



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

AGENDA

**September 23, 2019
7:00 P.M.**

1. CALL TO ORDER & PLEDGE OF ALLEGIANCE

- Jack Grasso

2. ROLL CALL

3. PRESENTATIONS AND PUBLIC HEARINGS

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, discussed by the Board, opened for public comment, and voted upon during this meeting.

5. MINUTES

A. * Approval of Regular Board Meeting of August 26, 2019

B. * Receive and File Pathway Committee Meeting of September 12, 2019

6. ORDINANCES

A. * Ordinance Amending Section X of the Subdivision Ordinance of the Village of Burr Ridge Regarding Park Impact Fees and Credit for Private Open Spaces and Recreation Areas

B. * Ordinance Amending Chapter 39 (Property Maintenance) of the Burr Ridge Municipal Code by Adding New Section 39.09

7. RESOLUTIONS

8. CONSIDERATIONS

A. Update Regarding Sterigenics in Willowbrook, IL

Prior to voting on each agenda item, the Mayor will invite public comment on that item. The Mayor also will invite any person in attendance to address the Board on any other item of concern under Section 9 Public Comments. Each speaker addressing the Board of Trustees is asked to limit her or his comment to five minutes.

- B. Discussion of Home Rule Referendum for the Village of Burr Ridge
- C. Presentation of FY 2018-19 Audit
- D. Consideration of Associate Membership in the West Central Municipal Conference
- E. Presentation of Community Engagement Plan for Village Review of Illinois Cannabis Regulation and Tax Act
- F. * Approval of Recommendation to Approve Union Contract for Patrol Officers
- G. * Approval of Recommendation by Chief Madden to Hire a Records Clerk
- H. * Receive and File Personnel Order for Resignation of Probationary Patrol Officer Justin Vandenburg
- I. * Approval of Recommendation to Hire Replacement Patrol Officer to Fill Vacancy Created by Resignation of Justin Vandenburg
- J. * Acknowledge Resignation of Part-Time General Utility Worker I Bryan Bower
- K. * Approval of Recommendation for Public Works Director to Fill the Vacancy of Part-Time General Utility Worker I Created by the Resignation of Bryan Bower
- L. * Approval of Recommendation to Award a Professional Services Contract for Engineering Services in the Sanitary Inflow/Infiltration Control Program to RJN Group, Inc. of Wheaton, Illinois, in the Amount Not to Exceed \$150,000
- M. * Approval of Recommendation to Award Contract for Paver Brick Replacement and Stairway Reconstruction to Premier Landscape Contractors, Inc. of Lemont, Illinois, in the Amount of \$13,210
- N. * Approval of Recommendation to Award a Contract for HVAC Modifications at the Police Department Building to Trane Chicago of Willowbrook, Illinois, in the Amount of \$28,143
- O. * Approval of Proclamation Designating October as "Arts DuPage Month"
- P. * Approval of Proclamation Designating October as "Fire Safety Month"
- Q. * Approval of Request from Burr Ridge Park District for Donation from Hotel/Motel Tax Funds for the Park District's 2019 Harvest Fest Event
- R. * Approval of Vendor List Dated September 9, 2019 in the Amount of \$178,063.77 for all Funds, plus \$194,454.23 for Payroll, for a Grand Total of \$372,518.00, which includes Special Expenditures of \$27,859.41 for air testing services performed by GHD Services, Inc.

- S.** * Approval of Vendor List Dated September 23, 2019 in the Amount of \$575,727.58 for all Funds, plus \$199,321.15 for Payroll, for a Grand Total of \$775,048.73, Which Includes Special Expenditures of \$39,656.66 to Kivvit for Marketing Consulting Services for May and June, 2019 and \$14,214.81 to Burns & McDonnell regarding the County Line Road Sidewalk Project

9. PUBLIC COMMENTS

10. REPORTS AND COMMUNICATIONS FROM VILLAGE OFFICIALS

11. ADJOURNMENT



TO: Mayor and Board of Trustees
FROM: Village Administrator Doug Pollock and Staff
SUBJECT: Regular Meeting of September 23, 2019
DATE: September 19, 2019

6. ORDINANCES

A. Amend Subdivision Ordinance – Park Donation

Attached is an Ordinance amending the Subdivision Ordinance relative to the required park land donation for subdivisions. This amendment was discussed at the August 26, 2019 Board meeting at which time the Board directed staff to prepare this Ordinance.

The Subdivision Ordinance requires a subdivision developer to dedicate land for a public park or to provide cash in lieu of land to accommodate the public park needs for the subdivision's residents. The Subdivision Ordinance also provides an option for the developer to provide private open space rather than dedicating public land. This Ordinance eliminates the option for a private park in lieu of the public land or cash donation.

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

B. Amend Property Maintenance Section of Municipal Code

The 2012 International Property Maintenance Code (IPMC) has been adopted by the Village in Chapter 39 of the Municipal Code as the community's standards and procedures regarding property maintenance. The IPMC includes standards as to the procedures for closing up buildings that have been subjected to weather, fire, and other forms of damage which cause structures to be unsafe for human occupancy and thus declared to be uninhabitable by a Code Official (the Village Administrator or their designee is deemed to be the Code Official).

Recently, a fire caused significant damage to a home on the east side of town. The property owner has since completed the subrogation process with their insurance company, and a building permit has been submitted and approved by the Village to demolish and re-build a new home in its place. As part of any new building construction, such as in this example, the Village requires that a construction fence be placed around the site but only once demolition and construction begins. Conversely, the IPMC does not require that a fence be placed around a property which has been deemed to be unsafe for human occupancy and declared to be uninhabitable but has yet to receive a building permit. The IPMC is limited to simply closing off access to the building via boarding up of windows, locking doors, etc. Staff proposes amending Chapter 39 of the Municipal Code to require that a fence be placed around any structure which is deemed to be unsafe for human occupancy and declared

uninhabitable. This regulation will better secure properties which have been subjected to significant damage and pose a public safety hazard.

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

7. RESOLUTIONS

8. CONSIDERATIONS

A. Sterigenics Update

As reported in separate communications, a consent order between Sterigenics, the Illinois Attorney General, and the Du Page State's Attorney was approved and entered by the Circuit Court. The consent order lifted the seal order and allows Sterigenics to pursue their construction permit with the Illinois EPA. The construction permit would allow Sterigenics to re-open one of its two locations in Willowbrook. A decision on the permit is expected on or about September 22, 2019.

Village staff continues to meet with our colleagues in Willowbrook, Darien, and Hinsdale to discuss the feasibility of condemnation of the Sterigenics properties in Willowbrook.

Finally, there are two bills that have been filed in Springfield which would significantly impact this issue.

- House Bill 3888, introduced by State Reps. Rita Mayfield, Joyce Mason, Sam Yingling, and Anne Stava-Murray (with over 20 bipartisan House sponsors), and supported by Sen. John Curran and Melinda Bush, would phase out the use of ethylene oxide emissions by 2021 for sterilization facilities and 2022 for hospitals among other additional regulations.
- House Bill 3885, introduced by Representative Durkin, would give local home rule communities the authority to impose additional operating restrictions upon or prohibit Ethylene Oxide sterilization operations in their communities.

B. Home Rule Referendum Discussion

Mayor Grasso has asked that this item be placed on the agenda so that he may introduce the idea of a referendum for home rule in Burr Ridge. There is no action to be taken as this is for introductory discussion purposes only.

C. Presentation of 2018-19 Audit

The 2018-19 financial audit has been completed and a hard copy will be distributed to the Board of Trustees. Our auditors will be present at Monday's meeting to present the final report. Finance Director Jerry Sapp and Assistant Finance Director Amy Nelson will be available to answer questions.

There is no action to be taken by the Board as this is an independent analysis provided by our auditors. If Trustees would like another opportunity to ask questions after the presentation and after a more thorough review of the document, staff will put this on a subsequent agenda for follow up questions.

It is our recommendation: That the Board receive and file the audit.

D. Associate Membership in the West Central Municipal Conference

It is the recommendation of Mayor Grasso and Administrator Pollock that the Village of Burr Ridge join the West Central Municipal Conference (WCMC). WCMC is a regional council of government (COG) comparable to the Du Page Mayors and Managers Conference (DMMC). While DMMC is focused on Du Page municipalities, WCMC is focused on western Cook County.

With Burr Ridge being in both Du Page and Cook Counties, there would be benefit to the Village association with both COGs. Several other “border” villages are members of both including Bensenville, Bloomingdale, Elmhurst, Oak Brook Terrace, Villa Park, and Willowbrook. In keeping with the Board’s 2017-19 strategic goal of improving intergovernmental relations, membership in WCMC will provide opportunity for better networking with our Cook County neighbors. Those opportunities include potential cost sharing, information sharing, additional staff training opportunities, lobbying, and general networking. The cost of membership is \$5,500 per year.

It is our recommendation: That the Board direct staff to proceed with membership in the West Central Municipal Conference.

E. Cannabis Engagement Plan

At the August 26, 2019 meeting, the Board of Trustees directed the Plan Commission and Economic Development Committee to review the Illinois Cannabis Regulation and Tax Act and make recommendations relative to their respective jurisdictions. Both groups are scheduled to consider the issue at their October meetings.

In the meantime, staff has prepared a “Community Engagement Plan” to maximize opportunities for the community to become aware of the issue and to participate in the decision making process. As previously discussed, the Village must decide whether to permit (opt in) or prohibit (opt out) cannabis businesses in the Village and if permitted, what types of zoning restrictions to place on a cannabis business in the Village.

Attached is the community engagement plan prepared by staff. We will do a brief presentation at the Board meeting. Feedback from the Trustees is appreciated.

F. Union Contract for Patrol Officers

Attached is the final collective bargaining agreement between the Village of Burr Ridge and the Teamsters Local 700 representing Burr Ridge Police Department Patrol Officers. This agreement has been approved by the Patrol Officers and reviewed by the Village Board in closed session.

It is our recommendation: That the Board approves the agreement.

G. Hire Records Clerks in the Police Department

During the past nine years, staffing the police data clerk position with part-time personnel has proved problematic due to the nature of the work, specialized on-the-job training demands, and the increased amount of time needed to train new personnel due to the part-time work schedule. Since 2010, the police department has employed eleven (11) persons in the part-time data clerk position. The revolving door of part time personnel created a burden on full time personnel responsible for training and overtime coverage during shift shortages. Chief John Madden is requesting to convert the two part-time police data clerk positions into one full-time position. Please refer to Chief Madden's report for details.

It is our recommendation: That the Village Board approve the hiring of a full time records clerk.

H. Resignation of Probationary Patrol Officer Justin Vandenburg

Enclosed please find the Personnel Order acknowledging that Probationary Police Officer Justin Vandenburg tendered his resignation from the Burr Ridge Police Department effective September 18, 2019.

It is our recommendation: That the Personnel Order acknowledging Justin Vandenburg's resignation be filed.

I. Hire Replacement Patrol Officer

Chief John Madden is recommending the patrol officer vacancy created by Probationary Officer Justin Vandenburg's resignation be filled. The Board of Fire and Police Commissioners are currently performing employment background investigations of candidates on the Eligibility List due to an existing vacancy in the Police Department. If possible, both candidates would be hired and ready to attend the Police Academy in January, 2020.

It is our recommendation: That the BFPC be authorized to fill the vacancy created by Probationary Officer Justin Vandenburg's resignation.

J. Resignation of Part-Time GU1 Worker Bryan Bower

Part-Time General Utility Worker I Bryan Bower tendered his resignation from the Public Works Department effective September 6, 2019.

It is our recommendation: That Bryan Bower's resignation be acknowledged.

K. Fill Vacancy of Part-Time General Utility 1 Worker

The resignation of Bryan Bower has created a vacancy in the General Utility Worker 1 part-time classification. This one part-time position in the Department provides flexibility while seasonally supporting critical operations such as snow removal.

It is our recommendation: that the Village Board authorize the Director of Public Works to fill the vacant General Utility Worker 1 part-time position.

L. Engineering Services for Sanitary Infiltration Control Program

The FY 2019-20 Sewer Fund budget includes \$150,000 to assess, identify, and plan for reduction of inflow and infiltration into the Village's sanitary sewer system. The Metropolitan Water Reclamation District (MWRD) required such a program when the Village adopted the Watershed Management Ordinance (WMO) in 2014, and stipulated a deadline for adherence by July 10, 2019. The Sewer Fund budget provides funds in this fiscal year for completing the program, and MWRD has agreed to extend its deadline when municipal budgets and processes are firmly established.

The Village of Western Springs is similarly held to the MWRD requirements and just recently began the process using one consulting engineering firm. Western Springs conducted a thorough request for proposals when its Board directed its staff to meet the MWRD Inflow and Infiltration Control Program (IICP) required areas in 2019. Western Springs staff vetted the qualified firms and received a responsive and responsible proposal from RJN Group, Inc., of Wheaton, Illinois. Western Springs is currently on the first stage of its IICP and is satisfied with the RJN Group's capabilities.

Time is of the essence to complete the Village's IICP reporting requirements within this fiscal year in order to meet the MWRD extended deadline. The Village has not performed flow monitoring or inflow/infiltration analysis since 1989; therefore, no existing conditions can be used to meet the MWRD requirements. Weather conditions are also a factor in completing this program since several types of assessments, such as dyed-water testing and smoke testing, must be completed before the ground freezes.

Therefore, Engineering Division staff solicited RJN Group, Inc., for a proposal to complete the minimum IICP requirements. Additionally, the Village requested sewer televising and manhole inspections on additional sections of

its aging sanitary sewer system to identify pipe rehabilitation programs for upcoming fiscal years. RJN Group, Inc., provided a thorough proposal that meets the Village's objectives, adheres to the MWRD minimum requirements, and utilizes the same unit prices as provided to Western Springs, at a cost not to exceed the Village's budget of \$150,000.

Several other municipalities were contacted for which RJN Group has recently completed similar evaluations, including Schaumburg, Elmhurst, Wheeling, and Palos Heights. Engineering staff in these agencies were very satisfied with the firm's work and reports, while relaying that residents and businesses were provided exceptional service during the assessment process which involves continual coordination with property owners.

It is our recommendation: That the Village Board award the Professional Services Contract for Engineering Services in the Sanitary Inflow/Infiltration Control Program to RJN Group, Inc., of Wheaton, Illinois, in an amount not to exceed \$150,000.

M. Paver Brick Replacement and Stairway Reconstruction

Brick paver walkways around Village Hall and the Police Department building are deteriorating and cracking, while their settlement at adjacent edges of curbs is an impediment to users of these facilities. Various patrons to Village Hall have expressed their concern; therefore, the Village requested a quotation for brick paver removal and replacement from Premier Landscape Contractors, Inc. of Lemont, Illinois, as seen in the attach pages. This contractor has worked with numerous Burr Ridge residents and businesses in constructing or repairing their brick paver driveways and walkways, and Premier was awarded the Village's two separate contracts in 2016 and 2018 to repair vehicle collision damage to the brick-encased Shady Lane culvert abutment. Premier Landscape Contractors provided a cost proposal for brick paver removal and replacement at various areas in the total amount of \$6,560.00, as seen in the attach pages. Adequate funds are available in the FY 2019-2020 Capital Improvements Fund budget for this essential project.

Village staff also sees a need to replace deteriorating wood steps between the north limit of our employee parking lot and the Christian Brothers parking lot. These steps are used by employees of Shirley Ryan Abilitylabs who park at the Village Hall (by lease agreement) and by patrons of Village Hall events such as Armed Services Day. The Engineering Division has estimated costs for concrete steps and for pre-fabricated paver steps. The cost for concrete steps would be approximately \$8,000 to \$10,000, while the actual quote provided by Premier is \$6,650.00 to remove the wood stairway and install pre-fabricated paver steps and a metal railing. It is anticipated that part of the cost of the stair replacement will be paid for by SRA labs as we are in negotiations to expand their parking lease.

The total cost to remove and replace deteriorated brick pavers, and to reconstruct the stairway at the Village Hall north parking lot would be \$13,210.

It is our recommendation: that the Village Board award the contract for paver brick replacement and stairway reconstruction to Premier Landscape Contractors, Inc. of Lemont, Illinois, in the amount of \$13,210.

N. HVAC Modifications at the Police Department Building

The FY 2019-20 budget includes \$35,000 in the Capital Improvements Fund for Village Facility Improvements to address some of the areas in the Police Department building that are underserved by the existing heating units. The detectives' office, which is constantly occupied, frequently uses space heaters, and this problem will be addressed in a first phase this fiscal year. Other areas including the main lobby and community meeting room are similarly affected, but these were deferred and will be completed under a second phased improvement in another fiscal year. The heating, ventilation, and air conditioning (HVAC) systems are original to the building construction completed in 2010. Low-cost initiatives including a test and balance (airflow) study in 2017, an optimization of the building automation system in 2018, and a ComEd energy efficiency study in 2018 have failed to produce adequate solutions to address the heating deficiencies.

Public Works staff discussed viable options with our on-call HVAC contractor as well as several independent mechanical contractors over the past five months. As part of this process, we also investigated the Joint Purchasing Cooperative through U.S. Communities, as the Village is already a member and joint contracts are permitted by the Village purchasing ordinance. U.S. Communities has an existing contract for HVAC products, installation, and related services, which contract would provide design, construction and project oversight under one consolidated turnkey contract. Joint purchasing prices through U.S. Communities guarantee the lowest competitive prices for these services. Trane Chicago of Willowbrook, Illinois, is the approved U.S. Communities vendor under Contract USC 15-JLP-023, and is also the vendor that provided the HVAC units and building automation system (BAS) for this building in 2010. In comparison to parsing this project's various components to design firms and potentially multiple mechanical or electrical contractors, the U.S Communities contract could save time, effort, and project costs.

Staff met with engineers from Trane Chicago to discuss our prior assessments as well as recommended options that could provide an efficient, cost effective solution and could be integrated into the next phase for other inadequately heated areas. The evaluation by Trane Chicago proved to be very beneficial in providing a high-level building evaluation, assessment of the existing conditions, and confirmation of our prior assessments for HVAC solutions, which was at no charge or obligation to move forward.

As confirmed by Trane Chicago, our best option to address the areas identified for supplemental heating improvements this fiscal year includes installing a fan-powered variable-air-volume unit in the detective's office ceiling, installing a cabinet unit heater nearby, and interconnecting both units to the BAS. This

will improve the overall heating in this zone of the building and allow other zones to be better heated or cooled at the same time by the existing units and ductwork. The integrated systems will provide the desired project objectives, and based on estimated costs, energy usage, and current franchise agreements with ComEd, it was determined that these installations are most efficient and economical for this current HVAC system.

The total cost for the preferred option by Trane Chicago is \$28,143, as seen in the attached proposal. This price is \$6,857 (19.6%) less than the FY 2019-20 budget for this project. Trane Chicago has recently completed similar projects with satisfactory results on municipal buildings in Roselle and Naperville. Besides costs savings, a turnkey project through Trane Chicago provides the Village will uniformity in that HVAC units for the Police Department are also Trane products, and utilizing additional Trane HVAC supplemental heating units with existing Trane BAS controls provides for seamless communication. Furthermore, Trane is providing one-year labor and material warranty, as well as engineers to inspect and verify the proposed improvements are meeting desired outcomes.

It is our recommendation: That the Village Board award the contract for HVAC Supplemental Heating at the Police Department Building to Trane Chicago, of Willowbrook, Illinois, in the amount of \$28,143.

O. Proclamation Designating October as “Arts DuPage Month”

Attached is a Proclamation designating October 2019 as *Arts DuPage Month* in the Village of Burr Ridge. *Arts DuPage Month* is a collective celebration of arts and culture in DuPage County, coordinated by Arts DuPage, a county-wide arts council operating under the umbrella of the DuPage Foundation. This initiative was created to draw attention to the arts and to the important role they play in our lives and in our community.

It is our recommendation: That the Proclamation be approved.

P. Designate October as “Fire Safety Month”

Attached is a letter from the Tri-State Fire Protection District’s Director of Fire Prevention, Lawrence Link, requesting that the Village Board approve a proclamation designating the month of October as Fire Safety Month. The Proclamation is also attached.

It is our recommendation: That the Proclamation be approved.

Q. Donation to Burr Ridge Park District for 2019 Harvest Fest

Enclosed is a letter from Jim Pacanowski, Director of Parks and Recreation for the Burr Ridge Park District, requesting our annual contribution toward the Park District’s September 28, 2019 Harvest Fest event. \$1,000 has been placed in the Hotel/Motel Tax Fund Budget for this purpose.

It is our recommendation: that the request from the Burr Ridge Park District for a contribution toward its Harvest Fest event in the amount of \$1,000 from the Hotel/Motel Tax Fund be approved.

R. September 9, 2019 Vendor List

Attached is the vendor list dated September 9, 2019, in the amount of \$178,063.77 for all funds, plus \$194,454.23 for payroll, for a grand total of \$372,518.00, which includes special expenditures of \$27,859.41 (3 invoices) for air testing services performed by GHD Services, Inc.

It is our recommendation: That the vendor list dated September 9, 2019, be approved.

S. Vendor List of September 23, 2019

Attached is the vendor list dated September 23, 2019, in the amount of \$575,727.58 for all funds, plus \$199,321.15 for payroll, for a grand total of \$775,048.73, which includes special expenditures of \$39,656.66 to Kivvit for marketing consulting services for May and June, 2019; and \$14,214.81 to Burns & McDonnell regarding the County Line Road sidewalk project.

It is our recommendation: That the vendor list dated September 23, 2019, be approved.

REGULAR MEETING
MAYOR AND BOARD OF TRUSTEES
VILLAGE OF BURR RIDGE

August 26, 2019

CALL TO ORDER The Regular Meeting of the Mayor and Board of Trustees of August 26, 2019 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 Mayor Gary Grasso.

PLEDGE OF ALLEGIANCE Pledge of Allegiance led by Henry Bryndal, St. Isaac Jogues

ROLL CALL was taken by the Village Clerk and the results denoted the following present: Trustees Franzese, Schiappa, Paveza, Snyder, Mital, Mottl (via teleconference; he stated he was teleconferencing due to illness) and Mayor Grasso. Also present were Police Chief John Madden, Director of Public Works Dave Preissig, Assistant Village Administrator Evan Walter, Village Attorney Mike Durkin and Village Clerk Karen Thomas.

Motion was made by Trustee Snyder and seconded by Trustee Mital to approve Trustee Mottl's participation via electronics.

On Roll Call, Vote Was:

AYES: 5 – Trustees Snyder, Mital, Franzese, Schiappa, Paveza

NAYS : 0 – None

ABSENT: 0 – None

There being five affirmative votes the motion carried. Trustee Mottl did not vote.

PRESENTATIONS AND PUBLIC HEARINGS There were none.

CONSENT AGENDA – OMNIBUS VOTE After reading the Consent Agenda by Mayor Gary Grasso, motion was made by Trustee Schiappa and seconded by Trustee Mital that the Consent Agenda – Omnibus Vote (attached as Exhibit A), and the recommendations indicated for each respective item, be hereby approved. Any item removed from the Consent Agenda, will be discussed by the Board, opened for public comment, and voted upon during this meeting.

On Roll Call, Vote Was:

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

NAYS : 0 – None

ABSENT: 0 – None

There being six affirmative votes the motion carried.

APPROVAL OF REGULAR BOARD MEETING MINUTES OF AUGUST 12, 2019 were approved for publication under the Consent Agenda by Omnibus Vote.

RECEIVE AND FILE VETERANS COMMITTEE MEETING MINUTES OF JULY 31, 2019 were noted as received and filed, under the Consent Agenda by Omnibus Vote

Regular Meeting
Mayor and Board of Trustees, Village of Burr Ridge
August 26, 2019

APPROVAL OF AN ORDINANCE AMENDING SECTION 50.02 ENTITLED “EXCLUSIVE DISPOSAL CONTRACT FOR RESIDENCES,” OR CHAPTER 50, ENTITLED “REFUSE CONTROL” OF THE BURR RIDGE VILLAGE CODE the Board, under Consent Agenda by Omnibus Vote, approved the Ordinance.
THIS IS ORDINANCE NO. A-240-01-19

APPROVAL OF AN ORDINANCE AMENDING THE BUDGET ADOPTION ORDINANCE FOR ALL CORPORATE PURPOSES OF THE VILLAGE OF BURR RIDGE, DUPAGE AND COOK COUNTIES, ILLINOIS, FOR THE FISCAL YEAR COMMENCING ON THE FIRST DAY OF MAY, 2018 AND ENDING ON THE THIRTIETH DAY OF APRIL, 2019 the Board, under Consent Agenda by Omnibus Vote, approved the Ordinance.
THIS IS ORDINANCE NO. A-1177-01-19

APPROVAL OF AN ORDINANCE GRANTING AN AMENDMENT TO PLANNED UNIT DEVELOPMENT ORDINANCE #A-834-10-05 TO ADD “COWORKING OFFICE SPACE” AS A FIRST-FLOOR SPECIAL USE IN BUILDING 6 OF THE VILLAGE CENTER AND A SPECIAL USE FOR A “COWORKING OFFICE SPACE” IN BUILDING 6 OF THE VILLAGE CENTER (Z-11-2019: 800 VILLAGE CENTER DRIVE – HASSAN) the Board, under Consent Agenda by Omnibus Vote, approved the Ordinance.
THIS IS ORDINANCE NO. A-834-10-19

APPROVAL OF AN ORDINANCE GRANTING CONDITIONAL SIGN APPROVAL FOR A NON-RESIDENTIAL SIGN IN A RESIDENTIAL DISTRICT AND FOR THREE VARIATIONS FROM SECTION 55.04.B AND SECTION 55.11.K OF THE SIGN ORDINANCE TO ALLOW A SIGN; (1) EXCEEDING THE MAXIMUM PERMITTED SIZE FOR A GROUND SIGN; (2) WITH AN ELECTRONIC CHANGEABLE MESSAGE PANEL; AND (3) LOCATED LESS THAN 10 FEET FROM A PROPERTY LINE (S-04-2019: 7425 WOLF ROAD – PLEASANT DALE PARK DISTRICT the Board, under Consent Agenda by Omnibus Vote, approved the Ordinance.
THIS IS ORDINANCE NO. A-923-04-19

APPROVAL OF AN ORDINANCE GRANTING CONDITIONAL SIGN APPROVAL FOR A NON-RESIDENTIAL SIGN IN A RESIDENTIAL DISTRICT AND FOR THREE VARIATIONS FROM SECTION 55.04.B AND SECTION 55.11.K OF THE SIGN ORDINANCE TO ALLOW A SIGN; (1) EXCEEDING THE MAXIMUM PERMITTED SIZE FOR A GROUND SIGN; (2) WITH AN ELECTRONIC CHANGEABLE MESSAGE PANEL; AND (3) LOCATED LESS THAN 10 FEET FROM A PROPERTY LINE (S-05-2019: 7450 WOLF ROAD – PLEASANTDALE SCHOOL DISTRICT 107) the Board, under Consent Agenda by Omnibus Vote, approved the Ordinance.
THIS IS ORDINANCE NO. A-923-05-19

Regular Meeting
Mayor and Board of Trustees, Village of Burr Ridge
August 26, 2019

APPROVAL OF AN ORDINANCE APPROVING A VARIATION FROM SECTION IV.J OF THE ZONING ORDINANCE TO PERMIT A SIX-FOOT TALL FENCE IN THE FRONT AND SIDE YARD OF A RESIDENTIAL PROPERTY (V-06-2019: 8335 COUNTY LINE ROAD – PIZZUTO) the Board, under Consent Agenda by Omnibus Vote, approved the Ordinance.
THIS IS ORDINANCE NO. A-834-11-19

APPROVAL OF AN ORDINANCE GRANTING AN AMENDMENT TO PLANNED UNIT DEVELOPMENT ORDINANCE #A-834-09-16 TO PERMIT A RECONFIGURATION AND EXPANSION OF AN EXISTING SURFACE PARKING LOT (Z-08-2019: 120 HARVESTER DRIVE – OLGUIN) the Board, under Consent Agenda by Omnibus Vote, approved the Ordinance.
THIS IS ORDINANCE NO. A-834-12-19

APPROVAL OF AN ORDINANCE AMENDING SECTION IV.K OF THE ZONING ORDINANCE REGARDING THE DEFINITION OF COMMERCIAL VEHICLES (Z-10-2019: TEXT AMENDMENTS – COMMERCIAL VEHICLES) the Board, under Consent Agenda by Omnibus Vote, approved the Ordinance.
THIS IS ORDINANCE NO. A-834-13-19

APPROVAL OF RECOMMENDATION TO AWARD CONTRACT FOR 2019-2020 TREE REMOVAL TO DESIDERIO LANDSCAPING LLC, OF GRANT PARK, ILLINOIS IN THE AMOUNT OF \$45,642.00 the Board, under Consent Agenda by Omnibus Vote, Awarded the Contract to Desiderio Landscaping LLC. in the amount of \$45,642.00

APPROVAL OF RECOMMENDATION TO AWARD CONTRACT FOR 2019 BRANCH PICKUP TO KRAMER TREE SPECIALISTS, INC. OF WEST CHICAGO, ILLINOIS, IN THE AMOUNT OF \$24,115 the Board, under Consent Agenda by Omnibus Vote, Awarded the Contract to Kramer Tree Specialists, Inc. in the amount of \$24,115

APPROVAL OF RECOMMENDATION TO AWARD CONTRACT FOR 2019 CONCRETE REPLACEMENT TO DAVIS CONCRETE CONSTRUCTION COMPANY, OF MONEE ILLINOIS, IN THE AMOUNT OF \$20,196.25 the Board, under Consent Agenda by Omnibus Vote, Awarded the Contract to Davis Concrete Construction Company in the amount of \$20,196.25

APPROVAL OF RECOMMENDATION TO AWARD CONTRACT FOR PURCHASE OF REPLACEMENT ARROW BOARD FOR THE PUBLIC WORKS DEPARTMENT TO TRAFFIC CONTROL AND PROTECTION, INC. OF BARTLETT, ILLINOIS IN THE AMOUNT OF \$5,900.00 the Board, under Consent Agenda by Omnibus Vote, Awarded the Contract to Traffic Control and Protection, Inc. in the amount of \$5,900.00

APPROVAL OF REQUEST FOR RAFFLE LICENSE FOR HOPE'S FRONT DOOR AND HOSTING FACILITY LICENSE AT 8738 AINTREE LANE IN BURR RIDGE FOR A

Regular Meeting
Mayor and Board of Trustees, Village of Burr Ridge
August 26, 2019

FUNDRAISING EVENT ON SEPTEMBER 14, 2019 the Board, under Consent Agenda by Omnibus Vote, Approved the Request for Raffle License.

APPROVAL OF MAYOR GRASSO'S RECOMMENDATION TO APPOINT RAMZI HASSAN TO THE ECONOMIC DEVELOPMENT COMMITTEE the Board, under Consent Agenda by Omnibus Vote, Approved the Recommendation.

APPROVAL OF VENDOR LIST DATED AUGUST 26, 2019 IN THE AMOUNT OF \$653,607.59 FOR ALL FUNDS, PLUS \$192,988.97 FOR PAYROLL, FOR A GRAND TOTAL OF \$846,596.56, WHICH INCLUDES SPECIAL EXPENDITURES OF \$20,312.50 FOR 2019/2020 ANNUAL DUES TO THE DUPAGE CONVENTION & VISITORS BUREAU AND \$11,085.49 TO BURNS & MCDONNELL REGARDING THE COUNTY LINE ROAD SIDEWALK The Board, under the Consent Agenda by Omnibus Vote, approved the Vendor List for the period ending August 26, 2019 in the amount of \$653,607.59 for all funds, plus \$192,988.97 for Payroll for the period ending August 10, 2019, for a Grand Total of \$846,596.56 which includes special expenditures of \$20,312.50 for 2019/2020 Annual Dues to the DuPage Convention & Visitors Bureau and \$11,085.49 to Burns & McDonnell regarding the County Line Road Sidewalk.

UPDATE REGARDING STERIGENICS IN WILLOWBROOK, IL Village Administrator Doug Pollock stated that on behalf of Burr Ridge and Willowbrook, legal counsel has filed public comments on the Sterigenics application for a construction permit. Comments were submitted to the Court regarding the proposed Consent Order that was proposed by Sterigenics, the Attorney General and DuPage State's Attorney. The Court hearing date to review the proposed Consent Order is September 6, 2019 at the DuPage County Court House. The Public is encouraged to attend the hearing. The Village of Burr Ridge will be represented at the hearing. On September 22, 2019 there will be a final decision from the Illinois EPA on the construction permit that Sterigenics applied for to reopen.

Mayor Grasso advised that the Attorneys representing the four Villages filed comments on the proposed Consent Decree. Sterigenics will reply by August 30, 2019. Judge Fullerton is scheduled to make a decision September 6, 2019, 10:30 in Room 2005 at DuPage County Court House. Mayor Grasso stated he recently attended a vigil outside the Willowbrook Village Hall opposing the re-opening of Sterigenics.

CONTINUED DISCUSSION OF BURR RIDGE ADDRESS SYSTEM Mayor Grasso explained the Board of Trustees have discussed the possibility of eliminating the rural addresses to more conventional addresses on several occasions. He then asked the audience by a show of hands how many are in favor of changing the addresses and how many are opposed. The majority of those present opposed the change. Only one resident indicated support for the address change. Therefore Mayor Grasso recommended the issue not be pursued at this time and possibly reintroduce in a few years. He said he receives comments by Public Safety Departments that it is difficult to find addresses when 911 is called. He stated, as past Chairman of the 911 Board of DuPage County, this issue was

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discussed and there was not significant enough complaints to recommend county legislation for address change. Mayor Grasso requested that the Police Department or his office be notified if anyone does experience problems with emergency services not being able to locate their address.

Motion was made by Trustee Snyder and seconded by Trustee Mital to table this item indefinitely.

The Motion was approved by unanimous voice vote of the Board of Trustees.

Village Administrator Doug Pollock explained that when there are issues with the prefix address it is usually because someone failed to use the prefix. He encouraged those who have the prefix to use it in all situations to prevent problems.

Resident Suzana Dragojlovic, stated her address is 15W171 91st Street but her house is actually on Mahoney Drive. The Fire Department has said her address is not consistent with what it should be. Mayor Grasso requested she provide her contact information and asked staff to look into her situation.

An audience member questioned what the 15W represents. It was explained that it is 15 miles west of State Street in Chicago.

CONTINUED DISCUSSION REGARDING STATE OF ILLINOIS CANNABIS REGULATION AND TAX ACT Mayor Grasso said he recommends sending this to the Plan Commission and the Economic Development Committee for further study.

Trustee Franzese suggested the Plan Commission could address the zoning and planning aspects and the Economic Development Committee the economic development impacts. He further suggested the Plan Commission hold Public Hearings on the topic.

Trustee Paveza mentioned the possible revenue should be considered before a decision is made. Mayor Grasso stated all aspects will be considered and asked when the Plan Commission could consider it. Village Administrator Doug Pollock indicated the Plan Commission could possibly consider it on September 16, 2019 with the Public Hearing possibly on October 7, 2019. He will consult with the Plan Commission Chairman to determine if they should have an informal workshop discussion on September 16, 2019. This could be on the agenda for the Economic Development Committee meeting on September 4, 2019. The issue could be brought back to the Board on October 14, 2019.

Motion was made by Trustee Franzese and seconded by Trustee Paveza to direct the Plan Commission to address the zoning and planning aspects and the Economic Development Committee to consider the economic aspects of the cannabis law.

The Motion was approved by unanimous voice vote of the Board of Trustees.

Regular Meeting
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CONSIDERATION OF AN AMENDMENT TO THE SUBDIVISION ORDINANCE TO REMOVE OPTION FOR PROVISION OF PRIVATE OPEN SPACE IN LIEU OF PARK DONATION Village Administrator Doug Pollock explained the Subdivision Ordinance has regulations regarding payment of School and Park impact fees. This proposed Amendment relates only to Park impact fees. The concept is subdivided land creates additional population that needs to be served by Parks and Schools. The Village calculates the impact and requires either a donation of land or cash. In the Subdivision Ordinance the Park Impact Fee legislation currently allows an option for the Developer to provide private open space in lieu of the Park donation of land or cash. Mr. Pollock stated Lakeside Pointe recently provided a private park that has public access but it is privately owned and maintained. The Park District requested the Village consider eliminating this option and require all land or cash impact fees be paid directly to the Park District. After consulting with Attorney Durkin it was determined the Village can eliminate the option and Mr. Pollock is recommending the Board do so. If the Board is in agreement they should direct Staff to prepare an Ordinance to that effect.

Trustee Franzese expressed surprise that Lakeside Pointe is privately owned and maintained. His impression was the land and park was being donated to the Park District as discussed during the planning of the Subdivision. It does not seem to serve the Public as it was intended.

In response to Mayor Grasso's inquiry about how this developed, Mr. Pollock explained the Board approved the Private Park in lieu of a Public Park donation. The end result is not desirable and this Amendment would prevent that in the future

Mr. Pollock clarified for Trustee Paveza that this Amendment would eliminate the option of Privately owned Park space in lieu of a donation to the Park District. The Developer's only option would be to donate land or cash to the Park District.

There was some discussion of the merits of eliminating the Private Park option.

Motion was made by Trustee Schiappa and seconded by Trustee Snyder to direct Staff to prepare an Ordinance to Remove the Option for Provision of Private Open Space in Lieu of Park Donation from the Subdivision Ordinance.

On Roll Call, Vote Was:

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

NAYS : 0 – None

ABSENT: 0 – None

There being six affirmative votes the motion carried.

PUBLIC COMMENTS There were none.

REPORTS AND COMMUNICATIONS FROM VILLAGE OFFICIALS

Mayor Grasso announced the Village Hall will be closed Monday, September 2, 2019 for Labor Day.

Regular Meeting
Mayor and Board of Trustees, Village of Burr Ridge
August 26, 2019

On Sunday, September 8, 2019 Pedal the Parks begins at 9:00 A.M. at Harvester Park. It is a ten mile ride through the beautiful Parks of Burr Ridge. Registration is at Burr Ridge Park District.

Mayor Grasso commended the Park District for the concert series. There were almost 3,000 in attendance at the final Concert of the Season.

Mayor Grasso recognized resident Dan Webb for his appointment as Special Counsel for the Jussie Smollett case.

Motion was made by Trustee Schiappa and Seconded by Trustee Paveza that the Regular Meeting of August 26, 2019 be adjourned to Closed Session to Approve Closed Session Minutes of July 22, 2019 and Discuss Collective Bargaining Issues.

The Motion was approved by unanimous voice vote of the Board of Trustees and the meeting was adjourned at 7:42 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 _____, 2019.

RECONVENED REGULAR MEETING

MAYOR AND BOARD OF TRUSTEES,
VILLAGE OF BURR RIDGE, IL
August 26, 2019

CALL TO ORDER The Regular Meeting of the Mayor and Board of Trustees of August 26, 2019 was reconvened at 7:54 p.m. with the same Trustees in attendance as immediately preceding the Closed Meeting from 7:45 p.m. to 7:54 p.m.

RECONVENE REGULAR MEETING Motion was made by Trustee Schiappa and seconded by Trustee Snyder that the Regular Meeting of August 26, 2019 be reconvened.

The Motion was approved by unanimous voice vote of the Board of Trustees.

CONSIDERATION OF RECOMMENDATION TO APPROVE UNION CONTRACT FOR PATROL OFFICERS Motion was made by Trustee Paveza and seconded by Trustee Snyder to table this item to the next Board Meeting.

The Motion was approved by unanimous voice vote of the Board of Trustees.

There being no further business, Motion was made by Trustee Schiappa and seconded by Trustee Snyder that the Regular Meeting of August 26, 2019 be adjourned.

The Motion was approved by unanimous voice vote of the Board of Trustees and the Regular Meeting of August 26, 2019 was adjourned at 7:55 p.m.

Karen J. Thomas
Village Clerk
Burr Ridge, Illinois

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

APPROVED BY the President and Board of Trustees this _____ day of _____, 2019.

PATHWAY COMMISSION

VILLAGE OF BURR RIDGE

MINUTES FOR REGULAR MEETING OF SEPTEMBER 12, 2019

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

3. APPROVAL OF JULY 11, 2019 MINUTES

Commissioner Hoch wanted to clarify that at the July 11 meeting, there was discussion about the sidewalk on South Frontage Road between Crowne Plaza Hotel and County Line Road. She wanted it to be clear that the Board of Trustees has indicated a willingness to use hotel tax dollars to help fund that project. Mr. Pollock concurred with this statement.

A **MOTION** was made by Commissioner Hoch and **SECONDED** by Commissioner Layden to approve the July 11, 2019 minutes. The **MOTION** was **APPROVED** by a 4 - 0 voice vote of the Pathway Commission.

4. UPDATE OF SIDEWALK PROJECTS

Mr. Pollock referenced the update provided by Village Engineer Dave Preissig. The update included the County Line Road sidewalk, the Garfield Avenue sidewalk, and the 8760 County Line Road sidewalk.

Commissioner Layden said she attended the public meeting regarding the Garfield Avenue sidewalk. There was discussion about the residents request to consider moving the sidewalk to the west side. Commissioner Hoch noted that the east side as planned was more logical than the west side due to the existing sidewalks. Commissioner Layden suggested that the Village should further consider the west side.

Mr. Pollock explained that the Village Engineer was working with Willowbrook to see if the west side was feasible. He said that based on that report, staff will make a recommendation to the Village Board.

A **MOTION** was made by Commissioner Hoch and **SECONDED** by Chairperson Liss to recommend that the Garfield Avenue sidewalk remain on the east side of the street as originally planned. The **MOTION** was **APPROVED** by a 3 - 1 voice vote of the Pathway Commission with Commissioner Layden voting No.

5. UPDATE OF BURR RIDGE PATHWAY AND SIDEWALK PLAN

Chairperson Liss stated that at the last meeting, the Commission asked that the Pathway Plan be updated before further consideration of the consolidation of the Pathway Commission and Street Policy Committee. The Commission proceeded to review each category of sidewalk projects and make the following changes:

High Priority Projects: The list of projects and the changes to the plan are summarized as follows:

- South Frontage Road from 83rd Street to IL 83: This project was moved from priority #1 to #2.
- German Church Road (North Side) from Greystone Court to County Line Road: This project was removed from the Plan as it has been completed.
- County Line Road from 60th Street to Longwood Drive: This project was removed from the Plan as it is under construction and to be completed this year.
- Madison Street from 87th Street to 89th Street: This project was removed from the Plan as it has been completed.
- Plainfield Road (South Side) from Manor Drive to Hillcrest Drive: This project was removed from the Plan as it has been completed.
- South Frontage Road from County Line Road to west end of 75th Street: This project was moved to Priority #1. It was noted that it will serve a large number of visitors to the Village and benefit Downtown Burr Ridge.
- Garfield Avenue from 63rd Street South to Corporate Boundary: This project will be removed from the list as it is scheduled to be constructed in Spring 2020.
- 75th Street and Arbor Drive (North Side) from Forest Hill Road to Burr Ridge Corporate Park: Due to neighborhood opposition, this project was moved to Priority #5.
- Carriage Way from Old Mill Lane to County Line Road: This project was moved to Priority #3.
- 87th Street; One side of street (to be determined) from Madison Street to County Line Road: This project was moved to Priority #4.
- Forest Hill Road from 75th Street to 79th Street: This project was moved to Priority #6.

Future Projects: Mr. Pollock explained that these are priority projects but are on the list either because the right of way is not yet in the Village or because there may be opportunities for developers to build the sidewalks. The changes to the plan are summarized as follows:

- Remainder of 91st Street: The south side of this project was completed. It was agreed that the north side sidewalk would be split into two separate projects based on the two separate sections remaining.
- Bridewell Drive from Commonwealth to Burr Ridge Parkway: This project is to be removed as it is being completed by a developer.
- Corporate Park - east side of lake between 73rd Place and Arbor Dr connection to 73rd Place: This project is to be removed as it is being completed by a developer.
- Corporate Park - parallel with Commonwealth Ave between Arbor Dr and Bridewell Drive: Concurrent with the approval of the Lakeside Pointe Subdivision, it was determined not to construct a sidewalk in this location due to neighborhood opposition and the location of a sidewalk on Lakeside Circle. This project is to be removed from the Plan.

Long Range Projects: There were no changes to this section of the Plan.

A **MOTION** was made by Chairperson Liss and **SECONDED** by Commissioner McGirr to recommend the changes to the Pathway Plan as described herein. The **MOTION** was **APPROVED** by a 4 - 0 voice vote of the Pathway Commission.

6. BOARD REPORT

Mr. Pollock said there were no Board actions to discuss but asked if the Commission wanted to further discuss Mayor Grasso's suggestion of consolidating Pathway with the Street Policy Commission.

After discussion, the Commissioners agreed that consolidation should be approved if there is representation on the new committee by Pathway Commission members.

7. OLD/NEW BUSINESS

There was no old or new business.

8. ADJOURNMENT

A **MOTION** was made by Commissioner Hoch and **SECONDED** by Commissioner Layden to **ADJOURN** this meeting. **ALL MEMBERS VOTING AYE**, the meeting was adjourned at 8:15 p.m.

Respectfully Submitted:

J. Douglas Pollock, AICP

ORDINANCE NO. A-894-01-19**AN ORDINANCE AMENDING SECTION X OF THE
SUBDIVISION ORDINANCE OF THE VILLAGE OF BURR RIDGE
REGARDING PARK IMPACT FEES AND CREDIT FOR PRIVATE OPEN
SPACES AND RECREATION AREAS**

WHEREAS, Section X of the Burr Ridge Subdivision Ordinance requires subdivision developers to donate land or cash in lieu of land to provide necessary park and recreation facilities for the future residents of a subdivision; and

WHEREAS, Section X.A, paragraph 4 allows a developer to provide private open space and recreation areas in lieu of land or cash; and

WHEREAS, private open space or recreational areas are not adequate to meet the long term needs of residents for publicly accessible and well maintained parks and open space; and

WHEREAS, the Corporate Authorities of the Village of Burr Ridge deem it in the best interest of the Village and its residents to amend said section of the Village's Subdivision Ordinance.

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

Section 1: That Section X.A, paragraph 4 of the Subdivision Ordinance, titled Credit for Private Open Spaces and Recreation Areas, is hereby deleted.

Section 2: That all Ordinances or parts of Ordinances in conflict with or inconsistent with the provision of this Ordinance are hereby repealed to the extent of such conflict or inconsistency.

Section 3: 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 23rd day of September, 2019, by the Corporate Authorities of the Village of Burr Ridge on a roll call vote as follows:

AYES:

NAYS:

ABSENT:

APPROVED by the Mayor of the Village of Burr Ridge on this 23rd day of September, 2019.

Mayor

ATTEST:

Village Clerk

ORDINANCE NO.**AN ORDINANCE AMENDING CHAPTER 39 (PROPERTY MAINTENANCE) OF THE BURR RIDGE MUNICIPAL CODE BY ADDING NEW SECTION 39.09**

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

Section 1: That Chapter 39, entitled “PROPERTY MAINTENANCE”, of the Burr Ridge Municipal Code, as amended, be and is hereby further amended to add the following sub-section:

Sec. 39.09 Securing of Property

If the code official, as defined by the International Property Maintenance Code, determines that a premises is both unsafe for human habitation and occupancy but also presents a danger to the general public due to the structural condition of the premises, the code official is hereby authorized to require that a security fence be placed around the premises for a period of time which shall allow for the condition of the premises to be remediated and made safe for the general public.

SECTION 2: If any provision, clause, sentence or paragraph of this Chapter or the application thereof to any person or circumstances shall be held invalid by a court of competent jurisdiction, such invalidity shall not affect the other provisions of this Chapter which can be given effect without the invalid provision or application, and to this end the provisions of this Chapter are declared to be severable.

SECTION 3: This Ordinance and the amendment to the Burr Ridge Municipal Code amending Chapter 39, shall be effective from and after the date of passage hereof.

SECTION 4: That the Village Clerk be and is hereby directed to publish this Ordinance in pamphlet form.

ADOPTED this 23rd day of September, 2019, pursuant to a roll call vote as follows:

AYES:

NAYS:

ABSENT:

APPROVED this 23rd day of September, 2019, by the Mayor of the Village of Burr Ridge.

Mayor

ATTEST:

Village Clerk



To: Mayor and Board of Trustees

From: Jerry Sapp, Finance Director
Amy Nelson, Assistant Finance Director

Date: September 23, 2019

Subject: 2018-19 Annual Financial Report and Management Letter

Enclosed are the 2018-19 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, 2019."

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

As part of our audit of the financial statements of the Village of Burr Ridge, Illinois (Village) as of and for the year ended April 30, 2019, we wish to communicate the following to you.

AUDIT SCOPE AND RESULTS

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

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

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

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.

As discussed in Note 14 of the audited financial statements, the Village adopted Government Accounting Standard Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, during fiscal year 2019.

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
- Total other postemployment benefit 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:

- Fair value measurements
- Defined benefit pension plans
- Other postemployment benefit plan
- Restatement

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.

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:

- As previously noted, the Village adopted GASB 75 during fiscal year 2019.

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 opinions 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.

Future Accounting Pronouncements

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. 87, *Leases* (GASB 87)

In June 2017, GASB published Statement No. 87, Leases. The standard was the result of a multi-year project to reexamine the accounting and financial reporting for leases. The new

standard establishes a single model for lease accounting based on the principle that leases represent the financing of the right to use an underlying asset. Specifically, GASB 87 includes the following accounting guidance for lessees and lessors:

Lessee Accounting - A lessee will recognize a liability measured at the present value of payments expected to be made for the lease term, and an intangible asset measured at the amount of the initial lease liability, plus any payments made to the lessor at or before the beginning of the lease and certain indirect costs. A lessee will reduce the liability as payments are made and recognize an outflow of resources for interest on the liability. The asset will be amortized by the lessee over the shorter of the lease term or the useful life of the asset.

Lessor Accounting - A lessor will recognize a receivable measured at the present value of the lease payments expected for the lease term and a deferred inflow of resources measured at the value of the lease receivable plus any payments received at or prior to the beginning of the lease that relate to future periods. The lessor will reduce the receivable as payments are received and recognize an inflow of resources from the deferred inflow of resources in a systematic and rational manner over the term of the lease. A lessor will not derecognize the asset underlying the lease. There is an exception for regulated leases for which certain criteria are met, such as airport-aeronautical agreements.

The lease term used to measure the asset or liability is based on the period in which the lessee has the noncancelable right to use the underlying asset. The lease term also contemplates any lease extension or termination option that is reasonably certain of being exercised.

GASB 87 does not apply to leases for intangible assets, biological assets (*i.e.*, timber and living plants and animals), service concession agreements or leases in which the underlying asset is financed with conduit debt that is reported by the lessor. Additionally, leases with a maximum possible term of 12 months or less are excluded.

The effective date is for periods beginning after December 15, 2019. It is anticipated that leases would be recognized using the facts and circumstances in effect at the beginning of the period of implementation.

GASB Statement No. 88, Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements (GASB 88)

GASB 88 provides a definition of “debt” for the purposes of note disclosures. That definition is “a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established.” This definition is key to knowing what liabilities are included in the disclosure requirements.

The new disclosure requirements include, if material, the amount of unused lines of credit, assets pledged as collateral for debt and certain debt agreement terms. In addition, the standard requires separate disclosures for direct borrowings from other debt. A nonauthoritative, illustrative disclosure is included in an appendix to the Statement.

The requirements of this Statement are effective for periods beginning after June 15, 2018. Earlier application is encouraged.

GASB Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period (GASB 89)

GASB 89 requires financial statements prepared using the economic resources measurement focus to recognize interest cost incurred before the end of a construction period as an expense in the period in which the cost is incurred. Such interest cost will not be capitalized as part of the historical cost of a capital asset.

It also requires that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period is to be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

GASB 89 is effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged.

GASB Statement No. 90, Majority Equity Interests - an Amendment of GASB Statements No. 14 and No. 61 (GASB 90)

GASB 90 defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment.

For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method.

This Statement also provides guidance for a component unit in which a government has a 100% equity interest.

GASB 90 is effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged.

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

BKD, LLP

Oakbrook Terrace, Illinois
September 18, 2019



VILLAGE OF
BURR RIDGE
A VERY SPECIAL PLACE

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

Gary Grasso
Mayor

Karen J. Thomas
Village Clerk

J. Douglas Pollock
Village Administrator

September 18, 2019

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, 2019. 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 12, 2019, for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.
2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
4. We have reviewed and approved a draft of the financial statements and related notes referred to above, which you prepared in connection with your audit of our financial statements. We acknowledge that we are responsible for the fair presentation of the financial statements and related notes.

5. We have provided you with:
 - (a) Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters.
 - (b) Additional information that you have requested from us for the purpose of the audit.
 - (c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - (d) All minutes of meetings of the governing body held through the date of this letter.
 - (e) All significant contracts and grants.
6. All transactions have been recorded in the accounting records and are reflected in the financial statements.
7. We have informed you of all current risks of a material amount that are not adequately prevented or detected by entity procedures with respect to:
 - (a) Misappropriation of assets.
 - (b) Misrepresented or misstated assets, liabilities or net position.
8. We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
9. We have no knowledge of any known or suspected:
 - (a) Fraudulent financial reporting or misappropriation of assets involving management or employees who have significant roles in internal control.
 - (b) Fraudulent financial reporting or misappropriation of assets involving others that could have a material effect on the financial statements.
10. We have no knowledge of any allegations of fraud or suspected fraud affecting the Village received in communications from employees, customers, regulators, suppliers or others.
11. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America. We understand that the term related party refers to an affiliate; management, and members of their immediate families, component units; and any other party with which the entity may deal if it can significantly influence, or be influenced by, the management or operating policies of the other. The term affiliate refers to a party that directly or indirectly controls, or is controlled by, or is under common control with us.

12. Except as reflected in the financial statements, there are no:
 - (a) Plans or intentions that may materially affect carrying values or classifications of assets and liabilities.
 - (b) Material transactions omitted or improperly recorded in the financial statements.
 - (c) Material gain/loss contingencies requiring accrual or disclosure, including those arising from environmental remediation obligations.
 - (d) Events occurring subsequent to the balance sheet date through the date of this letter requiring adjustment or disclosure in the financial statements.
 - (e) Agreements to purchase assets previously sold.
 - (f) Restrictions on cash balances or compensating balance agreements.
 - (g) Guarantees, whether written or oral, under which the Village is contingently liable.
13. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
14. We have no reason to believe the Village owes any penalties or payments under the Employer Shared Responsibility Provisions of the Patient Protection and Affordable Care Act nor have we received any correspondence from the IRS or other agencies indicating such payments may be due.
15. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.
16. Adequate provisions and allowances have been accrued for any material losses from:
 - (a) Uncollectible receivables.
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. The financial statements disclose all significant estimates and material concentrations known to us. Significant estimates are estimates at the balance sheet date which could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets for which events could occur which would significantly disrupt normal finances within the next year. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
22. 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.
23. The supplementary information required by the Governmental Accounting Standards Board, consisting of management's discussion and analysis, budgetary comparisons, pension and other postemployment benefit 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

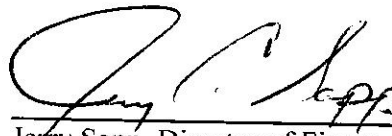
underlying the measurement and/or presentation of the information are reasonable and appropriate. There has been no change from the preceding period in the methods of measurement and presentation.

24. With regard to supplementary information:

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



Douglas Pollock, Village Administrator



Jerry Sapp, Director of Finance

Village of Burr Ridge

ATTACHMENT

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

Governmental Activities (Government-Wide Statements)

QUANTITATIVE ANALYSIS

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Current Assets	16,311,072	(2,985)	16,308,087	-0.02%
Non-Current Assets & Deferred Outflows	255,606,557		255,606,557	
Current Liabilities	(2,075,971)		(2,075,971)	
Non-Current Liabilities & Deferred Inflows	(25,893,543)	172,598	(25,720,945)	-0.67%
Current Ratio	7.86		7.86	-0.01%
Total Assets & Deferred Outflows	271,917,629	(2,985)	271,914,644	
Total Liabilities & Deferred Inflows	(27,969,514)	172,598	(27,796,916)	-0.62%
Total Net Position	(243,948,115)	(169,613)	(244,117,728)	0.07%
General Revenues & Transfers	(8,669,009)		(8,669,009)	
Net Program Revenues/ Expenses	10,751,129	(6,661)	10,744,468	-0.06%
Change in Net Position	(2,082,120)	(6,661)	(2,088,781)	0.32%

Client: Village of Burr Ridge
Period Ending: April 30, 2019

Governmental Activities (Government-Wide Statements)

SCHEDULE OF UNCORRECTED MISSTATEMENTS (ADJUSTMENTS PASSED)

			Assets & Deferred Outflows		Liabilities & Deferred Inflows		net Program			Net Effect on Following Year				
Description	Financial Statement Line Item	Factual (F), Judgmental (J), Projected (P)	Current		Non-Current		General Revenues & Transfers		Revenues/ Expenses		Net Position		Change in Net Position	
			DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)
To allocate a portion of Total OPEB Liability and related accounts to business type activities (Water and Sewer Funds). Management elected to recognize all in governmental activities instead.		F	(2,985)	0	0	172,598	0	(6,661)	(162,952)	0	0			
	Net position								(162,952)					
	Total OPEB Liability					172,598								
	Deferred Outflows of Resources		(2,985)											
	OPEB Expense							(6,661)						
			0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	
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			0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	

Village of Burr Ridge

ATTACHMENT

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

Business Type Activities (Government-Wide Statements)

QUANTITATIVE ANALYSIS

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Current Assets	4,395,566	2,985	4,398,551	0.07%
Non-Current Assets & Deferred Outflows	51,910,771		51,910,771	
Current Liabilities	(298,888)		(298,888)	
Non-Current Liabilities & Deferred Inflows	(979,333)	(144,041)	(1,123,374)	14.71%
Current Ratio	14.71		14.72	0.07%
Total Assets & Deferred Outflows	56,306,337	2,985	56,309,322	0.01%
Total Liabilities & Deferred Inflows	(1,278,221)	(144,041)	(1,422,262)	11.27%
Total Net Position	(55,028,116)	141,056	(54,887,060)	-0.26%
General Revenues & Transfers	(237,583)		(237,583)	
Net Program Revenues/ Expenses	1,094,589	13,990	1,108,579	1.28%
Change in Net Position	857,006	13,990	870,996	1.63%

Client: Village of Burr Ridge
Period Ending: April 30, 2019

Business Type Activities (Government-Wide Statements)

SCHEDULE OF UNCORRECTED MISSTATEMENTS (ADJUSTMENTS PASSED)

DescriptionFinancial Statement Line ItemFactual (F), Judgmental (J), Projected (P)			Assets & Deferred Outflows		Liabilities & Deferred Inflows		Net Program			Net Effect on Following Year					
			Current		Non-Current		Current		Non-Current		General Revenues & Transfers	Revenues/ Expenses	Net Position	Change in Net Position	Net Position
			DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR
To adjust the IMRF Actuarial and Audited Net Position Difference for FY2019		F	0	0	0	28,557	0	7,329	(35,886)	0	0				
	Net Pension Liability					38,787									
	Net Position								(35,886)						
	Deferred inflows of resources					(10,230)									
	Pension Expense							7,329							
To allocate a portion of Total OPEB Liability and related accounts to business type activities (Water and Sewer Funds). Management elected to recognize all in governmental activities instead.		F	2,985	0	0	(172,598)	0	6,661	162,952	0	0				
	Net position								162,952						
	Total OPEB Liability					(172,598)									
	Deferred Outflows of Resources		2,985												
	OPEB Expense							6,661							
			0	0	0	0	0	0	0	0	0				
			0	0	0	0	0	0	0	0	0				
			0	0	0	0	0	0	0	0	0				
Total passed adjustments			2,985	0	0	(144,041)	0	13,990	127,066	0	0				
							Impact on Change in Net Position		13,990						
							Impact on Net Position		141,056						

Village of Burr Ridge

ATTACHMENT

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

Water Fund

QUANTITATIVE ANALYSIS

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Current Assets	2,485,925	1,493	2,487,418	0.06%
Non-Current Assets & Deferred Outflows	43,236,663		43,236,663	
Current Liabilities	(289,338)		(289,338)	
Non-Current Liabilities & Deferred Inflows	(759,469)	(64,024)	(823,493)	8.43%
Current Ratio	8.592		8.597	0.06%
Total Assets & Deferred Outflows	45,722,588	1,493	45,724,081	
Total Liabilities & Deferred Inflows	(1,048,807)	(64,024)	(1,112,831)	6.10%
Total Net Position	(44,673,781)	62,531	(44,611,250)	-0.14%
Operating Revenues	(5,064,988)		(5,064,988)	
Operating Expenses	6,127,805	9,046	6,136,851	0.15%
Nonoperating (Revenues) Exp	(288,412)		(288,412)	
Change in Net Position	774,405	9,046	783,451	1.17%

Client: Village of Burr Ridge
Period Ending: April 30, 2019

Water Fund

SCHEDULE OF UNCORRECTED MISSTATEMENTS (ADJUSTMENTS PASSED)

[illegible]

Village of Burr Ridge

ATTACHMENT

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

Sewer Fund

QUANTITATIVE ANALYSIS

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Current Assets	1,909,641	1,493	1,911,134	0.08%
Non-Current Assets & Deferred Outflows	8,674,108		8,674,108	
Current Liabilities	(9,550)		(9,550)	
Non-Current Liabilities & Deferred Inflows	(219,864)	(80,017)	(299,881)	36.39%
Current Ratio	199.962		200.119	0.08%
Total Assets & Deferred Outflows	10,583,749	1,493	10,585,242	0.01%
Total Liabilities & Deferred Inflows	(229,414)	(80,017)	(309,431)	34.88%
Total Net Position	(10,354,335)	78,524	(10,275,811)	-0.76%
Operating Revenues	(356,267)		(356,267)	
Operating Expenses	522,137	4,943	527,080	0.95%
Nonoperating (Revenues) Exp	(83,269)		(83,269)	
Change in Net Position	82,601	4,943	87,544	5.98%

Period Ending: April 30, 2019

SCHEDULE OF UNCORRECTED MISSTATEMENTS (ADJUSTMENTS PASSED)

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Village of Burr Ridge, Illinois

Annual Financial Report

April 30, 2019



Village of Burr Ridge, Illinois

April 30, 2019

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Village of Burr Ridge, Illinois

April 30, 2019

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Village of Burr Ridge, Illinois

April 30, 2019

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Introductory Section

Village of Burr Ridge, Illinois
Principal Officials and Officers
April 30, 2019

Gary Grasso	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	Village Administrator
Jerry C. Sapp	Director of Finance/Treasurer
David Preissig	Public Works Director/Village Engineer
John W. Madden	Chief of Police

Financial Section

Independent Auditor's Report

Independent Auditor's Report

Honorable Mayor
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, 2019, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Burr Ridge, Illinois, as of April 30, 2019, 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.

Emphasis of Matter

As discussed in Note 14 to the financial statements, for 2019 the Village adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinions are not modified with respect to this matter.

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

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

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.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

BKD, LLP

Oakbrook Terrace, Illinois
September 18, 2019

Management's Discussion and Analysis

**VILLAGE OF BURR RIDGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
APRIL 30, 2019**

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. In fiscal year 2019, the Village adopted Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Fiscal year 2018 amounts presented in condensed comparative tables in this analysis are presented as previously reported, without adjustments for prior year restatements.

Financial Highlights

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

- Net Position and Performance in Total – The Village's total net position at April 30, 2019, was \$298,976,231, a decrease of \$5,402,416 from the prior year balance, which includes the impact of the restatement for adoption of GASB 75 described in Note 14.
- Governmental Activity Summary – Net position for governmental activities at April 30, 2019, was \$243,948,115, a decrease of \$4,545,410 from the prior year balance, which includes the impact of the restatement for adoption of GASB 75 described in Note 14.
- Business-Type Activity Summary – Net position for business-type activities at April 30, 2019, was \$55,028,116, a decrease of \$857,006 from the prior year balance.
- General Fund Summary – The Village's General Fund's balance at April 30, 2019, was \$5,319,115, a decrease of \$142,471. The General Fund revenues and other financing sources were under budget estimates by \$69,016. General Fund expenditures and other financing uses were under the budget by \$426,535.
- Capital Assets – Total net capital assets for governmental and business-type activities at April 30, 2019, were \$303,231,164, a net decrease for the year of \$2,239,141.

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.

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

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

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

Government-Wide Financial Statements

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

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

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

Fund Financial Statements

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

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

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

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

While the total column on the business-type fund financial statements is the same as the business-type column at the government-wide financial statement, the governmental major funds total column requires a reconciliation because of the different measurement focus (current financial resources versus total economic resources) which is reflected on the page following each statement. The flow of current financial resources will reflect bond proceeds and 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.

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

Infrastructure Assets

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

Financial Analysis of the Village as a Whole

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

Pension Accounting

The Village implemented GASB 67 in FY15. GASB 67 made significant revisions to financial reporting for pension plans and included financial statement presentation changes along with additional note and required supplementary information disclosures. GASB 67 also included mandates related to actuarial 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.

OPEB Accounting

As previously mentioned, and described further in Note 14, the Village implemented GASB 75 in FY19. GASB 75 made significant revisions to financial reporting for OPEB plans and included financial statement presentation changes along with additional note and required supplementary information disclosures. GASB 75 also included mandates related to actuarial methods and assumptions. The provisions of the statement require that the Village report, on the face of the balance sheet, the total OPEB liability, the deferred outflows of resources (future expenses) and deferred inflows of resources (future revenues) related to the OPEB plans.

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

Government-Wide Statements

Statement of Net Position

The following table reflects the condensed comparative Statement of Net Position as of April 30, 2019 and 2018. The Village has offset the total net pension liabilities of \$14,233,615 with deferred outflows of \$4,228,324 and deferred inflows of \$1,831,450. 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	
	2019	2018	2019	2018	2019	2018
Current & Other Assets	\$16,311,072	\$16,310,628	\$4,395,566	\$4,055,613	\$20,706,638	\$20,366,241
Capital Assets	251,843,671	252,918,759	51,387,493	52,551,546	303,231,164	305,470,305
Total Assets	268,154,743	269,229,387	55,783,059	56,607,159	323,937,802	325,836,546
Deferred Outflows	3,762,886	3,394,471	523,278	155,981	4,286,164	3,550,452
Current & Other Liabilities	2,075,971	1,938,315	298,888	300,182	2,374,859	2,238,497
Long-Term Liabilities	22,922,895	19,448,711	862,336	254,055	23,785,231	19,702,766
Total Liabilities	24,998,866	21,387,026	1,161,224	554,237	26,160,090	21,941,263
Deferred Inflow	2,970,648	2,743,307	116,997	323,781	3,087,645	3,067,088
Net Assets:						
Investment in Capital Assets,						
net of Debt	245,822,475	246,832,022	51,387,493	52,551,546	297,209,968	299,383,568
Restricted-Special Projects	520,285	414,333	-	-	520,285	414,333
Restricted-Debt Service	2,887,580	2,884,986	-	-	2,887,580	2,884,986
Unrestricted	(5,282,225)	(1,637,816)	3,640,623	3,333,576	(1,641,602)	1,695,760
Total Net Assets	\$243,948,115	\$248,493,525	\$55,028,116	\$55,885,122	\$298,976,231	\$304,378,647

Normal Impacts

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

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

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

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

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

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

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

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

Current Year Impacts

Statement of Activities

The largest revenue sources for the Village are Sales, Income, and Property Tax receipts. Sales Tax receipts were \$2,632,829 or 24.84%, Income Tax receipts were \$1,091,703 or 10.30%, and Property Tax receipts were \$1,376,896 or 12.99% of total governmental revenues. The following table reflects the condensed comparative Statement of Activities as of April 30, 2019 and 2018.

VILLAGE OF BURR RIDGE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED APRIL 30

Revenue	Governmental Activities		Business-Type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Program Revenues:						
Charges for Service	\$1,483,046	\$1,383,179	\$5,555,353	\$5,227,567	\$7,038,399	\$6,610,746
Operating Grants	447,561	341,095	-	-	447,561	341,095
General Revenue:						
Property Taxes	1,376,896	1,526,747	-	-	1,376,896	1,526,747
Other Taxes	6,114,277	6,063,190	-	-	6,114,277	6,063,190
Other	1,177,836	2,231,553	237,583	7,332	1,415,419	2,238,885
Total Revenue	10,599,616	11,545,764	5,792,936	5,234,899	16,392,552	16,780,663
Expenses						
General Government:	3,543,277	3,655,187	-	-	3,543,277	3,655,187
Public Safety	6,723,963	6,564,131	-	-	6,723,963	6,564,131
Public Works	2,305,576	1,818,517	-	-	2,305,576	1,818,517
Interest	108,920	216,907	-	-	108,920	216,907
Water and Sewer	-	-	6,649,942	6,689,785	6,649,942	6,689,785
Total Expense	12,681,736	12,254,742	6,649,942	6,689,785	19,331,678	18,944,527
Change in Net Assets	(2,082,120)	(708,978)	(857,006)	(1,454,886)	(2,939,126)	(2,163,864)
Net Position, Beginning of Year as Restated	246,030,235	249,202,503	55,885,122	57,340,008	301,915,357	306,542,511
Net Position, Ending	\$243,948,115	\$248,493,525	\$55,028,116	\$55,885,122	\$298,976,231	\$304,378,647

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

Normal Impacts-Changes In Net Position

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

Revenues

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

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

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

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

Expenses

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

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

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

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

Current Year Impacts

FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS

Governmental Funds

At April 30, 2019, the governmental funds reported a combined fund balance of \$12,013,606. This is a .74% increase from the beginning of the year balance of \$12,102,232.

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

Major Governmental Funds

The General Fund is the Village's primary operating fund and the largest source of day-to-day service delivery. The fund balance of the General Fund at the end of the fiscal year is \$5,319,115, which exceeds the Village's required fund balance reserve policy.

Total revenues & other sources were under budget by \$69,016, total expenditures & transfers were under budget by \$426,535. Overall revenues in the General Fund increased over the prior fiscal year by \$57,903 despite several revenue categories decreasing over the prior fiscal year including Telecommunication Revenues (5.9%). Expenditures mainly came under budget, in the Police Department and Public works, due to lower than expected personnel & maintenance costs.

VILLAGE OF BURR RIDGE
GENERAL FUND BUDGETARY HIGHLIGHTS
APRIL 30, 2019

	Original Budget	Amended Budget	Actual
Revenues & Other Sources			
Taxes	\$ 6,015,300	\$ 6,015,300	\$ 5,683,269
Intergovernmental	1,050,130	1,050,130	1,129,932
Other	1,791,220	1,791,220	1,988,508
Sale of capital assets	15,000	15,000	925
Total	<u>8,871,650</u>	<u>8,871,650</u>	<u>8,802,634</u>
Expenditures & Transfers			
Expenditures	8,631,640	8,631,640	8,125,105
Transfers	215,000	740,000	820,000
Total	<u>8,846,640</u>	<u>9,371,640</u>	<u>8,945,105</u>
Change in Fund Balance	<u>\$25,010</u>	<u>(\$499,990)</u>	<u>(\$142,471)</u>

The Village also reports nonmajor governmental funds: Special Revenues (Motor Fuel and Hotel/Motel) 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 increased 23% over the prior fiscal year largely due to the opening of the Hampton Inn.

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

Capital Assets

As of April 30, 2019, the Village's Governmental Activities had invested \$251,843,671 in a variety of capital assets and infrastructure, as reflected in the following table.

VILLAGE OF BURR RIDGE
GOVERNMENTAL FUNDS CHANGE IN NET CAPITAL ASSETS
APRIL 30, 2019

	Beginning Balance	Net Additions/ Deletions	Ending Balance
Non Depreciable Assets			
Land	\$ 1,797,378	\$ -	\$ 1,797,378
Land Right of Way	214,262,950	-	214,262,950
Depreciable Assets			
Streets	56,815,640	-	56,815,640
Buildings	9,971,597	-	9,971,597
Improvements other than building	2,810,821	173,683	2,984,504
Equipment	1,696,361	468,072	2,164,433
Vehicles	2,132,779	76,133	2,208,912
Accumulated Depreciation on Capital Assets	(36,568,767)	(1,792,976)	(38,361,743)
Capital Assets	<u>\$252,918,759</u>	<u>(\$1,075,088)</u>	<u>\$251,843,671</u>

Vehicle additions consisted of three police vehicles, as well as, a new truck with snow plow equipment and a Caterpillar Hydraulic Excavator for the Public Works department. Capital additions for the Village also included a Chiller Replacement and Village Hall Window replacements during the fiscal year. The Information Technology Fund completed upgrades to the workstations as well as wireless services upgrades. 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, 2019, 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 \$105,410,053 which is 8.625% of assessed valuation. The Village has used \$5,970,000 of this limit leaving a legal debt margin of \$99,440,053. 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.

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

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, 2019

	Governmental Activities	Business-Type Activities	Total
Assets			
Current Assets			
Cash and cash equivalents	\$ 1,523,769	\$ 311,907	\$ 1,835,676
Investments	11,181,763	3,280,651	14,462,414
Receivables			
Property taxes	982,137	-	982,137
Intergovernmental	990,371	-	990,371
Other	290,680	600,901	891,581
Interest	78,110	46,860	124,970
Deposits	1,264,242	155,247	1,419,489
Total current assets	<u>16,311,072</u>	<u>4,395,566</u>	<u>20,706,638</u>
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	8,199,121	2,583,798	10,782,919
Water distribution system and improvements	-	40,103,214	40,103,214
Sewer system and improvements	-	8,548,572	8,548,572
Machinery and equipment and vehicles	1,696,285	103,909	1,800,194
Infrastructure	25,887,937	-	25,887,937
Total capital assets	<u>251,843,671</u>	<u>51,387,493</u>	<u>303,231,164</u>
Total assets	<u>268,154,743</u>	<u>55,783,059</u>	<u>323,937,802</u>
Deferred Outflows of Resources			
Outflows related to OPEB	57,840	-	57,840
Outflows related to pensions	3,705,046	523,278	4,228,324
Total deferred outflows of resources	<u>3,762,886</u>	<u>523,278</u>	<u>4,286,164</u>
Total assets and deferred outflows of resources	<u>271,917,629</u>	<u>56,306,337</u>	<u>328,223,966</u>

(Cont.)

Village of Burr Ridge, Illinois
Statement of Net Position
April 30, 2019

	Governmental Activities	Business-Type Activities	Total
Liabilities			
Current Liabilities			
Accounts payable	\$ 256,186	\$ 259,656	\$ 515,842
Accrued payroll	124,133	28,188	152,321
Accrued interest	45,368	-	45,368
Unearned revenue	40,680	-	40,680
Deposits payable	1,435,550	4,500	1,440,050
Compensated absences	30,439	6,544	36,983
Total OPEB liability	143,615	-	143,615
Total current liabilities	2,075,971	298,888	2,374,859
Noncurrent Liabilities			
Compensated absences	273,949	56,005	329,954
Net pension liability	13,427,284	806,331	14,233,615
Total OPEB liability	3,200,466	-	3,200,466
General obligation bonds and notes	6,021,196	-	6,021,196
Total noncurrent liabilities	22,922,895	862,336	23,785,231
Total liabilities	24,998,866	1,161,224	26,160,090
Deferred Inflows of Resources			
Inflows related to pensions	1,714,453	116,997	1,831,450
Inflows related to property taxes	1,256,195	-	1,256,195
Total deferred inflows of resources	2,970,648	116,997	3,087,645
Net Position			
Net investment in capital assets	245,822,475	51,387,493	297,209,968
Restricted for debt service	2,887,580	-	2,887,580
Restricted for streets and highways	10,769	-	10,769
Restricted for community relations	509,516	-	509,516
Unrestricted (deficit)	(5,282,225)	3,640,623	(1,641,602)
Total net position	\$ 243,948,115	\$ 55,028,116	\$ 298,976,231

Village of Burr Ridge, Illinois
Statement of Activities
Year Ended April 30, 2019

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General government	\$ 3,543,277	\$ 1,367,365	\$ 179,525	\$ -
Public safety	6,723,963	115,681	-	-
Public works	2,305,576	-	268,036	-
Interest expense	108,920	-	-	-
Total governmental activities	12,681,736	1,483,046	447,561	-
Business-Type Activities				
Waterworks Fund	6,127,805	5,086,317	-	85,769
Sewer Fund	522,137	356,267	-	27,000
Total business-type activities	6,649,942	5,442,584	-	112,769
	<u>\$ 19,331,678</u>	<u>\$ 6,925,630</u>	<u>\$ 447,561</u>	<u>\$ 112,769</u>

General Revenues

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

Total general revenues

Change in Net Position

Net Position, Beginning of Year as Previously Reported

Adoption of GASB 75 (see Note 14)

Net Position, Beginning of Year as Restated

Net Position, Ending

Net (Expense), Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
\$ (1,996,387)	\$ -	\$ (1,996,387)
(6,608,282)	-	(6,608,282)
(2,037,540)	-	(2,037,540)
(108,920)	-	(108,920)
(10,751,129)	-	(10,751,129)
-	(955,719)	(955,719)
-	(138,870)	(138,870)
-	(1,094,589)	(1,094,589)
\$ (10,751,129)	\$ (1,094,589)	\$ (11,845,718)
\$ 1,376,896	\$ -	\$ 1,376,896
2,632,829	-	2,632,829
520,965	-	520,965
1,190,808	-	1,190,808
677,972	-	677,972
1,091,703	-	1,091,703
396,759	237,583	634,342
781,077	-	781,077
8,669,009	237,583	8,906,592
(2,082,120)	(857,006)	(2,939,126)
248,493,525	55,885,122	304,378,647
(2,463,290)	-	(2,463,290)
246,030,235	55,885,122	301,915,357
\$ 243,948,115	\$ 55,028,116	\$ 298,976,231

Village of Burr Ridge, Illinois
Balance Sheet - Governmental Funds
April 30, 2019

	General	Capital Improvements	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and investments	\$ 5,591,434	\$ 689,622	\$ 4,756,191	\$ 1,335,167	\$ 12,372,414
Receivables					
Property tax	982,137	-	-	-	982,137
Intergovernmental	966,999	-	-	23,372	990,371
Accrued interest	38,477	2,466	25,896	8,804	75,643
Other	230,829	-	-	59,851	290,680
Deposits	1,264,242	-	-	-	1,264,242
Due from other funds	14,009	-	-	-	14,009
Total assets	<u>\$ 9,088,127</u>	<u>\$ 692,088</u>	<u>\$ 4,782,087</u>	<u>\$ 1,427,194</u>	<u>\$ 15,989,496</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	\$ 218,773	\$ -	\$ -	\$ 22,083	\$ 240,856
Accrued payroll	124,133	-	-	-	124,133
Other unearned revenues	905,147	-	-	-	905,147
Due to other funds	-	-	-	14,009	14,009
Deposits payable	1,264,764	170,786	-	-	1,435,550
Total liabilities	<u>2,512,817</u>	<u>170,786</u>	<u>-</u>	<u>36,092</u>	<u>2,719,695</u>
Deferred Inflows of Resources					
Unavailable revenue	<u>1,256,195</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,256,195</u>
Fund Balances					
Restricted					
Debt service	-	-	2,887,580	-	2,887,580
Streets and highways	-	-	-	10,769	10,769
Community relations	-	-	-	509,516	509,516
Committed					
Capital projects	-	-	-	870,817	870,817
Debt service	-	-	1,894,507	-	1,894,507
Assigned					
Opus contribution	850,000	-	-	-	850,000
Capital Improvements Fund	-	521,302	-	-	521,302
Unassigned					
General Fund	<u>4,469,115</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,469,115</u>
Total fund balances	<u>5,319,115</u>	<u>521,302</u>	<u>4,782,087</u>	<u>1,391,102</u>	<u>12,013,606</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 9,088,127</u>	<u>\$ 692,088</u>	<u>\$ 4,782,087</u>	<u>\$ 1,427,194</u>	<u>\$ 15,989,496</u>

Village of Burr Ridge, Illinois
Reconciliation of the Balance Sheet of
Governmental Funds to the Statement of Net Position
April 30, 2019

Total Fund Balances - Governmental Funds \$ 12,013,606

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. 251,843,671
Less internal service fund capital assets (271,874)

Assets and liabilities of the Internal Service Fund are reported as
governmental activities. 592,129

Certain items that are deferred in the governmental funds are recognized
as revenue in the governmental activities. 864,467

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. (51,196)

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	3,705,046
Deferred outflows of resources - OPEB related	57,840
Deferred inflows of resources - pension related	(1,714,453)
Accrued interest on long-term debt	(45,368)
General obligation bonds and notes payable	(5,970,000)
Compensated absences	(304,388)
Net pension liability	(13,427,284)
Total OPEB liability	(3,344,081)

Net Position of Governmental Activities \$ 243,948,115

Village of Burr Ridge, Illinois
Statement of Revenues, Expenditures and Changes in
Fund Balances - Governmental Funds
Year Ended April 30, 2019

	General	Capital Improvements	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Taxes	\$ 5,683,269	\$ -	\$ -	\$ 677,972	\$ 6,361,241
Licenses and permits	704,941	-	-	-	704,941
Intergovernmental	1,129,932	-	-	268,036	1,397,968
Charges for services	662,424	-	-	-	662,424
Fines and forfeits	115,681	-	-	-	115,681
Investment income	195,735	12,505	131,295	44,719	384,254
Developers contributions	-	2,500	-	-	2,500
Miscellaneous	309,727	445,000	-	203,375	958,102
Total revenues	8,801,709	460,005	131,295	1,194,102	10,587,111
Expenditures					
Current					
General government	1,627,230	-	-	347,847	1,975,077
Public safety	4,953,855	-	-	187,926	5,141,781
Public works	1,544,020	-	-	331,446	1,875,466
Capital outlay	-	562,643	-	947,234	1,509,877
Debt service					
Principal payments	-	-	44,432	-	44,432
Interest payments	-	-	130,029	-	130,029
Total expenditures	8,125,105	562,643	174,461	1,814,453	10,676,662
Excess (Deficiency) of Revenues Over Expenditures	676,604	(102,638)	(43,166)	(620,351)	(89,551)
Other Financing Sources (Uses)					
Proceeds from sale of capital assets	925	-	-	-	925
Transfers in	-	610,000	45,760	210,000	865,760
Transfers out	(820,000)	-	-	(45,760)	(865,760)
Total other financing sources (uses)	(819,075)	610,000	45,760	164,240	925
Net Change in Fund Balances	(142,471)	507,362	2,594	(456,111)	(88,626)
Fund Balances, May 1	5,461,586	13,940	4,779,493	1,847,213	12,102,232
Fund Balances, April 30	\$ 5,319,115	\$ 521,302	\$ 4,782,087	\$ 1,391,102	\$ 12,013,606

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, 2019

Net Change in Fund Balances - Total Governmental Funds	\$ (88,626)
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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	743,912
Less Internal service fund	(128,844)

Some expenses in the statement of activities (*e.g.*, depreciation) do not require
the use of current financial resources and, therefore are not reported as
expenditure in the governmental fund

Less Internal service fund	(1,813,795)
	90,796

The net effect of disposals of capital assets is not recognized in the
governmental fund statements.

(5,205)

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

Installment notes	44,432
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Net results of the Internal Service Fund are included in the statement
of activities.

19,887

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

55,069

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

Increase in deferred outflows related to pensions	310,575
Increase in deferred outflows related to OPEB	57,840
Increase in deferred inflows related to pensions	(198,816)
Increase in net pension liability	(962,103)
Increase in total OPEB liability	(186,878)
Decrease in compensated absences	(20,364)

Change in Net Position of Governmental Activities	\$ (2,082,120)
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Village of Burr Ridge, Illinois
Statement of Net Position - Proprietary Funds
April 30, 2019

	Business-Type Activities			Governmental Activities
	Water Fund	Sewer Fund	Total	Internal Service
Assets				
Current Assets				
Cash and cash equivalents	\$ 194,170	\$ 117,737	\$ 311,907	\$ 63,943
Investments	1,589,706	1,690,945	3,280,651	269,175
Accounts receivable	546,976	53,925	600,901	-
Accrued interest	35,762	11,098	46,860	2,467
Deposits with IPBC Terminal Reserve	119,311	35,936	155,247	-
Total current assets	2,485,925	1,909,641	4,395,566	335,585
Capital Assets				
Capital assets not being depreciated	48,000	-	48,000	-
Capital assets being depreciated, net	42,781,518	8,557,975	51,339,493	271,874
Total capital assets	42,829,518	8,557,975	51,387,493	271,874
Total assets	45,315,443	10,467,616	55,783,059	607,459
Deferred Outflows of Resources				
Outflows related to pensions	407,145	116,133	523,278	-
Liabilities				
Current Liabilities				
Accounts payable	257,842	1,814	259,656	15,330
Accrued payroll	21,959	6,229	28,188	-
Deposits payable	4,500	-	4,500	-
Compensated absences payable	5,037	1,507	6,544	-
Total current liabilities	289,338	9,550	298,888	15,330
Long-Term Liabilities				
Net pension liability	627,380	178,951	806,331	-
Compensated absences payable	41,058	14,947	56,005	-
Total long-term liabilities	668,438	193,898	862,336	-
Total liabilities	957,776	203,448	1,161,224	15,330
Deferred Inflows of Resources				
Inflows related to pensions	91,031	25,966	116,997	-
Net Position				
Net investment in capital assets	42,829,518	8,557,975	51,387,493	271,874
Unrestricted	1,844,263	1,796,360	3,640,623	320,255
Total net position	\$ 44,673,781	\$ 10,354,335	\$ 55,028,116	\$ 592,129

Village of Burr Ridge, Illinois
Statement of Revenues, Expenses and
Changes in Net Position - Proprietary Funds
Year Ended April 30, 2019

	Business-Type Activities			Governmental Activities
	Water Fund	Sewer Fund	Total	Internal Service
Operating Revenues				
Charges for services	\$ 5,064,988	\$ 356,267	\$ 5,421,255	\$ 278,240
Operating Expenses				
Personal services	910,348	267,840	1,178,188	5,443
Contractual services	424,196	53,899	478,095	157,899
Commodities	3,698,420	1,663	3,700,083	16,720
Repairs and maintenance	129,523	-	129,523	-
Total operating expenses	5,162,487	323,402	5,485,889	180,062
Operating Income (Loss) Before Depreciation	(97,499)	32,865	(64,634)	98,178
Depreciation	965,318	198,735	1,164,053	90,796
Operating Income (Loss)	(1,062,817)	(165,870)	(1,228,687)	7,382
Nonoperating Revenues				
Tap on connection fees	85,769	27,000	112,769	-
Other income	21,329	-	21,329	-
Investment income	181,314	56,269	237,583	12,505
Total nonoperating revenues	288,412	83,269	371,681	12,505
Change in Net Position	(774,405)	(82,601)	(857,006)	19,887
Net Position, Beginning	45,448,186	10,436,936	55,885,122	572,242
Net Position, Ending	\$ 44,673,781	\$ 10,354,335	\$ 55,028,116	\$ 592,129

Village of Burr Ridge, Illinois
Statement of Cash Flows - Proprietary Funds
Year Ended April 30, 2019

	Business-Type Activities			Governmental Activities
	Water Fund	Sewer Fund	Total	Internal Service
Cash Flows From Operating Activities				
Receipts from customers and users	\$ 5,116,061	\$ 347,486	\$ 5,463,547	\$ -
Receipts from interfund services transactions	-	-	-	278,240
Payments to suppliers	(4,259,566)	(55,508)	(4,315,074)	(161,397)
Payment to employees	(885,537)	(252,854)	(1,138,391)	(5,443)
Net cash provided by (used in) operating activities	(29,042)	39,124	10,082	111,400
Cash Flows From Noncapital Financing Activities				
Tap on connection fees	85,769	27,000	112,769	-
Interfund borrowings	(15,496)	15,496	-	-
Rental income	21,329	-	21,329	-
Net cash provided by noncapital financing activities	91,602	42,496	134,098	-
Cash Flows From Capital and Related Financing Activities				
Purchases of capital assets	-	-	-	(128,844)
Cash Flows From Investing Activities				
Purchases of investments, net of investment sold	(194,170)	(56,637)	(250,807)	77,884
Purchases of investments, net of investment sold	(52,770)	(82,204)	(134,974)	(73,156)
Interest received	184,380	57,221	241,601	12,716
Net cash provided by (used in) investing activities	131,610	(24,983)	106,627	(60,440)
Net Increase (Decrease) in Cash and Cash Equivalents	194,170	56,637	250,807	(77,884)
Cash and Cash Equivalents, Beginning	-	61,100	61,100	141,827
Cash and Cash Equivalents, Ending	<u>\$ 194,170</u>	<u>\$ 117,737</u>	<u>\$ 311,907</u>	<u>\$ 63,943</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating income (loss)	\$ (1,062,817)	\$ (165,870)	\$ (1,228,687)	\$ 7,382
Items not requiring cash				
Depreciation expense	965,318	198,735	1,164,053	90,796
Deferred outflows of resources - pensions	(284,002)	(83,295)	(367,297)	-
Deferred inflows of resources - pensions	(164,586)	(42,198)	(206,784)	-
Changes in assets and liabilities				
Accounts receivable	51,073	(8,781)	42,292	-
IPBC terminal reserve	(366)	(116)	(482)	-
Accounts payable	(10,127)	54	(10,073)	13,222
Accrued payroll	4,732	1,347	6,079	-
Compensated absences	(4,271)	1,383	(2,888)	-
Net pension liability	473,304	137,865	611,169	-
Net cash provided by (used in) operating activities	<u>\$ (29,042)</u>	<u>\$ 39,124</u>	<u>\$ 10,082</u>	<u>\$ 111,400</u>

Village of Burr Ridge, Illinois
Statement of Fiduciary Net Position - Fiduciary Funds
April 30, 2019

	<u>Pension Trust Fund</u> Police Pension Fund	Agency Fund	Total Fiduciary Funds
Assets			
Cash and cash equivalents	\$ 178,157	\$ 169,193	\$ 347,350
Investments			
U.S. Treasury securities	824,314	-	824,314
U.S. agency securities	5,439,767	-	5,439,767
State and local obligations	798,182	-	798,182
Equity mutual funds	11,573,589	-	11,573,589
Receivables			
Accounts	-	923	923
Accrued interest	55,011	-	55,011
	<hr/>	<hr/>	<hr/>
Total assets	18,869,020	170,116	19,039,136
Liabilities			
Due to bondholders	<hr/> -	<hr/> 170,116	<hr/> 170,116
Net Position			
Restricted for pensions	<hr/> <u>\$ 18,869,020</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ 18,869,020</u>

Village of Burr Ridge, Illinois
Statement of Changes in Fiduciary Net Position -
Police Pension Fund
Year Ended April 30, 2019

Additions

Contributions	
Employer	\$ 748,665
Employee	241,313
	<hr/>
Total contributions	989,978
	<hr/>
Investment income	
Net appreciation in fair value	
of investments	417,102
Interest and dividends	732,095
	<hr/>
	1,149,197
Less investment expense	(45,504)
	<hr/>
Net investment income	1,103,693
	<hr/>
Total additions	2,093,671
	<hr/>

Deductions

Benefits and refunds	1,277,105
Administration	9,353
	<hr/>
Total deductions	1,286,458
	<hr/>

Change in Net Position	807,213
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Net Position Restricted for Pensions, May 1	18,061,807
	<hr/>

Net Position Restricted for Pensions, April 30	\$ 18,869,020
	<hr/> <hr/>

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2019

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, 2019.

Fund Accounting

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

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2019

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 a pension trust fund which is used to account for assets that the Village holds in a fiduciary capacity. The Village utilizes an agency fund to account for assets collected and held for payment of special assessments, which are not debt of the Village.

Government-Wide and Fund Financial Statements

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

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

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

The Village reports the following major governmental funds:

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

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

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2019

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

The Village reports the following major enterprise funds:

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

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

Additionally, the Village reports the following internal service fund:

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

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

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

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2019

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 County

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2019

collects such taxes and remit them periodically. Property tax revenues are recognized in the year they are intended to finance. The 2018 taxes are intended to finance the 2019-20 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 2019 tax levy has not been recorded as a receivable at April 30, 2019, even though the tax attached as a lien on property as of January 1, 2019; the tax will not be levied until December 2019 and, accordingly, is not considered to be an enforceable legal claim at April 30, 2019.

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 of \$10,000 and an estimated useful life in excess of one year.

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

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

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

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

Compensated Absences

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

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2019

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. The resulting committed fund balance is recognized in the Debt Service Fund.

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

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2019

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 and OPEB, which represent pension and OPEB items that will be recognized 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 2018 but intended to finance fiscal year ending April 30, 2020, and deferred inflows related to pensions, which represent pension items that will be recognized in future periods. In the funds statements, deferred inflows of revenues are reported for unavailable property taxes.

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2019

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.

Other Postemployment Benefits

The Village offers retiree healthcare benefits to retirees. For purposes of measuring the total OPEB liability, deferred outflows and deferred inflows of resources related to OPEB and OPEB expense have been determined on the same basis as they are reported by the OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

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.

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2019

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.

Investments

The following table presents the investments and maturities of the Village's debt securities as of April 30, 2019:

Investment Type	Fair Value	Investment Maturities			
		Less Than One Year	1 to 5 Years	More Than 5 Years	Greater Than 10 Years
Brokered CDs	\$ 4,318,252	\$ 160,033	\$ 3,922,599	\$ 235,620	\$ -
U.S. Treasury securities	300,398	-	300,398	-	-
U.S. agency securities	7,761,183	503,309	2,262,546	4,995,328	-
State and local obligations	2,082,581	352,421	1,447,540	282,620	-
	<u>\$ 14,462,414</u>	<u>\$ 1,015,763</u>	<u>\$ 7,933,083</u>	<u>\$ 5,513,568</u>	<u>\$ -</u>

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

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

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

Concentration of credit risk is the risk that the Village has a high percentage of their investments invested in one type of investment. 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, 2019, for debt securities, equity securities and mutual funds.

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2019

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, 2019:

Investment Type	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Debt securities				
Brokered CDs	\$ 4,318,252	\$ -	\$ 4,318,252	\$ -
U.S. agency securities	7,761,183	-	7,761,183	-
U.S. Treasury securities	300,398	-	300,398	-
State and local obligations	2,082,581	-	2,082,581	-
Total	<u>\$ 14,462,414</u>	<u>\$ -</u>	<u>\$ 14,462,414</u>	<u>\$ -</u>

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

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

Level 3 includes unobservable inputs for an asset or liability.

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

Police Pension Deposits and Investments

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

Village of Burr Ridge, Illinois

Notes to Financial Statements

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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.

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 as of April 30, 2019:

Investment Type	Fair Value	Investment Maturities			
		Less Than One Year	1 to 5 Years	More Than 5 Years	Greater Than 10 Years
U.S. Treasury securities	\$ 824,313	\$ 248,984	\$ 401,891	\$ 173,438	\$ -
U.S. agency securities	5,439,767	89,597	1,243,994	4,106,176	-
State and local obligations	798,182	-	443,389	252,847	101,946
	7,062,262	<u>\$ 338,581</u>	<u>\$ 2,089,274</u>	<u>\$ 4,532,461</u>	<u>\$ 101,946</u>
Not subject to interest rate risk					
Equity mutual funds	<u>11,573,589</u>				
	<u>\$ 18,635,851</u>				

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

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

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Police Pension Fund will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Police Pension Fund's investment policy requires all security transactions that are exposed to custodial credit risk to be held by a third party agent.

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2019

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.

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, 2019, 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, 2019:

Investment Type	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Debt securities				
U.S. treasuries	\$ 824,313	\$ -	\$ 824,313	\$ -
U.S. agencies	5,439,767	-	5,439,767	-
State and local obligations	798,182	-	798,182	-
	7,062,262	-	7,062,262	-
Equity securities				
Mutual funds	11,573,589	11,573,589	-	-
Total	\$ 18,635,851	\$ 11,573,589	\$ 7,062,262	\$ -

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

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2019

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, 2019:

	General Fund	Nonmajor Governmental Funds	Governmental Activities
Court fines	\$ 5,411	\$ -	\$ 5,411
Sales tax	551,695	-	551,695
Income tax	278,258	-	278,258
Telecommunications tax	131,635	-	131,635
Motor fuel tax	-	23,372	23,372
	<u>\$ 966,999</u>	<u>\$ 23,372</u>	<u>\$ 990,371</u>

The following receivables are included in other receivables at April 30, 2019:

	General Fund	Nonmajor Governmental Funds	Governmental Activities
Franchise fees	\$ 69,304	\$ -	\$ 69,304
Utility tax	106,765	-	106,765
Places of eating tax	29,141	-	29,141
Accounts - general	25,619	-	25,619
Hotel/motel tax	-	59,851	59,851
	<u>\$ 230,829</u>	<u>\$ 59,851</u>	<u>\$ 290,680</u>

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2019

Note 4: Capital Assets

Capital asset activity for the year ended April 30, 2019, was as follows:

Governmental Activities

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Land	\$ 1,797,378	\$ -	\$ -	\$ 1,797,378
Land right of way	214,262,950	-	-	214,262,950
	<u>216,060,328</u>	<u>-</u>	<u>-</u>	<u>216,060,328</u>
Capital assets being depreciated				
Streets	56,815,640	-	-	56,815,640
Buildings	9,971,597	-	-	9,971,597
Improvements other than building	2,810,821	173,683	-	2,984,504
Vehicles and equipment	3,829,140	570,229	26,024	4,373,345
	<u>73,427,198</u>	<u>743,912</u>	<u>26,024</u>	<u>74,145,086</u>
Less accumulated depreciation for				
Streets	29,802,297	1,125,406	-	30,927,703
Buildings	3,764,776	249,290	-	4,014,066
Improvements other than building	668,301	74,613	-	742,914
Vehicles and equipment	2,333,393	364,486	20,819	2,677,060
	<u>36,568,767</u>	<u>1,813,795</u>	<u>20,819</u>	<u>38,361,743</u>
Total capital assets being depreciated, net	<u>36,858,431</u>	<u>(1,069,883)</u>	<u>5,205</u>	<u>35,783,343</u>
Governmental activities capital assets, net	<u>\$ 252,918,759</u>	<u>\$ (1,069,883)</u>	<u>\$ 5,205</u>	<u>\$ 251,843,671</u>

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2019

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
Vehicles and equipment	439,616	-	-	439,616
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	3,661,195	91,135	-	3,752,330
Vehicles and equipment	305,814	29,893	-	335,707
Water systems	22,895,822	851,338	-	23,747,160
Sanitary sewer lines	5,567,310	191,687	-	5,758,997
	32,430,141	1,164,053	-	33,594,194
Total capital assets being depreciated, net	52,503,546	(1,164,053)	-	51,339,493
Business-type activities capital assets, net	\$ 52,551,546	\$ (1,164,053)	\$ -	\$ 51,387,493

Depreciation expense was charged to functions/programs of the primary government for the year ended April 30, 2019, as follows:

Governmental Activities

General government	\$ 1,314,427
Public safety	293,694
Public works	205,674
Total depreciation expense - governmental activities*	\$ 1,813,795

*Depreciation expense includes depreciation of the Internal Service Fund's capital assets of \$90,796.

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2019

Business-Type Activities

Waterworks	\$ 965,318
Sewer	<u>198,735</u>
Total depreciation expense - business-type activities	<u><u>\$ 1,164,053</u></u>

Note 5: Interfund Accounts

Interfund transfers between funds for the year ended April 30, 2019, were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund		
Capital improvements	\$ -	\$ 610,000
Nonmajor storm water management	-	80,000
Nonmajor sidewalks/pathways	<u>-</u>	<u>130,000</u>
Total General Fund	<u>-</u>	<u>820,000</u>
Debt service		
Nonmajor hotel/motel	<u>45,760</u>	<u>-</u>
Capital improvements		
General Fund	<u>610,000</u>	<u>-</u>
Nonmajor		
Hotel/motel	-	45,760
Storm water management	80,000	-
Sidewalks/pathways	<u>130,000</u>	<u>-</u>
Total nonmajor	<u>210,000</u>	<u>45,760</u>
	<u><u>\$ 865,760</u></u>	<u><u>\$ 865,760</u></u>

The purpose of significant transfers is as follows:

- The General Fund transferred \$130,000 to the Sidewalk/Pathways Fund for future capital expenditures.
- The General Fund transferred \$80,000 to the Storm Water Management Fund for future planned projects and expenditures.
- The General Fund transferred \$610,000 to the Capital Improvements Fund for future capital expenditures.

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2019

- The Hotel/Motel Tax Fund transferred \$45,760 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, 2019:

	<u>Due From</u>	<u>Due To</u>
General Fund	\$ 14,009	\$ -
Nonmajor		
Motor fuel tax	<u>-</u>	<u>14,009</u>
	<u>\$ 14,009</u>	<u>\$ 14,009</u>

Note 6: Long-Term Obligations

General Obligation Bonds and Notes

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

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

	Fund Debt Retired By	Balance May 1	Issuances	Reductions/ Refunding	Balance April 30	Current Portion
\$5,970,000 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	<u>\$ 5,970,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,970,000</u>	<u>\$ -</u>

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2019

Promissory notes are direct obligations and pledge the full faith and credit of the Village. The Village paid the below promissory note in full during fiscal year ending April 30, 2019.

	Fund Debt Retired By	Balance May 1	Issuances	Reductions	Balance April 30	Current Portion
\$375,000 Promissory Note, Series 2008, dated December 12, 2008, due in semi-annual installments of \$22,956 including interest at 3.98% through December 31, 2018.	Hotel/ motel tax	\$ 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
2020	\$ -	\$ 119,400	\$ 119,400
2021	-	119,400	119,400
2022	-	119,400	119,400
2023	5,970,000	119,400	6,089,400
	<u>\$ 5,970,000</u>	<u>\$ 477,600</u>	<u>\$ 6,447,600</u>

Legal Debt Margin

Equalized assessed valuation (2018 actual)	<u>\$ 1,222,145,538</u>
Statutory debt limitation (8.625% of assessed valuation)	\$ 105,410,053
Less amount of debt applicable to debt limit General Obligation Refunding Bond Series 2017	<u>5,970,000</u>
Total debt margin	<u>\$ 99,440,053</u>

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2019

Changes in General Long-Term Obligations

Governmental Activities

	Beginning Balance	Issuances/ Increases	Retirements	Ending Balance	Current Portion
General Obligation Bonds Series 2017	\$ 5,970,000	\$ -	\$ -	\$ 5,970,000	\$ -
Unamortized premium on bonds payable	63,995	-	12,799	51,196	-
Promissory note	44,432	-	44,432	-	-
Compensated absences	284,024	60,223	39,859	304,388	30,439
	<u>\$ 6,362,451</u>	<u>\$ 60,223</u>	<u>\$ 97,090</u>	<u>\$ 6,325,584</u>	<u>\$ 30,439</u>

Business-Type Activities

Compensated absences	<u>\$ 65,437</u>	<u>\$ 7,445</u>	<u>\$ 10,333</u>	<u>\$ 62,549</u>	<u>\$ 6,544</u>
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Note 7: Operating Leases

At April 30, 2019, the Village leases an office space and has various antenna leases. These leases are accounted as operating leases and generated revenue of approximately \$379,000 for the fiscal year 2019. Following are the minimum expected revenue and cash receipts related to the leases:

Fiscal Year Ending April 30,	Expected Rent Income/ Receipts
2020	\$ 382,014
2021	296,216
2022	142,312
2023	63,865
2024	15,810

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

Village of Burr Ridge, Illinois

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April 30, 2019

and employees of certain other governmental, quasi governments and nonprofit public service entities.

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

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

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

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

Intergovernmental Risk Management Agency (IRMA)

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

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 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	\$12,000,000 per occurrence
General liability	\$12,000,000 per occurrence
Public officials liability	\$12,000,000 per occurrence
Police professional liability	\$12,000,000 per occurrence

Village of Burr Ridge, Illinois

Notes to Financial Statements

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

Note 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.

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2019

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

	Governmental Activities	Business-Type Activities*	Total
Net pension liability			
IMRF	\$ 1,298,972	\$ 806,331	\$ 2,105,303
Police	12,128,312	-	12,128,312
	<u>\$ 13,427,284</u>	<u>\$ 806,331</u>	<u>\$ 14,233,615</u>
Deferred outflows of resources			
IMRF	\$ 843,144	\$ 523,378	\$ 1,366,522
Police	2,861,902	-	2,861,902
	<u>\$ 3,705,046</u>	<u>\$ 523,378</u>	<u>\$ 4,228,424</u>
Deferred inflows of resources			
IMRF	\$ 188,479	\$ 116,999	\$ 305,478
Police	1,525,974	-	1,525,974
	<u>\$ 1,714,453</u>	<u>\$ 116,999</u>	<u>\$ 1,831,452</u>
Pension expense			
IMRF	\$ 202,262	\$ 123,967	\$ 326,229
Police	1,546,902	-	1,546,902
	<u>\$ 1,749,164</u>	<u>\$ 123,967</u>	<u>\$ 1,873,131</u>

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

Illinois Municipal Retirement Fund

Plan Description

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

Village of Burr Ridge, Illinois

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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, 2018, the measurement date for the net pension liability, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	27
Inactive plan members entitled to but not yet receiving benefits	20
Active plan members	29
	<hr/>
	76
	<hr/>

Contributions

As set by statute, the Village plan members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Village's annual contribution rate for calendar 2018 was 11.36% and for calendar year 2019, it is 10.47%. For the fiscal year ended April 30, 2019, the Village contributed \$237,109 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.

Village of Burr Ridge, Illinois

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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%	7.15%
International equities	18%	7.25%
Fixed income	28%	3.75%
Real estate	9%	6.25%
Alternative investments	7%	3.2 - 8.5%
Cash equivalents	1%	2.50%
	<u>100%</u>	

Net Pension Liability

The Village's net pension liability at April 30, 2019, was measured as of December 31, 2018, 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, 2019, is \$2,105,303.

Actuarial Assumptions

The following are the methods and assumptions used to determine the total pension liability as of December 31, 2018:

Actuarial valuation date	December 31, 2018
Measurement date	December 31, 2018
Actuarial cost method	Entry-age normal

Village of Burr Ridge, Illinois

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Assumptions	
Price inflation	2.50%
Salary increases	3.39% to 14.25%, including inflation
Investment rate of return	7.25%
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.

Discount Rate

The discount rate used to measure the total pension liability was 7.25% (7.50% in prior year). The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Village of Burr Ridge, Illinois

Notes to Financial Statements

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Changes in Net Pension Liability

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance, beginning of year	\$ 12,801,605	\$ 12,288,020	\$ 513,585
Changes for the year			
Service cost	189,322	-	189,322
Interest	945,788	-	945,788
Differences between expected and actual experience	(180,750)	-	(180,750)
Changes of assumptions	370,124	-	370,124
Contributions - employer	-	232,559	(232,559)
Contributions - employee	-	92,114	(92,114)
Net investment income	-	(644,609)	644,609
Benefit payments, including refunds of employees' contributions	(571,521)	(571,521)	-
Administrative expenses	-	-	-
Other (net transfer)	-	52,702	(52,702)
Net changes	752,963	(838,755)	1,591,718
Balance, end of year	\$ 13,554,568	\$ 11,449,265	\$ 2,105,303

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 7.25% 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 (6.25%) or one percentage point higher (8.25%) than the current rate:

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
Village's net pension liability	\$ 3,790,342	\$ 2,105,303	\$ 730,583

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

For the year ended April 30, 2019, the Village recognized IMRF pension expense of \$326,229 (\$202,262 for governmental activities and \$123,967 for business-type activities). At April 30,

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2019

2019, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Outflows Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 205,108	\$ 135,724
Changes of assumptions	270,255	169,754
Net difference between projected and actual earnings on pension plan investments	804,962	-
Pension contributions made subsequent to the measurement date	86,197	-
Total	<u>\$ 1,366,522</u>	<u>\$ 305,478</u>

Contributions subsequent to the December 31, 2018 measurement date through April 30, 2019, of \$86,197, included in deferred outflows of resources, will be reported as a reduction of the net pension liability at April 30, 2020.

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
2020	\$ 328,831
2021	189,124
2022	145,106
2023	311,786
	<u>\$ 974,847</u>

Pension Plan Fiduciary Net Position

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

Police Pension

Plan Description

Police sworn personnel are covered by the Police Pension Plan. Although this is a single-employer defined benefit pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be

Village of Burr Ridge, Illinois

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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, 2019, the Police Pension Plan's membership consisted of:

Inactive plan members or beneficiaries currently receiving benefits	20
Inactive plan members entitled to but not yet receiving benefits	-
Active plan members	26
	<hr/>
	46
	<hr/>

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.

Village of Burr Ridge, Illinois

Notes to Financial Statements

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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, 2019, the Village's contributions were \$748,665 or 28.3% 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	40.0%	1.65%
Large cap domestic equities	42.0%	6.65%
Small cap domestic equities	12.0%	8.45%
International equities	6.0%	6.45%
	<u>100.0%</u>	

Village of Burr Ridge, Illinois

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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, 2019, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 6.15%. 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, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of May 1, 2018, updated to April 30, 2019, using the following methods and actuarial assumptions applied to all periods included in the measurement:

Actuarial Assumptions

Actuarial valuation date	May 1, 2018
Measurement date	April 30, 2019
Actuarial cost method	Entry-age normal
Assumptions	
Price inflation	2.50%
Salary increases	4.25% to 8.12%, including inflation
Discount rate used for the total pension liability	6.59%
Long-term expected rate of return	7.00%
Mortality table	RP-2014 adjusted for plan status, collar, and Illinois Public Pension Data, as applicable
Retirement rates	Lauterbach & Amen, LLP (L&A) 2016 Illinois Police Retirement Rates Capped at Age 65

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Disability Rates	L&A 2016 Illinois Police Disability Rates
Termination Rates	L&A 2016 Illinois Police Termination Rates
Percent Married	80.00%
Asset valuation method	Market value of assets

Assumption Changes

Assumptions were changed from the prior year as follows:

The assumed rate on High Quality 20-Year Tax-Exempt G.O. Bonds was changed from 3.97% to 3.79% 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 6.42% to 6.59%. 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 6.59% (6.42% in the prior year) for the fiscal year ended April 30, 2019. 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 3.79%. Cash flow projections were used to determine the extent which the Plan's future net position will be able to cover future benefit payments. To the extent future benefit payments are covered by the Plan's projected net position, the expected rate of return on plan investments is used to determine the portion of the net pension liability associated with those payments. To the extent future benefit payments are not covered by the Plan's projected net position, the municipal bond rate is used to determine the portion of the net pension liability associated with those payments.

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2019

Changes in Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance, beginning of year	\$ 30,208,565	\$ 18,061,807	\$ 12,146,758
Changes for the year			
Service cost	640,996	-	640,996
Interest	1,898,395	-	1,898,395
Differences between expected and actual experience	294,531	-	294,531
Changes of assumptions	(768,050)	-	(768,050)
Contributions - employer	-	748,665	(748,665)
Contributions - employee	-	241,313	(241,313)
Net investment income	-	1,103,693	(1,103,693)
Benefit payments, including refunds of employees contributions	(1,277,105)	(1,277,105)	-
Administrative expenses	-	-	-
Other (net transfer)	-	(9,353)	9,353
Net changes	788,767	807,213	(18,446)
Balance, end of year	\$ 30,997,332	\$ 18,869,020	\$ 12,128,312

Discount Rate Sensitivity

The following presents the Village's net pension liability calculated using the discount rate of 6.59%, 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 (5.59%) or 1 percentage point higher (7.59%) than the current rate.

	1% Decrease 5.59%	Current Discount Rate 6.59%	1% Increase 7.59%
Village's net pension liability	\$ 17,103,554	\$ 12,128,312	\$ 8,145,746

Village of Burr Ridge, Illinois

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Pension Expense and Deferred Outflows of Resources Related to Police Pension

For the year ended April 30, 2019, the Village recognized pension expense of \$1,546,902. At April 30, 2019, the Village reported deferred outflows of resources related to pensions from the following sources:

Deferred Outflows Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,023,386	\$ 257,837
Changes of assumptions	1,705,071	1,268,137
Net difference between projected and actual earnings on pension plan investments	<u>133,445</u>	<u>-</u>
Total	<u><u>\$ 2,861,902</u></u>	<u><u>\$ 1,525,974</u></u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending April 30,	Amount
2020	\$ 493,422
2021	287,030
2022	368,026
2023	378,411
2024	57,744
Thereafter	<u>(248,705)</u>
	<u><u>\$ 1,335,928</u></u>

Pension Plan Fiduciary Net Position

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

Note 11: Other Postemployment Benefits

Plan Description

The Village provides other postemployment benefits (OPEB) for retired employees through a single-employer defined benefit OPEB plan. Employees are eligible to retire from the Village of Burr Ridge and continue their health coverage after meeting the age and service requirement for retirement. The

Village of Burr Ridge, Illinois

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benefits, benefit levels, employee contributions, and any 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 no assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The plan does not issue a separate report.

Eligibility

Full-Time Employees - IMRF

Tier I IMRF Full-Time Village employees age 55 with at least 7 to 8 years of service are covered

Tier II IMRF Full-Time Village employees age 62 with at least 10 years of service are covered

Full-Time Employees - Police

Tier I Full-Time Police Officers, at least 50 years old with at least 20 years of service are covered

Tier II Full-Time Police Officers, at least 55 years old with at least 10 years of service are covered

Full-Time Employees - IMRF and Police

Retiree pays the full cost of coverage. Except for retirees who qualify for PSEBA benefits for which the Village will pay the full cost of coverage.

Coverage ends when Retiree stops paying for it.

Dependent coverage ends at the same time as that for the retiree.

Benefits

Retired eligible employees and their dependents may continue coverage under Village of Burr Ridge's group health until they reach age 65 by paying 100% of the blended group premium cost.

Employees Covered by Benefit Terms

At April 30, 2019, the following Village employees were covered by the benefit terms:

Inactive employees currently receiving benefit payments	6
Inactive plan members entitled to but not yet receiving benefits	-
Active plan members	56
	<hr/>
	62
	<hr/>

Total OPEB Liability

The Village's total OPEB liability of \$3,344,081 was measured as of April 30, 2019, as determined by an actuarial valuation as of April 30, 2019.

Village of Burr Ridge, Illinois

Notes to Financial Statements

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Changes in Total OPEB Liability

	Total OPEB Liability
Balance, beginning at May 1, 2018	\$ 3,157,203
Changes for the year:	
Service Cost	146,001
Interest	122,487
Assumption Changes	62,005
Benefits Payments	<u>(143,615)</u>
Net Changes	<u>186,878</u>
Balance, ending at April 30, 2019	<u><u>\$ 3,344,081</u></u>

OPEB Expense and Deferred Outflows of Resource Related to OPEB

For the year ended April 30, 2019, the Village recognized OPEB expense of \$272,653. At April 30, 2019, the Village reported deferred outflows of resources related to OPEB from the following source:

	Deferred Outflows of Resources
Assumption changes	<u><u>\$ 57,840</u></u>

Amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending April 30,	Amount
2020	\$ 4,165
2021	4,165
2022	4,165
2023	4,165
2024	4,165
Thereafter	<u>37,015</u>
	<u><u>\$ 57,840</u></u>

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Actuarial Assumption and Other Inputs

The total OPEB liability in the April 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Measurement date	April 30, 2019
Actuarial cost method	Entry-age normal
Discount rate	3.97% used as of May 1, 2018 3.79% as of April 30, 2019 Bond Buyer 20-Bond G.O. Index used for both dates
Salary increase	3.00%
Inflation rate	2.50%
Mortality	<p>IMRF Mortality follows the Sex Distinct Raw Rates as developed in the RP-2014 Study, with Blue Collar Adjustment. These rates are improved generationally using MP-2016 Improvement Rates.</p> <p>Police Mortality follows the Sex Distinct Raw Rates as developed in the RP-2014 Study, with Blue Collar Adjustment. These rates generationally using MP-2016 Improvement Rates.</p> <p>Spousal Mortality follows the Sex Distinct Raw Rates as developed in the RP-2014 Study. These rates are improved generationally using MP-2016 Improvement Rates.</p> <p>Disabled Mortality follows the Sex Distinct Raw Rates as developed in the RP-2014 Study for Disabled Pensioners. These rates are improved generationally using MP-2016 Improvement Rates.</p>
Healthcare cost trend rates	Starting at 6.6% with an ultimate rate of 5% for 2029 and after.

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2019

Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and healthcare cost trend rates. The table below presents the total OPEB liability of the Village calculated using the discount rate of 3.79% as well as what the Village's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.79%) or 1 percentage point higher (4.79%) than the current rate:

	1% Decrease (2.79%)	Current Discount Rate (3.79%)	1% Increase (4.79%)
Employer's total OPEB liability	\$ 3,729,760	\$ 3,344,081	\$ 3,022,859

The table below illustrates the sensitivity of the Total OPEB Liability to the Healthcare Cost Trend Rates assumption for a 1% decrease and a 1% increase in the rates.

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Employer's total OPEB liability	\$ 2,949,076	\$ 3,344,081	\$ 3,822,132

Note 12: Segment Information

The Village maintains two major enterprise funds, which account for the activities of providing water and sewer services to residents and businesses 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 choice of two deferred compensation plans created in accordance with Internal Revenue Code Section 457. The plan, available to all employees at their option, permits participants to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency occurs.

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

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2019

Note 14: Change in Accounting Principle

The Village adopted the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for fiscal year ended April 30, 2019. As a result of the adoption of the provisions of this statement, the Village has restated beginning net position as follows:

	Governmental Activities	Business-Type Activities/ Water & Sewer Fund	Total
Net position - May 1, 2018 (as previously reported)	\$ 248,493,525	\$ 55,885,122	\$ 304,378,647
Adjustment to record the total OPEB liability as of May 1, 2018 under GASB 75	693,913	-	693,913
Adjustment to remove the total OPEB obligation as of May 1, 2018 under GASB 45	(3,157,203)	-	(3,157,203)
Adjustment to beginning net position for GASB 75 implementation	(2,463,290)	-	(2,463,290)
Net position - May 1, 2018 (as restated)	\$ 246,030,235	\$ 55,885,122	\$ 301,915,357

Note 15: Accounting Pronouncements

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

GASB Statement No. 83, *Certain Asset Retirement Obligations*, addresses accounting and financial reporting for certain asset retirement obligations (ARO). This statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for asset retirement obligations. This statement requires that recognition occurs when the liability is both incurred and reasonably estimable, and it also requires the measurement of an ARO be based on the best estimate of the current value of outlays expected to be incurred. This statement also requires disclosure about the nature of a government's AROs, the methods and assumptions used for the estimated of the liabilities, and the estimated remaining useful life of the associated tangible capital asset. The provisions of this statement are effective for financial statements for the Village's fiscal year ending April 30, 2020.

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

Village of Burr Ridge, Illinois

Notes to Financial Statements

April 30, 2019

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. The provisions of this statement are effective for financial statements for the Village's fiscal year ending April 30, 2020.

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. The provisions of this statement are effective for financial statements for the Village's fiscal year ending April 30, 2021.

GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, improves information that is disclosed in notes to government financial statements related to debt, including direct borrowing and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. GASB 88 is effective for financial statements for the Village's fiscal year ending April 30, 2020.

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements*, which are superseded by this statement. GASB 89 is effective for financial statements for the Village's fiscal year ending April 30, 2021.

GASB Statement No. 90, *Majority Equity Interests-an amendment of GASB Statements No. 14 and No. 61*, establishes consistency and comparability of reporting a government's majority equity interest in a legally separate organization and improves the relevance of financial statement information for certain component units. GASB 90 is effective for financial statements for the Village's fiscal year ending April 30, 2020.

**Required Supplementary Information
(Unaudited)**

Village of Burr Ridge, Illinois
Required Supplementary Information
Schedule of Changes in the Village's Net Pension Liability
and Related Ratios
Illinois Municipal Retirement Plan
April 30, 2019

	2019	2018	2017	2016
Pension liability				
Service cost	\$ 189,322	\$ 204,078	\$ 193,445	\$ 209,600
Interest	945,788	896,587	850,605	826,122
Differences between expected and actual experience	(180,750)	447,168	(28,834)	(344,674)
Change of assumptions	370,124	(361,903)	(28,913)	13,005
Benefit payments including refunds of member contributions	<u>(571,521)</u>	<u>(473,564)</u>	<u>(344,123)</u>	<u>(363,732)</u>
Net change in total pension liability	752,963	712,366	642,180	340,321
Pension liability - beginning of year	<u>12,801,605</u>	<u>12,089,239</u>	<u>11,447,059</u>	<u>11,106,738</u>
Pension liability - end of year	<u><u>\$ 13,554,568</u></u>	<u><u>\$ 12,801,605</u></u>	<u><u>\$ 12,089,239</u></u>	<u><u>\$ 11,447,059</u></u>
Plan fiduciary net position				
Contributions - Village	\$ 232,559	\$ 237,019	\$ 233,865	\$ 231,673
Contributions - members	92,114	90,027	84,734	84,828
Net investment income	(644,609)	1,808,209	686,222	50,220
Benefit payments including refunds of member contributions	(571,521)	(473,564)	(344,123)	(363,732)
Other net transfer	<u>52,702</u>	<u>(78,194)</u>	<u>33,808</u>	<u>(60,596)</u>
Net change in plan fiduciary net position	(838,755)	1,583,497	694,506	(57,607)
Plan net position - beginning	<u>12,288,020</u>	<u>10,704,523</u>	<u>10,010,017</u>	<u>10,067,624</u>
Plan net position - ending	<u><u>\$ 11,449,265</u></u>	<u><u>\$ 12,288,020</u></u>	<u><u>\$ 10,704,523</u></u>	<u><u>\$ 10,010,017</u></u>
Village's net pension liability	<u><u>\$ 2,105,303</u></u>	<u><u>\$ 513,585</u></u>	<u><u>\$ 1,384,716</u></u>	<u><u>\$ 1,437,042</u></u>
Plan fiduciary net position as a percentage of the total pension liability	84.47%	95.99%	88.55%	87.45%
Covered employee payroll	\$ 2,046,968	\$ 2,000,593	\$ 1,882,973	\$ 1,885,056
Village's net pension liability as a percentage of covered employee payroll	102.85%	25.67%	73.54%	76.23%

Changes in assumptions related to the discount rate were made since the prior measurement date.

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

Village of Burr Ridge, Illinois
Required Supplementary Information
Schedule of Changes in the Village's Net Pension Liability
and Related Ratios
Police Pension Fund
April 30, 2019

	2019	2018	2017	2016	2015
Pension liability					
Service cost	\$ 640,996	\$ 734,118	\$ 690,936	\$ 679,295	\$ 595,163
Interest	1,898,395	1,806,828	1,709,941	1,407,984	1,450,923
Changes of benefit terms					
Differences between expected and actual experience	294,531	69,846	(397,460)	1,359,876	(56,318)
Changes of assumptions and cost method	(768,050)	(773,565)	559,382	2,567,951	1,445,765
Benefit payments, including refunds	(1,277,105)	(1,075,836)	(949,373)	(919,173)	(821,769)
Net change in total pension liability	788,767	761,391	1,613,426	5,095,933	2,613,764
Pension liability, beginning of year	30,208,565	29,447,174	27,833,748	22,737,815	20,124,051
Pension liability, end of year	<u>\$ 30,997,332</u>	<u>\$ 30,208,565</u>	<u>\$ 29,447,174</u>	<u>\$ 27,833,748</u>	<u>\$ 22,737,815</u>
Plan fiduciary net position					
Contributions - employer	\$ 748,665	\$ 780,713	\$ 697,784	\$ 593,000	\$ 543,678
Contributions - employee	241,313	232,978	234,761	235,261	219,573
Net investment income	1,103,693	1,232,494	1,484,997	49,046	1,058,987
Benefit payments, including refunds	(1,277,105)	(1,075,836)	(949,373)	(919,173)	(821,769)
Administrative expense	(9,353)	(9,477)	(8,662)	(10,491)	(12,266)
Net change in plan fiduciary net position	807,213	1,160,872	1,459,507	(52,357)	988,203
Plan fiduciary net position, beginning of year	18,061,807	16,900,935	15,441,428	15,493,785	14,505,582
Plan fiduciary net position, end of year	<u>18,869,020</u>	<u>18,061,807</u>	<u>16,900,935</u>	<u>15,441,428</u>	<u>15,493,785</u>
Village's net pension liability, end of year	<u>\$ 12,128,312</u>	<u>\$ 12,146,758</u>	<u>\$ 12,546,239</u>	<u>\$ 12,392,320</u>	<u>\$ 7,244,030</u>
Plan's fiduciary net position as a percentage of the total pension liability	60.87%	59.79%	57.39%	55.48%	68.14%
Covered employee payroll	\$ 2,643,912	\$ 2,615,940	\$ 2,582,282	\$ 2,577,543	\$ 2,250,817
Village's net pension liability as a percentage of covered employee payroll	458.73%	464.34%	485.86%	480.78%	321.84%

Changes in assumptions related to the discount rate and assumed rate on High Quality 20-Year Tax-Exempt General Obligation (G.O.) Bonds were made since the prior measurement date.

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 fiscal year 2015. Information in this schedule has been determined as of the Village's measurement date (April 30) of the net pension liability.

April 30, 2019

Village of Burr Ridge, Illinois

Required Supplementary Information

Schedule of Village Contributions

Police Pension Fund

April 30, 2019

Year Ended	Actuarially Determined Contribution	Actual Contribution	Contribution Excess/ (Deficiency)	Covered Employee Payroll	Actual Contribution as a Percentage of Covered Employee Payroll
4/30/2019	\$ 748,665	\$ 748,665	\$ -	\$ 2,643,912	28.3%
4/30/2018	780,713	780,713	-	2,615,940	29.8%
4/30/2017	697,784	697,784	-	2,582,282	27.0%
4/30/2016	593,000	593,000	-	2,577,543	23.0%
4/30/2015	543,678	543,678	-	2,250,817	24.2%

Methods and Assumptions Used to Determine 2019 Contribution Rates

Actuarial cost method	Projected Unit Credit
Amortization method	Level percentage of payroll, closed
Remaining amortization period	23 years
Asset valuation method	5-Year Smoothed Market Value
Wage growth	3.25%
Price inflation	2.50%
Salary increases	4.25% to 8.12%
Investment rate of return	7.00%
Retirement rates	L & A 2016 Illinois police retirement rates capped at age 65
Mortality	RP-2014 Adjusted for Plan Status, Collar, and Illinois Public Pension Data, as Appropriate

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

Village of Burr Ridge, Illinois

Required Supplementary Information

Schedule of Investment Returns

Police Pension Fund

April 30, 2019

Fiscal Year	Annual Money- Weighted Rate of Return, Net of Investment Expense
2019	6.15%
2018	7.32%
2017	9.67%
2016	0.32%
2015	7.15%

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

Village of Burr Ridge, Illinois
Required Supplementary Information
Schedule of Changes in the Village's Total OPEB Liability and Related Ratios
Year Ended April 30, 2019

Total OPEB liability	
Service cost	\$ 146,001
Interest	122,487
Change of assumptions	62,005
Benefit payments including refunds	<u>(143,615)</u>
Net change in total OPEB liability	186,878
Total OPEB liability - beginning of year	<u>3,157,203</u>
Total OPEB liability - end of year	<u><u>\$ 3,344,081</u></u>
Covered-employee payroll	\$ 2,633,348
Village's total OPEB liability as a percentage of covered-employee payroll	126.99%

Notes to Schedule:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

Changes of assumptions relate to changes in the discount rate from 3.97% to 3.79%.

GASB 75 requires presentation of ten years. As of April 30, 2019, only one year of information is available.

Village of Burr Ridge, Illinois
Required Supplementary Information
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
General Fund
Year Ended April 30, 2019

	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ 6,015,300	\$ 6,015,300	\$ 5,683,269
Licenses and permits	448,005	448,005	704,941
Intergovernmental	1,050,130	1,050,130	1,129,932
Charges for services	672,170	672,170	662,424
Fines and forfeitures	150,000	150,000	115,681
Investment income	180,000	180,000	195,735
Miscellaneous	341,045	341,045	309,727
Total revenues	<u>8,856,650</u>	<u>8,856,650</u>	<u>8,801,709</u>
Expenditures			
General government	1,877,040	1,877,040	1,627,230
Public safety	5,151,360	5,151,360	4,953,855
Public works	1,603,240	1,603,240	1,544,020
Total expenditures	<u>8,631,640</u>	<u>8,631,640</u>	<u>8,125,105</u>
Excess of Revenues Over Expenditures	<u>225,010</u>	<u>225,010</u>	<u>676,604</u>
Other Financing Sources (Uses)			
Proceeds from sale of capital assets	15,000	15,000	925
Transfers out			
Capital Improvement Fund	(215,000)	(610,000)	(610,000)
Sidewalks/Pathways Fund	-	(130,000)	(130,000)
Storm Water Fund	-	-	(80,000)
Total other financing sources (uses)	<u>(200,000)</u>	<u>(725,000)</u>	<u>(819,075)</u>
Net Change in Fund Balance	<u>\$ 25,010</u>	<u>\$ (499,990)</u>	<u>(142,471)</u>
Fund Balance, Beginning			<u>5,461,586</u>
Fund Balance, Ending			<u>\$ 5,319,115</u>

Village of Burr Ridge, Illinois
Notes to Required Supplementary Information
April 30, 2019

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 exceed what was budgeted for the year ended April 30, 2019:

Funds	Final Budgeted Expenditures	Actual Expenditures	Excess Expenditures Over Budget
Sidewalk/pathway	\$ 76,825	\$ 198,304	\$ 121,479
Storm water management	134,250	331,066	196,816

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

Village of Burr Ridge, Illinois
Nonmajor Governmental Funds
Combining Balance Sheet
April 30, 2019

	Special Revenue Funds	
	Motor Fuel Tax	Hotel/ Motel Tax
Assets		
Cash and cash equivalents - unrestricted	\$ -	\$ 466,295
Receivables		
Intergovernmental	23,372	-
Accrued interest	1,406	1,233
Other	-	59,851
	<u>-</u>	<u>59,851</u>
Total assets	<u>\$ 24,778</u>	<u>\$ 527,379</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ 17,863
Due to other funds	14,009	-
	<u>14,009</u>	<u>-</u>
Total liabilities	<u>14,009</u>	<u>17,863</u>
Fund Balances		
Restricted		
Streets and highways	10,769	-
Community relations	-	509,516
Unrestricted		
Committed for capital projects	-	-
	<u>-</u>	<u>-</u>
Total fund balances	<u>10,769</u>	<u>509,516</u>
Total liabilities and fund balances	<u>\$ 24,778</u>	<u>\$ 527,379</u>

Capital Projects Funds			Total Nonmajor Governmental Funds
Sidewalks/ Pathways	Storm Water Management	Equipment Replacement	
\$ 446,340	\$ 53,776	\$ 368,756	\$ 1,335,167
-	-	-	23,372
2,466	1,233	2,466	8,804
-	-	-	59,851
<u>\$ 448,806</u>	<u>\$ 55,009</u>	<u>\$ 371,222</u>	<u>\$ 1,427,194</u>
\$ -	\$ 2,750	\$ 1,470	\$ 22,083
-	-	-	14,009
-	2,750	1,470	36,092
-	-	-	10,769
-	-	-	509,516
448,806	52,259	369,752	870,817
448,806	52,259	369,752	1,391,102
<u>\$ 448,806</u>	<u>\$ 55,009</u>	<u>\$ 371,222</u>	<u>\$ 1,427,194</u>

Village of Burr Ridge, Illinois
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Year Ended April 30, 2019

	Special Revenue Funds	
	Motor Fuel Tax	Hotel/ Motel Tax
Revenues		
Taxes	\$ -	\$ 677,972
Intergovernmental revenue	268,036	-
Investment income	7,205	6,252
Miscellaneous	-	13,400
	<hr/>	<hr/>
Total revenues	275,241	697,624
	<hr/>	<hr/>
Expenditures		
Current		
General government	-	347,847
Public safety	-	187,926
Public works	380	-
Capital outlay	285,000	-
	<hr/>	<hr/>
Total expenditures	285,380	535,773
	<hr/>	<hr/>
Excess (Deficiency) of Revenues Over Expenditures	<hr/> (10,139) <hr/>	<hr/> 161,851 <hr/>
Other Financing Sources (Uses)		
Transfers in	-	-
Transfers out	-	(45,760)
	<hr/>	<hr/>
Total other finances sources (uses)	-	(45,760)
	<hr/>	<hr/>
Net Change in Fund Balances	(10,139)	116,091
Fund Balances, Beginning	<hr/> 20,908 <hr/>	<hr/> 393,425 <hr/>
Fund Balances, Ending	<hr/> \$ 10,769 <hr/>	<hr/> \$ 509,516 <hr/>

Capital Projects Funds			Total Nonmajor Governmental Funds
Sidewalks/ Pathways	Storm Water Management	Equipment Replacement	
\$ -	\$ -	\$ -	\$ 677,972
-	-	-	268,036
12,505	6,252	12,505	44,719
163,625	26,350	-	203,375
176,130	32,602	12,505	1,194,102
-	-	-	347,847
-	-	-	187,926
-	331,066	-	331,446
198,304	-	463,930	947,234
198,304	331,066	463,930	1,814,453
(22,174)	(298,464)	(451,425)	(620,351)
130,000	80,000	-	210,000
-	-	-	(45,760)
130,000	80,000	-	164,240
107,826	(218,464)	(451,425)	(456,111)
340,980	270,723	821,177	1,847,213
\$ 448,806	\$ 52,259	\$ 369,752	\$ 1,391,102

Village of Burr Ridge, Illinois
Motor Fuel Tax Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
Year Ended April 30, 2019

	Original/Final Budget	Actual
Revenues		
Intergovernmental revenue	\$ 271,890	\$ 268,036
Investment income	<u>6,510</u>	<u>7,205</u>
Total revenues	<u>278,400</u>	<u>275,241</u>
Expenditures		
Current		
Public works	440	380
Capital outlay		
Reimbursement to Capital Improvement Fund	<u>285,000</u>	<u>285,000</u>
Total expenditures	<u>285,440</u>	<u>285,380</u>
Net Change in Fund Balance	<u><u>\$ (7,040)</u></u>	(10,139)
Fund Balance, Beginning		<u>20,908</u>
Fund Balance, Ending		<u><u>\$ 10,769</u></u>

Village of Burr Ridge, Illinois
Hotel/Motel Tax Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
Year Ended April 30, 2019

	Original/Final Budget	Actual
Revenues		
Hotel/motel taxes	\$ 692,345	\$ 677,972
Investment income	5,610	6,252
Miscellaneous	12,000	13,400
	<hr/>	<hr/>
Total revenues	709,955	697,624
	<hr/>	<hr/>
Expenditures		
Current		
General government	401,150	347,847
Public safety	206,880	187,926
	<hr/>	<hr/>
Total expenditures	608,030	535,773
	<hr/>	<hr/>
Excess of Revenues Over Expenditures	101,925	161,851
	<hr/>	<hr/>
Other Financing Uses		
Transfer out		
Capital Improvement Fund	(10,000)	-
Debt Service Fund	(45,910)	(45,760)
	<hr/>	<hr/>
Total other financing uses	(55,910)	(45,760)
	<hr/>	<hr/>
Net Change in Fund Balance	<u>\$ 46,015</u>	116,091
Fund Balance, Beginning		<hr/> 393,425
Fund Balance, Ending		<u><u>\$ 509,516</u></u>

Village of Burr Ridge, Illinois
Debt Service Fund (Major Fund)
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
Year Ended April 30, 2019

	<u>Original/Final Budget</u>	<u>Actual</u>
Revenues		
Investment income	<u>\$ 120,000</u>	<u>\$ 131,295</u>
Expenditures		
Debt service		
Principal	44,580	44,432
Interest and fiscal charges	<u>131,285</u>	<u>130,029</u>
Total expenditures	<u>175,865</u>	<u>174,461</u>
Excess (Deficiency) of Revenues Over Expenditures	(55,865)	(43,166)
Other Financing Sources		
Transfer in - Hotel/Motel Tax Fund	<u>45,910</u>	<u>45,760</u>
Net Change in Fund Balance	<u><u>\$ (9,955)</u></u>	2,594
Fund Balance, Beginning		<u>4,779,493</u>
Fund Balance, Ending		<u><u>\$ 4,782,087</u></u>

Village of Burr Ridge, Illinois
Capital Improvements Fund (Major Fund)
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
Year Ended April 30, 2019

	Original Budget	Final Budget	Actual
Revenues			
Investment income	\$ 11,400	\$ 11,400	\$ 12,505
Developer contributions	9,750	9,750	2,500
Miscellaneous	535,000	535,000	445,000
	<u>556,150</u>	<u>556,150</u>	<u>460,005</u>
Total revenues	<u>556,150</u>	<u>556,150</u>	<u>460,005</u>
Expenditures			
Capital outlay	1,086,345	1,086,345	847,643
Less reimbursement			
Motor fuel tax	(285,000)	(285,000)	(285,000)
Hotel/motel	(10,000)	(10,000)	-
	<u>791,345</u>	<u>791,345</u>	<u>562,643</u>
Total expenditures	<u>791,345</u>	<u>791,345</u>	<u>562,643</u>
Excess (Deficiency) of Revenues Over Expenditures	(235,195)	(235,195)	(102,638)
Other Financing Sources			
Transfers in			
General Fund	215,000	610,000	610,000
	<u>215,000</u>	<u>610,000</u>	<u>610,000</u>
Net Change in Fund Balance	<u>\$ (20,195)</u>	<u>\$ 374,805</u>	507,362
Fund Balance, Beginning			<u>13,940</u>
Fund Balance, Ending			<u>\$ 521,302</u>

Village of Burr Ridge, Illinois
Sidewalks/Pathways Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
Year Ended April 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues			
Investment income	\$ 5,000	\$ 5,000	\$ 12,505
Donations	<u>-</u>	<u>-</u>	<u>163,625</u>
Total revenues	5,000	5,000	176,130
Expenditures			
Capital outlay	<u>76,825</u>	<u>76,825</u>	<u>198,304</u>
Excess (Deficiency) of Revenues Over Expenditures	(71,825)	(71,825)	(22,174)
Other Financing Sources			
Transfer from General Fund	<u>-</u>	<u>130,000</u>	<u>130,000</u>
Net Change in Fund Balance	<u><u>\$ (71,825)</u></u>	<u><u>\$ 58,175</u></u>	107,826
Fund Balance, Beginning			<u>340,980</u>
Fund Balance, Ending			<u><u>\$ 448,806</u></u>

Village of Burr Ridge, Illinois
Storm Water Management Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
Year Ended April 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues			
Investment income	\$ 6,000	\$ 6,000	\$ 6,252
Miscellaneous	<u>20,000</u>	<u>20,000</u>	<u>26,350</u>
Total revenues	26,000	26,000	32,602
Expenditures			
Current			
Public works	<u>134,250</u>	<u>134,250</u>	<u>331,066</u>
Excess (Deficiency) of Revenues Over Expenditures	(108,250)	(108,250)	(298,464)
Other Financing Sources			
Transfers in			
General Fund	<u>-</u>	<u>-</u>	<u>80,000</u>
Net Change in Fund Balance	<u><u>\$ (108,250)</u></u>	<u><u>\$ (108,250)</u></u>	(218,464)
Fund Balance, Beginning			<u>270,723</u>
Fund Balance, Ending			<u><u>\$ 52,259</u></u>

Village of Burr Ridge, Illinois
Equipment Replacement Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
Year Ended April 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues			
Investment income	\$ 11,400	\$ 11,400	\$ 12,505
Expenditures			
Capital outlay	<u>464,900</u>	<u>464,900</u>	<u>463,930</u>
Net Change in Fund Balance	<u><u>\$ (453,500)</u></u>	<u><u>\$ (453,500)</u></u>	(451,425)
Fund Balance, Beginning			<u>821,177</u>
Fund Balance, Ending			<u><u>\$ 369,752</u></u>

Village of Burr Ridge, Illinois
Agency Fund - Special Service Area
Schedule of Changes in Assets and Liabilities
Year Ended April 30, 2019

	Balances May 1	Additions	Deletions	Balances April 30
Assets				
Cash and cash equivalents	\$ 165,495	\$ 3,698	\$ -	\$ 169,193
Accounts receivable	949	-	26	923
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 166,444</u>	<u>\$ 3,698</u>	<u>\$ 26</u>	<u>\$ 170,116</u>
Liabilities				
Due to bondholders	<u>\$ 166,444</u>	<u>\$ 3,672</u>	<u>\$ -</u>	<u>\$ 170,116</u>

Supplemental Data

Village of Burr Ridge, Illinois
Long-Term Debt Requirements
General Obligation Refunding Bonds of 2017
April 30, 2019

Date of issue	June 12, 2017
Date of maturity	December 15, 2022
Authorized issue	\$5,970,000
Denomination of bonds	Increments of \$5,000
Interest rates	2.0%
Principal maturity date	December 15, 2022
Interest dates	June 15 and December 15
Payable at	US Bank

Current and Future Principal and Interest Requirements

Fiscal Year	Tax Levy			Interest Due on			
	Principal	Interest	Totals	June 30	Amount	December 30	Amount
2020	\$ -	\$ 119,400	\$ 119,400	2020	\$ 59,700	2019	\$ 59,700
2021	-	119,400	119,400	2021	59,700	2019	59,700
2022	-	119,400	119,400	2022	59,700	2020	59,700
2023	5,970,000	119,400	6,089,400	2023	59,700	2021	59,700
	<u>\$ 5,970,000</u>	<u>\$ 477,600</u>	<u>\$ 6,447,600</u>		<u>\$ 238,800</u>		<u>\$ 238,800</u>



WEST CENTRAL MUNICIPAL CONFERENCE

The WCMC Vision is to provide services in a fiscally responsible manner that promote the continuous improvement of local government in west suburban Chicagoland, thereby enhancing the quality of life for residents in the region.

***Your Council of Government
Working For You!***

WCMC
2000 Fifth Avenue
Building N
River Grove, Illinois 60171

708.453.9100
708.453.1301 fax
www.westcook.org

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LaGrange Park
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Lyons Township
Maywood
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Melrose Park
Norridge
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North Riverside
Oak Park
River Forest
River Grove
Riverside
Rosemont
Schiller Park
Stickney
Stone Park
Summit
Westchester
Western Springs
Willow Springs

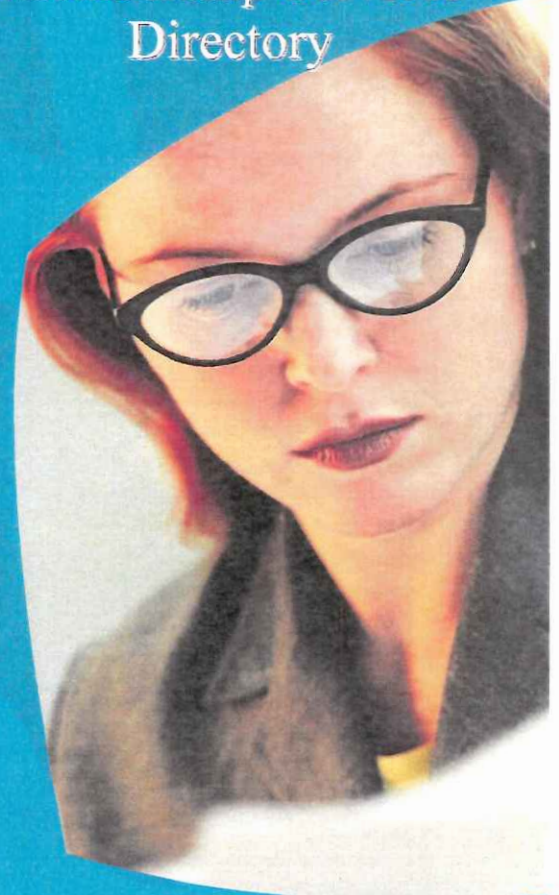
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WCMC: “ADDING VALUE – MANAGING OUTCOMES”

- Legislative Committee
- Transportation Committee
- Intergovernmental Committee
- Public Works Committee
- Executive Search Committee
- Building and Codes Committee

Participation with the WCMC provides outstanding opportunities for networking, education, and contribution to important issues affecting local governments. Your involvement is essential to the advancement of WCMC programs, services and policies.



YOUR WCMC STAFF

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What is the West Central Municipal Conference?

The West Central Municipal Conference (WCMC), a regional council of local governments established in 1980, is a membership supported association representing a population of over 750,000. With 51 members, the WCMC unites an area of over 200 square miles. The WCMC is the “link” to each west suburban Cook County and adjacent DuPage County communities.

WHY IS THIS “LINK” IMPORTANT?

Since its creation, the WCMC has successfully combined the resources of the member communities to create a progressive and active forum for problem solving.

The WCMC has used its cooperative approach to institute programs which not only better its communities but provide valuable services to its citizens who work and live in the region.



The WCMC has implemented an intergovernmental cooperation program where members participate in the Information Technology Consortium, Municipal Vehicle and Equipment Auctions, Mutual Aid Agreements, Clean Air Counts, and Educational & Informational Workshops.

The WCMC also works very closely with the Metropolitan Mayors Caucus (MMC). The MMC is an active collaboration between Chicago and the suburban council of governments. It is a forum for independent thinking and discussion regarding important public policy issues. The WCMC has implemented a Legislative Advocacy program as well as the West Suburban Training Institute, an information and training resource for members. The WCMC has a Transportation and Land Use Planning program. The Council of Mayors Surface Transportation Program, the Cook-DuPage Corridor Study, and the Chicago Metropolitan

Agency for Planning initiatives are key components of regional importance. The WCMC also offers its members a unique Employee Assistance Program (EAP), which provides a full range of services to full- and part-time employees in local government. Through the EAP, employees and their families are eligible to receive no-cost counseling, training and treatment for personal matters that affect their professional performance. Another program offered is the Suburban Tree Consortium (STC), a cost-effective means of acquiring and installing trees in our communities.



Your Council of
Government
working for you!



TO: Doug Pollock, Village Administrator
FROM: Janet Kowal, Communications and Public Relations Coordinator
CC: Evan Walter, Assistant Village Administrator
DATE: September 19, 2019
RE: Community Engagement Plan – Illinois Cannabis Regulation and Tax Act

As requested, the following is a community engagement plan for the Village's response to the Cannabis Regulation and Tax Act.

Purpose of the Community Engagement Plan: Following the signing of Illinois House Bill 1438, better known as the **Cannabis Regulation and Tax Act (CRTA)**, the cultivation, sales, and consumption of recreational cannabis will be legal within the state of Illinois on January 1, 2020. While the possession and use of cannabis will be legal throughout Illinois, the CRTA permits each local municipality to opt in or opt out of allowing cannabis businesses within their jurisdiction. The purpose of this plan is to provide a framework to engage and inform the community in responding to the CRTA.

Goal - The primary goal of this plan is to raise public understanding of:

- The Village's ability to regulate the sales of cannabis within the Village of Burr Ridge.
- The Village's limitations related to the regulation of consumption and possession of cannabis within Burr Ridge.
- The pros and cons of any decision to opt in or opt out of allowing cannabis businesses within the Village of Burr Ridge.
- All of the opportunities for residents, business owners, and stakeholders to participate and of the high level of transparency the Village will seek when discussing the sales of cannabis within Burr Ridge.
- Previous feedback from residents and other municipalities regarding their experience and concerns with cannabis businesses.

The primary objectives are:

- Have both the Village Board and Burr Ridge residents be informed on the topic of recreational cannabis and be engaged in the Village's reaction to the CRTA.
- Have Burr Ridge citizens be aware that the Village will keep them informed on any and all progress regarding recreational cannabis.
- Communicate that the village will be considering the opting in or opting out of the sales of recreational cannabis within the Village.
- Explain the potential economic impact that sales of recreational cannabis may have on the Village of Burr Ridge.

Audiences: The audiences this communications engagement plan is primarily directed toward include the general public and community leaders. The general public includes residents, business owners, non-residents who move through the Village of Burr Ridge (i.e. business workers, travelers, etc.), print/online users (website, newsletters, E-Briefs, and Social Media), and cable TV viewers - Channels 6 and 99.

Community leaders include the Mayor and Board of Trustees, Plan Commission, Economic Development Commission, Village Staff, Burr Ridge Village Center Management, and County Line Square Management.

Key Messages:

- The CRTA does not permit the Village to ban the consumption or possession of cannabis within Burr Ridge but does establish limits on the possession and consumption of cannabis.
- The policy discussion regarding recreational cannabis will focus on whether or not recreational cannabis businesses will be allowed within the Village of Burr Ridge and if allowed, what are the restrictions that will be placed on such businesses.
- The Economic Development Commission will assess the economic impacts on Village revenues as well as the impacts on the business community.
- The Plan Commission will assess the land use and zoning impacts and make recommendations regarding appropriate regulations for the location of cannabis businesses.

Communications Engagement Plan: In an effort to keep residents, business owners, community leaders and the media informed, Village staff will execute an ongoing and comprehensive engagement plan containing the following:

- A dedicated page on the Village's website with information regarding:
 - Notifications of public meetings and hearings
 - Staff reports provided to Economic Development Committee, Plan Commission, and Board of Trustees
 - Copy of State Legislation
 - Detailed Frequently Asked Questions (FAQs).
 - Reports on legal aspects, economic impacts, research and feedback
 - Relevant news items
- Press releases – as needed
- Post notices of all public meetings and hearings on the Village calendar, website, and social media
- Social media (Facebook, Twitter, Village App, Cable channels, E-Briefs) posts regarding the status and details of cannabis sales discussions
- Focus on informing all Village staff and community leaders so that they may inform and answer their constituents regarding the Village's response to the CRTA.

Information will be kept up-to-date in all forms of communication as it develops. Village staff will continue to look for other opportunities to inform and engage the community as they may become available.

AGREEMENT BETWEEN
THE VILLAGE OF BURR RIDGE, ILLINOIS
AND
TEAMSTERS LOCAL 700
May 1, 2019 through April 30, 2022

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PREAMBLE

THIS AGREEMENT, entered into by the Village of Burr Ridge, Illinois (hereinafter referred to as the "Village" or the "Employer") and the TEAMSTERS LOCAL 700 (hereinafter referred to as the "Union") is in recognition of the Union's status as the representative of certain of the Village's full-time sworn peace officers and has as its intent to set forth the parties' entire agreement with respect to the rates of pay, hours of employment, fringe benefits, and other conditions of employment that will be in effect during the term of this Agreement for employees covered by this Agreement; to prevent interruptions of work and interference with the operations of the Village; to encourage and improve efficiency and productivity; to maintain the highest standards of personal integrity and conduct at all times; and to provide procedures for the prompt and peaceful adjustment of grievances as provided herein.

THEREFORE, in consideration of the mutual promises and agreements contained in this Agreement, the Village and the Union do mutually promise and agree as follows:

ARTICLE I

RECOGNITION

Section 1.1. Recognition. Pursuant to an election and certification by the Illinois Labor Relations Board in Case No. S-RC-___ - ___, and the certification issued thereon to Teamsters Local 700 (hereinafter referred to as the “Union”), by the Illinois Labor Relations Board, the Village recognizes the Union as the sole and exclusive collective bargaining representative for all full-time sworn patrol officers below the rank of corporal employed by the Village (hereinafter referred to as “officers” or “employees”), but excluding all supervisory, managerial and confidential employees as defined by the Illinois Public Labor Relations Act (“Act”), including all sworn peace officers in the rank of corporal or above, any employees excluded from the definition of “peace officer” as defined in Section 3(k) of the Illinois Public Labor Relations Act, and all other employees of the Village.

Section 1.2. Fair Representation. The Union recognizes its responsibility as bargaining agent and agrees fairly to represent all employees in the bargaining unit, whether or not they are members of the Union.

Section 1.3. Union Stewards. For the purposes of this Agreement, the term “Union Stewards” shall refer to the Union’s locally elected representatives. The Union shall immediately inform the Police Chief in writing of the names of such stewards upon their election, as well as immediately inform the Police Chief in writing of any subsequent changes thereto.

Section 1.4. Gender. Unless the context clearly indicates otherwise wherever the male gender or female gender is used in this Agreement, it shall be construed to include both males and females equally.

ARTICLE II

MANAGEMENT- RIGHTS

Section 2.1. Management Rights. Except as expressly limited by the express provisions of this Agreement, the Village retains all traditional rights to manage and direct the affairs of the Village in all of its various aspects and to manage and direct its employees, including but not limited to the right to make and implement decisions with respect to the following matters without having to negotiate over such decisions or the effects of such decisions: to establish, plan, direct, control and determine the budget and all the operations, services, and missions of the Village; to supervise and direct the working forces; to establish the qualifications for employment and to employ employees; to schedule and assign work, to assign overtime; to transfer and reassign employees; to establish work and productivity standards and, from time to time, to change those standards; to contract out for goods and services; to determine the methods, means, organization and number of personnel by which departmental services shall be provided or purchased; to make, alter and enforce reasonable rules, regulations, orders, policies and procedures; to evaluate employees; to establish performance standards for employees; to change or eliminate existing methods, equipment or facilities and to introduce new equipment or facilities or introduce ones; to determine training needs and assign employees to training; to determine work hours (shift hours); to determine internal investigation procedures; to determine whether work and/or services are to be provided by employees covered by this Agreement (including which employees) or by other employees or persons not covered by this Agreement; to discipline, suspend and/or discharge non-probationary employees for just cause in accordance with the applicable provisions of the Illinois Municipal Code (probationary employees without cause); and to relieve or lay off employees.

The Village shall also have the right to take any and all actions as may be necessary to carry out the mission of the Village and the Police Department in the event of civil emergency as may be declared by the Village President, the Village Administrator, Police Chief or their authorized designees, which may include, but are not limited to, riots, civil disorders, tornado conditions, floods or other catastrophes or other emergencies. In the event of such emergency action, the provisions of this Agreement, other than the compensation provisions, may be suspended, provided that all the provisions of this Agreement shall be immediately reinstated once the local disaster or emergency condition ceases to exist.

ARTICLE III

UNION RIGHTS

Section 3.1. Dues Deductions. Upon receipt of proper written authorization from an employee, the Village shall deduct each month's Union dues in the amount certified by the Treasurer of the Union from the pay of all officers covered by this Agreement who, in writing, authorize such deductions. Such money shall be submitted to Teamsters Local 700 within fifteen (15) days after the deductions have been made.

Section 3.2. Revocation of Dues. An employee desiring to revoke the dues check off may do so by written notice to the Village and the Union at any time upon thirty (30) days' notice.

Section 3.3. Indemnity. The Union hereby indemnifies and agrees to save the Village harmless against any and all claims, demands, suits or other forms of liability that may arise out of, or by reason of, any action taken or not taken by the Village for the purpose of complying with the provisions of this Article, and shall reimburse the Village for all legal costs that shall arise out of, or by reason of, action taken or not taken by the Village in compliance with the provisions of this Article.

Section 3.4. Labor-Management Committee. At the request of either party, the designated Union Steward and the Police Chief or their designees shall meet at least twice a year to discuss matters of mutual concern that do not involve negotiations. The designated Union Steward may invite other bargaining unit members (not to exceed two) to attend such meetings. The Police Chief may invite other Village representatives (not to exceed two) to attend such meetings, unless otherwise agreed to in a specific instance. The party requesting the meeting shall submit a written agenda of the items it wishes to discuss at least seven (7) days prior to the date of the meeting. Such meetings shall be limited to:

1. Discussion on the implementation and general administration of this Agreement;
2. A sharing of general information of interest to the parties; and
3. Safety issues.

It is expressly understood and agreed that such meetings shall be exclusive of the grievance procedure. Specific grievances being processed under the grievance procedure shall not be considered at "labor-management meetings." Nor shall such meetings be used for purpose of seeking to negotiate changes to the terms of this Agreement.

Attendance at labor-management meetings shall be voluntary on the employee's part. Attendance at such meetings shall not interfere with required duty time. Attendance during duty time will be permitted only upon the prior approval of the Chief of Police or designee.

Section 3.5. Bulletin Board. The Village will make available bulletin board space on one (1) of the visible and accessible bulletin boards in the Squad room for the posting of official Union notices and information of a non-political and non-inflammatory nature. The Union will limit the posting of Union notices to said bulletin board.

ARTICLE IV

FIRE AND POLICE COMMISSION

Section 4.1. Fire and Police Commission. The parties recognize that the Village of Burr Ridge Fire and Police Commission has certain statutory authority over employees covered by this Agreement, including but not limited to the right to make, alter, and enforce rules and regulations and impose disciplinary sanctions. Nothing in this Agreement is intended in any way to replace or diminish any such authority, except as expressly provide in Section 6.11 (Suspension and Termination).

ARTICLE V

HOURS OF WORK AND OVERTIME

Section 5.1. Application of Article. This Article is intended only as a basis of calculating overtime payments, and nothing in this Agreement shall be construed as a guarantee of hours of work per day, week, tour of duty, work period or year.

Section 5.2. Normal Workday. The normal workday shall consist of eight hours, including a 30-minute paid meal period, scheduled by the employee's immediate supervisor sometime between the third and fifth hour of the shift. This meal period shall be considered out of service time during which the employee will be subject only to emergency calls. Employees will be allowed to take two (2) breaks of fifteen (15) minutes duration each, with one break during the first four (4) hours of a tour of duty, and one break during the second four (4) hours of a tour of duty. Employees on break shall remain available for any and all calls for service and respond accordingly.

Unless the parties mutually agree otherwise, the shifts, workdays and hours to which employees are assigned shall be based upon the departmental rotating shift schedule that was in effect immediately prior to the effective date of this 2017-2019 collective bargaining agreement.

While it is recognized that it may be necessary to change an employee's shift for such reasons as the need to rebalance shifts due to retirements or for other operational reasons, once an employee's shift schedule has been assigned, an employee's assigned shift will not be changed solely to avoid the payment of overtime.

Section 5.3. Normal Work Cycle. The normal work cycle shall be 28 days.

Section 5.4. Shift Exchanges. An employee shall be permitted to exchange shifts with another employee, subject to the approval of the Chief of Police or designee, and subject to the following provisions:

1. The change does not result in additional overtime compensation being paid to any of the employees involved in the shift exchange.
2. The vacation picks of employees changing shifts will be limited to the days previously picked by the other employee and/or on days on the new shift where there is an open slot.

Section 5.5. Overtime Pay. An employee shall be paid 1-1/2 times the regular straight-time hourly rate of pay for all hours worked, in increments of no less than one-half of an hour, as long as the employee works fifteen (15) minutes or more in each half-hour increment, in excess of 8 hours in an employee's normal workday. No overtime shall be worked or paid without the prior authorization of the employee's immediate supervisor. For the purposes of this Section, an employee's normal workday shall be deemed to be the 24-hour period commencing with the start of the employee's shift. Employees will also receive overtime pay in compliance with the FLSA in terms of hours worked in excess of a forty (40) hour work week.

Section 5.6. Compensatory Time. During a fiscal year beginning May 1, an employee shall have the option of accruing up to a maximum of forty-eight (48) hours of compensatory

time in lieu of overtime pay. Use of accumulated compensatory time shall be at times mutually agreed upon by the employee and the Police Chief or his designee.

If accrued compensatory time is not used by the end of the fiscal year, it will be paid off at the employee's straight time hourly rate of pay as of the last day of the fiscal year, except an officer may carryover up to twenty-four (24) hours of compensatory time from one fiscal year to the next. Any unused compensatory time that an employee has at time of separation from Village employment (including retirement) shall be paid off at the employee's straight time hourly rate of pay as of the employee's last day of employment.

Section 5.7. Court Time. Effective upon execution of this Agreement, employees who are required to make court appearances on behalf of the Village during off-duty hours that they are not scheduled to work will receive a minimum guarantee of two (2) hours pay at time and one half for each such appearance, except that the minimum shall be three (3) hours at time and one half for misdemeanor and/or felony court appearances in Wheaton, Illinois.

If an employee is required to call in to inquire about the status of a court call where the employee may be asked to appear, the employee shall receive a minimum guarantee of two hours straight time pay if the employee's appearance is not required.

The foregoing minimum guarantees shall not apply if court time continuously precedes or follows an employee's working hours, either regularly scheduled or overtime, in which case the employee will be paid only for actual hours worked.

Section 5.8. Overtime Assignments. The Chief of Police or the Chiefs designee(s) shall have the right to require overtime work and employees may not refuse overtime assignments. The opportunity to work posted overtime will be distributed as equitably as practicable among employees per the current practice of first come, first served basis. In addition, notwithstanding the above, the Village retains the right to assign specific individuals to perform specific overtime assignments due to their qualifications or to complete work in progress. If an employee establishes that he/she has not received an overtime opportunity he/she should have, such employee may have first preference for the next overtime assignment.

No officer shall be required to work overtime for a corporal or sergeant unless all corporals and sergeants are unavailable to work.

Section 5.9. Meetings and Departmental Training.

(a) Meetings. Any employees required to be at an all-employee departmental meeting during off duty hours shall be compensated for actual time of attendance at said meeting with a minimum of two (2) hours pay at the applicable rate of pay.

(b) Departmental Training. From time to time the Village may require and schedule in-service and state-mandated training. Absent mutual agreement or where there is a need for remedial training, when it is necessary to change or modify an employee's schedule to accommodate either in-service or state-mandated training, an officer will be provided with at least thirty (30) days advance notice. Unless there is mutual agreement, the Village will not cancel previously approved time off requests.

Section 5.10. Call Back Pay. A call-back is defined as an official assignment of work that does not continuously precede or follow an officer's scheduled working hours and involves the officer returning to work after the officer has worked a shift. A call-back shall be compensated at one and one-half (1 1/2) times an employee's regular straight-time hourly rate of pay for all hours worked on call-back, with a guarantee of not less than two (2) hours work or two (2) hours pay, whichever is applicable.

Section 5.11. No Pyramiding. Compensation shall not be paid more than once or compensatory time taken for the same hours under any provisions of this Article or Agreement.

ARTICLE VI

GRIEVANCE PROCEDURE

Section 6.1. Definition. A “grievance” is defined as a dispute or difference of opinion concerning the interpretation or application of the express provisions of this Agreement raised by an employee (or by the Union pursuant to Section 6.7 of this Agreement) against the Village involving an alleged violation or misapplication of an express provision of this Agreement.

Section 6.2. Procedure. The parties acknowledge that it is usually most desirable for an employee and his immediate supervisor to resolve problems through free and informal communications. If, however, the informal process does not resolve the matter, the grievance will be processed as follows:

- Step 1: Any employee who has a grievance shall submit the grievance in writing to the employee’s shift commander. The grievance shall contain a full statement of all relevant facts, the provision or provisions of this Agreement which are alleged to have been violated, and the relief requested. To be timely, the grievance must be presented no later than ten (10) calendar days after the first act or event that is the basis of the grievance or ten (10) calendar days after the employee, through the use of reasonable diligence, should have had knowledge of the first act or event that is the basis of the grievance. The shift commander shall respond to the grievance in writing within ten (10) calendar days.
- Step 2: If the grievance is not satisfactorily settled in Step 1, it may be appealed in writing to the Chief, or the Chiefs designee, within seven (7) calendar days after a decision was rendered by the immediate supervisor in Step 1. Within ten (10) calendar days after presentation of the written grievance to the Chief, the Chief, or the Chiefs designee, shall provide a written response.
- Step 3: If the grievance is not settled in Step 2, the written grievance shall be presented by the Union Steward and/or other Union representative to the Village Administrator, or the Village Administrator’s designee, not later than ten (10) calendar days after the Chief of Police, or the Chiefs designee, replies to the grievance. The Village Administrator or the Village Administrator’s designee shall make such investigation of the facts and circumstances as he/she, deems necessary, and may meet with the employee and/or the Union Steward and/or other Union representative. The Village Administrator or the Village Administrator’s designee will give a written answer to the grievance within ten (10) calendar days after the date of the meeting to the Union and the employee, or, if there is no meeting, within fourteen (14) calendar days after the date the grievance was received by the Village Administrator, or the Village Administrator’s designee.

Section 6.3. Arbitration. A grievance not settled in Step 3 may be appealed by the Union to arbitration by serving on the Village, not later than twenty-one (21) calendar days after the date of the reply of the Village Administrator or the Village Administrator’s designee, a written request to arbitrate. If the parties fail to agree within fifteen (15) days after receipt of the written request to arbitrate upon an arbitrator to hear the grievance, they shall request the Federal Mediation and Conciliation Service (“FMCS”) to submit a panel of seven (7) proposed arbitrators. The parties agree to request the FMCS to limit the panel to members of the National

Academy of Arbitrators who reside in Illinois, Wisconsin, or Indiana. Each party may strike one (1) panel in its entirety and request that a new panel be submitted. The parties shall select the arbitrator by alternately striking a name until one (1) name remains, who shall be the arbitrator. The party requesting arbitration shall strike the first name.

Section 6.4. Arbitrator's Authority. The arbitrator shall consider and decide only the questions of fact raised by the grievance, as originally submitted at Step 1, and confirmed in writing at Step 2, as to whether there has been a violation, misinterpretation or misapplication of the express provisions of this Agreement. The arbitrator shall have no power or authority to render a decision (1) contrary to the express provisions of this Agreement or (2) restricting, limiting or interfering in any manner with the powers, duties or responsibilities granted to or imposed on the Village or the Village Fire and Police Commission under this Agreement, applicable law or public policy. The arbitrator shall not have the power to amend, delete, add to or change in any way any of the terms of this Agreement or to impair, minimize or reduce any of the rights reserved to management under the terms of Article II or other terms of this Agreement, either directly or indirectly, nor shall the arbitrator have the power to substitute the arbitrator's discretion for that of management. In addition, the arbitrator shall have no authority to impose upon any party any obligation not provided for explicitly in this Agreement, or to issue any decision or propose any remedy which is retroactive beyond the period specified in Step 1 of this grievance procedure. Any decision or award of the arbitrator rendered within the limitations of this Section 6.4 shall be binding upon the Union, the employee and the Village.

Section 6.5. Time Limits. If a decision is not rendered by the Village within the time limits provided for in this grievance procedure, the aggrieved employee, or the Union, may elect to treat the grievance as denied at that step and immediately appeal the grievance to the next step as provided above. If at any step the aggrieved employee or the Union does not submit the grievance or appeal the Village's decision in the manner and time limits provided for in the grievance procedure, the grievance shall be considered settled on the basis of the last decision of the Village without any further appeal or reconsideration. The time limits at any level of the grievance procedure may be extended by mutual written agreement between the Union and the Village. In addition, the Union and the Village may mutually agree to skip a step or steps of the grievance procedure, in writing, in a specific instance.

Section 6.6. Decision and Fee. The decision of the arbitrator, within the limits prescribed in this Article VI, shall be binding on all parties to the grievance, including the Village, the Union and the aggrieved employee. The fee and expenses of the arbitrator shall be borne equally by the Village and the Union; provided, however, that each party shall be responsible for compensating its own representatives and witnesses.

Section 6.7. Union Grievance. If the Union believes that the Village has violated a specific provision of this Agreement that concerns a specific Union right (e.g., dues check off, bulletin board, etc.), the Union may file a grievance on its own behalf in accordance with the provisions set forth in this Article.

Section 6.8. Rights. No settlement or agreement shall be binding on the Union unless the Union has had the opportunity to be present and agree to such settlement. It is acknowledged that the Union has the right to exercise its discretion to refuse to process an employee grievance that the Union believes is not meritorious.

Section 6.9. Aggrieved Employee. An employee who files a grievance must have a direct interest in the grievance in that the outcome of the grievance directly affects the employee's own wages, hours or work conditions as set out and determined by the provisions of this Agreement. Each grievance shall be considered a separate matter and shall be handled separately and distinctly. Separate grievances shall not be arbitrated together, except by mutual written agreement of the Village and the Union.

Section 6.10. Miscellaneous. No member of the bargaining unit serving as an Officer-In-Charge (OIC) shall have any authority to respond on behalf of the Village to a grievance being processed in accordance with the grievance procedure set forth in this Article. Moreover, no action, statement, agreement, settlement, or representation made by any member of the bargaining unit shall impose any obligation or duty or be considered to be authorized by or binding upon the Village unless and until the Village has agreed thereto in writing.

Section 6.11. Suspension or Termination.

The parties agree that the Chief of Police (or the Chiefs designee shall have the right to suspend a non-probationary officer for up to thirty (30) days or dismiss the non-probationary officer for just cause, without filing charges with the Village Board of Fire and Police Commissioners. The decision of the Police Chief or the Chiefs designee with respect to the suspension or dismissal action shall be deemed final, subject only to the review of said decision through the grievance and arbitration procedure, provided a grievance is filed in writing within ten (10) calendar days after such discipline is imposed. The sole recourse for appealing any such decision by the Chief of Police shall be for the employee to file a grievance as described herein.

If the employee elects to file a grievance as to his or her suspension or dismissal, the grievance shall be processed in accordance with Article VI of this Agreement, except that it shall be filed at Step 3 of the procedure. If the grievance proceeds to arbitration and the arbitrator determines that the disciplinary action was not supported by just cause the arbitrator shall have the authority to rescind or to modify the disciplinary action and order back pay, or a portion thereof. No relief shall be available from the Board of Fire and Police Commissioners with respect to any matter which is subject to the grievance and arbitration procedure set forth in Article 6 of the Agreement. Any appeal of an arbitrator's award shall be in accordance with the provisions of the Uniform Arbitration Act as provided by Section 8 of the IPLRA.

Pursuant to section 15 of the IPLRA and 65 ILCS 10-2.1-17, the foregoing provision with respect to the appeal and review of suspension or discharge decisions shall be in lieu of, and shall expressly supersede and preempt, any provisions that might otherwise be contained in the Rules and Regulations of the Village Board of Fire and Police Commissioners.

Discipline of probationary officers, as well as any verbal warnings, written reprimands, written warnings or other discipline not involving an unpaid suspension or dismissal shall not be subject to the grievance and arbitration procedure.

ARTICLE VII

NO STRIKE CLAUSE

Section 7.1. No Strike. Neither the Union nor any of its officers or agents or any employee will instigate, promote, sponsor, engage in, or condone any strike, sympathy strike, secondary boycott, slow-down, speed-up, concerted stoppage of work, concerted refusal to perform overtime or other work, concerted, abnormal or unapproved enforcement procedures or policies, work-to-the-rule situation, mass resignations, mass absenteeism, picketing or any other interruption or disruption of the operations of the Village, regardless of the reason for doing so. Each employee who holds the position of officer or steward of the Union occupies a position of special trust and responsibility in maintaining and bringing about compliance with the provisions of this Article. In addition, in the event of a violation of this Section of this Article, the Union agrees to inform its members of their obligation under this Agreement and to direct them to return to work.

Section 7.2. No Lockout. The Village will not lock out any employees during the term of this Agreement as a result of a labor dispute with the Union.

Section 7.3. Judicial Restraint. Nothing contained herein shall preclude the Village or the Union from obtaining judicial restraint and damages in the event the other party violates this Article.

Section 7.4. Discipline of Strikers. Any employee who violates the provisions of Section 7.1 of this Article shall be subject to disciplinary action. Any disciplinary action taken by the Village against any officer who participates in any action prohibited by Section 7.1 shall not be considered as a violation of this Agreement and shall not be subject to the provisions of the grievance and arbitration procedure set forth in this Agreement, except the issue of whether a covered member in fact participated in a prohibited action shall be to the grievance and arbitration process, except as denoted in this Agreement. Nothing in this Section is intended to interfere with the statutory jurisdiction and authority of the Burr Ridge Board of Fire and Police Commissioners.

ARTICLE VIII

HOLIDAYS

Section 8.1. Holidays. The following six (6) listed holidays are the recognized holidays for purposes of this Article. Employees may be scheduled to work on the holidays.

New Year's Day
Memorial Day
July 4th
Labor Day
Thanksgiving Day
Christmas

If an employee is not scheduled to work on any of the forgoing six (6) holidays, the employee shall receive 8 hours pay at the employee's regular straight time hourly rate of pay. If the employee works any of said holidays, the employee will be paid two hours of holiday pay for each hour worked on said holidays, in addition to his regular pay for the holiday in question.

Employees will also receive four (4) hours of compensatory time for Christmas Eve and four (4) hours of compensatory time for New Year's Eve, said compensatory time to be used between December 23 and the following April 30, and scheduled and approved in advance by the Chief or the Chief's designee.

Section 8.2. Personal Days. In addition, in lieu of additional holidays, each January 1 employees shall receive five (5) personal days to be scheduled at times approved by the Chief or the Chief's designee. New employees after ninety (90) days of employment shall receive personal days in accordance with the following schedule:

<u>Date Employed</u>	<u>Number of Personal Days</u>
Between January 1 and April 30	Five (5)
Between May 1 and August 31	Three (3)
Between September 1 and November 30	Two (1)
Between December 1 and December 31	None

A personal day must be scheduled and approved in advance by the Chief or the Chief's designee. The Chief or his designee will make a good faith effort to respond to timely requests for personal leave within five (5) calendar days of receipt. Personal days do not accumulate and any personal days not used during the calendar year or prior to the date of termination shall be forfeited.

ARTICLE IX

VACATIONS

Section 9.1. Eligibility and Allowances. All employees shall be eligible to receive one (1) week of paid vacation after completion of six (6) months of continuous service in a bargaining unit position. Thereafter, employees will be eligible to receive paid vacation as of the start of the calendar year following the employee's first anniversary of continuous service in a bargaining unit position based on the following schedule:

<u>Length of Continuous Service</u>	<u>Amount of Vacation</u>
After 1 year	Two (2) weeks
After 5 years	Three (3) weeks
After 10 years	Four (4) weeks
After 17 years	Five (5) weeks

Up to a maximum of forty (40) hours of accrued vacation may be carried over by an employee from one calendar year to the next.

Section 9.2. Vacation Pay. The rate of vacation pay shall be the employee's regular straight-time rate of pay in effect on the payday immediately preceding the employee's vacation. Employees will be paid their vacation pay as part of their regular paycheck for the period in which that vacation is taken.

Section 9.3. Vacation Scheduling. All vacation schedules shall be arranged in advance and approved by the Chief of Police or designee. On each shift, up to two (2) weeks of vacation will be granted by departmental seniority if it is requested prior to March 1. After March 1, vacations will be granted on a "first come, first serve" basis. Requests for vacation time off in excess of two (2) weeks must receive the prior approval of the Village Administrator.

Notwithstanding the foregoing, it is expressly understood that the final right to designate vacation periods and the maximum number of employee(s) who may be on vacation at any time is exclusively reserved by the Chief of Police in order to insure the orderly performance of the services provided by the Village.

Section 9.4. Vacation Pay Upon Termination. Upon separation from employment, employees will be paid for unused vacation days provided at least two (2) weeks' notice is provided to the Village.

Section 9.5. Accumulation. Vacation credit shall not be accumulated during any layoff period or during any unpaid leave of absence.

Section 9.6. Village Emergency. In the case of an emergency, the Village Administrator or Police Chief may cancel and reschedule any or all approved vacation leaves in advance of their being taken, and/or recall any employee from vacation in progress.

ARTICLE X

SENIORITY, LAYOFFS AND RECALLS

Section 10.1. Seniority. Unless stated otherwise in this Agreement, seniority for the purpose of this Agreement shall be defined as a police officer's length of continuous full-time service in rank with the Village since the officer's last date of hire as a police officer in rank. Seniority shall not include periods of unpaid leave time in excess of thirty (30) days.

Section 10.2. Probationary Period. The probationary period shall be eighteen (18) months in duration from the first day of employment or date of graduation from the Police Academy, whichever is later. The probationary period may be extended by the Village in its sole discretion for a period not to exceed an additional six (6) months. Time absent from duty in excess of thirty (30) calendar days annually shall not apply towards satisfaction of the probationary period. During the probationary period, an officer is subject to discipline, including discharge, without cause and with no recourse to the grievance procedure or any other forum. Otherwise, probationary employees shall be covered by the provisions of this Agreement.

Section 10.3. Layoffs. Where there is an impending layoff of employees covered by this Agreement; the Village shall give both the Union and the affected employees at least thirty (30) days' notice of the effective date of the layoff. The Union will be provided with the names of the employees to be laid off. Probationary employees, temporary and part-time employees shall be laid off first, then non-probationary employees shall be laid off in accordance with their seniority as defined in Section 1 of this Article.

No new employees will be hired to perform those duties normally performed by an officer while any bargaining unit employee is on layoff status with recall rights.

Section 10.4. Recall. Employees who are laid off shall be placed on a recall list for a period of two (2) years or the employee's length of service, whichever is less. If there is a recall, employees who are still on the recall list shall be recalled, in the inverse order of their layoff. Employees who are eligible for recall shall be given fourteen (14) calendar days' notice of recall and notice of recall shall be by certified or registered mail with a copy to the Union, provided that the employee must notify the Chief of Police or the Chief's designee of the employee's intention to return to work within seven (7) calendar days after receiving notice of recall. The Village shall be deemed to have fulfilled its obligations by mailing the recall notice by certified or registered mail, to the mailing address last provided by the employee, it being the obligation and responsibility of the employee to provide the Chief of Police or the Chief's designee with the latest mailing address. If an employee fails to respond in a timely manner to a recall notice, the employee's name shall be removed from the recall list.

Section 10.5. Effects of Layoff. During the period of time that non-probationary employees have recall rights as specified above, the following provisions shall be applicable to any non-probationary employees who are laid off by the Village:

1. An employee shall be paid for any earned but unused vacation days, and any compensatory time which was earned in lieu of overtime pay.
2. An employee shall have the right to maintain insurance coverage by paying in advance the full applicable monthly premium for single and, if desired, family coverage.

3. If an employee is recalled, the amount of accumulated sick leave days that the employee had as of the effective date of the layoff shall be restored.
4. Upon recall, the employee's seniority shall be adjusted by the length of the layoff.

Section 10.6. Posting of Seniority List. The Village agrees to post annually a list covering the names of officers who are covered by this Agreement, in order of seniority from last date of hire in a position covered by this Agreement. The Village shall not be responsible for any errors in the seniority list unless such errors are brought to the attention of the Village in writing within fourteen (14) calendar days after the Union's receipt of the list.

Section 10.7. Termination of Seniority. Seniority and the employment relationship shall be terminated for all purposes, if the employee:

- (a) quits;
- (b) is discharged;
- (c) voluntarily retires (or is retired should the Village adopt and implement a legal mandatory retirement age);
- (d) fails to report to work at the conclusion of an unauthorized leave or vacation, unless there are proven extenuating circumstances beyond the employee's control which prevent timely notification and return;
- (e) is laid off and fails to notify the Police Chief or his designee of his intention to return to work within three (3) calendar days after receiving notice of recall or seven (7) calendar days from the date of the mailing of the notice, whichever is less, or fails to return to work within fourteen (14) calendar days after his/her notification of intent to return to work or such further date that the Village sets for the employee's return to work;
- (f) is laid off for a period in excess of two (2) years, or the employee's length of service, whichever is less;
- (g) does not perform work for the Village for a period in excess of one (1) year, provided, however, this provision shall not be applicable to absences due to military service, established work related injury compensable under workers' compensation, disability pension, or a layoff where the employee has recall rights; or
- (h) is absent for two (2) consecutive working days without authorization unless there are proven extenuating circumstances beyond the employee's control that prevent notification.

Nothing in this Section is intended to interfere with the statutory jurisdiction and authority of the Burr Ridge Board of Fire and Police Commissioners.

ARTICLE XI

SICK LEAVE

Section 11.1. Sick Leave. Effective January 1, 2003, during the first year of employment an employee will start earning sick leave at the start of the third full month of employment and will be eligible to earn a total of ten (10) sick leave days during the first year of employment. Commencing with the first month of the second year of employment and each year thereafter, at the start of each of first ten months of the year in question an employee will earn one sick leave day per month, i.e., a total of ten (10) sick leave days per year.

Example: An employee whose first day of employment is February 13, 2003, will start earning sick leave as of May 1, 2003 and will earn a total of ten sick leave days during his/her first year of employment. Commencing March 1, 2004, and on March 1 of each succeeding year, such employee will earn one sick leave day for each of the ten consecutive months from March through December. No sick leave days will be earned on either January 1 or February 1.

Section 11.2. Use of Sick Leave Days. Sick leave days may only be used if the employee is sick. In addition, the employees covered by this agreement may use "personal sick leave benefits" provided by the employer for absences due to an illness, injury or medical appointment of the employee's child, spouse, sibling, parent, mother-in-law, father-in-law, grandchild, grandparent, or stepparent. In the event an employee is unable to work due to the use of sick leave, the employee must inform the Police Chief or designee prior to the start of the scheduled work day. Failure to inform the Police Chief or designee supervisor each day of absence, or agreed intervals in the case of an extended illness, will result in loss of pay. An employee leaving the employ of the Village for any reason shall not be entitled to any compensation for any accumulated but unused sick leave days.

In a case of very serious or prolonged illness or for family leave, an employee who uses all accumulated sick leave shall use all accumulated vacation and/or other paid time off for sick leave purposes before being removed from full-pay status. The time on leave for a prolonged personal illness may not exceed six months, unless an exception is made by the Village Administrator. Upon exhaustion of the above benefits, the employee may apply for eligible disability benefits.

The Village retains the right to take corrective steps to deal with abuse of sick leave or if an employee has prolonged and/or frequent and regular absences which hinder the carrying out of their responsibilities. Such corrective steps may include medical consultations, informal or formal disciplinary action, including dismissal.

ARTICLE XII

ADDITIONAL LEAVES OF ABSENCE

Section 12.1. Discretionary Leaves. The Village may grant, in its sole discretion, a leave of absence under this Article to any bargaining unit employee. The Village shall set the terms and conditions of the leave, including whether or not the leave is to be with or without pay and/or with or without benefits. All requests for such leave must be submitted in writing by the employee via his/her department head to the Village Administrator. Such leave will be granted only when it is not detrimental to the best interests of the Village.

Section 12.2. Application for Leave. Any request for a leave of absence shall be submitted in writing by the employee to the Police Chief or the Chief's designee as far in advance as practicable. The request shall state the reason for the leave of absence and the approximate length of time off the employee desires. Authorization for a leave of absence shall, if granted, be furnished to the employee by the Police Chief or the Chief's designee and shall be in writing.

Section 12.3. Jury Duty. An employee who is required to report for jury duty shall be excused from work without loss of pay for the period of time which the employee is required to be away from work and during which the employee would have otherwise been scheduled to work.

An employee shall notify the Police Chief or the Chief's designee if the employee is required to report for jury duty. In order to be compensated for performing jury duty, an employee must sign over to the Village any check received for performance of such jury duty, excluding any reimbursement for travel expenses.

Section 12.4. Funeral Leave. In the event of a death of a member of the immediate family of an employee or his/her spouse, the employee will be granted up to three (3) days off with pay to attend the funeral. For the purposes of this Section, immediate family shall be defined as the husband/wife, son/daughter, step son/step daughter, mother/father, mother-in-law/father-in-law, sister/brother, grandmother/grandfather of the employee and/or the employee's spouse. The Village retains the right to require proof of the funeral and the employee's attendance at the funeral.

Section 12.5. Benefits While On Unpaid Leave. Upon the employee's return, the Village will place the employee in the employee's previous job if the job is vacant; if the job is not vacant, the employee will be placed in the first available opening in the employee's classification according to the employee's seniority. If, upon expiration of the leave of absence, there is no work available for the employee or if the employee would have been laid off according to the employee's seniority except for the employee's leave, the employee shall go directly on layoff. During the approved leave of absence or layoff under this Agreement, the employee shall be entitled to continuation or conversion coverage under applicable group medical (pursuant to COBRA) and life insurance plans to the extent provided in such plans, provided the employee makes arrangements for the change and arrangements to pay the entire insurance premiums involved, and any additional surcharges as allowed by law, including the amount of premium previously paid by the Village.

Section 12.6. Non-Employment Elsewhere. A leave of absence will not be granted to enable an employee to try for or accept employment elsewhere or for self-employment.

Employees who engage in employment elsewhere during such leave may be subject to immediate discipline, including without limitation discharge.

Section 12.7. Military Leave. Military leaves will be granted in accordance with applicable laws.

Section 12.8. Family Medical Leave Act. The Village agrees to abide by the provisions of the Family and Medical Leave Act of 1993, as amended from time to time. The parties agree that the Village may adopt policies to implement the Family and Medical Leave Act of 1993 as provided in the Act and the applicable rules and regulations issued thereunder. The parties further agree that the enforcement of this Section shall be as provided in said Act and shall not be subject to the grievance and arbitration procedure set forth in this Agreement.

ARTICLE XIII

WAGES AND ECONOMIC BENEFITS

Section 13.1. Wages. Effective upon execution of this Agreement, employees shall be paid in accordance with their placement on the salary schedule attached as Appendix B for the 2019-20, 2020-2021 and 2021-2022 fiscal years.

The May 1, 2019, wage increase shall be retroactive to May 1, 2019. The step increases shall be retroactive to May 1, 2019. Retroactive compensation shall be for all paid hours for employees who are presently employed as of the date the contract is ratified by both parties or who have retired or who have been promoted out of the bargaining unit since May 1, 2019.

During the term of this Agreement, employees not at the top of the salary schedule shall be eligible to advance to the next step on the anniversary date of their employment as sworn police officers, provided further, it has been determined through the performance appraisal process that they have met departmental standards during the preceding year.

Section 13.2. Officer-In-Charge Pay. If an employee is assigned to serve as an Officer-In-Charge ("OIC") for a minimum of four (4) hours, the employee shall be paid one hour of pay at the employee's regular straight-time hourly rate of pay.

Section 13.3. Educational Assistance Program. Employees covered by this Agreement shall be eligible to participate in any Educational Assistance Program that the Village may have in effect from time to time on the same terms and conditions that are applicable to Village employees generally, except commencing with the fiscal year beginning May 1, 2019, the Village will reimburse an officer up to a maximum of \$4,000 under the Educational Assistance Program.

Section 13.4. Mileage Reimbursement. When available, employees shall use Village vehicles for Village business. If, however, a Village vehicle is not available and an employee has received approval from the Police Chief or designee to use his/her personal vehicle, said employee shall receive mileage reimbursement at the rate per mile allowed by the Internal Revenue Service.

Section 13.5. Deferred Compensation Plan. Employees covered by this Agreement shall be eligible to participate in any deferred compensation plan that the Village may have in effect from time to time on the same terms and conditions that are applicable to Village employees generally.

Section 13.6. Employee Anniversary Recognition Program. Employees shall receive a savings bond in the face amount of \$1,000 upon the anniversary of their fifth, tenth, fifteenth, twentieth, and twenty-fifth year of continuous full-time employment as a Village employee.

Section 13.7. Retiree Bonus. An employee who retires pursuant to the provisions of the Village of Burr Ridge Police Pension Plan at age 51 or older with at least twenty (20) years of service as a Burr Ridge police officer shall receive a retirement bonus of \$5,000.

Section 13.8. Field Training Officer Pay. Effective upon execution of this Agreement, any officer assigned to function as a Field Training Officer for a given regular work shift shall receive one (1) hour of additional pay, at straight time.

Section 13.9. NIPAS Stand-By. Covered members who are placed on Stand-By status for NIPAS will receive one (1) hour of straight time pay for each Stand-By placement.

ARTICLE XIV

UNIFORMS AND EQUIPMENT

Section 14.1. Uniforms and Equipment. Upon being hired by the Village, employees shall receive their initial issue uniforms and equipment. The Village will replace at its expense the spring and winter coat, safety helmet, and leather gear upon turning in the item that needs to be replaced. Each uniformed employee shall have an annual uniform allowance of \$700 per fiscal year to replace through purchase order approved uniform and equipment items using either of two (2) vendors specified by the Village. Such annual uniform allowance shall be pro rata if employed for less than a year. Purchase Orders must be received by employees on or before July 1st of each year of this Agreement.

Each employee assigned as a non-uniformed detective shall be issued a check in the amount of \$800 per fiscal year as a clothing allowance to purchase non-uniform items of clothing for use in their plainclothes assignment. Such annual uniform allowance shall be pro rata if employed for less than a year.

The Village will, upon request, provide bullet-resistant vests, which shall be up to Level IIIA as existing vests are replaced pursuant to the existing replacement schedule, to employees at Village expense and such vests must be worn by employees while on uniformed duty. Such vests will normally be replaced five (5) years after date of issuance to the employee, or earlier if necessary due to physical damage to the vest or per the manufacturer's specified replacement schedule.

ARTICLE XV

INSURANCE

Section 15.1. Coverage. The Village agrees to continue to provide medical, dental, and life insurance coverage for employees through the Intergovernmental Personnel Benefit Cooperative (IPBG). Notwithstanding the foregoing, the Village retains the right to change insurance provider(s), carrier(s), third party administrators, or to self-insure for the provision of health, dental, and/or life insurance benefits, and the Village further reserves its right to institute, maintain and change cost containment, benefit and other provisions of the of such plan(s), provided that such changes are made in the plan(s) for other Village employees. For employee coverage, the Village will pay 90% of the cost of employee coverage and the employee shall pay the remaining 10% of the cost. For dependent coverage, the Village will pay 75% of the specified premium cost and the employee, if he/she elects to have dependent coverage, shall pay the remaining 25% of the cost.

Section 15.2. Village Insurance Benefit Reciprocity. In recognition of the desirability of maintaining a uniform policy Village-wide with respect to insurance benefits and notwithstanding the foregoing provisions contained in this Article, the parties agree that if the Village makes any changes, modifications or improvements with respect to any of the Village's health, life, or dental insurance programs that are applicable to all other full-time Village employees, then such changes, modifications, or improvements (including the cost sharing arrangements between the Village and the employee) shall likewise be applicable to the employees covered by this Agreement on the same terms and on the same date that they are applicable to all other full-time Village employees.

Section 15.3. Terms of Insurance Policies to Govern. The extent of coverage under the insurance plan documents referred to in this Agreement shall be governed by the terms and conditions set forth in those policies. Any questions or disputes concerning such insurance documents, or benefits under them, shall be resolved in accordance with the terms and conditions set forth in the policies and shall not be subject to the grievance and arbitration procedures set forth in this Agreement. The failure of any insurance carrier(s) or organization(s) to provide any benefit for which it has contracted or is obligated shall result in no liability to the Village, nor shall such failure be considered a breach by the Village of any obligation under this Agreement. However, nothing in this Agreement shall be construed to relieve any insurance carrier(s) or organization(s) from any liability it may have to the Village, Village employee or beneficiary of any Village employee.

Section 15.4. Flex Plan. The Village will offer employees, under the same terms and conditions that are offered from time to time to other Village employees, the opportunity to participate in the Village's Section 125 Flex Plan. The Village will continue to offer this program only so long as the program continues to be authorized by the Internal Revenue Service.

ARTICLE XVI

OUTSIDE EMPLOYMENT

Section 16.1. Outside Employment. The Chief of Police may restrict off-duty employment in the best interests of Department operations. Employees may be allowed to engage in off-duty employment up to a maximum of twenty (20) hours per week, subject to the prior written approval of the Chief of Police and such provisions as may be set forth by general order or applicable Village policies.

Section 16.2. Extra Duty Details. When the Departments posts an extra duty detail, it will be filled on a “first come, first served” basis. Any employees who accepts an extra duty assignment and who later rejects or declines it shall be responsible for finding a replacement and failure to do so shall result in the employee being ineligible for extra duty details for six (6) months. Any employee who works an extra duty detail shall be paid at the hourly rate specified in the posting for the detail in question.

ARTICLE XVII

STATUTORY RIGHTS

Section 17.1. Bill of Rights. The Village agrees to abide by the lawful requirements of the “Uniform Police Officer’s Disciplinary Act,” 50 ILCS 725/1 - 725/7 as amended.

Section 17.2. Personnel Files. The Village agrees to abide by the lawful requirements of the “Personnel Records Review Act,” 820 ILCS 40/1 – 40/13 as amended.

Section 17.3. Non-Discrimination. The Village and the Union agree not to discriminate against any employee covered by this Agreement in a manner which would violate federal or state laws on the basis of race, sex, creed, religion, color, marital status, age, national origin, disability and union activities or non-union activities.

Section 17.4. Access to Grievance Procedure. The parties agree that an alleged violation of any of the above Sections of this Article (i.e., Sections 17.1, 17.2, and 17.3) may not be taken to the arbitration step of the grievance procedure absent the specific written agreement of both the Village and the union.

Section 17.5. Union Representation. An employee shall be entitled to request the presence of a Union representative at any meeting, conference, interview or interrogation under circumstances where the actions of the affected employee are being investigated and the affected employee has objective reasons to believe that he/she may be subject to a suspension without pay or termination. For purposes of this Section, a “Union representative” shall mean one of the elected officers of the bargaining unit who have been previously identified in writing to the Police Chief. One Labor Council representative may also be present for any formal interrogation. A Labor Council representative may attend an informal investigatory interview, provided the presence or unavailability of such representative does not unreasonably delay such interview.

Except as specifically provided above, this procedure shall not apply to meetings and conferences held between supervisors and employees concerning an employee’s evaluation, nor shall it apply to any situations involving the employee’s performance of his duties, including fact gathering conferences between supervisors and employees, where there is no discussion of possible termination or suspension.

ARTICLE XVIII

MISCELLANEOUS PROVISIONS

Section 18.1. Ratification and Amendment. This Agreement shall become effective when ratified by the Village Board and the Union members and signed by authorized representatives thereof, and may be amended or modified during its term only with the mutual written consent of both parties.

Section 18.2. Americans with Disabilities Act. Notwithstanding any other provisions of this Agreement, it is agreed that the Village has the right to take any actions needed to be in compliance with the requirements of the Americans with Disabilities Act.

Section 18.3. Employee Assistance Plan. Employees covered by this Agreement shall be eligible to participate in any Employee Assistance Plan that the Village may have in effect from time to time on the same terms and conditions that are applicable to Village employees.

Section 18.4. Impasse Resolution. Upon the expiration of this Agreement the remedies for the resolution of any bargaining impasse shall be in accordance with the alternative impasse resolution procedure attached as Appendix A and incorporated herein by reference.

Section 18.5. Application of Agreement to MEG Unit and Other Special Assignment Employees. Notwithstanding anything to the contrary in this Agreement, employees who may be assigned to the Metropolitan Enforcement Group ("MEG") or to any other governmental or inter-governmental agency having an independent law enforcement authority or basis of jurisdiction, and employees assigned to perform law enforcement functions under the partial direction of another governmental entity shall be subject for the duration of such assignment to the practices, policies, procedures and directives which are generally applicable to officers assigned to that agency or which are applied pursuant to the authority of the other governmental entity, even though such practices, policies, procedures and directives may be inconsistent or in conflict with the provisions of this Agreement. The application of such practices, policies, procedures and directives shall not be subject to the grievance and arbitration procedures of the Agreement. Without in any way limiting the generality of the foregoing, the practice, policies, procedures and directives of MEG applicable to hours of work and overtime shall be deemed to supersede inconsistent or contrary provisions of Article V (Hours of Work and Overtime) of this Agreement.

Section 18.6. Drug and Alcohol Testing. Employees covered by this Agreement shall be covered by the Village's drug and alcohol testing policy that is applicable to other Village employees in safety sensitive positions and subject to DOT regulations on the same terms and conditions that are applicable to such other Village employees in safety sensitive positions. In addition, an officer shall submit to drug and alcohol testing if he or she is involved in a shooting that causes injury or death to any person in accordance with the provisions of Public Act 100-0389.

Section 18.7. Fitness for Duty. If the Village reasonably believes that a bargaining unit employee is not fit for duty (or fit to return to duty following a leave of absence), the Village may require, after giving the effected employee written notice, at its expense, that the employee have a medical examination and/or psychological examination by a qualified and licensed physician and/or psychologist selected by the Village. The employee may, under such circumstances, present a certification of fitness from his/her own physician and/or psychologist

to the physician and/or Board certified psychologist selected by the Village for his/her consideration in making the determination of the employee's fitness for duty. The foregoing requirement shall be in addition to any requirement that an employee provide at his/her own expense a statement from his/her doctor upon returning from sick leave or disability leave. If it is determined that an employee is not fit for duty, the employee may be placed on sick leave (or unpaid medical leave if the employee does not have any unused sick leave days), or take other appropriate action.

Section 18.8. Physical Fitness Program. The Village may establish a reasonable mandatory physical fitness program which, if established, will include individualized goals. No employee will be disciplined for failure to meet any goals that may be established, as long as the employee makes a good faith effort to meet any such goals. Before any new program is implemented, the Village shall review and discuss the program at a meeting of the Labor-Management Committee.

Section 18.9. Training. Employees attending training sessions away from the Police Department shall be allowed to utilize a police department vehicle, when available, for travel to and from the training site. If a department vehicle is not available, employees shall be paid the prevailing IRS mileage allowance for the use of their personal vehicle.

Section 18.10. Restricted Duty. The Village may require an employee who is on sick leave or Worker's Compensation leave (as opposed to disability pension) to return to work in an available restricted duty assignment that the employee is qualified to perform, provided the Village's physician has determined that the employee is physically able to perform the restricted duty assignment in question without significant risk that such return to work will aggravate any pre-existing injury and that there is a reasonable expectation that the employee will be able to assume full duties and responsibilities within three months.

An employee who is on sick leave or Worker's Compensation leave (as opposed to disability pension) has the right to request that he be placed in an available restricted duty assignment that the employee is qualified to perform and such a request shall be reasonably granted, provided that the Village's physician has reasonably determined that the employee is physically able to perform the restricted duty assignment in question without significant risk that such return to work will aggravate any pre-existing injury and that there is a reasonable expectation that the employee will be able to assume full duties and responsibilities within three months. Nothing herein shall preclude an employee from presenting an opinion from their treating physician to the Village regarding their ability to perform such a restricted duty assignment, provided that the Village retains the right to send the employee to the Village's physician, as described herein.

If an employee returns or is required to return to work in a restricted duty assignment and the employee is unable to assume full duties and responsibilities within three months thereafter, the Village retains the right to place the employee on sick leave, on paid or unpaid disability leave, whichever may be applicable, or take other appropriate action.

Nothing herein shall be construed to require the Village to create restricted duty assignments for an employee. Employees will only be assigned to restricted duty assignments when the Village at its sole discretion determines that the need exists and only as long as such need exists.

Section 18.11. No Solicitation. Neither Teamsters Local 700, nor any Officer covered by this Agreement will solicit person or person on behalf of the Teamsters Local 700 for contributions on behalf of the Burr Ridge Police Department or the Village of Burr Ridge. Nor shall any bargaining unit members covered by this Agreement on behalf of Teamsters Local 700 use the Village name, shield or insignia, communications, system, supplies and materials for solicitation of any type or kind.

Section 18.12. Notification of Blackout Events. The Village shall have the right to restrict time off requests for events requiring a Village police presence that occur within the Village. The list of blackout events for the calendar year shall be provided to Union no later than January 30th or as soon thereafter as the Village determines that there is a need to add a blackout event; provided, however, in any given calendar year the Village will not schedule more than five (5) blackout events.

ARTICLE XIX

SAVINGS CLAUSE

Section 19.1. Savings Clause. In the event any Article, Section or portion of this Agreement shall be held invalid and unenforceable by any board, agency or court of competent jurisdiction, such decision shall apply only to the specific Article, Section or portion thereof specifically specified in the board, court or agency decision; and, upon issuance of such a decision, the Village and the Union agree to notify one another and to begin immediately negotiations on a substitute for the invalidated Article, Section or portion thereof.

ARTICLE XX

ENTIRE AGREEMENT

Section 20.1. Entire Agreement. This Agreement constitutes the complete and entire Agreement between the parties and concludes the collective bargaining between the parties for its term. This Agreement supersedes and cancels all prior practices and agreements, whether written or oral, which conflict with the express terms of this Agreement. If a past practice is not addressed in this Agreement, it may be changed by the Village as provided in the management rights clause (Article II). The parties acknowledge that during the negotiations that resulted in this Agreement, each had the unlimited right and opportunity to make demands and proposals with respect to any subject or matter not removed by law from the area of collective bargaining, and that the understandings and agreements arrived at by the parties after the exercise of that right and opportunity are set forth in this Agreement. Accordingly, the Village and the Union, for the duration of this Agreement, each voluntarily and unqualifiedly waives the right, and each agrees that the other shall not be obligated to bargain collectively with respect to any subject or matter referred to or covered in this Agreement. The Union also specifically waives any right it may have to impact or effects bargaining for the life of this Agreement.

ARTICLE XXI

TERMINATION

Section 21.1. Termination in 2022. This Agreement shall be effective at the time of its execution, and shall remain in full force and effect until midnight April 30, 2022. It shall be automatically renewed from year to year thereafter unless either party shall notify the other in writing at least ninety (90) days prior to the anniversary date that it desires to modify this Agreement. In the event that such notice is given, negotiations shall begin no later than sixty (60) days prior to the anniversary date. In the event that either party desires to terminate this Agreement, written notice must be given to the other party no later than ten (10) days prior to the desired termination date, which shall not be before the anniversary date.

Notwithstanding any provision of this Article or Agreement to the contrary, this Agreement shall remain in full force and effect after the expiration date and until a new agreement is reached unless either party gives at least ten (10) days written notice to the other party of its desire to terminate this Agreement, provided such termination date shall not be before the anniversary date set forth in the preceding paragraph.

An officer who is eligible for a step increase after the expiration of date of this collective bargaining agreement and prior to the effective date of the successor collective bargaining agreement shall receive the step increase as of the officer's anniversary date.

Executed this ____ day of _____, 2019, after ratification by the Union's membership and receipt of official approval by the President and the Village Board.

TEAMSTERS LOCAL 700

THE VILLAGE OF BURR RIDGE,
ILLINOIS

President, Village of Burr Ridge

Attest:
Deputy Village Clerk

APPENDIX A

ALTERNATIVE IMPASSE RESOLUTION PROCEDURE

The resolution of any bargaining impasse for a successor agreement shall be in accordance with the provisions of the Illinois Public Labor Relations Act and the rules and regulations of the Illinois Labor Relations Board except as modified by the following:

1. The parties agree that the arbitration proceedings shall be heard by a single, neutral arbitrator. Each party waives the right to a three (3) member panel of arbitrators as provided in the Act.
2. In the absence of agreement on a neutral arbitrator, the parties agree to use the arbitrator selection procedure specified in Section 6.3 of the Collective Bargaining Agreement.
3. Within seven (7) calendar days of the service of a demand that the arbitrator selection process commences, the representatives of the parties shall meet and develop a written list of those issues that remain in dispute. The representatives shall prepare a Stipulation of Issues in Dispute for each party to then execute and for submission at the beginning of the arbitration hearing. The parties agree that only those issues listed in the Stipulation shall be submitted to the arbitrator for decision and award.
4. Not less than seven (7) calendar days prior to the date when the first day the arbitration hearings are scheduled to commence, the representatives of the parties shall simultaneously exchange in person their respective written final offers as to each issue in dispute as shown on the Stipulation of Issues in Dispute. The foregoing shall not preclude the parties from mutually agreeing to modify their final offers or to resolve any or all the issues identified as being in dispute through further collective bargaining.

APPENDIX B

SALARY SCHEDULE

Fiscal Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Range Adjust	Current	2.50%	2.75%	3%
START	\$64,708	\$66,326	\$68,150	\$70,194
1	\$68,347	\$70,056	\$71,982	\$74,142
2	\$71,988	\$73,788	\$75,817	\$78,091
3	\$75,627	\$77,518	\$79,649	\$82,039
4	\$79,266	\$81,248	\$83,482	\$85,986
5	\$82,906	\$84,979	\$87,316	\$89,935
6	\$86,546	\$88,710	\$91,149	\$93,884
7	\$90,186	\$92,441	\$94,983	\$97,832
8	\$93,824	\$96,170	\$98,814	\$101,779



To: Mr. Doug Pollock, Village Administrator

From: John Madden, Chief of Police

Date: September 18, 2019

Re: Police Records Staffing Request

In 2010, a decision was made to reduce the number of full-time records clerks from three to two. The third full-time clerk position was reduced to two part-time positions to reduce health and IMRF benefit costs. During the past nine years, staffing the police data clerk position with part-time personnel has proved problematic due to the nature of the work, specialized on-the-job training demands, and the increased amount of time needed to train new personnel due to the part-time work schedule. Part-time personnel are also restricted to 999 hours annually which prevents overtime assignments during shift shortages.

Since 2010, the police department has employed eleven (11) persons in the part-time data clerk position. The revolving door of part time personnel created a burden on full time personnel responsible for training and overtime coverage during shift shortages. To add to the burden, the police records function has experienced significant changes, added responsibilities, and increased demands from the DuPage and Cook County Courts and Clerks Offices as well as the State of Illinois. In the Court system alone for DuPage and Cook County, we have experienced significant increases and procedural changes related to Court correspondence, trial notices, subpoenas, and electronic media evidence requests. We have also experienced a significant increase in the amount of Freedom of Information Act (FOIA) requests. Processing FOIA requests are time sensitive and extremely time consuming. Additional duties new to the police records function

since 2010 include reporting traffic and pedestrian stop data to the Illinois State Police, monthly data reporting to the Illinois Juvenile Justice Council, and management of the new juvenile expungement procedures.

The aforementioned are only a snapshot of duties that have changed over the years and are challenging for the two fulltime clerks to manage during the numerous periods of short staffing due to the loss of part-time personnel.

It is my recommendation to return to the original staffing number of three (3) fulltime police records clerks effective immediately. The budget impact on the replacement of two part-time clerks with one fulltime clerk is as follows:

	Full-time (1)	Part-time (2)
• Data Clerk 1 Salary	\$40,472	\$15,485 x 2 = 30,970
• Health Insurance	\$6,210 - \$17,465 ¹	N/A
• FICA	\$3,096	N/A
• IMRF	\$4,240	N/A
Total	\$54,018 – \$65,273	\$30,970

Due to the shortage of civilian and sworn personnel in the FY 19-20 budget, the addition of the full-time salary and benefits in place of the two part-time salaries will not present an overage in the FY 19-20 police department personnel costs.

It is my recommendation to return to staffing the police records section with three (3) full-time data clerks. Doing so will allow us to meet the increased demands by external entities as well as provide stability and the efficiency we strive for as a nationally accredited law enforcement agency.

I look forward to discuss this request with you, Mayor Grasso, and the Board of Trustees.

¹ BCBS Illinois Single vs. Family Coverage

September 19, 2019

Mr. David Preissig, P.E.
Public Works Director/Village Engineer
Village of Burr Ridge
451 Commerce Street
Burr Ridge, Illinois 60527

**SUBJECT: PROPOSAL FOR PROFESSIONAL ENGINEERING SERVICES FOR
COMPLIANCE WITH MWRD I/I CONTROL PROGRAM**

Dear Mr. Preissig:

RJN Group, Inc. (RJN) is pleased to submit this proposal to the Village of Burr Ridge (Village) for comprehensive assessment, analysis, reporting, and planning services for the fulfillment of the Short-Term Requirements for the Metropolitan Water Reclamation District of Greater Chicago (MWRD) Inflow and Infiltration Control Program (IICP).

The Village has submitted its short-term program plan to MWRD as it relates to the IICP. The IICP includes a condition assessment of the identified high-priority area, the development of a Private Sector Plan (PSP) and a Long-Term Operations and Maintenance Plan (LTOMP), and annual reporting. The components of the condition assessment include smoke testing, manhole inspections, sewer televising, dyed water flooding, and lift station assessments.

PROJECT UNDERSTANDING

Village has identified a priority area within Village which requires condition assessment in accordance with the IICP. The high priority area includes approximately 8,400 feet of pipe. In order to inspect the highest priority areas, become in compliance with the upcoming long-term program, and maximize the economy of scale, the Village has determined it is in their best interests to inspect up to 22,000 linear feet of sewers in 2019-2020. This proposal will bring the Village into compliance with the MWRD IICP Short-Term Program, and be well-positioned for the long-term program.

FIRM QUALIFICATIONS

RJN, established in 1975, is a professional engineering consulting firm focused on providing innovative engineering solutions and field services. The firm focuses on improving municipal infrastructure by cost-effectively upgrading the integrity, service life, and performance of collection, conveyance, and distribution systems. RJN engineers pursue, examine, test, and leverage cutting-edge technologies to ensure delivery of solutions and results more efficiently while maintaining rigorous standards for accuracy and quality.

Over 90 percent of our clients are municipalities and public utilities. RJN engineers and technicians respect the deadlines, complexities, and sensitive nature of accurate data collection,

insightful analysis and planning, and budget-conscious designs. This client-driven approach has resulted in a high percentage of repeat business—typically accounting for more than 80 percent of revenues each year.

RJN VALUE-ADDED

RJN is a recognized leader in sewer condition assessment services. As collection system specialists, we understand that accurate and representative condition data serves as the base for system analyses, capital planning, and design. As a firm, we have invested in developing tools and techniques to ensure that collected field data is accurate, representative, and defensible. Key tools and techniques that will ensure the outcome for this important Village program include:

Dual Blower Smoke Testing Technique – The dual blower smoke testing technique became the RJN standard more than 25 years ago. During a comprehensive SSES program, RJN inspectors smoke tested several basins using the single blower technique and followed with the dual blower technique to evaluating a new technique. In each case, the number of defects located and identified was 4 to 6 times higher when the dual blowers were used. This concept was retested three years ago, and results proved that the technique still provides the best results. The map demonstrates these results.



Technique Proof:

Red Defects: Single and Dual Blower
Black Defects: Dual Blower

GATAR Digital Data Collectors – RJN GATAR data collectors operate on the widely-used IOS platform transmitting data as it is captured to the RJN Project Manager (RPM) database engine via cellular communications.



The GATAR units record and document GPS coordinates, structural attributes, and field/asset condition observations supported with digital photos and/or video. This method and technology expedites inspection time and ensures data accuracy upon entry.

Using this electronic data collection process, our data automatically integrates to a GIS platform to easily facilitate data transfer and data integration into client CADD, GIS, and asset/work order management programs. Data is organized such that it is easily transferred to the MWRD IICP annual summary report and deficiencies forms.

RJN Clarity – RJN Clarity, an online data viewer developed by RJN, provides secure web-based access to “real-time” field findings for our clients to view field-collected data and photographs on map- or table-based formats without the need for GIS.

PROJECT APPROACH

CONDITION ASSESSMENTS

The following condition assessments are required as a part of the MWRD Short-Term Program.

Manhole Inspections

A manhole inspection program will provide many benefits to the Village including mapping updates, identification of inflow and infiltration, confirmation of connecting pipes, and detection of structural problems in need of rehabilitation. Manhole inspections include a surface inspection of the manhole to identify frame and lid defects and other structural defects in the manhole. Manhole and pipe sizes and inverts will also be estimated where accessible in addition to numerous photographs documenting the manhole condition.

Full descent inspections are completed on very deep structures, locations where the full manhole is not visible from the surface, and those structures exhibiting severe defects or infiltration/inflow (I/I). The majority of all manholes will be inspected by surface inspection with only a few full descent inspections necessary.

Smoke Testing

Using the methods outlined below, RJN will use smoke testing to identify various defects in the collection system, as well as to find contributing sources of I/I. Commonly identified concerns include leaky manholes, cracked main lines and laterals, connected downspouts, directly connected storm sewers, connected foundation drains, area, patio, and driveway drains, and broken cleanouts. Additionally, indirect connections such as leaking storm sewers crossing sanitary sewers can also be identified.

In the smoke testing process, harmless smoke is blown into a sewer segment through manholes at both ends. Defects are identified by where smoke exits the ground or structure. Smoke testing is only as effective as the process used. The RJN process uses a 4-person crew and smoke tests only one segment at a time using two smoke blowers on consecutive manholes. A GPS location is acquired for each defect, and a photo is taken.

Sewer televising

Sewer televising is the most effective way to visually inspect the sewer mains. RJN will work with a qualified PACP televising contractor to complete the sewer televising. RJN will coordinate with the contractor for completion of the work and manage the subcontract. RJN will provide PACP-certified personnel to review the sewer televising videos within the study

area. Defects will be coded and cataloged on the Village's GIS database. RJN will compile a comprehensive list of defects prioritized by cost effectiveness for rehabilitation.

Heavy cleaning is NOT included in this proposal, and should it be required, will be an additional expense.

Dyed Water Flooding

Dyed water flooding is an inspection task that is completed as a follow-up to the smoke testing process. Dyed water flooding helps to pinpoint and quantify storm sewer cross connections. Locations where public-sector storm sewer infrastructure (catch basins, inlets, manholes, ditches, etc.) smoked will be dye flooded. During the dyed water flooding process, RJN will plug the storm sewers or sandbag drainage ditches and fill them with dyed water. Before and during the flooding, sewer flow rates are calculated in the sanitary sewers to quantify the amount of dyed water infiltrating into the sanitary sewers.



Once full, the adjacent sanitary sewers will be televised by a subcontractor to inspect for signs of dyed water entering the system.

Lift Station Inspections

One of the IICP requirements is to inspect all lift stations located within the Village's priority areas. RJN will complete a comprehensive condition assessment, fill and draw and flow analysis, and maintenance evaluation of the lift station for inclusion in the report and to meet the requirements of the MWRD IICP.

MWRD Annual Summary Report

RJN will complete the short-term annual summary report for the Village for submittal to MWRD. This submittal is due by March 1, 2020 and outlines summaries of sewer overflows, basement backups, and inspections and rehabilitation completed in the prior year.

MWRD PSP/LTOMP REPORT DEVELOPMENT

The MWRD requires that all communities submit a Private Sector Plan (PSP) and a Long-Term Operations and Maintenance Plan (LTOMP) as a part of the short-term program. This proposal includes the iterative process to work with the Village to develop these plans.

PROPOSED SCOPE OF SERVICES

Our proposed scope of services is attached.

ITEMS REQUESTED FROM VILLAGE

We request the following items from Village:

1. Provide a copy of Village's Utility (sanitary, storm, and water) Atlases in GIS.
2. Access to manholes for inspections.

3. Provide traffic control assistance as necessary in high-traffic locations.
4. Mailing of notifications as outlined in smoke testing scope of services.
5. Access to water for dyed water flooding and sewer televising.
6. Coordination and information as needed for PSP/LTOMP and Annual Submittal development.

SCHEDULE

All dates assume an agreement is reached by October 11, 2019.

- Manhole and lift station inspections (as applicable) can be completed at any time and will be completed by the end of December 2019.
- Smoke testing requires dry conditions and will be completed by the end of November 2019 if weather conditions are favorable, otherwise, it will be completed in June or July 2020.
- Dyed water flooding will be scheduled following smoke testing.
- Sewer televising will be completed by the end of March 2020.
- The draft report will be submitted to Village seven weeks following field services completion. The final report will be submitted within two weeks of receipt of comments on the draft report.
- The MWRD Annual Summary Report draft will be submitted to the Village by the end of January 2020 for MWRD submittal by March 1, 2020.
- Tasks I and II of the PSP/LTOMP development will be completed by the end of December 2019 provided a timely response by the Village to the Task I Questionnaire.
- A draft of all PSP/LTOMP documents will be provided to the Village by the end of April 2020 pending remaining items such as ordinance changes are completed. The final plans will be submitted within two weeks of receipt of comments on the draft report.

PROPOSED FEE

The work will be billed monthly on a unit price, percent complete, or time and materials (as appropriate) basis per the following fee schedule. Hourly rates and unit pricing is provided and attached. A project contingency has been included should full-descent manhole inspections be necessary, additional manholes/footage be realized, or other tasks be necessary during the course of the project.

Task	Billing Method	Allowance
Manhole Inspections	Unit Price	\$ 8,500
Smoke Testing	Unit Price	\$ 24,200
Sewer Televising	Cost +10%	\$ 72,600
Sewer Televising Review	Unit Price	\$ 7,700
Dyed Water Flooding	Unit Price	\$ 6,600
Summary Report & Project Mgmt	Lump Sum	\$ 5,000
MWRD Annual Summary	Lump Sum	\$ 4,400
Task I PSP/LTOMP	Lump Sum	\$ 2,000
Task II PSP/LTOMP	Lump Sum	\$ 6,000
Task III PSP/LTOMP	T & M	\$ 9,000
Project Contingency	As Needed	\$ 4,000
TOTAL		\$ 150,000

Unit Prices	
Surface Manhole Inspections	\$90 /manhole
Descent Manhole Inspections	\$115 /manhole
Smoke Testing	\$1.10 /foot
Sewer Televising	Cost + 10%
Sewer Televising Review	\$0.35 /foot
Dyed Water Flooding	\$2,200 /setup
Lift Station Inspections	\$2,500 /inspection

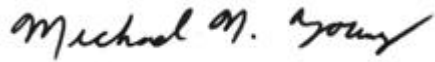
Hourly Rate Schedule	
Project Director	\$245.00
Senior Project Manager	\$190.00
Project Manager	\$170.00
Project Engineer	\$125.00
Engineering Technician	\$105.00
GIS Analyst	\$105.00
Field Manager	\$85.00
Data Analyst	\$80.00
Field Technician	\$70.00
Clerical	\$70.00

The estimated total cost of the project is \$150,000.00.

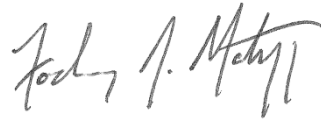
It is our pleasure to submit this proposal to the Village of Burr Ridge. Please feel free to contact Zach at (630) 818-6689 if you would like to discuss this proposal in detail. We are looking forward to the opportunity to begin working with Village on this important program.

Sincerely,

RJN Group, Inc.

A handwritten signature in black ink that reads "Michael N. Young". The signature is written in a cursive style with a large, sweeping "M" and a long, horizontal stroke at the end.

Michael N. Young, P.E.
Senior Vice President

A handwritten signature in black ink that reads "Zachary J. Matyja". The signature is written in a cursive style with a large, sweeping "Z" and a long, horizontal stroke at the end.

Zachary J. Matyja, P.E.
Regional Client Manager

PROPOSED SCOPE OF SERVICES

Our proposed scope of services are as follows:

CONDITION ASSESSMENTS

Manhole Inspections

1. Provide equipment and personnel as necessary for manhole inspections.
2. Use handheld electronic data collection equipment for collecting manhole inspection data.
3. Complete surface manhole inspections. Collect the following attribute data, as it can be determined:
 - a. GPS locate of manhole;
 - b. Manhole diameter;
 - c. Manhole material;
 - d. Pipe invert measurements;
 - e. Connecting sewer diameter(s); and
 - f. Connecting sewer flow direction.
4. Identify and document manhole condition, as it can be determined, including:
 - a. Direct evidence of I/I;
 - b. Open pickholes in lid;
 - c. Frame and adjusting ring condition;
 - d. Cone condition and defects;
 - e. Wall condition and defects; and
 - f. Trough and bench condition and defects.
5. Take a minimum of four digital photographs at each manhole structure, including:
 - a. Surrounding area;
 - b. Manhole cover;
 - c. Topside - looking down; and
 - d. Manhole frame.
6. FOR FULL-DESCENT MANHOLE INSPECTIONS: Provide all tasks above as well as perform a confined space entry, full-depth inspection. Provide additional digital photographs and observations of the bench and trough as well all pipe connections. Full descent manhole inspections will be performed on manholes that cannot be adequately assessed from the surface.

Smoke Testing

1. Prepare a draft resident smoke testing notification letter for the Village to send to the affected residents and business owners. The letters will include RJN contact information for use during the smoke testing. If desired, these letters can be formatted as a public service announcement, billing insert, and/or used as a Reverse 911 message sent by the Village. If necessary, provide bilingual letter in Spanish.

2. Prepare smoke testing door hangers to be hung by RJN staff at each address less than one week prior to smoke testing. The door hangers will also include RJN contact information and can be bilingual if necessary.
3. Notify the Village and the local fire and police departments of planned smoke testing activities, including daily updates.
4. Provide equipment, personnel, and smoke as necessary for smoke testing. Smoke test the sanitary sewers as outlined above.
5. During smoke testing, erect smoke testing signs near the testing area and answer resident and Village questions on-site as well as through phone calls.
6. Use handheld electronic data collection equipment for collecting smoke testing data.
7. GPS locate each identified defect and take a minimum of one digital photograph of each defect.
8. Provide data analysis as follows:
 - a. Compile field data and develop complete list of defects;
 - b. Incorporate results into GIS;
 - c. Assign an estimated flow to each defect; and
 - d. Determine an appropriate rehabilitation method and estimate an associated cost for each defect.
9. Provide the following information for the summary report:
 - a. Summary of work completed;
 - b. GIS map of identified defects;
 - c. List of defects prioritized by cost effectiveness for rehabilitation;
 - d. Recommendations for follow-up SSES work; and
 - e. Recommendations for rehabilitation, including potential procurement methods and recommended contractors/vendors for various type of rehabilitation.
10. Provide digital copies of data, GIS geodatabases, and photographs.

Sewer Televising

1. Provide equipment and personnel as necessary for sewer televising and video review.
2. Subcontract with a sewer televising contractor for areas to be cleaned and televised and obtaining televising videos. Manage contractor's work while on-site.
 - a. Sewer cleaning includes two passes or less with a sewer cleaning nozzle.
 - b. Heavy cleaning is NOT included in the cost of this proposal.
3. Review sewer televising videos using PACP-certified personnel and PACP coding standards.
4. Provide data analysis as follows:
 - a. Compile data and develop complete list of defects;
 - b. Incorporate results into GIS;
 - c. Assign an estimated flow to each defect; and
 - d. Determine an appropriate rehabilitation method and an associated cost for each defect.

Dyed Water Flooding

1. Based on the results of the smoke testing, RJN will provide a list of proposed dyed water flooding setup locations.
2. Provide dye testing equipment and personnel.
3. Measure depth and velocity of flow in sanitary sewer before beginning dye test and again at the peak of the dyed water test.
4. Set up and complete dyed water flooding. Document results with digital photographs of the dye test setup and, where possible, photos of dye coming through the sewer and manhole structures.
5. Coordinate and work with a sewer televising subcontractor to perform CCTV inspection of the sanitary sewers in conjunction with dyed water flooding. Sewer cleaning consists of light cleaning and light root removal with a recycler/vac truck.
6. Complete analysis of field data collection, including:
 - a. Compile field data and develop list of defects;
 - b. Assign an estimated flow to each defect; and
 - c. Assign an estimated cost for rehabilitation.

Lift Station Inspections

1. Provide equipment and personnel as necessary for lift station inspections. Use handheld electronic data collection equipment for collecting lift station inspection data.
2. Review as-constructed drawings, pump curves, and pumping data as available. Complete fill and draw tests on each pump and pumping configuration for the lift station. If applicable, compare calculated flow to installed flow meters and pump curves.
3. Collect the following attribute data for lift station structure, as it can be determined:
 - a. GPS locates;
 - b. Structure dimensions and materials;
 - c. Connecting sewer invert(s), diameter(s), and material(s);
 - d. Force main diameter, material, and discharge location.
4. Identify and document condition, including:
 - a. Direct evidence of I/I;
 - b. General condition and identified defects of underground structure including wet well, valve vaults, and force main discharge manhole;
 - c. Frame and condition, including needed adjustments and seals; and
 - d. Pipe seal condition and defects.
5. Take digital photographs at the structure, including:
 - a. Surrounding area;
 - b. Photos of installed equipment; and
 - c. Topside - looking down into each structure.

6. Provide the following information for the summary memo:
 - a. Summary of work completed;
 - b. Assessment of pumping capabilities;
 - c. GIS map of structure and identified defects; and
 - d. Recommendations for rehabilitation.

MWRD Annual Summary Report

1. Complete the Status of High Priority Deficiency Forms. Obtain needed data from Village staff to complete the form.
2. Complete the Sanitary Sewer Overflow (SSO) and Basement Backup (BB) Reporting Form. Obtain needed data from Village staff to complete the form.
3. Update GIS maps showing the current status of system investigations.
4. Complete the Village Annual Report, with inputs from Village staff.
5. Provide documents to Village staff for review and signature prior to submittal to MWRD.
6. Submit all forms and maps to MWRD, copying Village staff.
7. It is assumed that the forms listed below have already been submitted to MWRD, and therefore, the following are not included in this scope.
 - a. Condition Assessment Prioritization Form
 - b. Prioritization Map
 - c. Sanitary Sewer Description and Inventory Form
 - d. Documentation of Previous Work
8. Aid with revisions needed on prior year submittals (or above items) on a T&M basis.

Summary Memorandum

1. Compile field data and develop complete list of defects and incorporate results into GIS.
2. Provide the following information in a draft summary memorandum:
 - a. Summary of work completed;
 - b. GIS map and tables of manholes inspected and identified manhole defects;
 - c. GIS map and tables of lines smoke tested and identified smoke testing sources;
 - d. Recommendations for follow-up dyed water flooding as required by the IICP; and
 - e. Recommendations for additional SSES work or inspections.
3. Memorandum submittal:
 - a. Submit up to three color copies and a pdf of memorandum;
 - b. Address Village and/or Hancock comments on draft memorandum and revise;
 - c. Submit up to three color copies of final memorandum; and
 - d. Provide one digital copy of final memorandum files, data, GIS geodatabases, and photographs.

MWRD PSP/LTOMP REPORT DEVELOPMENT

RJN has divided the approach to this project into three separate tasks. Prior to beginning Task 1, RJN will provide a draft letter for the Village to send to the MWRD requesting an extension of the PSP and LTOMP. A revised submittal deadline will be requested from the District.

TASK I: Questionnaire and Data Gathering

This phase will be used to gather critical background information for the development of the LTOMP and PSP plans. RJN will set-up and distribute a questionnaire to help develop an understanding of the needs and desires of the Village concerning the PSP and LTOMP. RJN will use this information and develop a PSP and LTOMP outline.

TASK II: Data Processing and Review

In this phase RJN will review the data submitted, discuss the specifics of the approach with the Village staff, and assist in the decision making for planning Village's approach to LTOMP and PSP. The responses and documents submitted in Task I will help items such as the following:

- Assess the level of basement backups and other private sector sources in the Village that are tributary to MWRD.
- Determine the Village's desired approach for dealing with private sector sources.
- Determine the Village's approach to long term operations and maintenance of the system.
- Determine the level of detail to be included in the PSP and LTOMP to meet the MWRD requirements, and to adhere the desired Village approach.

Once submitted data, such as GIS, previous MWRD submittals, current CMOM, ordinances, codes, etc., is reviewed, if necessary, data review meeting may be necessary to address any gaps of minimum required information.

TASK III: PSP and LTOMP Development and Submittal

In this phase RJN will discuss and develop LTOMP and PSP plans that outline the specifics of the approach with the Village's staff. Based on these discussions and decisions, RJN will draft Village specific LTOMP and PSP plans.

RJN will provide the draft document to the Village for review and assist in planning approaches. Following the draft phase, RJN will prepare final LTOMP and PSP, and submit each to the MWRD for approval. If necessary, RJN will make one round of revisions to each Plan for the Village and resubmit to the MWRD.

PROJECT MANAGEMENT SERVICES

RJN will provide project management services for the duration of the project, including management, invoicing, and monthly status updates to the Village, as well as project initiation and closeout services.



PREMIER
Landscape

8M

Submitted To: Nick Just
451 Commerce St
Burr Ridge, IL 60527
Home Phone: 630-390-5254
Cell Phone:
E-Mail: njust@burr-ridge.gov

Project: Burr Ridge Paver Repairs - L - 19.04.0
7660 S County Line Rd
Burr Ridge, IL 60527
Proposal: 63702 Paver repairs at Police D & Vil
Client Rep: Alan Upstrom

April 3, 2019

This proposal, if signed, creates a contract between Nick Just ("the client") and Premier Landscape Contractors, Inc. ("Premier"), which will be referred to hereinafter as ("the Contract").

PROPOSAL

Hardscape

Police Station - Remove and replace the 31 obviously damaged 'Holland' pavers with the same size and a similar color. Torpedo sand will be used to fill joints between the pavers.

\$600.00

Hardscape

Police Station - Remove, lift, and reset the existing 'Holland' pavers in the sunken area of the sidewalk. We will also regrade along the west side of the sidewalk where the grass is higher than the sidewalk and is blocking the water from draining off the sidewalk. Torpedo sand will be used to fill joints between the pavers.

\$1,000.00

Hardscape

Village Hall - Remove and replace the over sized pavers with similar sized pavers and color if available in the center field area there are approximately 25 total. Torpedo sand will be used to fill joints between the pavers.

\$1,600.00



PROPOSAL

Hardscape

Village Hall - Lift up the pavers to level with top of curb along the main entrance area that have sunk down below the top of the concrete curb. Approximately 40 feet long. Torpedo sand will be used to fill joints between the pavers.

\$1,660.00

Hardscape

Village Hall - Lift up the pavers to level with top of curb along the curb to the east that have sunk down below the top of the concrete curb. Approximately 47 feet long. Torpedo sand will be used to fill joints between the pavers.

\$1,700.00

Payment of Services

No deposit is required with the signed Contract. The contract will be invoiced upon completion. Change order additions or deletions to the contract will be reflected in the final invoice.

Final payment due upon completion \$6,560.00

Terms and Conditions**Package Proposal**

The above quoted prices are contingent upon the entire proposal being accepted by the Client. If the Client wishes to accept some lesser portion, the above quoted prices are subject to revision. Premier reserves the right to adjust any or all prices.

Material Restocking Fee

When Premier has ordered materials after having received a client's signed contract, changes to such material selections will be subject to a 65% restocking fee. All sales are final on custom ordered materials. Once plant material is planted in the ground, it becomes the property of the Client and cannot be refunded.

Refuse

Refuse cost is included in contract and includes the removal of visible existing hardscape, plant material and/or sod as needed to install the above-listed contracted work. In the event that unforeseen materials are uncovered during construction, such as tree stumps, boulders or concrete, additional refuse and labor charges will be charged to the client at a minimum cost of \$60.00 per cubic yard (a higher rate will apply if the materials to be removed are particularly cumbersome).

Plant Guarantee

Premier agrees to replace all trees, shrubs and evergreens that do not survive one year from invoice date. This guarantee is a one-time replacement and no cash refunds are allowed. This guarantee is void if plants are not properly cared for, Premier's instructions for care are not followed, or if the plants are not paid for within 30 days of purchase. No guarantee is made for negligence, vandalism, animal consumption, winter burn, salt burn, improper drainage, or drought. No materials planted in planter boxes, containers, parkways or cemeteries are guaranteed. The plant guarantee is also void for plants damaged by any means while in the possession of the client. No guarantee is made for roses, perennials, annuals, bulbs, or ground covers. Transplants, sod and seed are not guaranteed.

Hardscape Warranty

Premier warrants all hardscapes to be free from latent defects for a period of one year following completion of the install, starting on the date of invoice. A latent defect in construction is defined as a defect that is not apparent at the time of completion, but which becomes apparent within the one year warranty period, and such defect has been directly caused by Premier's failure to construct in accordance with the standard of construction prevailing in the project's geographical area. However, normal characteristic behavior of building materials (wear and tear, general maintenance, and like items), will not constitute a latent defect. Any repairs or revisions made to Premier's hardscape installations by any party other than Premier voids this warranty.

Premier does not assume responsibility for any of the following, all of which are expressly excluded from coverage under this warranty:

- A. Defects which are the result of characteristics common to the materials used, such as but not limited to, warping and deflection of wood; mold/moss/mildew due to a combination of water absorption and/or lack of sunlight; color fading; chalking and checking of paint due to sunlight; cracks due to drying and curing of concrete, stucco, plaster, bricks and masonry; drying, shrinking and cracking of caulk and weather stripping; efflorescence on pavers.
- B. Damage resulting from expansion or contraction of materials due to freeze/thaw cycles (i.e. cracked mortar joints or spalling of natural stone)
- C. Damage due to ordinary wear and tear, abusive use (i.e. salt on hardscapes) or lack of proper maintenance of the project.
- D. Discoloration of brick and natural stone due to over-spray from well-based irrigation systems or other well-based water sources.
- E. Moving or shifting of brick pavers in driveways which have incorporated a radiant heat application.
- F. Movement or shifting of the soils beneath the project, changes in the underground water table, and subsurface soil structures beyond Premier's control.

Change Orders

The Client, without invalidating the Contract, may order changes, if approved by Premier, in any unit of work within the general scope of the Contract consisting of additions, deletions or other revisions, and the Contract Sum applicable thereto shall be adjusted accordingly. All such changes in work shall be authorized by change order, and shall be performed under the applicable conditions of the Contract. All change orders shall be in writing and signed by the Client and by an authorized agent of Premier. Change orders over \$2,500 require an additional 50% deposit.

Underground Structures

It is the responsibility of the Client to secure a locate for any invisible fence on the property of the work to be performed. Premier will not be held responsible for any damage to or repair of invisible fence. Premier will not be held responsible for damage to parking lot lights, underground structures, wiring, irrigation lines, or other utilities, unless those utilities are under the jurisdiction of JULIE or DIGGER.

General Conditions

Uniformed and skilled personnel will perform all work. All material, labor, and services outlined in this proposal will be provided, performed, and completed in a neat and timely manner. A Certificate of Insurance will be provided upon request prior to the beginning of the work to be performed. Premier reserves the right to use any and all pictures, videography, publications or other advertising materials, which arise out of past, present, or future services performed for the Client by Premier or by Premier's subcontractors, agents, or employees.

Integration

The Contract represents the entire and integrated agreement between the Client and Premier and supersedes all prior negotiations, representations, or agreements, either written or oral.

Late Fees

Payments not received within 15 days of invoice will be subject to a 2.5% or \$25.00 finance charge which ever is greater. In the event litigious collection methods are necessary, any and all collection costs, court costs and fees, attorneys' fees, and the like will become the financial obligation of the client.

Governing Laws

This Contract shall be governed by all applicable federal laws and the laws of the state of Illinois.



PROPOSAL

Payment Options

Please select (by checking box) from the options below:

ACH Debit

Check

Credit Card (3% fee will apply)

I (we) authorize Premier Landscape Contractors, Inc. ("Premier") to electronically charge/debit my (our) account (and, if necessary, electronically credit my (our) account to correct erroneous charges/debits) as follows:

I (we) understand that this authorization will remain in full force and effect until I (we) notify Premier in writing that I (we) wish to revoke this authorization. I (we) understand that Premier requires at least 30 days prior notice in order to cancel this authorization.

ACH (ACH DEBITS) AUTHORIZATION

Checking Account/ Savings Account (select one) at the depository financial institution named below ("DEPOSITORY"). I (we) agree that ACH transactions I (we) authorize comply with all applicable law.

Depository Name _____ Routing # _____ Act. # _____

Amount of debit(s) or method of determining amount of debit(s) [or specify range of acceptable dollar amounts authorized]:

Date(s) and/or frequency of debit(s): _____

CREDIT CARD AUTHORIZATION (3% fee will apply)

Name on Card _____ Type of Card _____ (Visa, MasterCard and Discover accepted)

Card # _____ Exp Date _____ CVN# _____ (last 3 numbers on back of card)


Billing Name and Address (if different from above)

Name _____ Address _____ City, St, Zip _____

A receipt can be provided upon request. Changes in the status of account on file must be reported to Premier.
Any additional services will be charged/debited to the account on file upon completion.

Acceptance

Both parties understand and agree to abide by the above terms listed in this Contract. The signing of this proposal creates a contract between the Client and Premier.

By: 

04/03/2019

Accepted:

Alan Upstrom
Branch Manager

Date

Nick Just

Date



PREMIER *Landscape*

Submitted To: David Preissing
451 Commerce St
Burr Ridge, IL 60527

Home Phone: 630-280-5065

Cell Phone:

E-Mail: dpreissing@burr-ridge.gov

Project: Burr Ridge Step Install - L - 19.09.19

7660 S County Line Rd

Burr Ridge, IL 60527

Proposal: 69918 Step Replacement at Village H

Client Rep: Alan Upstrom

September 19, 2019

This proposal, if signed, creates a contract between **David Preissing** ("the client") and Premier Landscape Contractors, Inc. ("Premier"), which will be referred to hereinafter as ("the Contract").

PROPOSAL

Hardscape

Step replacement at the NW corner of the west parking lot.

- 1) Saw cut as needed the existing timber steps along the side of the timber walls to allow removal of the timber steps.
- 2) Provide and Install 7 - 'Ledgestone' steps by Unilock - Grey Color - 48" wide x 6" tall. Stainless steel pins will be installed to hold the steppers from moving laterally over time.
- 3) Caulk along the gap left next to the new steps with a self leveling Grey colored caulk.

Please note that due to the thickness of the 'Ledgestone' the top step will be taller than the rest of the steps since we have two fixed points to work with.

6	Unit	Caulk - Urethane Lime
14	Each	Stainless Steel Pins
56	S.F.	Unilock Ledgestone - Grey Color

\$5,300.00

Hardscape

Premier will provide and Install a Black Painted Railing along one side of the stairway set in concrete.

\$1,350.00

PROPOSAL

Payment of Services

The Payment Options portion of the contract must be filled out and returned along with a copy of the signed contract. A 50% deposit must be authorized while the remaining 50% will be charged/debited/due upon completion. Change order additions or subtractions will be reflected in the final invoice.

Contract Total:	<u>\$6,650.00</u>
50% Deposit Payment	<u>\$3,325.00</u>
Final payment due upon completion	<u>\$3,325.00</u>

Premier reserves the right to withdraw this proposal if not accepted within 30 days.

PROPOSAL

Package Proposal

The above quoted prices are contingent upon the entire proposal being accepted by the Client. If the Client wishes to accept some lesser portion, the above quoted prices are subject to revision. Premier reserves the right to adjust any or all prices.

Material Restocking Fee

When Premier has ordered materials after having received a client's signed contract, changes to such material selections will be subject to a 65% restocking fee. All sales are final on custom ordered materials. Once plant material is planted in the ground, it becomes the property of the Client and cannot be refunded.

Refuse

Refuse cost is included in contract and includes the removal of visible existing hardscape, plant material and/or sod as needed to install the above-listed contracted work. In the event that unforeseen materials are uncovered during construction, such as tree stumps, boulders or concrete, additional refuse and labor charges will be charged to the client at a minimum cost of \$60.00 per cubic yard (a higher rate will apply if the materials to be removed are particularly cumbersome).

Plant Guarantee

Premier agrees to replace all trees, shrubs and evergreens that do not survive one year from invoice date. This guarantee is a one-time replacement and no cash refunds are allowed. This guarantee is void if plants are not properly cared for, Premier's instructions for care are not followed, or if the plants are not paid for within 30 days of purchase. No guarantee is made for negligence, vandalism, animal consumption, winter burn, salt burn, improper drainage, or drought. No materials planted in planter boxes, containers, parkways or cemeteries are guaranteed. The plant guarantee is also void for plants damaged by any means while in the possession of the client. No guarantee is made for roses, perennials, annuals, bulbs, or ground covers. Transplants, sod and seed are not guaranteed.

Hardscape Warranty

Premier warrants all hardscapes to be free from latent defects for a period of one year following completion of the install, starting on the date of invoice. A latent defect in construction is defined as a defect that is not apparent at the time of completion, but which becomes apparent within the one year warranty period, and such defect has been directly caused by Premier's failure to construct in accordance with the standard of construction prevailing in the project's geographical area. However, normal characteristic behavior of building materials (wear and tear, general maintenance, and like items), will not constitute a latent defect. Any repairs or revisions made to Premier's hardscape installations by any party other than Premier voids this warranty.

Premier does not assume responsibility for any of the following, all of which are expressly excluded from coverage under this warranty:

- A. Defects which are the result of characteristics common to the materials used, such as but not limited to, warping and deflection of wood; mold/moss/mildew due to a combination of water absorption and/or lack of sunlight; color fading; chalking and checking of paint due to sunlight; cracks due to drying and curing of concrete, stucco, plaster, bricks and masonry; drying, shrinking and cracking of caulk and weather stripping; efflorescence on pavers.
- B. Damage resulting from expansion or contraction of materials due to freeze/thaw cycles (i.e. cracked mortar joints or spalling of natural stone)
- C. Damage due to ordinary wear and tear, abusive use (i.e. salt on hardscapes) or lack of proper maintenance of the project.
- D. Discoloration of brick and natural stone due to over-spray from well-based irrigation systems or other well-based water sources.
- E. Moving or shifting of brick pavers in driveways which have incorporated a radiant heat application.
- F. Movement or shifting of the soils beneath the project, changes in the underground water table, and subsurface soil structures beyond Premier's control.

Change Orders

The Client, without invalidating the Contract, may order changes, if approved by Premier, in any unit of work within the general scope of the Contract consisting of additions, deletions or other revisions, and the Contract Sum applicable thereto shall be adjusted accordingly. All such changes in work shall be authorized by change order, and shall be performed under the applicable conditions of the Contract. All change orders shall be in writing and signed by the Client and by an authorized agent of Premier. Change orders over \$2,500 require an additional 50% deposit.

Underground Structures

It is the responsibility of the Client to secure a locate for any invisible fence on the property of the work to be performed. Premier will not be held responsible for any damage to or repair of invisible fence. Premier will not be held responsible for damage to parking lot lights, underground structures, wiring, irrigation lines, or other utilities, unless those utilities are under the jurisdiction of JULIE or DIGGER.

General Conditions

Uniformed and skilled personnel will perform all work. All material, labor, and services outlined in this proposal will be provided, performed, and completed in a neat and timely manner. A Certificate of Insurance will be provided upon request prior to the beginning of the work to be performed. Premier reserves the right to use any and all pictures, videography, publications or other advertising materials, which arise out of past, present, or future services performed for the Client by Premier or by Premier's subcontractors, agents, or employees.

Integration

The Contract represents the entire and integrated agreement between the Client and Premier and supersedes all prior negotiations, representations, or agreements, either written or oral.

Late Fees

Payments not received within 15 days of invoice will be subject to a 2.5% or \$25.00 finance charge which ever is greater. In the event litigious collection methods are necessary, any and all collection costs, court costs and fees, attorneys' fees, and the like will become the financial obligation of the client.

Governing Laws

This Contract shall be governed by all applicable federal laws and the laws of the state of Illinois.

PROPOSAL

Payment Options

Please select (by checking box) from the options below:

ACH Debit

Check

Credit Card (3% fee will apply)

I (we) authorize Premier Landscape Contractors, Inc. ("Premier") to electronically charge/debit my (our) account (and, if necessary, electronically credit my (our) account to correct erroneous charges/debits) as follows:

I (we) understand that this authorization will remain in full force and effect until I (we) notify Premier in writing that I (we) wish to revoke this authorization. I (we) understand that Premier requires at least 30 days prior notice in order to cancel this authorization.

ACH (ACH DEBITS) AUTHORIZATION

Checking Account/ Savings Account (select one) at the depository financial institution named below ("DEPOSITORY"). I (we) agree that ACH transactions I (we) authorize comply with all applicable law.

Depository Name _____ Routing # _____ Act. # _____

Amount of debit(s) or method of determining amount of debit(s) [or specify range of acceptable dollar amounts authorized]: _____

Date(s) and/or frequency of debit(s): _____

CREDIT CARD AUTHORIZATION (3% fee will apply)

Name on Card _____ Type of Card _____ (Visa, MasterCard and Discover accepted)

Card # _____ Exp Date _____ CVN# _____ (last 3 numbers on back of card)

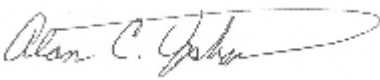
Billing Name and Address (if different from above)

Name Address City, St, Zip

A receipt can be provided upon request. Changes in the status of account on file must be reported to Premier.
Any additional services will be charged/debited to the account on file upon completion.

Acceptance

Both parties understand and agree to abide by the above terms listed in this Contract. The signing of this proposal creates a contract between the Client and Premier.

By: 

Alan Upstrom
Branch Manager

09/19/2019
Date

Accepted: _____

David Preissing
Date

**Prepared For:**

Village of Burr Ridge
Attn: David Preissig

Date:

September 17, 2019

Job Name:

Burr Ridge Police Station FPVAV and Heater
2729897

Payment Terms:

Net 30

Delivery Terms:

Freight Allowed & Prepaid 1st Destination/Jobsite

Proposal Expiration Date:

30 Days

Quote Number: 30-276361-19-001

Co-op (US Communities) Contract Number: USC 15-JLP-023

Scope of Work

“Scope of Work” and notations within are based on multiple Trane site surveys, conversations and reviews with the City of Burr Ridge, as well as existing building documentation provided by the customer.

Base Bid: Turnkey Installation of HVAC Equipment VAV Box Engineering and Project Management Services

- Start-up of all equipment
- Post testing of System
- One year labor and material warranty on equipment and installation work

Equipment

- Furnish and install (1) new FPVAV Box
 - Upsizing of electric heat coil compared to existing
 - Tie in/verify tie into existing BAS system

Mechanical Work

- Make conditions safe for new install
- Site Verification
- Demo of existing VAV box
- Installation of new FPVAV box
- Equipment labeling
- Daily cleanup of construction area

Electrical Work

- Disconnect/reconnect of new FPVAV box
- Verify existing sensor



Alternate Bid: Turnkey Installation of HVAC Equipment Cabinet Unit Heater

Engineering and Project Management Services

- Start-up of all equipment
- Post testing of System
- One year labor and material warranty on equipment and installation work

Equipment

- Furnish and install (1) new cabinet unit heater
- Tie in to existing BAS system**
 - ***can also be provided standalone*

Mechanical Work

- Make conditions safe for new install
- Site Verification
- Installation of cabinet unit heater
- Equipment labeling
- Daily cleanup of construction area

Electrical Work

- Power wiring to heater

Turnkey Services not included in both options

- Asbestos abatement
- Premium time
- Upgrading existing non-compliant code issues outside of our Scope of Work
- Unforeseen conditions
- Temporary HVAC services
- Replacement/Work related to equipment outside above Scope of Work
- Any equipment outside of the scope of work included above

Proposal Notes/ Clarifications

- All work to be performed during normal business hours (8am to 5pm, M-F, non-holidays)
- Proposal does not include "Premium Time" or Price Contingency therefor
- Equipment Order Release and Services rendered are dependent on receipt of PO/Subcontract and credit approval
- Controls for any systems not listed above are excluded
- Trane will not perform any work if working conditions could endanger or put at risk the safety of our employees or subcontractors



Pricing

Base Bid - FPVAV:
Total Net Base Price (*Excluding Sales Tax*).....\$14,297.00

Alternate Bid – Addition of CUH:
Total Net Base Price (*Excluding Sales Tax*).....\$13,846.00

Financial items not included

- Bid Bond
- Payment and Performance Bond
- Liquidated or Consequential Damages
- Demurrage or Storage Charges
- Participation in OCIOP or CCIP Insurance Programs

Respectfully submitted,

Vanessa Iorio
Sales Engineer
312.459.4724
Vanessa.Iorio@trane.com

Trane Commercial Systems and Services
Chicago/Central Illinois District
Ingersoll Rand
7100 S. Madison Street
Willowbrook, IL 60527
www.trane.com/chicago

**PROCLAMATION
ARTS DU PAGE MONTH
OCTOBER 2019**

WHEREAS, the arts, culture, and humanities are the embodiment of all things beautiful and entertaining in the world - the enduring record of human achievement; and

WHEREAS, the arts, culture and humanities enhance every aspect of life in the Village of Burr Ridge, improving our economy, enriching our civic life, driving tourism, and exerting a profound positive influence on the education of our children; and

WHEREAS, arts education research shows that the arts help to foster discipline, creativity, imagination, self-expression, and problem solving skills while also helping to develop a heightened appreciation of beauty and cross-cultural understanding; and

WHEREAS, we use the humanities -- history, literature, philosophy -- to explore what it means to be human; and

WHEREAS, the arts, culture, and humanities play a unique and intrinsically valuable role in the lives of our families in our county; and

WHEREAS, the month of October has been recognized as Arts DuPage Month by Arts DuPage and the arts and cultural organizations in all the communities within DuPage County;

NOW, THEREFORE, the Village of Burr Ridge, Cook and DuPage Counties, Illinois, does hereby designate October 2019 as *Arts DuPage Month* in the Village of Burr Ridge and call upon all citizens to celebrate and promote the arts and culture in DuPage County.

ADOPTED by the Board of Trustees and **APPROVED** by the Mayor of Burr Ridge this 23rd day of September, 2019.

IN WITNESS WHEREOF, I have set my hand this this 23rd day of September, 2019.

Gary Grasso
Mayor

ATTEST:

Karen Thomas
Village Clerk



TRI-STATE
FIRE PROTECTION DISTRICT

419 PLAINFIELD ROAD • DARIEN, ILLINOIS 60561 • (630) 323-6445

August 1, 2019

Mayor Gary Grasso

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

Dear Mayor Grasso,

Day after day we hear and read about fires that kill men, women, and children of all ages. At times it can wipe out an entire family. Even when there are no fire deaths, the loss of property can add up to thousands, even millions of dollars, not to mention the sentimental loss to its victims. The Tri-State Fire District works diligently to get the word out on fire safety with programs we provide to schools and businesses. At the Tri-State Fire District, we know that there are still people that can benefit from a re-emphasis on fire safety. Many believe that it will never happen to them.

That's why we are asking the Village of Burr Ridge to accept this Proclamation for Fire Prevention Week and Fire Safety Month in October 2019. By accepting this Proclamation, more people will understand the seriousness of fire and take action to enforce fire safety.

Best regards,

A handwritten signature in black ink, appearing to read "Lawrence P. Link". The signature is fluid and cursive, with the first name "Lawrence" being more prominent than the last name "Link".

Lawrence P. Link
Director/Bureau of Fire Prevention

PROCLAMATION
OCTOBER IS FIRE SAFETY MONTH

WHEREAS, the Village of Burr Ridge is committed to ensuring the safety and security of all those living in and visiting the Village of Burr Ridge; and

WHEREAS, fire is a serious public safety concern both locally and nationally, and homes are the locations where people are at greatest risk from fire; and

WHEREAS, fires killed 3,400 civilians in the United States in 2017, according to the National Fire Protection Association, and fire departments in the United States responded to 1,319,500 fires; and four out of five fire deaths occur at home each year; and

WHEREAS, the Village of Burr Ridge residents should identify places in their home where fires can start and eliminate those hazards; and

WHEREAS, working smoke alarms cut the risk of dying in reported home fires in half; and Burr Ridge residents should install smoke alarms in every sleeping room, outside each separate sleeping area, and on every level of the home; and

WHEREAS, Burr Ridge residents should listen for the sound of the smoke alarm and when it sounds, respond by going outside immediately to the designated meeting place; and

WHEREAS, Burr Ridge residents who have planned and practiced a home fire escape plan are more prepared and will therefore be more likely to survive a fire; and

WHEREAS, the Village of Burr Ridge and the Tri-State Fire Protection District first responders are dedicated to reducing the occurrence of home fires and home fire injuries through prevention and protection education; and

WHEREAS, the 2019 Fire Prevention Week theme, "Not Every Hero Wears a Cape. Plan and Practice Your Escape!" works to educate everyone about the small but important actions they can take to keep themselves and those around them safe.

NOW, THEREFORE, the Village of Burr Ridge, Cook and DuPage Counties, Illinois, does hereby designate October 6 - 12, 2019 as "Fire Prevention Week 2019 in Burr Ridge" and October 2019 as "Fire Safety Month", and urges all citizens of Burr Ridge to be aware of their surroundings, look for available ways out in the event of a fire or other emergency, respond when the smoke alarm sounds by exiting the building immediately, and to support the many public safety activities and efforts of the Village of Burr Ridge and the Tri-State Fire Protection District during Fire Safety Month 2019.

ADOPTED by the Board of Trustees and APPROVED by the Mayor of Burr Ridge this 23rd day of September, 2019.

IN WITNESS WHEREOF, I have set my hand this 23rd day of September, 2019.

Gary Grasso
Mayor

ATTEST:

Karen Thomas
Village Clerk

August 19, 2019

J. Douglas Pollock
Village Administrator
Village of Burr Ridge
7660 County Line Road
Burr Ridge, Illinois 60527

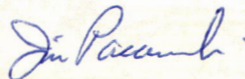
Dear Doug,

Please allow this letter to serve two purposes. First, the Village has been generous in its sponsorship of Harvest Fest over a long history and we would once again appreciate consideration in the form of a \$1,000 donation for the 2019 event, scheduled for Saturday, September 28th.

The sponsorship amount of \$1,000 has remained consistent since the first year the hotel/motel tax went into effect, which might be approaching close to a decade ago. Since that time, Fest expenses have gone up as we have expanded the attractions and I am sure you can appreciate the difficulty and fluidness of securing small donations from businesses flowing in and out of the mix. As such, we would like to request that the Village consider increasing the donation amount to \$2,000 for the 2020 and beyond Harvest Fests. This support would be of great assistance in maintaining the quality of this event in future years.

Thank you for your consideration and for the level of support you have provided all of these years.

Sincerely,



Jim Pacanowski
Director of Parks and Recreation

h:\jim\letters\2019 village of burr ridge harvest fest donation

VILLAGE OF BURR RIDGE

8R

ACCOUNTS PAYABLE APPROVAL REPORT

BOARD DATE: 09/09/19

PAYMENT DATE: 09/10/19

FISCAL 19-20

FUND	FUND NAME	Pre-Paids	PAYABLE	TOTAL AMOUNT
10	General Fund		116,681.33	116,681.33
23	Hotel/Motel Tax Fund		14,524.42	14,524.42
51	Water Fund	1,600.00	20,090.16	21,690.16
52	Sewer Fund		1,054.58	1,054.58
61	Information Technology		23,678.28	23,678.28
71	Police Pension Fund		435.00	435.00
	TOTAL ALL FUNDS		<u>\$ 176,463.77</u>	<u>\$ 178,063.77</u>

PAYROLL

PAY PERIOD ENDING August 24, 2019

	TOTAL
	PAYROLL
Administration	18,238.53
Finance	7,776.05
Police	109,076.20
Public Works	22,202.28
Water	29,021.53
Sewer	7,755.64
Information Technology	384.00
TOTAL	<u>194,454.23</u>
GRAND TOTAL	<u><u>\$ 372,518.00</u></u>

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DB: BURR RIDGE

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Fund 10 General Fund					
Dept 0000 Assets, Liabilities, Fund Bal					
10-0000-22-2220	Dental Retired IMRF Sept19	Delta Dental of Illinois-F	08/29/19	1264172	1,008.85
Total For Dept 0000 Assets, Liabilities, Fund Ba.					1,008.85
Dept 1010 Boards & Commissions					
10-1010-40-4040	Chicago Tribune 4 weeks	Chicago Tribune	08/08/19	08/08/19	15.96
10-1010-40-4042	APA State Conference Trzupek/Pet	American Planning Assn	08/01/19	432	150.00
10-1010-40-4042	APA State Conference Irwin	American Planning Assn	08/28/19	08/28/19	75.00
10-1010-50-5010	Legal Services Sterigenics Jul19	Klein, Thorpe & Jenkins, I	08/22/19	07/31/19	1,337.60
10-1010-50-5010	Legal Services General Jul19	Storino, Ramello, & Durkir	07/31/19	78500	11,781.33
10-1010-50-5020	Project #11185942	GHD Services, Inc.	02/22/19	980681	537.25
10-1010-50-5020	Project #111859942	GHD Services, Inc.	01/25/19	11185942	11,346.79
10-1010-50-5020	Project #11185942	GHD Services, Inc.	12/18/18	969188	15,975.37
10-1010-80-8025	Job Application Processing/Form	Industrial/Organizational	08/21/19	C45822A	2,275.00
Total For Dept 1010 Boards & Commissions					43,494.30
Dept 2010 Administration					
10-2010-40-4030	Dental Admin Sept19	Delta Dental of Illinois-F	08/29/19	1264172	491.01
10-2010-40-4040	ILCMA Annual Membership	Illinos City/County Manage	08/19/19	08/19/19	187.00
10-2010-40-4042	Training Oct 22 & Nov19 Mahlan	Building & Fire Code Acade	07/30/19	07/30/19	390.00
10-2010-50-5030	Cell Phone Admin Jul19	Verizon Wireless	07/21/19	9834577638 Jul19	313.10
10-2010-50-5075	Plan Review Permit#19-202	B & F Construction Code Se	08/16/19	51952	225.00
10-2010-50-5075	Plan Review Project #1118843	B & F Construction Code Se	08/20/19	51972	90.00
10-2010-50-5075	Plan Review Permit #19-214	B & F Construction Code Se	08/15/19	51938	750.00
10-2010-60-6020	Gasoline & Oil Admin Aug19	DuPage County Public Works	08/20/19	2019-15F	82.56
Total For Dept 2010 Administration					2,528.67
Dept 4010 Finance					
10-4010-40-4030	Dental Fin Sept19	Delta Dental of Illinois-F	08/29/19	1264172	161.78
10-4010-40-4040	IGFOA Membership Nelson, A	IGFOA	08/09/19	08/09/2019	100.00
10-4010-50-5030	Cell Phone Finance Jul19	Verizon Wireless	07/21/19	9834577638 Jul19	72.65
10-4010-50-5060	Actuarial Report FY19	Lauterbach & Amen, LLP	08/22/19	38986	4,800.00
10-4010-60-6000	Office Supplies Jul19	Staples	07/31/19	1040106060000	538.87
Total For Dept 4010 Finance					5,673.30
Dept 4020 Central Services					
10-4020-50-5050	Savon/MPC2004EX Aug19	Image Systems & Business	08/26/19	295967	236.30
10-4020-50-5050	Ink Cartridges for Village Posta	Pitney Bowes Global Fin.	08/06/19	08/06/19	280.98
10-4020-60-6010	Operating Supplies Jul19	Amazon.com Credit	07/30/19	11478927430263414	25.99
Total For Dept 4020 Central Services					543.27
Dept 5010 Police					
10-5010-40-4030	Dental Pol Sept19	Delta Dental of Illinois-F	08/29/19	1264172	2,293.10
10-5010-40-4032	10412253 Northface Men's Allpro	New Moosejaw, LLC	07/31/19	Pavelchik-TNF	104.99
10-5010-40-4032	Uniform Allowance - Michele Glos	Ray O'Herron Co., Inc.	08/22/19	1946245-IN	26.39
10-5010-40-4032	#1174314 Liberator II Tactical H	Safariland, LLC	08/21/19	I010-231762	986.08
10-5010-40-4032	SWAT Winter Jacket Watson	U.S. Elite LLC	07/25/19	07/25/19	285.19
10-5010-40-4042	2019 IACP Conference Loftus Oct1	Illinois Assn of Chiefs of	08/01/19	08/01/19	425.00
10-5010-40-4042	2019 IACP Conference Madden Oct1	Illinois Assn of Chiefs of	08/07/19	08/07/19	425.00
10-5010-40-4042	2019 FBINAA Conference Madden	Marriott	07/19/19	07/19/19	1,783.73
10-5010-40-4042	First Responders Training Aug19	SafeResponse, LLC	08/28/19	Burr Ridge 2019-01	594.99
10-5010-50-5020	Other Professional Services Jul1	Illinois Notary Discount F	07/19/19	07/19/19	30.00
10-5010-50-5020	Other Professional Services Aug1	Illinois Notary Discount F	08/19/19	08/19/19	30.00
10-5010-50-5025	Priority Postage Jul19	United States Postal Servi	07/24/19	468869994	7.35

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Fund 10 General Fund					
Dept 5010 Police					
10-5010-50-5030	Cell Phone Police Jul19	Verizon Wireless	07/21/19	9834577638 Jul19	951.12
10-5010-50-5050	Repairs to Zebra Printer Aug19	Zebra Technologies Intern	08/01/19	70727634	182.33
10-5010-50-5051	Rotate Tires/Repair Rear Light A	B & E Auto Repair Service	08/23/19	135322	63.71
10-5010-50-5051	Squad 1707 Oil Change Aug19	B & E Auto Repair Service	08/26/19	135336	27.95
10-5010-60-6000	Office Supplies Jul19	Amazon.com Credit	07/30/19	11478927430263414	39.35
10-5010-60-6010	Bankers Boxes Aug19	Amazon.com Credit	08/06/19	11470922107687415	74.94
10-5010-60-6010	#48UM41 9 1/2" Powder Free Unlin	Grainger	08/08/19	9257614751	106.80
10-5010-60-6010	New Notary Commission Jul19	Illinois Notary Discount F	07/19/19	07/19/19	23.95
10-5010-60-6010	Notary Application Vandenburg Au	Illinois Notary Discount F	08/19/19	08/19/19	23.95
10-5010-60-6010	Item #80-0213 Range Trauma Kit	North American Rescue, LLC	08/19/19	IN387385	255.17
10-5010-60-6020	Gasoline & Oil PD Aug19	DuPage County Public Works	08/20/19	2019-15F	12,214.38
10-5010-60-6020	Gasoline & Oil PD Aug19	Wex Bank	08/23/19	60887163	132.27
10-5010-70-7000	Zoll Fully Automatic AED plus	Cardio Partners	08/21/19	655317	5,420.00
Total For Dept 5010 Police					26,507.74
Dept 6010 Public Works					
10-6010-40-4030	Dental PW Sept19	Delta Dental of Illinois-F	08/29/19	1264172	534.00
10-6010-40-4032	Uniform rentals/cleaning Aug19	Breens Inc.	08/27/19	384938	69.68
10-6010-40-4032	Uniform rentals/cleaning Sept19	Breens Inc.	09/03/19	385088	69.68
10-6010-40-4041	Physical Preplacement PW Bower,	Concentra Medical Centers	08/13/19	1011781767	119.50
10-6010-40-4042	Chapter Dinner 09/10/19 Preissig	APWA - Illinois Chapter-IF	08/27/19	1012524311	79.81
10-6010-40-4042	APWA Conference Seattle, WA Prei	APWA - Illinois Chapter-IF	08/27/19	337650	929.00
10-6010-40-4042	Snow Plowing Good Practices Aug1	APWA Chicago Metro Chapter	08/27/19	1033	340.00
10-6010-40-4042	I -Pass Replenish Jul19	Illinois Tollway	07/30/19	078853	40.00
10-6010-40-4042	Mileage PW-VH and Northbrook Tri	Preeti Goel	08/30/19	08/30/19	79.28
10-6010-40-4042	Mileage PW to VH	Shirley Benedict	08/28/19	08/28/19	20.88
10-6010-50-5030	Cell Phone PW Jul19	Verizon Wireless	07/21/19	9834577638 Jul19	524.86
10-6010-50-5051	Tire Repair Aug19	Burr Ridge Car Care, Inc.	08/23/19	Work Order 52,337	19.80
10-6010-50-5065	Village Street Lights Aug19	Constellation	08/15/19	15529665501	1,401.04
10-6010-50-5066	Load & Haul dirt & debris Aug19	Tameling Grading	08/27/19	2251 Aug19	4,200.00
10-6010-50-5085	Shop Towel rentals Aug19	Breens Inc.	08/27/19	384938	4.50
10-6010-50-5085	Shop Towel rentals Sept19	Breens Inc.	09/03/19	385088	4.50
10-6010-50-5095	Culvert Pipe Reimbursement Aug19	Bernard Adams	08/28/19	08/28/2019	326.38
10-6010-50-5096	Weeds 2 Hanover Court Aug19	Vince's Flowers & Landscap	08/29/19	9921-F	940.00
10-6010-50-5096	Weeds 10 Clubside Court Aug19	Vince's Flowers & Landscap	08/29/19	9919-F	820.00
10-6010-50-5096	Weeds 9250 Forest Edge Dr Aug19	Vince's Flowers & Landscap	08/29/19	9918-F	280.00
10-6010-50-5096	Weeds 8436 Park Avenue Aug19	Vince's Flowers & Landscap	08/29/19	9920-F	60.00
10-6010-60-6000	Office Supplies Jul19	Runco Office Supply	07/30/19	755054-0	2.79
10-6010-60-6010	Nut Driver, Putty Knife,Switch A	Menards - Hodgkins	08/19/19	31776	37.12
10-6010-60-6020	Gasoline & Oil PW Aug19	DuPage County Public Works	08/20/19	2019-15F	3,939.96
10-6010-60-6041	Bargman Adapter Aug19	A&W Trailer, LLC	08/27/19	1584	45.00
10-6010-60-6041	Misc Filters for PW Operation Ve	FleetPride, Inc.	08/15/19	33563502	1,325.69
10-6010-60-6041	Misc Filters for PW Operation Ve	FleetPride, Inc.	08/20/19	33817151	107.60
10-6010-60-6042	26" Manhole Pro Rng	Ennis-Flint, Inc.	08/15/19	237980	882.64
10-6010-60-6042	CA-6 Grade 8	Ozinga Materials, Inc.	08/16/19	95815	711.59
10-6010-60-6042	Topsoil Aug19	Tameling Industries	08/01/19	0133668-IN	128.00
10-6010-70-7000	Replacement parts - NTE \$10200.0	Quiet Zone Technologies, I	08/19/19	P101751	10,117.27
Total For Dept 6010 Public Works					28,160.57
Dept 6020 Buildings & Grounds					
10-6020-50-5052	HVAC maintenance - Village Hall	Dynamic Heating & Piping C	08/27/19	SM18005-3	3,162.49
10-6020-50-5057	Turf Weed Control and Fertilizer	Desiderio Landscaping LLC	09/01/19	9837	399.51
10-6020-50-5057	Aquatic Weed Control	Innovative Water Care, LLC	08/19/19	94362603	2,900.00

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GL Number	Invoice Line Desc	Vendor	Invoice Date	Invoice	Amount
Fund 10 General Fund					
Dept 6020 Buildings & Grounds					
10-6020-50-5058	Mat rentals/PD Aug19	Breens Inc.	08/27/19	384933	26.50
10-6020-50-5058	Mat rentals/PD Sept19	Breens Inc.	09/03/19	385083	26.50
10-6020-50-5058	Janitorial Services - PD Aug19	Eco-Clean Maintenance, Inc	08/30/19	8095	1,896.26
10-6020-50-5080	Utilities PW Sewer Aug19	Flagg Creek Water Reclamat	08/18/19	008917-000 Aug19	123.89
10-6020-50-5080	Village Hall Garage Jul19	NICOR Gas	08/19/19	57-96-14-0000 9 Jul1	34.99
10-6020-50-5080	Police Station Jul19	NICOR Gas	08/16/19	66-46-89-14603 Jul19	152.10
10-6020-60-6010	First Aid Supplies PD Aug19	AUCA Western First Aid & S	08/23/19	ORD5-001915	42.39
Total For Dept 6020 Buildings & Grounds					8,764.63
Total For Fund 10 General Fund					116,681.33
Fund 23 Hotel/Motel Tax Fund					
Dept 7030 Special Revenue Hotel/Motel					
23-7030-50-5069	Added Areas	Desiderio Landscaping LLC	09/01/19	9837	14,172.42
23-7030-50-5069	Vet. Memorial Special Maintenananc	Premier Landscape Contract	09/01/19	86687	352.00
Total For Dept 7030 Special Revenue Hotel/Motel					14,524.42
Total For Fund 23 Hotel/Motel Tax Fund					14,524.42
Fund 51 Water Fund					
Dept 6030 Water Operations					
51-6030-40-4030	Dental Water Sept19	Delta Dental of Illinois-F	08/29/19	1264172	567.15
51-6030-40-4032	Uniform rentals/cleaning Aug19	Breens Inc.	08/27/19	384938	76.48
51-6030-40-4032	Uniform rentals/cleaning Sept19	Breens Inc.	09/03/19	385088	76.48
51-6030-40-4032	Rain Bib Overalls/Jacket Aug19	Grainger	08/21/19	9268967727	115.26
51-6030-40-4032	Work Shoe Allowance Sept19	Ronald J. Herdzina	09/03/19	09/03/19	150.00
51-6030-50-5020	D/DBP Water Samples - THM & HAA5	PDC Laboratories, Inc.	06/18/19	I9372639	580.00
51-6030-50-5025	2019 Cross Connection Survey Aug	Postmaster	08/28/19	08/27/2019	1,600.00
51-6030-50-5030	Wellington Pumping Line Jul-Aug19	AT&T	07/22/19	630325420907 Jul19	797.64
51-6030-50-5030	Cell Phone Sewer Jul19	Verizon Wireless	07/21/19	9834577638 Jul19	778.65
51-6030-50-5050	Sensus Support Renewal (Meter So	Sensus USA	08/14/19	ZA19011886	1,949.94
51-6030-50-5052	Utility and Park Sites	Desiderio Landscaping LLC	09/01/19	9837	426.59
51-6030-50-5052	HVAC maintenance - Pump Center	Dynamic Heating & Piping C	08/27/19	SM18005-3	245.01
51-6030-50-5067	Load & Haul dirt & debris Aug19	Tameling Grading	08/27/19	2251	4,200.00
51-6030-60-6010	4" PVC SDR26 HW Perf Sewer Pipe	Core & Main LP	08/22/19	L070345	302.82
51-6030-60-6010	Flashlights/Delivery Aug19	Grainger	08/21/19	9268967727	69.10
51-6030-60-6010	Marking Paint- 17 oz white	Grainger	08/15/19	9263941073	385.44
51-6030-60-6010	CA 7 3/4" Bedding Stone	Ozinga Materials, Inc.	07/31/19	94788	1,265.59
51-6030-60-6010	CA-6 Grade 8	Ozinga Materials, Inc.	07/31/19	94425	357.06
51-6030-60-6020	Gasoline & Oil Water Aug19	DuPage County Public Works	08/20/19	2019-15F	2,739.26
51-6030-60-6040	12-inch Class52, TJ Ductile Iron	Core & Main LP	08/22/19	L072434	2,467.20
51-6030-60-6040	12", 2-Bolt Macro Coupling, Roma	Underground Pipe & Valve C	08/20/19	037737	2,158.00
51-6030-60-6041	Filters for Water Division Vehic	FleetPride, Inc.	08/15/19	33551049	382.49
Total For Dept 6030 Water Operations					21,690.16
Total For Fund 51 Water Fund					21,690.16
Fund 52 Sewer Fund					
Dept 6040 Sewer Operations					
52-6040-40-4030	Dental Sewer Sept19	Delta Dental of Illinois-F	08/29/19	1264172	165.81
52-6040-40-4032	Uniform rentals/cleaning Aug19	Breens Inc.	08/27/19	384938	23.79
52-6040-40-4032	Uniform rentals/cleaning Sept19	Breens Inc.	09/03/19	385088	23.79
52-6040-50-5030	Sewer Modems Jul19	Verizon Wireless	07/21/19	9834577638 Jul19	30.19

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Fund 52 Sewer Fund					
Dept 6040 Sewer Operations					
52-6040-50-5068	Maintenance - Three lift station	Metropolitan Industries,	108/23/19	INV008865 Aug19	811.00
Total For Dept 6040 Sewer Operations					1,054.58
Total For Fund 52 Sewer Fund					1,054.58
Fund 61 Information Technology Fund					
Dept 4040 Information Technology					
61-4040-40-4040	Live Streaming TV Jul19	Hulu, LLC	07/26/19	07/26/19	54.98
61-4040-50-5030	Mobile Data Services Jul19	Verizon Wireless	07/21/19	9834577638 Jul19	38.00
61-4040-50-5061	GIS Annual Support	ESRI Inc.	07/23/19	73672856	2,723.31
61-4040-50-5061	Microsoft Office Annual Renewal	National Tek Services, Inc	08/15/19	5609	12,845.00
61-4040-60-6010	Toner Jul19	Runco Office Supply	07/30/19	755054-0	76.99
61-4040-70-7000	Building License Program	BS&A Software	08/22/19	125489	4,545.00
61-4040-70-7000	Work Order Program	BS&A Software	08/22/19	125488	3,395.00
Total For Dept 4040 Information Technology					23,678.28
Total For Fund 61 Information Technology Fund					23,678.28
Fund 71 Police Pension Fund					
Dept 4050 Police Pension					
71-4050-40-4042	2019 Pension Conference Oct19	Illinois Public Pension F	08/02/19	PGNSVB6G3XY	435.00
Total For Dept 4050 Police Pension					435.00
Total For Fund 71 Police Pension Fund					435.00

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Fund Totals:					
		Fund 10 General Fund			116,681.33
		Fund 23 Hotel/Motel Tax Fund			14,524.42
		Fund 51 Water Fund			21,690.16
		Fund 52 Sewer Fund			1,054.58
		Fund 61 Information Technology F			23,678.28
		Fund 71 Police Pension Fund			435.00
		Total For All Funds:			178,063.77

ACCOUNTS PAYABLE APPROVAL REPORT

BOARD DATE: 09/23/19

PAYMENT DATE: 09/24/19

FISCAL 19-20

FUND	FUND NAME	Pre-Paid	PAYABLE	TOTAL AMOUNT
10	General Fund	200.00	39,137.54	39,337.54
23	Hotel/Motel Tax Fund		45,536.71	45,536.71
31	Capital Improvements		8,111.50	8,111.50
32	Sidewalks/Pathway Fund		19,343.90	19,343.90
51	Water Fund		454,014.59	454,014.59
52	Sewer Fund		464.38	464.38
61	Information Technology		8,123.96	8,123.96
71	Police Pension Fund		795.00	795.00
	TOTAL ALL FUNDS		<u>\$ 575,527.58</u>	<u>\$ 575,727.58</u>

PAYROLL

PAY PERIOD ENDING September 7, 2019

	TOTAL
	PAYROLL
Administration	18,737.92
Finance	7,776.06
Police	116,970.37
Public Works	20,723.27
Water	27,422.32
Sewer	7,691.21
TOTAL	<u>\$ 199,321.15</u>
GRAND TOTAL	<u>\$ 775,048.73</u>

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Fund 10 General Fund					
Dept 1010 Boards & Commissions					
10-1010-40-4040	The Doings through 02/20	Pioneer Press	08/28/19	167334870 Feb20	32.50
10-1010-50-5010	Labor General Aug19	Clark Baird Smith LLP	08/31/19	11676	717.50
10-1010-80-8010	2019 Recognition Dinner Deposit	Crowne Plaza Chicago SW-Bu	09/04/19	09/04/19	500.00
10-1010-80-8025	Police Corporal Written Exam Jul	Resource Management Associ	07/01/19	19077	1,600.00
10-1010-80-8030	Video Tape Board Meeting Aug19	Garron, Fernando	09/04/19	09/04/19	1,025.00
10-1010-80-8035	Economic Development Com	ECS Midwest, LLC	08/30/19	672724	1,500.00
Total For Dept 1010 Boards & Commissions					5,375.00
Dept 2010 Administration					
10-2010-40-4042	Chamber Golf Outing Pollock/Walt	Willowbrook/Burr Ridge	09/10/19	09/10/19	200.00
10-2010-50-5020	Forestry Review Aug19	Urban Forest Management Ir	08/30/19	190726	580.00
10-2010-50-5075	Plan Review Permit #19-240	B & F Construction Code Se	09/04/19	52063	500.00
10-2010-50-5075	Plan Review Permit# 19-208	B & F Construction Code Se	08/21/19	51988	450.00
10-2010-50-5075	Inspections Aug19	Don Morris Architects P.C.	08/31/19	08/31/19	7,930.00
Total For Dept 2010 Administration					9,660.00
Dept 4020 Central Services					
10-4020-50-5081	Insurance FSA Aug19	Discovery Benefits, Inc.	08/31/19	0001051577-IN	83.00
10-4020-60-6000	Office Supplies PW Sept19	Runco Office Supply	09/11/19	760476-0	19.56
10-4020-60-6010	Kitchen Coffee Supplies PW Sept1	Commercial Coffee Service,	09/12/19	155094	115.75
10-4020-60-6010	Kitchen Coffee Supplies PD Sept1	Commercial Coffee Service,	09/12/19	155095	105.25
10-4020-60-6010	Kitchen Coffee Supplies VH Aug19	Commercial Coffee Service,	08/28/19	154917	53.50
10-4020-60-6010	Copier Paper VH Sept19	Impact Networking, LLC	09/05/19	1546102	264.00
Total For Dept 4020 Central Services					641.06
Dept 5010 Police					
10-5010-40-4030	Dental Insurance Overcharge	Michael J. Barnes	09/18/19	09/18/19	461.54
10-5010-50-5020	Other Professional Services Aug1	LexisNexis Risk Solutions	08/31/19	1267894-20190831	150.00
10-5010-50-5050	Service Contract Radio Equipment	J&L Electronic Service, Ir	10/01/19	1002392	37.90
10-5010-50-5050	Maintenance-Equipment Aug19	Proven Business Systems	08/29/19	631294	84.83
10-5010-50-5051	Squad 1809 Oil Change	B & E Auto Repair Service	09/11/19	135420	27.95
10-5010-50-5051	Squad 1703 Oil Change	B & E Auto Repair Service	09/13/19	135427	27.95
10-5010-50-5051	Squad 1711 Tire Balance/Oil/Filt	B & E Auto Repair Service	09/17/19	135441	108.86
10-5010-50-5051	Car Washes PD Aug19	Fuller's Car Wash	09/01/19	6656	143.97
10-5010-50-5051	Renewal Fee Confidential Plates	Illinois Secretary of Stat	09/06/19	09/06/19	101.00
10-5010-50-5051	Squad 1416 Check Engine Misc. Au	Willowbrook Ford	08/30/19	6307156/3	766.13
10-5010-50-5051	Unit 40 PW Aug19	Willowbrook Ford	08/15/19	6306005/2	52.95
10-5010-50-5095	96 Gallon Toter Aug19	Accurate Document Destruct	08/31/19	15664310	94.76
10-5010-50-5095	(2) Monthly Local Use Rate Sept1	Motorola Solutions - STARC	09/01/19	444497312019	68.00
10-5010-60-6000	UNV99010 - Deluxe Sign Here Mess	Runco Office Supply	09/09/19	760166-0	9.75
10-5010-60-6010	Lock Up Supplies Sept19	Intoximeters Inc.	09/11/19	637962	88.85
10-5010-60-6010	SPEER53652 - SPEER LAWMAN 40 S&W	Kiesler's Police Supply, 10	09/05/19	IN116730	2,660.50
Total For Dept 5010 Police					4,884.94
Dept 6010 Public Works					
10-6010-40-4032	Uniform rentals/cleaning Sept19	Breens Inc.	09/10/19	385249	69.68
10-6010-50-5050	PW Pressure Washer Repaired	High PSI LTD.	08/22/19	64266	1,252.03
10-6010-50-5051	Unit 34 PW Sept19	Courtney's Safety Lane, Ir	09/09/19	3012664	40.50
10-6010-50-5051	Car Washes PW Aug19	Fuller's Car Wash	09/01/19	6653	5.99
10-6010-50-5053	Street Sweeping Cycle	Lakeshore Recycling System	07/31/19	PS279437	4,456.00
10-6010-50-5054	Maintenance Street Lighting Aug1	Rag's Electric	08/16/19	22257	148.75
10-6010-50-5055	Madison RR Crossing Sept19	COMED	09/04/19	3699071070 Sept19	37.40
10-6010-50-5055	Traffic Signal Maintenance Aug19	Meade Electric Company, Ir	08/31/19	689411	175.00

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Fund 10 General Fund					
Dept 6010 Public Works					
10-6010-50-5065	Street Lighting-Electric Aug19	Constellation NewEnergy,	108/30/19	8241016 Aug19	1,388.20
10-6010-50-5085	Shop Towel rentals Sept19	Breens Inc.	09/10/19	385249	4.50
10-6010-50-5095	Daily Operating Forecast - FY 19	Murray and Trettel, Inc.	08/29/19	0919-05	4,000.00
10-6010-60-6010	Operating Supplies PW Aug19	Home Depot Credit Services	08/28/19	9073988	18.04
10-6010-60-6010	Operating Supplies PW Aug19	Menards - Hodgkins	08/14/19	31486	57.71
10-6010-60-6010	Floor Scrub/Degreaser Aug19	Menards - Hodgkins	08/27/19	32379	12.65
10-6010-60-6041	Filter PW Aug19	FleetPride, Inc.	08/21/19	33939226	59.20
10-6010-60-6042	Supplies-Streets Aug19	Tameling Industries	08/22/19	0134522-IN	229.50
10-6010-60-6043	Topsoil 1 Cu Yd Aug19	Hinsdale Nurseries, Inc.	08/23/19	1652760	27.00
10-6010-60-6043	Topsoil 2 Cu Yds Aug19	Hinsdale Nurseries, Inc.	08/23/19	1652796	54.00
10-6010-60-6050	Small Tools Aug19	Menards - Hodgkins	08/27/19	32364	178.92
Total For Dept 6010 Public Works					12,215.07
Dept 6020 Buildings & Grounds					
10-6020-50-5052	Qtrly alarm monitoring - RA	Alarm Detection Systems,	109/08/19	600807-1056	145.65
10-6020-50-5052	Qtrly alarm monitoring - PW	Alarm Detection Systems,	109/08/19	107215-1074	418.98
10-6020-50-5052	VH IT Room; Ceiling Air Disfuser	Dynamic Heating & Piping C	08/06/19	203265	340.00
10-6020-50-5052	PD Spot Coolers Rented	Dynamic Heating & Piping C	07/15/19	203261	875.00
10-6020-50-5052	Trane Support Agreement for BAS	Trane U.S. Inc.	09/04/19	310215188	3,983.00
10-6020-50-5058	Mat rentals/PD Sept19	Breens Inc.	09/10/19	385244	26.50
10-6020-50-5058	Holding Cell Cleaning Sept19	Service Master	09/01/19	199684	283.00
10-6020-50-5080	Utilities Lakewood Aerator Sept1	COMED	09/04/19	9258507004 Sept19	198.50
10-6020-50-5080	Utilities Windsor Aerator Sept19	COMED	09/04/19	9342034001 Sept19	123.29
10-6020-50-5080	Utilities PD May-Jul19	DuPage County Public Works	09/10/19	30506969-01 May-Jul	54.02
10-6020-50-5080	Utilities PW Aug19	NICOR Gas	09/10/19	22-94-44-0000 5 Aug1	113.53
Total For Dept 6020 Buildings & Grounds					6,561.47
Total For Fund 10 General Fund					39,337.54
Fund 23 Hotel/Motel Tax Fund					
Dept 7030 Special Revenue Hotel/Motel					
23-7030-50-5075	Median Lighting Sept19	COMED	09/04/19	1319028022 Sept19	85.19
23-7030-50-5075	Entryway Sign Sept19	COMED	09/05/19	2257153023 Sept19	33.05
23-7030-50-5075	Gateway Sign Sept19	COMED	09/03/19	1153168007 Sept19	21.81
23-7030-50-5075	Herbicide Treatment-Windsor	McGinty Bros. Inc.	08/28/19	203043 C	1,750.00
23-7030-80-8055	Consulting Services Jun19	Kivvit	06/30/19	11884	30,323.33
23-7030-80-8055	Consulting Services May19	Kivvit	05/31/19	11883	9,333.33
23-7030-80-8055	Marketing 2019-2020	The Knot	06/01/19	INV00999935	3,990.00
Total For Dept 7030 Special Revenue Hotel/Motel					45,536.71
Total For Fund 23 Hotel/Motel Tax Fund					45,536.71
Fund 31 Capital Improvements Fund					
Dept 8010 Capital Improvement					
31-8010-70-7010	Burr Ridge Parkway Phase III	Patrick Engineering Inc.	08/27/19	21977.039-1	8,111.50
Total For Dept 8010 Capital Improvement					8,111.50
Total For Fund 31 Capital Improvements Fund					8,111.50
Fund 32 Sidewalks/Pathway Fund					
Dept 8020 Sidewalks/Pathway					
32-8020-70-7052	County Line Rd Sidewalk Improvem	Burns & McDonnell	09/12/19	117628-2	14,214.81
32-8020-70-7052	Garfield Ave Sidewalk Reconstruc	Christopher B. Burke Engir	09/05/19	152702	5,129.09

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Fund 32 Sidewalks/Pathway Fund					
Dept 8020 Sidewalks/Pathway					
Total For Dept 8020 Sidewalks/Pathway					19,343.90
Total For Fund 32 Sidewalks/Pathway Fund					19,343.90
Fund 51 Water Fund					
Dept 6030 Water Operations					
51-6030-40-4032	Uniform rentals/cleaning Sept19	Breens Inc.	09/10/19	385249	76.47
51-6030-50-5020	(17) Coliform Samples	Envirotest Perry Laborato	09/06/19	19-134028	153.00
51-6030-50-5052	Qtrly alarm monitoring PC	Alarm Detection Systems, I	09/08/19	50347-1088	339.84
51-6030-50-5070	2020 Burr Ridge Water Main Repla	Thomas Engineering Group I	09/04/19	19-215	10,609.30
51-6030-50-5080	Utilities Well#1 Sept19	COMED	09/05/19	0793668005 Sept19	31.95
51-6030-50-5080	Utilities Well#5 Sept19	COMED	09/04/19	4497129061 Sept19	324.68
51-6030-50-5080	Utilities 2M Tank Sept19	COMED	09/04/19	9256332027 Sept19	119.38
51-6030-50-5080	Utilities Bedford Park Sump Pump	COMED	09/06/19	9179647001 Sept19	42.09
51-6030-50-5080	Utilities Pump Center Sept19	Dynegy Energy Services, LI	09/09/19	310428719091	5,866.32
51-6030-50-5080	Utilities Pump Center Sept19	NICOR Gas	09/11/19	47-91-57-0000 0 Sept	38.81
51-6030-60-6010	B-Box Key H10322, 8 ft Type	Core & Main LP	08/28/19	L102379	81.20
51-6030-60-6010	Locking Pliers Set Aug19	Grainger	08/28/19	9276095610	55.90
51-6030-60-6010	Operating Supplies PW Aug19	Home Depot Credit Services	08/28/19	9073988	78.90
51-6030-60-6010	Gaskets/Replacements Sept19	USA Blue Book	09/09/19	003045	144.83
51-6030-60-6020	Gasoline & Oil PW Aug19	SuperFleet MasterCard	08/26/19	FB346 Aug19	71.92
51-6030-60-6040	6" x 20" All SS Repair Clamp, Sm	Core & Main LP	08/28/19	L102379	194.00
51-6030-60-6070	Water Purchases Aug19	Village of Bedford Park	09/06/19	0020060000 Aug19	435,786.00
Total For Dept 6030 Water Operations					454,014.59
Total For Fund 51 Water Fund					454,014.59
Fund 52 Sewer Fund					
Dept 6040 Sewer Operations					
52-6040-40-4032	Uniform rentals/cleaning Sept19	Breens Inc.	09/10/19	385249	23.80
52-6040-50-5068	Maintenance-Utility System	Metropolitan Industries, I	09/10/19	INV009345	11.00
52-6040-50-5080	Utilities Arrowhead Lift Station	COMED	09/05/19	7076690006 Sept19	207.00
52-6040-50-5080	Utilities Chasemoor Lift Station	COMED	09/04/19	0356595009 Sept19	178.72
52-6040-50-5080	Utilities Highland Fields Lift S	COMED	09/05/19	0099002061 Sept19	43.86
Total For Dept 6040 Sewer Operations					464.38
Total For Fund 52 Sewer Fund					464.38
Fund 61 Information Technology Fund					
Dept 4040 Information Technology					
61-4040-50-5020	IT Support Online/Remote	Orbis Solutions	09/03/19	5569333	2,125.00
61-4040-50-5050	HVAC Computer PD	Orbis Solutions	09/03/19	5569333	378.96
61-4040-50-5061	GIS Services Sept19	Cloudpoint Geographics, Ir	08/31/19	002461	1,950.00
61-4040-50-5061	Sanitary Sewer Manhole Data Coll	Cloudpoint Geographics, Ir	08/31/19	002468	3,450.00
61-4040-60-6010	CF226A HP 26A LJ Cartridge Black	Runco Office Supply	09/09/19	760166-0	220.00
Total For Dept 4040 Information Technology					8,123.96
Total For Fund 61 Information Technology Fund					8,123.96
Fund 71 Police Pension Fund					
Dept 4050 Police Pension					
71-4050-40-4040	IPPFA Dues 2020	Illinois Public Pension F	09/13/19	2205	795.00
Total For Dept 4050 Police Pension					795.00

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Fund 71 Police Pension Fund					
Total For Fund 71 Police Pension Fund					795.00

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				Fund 10 General Fund	39,337.54
				Fund 23 Hotel/Motel Tax Fund	45,536.71
				Fund 31 Capital Improvements Fund	8,111.50
				Fund 32 Sidewalks/Pathway Fund	19,343.90
				Fund 51 Water Fund	454,014.59
				Fund 52 Sewer Fund	464.38
				Fund 61 Information Technology F	8,123.96
				Fund 71 Police Pension Fund	795.00
Total For All Funds:					575,727.58