paved access road shall be constructed connecting the barn to 91st Street.
- 4. No horse trailer storage shall be permitted on the property.
- 5. Only one accessory structure shall be permitted on the property.

Commissioner Irwin said that he did not find a hardship and did not support the variations as presented. Commissioner Irwin suggested that the petitioner be limited to one accessory structure instead of two, as the Zoning Ordinance permits two, 2,500 square foot structures on a property, and the proposed barn would be roughly the size of two accessory structures.

ROLL CALL VOTE was as follows:

AYES: 7 – Farrell, Stratis, Hoch, Irwin, Broline, Praxmarer, and Trzupek

NAYS: 0 - None

MOTION CARRIED by a vote of 7-0.

After the vote, Chairman Trzupek noted that he would like to see a text amendment come forward at the next annual zoning review to examine the regulations related to horse barns.

Z-23-2018: Shared Parking Amendment; Text Amendment and Findings of Fact

As directed by Chairman Trzupek, Mr. Walter described this request as follows: the petition seeks to amend Section XI of the Burr Ridge Zoning Ordinance to create a parking requirement classification which would establish a new computation method for determining the amount of parking required for multi-tenant shopping centers in the Village. The new method would calculate the minimum parking requirement based on the gross floor area of the entire shopping center with a limit on the percentage of the floor area used for restaurants. The proposed parking requirement is "1 parking space per 200 gross square feet of commercial space provided that not more than 25% of the gross square footage of a multi-tenant shopping center is occupied by restaurants." This new method was referred to as the "singular" method. One multi-tenant shopping center would be affected by the new method proposed: County Line Square. County Line Square contains 86,000 square feet of retail space and 432 parking spaces. Under the current zoning regulations, to determine the minimum number of parking spaces required for multi-tenant shopping centers, the Zoning Ordinance requires that staff add the number of required parking spaces for each individual use at such properties. This method was referred to as the "aggregate" method. The singular method is commonly found in other Chicagoland suburbs as a method to determine the minimum parking requirement at shopping centers. Staff has provided examples of singular methods employed by neighboring communities in Table 1. Staff has also provided a comparison of the overall parking requirement for County Line Square when comparing the requirements that are currently set forth under the aggregate method compared to what would be required if a singular method were adopted and applied to County Line Square. If the Plan Commission recommended that the Village adopt the petitioner's request for a singular method (1 space per 200 square feet of gross square footage with restaurants limited to 25% of floor area), County Line Square would be required to have 430 parking spaces, thus bringing the shopping center into compliance with the Zoning Ordinance and canceling any previously approved parking variations on the property. Restaurants currently occupy 22.3% (19,151 square feet) of the total gross square footage at the property. Thus, under the singular method proposed, an additional 2,350 square feet of gross restaurant space may be added to the property before reaching the 25% maximum. The average restaurant located at County Line Square is approximately 2,100 gross square feet.

Gary Grasso made a brief statement regarding the merits of the singular method, and expressed doubt that either an objective or subjective parking problem exists at County Line Square.

Marc Thoma, 7515 Drew Avenue, said that the Village should continue to operate using the aggregate method as described by staff's report.

Commissioner Stratis said that he felt that there was a parking problem, and that making something that doesn't work legally permissible is not a sound strategy.

Commissioner Farrell said that she did not support the proposed text amendment as she felt that it did not go far enough in solving more fundamental problems on the property, and questioned the singular method as an effective method for determining a sound parking minimum in general.

Commissioner Praxmarer said that the text amendment was not realistic and felt that it was not an effective solution to the parking problem.

Commissioner Broline said that he felt the singular method promoted the best economic use of the space, and could see some advantages to the proposal as compared to the current regulations.

Commissioner Petrich said he was uncomfortable with the Village relinquishing its ability to dictate parking variations at the site.

Commissioner Irwin said he supported the concept and felt that the parking problem is relative, using downtown Chicago as an example, saying that there is always parking available but it is not always convenient.

Commissioner Hoch said that her research led her to believe that less parking is becoming a trend at commercial shopping centers nationwide, and that the lack of parking is a perception issue.

Mr. Walter said that the Plan Commission should consider the petition from the perspective of what it means to have shared parking. Mr. Walter said that the current method does not assume any sharing of spaces in that each use is totaled individually, and that the singular method may be a more realistic analysis of how many spaces are needed at any one time. Mr. Walter discussed the concept of an aggregate method with a shared parking percentage reduction, such as 15%, which would allow the Village to retain its current method while also acknowledging that shared parking does occur.

Commissioner Irwin asked how the communities with a singular method were chosen for comparison in the staff report. Mr. Walter said that he attempted to provide a list of comparable communities in size and development to Burr Ridge and demonstrate their parking requirement based on the presence of a singular method. Mr. Walter acknowledged that the list was not representative of every town in the Chicagoland region with a singular method, and also said that other towns also use the aggregate method similar to Burr Ridge.

Chairman Trzupek said that in his experience, restaurants are not included in a singular calculation, as there are often very few restaurants in shopping centers, and thus the parking requirements may be outdated based on what trends are being observed at County Line Square.

Mr. Walter said that he had not encountered any developments similar to County Line Square such that there were nine restaurants within a standard shopping center less than 100,000 square feet in size. Commissioner Stratis agreed with this observation and said that Commissioner Irwin had made a persuasive argument in favor of the singular method.

Commissioner Stratis asked for staff's perspective on the petition. Mr. Walter said the essential question is how the Village should balance promoting growth and development while managing parking at County Line Square. Mr. Walter said that if parking variations were eliminated, special uses are still contingent on promoting orderly development in the area, and if a new restaurant would disrupt orderly development, it may not be appropriate to grant a special use. Mr. Walter said that the problem of parking requires a comprehensive examination of all factors of the site plan, including an understanding of where uses are located and how their locations create problems that may be temporary in nature. Mr. Walter pointed out that of the nine restaurants at County Line Square, seven are located on the east side of the property and it is natural to observe parking shortages because of this development pattern. Mr. Walter said that he would prefer to look at the property through the lens of a PUD, but if that option was not available, then this would be an action the Plan Commission should take.

Commissioner Stratis said that he was more in favor of such a proposal than at the beginning of the consideration, but encouraged staff to refine the proposal.

Commissioner Farrell said that she was uncomfortable with using an amendment applicable to the entire zoning district to fix the problems of a single property. Mr. Walter agreed and said a comprehensive approach is the only way to truly solve all of the problems at County Line Square.

Mr. Walter noted that it has been the Plan Commission's direction to staff to bring forward text amendments when variations are continually approved, noting that the Plan Commission had previously approved all requests for parking variations in the past.

Commissioner Irwin asked what powers were directly available to the Village to adopt regulations on the site. Mr. Walter said that it was his present understanding that the Village was limited to text amendments non-specific to sites, and that the property owner must agree to adopt a PUD.

A **MOTION** was made by Commissioner Hoch and **SECONDED** by Commissioner Irwin to indefinitely continue the public hearing.

ROLL CALL VOTE was as follows:

AYES: 7 – Hoch, Irwin, Farrell, Stratis, Broline, Praxmarer, and Trzupek

NAYS: 0 - None

MOTION CARRIED by a vote of 7-0.

A **MOTION** was made by Commissioner Hoch and **SECONDED** by Commissioner Irwin to direct staff to pursue a PUD on County Line Square with the intention of providing a comprehensive plan for the future needs of the property.

ROLL CALL VOTE was as follows:

AYES: 7 – Hoch, Irwin, Farrell, Stratis, Broline, Praxmarer, and Trzupek

NAYS: 0 - None

MOTION CARRIED by a vote of 7-0.

Chairman Trzupek requested that the Plan Commission be kept updated on the progress of staff's work with the property owner at each meeting.

IV. CORRESPONDENCE

V. OTHER CONSIDERATIONS

S-08-2018: 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 variations to permit three wall signs in addition to a permitted wall sign in a L-I Light Industrial District. The Sign Ordinance permits one wall sign less than 100 square feet in size per lot or parcel in Manufacturing Districts of less than 100 square feet. One wall sign has been approved by permit and does not require a variation. The proposed signs would act as identification for the businesses in the building, which is owned by the petitioner and her business partners. The three wall signs are proposed to be five, six, and 28 square feet, respectively; the Sign Ordinance states that each lot or parcel is entitled to have a wall sign less than 100 square feet in size, thus no variation for the sizes of any individual or cumulative sign is required. Mr. Walter explained that if the amendments to the Sign Ordinance currently under consideration would be approved, the petitioner would not need any variations and could be approved by permit.

Commissioner Stratis said that the proposed address sign was 28 square feet in size, while the proposed sign amendments suggested that address signs be 25 square feet in size. Commissioner Stratis recommended that the address sign be reduced from 28 to 25 square feet in line with the proposed sign amendments. The petitioner was in agreement with this suggestion.

A **MOTION** was made by Commissioner Stratis and **SECONDED** by Commissioner Broline to recommend that the Board of Trustees approve a request for a sign variation for three wall signs in addition to a permitted wall sign with the condition that the address sign being limited to 25 square feet.

ROLL CALL VOTE was as follows:

AYES: 7 – Stratis, Broline, Hoch, Farrell, Irwin, Praxmarer, and Trzupek

NAYS: 0 - None

MOTION CARRIED by a vote of 7-0.

S-09-2018: 7010 County Line Road (Cadence); Sign Variations

As directed by Chairman Trzupek, Mr. Walter described this request as follows: the petitioner is Cadence Preschool located at 7010 County Line Road. Cadence has purchased the previous preschool known as Rogy's Learning Place and will continue to operate a preschool at this address. The petitioner requests a variation to add a ground sign on the lot of record at 7000-7020 County Line, a subdivision known as Oak Grove. The petitioner proposes to move an existing ground sign from a monument base and relocate it closer to the corner of Veterans Boulevard and North

Frontage Road while retaining the existing monument base to be used for an address sign. The monument base will remain with a small, permitted address marker, while the new, relocated sign requires a variation. The building at 7010 County Line Road is part of the same lot of record as two other parcels with free-standing buildings: MB Financial Bank (7000 County Line Road) and Busey Bank (7020 County Line Road). These three parcels comprise the Oak Grove subdivision, which was built in 1993. Under the Sign Ordinance, each lot of record in the Village is permitted to have 100 square feet of signage. The amount of signage on this lot is unusual due to there being three principal, separately-owned buildings on separate parcels on one lot of record. There are four existing ground signs and a wall sign in Oak Grove totaling 428 total square feet in size. The existing signs include one ground sign for MB Financial Bank, two ground signs at Busey Bank, and one existing ground sign at Cadence.

Mike Hoffer, petitioner, presented a brief site plan analysis of the property.

Commissioner Irwin asked about previous considerations for the property. Mr. Walter provided an explanation. Commissioner Irwin asked if there would be future attempts to expand the signage at the property as there had been four previous requests. Mr. Walter said that the vast majority of the requests came as the subdivision was developed and the Village had only received minor requests in recent years.

A **MOTION** was made by Commissioner Hoch and **SECONDED** by Commissioner Farrell to recommend that the Board of Trustees approve a request for sign variations to permit an additional ground sign and to increase the amount of permitted signage on the property to 460 square feet on the property at 7000-7020 County Line Road.

ROLL CALL VOTE was as follows:

AYES: 7 – Hoch, Farrell, Irwin, Stratis, Broline, Praxmarer, and Trzupek

NAYS: 0 - None

MOTION CARRIED by a vote of 7-0.

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

Mr. Walter provided an update regarding the ongoing discussion of amendments to the Sign Ordinance. The Plan Commission provided the following direction to staff:

- 1. One wall sign shall be permitted per tenant on buildings less than 100,000 square feet, with the total number capped at three. Each sign is no larger than the ratio of number of tenants in the building divided by the street frontage of the lot. Each tenant is entitled to no less than 50 square feet of signage while no sign shall exceed 75 square feet. Each tenant operating with more than 10,000 square feet of space shall be exempt of the tenant cap requirement. Address signs consisting strictly of numbers shall be exempt and limited to 25 square feet in size.
- 2. One ground sign shall be permitted at buildings less than 100,000 square feet, no more than 75 square feet in size.
- 3. A bonus for premium wall signs was considered but further examples of signs was requested. Individual-letter, back-lit signs were considered as a potential example of a premium wall sign. A 10% bonus was considered.

VI. FUTURE SCHEDULED MEETINGS

October 15, 2018

A. Z-24-2018: 15W599 89th 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.

B. V-07-2018: 7600 Grant Street (Chiero); Variations and Findings of Fact

Requests variations from Section XI.C to provide for the parking lot reconfiguration without the required landscaping islands and related parking lot design requirements.

November 19, 2018

A. Z-25-2018: 16W020 79th Street (Dodevski); Special Use and Findings of Fact

Requests special use as per Section XII.F.3 of the Zoning Ordinance to permit an illegal non-conforming structure on the subject property.

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

Requests a variation pursuant to Section VI.D.7 of the Burr Ridge Zoning Ordinance to reduce the required rear yard setback at a property in the R-2A Residential District from 60 feet to 45 feet; continued from September 17, 2018.

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

Requests a variation from Section IV.E of the Burr Ridge Zoning Ordinance to permit a second principal building on a lot of record in a Manufacturing District.

VII. ADJOURNMENT

A MOTION was made by Commissioner Farrell and SECONDED by Commissioner Petrich to ADJOURN the meeting at 9:35 p.m. ALL MEMBERS VOTING AYE, the meeting was adjourned at 9:35 p.m.

Respectfully Submitted:

Evan Walter, Assistant to the Village Administrator

6A

ORDINANCE NO. A-668- -18

ORDINANCE AMENDING SECTION 35-11-1315 (b) OF CHAPTER 35 (MOTOR VEHICLES) OF THE BURR RIDGE MUNICIPAL CODE NO PARKING ON MCCLINTOCK DRIVE (ON THE SOUTH AND WEST SIDE, FROM BURR RIDGE PARKWAY TO LINCOLNSHIRE DRIVE)

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

Section 1: That Section 35-11-1315 (b) of Chapter 35, entitled "Motor Vehicles", of the Burr Ridge Municipal Code, as amended, be and is hereby further amended by the addition of the following location to the list of those locations where no person shall, at any time, stop, stand, or park any vehicle, except the driver of an emergency vehicle and physicians when responding to an emergency call; an officer or agent of the federal or state government or any political subdivision thereof, or any public utility, while on the course of his duties as such officer or agent:

McClintock Drive, (on the South and West Side, from Burr Ridge Parkway to Lincolnshire Drive)

<u>Section 2:</u> 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 8th day of October, 2018, by the Corporate Authorities of the Village of Burr Ridge on a roll call vote as follows:

AYES:

NAYES:

ABSENT:

APPROVED this 8th day of October, 2018, by the Mayor of the Village of Burr Ridge.

Mayor

Village Clerk

6B

ORDINANCE NO.

AN ORDINANCE AMENDING CHAPTER 44, SEC. 44.01 AND 44.02 OF THE MUNICIPAL CODE OF THE VILLAGE OF BURR RIDGE REGARDING THE PROHIBITION OF E-CIGARETTES/VAPING IN PUBLIC PLACES

WHEREAS, the Village of Burr Ridge ("Village") is a municipal corporation duly organized and existing under the laws of the State of Illinois; and;

WHEREAS, Chapter 44 of the Village of Burr Ridge Municipal Code, as amended, ("Village Code") regulates the use of tobacco products within the Village; and

WHEREAS, electronic cigarettes or "e-cigarettes" are electronic products or devices that provide a gas or vapor derived from nicotine and/or other chemicals and inhaled by the user to simulate smoking without the use of fire, smoke, or ash ("E-Cigarettes"); and

WHEREAS, the United States Food and Drug Administration has warned about the possible adverse health effects brought about by the use of electronic cigarettes ("e-cigarettes") as they have been found to contain carcinogens and toxic chemicals such as diethylene glycol, an ingredient used in antifreeze, and has further warned that the health effects of e-cigarettes, including any potential negative health effects of second-hand smoke inhalation, are unknown at this time; and

WHEREAS, the United States Food and Drug Administration has issued a caution related to E-Cigarettes because the safety and efficacy of E-Cigarettes have not been fully researched and studied, and it is not known if the use of E-Cigarettes may lead young people to try tobacco products, including conventional cigarettes, which are known to cause disease and lead to premature death; and

WHEREAS, recent studies indicate that E-Cigarettes pose significant health risks to both users of E-Cigarettes and to those in the vicinity of users; and

1

WHEREAS, the Board of Trustees of the Village has determined that it is in the best interest of the Village to adopt the Amendments as set forth in this Ordinance;

NOW, THEREFORE, BE IT ORDAINED, by the Board of Trustees of the Village of

Burr Ridge, Cook and DuPage Counties, Illinois, as follows:

<u>SECTION 1</u>: The recitals set forth above are incorporated herein by reference and made

a part hereof.

SECTION 2: Section 44.01, titled "Findings," of Chapter 44, titled "Smoking Ban," of the Village Code is hereby amended by adding those provisions shown in italics and underscored, as follows, to read in its entirety:

"Findings

- A. Secondhand smoke, which contains 4,000 chemicals, 63 of which cause cancer, is the third leading cause of preventable death in the United States, and the National Cancer Institute determined in 2000 (Monograph #10) that secondhand smoke is responsible for the early deaths of as many as 65,000 Americans annually.
- B. Numerous studies have found that tobacco smoke is a major contributor to indoor air pollution, and that breathing secondhand smoke (also known as environmental tobacco smoke) is a cause of disease in healthy nonsmokers, including heart disease, strokes, respiratory disease, and lung cancer.
- C. The Public Health Service's National Toxicology Program has listed secondhand smoke as a known carcinogen (U.S. DHHS, 2000, citing Cal. EPA, 1997).
- D. The ills of smoking and secondhand smoke are well documented in all of the independent medical studies and secondhand smoke is particularly hazardous to elderly people, individuals with cardiovascular disease, and individuals with impaired respiratory function, including asthmatics and those with obstructive airway disease.
- E. Children exposed to secondhand smoke have an increased risk of asthma, respiratory infections, sudden death syndrome, development abnormalities, and cancer.
- F. The Americans With Disabilities Act, which requires that disabled persons have access to public places and workplaces, deems impaired respiratory function to be a disability.

- G. (1) The U.S. Surgeon General has determined that the simple separation of smokers and nonsmokers within the same air space may reduce, but does not eliminate, the exposure of nonsmokers to secondhand smoke; (2) the Environmental Protection Agency has determined that secondhand smoke cannot be reduced to safe levels in businesses by high rates of ventilation; (3) air cleaners, which are only capable of filtering the particulate matter and odors in smoke, do not eliminate the known toxins in secondhand smoke; (4) American Society of Heating, Refrigerating and Air Conditioning Engineers (ASHRAE) bases its ventilation standards on totally smoke-free environments because it cannot determine a safe level of exposure to secondhand smoke, which contains cancer-causing chemicals, and ASHRAE acknowledges that the technology does not exist that can remove from the air chemicals that cause cancer.
- H. A recently promulgated ASHRAE Position Document on Environmental Tobacco Smoke concludes that, at present, the only means of eliminating health risks associated with indoor exposure is to ban all smoking activity.
- I. The ASHRAE Position Document further concludes that no current ventilation, air cleaning or other technologies have been demonstrated to control health risks from environmental tobacco smoke exposure in spaces where smoking occurs.
- J. A significant amount of secondhand smoke exposure occurs in the workplace, and employees who work in smoke-filled businesses suffer a 25% to 50% higher risk of heart attack and higher rates of death from cardiovascular disease and cancer, as well as increased acute respiratory disease and a measurable decrease in lung function.
- K. Smoke-filled workplaces result in higher worker absenteeism due to respiratory disease, lower productivity, higher cleaning and maintenance costs, increased health insurance rates and increased liability claims for diseases related to exposure to secondhand smoke.
- L. Numerous economic analyses examining restaurant and hotel receipts and controlling for economic variables have shown either no difference or a positive economic impact after enactment of laws requiring workplaces to be smoke-free.
- M. Creation of smoke-free workplaces is sound economic policy and provides the maximum level of employee health and safety.
- N. Smoking is a potential cause of fires, cigarette and cigar burns and ash stains on merchandise and fixtures, and contributes to the economic damage of businesses.
- O. <u>The United States Food and Drug Administration has warned about the possible</u> <u>adverse health effects brought about by the use of electronic cigarettes ("ecigarettes") as they have been found to contain carcinogens and toxic chemicals</u> <u>such as diethylene glycol, an ingredient used in antifreeze, and has further</u>

warned that the health effects of e-cigarettes, including any potential negative health effects of second-hand smoke inhalation, are unknown at this time.

- P. The United States Food and Drug Administration has issued a caution related to E-Cigarettes because the safety and efficacy of E-Cigarettes have not been fully researched and studied, and it is not known if the use of E-Cigarettes may lead young people to try tobacco products, including conventional cigarettes, which are known to cause disease and lead to premature death.
- <u>*Q.*</u> <u>*Recent studies indicate that E-Cigarettes pose significant health risks to both*</u> <u>*users of E-Cigarettes and to those in the vicinity of users.*</u>
- *R.O.* The Mayor and Board of Trustees find and declare that the purposes of this Chapter are (1) to protect the public health and welfare by prohibiting smoking in all public places and places of employment, and (2) to guarantee the right of nonsmokers to breathe smoke-free air which shall have priority over the desire to smoke."

SECTION 3: Section 44.02, titled "Definitions," of Chapter 44, titled "Smoking Ban,"

of the Village Code is hereby amended by adding those provisions shown in italics and underscored, as follows, to read in its entirety:

"Definitions

E-Cigarette: any electronic products or devices that use an atomizer or similar device that provides a gas or vapor derived from nicotine and/or other chemicals and inhaled by the user to simulate smoking without the use of fire, smoke, or ash, including, but not limited to, electronic cigars, electronic cigarillos, electronic pipes, electronic hookah pipes, vape pens, advanced personal vaporizers, box mods, any cartridge or other component of the device or related product, and any other device capable of delivering aerosolized nicotine or other chemicals through inhalation.

<u>Open Air Dining Area</u>: Any seating area within the Village open to the air that is accessory to a restaurant, hotel, cafeteria, club, or other public place engaged in purveying commercial food or beverage service where members of the public, members or guests are invited to sit and receive food and beverage service for a consideration.

<u>Outdoor Venue</u>: Any outdoor theater, amphitheater, plaza, street, or other improved area that is used as a public venue or forum to which members of the general public are invited to listen, view or otherwise participate in an outdoor event within the Village.

<u>Park</u>: Any public park or recreation area within the Village that is open to and used by the general public.

<u>Picnic</u>: Any gathering of 6 or more persons, when a permit is issued to the group for such purpose by the Park District.

<u>Public Place</u>: Any open air dining area (as defined herein), park (as defined herein), outdoor venue (as defined herein), or enclosed indoor area used by the general public and/or to which the general public is invited or permitted, or which serves as a place of employment, including but not limited to:

- A. Health care facilities, nursing homes, food service establishments, restaurants, taverns/bars, retail food stores, banquet halls, commercial establishments, hotels, motels, resorts, inns, lodges, bed and breakfast establishments, indoor theatres, libraries, museums, concert halls, public conveyances, educational facilities, auditoriums, arenas, common or public areas of condominium buildings and health care facilities (including nursing home care facilities), Laundromats, public transportation facilities, marketing establishments, educational facilities, retail stores, convention facilities, bingo facilities, galleries, shopping malls, arenas and meeting rooms, polling places, school or other government buildings, offices and office buildings, factories, warehouses and other places of work. (amended by A-1067-01-07)
- B. Restrooms, lobbies, reception areas, hallways, offices, elevators, and other common areas.
- C. Meeting places, meeting or conference rooms, cafeterias, room chambers, places of public assembly, offices used by more than one employee, residences (other than single-family detached homes) used as a day care facility.
- D. Taxis and vehicles of public conveyance.
- E. Facilities used for exhibiting a motion picture, stage, drama, lecture, musical recital or other similar performance.

A public place does NOT include:

A. Private residences, except when used as a child care, adult day care, or health care facility or any other home-based business open to the public. (amended by A-1067-01-07)

Smoking:

- A. <u>Lighting or possessing a lighted tobacco product, lighted tobacco paraphernalia,</u> or any other lighted weed or plant, including, but not limited to, a lighted pipe, cigar, hookah pipe, or cigarette of any kind.
- B. <u>The use of an E-Cigarette of any kind.</u>"

<u>SECTION 4</u>: This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

<u>SECTION 5</u>: That the Village Clerk be and hereby is authorized and directed to publish this Ordinance in pamphlet form.

ADOPTED this _____ day of October, 2018, pursuant to a roll call vote as follows:

AYES:_____

NAYS:_____

ABSENT:_____

APPROVED by me this _____ day of October, 2018.

Village President

ATTEST:

Village Clerk

Published by me in pamphlet form this _____ day of , 2018.

Village Clerk

6C

ORDINANCE NO.

AN ORDINANCE APPROVING A VARIATION FROM THE VILLAGE OF BURR RIDGE ZONING ORDINANCE TO PERMIT A DETACHED ACCESSORY STRUCTURE TALLER THAN 15' IN MEAN HEIGHT AND LARGER THAN 2,500 SQUARE FEET IN AREA AT A PROPERTY IN AN R-2B RESIDENTIAL DISTRICT

(V-05-2018: 15W069 & 15W081 91st Street - Cattaneo)

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 October 1, 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 <u>The Doings</u> <u>Weekly</u>, 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:

<u>Section 1</u>: All Exhibits submitted at the aforesaid public hearing are hereby incorporated by reference. This President and Board of Trustees find that 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.

<u>Section 2</u>: 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 15W069 & 15W081 91st Street, Burr Ridge, Illinois, is Mr. Peter Cattaneo (hereinafter "Petitioner"). The Petitioner requests variations from Section IV.H of the Burr Ridge Zoning Ordinance to permit a detached accessory structure taller than 15' in mean height and larger than 2,500 square feet in size.
- B. That the property could not yield a reasonable return if the variation was not permitted.
- C. That the configuration of the property did create the need for the variation.
- D. That the proposed variation is consistent with the Zoning Ordinance.

<u>Section 3:</u> That variations from Section IV.H of the Burr Ridge Zoning Ordinance to permit a detached accessory structure taller than 15' in mean height and larger than 2,500 square feet in size is *hereby approved* for the property commonly known as 15W069 and 15W081 91st Street and identified with the Permanent Real Estate Index Numbers of <u>10-01-403-011 and 10-01-403-</u> <u>012</u>.

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

- 1. The structure shall observe all 50' setbacks as required by the Zoning Ordinance.
- 2. No third-party or commercial boarding shall be permitted.
- 3. A paved access road shall be constructed connecting the barn to 91^{st} Street.
- 4. No horse trailer storage shall be permitted on the property.
- 5. Only one accessory structure shall be permitted on the property.

<u>Section 5</u>: 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 8th day of October, 2018, by the Corporate Authorities of the Village of Burr Ridge on a roll call vote as follows:

AYES:

NAYS:

APPROVED by the President of the Village of Burr Ridge on this 8^{th} day of October, 2018.

Village President

ATTEST:

Village Clerk





Mickey Straub Mayor

Karen J. Thomas Village Clerk

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

J. Douglas Pollock Village Administrator

October 2, 2018

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

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

Dear President and Board of Trustees:

The Zoning Board of Appeals (ZBA) transmits for your consideration its recommendation to approve a request by Peter Cattaneo for 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.

The ZBA considered this request on October 1, 2018. The petitioner stated that the request for variations is due to his desire to construct horse stables and a riding barn on the property. The petitioner is legally entitled to store up to ten horses on the property without Village approval, but was limited on his ability to construct a properly-sized facility to keep and ride the horses. Ultimately, the Plan Commission concluded that since the Zoning Ordinance permits owners of larger properties to keep and enjoy horses on the property, the petitioner should be able to build a properly-sized facility to keep and ride the horses. Two residents objected to the variations as proposed.

The Zoning Board of Appeals, by a vote of 7 to 0, *recommends that the Board of Trustees approve* two variations to permit a detached accessory structure taller than 15' in mean height and greater than 2,500 square feet in area at 15W069 & 15W081 91st Street subject to the following conditions:

- 1. The structure shall observe all 50' setbacks as required by the Zoning Ordinance.
- 2. No third-party or commercial boarding shall be permitted.
- 3. A paved access road shall be constructed connecting the barn to 91st Street.
- 4. No horse trailer storage shall be permitted on the property.
- 5. Only one accessory structure shall be permitted on the property.

Sincerely,

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

EBW



HEARING: October 1, 2018

TO: Plan Commission Greg Trzupek, Chairman

FROM: Evan Walter Asst. to the Village Administrator

PETITIONER: Peter Cattaneo

PETITIONER STATUS: Property Owner

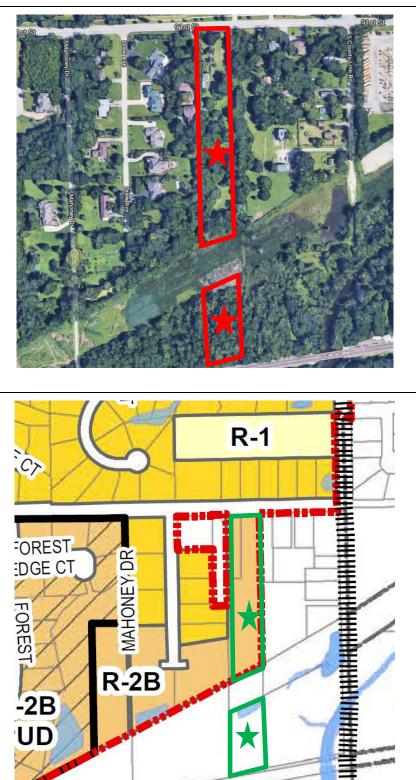
EXISTING ZONING: R-2B Residential

LAND USE PLAN: Single-Family Residential

EXISTING LAND USE: Single-Family Residential

SITE AREA: 5.01 Acres

SUBDIVISION: None V-05-2018: 15W069 and 15W081 91st Street (Cattaneo); 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.



Staff Report and Summary V-05-2018: 15W069 and 15W081 91st Street (Cattaneo); Variations and Findings of Fact Page 2 of 3

The petitioner is Peter Cattaneo, property owner of the property at 15W069 and 15W081 91st Street. The property contains two lots of record and together are 5.01 acres in size. The petitioner 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.

The subject property is unique in that it is bisected by land owned by Commonwealth Edison, yet is treated as a single lot under ownership and zoning rules. The subject property contains a single-family residential home and is permitted to have two detached accessory structures which cannot exceed 15 feet in mean height and 4.75% floor area ratio (FAR) and 2,500 square feet in size individually. The mean height of the proposed structure is approximately 21 feet, while the building is approximately 5,900 square feet in size. The proposed detached accessory structure would comply with the FAR regulation but requires variations from height and square footage requirements to be built.

While the Village does not require the use or purpose of detached accessory structures to be disclosed to obtain a permit, staff notes that the petitioner's intent is to construct an equestrian stable and indoor riding facility. The petitioner is permitted by the Zoning Ordinance to keep up to ten horses on the property without permit or other Village approval; horses may be kept on lots at least five acres in size with no more than one horse permitted for each 20,000 square feet of lot area. Any building in which horses are kept must also be located at least 50 feet from side and rear lot lines; the structure is currently shown as not meeting such setback requirements on the plan, but the petitioner has stated that any final plan will comply with such requirements.

Land Use and Site Analysis

The subject property is 5.01 acres in size and is zoned R-2B Residential. Unincorporated residential parcels are located to the east, while properties zoned R-2B and R-3 Residential are located to the west and north. The Des Plaines River is located to the south.

Public Hearing History

In 2017, the subject property was re-zoned upon annexation to the R-2B Residential District. Annexation occurred later in 2017.

Public Comment

Two Village residents objected to the petition; a letter was submitted by one of the objecting parties, which is attached. The Forest Preserve District of DuPage County, who owns and operates nearby land, submitted a letter stating that they had no objection to the petition.

Applicable Sections of Zoning Ordinance

Section IV.H.8 states: "An accessory building with a gable, hip, or gambrel roof...may have an average height of 15 feet as defined in Section XIV – Building Height of the Zoning Ordinance."

Section IV.H.10 states: "For a lot of record in an R-2A or R-2B District accessory buildings shall be permitted as follows: 0.0475 (4.75%) FAR & 2,500 square feet."

Section IV.H.3 states:

- a. All livestock...shall be kept only on lots or parcels of at least five acres in size.
- b. There shall be no more than one horse...for each 20,000 square feet of lot area.
- c. Accessory buildings or structures for livestock shall be located at least 50 feet from the side or rear lot lines.

Staff Report and Summary V-05-2018: 15W069 and 15W081 91st Street (Cattaneo); Variations and Findings of Fact Page 3 of 3

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 variations to permit a detached accessory structure taller than 15 feet in height and larger than 2,500 square feet, they should be made in accordance with the proposed plans and with the condition that the variations would be limited to the singular detached accessory structure as described in the petition.

Appendix

Exhibit A – Petitioner's Materials

6D

ORDINANCE NO.

AN ORDINANCE DENYING AN AMENDMENT TO SECTION IV.J OF THE ZONING ORDINANCE TO PERMIT A CHAIN LINK FENCE AS A SPECIAL USE IN NON-RESIDENTIAL DISTRICTS

(Z-20-2018: 16W020 79th Street - Dodevski)

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 <u>Chicago Tribune</u>, 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.

<u>Section 2:</u> 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 deny an amendment to Section IV.J of the Zoning Ordinance to permit a chain link fence as a special use in non-residential districts.
- B. That the amendment is not consistent with the purpose and intent of the Zoning Ordinance.

<u>Section 3</u>: 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.

-2-

PASSED this 8th day of October, 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 8th day of October, 2018.

Village President

ATTEST:

Village Clerk

6E

ORDINANCE NO.

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

(S-08-2018: 6860 North Frontage Road - 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 October 1, 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.

<u>Section 2</u>: 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 three wall signs 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.

<u>Section 3</u>: 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**.

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 8th day of October, 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 8^{th} day of October, 2018.

Village President

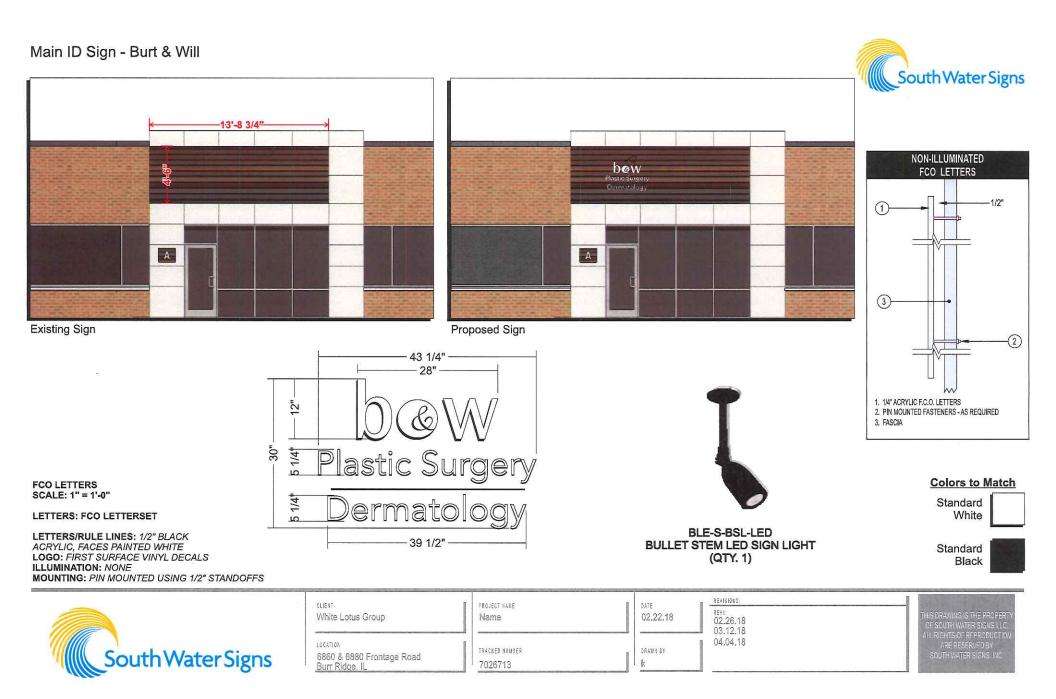
ATTEST:

Village Clerk

EXHIBIT A





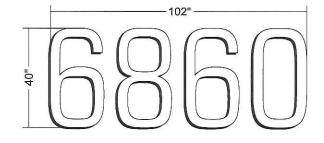




Building Signage







FCO LETTERS SCALE: 1" = 1'-0"

LETTERS: FCO LETTERSET

LETTERS: 1/2" BLACK ACRYLIC, FACES PAINTED WHITE LOGO: PAINTED BLACK ILLUMINATION: NONE MOUNTING: PIN MOUNTED USING 1/2" STANDOFFS FONT: SQUARE721 CN BT



	client White Lotus Group	PROJECT NAME Name	DATE 02.22.18	REVISIONS REVI: 02.26.18 03.12.18	THIS DRAWING IS THE PROPERTY OF SOUTH WATER SIGNS LLC ALL RIGHTS OF REPRODUCTION ARE RESERVED BY SOUTH WATER SIGNS INC.
Signs	6860 & 6880 Frontage Road Burr Ridge, IL	TRACKER NUMBER 7026713	drawn dy Tr	04.04.18	



White Faces #2447 White Acrylic

Trim Cap - Jewelite Black

k

Returns - .063 Coil Pre-Finished Black





Mickey Straub Mayor

Karen J. Thomas Village Clerk

J. Douglas Pollock

Village Administrator

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

October 2, 2018

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

Re: S-08-2018: 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 three wall signs in addition to a permitted wall sign at 6860 North Frontage Road.

The Plan Commission considered this request at their October 1, 2018, meeting. The petitioner stated that the signs were necessary to provide businesses with a sign as well as to erect an address sign that could be visible from Frontage Road and Interstate 55. 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 7 to 0, recommends that the Board of Trustees *approve* the sign variation for three wall signs in addition to a permitted wall sign at 6860 North Frontage Road.

Sincerely,

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



HEARING: October 1, 2018

TO: Plan Commission Greg Trzupek, Chairman

FROM: Evan Walter Asst. to the Village Administrator

> **PETITIONER:** Neena Will

PETITIONER STATUS: Property Owner

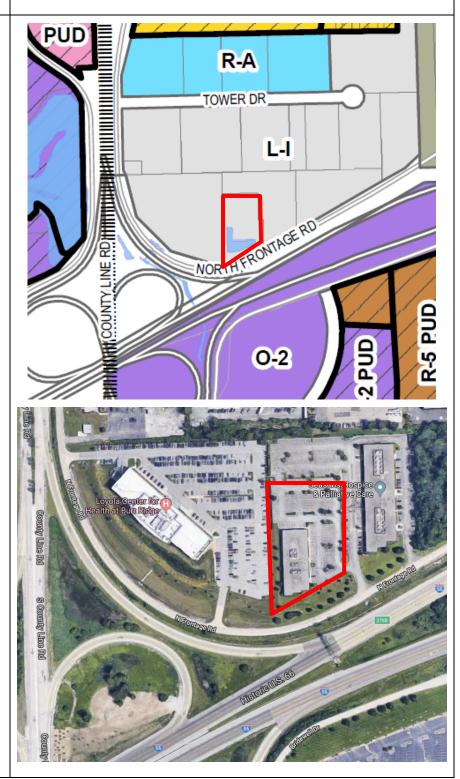
EXISTING ZONING: L-I Light Industrial District

LAND USE PLAN: Recommends Industrial Uses

EXISTING LAND USE: Medical Offices

SITE AREA: 2.8 Acres

SUBDIVISION: High Ridge S-08-2018: 6860 North Frontage Road (Will); Requests variations from Chapter 55.07 of the Burr Ridge Municipal Code to permit three wall signs at the subject property.



Staff Report and Summary S-08-2018: 6860 North Frontage Road (Will); Sign Variations Page 2 of 2

The petitioner is Neena Will, owner of the building at 6860 North Frontage Road. The petitioner requests variations to permit three wall signs in addition to a permitted wall sign in a L-I Light Industrial District. The Sign Ordinance permits one wall sign less than 100 square feet in size per lot or parcel in Manufacturing Districts of less than 100 square feet. One wall sign has been approved by permit and does not require a variation. The proposed signs would act as identification for the businesses in the building, which is owned by the petitioner and her business partners. The three wall signs are proposed to be five, six, and 28 square feet, respectively; the Sign Ordinance states that each lot or parcel is entitled to have a wall sign less than 100 square feet in size, thus no variation for the sizes of any individual or cumulative sign is required.

If the amendments to the Sign Ordinance currently under consideration were generally approved, the petitioner would only require a variation for the address sign, as three total tenants are attempting to erect business signs less than 50 square feet in size with a fourth sign proposed solely for addressing purposes.

Findings of Fact and Recommendation

If the Plan Commission chooses to recommend variations to permit three wall signs in addition to a permitted wall sign at the subject property, it should be made subject to compliance with the submitted plans.

Appendix

Exhibit A – Sign Elevations and Locations

Exhibit B – Petitioner's Materials

6F

ORDINANCE NO.

AN ORDINANCE GRANTING VARIATIONS AS PER THE VILLAGE OF BURR RIDGE SIGN ORDINANCE FOR APPROVAL OF AN ADDITIONAL GROUND SIGN AND TO INCREASE THE AMOUNT OF PERMITTED SIGNAGE ON THE PROPERTY TO 460 SQUARE FEET

(S-09-2018: 7010 County Line Road - Cadence)

WHEREAS, an application for sign variations 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 October 1, 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.

<u>Section 2</u>: 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 variations for the property located at 7010 County Line Road, Burr Ridge, Illinois, is Mike Hoffer (hereinafter "Applicant"). The applicant requests sign variations as to permit an additional ground sign and to increase the amount of permitted signage to 460 square feet on the lot of record at 7000-7020 County Line Road.
- 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.

<u>Section 3</u>: That sign variations from the Sign Ordinance are hereby granted for the property commonly known as 7010 County Line Road and subject to compliance with the submitted sign elevations attached hereto as **Exhibit A**. <u>Section 4</u>: 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 8th day of October, 2018, by the Corporate Authorities of the Village of Burr Ridge on a roll call vote as follows:

AYES:

NAYS:

ABSENT:

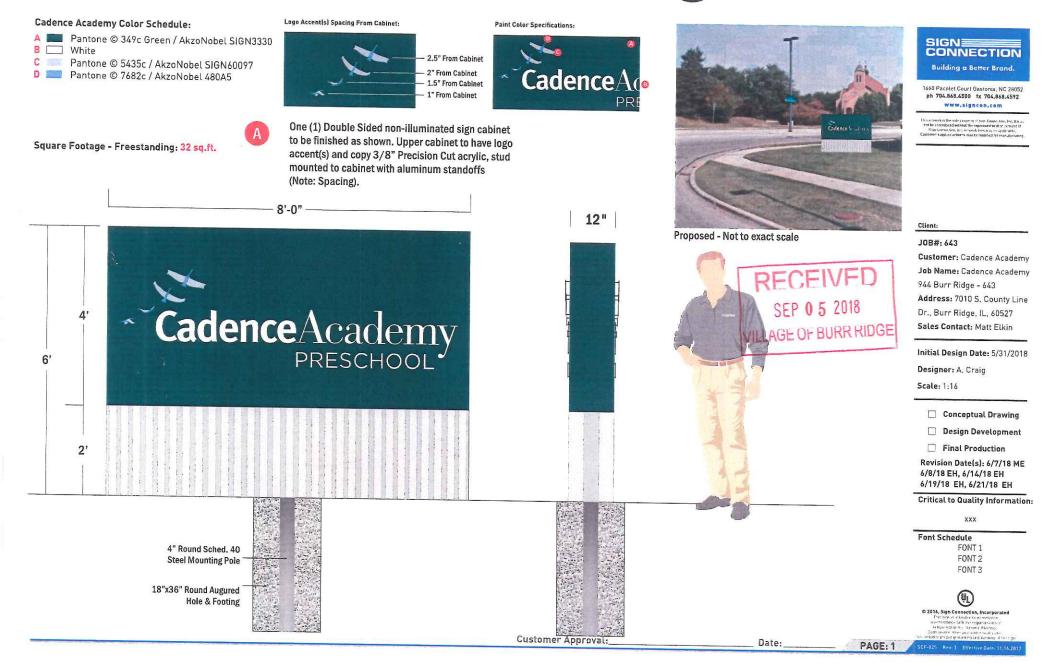
APPROVED by the President of the Village of Burr Ridge on this 8th day of October, 2018.

Village President

ATTEST:

Village Clerk

EXHIBIT A 18-235 7010 County Line Rd





° .

SIGN Building a Better Brand.

tides proter grounding and b

PAGE: 6

Customer Approval:

Date:





Mickey Straub Mayor

Karen J. Thomas Village Clerk

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

J. Douglas Pollock Village Administrator

October 2, 2018

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

Re: S-09-2018: 7010 County Line Road (Cadence); Sign Variation

Dear President and Board of Trustees:

The Plan Commission transmits for your consideration its recommendation to *approve* a sign variation to permit an additional ground sign and to increase the amount of permitted signage on the property to 460 square feet on the property at 7000-7020 County Line Road.

The Plan Commission considered this request at their October 1, 2018, meeting. The petitioner requested a variation to permit an additional ground sign on the lot of record, as there is no signage near the proposed location to act as wayfinding for passing traffic. The property is unique in that there are three separately-owned parcels on one lot of record, thus necessitating a greater number of signage than would normally be needed for a single property. 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 7 to 0, recommends that the Board of Trustees *approve* the sign variation to permit an additional ground sign and to increase the amount of permitted signage on the property to 460 square feet on the property at 7000-7020 County Line Road.

Sincerely,

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



HEARING: October 1, 2018

TO: Plan Commission Greg Trzupek, Chairman

FROM: Evan Walter Asst. to the Village Administrator

PETITIONER: Mike Hoffer o/b/o Cadence Preschool

PETITIONER STATUS: Current Tenant

PROPERTY OWNER: Proviso Petroleum

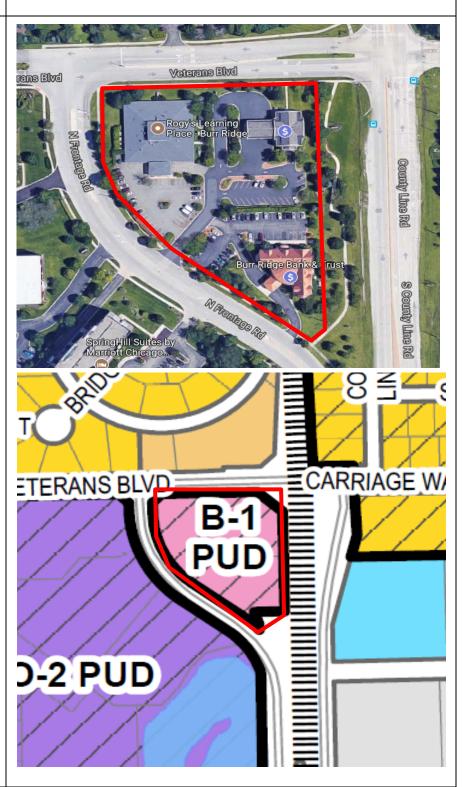
EXISTING ZONING: B-1 PUD

LAND USE PLAN: Recommends Commercial Uses

EXISTING LAND USE: Commercial Building

> SITE AREA: 1.5 Acres

SUBDIVISION: Oak Grove S-09-2018: 7010 County Line Road (Cadence Preschool); Requests a variation from the Burr Ridge Sign Ordinance to increase the amount of permitted signage by one ground sign on the lot of record at 7000-7020 County Line Road.



Staff Report S-09-2018: 7010 County Line Road (Cadence Preschool); Sign Variation Page 2 of 2

The petitioner is Cadence Preschool located at 7010 County Line Road. Cadence has purchased the previous preschool known as Rogy's Learning Place and will continue to operate a preschool at this address. The petitioner requests a variation to add a ground sign on the lot of record at 7000-7020 County Line, a subdivision known as Oak Grove. The petitioner proposes to move an existing ground sign from a monument base and relocate it closer to the corner of Veterans Boulevard and North Frontage Road while retaining the existing monument base to be used for an address sign. The monument base will remain with a small, permitted address marker, while the new, relocated sign requires a variation.

The building at 7010 County Line Road is part of the same lot of record as two other parcels with free-standing buildings: MB Financial Bank (7000 County Line Road) and Busey Bank (7020 County Line Road). These three parcels comprise the Oak Grove subdivision, which was built in 1993. Under the Sign Ordinance, each lot of record in the Village is permitted to have 100 square feet of signage. The amount of signage on this lot is unusual due to there being three principal, separately-owned buildings on separate parcels on one lot of record. There are four existing ground signs and a wall sign in Oak Grove totaling 428 total square feet in size. The existing signs include one ground sign for MB Financial Bank, two ground signs at Busey Bank (including a directory ground sign), and one existing ground sign at Cadence, which is proposed for re-use.

Four previous petitions have been considered related to signs in the Oak Grove subdivision at 7000-7020 County Line Road:

- 1. 1993; two variations were approved to permit multiple ground signs at 7020 County Line Road, permitting the amount of total signage to be 278 square feet.
- 2. 1994; a variation was approved to permit an additional ground sign at 7000 County Line Road, increasing the amount of total signage to 351 square feet.
- 3. 1997; a variation was approved to replace an existing ground sign with a larger sign, increasing the amount of total signage to 384 square feet.
- 4. 2017; a variation was approved to permit an additional wall sign at 7020 County Line Road, increasing the total amount of total signage to 428 square feet.

Findings of Fact and Recommendation

If the Plan Commission chooses to recommend approval of the variation, it should be made subject to compliance with the submitted plans.

Appendix

Exhibit A – Sign Elevation

Exhibit B - Petitioner's Materials



To: Mayor and Board of Trustees

From: Jerry Sapp, Finance Director

Date: September 24, 2018

Subject: 2017-18 Annual Financial Report and Management Letter

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





Mickey Straub Mayor

Karen J. Thomas Village Clerk

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

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 <u>related party</u> 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 <u>affiliate</u> 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 <u>could</u> 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.

Jen C. Sapp

Douglas Pollock, Village Administrator

erry Sapp, Director of Finance

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 F Period Ending: April 30	Ridge	-					overnment-Wide				
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-	Assets & Defe	erred Outflows		eferred Inflows		Net Program		Net Effect on	Following Year
		Factual (F), Judgmental (J), Projected (P)	Current	Non-Current	Current	Non-Current	General Revenues & Transfers	Revenues/ Expenses	Net Position	Change in Net Position	Net Position
Description	Financial Statement Line Item	FIOJECIEU (F)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	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	
	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	
		-									
		J									
			0	0	0	0	0	0	0	0	
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otal passed adjustments			0	0	0	0	222,155	91,845	(314,000)	0	
							Impact on Change	in Net Position	314,000		
							Impact on Net Pos	ition	0		
							Impact on Net Pos		<u> </u>		

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)

	Before		Subsequent to	
	Misstatements	Misstatements	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%
	1,151,000	,,100	1,101,001	0.0570

Client: Village of Burr I Period Ending: April 30	Ridge	-					overnment-Wide				
Period Ending: April 30	0, 2018	-					ATEMENTS (ADJUSTM	ENTS PASSED)			
			Assets & Defe	erred Outflows	Liabilities & D	eferred Inflows		Net Program		Net Effect on	Following Year
		Factual (F), Judgmental (J),	Current	Non-Current	Current	Non-Current	General Revenues & Transfers	Revenues/ Expenses	Net Position	Change in Net Position	Net Position
Description	Financial Statement Line Item	Projected (P)	DR (CR)	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					
	Net Position								(24,276)		
	Deferred inflows of resources					(23,108)					
	Pension Expense							9,168			
		_									
			0	0	0	0	0	0	0	0	0
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Total passed adjustments			0	0	0	15,108	0	9,168	(24,276)	0	0
							Impact on Change	in Net Position	9,168		
							Impact on Net Pos	ition	(15,108)		
							impact on Net FOS		(13,100)		

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 I	Ridge	_			Water Fund							
Period Ending: April 30	0, 2018				SCHEDULE OF U	NCORRECTED MIS	STATEMENTS (ADJ	USTMENTS PASS	SED)			
			Assets & Defe	rred Outflows	Liabilities & De	ferred Inflows					Net Effect on F	ollowing Year
		Factual (F),					Operating	Operating	Nonoperating		Change in Net	
		Judgmental (J),	Current	Non-Current	Current	Non-Current	Revenues	Expenses	(Revenues) Exp		Position	Net Positior
Description	Financial Statement Line Item	Projected (P)	DR (CR)	DR (CR)	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		F	0	0	0	11,784	0	7,151	0	(18,935)	0	
Y2018.	Net Pension Liability					29,808						
	Net Position					20,000				(18,935)		
	Deferred inflows of resources	1				(18,024)				(- / /		
	Pension Expense							7,151				
			0	0	0	0	0	0	0	0	0	
		-										
		1										
			0	0	0	0	0	0	0	0	0	
		-										
		-										
		-										
							I.					
			0	0	0	0	0	0	0	0	0	
		_										
		-										
		-										
			0	0	0	0	0	0	0	0	0	
		_										
		-										
	L	_										
			0	0	0	0	0	0	0	0	0	
otal passed adjustments			0	0	0	11,784	0	7,151	0	(18,935)	0	
							Impact on Chan	ae in Net Positi	on	7,151		
							Impact on Net P	osition		(11,784)		

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%

ient: Village of Burr F eriod Ending: April 30	Ridge	_			Sewer Fund							
eriod Ending: April 30	, 2018	_			SCHEDULE OF U	NCORRECTED MIS	STATEMENTS (ADJ	USTMENTS PASS	SED)			
			Assets & Defe	rred Outflows	Liabilities & De	ferred Inflows					Net Effect on F	ollowing Ye
		Factual (F),					Operating	Operating	Nonoperating		Change in Net	
		Judgmental (J),	Current	Non-Current	Current	Non-Current	Revenues	Expenses	(Revenues) Exp		Position	Net Posit
Description	Financial Statement Line Item	Projected (P)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CI
adjust the IMRF Actuarial and dited Net Position Difference for 2018.		F	0	0	0	3,324	0	2,017	0	(5,341)	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	
						<u> </u>		Ŭ	Ŭ	Ŭ		
			0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0		
		-										
			0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	
		-										
		-										
al passed adjustments			0	0	0	3,324	0	2,017	0	(5,341)	0	
							Impact an Ol	na in Net Des 't'		0.045		
							Impact on Chan	ge in Net Positi	on	2,017		
							Impact on Net P	osition		(3,324)		

Village of Burr Ridge, Illinois

Annual Financial Report

April 30, 2018



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.



Honorable President Members of the Board of Trustees Village of Burr Ridge, Illinois Page 2

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,LIP

Oakbrook Terrace, Illinois September 14, 2018

Management's Discussion and Analysis

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

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:

- <u>Net Position and Performance in Total</u> 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.
- <u>Governmental Activity Summary</u> Net position for governmental activities at April 30, 2018, was \$248,493,525, a decrease of \$708,978 from the prior year balance.
- <u>Business-Type Activity Summary</u> 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.
- <u>General Fund Summary</u> 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.
- <u>Capital Assets</u> 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.

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

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

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

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.

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.

VILLAGE OF BURR RIDGE STATEMENT OF NET POSITION AS OF APRIL 30										
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.

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

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

<u>Spending Borrowed Proceeds On New Capital</u> – 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.

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

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

<u>Reduction Of Capital Assets Through Depreciation</u> – 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.

VILLAGE OF BURR RIDGE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED APRIL 30									
	Governmenta		Business-Typ		Total Primary (
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)			

Normal Impacts-Changes In Net Position

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

Revenues

<u>Economic Condition</u> – 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.

<u>Increase/Decrease In Village Approved Rates</u> – 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%.

<u>Changing Patterns In Intergovernmental And Grant Revenue both recurring and non-recurring</u> – 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.

<u>Market Impacts On Investment Income</u> – 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

<u>*Changes In Programs*</u> – 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.

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

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

<u>Inflation</u> – 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.

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.

VILLAGE OF BURR RIDGE GENERAL FUND BUDGETARY HIGHLIGHTS APRIL 30, 2018										
		riginal udget		Amended Budget		Actual				
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.

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.

GOVERNMENTAL FUNDS (OF BURR CHANGE II RIL 30, 2018	N NET CAPITA	L ASSETS	
		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		\$254,186,901	(\$1,268,142)	\$252,918,759

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

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

	Governmental Activities	Business-Type Activities	Total		
Assets					
Current Assets					
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	16,310,628	4,055,613	20,366,241		
Noncurrent Assets					
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	252,918,759	52,551,546	305,470,305		
Total assets	269,229,387	56,607,159	325,836,546		
Deferred Outflows of Resources					
Outflows related to pensions	3,394,471	155,981	3,550,452		
Total assets and deferred outflows					
of resources	272,623,858	56,763,140	329,386,998		

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

	Governmental Activities	Business-Type Activities	Total
Liabilities			
Current Liabilities			
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	1,938,315	300,182	2,238,497
Noncurrent Liabilities			
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	19,448,711	254,055	19,702,766
Total liabilities	21,387,026	554,237	21,941,263
Deferred Inflows of Resources			
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	2,743,307	323,781	3,067,088
Net Position			
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
			1,075,700
Total net position	\$ 248,493,525	\$ 55,885,122	\$ 304,378,647

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

			Program Revenues						
Functions/Programs	Expenses		Charges for Services		Operating Grants and Contributions		Capital Grants and Contributions		
Governmental Activities									
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		12,254,742		1,383,179		341,095		-	
Business-Type Activities									
Waterworks Fund		6,202,592		4,882,667		-		49,270	
Sewer Fund		487,193		289,630		-		6,000	
Total business-type activities		6,689,785		5,172,297		-		55,270	
	\$	18,944,527	\$	6,555,476	\$	341,095	\$	55,270	

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

Governmental Activities	Business-Type Activities	Total
\$ (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)
(10,530,468)		(10,530,468)
-	(1,270,655)	(1,270,655)
	(191,563)	(191,563)
	(1,462,218)	(1,462,218)
\$ (10,530,468)	\$ (1,462,218)	\$ (11,992,686)
\$ 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
9,821,490	7,332	9,828,822
(708,978)	(1,454,886)	(2,163,864)
249,202,503	57,340,008	306,542,511
\$ 248,493,525	\$ 55,885,122	\$ 304,378,647

Net (Expense), Revenue and Changes in Net Position

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

		General	Capital ovements		Debt Service	lonmajor vernmental Funds	Go	Total vernmental Funds
Assets								
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	\$	9,009,523	\$ 192,126	\$	4,779,493	\$ 1,993,565	\$	15,974,707
Liabilities, Deferred Inflows of								
Resources and Fund Balances	5							
Liabilities								
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		2,328,577	 178,186		-	 146,352		2,653,115
Deferred Inflows of Resources								
Unavailable revenue		1,219,360	 		-	 		1,219,360
Fund Balances								
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		5,461,586	 13,940		4,779,493	 1,847,213		12,102,232
Total liabilities, deferred								
inflows of resources								
and fund balances	\$	9,009,523	\$ 192,126	\$	4,779,493	\$ 1,993,565	\$	15,974,707

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

Total Fund Balances - Governmental Funds	\$ 12,102,232
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. Less internal service fund capital assets	252,918,759 (233,826)
Assets and liabilities of the Internal Service Fund are reported as governmental activities.	572,242
Certain items that are deferred in the governmental funds are recognized as revenue in the governmental activities.	830,507
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)
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)
Net Position of Governmental Activities	\$ 248,493,525

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

	General	Capital Improvements	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds	
Revenues						
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	8,727,512	35,975	7,186	869,995	9,640,668	
Expenditures						
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	8,396,692	444,095	6,191,855	1,176,806	16,209,448	
Excess (Deficiency) of Revenues						
Over Expenditures	330,820	(408,120)	(6,184,669)	(306,811)	(6,568,780)	
Other Financing Sources (Uses)						
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)	(407,781)	50,000	7,974,417	329,085	7,945,721	
Net Change in Fund Balances	(76,961)	(358,120)	1,789,748	22,274	1,376,941	
Fund Balances, May 1	5,538,547	372,060	2,989,745	1,824,939	10,725,291	
Fund Balances, April 30	\$ 5,461,586	\$ 13,940	\$ 4,779,493	\$ 1,847,213	\$ 12,102,232	

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

Net Change in Fund Balances - Total Governmental Funds	\$ 1,376,941
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)
	(31,077)
Some expenses in the statement of activities (<i>e.g.</i> , 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.	5 025 000
General obligation bonds Installment notes	5,935,000 42,920
instanment 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)
	(02,000)
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
Change in Net Position of Governmental Activities	\$ (708,978)

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

	Bus	rities	Governmental Activities		
	Water	Sewer		Internal	
	Fund	Fund	Total	Service	
Assets					
Current Assets					
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	0.000.750	15,496	15,496	-	
Total current assets	2,292,758	1,778,351	4,071,109	340,524	
Capital Assets					
Capital assets not being depreciated	48,000	-	48,000	-	
Capital assets being depreciated, net	43,746,836	8,756,710	52,503,546	233,826	
Total capital assets	43,794,836	8,756,710	52,551,546	233,826	
Total assets	46,087,594	10,535,061	56,622,655	574,350	
Deferred Outflows of Resources					
Outflows related to pensions	123,143	32,838	155,981		
Liabilities					
Current Liabilities					
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	15,496		15,496		
Total current liabilities	307,529	8,149	315,678	2,108	
Long-Term Liabilities					
Net pension liability	154,076	41,086	195,162	-	
Compensated absences payable	45,329	13,564	58,893		
Total long-term liabilities	199,405	54,650	254,055		
Total liabilities	506,934	62,799	569,733	2,108	
Deferred Inflows of Resources					
Inflows related to pensions	255,617	68,164	323,781		
Net Position					
Net investment in capital assets Unrestricted	43,794,836 1,653,350	8,756,710 1,680,226	52,551,546 3,333,576	233,826 338,416	
Total net position	\$ 45,448,186	\$ 10,436,936	\$ 55,885,122	\$ 572,242	
*					

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

	Bus	Governmental Activities		
	Water	Sewer		Internal
	Fund	Fund	Total	Service
Operating Revenues				
Charges for services	\$ 4,858,663	\$ 289,512	\$ 5,148,175	\$ 273,740
Operating Expenses				
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
Operating Income (Loss) Before				
Depreciation	(375,676)	1,054	(374,622)	15,413
Depreciation	968,253	198,735	1,166,988	78,474
Operating Loss	(1,343,929)	(197,681)	(1,541,610)	(63,061)
Nonoperating Revenues				
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
Change in Net Position	(1,264,529)	(190,357)	(1,454,886)	(62,569)
Net Position, Beginning	46,712,715	10,627,293	57,340,008	634,811
Net Position, Ending	\$ 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

	Business-Type Activities						Governmental Activities		
		Water		Sewer				nternal	
		Fund		Fund		Total	9	Service	
Operating Activities									
Receipts from customers and users	\$	4,774,391	\$	278,625	\$	5,053,016	\$	_	
Receipts from interfund services transactions	ψ	-,//-,3/1	Ψ	270,025	ψ	5,055,010	Ψ	286,946	
Payments to suppliers		(4,400,996)		(56,516)		(4,457,512)		(288,998)	
Payment to employees		(4,400,390) (857,320)		(238,353)		(1,095,673)		(11,865)	
Net cash used in operating activities		(483,925)		(16,244)		(500,169)		(13,917)	
NT									
Noncapital Financing Activities		40.270		6 000		55 070			
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)		00 770		(0.270)		70.000			
noncapital financing activities		88,770		(9,378)		79,392		-	
Capital and Related Financing Activities									
Purchases of capital assets		-				-		(54,699)	
Investing Activities									
Purchases of investments, net of									
investment sold									
Purchases of investments, net of		445,784		100,270		546,054		94,214	
investment sold		(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)	
Net Decrease in Cash and Cash Equivalents		(445,784)		(100,270)		(546,054)		(94,214)	
Cash and Cash Equivalents, Beginning		445,784		161,370		607,154		236,041	
Cash and Cash Equivalents, Ending	\$		\$	61,100	\$	61,100	\$	141,827	
Descensification of Onemating Loss to Not Cook									
Reconciliation of Operating Loss to Net Cash									
Used in Operating Activities Operating loss	¢	(1,343,929)	\$	(197,681)	¢	(1,541,610)	\$	(62.061)	
Items not requiring cash	\$	(1,545,929)	ф	(197,081)	\$	(1,341,010)	ф	(63,061)	
Depreciation expense		968.253		198,735		1,166,988		79 171	
Deferred outflows of resources - pensions		44,457		198,735		56,312		78,474	
Deferred inflows of resources - pensions		194,441		51,850		246,291		-	
Changes in assets and liabilities		194,441		51,850		240,291		-	
Accounts receivable		(84,272)		(10,887)		(95,159)		13,206	
IPBC terminal reserve		(5,036)		(10,887) (1,525)		(6,561)			
Accounts payable		(7,847)		(1,525) (2,659)		(10,506)		(42,417)	
Accrued payroll		3,103		(2,039) 855		3,958		(42,417) (119)	
Compensated absences		8,243		2,904		11,147		(119)	
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

Assets	Trust Po Pen	sion <u>Fund</u> lice sion nd	Agency Fund		F	Total iduciary Funds
Cash and cash equivalents	\$ 1	49,829	\$	165,495	\$	315,324
Investments						1.050.001
U.S. Treasury securities)58,234		-		1,058,234
U.S. agency securities)49,997		-		5,049,997
State and local obligations		300,547		-		800,547
Equity mutual funds	10,9	951,141		-		10,951,141
Receivables						
Accounts		-		949		949
Accrued interest		52,059		-		52,059
Total assets	18,0)61,807		166,444		18,228,251
Liabilities						
Due to bondholders		-		166,444		166,444
Net Position						
Restricted for pensions	\$ 18,0	061,807	\$		\$	18,061,807

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	 1,013,691
Investment income	
Net appreciation in fair value	
of investments	570,865
Interest and dividends	706,011
	 1,276,876
Less investment expense	(44,382)
Net investment income	 1,232,494
Total additions	 2,246,185
Deductions	
Benefits and refunds	1,075,836
Administration	 9,477
Total deductions	 1,085,313
Change in Net Position	1,160,872
Net Position Restricted for Pensions, May 1	 16,900,935
Net Position Restricted for Pensions, April 30	\$ 18,061,807

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.

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.

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.

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

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.

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.

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.

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.

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:

			Investmer	t Maturities	
	Fair	Less Than	1 to 5	More Than	Greater Than
Investment Type	Value	One Year	Years	5 Years	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	
	\$ 12,904,587	\$ 2,623,326	\$ 5,907,554	\$ 4,373,707	\$ -

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.

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	Quo Pric in Ac Marke Ident Ass (Leve	es tive ts for tical ets	O	gnificant Other oservable Inputs Level 2)	Signif Unobse Inp (Leve	ervable uts
Debt securities							
Brokered CDs	\$ 418,450	\$	-	\$	418,450	\$	-
U.S. agencies	9,502,627		-		9,502,627		-
State and local obligations	 2,983,510				2,983,510		-
Total	\$ 12,904,587	\$	-	\$	12,904,587	\$	_

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

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:

			Investmen	t Mat	urities	
Investment Type	Fair Value	 ess Than One Year	1 to 5 Years	М	ore Than 5 Years	 ater Than 0 Years
U.S. Treasury securities	\$ 1,058,234	\$ 249,687	\$ 690,125	\$	118,422	\$ -
U.S. agency securities State and local obligations	 5,049,997 800,547	 250,767 100,092	 1,134,160 392,867		3,379,392 48,005	 285,678 259,583
	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					
	\$ 17,859,919					

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.

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	i Ma I	Quoted Prices n Active arkets for dentical Assets Level 1)	O	ignificant Other bservable Inputs Level 2)	Unobso Inp	
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.

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:

	Nonmajor General Governmental Governmen Fund Funds Activities					
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
	\$	902,550	\$	24,172	\$	926,722

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

	G	eneral Fund	Gov	onmajor ernmental ⁻ unds	 ernmental ctivities
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
	\$	301,490	\$	48,459	\$ 349,949

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
	215,968,483	91,845		216,060,328
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
	73,401,311	436,851	410,964	73,427,198
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
	35,182,893	1,789,716	403,842	36,568,767
Total capital assets being				
depreciated, net	38,218,418	(1,352,865)	7,122	36,858,431
Governmental activities capital				
assets, net	\$ 254,186,901	\$ (1,261,020)	\$ 7,122	\$ 252,918,759

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
	84,933,687	-	-	84,933,687
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
	31,263,153	1,166,988		32,430,141
Total capital assets being				
depreciated, net	53,670,534	(1,166,988)		52,503,546
Business-type activities capital				
assets, net	\$ 53,718,534	\$ (1,166,988)	\$ -	\$ 52,551,546

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

Governmental Activities

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

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

Notes to Financial Statements April 30, 2018

Business-Type Activities

Waterworks Sewer	\$ 968,253 198,735
Total depreciation expense - business-type activities	\$ 1,166,988

Note 5: Interfund Accounts

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

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

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.

- 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 Water	\$ 15,496	\$- 15,496
	15,496	15,496
General Fund Nonmajor	4,603	-
Motor fuel tax		4,603
	\$ 20,099	\$ 20,099

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		\$ -	\$ 5,970,000	\$ -	\$ 5,970,000	\$ -

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:

	Fund Debt Retired By	 alance Iay 1	Issuances	Redu	octions	-	alance pril 30	-	urrent ortion
\$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:

Fiscal Year Ending April 30,	Series 2017 Bonds Principal	Interest	Total
2019 2020 2021 2022 2023	\$ - - 5,970,000 \$ 5,970,000	\$ 119,400 119,400 119,400 119,400 119,400 \$ 597,000	<pre>\$ 119,400 119,400 119,400 119,400 6,089,400 \$ 6,567,000</pre>
Fiscal Year Ending April 30,	Promissory Note Principal	Interest	Total
2019	\$ 44,432	\$ 1,483	\$ 45,915

Legal Debt Margin

Equalized assessed valuation (2017 actual)	\$1	,055,358,565
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		5,970,000
Total debt margin	\$	85,054,676

Changes in General Long-Term Obligations

Governmental Activities

	Beginning Balance	lssuances/ Increases	Retirements	Ending Balance	Current Portion
General Obligation Bonds Series 2012 General Obligation Bonds Series 2017 Unamortized premium on bonds payable Promissory note Compensated absences Net pension liability Other postemployment benefits payable	\$ 5,935,000 23,856 87,352 307,603 13,404,763 646,948 \$ 20,405,522	\$ - 5,970,000 63,995 - 7,181 2,577,597 143,224 \$ 8,761,997	\$ 5,935,000 23,856 42,920 30,760 3,517,179 96,259 \$ 9,645,974	\$ - 5,970,000 63,995 44,432 284,024 12,465,181 693,913 \$ 19,521,545	\$ 12,799 44,432 28,402 - - - - - - - - - - - - -
Business-Type Activities					
Compensated absences Net pension liability	\$ 54,290 526,191 \$ 580,481	\$ 5,718 447,967 \$ 453,685	5,429 778,996 \$ 784,425	\$ 65,437 195,162 \$ 260,599	\$ 6,544

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:

Fiscal Year	Expected		
Ending	Rent Income/		
April 30,	Receipts		
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.

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 General liability Public officials liability Police professional liability Employee benefits liability Workers' compensation First party property Employer's liability Boiler machinery Fidelity and crime a. Employee theft b. Forgery or alteration c. Computer fraud d. Credit card forgery

e. Nonfaithful performance Public officials bond \$10,000,000 per occurrence \$2,500,000 per occurrence \$1,000,000 per occurrence \$1,000,000 per occurrence \$50,000,000 per occurrence

\$5,000,000 blanket limit \$5,000,000 blanket limit \$5,000,000 blanket limit \$5,000,000 blanket limit \$2,500,000 blanket limit Blanket statutory requirements

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*.

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

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

Notes to Financial Statements

April 30, 2018

	 vernmental Activities	iness-Type ctivities*	Total
Deferred inflows of resources IMRF Police	\$ 528,276 987,361	\$ 323,781	\$ 852,057 987,361
	\$ 1,515,637	\$ 323,781	\$ 1,839,418
Pension expense IMRF Police	\$ 101,477 1,657,169	\$ 62,195	\$ 163,672 1,657,169
	\$ 1,758,646	\$ 62,195	\$ 1,820,841

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

Illinois Municipal Retirement Fund

Plan Description

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

Benefits Provided

Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least 8 years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with 8 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after 10 years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with 10 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3%

of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of: 3% of the original pension amount or 1/2 of the increase in the Consumer Price Index of the original pension amount.

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
	72

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

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

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic equities	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%
	100%	

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

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.

Notes to Financial Statements

April 30, 2018

Changes in Net Pension Liability

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance, beginning of year	\$ 12,089,238	\$ 10,704,523	\$ 1,384,715
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)		(78,194)	78,194
Net changes	712,367	1,583,497	(871,130)
Balance, end of year	\$ 12,801,605	\$ 12,288,020	\$ 513,585

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:

		Current				
	1%	6.50%	Disc	count Rate 7.50%	1%	lncrease 8.50%
Village's net pension liability	\$	2,069,925	\$	513,585	\$	(756,913)

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:

Deferred Outflows Related to Pensions	Ou	(a) eferred itflows of esources	In	(b) Deferred flows of Desources
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	\$	410,480	\$	852,057

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)
	\$ (523,201)

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.

April 30, 2018

Police Pension

Plan Description

Police sworn personnel are covered by the Police Pension Plan. Although this is a singleemployer 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.

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	27
	45

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.

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

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Fixed income	40%	1.50%
Large cap domestic equities	42%	6.70%
Small cap domestic equities	12%	8.60%
International equities	6%	6.50%
	100.0%	

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

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.

Notes to Financial Statements

April 30, 2018

Changes in Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(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)	<u> </u>	(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.

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

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:

Deferred Outflows Related to Pensions	0	Deferred utflows of esources	I	Deferred nflows of Resources
Differences between expected and actual experience Changes of assumptions Net difference between projected and actual earnings	\$	934,712 2,077,012	\$	304,378 682,983
on pension plan investments		128,248		
Total	\$	3,139,972	\$	987,361

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		
2019	\$ 520,283		
2020	520,283		
2021	313,891		
2022	394,887		
2023	405,274		
Thereafter	 (2,007)		
	\$ 2,152,611		

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

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
	49

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

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

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

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

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

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the

employer are subject to continual revision as actual results are compared with past expectations and 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.

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)

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

	2018	2017
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)
Net change in total pension liability	712,367	642,179
Pension liability - beginning of year	12,089,238	11,447,059
Pension liability - end of year	\$ 12,801,605	\$ 12,089,238
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
Net change in plan fiduciary net position	1,583,497	694,506
Plan net position - beginning	10,704,523	10,010,017
Plan net position - ending	\$ 12,288,020	\$ 10,704,523
Village's net pension liability	\$ 513,585	\$ 1,384,715
Plan fiduciary net position as a percentage		
of the total pension liability	95.99%	88.55%
Covered employee payroll	\$ 2,000,593	\$ 1,882,973
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.

Required Supplementary Information Schedule of Changes in the Village's Net Pension Liability and Related Ratios Police Pension Fund April 30, 2018

	2018	2017	2016
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)
Net change in total pension liability	761,391	1,613,426	5,095,933
Pension liability, beginning of year	29,447,174	27,833,748	22,737,815
Pension liability, end of year	\$ 30,208,565	\$ 29,447,174	\$ 27,833,748
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)
Net change in plan fiduciary net position	1,160,872	1,459,507	(52,357)
Plan fiduciary net position, beginning of year	16,900,935	15,441,428	15,493,785
Plan fiduciary net position, end of year	18,061,807	16,900,935	15,441,428
Village's net pension liability, end of year	\$ 12,146,758	\$ 12,546,239	\$ 12,392,320
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.

Required Supplementary Information Schedule of Village Contributions Illinois Municipal Retirement Fund – Regular Plan April 30, 2018

Year Ended	De	ctuarially etermined ntribution	Actual	Contril Exc (Defic		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.

Methods and Assumptions Used to Determine 2017 Contribution Rates

Actuarial cost method Amortization method Remaining amortization period Asset valuation method Wage growth Price inflation	Aggregate entry age normal Level percentage of payroll, closed 26-years closed period 5-year smoothed market; 20% corridor 3.50% 2.75% approximate; no explicit price inflation assumption is used in this
Salary increases Investment rate of return	valuation. 3.75% to 14.50%, including inflation 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 (base year 2012). The IMRF-specific rates were developed from the RP-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-specific rates were developed from the RP-2014 (baseyear 2012).
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.

Required Supplementary Information Schedule of Village Contributions Police Pension Fund April 30, 2018

Year Ended	De	tuarially termined ntribution	Actual ntribution	E	tribution xcess/ ficiency)	cess/ Employee		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.

Required Supplementary Information Schedule of Investment Returns Police Pension Fund April 30, 2018

Fiscal Year	Annual Money- Weighted Rate of Return, Net of Investment Expense
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.

Required Supplementary Information Analysis of Funding Progress and Employer Contributions Other Postemployment Benefit Plan Year Ended April 30, 2018

Analysis of Funding Progress

Actuarial Valuation Year	Actuarial Value of Assets (a)	Lia	Actuarial Accrued bility (AAL) intry Age (b)	(Overfunded) Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
4/30/2018	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

Fiscal Year Ended	En	Actual Employer Contribution		Annual OPEB Cost	Percent Contributed
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%

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
Revenues			
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	8,678,575	8,678,575	8,727,512
Expenditures			
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	8,610,610	8,610,610	8,396,692
Excess of Revenues Over Expenditures	67,965	67,965	330,820
Other Financing Sources (Uses)			
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)	15,000	(410,000)	(407,781)
Net Change in Fund Balance	\$ 82,965	\$ (342,035)	(76,961)
Fund Balance, Beginning			5,538,547
Fund Balance, Ending			\$ 5,461,586

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:

Funds	Final Budgeted Expenditures		Actual Expenditures		Excess Expenditures Over Budget	
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

Nonmajor Governmental Funds Combining Balance Sheet April 30, 2018

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

Capital Projects Funds						Total Nonmajor			
	dewalks/ athways		orm Water nagement		uipment placement	Gov	vernmental Funds		
	atriways	Ina	nagement	Net	Jacement				
\$	341,122	\$	279,494	\$	946,234	\$	1,911,561		
	2,678		1,339		- 2,678 -		24,172 9,373 48,459		
\$	343,800	\$	280,833	\$	948,912	\$	1,993,565		
\$	2,820	\$	10,110	\$	127,735	\$	141,749 4,603		
	2,820		10,110		127,735		146,352		
	<u>.</u>						<u> </u>		
	-		-		-		20,908		
	-		-		-		393,425		
	340,980		270,723		821,177		1,432,880		
	340,980		270,723		821,177		1,847,213		
\$	343,800	\$	280,833	\$	948,912	\$	1,993,565		

Village of Burr Ridge, Illinois Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended April 30, 2018

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

	0-		Total				
	Ca dewalks/		ojects Fun m Water		uipment		onmajor
	athways		agement		placement	GOV	/ernmental Funds
F	alliways	Iviali	agement	Ne	Jacement		runus
\$	-	\$	-	\$	-	\$	551,730
	-		-		-		269,603
	492		245		492		2,668
	14,109		14,985		-		45,994
	14,601		15,230		492		869,995
	-		-		-		295,174
	-		-		-		187,443
	-		31,326		-		31,727
	60,738		-		301,724		662,462
	60,738		31,326		301,724		1,176,806
	(16.127)		(1 < 0.0 <)		(201 222)		(20 < 011)
	(46,137)		(16,096)		(301,232)		(306,811)
	50,000		175,000		150,000		275 000
	50,000		175,000		150,000		375,000
							(45,915)
	50,000		175,000		150,000		329,085
	3,863		158,904		(151,232)		22,274
	337,117		111,819		972,409	. <u> </u>	1,824,939
\$	340,980	\$	270,723	\$	821,177	\$	1,847,213

Motor Fuel Tax Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended April 30, 2018

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

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

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

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

	Original/Final Budget			Actual		
Expenditures General government Marketing	\$	6,245	\$	6,247		
Net Change in Fund Balance	\$	(6,245)		(6,247)		
Fund Balance, Beginning				6,247		
Fund Balance, Ending			\$			

Debt Service Fund (Major Fund) Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended April 30, 2018

	Original/Final Budget	Actual		
Revenues				
Investment income	\$ 110,000	\$ 7,186		
Expenditures				
Debt service				
Principal	42,855	5,977,920		
Interest and fiscal charges	149,455	117,245		
Issuance cost		96,690		
Total expenditures	192,310	6,191,855		
Excess (Deficiency) of Revenues				
Over Expenditures	(82,310)	(6,184,669)		
Other Financing Sources				
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	45,910	7,974,417		
Net Change in Fund Balance	\$ (36,400)	1,789,748		
Fund Balance, Beginning		2,989,745		
Fund Balance, Ending		\$ 4,779,493		

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

	Original Budget		Final Budget		Actual
Revenues					
Investment income	\$	12,720	\$	12,720	\$ 492
Developer contributions		180,000		180,000	 35,483
Total revenues		192,720		192,720	 35,975
Expenditures					
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		448,430		448,430	 444,095
Excess (Deficiency) of Revenues					
Over Expenditures		(255,710)		(255,710)	(408,120)
Other Financing Sources Transfers in					
General Fund				50,000	 50,000
Net Change in Fund Balance	\$	(255,710)	\$	(205,710)	(358,120)
Fund Balance, Beginning					 372,060
Fund Balance, Ending					\$ 13,940

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

	Original Budget		Final Budget		Actual	
Revenues						
Investment income	\$	10,000	\$	10,000	\$	492
Donations Total revenues		- 10,000		- 10,000		14,109 14,601
Total Povendes		10,000		10,000		11,001
Expenditures						
Capital outlay		42,350		42,350		60,738
Excess (Deficiency) of Revenues Over Expenditures		(32,350)		(32,350)		(46,137)
Other Financing Sources Transfer from General Fund				50,000		50,000
Net Change in Fund Balance	\$	(32,350)	\$	17,650		3,863
Fund Balance, Beginning						337,117
Fund Balance, Ending					\$	340,980

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

	Original Budget		Final Budget		Actual	
Revenues						
Investment income	\$	6,510	\$	6,510	\$	245
Miscellaneous		13,500		13,500		14,985
Total revenues		20,010		20,010		15,230
Expenditures						
Current						
Public works		13,930		13,930		31,326
Excess (Deficiency) of Revenues						
Over Expenditures		6,080		6,080		(16,096)
Other Financing Sources						
Transfers in				175.000		175.000
General Fund		-		175,000		175,000
Net Change in Fund Balance	\$	6,080	\$	181,080		158,904
Fund Balance, Beginning						111,819
Fund Balance, Ending					\$	270,723

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

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

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

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

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 Payment Schedule		Interest Due on									
Year	Pr	incipal	In	terest	Fotals	June 30	An	nount	December 30	Am	ount
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		Tax Levy			Interes	t Due on	
Year	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
	\$ 5,970,000	\$ 597,000	\$ 6,567,000		\$ 298,500		\$ 298,500



The following is the latest information available regarding the Sterigenics facility in Willowbrook.

- The last update from the Village of Burr Ridge was posted on the Village website on September 27, 2018 and is attached.
- On Friday, September 21, additional testing of emissions (a.k.a. stack testing) from the Sterigenics facility was completed. The tests were monitored by the United States Environmental Protection Agency (USEPA), the Illinois Environmental Protection Agency (ILEPA), the Village of Willowbrook, and the Tri State Fire Protection District. Test results are being evaluated by the Illinois Environmental Protection Agency and will be provided to the public as soon as they are available.
- On Thursday, September 27, the Village received notice that the ILEPA has created a Sterigenics webpage on their website. <u>Here is a link to their website.</u>
- On Friday, September 28, Mayor Straub and Assistant to the Village Administrator Evan Walter participated in a briefing held by the USEPA. Represented at the meeting were virtually all elected officials that serve the Willowbrook/Burr Ridge area (see attached list) as well as the ILEPA and 11 officials from the USEPA.

Mayor Straub's attached letter, dated October 2, summarizes the follow up actions discussed at the September 28 briefing. Those actions include: USEPA will issue a statement regarding the status of its investigation, will commit to hold a community meeting in Willowbrook or Burr Ridge after the stack test analysis is completed, and will include Burr Ridge in all future regional ambient air testing.

- In a letter dated October 1, Mayor Straub and Mayors Trilla and Weaver of Willowbrook and Darien, sent a letter to Governor Rauner requesting that the State of Illinois either provide definitive documentation that Sterigenics does not pose a public health threat or that the State of Illinois take immediate action to shut down Sterigenics.
- On October 2, the Illinois EPA issued a press release stating that they have referred an enforcement action to the Illinois Attorney General against Sterigenics. IEPA is requesting that the Attorney General enjoin Sterigenics from continuing operations that result in any emissions of ethylene oxide either until a complete review is completed by the USEPA or until the USEPA otherwise assures the community that resumed operations would not present an elevated heath risk.
- On October 3, the Ethylene Oxide Sterilization Association released the attached statement regarding the use and value of ethylene oxide.
- At its meeting of October 8, the Village of Burr Ridge Board of Trustees will consider a contract with GHD Services for ambient air testing in Burr Ridge. GHD is already under contract with the Village of Willowbrook. The Burr Ridge contract with GHD is a "plan B" to be implemented only if the Illinois Environmental Protection Agency fails to complete ambient air testing in Burr Ridge in a timely manner.

Additional updates will continue to be posted on our web site. Additional information is also available on the <u>Village of Willowbrook website</u>.

Attendees:Sterigenics/Willowbrook Briefing September 28, 2018Location:United States Region 5 Headquarters of the Environmental Protection Agency

Senator Durbin

- Clarisol Duque
- Jasmine Hunt
- Tran Nguyen
- Cynthia Bajjalieh
- Reema Dodin

Senator Duckworth

- David Applegate
- Radha Adhar
- Marian Faz-Huppert

Representative Foster

- Representative Bill Foster
- Hilary Denk
- Gary Timmins

Representative Roskam

- Joe Fawell

Representative Lipinski

- Joel Creswell

Governor Bruce Rauner

- Lise Spacapan
- Patty Schuh

State Senator

- John F. Curran, IL Senate District 41

State Representative

- Jim Durkin, IL House District 82
- Derk Perseco
- Michael Mahoney

DuPage County

- Greg Hart
- Tom Cuculich

Mayor of Willowbrook

- Frank Trilla

Mayor of Burr Ridge

- Mickey Straub
- Evan Walter
- Mayor of Darien
 - Bryon Vana

IL EPA

- Alec Messina

Serafin & Associates

- Lissa Druss

IDPH

- Bill Dart and a couple of others

EPA

- Bill Wehrum
- Clint Woods
- Mike Koerber
- Kelly Rimer
- Cathy Stepp
- Kurt Thiede
- Jim Payne
- Jeff Kelley
- Rett Nelson
- Ed Nam
- Jennifer Wilson





Mickey Straub Mayor

Karen J. Thomas Village Clerk

J. Douglas Pollock Village Administrator

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

October 2, 2018

Dr. Edward K. Nam, Ph.D. Director, Air and Radiation Division United States Environmental Protection Agency, Region V 77 W. Jackson Blvd., MS A-18J Chicago, IL 60604-3590

RE: Sterigenics International, Inc. in Willowbrook, IL

Dr. Nam:

I am writing to you today to express my gratitude for your participation in the meeting between elected and appointed officials on September 28, 2018 at the EPA Region V office regarding ethylene oxide (EtO) emissions at Sterigenics. I believe it was an important step in forming lines of communication between different federal, state, and local government agencies who are involved in this investigation. Several important follow up actions were discussed which will provide valuable community outreach to the residents and businesses of Burr Ridge. These are:

- A statement from the EPA regarding the status of the investigation into the presence of EtO in the vicinity of Willowbrook and Burr Ridge by October 5.
- A commitment to hold a second community meeting in Willowbrook or Burr Ridge after an analysis of the results of the stack test are completed, estimated to be within four weeks of our meeting.
- A commitment to include Burr Ridge in all future regional ambient tests of EtO.

These commitments will ensure that the public remains informed regarding the status of the EPA's investigation of EtO in the region and provide a platform for sound decision-making as more information is collected. Please contact Doug Pollock, Village Administrator, at 630-654-8181 ext. 2000 or at <u>dpollock@burrridge.gov</u> with any follow-up information or requests.

Sincerely

Mayor Mickey Straub Village of Burr Ridge

cc: Village of Burr Ridge Board of Trustees Doug Pollock, Village Administrator, Village of Burr Ridge Frank Trilla, Mayor, Village of Willowbrook Kathleen Weaver, Mayor, City of Darien



Mayor

Frank A. Trilla

Village Clerk

Leroy R. Hansen

Village Trustees

Sue Berglund Umberto Davi

Terrence Kelly

Michael Mistele

Gayle Neal

Paul Oggerino

Village Administrator

Tim Halik

Chief of Police

Robert Schaller

Director of Finance

Carrie Dittman



Proud Member of the Illinois Route 66 Scenic Byway

835 Midway Drive Willowbrook, IL 60527-5549 Phone: (630) 323-8215 Fax: (630) 323-0787 www.willowbrookil.org

October 1, 2018

Governor Bruce Rauner Office of the Governor 207 State House Springfield, IL 62706

RE: Sterigenics in Willowbrook, IL

Governor Rauner:

We are writing to you today in support of our friends, families and neighbors in southeast DuPage County. As you are aware, there is a great deal of concern in our part of Illinois regarding the Sterigenics facility in Willowbrook and its use of Ethylene Oxide. As Mayors of the Village of Willowbrook, the Village of Burr Ridge, and the City of Darien, we implore you to take immediate action to address these concerns.

This issue came to light with the release of a report in August of 2018 by the Agency for Toxic Substances and Disease Registry (ATSDR), a federal public health agency of the U.S. Department of Health and Human Services. That report has led residents of our communities to believe that there is a present and significant public health hazard right here in southeast DuPage County; an existential threat that may have existed for the more than 30 years that Sterigenics has operated in Willowbrook. We as Mayors have and will continue to commit all necessary resources to address this issue. But, those resources and our authorities to act are limited and lacking in comparison to the Governor's office, the Illinois Environmental Protection Agency (IEPA), and the other agencies of the State of Illinois.

As we see it from the perspective of our communities, an immediate response from the Governor's office is our only option. Only you hold the authority to calm the masses and/or correct the situation, so we humbly and appreciatively ask that you do one of the following:

- Require the Illinois EPA or USEPA to immediately provide definitive evidence and a statement that the emission of Ethylene Oxide from the Sterigenics facility in Willowbrook does not threaten the health of those living and working in southeast DuPage County or;
- Take action to immediately shut down the Sterigenics facility pending further analysis by the State of Illinois.

Public health and environmental protection are fundamental responsibilities of the State of Illinois to its citizens. Failure by your office to take immediate action will only heighten the concern and exacerbate the health and economic fears that our communities are experiencing. We look forward to your prompt response.

Best regards,

Mayor Frank Trilla Village of Willowbrook

athen moesle Weaver

Mayor Mickey Straub Village of Burr Ridge

Mayor Kathleen Weaver City of Darien



NEWS RELEASE

Illinois Environmental Protection Agency 1021 North Grand Avenue East, P.O. Box 19276 Springfield, Illinois 62794-9276 Phone: 217/782-3397

FOR IMMEDIATE RELEASE October 2, 2018

Contact: Kim Biggs Kim.Biggs@Illinois.gov 217-558-1536

Illinois EPA Refers Sterigenics to Attorney General for Enforcement

Agency Seeks Immediate Injunctive Relief Against Company

SPRINGFIELD – Illinois Environmental Protection Agency Director Alec Messina has referred an enforcement action to the Illinois Attorney General's Office against Sterigenics US, LLC (Sterigenics) based on the findings of the Agency for Toxic Substances and Disease Registry (ATSDR) in its Letter Health Consultation and on information provided by U.S. EPA. The Agency is seeking an order enjoining Sterigenics from continuing operations that result in any emissions of ethylene oxide either until a complete review of additional modeling and risk assessment is completed by U.S. EPA or until U.S. EPA otherwise assures the community that resumed operations would not present an elevated health risk.

Sterigenics is a commercial sterilizer that primarily uses ethylene oxide (EtO) to sterilize medical equipment. It operates in two buildings at 7775 Quincy Street and 830 Midway in Willowbrook.

As part of the process for assessing new cancer risk assumptions nationwide, U.S. EPA chose to evaluate the implications of the recently updated Integrated Risk Information System (IRIS) at the Sterigenics facility in Willowbrook. U.S. EPA provided that data to ATSDR, and ATSDR concluded, in an August 21, 2018 report, that "if measured and modeled data represent typical EtO ambient concentrations in the air, an elevated cancer risk exists for residents and off-site workers in the Willowbrook community surrounding the Sterigenics facility."

On September 28, 2018, Illinois officials and local community representatives met with U.S. EPA to discuss the status of U.S. EPA's ongoing evaluation and testing at Sterigenics. While progress has been made, it is evident that additional weeks or months will pass before U.S. EPA will be in a position to provide an updated risk assessment and propose any resulting changes to relevant regulations. The lack of certainty continues to raise public concern. In addition, the September 28 meeting increased that concern due to information discussed. In particular, the August 21 ATSDR report referenced a "30-fold increase in cancer potency," but at the September 28 meeting, U.S. EPA referenced a 60-fold increase.

In the referral, the Illinois EPA cited the findings of the ATSDR Letter Health Consultation and information provided at the September 28 meeting with U.S. EPA. In addition to the Agency requesting an order enjoining Sterigenics from continuing operations, the Agency requests, as an alternative, the Attorney General's Office pursue a violation of Section 9(a) of the Illinois Environmental Protection Act. Illinois EPA also requests Sterigenics pursue EtO emission limits for the Willowbrook facility that would be memorialized in an amended permit.



The Ethylene Oxide Sterilization Association, Inc.

Managed by B&C[®] Consortia Management, L.L.C.

October 3, 2018

<u>Via</u> <u>E-Mail</u>

The Honorable Lisa Madigan Attorney General State of Illinois 100 West Randolph Street Chicago, IL 60601

Re: <u>Recent Developments Regarding Ethylene Oxide Sterilization</u>

Dear Madam Attorney General:

The Ethylene Oxide Sterilization Association, Inc. (EOSA) is a non-profit organization that advances the interests of a diverse community of ethylene oxide (EO) suppliers, in-house and contract sterilizers, sterilization equipment manufacturers, medical device manufacturers, analytical equipment and systems suppliers, and laboratories. We write to express our urgent and grave concerns over the recent developments surrounding EO sterilization and specifically, the Sterigenics Willowbrook, Illinois, facility.

Since its discovery as an effective sterilant in 1938, EO has played a critical role in the sterilization of medical devices and pharmaceutical products that protect the general public. Decades later, EO is now used to sterilize more than 20 **billion** (20,000,000,000) healthcare products each year in the U.S. alone. This represents a significant portion of all medical devices sterilized annually. EO sterilization is critical in the safe delivery of sterile devices to the healthcare field, and is essential to a functioning and effective healthcare system. The use of EO sterilization provides unparalleled benefits to society.

Applicable EO sterilization practices have been approved by the U.S. Food and Drug Administration (FDA) for use in the healthcare industry. The Association for the Advancement of Medical Instrumentation (AAMI) and the American National Standards Institute (ANSI) have developed consensus-based standards that are recognized and enforced by FDA. The U.S. Occupational Safety and Health Administration (OSHA) also developed its workplace standard for EO. The OSHA standard addresses matters such as permissible exposure limits (PEL), monitoring, engineering controls, and compliance. Sterilization facilities utilize emissions control and abatement systems to assure compliance with all regulatory standards. By following these standards, hospitals and commercial sterilization facilities are well equipped to ensure the safe and effective use of EO sterilization in compliance with all public health and environmental requirements.

The Medical Device industry relies heavily on the use of EO to assure that its products are sterile and, therefore, safe for use in the millions of medical procedures performed every day. In Illinois, over 3,000,000 surgical kits are assembled per year. Of these, 63 percent are sterilized in the state using EO. Over 600,000 of those kits are used by hospitals throughout the state.

There is currently no other validated method for sterilization of these kits. EO's unique profile and its ability to penetrate materials such as plastics without causing damage to the material makes

{00606.003/111/00252686.DOC6}



The Honorable Lisa Madigan October 3, 2018 Page 2

it indispensable to the medical industry. It is recognized and used world-wide as the primary mode of product sterilization.

Furthermore, capacity for EO sterilization in the U.S. is extremely limited. Shutting down an operation in the State of Illinois does not mean there is available capacity to transfer that volume of product to another location. Other constraints, such as the requirement by FDA to validate sterilization cycles at each specific location, also hinder the ability to shift volume to other locations.

Shutting down EO sterilization would, without question, cause a severe and immediate harm to public health and cause a public health crisis. The lack of sterile medical supplies to the Operating Room would result in delayed or even cancelled procedures, which would almost certainly pose grave risk to those in urgent medical need. These supplies are used in virtually every surgical procedure performed.

There is a strong body of evidence refuting the U.S. Environmental Protection Agency's (EPA) Integrated Risk Information System (IRIS) assessment and the reclassification of the safety profile of EO. We strongly urge the Attorney General to review all of the evidence related to this situation, and ask that outreach be conducted to industry experts in toxicology, statistics, and other areas that recently performed the critical evaluation of the IRIS assessment so their direct input may be obtained. We also urge you to reach out to the medical healthcare community to gain further perspective on the critical nature of the EO sterilization operation. We ask that the Governor of Illinois and the Attorney General's office ask the National Academy of Sciences to review the flawed science behind EPA's IRIS assessment of EO.

We trust that the Illinois Attorney General will review the facts carefully and make the right decision for the good of the public whose health will be at risk if these critical sterilization facilities are shut down. If you have any questions or require additional information from EOSA, please contact its Executive Director Jake Vandevort at <u>jvandevort@bc-cm.com</u> or its legal counsel Lynn L. Bergeson at <u>lbergeson@lawbc.com</u>.

Sincerely,

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Jake Vandevort Executive Director The Ethylene Oxide Sterilization Association, Inc.

cc: Governor Press Secretary Patty Schuh (via e-mail)
Illinois Environmental Protection Agency Director Alec Messina (via e-mail)
Attorney General Chief of Staff Ann Spillane (via e-mail)
Attorney General Chief of Environmental Enforcement Matt Dunn (via e-mail)



VILLAGE OF BURR RIDGE – Public Information Post

DATE:September 27, 2018RE:Sterigenics in Willowbrook, IL

The Village of Burr Ridge continues its efforts to respond to the issues arising from the Sterigenics facility in Willowbrook. The following is the latest information available:

- The last update from the Village of Burr Ridge was posted on the Village website on September 13, 2018 and is attached.
- On Friday, September 21, additional testing of emissions (a.k.a. stack testing) from the Sterigenics facility was completed. The tests were monitored by the US EPA, IL EPA, the Village of Willowbrook and the Tri State Fire Protection District. Test results are being evaluated by the Illinois Environmental Protection Agency and will be provided to the public as soon as they are available.
- On Monday September 24, Mayor Straub sent a letter to the United States Environmental Protection Agency asking them to do additional air testing in Burr Ridge and surrounding areas. A copy of the Mayor's letter is attached.
- On Wednesday, September 26, Mayor Straub met with a Burr Ridge resident scientist to gain assistance in evaluating the information available on this topic.
- On Thursday, September 27, Mayor Straub and Village Administrator Doug Pollock met with Mayor Frank Trilla and Administrator Tim Halik of Willowbrook. As a result of that meeting, the Mayors will be sending a joint letter to Governor Rauner asking the Governor to prioritize and take action on this matter.
- On Thursday, September 27, the Village received notice that the Illinois EPA has created a Sterigenics webpage on their website. Attached is a copy of the notice and <u>here is a link to their website</u>.
- On Friday, September 28, Mayor Straub and Assistant to the Village Administrator Evan Walter will participate in a briefing with other local government officials and the US EPA.
- The Village of Burr Ridge is in the process of engaging an environmental air testing company to conduct tests in Burr Ridge. Said testing is to assess the levels of Ethylene Oxide in the environment. More information will be provided as soon as it becomes available.
- It is our understanding that the Illinois Department of Public Health has begun its cancer incidence study with the goal of assessing whether there are "elevated cancers in the population surrounding the Sterigenics facility."

Additional updates will continue to be posted on our web site. Additional information is also available on the <u>Village of Willowbrook website</u>.





Mickey Straub Mayor

Karen J. Thomas Village Clerk

J. Douglas Pollock Village Administrator

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

September 24, 2018

Mr. Edward K. Nam, Ph.D. Director, Air and Radiation Division United States Environmental Protection Agency, Region V 77 W. Jackson Blvd., MS A-18J Chicago, IL 60604

Re: Sterigenics International Inc. in Willowbrook, IL

Dear Mr. Nam:

As a result of recent news reports regarding the Sterigenics facility in Willowbrook and the emissions of Ethylene Oxide, we have all become aware of the higher cancer rates in Burr Ridge and surrounding areas. I am also aware that the Village of Willowbrook, the City of Darien, and Illinois Attorney General office have requested additional air testing in our area.

The Village of Burr Ridge is requesting to be included in any ambient air testing performed by the U.S. EPA. The Village of Burr Ridge was included in the July 26, 2018 ATSDR Region 5 report as part of the area modeling data used to estimate exposure to EtO. We support the efforts of our neighbors and request that the U.S. EPA continue work on behalf of the residents and businesses within the Village of Burr Ridge.

I look forward to hearing from you regarding ambient air testing in Burr Ridge. Please contact Doug Pollock, Village Administrator, at 630-654-8181, extension 2000 or at <u>dpollock@burr-ridge.gov</u> to confirm receipt of this letter and to provide updates regarding the ongoing air emissions concerns for our community.

Sincerely,

Mayor Mickey Straub Village of Burr Ridge

 cc. Frank Trilla, Mayor, Village of Willowbrook Kathleen Weaver, Mayor, City of Darien Matthew J. Dunn, Illinois Attorney General's Office Village of Burr Ridge Board of Trustees Doug Pollock, Village Administrator, Village of Burr Ridge

From:	Frost, Brad
To:	Kathleen Gargano; Douglas Pollock; EXT City, Darien
Cc:	Biggs, Kim; Messina, Alec
Subject:	Sterigenics
Date:	Thursday, September 27, 2018 1:01:56 PM
Attachments:	image003.png image008.png image010.png

Ms. Gargano, Mr. Pollack and Mr. Vana,

Thank you for working with our Agency and for the efforts you have made to keep your residents informed on issues relating to the Sterigenics facility. Illinois EPA remains committed to providing your respective Villages and any other surrounding communities with information regarding the Sterigenics facility as well as answering questions we receive from the public.

To that end, Illinois EPA has established a Sterigenics webpage on our website that contains current information, a Q & A section, contact information, and other relevant documents and links. All of the information is contained within one page which should aid in residents and officials reviewing all available information. We anticipate this webpage will be updated frequently – such as when we have final stack test data available – and I ask that you share the link with your residents.

https://www2.illinois.gov/epa/topics/community-relations/sites/sterigenics/Pages/default.aspx

Thank you again for your assistance and cooperation in sharing this important information with your residents. If you have any questions regarding the webpage or related information, please feel free to contact me.

Cordially, Brad



Brad Frost Manager, Office of Community Relations 217/782-7027 brad.frost@illinois.gov Follow us

State of Illinois - CONFIDENTIALITY NOTICE: The information contained in this communication is confidential, may be attorney-client privileged or attorney work product, may constitute inside information or internal deliberative staff communication, and is intended only for the use of the addressee. Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication and all copies thereof, including all attachments. Receipt by an unintended recipient does not waive attorney-client privilege, attorney work product privilege, or any other exemption from disclosure.



At its meeting of September 10, 2018, the Board of Trustees received an update regarding the Sterigenics facility in Willowbrook. The Village's consultant, Kevin Aikman from United Analytical Services (UAS), was present. After an update from Village staff and Mr. Aikman, the Board of Trustees welcomed public comments on this matter.

At the conclusion of the public comments, The Board directed staff to compile the questions asked by the public and post responses on the Village website. Attached are the responses. Additionally, the Board of Trustees directed staff to provide updates on our web site. The following is the latest update regarding action steps under way and anticipated.

- The Village of Willowbrook is forming a panel of experts to evaluate data and advise the Village. The panel will include highly credentialed experts in environmental law, toxicology, and industrial hygiene.
- Burr Ridge has asked that information generated and actions taken relative to the Willowbrook panel be provided to the Village of Burr Ridge. Our consultant from UAS will review any findings generated by this panel.
- Additional testing of emissions (a.k.a. stack testing) from the Sterigenics facility is anticipated to be completed within days or weeks. These test results will be evaluated by the Illinois Environmental Protection Agency and will be provided to the public.
- The Village of Willowbrook will request that the United States Environmental Protection Agency do additional air testing upon conclusion of the stack test at Sterigenics. The Village of Burr Ridge will request this testing include any potentially impacted areas within Burr Ridge.
- Upon conclusion of the above, the Village of Willowbrook will request that the Agency for Toxic Substances and Disease Registry (ATSDR) provide an updated report based on the latest findings of the stack and air testing. Once again, the Village of Burr Ridge will support Willowbrook in this request.
- Concurrently, the Illinois Department of Public Health has begun a cancer incidence study with the goal of assessing whether there are "elevated cancers in the population surrounding the Sterigenics facility."

Additional updates will continue to be posted on our web site. Additional information is also available on the <u>Village of Willowbrook website</u>.



1429 Centre Circle Drive Downers Grove, IL 60515 Phone: (630) 691-8271 Fax: (630) 691-1819 E-mail: uasinc@uas1.com

September 13, 2018

Village of Burr Ridge 7660 County Line Road Burr Ridge, IL 60527

ATTN: Mr. Douglas Pollack, AICP – Village Administrator

RE: Written Response to Public Questions from September 10, 2018 Board of Trustees Meeting Regarding Sterigenics International, Inc. in Willowbrook, IL and Potential Ethylene Oxide Exposures.

Dear Mr. Pollack:

United Analytical Services, Inc. (UAS) prepared the following responses to public questions regarding the US Department of Health and Human Services (US DHHS) report that was received by the Village of Willowbrook on August 22, 2018. The questions below were from the Village of Burr Ridge Board of Trustees meeting that was held on September 10, 2018. During this meeting the Board of Trustees provided an open forum for those citizens attending the meeting to ask questions about the US DHHS report.

- Is Sterigenics self-testing or who is monitoring their testing? It is UAS' understanding from the August 27th public forum meeting in Willowbrook that Sterigenics is both performing self-testing and using a third party for testing at their facility. The IEPA oversees their compliance monitoring by review of annual reporting documentation. UAS is in the process of requesting additional information on air permits for the Sterigenics facility in Willowbrook by a Freedom of Information Act (FOIA) request to the IL EPA
- 2. If this carcinogenic can stay in the air for 60 129 days, what is being done to test the water and the impact that this chemical as it settles into the ground? The US EPA reports that sources of potential exposure to Ethylene Oxide (EtO) include uncontrolled emissions or venting with other gases in industrial settings, automobile exhaust, release from commodity-fumigated materials, tobacco smoke and second-hand tobacco smoke. The EPA reports an estimated half-life for EtO of 69-149 in air and 12-14 days in sterile, deoionized and natural river water. The primary mode of exposure for EtO is from the air, therefore, the EPA models address atmospheric concentrations with different Reasonable Maximum Exposure concentrations for non-cancer and cancer risk assessments (see Question 8 below).
- 3. What insurances do we have that the scrubber is not going to malfunction causing increased emissions and how are we going to know right away? Compliance is regulated by the current Illinois EPA and US EPA air emissions permit. The permit is issued for a 5-year period with annual reporting requirements. The IL EPA is the regulatory agency for Illinois, and they review all construction permit requests for new controls and stack testing protocols, as well as operating permits. The IL EPA will be present during all stack testing at the Sterigenics facility to observe the third-party testing and confirm all testing is being performed in accordance with the approved protocol.
- 4. They are currently in compliance with permits, when were the permits put into place and what was known about ethylene oxide at the time? Based on information provided during the August 27th public forum meeting, the facility was granted its initial permit in 1984 based on the EPA regulations at that time. The current permit was issues on

ENVIRONMENTAL CONSULTING • ENGINEERING • INDUSTRIAL HYGIENE • SAFETY • LABORATORY SERVICES

Mr. Douglas Pollack, AICP – Village Administration; Village of Burr Ridge Written Response to Public Questions Regarding Sterigenics and Ethylene Oxide Exposures September 13, 2018

June 8, 2015 and is in force through June 8, 2020. The EPA's regulations and modeling have changed since the original permit in 1984 as part of their on-going thorough evaluation of air toxics across the US. An example of this is the EPA's most recent 2014 National Air Toxics Assessment – Technical Support Document (dated August 2018) and reclassification of EtO in December of 2016 Integrated Risk Information System (IRIS). UAS submitted a FOIA request to the IL EPA for all information regarding air permits for use of EtO at the Sterigenics facility in Willowbrook, IL. Preliminary information from the IL EPA suggests the first Construction Permit issued under the Illinois Clean Air Act Permit Program was in 1991.

- 5. In 1995 emissions were 18,000 lbs a year and in 1998 in went up to 32,000 lbs a year and today they are showing only 5,000 lbs. What are the effects on the longtime (30 year) resident with that amount of toxins raining down? This question was not addressed by the most recent ATSDR assessment report. This question will be addressed by the Professional Consultant Task Force with input from the participating governmental agencies.
- 6. Are the concentrations of ethylene oxide greater in low areas? Ethylene Oxide is heavier than air with a vapor density of 1.49, so it is possible. However, atmospheric concentrations of EtO are dependent on many factors, such as temperature, sunlight, atmospheric inversion heights, and wind patterns.
- 7. How does the danger zone radiate further east from Madison into our area? This will be addressed by the follow up testing scheduled for the week of September 17th. It should also be noted that the EPA and ATSDR clearly state there is no immediate threat to public health and this is not considered to be an emergency situation.
- 8. 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? A 2003 report from the World Health Organization states the following: "As a result of its high water solubility and vapour pressure, Ethylene Oxide (EtO) is not expected to bioaccumulate or accumulate in sediment or soil." The same report further indicates: "Although water solubility suggests that washout from the atmosphere by precipitation could be important, volatilization from the water is too rapid to suggest this to be a significant fate process." Current science suggests that because EtO is highly reactive, it does not persist indefinitely in the atmosphere, soil or water. EtO ultimately degrades in the air by the process of photolysis, is not readily absorbed into sediments, soils and water, primarily due to its high volatility. In water EtO is converted to glycol by hydrolysis.
- 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? See answer in Question 8 above.
- 10. What is the most aggressive plan the Village can enact to add to the data, especially in Harvester Park? The Village will follow the recommendations of the US EPA, IL EPA, ATSDR and the new Professional Consultant Task Force to make informed decisions to protect the residents of the Village of Burr Ridge.
- 11. Do we have a Sterigenics in Burr Ridge? Should we hire professional consultants to do audits of some of the manufacturers and businesses in Burr Ridge? The Village will take this into consideration and will consult with the IL EPA to determine if there are other potential sources of environmental contaminants within the corporate limits of the Village of Burr Ridge.

Mr. Douglas Pollack, AICP – Village Administration; Village of Burr Ridge Written Response to Public Questions Regarding Sterigenics and Ethylene Oxide Exposures September 13, 2018

- 12. What is the Village of Burr Ridge doing to support the Village of Willowbrook? The Village of Burr Ridge is in constant contact with the Village of Willowbrook Mayor's and Administrator's office and will have a representative on the Professional Consultant Task Force to keep the Village of Burr Ridge fully involved in this process and updated on all developments related to the Sterigenics issue.
- 13. What is Burr Ridge doing to prevent a company like Sterigenics from opening in Burr Ridge? The Village of Burr Ridge and the Board of Trustees will make every effort to work with the appropriate local, state and federal agencies to ensure that the citizens are provided the best air quality possible. The Village is considering an initial review of the IL EPA listing of entities with regulatory activity within the corporate limits of the Village of Burr Ridge.

Sincerely, UNITED ANALYTICAL SERVICES, INC.	CERTIFICATION NUMBER CERTIFICATION CE
[274] 2 20192122 - 12 25 2 201272 - 12 20 2012722 - 1 - 22 12	

KA:/Village of Burr Ridge/UAS Response to Public Comments 091218.docx UAS Job No. 1899442-09



On Wednesday, August 22, 2018 the Village of Willowbrook was advised that the United States Environmental Protection Agency (US-EPA) released a report from the Agency for Toxic Substances and Disease Registry (ATSDR, which is a subsidiary of the Centers for Disease Control) regarding Sterigenics International Inc., a business located in the Village of Willowbrook, IL. The report indicates that Sterigenics emits a chemical, ethylene oxide (EtO), that the USEPA recently reclassified as possibly being more harmful to humans than was previously thought. Through inquiries, the Village of Willowbrook learned that the USEPA had asked the ATSDR to complete the report as a result of the recent reclassification of EtO which occurred in December of 2016 so they could further study EtO to develop appropriate regulatory standards. The facility in Willowbrook operates under a permit issued by the Illinois EPA, and the US-EPA/IL-EPA have stated that they are in compliance with their permit. However, their further study into EtO may result in the need for further emissions reductions. The recent reclassification of EtO was the result of the 2014 National Air Toxics Assessment (NATA), which is performed every 3 years. The most recent NATA report (the 2014 report) identified areas throughout the country that they believe are at a higher risk of exposure to airborne toxins.

The Village of Willowbrook sponsored a public forum meeting on Wednesday, August 29 to present the facts and allow the community to ask questions. In addition to representatives from the Villages of Willowbrook and Burr Ridge, Congressman Bill Foster, Sen. John Curran, and Rep. Jim Durkin were also in attendance. At that forum, the IL-EPA advised that there is no imminent threat to public health from short-term exposure to EtO, but the long-term effects are largely unknown. Burr Ridge is concerned about any alleged or potential health hazard to our community. As a precaution, the Village is hiring our own environmental consultant to evaluate the information from state and federal agencies and to advise the Village. Additional information is continuing to be posted on the <u>Village of Willowbrook website</u> and will continue to be posted at this location on the Burr Ridge web site.

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Proposal No.:	11178090
Project No.:	001

Standard Terms for Professional Services

GHD Services Inc. ("GHD") and Client (as set out below) agree that any professional services performed by GHD for the Village of Burr Ridge ("Client"), relating to the scope of work, will be on the following standard terms:

- 1. Invoices for services rendered will be issued monthly payable on receipt. Amounts due will be increased at the rate of 1 1/2 percent per month after 30 days. GHD reserves the right, without penalty, to discontinue services in the event of non-payment of undisputed amounts. The attached fee schedule sets forth the hourly rates of GHD professionals.
- 2. It is agreed and expressly understood by the parties that the professional services to be performed by GHD for Client, the estimated hours needed to properly complete the services and the scope of the work shall be as attached hereto as **Exhibit A.** GHD agrees that upon completion of its services hereunder it will provide Client its results in writing and will generate a report, if requested by Client, that describes and identifies the nature of any contaminant or pollution problem or concern found through the testing or air sampling process, the severity and degree of any such problem or concern and possible recommendations, solutions or options to address any problem or concern.
- 2. GHD maintains statutory workers compensation insurance, and professional, pollution, general, auto, and employers liability insurance which GHD deems adequate. Certificates of insurance shall be provided on request.
- 3. GHD's services are solely for Client's benefit and may not be relied upon by any third party without GHD's express written consent, provided however that it is understood by GHD the purpose of the services provided hereunder and testing information and results are specifically intended to be shared with Village and area residents in order to better inform such residents of the nature of any contaminant or pollution problem or concern, the severity and degree of any such problem or concern and possible recommendations, solutions or options to address any problem or concern. Any use, change, or distribution of Work Product without the written consent of GHD shall be at Client's risk and will not give rise to liability of GHD.
- 4. GHD shall perform its professional services in the manner consistent with the level of care and skill ordinarily exercised by other professional firms acting under similar circumstances and at similar times. GHD makes no other warranty, implied or expressed.
- 5. GHD shall indemnify and hold harmless Client for its services to the extent GHD's neglect or willful misconduct causes liability for the Client. Neither party shall be liable for any consequential loss, injury or damages suffered by the other party, including but not limited to loss of use, earnings, and business interruption.
- 6. To the maximum extent permitted by law, GHD's liability and that of its employees, agents, directors, officers, and subcontractors to Client due to any negligent acts, errors or omissions, shall not exceed \$1,000,000, except as to damages resulting from the gross negligence or willful misconduct of GHD.
- 7. Client acknowledges that the pre-existing presence, if any, of pollutants, and other potentially hazardous conditions at the project site were not caused by or are not the responsibility of GHD, and that this contractual arrangement does not transfer any legal responsibilities for such conditions to GHD.
- 8. GHD may terminate this Agreement for nonpayment or other default by Client. Terms agreed to under this Agreement shall survive any such termination. Client may terminate

this Agreement at any time, for any reason, provided that GHD will be entitled to payment for any work already completed hereunder.

9. Client hereby agrees that this agreement may be assigned to another entity within the GHD group of companies that will be directly or indirectly wholly-owned by GHD Group Pty Ltd. (a "Related Entity"). Any such Related Entity shall assume all of GHD's liabilities, duties and obligations in, to, and under this Agreement. Client hereby agrees that this assignment may be effected without any further notice or action on the part of GHD. Upon request, Client agrees to execute and deliver any further documents as may be reasonably requested by GHD or its successor to evidence such consent and/or assignment.

These Terms and Conditions are hereby accepted this _____ day of _____, 201_. **Client Signature:**

Title:

I have authority to bind the Corporation.

Proposal No.:	11178090
Project No.:	001

EXHIBIT A

Client hereby requests and GHD understands that the purpose of the professional services to be completed here is to conduct appropriate testing of the air at and around the Sterigenics facility/plant located at 7775 South Quincy Street in Willowbrook, Illinois in order to determine what, if any pollutants, contaminants or emissions are being generated by Sterigenics at this location, including, but not limited to, ethylene oxide, and then analyzing those pollutants, contaminants or emissions for any possible health effects or impacts on area residents living within the Village of Burr Ridge. The areas to be sampled or tested will be identified and agreed upon in consultation between GHD and Village representatives prior to any testing. Upon completion of the services herein, GHD will produce the results of its testing in writing and provide a written report, at the request of the Village, explaining the results of the air testing, the meaning of the results and the potential health impacts on any persons in the Village of Burr Ridge that could be affected by the facility/plant emissions. This information and data is specifically intended to be made publicly available and to be shared with area residents and specifically residents of the Village of Burr Ridge to better inform them of the nature of any environmental problems or concerns associated with the emissions coming from Sterigenics.

The parties agree and intend that the professional services to be performed by GHD for Client, the estimated hours needed to properly complete the services and the scope of the work shall be as shown herein below.

Professional Services: Air sampling at or in proximity to the Sterigenics plant in Willowbrook and at strategic locations within the Village of Burr Ridge to assess and determine any possible adverse health effects or impacts from emissions coming from the Sterigenics plant. To the extent that proper assessment and analysis of the emissions and potential impact of the emissions from the Sterigenics plant require the review or analysis of any existing testing or data about the Sterigenics plant and the emissions therefrom, GHD will complete such reviews as part of the services hereunder.

Proposed Services and Scope: Prior to commencing the actual air testing or sampling hereunder, GHD will consult with Village representatives to share the general outline and parameters of the work that GHD proposes to complete, how the work will be done and how the information and data from the testing will be generated. As part of or promptly following the consultation, GHD will provide the Village an estimate of the scope of the work (hours likely needed to complete the work) and the estimated cost of the professional services involved. It is understood by the parties that this will represent the preliminary judgement of GHD and that GHD will not be bound by the precise estimate provided. Rather, the actual amount of time spent and work completed will be the basis of GHD's compensation under this Agreement.



2018 US Fee Schedule

Associates:	\$190.00 - \$235.00
	\$100.00 \$200.00

Specialist:	\$200.00 - \$240.00

Engineers:

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٠	Level A	\$125.00
٠	Level B	\$140.00
٠	Level C	\$150.00 - \$170.00
٠	Level D	\$175.00 - \$185.00
٠	Level E	\$195.00 - \$210.00

• Level F \$225.00 - \$235.00

Geologists/Hydrogeologists:

٠	Level A	\$125.00
٠	Level B	\$135.00
٠	Level C	\$145.00 - \$170.00
٠	Level D	\$175.00 - \$185.00
٠	Level E	\$195.00 - \$205.00
٠	Level F	\$225.00 - \$235.00

Environmental Chemists/Scientists/Planners:

٠	Level A	\$120.00
٠	Level B	\$130.00
٠	Level C	\$145.00 - \$155.00
٠	Level D	\$165.00 - \$175.00
٠	Level E	\$190.00 - \$200.00
٠	Level F	\$220.00 - \$230.00

Industrial Hygienists/Safety Professionals:

٠	Level A	\$120.00
٠	Level B	\$130.00
٠	Level C	\$140.00 - \$155.00
٠	Level D	\$165.00 - \$175.00
٠	Level E	\$190.00 - \$200.00
٠	Level F	\$225.00 - \$235.00

Information Technologists:

٠	Level A	\$120.00
٠	Level B	\$130.00
٠	Level C	\$145.00 - \$155.00
٠	Level D	\$165.00 - \$175.00
٠	Level E	\$190.00 - \$200.00
٠	Level F	\$220.00 - \$230.00

Database Analysts:

٠	Level A	\$100.00
٠	Level B	\$115.00
٠	Level C	\$130.00 - \$150.00
٠	Level D	\$165.00 - \$185.00
٠	Level E	\$200.00 - \$210.00
٠	Level F	\$215.00 - \$235.00

Technicians/Technologists:

٠	Level A	\$90.00
٠	Level B	\$105.00
٠	Level C	\$125.00
٠	Level D	\$135.00 - \$155.00
٠	Level E	\$165.00 - \$175.00
٠	Level F	\$205.00 - \$220.00

Draft/CADD:

٠	Level A	\$85.00
٠	Level B	\$95.00
٠	Level C	\$105.00
٠	Level D	\$120.00
٠	Level E	\$130.00
٠	Level F	\$135.00
Те	chnical Apprentices:	\$87.00 - \$98.00
Administrative Support:		\$70.00



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Quote 117099-01

October 2, 2018

VILLAGE OF BURR RIDGE 7660 COUNTY LINE ROAD BURR RIDGE Illinois 60521

Attention: JOHN WERNIMONT

Dear John,

We would like to thank you for your interest in our company and our products, and are pleased to quote the following for your consideration.

CATERPILLAR MODEL: 308E2 MINI HYDRAULIC EXCAVATOR

STOCK NUMBER: X6418 SERIAL NUMBER: TBA YEAR: 2019

We wish to thank you for the opportunity of quoting on your equipment needs. This quotation is valid for 30 days, after which time we reserve the right to re-quote. If there are any questions, please do not hesitate to contact me. In closing, we do greatly appreciate this opportunity to earn your business. We are confident that our products, backed by our unparalleled product support after the sale, will exceed your expectations.

Sincerely,

Pete Swanson

Pete Swanson Machine Sales Representative

CATERPILLAR MODEL: 308E2 MINI HYDRAULIC EXCAVATOR

STANDARD EQUIPMENT

POWERTRAIN -CAT C3.3B Diesel Engine -U.S. EPA Tier 4 Final -EU Stage IIIB -ISO 9249/EEC 80/1269 -Rated Net Power 4.85kW / 65 hp -Automatic Engine Idle -Automatic engine shut-off -Automatic Swing Park Brake -Automatic Two Speed Travel -Fuel and Water Separator

UNDERCARRIAGE -Hydraulic track adjusters

ELECTRICAL -12 volt electrical system -60 ampere alternator -850 CCA maintenance free battery -Battery disconnect -Circuit breaker -Ignition key stop switch -Light, Cab, Boom Left and Right -Warning horn

OPERATOR ENVIRONMENT -100% Pilot Control Ergonomic Joysticks -12V power socket -Adjustable wrist rests -Air conditioner with defroster -Coat hook -COMPASS: Complete Operation, Maintenance, -Performance and Security System -- Multiple Languages -Site reference system -Cup holder -Hydraulic neutral lockout system -Interior light -Literature holder -Mirror rear view: Cab Left -Molded footrests – Open able front windshield -Radio Ready -Rear window emergency exit -Removable floor mat -Retractable Seat Belt -Rearview camera -Seat, Fabric, High Back, -Air Suspension, Heated -Skylight -Travel control pedals with hand levers -Utility space for mobile phone -Windshield wiper and washer

OTHER STANDARD EQUIPMENT -Accumulator, Certification -Auxiliary Hydraulic Lines -1-way and 2-way (combined function) -Adjustable auxiliary relief -Auxiliary Line Quick Disconnects -Caterpillar corporate "one key" system -Continuous Flow -Door Locks -Dozer blade with float function -Hydraulic Oil Cooler -High Definition Hydraulics -Load Sensing/Flow Sharing -Lockable fuel cap -Power on Demand -Rear reflector -Roll Over Protective Structure (ROPS) -(ISO 12117-2) -Swing Boom -Tie Down Eyes on Track Frame -Tool Storage Area -Towing Eye on Base Frame -Twin Work Lights



MACHINE SPECIFICATIONS

Description	Reference No
308E2 HEXMN CFG 2	515-6836
PLUGS, MIRROR MOUNT	382-1602
DRAIN, ECOLOGY	382-8757
308E2 HYDRAULIC EXCAVATOR	397-7005
LINES, STICK	397-7065
LINES, BOOM	397-7088
CONTROL PATTERN CHANGER	397-7130
ALARM, TRAVEL	398-6354
COOLING, HIGH AMBIENT	415-4380
BELT, SEAT, 76MM RETRACTABLE	415-5033
RADIO, AM/FM	415-5040
STICK PKG,LONG W/2ND AUX and LKG	415-5084
LINES, 2ND AUX, LONG STICK	377-6618
CONTROL AR-AUX (2ND AUX)	397-7031
STICK AR-HOE LONG	397-7068
LINKAGE, BUCKET, W/LIFTING EYE	423-6760
TRACK, 450MM RUBBER BELT	415-5178
COUNTERWEIGHT, EXTRA	367-0947
TANK, FUEL	380-1983
BLADE, 91", BOLT-ON	382-8819
SERIALIZED TECHNICAL MEDIA KIT	421-8926
HYDRAULICS, AUX, QC,(LONG-STK)	415-5100
HEATER, WATER JACKET	415-2556
GUARD, SWIVEL	321-6598
RAIN GUARD	415-4376
SHIPPING/STORAGE PROTECTION	0P-2266
PACK, DOMESTIC TRUCK	0P-0210
PRODUCT LINK, CELLULAR, PL240	507-2635
LIGHTS, STANDARD	512-5613
LANE 3 ORDER	0P-9003
INSTRUCTIONS, ANSI	397-7136
FILM, PRODUCT LINK, ANSI	502-6610
FILM, QUICK COUPLER, ANSI	397-7142
COUPLER, PG, HYDR.D.LOCK, 8T	485-5302
BUCKET-HD, 24" 0.30 YD3	295-5952
BUCKET-HD, 36" 0.51 YD3	295-5954
BUCKET-DC, 48"	306-5664
	311-6221
BOLTS FOR BOLT ON CUTTING EDGE	159-2953
NUTS FOR BOLT ON CUTTING EDGE	8T4778

Description	Reference No	
PINS, BUCKET, 50MM (FOUR SETS)	308-0324	
AUGER, A26B, MHE 8T, 50MM	313-1460	
BIT, AUGER 6" 153-4083		
BIT, AUGER 9"	153-4084	
BIT, AUGER 12"	153-4085	
HAMMER, H80E	551-4953	
BRACKET, MHE 8T 50MM, XL 394-2330		
INES, H95, MHE 8T 397-2420		
RIPPER GP, 34"	453-8572	
308E2 PARTS MANUAL SEBP6877		
308E2 SERVICE MANUAL UENR2895		
ROTATING BEACON (INSTALLED)	309-1325	
2018 Caterpillar List Price Ext Warranty Less Gross Trade Allowance FREIGHT & DEALER PREP INSTALLS NJPA GOVERNMENTAL DISCOUNT SOURCEWELL SALES TAX EXEMPT (0%) After Tax Balance	\$182,956.00 \$3,600.00 (\$0.00) \$1,850.00 (\$48,451.00) \$0.00 \$139,955.00	

TRADE-INS

Model	Make	Serial Number	Year	Trade Allowance
580	CASE (AM)	ТВА	ТВА	\$0.00

INCLUDED WARRANTIES

Standard Warranty: 24 Months/ 2,000 Hours Full Machine

Extended Warranty: 84 MO / 3,500 HR PREMIER

F.O.B/TERMS

Village of Burr Ridge Yard

ADDITIONAL CONSIDERATIONS

Delivery is Late November/Early December 2018 •

Accepted by _____ on _____

Signature



8E

September 25, 2018

Karen,

Please accept this as my 2 weeks' notice. My last day will be October 3, 2018.

Ellie Lee han

Kellie Feehan

G

VILLAGE OF BURR RIDGE 7660 County Line Road Burr Ridge, IL 60527 (630) 654-8181
APPLICATION FOR RAFFLE LICENSE
1. Name of Organization: St. Alphonsus 1St. Patrick School
2. Address: 20 W 145 Davey Road
Lemont, IL. 60439
3. Mailing Address if Different From Above: NIA
4. Type of Organization (please attach documentary evidence):
Religious Charitable Business Labor
FraternalVeterans
5. Length of Time Organization Has Been in Existence: 50 YEARS
6. Place and Date of Incorporation: Lemont, IL. 1967
7. Number of Members in Good Standing: 25 Staff Members, 97 school families
Not a of a la contra la contra de la contra
8. President/Chairperson: Kobert Priest, Principal
20 W 145 Davey Rd. Lemont, IL. 60439 (630)783-2220 Address Telephone
Mary Pipt parent volumlear
9. Raffle Manager:
Address Telephone
10. Designated Organization Member(s) Who Will Be Responsible for Conduct and Operation of Raffles (attach
additional sheet if necessary):
Candy Alfonso, Business Manager
20 W 145 Davey Rd, Lemont, IL. 60439 (630) 783-2220 Address Telephone 11. Date(s) For Raffle Ticket Sales: November 15, 2018 - February 22, 2019
Address Telephone 22 20 9
11. Date(s) For Raffle Ticket Sales: November 15, 2018 - Februar [12, 201]

12. Location of Raffle Ticket Sales (license will be limited to sales in the specified areas within the Village of Burr Ridge): TICKETS WILL NOT be sold at Marriott
13. Date(s) and Time for Determining Raffle Winners: February 23, 2019 (Between 5:30 pm to
14. Location for Determining Raffle Winners (if location is a rented premises, the organization from which the premises is rented must also be licensed pursuant to the Burr Ridge Municipal Code and State Law (230 ILCS $15/4(a)(4)$:
Marriott Burr Ridge
Location
<u>I 200 Burr Ridge Par Kway, Burr Ridge, IL</u> . Address: <u>Telephone</u> (630) 986-4100
Address: Telephone $(l_2 20) 9 8 l_2 - 4100$
15. Total Retail Value of ALL Prizes Awarded in Raffle: \$ 7,000.00
16. Maximum Retail Value of EACH Prize Awarded in Raffle: \$ \$5,000 or less
17. Maximum Price Charged for Each Chance Sold: \$_10,00

18. ATTESTATION:

"The undersigned attests, under penalty of perjury, that the above-named organization is a not-for-profit organization under the laws of the State of Illinois and has been continuously in existence for a period of 5 years preceding the date of this application, and that during the entire 5 year period preceding the date of this application it has maintained a bona fide membership actively engaged in carrying out its objectives. The undersigned further states, under penalty of perjury, that all statements in the foregoing application are true and correct, and that the officers, operators and workers of the raffle are all bona fide members of the sponsoring organization, are of good moral character, have not been convicted of a felony, and are otherwise eligible to receive a license pursuant to the Burr Ridge Municipal Code and the laws of the State of Illinois. If a license is granted hereunder, the undersigned will be responsible for the conduct of the games in accordance with the provisions of the laws of the State of Illinois, including the Raffles Act (230 ILCS 15/0.01 et seq.) and this jurisdiction governing the conduct of such games."

Patrick choo ohons Name of Organization Presiding Officer san * Raffle tickets are distributed to school families to be sold to family, Friends, neighbors, cowarkers in advance of event date.



Learners Today, Leaders Tomorrow

September 10, 2018

Village of Burr Ridge 7660 County Line Rd. Burr Ridge, IL 60527

Attention: Village Clerk

Enclosed for your consideration is our application for a raffle license. As required by such application, I have included documentary evidence that our school is a religious and educational organization and, as a member of the United States Conference of Catholic Bishops, is recognized as exempt under 501(c)(3) of the Internal Revenue Code.

The winning raffle tickets will be pulled at our Gala fundraiser on February 23, 2019 at the Burr Ridge Marriott. Raffle tickets will be sold by our school families in Lemont and surrounding communities prior to the event but will not be sold at the Gala event itself.

If you have any questions, please feel free to contact me at 630-783-2220.

Sincerely,

Candy alfonso

Candy Alfonso Business Manager, St. Alphonsus / St. Patrick School

Enclosures

Note: Please mail certificate to school address Thank you!



R

Learners Today, Leaders Tomorrow

September 10, 2018

Village of Burr Ridge 7660 County Line Rd. Burr Ridge, IL 60527

Attention: Village Clerk

Dear Clerk and Board of Trustees,

The St. Alphonsus / St. Patrick School Principal and Pastors have agreed to seek a waiver of the Fidelity Bond for the raffle license for our annual Gala which is to be held at the Burr Ridge Marriott on February 23, 2019.

We are aware of the Raffle and Chances License application and specific items located in Sec. 48.09 relating to the waiver of the Fidelity Bond.

Thank you in advance for your consideration of the waiver. If you have any questions, please contact Mr. Robert Priest at 630-783-2220.

Sincerely,

Fob Ath firest

Robert Priest Principal St. Alphonsus / St. Patrick School

Rev. KD Bours

Fr. Kurt Boras Pastor St. Patrick Parish

Key. B.

Fr. Brian Ardagh Pastor St. Alphonsus Parish



Chicago Marriott Southwest at Burr Ridge 1200 Burr Ridge Parkway Burr Ridge, IL 60527 t: 630.986.4100 f: 630.986.4299

September 7, 2018

Village of Burr Ridge 7660 County Line Road Burr Ridge, IL. 60527

To Whom this May Concern:

This letter is to certify that St. Alphonsus / St. Patrick School is hosting their annual gala fundraiser at the Chicago Marriott Southwest at Burr Ridge on February 23, 2019. Should you have any questions please feel free to contact me

Sincerely,

Kelly Schmitz Sales Manager 1200 Burr Ridge Parkway, Burr Ridge, IL 60527

VILLAGE OF BURR RIDGE

ACCOUNTS PAYABLE APPROVAL REPORT BOARD DATE: 10/08/18 PAYMENT DATE: 10/09/18 FISCAL18-19



FUND	FUND NAME	PAYABLE TOTAL			TOTAL
					AMOUNT
10	General Fund		80,932.55		80,932.55
23	Hotel/Motel Tax Fund		3,595.20		3,595.20
31	Capital Improvements Fund		8,905.00		8,905.00
34	Storm Water Management Fund		7,451.00		7,451.00
51	Water Fund		22,231.46		22,231.46
52	Sewer Fund		880.42		880.42
71	Police Pension Fund		795.00		795.00
	TOTAL ALL FUNDS	\$	124,790.63	\$	124,790.63

PAYROLL

PAY PERIOD ENDING September 28, 2018

		TOTAL PAYROLL
Board & Commissions		2,744.27
Administration		28,036.38
Finance		7,334.20
Police		108,488.68
Public Works		16,224.95
Water		23,777.28
Sewer		7,071.54
TOTAL		193,677.30
	GRAND TOTAL	\$ 318,467.93

10/02/2018 12:42 PM User: asullivan DB: BURR RIDGE	E	DISTRIBUTION REPORT FOR POST DATES 10/08/2018 - BOTH JOURNALIZED AND UN BOTH OPEN AND PA	10/08/2018 JOURNALIZED	URR RIDGE	Page:	1/5
GL Number	Invoice Line Desc	Vendor	Invoice Dat	te Invoice		Amount
Fund 10 General Fund						
Dept 1010 Boards & Commiss						
10-1010-40-4042	Chamber Lunch/Straub- 10/03/18		09/21/18	092118		20.00
10-1010-50-5010	2	Klein, Thorpe & Jenkins,		083118		1,540.31
10-1010-50-5010	08/18 Legal Services - Personnel			083118		390.00
10-1010-80-8010	Flower Delivery/Gatlin & Paradis			8967-F		223.90
10-1010-80-8020	Lakeview Pte Completion Agremt	-		2798312018		44.00
10-1010-80-8030	Village Meeting 07/27 & 08/13/18	Garron, Fernardo	08/30/18	08/30/18		1,150.00
			Total For Dep	t 1010 Boards & Commissions		3,368.21
Dept 2010 Administration						
10-2010-40-4042	Chamber Lunch/Walter/Kowal 10/03	Willowbrook/Burr Ridge	09/21/18	092118		40.00
10-2010-50-5075	Permit #18-242 Bank Financial	B & F Construction Code S	∈09/14/18	50082		3,912.17
10-2010-50-5075	Plan Review Permit #18-231 Desig	B & F Construction Code S	€09/12/18	50062		225.00
10-2010-50-5075	08/18 Inspections	B & F Construction Code S	€08/31/18	10461		7,598.60
			Total For Dep	t 2010 Administration		11,775.77
Dept 4010 Finance						
10-4010-40-4042	IGFOA Confer -09/16-09/18-2018	Lynette Zurawski	09/19/18	091918		196.27
			Total For Dep	t 4010 Finance		196.27
Dept 4020 Central Services						
10-4020-50-5081	FSA Monthly -08/18	Discovery Benefits, Inc.	08/31/18	0000914507		83.00
10-4020-50-5081	08/18 IRMA Insurance	I.R.M.A.	08/31/18	08/31/18		2,803.76
10-4020-60-6010	Coffee Supplies - 09/18	Commercial Coffee Service	,09/19/18	149615		103.00
10-4020-60-6010	09/18 Coffe Supplies - PD	Commercial Coffee Service	,09/25/18	149704		76.80
			Total For Dep	t 4020 Central Services		3,066.56
Dept 5010 Police						
10-5010-40-4032	-	CALEA	09/11/18	29206		40.00
10-5010-40-4032	Shipping	CALEA	09/11/18	29206		7.00
10-5010-40-4032	Uniform Allowance to outfit/Sche	-	09/14/18	41915		647.33
10-5010-40-4032	Item #36400-86 Trouser Hidden Ca		09/27/18	1850442		68.00
10-5010-40-4032	Item #47W6686 L/S Shirt, Navy Po		09/27/18	1850442		103.00
10-5010-40-4032	Item #97R6686 S/S Shirt, Navy Po		09/27/18	1850442		140.85
10-5010-40-4032	Uniform Allowance- Scheidel & Kr	-	09/14/18	500201		390.00
10-5010-40-4041	Pre-Employment Testing/Scheidel,			2516691808		28.02
10-5010-40-4042	Law Enforcemt Class/Hoster, T		09/26/18	9499		295.00
10-5010-40-4042	Fall Speaker Series 09/18 Helms/			19263		298.00
10-5010-40-4042	Ill Law Enforcmt Day Lunch Madde		09/25/18	09-25/18		78.00
10-5010-40-4042	Breath Analysis for Alcohol Trai	2		241321		125.00
10-5010-40-4042	Patrol Response to Internet Crim	=		242317		125.00
10-5010-50-5050	Remove Police Equipmt/Camera uni			92931		475.00
10-5010-50-5051	Seat Swap between 2 Squads 1313/		09/28/18	27629		50.00
10-5010-50-5095	Random Testing/McNabb, T	First Advantage Occupatio		2516691808		28.02
10-5010-50-5095		Motorola Solutions - STAR		376437312018		68.00
10-5010-60-6000	12113 File Folders, Manilla 1/3		09/17/18	723109-0		23.16
10-5010-60-6010	MAGP-MAG557 PMAG 30 AR/M4 GEN M3			0876417		172.05
10-5010-70-7020	"18 Ford Utility Police Intercep	Currie Motors	01/21/08	E6596		34,261.00
			Total For Dep	t 5010 Police		37,422.43
Dept 6010 Public Works 10-6010-40-4032	Uniform rental/cleaning-	Breens Inc.	09/19/19	377050		136.10
10-6010-40-4032	Uniform rental/cleaning-	Breens Inc.	09/18/18 09/25/18	377228		67.22
	2					
10-6010-40-4042	Leading Teams 4-Week Class (3 At	College of DuPage	09/17/18	1562438		1,425.00

10/02/2018 12:42 PM User: asullivan DB: BURR RIDGE	INVOICE GL	DISTRIBUTION REPORT F POST DATES 10/08/2018 BOTH JOURNALIZED AND	- 10/08/2018 UNJOURNALIZED	JRR RIDGE	Page: 2/5
GL Number	Invoice Line Desc	BOTH OPEN AND Vendor	PAID Invoice Date	e Invoice	Amount
Fund 10 Canada Dund					
Fund 10 General Fund Dept 6010 Public Works					
10-6010-40-4042	APWA PWX Internat Confer 08/25	-0 David T. Preissig	08/31/18	083118	164.01
10-6010-40-4042	PW Training/Ekl, J	IRMA	08/31/18	ivc0010771	90.00
10-6010-50-5051	Aerial Truck Equip, Repairs	Power Equipment Leasing	g Cc09/05/18	W 794	541.48
10-6010-50-5053	Brick wall repaired - Shady La	ne Premier Landscape Contr	act 09/17/18	73473	8,364.00
10-6010-50-5054	Maintenance - Lighting Street	li Rag's Electric	08/31/18	21901	1,970.58
10-6010-50-5054	Maintenance Cable fault 745 Mc	Cl Rag's Electric	08/31/18	21908	1,728.18
10-6010-50-5054	Maintenance -Street Light Repa		08/31/18	21900	356.61
10-6010-50-5054	Maintenance - Lighting - Repla		09/14/18	20911	626.75
10-6010-50-5055	Horn Inspectionl maint- 08/18	Meade Electric Company,	Ir 09/21/18	684219	143.60
10-6010-50-5056	Remove three storm damaged tre	es Winkler's Tree Service,	Ir 09/11/18	107903	1,600.00
10-6010-50-5066	PW Ops. Misc. Spoils	Tameling Grading	09/12/18	09/12/18	2,450.00
10-6010-50-5085	Shop towel rental-	Breens Inc.	09/18/18	377050	4.50
10-6010-50-5085	Shop towel rental-	Breens Inc.	09/25/18	377228	4.50
10-6010-50-5095	Reimbursement for Culvert Pipe	- Sanjay Penmetcha	09/19/18	09/19/18	700.00
10-6010-50-5096	Mailbox damaged due to snow pl	ow Rich Hefner	09/25/18	09/25/18	75.00
10-6010-60-6010	(2) No Parking Signs + Shippin	g Traffic Control & Prote	ecti09/21/18	93943	62.30
10-6010-60-6010	Elm St - Street Sign + Shippin	g Traffic Control & Prote	ecti09/21/18	93942	78.00
10-6010-60-6040	PW Diesel Tank Dispensing Equi	p.Bristol Hose & Fittings	s 07/19/18	3375796	317.51
10-6010-60-6040	Lifting Chain Sling with Latch	in McMaster-Carr Supply Co	ompa 09/07/18	72839601	409.98
10-6010-60-6041	Alternator for Unit 39; Replac	e Coffman Truck Sales, Ir	nc. 09/17/18	1001246020	506.98
10-6010-60-6041	Strobe Light Vehicle Supply	Westown Auto Supply Co.	. Ir09/20/18	79707	60.19
			Total For Dept	6010 Public Works	21,882.49
Dept 6020 Buildings & 0	Grounds				
10-6020-50-5052		Alarm Detection Systems	s, 109/09/18	6008071052	142.92
10-6020-50-5052	PD Door Closure Assembly Repla	-	09/12/18	661664	499.00
10-6020-50-5057	09/18 Traps Checks, Reset, Bai		09/10/18	133234	75.00
10-6020-50-5057	09/18 Removed Skunk, Reset, Re		09/17/18	135927	75.00
10-6020-50-5058	Mat rental/PD-	Breens Inc.	09/18/18	377045	6.00
10-6020-50-5058	Mat rentals/PW & VH-	Breens Inc.	09/18/18	377045	12.00
10-6020-50-5058	Mat rental/PD-	Breens Inc.	09/25/18	377223	6.00
10-6020-50-5058	Mat rentals/PW & VH-	Breens Inc.	09/25/18	377223	12.00
10-6020-50-5058	Janitorial Services - PD- 09/1			7286	827.01
10-6020-50-5058	Janitorial Services - VH- 09/1			7286	651.40
10-6020-50-5058	Janitorial Services - PW- 09/1			7286	387.98
10-6020-50-5080	08/15-09-17/2018 Village Hall		09/17/18	4352835	99.68
10-6020-50-5080	8-15-09-17-2018 VH Garage	NICOR Gas	09/17/18	2150527	28.62
10-6020-50-5080	8/15-09/14/18 Police Station	NICOR Gas	09/17/18	3776429	156.36
10-6020-50-5080	8/15-09/14/18 Rustic Arces	NICOR Gas	09/14/18	4925472	28.61
10-6020-50-5080	8/09-09/10/18 Public Works	NICOR Gas	09/11/18	3358230	105.71
10-6020-60-6010	First Aid Supplies - 09/18	American First Aid Serv		69001	63.55
10-6020-60-6010	(2) Air Circulators	Menards - Hodgkins	09/17/18	9058	43.98
			Total For Dept	6020 Buildings & Grounds	3,220.82
			Total For Fund	10 General Fund	80,932.55
Fund 23 Hotel/Motel Tax	K Fund				
Dept 7030 Special Rever					
23-7030-50-5075	4.5 in Pansy Delta pumpkin pie	m Ron Clesen's Ornamental	P]09/24/18	56801	468.00
23-7030-50-5075	1 gal Cabbage Dynasty Red	Ron Clesen's Ornamental	P]09/24/18	56801	442.20
23-7030-50-5075	1 gal Kale Emperor White	Ron Clesen's Ornamental	P]09/24/18	56801	442.20
23-7030-50-5075	#2 pot Cabbage Blue Dynasty	Ron Clesen's Ornamental	L P109/24/18	56801	474.00
23-7030-50-5075	<pre>#2 pot Cabbage Ruby Perfection</pre>	n Ron Clesen's Ornamental	P]09/24/18	56801	474.00

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GL Number	Invoice Line Desc	Vendor	Invoice Date	Invoice		Amount
Fund 23 Hotel/Motel Tax						
Dept 7030 Special Rever 23-7030-50-5075	ue Hotel/Motel #2 pot Kale Peacock Red	Ron Clesen's Ornamental P	100/21/10	56801		474.00
23-7030-50-5075	#2 pot Kale Peacock White	Ron Clesen's Ornamental P		56801		474.00
23-7030-50-5075	Delivery Charges	Ron Clesen's Ornamental P		56801		50.00
23-7030-50-5075	Repairs to Irrig. Valves at CLR		08/23/18	43871		296.80
			Total For Dept	7030 Special Revenue Hotel/Motel		3,595.20
			Total For Fund	23 Hotel/Motel Tax Fund		3,595.20
Fund 31 Capital Improve						
Dept 8010 Capital Impro 31-8010-70-7010	08/2018 BR Pkwy Resurfacing	Patrick Engineering Inc.	09/19/18	21877.022-3		5,510.00
31-8010-70-7078	Full Day Asphalt Field/1/2 plant	2 2	09/11/18	15263		3,395.00
			Total For Dept	3010 Capital Improvement		8,905.00
			Total For Fund	31 Capital Improvements Fund		8,905.00
Fund 34 Storm Water Mar	5					
Dept 8040 Storm Water N 34-8040-70-7051	Management Storm Water Mgmt - CLR Storm Sew	Robinson Engineering, LTD	09/18/18	18080164		7,451.00
			Total For Dept	3040 Storm Water Management		7,451.00
			Total For Fund	34 Storm Water Management Fund		7,451.00
Fund 51 Water Fund						
Dept 6030 Water Operation			00/10/10	222050		1 4 0 0 0
51-6030-40-4032	Uniform rental/cleaning-	Breens Inc.	09/18/18	377050		149.38
51-6030-40-4032	Uniform rental/cleaning-	Breens Inc.	09/25/18	377228		73.78
51-6030-50-5020	Labor Rate/Hour, Replacement S T			4162		399.00 611.80
51-6030-50-5020	Labor Rate/Hour, Firmware Upgrad			4086		
51-6030-50-5020	13 Coliform Samples - 08/18	Envirotest Perry Laborat		18-133325		117.00
51-6030-50-5050	4G LTE Cellular Router	Automatic Control Service		4162		358.80
51-6030-50-5051	Unit 36 Brake Repair, Tires Repl	-		50191		2,083.15
51-6030-50-5052	Qtrly alarm monitoring - PC	Alarm Detection Systems,		50347-1084		335.16
51-6030-50-5067	Main break spoil removal	Tameling Grading	09/12/18	91018		4,900.00
51-6030-50-5067	Water Division Main Break Spoils	s Tameling Grading	09/12/18	09/12/18		2,450.00
51-6030-50-5080	Utilities - Well #4 -09/18	COMED	09/14/18	091418		376.87
51-6030-50-5080	08/18 Energy Supply Charges/Pump	Dynegy Energy Services, L	I09/07/18	310428718091		5,965.56
51-6030-50-5080	8/09-09/10/18	NICOR Gas	09/11/18	5035147		31.96
51-6030-60-6010	Topsoil Picked up on 09/13/18 -	Tameling Industries	09/13/18	0126983		120.00
51-6030-60-6010	Topsoil Picked Up 09/05/18 4 yds		09/06/18	0126777		120.00
51-6030-60-6010	Topsoil	Tameling Industries	09/20/18	0127139		300.00
51-6030-60-6040	6" MegaFlange EBAA 2106	Core & Main LP	06/19/18	I915259		720.00
51-6030-60-6040	6" Split MegaFlange Retaining Gl		06/19/18	1915259		420.00
						420.00 594.00
51-6030-60-6040	6" Flanged Ductile Pipe 8' Lengt		06/19/18	1915259		
51-6030-60-6040	24" EJ 5BR250/CD250 Hydrant Ext		05/31/18	110180039305		1,140.00
51-6030-60-6040	18" EJ 5BR250/CD250 Hydrant Ext		05/31/18	110180039305		670.00
51-6030-60-6040	12" EJ 5BR250/CD250 Hydrant Ext	EJ USA, Inc	05/31/18	110180039305		295.00
			Total For Dept	6030 Water Operations		22,231.46
			Total For Fund	51 Water Fund		22,231.46
Eurod 50 Couron Eurod						

10/02/2018 12:42 PM User: asullivan DB: BURR RIDGE	INVOICE (GL DISTRIBUTION REPOR POST DATES 10/08/2 BOTH JOURNALIZED AI BOTH OPEN A	018 - 10/08/2018 ND UNJOURNALIZED	RR RIDGE	Page:	4/5
GL Number	Invoice Line Desc	Vendor	Invoice Date	Invoice		Amount
Fund 52 Sewer Fund Dept 6040 Sewer Operations						
52-6040-40-4032	Uniform rental/cleaning-	Breens Inc.	09/18/18	377050		46.47
52-6040-40-4032	Uniform rental/cleaning-	Breens Inc.	09/25/18	377228		22.95
52-6040-50-5068	Maintenance - three lift sta	tion Metropolitan Indust:	ries, 109/18/18	0000338825		811.00
			Total For Dept	6040 Sewer Operations		880.42
			Total For Fund	52 Sewer Fund		880.42
Fund 71 Police Pension Fun Dept 4050 Police Pension	nd					
71-4050-40-4040	2019 Membership Due/P. Pens	#105 Illinois Public Pens	sion Ft09/05/18	1671		795.00
			Total For Dept	4050 Police Pension		795.00
			Total For Fund	71 Police Pension Fund		795.00

10/02/2018 12:42 PM User: asullivan DB: BURR RIDGE	an POST DATES 10/08/2018 - 10/08/2018				5/5
GL Number	Invoice Line Desc	Vendor	Invoice Date Invoice		Amount
		Func	d Totals:		
			Fund 10 General Fund		80,932.55
			Fund 23 Hotel/Motel Tax Fund		3,595.20
			Fund 31 Capital Improvements Fund		8,905.00
			Fund 34 Storm Water Management Fi		7,451.00
			Fund 51 Water Fund		22,231.46
			Fund 52 Sewer Fund		880.42
			Fund 71 Police Pension Fund		795.00
			Total For All Funds:		124,790.63