



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

**AGENDA**

**Monday, October 11, 2021  
7:00 P.M.**

- 1. CALL TO ORDER & PLEDGE OF ALLEGIANCE**
- 2. ROLL CALL**
- 3. PRESENTATIONS AND PUBLIC HEARINGS**
- 4. CONSENT AGENDA**

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 September 27, 2021
- B. \* Receive and File Storm Water Management Committee Meeting of September 29, 2021
- C. \* Receive and File Plan Commission Meeting of October 4, 2021

**6. ORDINANCES**

- A. \* Approval of an Ordinance Amending Section IV.W of the Zoning Ordinance Regarding Performance Standards Related to Noise (Z-11-2021:Text Amendment – Noise)
- B. \* Approval of an Ordinance Granting Special Use Approval for a Restaurant With Amended Outdoor Dining (Z-06-2021: 114 Burr Ridge Parkway – Salamone)

**Public Comment Procedures:** Public comments will be accepted in written or statement form prior to or during the meeting. Written public comments shall identify whether the comment is intended to address a specific agenda item or is intended for general public comment under Section 9 – Public Comment. Public comments may also be made during the meeting when discussing specific items on the agenda. Any person seeking to address the Board on topics not on the agenda may do so during Section 9 – Public Comment.

## **7. RESOLUTIONS**

- A. \* Approval of Resolution Approving Preliminary Plat Bak Subdivision (6100 South Grant Avenue)
- B. \* Approval of Resolution Authorizing an Agreement Between the Village of Burr Ridge and the Office of the State Fire Marshal Permitting the Village to Operate an Elevator Inspection Safety Program

## **8. CONSIDERATIONS**

- A. Presentation of Fiscal Year 2021 Audit
- B. Consideration of Options Regarding the Repayment of Debt Certificates in Relation to the Construction of the Police Station
- C. Consideration of a Plan Commission Recommendation to Approve a Variation (V-04-2021: 6100 Grant Street – Toland)
- D. Consideration of Plan Commission Recommendation to Establish a Planned Unit Development at County Line Square Shopping Center (Z-08-2021: 50-124 and 200-324 Burr Ridge Parkway)
- E. \* Approval of Recommendation to Award Contract for 2021 Water Main Valve Assessment and Leak Detection Program to M.E. Simpson of Valparaiso, Indiana in an Amount Not to Exceed \$24,500
- F. \* Approval of Vendor List Dated October 11, 2021, in the Amount of \$99,204.92 for all Funds, plus \$181,253.39 for Payroll for the Period Ending September 18, 2021 for a Grand Total of \$280,458.31, Which Includes No Special Expenditures

## **9. PUBLIC COMMENTS**

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

## **11. CLOSED SESSION**

The Appointment, Employment, Compensation, Discipline, Performance, or Dismissal of Specific Employees of the Public Body or Legal Counsel for the Public Body (5 ILCS 120/2(c)(1))

## **12. RECONVENED MEETING**

- A. Consideration of Appointment of Evan Walter as Village Administrator

## **13. ADJOURNMENT – NEXT MEETING OCTOBER 25, 2021 @ 7:00PM**



## **October 11, 2021 Board Meeting – Staff Summary**

### **6. ORDINANCES**

#### **A. Noise Standards Text Amendment**

Please find attached an ordinance amending Section IV.W of the Zoning Ordinance to accommodate the new “Excessively Audible” noise standards. Staff was directed to prepare this ordinance at the September 20 Board meeting.

**It is staff’s recommendation:** That the ordinance approving the text amendments be approved.

#### **B. Outdoor Dining – Capri Express**

Please find attached an ordinance granting an amended special use for outdoor dining at Capri Express located at 114 Burr Ridge Parkway. Staff was directed to prepare this ordinance at the August 23 Board meeting.

**It is staff’s recommendation:** That the ordinance granting an amended special use be approved.

### **7. RESOLUTIONS**

#### **A. Bak Preliminary Plat of Subdivision**

Please find attached a resolution granting approval for a preliminary plat of subdivision at 6100 Grant Street. The Plan Commission unanimously recommended that this subdivision’s preliminary plat be approved at its October 4 meeting. The preliminary plat of subdivision approval only grants the applicant the right to secure lot lines ahead of its engineering review phase, which is carried out by staff. This preliminary plat of subdivision meets all Village regulations which apply in this case.

**It is staff’s recommendation:** That the resolution granting a preliminary plat of subdivision be approved.

#### **B. State Fire Marshal Agreement**

The Village previously entered into an intergovernmental agreement with the Office of the State Fire Marshal (OSFM) to operate a local Elevator Safety Program. The State legislation requires municipalities enter into the elevator safety program. Under this program the Village inspects all commercial elevators for safety every six months. The current agreement expires this year, and the renewal will be valid for four years.

**It is staff’s recommendation:** That the resolution authorizing an agreement with the OSFM be approved.

## 8. CONSIDERATIONS

### A. FY2021 Audit

The Fiscal Year 2021 financial audit has been completed, with the Village receiving a “clean and unmodified opinion,” the highest level of financial control possible. The Village’s auditors, Lauterbach & Amen, will present the final Comprehensive Annual Financial Report (CAFR) at Monday’s meeting. No action is required for this item.

### B. Police Station Debt

At the September 13 Board meeting, staff presented preliminary options related to the Village’s outstanding debt related to the Police Station’s facility construction loan. The original bond issuance occurred in 2010, follow by refunding issues in 2012 and 2017. The current principal amount outstanding is \$5,970,000; this amount represents the cost of construction and outfitting of the Police Station. The remaining interest payments (\$179,100 total) are due on December 15, 2021, June 15, 2022, and December 15, 2022. The options previously presented included:

- ✓ Option #1 - Refinance the entire principal
- ✓ Option #2 - Refinance the outstanding principal less the amount currently available in the Village’s Debt Service Fund
- ✓ Option #3 - Retire the full amount of the outstanding principal

Option #1. Refinancing the entire principal allows the Village to continue to earn interest on the funds on hand and provides additional time to compile more funds to pay the debt in full without utilizing General Fund Reserves. The refinancing scenario presented is for three (3) years, with a coupon rate of 2.0%, a reoffering premium of \$242,736, and total interest over the life of the issuance of \$350,424.

Option #2. Refinancing the amount in excess of funds available in the Debt Service Fund, approximately \$1,300,000, would allow the Village to pay down a significant portion of the outstanding debt without making a draw on General Fund reserves. The refinancing scenario presented is for three (3) years, with a coupon rate of 0.65%, and total interest over the life of the issuance of \$25,373. This option provides the Village with additional time to compile the funds necessary to pay the debt in full without utilizing General Fund reserves.

Option #3. Retirement of the full amount of the outstanding principal requires a total payment of \$6,089,400. Funding for this payment would consist of the projected balance in the Debt Service Fund as of December 15, 2021 of \$4,820,500, the previously-assigned General Fund reserves derived from the OPUS contribution of \$850,000, and unrestricted General Fund reserves of \$418,900. As per the April 30, 2021 audited financial statements, General Fund reserves amounted to approximately 67% of annual operating expenditures. The Village’s minimum General Fund reserve policy is a minimum of 20%.

Based on information provided by the Village's investment advisor, a conservative return estimated of 0.55% is anticipated over the next eighteen (18) months. Based on the current amount available in the Debt Service Fund, estimated interest earnings over the next 18 months would amount to approximately \$39,800. This is significantly less than the annual earnings over the last few years as the higher yield investment holdings will mature and be replaced with holdings which carry a much lower interest rate. Including cost of issuing bonds as well as interest payments measured against reoffering premiums and investment income, the Village would pay approximately \$150,000 more in Option #1 and \$60,000 more in Option #2 compared to retiring the debt in Option #3 through December 15, 2025.

**It is staff's recommendation:** That the Board provide direction to staff.

**C. Variation – FAR in Excess of 20%**

Please find attached a letter from the Plan Commission recommending that the Board approve a variation for a home with a Floor Area Ratio (FAR) in excess of 20% at 6100 Grant Street (PIN #09-13-306-013). The Plan Commission considered a petition by Judith Toland to build a house exceeding 20% FAR as the petitioner claimed an inability to construct a sufficiently-deep basement due to a higher-than-normal water table on the subject property. The petitioner conducted soil testing of the subject property which indicated that the water table was encountered from 6-10', with the maximum bottom of foundation being prescribed as no more than 5' below grade. As any basement whose ceiling line is more than 54" above grade would be counted towards the FAR of the subject property, the petitioner relocated some of their desired living space to an above-grade area, which resulted in the FAR of the home being measured at around 21.5% on a 22,300 square foot lot.

The Plan Commission ultimately concluded that the presence of the higher-than-normal water table on the subject property, combined with the marginal nature of the variation, demonstrated both a hardship was present and that the petitioner took steps to reduce the impact of the variation by redesigning their proposed home to generally align with the development patterns of the neighborhood. Several nearby residents commented on the need to not permit excessively large development in the area so as to not further impact any flooding concerns in the area.

**It is staff's recommendation:** That staff be directed to prepare an ordinance approving the variation.

**D. PUD – County Line Square**

Please find attached a letter from the Plan Commission recommending that the Board grant a Planned Unit Development (PUD) for the subject property at 50-124/200-324 Burr Ridge Parkway, otherwise known as the County Line Square shopping center. The Plan Commission considered this petition (led by the Village) over four separate hearings. The intent of the PUD is to create specific regulations germane to County Line Square rather than have the standard B-1 Business zoning regulations apply. The Plan Commission has recommended, among other items, that the PUD include a shared parking calculation, revised permitted/special uses,

including permitting outdoor dining by right, as well as the removal of the fire lane from the front of the building, being replaced in near entirety by a standing/loading area, which would allow patrons the right to stand vehicles for 5 minutes.

The Plan Commission also made a separate, non-binding recommendation (separate from the petition itself) that the Board consider the creation of on-street parking spaces on Lincolnshire Drive between Burr Ridge Parkway and Chasemoor wherever appropriate. Staff has performed preliminary analysis of the area and has determined that approximately 10 additional spaces could be created in this area without impact to existing traffic patterns or nearby uses, such as Pace.

**It is staff's recommendation:** That staff be directed to prepare an ordinance approving the PUD at County Line Square.

#### **E. Water Main Valve Assessment and Leak Detection Program**

The FY 2022 Water Fund Budget includes \$28,000 for the second year of a three-year, Village-wide leak detection survey and valve assessment program. System leak detection must be performed routinely to reveal unknown leaks, mitigate emergency repairs and minimize non-revenue water loss, which also keeps the Village in compliance with the Illinois DNR annual audit of Lake Michigan water users. Assessment of the water main valves ensures their operability and ability to control the water system, which reduces the consequences of water main failures and helps the Water & Wastewater Division better plan for construction activity or control the system during emergency water main break repairs.

In FY2021, our contractor completed our program on 1/3 of the valves and mains, starting at the north end of the Village. In that project, seven leaks were discovered and rectified, which had been losing approximately 47,520 gallons per day. At the commodity price of \$5.79 per 1,000 gallons, these leaks unknowingly cost the Village \$100,400 annually in lost water. Therefore, the return on investment was less than three months for our first year's Village-wide assessment program. While there is no guarantee of future savings in subsequent years, the prior contract has already recovered all three years' program costs.

M.E. Simpson of Valparaiso, Indiana, satisfactorily completed the FY2021 program. The Public Works Department has been pleased with this contractor's quality of work and responsiveness to emergencies. Per the attached proposal, the contractor's 3-year pricing maintains our FY2022 costs at the same rate as FY2021. As with last year, the valve assessment project often results in undocumented valves being located; therefore, a 5% contingency is requested again in the amount of \$1,200, for a total contract cost of \$24,500. This not-to-exceed amount is \$3,500 under budget, and \$2,150 below the cost proposal obtained from a second vendor.

**It is staff's recommendation:** That a contract for the 2021 Water Main Valve Assessment and Leak Detection Program be awarded to M.E. Simpson of Valparaiso, Indiana, in the amount not to exceed \$24,500.

**F. Vendor List of October 11, 2021**

Attached is the vendor list dated October 11, 2021, in the amount of \$99,204.92 for all funds, plus \$181,253.39 for payroll for the period ending September 18, 2021, for a grand total of \$280,458.31, which includes no special expenditures.

**It is staff's recommendation:** That the October 11, 2021, vendor list be approved.

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

**September 27, 2021**

**CALL TO ORDER** The Regular Meeting of the Mayor and Board of Trustees of September 27, 2021, 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** Mayor Grasso asked Richard Morton to lead the Pledge of Allegiance.

**ROLL CALL** was taken by the Village Clerk and the results denoted the following present: Trustees Franzese, Snyder, Schiappa, Paveza, Mital, Smith and Mayor Grasso. Also present were Interim Village Administrator Evan Walter, Village Attorney Mike Durkin, Police Chief John Madden, Deputy Chief Marc Loftus, and Public Works Director David Preissig.

**PRESENTATIONS AND PUBLIC HEARINGS**

**RECOGNITION OF RICHARD SCHERER AS THE AMERICAN PUBLIC WORKS ASSOCIATION CHICAGO METRO CHAPTER BACKHOE COMPETITION CHAMPION**

Public Works Director David Preissig gave an overview of the importance of skill and knowledge required in the use of heavy equipment machinery, and that a competition for equipment operators was recently held at an annual conference and exposition of the Chicago Metro Chapter of American Public Works Association. Richard Scherer, General Utility Worker II in the Public Works Department, represented the Village and won the backhoe competition, which included an intensive knowledge-based exam as well as a course that required skill and precision machine operation. For winning the regional competition, the Chicago Metro Chapter awarded Rich with a trip to the national conference and competition in St. Louis, where Rich also excelled. Director of Public Works David Preissig presented Rich with the Chicago Metro Chapter trophy that will be displayed at the Public Works Department.

**PRESENTATION OF FIRSTNET COMMUNICATION SYSTEM**

Police Chief John Madden introduced Ryan Newsom, Application Sales Executive with AT&T, who explained the FirstNet cell phone network. The current cellular and data vendor for the Village is Verizon Communications. Staff is in process of migrating the Village's first responder communications to FirstNet by AT&T. FirstNet is the only nationwide wireless broadband communications platform dedicated to America's first responders and public safety community. FirstNet was developed as the result of a public/private partnership between the First Responder Network Authority and AT&T. Based on recommendations from the 9/11 Commission Report, legislation was passed in 2012 to combine private sector resources, infrastructure, expertise, and economies of scale with government resources—including Band 14, a highly desirable spectrum dedicated to public safety by the Federal government—to deploy and operate a first responder

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network. During an emergency, Band 14 can be cleared and locked solely in FirstNet subscribers, meaning only those on FirstNet will have access to Band 14 spectrum.

Switching to FirstNet would not only be a security upgrade to the Village first responders but would also result in financial savings of \$6,800 annually. FirstNet would also provide a one-time credit of \$14,240 to the Village for activation and device trade-in. There are no contracts and no termination fees involved in using FirstNet. Chief Madden said that using the FirstNet system made sense and was where the Village should be at this time. He had tried the system and it worked well. He also talked to other communities who had used it with success.

Trustee Franzese asked what triggered a deployable for FirstNet to be activated. Mr. Newsom said that it would be automatically activated with incidents like a tornado or event which knocks out a cell tower, or the Village can also request access in advance for events like concerts.

Mayor Grasso asked for any additional comments from the Trustees or the public, and if there were any e-mailed comments received. There were none.

#### **CONSENT AGENDA – OMNIBUS VOTE**

After reading the Consent Agenda, Mayor Grasso asked if anyone wanted any item removed. Any item removed from the Consent Agenda, was discussed by the Board, opened for public comment, and voted upon during this meeting. Trustee Franzese removed item 5A, Approval of Regular Board Meeting Minutes of September 13, 2021. Mayor Grasso stated that item 8D, relating to 9400 Garfield Avenue, had been removed from the agenda for this meeting.

**RECEIVE AND FILE PLAN COMMISSION MEETING OF SEPTEMBER 20, 2021** were noted as received and filed under the Consent Agenda by Omnibus Vote.

**APPROVAL OF A RESOLUTION GRANTING AN EXTENSION OF SUBDIVISION COMPLETION DEADLINE (7950 DREW AVENUE – COTTAGES AT DREW)** the Board, under the Consent Agenda by Omnibus Vote, Approved the Resolution.

**APPROVAL OF A RESOLUTION ENDORSING THE METROPOLITAN MAYORS COUNCIL CAUCUS' 2021 CLIMATE CHANGE ACTION PLAN FOR THE CHICAGO REGION** the Board, under the Consent Agenda by Omnibus Vote, Approved the Resolution.

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**ADOPTION OF A RESOLUTION OF SUPPORT AND FINANCIAL COMMITMENT FOR THE SAFE ROUTES TO SCHOOL GRANT FOR FLASHING PEDESTRIAN BEACONS ON WOLF ROAD** the Board, under the Consent Agenda by Omnibus Vote, Approved the Resolution.

**APPROVAL TO HIRE A REPLACEMENT GENERAL UTILITY WORKER I IN THE PUBLIC WORKS DEPARTMENT TO FILL THE VACANCY CREATED BY THE PROMOTION OF ALEX MEZATIS TO ASSISTANT WATER OPERATOR** the Board, under the Consent Agenda by Omnibus Vote, Approved the Hire.

**APPROVAL TO HIRE A REPLACEMENT PART-TIME GENERAL UTILITY WORKER I IN THE PUBLIC WORKS DEPARTMENT TO FILL THE VACANCY CREATED BY THE PROMOTION OF CHRISTOPHER BREAKY TO FULL-TIME GENERAL UTILITY WORKER I** the Board, under the Consent Agenda by Omnibus Vote, Approved the Hire.

**APPROVAL OF VENDOR LIST DATED SEPTEMBER 27, 2021, IN THE AMOUNT OF \$841,542.58 FOR ALL FUNDS, PLUS \$203,705.80 FOR PAYROLL FOR THE PAY PERIOD ENDING SEPTEMBER 4, 2021, FOR A GRAND TOTAL OF \$1,045,248.38, WHICH INCLUDES A SPECIAL EXPENDITURE OF \$11,011.00 TO ORBIS SOLUTIONS FOR WIRELESS REPAIR SOUTH WATER** the Board, under the Consent Agenda by Omnibus Vote, Approved the Vendor List for the Period ending September 27, 2021 plus Payroll for the Period Ending September 4, 2021.

Mayor Grasso asked if there were any Trustee or public comments on any items on the Consent Agenda, or if any comments had been received via e-mail. There were none.

Motion was made by Trustee Snyder, seconded by Trustee Mital, to approve the Consent Agenda – Omnibus Vote (attached as Exhibit A), and the recommendations indicated for each respective item be hereby approved.

On Roll Call, Vote Was:

AYES: 6 - Trustees Snyder, Mital, Smith, Franzese, Schiappa, Paveza

NAYS : 0 - None

ABSENT: 0 - None

There being six affirmative votes the motion carried.



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**APPROVAL OF RECOMMENDATION TO ISSUE A RIGHT-OF-WAY AND GRADING PERMIT AT 9400 GARFIELD AVENUE (“RUSTIC ACRES”) IN SUPPORT OF THE OAK CREEK CLUB HOMEOWNERS’ ASSOCIATION BASIN IMPROVEMENT PROJECT**

This item was removed from the agenda for this meeting.

**APPROVAL OF REGULAR BOARD MEETING MINUTES OF SEPTEMBER 13, 2021**

Trustee Franzese requested that this item be taken off the Consent Agenda and that during the September 13 meeting, during the discussion on the status of series 2017 debt certificates, that he had stated that in 2017 the pump center property was sold, and that in 2017, there was \$1.6M less in the debt service fund. Now there was \$4.8M in the fund, which was previously \$3.2M. He asked that his comment be added to the minutes.

Mayor Grasso asked if there were any Trustee or public comments or if any comments had been received via e-mail. There were none.

Motion was made by Trustee Franzese, seconded by Trustee Mital, to approve the amended minutes.

On Roll Call, Vote Was:

AYES: 6 - Trustees Franzese, Mital, Smith, Schiappa, Paveza, Snyder

NAYS : 0 - None

ABSENT: 0 - None

There being six affirmative votes the motion carried.

**CONSIDERATION TO DIRECT THE VILLAGE ATTORNEY TO PROCEED WITH THE FILING OF AN ADMINISTRATIVE TORT CLAIM AGAINST THE UNITED STATES ENVIRONMENTAL PROTECTION AGENCY TO SEEK RECOVERY OF VILLAGE COSTS UNDER THE FEDERAL TORT CLAIM ACT**

Mayor Grasso stated that in April 2021, the Office of Inspector General of the United States Environmental Protection Agency (USEPA) released a report outlining the intentional conduct of certain USEPA officials. As a result of the admissions contained in the report, on May 24, the Board approved the expenditure of \$4,000 to work in conjunction with the Village of Willowbrook to hire the law firm of Schiff Hardin to examine the feasibility of pursuing legal action against the US Environmental Protection Agency related to its actions involving the Sterigenics matter.

It was determined that the Village may pursue a claim through an administrative complaint filed first with the USEPA; the USEPA has six months to answer the complaint. The USEPA may attempt to settle and resolve the case during this initial 6-month period; however, if the USEPA does nothing in this 6-month period, it has the effect of a denial of the claim, and a “right to sue” letter will be issued to pursue the complaint in the Federal Claims Court. The costs/expenses the Village may seek must be directly related to the USEPA’s failures to act, which in the case of Burr Ridge, totaled \$85,000 between 2018 and 2019 for environmental expert services and consultations.

Trustee Paveza supported this. Trustee Mital agreed and asked what the legal fees would be. Mayor Grasso said that legal fees would be approximately \$10K. He also said that there had been some interest from area attorneys to assist and that other villages would also likely share information on this as they were also pursuing action.

Trustee Franzese said that he was deeply disappointed in the USEPA, as they deliberately delayed and misrepresented information. He said that there were currently residents who were struggling with cancer not only here but in surrounding areas, and that a message needs to be sent to the agency. Mayor Grasso agreed and said that the principal was more important than the dollars. Trustee Snyder thanked Mr. Walter, the Mayor, and those who worked so hard on this. Mayor Grasso said that a forum was held with Willowbrook and a USEPA representative was present to answer questions and had every opportunity to correct the record and the truth was not told.

Mayor Grasso asked for public comment. Rich Morton, Burr Ridge resident, stated that he had submitted a letter of support and felt that there was a problem at the USEPA – and that they are not protecting the environment, and that many don’t even know that they are victims. This was a small step that kept this in the public eye and thanked the Board for their efforts.

Mayor Grasso asked if there were any additional Trustee or public comments or if any comments had been received via e-mail. There were none.

Motion was made by Trustee Paveza, seconded by Trustee Schiappa to approve the Consideration.

On Roll Call, Vote, Was:

AYES: 6 - Trustees Paveza, Schiappa, Snyder, Mital, Smith, Franzese  
NAYS : 0 - None  
ABSENT: 0 - None

There being six affirmative votes the motion carried.

**CONSIDERATION OF PLAN COMMISSION RECOMMENDATION TO AMEND  
SECTION IV.W OF THE ZONING ORDINANCE TO REVISE NOISE PERFORMANCE  
STANDARDS (Z-11-2021)**

Evan Walter, Interim Village Administrator reviewed the Plan Commission recommendation that the Village move away from a technical standard of determining when noise is a nuisance, such as decibels and octave bands, and adopt a standard defined as “Excessively Audible”, wherein any noise which is transferred from one property to another which unreasonably impacts the receiving property’s ability to use their property would be considered an unpermitted nuisance, regardless of Zoning District. The Plan Commission felt that an “Excessively Audible” standard would allow for more responsive enforcement of nuisance noise and allow staff to make interpretive determination of issues at hand. As most of the noise complaints received by the Village are 1) isolated incidents as well as 2) solved by a simple courtesy request by responding staff (mostly Police officers), this standard allows for courtesy requests to hold greater weight of law. The Plan Commission also recommended several exemptions to these standards, which generally included actions such as emergency vehicles, snow fighting activities, routine activities at places of worship and schools, and other commonplace public activities. And in addition, residents and businesses would have the ability to seek one-time exemptions to these standards no more than twice per year to continue to permit an occasional special event on their premises, such as a wedding, birthday party, etc. Such exemptions would require an application to the Village Administrator and a mailed notification to all property owners and residents within a certain radius of the property several weeks prior to the event being held.

Mr. Walter stated that there had been a lot of discussion relating to addressing and governing noise, and that most complaints in the village had been resolved by a police officer visit, with about 99% compliance to the request. There are times where the noise issue does repeat itself and there is no compliance, so this zoning change allows for written ordinance tickets, at \$100-\$750 per occurrence. He mentioned that Plan Commission George Trzupek was present at the meeting to answer questions.

Trustee Mital asked if the only time someone would get a citation was if they got caught with the noise violation. If they stopped the noise before the police got there, would there be a citation? Mr. Walter stated that a courtesy request would be made first.

Trustee Paveza commented on a wedding he had at his home years ago, and that while his surrounding neighbors were at the event, he was surprised that there had been a noise complaint from eight blocks away. He did not realize that the noise traveled so far and was in support of this revision. Mayor Grasso said that residents should use their discretion, be understanding when neighbors have events, and to advise surrounding neighbors if hosting an event where the noise level might be high and identify when it will end. He said that there was a need for a noise ordinance, and that it won't be perfect and resolve every issue, but the Village is taking the first step.

Trustee Franzese thanked the Plan Commission for drafting the ordinance and said that excessive noise can be any time of the day and supported the recommendation. He asked, on the waiver relating to private events, if there was a quitting time identified. Mr. Walter said at a certain point there would be no exemption allowed, which would be between midnight and 6:00 am. Trustee Franzese asked if a resident had a private event exemption/waiver, and that there was a noise complaint during the day, would they be in violation. Mr. Walter said that they would not. Trustee Franzese also asked that HOA's be notified so that they could advise residents when there are any events where noise might be excessive. Mr. Walter concurred and stated he would make that addition.

Mayor Grasso asked for public comment. Richard Morton, Burr Ridge resident, asked for clarification on the noise from back-up generators and would decibel limits still apply. Mr. Walter stated that the noise ordinance would apply to back-up generators.

Mayor Grasso asked if there were any additional Trustee or public comments, or if any comments had been received via e-mail. There were none.

Motion was made by Trustee Franzese, seconded by Trustee Snyder to approve the Ordinance.

On Roll Call, Vote Was:

AYES: 6 - Trustees Franzese, Snyder, Mital, Smith, Schiappa, Paveza

NAYS : 0 - None

ABSENT: 0 - None

There being six affirmative votes the motion carried.

**CONSIDERATION TO DIRECT THE PLAN COMMISSION TO HOLD A PUBLIC HEARING TO CONSIDER A DEVELOPMENT MORATORIUM IN THE DOWNTOWN BUSINESS DISTRICT**

Evan Walter, Interim Village Administrator asked for direction from the Board regarding the enactment of a moratorium on any new development projects in the Downtown Business District. If a moratorium was considered, the Board must direct the Plan Commission to hold a public hearing on the matter at a future meeting. A moratorium places a temporary hold on certain types of development while a community studies a planning or land use issue. Illinois courts have recognized the use of moratoria as a viable land use tool, and the United States Supreme Court has acknowledged both the importance and appropriateness of moratoria in municipal planning efforts. Communities establishing a temporary moratorium should ensure the moratorium (1) advances a legitimate governmental interest, (2) relates to an issue the community is actively studying, (3) precisely defines what activities are subject to the moratorium, (4) only extends for limited duration of time, and (5) is clearly and completely communicated in the ordinance establishing the moratorium.

Given the Board's recent discussion of updating the Village's Comprehensive Plan as well as addressing zoning and economic development visions, goals, and outcomes in the Downtown Business District, a temporary pause in consideration of any new downtown development would allow for any desired adjustments to the Village's downtown regulations and future vision to be evaluated. The Plan Commission and subsequently the Board would review each of the above noted five standards to provide the public with an understanding of the goals of moratorium. The moratorium would then be lifted, while new developments would then need to comply with the updated Downtown plans and policies.

The moratorium on new Downtown development would likely last until the new Fiscal Year on May 1, 2022; extensions as needed would be permitted if approved by the Board. Under this scenario, interior remodeling projects, signage, outdoor dining, façade enhancement and minor site modifications would be permitted. Projects impacted by the moratorium would be new development projects such as an application for zoning relief (e.g. a Planned Development, setback/height variation requests, zoning amendments not led by the Village, etc.), redevelopment of a property, or major site modifications. It would not include any projects that have been previously approved. Staff is not aware of any projects which are imminently planned which would be injured by such a moratorium.

Mayor Grasso said that this would protect the village, as this area was currently zoned as light industrial. Trustee Schiappa asked if approving this would direct the Plan Commission to hold a public hearing. Mayor Grasso stated that this was just for major variations and gives the Village short term control. Mike Durkin, Village Attorney Mike Durkin stated that this would apply for a 6-month duration.

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Mayor Grasso asked if there were any additional Trustee or public comments, or if any comments had been received via e-mail. There were none.

Motion was made by Trustee Schiappa, seconded by Trustee Snyder to approve the Ordinance.

On Roll Call, Vote Was:

AYES: 6 - Trustees Schiappa, Snyder, Mital, Smith, Franzese, Paveza

NAYS : 0 - None

ABSENT: 0 - None

There being six affirmative votes the motion carried.

### **PUBLIC COMMENT**

Bob Minetz, representing the developer at 7950 Drew Avenue, the Cottages at Drew in Burr Ridge, requested that the Board consider a reduction or waiver of the required subdivision fees related to this subdivision. This includes approximately \$118,000 in fees that are a required element of all subdivisions which occur in the Village, as he said the fees are based on sidewalks and roadways which would not be impacted. He also stated that COVID-19 has affected the ability to economically develop the subdivision, as the subdivision was approved by the Village pre-COVID but would not be constructed until likely this fall and into 2022, and the development costs need to be brought down to make its development make sense.

Mayor Grasso asked for any additional public comment. There were none.

### **REPORTS AND COMMUNICATIONS**

Trustee Mital said that the next concert in Burr Ridge was set for Sept. 30 and would-be Motown music, and that after that, there was one more concert which would be held. She also said that the Car Show and Taste of Burr Ridge would take place on Saturday, October 9, and that pre-sale tickets were available at a discount. Community Engagement Analyst, Hannah Weyant was looking for volunteers for this event and if anyone was interested, they should call the Village Hall. Each volunteer receives two free food tickets for the Taste of Burr Ridge.

Regular Meeting  
Mayor and Board of Trustees, Village of Burr Ridge  
September 27, 2021

Trustee Mital also shared details on an event being held at Five Seasons, a “trunk and treat” event which will be a twist on trick and treating where candy will be passed out from cars in the parking lot. This event will take place on October 24 from 2:00-4:00 pm. She encouraged residents to attend.

Mayor Grasso said he had been monitoring the Capri Express awning issue and they have been compliant. This item (awning approval) was planned for the next Board agenda and asked if there was consensus of the Board to approve the awning for Capri Express. The Board unanimously approved. He also said that the PUD is coming up for County Line Square at the Plan Commission Meeting and the fire lane will be discussed.

Mayor Grasso appealed to residents who are not vaccinated for COVID, and to get vaccinated, if their health conditions allowed.

Mayor Grasso asked for a motion to adjourn the meeting.

Motion was made by Trustee Schiappa, seconded by Trustee Snyder to adjourn the meeting at 8:00 pm.

On Roll Call, Vote Was:

AYES: 6 - Trustees Schiappa, Snyder, Mital, Smith, Franzese, Paveza

NAYS : 0 - None

ABSENT: 0 - None

There being six affirmative votes the motion carried.

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

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Susan Schaus  
Village Clerk  
Burr Ridge, Illinois

APPROVED BY the President and Board of Trustees this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

**MINUTES**  
**STORMWATER MANAGEMENT COMMITTEE**

**Burr Ridge Village Hall Board Room**  
**7660 S. County Line Road, Burr Ridge**

**September 29, 2021**

**CALL TO ORDER**

Chairman Trustee Guy Franzese called the meeting to order at 7:00 p.m.

**ROLL CALL**

ROLL CALL was taken by the Public Works Director/Village Engineer, and the results denoted (4) present as follows: Chairman Trustee Guy Franzese, Trustee Al Paveza, and Committee Members Alice Krampits and Nancy Montelbano.

Also present in the Board Room: Public Works Director/Village Engineer David Preissig.

**APPROVAL OF FEBRUARY 09, 2021 MINUTES**

A **MOTION** was made by Trustee Paveza and **SECONDED** by Committee Member Montelbano to approve the minutes of the February 09, 2021 meeting. The motion was **APPROVED** by a vote of 4-0.

**UPDATE ON THE ELM STREET CULVERT REPLACEMENT PROJECT**

Public Works Director David Preissig provided an update on the Elm Street culvert replacement project. A federal grant opportunity was made known to Village staff, who compiled and transmitted five (5) applications: three to Congressman Foster and two to Congressman Casten. The Elm Street Culvert Replacement Project is in Rep. Casten's district and was selected by Rep. Casten's office as one of the ten allowable projects in his district for consideration by the House Appropriations Committee.

The grant request, in the amount of \$785,000, would allow the Village to build a larger capacity culvert. As of July 2021, the Elm Street culvert is included in the draft bill that was passed out of full committee for the full amount requested and awaits passage.

Village staff are proceeding with this project for its construction in Summer 2022 and are including it in the FY2023 budget. The updated cost estimate for a 10-foot wide by 5-foot high concrete box culvert has increased by 37% from \$320,000 to approximately \$439,000. The estimate is based on recently awarded contracts for similar work.

Trustee Paveza asked what would happen if the Elm Street culvert was awarded the grant amount after the budget or after construction. Mr. Preissig commented that the grant details are unknown at this time, most likely it would be a reimbursement grant. Therefore, the Village would have to expend Village funds first and request reimbursement from the grant afterward.



Chairman Franzese asked for explanation and the major items that contributed to this cost increase. Mr. Preissig responded that contributing factors are the steel price increases, which is incidental to the box culvert, guardrail and other concrete work, as well as labor workforce costs increases for all items.

## **UPDATE ON SUBDIVISION STORMWATER STORAGE FACILITY PROJECTS**

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### **a) Oak Creek Club HOA**

Public Works Director David Preissig spoke on the Oak Creek Club's three stormwater storage and retention basins, which are accumulating sediment and causing poor water quality, reduced stormwater storage, and persistent algae growth. The Oak Creek Club HOA, in addition to sediment removal, is proposing to improve the shorelines with native prairie and wetland plantings to enhance stability and provide additional habitat for fish and amphibians. The HOA was unsuccessful in its application for a grant through the 2021 DuPage County Water Quality Improvement Program (WQIP).

The HOA anticipated the need for dewatering bags and was prepared to submit a Non-Residential Engineering permit to the Village for the temporary use of the Rustic Acres property to store the dewatering bags. This request was an item on the September 27<sup>th</sup> Board Agenda that was removed, because the HOA no longer required the property.

Mr. Preissig shared that Oak Creek Club solicited bids for the project and received a proposal that would not require the use of dewatering bags. The price by one bidder using hydraulic excavation and dewatering bags was \$319,000, while the other contractor will not require these bags and submitted lowest bid in the amount \$245,000. The Oak Creek Club HOA will continue to keep the Village updated on the status of its project.

### **b) Lake Ridge/82nd Street/83rd Street Resident Group**

Public Works Director David Preissig stated that this homeowners' group was also unsuccessful in its application for a grant through the DuPage County Water Quality Improvement Program (WQIP) to address the 83<sup>rd</sup> Street flooding and dredging of the 8.3-acre retention pond. However, they are engaging consulting engineers to discuss solutions to the water quality and pond siltation.

Mr. Stuart Hanson of the homeowners' group was present at this meeting and informed the Committee they will be exploring options with consultants that could include aeration, shoreline improvements, and validating the stormwater inflows.

Chairman Franzese asked Mr. Preissig and Mr. Hanson what could help their project and application to be successful in a WQIP grant award. Mr. Hanson and Mr. Preissig responded that the homeowners scheduled a meeting with DuPage County to discuss the project and get additional insight. Mr. Preissig stated he would look together with Mr. Hanson at projects that were awarded grants in 2021 to see if additional details are needed. Mr. Hanson commented that the County advised him that his work with the Village was beneficial to the previous application.

**c) Fieldstone Club HOA**

Public Works Director David Preissig briefed the committee on the series of calls and emails the Village began to receive on August 11, 2021 regarding odors, algae, and fish die-off in relation to the ponds located between Fieldstone Club, Fieldstone homeowners, and the Burr Ridge Park District for its part in McCullough Park. These ponds are collectively maintained by the two HOAs and Park District, all of which acted quickly to clean and attend to the dead fish from the surface and shorelines.

The smell remained, and Mr. Preissig informed the Committee of the steps taken by the Village to identify the cause. Several water sampling tests as well as inspections of upstream sewer manholes concluded that detected TPH (total petroleum hydrocarbons) was caused by decomposition of dead fish and algae, and not from foreign pollutants or fuel spills.

Mr. Preissig shared the County's Water Quality Supervisor's conclusion that extremely low dissolved oxygen levels caused the fish die-off in the Fieldstone ponds, and that the sulfur-like odors were likely caused by anaerobic bacteria decomposing organic matter.

Mr. Preissig informed the Committee that the heavy rainstorms in late August greatly improved the ponds' appearance and eliminated the odors.

Chairman Franzese asked what the Village could do to assist in solving the problem. Mr. Preissig advised the Committee that staff are working to coordinate all the HOAs and Park District and providing them with information, documents, and guidance.

Mr. Stuart Hanson of the Lake Ridge homeowners' group commented that their pond faced a similar fate several years ago. They also concluded low oxygen levels were a problem, and he advised they found bubblers are a better option for pond aeration.

**ANNOUNCEMENT OF IEPA UPDATE TO NATIONAL POLLUTANT DISCHARGE  
ELIMINATION SYSTEM ILR40 GENERAL PERMIT FOR MUNICIPAL SEPARATE  
STORM SEWER SYSTEMS**

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Public Works Director Preissig informed the committee that the new draft National Pollutant Discharge Elimination System (NPDES) permit requirements are posted for public comment. Updates and enhancements are made every 5 years, municipal storm water management programs would be required to comply with the new proposed terms in this permit once it becomes active. Village staff will continue to assess the changes and impacts to future permitting and inspections, upcoming projects, and Village facility maintenance, while DuPage County recently prepared a presentation for staff that highlights some of these changes.

Chairman Franzese asked Mr. Preissig to email the County's presentation to Committee members.

## **AUDIENCE DISCUSSION**

Committee member Rab Malhotra was unable to attend this meeting, but he reviewed and commented on various items in the Stormwater Committee's packet, which were emailed to Chairman Franzese and Mr. Preissig as follows:

- A. 1. Suggest a map showing location of each project described in the packet. Chairman Franzese agreed and stated this could be formatted like a Plan Commission packet.
2. Should use a mechanism to track actions or open items resulting from the Committee meetings, providing an example of a request made in the February meeting. Mr. Preissig stated he will add an agenda item to each meeting for "Old Business."
- B. Concern for the cost increase of the Elm Street culvert project:
- 1) Steps taken by way of value engineering to reduce the estimated cost. Mr. Preissig stated he met on site this summer with the consultant and suggested changes that could reduce the cost, and which will be evaluated as the consultant continues with final design.
  - 2) Level of confidence in the new estimate. Mr. Preissig replied that the estimate is based on actual construction costs for similar projects, but also includes a contingency to account for added items that the detailed final design may conclude these additions are necessary.
  - 3) Lessons learned. Mr. Preissig stated that unforeseen economic conditions delayed the project, while the construction industry also faced material shortages and general cost increases. Village staff are working to keep the project cost as low as possible, will include it in the FY2022 budget, and stay apprised of any developments with congressionally directed spending considered by Rep. Casten's office for this specific project.

## **ADJOURNMENT**

There being no further business, a **MOTION** was made by Trustee Paveza and **SECONDED** by Committee Member Montelbano to adjourn the meeting. Motion was **APPROVED** by a vote of 4-0. The meeting adjourned at 7:58 p.m.

Respectfully submitted,

David Preissig, P.E.  
Director of Public Works/Village Engineer

**VILLAGE OF BURR RIDGE PLAN COMMISSION/ZONING BOARD OF APPEALS**  
**MINUTES FOR REGULAR MEETING OF OCTOBER 4, 2021**

**I. ROLL CALL**

The meeting of the Plan Commission/Zoning Board of Appeals was called to order at 7:00 p.m. at the Burr Ridge Village Hall, 7660 County Line Road, Burr Ridge, Illinois by Chairman Trzupek.

**ROLL CALL** was noted as follows:

**PRESENT:** 6 – Broline, Petrich, Irwin, Stratis, Farrell, and Trzupek  
**ABSENT:** 1 – Parella

Interim Village Administrator Evan Walter was also present. Commissioner Irwin participated remotely due to a work commitment.

**II. APPROVAL OF PRIOR MEETING MINUTES**

Commissioner Petrich and Broline suggested several technical revisions to the September 20 minutes.

A **MOTION** was made by Commissioner Petrich and **SECONDED** by Commissioner Farrell to approve the amended minutes of the September 20, 2021 Plan Commission meeting.

**ROLL CALL VOTE** was as follows:

**AYES:** 4 – Petrich, Farrell, Broline, and Trzupek  
**NAYS:** 0 – None  
**ABSTAIN:** 2 – Stratis and Irwin

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

**III. PUBLIC HEARINGS**

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

**V-04-2021: 6100 Grant Street (Toland); Variation and Findings of Fact; continued from August 2, 2021**

Chairman Trzupek asked for a summary of the petition. Interim Village Administrator Walter said that the petitioner is requesting a variation from Section VI.F.4 of the Zoning Ordinance to permit a single-family residence to be built with a Floor Area Ratio (FAR) in excess of 20%. The petitioner states in their application that the water table on the subject property is demonstrably impactful on their property's plans, requiring that the proposed home to be built be raised out of the ground with a shallower basement than is otherwise desired. The petitioner has submitted a

proposed site, elevation, and floor plan of the home to be developed if the variation were granted. The home shows 4,799 square feet of applicable Floor Area, which would equate to a Floor Area Ratio of 21.2% on the subject property, remaining above the standard 20% FAR threshold set for the R-3 Residential District. The petitioner has previously stated that the additional FAR is identified in the need to relocate elements of the basement to an above-grade location due to a higher-than-normal water table on the subject property.

Mr. Walter said that the Plan Commission requested additional information to further consider the merits of the petition's request for a variation. First, this petition would meet the development standards of the Village but for the FAR calculation as well as several technical engineering comments, such as the presence of a perceived retaining wall in a Public Utility and Drainage Easement that the Village would require to be relocated. Any plans for a new home would be required to meet the remaining Village regulations before a building permit were issued. Mr. Walter also said that staff was unable to ascertain useful data regarding the proliferation of shallow water tables throughout the Village. The petitioner submitted a report dated February 19, 2020 from a licensed soil testing company indicating that water bearing conditions were encountered at depths of 6'-10' below existing grade, with an engineering recommendation that the maximum bottom of foundation be no more than 5' below grade. While there is no presence of wetland or floodplain within the specific lot lines of the subject property, both wetland and floodplain are located on adjacent properties, which may indicate the likelihood of rising sub-surface water tabling in the general area. Based upon limited information, Mr. Walter said that staff concluded that a water table at this level is likely unusually high in the Village, but that it was impossible to ascertain the uniqueness of the water table due to limited information.

Chairman Trzupek asked for public comment.

Matt Joyce, 6111 Madison, asked how the Village measured building height. Mr. Walter said that the Village uses a median height definition between effectively the gutter and peak roof lines; the proposed house was approximately 20 feet tall by definition, while 30 feet was defined as the maximum allowable roof. Mr. Joyce asked for confirmation that the home would only exceed the Village's FAR regulations by approximately 100 square feet. Mr. Walter confirmed this fact. Mr. Joyce said that since the variation was limited in scope, he did not oppose the petition, but asked that the Village be vigilant in not setting precedent for much larger buildings to exceed FAR in the area, as further subdivision of the area was expected.

Mark Thoma, 7515 Drew, said that while the variation was not severe, the Village should continue to enforce its regulations.

Commissioner Stratis asked for confirmation of the applicable square footage of the FAR calculation. Mr. Walter confirmed that 4,799 square feet on an approximate 22,350 square foot property resulted in an FAR calculation between 1.2-1.5% over 20% based upon the most exact calculation possible, depending on very minor changes that may be ascertained during a permit review process and rounding preferences. Commissioner Stratis felt that a hardship was not clear, but that the request for a variation was also not severe or significant.

Commissioner Farrell concurred with Commissioner Stratis' comments. Commissioner Farrell asked for clarification regarding the perceived reduction in FAR non-compliance from the first petition to the current proposal. Mr. Walter confirmed that the petitioner had revised their plans to re-grade the subject property, creating a site plan which would not count the basement as being part of the FAR. The FAR had dropped from approximately 25% to 21% based upon the petitioner's revisions.

Commissioner Broline asked for clarification about the basement not being included in the FAR. Mr. Walter reviewed the revised grading plans, which were confirmed as preliminarily acceptable by the Village Engineer.

Commissioner Petrich asked about the elevation changes from the street to the house. Mr. Walter said that the sidewalk was shown at 705' while the front stoop was shown at 708.3', therefore creating about 3 feet of slope from sidewalk to front wall. Mr. Walter said that many houses have a slight grade increase from the street to the home in an effort to create additional flooding protection and a better building stance on the property.

Commissioner Irwin asked about the proliferation of the water table in the Village. Mr. Walter said that due to the fact that the Village does not require soil testing as part of routine permitting, property-specific data is not available. Commissioner Irwin said that he did not immediately see a hardship present on the subject property, and that it is the petitioner's job to prove the presence of a hardship, not staff's. Chairman Trzupek agreed with the sentiment of Commissioner Irwin's statements but noted that if staff did not have enough data to make a scientific determination, it would not be reasonable to assume that the petitioner would have access to such information.

Chairman Trzupek asked for clarification of the definition of FAR as it applies to attics and lot coverage. Mr. Walter said that attics whose wall plates are less than 54" tall are not counted towards FAR, whereas there was no maximum lot coverage other than the building area presented on all lots and the FAR calculation generally. Chairman Trzupek said that since the proposed home was already nearly in compliance with FAR as shown, there were "ironic" opportunities to make the home larger in footprint, but smaller in FAR, therefore possibly creating perverse incentives to expand the footprint to comply with FAR regulations.

A **MOTION** was made by Commissioner Stratis and **SECONDED** by Commissioner Farrell to close the public hearing for V-04-2021.

**ROLL CALL VOTE** was as follows:

**AYES:** 6 – Stratis, Farrell, Broline, Petrich, Irwin, and Trzupek  
**NAYS:** 0 – None

**MOTION CARRIED** by a vote of 6-0.

A **MOTION** was made by Commissioner Stratis and **SECONDED** by Commissioner Petrich to recommend that the Board approve a variation for a home with a Floor Area Ratio (FAR) in excess of 20% in the R-3 Residential District at 6100 Grant Street, subject to revised Findings of Fact,

with the variation being granted for the property with the Permanent Index Number of #09-13-306-013 and that the maximum Floor Area Ratio permitted for the subject property shall be that which is present in the petitioner's submitted site plans.

**ROLL CALL VOTE** was as follows:

**AYES:** 5 – Stratis, Petrich, Farrell, Broline, and Trzupek  
**NAYS:** 1 – Irwin

**MOTION CARRIED** by a vote of 5-1.

**Z-08-2021: 50-124 and 200-324 Burr Ridge Parkway (Village of Burr Ridge); Planned Unit Development and Findings of Fact; continued from September 20, 2021, August 16, 2021, and July 19, 2021**

Chairman Trzupek asked for a summary of the petition. Mr. Walter said that final revisions per Plan Commission feedback had been incorporated into the draft PUD regulations, including the inclusion of outdoor dining space as part of any restaurant size calculation and the removal of the fire lane/no parking zone being replaced with a standing/loading zone in map form. Mr. Walter said that no parking would be permitted near the frontage of Brookhaven due to the presence of an intersection in this location.

Chairman Trzupek asked for public comment.

Mark Thoma, 7515 Drew, said that the Village should retain some control over parking regulations, and that the standing/loading lane would be abused.

Alice Krampits, 7515 Drew, said that the Village should retain some control over parking regulations, and that the standing/loading lane would be abused.

Commissioner Irwin asked for a review of the fire lane issue, with him being absent from a recent meeting. Mr. Walter said that Pleasantview Fire Protection District had no objection to the fire lane being removed, as most of the relevant firefighting apparatuses were located in the rear of the building.

Commissioner Petrich provided several brief formatting suggestions as well as requested that “funeral homes and parlors” be specified as a special use to retain further control over the use. Commissioner Petrich said that he felt better about outdoor dining being a permitted use now that it was included in the restaurant's overall size calculation and supported the change. Commissioner Petrich supported the inclusion of street parking along Lincolnshire Drive adjacent to the subject property as appropriate.

Commissioner Broline supported the PUD's language.

Commissioner Farrell expressed concerns regarding the potential for abuse of the standing/loading lane and wanted to see how it would work for a period of time, suggesting one year. Mr. Walter

said that PUD regulations allow for more expedient land use, and would be glad to provide a monitoring of the activities as they develop in practice. Commissioner Farrell otherwise supported the PUD.

Commissioner Stratis shared Commissioner Farrell's concerns regarding the standing/loading lane but otherwise felt that the regulations had undergone significant improvements through the iterative process between the Plan Commission and staff. Commissioner Stratis also supported the inclusion of street parking along Lincolnshire Drive adjacent to the subject property but asked for mechanisms to be considered to limit their potential use by Pace users. Mr. Walter suggested a late-morning parking start as well as a time limit. Commissioner Stratis agreed with a multiple-pronged approach and supported the concept again.

Chairman Trzupek shared previous concerns about the standing/loading lane but felt that any issues could be addressed at a later date.

A **MOTION** was made by Commissioner Farrell and **SECONDED** by Commissioner Irwin to close the public hearing for Z-08-2021.

**ROLL CALL VOTE** was as follows:

**AYES:** 6 – Farrell, Irwin, Petrich, Broline, Stratis, and Trzupek  
**NAYS:** 0 – None

**MOTION CARRIED** by a vote of 6-0.

A **MOTION** was made by Commissioner Petrich and **SECONDED** by Commissioner Irwin to recommend that the Board approve a special use for a Planned Unit Development as per Section VIII.B.2.cc of the Zoning Ordinance for the purpose of creating parking and land use regulations at the subject property (50-124 and 200-324 Burr Ridge Parkway) as per the draft PUD regulations.

**ROLL CALL VOTE** was as follows:

**AYES:** 6 – Petrich, Irwin, Stratis, Farrell, Broline, and Trzupek  
**NAYS:** 0 – None

**MOTION CARRIED** by a vote of 6-0.

#### **IV. CORRESPONDENCE**

A brief discussion was held regarding a future public hearing regarding land use moratoria in the Downtown Business District.

#### **V. OTHER PETITIONS**

#### **VI. PUBLIC COMMENT**



No public comment was given.

## **VII. FUTURE MEETINGS**

A **MOTION** was made by Commissioner Stratis and **SECONDED** by Commissioner Farrell to cancel the October 18 Plan Commission meeting due to a lack of business.

**ROLL CALL VOTE** was as follows:

**AYES:** 6 – Stratis, Farrell, Irwin, Petrich, Broline, and Trzupek

**NAYS:** 0 – None

**MOTION CARRIED** by a vote of 6-0.

## **VII. ADJOURNMENT**

A **MOTION** was made by Commissioner Petrich and **SECONDED** by Commissioner Farrell to adjourn the meeting at 7:55 pm.

**ROLL CALL VOTE** was as follows:

**AYES:** 6 – Petrich, Farrell, Irwin, Stratis, Broline, and Trzupek

**NAYS:** 0 – None

**MOTION CARRIED** by a vote of 6-0.

**Respectfully Submitted:**

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Evan Walter – Village Administrator

## ORDINANCE NO. A- - -21

AN ORDINANCE AMENDING SECTION IV.W OF THE ZONING ORDINANCE  
REGARDING PERFORMANCE STANDARDS RELATED TO NOISE(Z-11-2021: Text Amendment - Noise)

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

**WHEREAS**, said Plan Commission of this Village held public hearings on the question of granting said text amendment on September 20, August 16, and August 2, 2021 at the Burr Ridge Village Hall, at which time all persons desiring to be heard were given the opportunity to be heard; and

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

**WHEREAS**, the Village of Burr Ridge Plan Commission has made its report on the request for a text amendment to the Burr Ridge Zoning Ordinance, including its findings and recommendations, to this Mayor and Board of Trustees, and this Mayor and Board of

Trustees has duly considered said report, findings, and recommendations.

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

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

- A. That the recommendation is to amend Section IV.W of the Burr Ridge Zoning Ordinance Regarding Performance Standards Related to Noise.
- B. That the amendments described are consistent with the purpose and intent of the Zoning Ordinance.

**Section 3:** That Sections IV.W.1 and IV.W.2 shall be struck in their entirety and replaced with the text included as **Exhibit A** in this Ordinance.

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

**PASSED** this 11<sup>th</sup> day of October, 2021, 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 11<sup>th</sup> day of October, 2021.

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Mayor

ATTEST:

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Village Clerk

## **Z-11-2021: Noise Standards**

### Definitions

**Amplification Device.** Any speaker, loudspeaker, amplifier, stereo, radio, television, or other device or system of any kind that can emit, increase, or magnify sound.

**Day Hours.** 7:00am-10:00pm

**Excessively Audible.** Any sound that can be detected by a person by ear, unaided by any device such as hearing aid, which unreasonably affects the enjoyment of an adjacent property owner's use of their property and/or impacts one or several adjacent property owners' ability to perform normal tasks without interruption. A sound is considered excessively audible regardless of whether particular words or phrases are not determinable and regardless of whether the instrument or device can be determined. The detection of reverberation or similar types of sound is sufficient to constitute an Excessively Audible sound.

**Night Hours.** 10:00pm-7:00am

**Noise Pollution.** The emission of sound that unreasonably interferes with the enjoyment of life, use of property or with any lawful business activity.

**Sound.** An oscillation in pressure in air.

### Noise Pollution Prohibited

No person may cause or allow Noise Pollution to become Excessively Audible within the corporate limits of the Village.

### Noise Standards for Public Property

- A. **Authority to Abate Violations.** The Village Administrator or their designee is authorized to determine violations of this Section and, in the event of Noise Pollution or other violation, take reasonable actions necessary to abate the violation.
- B. **Performances on Public Property, Ways Prohibited.** No person may perform, with or without musical instruments, on any street, sidewalk, public right of way, or publicly owned property while seeking or in expectation of a monetary gift or payment.
- C. **Advertisements.** No person, business, or other entity may use a sound amplification device for the purpose of advertising or announcing goods or services, or to invite or encourage the patronage of any person or any business in such a way as to be Excessively Audible on any street, sidewalk, public right of way, or publicly owned property.
- D. **Attention-Getting Devices.** No person or other entity may operate or cause to be operated, on any street, sidewalk, public right of way, or publicly owned property any attention-getting

device such as, but not limited to, sound amplification, mechanically-operated, inflatable, noise-generating, or other device for the purpose or effect of attracting attention.

### Noise Standards for Private Property

No person may cause or allow the emission of sound from any property in such a manner so as to cause Noise Pollution which is Excessively Audible with a determination taken from the property line of the property on which the noise is received.

### Exceptions

The standards and limitations set forth in this Chapter do not apply to the following:

- A. Trains on rails or safety mechanisms associated with railways.
- B. Emergency related sounds, such as any type of sound rendered on an intermittent, emergency basis, including but not limited to sounds associated with police/fire/emergency medical vehicles, snow removal, flood water removal, and/or storm debris removal, emergency generators that are used during electrical storms, as well as alarms and other emergency warning sounds.
- C. Landscaping equipment during Day Hours as permitted by the Municipal Code.
- D. Noises associated with religious activities or places of worship, such as bells and chimes.
- E. Events occurring in public spaces or rights-of-way, such as concerts, that are approved by either the Village Administrator or Board of Trustees.
- F. Noise emitting from generators in Residential Districts are specifically governed by Section IV.I.21 of the Zoning Ordinance.
- G. Construction activity during Day Hours as permitted by the Municipal Code.
- H. Garbage and recycling trucks.
- I. Government, utility, and other such vehicles or equipment in operation.
- J. Educational institutions, public or private, operating during Day Hours, including but not limited to recess, outdoor learning activities, or the like, in any District.

### Permit for Private Event

Those owners of real property in the Village wishing to hold a special event on one's property which may violate the standards set forth in this section may apply for one-time exemptions to these standards. Examples of these exemptions may include weddings or wedding receptions, graduation parties, charity events, and the like. A property owner wishing to obtain an exemption to these standards must comply with the following regulations:

- A. Not less than 21 calendar days prior to the event, an application must be placed on file with the Village Administrator describing the nature of the request. The request must include the following information:
  - a. The address of the property owner in which the event will occur.
  - b. The name of the property owner where the event will occur.
  - c. The contact information of the property owner where the event will occur, including an active phone number and email address.

- d. The times of day in which the noise is expected to be generated.
  - e. The number of people expected to be present at the gathering.
- B. The Village shall notify all property owners within 500 feet of the subject property at which the event will occur with a written notice of the event's occurrence at least five business days prior to the event's occurrence.
- C. The application shall include a \$50 fee.
- D. At no point shall the exemption extend beyond midnight or prior to 6:00am in any District.
- E. Property owners shall be entitled to one exemption per six calendar months; that is, if an exempted event were held on January 1, the property owner shall not be permitted to apply for or receive an exemption to these standards until July 1 or thereafter.
- F. No exceptions will be given if the activities listed in which the noise will be generated are found to be in violation of any local, state, or federal law.

### Penalty

Any person, firm, or corporation who violates, disobeys, omits, neglects, refuses to comply with, or who resists enforcement of any of the provisions of this Section shall, upon conviction, be fined not less than \$100.00 nor more than \$750.00 for each offense. Each day that a violation is permitted to exist shall constitute a separate offense.

## ORDINANCE NO. A-834-\_\_\_\_-21

AN ORDINANCE GRANTING SPECIAL USE APPROVAL FOR A RESTAURANT  
WITH AMENDED OUTDOOR DINING

---

(Z-06-2021: 114 Burr Ridge Parkway - Salamone)

---

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

**WHEREAS**, said Plan Commission of this Village held a public hearing on the question of granting said special use approvals on July 19, 2021, at the Burr Ridge Village Hall, at which time all persons desiring to be heard were given the opportunity to be heard; and

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

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



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

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

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

- A. That the Petitioner for the special use for the property located at 114 Burr Ridge Parkway, Burr Ridge, Illinois, is Phil Salamone (hereinafter "Petitioner"). The Petitioner requests special use approval as per Section VIII.B.2.ff to permit a restaurant with amended outdoor dining.
- B. That the restaurant is in a shopping center with a variety of commercial tenants including other restaurants.
- C. That the subject property is appropriate for a restaurant with outdoor dining, as the use has provided outdoor dining for many years without incident.

**Section 3:** That special use approval for a restaurant with amended outdoor dining ***is hereby granted*** for the property commonly known as 114 Burr Ridge Parkway and identified by the Permanent Real Estate Index Number of **18-30-305-003**.

**Section 4:** That the special use is subject to the following terms and conditions:

1. The general location of the outdoor seating area and of the proposed awning shall be as specified on the submitted plans attached hereto as **Exhibit A** including and limited to a maximum of four tables and 16 chairs.
2. At all times, the tables and chairs shall be kept at least 5 feet from the back of the curb to ensure an adequate pedestrian sidewalk.
3. The tables shall not exceed 36 inches in diameter.
4. There shall be no table service or service of alcoholic beverages for the sidewalk seating.
5. The operation of the outdoor seating areas shall not include any advertising, signs, or leaflets.
6. A trash container shall be provided adjacent to the building, and said container shall include a self-closing lid.
7. Failure at any time to comply with these regulations shall deem this special use approval null and void.
8. The middle pole on the awning shall be marked by a clearly-visible identification, such as paint or planter.
9. The slope of the adjacent canopy at La Cabanita shall match that of the proposed awning.

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

**PASSED** this 11<sup>th</sup> day of October, 2021, 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  
11<sup>th</sup> day of October, 2021.

---

Mayor

ATTEST:

---

Village Clerk



Graphic Solutions For The Sign Industry

Contact us today for your free Estimate "If you can't come to us, we will come to you"

(773) 436-5764 Fax: (773) 436-5770

edsigns@sbcglobal.net

Business Name: Capri Express

Name: Phil

Address: 114 Burr Ridge Parkway. Burr Ridge, IL 60527

Ph: 630-232-3430

Cell: 708-692-1200

E-mail: phil@capriexpress.com

Now



Patio black canvas  
Fabrications & Intallation

Estimate:

58" x 19' x 13' proyection      \$ 11,225.00

48" x 19' x 13' proyection      \$ 10,400.00

36" x 19' x 13' proyection      \$ 9,700.00

Proposal

**Exhibit A**

Half Awning



## RESOLUTION NO. R- -21

**RESOLUTION APPROVING PRELIMINARY PLAT  
BAK SUBDIVISION (6100 SOUTH GRANT AVENUE)**

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

**Section 1:** The preliminary plat of subdivision attached hereto as **Exhibit A** (hereinafter referred to as the "Subdivision" or the "Subdivision Plat"), is hereby approved, subject to the following conditions:

- A. The Preliminary Plat shall substantially comply with the submitted Preliminary Plat and Preliminary Engineering Plans attached hereto as **Exhibit A**.
- B. That as per Section VIII.I of the Subdivision Ordinance, a donation shall be made to the Village's Pathway Fund in lieu of the required sidewalk. Said donation shall be provided prior to recording the final plat of subdivision.
- C. Payment of the required school and park impact fees shall be made prior to recording the final plat of subdivision.
- D. Approval by the Village Engineer of final engineering plans including an engineer's cost estimate for all required improvements is required prior to recording the final plat of subdivision.
- E. Payment of all outstanding reimbursable fees, including but not limited to legal, engineering, and forestry fees prior to recording of the final plat of subdivision.

**Section 2:** This Resolution shall be in full force and effect upon its adoption and approval as required by law.

**ADOPTED** this 11<sup>th</sup> day of October, 2021, by a roll call vote  
as follows:

**AYES:**

**NAYS:**

**ABSENT:**

**APPROVED** this 11<sup>th</sup> day of October, 2021 by the Mayor of the  
Village of Burr Ridge.

---

Mayor

ATTEST:

---

Village Clerk

PRELIMINARY/FINAL PLAT OF  
BAK SUBDIVISION

LEGAL DESCRIPTION

LOT 2 IN GRANT STREET SUBDIVISION, BEING A SUBDIVISION OF THE NORTH 150 FEET (EXCEPT THE NORTH 8 FEET OF THE WEST 215.60 FEET AND THE NORTH 5 FEET EXCEPT THE WEST 215.60 FEET) OF LOT 5 IN BLOCK 5 IN BRANIGAR BROTHERS' HINSDALE FARMS, BEING A SUBDIVISION OF THE SOUTHWEST QUARTER AND THE NORTHWEST QUARTER (EXCEPT THE EAST HALF OF THE NORTHWEST QUARTER OF SAID NORTHWEST QUARTER) OF SECTION 13, TOWNSHIP 38 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JULY 26, 2021, AS DOCUMENT R2021-112442, IN DUPAGE COUNTY, ILLINOIS.

COMMONLY KNOWN AS 6100 GRANT STREET BURR RIDGE, ILLINOIS 60527

PLN NO.: 09-13-307-006

OWNER'S CERTIFICATE

STATE OF ILLINOIS }  
COUNTY OF DUPAGE }SS

THIS IS TO CERTIFY THAT THE UNDERSIGNED IS/ARE THE SOLE OWNER(S) OF RECORD OF THE FOLLOWING DESCRIBED LAND, AND HAS CAUSED THE SAME TO BE SURVEYED AND SUBDIVIDED, AS SHOWN ON THIS PLAT OF SUBDIVISION, FOR PURPOSES THEREIN SET FORTH, AND DOES HEREBY ACKNOWLEDGE AND ADOPT THE SAME UNDER THE STYLE AND TITLE THEREON INDICATED:

LOT 2 IN GRANT STREET SUBDIVISION, BEING A SUBDIVISION OF THE NORTH 150 FEET (EXCEPT THE NORTH 8 FEET OF THE WEST 215.60 FEET AND THE NORTH 5 FEET EXCEPT THE WEST 215.60 FEET) OF LOT 5 IN BLOCK 5 IN BRANIGAR BROTHERS' HINSDALE FARMS, BEING A SUBDIVISION OF THE SOUTHWEST QUARTER AND THE NORTHWEST QUARTER (EXCEPT THE EAST HALF OF THE NORTHWEST QUARTER OF SAID NORTHWEST QUARTER) OF SECTION 13, TOWNSHIP 38 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JULY 26, 2021, AS DOCUMENT R2021-112442, IN DUPAGE COUNTY, ILLINOIS.

THE UNDERSIGNED HEREBY DEDICATES FOR PUBLIC USE THE LANDS SHOWN ON THIS PLAT, INCLUDING BUT NOT LIMITED TO, THOROUGHFARES, ALLEYS, WALKWAYS AND PUBLIC SERVICES; GRANTS THE TELEPHONE, GAS, ELECTRIC AND ANY OTHER PUBLIC OR PRIVATE UTILITY EASEMENT AS STATED AND SHOWN ON THIS PLAT; AND GRANTS AND DECLARES THREE STORM WATER DRAINAGE AND DETENTION RESTRICTIONS AND EASEMENTS AS STATED AND SHOWN ON THIS PLAT.

THE UNDERSIGNED FURTHER CERTIFIES THAT THERE ARE NO UNPAID DEFERRED INSTALLMENTS OF OUTSTANDING UNPAID SPECIAL ASSESSMENTS AFFECTING THE LAND DESCRIBED AND SHOWN ON THIS SUBDIVISION PLAT OR, IF ANY OF SAID INSTALLMENTS ARE NOT PAID, THEN SUCH INSTALLMENTS HAVE BEEN DIVIDED IN ACCORDANCE WITH THE SUBDIVISION AND APPROVED BY THE COURT WHICH CONFIRMED THE SPECIAL ASSESSMENT AND THE PROPER COLLECTOR OF ANY SUCH SPECIAL ASSESSMENT HAS SO CERTIFIED SUCH DIVISION ON THE FACE OF THIS SUBDIVISION PLAT.

DATED THIS \_\_\_\_ DAY OF \_\_\_\_\_, A.D. 2021

OWNER \_\_\_\_\_ SIGNATURE \_\_\_\_\_

ADDRESS \_\_\_\_\_

NOTARY CERTIFICATE

STATE OF ILLINOIS }  
COUNTY OF DUPAGE }SS

I, \_\_\_\_\_, A NOTARY PUBLIC IN AND FOR SAID COUNTY, IN THE STATE AFORESAID, DO HEREBY CERTIFY THAT, PERSONALLY KNOWN TO ME TO BE THE SAME PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THIS SUBDIVISION PLAT AS SUCH OWNER(S), APPEARED BEFORE ME THIS DAY IN PERSON AND ACKNOWLEDGED THAT HE/SHE/THEY SIGNED THIS SUBDIVISION PLAT AS THEIR OWN FREE AND VOLUNTARY ACT FOR THE USES AND PURPOSES THEREIN SET FORTH.

GIVEN UNDER MY HAND AND SEAL, THIS \_\_\_\_ DAY OF \_\_\_\_\_, A.D. 2021, AT \_\_\_\_\_, ILLINOIS.

NOTARY PUBLIC \_\_\_\_\_

COUNTY CLERK CERTIFICATE

STATE OF ILLINOIS }  
COUNTY OF DUPAGE }SS

I, \_\_\_\_\_, COUNTY CLERK OF \_\_\_\_\_ COUNTY, DO HEREBY CERTIFY THAT I FIND NO DELINQUENT GENERAL TAXES, NO UNPAID CURRENT GENERAL TAXES, NO UNPAID FORFEITED TAXES, NO DELINQUENT OR UNPAID CURRENT SPECIAL ASSESSMENTS, NO REDEEMABLE TAX SALES AGAINST ANY OF THE LAND SHOWN ON THIS PLAT OF SUBDIVISION AND NO DEFERRED INSTALLMENTS OF ANY OUTSTANDING UNPAID SPECIAL ASSESSMENTS WHICH HAVE NOT BEEN DIVIDED IN ACCORDANCE WITH THE PROPOSED SUBDIVISION AND DULY APPROVED BY THE COURT THAT CONFIRMED THE SPECIAL ASSESSMENT.

GIVEN UNDER MY HAND AND SEAL AT \_\_\_\_\_, COUNTY, ILLINOIS, THIS \_\_\_\_ DAY OF \_\_\_\_\_, A.D. 2021

COUNTY CLERK \_\_\_\_\_

CERTIFICATE AS TO SPECIAL ASSESSMENTS

STATE OF ILLINOIS }  
COUNTY OF DUPAGE }SS

I, \_\_\_\_\_, VILLAGE TREASURER OF THE VILLAGE OF BURR RIDGE, DO HEREBY CERTIFY THAT THERE ARE NO DELINQUENT OR UNPAID CURRENT OR FORFEITED SPECIAL ASSESSMENTS, OR ANY DEFERRED INSTALLMENTS OF ANY OUTSTANDING UNPAID SPECIAL ASSESSMENTS WHICH HAVE NOT BEEN DIVIDED IN ACCORDANCE WITH THE PROPOSED SUBDIVISION AND DULY APPROVED BY THE COURT THAT CONFIRMED THE SPECIAL ASSESSMENTS.

DATED AT BURR RIDGE, \_\_\_\_\_, COUNTY, ILLINOIS, THIS \_\_\_\_ DAY OF \_\_\_\_\_, A.D. 2021

VILLAGE TREASURER \_\_\_\_\_

VILLAGE CLERK'S CERTIFICATE

STATE OF ILLINOIS }  
COUNTY OF DUPAGE }SS

I, \_\_\_\_\_, VILLAGE CLERK OF THE VILLAGE OF BURR RIDGE, ILLINOIS, DO HEREBY CERTIFY THAT THIS SUBDIVISION PLAT WAS PRESENTED TO AND BY RESOLUTION OR ORDER DULY APPROVED BY THE BOARD OF TRUSTEES OF SAID VILLAGE AT ITS MEETING HELD ON \_\_\_\_\_, 2020, AND THAT THE REQUIRED BOND OR OTHER GUARANTEE HAS BEEN POSTED FOR THE COMPLETION OF IMPROVEMENTS REQUIRED BY THE REGULATIONS OF SAID VILLAGE.

IN WITNESS WHEREOF, I HAVE HERETO SET MY HAND AND SEAL OF THE VILLAGE OF BURR RIDGE, ILLINOIS, THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2021.

COUNTY CLERK \_\_\_\_\_

SURFACE TO WATER DRAINAGE CERTIFICATE

STATE OF ILLINOIS }  
COUNTY OF DUPAGE }SS

WE HEREBY CERTIFY THAT THE TOPOGRAPHICAL AND PROFILE STUDIES REQUIRED BY THE ILLINOIS PLAT ACT, ILLINOIS REVISED STATUTE, CHAPTER 109, ET SEQ., AS NOW OR HEREAFTER AMENDED, HAVE BEEN FILED WITH THE VILLAGE OF BURR RIDGE, A MUNICIPAL CORPORATION IN COOK AND DUPAGE COUNTIES, ILLINOIS, AND THE CERTIFICATION AS TO DRAINAGE REQUIRED BY SAID ACT MADE THEREON.

DATED AT BURR RIDGE, DUPAGE COUNTY, ILLINOIS, THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2021.

REGISTERED PROFESSIONAL ENGINEER \_\_\_\_\_ PROPERTY OWNER(S) \_\_\_\_\_  
LICENSE NUMBER \_\_\_\_\_

VILLAGE ENGINEER CERTIFICATE

STATE OF ILLINOIS }  
COUNTY OF DUPAGE }SS

I, \_\_\_\_\_, VILLAGE ENGINEER OF THE VILLAGE OF BURR RIDGE, ILLINOIS, HEREBY CERTIFY THAT THE LAND IMPROVEMENTS IN THIS SUBDIVISION, AS SHOWN BY THE PLANS AND SPECIFICATIONS THEREOF, MEET THE MINIMUM REQUIREMENTS OF SAID VILLAGE AND HAVE BEEN APPROVED BY ALL PUBLIC AUTHORITIES HAVING JURISDICTION THEREOF.

DATED AT BURR RIDGE, DUPAGE COUNTY, ILLINOIS, THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2021.

VILLAGE ENGINEER \_\_\_\_\_

OWNER'S CERTIFICATE - SCHOOL DISTRICTS

STATE OF ILLINOIS }  
COUNTY OF DUPAGE }SS

THIS IS TO CERTIFY THAT THE UNDERSIGNED IS/ARE THE SOLE OWNER(S) OF RECORD OF THE FOLLOWING DESCRIBED LAND, AND HEREBY CERTIFIES THAT THE SUBJECT PROPERTY IS LOCATED WITH THE FOLLOWING SCHOOL DISTRICT(S): GRADE SCHOOL DISTRICT 181, HIGH SCHOOL DISTRICT 86 AND COLLEGE OF DUPAGE DISTRICT 502.

THE NORTH 150 FEET (EXCEPT THE NORTH 8 FEET OF THE WEST 215.60 FEET AND THE NORTH 5 FEET EXCEPT THE WEST 215.60 FEET) OF LOT 5 IN BLOCK 5 IN BRANIGAR BROTHERS' HINSDALE FARMS, BEING A SUBDIVISION OF THE SOUTHWEST QUARTER AND THE NORTHWEST QUARTER (EXCEPT THE EAST HALF OF THE NORTHWEST QUARTER OF SAID NORTHWEST QUARTER) OF SECTION 13, TOWNSHIP 38 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED APRIL 5, 1920, AS DOCUMENT 141390, IN DUPAGE COUNTY, ILLINOIS.

PROPERTY OWNER \_\_\_\_\_

NOTARY CERTIFICATE

STATE OF ILLINOIS }  
COUNTY OF DUPAGE }SS

I, \_\_\_\_\_, A NOTARY PUBLIC IN AND FOR SAID COUNTY, IN THE STATE AFORESAID, DO HEREBY CERTIFY THAT, PERSONALLY KNOWN TO ME TO BE THE SAME PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THIS SUBDIVISION PLAT AS SUCH OWNER(S), APPEARED BEFORE ME THIS DAY IN PERSON AND ACKNOWLEDGED THAT HE/SHE/THEY SIGNED THIS SUBDIVISION PLAT AS THEIR OWN FREE AND VOLUNTARY ACT FOR THE USES AND PURPOSES THEREIN SET FORTH.

GIVEN UNDER MY HAND AND SEAL, THIS \_\_\_\_ DAY OF \_\_\_\_\_, A.D. 2021, AT \_\_\_\_\_, ILLINOIS.

NOTARY PUBLIC \_\_\_\_\_

SANITARY DISTRICT CERTIFICATE

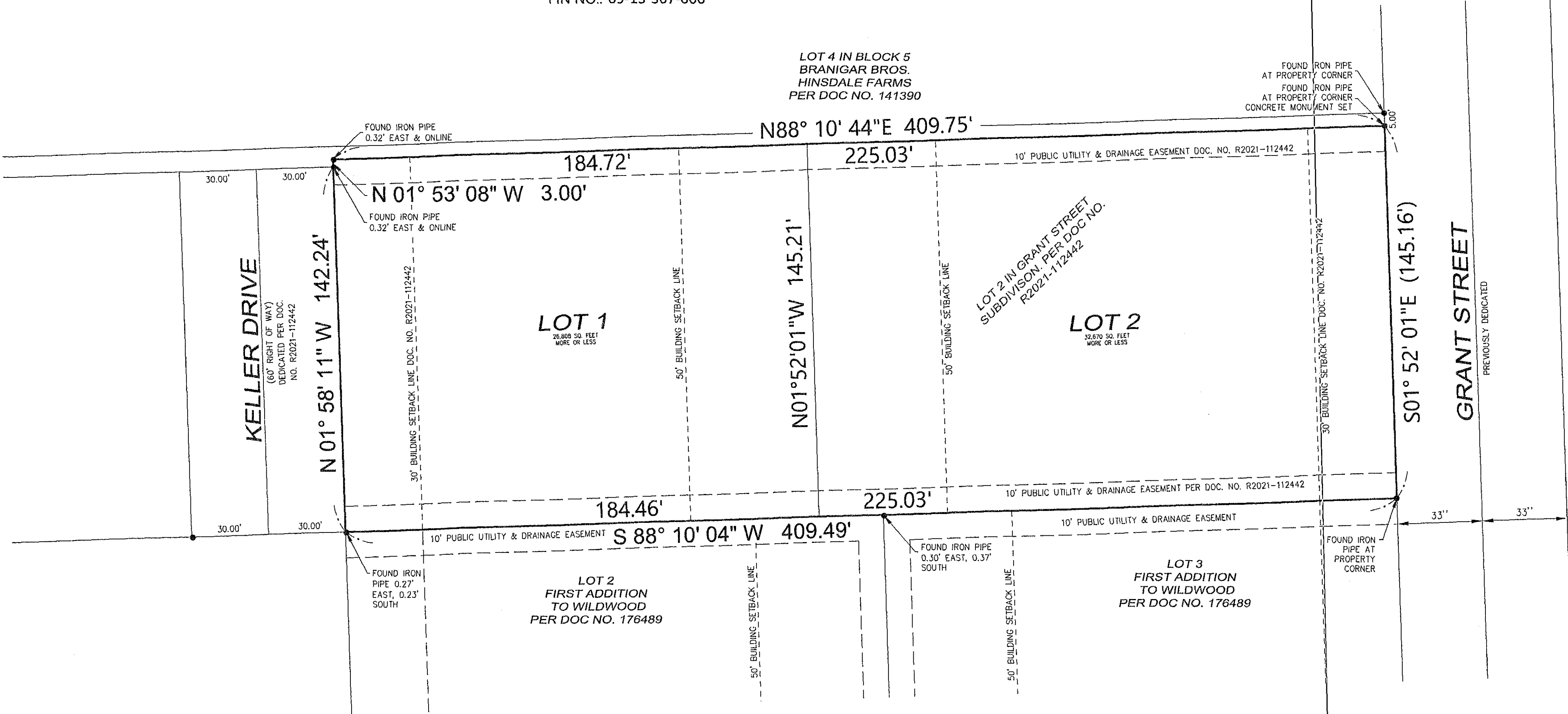
STATE OF ILLINOIS }  
COUNTY OF DUPAGE }SS

I, \_\_\_\_\_, EXECUTIVE DIRECTOR OF THE FLAGG CREEK WATER RECLAMATION DISTRICT, DUPAGE COUNTY, ILLINOIS, HEREBY CERTIFY THAT THERE ARE NO DELINQUENT OR UNPAID CURRENT OR FORFEITED SPECIAL ASSESSMENTS OR ANY DEFERRED INSTALLMENTS THEREOF THAT HAVE BEEN CONFIRMED AGAINST THE TRACT OF LAND INCLUDED IN THIS PLAT. SUBDIVISION PLAT.

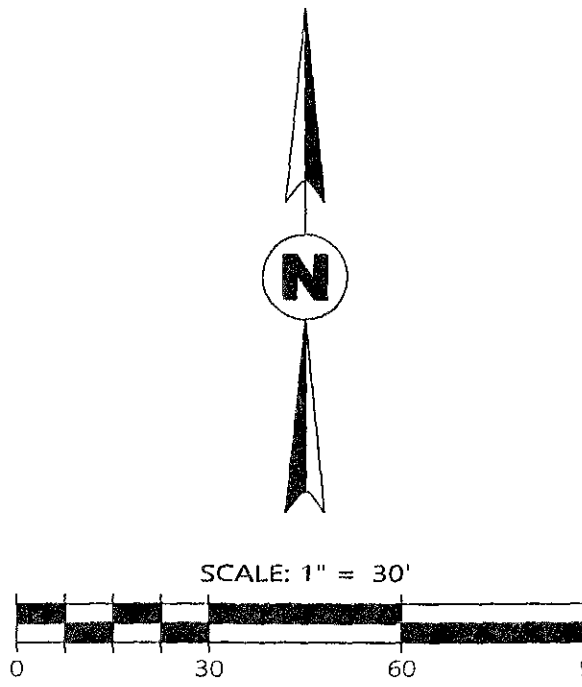
DATED AT BURR RIDGE, DUPAGE COUNTY, ILLINOIS THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2021.

EXECUTIVE DIRECTOR \_\_\_\_\_

LOT 4 IN BLOCK 5  
BRANIGAR BROS.  
HINSDALE FARMS  
PER DOC NO. 141390



TAX BILL AND RETURN PLAT TO:  
JOSEPH BAK JR.  
400 N. LASALLE DRIVE  
CHICAGO, IL 60654



BASIS OF BEARINGS:  
BEARINGS SHOWN HEREON BASED ON  
ILLINOIS STATE PLANE COORDINATES,  
ZONE EAST, N.A.D. 1983

GROSS LAND AREA:  
1.365 ACRES MORE OR LESS  
59,478 SQ. FEET MORE OR LESS

LOT 1 AREA:  
26,808 SQ. FEET MORE OR LESS

LOT 2 AREA:  
32,670 SQ. FEET MORE OR LESS

PUBLIC UTILITY EASEMENT AND DRAINAGE EASEMENT PROVISIONS

NON-EXCLUSIVE, PERPETUAL EASEMENTS ARE RESERVED AND GRANTED FOR THE VILLAGE OF BURR RIDGE AND TO THOSE PUBLIC UTILITY COMPANIES OPERATING UNDER FRANCHISES FROM THE VILLAGE OF BURR RIDGE INCLUDING, BUT NOT LIMITED TO, COMMONWEALTH EDISON COMPANY, AMERITECH, NICOR, A.T. & T. CABLE, AND THEIR SUCCESSORS AND ASSIGNS OVER ALL AREAS MARKED, "PUBLIC UTILITIES AND DRAINAGE EASEMENT" AND THOSE AREAS DESIGNATED "P.U. & D.E." ON THE PLAT FOR THE PERPETUAL RIGHT, PRIVILEGE AND AUTHORITY TO CONSTRUCT, RECONSTRUCT, REPAIR, INSPECT, MAINTAIN, AND OPERATE VARIOUS UTILITY TRANSMISSION AND DISTRIBUTION SYSTEMS, AND INCLUDING BUT NOT LIMITED TO OVERLAND DRAINAGE, STORM AND/OR SANITARY SEWERS, TOGETHER WITH ANY AND ALL NECESSARY MANHOLES, CATCH BASINS, CONNECTIONS, APPLIANCES AND OTHER STRUCTURES AND APPURTENANCES AS MAY BE DEEMED NECESSARY BE SAID VILLAGE AND/OR UTILITY COMPANIES, OVER UPON, ALONG, UNDER AND THROUGH SAID INDICATED EASEMENT, TOGETHER WITH RIGHT OF ACCESS ACROSS THE PROPERTY FOR NECESSARY PERSONNEL AND EQUIPMENT TO DO ANY OF THE ABOVE WORK. THE RIGHT IS ALSO GRANTED TO CUT DOWN AND TRIM OR REMOVE ANY FENCES, TEMPORARY STRUCTURES, TREES, SHRUBS, OR OTHER PLANTS WITHOUT OBLIGATION TO RESTORE OR REPLACE AND WITHOUT NEED FOR PROVIDING COMPENSATION THEREFORE ON THE EASEMENT THAT INTERFERE WITH THE OPERATION OF THE SEWERS OR OTHER UTILITIES. NO PERMANENT BUILDINGS OR STRUCTURES SHALL BE PLACED ON SAID EASEMENT, BUT SAME MAY BE USED FOR GARDENS, SHRUBS, LANDSCAPING, AND OTHER PURPOSES THAT DO NOT THEN OR LATER INTERFERE WITH THE AFORESAID USES OR RIGHTS. WHERE AN EASEMENT IS USED FOR BOTH SEWER AND OTHER UTILITIES, THE OTHER UTILITY INSTALLATION SHALL BE SUBJECT TO THE ORDINANCES OF THE VILLAGE OF BURR RIDGE AND TO VILLAGE APPROVAL AS TO DESIGN LOCATION.

PERPETUAL EASEMENTS ARE HEREBY RESERVED FOR AND GRANTED TO THE VILLAGE OF BURR RIDGE AND OTHER GOVERNMENTAL AUTHORITIES HAVING JURISDICTION OF THE LAND SUBDIVIDED HEREBY, OVER THE ENTIRE EASEMENT AREA FOR INGRESS, EGRESS, AND THE PERFORMANCE OF MUNICIPAL AND OTHER GOVERNMENTAL SERVICES INCLUDING WATER, STORM, AND SANITARY SEWER SERVICE AND MAINTENANCE AND EMERGENCY AND ROUTINE POLICE, FIRE, AND OTHER PUBLIC SAFETY RELATED SERVICES.

SURVEYOR'S CERTIFICATE

STATE OF ILLINOIS }  
COUNTY OF OGLE }SS

THIS IS TO CERTIFY THAT I, RUDY P. DIXON, REGISTERED, ILLINOIS LAND SURVEYOR NO. 035-003832, HAVE SURVEYED AND SUBDIVIDED THE FOLLOWING DESCRIBED PROPERTY:

LOT 2 IN GRANT STREET SUBDIVISION, BEING A SUBDIVISION OF THE NORTH 150 FEET (EXCEPT THE NORTH 8 FEET OF THE WEST 215.60 FEET AND THE NORTH 5 FEET EXCEPT THE WEST 215.60 FEET) OF LOT 5 IN BLOCK 5 IN BRANIGAR BROTHERS' HINSDALE FARMS, BEING A SUBDIVISION OF THE SOUTHWEST QUARTER AND THE NORTHWEST QUARTER (EXCEPT THE EAST HALF OF THE NORTHWEST QUARTER OF SAID NORTHWEST QUARTER) OF SECTION 13, TOWNSHIP 38 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JULY 26, 2021, AS DOCUMENT R2021-112442, IN DUPAGE COUNTY, ILLINOIS.

AS SHOWN ON THIS SUBDIVISION PLAT, WHICH IS A CORRECT REPRESENTATION OF SAID SURVEY AND SUBDIVISION. ALL DISTANCES ARE SHOWN IN FEET AND DECIMALS THEREOF. I FURTHER CERTIFY THAT ALL REGULATIONS ENACTED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF BURR RIDGE, A MUNICIPAL CORPORATION IN COOK COOK AND DUPAGE COUNTIES, ILLINOIS, RELATIVE TO PLATS AND SUBDIVISIONS HAVE BEEN COMPLIED WITH IN THE PREPARATION OF THIS PLAT.

I FURTHER CERTIFY THAT (A/NO) PART OF THE PROPERTY COVERED BY THIS PLAT OF SUBDIVISION IS LOCATED WITHIN A SPECIAL FLOOD HAZARD AREA AS IDENTIFIED BY THE FEDERAL EMERGENCY MANAGEMENT AGENCY AND THAT (A/NO) PART OF SAID PROPERTY BORDERS ON OR INCLUDES ANY PUBLIC WATERS IN WHICH THE STATE OF ILLINOIS HAS ANY PROPERTY RIGHTS OR PROPERTY INTERESTS.


I FURTHER CERTIFY THAT THIS SUBDIVISION LIES WITHIN THE CORPORATE LIMITS OF SAID VILLAGE OF BURR RIDGE OR WITHIN 1 1/2 MILES OF THE CORPORATE LIMITS OF SAID VILLAGE WHICH HAS ADOPTED A CITY PLAN AND IS EXERCISING THE SPECIAL POWERS AUTHORIZED BY DIVISION 12 OF ARTICLE 11 OF THE ILLINOIS MUNICIPAL CODE, AS NOW OR HEREAFTER AMENDED.

GIVEN UNDER MY HAND AND SEAL THIS \_\_\_\_ DAY OF \_\_\_\_\_, A.D. 2021

RUDY P. DIXON ILLINOIS PROFESSIONAL LAND SURVEYOR  
LICENSE NO. 035-003832 LICENSE EXPIRES: NOVEMBER 30, 2022

THIS PROFESSIONAL SERVICE CONFORMS TO THE CURRENT  
ILLINOIS MINIMUM STANDARDS FOR A BOUNDARY SURVEY.





# REGIONAL

## LAND SERVICES

9512 FOWLER ROAD  
ROCHELLE, ILLINOIS 61068  
PHONE: (618) 559-2260

|  |   |     |             |  |         |
|--|---|-----|-------------|--|---------|
| PROJECT NUMBER:<br>200105  | DRAWN BY: RPD<br>DATE: 9/24/21          |     |             |  |         |
| SCALE:<br>1" = 30'   | CHECKED BY: RPD<br>DATE: 9/24/21        |     |             |  |         |
| ORDERED BY:<br>JOSEPH BAK JR.                                    | FIELD WORK COMPLETED<br>DATE: 1/20/2020 |     |             |  |         |
| PROPERTY ADDRESS:<br>6100 S GRANT STREET<br>BURR RIDGE, IL 60577 |   |     |             |  |         |
|  |   | 0   | ISSUED      |  | 9/24/21 |
|  |   | REV | DESCRIPTION |  | DATE    |

## RESOLUTION NO. R - -21

**RESOLUTION AUTHORIZING AN AGREEMENT BETWEEN THE VILLAGE OF BURR RIDGE AND THE OFFICE OF THE STATE FIRE MARSHAL PERMITTING THE VILLAGE TO OPERATE AN ELEVATOR INSPECTION SAFETY PROGRAM**

**WHEREAS**, the Office of the State Fire Marshal (“OSFM”) and the Village of Burr Ridge entered into an Illinois Elevator Safety Program Agreement (“Agreement”) to permit the Village of Burr Ridge to operate an Elevator Safety Program; and

**WHEREAS**, the Agreement shall be valid for a period of four (4) calendar years from the date it is accepted by the OSFM.

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

**Section 1:** That the Mayor and Board of Trustees desire to authorize execution of an agreement between the Village of Burr Ridge and the Office of the State Fire Marshal, said agreement is attached hereto as **Exhibit A**.

**Section 2:** That this Resolution shall be in full force and effect from and after its adoption and approval as required by law.

**ADOPTED** this 11<sup>th</sup> day of October, 2021, on a roll call vote as follows:

**AYES:**

**NAYS:**

**ABSENT:**

**APPROVED** this 11<sup>th</sup> day of October 2021, by the Mayor of the Village of Burr Ridge.

---

Mayor

ATTEST:

---

Village Clerk



# Exhibit A

*JB Pritzker, Governor*

*Matt Perez, State Fire Marshal*



## *Office of the State Fire Marshal*

---

### **ILLINOIS ELEVATOR SAFETY PROGRAM AGREEMENT**

This Agreement is made between the Office of the State Fire Marshal ("OSFM") and the municipality or county ("Local Authority") as hereinafter identified.

This Agreement constitutes a contract between the OSFM and Local Authority which permits the Local Authority to operate an Elevator Safety Program ("Program") in conformity with Section 140 of the Elevator Safety Act (225 ILCS 312/140) and the Administrative Rules adopted at 41 Ill. Adm. Code 1000. In that regard, the Local Authority agrees to the following:

1. This Agreement will become effective on the date it is accepted by the OSFM and shall remain valid for a period of four (4) calendar years thereafter. Prior to the expiration of this Agreement, the Local Authority shall reapply for approval of its PROGRAM by submitting to the OSFM the information detailed in Section 2, below.
2. The Local Authority shall submit to the OSFM, along with this Agreement executed by an officer of the Local Authority, the following information and shall notify the OSFM in writing of any changes to subsections "A" and "B" thereafter during the term of this Agreement:
  - A. The name and contact information of its Program administrator. It is the responsibility of the Local Authority to notify the OSFM of any changes to this information.
  - B. The name and contact information of any third party inspection company/is under contract with the Local Authority or the name and license number of the inspector(s) employed by the Local Authority to perform such inspections.
  - C. The number and type of conveyances covered by the Program.
  - D. The number and type of conveyances NOT covered by the Program, if any. These records shall be maintained by the Local Authority.
3. The Local Authority, by signing this Agreement, attests to the OSFM that it will enforce safety standards, codes and regulations at least as stringent as those adopted in the current version of the Illinois Elevator Safety Rules, 41 Ill. Adm. Code 100.60. The Local Authority also agrees to amend and enforce its Program, as required by Section 6(l) of this Agreement, to reflect subsequent amendments to the safety standards, codes and regulations adopted by the Illinois Elevator Safety Rules.
4. Should the Local Authority desire to amend any of the Standards, the Local Authority must submit to the OSFM, for approval by the Illinois Elevator Safety Review Board ("Board"), a copy of the amendment and its reason for the change. The Board shall review the amendment and

notify the Local Authority no later than 30 days after the Board meeting at which the variance request is heard of its approval or denial.

5. With respect to ASME A17.3-2005, *Safety Code for Existing Elevators and Escalators*, upgrades required by Section 35(h) must be completed no later than January 1, 2015. By signing this Agreement, the Local Administrator recognizes that Public Act 97-1048 adjusted the compliance date for upgrade requirements to the restricted opening of hoistway doors or car doors on passenger elevators from January 1, 2015 to January 1, 2014.

An existing conveyance is a conveyance located in a building for which a building permit was issued prior to the effective date of the Administrative Rules which were adopted in conformance with the Elevator Safety and Regulation Act.

6. The Local Authority by signing this Agreement agrees to operate its Program in compliance and conformance with the Elevator Safety and Regulation Act and Administrative Rules. Under the Program, the Local Authority shall:

- A. Issue construction and alteration permits and certificates of operation.
- B. Consider requests to extend the time frame for construction or alteration permits. Such requests shall be granted for an additional 12 months if the request is received by the Local Authority prior to expiration of the existing permit. Extension requests received by the Local Authority after the expiration of the existing permit shall be denied, requiring a new application that must be accompanied by payment of the current fee charged by the Local Authority.
- C. Provide for inspection of elevators, including temporary operation inspections.
- D. Grant exceptions and variances from the literal requirements of applicable State codes, standards and regulations in cases in which such variances would not jeopardize the public safety and welfare. The OSFM shall be notified immediately by mail of any exception or variance granted. The OSFM may object to such exception or variance within 7 business days of receipt of the notice. Should the OSFM and Local Authority not reach agreement on the exception or variance, the matter shall be directed to the Elevator Safety Review Board ("Board") to hear and decide.
- E. Enforce the applicable provisions of the Elevator Safety Act, and levy fines in accordance with the Municipal Code [65 ILCS 5] or Counties Code [55 ILCS 5].
- F. Maintain for inspection by the OSFM the following documentation and information, all of which shall be maintained for a 2-year period:
  - 1) All permit applications;
  - 2) All permits issued by the Local Authority;
  - 3) All exceptions or variances granted or denied;
  - 4) All inspection reports for conveyances subject to the Program; and
  - 5) Proper records demonstrating the number of certificates of operation issued by the Local Authority

- G. Ensure that all inspections are performed by personnel properly licensed by the State.
  - H. Notify the OSFM of any instances of non-compliance with the Elevator Safety Act and/or Administrative Rules of which it becomes aware.
  - I. Amend its Program within 90 days of receipt of notice from the OSFM informing them of changes to any form, document, the Standards and/or rules that affect the Program.
  - J. To notify the OSFM at least 90 days in advance of the date the Local Authority elects to discontinue its Program.
  - K. To require all conveyances in its jurisdiction to register and pay the associated fee to the OSFM and to put out-of-service and report to the OSFM the names of the owners of those conveyances that fail to register within 30 days of determination that the conveyance is not registered.
  - L. To make itself available, upon reasonable notice, to meet with the Administrator or its representatives, to ensure compliance with the Elevator Safety Act and Administrative Rules.
- 7. In accordance with the Elevator Safety and Regulation Act and the Administrative Rules, with the exception of the registration fees, the fees and procedures for applications, permits, inspection and enforcement under the Local Authority's Program shall remain the jurisdiction of the Local Authority and such procedures shall take precedence over the procedures adopted by the OSFM and Board.
  - 8. Should the OSFM determine that the Program does not meet the requirements of the Elevator Safety and Regulation Act or the Administrative Rules, the OSFM shall notify the Local Authority of the corrective actions needed to bring the Program into compliance. Should the Local Authority fail to make the corrections, the OSFM may, after allowing time for corrective action and after a hearing under Section 160 of the Administrative Rules, withdraw approval of the Program.
  - 9. A copy of the Administrative Rules (41 Ill. Admin. Code 1000) is available at "<http://www.ilga.gov/commission/jcar/admincode/titles.html>" once published.

---

Village of Burr Ridge  
Local Authority Name

Signature of Officer

Evan Walter  
Printed Name

Village Administrator  
Title

7660 County Line Road  
Address

Burr Ridge, IL 60527  
City/State/Zip

630-654-8181  
Telephone Number

October 11, 2021  
Date

Office of the State Fire Marshal  
1035 Stevenson Drive  
Springfield, IL 62703  
(217) 785-0969

Accepted by:

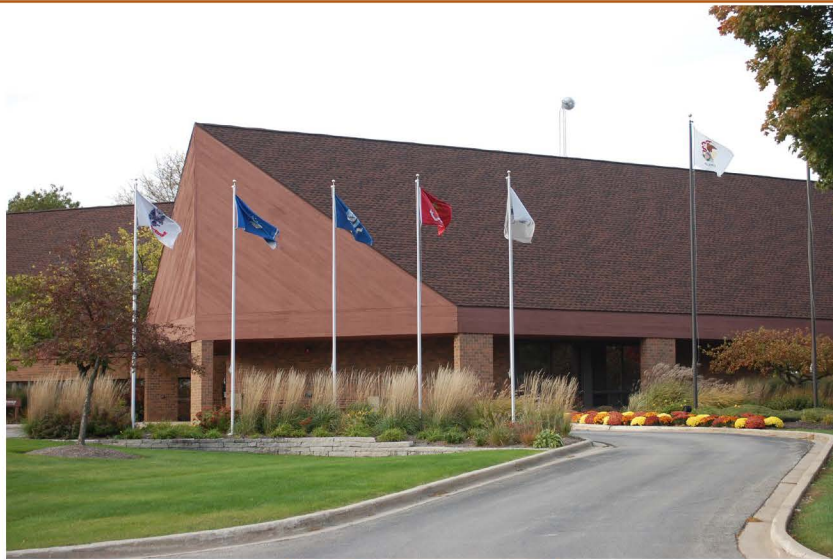
Matt Perez, State Fire Marshal

Date

Revised 04/12/16



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VILLAGE OF BURR RIDGE, ILLINOIS

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COMPREHENSIVE ANNUAL  
FINANCIAL REPORT

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FISCAL YEAR 2021  
MAY 1, 2020-APRIL 30, 2021



**VILLAGE OF BURR RIDGE, ILLINOIS**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED APRIL 30, 2021**

**Prepared by:**  
**Finance Department**

**Jerry Sapp**  
**Finance Director**

**Amy Nelson, CPA**  
**Assistant Finance Director**

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## **INTRODUCTORY SECTION**

This section includes miscellaneous data regarding the Village of Burr Ridge including:

Letter of Transmittal

List of Principal Officials

Organizational Chart

Certificate of Achievement for Excellence in Financial Reporting



September 30, 2021

To the Mayor and Trustees of the Village of Burr Ridge  
Residents and Businesses of the Village of Burr Ridge

The Comprehensive Annual Financial Report (“Annual Report”) of the Village of Burr Ridge, Illinois for the fiscal year ended April 30, 2021 is hereby submitted. Illinois state statute requires that the Village issue a report on its financial position and activity within six months of the fiscal year. This report complies with this requirement for the fiscal year ending April 30, 2021.

The Village’s Annual Report consists of management’s representations concerning the finances of the Village. Consequently, management assumes full responsibility for the completeness and reliability of the information presented in this report. To provide a reasonable basis for making the representations, management has established a comprehensive internal control framework that is designed both to protect the Village’s assets from loss, theft or misuse, and to compile sufficient reliable information for the preparation of the Village’s financial statements in conformity with generally accepted accounting principles (GAAP). Because the cost of internal controls should not outweigh the benefits, the Village’s comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, the Annual Report is complete and reliable in all material aspects.

For the fiscal year ending April 30, 2021, the licensed certified public accounting firm of Lauterbach & Amen LLP has audited the Village’s financial statements, thereby providing reasonable assurance that the financial statements of the Village are free of material misstatement. The Village’s independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement preparation. Based upon the audit, the independent auditor concluded that the Village’s financial statements for the year ended April 30, 2021 are fairly presented in conformity with GAAP. The Independent Auditor’s Report is presented as the first component of the Financial Section of this report.

GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). The Village’s MD&A can be found immediately following the Independent Auditor’s Report.

## **PROFILE OF THE VILLAGE OF BURR RIDGE**

Located approximately 20 miles southwest of Chicago in both DuPage and Cook Counties, the Village of Burr Ridge encompasses approximately 7 square miles and is home to over 11,000 residents. The Village, originally named the Village of Harvester, was incorporated on October 30, 1956, and later was renamed to Burr Ridge. The Village current operates as a non-home rule community. The Village operates under the trustee form of government as defined by Illinois Compiled Statutes. The Mayor, Village Clerk, and six trustees are elected at large to serve four-year terms, with three trustees elected every second year. The Village Administrator is appointed by the Mayor with the advice and consent of the Village Board. The Village Administrator hires department heads and is responsible for overseeing the daily operations of the Village through four separate departments, including Administration, Finance, Police and Public Works.

To assist the Village in making policy decisions and meeting legal obligations, the following independent committees have been created to serve in an advisory capacity.

### **Street Policy Committee**

The Street Policy Committee reviews, on an annual basis, the Village's Five-Year Road Improvement Program and makes recommendations to the Board for the upcoming year's Road Improvement Program.

### **Pathway Commission**

The Pathway Commission's mission is to safely link areas of the Village and expand the sense of community by providing pathways to shopping areas, schools, parks and neighborhoods.

### **Stormwater Management Committee**

The Stormwater Committee acts as a recommending body to advise the Board and staff on ways to maintain and enhance the Village's overall stormwater management system. The Committee is charged with the following responsibilities:

- Minimize the impact that future development will have on the Village's stormwater management system and promote sound engineering practices through the periodic review and update of the Village's stormwater and flood ordinances.
- Review citizen drainage and flood complaints and present recommendations to correct these drainage issues if necessary.
- Study current deficiencies in the stormwater management system and present recommendations to minimize, and possibly eliminate, historic stormwater problems throughout the Village.

### **Water Committee**

The Water Committee reviews the Village's water rate structure and recommendations for major improvements to the Village's water pumping and distribution infrastructure.

### **Economic Development Committee (EDC)**

The EDC is committed to growing a stronger business climate by being an active partner with businesses, investors, and residents. The EDC strengthens economic development in the Village by developing business retention, expansion, and attraction programs, creating and implementing economic development plans and policies, acting as business ambassadors to the community, coordinating with other governments on projects, and submitting an annual Economic Development Position Report to the Village Board at the beginning of each fiscal year.

## **LOCAL ECONOMY**

The Village of Burr Ridge is an affluent community in the southwest suburbs with approximately 4,000 homes. Its property tax base is strong with an assessed valuation averaging a 4% growth over the past five years. Burr Ridge's business community is active with more than 600 businesses and several major corporations. The top employers in the Village employ approximately 4,000 employees. The Village boasts five major hotels and over 20 restaurants and eating establishments.

## **LONG-TERM FINANCIAL PLANNING**

The Village maintains a strong financial position with a high level of fund balance, a diverse tax base, and superior operating performance. The Village maintains an Aa1 bond rating, which is stronger than the US cities median of Aa3. In conjunction with the annual budget process, the Village prepares a detailed multi-year budget and financial plan that meets the overall goals of the Board. The Board's central priorities continue to be crime prevention, maintenance of capital infrastructure, developing its economic base, and maintaining property values for Village residents and businesses. The budgeting process provides staff policies and guidelines to plan for personnel, supplies, contractual services, and equipment for continued municipal services to residents and businesses. Budget planning includes the next fiscal year, as well as an additional two fiscal years.

## MAJOR ACCOMPLISHMENTS AND INITIATIVES

**Administration:** A significant amount of staff time continues to be spent mitigating the effects of the COVID-19 pandemic, which lasted for all of FY2021. Several business assistance programs, such as the Outdoor Tent Program and the Tourism Relief Program, were implemented to assist small businesses in the community, while no direct workplace transmission of COVID-19 occurred.

The Village Board established the Complete Count Committee to act as a liaison for the community for the 2020 Census. Staff worked alongside the committee to help promote an accurate and complete count, which has yielded a preliminary result of 5% growth in the Village's population and over \$1 million in new LGDF revenue over the next decennial period.

The Administration Department also played a key role in establishing an Administrative Adjudication program, which has already seen greater revenue share from fines, as well as higher compliance rates for zoning violations since its inception in FY2021.

**Finance:** The Village received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the FY2020 Annual Report, as well as the GFOA Distinguished Budget Award for the FY2021 Budget, thanks to the Finance Department staff. The Department also redesigned and significantly improved the format of the FY2022 Budget document submitted to the GFOA Distinguished Budget Award Program.

In support of the Village during the COVID-19 pandemic, Finance applied for and received \$400,000 in CARES Act funding. The grant funding was used to assist the Village's hotels, restaurants, and retail businesses in the recovery and offset the damage caused by the pandemic.

The Finance Department continued its effort to streamline practices and procedures, including automation of the invoice approval process utilizing functionality available in the Village's ERP system. In addition, the Village enhanced its revenue collection processes by offering online options for the payment of various taxes and other fees owed to the Village.

**Police:** The Police Department played a major role in implementing the Administrative Adjudication program while leading the ongoing staffing of the program.

In July, the assessor's report from the Commission on Accreditation for Law Enforcement Agencies (CALEA) was approved by a national panel of commissioners, and the Department received its fourth CALEA reaccreditation since initially applying for accreditation in 2007.

The Police and Public Works Departments entered into an agreement with Enterprise Fleet Management to change the way the Village's primary fleet is purchased and maintained. The agreement calls for leasing new fleet vehicles on a managed rotation.

**Public Works:** The Public Works Department completed various neighborhood street improvements during Fiscal Year 2021. The Village's 2020 Road Program resurfaced over four miles of Burr Ridge neighborhood streets and crack sealed an additional four miles of streets.

Throughout FY2021, staff continued a comprehensive study of the Village's water distribution system to provide a study of its limitations, capital improvements, and financing, hydraulic modeling of the distribution system, assessment of the system's security risks and vulnerability, development of a 10-year capital plan, and a financial analysis of our water rate structure.

Public Works staff also performed a comprehensive study of the long-term maintenance requirements of stormwater storage facilities including HOAs and residents.

## **RELEVANT FINANCIAL POLICES**

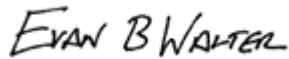
The Village has established several specific policies to guide its financial operations. These policies address all aspects of the Village's finances including budget development, fund balance reserves, cash management, debt issuance, investments, auditor rotation, financial reporting, and capital improvement multi-year planning.

## **ACKNOWLEDGEMENTS**

The April 30, 2021 fiscal year marks the second time that the Village is applying for the Government Finance Officers Association of the United States and Canada (GFOA) Certificate of Achievement for Excellence in Financial Reporting for its comprehensive annual financial report. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report meets the Certificate of Achievement Program's requirements and are submitting it to the GFOA to determine its eligibility for a certificate.

The preparation of this report was made principally possible by the dedication and hard work of the entire Finance Department, along with all other staff for their assistance in providing the data necessary to prepare the report. Finally, I would like to thank the Mayor and Board for their support in planning and conducting the financial operations of the Village.

Respectfully Submitted,

A handwritten signature in black ink that reads "EVAN B. WALTER". The signature is written in a cursive, slightly slanted style.

Evan Walter  
Interim Village Administrator

# VILLAGE OF BURR RIDGE, ILLINOIS

## List of Principal Officials

April 30, 2021

---

Gary A. Grasso, Mayor

### Trustees

Guy R. Franzese, Jr  
Russell Smith  
Antonio Schiappa

Anita Mital  
Albert J. Paveza  
Joseph T. Snyder

### Administration

Evan B. Walter, Interim Village Administrator

### Finance

Jerry Sapp, Finance Director  
Amy Nelson, CPA, Assistant Finance Director

### Police

John W. Madden, Chief of Police  
Marc Loftus, Deputy Chief

### Public Works

David T. Preissig, P.E, Public Works Director





# Village of Burr Ridge Functional Organization Chart





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Village of Burr Ridge  
Illinois**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

April 30, 2020

*Christopher P. Morrell*

Executive Director/CEO

## **FINANCIAL SECTION**

This section includes:

Independent Auditors' Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

Supplemental Schedules

## **INDEPENDENT AUDITORS' REPORT**

This section includes the opinion of the Village's independent auditing firm.



## **INDEPENDENT AUDITORS' REPORT**

September 30, 2021

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

### **Report on the Financial Statements**

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, 2021, 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 of 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 Village'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 Village'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, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Burr Ridge, Illinois' basic financial statements. The introductory section, other supplementary information, supplemental schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The introductory and statistical sections have 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 them.

*Lauterbach & Amen, LLP*  
LAUTERBACH & AMEN, LLP

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

## VILLAGE OF BURR RIDGE, ILLINOIS

### Management's Discussion and Analysis

April 30, 2021

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This Management's Discussion and Analysis (MD&A) provides the reader with a narrative overview and analysis of the overall financial position and results of operations for the year ended April 30, 2021, for the Village Burr Ridge. Please read it in conjunction with the transmittal letter which can be found in the introductory section of this report and the Village's financial statements, which can be found in the basic financial statements section of this report.

### FINANCIAL HIGHLIGHTS

- During the year, government-wide revenues for the primary government totaled \$17,639,547, while expenses totaled \$19,694,678, resulting in a decrease of net position of \$2,055,131.
- The Village's restated net position decreased as a result of this year's operations. Net position of business-type activities decreased by \$768,862, or 1.8% and net position of the governmental activities decreased by \$1,286,269 or 0.5%. Contributing factors to the decrease in governmental activities were increases in the total Other Post-Employment Benefits (OPEB) retiree benefit plan liability of \$778,159.
- The Village's net position as of April 30, 2021 totaled \$282,162,809 which includes \$283,794,871 net investment in capital assets and \$5,326,571 subject to external restrictions.
- Total governmental funds reported combined ending fund balance of \$11,737,801 of which \$4,742,137 is unassigned and available for spending at the Village's discretion.
- The General Fund reported an increase this year of \$275,587 or 5.2%, resulting in ending fund balance of \$5,594,520. This surplus was largely due to expenditure savings over the original budget in the public safety and public works functions.
- At the end of the fiscal year, the unassigned fund balance for the General Fund was \$4,742,137 or 56.6% of total expenditures and transfers.
- Beginning net position for the Village was restated from \$294,541,392 to \$284,217,940 due to the implementation of a capital asset policy in the current year.

### OVERVIEW OF THE FINANCIAL STATEMENTS

The MD&A serves as an introduction to the Village's basic financial statements that are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. Government-wide financial statements provide information on the finances of the Village as a whole and present a long-term view of the Village's finances. Fund financial statements tell how the Village's activities were financed in the short-term as well as what remains for future spending. They also report in greater detail than the government wide statements. Together, these statements allow for in-depth comparison of the Village's financial activities, and for comparison with the financial state of other governments. The notes to the financial statements provide additional information essential to a full understanding of the basic financial statements. This annual report also contains supplementary information required by Governmental Accounting Standards Board (GASB).

The *Government-Wide Financial Statements* provide readers with a broad overview of the Village's finances, in a manner similar to private-sector business. The financial statements' focus is on both the Village as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year-to-year or government-to-government) and enhance the Village's accountability.



## VILLAGE OF BURR RIDGE, ILLINOIS

### Management's Discussion and Analysis

April 30, 2021

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## OVERVIEW OF THE FINANCIAL STATEMENTS - Continued

### Government-Wide Financial Statements

The *Statement of Net Position* reports information on all of the Village's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the Village's property tax base and the condition of the Village's infrastructure, is needed to assess the overall health of the Village.

The *Statement of Activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Village include general government, public safety, and public works. The business-type activities of the Village include water and sewer operations.

### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Fund financial statements provide more detailed information about the Village's most significant funds, rather than about the Village as a whole. All of the funds of the Village can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental Funds:** Governmental Funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Village's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

## VILLAGE OF BURR RIDGE, ILLINOIS

### Management's Discussion and Analysis

April 30, 2021

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## OVERVIEW OF THE FINANCIAL STATEMENTS - Continued

### Fund Financial Statements - Continued

**Governmental Funds - Continued:** The Village maintains eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Debt Service and Capital Improvements, which are considered major funds. Data from the other five governmental funds (Motor Fuel Tax, Hotel/Motel Tax, Sidewalk Replacement, Storm Water Management and Equipment Replacement) are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the other supplementary section of this report.

The Village adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison statement for these funds is provided to demonstrate compliance with this budget.

**Proprietary Funds:** The Village maintains two different types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements, only in more detail. Internal service funds are an accounting device used to accumulate and allocate costs internally among the Village's various functions.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water Fund and Sewer Fund, which are considered to be major funds of the Village. Conversely, the Information Technology fund is presented in the proprietary fund financial statements in a single column. Individual fund data for the internal service fund is provided elsewhere in this report.

**Fiduciary Funds:** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Village's own programs. The accounting use for fiduciary funds is much like that used for proprietary funds.

### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

### Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Village's funding of I.M.R.F. and Police pension obligations to provide retirement benefits to its employees. In addition, schedules of budgetary comparison schedules for funds is also presented. The combining statements referred to earlier in connection with non-major governmental funds and internal service fund is presented immediately following the required supplementary information on pensions.

# VILLAGE OF BURR RIDGE, ILLINOIS

## Management's Discussion and Analysis

April 30, 2021

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table represents the net position as of April 30, 2021. Net position serves over time as a useful indicator of a government's financial position. The following tables show that assets/deferred outflows exceeded liabilities/deferred inflows by \$282,162,809.

|                                    | Net Position  |             |               |            |             |             |
|------------------------------------|---------------|-------------|---------------|------------|-------------|-------------|
|                                    | Governmental  |             | Business-Type |            | Totals      |             |
|                                    | Activities    |             | Activities    |            |             |             |
|                                    | 2021          | 2020        | 2021          | 2020       | 2021        | 2020        |
| Current and Other Assets           | \$ 16,277,376 | 15,442,111  | 4,139,843     | 3,980,184  | 20,417,219  | 19,422,295  |
| Capital Assets                     | 249,357,564   | 251,121,829 | 40,459,330    | 51,184,560 | 289,816,894 | 302,306,389 |
| Total Assets                       | 265,634,940   | 266,563,940 | 44,599,173    | 55,164,744 | 310,234,113 | 321,728,684 |
| Deferred Outflows                  | 2,408,225     | 3,486,414   | 209,806       | 305,591    | 2,618,031   | 3,792,005   |
| Total Assets/Deferred Outflows     | 268,043,165   | 270,050,354 | 44,808,979    | 55,470,335 | 312,852,144 | 325,520,689 |
| Long-Term Liabilities              | 20,940,350    | 23,849,875  | 1,118,164     | 1,101,096  | 22,058,514  | 24,950,971  |
| Other Liabilities                  | 1,986,170     | 1,948,098   | 394,968       | 527,994    | 2,381,138   | 2,476,092   |
| Total Liabilities                  | 22,926,520    | 25,797,973  | 1,513,132     | 1,629,090  | 24,439,652  | 27,427,063  |
| Deferred Inflows                   | 5,820,354     | 3,295,684   | 429,329       | 256,550    | 6,249,683   | 3,552,234   |
| Total Liabilities/Deferred Inflows | 28,746,874    | 29,093,657  | 1,942,461     | 1,885,640  | 30,689,335  | 30,979,297  |
| Net Position                       |               |             |               |            |             |             |
| Net Investment in Capital Assets   | 243,335,541   | 245,113,433 | 40,459,330    | 51,184,560 | 283,794,871 | 296,297,993 |
| Restricted                         | 5,326,571     | 5,086,458   | —             | —          | 5,326,571   | 5,086,458   |
| Unrestricted (Deficit)             | (9,365,821)   | (9,243,194) | 2,407,188     | 2,400,135  | (6,958,633) | (6,843,059) |
| Total Net Position                 | 239,296,291   | 240,956,697 | 42,866,518    | 53,584,695 | 282,162,809 | 294,541,392 |

A large portion of the Village's net position, \$283,794,871, reflects its investment in capital assets (for example, land, land right of way, construction in progress, streets, buildings, improvements other than buildings, and vehicles and equipment), less any related debt used to acquire those assets that is still outstanding. The Village uses these capital assets to provide services to citizens. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The negative unrestricted net position for governmental activities is primarily due to the adoption of the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Post Employment Benefits Other Than Pensions*.

An additional portion, \$5,326,571 of the Village's net position represents resources that are subject to external restrictions on how they may be used.

# VILLAGE OF BURR RIDGE, ILLINOIS

## Management's Discussion and Analysis

April 30, 2021

### GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

|                                      | Change in Net Position |             |               |            |             |             |
|--------------------------------------|------------------------|-------------|---------------|------------|-------------|-------------|
|                                      | Governmental           |             | Business-Type |            | Totals      |             |
|                                      | Activities             |             | Activities    |            |             |             |
|                                      | 2021                   | 2020        | 2021          | 2020       | 2021        | 2020        |
| Revenues                             |                        |             |               |            |             |             |
| Program Revenues                     |                        |             |               |            |             |             |
| Charges for Services                 | \$ 2,002,890           | 1,388,160   | 6,698,449     | 5,546,657  | 8,701,339   | 6,934,817   |
| Operating Grants/Contrib.            | 1,178,330              | 389,645     | —             | —          | 1,178,330   | 389,645     |
| Capital Grants/Contrib.              | —                      | 452,477     | —             | —          | —           | 452,477     |
| General Revenues                     |                        |             |               |            |             |             |
| Property Taxes                       | 1,558,482              | 1,484,927   | —             | —          | 1,558,482   | 1,484,927   |
| Sales Taxes                          | 2,329,373              | 2,362,164   | —             | —          | 2,329,373   | 2,362,164   |
| Income Taxes                         | 1,210,455              | 1,144,430   | —             | —          | 1,210,455   | 1,144,430   |
| Other Taxes                          | 2,092,108              | 2,559,021   | —             | —          | 2,092,108   | 2,559,021   |
| Other General Revenues               | 464,170                | 1,070,306   | 105,290       | 415,169    | 569,460     | 1,485,475   |
| Total Revenues                       | 10,835,808             | 10,851,130  | 6,803,739     | 5,961,826  | 17,639,547  | 16,812,956  |
| Expenses                             |                        |             |               |            |             |             |
| General Government                   | 4,748,968              | 6,434,969   | —             | —          | 4,748,968   | 6,434,969   |
| Public Safety                        | 4,937,313              | 5,429,650   | —             | —          | 4,937,313   | 5,429,650   |
| Public Works                         | 2,318,994              | 2,122,558   | —             | —          | 2,318,994   | 2,122,558   |
| Interest                             | 116,802                | 113,923     |               |            | 116,802     | 113,923     |
| Water                                | —                      | —           | 7,053,095     | 6,204,570  | 7,053,095   | 6,204,570   |
| Sewer                                | —                      | —           | 519,506       | 663,866    | 519,506     | 663,866     |
| Total Expenses                       | 12,122,077             | 14,101,100  | 7,572,601     | 6,868,436  | 19,694,678  | 20,969,536  |
| Change in Net Position               | (1,286,269)            | (3,249,970) | (768,862)     | (906,610)  | (2,055,131) | (4,156,580) |
| Net Position - Beginning as Restated | 240,582,560            | 244,206,667 | 43,635,380    | 54,491,305 | 284,217,940 | 298,697,972 |
| Net Position - Ending                | 239,296,291            | 240,956,697 | 42,866,518    | 53,584,695 | 282,162,809 | 294,541,392 |

Net position of the Village's governmental activities decreased by 0.5% (\$239,296,291 in 2021 compared to a restated balance of \$240,582,560 in 2020). Net position of business-type activities decreased by 1.8% (\$42,866,518 in 2021 compared to a restated balance of \$43,635,380 in 2020).

Revenues for governmental activities totaled \$10,835,808, while the cost of all governmental functions totaled \$12,122,077, resulting in a decrease of \$1,286,269. In 2020, expenses of \$14,101,100 exceeded revenues of \$10,851,130, resulting in a decrease of \$3,249,970.

# VILLAGE OF BURR RIDGE, ILLINOIS

## Management's Discussion and Analysis

April 30, 2021

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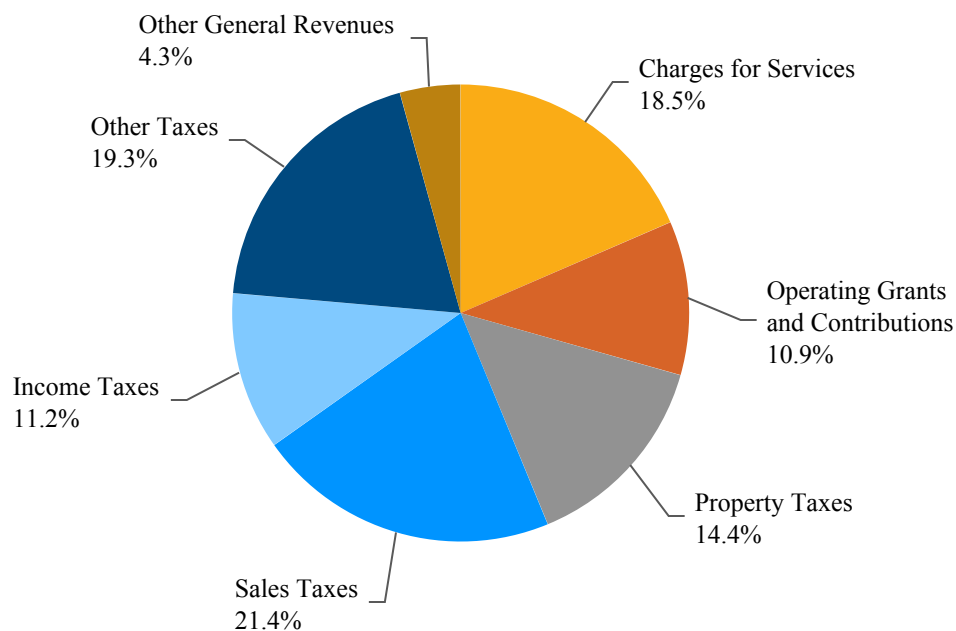
### GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

#### Governmental Activities

The deficit in 2021 was due in large part change in deferred items for the IMRF retirement plan of \$477,782, a change in deferred items for the Police Pension retirement plan of \$3,085,013, as well as the increase in the total Other Postemployment Benefits (OPEB) retiree benefit plan liability of \$441,869.

The following chart graphically depicts the major revenue sources of the Village. The Village maintains diverse revenue sources in which no source exceeds 24% of total revenues to fund governmental activities. The Village relies most heavily on sales taxes, other taxes (hotel tax and places of eating tax), property taxes and charges for services. The chart also clearly identifies the less significant percentage the Village receives from income taxes.

**Revenue by Source - Governmental Activities**



## VILLAGE OF BURR RIDGE, ILLINOIS

### Management's Discussion and Analysis

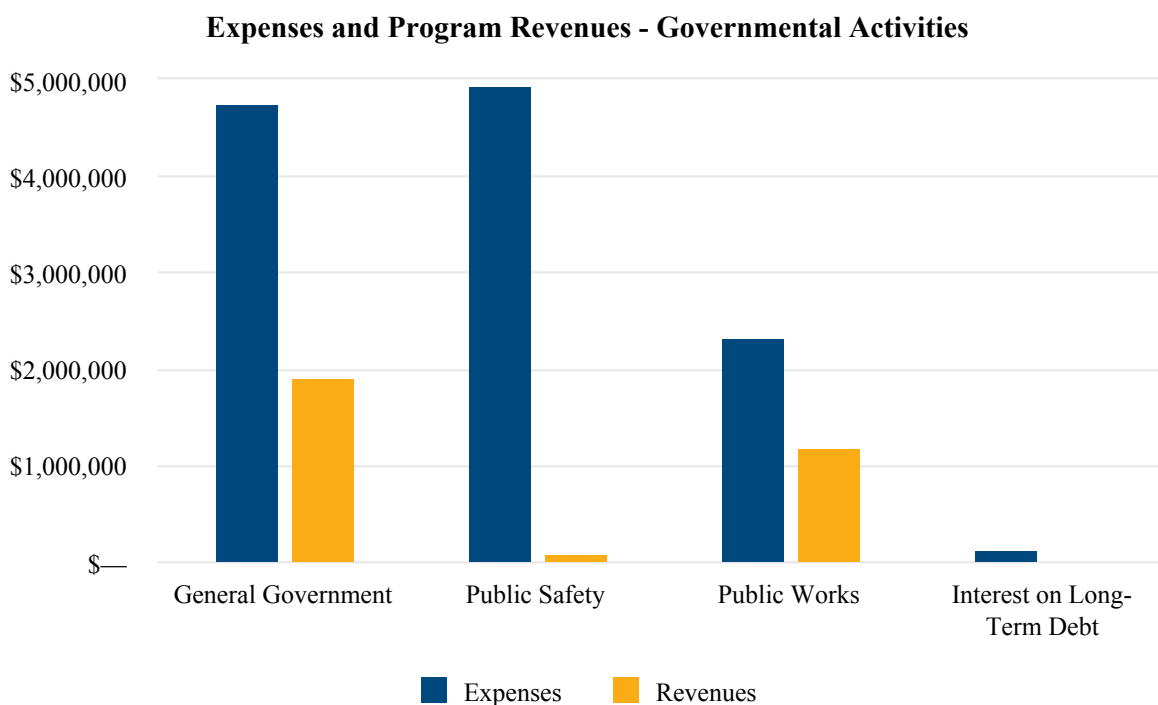
April 30, 2021

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#### GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

##### Governmental Activities - Continued

The 'Expenses and Program Revenues' Table identifies those governmental functions where program expenses greatly exceed revenues.



As depicted in the chart above, general government, public safety and public works expenses far exceed any directly allocated revenues. Unlike the Water and Sewer Funds that are supported by user fees, these activities are substantially tax supported.

##### Business-Type Activities

Business-Type activities posted total revenues of \$6,803,739, while the cost of all business-type activities totaled \$7,572,601. This results in a decrease of \$768,862. In 2020, expenses of \$6,868,436 exceed revenues of \$5,961,826, resulting in a deficit \$906,610. The deficit in 2021 was due in large part to the depreciation of the Village's water and sewer system assets; the variance between all other revenues and expenses remained fairly consistent as compared to the prior year.

## VILLAGE OF BURR RIDGE, ILLINOIS

### Management's Discussion and Analysis

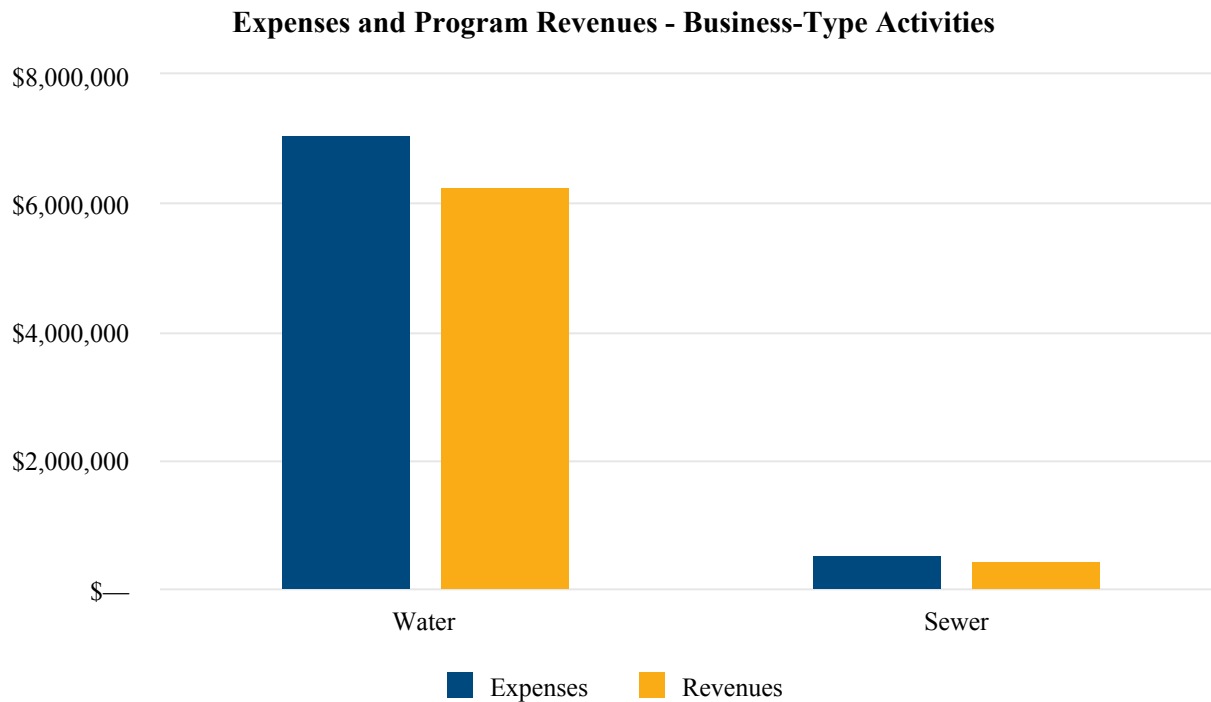
April 30, 2021

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#### GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

##### Business-Type Activities - Continued



The above graph compares program revenues to expenses for the water and sewer operations.

#### FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the Village uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

##### Governmental Funds

The focus of the Village's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The Village's governmental funds reported combining ending fund balances of \$11,737,801, which is \$352,841, or 3.1%, higher than last year's total of \$11,384,960. Of the \$11,737,801 total, \$4,742,137, or approximately 40.4%, of the fund balance constitutes unassigned fund balance.

## VILLAGE OF BURR RIDGE, ILLINOIS

### Management's Discussion and Analysis

April 30, 2021

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#### FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS - Continued

##### Governmental Funds - Continued

The General Fund is the chief operating fund of the Village. As mentioned earlier, the General Fund reported a positive change in fund balance for the year of \$275,587, an increase of 5.2%. This was due to expenditures for both the public safety and public works functions coming in under budget by a combined \$671,533, offset by general government expenditures exceeding the budget by \$353,753, as well as revenues for taxes, intergovernmental, and charges for services being higher than budgeted. Specifically, the budgeted amount for these three revenue sources totaled \$7,355,215, and the actual amount totaled \$8,083,083.

At April 30, 2021, unassigned fund balance in the General Fund was \$4,742,137, which represents 84.8% of the total fund balance of the General Fund. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance in the General Fund represents approximately 56.6% of total General Fund expenditures.

The Debt Service Fund had a decrease in fund balance of \$79,290. This decrease is mainly due to \$50,211 in interest earnings on investments falling short of \$129,501 debt service expenditures which consists of interest payments on the Village's outstanding bonded debt.

The Capital Improvements Fund reported an increase in fund balance of \$82,488. This increase is mainly due to a transfers in of \$200,000 from the General Fund and \$411,115 from nonmajor governmental funds. Along with the increase in fund balance, expenditures came in less than originally budgeted by \$53,478.

##### Proprietary Funds

The Village's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The Village reports the Water Fund as a major proprietary fund. The Water Fund accounts for all financial activities associated with the municipal water service. Fees from consumption of water and tap on fees from building activities provide the primary source of revenue for this fund. Revenues are used to purchase water and to maintain the water delivery infrastructure.

The Village intends to run the fund at a breakeven rate. Periodically, there will be an annual surplus or draw down due to timing of capital projects. The deficit in the Water Fund during the current fiscal year was \$717,637, and the previous fiscal year deficit was \$748,370. Unrestricted net position in the Water Fund totaled \$710,551 at April 30, 2021.

The Village also reports the Sewer Fund as a major proprietary fund and is used to account for all financial activities associated with the municipal sewer service in Cook County. Fees for the use of the system provides a source of revenue for the fund. Expenses and reserves are used to maintain the distribution system and provide for the repair and replacement of the sewer system infrastructure. The deficit in the Sewer Fund during the current fiscal year was \$51,225, and the previous fiscal year deficit was \$158,240. Unrestricted net position in the Sewer Fund totaled \$1,696,637 at April 30, 2021.



## VILLAGE OF BURR RIDGE, ILLINOIS

### Management's Discussion and Analysis

April 30, 2021

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#### FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS - Continued

##### GENERAL FUND BUDGETARY HIGHLIGHTS

The Village Board of Trustees made one budget amendment to the General Fund during the year. General Fund actual revenues for the year totaled \$8,861,637, compared to budgeted revenues of \$8,744,385. As stated earlier, revenues for taxes, intergovernmental, and charges for services were slightly higher than budgeted.

As noted earlier, General Fund actual expenditures for the year were \$317,780 lower than budgeted (\$8,380,075 actual compared to \$8,697,855 budgeted) due to lower than budgeted expenditures within the public safety and public works functions, offset by expenditures in the general government function coming in higher than budgeted. A contributing factor to the increased expenditures in the general government function was approximately \$89,000 in additional legal and consulting fees incurred related to various legal matters that the Village was addressing, as well as increased expenditures on public relations and economic development in response the ongoing COVID-19 pandemic.

##### CAPITAL ASSETS AND DEBT ADMINISTRATION

###### Capital Assets

Fiscal year 2020-21 capital additions included a number of projects, including County Line Road Sidewalk Improvements, the purchase of vehicles and equipment and water and sewer system infrastructure improvements.

The Village's investment in capital assets for its governmental and business type activities as of April 30, 2021 was \$289,816,894 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, vehicles and equipment, and parking lot equipment and improvements.

|                                   | Capital Assets - Net of Depreciation |             |               |            |             |             |
|-----------------------------------|--------------------------------------|-------------|---------------|------------|-------------|-------------|
|                                   | Governmental                         |             | Business-Type |            | Totals      |             |
|                                   | Activities                           |             | Activities    |            |             |             |
|                                   | 2021                                 | 2020        | 2021          | 2020       | 2021        | 2020        |
| Land                              | \$ 1,797,378                         | 1,797,378   | 48,000        | 48,000     | 1,845,378   | 1,845,378   |
| Land Right of Way                 | 214,262,950                          | 214,262,950 | —             | —          | 214,262,950 | 214,262,950 |
| Construction in Progress          | 347,235                              | 169,120     | 121,895       | 50,926     | 469,130     | 220,046     |
| Streets                           | 23,648,907                           | 24,755,510  | —             | —          | 23,648,907  | 24,755,510  |
| Buildings                         | 5,159,341                            | 5,396,174   | 2,405,874     | 2,493,490  | 7,565,215   | 7,889,664   |
| Improvements Other than Buildings | 2,848,195                            | 2,904,751   | —             | —          | 2,848,195   | 2,904,751   |
| Vehicles and Equipment            | 1,293,558                            | 1,461,809   | 191,347       | 76,366     | 1,484,905   | 1,538,175   |
| Water Systems                     | —                                    | —           | 31,240,686    | 31,959,947 | 31,240,686  | 31,959,947  |
| Sanitary Sewer Lines              | —                                    | —           | 6,451,528     | 6,606,516  | 6,451,528   | 6,606,516   |
| Totals                            | 249,357,564                          | 250,747,692 | 40,459,330    | 41,235,245 | 289,816,894 | 291,982,937 |

## VILLAGE OF BURR RIDGE, ILLINOIS

### Management's Discussion and Analysis

April 30, 2021

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#### CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued

##### Capital Assets - Continued

This year's major additions included:

|                                   |    |                |
|-----------------------------------|----|----------------|
| Construction in Progress          | \$ | 350,936        |
| Improvements Other than Buildings |    | 36,569         |
| Vehicles and Equipment            |    | 215,387        |
|                                   |    | <u>602,892</u> |

Additional information on the Village's capital assets can be found in Note 3 of this report.

##### Debt Administration

As of April 30, 2021, the Village had total outstanding debt of \$5,996,427 as compared to \$5,970,000 the previous year, an increase of less than one percent. The following is a comparative statement of outstanding debt:

|                                    | <u>Long-Term Debt Outstanding</u> |                  |
|------------------------------------|-----------------------------------|------------------|
|                                    | Governmental                      |                  |
|                                    | Activities                        |                  |
|                                    | 2021                              | 2020             |
| General Obligation Alternate Bonds | \$ 5,970,000                      | 5,970,000        |
| Installment Contract               | 26,427                            | —                |
|                                    | <u>5,996,427</u>                  | <u>5,970,000</u> |

The general obligation bond of \$5,970,000 is owed for the 2010 construction of the new police station and the remaining \$26,427 is for leased vehicles. The principal payment on the general obligation bonds is due in fiscal year 2022-23.

The Village maintains a Aa1 rating from Moody's for general obligation debt. This rating has not changed in the past six years. State statutes limit the amount of general obligation debt a non-home rule governmental entity may issue to 8.625 percent of its total assessed valuation. The current debt limit for the Village is \$109,278,573.

Additional information on the Village's long-term debt can be found in Note 3 of this report.

## **VILLAGE OF BURR RIDGE, ILLINOIS**

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

**April 30, 2021**

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#### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

The Village's elected and appointed officials considered many factors when setting the fiscal year 2021-22 budget, including tax rates and fees that will be charged for its various activities. The state of the economy was a major factor, as the Village is faced with a similar economic environment as many other local municipalities are faced with, including inflation, unemployment rates, and the continued effects on residents and businesses due to the global health emergency from COVID-19.

These indicators were taken into account when adopting the General Fund budget for fiscal year 2021-22. The fiscal year 2021-22 budget was prepared to help catch up on capital expenditures which were deferred in the previous fiscal year due to the outset of the pandemic; the Village feels that its revenues have stabilized and will not be significantly impacted in future years.

The 2020 census was completed in 2021 and is projected to bring in additional state income tax revenue into the General Fund. Additionally, the growth in the restaurant sector in the Village by number of overall restaurants and total square footage of restaurants remains a positive in terms of the Village generating sales tax. Finally, the Village established a Downtown Business District in 2021, which will grow the overall sales and hotel tax base of the Village, contributing to further diversification of the tax base.

#### **REQUESTS FOR INFORMATION**

This financial report is designed provide citizens, customers, investors and creditors and for all those with an interest in the government's finances, 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 the Finance Department, Village of Burr Ridge, 7660 County Line Road, Burr Ridge, Illinois 60527.

## **BASIC FINANCIAL STATEMENTS**

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements

- Fund Financial Statements

  - Governmental Funds

  - Proprietary Funds

  - Fiduciary Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

**VILLAGE OF BURR RIDGE, ILLINOIS**

**Statement of Net Position**

**April 30, 2021**

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**See Following Page**

# VILLAGE OF BURR RIDGE, ILLINOIS

## Statement of Net Position

April 30, 2021

|  | Primary Government         |                             |              |
|--|----------------------------|-----------------------------|--------------|
|  | Governmental<br>Activities | Business-Type<br>Activities | Totals       |
| <b>ASSETS</b>                                      |                            |                             |              |
| Current Assets                                     |                            |                             |              |
| Cash and Investments                               | \$ 12,779,966              | 3,294,306                   | 16,074,272   |
| Receivables - Net of Allowances                    | 1,360,527                  | 766,954                     | 2,127,481    |
| Due from Other Governments                         | 717,195                    | —                           | 717,195      |
| Deposits   | 1,415,805                  | 78,583                      | 1,494,388    |
| Prepays  | 3,883                      | —                           | 3,883        |
| Total Current Assets                               | 16,277,376                 | 4,139,843                   | 20,417,219   |
| Noncurrent Assets                                  |                            |                             |              |
| Capital Assets                                     |                            |                             |              |
| Nondepreciable                                     | 216,407,563                | 169,895                     | 216,577,458  |
| Depreciable  | 74,238,573                 | 71,412,251                  | 145,650,824  |
| Accumulated Depreciation                           | (41,288,572)               | (31,122,816)                | (72,411,388) |
| Total Noncurrent Assets                            | 249,357,564                | 40,459,330                  | 289,816,894  |
| Total Assets                                       | 265,634,940                | 44,599,173                  | 310,234,113  |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>              |                            |                             |              |
| Deferred Items - IMRF                              | 380,840                    | 209,806                     | 590,646      |
| Deferred Items - Police Pension                    | 2,027,385                  | —                           | 2,027,385    |
| Total Deferred Outflows of Resources               | 2,408,225                  | 209,806                     | 2,618,031    |
| Total Assets and Deferred<br>Outflows of Resources | 268,043,165                | 44,808,979                  | 312,852,144  |

The notes to the financial statements are an integral part of this statement.

|  | Primary Government         |                             |             |
|--|----------------------------|-----------------------------|-------------|
|  | Governmental<br>Activities | Business-Type<br>Activities | Totals      |
| <b>LIABILITIES</b>                                     |                            |                             |             |
| Current Liabilities                                    |                            |                             |             |
| Accounts Payable                                       | \$ 289,756                 | 345,973                     | 635,729     |
| Accrued Payroll  | 150,980                    | 33,782                      | 184,762     |
| Accrued Interest                                       | 44,775                     | —                           | 44,775      |
| Deposits Payable                                       | 1,426,184                  | 1,800                       | 1,427,984   |
| Unearned Revenue                                       | 7,536                      | —                           | 7,536       |
| Compensated Absences Payable                           | 61,807                     | 13,413                      | 75,220      |
| Installment Contract Payable                           | 5,132                      | —                           | 5,132       |
| Total Current Liabilities                              | 1,986,170                  | 394,968                     | 2,381,138   |
| Noncurrent Liabilities                                 |                            |                             |             |
| Compensated Absences Payable                           | 247,230                    | 53,652                      | 300,882     |
| Net Pension Liability - IMRF                           | 119,690                    | 65,937                      | 185,627     |
| Net Pension Liability - Police Pension                 | 10,522,811                 | —                           | 10,522,811  |
| Total OPEB Liability - RBP                             | 4,033,728                  | 998,575                     | 5,032,303   |
| General Obligation Bonds Payable - Net                 | 5,995,596                  | —                           | 5,995,596   |
| Installment Contract Payable                           | 21,295                     | —                           | 21,295      |
| Total Noncurrent Liabilities                           | 20,940,350                 | 1,118,164                   | 22,058,514  |
| Total Liabilities                                      | 22,926,520                 | 1,513,132                   | 24,439,652  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                   |                            |                             |             |
| Property Taxes   | 1,302,463                  | —                           | 1,302,463   |
| Deferred Items - IMRF                                  | 779,321                    | 429,329                     | 1,208,650   |
| Deferred Items - Police Pension                        | 3,738,570                  | —                           | 3,738,570   |
| Total Deferred Inflows of Resources                    | 5,820,354                  | 429,329                     | 6,249,683   |
| Total Liabilities and Deferred Inflows<br>of Resources | 28,746,874                 | 1,942,461                   | 30,689,335  |
| <b>NET POSITION</b>                                    |                            |                             |             |
| Net Investment in Capital Assets                       | 243,335,541                | 40,459,330                  | 283,794,871 |
| Restricted - Streets and Highways                      | 387,193                    | —                           | 387,193     |
| Restricted - Debt Service                              | 4,760,141                  | —                           | 4,760,141   |
| Restricted - Community Relations                       | 179,237                    | —                           | 179,237     |
| Unrestricted (Deficit)                                 | (9,365,821)                | 2,407,188                   | (6,958,633) |
| Total Net Position                                     | 239,296,291                | 42,866,518                  | 282,162,809 |

The notes to the financial statements are an integral part of this statement.

# VILLAGE OF BURR RIDGE, ILLINOIS

## Statement of Activities

For the Fiscal Year Ended April 30, 2021

|                                |              | Program Revenues           |                                       |                                     |
|--------------------------------|--------------|----------------------------|---------------------------------------|-------------------------------------|
|                                |              | Charges<br>for<br>Services | Operating<br>Grants/<br>Contributions | Capital<br>Grants/<br>Contributions |
|                                | Expenses     |                            |                                       |                                     |
| Governmental Activities        |              |                            |                                       |                                     |
| General Government             | \$ 4,748,968 | 1,910,837                  | —                                     | —                                   |
| Public Safety                  | 4,937,313    | 92,053                     | —                                     | —                                   |
| Public Works                   | 2,318,994    | —                          | 1,178,330                             | —                                   |
| Interest on Long-Term Debt     | 116,802      | —                          | —                                     | —                                   |
| Total Governmental Activities  | 12,122,077   | 2,002,890                  | 1,178,330                             | —                                   |
| Business-Type Activities       |              |                            |                                       |                                     |
| Water                          | 7,053,095    | 6,252,382                  | —                                     | —                                   |
| Sewer                          | 519,506      | 446,067                    | —                                     | —                                   |
| Total Business-Type Activities | 7,572,601    | 6,698,449                  | —                                     | —                                   |
| Total Primary Government       | 19,694,678   | 8,701,339                  | 1,178,330                             | —                                   |

### General Revenues

#### Taxes

Property Taxes

Sales and Use

Telecommunications

Utility

Hotel/Motel

Other Taxes

Intergovernmental - Unrestricted

State Income Tax

Replacement Tax

Interest Income

Miscellaneous

Change in Net Position

Net Position - Beginning as Restated

Net Position - Ending

The notes to the financial statements are an integral part of this statement.



| Net (Expenses), Revenues and<br>Changes in Net Position |                             |             |
|---|-----------------------------|-------------|
| Governmental<br>Activities                              | Business-Type<br>Activities | Totals      |
| (2,838,131)   | —                           | (2,838,131) |
| (4,845,260)   | —                           | (4,845,260) |
| (1,140,664)   | —                           | (1,140,664) |
| (116,802)   | —                           | (116,802)   |
| (8,940,857)   | —                           | (8,940,857) |
| —   | (800,713)                   | (800,713)   |
| —   | (73,439)                    | (73,439)    |
| —   | (874,152)                   | (874,152)   |
| (8,940,857)   | (874,152)                   | (9,815,009) |
| 1,558,482   | —                           | 1,558,482   |
| 2,329,373   | —                           | 2,329,373   |
| 385,495   | —                           | 385,495     |
| 1,110,744   | —                           | 1,110,744   |
| 286,511   | —                           | 286,511     |
| 261,922   | —                           | 261,922     |
| 1,210,455   | —                           | 1,210,455   |
| 47,436  | —                           | 47,436      |
| 162,719   | 105,290                     | 268,009     |
| 301,451   | —                           | 301,451     |
| 7,654,588   | 105,290                     | 7,759,878   |
| (1,286,269)   | (768,862)                   | (2,055,131) |
| 240,582,560   | 43,635,380                  | 284,217,940 |
| 239,296,291   | 42,866,518                  | 282,162,809 |

The notes to the financial statements are an integral part of this statement.

# VILLAGE OF BURR RIDGE, ILLINOIS

## Balance Sheet - Governmental Funds

April 30, 2021

|  | General      |
|--|--------------|
| <hr/>  |              |
| <b>ASSETS</b>  |              |
| Cash and Investments   | \$ 6,165,627 |
| Receivables - Net of Allowances                                    |              |
| Property Taxes   | 1,081,583    |
| Accounts   | 33,164       |
| Accrued Interest   | 28,930       |
| Other  | 144,156      |
| Deposits   | 1,415,805    |
| Due from Other Governments   | 682,411      |
| Prepays  | 2,383        |
|  | <hr/>        |
| Total Assets   | 9,554,059    |
|  | <hr/>        |
| <b>LIABILITIES</b>   |              |
| Accounts Payable   | 189,484      |
| Accrued Payroll  | 150,980      |
| Deposits Payable   | 1,255,398    |
| Due to Other Funds   | 35,718       |
| Unearned Revenue   | 1,025,496    |
| Total Liabilities  | 2,657,076    |
|  | <hr/>        |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                               |              |
| Property Taxes   | 1,302,463    |
| Total Liabilities and Deferred Inflows of Resources                | 3,959,539    |
|  | <hr/>        |
| <b>FUND BALANCES</b>   |              |
| Nonspendable   | 2,383        |
| Restricted   | —            |
| Committed  | —            |
| Assigned   | 850,000      |
| Unassigned   | 4,742,137    |
| Total Fund Balances  | 5,594,520    |
|  | <hr/>        |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | 9,554,059    |
|  | <hr/>        |

The notes to the financial statements are an integral part of this statement.

| Debt<br>Service | Capital Projects<br>Capital<br>Improvements | Nonmajor  | Totals     |
|-----------------|---|-----------|------------|
| 4,785,445       | 502,417                                     | 960,075   | 12,413,564 |
| —               | —   | —         | 1,081,583  |
| —               | —   | 42,895    | 76,059     |
| 19,471          | 1,854                                       | 6,620     | 56,875     |
| —               | —   | —         | 144,156    |
| —               | —   | —         | 1,415,805  |
| —               | —   | 34,784    | 717,195    |
| —               | —   | 1,500     | 3,883      |
| 4,804,916       | 504,271                                     | 1,045,874 | 15,909,120 |
| —               | 36,257                                      | 4,737     | 230,478    |
| —               | —   | —         | 150,980    |
| —               | 170,786                                     | —         | 1,426,184  |
| —               | —   | —         | 35,718     |
| —               | —   | —         | 1,025,496  |
| —               | 207,043                                     | 4,737     | 2,868,856  |
| —               | —   | —         | 1,302,463  |
| —               | 207,043                                     | 4,737     | 4,171,319  |
| —               | —   | 1,500     | 3,883      |
| 4,804,916       | —   | 566,430   | 5,371,346  |
| —               | —   | 473,207   | 473,207    |
| —               | 297,228                                     | —         | 1,147,228  |
| —               | —   | —         | 4,742,137  |
| 4,804,916       | 297,228                                     | 1,041,137 | 11,737,801 |
| 4,804,916       | 504,271                                     | 1,045,874 | 15,909,120 |

The notes to the financial statements are an integral part of this statement.

## VILLAGE OF BURR RIDGE, ILLINOIS

### Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities

April 30, 2021

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|   |                      |
|---|----------------------|
| <b>Total Governmental Fund Balances</b>   | <b>\$ 11,737,801</b> |
| Amounts reported for governmental activities in the Statement of Net Position are different because:  |                      |
| Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds.  | 249,357,564          |
| Less: Internal Service Capital Assets   | (125,441)            |
| Deferred outflows (inflows) of resources related to the pensions not reported in the funds.   |                      |
| Deferred Items - IMRF   | (398,481)            |
| Deferred Items - Police Pension   | (1,711,185)          |
| Certain revenues that are deferred in the governmental funds are recognized as revenue in the governmental activities.  | 1,017,960            |
| Internal service funds are used by the Village to charge the costs of vehicle and equipment management and employee insurance to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position. | 470,137              |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.  |                      |
| Compensated Absences Payable  | (309,037)            |
| Net Pension Liability - IMRF  | (119,690)            |
| Net Pension Liability - Police Pension  | (10,522,811)         |
| Total OPEB Liability - RBP  | (4,033,728)          |
| General Obligation Bonds Payable  | (5,970,000)          |
| Unamortized Bond Premium  | (25,596)             |
| Installment Contract Payable  | (26,427)             |
| Accrued Interest Payable  | (44,775)             |
| <b>Net Position of Governmental Activities</b>  | <b>239,296,291</b>   |

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The notes to the financial statements are an integral part of this statement.

**VILLAGE OF BURR RIDGE, ILLINOIS**

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds  
For the Fiscal Year Ended April 30, 2021**

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**See Following Page**

## VILLAGE OF BURR RIDGE, ILLINOIS

### Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds For the Fiscal Year Ended April 30, 2021

|  | General                 |
|--|-------------------------|
| Revenues   |                         |
| Taxes  | \$ 5,646,016            |
| Intergovernmental  | 1,710,226               |
| Licenses and Permits   | 454,084                 |
| Charges for Services   | 726,841                 |
| Fines and Forfeitures  | 92,053                  |
| Interest   | 73,386                  |
| Miscellaneous  | 159,031                 |
| Total Revenues   | <u>8,861,637</u>        |
| Expenditures   |                         |
| Current  |                         |
| General Government   | 2,239,643               |
| Public Safety  | 4,676,753               |
| Public Works   | 1,463,679               |
| Capital Outlay   | —                       |
| Debt Service   |                         |
| Principal Retirement   | —                       |
| Interest and Fiscal Charges                                  | —                       |
| Total Expenditures   | <u>8,380,075</u>        |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>481,562</u>          |
| Other Financing Sources (Uses)                               |                         |
| Debt Issuance  | —                       |
| Disposal of Capital Assets                                   | 39,025                  |
| Transfers In   | —                       |
| Transfers Out  | (245,000)               |
|  | <u>(205,975)</u>        |
| Net Change in Fund Balances                                  | 275,587                 |
| Fund Balances - Beginning                                    | <u>5,318,933</u>        |
| Fund Balances - Ending                                       | <u><u>5,594,520</u></u> |

The notes to the financial statements are an integral part of this statement.

| Debt<br>Service | Capital Projects        |  | Nonmajor  | Totals     |
|-----------------|-------------------------|--|-----------|------------|
|                 | Capital<br>Improvements |  |           |            |
| —               | —                       |  | 286,511   | 5,932,527  |
| —               | —                       |  | 725,995   | 2,436,221  |
| —               | —                       |  | —         | 454,084    |
| —               | —                       |  | —         | 726,841    |
| —               | —                       |  | —         | 92,053     |
| 50,211          | 5,805                   |  | 27,753    | 157,155    |
| —               | 130,000                 |  | 12,420    | 301,451    |
| 50,211          | 135,805                 |  | 1,052,679 | 10,100,332 |
| —               | —                       |  | 287,867   | 2,527,510  |
| —               | —                       |  | —         | 4,676,753  |
| —               | —                       |  | 42,482    | 1,506,161  |
| —               | 664,432                 |  | 308,485   | 972,917    |
| —               | —                       |  | 428       | 428        |
| 129,501         | —                       |  | 101       | 129,602    |
| 129,501         | 664,432                 |  | 639,363   | 9,813,371  |
| (79,290)        | (528,627)               |  | 413,316   | 286,961    |
| —               | —                       |  | 26,855    | 26,855     |
| —               | —                       |  | —         | 39,025     |
| —               | 611,115                 |  | 45,000    | 656,115    |
| —               | —                       |  | (411,115) | (656,115)  |
| —               | 611,115                 |  | (339,260) | 65,880     |
| (79,290)        | 82,488                  |  | 74,056    | 352,841    |
| 4,884,206       | 214,740                 |  | 967,081   | 11,384,960 |
| 4,804,916       | 297,228                 |  | 1,041,137 | 11,737,801 |

The notes to the financial statements are an integral part of this statement.

## VILLAGE OF BURR RIDGE, ILLINOIS

### Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities - Governmental Activities For the Fiscal Year Ended April 30, 2021

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|   |                   |
|---|-------------------|
| <b>Net Change in Fund Balances - Total Governmental Funds</b> | <b>\$ 352,841</b> |
|---|-------------------|

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

|   |             |
|---|-------------|
| Capital Outlays                                       | 377,163     |
| Depreciation Expense                                  | (1,767,291) |
| Disposals - Cost                                      | (254,915)   |
| Disposals - Accumulated Depreciation                  | 254,915     |
| Plus: Internal Service Capital Asset Related Activity | 65,964      |

The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.

|   |             |
|---|-------------|
| Change in Deferred Items - IMRF           | (477,482)   |
| Change in Deferred Items - Police Pension | (3,085,013) |

|   |         |
|---|---------|
| A deduction to certain revenues recognized as revenue only in the governmental funds. | 337,892 |
|---|---------|

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.

|  |           |
|--|-----------|
| Change in Compensated Absences                   | 25,836    |
| Change in Net Pension Liability - IMRF           | 490,596   |
| Change in Net Pension Liability - Police Pension | 2,861,854 |
| Change in Total OPEB Liability - RBP             | (441,869) |
| Debt Issuance                                    | (26,855)  |
| Retirement of Debt                               | 428       |
| Amortization of Bond Premium                     | 12,800    |

Internal service funds are used by the Village to charge the costs of information technology to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.

|          |
|----------|
| (13,133) |
|----------|

|   |                           |
|---|---------------------------|
| <b>Changes in Net Position of Governmental Activities</b> | <b><u>(1,286,269)</u></b> |
|---|---------------------------|



**VILLAGE OF BURR RIDGE, ILLINOIS**

**Statement of Net Position - Proprietary Funds**

**April 30, 2021**

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**See Following Page**

# VILLAGE OF BURR RIDGE, ILLINOIS

## Statement of Net Position - Proprietary Funds

April 30, 2021

|  | Business-Type Activities |             |              | Governmental<br>Activities |
|--|--------------------------|-------------|--------------|----------------------------|
|  | Enterprise Funds         |             |              | Internal Services          |
|  | Water                    | Sewer       | Totals       | Information<br>Technology  |
| <b>ASSETS</b>                                      |                          |             |              |                            |
| Current Assets                                     |                          |             |              |                            |
| Cash and Investments                               | \$ 1,394,449             | 1,899,857   | 3,294,306    | 366,402                    |
| Receivables - Net of Allowances                    |                          |             |              |                            |
| Accounts   | 663,794                  | 67,927      | 731,721      | —                          |
| Accrued Interest                                   | 26,888                   | 8,345       | 35,233       | 1,854                      |
| Deposits   | 62,081                   | 16,502      | 78,583       | —                          |
| Total Current Assets                               | 2,147,212                | 1,992,631   | 4,139,843    | 368,256                    |
| Noncurrent Assets                                  |                          |             |              |                            |
| Capital Assets                                     |                          |             |              |                            |
| Nondepreciable                                     | 48,000                   | 121,895     | 169,895      | 872,638                    |
| Depreciable  | 59,886,024               | 11,526,227  | 71,412,251   | (747,197)                  |
| Accumulated Depreciation                           | (26,048,117)             | (5,074,699) | (31,122,816) | —                          |
| Total Noncurrent Assets                            | 33,885,907               | 6,573,423   | 40,459,330   | 125,441                    |
| Total Assets                                       | 36,033,119               | 8,566,054   | 44,599,173   | 493,697                    |
| <b>DEFERRED OUTFLOWS OF<br/>RESOURCES</b>          |                          |             |              |                            |
| Deferred Items - IMRF                              | 164,880                  | 44,926      | 209,806      | —                          |
| Total Assets and Deferred Outflows<br>of Resources | 36,197,999               | 8,610,980   | 44,808,979   | 493,697                    |

The notes to the financial statements are an integral part of this statement.

|  | Business-Type Activities |           |            | Governmental<br>Activities |
|--|--------------------------|-----------|------------|----------------------------|
|  | Enterprise Funds         |           |            | Internal Services          |
|  | Water                    | Sewer     | Totals     | Information<br>Technology  |
| <b>LIABILITIES</b>                                     |                          |           |            |                            |
| Current Liabilities                                    |                          |           |            |                            |
| Accounts Payable                                       | \$ 343,309               | 2,664     | 345,973    | 23,560                     |
| Accrued Payroll  | 25,776                   | 8,006     | 33,782     | —                          |
| Deposits Payable                                       | 1,800                    | —         | 1,800      | —                          |
| Compensated Absences Payable                           | 10,512                   | 2,901     | 13,413     | —                          |
| Total Current Liabilities                              | 381,397                  | 13,571    | 394,968    | 23,560                     |
| Noncurrent Liabilities                                 |                          |           |            |                            |
| Compensated Absences Payable                           | 42,048                   | 11,604    | 53,652     | —                          |
| Net Pension Liability - IMRF                           | 51,818                   | 14,119    | 65,937     | —                          |
| Total OPEB Liability - RBP                             | 788,881                  | 209,694   | 998,575    | —                          |
| Total Noncurrent Liabilities                           | 882,747                  | 235,417   | 1,118,164  | —                          |
| Total Liabilities                                      | 1,264,144                | 248,988   | 1,513,132  | 23,560                     |
| <b>DEFERRED INFLOWS OF<br/>RESOURCES</b>               |                          |           |            |                            |
| Deferred Items - IMRF                                  | 337,397                  | 91,932    | 429,329    | —                          |
| Total Liabilities and Deferred Inflows of<br>Resources | 1,601,541                | 340,920   | 1,942,461  | 23,560                     |
| <b>NET POSITION</b>                                    |                          |           |            |                            |
| Investment in Capital Assets                           | 33,885,907               | 6,573,423 | 40,459,330 | 125,441                    |
| Unrestricted   | 710,551                  | 1,696,637 | 2,407,188  | 344,696                    |
| Total Net Position                                     | 34,596,458               | 8,270,060 | 42,866,518 | 470,137                    |

The notes to the financial statements are an integral part of this statement.

# VILLAGE OF BURR RIDGE, ILLINOIS

## Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds For the Fiscal Year Ended April 30, 2021

|                                      | Business-Type Activities |           |            | Governmental Activities |
|--------------------------------------|--------------------------|-----------|------------|-------------------------|
|                                      | Enterprise Funds         |           |            | Internal Services       |
|                                      | Water                    | Sewer     | Totals     | Information Technology  |
| Operating Revenues                   |                          |           |            |                         |
| Charges for Services                 | \$ 6,181,307             | 435,067   | 6,616,374  | —                       |
| Interfund Services                   | —                        | —         | —          | 392,020                 |
| Total Operating Revenues             | 6,181,307                | 435,067   | 6,616,374  | 392,020                 |
| Operating Expenses                   |                          |           |            |                         |
| Operations                           | 6,211,139                | 359,818   | 6,570,957  | 344,753                 |
| Depreciation                         | 841,956                  | 159,688   | 1,001,644  | 65,964                  |
| Total Operating Expenses             | 7,053,095                | 519,506   | 7,572,601  | 410,717                 |
| Operating (Loss)                     | (871,788)                | (84,439)  | (956,227)  | (18,697)                |
| Nonoperating Revenues                |                          |           |            |                         |
| Tap-On Connection Fees               | 49,708                   | 11,000    | 60,708     | —                       |
| Other Income                         | 21,367                   | —         | 21,367     | —                       |
| Interest Income                      | 83,076                   | 22,214    | 105,290    | 5,564                   |
|                                      | 154,151                  | 33,214    | 187,365    | 5,564                   |
| Change in Net Position               | (717,637)                | (51,225)  | (768,862)  | (13,133)                |
| Net Position - Beginning as Restated | 35,314,095               | 8,321,285 | 43,635,380 | 483,270                 |
| Net Position - Ending                | 34,596,458               | 8,270,060 | 42,866,518 | 470,137                 |

The notes to the financial statements are an integral part of this statement.

# VILLAGE OF BURR RIDGE, ILLINOIS

## Statement of Cash Flows - Proprietary Funds For the Fiscal Year Ended April 30, 2021

|  | Business-Type Activities |           |             | Governmental<br>Activities |
|--|--------------------------|-----------|-------------|----------------------------|
|  | Enterprise Funds         |           |             | Internal<br>Services       |
|  | Water                    | Sewer     | Totals      | Information<br>Technology  |
| Cash Flows from Operating Activities   |                          |           |             |                            |
| Receipts from Customers and Users  | \$ 6,168,702             | 437,795   | 6,606,497   | 392,020                    |
| Payments to Employees  | (911,867)                | (6,445)   | (918,312)   | (338,996)                  |
| Payments to Suppliers  | (5,167,399)              | (332,640) | (5,500,039) | (5,082)                    |
|  | 89,436                   | 98,710    | 188,146     | 47,942                     |
| Cash Flows from Capital and Related<br>Financing Activities  |                          |           |             |                            |
| Purchase of Capital Assets   | (103,834)                | (121,895) | (225,729)   | —                          |
| Cash Flows from Investing Activities   |                          |           |             |                            |
| Interest Income  | 83,076                   | 22,214    | 105,290     | 5,564                      |
| Net Change in Cash and Cash Equivalents  | 68,678                   | (971)     | 67,707      | 53,506                     |
| Cash and Cash Equivalents - Beginning  | 1,325,771                | 1,900,828 | 3,226,599   | 312,896                    |
| Cash and Cash Equivalents - Ending   | 1,394,449                | 1,899,857 | 3,294,306   | 366,402                    |
| Reconciliation of Operating Income to Net Cash<br>Provided (Used) by Operating Activities                            |                          |           |             |                            |
| Operating (Loss)   | (871,788)                | (84,439)  | (956,227)   | (18,697)                   |
| Adjustments to Reconcile Operating<br>Income to Net Income to Net Cash<br>Provided by (Used in) Operating Activities |                          |           |             |                            |
| Depreciation Expense   | 841,956                  | 159,688   | 1,001,644   | 65,964                     |
| Other Income   | 71,075                   | 11,000    | 82,075      |                            |
| Other Income (Expense) - IMRF and RBP  | 255,763                  | 36,195    | 291,958     | —                          |
| (Increase) Decrease in Current Assets  | (83,680)                 | (8,272)   | (91,952)    | 2,397                      |
| Increase (Decrease) in Current Liabilities   | (123,890)                | (15,462)  | (139,352)   | (1,722)                    |
| Net Cash Provided by Operating Activities  | 89,436                   | 98,710    | 188,146     | 47,942                     |

The notes to the financial statements are an integral part of this statement.

# VILLAGE OF BURR RIDGE, ILLINOIS

## Statement of Fiduciary Net Position

April 30, 2021

|  | <u>Pension Trust</u><br><u>Police Pension</u> | <u>Custodial</u><br><u>Special</u><br><u>Assessment</u> |
|--|---|---|
| <b>ASSETS</b>  |   |   |
| Cash and Cash Equivalents  | \$ 581,354                                    | 182,268   |
| Investments  |   |   |
| U.S. Treasury Securities   | 1,269,176                                     | —   |
| U.S. Agency Securities   | 5,940,293                                     | —   |
| State and Local Obligations                                      | 1,257,519                                     | —   |
| Corporate Bonds  | 148,437                                       | —   |
| Mutual Funds   | 14,335,771                                    | —   |
| Receivables - Net of Allowance                                   |   |   |
| Accrued Interest   | 58,000  | —   |
| Due from Other Funds   | 35,718  | —   |
| Total Assets   | 23,626,268                                    | 182,268   |
| <b>LIABILITIES</b>   |   |   |
| Accounts Payable   | 400   | 12,152  |
| <b>NET POSITION</b>  |   |   |
| Restricted for Pensions  | 23,625,868                                    | —   |
| Restricted for Individuals, Organizations, and Other Governments | —   | 170,116   |
| Total Net Position   | 23,625,868                                    | 170,116   |

The notes to the financial statements are an integral part of this statement.

# VILLAGE OF BURR RIDGE, ILLINOIS

## Statement of Changes in Fiduciary Net Position For the Fiscal Year Ended April 30, 2021

|                                  | Pension Trust<br>Police Pension | Custodial<br>Special<br>Assessment |
|----------------------------------|---------------------------------|------------------------------------|
| Additions                        |                                 |                                    |
| Contributions - Employer         | \$ 778,098                      | —                                  |
| Contributions - Plan Members     | 244,568                         | —                                  |
| Total Contributions              | 1,022,666                       | —                                  |
| Investment Income                |                                 |                                    |
| Interest Earned                  | 497,281                         | —                                  |
| Net Change in Fair Value         | 4,675,351                       | —                                  |
|                                  | 5,172,632                       | —                                  |
| Less Investment Expenses         | (53,522)                        | —                                  |
| Net Investment Income            | 5,119,110                       | —                                  |
| Total Additions                  | 6,141,776                       | —                                  |
| Deductions                       |                                 |                                    |
| Administration                   | 26,739                          | —                                  |
| Benefits and Refunds             | 1,404,068                       | —                                  |
| Total Deductions                 | 1,430,807                       | —                                  |
| Change in Fiduciary Net Position | 4,710,969                       | —                                  |
| Net Position - Beginning         | 18,914,899                      | 170,116                            |
| Net Position - Ending            | 23,625,868                      | 170,116                            |

The notes to the financial statements are an integral part of this statement.

# **VILLAGE OF BURR RIDGE, ILLINOIS**

## **Notes to the Financial Statements**

**April 30, 2021**

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### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Village of Burr Ridge, Illinois (the Village), is a municipal corporation governed by a seven- member board consisting of six trustees and the mayor. The Village's major operations include police protection, highways and streets maintenance and reconstruction, planning and zoning services, public improvements, economic development, water and sewer, financial and technology services, and general administrative services.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Village's accounting policies established in GAAP and used by the Village are described below.

#### **REPORTING ENTITY**

The Village's financial reporting entity comprises the following:

|                     |                       |
|---------------------|-----------------------|
| Primary Government: | Village of Burr Ridge |
|---------------------|-----------------------|

In determining the financial reporting entity, the Village complies with the provisions of GASB Statement No. 61, "The Financial Reporting Omnibus - an Amendment of GASB Statements No. 14 and No. 34," and includes all component units that have a significant operational or financial relationship with the Village. Based upon the criteria set forth in the GASB Statement No. 61, there are no component units included in the reporting entity.

#### **Police Pension Employees Retirement System**

The Village's sworn police employees participate in the Police Pension Employees Retirement System (PPERS). PPERS functions for the benefit of these employees and is governed by a five-member pension board. The pension board is comprised of two members elected from active participants of the fund, one elected pension beneficiary of the fund and two members appointed by the Village's Mayor, with the advice and consent of the Board of Trustees. The participants are required to contribute a percentage of salary as established by Illinois statute and the Village is obligated to fund all remaining PPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it is legally separate from the Village, the PPERS is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the Village's police employees. The PPERS is reported as a fiduciary fund, and specifically a pension trust fund, due to the fiduciary responsibility exercised over the PPERS.

#### **BASIS OF PRESENTATION**

##### **Government-Wide Statements**

The Village's basic financial statements include both government-wide (reporting the Village as a whole) and fund financial statements (reporting the Village's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The Village's police protection, highways and streets maintenance and reconstruction, planning and zoning services, public improvements, economic development, and general administrative services are classified as governmental activities. The Village's water and sewer services are classified as business-type activities.



# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements

April 30, 2021

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

#### BASIS OF PRESENTATION - Continued

##### Government-Wide Statements - Continued

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are: (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The Village's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The Village first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Village's functions and business-type activities (general government, public safety, public works, etc.). The functions are supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) charges to customers or applicants who purchase, use, or directly benefit from foods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

The net costs (by function or business-type activity) are normally covered by general revenue (property tax, sales tax, intergovernmental revenues, interest income, etc.).

The Village does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds that is eliminated like a reimbursement (reducing the revenue and expense in the General Fund) to recover the direct costs of General Fund services provided (finance, personnel, purchasing, legal, technology management, etc.).

This government-wide focus is more on the sustainability of the Village as an entity and the change in the Village's net position resulting from the current year's activities.

##### Fund Financial Statements

The financial transactions of the Village are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories.

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The Village electively added funds, as major funds, which either had debt outstanding or specific community focus. The nonmajor funds are combined in a column in the fund financial statements. A fund is considered major if it is a primary operating fund of the Village or meets the following criteria:

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements

April 30, 2021

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

#### BASIS OF PRESENTATION - Continued

##### Fund Financial Statements - Continued

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the Village:

##### Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Village:

*General Fund* is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is a major fund.

*Special Revenue Funds* are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Village maintains two nonmajor special revenue funds.

*Debt Service Funds* are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The Debt Service Fund is treated as a major fund and is used to account for monies restricted, committed or assigned to pay for principal and interest payments on the Village's debt obligations.

*Capital Projects Funds* are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The Village maintains four capital projects funds. The Capital Improvement Fund, a major fund, is used to account for funds used to pay for the annual road program, arterial street improvements, facility improvements, and other related projects. It is funded by developer donations, grants, and transfers from the General Fund.

##### Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the Village.

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements

April 30, 2021

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

#### BASIS OF PRESENTATION - Continued

##### Fund Financial Statements - Continued

##### Proprietary Funds - Continued

*Enterprise Funds* are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The Village maintains two major enterprise funds, the Water Fund and the Sewer Fund, which account for the provisions of water and sewer services to the residents of the Village. All activities necessary to provide such services are accounted for in these funds, including, but not limited to, administration, operations, maintenance, financing and related debt services and billing and collection.

*Internal service funds* are used to account for the financing of goods or services provided by an activity to other departments, funds or component units of the Village on a cost-reimbursement basis. The Village maintains one 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.

The Village's internal service fund is presented in the proprietary funds financial statements. Because the principal users of the internal service is the Village's governmental activities, the financial statements of the internal service fund is consolidated into the governmental column when presented in the government-wide financial statements. To the extent possible, the cost of these services is reported in the appropriate functional activity (general government, public safety, public works, etc.).

##### Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore are not available to support Village programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

*Pension Trust Funds* are used to account for assets held in a trustee capacity for pension benefit payments. The Police Pension Fund accounts for the accumulation of resources to pay retirement and other related benefits for sworn members of the Village's police force.

*Custodial Funds* are used to account for assets held by the Village in a purely custodial capacity. The Special Assessment Fund is used to account for assets held for the payment of special assessment bonds.

The Village's fiduciary funds are presented in the fiduciary fund financial statements by type (pension trust and custodial). Since by definition these assets are being held for the benefit of a third party (pension participants and others) and cannot be used to address activities or obligations of the Village, these funds are not incorporated into the government-wide statements.

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements

April 30, 2021

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

#### MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

##### Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate.

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

All proprietary, pension trust, and custodial funds utilize an “economic resources” measurement focus. The accounting objectives of the “economic resources” measurement focus is the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Proprietary and pension trust fund equity is classified as net position.

##### Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The Village recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues, except for sales taxes and utility taxes which use a ninety-day period. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, sales and use taxes, franchise taxes, licenses, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

# **VILLAGE OF BURR RIDGE, ILLINOIS**

## **Notes to the Financial Statements**

**April 30, 2021**

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### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

#### **MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued**

##### **Basis of Accounting - Continued**

All proprietary, pension trust, and custodial funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Village's enterprise funds and of the Village's internal service funds are charges to customers for sales and services. The Village also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

#### **ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY**

##### **Cash and Investments**

Cash and cash equivalents on the Statement of Net Position are considered to be cash on hand, demand deposits, cash with fiscal agent. For the purpose of the proprietary funds "Statement of Cash Flows," cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent, and all highly liquid investments with an original maturity of three months or less.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Village categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

##### **Interfund Receivables, Payables and Activity**

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Internal service fund services provided and used are not eliminated in the process of consolidation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements

April 30, 2021

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

#### ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

##### Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes, sales and use taxes, franchise taxes, and grants. Business-type activities report charges for services as their major receivables.

##### Prepays

Prepays are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements. The costs of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased.

##### Capital Assets

Capital assets purchased or acquired with an original cost of \$10,000 or more, depending on asset class, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Village as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. Infrastructure such as streets, traffic signals and signs are capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund capital assets are the same as those used for the general capital assets. Donated capital assets are capitalized at estimated acquisition value on the date donated.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

|                                   |               |
|-----------------------------------|---------------|
| Streets                           | 50 Years      |
| Buildings                         | 40 Years      |
| Improvements Other than Buildings | 40 Years      |
| Vehicles and Equipment            | 5 -15 Years   |
| Water Systems                     | 40 - 75 Years |
| Sanitary Sewer Lines              | 40 Years      |

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements

April 30, 2021

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

#### ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

##### Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents an acquisition/reduction of net position that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

##### Compensated Absences

The Village accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as “terminal leave” prior to retirement.

All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

##### Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

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

##### Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements

April 30, 2021

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

#### ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

##### Net Position - Continued

Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted - All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

### NOTE 2 - 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 a basis consistent with generally accepted accounting principles.
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.

During the year, supplemental budget amendments were necessary in the General, Capital Improvements, Storm Water Management, Water, and Police Pension Funds. The amendments are reflected in the financial statements.

#### EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following funds had an excess of actual expenditures over budget for the fiscal year:

| Fund                  | Excess  |
|-----------------------|---------|
| Debt Service          | \$ 751  |
| Motor Fuel Tax        | 230     |
| Sidewalks/Pathways    | 147,390 |
| Equipment Replacement | 24,989  |
| Police Pension        | 2,527   |



# **VILLAGE OF BURR RIDGE, ILLINOIS**

## **Notes to the Financial Statements**

**April 30, 2021**

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### **NOTE 3 - DETAIL NOTES ON ALL FUNDS**

#### **DEPOSITS AND INVESTMENTS**

The Village maintains a cash and investment pool that is available for use by all funds except the pension trust funds. Each fund type's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the Village's funds. The deposits and investments of the pension trust fund are held separately from those of other funds.

Permitted Deposits and Investments - Illinois Statutes authorizes the Village to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and Illinois Funds.

Illinois Funds is an investment pool managed by the Illinois Public Treasurer's Office which allows governments within the State to pool their funds for investment purposes. The Illinois Funds is not registered with the SEC as an investment company. Investments in Illinois Funds are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

The deposits and investments of the Pension Fund are held separately from those of other Village funds. Illinois Statutes authorizes the Pension Fund to make deposits/invest in interest bearing direct obligations of the United States of America; obligations that are fully guaranteed or insured as to the payment of principal and interest by the United States of America; bonds, notes, debentures, or similar obligations of agencies of the United States of America; savings accounts or certificates of deposit issued by banks or savings and loan associations chartered by the United States of America or by the State of Illinois, to the extent that the deposits are insured by the agencies or instrumentalities of the federal government; credit unions, to the extent that the deposits are insured by the agencies or instrumentalities of the federal government; State of Illinois bonds; pooled accounts managed by the Illinois Funds Market Fund (Formerly known as IPTIP, Illinois Public Treasurer's Investment Pool), or by banks, their subsidiaries or holding companies, in accordance with the laws of the State of Illinois; bonds or tax anticipation warrants of any county, township, or municipal corporation of the State of Illinois; direct obligations of the State of Israel; money market mutual funds managed by investment companies that are registered under the Federal Investment Company Act of 1940 and the Illinois Securities Law of 1953 and are diversified, open-ended management investment companies, provided the portfolio is limited to specified restrictions; general accounts of life insurance companies; and separate accounts of life insurance companies and mutual funds, the mutual funds must meet specific restrictions, provided the investment in separate accounts and mutual funds does not exceed ten percent of the Pension Fund's plan net position; and corporate bonds managed through an investment advisor, rated as investment grade by one of the two largest rating services at the time of purchase. Pension Funds with plan net position of \$2.5 million or more may invest up to forty-five percent of plan net position in separate accounts of life insurance companies and mutual funds. Pension Funds with plan net position of at least \$5 million that have appointed an investment advisor, may through that investment advisor invest up to forty-five percent of the plan net position in common and preferred stocks that meet specific restrictions. In addition, Pension Funds with plan net position of at least \$10 million that have appointed an investment advisor, may invest up to fifty percent of its net position in common and preferred stocks and mutual funds that meet specific restrictions effective July 1, 2011 and up to fifty-five percent effective July 1, 2012.

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements

April 30, 2021

### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

#### DEPOSITS AND INVESTMENTS - Continued

#### Village - Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration Risk

*Deposits.* At year-end, the carrying amount of the Village's deposits for governmental and business-type totaled \$7,632,791 and the bank balances totaled \$8,346,479.

*Investments.* At year-end, the Village has the following investments and maturities:

| Investment Type             | Fair Value   | Investment Maturities (in Years) |           |           |              |
|-----------------------------|--------------|----------------------------------|-----------|-----------|--------------|
|                             |              | Less Than 1                      | 1-5       | 6-10      | More Than 10 |
| U.S. Agency Securities      | \$ 5,768,930 | —                                | 4,922,038 | 846,892   | —            |
| State and Local Obligations | 2,670,180    | 30,319                           | 1,476,106 | 1,163,755 | —            |
| Illinois Funds              | 2,371        | 2,371                            | —         | —         | —            |
| Totals                      | 8,441,481    | 32,690                           | 6,398,144 | 2,010,647 | —            |

The Village has the following recurring fair value measurements as of April 30, 2021:

|   | Totals       | Fair Value Measurements Using                                  |   |   |
|---|--------------|--|---|---|
|   |              | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| Investments by Fair Value Level                   |              |  |   |   |
| Debt Securities                                   |              |  |   |   |
| U.S. Agency Securities                            | \$ 5,768,930 | —  | 5,768,930                                     | —   |
| State and Local Obligations                       | 2,670,180    | —  | 2,670,180                                     | —   |
| Total Investments by Fair Value Level             | 8,439,110    | —  | 8,439,110                                     | —   |
| Investments Measured at the Net Asset Value (NAV) |              |  |   |   |
| Illinois Funds                                    | 2,371        |  |   |   |
| Total Investments Measured at Fair Value          | 8,441,481    |  |   |   |

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements

April 30, 2021

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### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

#### DEPOSITS AND INVESTMENTS - Continued

##### Village - Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration Risk - Continued

*Investments - Continued.* Debt Securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

*Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the Village limits its exposure by structuring the portfolio to provide liquidity for short and long-term cash flow needs while providing a reasonable rate of return based on the current market.

*Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Village limits its exposure by primarily investing in external investment pools. At year-end, the Village's investments in U.S. agency obligations were not rated, state and local obligations are rated AA- to AAA by Standard & Poor's, and the Illinois Funds is rated AAA by Standard & Poor's.

*Custodial Credit Risk.* In the case of deposits, this is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. The Village's investment policy requires pledging of collateral with a fair value of at least 102% of all bank balances in excess of federal depository insurance with the collateral held by an independent third party of the Federal Reserve Bank of Chicago in the Village's name. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

For an investment, this is the risk that in the event of the failure of the counterparty, the Village will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. To limits 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. The Village's investment in the Illinois Funds is not subject to custodial credit risk.

*Concentration Risk.* This is the risk of loss attributed to the magnitude of the Village's investment in a single issuer. The Village's investment policy requires diversification of investments to avoid unreasonable risk but has no set percentage limits. At year-end, the Village does not have any investments over 5 percent of cash and investments (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements

April 30, 2021

### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

#### DEPOSITS AND INVESTMENTS - Continued

##### Police Pension Fund - Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration Risk

*Deposits.* At year-end, the carrying amount of the Fund's deposits totaled \$581,354 and the bank balances totaled \$581,354.

*Investments.* The following table presents the investments and maturities of the Fund's debt securities as of April 30, 2021:

| Investment Type             | Fair Value   | Investment Maturities (in Years) |           |           |              |
|-----------------------------|--------------|----------------------------------|-----------|-----------|--------------|
|                             |              | Less Than 1                      | 1-5       | 6-10      | More Than 10 |
| U.S. Treasury Securities    | \$ 1,269,176 | 152,211                          | 448,684   | 668,281   | —            |
| U.S. Agency Securities      | 5,940,293    | 106,574                          | 1,941,118 | 3,892,601 | —            |
| State and Local Obligations | 1,257,519    | 202,660                          | 784,654   | 270,205   | —            |
| Corporate Bonds             | 148,437      | —                                | —         | 148,437   | —            |
| Totals                      | 8,615,425    | 461,445                          | 3,174,456 | 4,979,524 | —            |

The Fund has the following recurring fair value measurements as of April 30, 2021:

| Investments by Fair Value Level          | Totals       | Fair Value Measurements Using                                  |   |   |
|--|--------------|--|---|---|
|  |              | 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. Treasury Obligations                | \$ 1,269,176 | 1,269,176  | —   | —   |
| U.S. Agency Obligations                  | 5,940,293    | —  | 5,940,293                                     | —   |
| State and Local Obligations              | 1,257,519    | —  | 1,257,519                                     | —   |
| Corporate Bonds                          | 148,437      | —  | 148,437                                       | —   |
| Equity Securities                        |              |  |   |   |
| Mutual Funds                             | 14,335,771   | 14,335,771   | —   | —   |
| Total Investments Measured at Fair Value | 22,951,196   | 15,604,947   | 7,346,249                                     | —   |

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements

April 30, 2021

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### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

#### DEPOSITS AND INVESTMENTS - Continued

##### **Police Pension Fund - Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration Risk - Continued**

*Investments - Continued.* Debt Securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

*Interest Rate Risk.* In accordance with the Fund's investment policy, the 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.

*Credit Risk.* The Fund helps limit its exposure to credit risk by primarily investing in obligations guaranteed by the United States Government and securities issued by certain agencies of the United States Government that are explicitly or implicitly guaranteed by the United States Government. The Fund's investment policy also prescribes to the "prudent person" rule, which states, "Investments shall be made with judgement and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the primary objective of safety as well as the secondary objective of the attainment of market rates of return". The U.S. Agency security ratings are not available, the state and local obligations are rated AA+ to A2 by Moody's, and the corporate bond ratings are not available.

*Custodial Credit Risk.* The 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. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

For investments, the Fund's investment policy limits its exposure by requiring that all security transactions, that are exposed to custodial credit risk are held by a third party agent.

*Concentration Risk.* The Fund's investment policy requires diversification of investments to avoid unreasonable risk. In addition to the securities and fair values listed above, the Fund also has \$14,335,771 invested in mutual funds. At year-end, the Fund has no investments over 5 percent of net plan assets available for retirement benefits (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements

April 30, 2021

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### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

#### DEPOSITS AND INVESTMENTS - Continued

##### Police Pension Fund - Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration Risk - Continued

*Concentration of Credit Risk - Continued.* The Fund's investment policy in accordance with Illinois Compiled Statutes (ILCS) establishes the following target allocation across asset classes:

| Asset Class                 | Target | Long-Term<br>Expected Real<br>Rate of Return |
|-----------------------------|--------|--|
| Fixed Income                | 40%    | 1.3%   |
| U.S. Large Cap Equity Funds | 36%    | 5.8%   |
| U.S. Small Cap Equity Funds | 15%    | 7.6%   |
| International Equity        | 9%     | 7.1%   |
| Cash and Cash Equivalents   | 0%     | 0.0%   |

Illinois Compiled Statutes (ILCS) limit the Fund's investments in equities, mutual funds and variable annuities to 65%. Securities in any one company should not exceed 5% of the total fund.

The long-term expected rate of return on the Fund's investments was determined using an asset allocation study conducted by the Fund's investment management consultant in June 2020 in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding the expected inflation. Best estimates or arithmetic real rates of return for each major asset class included in the Fund's target asset allocation as of April 30, 2021 are listed in the table above.

#### Rate of Return

For the year ended April 30, 2021, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 27.52%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

#### PROPERTY TAXES

Property taxes for 2020 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by 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 during the following year. 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 collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy to reflect actual collection experience.

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements

April 30, 2021

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### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

#### INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

##### Interfund Balances

The composition of interfund balances as of the date of this report is as follows:

| Receivable Fund | Payable Fund | Amount           |
|-----------------|--------------|------------------|
| Police Pension  | General      | <u>\$ 35,718</u> |

Interfund balances result from the time lag between when transactions are recorded in the accounting system and payments between funds are made.

##### Interfund Transfers

Interfund transfers for the year consisted of the following:

| Transfer In            | Transfer Out          | Amount            |
|------------------------|-----------------------|-------------------|
| Capital Improvements   | General               | \$ 200,000 (2)    |
| Capital Improvements   | Nonmajor Governmental | 411,115 (1)       |
| Storm Water Management | General               | <u>45,000 (2)</u> |
|                        |                       | <u>656,115</u>    |

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the General Fund to finance capital projects in accordance with budgetary authorizations.

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements April 30, 2021

### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

#### CAPITAL ASSETS

##### Governmental Activities

Governmental capital asset activity for the year was as follows:

|                                      | Restated<br>Beginning<br>Balances | Increases          | Decreases      | Ending<br>Balances |
|--------------------------------------|-----------------------------------|--------------------|----------------|--------------------|
| Nondepreciable Capital Assets        |                                   |                    |                |                    |
| Land                                 | \$ 1,797,378                      | —                  | —              | 1,797,378          |
| Land Right of Way                    | 214,262,950                       | —                  | —              | 214,262,950        |
| Construction in Progress             | 169,120                           | 229,041            | 50,926         | 347,235            |
|                                      | <u>216,229,448</u>                | <u>229,041</u>     | <u>50,926</u>  | <u>216,407,563</u> |
| Depreciable Capital Assets           |                                   |                    |                |                    |
| Streets                              | 56,699,572                        | —                  | —              | 56,699,572         |
| Buildings                            | 9,473,333                         | —                  | —              | 9,473,333          |
| Improvements Other than Buildings    | 3,724,996                         | 36,569             | —              | 3,761,565          |
| Vehicles and Equipment               | 4,396,539                         | 162,479            | 254,915        | 4,304,103          |
|                                      | <u>74,294,440</u>                 | <u>199,048</u>     | <u>254,915</u> | <u>74,238,573</u>  |
| Less Accumulated Depreciation        |                                   |                    |                |                    |
| Streets                              | 31,944,062                        | 1,106,603          | —              | 33,050,665         |
| Buildings                            | 4,077,159                         | 236,833            | —              | 4,313,992          |
| Improvements Other than Buildings    | 820,245                           | 93,125             | —              | 913,370            |
| Vehicles and Equipment               | 2,934,730                         | 330,730            | 254,915        | 3,010,545          |
|                                      | <u>39,776,196</u>                 | <u>1,767,291</u>   | <u>254,915</u> | <u>41,288,572</u>  |
| Total Net Depreciable Capital Assets | <u>34,518,244</u>                 | <u>(1,568,243)</u> | <u>—</u>       | <u>32,950,001</u>  |
| Total Net Capital Assets             | <u>250,747,692</u>                | <u>(1,339,202)</u> | <u>50,926</u>  | <u>249,357,564</u> |

Depreciation expense was charged to governmental activities as follows:

|                    |                  |
|--------------------|------------------|
| General Government | \$ 1,223,688     |
| Public Safety      | 260,560          |
| Public Works       | 217,079          |
| Internal Service   | <u>65,964</u>    |
|                    | <u>1,767,291</u> |



# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements April 30, 2021

### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

#### CAPITAL ASSETS - Continued

##### Business-Type Activities

Business-type capital asset activity for the year was as follows:

|                                      | Restated<br>Beginning<br>Balances | Increases | Decreases | Ending<br>Balances |
|--------------------------------------|-----------------------------------|-----------|-----------|--------------------|
| Nondepreciable Capital Assets        |                                   |           |           |                    |
| Land                                 | \$ 48,000                         | —         | —         | 48,000             |
| Construction in Progress             | 50,926                            | 121,895   | 50,926    | 121,895            |
|                                      | 98,926                            | 121,895   | 50,926    | 169,895            |
| Depreciable Capital Assets           |                                   |           |           |                    |
| Buildings                            | 6,336,128                         | —         | —         | 6,336,128          |
| Vehicles and Equipment               | 439,616                           | 154,760   | —         | 594,376            |
| Water Systems                        | 53,092,520                        | —         | —         | 53,092,520         |
| Sanitary Sewer Lines                 | 11,389,227                        | —         | —         | 11,389,227         |
|                                      | 71,257,491                        | 154,760   | —         | 71,412,251         |
| Less Accumulated Depreciation        |                                   |           |           |                    |
| Buildings                            | 3,842,638                         | 87,616    | —         | 3,930,254          |
| Vehicles and Equipment               | 363,250                           | 39,779    | —         | 403,029            |
| Water Systems                        | 21,132,573                        | 719,261   | —         | 21,851,834         |
| Sanitary Sewer Lines                 | 4,782,711                         | 154,988   | —         | 4,937,699          |
|                                      | 30,121,172                        | 1,001,644 | —         | 31,122,816         |
| Total Net Depreciable Capital Assets | 41,136,319                        | (846,884) | —         | 40,289,435         |
| Total Net Capital Assets             | 41,235,245                        | (724,989) | 50,926    | 40,459,330         |

Depreciation expense was charged to business-type activities as follows:

|       |                  |
|-------|------------------|
| Water | \$ 841,956       |
| Sewer | 159,688          |
|       | <u>1,001,644</u> |

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements

April 30, 2021

### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

#### LONG-TERM DEBT

##### General Obligation Bonds

The Village issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities. General obligation bonds are direct obligations and pledge the full faith and credit of the Village. General obligation bonds currently outstanding are as follows:

| Issue   | Fund Debt<br>Retired by | Beginning<br>Balances | Issuances | Retirements | Ending<br>Balances |
|---|-------------------------|-----------------------|-----------|-------------|--------------------|
| General Obligation Refunding Bonds of 2017 (\$5,970,000), due in one installment of \$5,970,000 plus interest at 2.00% through December 15, 2022. | Debt Service            | \$ 5,970,000          | —         | —           | 5,970,000          |

##### Installment Contract Payable

The Village also issues installment contracts payable to provide funds for the purchase of capital assets. Installment contracts currently outstanding are as follows:

| Issue   | Fund Debt<br>Retired by | Beginning<br>Balances | Issuances | Retirements | Ending<br>Balances |
|---|-------------------------|-----------------------|-----------|-------------|--------------------|
| Installment Contract of 2021, due in annual installments of \$5,132 plus interest at 1.35% through March 3, 2026. | Equipment Replacement   | \$ —                  | 26,855    | 428         | 26,427             |

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements

April 30, 2021

### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

#### LONG-TERM DEBT - Continued

##### Long-Term Liabilities Activity

Changes in long-term liabilities during the fiscal year were as follows:

| Type of Debt                   | Beginning<br>Balances | Additions | Deductions | Ending<br>Balances | Amounts<br>Due within<br>One Year |
|--------------------------------|-----------------------|-----------|------------|--------------------|-----------------------------------|
| Governmental Activities        |                       |           |            |                    |                                   |
| Compensated Absences           | \$ 334,873            | 25,836    | 51,672     | 309,037            | 61,807                            |
| Net Pension Liability - IMRF   | 610,286               | —         | 490,596    | 119,690            | —                                 |
| Net Pension Liability - Police | 13,384,665            | —         | 2,861,854  | 10,522,811         | —                                 |
| Total OPEB Liability - RBP     | 3,591,859             | 441,869   | —          | 4,033,728          | —                                 |
| General Obligation Bonds       | 5,970,000             | —         | —          | 5,970,000          | —                                 |
| Plus: Unamortized Premium      | 38,396                | —         | 12,800     | 25,596             | —                                 |
| Installment Contract           | —                     | 26,855    | 428        | 26,427             | 5,132                             |
|                                | 23,930,079            | 494,560   | 3,417,350  | 21,007,289         | 66,939                            |
| Business-Type Activities       |                       |           |            |                    |                                   |
| Compensated Absences           | 74,973                | 7,908     | 15,816     | 67,065             | 13,413                            |
| Net Pension Liability - IMRF   | 378,831               | —         | 312,894    | 65,937             | —                                 |
| Total OPEB Liability - RBP     | 662,287               | 336,288   | —          | 998,575            | —                                 |
|                                | 1,116,091             | 344,196   | 328,710    | 1,131,577          | 13,413                            |

For the governmental activities, payments on the compensated absences, the net pension liabilities and the total OPEB Liability are made by the General Fund. Payments on general obligation bonds are liquidated by the Debt Service Fund. Payments on the installment contract are made by the Equipment Replacement Fund.

Additionally, for business-type activities, the compensated absences, the net pension liabilities, and the total OPEB liability are liquidated by the Water and the Sewer Funds.

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements April 30, 2021

### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

#### LONG-TERM DEBT - Continued

##### Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

| Fiscal<br>Year | Governmental Activities |          |                       |          |
|----------------|-------------------------|----------|-----------------------|----------|
|                | General Obligation      |          | Installment Contracts |          |
|                | Bonds                   |          |                       |          |
|                | Principal               | Interest | Principal             | Interest |
| 2022           | \$ —                    | 119,400  | \$ 5,132              | 629      |
| 2023           | 5,970,000               | 119,400  | 5,132                 | 629      |
| 2024           | —                       | —        | 5,132                 | 629      |
| 2025           | —                       | —        | 5,132                 | 629      |
| 2026           | —                       | —        | 5,899                 | 1,101    |
| Totals         | 5,970,000               | 238,800  | 26,427                | 3,617    |

##### Legal Debt Margin

Chapter 65, Section 5/8-5-1 of the Illinois Compiled Statutes provides, "...no municipality having a population of less than 500,000 shall become indebted in any manner or for any purpose, to an amount, including existing indebtedness in the aggregate exceeding 8.625% on the value of the taxable property therein, to be ascertained by the last assessment for state and county purposes, previous to the incurring of the indebtedness or, until January 1, 1983, if greater, the sum that is produced by multiplying the municipality's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979."

|   |                         |
|---|-------------------------|
| Assessed Valuation - 2020                             | <u>\$ 1,266,997,946</u> |
| Legal Debt Limit - 8.625% of Equalized Assessed Value | 109,278,573             |
| Amount of Debt Applicable to Limit                    | <u>5,970,000</u>        |
| Legal Debt Margin                                     | <u>103,308,573</u>      |

## VILLAGE OF BURR RIDGE, ILLINOIS

### Notes to the Financial Statements

April 30, 2021

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#### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

##### OPERATING LEASES

The Village leases an office space and has various antenna leases. These leases are accounted as operating leases and generated revenue of approximately \$454,870 for the fiscal year 2021. Following are the minimum expected revenue and cash receipts related to the leases:

| Fiscal<br>Year | Expected Rent<br>Income/Receipts |
|----------------|----------------------------------|
| 2022           | \$ 207,448                       |
| 2023           | 209,518                          |
| 2024           | 168,738                          |
| 2025           | 157,027                          |
| 2026           | 108,853                          |
|                | <u>851,584</u>                   |

##### NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of April 30, 2021:

|  |                    |
|--|--------------------|
| Governmental Activities                          |                    |
| Capital Assets - Net of Accumulated Depreciation | \$ 249,357,564     |
| Less Capital Related Debt:                       |                    |
| General Obligation Refunding Bonds of 2017       | (5,970,000)        |
| Installment Loans                                | (26,427)           |
| Unamortized Premium                              | <u>(25,596)</u>    |
| Net Investment in Capital Assets                 | <u>243,335,541</u> |
| Business-Type Activities                         |                    |
| Capital Assets - Net of Accumulated Depreciation | <u>40,459,330</u>  |

##### FUND BALANCE CLASSIFICATIONS

In the governmental funds financial statements, the Village considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The Village first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

*Nonspendable Fund Balance.* Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements

April 30, 2021

### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

#### FUND BALANCE CLASSIFICATIONS - Continued

*Restricted Fund Balance.* Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

*Committed Fund Balance.* Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Trustees; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

*Assigned Fund Balance.* Consists of amounts that are constrained by the Board of Trustees' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Trustees itself or b) a body or official to which the Board of Trustees has delegated the authority to assign amounts to be used for specific purposes. The Village's highest level of decision-making authority is the Board of Trustees, who is authorized to assign amounts to a specific purpose.

*Unassigned Fund Balance.* Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

*Minimum Fund Balance Policy.* The Village's fund balance policy states the unassigned fund balance of the General Fund should be a minimum of 20% of the current fiscal year's operating budget.

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

|                      | General   | Debt<br>Service | Capital<br>Projects<br>Capital<br>Improvements | Nonmajor  | Totals     |
|----------------------|-----------|-----------------|--|-----------|------------|
| Fund Balances        |           |                 |  |           |            |
| Nonspendable         |           |                 |  |           |            |
| Prepays              | \$ 2,383  | —               | —  | 1,500     | 3,883      |
| Restricted           |           |                 |  |           |            |
| Streets and Highways | —         | —               | —  | 387,193   | 387,193    |
| Community Relations  | —         | —               | —  | 179,237   | 179,237    |
| Debt Service         | —         | 4,804,916       | —  | —         | 4,804,916  |
|                      | —         | 4,804,916       | —  | 566,430   | 5,371,346  |
| Committed            |           |                 |  |           |            |
| Capital Projects     | —         | —               | —  | 473,207   | 473,207    |
| Assigned             |           |                 |  |           |            |
| Opus Contribution    | 850,000   | —               | —  | —         | 850,000    |
| Capital Improvements | —         | —               | 297,228  | —         | 297,228    |
|                      | 850,000   | —               | 297,228  | —         | 1,147,228  |
| Unassigned           | 4,742,137 | —               | —  | —         | 4,742,137  |
| Total Fund Balances  | 5,594,520 | 4,804,916       | 297,228  | 1,041,137 | 11,737,801 |

## VILLAGE OF BURR RIDGE, ILLINOIS

### Notes to the Financial Statements

April 30, 2021

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#### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

##### NET POSITION RESTATEMENTS

Beginning net position was restated due to the Village implementing a capital asset policy in the current year. The following is a summary of the net position as originally reported and as restated:

| Net Position             | As Reported    | As Restated | (Decrease)  |
|--------------------------|----------------|-------------|-------------|
| Governmental Activities  | \$ 240,956,697 | 240,582,560 | (374,137)   |
| Information Technology   | 533,092        | 483,270     | (49,822)    |
| Business-Type Activities | 53,584,695     | 43,635,380  | (9,949,315) |
| Water                    | 43,513,036     | 35,314,095  | (8,198,941) |
| Sewer                    | 10,071,659     | 8,321,285   | (1,750,374) |

##### RISK MANAGEMENT

###### Intergovernmental Personnel Benefit Cooperative (IPBC)

Risks for medical and death benefits for employees and retirees are provided for through the Village's participation in the Intergovernmental Personnel Benefit Cooperative (IPBC). IPBC acts as an administrative agency to receive, process and pay such claims as may come within the benefit program of each member. IPBC maintains specific reinsurance coverage for claims in excess of \$50,000 per individual employee participant. The Village pays premiums to IPBC based upon current employee participation and its prior experience factor with the pool. Current year overages or underages for participation in the pool are adjusted into subsequent years experience factor for premiums. There were no significant changes in insurance coverages from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years.

###### Intergovernmental Risk Management Agency (IRMA)

The Village also 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 Cooperations Statute to pool its risk management needs.

The agency administers a mix of self-insurance and commercial insurance coverages; property/casualty and workers' compensation claim administration/litigation management services; unemployment claim administration; extensive risk management/loss control consulting and training programs; and a risk information system and financial reporting service for its members.

# **VILLAGE OF BURR RIDGE, ILLINOIS**

## **Notes to the Financial Statements**

**April 30, 2021**

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### **NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

#### **RISK MANAGEMENT - Continued**

##### **Intergovernmental Risk Management Agency (IRMA) - Continued**

The Village's payments to IRMA are displayed on the financial statements as expenditures/expenses in appropriate funds. Each member assumes the first \$2,500 of each occurrence, and IRMA has a mix of self-insurance and commercial insurance at various amounts about that level. Each member appoints one delegate, along with an alternate delegate, to represent the member on the Board of Directors. The Village does not exercise any control over the activities of the Agency 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.

#### **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 attorneys, 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.

##### **Financial Impact from COVID-19**

In March 2020, the World Health Organization declared the COVID-19 virus a public health emergency. As of the date of this report, the extent of the impact of COVID-19 on the Village's operations and financial position cannot be determined.



## VILLAGE OF BURR RIDGE, ILLINOIS

### Notes to the Financial Statements

April 30, 2021

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#### NOTE 4 - OTHER INFORMATION - Continued

##### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS

The Village contributes to two defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system, and the Police Pension Plan, which is a single-employer pension plan. Publicly available financial reports that include financial statements and required supplementary information (RSI) for the Police Pension Plan may be obtained by writing to the Village at 7660 County Line Road, Burr Ridge, Illinois 60527. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at [www.imrf.org](http://www.imrf.org). The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

The aggregate amounts recognized for the pension plans are:

|                | Pension<br>Expense | Net<br>Pension<br>Liability | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|----------------|--------------------|-----------------------------|--------------------------------------|-------------------------------------|
| IMRF           | \$ 215,834         | 185,627                     | 590,646                              | 1,208,650                           |
| Police Pension | 1,001,257          | 10,522,811                  | 2,027,385                            | 3,738,570                           |
|                | 2,036,775          | 14,373,782                  | 3,792,005                            | 2,290,135                           |

##### Illinois Municipal Retirement Fund (IMRF)

###### Plan Descriptions

*Plan Administration.* All employees (other than those covered by the Police Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

*Benefits Provided.* IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements

April 30, 2021

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### NOTE 4 - OTHER INFORMATION - Continued

#### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

##### Illinois Municipal Retirement Fund (IMRF) - Continued

##### Plan Descriptions - Continued

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

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

*Plan Membership.* As of December 31, 2020, the measurement date, the following employees were covered by the benefit terms:

|  |                  |
|--|------------------|
| Inactive Plan Members Currently Receiving Benefits               | 33               |
| Inactive Plan Members Entitled to but not yet Receiving Benefits | 24               |
| Active Plan Members  | <u>29</u>        |
| Total  | <u><u>86</u></u> |

*Contributions.* As set by statute, the Village's Regular 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. For the year-ended April 30, 2021, the Village's contribution was 12.30% of covered payroll.

*Net Pension Liability.* The Village's net pension liability was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements

April 30, 2021

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### NOTE 4 - OTHER INFORMATION - Continued

#### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

##### Illinois Municipal Retirement Fund (IMRF) - Continued

##### Plan Descriptions - Continued

*Actuarial Assumptions.* The total pension liability was determined by an actuarial valuation performed, as of December 31, 2020, using the following actuarial methods and assumptions:

|                            |                     |
|----------------------------|---------------------|
| Actuarial Cost Method      | Entry Age<br>Normal |
| Asset Valuation Method     | Fair Value          |
| Actuarial Assumptions      |                     |
| Interest Rate              | 7.25%               |
| Salary Increases           | 2.85% to 13.75%     |
| Cost of Living Adjustments | 2.25%               |
| Inflation                  | 2.25%               |

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

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:

## VILLAGE OF BURR RIDGE, ILLINOIS

### Notes to the Financial Statements

April 30, 2021

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#### NOTE 4 - OTHER INFORMATION - Continued

#### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

#### Illinois Municipal Retirement Fund (IMRF) - Continued

#### Plan Descriptions - Continued

*Actuarial Assumptions - Continued.*

| Asset Class               | Target | Long-Term<br>Expected Real<br>Rate of Return |
|---------------------------|--------|--|
| Fixed Income              | 28.00% | 1.30%  |
| Domestic Equities         | 37.00% | 5.00%  |
| International Equities    | 18.00% | 6.00%  |
| Real Estate               | 9.00%  | 6.20%  |
| Blended                   | 7.00%  | 2.85% - 6.95%                                |
| Cash and Cash Equivalents | 1.00%  | 0.70%  |

#### Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Village contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

#### Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the net pension liability/(asset) of the Village calculated using the discount rate as well as what the Village's net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

|                               | 1% Decrease<br>(6.25%) | Current<br>Discount Rate<br>(7.25%) | 1% Increase<br>(8.25%) |
|-------------------------------|------------------------|-------------------------------------|------------------------|
| Net Pension Liability/(Asset) | \$ 1,962,249           | 185,627                             | (1,218,452)            |

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements

April 30, 2021

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### NOTE 4 - OTHER INFORMATION - Continued

#### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

##### Illinois Municipal Retirement Fund (IMRF) - Continued

##### Changes in the Net Pension Liability

|   | Total<br>Pension<br>Liability<br>(A) | Plan Fiduciary<br>Net Position<br>(B) | Net Pension<br>Liability<br>(A) - (B) |
|---|--------------------------------------|---------------------------------------|---------------------------------------|
| Balances at December 31, 2019   | \$ 14,507,393                        | 13,518,276                            | 989,117                               |
| Changes for the Year:   |                                      |                                       |                                       |
| Service Cost  | 218,421                              | —                                     | 218,421                               |
| Interest on the Total Pension Liability   | 1,034,361                            | —                                     | 1,034,361                             |
| Difference Between Expected and Actual<br>Experience of the Total Pension Liability | 197,429                              | —                                     | 197,429                               |
| Changes of Assumptions  | (99,949)                             | —                                     | (99,949)                              |
| Contributions - Employer  | —                                    | 270,943                               | (270,943)                             |
| Contributions - Employees   | —                                    | 103,151                               | (103,151)                             |
| Net Investment Income   | —                                    | 1,873,721                             | (1,873,721)                           |
| Benefit Payments, Including Refunds<br>of Employee Contributions                    | (699,110)                            | (699,110)                             | —                                     |
| Other (Net Transfer)  | —                                    | (94,063)                              | 94,063                                |
| Net Changes   | 651,152                              | 1,454,642                             | (803,490)                             |
| Balances at December 31, 2020   | 15,158,545                           | 14,972,918                            | 185,627                               |

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements April 30, 2021

### NOTE 4 - OTHER INFORMATION - Continued

#### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

##### Illinois Municipal Retirement Fund (IMRF) - Continued

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

For the year ended April 30, 2021, the Village recognized pension expense of \$215,834. At April 30, 2021, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|  | Deferred<br>Outflows of<br>Resources | Deferred<br>(Inflows) of<br>Resources | Totals      |
|--|--------------------------------------|---------------------------------------|-------------|
| Difference Between Expected and Actual Experience        | \$ 441,954                           | (34,437)                              | 407,517     |
| Change in Assumptions                                    | 70,517                               | (71,907)                              | (1,390)     |
| Net Difference Between Projected and Actual              | —                                    | (1,102,306)                           | (1,102,306) |
| Total Expense to be Recognized in Future Periods         | 512,471                              | (1,208,650)                           | (696,179)   |
| Contributions Made Subsequent to<br>the Measurement Date | 78,175                               | —                                     | 78,175      |
| Total Deferred Amounts Related to IMRF                   | 590,646                              | (1,208,650)                           | (618,004)   |

\$78,175 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended April 30, 2022. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

| Fiscal<br>Year | Net Deferred<br>Outflows/<br>(Inflows)<br>of Resources |
|----------------|--|
| 2022           | \$ (122,989)   |
| 2023           | 40,264   |
| 2024           | (431,688)  |
| 2025           | (181,766)  |
| 2026           | —  |
| Thereafter     | —  |
| Totals         | (696,179)  |

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements

April 30, 2021

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### NOTE 4 - OTHER INFORMATION - Continued

#### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

##### Police Pension Plan

##### Plan Descriptions

*Plan Administration.* The Police Pension Plan is a single-employer defined benefit pension plan that covers all sworn police personnel. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The Village accounts for the Fund as a pension trust fund. The Fund is governed by a five-member pension board. Two members of the Board are appointed by the Village Mayor, one member is elected by pension beneficiaries and two members are elected by active police employees.

*Plan Membership.* At April 30, 2021, the measurement date, membership consisted of the following:

|  |                  |
|--|------------------|
| Inactive Plan Members Currently Receiving Benefits               | 21               |
| Inactive Plan Members Entitled to but not yet Receiving Benefits | 3                |
| Active Plan Members  | <u>25</u>        |
| Total  | <u><u>49</u></u> |

*Benefits Provided.* The following is a summary of the Police Pension Plan as provided for in Illinois State Statutes.

The Police Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Covered employees hired before January 1, 2011 (Tier 1), attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit of  $\frac{1}{2}$  of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.5 percent of such salary for each additional year of service over 20 years up to 30 years, to a maximum of 75 percent of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3 percent of the original pension and 3 percent compounded annually thereafter.

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements

April 30, 2021

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### NOTE 4 - OTHER INFORMATION - Continued

#### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

##### Police Pension Plan - Continued

##### Plan Descriptions - Continued

*Benefits Provided - Continued.* Covered employees hired on or after January 1, 2011 (Tier 2), attaining the age of 55 or older with 10 or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 48 consecutive months of service within the last 60 months of service in which the total salary was the highest by the number of months of service in that period. Police officer salary for the pension purposes is capped at \$106,800, plus the lesser of  $\frac{1}{2}$  of the annual change in the Consumer Price Index or 3 percent compounded. The annual benefit shall be increased by 2.5 percent of such a salary for each additional year of service over 20 years up to 30 years to a maximum of 75 percent of such salary. Employees with at least 10 years may retire at or after age 50 and receive a reduced benefit (i.e.,  $\frac{1}{2}$  percent for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1<sup>st</sup> after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3 percent of  $\frac{1}{2}$  of the change in the Consumer Price Index for the proceeding calendar year.

*Contributions.* Covered employees are required to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. However, effective January 1, 2011, ILCS requires the Village to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. For the year-ended April 30, 2021, the Village's contribution was 28.80% of covered payroll.

*Concentrations.* At year end, the Pension Plan does not have any investments over 5 percent of net plan position available for retirement benefits (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).



# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements

April 30, 2021

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### NOTE 4 - OTHER INFORMATION - Continued

#### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

##### Police Pension Plan - Continued

##### Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed, as of April 30, 2021, using the following actuarial methods and assumptions:

|                            |                  |
|----------------------------|------------------|
| Actuarial Cost Method      | Entry Age Normal |
| Asset Valuation Method     | Market           |
| Actuarial Assumptions      |                  |
| Interest Rate              | 7.00%            |
| Salary Increases           | 4.00% to 7.87%   |
| Cost of Living Adjustments | 2.25%            |
| Inflation                  | 2.25%            |

Mortality rates were based on the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study. Mortality improvement uses MP-2019 improvement rates applied on a fully generational basis.

##### Discount Rate

A Single Discount Rate of 6.55% was used to measure the total pension liability, while the prior year used a discount rate of 6.66%. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.00%, the municipal bond rate is 2.27%, and the resulting single discount rate is 6.55%.

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements April 30, 2021

### NOTE 4 - OTHER INFORMATION - Continued

#### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

##### Police Pension Plan - Continued

##### Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the Village calculated using the discount rate as well as what the Village's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

|                          | 1% Decrease<br>(5.55%) | Current<br>Discount Rate<br>(6.55%) | 1% Increase<br>(7.55%) |
|--------------------------|------------------------|-------------------------------------|------------------------|
| Net Pension Liability \$ | 16,014,233             | 10,522,811                          | 6,122,839              |

##### Changes in the Net Pension Liability

|   | Total<br>Pension<br>Liability<br>(A) | Plan Fiduciary<br>Net Position<br>(B) | Net Pension<br>Liability<br>(A) - (B) |
|---|--------------------------------------|---------------------------------------|---------------------------------------|
| Balances at April 30, 2020  | \$ 32,299,564                        | 18,914,899                            | 13,384,665                            |
| Changes for the Year:   |                                      |                                       |                                       |
| Service Cost  | 661,525                              | —                                     | 661,525                               |
| Interest on the Total Pension Liability   | 2,099,404                            | —                                     | 2,099,404                             |
| Changes of Benefit Terms  | —                                    | —                                     | —                                     |
| Difference Between Expected and Actual<br>Experience of the Total Pension Liability | (39,834)                             | —                                     | (39,834)                              |
| Changes of Assumptions  | 532,088                              | —                                     | 532,088                               |
| Contributions - Employer  | —                                    | 778,098                               | (778,098)                             |
| Contributions - Employees   | —                                    | 244,568                               | (244,568)                             |
| Net Investment Income   | —                                    | 5,119,110                             | (5,119,110)                           |
| Benefit Payments, Including Refunds<br>of Employee Contributions                    | (1,404,068)                          | (1,404,068)                           | —                                     |
| Other (Net Transfer)  | —                                    | (26,739)                              | 26,739                                |
| Net Changes   | 1,849,115                            | 4,710,969                             | (2,861,854)                           |
| Balances at April 30, 2021  | 34,148,679                           | 23,625,868                            | 10,522,811                            |

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements April 30, 2021

### NOTE 4 - OTHER INFORMATION - Continued

#### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

##### Police Pension Plan - Continued

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

For the year ended April 30, 2021, the Village recognized pension expense of \$1,001,257. At April 30, 2021, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources | Totals      |
|---|--------------------------------------|-------------------------------------|-------------|
| Difference Between Expected and Actual Experience                                   | \$ 611,672                           | (226,421)                           | 385,251     |
| Change in Assumptions   | 1,415,713                            | (1,155,690)                         | 260,023     |
| Net Difference Between Projected and Actual<br>Earnings on Pension Plan Investments | —                                    | (2,356,459)                         | (2,356,459) |
| Total Deferred Amounts Related to Police Pension                                    | 2,027,385                            | (3,738,570)                         | (1,711,185) |

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

| Fiscal<br>Year | Net Deferred<br>Outflows/<br>(Inflows)<br>of Resources |
|----------------|--|
| 2022           | \$ (151,088)   |
| 2023           | (140,703)  |
| 2024           | (461,371)  |
| 2025           | (861,961)  |
| 2026           | (72,420)   |
| Thereafter     | (23,642)   |
| Total          | (1,711,185)  |

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements

April 30, 2021

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### NOTE 4 - OTHER INFORMATION - Continued

#### OTHER POST-EMPLOYMENT BENEFITS

##### General Information about the OPEB Plan

*Plan Description.* The Village's defined benefit OPEB plan, Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time general and public safety employees of the Village. RBP is a single-employer defined benefit OPEB plan administered by the Village. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the Village Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

*Benefits Provided.* RBP provides healthcare, dental and vision for retirees. Eligibility is based on the IMRF and Police Officers plans. Coverage ends when the retiree stops paying for it. Spouses and dependents of eligible retirees are also eligible for benefits at 100% of the premium costs. Coverage ends at the same time as the retiree.

*Plan Membership.* As of April 30, 2021, the measurement date, the following employees were covered by the benefit terms:

|  |                  |
|--|------------------|
| Inactive Plan Members Currently Receiving Benefits               | 9                |
| Inactive Plan Members Entitled to but not yet Receiving Benefits | —                |
| Active Plan Members  | <u>52</u>        |
| Total  | <u><u>61</u></u> |

##### Total OPEB Liability

The Village's total OPEB liability was measured as of April 30, 2021, and was determined by an actuarial valuation as of the same date.

*Actuarial Assumptions and Other Inputs.* The total OPEB liability in the April 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements April 30, 2021

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### NOTE 4 - OTHER INFORMATION - Continued

#### OTHER POST-EMPLOYMENT BENEFITS - Continued

##### Total OPEB Liability - Continued

###### *Actuarial Assumptions and Other Inputs - Continued.*

|  |  |
|--|--|
| Inflation                                | 2.25%  |
| Salary Increases                         | 3.00%  |
| Discount Rate                            | 2.27%  |
| Healthcare Cost Trend Rates              | Starting at 6.50% with an ultimate rate of 5.00% and after |
| Retirees' Share of Benefit-Related Costs | 100% of the Blended Cost of Coverage                       |

The discount rate was based on the Bond Buyer 20-Bond G.O. Index.

Mortality rates were based on the RP-2014 blue collar table, improved generationally using scale MP-2016.

##### Change in the Total OPEB Liability

|   | Total<br>OPEB<br>Liability |
|---|----------------------------|
| Balance at April 30, 2020                         | <u>\$ 4,254,146</u>        |
| Changes for the Year:                             |                            |
| Service Cost                                      | 233,512                    |
| Interest on the Total OPEB Liability              | 106,532                    |
| Difference Between Expected and Actual Experience | 337,643                    |
| Changes of Assumptions or Other Inputs            | 285,943                    |
| Benefit Payments                                  | <u>(185,471)</u>           |
| Net Changes                                       | <u>778,159</u>             |
| Balance at April 30, 2021                         | <u><u>5,032,305</u></u>    |

# VILLAGE OF BURR RIDGE, ILLINOIS

## Notes to the Financial Statements

April 30, 2021

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### NOTE 4 - OTHER INFORMATION - Continued

#### OTHER POST-EMPLOYMENT BENEFITS - Continued

##### Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The discount rate used to measure the total pension liability was 2.27%, while the prior valuation used 2.56%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

|                      | 1% Decrease<br>(1.27%) | Current<br>Discount Rate<br>(2.27%) | 1% Increase<br>(3.27%) |
|----------------------|------------------------|-------------------------------------|------------------------|
| Total OPEB Liability | \$ 5,954,402           | 5,032,305                           | 4,313,348              |

##### Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, calculated using a variable Healthcare Trend Rate, as well as what the total OPEB liability would be if it were calculated using a Healthcare Trend Rate that is one percentage point lower or one percentage point higher:

|                      | 1% Decrease<br>(Varies) | Healthcare<br>Cost Trend<br>Rates<br>(Varies) | 1% Increase<br>(Varies) |
|----------------------|-------------------------|---|-------------------------|
| Total OPEB Liability | \$ 4,297,801            | 5,032,305                                     | 5,959,125               |

##### OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended April 30, 2021, the Village recognized OPEB expense of \$963,630. At April 30, 2021, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEB from the below sources. Per GASB Statement No. 75, under the Alternative Measurement Method, changes in Total OPEB Liability are immediately recognized as expense, resulting in no deferred outflows of resources or deferred inflows of resources related to OPEB.

##### SUBSEQUENT EVENT

On March 11, 2021, the American Rescue Plan Act of 2021 was signed into law. This act provides \$350 billion in funding for local governments. The Village has been allocated \$1,462,488 to be received in two installments. On August 30, 2021 the Village received their first installment of \$731,244.

## **REQUIRED SUPPLEMENTARY INFORMATION**

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule Employer Contributions  
Illinois Municipal Retirement Fund  
Police Pension Fund
- Schedule of Changes in the Employer's Net Pension Liability  
Illinois Municipal Retirement Fund  
Police Pension Fund
- Schedule of Investment Returns  
Police Pension Fund
- Schedule of Changes in the Employer's Total OPEB Liability  
Retiree Benefit Plan
- Budgetary Comparison Schedule  
General Fund

Notes to the Required Supplementary Information

Budgetary information - budgets are adopted on a basis consistent with generally accepted accounting principles.

# VILLAGE OF BURR RIDGE, ILLINOIS

## Illinois Municipal Retirement Fund Schedule of Employer Contributions April 30, 2021

| Fiscal Year | Actuarially Determined Contribution | Contributions in Relation to the Actuarially Determined Contribution | Contribution Excess/ (Deficiency) | Covered Payroll | Contributions as a Percentage of Covered Payroll |
|-------------|-------------------------------------|--|-----------------------------------|-----------------|--|
| 2016        | \$ 237,652                          | \$ 237,652   | \$ —                              | \$ 1,926,932    | 12.33%   |
| 2017        | 234,494                             | 234,494  | —                                 | 1,937,860       | 12.10%   |
| 2018        | 232,129                             | 232,129  | —                                 | 2,023,854       | 11.47%   |
| 2019        | 237,109                             | 237,109  | —                                 | 2,071,506       | 11.45%   |
| 2020        | 243,001                             | 243,001  | —                                 | 2,198,742       | 11.05%   |
| 2021        | 273,278                             | 273,278  | —                                 | 2,222,673       | 12.30%   |

### Notes to the Required Supplementary Information:

|                               |   |
|-------------------------------|---|
| Actuarial Cost Method         | Entry Age Normal  |
| Amortization Method           | Level % Pay (Closed)  |
| Remaining Amortization Period | 23 Years  |
| Asset Valuation Method        | 5-Year Smoothed Fair Value  |
| Inflation                     | 2.50%   |
| Salary Increases              | 3.35% - 14.25%  |
| Investment Rate of Return     | 7.25%   |
| Retirement Age                | See the Notes to the Financial Statements   |
| Mortality                     | IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). |

### Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.



# VILLAGE OF BURR RIDGE, ILLINOIS

## Police Pension Fund

### Schedule of Employer Contributions

April 30, 2021

| Fiscal Year | Actuarially Determined Contribution | Contributions in Relation to the Actuarially Determined Contribution | Contribution Excess/ (Deficiency) | Covered Payroll | Contributions as a Percentage of Covered Payroll |
|-------------|-------------------------------------|--|-----------------------------------|-----------------|--|
| 2015        | \$ 543,678                          | \$ 543,678   | \$ —                              | \$ 2,250,817    | 24.15%   |
| 2016        | 593,000                             | 593,000  | —                                 | 2,577,543       | 23.01%   |
| 2017        | 697,784                             | 697,784  | —                                 | 2,582,282       | 27.02%   |
| 2018        | 780,713                             | 780,713  | —                                 | 2,615,940       | 29.84%   |
| 2019        | 748,665                             | 748,665  | —                                 | 2,643,912       | 28.32%   |
| 2020        | 758,505                             | 758,505  | —                                 | 2,723,717       | 27.85%   |
| 2021        | 778,098                             | 778,098  | —                                 | 2,702,056       | 28.80%   |

#### Notes to the Required Supplementary Information:

|                               |  |
|-------------------------------|--|
| Actuarial Cost Method         | Projected Unit Credit  |
| Amortization Method           | Level % Pay (Closed)   |
| Remaining Amortization Period | 21 Years   |
| Asset Valuation Method        | 5-Year Smoothed Market   |
| Inflation                     | 2.50%  |
| Salary Increases              | 3.25%  |
| Investment Rate of Return     | 7.00%  |
| Retirement Age                | 50-70  |
| Mortality                     | RP 2014 Adjusted for Plan Status, Collar, and Illinois Public Pension Data, as Appropriate |

#### Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

**VILLAGE OF BURR RIDGE, ILLINOIS**

**Illinois Municipal Retirement Fund**

**Schedule of Changes in the Employer's Net Pension Liability**

**April 30, 2021**

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**See Following Page**

# VILLAGE OF BURR RIDGE, ILLINOIS

## Illinois Municipal Retirement Fund

### Schedule of Changes in the Employer's Net Pension Liability

April 30, 2021

|   | <u>12/31/2015</u>              |
|---|--------------------------------|
| Total Pension Liability   |                                |
| Service Cost  | \$ 209,600                     |
| Interest  | 826,122                        |
| Differences Between Expected and Actual Experience                                | (344,674)                      |
| Change of Assumptions   | 13,005                         |
| Benefit Payments, Including Refunds<br>of Member Contributions                    | <u>(363,732)</u>               |
| Net Change in Total Pension Liability   | 340,321                        |
| Total Pension Liability - Beginning   | <u>11,106,738</u>              |
| <br>Total Pension Liability - Ending  | <br><u><u>11,447,059</u></u>   |
| <br>Plan Fiduciary Net Position   |                                |
| Contributions - Employer  | \$ 231,673                     |
| Contributions - Members   | 84,828                         |
| Net Investment Income   | 50,220                         |
| Benefit Payments, Including Refunds<br>of Member Contributions                    | (363,732)                      |
| Other (Net Transfer)  | <u>(60,596)</u>                |
| Net Change in Plan Fiduciary Net Position   | (57,607)                       |
| Plan Net Position - Beginning   | <u>10,067,624</u>              |
| <br>Plan Net Position - Ending  | <br><u><u>10,010,017</u></u>   |
| <br>Employer's Net Pension Liability  | <br><u><u>\$ 1,437,042</u></u> |
| <br>Plan Fiduciary Net Position as a Percentage<br>of the Total Pension Liability | <br>87.45%                     |
| <br>Covered Payroll   | <br>\$ 1,885,056               |
| <br>Employer's Net Pension Liability as a Percentage of<br>Covered Payroll        | <br>76.23%                     |

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

| 12/31/2016 | 12/31/2017 | 12/31/2018 | 12/31/2019 | 12/31/2020 |
|------------|------------|------------|------------|------------|
| 193,445    | 204,078    | 189,322    | 200,661    | 218,421    |
| 850,605    | 896,587    | 945,788    | 960,558    | 1,034,361  |
| (28,834)   | 447,168    | (180,750)  | 603,261    | 197,429    |
| (28,913)   | (361,903)  | 370,124    | —          | (99,949)   |
| (344,123)  | (473,564)  | (571,521)  | (811,655)  | (699,110)  |
| 642,180    | 712,366    | 752,963    | 952,825    | 651,152    |
| 11,447,059 | 12,089,239 | 12,801,605 | 13,554,568 | 14,507,393 |
| 12,089,239 | 12,801,605 | 13,554,568 | 14,507,393 | 15,158,545 |
| 233,865    | 237,019    | 232,559    | 235,060    | 270,943    |
| 84,734     | 90,027     | 92,114     | 145,808    | 103,151    |
| 686,222    | 1,808,209  | (644,609)  | 2,153,746  | 1,873,721  |
| (344,123)  | (473,564)  | (571,521)  | (811,655)  | (699,110)  |
| 33,808     | (78,194)   | 52,702     | 346,052    | (94,063)   |
| 694,506    | 1,583,497  | (838,755)  | 2,069,011  | 1,454,642  |
| 10,010,017 | 10,704,523 | 12,288,020 | 11,449,265 | 13,518,276 |
| 10,704,523 | 12,288,020 | 11,449,265 | 13,518,276 | 14,972,918 |
| 1,384,716  | 513,585    | 2,105,303  | 989,117    | 185,627    |
| 88.55%     | 95.99 %    | 84.47%     | 93.18%     | 98.78%     |
| 1,882,973  | 2,000,593  | 2,046,968  | 2,164,864  | 2,292,242  |
| 73.54%     | 25.67 %    | 102.85%    | 45.69%     | 8.10%      |

## VILLAGE OF BURR RIDGE, ILLINOIS

### Police Pension Fund

#### Schedule of Changes in the Employer's Net Pension Liability

April 30, 2021

|   | <u>4/30/2015</u>    |
|---|---------------------|
| Total Pension Liability   |                     |
| Service Cost  | \$ 595,163          |
| Interest  | 1,450,923           |
| Changes in Benefit Terms  | —                   |
| Differences Between Expected and Actual Experience                            | (56,318)            |
| Change of Assumptions   | 1,445,765           |
| Benefit Payments, Including Refunds<br>of Member Contributions                | <u>(821,769)</u>    |
| Net Change in Total Pension Liability   | 2,613,764           |
| Total Pension Liability - Beginning   | <u>20,124,051</u>   |
| Total Pension Liability - Ending  | <u>22,737,815</u>   |
| Plan Fiduciary Net Position   |                     |
| Contributions - Employer  | \$ 543,678          |
| Contributions - Members   | 219,573             |
| Net Investment Income   | 1,058,987           |
| Benefit Payments, Including Refunds<br>of Member Contributions                | <u>(821,769)</u>    |
| Administrative Expenses   | <u>(12,266)</u>     |
| Net Change in Plan Fiduciary Net Position                                     | 988,203             |
| Plan Net Position - Beginning   | <u>14,505,582</u>   |
| Plan Net Position - Ending  | <u>15,493,785</u>   |
| Employer's Net Pension Liability  | <u>\$ 7,244,030</u> |
| Plan Fiduciary Net Position as a Percentage<br>of the Total Pension Liability | 68.14%              |
| Covered Payroll   | \$ 2,250,817        |
| Employer's Net Pension Liability as a Percentage of<br>Covered Payroll        | 321.84%             |

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

| 4/30/2016  | 4/30/2017  | 4/30/2018   | 4/30/2019   | 4/30/2020   | 4/30/2021   |
|------------|------------|-------------|-------------|-------------|-------------|
| 679,295    | 690,936    | 734,118     | 640,996     | 625,980     | 661,525     |
| 1,407,984  | 1,709,941  | 1,806,828   | 1,898,395   | 2,003,320   | 2,099,404   |
| —          | —          | —           | —           | 235,224     | —           |
| 1,359,876  | (397,460)  | 69,846      | 294,531     | (36,053)    | (39,834)    |
| 2,567,951  | 559,382    | (773,565)   | (768,050)   | (330,469)   | 532,088     |
| (919,173)  | (949,373)  | (1,075,836) | (1,277,105) | (1,195,770) | (1,404,068) |
| 5,095,933  | 1,613,426  | 761,391     | 788,767     | 1,302,232   | 1,849,115   |
| 22,737,815 | 27,833,748 | 29,447,174  | 30,208,565  | 30,997,332  | 32,299,564  |
| 27,833,748 | 29,447,174 | 30,208,565  | 30,997,332  | 32,299,564  | 34,148,679  |
| 593,000    | 697,784    | 780,713     | 748,665     | 758,505     | 778,098     |
| 235,261    | 234,761    | 232,978     | 241,313     | 248,670     | 244,568     |
| 49,046     | 1,484,997  | 1,232,494   | 1,103,693   | 245,015     | 5,119,110   |
| (919,173)  | (949,373)  | (1,075,836) | (1,277,105) | (1,195,770) | (1,404,068) |
| (10,491)   | (8,662)    | (9,477)     | (9,353)     | (10,541)    | (26,739)    |
| (52,357)   | 1,459,507  | 1,160,872   | 807,213     | 45,879      | 4,710,969   |
| 15,493,785 | 15,441,428 | 16,900,935  | 18,061,807  | 18,869,020  | 18,914,899  |
| 15,441,428 | 16,900,935 | 18,061,807  | 18,869,020  | 18,914,899  | 23,625,868  |
| 12,392,320 | 12,546,239 | 12,146,758  | 12,128,312  | 13,384,665  | 10,522,811  |
| 55.48%     | 57.39%     | 59.79%      | 60.87%      | 58.56%      | 69.19%      |
| 2,577,543  | 2,582,282  | 2,615,940   | 2,643,912   | 2,723,717   | 2,702,056   |
| 480.78%    | 485.86%    | 464.34%     | 458.73%     | 491.41%     | 389.44%     |

# VILLAGE OF BURR RIDGE, ILLINOIS

## Police Pension Fund

### Schedule of Investment Returns

April 30, 2021

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| Fiscal<br>Year | Annual Money-<br>Weighted Rate<br>of Return, Net<br>of Investment<br>Expense |
|----------------|--|
| 2015           | 7.15%  |
| 2016           | 0.32%  |
| 2017           | 9.67%  |
| 2018           | 7.32%  |
| 2019           | 6.15%  |
| 2020           | 1.31%  |
| 2021           | 27.52%   |

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

# VILLAGE OF BURR RIDGE, ILLINOIS

## Retiree Benefit Plan

### Schedule of Changes in the Employer's Total OPEB Liability

April 30, 2021

|   | 4/30/2019    | 4/30/2020 | 4/30/2021 |
|---|--------------|-----------|-----------|
| Total OPEB Liability                                    |              |           |           |
| Service Cost  | \$ 146,001   | 154,363   | 233,512   |
| Interest  | 122,487      | 123,813   | 106,532   |
| Difference Between Expected and Actual Experience       | —            | —         | 337,643   |
| Change of Assumptions or Other Inputs                   | 62,005       | 785,524   | 285,943   |
| Benefit Payments  | (143,615)    | (153,635) | (185,471) |
| Net Change in Total OPEB Liability                      | 186,878      | 910,065   | 778,159   |
| Total OPEB Liability - Beginning                        | 3,157,203    | 3,344,081 | 4,254,146 |
| Total OPEB Liability - Ending                           | 3,344,081    | 4,254,146 | 5,032,305 |
| Covered Payroll   | \$ 2,633,348 | 2,721,942 | 2,702,056 |
| Total OPEB Liability as a Percentage of Covered Payroll | 126.99%      | 156.29%   | 186.24%   |

#### Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

*Changes of Assumptions.* Changes in assumptions related to the discount rate were made in 2019 through 2021.



# VILLAGE OF BURR RIDGE, ILLINOIS

## General Fund

### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2021

|  | Original<br>Budget | Final<br>Budget | Actual    |
|--|--------------------|-----------------|-----------|
| Revenues   |                    |                 |           |
| Taxes  | \$ 5,230,765       | 5,230,765       | 5,646,016 |
| Intergovernmental  | 1,056,510          | 1,455,580       | 1,710,226 |
| Licenses and Permits   | 536,385            | 536,385         | 454,084   |
| Charges for Services   | 668,870            | 668,870         | 726,841   |
| Fines and Forfeitures  | 210,000            | 210,000         | 92,053    |
| Interest   | 141,990            | 141,990         | 73,386    |
| Miscellaneous  | 500,795            | 500,795         | 159,031   |
| Total Revenues   | 8,345,315          | 8,744,385       | 8,861,637 |
| Expenditures   |                    |                 |           |
| Current  |                    |                 |           |
| General Government   | 1,593,465          | 1,885,890       | 2,239,643 |
| Public Safety  | 5,234,935          | 5,234,935       | 4,676,753 |
| Public Works   | 1,495,810          | 1,577,030       | 1,463,679 |
| Total Expenditures   | 8,324,210          | 8,697,855       | 8,380,075 |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 21,105             | 46,530          | 481,562   |
| Other Financing Sources (Uses)                               |                    |                 |           |
| Disposal of Capital Assets                                   | 15,000             | 15,000          | 39,025    |
| Transfers Out  | —                  | (245,000)       | (245,000) |
|  | 15,000             | (230,000)       | (205,975) |
| Net Change in Fund Balance                                   | 36,105             | (183,470)       | 275,587   |
| Fund Balance - Beginning                                     |                    |                 | 5,318,933 |
| Fund Balance - Ending  |                    |                 | 5,594,520 |

## **OTHER SUPPLEMENTARY INFORMATION**

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules - Major Governmental Funds
- Combining Statements - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Major Enterprise Funds
- Budgetary Comparison Schedule - Internal Service Fund
- Budgetary Comparison Schedule - Pension Trust Fund
- Consolidated Year-End Financial Report

## **INDIVIDUAL FUND DESCRIPTIONS**

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### **GENERAL FUND**

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

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### **SPECIAL REVENUE FUNDS**

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital projects funds) that are legally restricted to expenditure for specified purposes.

#### **Motor Fuel Tax Fund**

The Motor Fuel Tax Fund is used to account for the operation of street maintenance programs and capital projects as authorized by the Illinois Department of Transportation. Financing is provided from the Village's share of gasoline taxes restricted by the State for street maintenance.

#### **Hotel/Motel Tax Fund**

The Hotel/Motel Tax Fund is used to account for the taxes generated from all overnight stays at Village hotels and is used for tourism related expenditures.

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### **DEBT SERVICE FUND**

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

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### **CAPITAL PROJECTS FUNDS**

The Capital Projects Funds are used to account for all financial resources used for the acquisition or construction of major capital facilities, equipment and capital asset replacement.

#### **Capital Improvements Fund**

The Capital Improvement Fund is used to account for funds used to pay for the annual road program, arterial street improvements, facility improvements, and other related projects. It is funded by Motor Fuel Tax revenues, developer donations, grants, and transfers from the General Fund.

## **INDIVIDUAL FUND DESCRIPTIONS - Continued**

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### **CAPITAL PROJECTS FUNDS - Continued**

#### **Sidewalks/Pathways Fund**

The Sidewalks/Pathways Fund is used to account for the construction and maintenance of sidewalks and pathways throughout the Village. It is funded by developer donations and transfers from the General Fund.

#### **Storm Water Management Fund**

The Storm Water Management Fund accounts for the periodic maintenance of the Village's storm water system. Fees from permits assist in providing funding for these projects.

#### **Equipment Replacement Fund**

The Equipment Replacement Fund is used to account for the purchase of vehicles and major equipment. Transfers from the General Fund are set aside on an annual basis for the eventual replacement of capital equipment.

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### **ENTERPRISE FUNDS**

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose.

#### **Water Fund**

The Water Fund accounts for all financial activities associated with the municipal water service. Fees from consumption of water (utility billing) and tap on fees from building activities provide the primary source of revenue for the fund. Revenues are used to purchase water and to maintain the distribution system and all activities necessary for operations, maintenance, billing and collection.

#### **Sewer Fund**

The Sewer Fund is used to account for all financial activities associated with the municipal sewer service in Cook County. Fees for the use of the system provide a source of revenue for the fund. Expenses and reserves are used to maintain the distribution system and provide for the repair and replacement of the sewer system infrastructure.

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## **INDIVIDUAL FUND DESCRIPTIONS - Continued**

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### **INTERNAL SERVICE FUND**

The Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies other governmental unit, or to other governmental units, on a cost-reimbursement basis.

#### **Information Technology 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.

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### **FIDUCIARY FUNDS**

#### **PENSION TRUST FUND**

##### **Police Pension Fund**

The Police Pension Fund is used to account for the accumulation of resources to be used for retirement pensions for the Village's sworn police personnel. Most rules and regulations of the fund are established by the Pension Division of the Illinois Department of Insurance. Resources are contributed by sworn police personnel at rates fixed by state statutes and by the Village through an annual property tax levy.

#### **CUSTODIAL FUND**

##### **Special Assessment Fund**

The Special Assessment Fund is used to account for assets held for the payment of special assessment bonds.

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## VILLAGE OF BURR RIDGE, ILLINOIS

### Debt Service Fund

#### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2021

|                             | Original<br>Budget | Final<br>Budget | Actual    |
|-----------------------------|--------------------|-----------------|-----------|
| Revenues                    |                    |                 |           |
| Interest                    | \$ 95,660          | 95,660          | 50,211    |
| Expenditures                |                    |                 |           |
| Debt Service                |                    |                 |           |
| Interest and Fiscal Charges | 128,750            | 128,750         | 129,501   |
| Net Change in Fund Balance  | (33,090)           | (33,090)        | (79,290)  |
| Fund Balance - Beginning    |                    |                 | 4,884,206 |
| Fund Balance - Ending       |                    |                 | 4,804,916 |

# VILLAGE OF BURR RIDGE, ILLINOIS

## Capital Improvements Fund

### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2021

|  | Original<br>Budget | Final<br>Budget | Actual    |
|--|--------------------|-----------------|-----------|
| Revenues   |                    |                 |           |
| Interest   | \$ 9,140           | 9,140           | 5,805     |
| Miscellaneous  | 20,000             | 20,000          | 130,000   |
| Total Revenues   | 29,140             | 29,140          | 135,805   |
| Expenditures   |                    |                 |           |
| Capital Outlay   | 717,910            | 717,910         | 664,432   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (688,770)          | (688,770)       | (528,627) |
| Other Financing Sources                                      |                    |                 |           |
| Transfers In   | 486,160            | 686,160         | 611,115   |
| Net Change in Fund Balance                                   | (202,610)          | (2,610)         | 82,488    |
| Fund Balance - Beginning                                     |                    |                 | 214,740   |
| Fund Balance - Ending  |                    |                 | 297,228   |

**VILLAGE OF BURR RIDGE, ILLINOIS****Nonmajor Governmental Funds****Combining Balance Sheet****April 30, 2021**

|                                     | Special<br>Revenue | Capital<br>Projects | Totals    |
|-------------------------------------|--------------------|---------------------|-----------|
| <b>ASSETS</b>                       |                    |                     |           |
| Cash and Investments                | \$ 486,816         | 473,259             | 960,075   |
| Receivables - Net of Allowances     |                    |                     |           |
| Accounts                            | 42,895             | —                   | 42,895    |
| Accrued Interest                    | 1,985              | 4,635               | 6,620     |
| Due from Other Governments          | 34,784             | —                   | 34,784    |
| Prepays                             | 1,500              | —                   | 1,500     |
|                                     |                    |                     |           |
| Total Assets                        | 567,980            | 477,894             | 1,045,874 |
| <b>LIABILITIES</b>                  |                    |                     |           |
| Accounts Payable                    | 50                 | 4,687               | 4,737     |
| <b>FUND BALANCES</b>                |                    |                     |           |
| Nonspendable                        | 1,500              | —                   | 1,500     |
| Restricted                          | 566,430            | —                   | 566,430   |
| Committed                           | —                  | 473,207             | 473,207   |
| Total Fund Balances                 | 567,930            | 473,207             | 1,041,137 |
|                                     |                    |                     |           |
| Total Liabilities and Fund Balances | 567,980            | 477,894             | 1,045,874 |



# VILLAGE OF BURR RIDGE, ILLINOIS

## Nonmajor Governmental Funds

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended April 30, 2021

|  | Special<br>Revenue | Capital<br>Projects | Totals    |
|--|--------------------|---------------------|-----------|
| Revenues   |                    |                     |           |
| Taxes  | \$ 286,511         | —                   | 286,511   |
| Intergovernmental  | 725,995            | —                   | 725,995   |
| Interest   | 6,369              | 21,384              | 27,753    |
| Miscellaneous  | —                  | 12,420              | 12,420    |
| Total Revenues   | 1,018,875          | 33,804              | 1,052,679 |
| Expenditures   |                    |                     |           |
| Current  |                    |                     |           |
| General Government   | 287,827            | 40                  | 287,867   |
| Public Works   | 530                | 41,952              | 42,482    |
| Capital Outlay   | —                  | 308,485             | 308,485   |
| Debt Service   |                    |                     |           |
| Principal Retirement   | —                  | 428                 | 428       |
| Interest and Fiscal Charges                                  | —                  | 101                 | 101       |
| Total Expenditures   | 288,357            | 351,006             | 639,363   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 730,518            | (317,202)           | 413,316   |
| Other Financing Sources (Uses)                               |                    |                     |           |
| Debt Issuance  | —                  | 26,855              | 26,855    |
| Transfers In   | —                  | 45,000              | 45,000    |
| Transfers Out  | (411,115)          | —                   | (411,115) |
|  | (411,115)          | 71,855              | (339,260) |
| Net Change in Fund Balances                                  | 319,403            | (245,347)           | 74,056    |
| Fund Balances - Beginning                                    | 248,527            | 718,554             | 967,081   |
| Fund Balances - Ending                                       | 567,930            | 473,207             | 1,041,137 |

**VILLAGE OF BURR RIDGE, ILLINOIS****Nonmajor Governmental - Special Revenue Funds  
Combining Balance Sheet  
April 30, 2021**

|                                     | Motor<br>Fuel<br>Tax | Hotel/<br>Motel<br>Tax | Totals  |
|-------------------------------------|----------------------|------------------------|---------|
| <b>ASSETS</b>                       |                      |                        |         |
| Cash and Investments                | \$ 351,351           | 135,465                | 486,816 |
| Receivables - Net of Allowances     |                      |                        |         |
| Accounts                            | —                    | 42,895                 | 42,895  |
| Accrued Interest                    | 1,058                | 927                    | 1,985   |
| Due from Other Governments          | 34,784               | —                      | 34,784  |
| Prepays                             | —                    | 1,500                  | 1,500   |
|                                     |                      |                        |         |
| Total Assets                        | 387,193              | 180,787                | 567,980 |
| <b>LIABILITIES</b>                  |                      |                        |         |
| Accounts Payable                    | —                    | 50                     | 50      |
| <b>FUND BALANCES</b>                |                      |                        |         |
| Nonspendable                        | —                    | 1,500                  | 1,500   |
| Restricted                          | 387,193              | 179,237                | 566,430 |
| Total Fund Balances                 | 387,193              | 180,737                | 567,930 |
|                                     |                      |                        |         |
| Total Liabilities and Fund Balances | 387,193              | 180,787                | 567,980 |

**VILLAGE OF BURR RIDGE, ILLINOIS****Nonmajor Governmental - Special Revenue Funds****Combining Statement of Revenues, Expenditures and Changes in Fund Balances****For the Fiscal Year Ended April 30, 2021**

|  | Motor<br>Fuel<br>Tax | Hotel/<br>Motel<br>Tax | Totals    |
|--|----------------------|------------------------|-----------|
| Revenues   |                      |                        |           |
| Taxes  | \$ —                 | 286,511                | 286,511   |
| Intergovernmental  | 725,995              | —                      | 725,995   |
| Interest   | 2,558                | 3,811                  | 6,369     |
| Total Revenues   | 728,553              | 290,322                | 1,018,875 |
| Expenditures   |                      |                        |           |
| Current  |                      |                        |           |
| General Government   | —                    | 287,827                | 287,827   |
| Public Works   | 530                  | —                      | 530       |
| Total Expenditures   | 530                  | 287,827                | 288,357   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 728,023              | 2,495                  | 730,518   |
| Other Financing (Uses)                                       |                      |                        |           |
| Transfers Out  | (351,115)            | (60,000)               | (411,115) |
| Net Change in Fund Balances                                  | 376,908              | (57,505)               | 319,403   |
| Fund Balances - Beginning                                    | 10,285               | 238,242                | 248,527   |
| Fund Balances - Ending                                       | 387,193              | 180,737                | 567,930   |

**VILLAGE OF BURR RIDGE, ILLINOIS****Motor Fuel Tax - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended April 30, 2021**

|  | Original<br>Budget | Final<br>Budget | Actual    |
|--|--------------------|-----------------|-----------|
| Revenues   |                    |                 |           |
| Intergovernmental  |                    |                 |           |
| Grants   | \$ —               | —               | 347,940   |
| State Allotments   | 372,740            | 372,740         | 378,055   |
| Interest   | 5,390              | 5,390           | 2,558     |
| Total Revenues   | 378,130            | 378,130         | 728,553   |
| Expenditures   |                    |                 |           |
| Current  |                    |                 |           |
| Public Works   | 300                | 300             | 530       |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 377,830            | 377,830         | 728,023   |
| Other Financing (Uses)                                       |                    |                 |           |
| Transfers Out  | (377,160)          | (377,160)       | (351,115) |
| Net Change in Fund Balance                                   | 670                | 670             | 376,908   |
| Fund Balance - Beginning                                     |                    |                 | 10,285    |
| Fund Balance - Ending  |                    |                 | 387,193   |

## VILLAGE OF BURR RIDGE, ILLINOIS

### Hotel/Motel - Special Revenue Fund

#### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2021

|  | Original<br>Budget | Final<br>Budget  | Actual         |
|--|--------------------|------------------|----------------|
| Revenues   |                    |                  |                |
| Taxes  |                    |                  |                |
| Hotel/Motel  | \$ 317,750         | 317,750          | 286,511        |
| Interest   | 3,980              | 3,980            | 3,811          |
| Miscellaneous  | 15,000             | 15,000           | —              |
| Total Revenues   | 336,730            | 336,730          | 290,322        |
| Expenditures   |                    |                  |                |
| Current  |                    |                  |                |
| General Government   | 368,225            | 368,225          | 287,827        |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (31,495)           | (31,495)         | 2,495          |
| Other Financing (Uses)                                       |                    |                  |                |
| Transfers Out  | (109,000)          | (109,000)        | (60,000)       |
| Net Change in Fund Balance                                   | <u>(140,495)</u>   | <u>(140,495)</u> | (57,505)       |
| Fund Balance - Beginning                                     |                    |                  | <u>238,242</u> |
| Fund Balance - Ending  |                    |                  | <u>180,737</u> |

**VILLAGE OF BURR RIDGE, ILLINOIS****Nonmajor Governmental - Capital Projects Funds****Combining Balance Sheet****April 30, 2021**

|                                     | Sidewalks/<br>Pathways | Storm Water<br>Management | Equipment<br>Replacement | Totals  |
|-------------------------------------|------------------------|---------------------------|--------------------------|---------|
| <b>ASSETS</b>                       |                        |                           |                          |         |
| Cash and Investments                | \$ 162,681             | 24,250                    | 286,328                  | 473,259 |
| Receivables - Net of Allowances     |                        |                           |                          |         |
| Accrued Interest                    | 1,854                  | 927                       | 1,854                    | 4,635   |
| Total Assets                        | 164,535                | 25,177                    | 288,182                  | 477,894 |
| <b>LIABILITIES</b>                  |                        |                           |                          |         |
| Accounts Payable                    | 2,827                  | 1,860                     | —                        | 4,687   |
| <b>FUND BALANCES</b>                |                        |                           |                          |         |
| Committed                           | 161,708                | 23,317                    | 288,182                  | 473,207 |
| Total Liabilities and Fund Balances | 164,535                | 25,177                    | 288,182                  | 477,894 |

# VILLAGE OF BURR RIDGE, ILLINOIS

## Nonmajor Governmental - Capital Projects Funds

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended April 30, 2021

|  | Sidewalks/<br>Pathways | Storm Water<br>Management | Equipment<br>Replacement | Totals    |
|--|------------------------|---------------------------|--------------------------|-----------|
| Revenues   |                        |                           |                          |           |
| Interest   | \$ 11,900              | 4,244                     | 5,240                    | 21,384    |
| Miscellaneous  | —                      | 12,420                    | —                        | 12,420    |
| Total Revenues   | 11,900                 | 16,664                    | 5,240                    | 33,804    |
| Expenditures   |                        |                           |                          |           |
| Current  |                        |                           |                          |           |
| General Government   | —                      | —                         | 40                       | 40        |
| Public Works   | —                      | 41,952                    | —                        | 41,952    |
| Capital Outlay   | 234,690                | —                         | 73,795                   | 308,485   |
| Debt Service   |                        |                           |                          |           |
| Principal Retirement   | —                      | —                         | 428                      | 428       |
| Interest and Fiscal Charges                                  | —                      | —                         | 101                      | 101       |
| Total Expenditures   | 234,690                | 41,952                    | 74,364                   | 351,006   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (222,790)              | (25,288)                  | (69,124)                 | (317,202) |
| Other Financing Sources                                      |                        |                           |                          |           |
| Debt Issuance  | —                      | —                         | 26,855                   | 26,855    |
| Transfers In   | —                      | 45,000                    | —                        | 45,000    |
|  | —                      | 45,000                    | 26,855                   | 71,855    |
| Net Change in Fund Balances                                  | (222,790)              | 19,712                    | (42,269)                 | (245,347) |
| Fund Balances - Beginning                                    | 384,498                | 3,605                     | 330,451                  | 718,554   |
| Fund Balances - Ending                                       | 161,708                | 23,317                    | 288,182                  | 473,207   |

## VILLAGE OF BURR RIDGE, ILLINOIS

### Sidewalks/Pathways - Capital Projects Fund

#### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2021

|                            | Original<br>Budget | Final<br>Budget | Actual    |
|----------------------------|--------------------|-----------------|-----------|
| Revenues                   |                    |                 |           |
| Interest                   | \$ 9,140           | 9,140           | 11,900    |
| Miscellaneous              | 56,400             | 56,400          | —         |
| Total Revenues             | 65,540             | 65,540          | 11,900    |
| Expenditures               |                    |                 |           |
| Capital Outlay             | 87,300             | 87,300          | 234,690   |
| Net Change in Fund Balance | (21,760)           | (21,760)        | (222,790) |
| Fund Balance - Beginning   |                    |                 | 384,498   |
| Fund Balance - Ending      |                    |                 | 161,708   |



**VILLAGE OF BURR RIDGE, ILLINOIS****Storm Water Management - Capital Projects Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended April 30, 2021**

|  | Original<br>Budget | Final<br>Budget | Actual   |
|--|--------------------|-----------------|----------|
| Revenues   |                    |                 |          |
| Interest   | \$ 4,560           | 4,560           | 4,244    |
| Miscellaneous  | 73,695             | 73,695          | 12,420   |
| Total Revenues   | 78,255             | 78,255          | 16,664   |
| Expenditures   |                    |                 |          |
| Current  |                    |                 |          |
| Public Works   | 64,300             | 64,300          | 41,952   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 13,955             | 13,955          | (25,288) |
| Other Financing Sources                                      |                    |                 |          |
| Transfers In   | —                  | 45,000          | 45,000   |
| Net Change in Fund Balance                                   | 13,955             | 58,955          | 19,712   |
| Fund Balance - Beginning                                     |                    |                 | 3,605    |
| Fund Balance - Ending  |                    |                 | 23,317   |

**VILLAGE OF BURR RIDGE, ILLINOIS****Equipment Replacement - Capital Projects Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended April 30, 2021**

|  | Original<br>Budget | Final<br>Budget | Actual   |
|--|--------------------|-----------------|----------|
| Revenues   |                    |                 |          |
| Interest   | \$ 9,140           | 9,140           | 5,240    |
| Expenditures   |                    |                 |          |
| Current  |                    |                 |          |
| General Government   |                    |                 |          |
| Contractual Services   | —                  | —               | 40       |
| Capital Outlay   | 49,375             | 49,375          | 73,795   |
| Debt Service   |                    |                 |          |
| Principal Retirement   | —                  | —               | 428      |
| Interest and Fiscal Charges                                  | —                  | —               | 101      |
| Total Expenditures   | 49,375             | 49,375          | 74,364   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (40,235)           | (40,235)        | (69,124) |
| Other Financing Sources                                      |                    |                 |          |
| Debt Issuance  | —                  | —               | 26,855   |
| Net Change in Fund Balance                                   | (40,235)           | (40,235)        | (42,269) |
| Fund Balance - Beginning                                     |                    |                 | 330,451  |
| Fund Balance - Ending  |                    |                 | 288,182  |

VILLAGE OF BURR RIDGE, ILLINOIS

Water - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended April 30, 2021

|                                      | Original<br>Budget | Final<br>Budget | Actual     |
|--------------------------------------|--------------------|-----------------|------------|
| Operating Revenues                   |                    |                 |            |
| Charges for Services                 | \$ 6,243,180       | 6,243,180       | 6,181,307  |
| Operating Expenses                   |                    |                 |            |
| Operations                           |                    |                 |            |
| Personal Services                    | 913,435            | 913,435         | 1,107,303  |
| Contractual Services                 | 955,270            | 955,270         | 585,561    |
| Commodities                          | 3,774,580          | 4,207,780       | 4,342,449  |
| Repairs and Maintenance              | 257,210            | 257,210         | 175,826    |
| Depreciation                         | —                  | —               | 841,956    |
| Total Operating Expenses             | 5,900,495          | 6,333,695       | 7,053,095  |
| Operating Income (Loss)              | 342,685            | (90,515)        | (871,788)  |
| Nonoperating Revenues                |                    |                 |            |
| Tap-On Connection Fees               | 67,590             | 67,590          | 49,708     |
| Other Income                         | —                  | —               | 21,367     |
| Interest Income                      | 132,110            | 132,110         | 83,076     |
|                                      | 199,700            | 199,700         | 154,151    |
| Change in Net Position               | 542,385            | 109,185         | (717,637)  |
| Net Position - Beginning as Restated |                    |                 | 35,314,095 |
| Net Position - Ending                |                    |                 | 34,596,458 |

**VILLAGE OF BURR RIDGE, ILLINOIS**

**Sewer - Enterprise Fund**

**Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual**

**For the Fiscal Year Ended April 30, 2021**

|                                      | Original<br>Budget | Final<br>Budget | Actual    |
|--------------------------------------|--------------------|-----------------|-----------|
| Operating Revenues                   |                    |                 |           |
| Charges for Services                 | \$ 504,740         | 504,740         | 435,067   |
| Operating Expenses                   |                    |                 |           |
| Operations                           |                    |                 |           |
| Personal Services                    | 275,085            | 275,085         | 268,966   |
| Contractual Services                 | 357,980            | 357,980         | 63,191    |
| Commodities                          | 2,000              | 2,000           | 602       |
| Repairs and Maintenance              | 24,050             | 24,050          | 27,059    |
| Depreciation                         | —                  | —               | 159,688   |
| Total Operating Expenses             | 659,115            | 659,115         | 519,506   |
| Operating (Loss)                     | (154,375)          | (154,375)       | (84,439)  |
| Nonoperating Revenues                |                    |                 |           |
| Tap-On Connection Fees               | 15,000             | 15,000          | 11,000    |
| Interest Income                      | 40,990             | 40,990          | 22,214    |
|                                      | 55,990             | 55,990          | 33,214    |
| Change in Net Position               | (98,385)           | (98,385)        | (51,225)  |
| Net Position - Beginning as Restated |                    |                 | 8,321,285 |
| Net Position - Ending                |                    |                 | 8,270,060 |

**VILLAGE OF BURR RIDGE, ILLINOIS****Information Technology - Internal Service Fund****Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual****For the Fiscal Year Ended April 30, 2021**

|                                      | Original<br>Budget | Final<br>Budget | Actual   |
|--------------------------------------|--------------------|-----------------|----------|
| Operating Revenues                   |                    |                 |          |
| Interfund Services                   | \$ 247,020         | 247,020         | 392,020  |
| Operating Expenses                   |                    |                 |          |
| Operations                           |                    |                 |          |
| Personal Services                    | 18,060             | 18,060          | 5,442    |
| Contractual Services                 | 402,080            | 402,080         | 313,646  |
| Commodities                          | 20,000             | 20,000          | 22,885   |
| Repairs and Maintenance              | 15,000             | 15,000          | 2,780    |
| Depreciation                         | —                  | —               | 65,964   |
| Total Operating Expenses             | 455,140            | 455,140         | 410,717  |
| Operating (Loss)                     | (208,120)          | (208,120)       | (18,697) |
| Nonoperating Revenues                |                    |                 |          |
| Interest Income                      | 9,110              | 9,110           | 5,564    |
| Change in Net Position               | (199,010)          | (199,010)       | (13,133) |
| Net Position - Beginning as Restated |                    |                 | 483,270  |
| Net Position - Ending                |                    |                 | 470,137  |

**VILLAGE OF BURR RIDGE, ILLINOIS****Police Pension - Pension Trust Fund****Schedule of Changes in the Fiduciary Net Position - Budget and Actual****For the Fiscal Year Ended April 30, 2021**

|                                      | Original<br>Budget | Final<br>Budget | Actual     |
|--------------------------------------|--------------------|-----------------|------------|
| Additions                            |                    |                 |            |
| Contributions - Employer             | \$ 754,750         | 754,750         | 778,098    |
| Contributions - Plan Members         | 262,650            | 262,650         | 244,568    |
| Total Contributions                  | 1,017,400          | 1,017,400       | 1,022,666  |
| Investment Income                    |                    |                 |            |
| Interest Earned                      | 727,470            | 727,470         | 497,281    |
| Net Change in Fair Value             | —                  | —               | 4,675,351  |
|                                      | 727,470            | 727,470         | 5,172,632  |
| Less Investment Expenses             | (49,280)           | (54,280)        | (53,522)   |
| Net Investment Income                | 678,190            | 673,190         | 5,119,110  |
| Total Additions                      | 1,695,590          | 1,690,590       | 6,141,776  |
| Deductions                           |                    |                 |            |
| Administration                       | 11,080             | 28,880          | 26,739     |
| Benefits and Refunds                 | 1,326,100          | 1,399,400       | 1,404,068  |
| Total Deductions                     | 1,337,180          | 1,428,280       | 1,430,807  |
| Change in Fiduciary Net Position     | 358,410            | 262,310         | 4,710,969  |
| Net Position Restricted for Pensions |                    |                 |            |
| Beginning                            |                    |                 | 18,914,899 |
| Ending                               |                    |                 | 23,625,868 |

## VILLAGE OF BURR RIDGE, ILLINOIS

### Consolidated Year-End Financial Report April 30, 2021

| CSFA #      | Program Name                        | State      | Federal | Other      | Total      |
|-------------|-------------------------------------|------------|---------|------------|------------|
| 494-00-1488 | Motor Fuel Tax Program              | \$ 351,644 | —       | —          | 351,644    |
|             | Other Grant Programs and Activities | —          | 435,817 | 16,518     | 452,335    |
|             | All Other Costs Not Allocated       | —          | —       | 18,890,699 | 18,890,699 |
|             | Totals                              | 351,644    | 435,817 | 18,907,217 | 19,694,678 |



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENTAL AUDITING STANDARDS**

September 30, 2021

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the 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, 2021, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated September 30, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Village's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. According, we do not express an opinion on the effectiveness of the Village's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

## **SUPPLEMENTAL SCHEDULES**

## VILLAGE OF BURR RIDGE, ILLINOIS

### Long-Term Debt Requirements

#### General Obligation Refunding Bonds of 2017

April 30, 2021

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|                         |                         |
|-------------------------|-------------------------|
| Date of Issue           | June 12, 2017           |
| Date of Maturity        | December 15, 2022       |
| Authorized Issue        | \$5,970,000             |
| Denomination of Bonds   | \$5,000                 |
| Interest Rate           | 2.00%                   |
| Interest Dates          | June 15 and December 15 |
| Principal Maturity Date | December 15             |
| Payable at              | US Bank                 |

### CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

| Fiscal<br>Year | Requirements |          |           | Interest Due On |         |         |         |
|----------------|--------------|----------|-----------|-----------------|---------|---------|---------|
|                | Principal    | Interest | Totals    | Jun. 15         | Amount  | Dec. 15 | Amount  |
| 2022           | \$ —         | 119,400  | 119,400   | 2022            | 59,700  | 2022    | 59,700  |
| 2023           | 5,970,000    | 119,400  | 6,089,400 | 2023            | 59,700  | 2023    | 59,700  |
|                | 5,970,000    | 238,800  | 6,208,800 |                 | 119,400 |         | 119,400 |

## VILLAGE OF BURR RIDGE, ILLINOIS

### Long-Term Debt Requirements

#### Installment Contract of 2021

April 30, 2021

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|                         |                             |
|-------------------------|-----------------------------|
| Date of Issue           | March 26, 2021              |
| Date of Maturity        | March 26, 2026              |
| Authorized Issue        | \$26,855                    |
| Interest Rate           | 1.35%                       |
| Interest Dates          | Monthly on 26th             |
| Principal Maturity Date | Monthly on 26th             |
| Payable at              | Enterprise Fleet Management |

### CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

| Fiscal<br>Year | Requirements |          |        |
|----------------|--------------|----------|--------|
|                | Principal    | Interest | Totals |
| 2022           | \$ 5,132     | 629      | 5,761  |
| 2023           | 5,132        | 629      | 5,761  |
| 2024           | 5,132        | 629      | 5,761  |
| 2025           | 5,132        | 629      | 5,761  |
| 2026           | 5,899        | 1,101    | 7,000  |
|                | 26,427       | 3,617    | 30,044 |

## **STATISTICAL SECTION (Unaudited)**

This part of the comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Village's overall financial health.

### **Financial Trends**

These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time.

### **Revenue Capacity**

These schedules contain information to help the reader assess the Village's most significant local revenue sources.

### **Debt Capacity**

These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the government's ability to issue additional debt in the future.

### **Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.

### **Operating Information**

These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.

**VILLAGE OF BURR RIDGE, ILLINOIS**

**Net Position by Component - Last Ten Fiscal Years**  
**April 30, 2021 (Unaudited)**

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**See Following Page**

## VILLAGE OF BURR RIDGE, ILLINOIS

### Net Position by Component - Last Ten Fiscal Years April 30, 2021 (Unaudited)

|  | 2012           | 2013        | 2014        |
|--|----------------|-------------|-------------|
| Governmental Activities                        |                |             |             |
| Net Investment in Capital Assets               | \$ 251,653,206 | 251,206,539 | 250,526,035 |
| Restricted                                     | 3,751,427      | 3,765,736   | 3,497,446   |
| Unrestricted                                   | 6,464,200      | 6,060,157   | 5,813,259   |
| Total Governmental<br>Activities Net Position  | 261,868,833    | 261,032,432 | 259,836,740 |
| Business-Type Activities                       |                |             |             |
| Net Investment in Capital Assets               | 59,407,331     | 58,224,827  | 57,153,060  |
| Unrestricted                                   | 5,559,906      | 5,744,179   | 5,384,564   |
| Total Business-Type<br>Activities Net Position | 64,967,237     | 63,969,006  | 62,537,624  |
| Primary Government                             |                |             |             |
| Net Investment in Capital Assets               | 311,060,537    | 309,431,366 | 307,679,095 |
| Restricted                                     | 3,751,427      | 3,765,736   | 3,497,446   |
| Unrestricted                                   | 12,024,106     | 11,804,336  | 11,197,823  |
| Total Primary Government<br>Net Position       | 326,836,070    | 325,001,438 | 322,374,364 |

\* Accrual Basis of Accounting

Data Source: Village Records

| 2015        | 2016        | 2017        | 2018        | 2019        | 2020        | 2021        |
|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 249,607,233 | 248,884,230 | 248,153,935 | 246,832,022 | 245,822,475 | 245,113,433 | 243,335,541 |
| 3,624,220   | 3,521,964   | 3,387,092   | 3,299,319   | 3,407,865   | 5,086,458   | 5,326,571   |
| 6,704,408   | (750,565)   | (2,338,524) | (1,637,816) | (5,282,225) | (9,243,194) | (9,365,821) |
| 259,935,861 | 251,655,629 | 249,202,503 | 248,493,525 | 243,948,115 | 240,956,697 | 239,296,291 |
| 56,021,690  | 54,864,763  | 53,718,534  | 52,551,546  | 51,387,493  | 51,184,560  | 40,459,330  |
| 4,924,968   | 4,276,819   | 3,621,474   | 3,333,576   | 3,640,623   | 2,400,135   | 2,407,188   |
| 60,946,658  | 59,141,582  | 57,340,008  | 55,885,122  | 55,028,116  | 53,584,695  | 42,866,518  |
| 305,628,923 | 303,748,993 | 301,872,469 | 299,383,568 | 297,209,968 | 296,297,993 | 283,794,871 |
| 3,624,220   | 3,521,964   | 3,387,092   | 3,299,319   | 3,407,865   | 5,086,458   | 5,326,571   |
| 11,629,376  | 3,526,254   | 1,282,950   | 1,695,760   | (1,641,602) | (6,843,059) | (6,958,633) |
| 320,882,519 | 310,797,211 | 306,542,511 | 304,378,647 | 298,976,231 | 294,541,392 | 282,162,809 |



# VILLAGE OF BURR RIDGE, ILLINOIS

## Changes in Net Position - Last Ten Fiscal Years\* April 30, 2021 (Unaudited)

|   | 2012         | 2013       | 2014       | 2015       | 2016       | 2017       | 2018       | 2019       | 2020       | 2021       |
|---|--------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Expenses  |              |            |            |            |            |            |            |            |            |            |
| Governmental Activities                         |              |            |            |            |            |            |            |            |            |            |
| General Government                              | \$ 3,183,303 | 3,074,361  | 3,664,459  | 3,585,962  | 3,537,938  | 3,665,069  | 3,655,187  | 3,543,277  | 6,434,969  | 4,748,968  |
| Public Safety                                   | 4,854,169    | 5,089,056  | 5,310,975  | 5,365,609  | 6,307,495  | 6,804,396  | 6,564,131  | 6,723,963  | 5,429,650  | 4,937,313  |
| Public Works                                    | 1,792,960    | 2,249,908  | 1,681,386  | 1,607,271  | 1,642,199  | 1,770,909  | 1,818,517  | 2,305,576  | 2,122,558  | 2,318,994  |
| Interest on Long-Term Debt                      | 306,081      | 206,711    | 167,557    | 150,554    | 134,520    | 117,485    | 217,007    | 108,920    | 113,923    | 116,802    |
| Total Governmental Activities Expenses          | 10,136,513   | 10,620,036 | 10,824,377 | 10,709,396 | 11,622,152 | 12,357,859 | 12,254,842 | 12,681,736 | 14,101,100 | 12,122,077 |
| Business-Type Activities                        |              |            |            |            |            |            |            |            |            |            |
| Waterworks                                      | 4,534,819    | 5,139,364  | 5,342,986  | 5,464,631  | 5,623,492  | 6,013,665  | 6,202,592  | 6,127,805  | 6,204,570  | 7,053,095  |
| Sewer   | 476,072      | 473,014    | 483,446    | 476,245    | 466,385    | 491,850    | 487,193    | 522,137    | 663,866    | 519,506    |
| Total Business-Type Activities Expenses         | 5,010,891    | 5,612,378  | 5,826,432  | 5,940,876  | 6,089,877  | 6,505,515  | 6,689,785  | 6,649,942  | 6,868,436  | 7,572,601  |
| Total Primary Government Expenses               | 15,147,404   | 16,232,414 | 16,650,809 | 16,650,272 | 17,712,029 | 18,863,374 | 18,944,627 | 19,331,678 | 20,969,536 | 19,694,678 |
| Program Revenues                                |              |            |            |            |            |            |            |            |            |            |
| Governmental Activities                         |              |            |            |            |            |            |            |            |            |            |
| Charges for Services                            |              |            |            |            |            |            |            |            |            |            |
| General Government                              | 794,808      | 901,469    | 948,800    | 1,086,805  | 1,009,915  | 1,174,593  | 1,257,995  | 1,367,365  | 1,266,868  | 1,910,837  |
| Public Safety                                   | 189,779      | 223,074    | 204,727    | 206,200    | 184,473    | 184,603    | 125,184    | 115,681    | 121,292    | 92,053     |
| Public Works                                    | —            | —          | —          | —          | —          | —          | —          | —          | —          | —          |
| Operating Grants/Contributions                  | 400,986      | 483,354    | 470,674    | 350,265    | 282,619    | 480,846    | 341,095    | 447,561    | 389,645    | 1,178,330  |
| Capital Grants/Contributions                    | 105,706      | 92,195     | 74,555     | 141,639    | 46,913     | 89,989     | 55,270     | —          | 452,477    | —          |
| Total Governmental Activities Program Revenues  | 1,491,279    | 1,700,092  | 1,698,756  | 1,784,909  | 1,523,920  | 1,930,031  | 1,779,544  | 1,930,607  | 2,230,282  | 3,181,220  |
| Business-Type Activities                        |              |            |            |            |            |            |            |            |            |            |
| Charges for Services                            |              |            |            |            |            |            |            |            |            |            |
| Waterworks                                      | 3,262,098    | 4,125,224  | 4,144,493  | 3,773,643  | 4,215,331  | 4,340,687  | 4,882,667  | 5,086,317  | 5,139,362  | 6,252,382  |
| Sewer   | 251,607      | 270,835    | 228,976    | 237,180    | 230,743    | 238,479    | 289,630    | 356,267    | 407,295    | 446,067    |
| Total Business-Type Activities Program Revenues | 3,513,705    | 4,396,059  | 4,373,469  | 4,010,823  | 4,446,074  | 4,579,166  | 5,172,297  | 5,442,584  | 5,546,657  | 6,698,449  |
| Total Primary Government Program Revenues       | 5,004,984    | 6,096,151  | 6,072,225  | 5,795,732  | 5,969,994  | 6,509,197  | 6,951,841  | 7,373,191  | 7,776,939  | 9,879,669  |

|  | 2012           | 2013         | 2014         | 2015         | 2016         | 2017         | 2018         | 2019         | 2020         | 2021        |
|--|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|
| Net (Expenses) Revenues                            |                |              |              |              |              |              |              |              |              |             |
| Governmental Activities                            | \$ (8,645,234) | (8,919,944)  | (9,125,621)  | (8,924,487)  | (10,098,232) | (10,427,828) | (10,475,298) | (10,751,129) | (11,870,818) | (8,940,857) |
| Business-Type Activities                           | (1,497,186)    | (1,216,319)  | (1,452,963)  | (1,930,053)  | (1,643,803)  | (1,926,349)  | (1,517,488)  | (1,207,358)  | (1,321,779)  | (874,152)   |
| Total Primary Government Net (Expense) Revenue     | (10,142,420)   | (10,136,263) | (10,578,584) | (10,854,540) | (11,742,035) | (12,354,177) | (11,992,786) | (11,958,487) | (13,192,597) | (9,815,009) |
| General Revenues and Other Changes in Net Position |                |              |              |              |              |              |              |              |              |             |
| Governmental Activities                            |                |              |              |              |              |              |              |              |              |             |
| Taxes  |                |              |              |              |              |              |              |              |              |             |
| Property   | 1,736,534      | 1,764,263    | 1,909,351    | 1,874,869    | 1,919,415    | 1,952,833    | 1,526,747    | 1,376,896    | 1,484,927    | 1,558,482   |
| Sales and Use                                      | 2,370,612      | 2,288,072    | 2,272,629    | 2,350,537    | 2,332,650    | 2,437,366    | 2,659,751    | 2,632,829    | 2,362,164    | 2,329,373   |
| Telecommunications                                 | 837,391        | 737,693      | 740,817      | 720,251      | 670,121      | 586,042      | 543,542      | 520,965      | 467,285      | 385,495     |
| Utility  | 1,129,633      | 1,177,932    | 1,257,378    | 1,191,361    | 1,056,075    | 1,119,667    | 1,117,581    | 1,190,808    | 1,067,838    | 1,110,744   |
| Hotel/Motel  | 866,690        | 494,199      | 501,571      | 513,747      | 529,490      | 486,004      | 551,730      | 677,972      | 612,728      | 286,511     |
| Intergovernmental - Unrestricted                   |                |              |              |              |              |              |              |              |              |             |
| State Income Tax                                   | 450,081        | 951,583      | 1,028,933    | 1,034,091    | 1,125,298    | 998,088      | 1,169,228    | 1,091,703    | 1,144,430    | 1,210,455   |
| Interest   | 721,504        | 492,137      | (79,302)     | 296,330      | 238,464      | 54,444       | 21,358       | 396,759      | 683,627      | 162,719     |
| Miscellaneous                                      | 375,584        | 395,752      | 373,107      | 257,516      | 312,849      | 430,246      | 2,231,553    | 781,077      | 797,849      | 610,809     |
| Transfers  | —              | —            | —            | —            | —            | —            | —            | —            | —            | —           |
| Total Governmental Activities General Revenues     | 8,488,029      | 8,301,631    | 8,004,484    | 8,238,702    | 8,184,362    | 8,064,690    | 9,821,490    | 8,669,009    | 8,620,848    | 7,654,588   |
| Business-Type Activities                           |                |              |              |              |              |              |              |              |              |             |
| Interest   | 497,370        | 200,583      | (52,974)     | 197,448      | 158,727      | 34,786       | 7,332        | 237,583      | 415,169      | 105,290     |
| Miscellaneous                                      | 550            | 175,505      | —            | —            | —            | —            | —            | —            | —            | —           |
| Transfers  | —              | —            | —            | —            | —            | —            | —            | —            | —            | —           |
| Total Business-Type Activities General Revenues    | 497,920        | 376,088      | (52,974)     | 197,448      | 158,727      | 34,786       | 7,332        | 237,583      | 415,169      | 105,290     |
| Total Primary Government General Revenues          | 8,985,949      | 8,677,719    | 7,951,510    | 8,436,150    | 8,343,089    | 8,099,476    | 9,828,822    | 8,906,592    | 9,036,017    | 7,759,878   |
| Changes in Net Position                            |                |              |              |              |              |              |              |              |              |             |
| Governmental Activities                            | (157,205)      | (618,313)    | (1,121,137)  | (685,785)    | (1,913,870)  | (2,363,138)  | (653,808)    | (2,082,120)  | (3,249,970)  | (1,286,269) |
| Business-Type Activities                           | (999,266)      | (840,231)    | (1,505,937)  | (1,732,605)  | (1,485,076)  | (1,891,563)  | (1,510,156)  | (969,775)    | (906,610)    | (768,862)   |
| Total Primary Government Changes in Net Position   | (1,156,471)    | (1,458,544)  | (2,627,074)  | (2,418,390)  | (3,398,946)  | (4,254,701)  | (2,163,964)  | (3,051,895)  | (4,156,580)  | (2,055,131) |

\* Accrual Basis of Accounting

Data Source: Village Records

## VILLAGE OF BURR RIDGE, ILLINOIS

### Fund Balances of Governmental Funds - Last Ten Fiscal Years\* April 30, 2021 (Unaudited)

|                                    | 2012       | 2013       | 2014       | 2015       |
|------------------------------------|------------|------------|------------|------------|
| General Fund                       |            |            |            |            |
| Nonspendable                       | \$ —       | —          | —          | —          |
| Assigned                           | —          | —          | —          | 850,000    |
| Unassigned                         | 4,637,730  | 4,675,189  | 4,608,606  | 4,667,714  |
| Total General Fund                 | 4,637,730  | 4,675,189  | 4,608,606  | 5,517,714  |
| All Other Governmental Funds       |            |            |            |            |
| Nonspendable                       | —          | —          | —          | —          |
| Restricted                         | 3,751,427  | 3,765,736  | 3,497,446  | 3,624,220  |
| Committed                          | 1,610,543  | 1,636,735  | 1,394,313  | 1,625,675  |
| Assigned                           | 1,130,889  | 1,035,613  | 1,092,168  | 1,087,905  |
| Unassigned                         | (45,214)   | (10,861)   | (60,789)   | (1,812)    |
| Total All Other Governmental Funds | 6,447,645  | 6,427,223  | 5,923,138  | 6,335,988  |
| Total Governmental Funds           | 11,085,375 | 11,102,412 | 10,531,744 | 11,853,702 |

\*Modified Accrual Basis of Accounting

Data Source: Village Records

| 2016       | 2017       | 2018       | 2019       | 2020       | 2021       |
|------------|------------|------------|------------|------------|------------|
| —          | —          | —          | —          | 10,260     | 2,383      |
| 850,000    | 850,000    | 850,000    | 850,000    | 850,000    | 850,000    |
| 4,756,856  | 4,688,547  | 4,611,586  | 4,469,115  | 4,458,673  | 4,742,137  |
| 5,606,856  | 5,538,547  | 5,461,586  | 5,319,115  | 5,318,933  | 5,594,520  |
| —          | —          | —          | —          | 1,500      | 1,500      |
| 3,521,964  | 3,387,092  | 3,299,319  | 3,407,865  | 5,131,233  | 5,371,346  |
| 1,565,962  | 1,421,345  | 3,327,387  | 2,765,324  | 718,554    | 473,207    |
| 828,031    | 372,060    | 13,940     | 521,302    | 214,740    | 297,228    |
| 6,247      | 6,247      | —          | —          | —          | —          |
| 5,922,204  | 5,186,744  | 6,640,646  | 6,694,491  | 6,066,027  | 6,143,281  |
| 11,529,060 | 10,725,291 | 12,102,232 | 12,013,606 | 11,384,960 | 11,737,801 |

# VILLAGE OF BURR RIDGE, ILLINOIS

## Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years\*

April 30, 2021 (Unaudited)

|  | 2012         | 2013      | 2014       |
|--|--------------|-----------|------------|
| Revenues   |              |           |            |
| Taxes  | \$ 6,035,593 | 5,879,591 | 6,638,104  |
| Licenses and Permits   | 322,132      | 387,773   | 416,190    |
| Intergovernmental  | 1,822,541    | 1,955,196 | 1,520,499  |
| Charges for Services   | 533,516      | 588,494   | 590,294    |
| Fines and Forfeits   | 128,938      | 148,275   | 147,043    |
| Interest   | 721,504      | 291,558   | (76,653)   |
| Developer Contributions                                      | 60,485       | 221,548   | 73,505     |
| Miscellaneous  | 354,599      | 311,200   | 322,152    |
| Total Revenues   | 9,979,308    | 9,783,635 | 9,631,134  |
| Expenditures   |              |           |            |
| Current  |              |           |            |
| General Government   | 2,085,353    | 2,226,297 | 2,365,070  |
| Public Safety  | 4,434,627    | 4,742,190 | 4,566,482  |
| Public Works   | 1,247,481    | 1,146,024 | 1,341,480  |
| Capital Outlay   | 773,488      | 1,087,806 | 1,279,837  |
| Debt Service   |              |           |            |
| Principal Retirement   | 448,891      | 470,172   | 486,630    |
| Interest and Fiscal Charges                                  | 299,117      | 199,747   | 183,517    |
| Total Expenditures   | 9,288,957    | 9,872,236 | 10,223,016 |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 690,351      | (88,601)  | (591,882)  |
| Other Financing Sources (Uses)                               |              |           |            |
| Debt Issuance  | —            | 103,088   | —          |
| Sales of Capital Assets                                      | 93,885       | 2,550     | 21,014     |
| Transfers In   | 269,185      | 430,640   | 606,060    |
| Transfers Out  | (269,185)    | (430,640) | (606,060)  |
|  | 93,885       | 105,638   | 21,014     |
| Net Change in Fund Balances                                  | 784,236      | 17,037    | (570,868)  |
| Debt Service as a Percentage<br>of Noncapital Expenditures   | 8.41%        | 7.44%     | 7.03%      |

\*Modified Accrual Basis of Accounting

Data Source: Village Records

| 2015      | 2016      | 2017       | 2018        | 2019       | 2020       | 2021       |
|-----------|-----------|------------|-------------|------------|------------|------------|
| 6,608,066 | 6,464,482 | 6,536,484  | 6,362,291   | 6,361,241  | 6,355,716  | 5,932,527  |
| 501,135   | 379,528   | 536,428    | 609,440     | 704,941    | 465,520    | 454,084    |
| 1,384,455 | 1,438,654 | 1,311,150  | 1,475,891   | 1,397,968  | 1,584,471  | 2,436,221  |
| 641,112   | 658,177   | 695,849    | 648,555     | 662,424    | 662,632    | 726,841    |
| 150,758   | 147,683   | 126,919    | 125,184     | 115,681    | 121,292    | 92,053     |
| 286,457   | 230,528   | 52,706     | 20,866      | 384,254    | 661,777    | 157,155    |
| 27,080    | 2,100     | 143,371    | 35,483      | —          | —          | —          |
| 273,036   | 323,281   | 500,087    | 362,958     | 960,602    | 386,679    | 301,451    |
| 9,872,099 | 9,644,433 | 9,902,994  | 9,640,668   | 10,587,111 | 10,238,087 | 10,100,332 |
| 2,198,369 | 2,110,494 | 2,289,541  | 2,327,843   | 1,975,077  | 2,686,762  | 2,527,510  |
| 4,569,051 | 4,870,252 | 5,005,145  | 5,092,733   | 5,141,781  | 5,135,409  | 4,676,753  |
| 1,322,217 | 1,362,408 | 1,360,597  | 1,490,460   | 1,875,466  | 1,474,358  | 1,506,161  |
| 715,953   | 945,573   | 1,380,156  | 1,106,557   | 1,509,877  | 1,170,669  | 972,917    |
| 508,126   | 529,568   | 546,256    | 5,977,920   | 44,432     | —          | 428        |
| 166,491   | 150,780   | 133,867    | 213,935     | 130,029    | 127,316    | 129,602    |
| 9,480,207 | 9,969,075 | 10,715,562 | 16,209,448  | 10,676,662 | 10,594,514 | 9,813,371  |
| 391,892   | (324,642) | (812,568)  | (6,568,780) | (89,551)   | (356,427)  | 286,961    |
| —         | —         | —          | 6,033,995   | —          | —          | 26,855     |
| 3,521     | —         | 8,799      | 1,911,726   | 925        | 6,040      | 39,025     |
| 627,055   | 376,600   | 347,275    | 470,915     | 865,760    | 681,445    | 656,115    |
| (627,055) | (376,600) | (347,275)  | (470,915)   | (865,760)  | (681,445)  | (656,115)  |
| 3,521     | —         | 8,799      | 7,945,721   | 925        | 6,040      | 65,880     |
| 395,413   | (324,642) | (803,769)  | 1,376,941   | (88,626)   | (350,387)  | 352,841    |
| 7.22%     | 7.12%     | 6.62%      | 39.49%      | 1.76%      | 1.28%      | 1.38%      |

## VILLAGE OF BURR RIDGE, ILLINOIS

### Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years - DuPage and Cook Counties April 30, 2021 (Unaudited)

| Fiscal Year | Tax Levy Year | Residential Property | Farm     | Commercial Property | Industrial Property | Total Taxable Assessed Value | Total Direct Tax Rate |
|-------------|---------------|----------------------|----------|---------------------|---------------------|------------------------------|-----------------------|
| 2012        | 2011          | \$ 897,849,340       | \$ 4,075 | \$ 98,421,235       | \$ 117,479,330      | \$ 1,113,753,980             | 0.1582                |
| 2013        | 2012          | 839,650,089          | 4,303    | 92,473,579          | 110,781,593         | 1,042,909,564                | 0.1618                |
| 2014        | 2013          | 799,582,002          | 4,558    | 76,019,410          | 109,049,942         | 984,655,912                  | 0.1623                |
| 2015        | 2014          | 807,838,359          | 6,904    | 116,383,646         | 79,724,358          | 1,003,953,267                | 0.1450                |
| 2016        | 2015          | 811,622,070          | 11,638   | 115,912,892         | 81,235,627          | 1,008,782,227                | 0.1050                |
| 2017        | 2016          | 848,665,349          | 9,610    | 120,330,674         | 86,352,947          | 1,055,358,580                | 0.1001                |
| 2018        | 2017          | 958,613,645          | 10,341   | 140,630,299         | 90,625,540          | 1,189,879,825                | 0.1080                |
| 2019        | 2018          | 966,495,035          | 8,313    | 141,767,303         | 91,858,357          | 1,200,129,008                | 0.0621                |
| 2020        | 2019          | 953,616,733          | 8,758    | 146,861,499         | 94,684,361          | 1,195,171,351                | 0.1105                |
| 2021        | 2020          | * 659,547,558        | * 5,380  | * 57,210,440        | * 80,554,530        | * 797,317,908                | 0.1042                |

Data Source: Office of the County Clerk

(1) Assessed value is set by the County Assessor on an annual basis. The assessment level is then adjusted by the State with a County Multiplier based on the factor needed to bring the average prior years' level up to 33-1/3% of market value. All property is reassessed on a repeating triennial cycle.

\*The Village is in two counties, DuPage and Cook Counties. As of the opinion date, this information was not available from Cook County.

**VILLAGE OF BURR RIDGE, ILLINOIS**

**Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years  
April 30, 2021 (Unaudited)**

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**See Following Page**



## VILLAGE OF BURR RIDGE, ILLINOIS

### Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years April 30, 2021 (Unaudited)

|  | 2012   | 2013   | 2014   |
|--|--------|--------|--------|
| Village Direct Rates                   |        |        |        |
| General                                | 0.0319 | 0.0333 | 0.0321 |
| Bond and Interest                      | 0.0512 | 0.0528 | 0.0521 |
| Police Protection                      | 0.0211 | 0.0226 | 0.0214 |
| Police Pension                         | 0.0540 | 0.0531 | 0.0567 |
| Total Village Direct Rates             | 0.1582 | 0.1618 | 0.1623 |
| Overlapping Rates                      |        |        |        |
| DuPage County                          | 0.1929 | 0.2040 | 0.2057 |
| DuPage County Forest Preserve District | 0.1542 | 0.1657 | 0.1691 |
| DuPage County Airport Authority        | 0.0168 | 0.0178 | 0.0196 |
| Downers Grove Township                 | 0.0855 | 0.0917 | 0.0942 |
| Burr Ridge Park District               | 0.2036 | 0.2160 | 0.2165 |
| Tri-State Fire District                | 0.6627 | 0.7116 | 0.7389 |
| Grade School District Number 62        | 1.7978 | 1.9154 | 1.9551 |
| High School District Number 86         | 1.4984 | 1.5681 | 1.5921 |
| Community College District Number 502  | 0.2681 | 0.2956 | 0.2975 |
| Total Overlapping Rates                | 4.8800 | 5.1859 | 5.2887 |

Data Source: Office of the County Clerk

Note: Rates are per \$1,000 of Assessed Value

| 2015   | 2016   | 2017   | 2018   | 2019   | 2020   | 2021   |
|--------|--------|--------|--------|--------|--------|--------|
| 0.0266 | 0.0215 | 0.0233 | 0.0257 | 0.0267 | 0.0264 | 0.0194 |
| —      | —      | —      | —      | —      | —      | —      |
| 0.0515 | 0.0144 | 0.0154 | 0.0171 | 0.0178 | 0.0176 | 0.0129 |
| 0.0669 | 0.0691 | 0.0614 | 0.0652 | 0.0176 | 0.0665 | 0.0719 |
| 0.1450 | 0.1050 | 0.1001 | 0.1080 | 0.0621 | 0.1105 | 0.1042 |
| 0.1971 | 0.1848 | 0.1749 | 0.1673 | 0.1673 | 0.1655 | 0.1609 |
| 0.1622 | 0.1514 | 0.1306 | 0.1278 | 0.1278 | 0.1242 | 0.1205 |
| 0.0188 | 0.0176 | 0.0166 | 0.0146 | 0.0146 | 0.0141 | 0.0148 |
| 0.0918 | 0.0874 | 0.0843 | 0.0828 | 0.0318 | 0.0311 | 0.0816 |
| 0.2139 | 0.2116 | 0.2071 | 0.1915 | 0.2000 | 0.2018 | 0.2041 |
| 0.7501 | 0.7160 | 0.7365 | 0.6443 | 0.6443 | 0.6668 | 0.6678 |
| 1.9254 | 1.8487 | 1.8031 | 1.7768 | 1.7768 | 1.7813 | 1.7624 |
| 1.5592 | 1.4731 | 1.4380 | 1.4415 | 1.7320 | 1.6110 | 1.6142 |
| 0.2786 | 0.2626 | 0.2431 | 0.2317 | 0.2317 | 0.2112 | 0.2114 |
| 5.1971 | 4.9532 | 4.8342 | 4.6783 | 4.9263 | 4.8070 | 4.8377 |

# VILLAGE OF BURR RIDGE, ILLINOIS

## Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago April 30, 2021 (Unaudited)

| Taxpayer               | 2021                         |      |  | 2012                         |      |  |
|------------------------|------------------------------|------|--|------------------------------|------|--|
|                        | Taxable<br>Assessed<br>Value | Rank | Percentage of<br>Total Village<br>Taxable<br>Assessed<br>Value | Taxable<br>Assessed<br>Value | Rank | Percentage of<br>Total Village<br>Taxable<br>Assessed<br>Value |
| HTA Burr Ridge         | \$ 15,927,819                | 1    | 1.33%  |                              |      |  |
| AP Aim Burr Ridge LLC  | 10,381,514                   | 2    | 0.87%  |                              |      |  |
| BRVC Owner LLC         | 9,428,671                    | 3    | 0.79%  | \$ 6,517,782                 | 6    | 0.62%  |
| S-K Burr Ridge Res LLC | 9,258,850                    | 4    | 0.77%  | 13,142,325                   | 1    | 1.26%  |
| Case Corp              | 7,164,540                    | 5    | 0.60%  |                              |      |  |
| Life Time Fitness 130  | 6,731,569                    | 6    | 0.56%  | 7,522,040                    | 4    | 0.72%  |
| BJF Estancia LLC       | 6,479,720                    | 7    | 0.54%  | 5,476,220                    | 7    | 0.53%  |
| Reegs Prps LB CBRE     | 6,178,946                    | 8    | 0.52%  | 7,089,925                    | 5    | 0.68%  |
| King Bruwart Woods     | 5,633,080                    | 9    | 0.47%  | 5,453,950                    | 8    | 0.52%  |
| TCF Bank               | 4,382,205                    | 10   | 0.37%  |                              |      |  |
| Burr Ridge Parkway     |                              |      |  | 12,815,103                   | 2    | 1.23%  |
| Duke Realty LLC        |                              |      |  | 11,641,043                   | 3    | 1.12%  |
| King Bruwart Woods     |                              |      |  | 4,800,606                    | 9    | 0.46%  |
| Sheboygan Holdings LLC |                              |      |  | 4,352,883                    | 10   | 0.42%  |
| Totals                 | <u>81,566,914</u>            |      | <u>6.82%</u>   | <u>78,811,877</u>            |      | <u>7.56%</u>   |

Data Source: Office of the County Clerk

# VILLAGE OF BURR RIDGE, ILLINOIS

## Property Tax Levies and Collections - Last Ten Fiscal Years April 30, 2021 (Unaudited)

| Fiscal<br>Year | Tax<br>Levy<br>Year | Taxes<br>Levied for<br>the Fiscal<br>Year | Collected within the<br>Fiscal Year of the Levy |                       | Collections<br>in<br>Subsequent<br>Years | Total Collections to Date |                       |
|----------------|---------------------|---|---|-----------------------|--|---------------------------|-----------------------|
|                |                     |   | Amount  | Percentage<br>of Levy |  | Amount                    | Percentage<br>of Levy |
| 2012           | 2011                | \$ 1,095,236                              | \$ 1,023,538                                    | 93.45%                | \$ —                                     | \$ 1,023,538              | 93.45%                |
| 2013           | 2012                | 1,115,634                                 | 1,055,423                                       | 94.60%                | —  | 1,055,423                 | 94.60%                |
| 2014           | 2013                | 1,151,054                                 | 1,106,354                                       | 96.12%                | —  | 1,106,354                 | 96.12%                |
| 2015           | 2014                | 1,151,054                                 | 1,133,870                                       | 98.51%                | —  | 1,133,870                 | 98.51%                |
| 2016           | 2015                | 1,159,435                                 | 1,133,870                                       | 97.80%                | —  | 1,133,870                 | 97.80%                |
| 2017           | 2016                | 1,187,218                                 | 1,149,284                                       | 96.80%                | —  | 1,149,284                 | 96.80%                |
| 2018           | 2017                | 1,219,359                                 | 1,183,929                                       | 97.09%                | —  | 1,183,929                 | 97.09%                |
| 2019           | 2018                | 1,256,195                                 | 1,221,730                                       | 97.26%                | —  | 1,221,730                 | 97.26%                |
| 2020           | 2019                | 1,256,082                                 | 1,212,592                                       | 96.54%                | —  | 1,212,592                 | 96.54%                |
| 2021           | 2020                | 1,302,463                                 | 1,249,106                                       | 95.90%                | —  | 1,249,106                 | 95.90%                |

Data Source: Office of the County Clerk

## VILLAGE OF BURR RIDGE, ILLINOIS

### Ratios of Outstanding Debt by Type - Last Ten Fiscal Years April 30, 2021 (Unaudited)

| Fiscal Year | Governmental Activities  |                 |                      | Total Primary Government | Percentage of Personal Income (1) | Per Capita (1) |
|-------------|--------------------------|-----------------|----------------------|--------------------------|-----------------------------------|----------------|
|             | General Obligation Bonds | Promissory Note | Installment Contract |                          |                                   |                |
| 2012        | \$ 7,956,898             | \$ 250,234      | \$ —                 | \$ 8,207,132             | 6.16%                             | \$ 777.26      |
| 2013        | 7,565,718                | 491,165         | —                    | 8,056,883                | 6.99%                             | 763.03         |
| 2014        | 7,193,655                | 508,079         | —                    | 7,701,734                | 6.78%                             | 729.40         |
| 2015        | 6,640,141                | 529,609         | —                    | 7,169,750                | 6.22%                             | 679.02         |
| 2016        | 6,070,136                | 549,187         | —                    | 6,619,323                | 3.90%                             | 626.89         |
| 2017        | 6,001,712                | 44,496          | —                    | 6,046,208                | 4.49%                             | 572.61         |
| 2018        | 6,033,995                | 44,432          | —                    | 6,078,427                | 4.20%                             | 575.66         |
| 2019        | 6,021,196                | —               | —                    | 6,021,196                | 4.16%                             | 570.24         |
| 2020        | 6,008,396                | —               | —                    | 6,008,396                | 4.15%                             | 569.03         |
| 2021        | 5,995,596                | —               | 26,427               | 6,022,023                | 3.78%                             | 538.06         |

Data Source: Village Records

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

Note: Details regarding the Village's outstanding debt can be found in the notes to the financial statements.

## VILLAGE OF BURR RIDGE, ILLINOIS

### Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years April 30, 2021 (Unaudited)

| Fiscal Year | Governmental<br>Activities<br>General<br>Obligation<br>Bonds | Less: Amounts<br>Available<br>for Debt<br>Service | Total        | Percentage of<br>Total Taxable<br>Assessed<br>Value of<br>Property (1) | Per<br>Capita (2) |
|-------------|--|---|--------------|--|-------------------|
| 2012        | \$ 7,956,898   | \$ 3,174,970                                      | \$ 4,781,928 | 0.43%  | \$ 452.88         |
| 2013        | 7,565,718  | 3,263,216   | 4,302,502    | 0.41%  | 407.47            |
| 2014        | 7,193,655  | 3,151,607   | 4,042,048    | 0.41%  | 382.81            |
| 2015        | 6,640,141  | 3,129,748   | 3,510,393    | 0.35%  | 332.46            |
| 2016        | 6,070,136  | 3,086,774   | 2,983,362    | 0.30%  | 282.54            |
| 2017        | 6,001,712  | 2,989,745   | 3,011,967    | 0.29%  | 285.25            |
| 2018        | 6,033,995  | 2,884,986   | 3,149,009    | 0.26%  | 298.23            |
| 2019        | 6,021,196  | 2,887,580   | 3,133,616    | 0.26%  | 296.77            |
| 2020        | 6,008,396  | 4,839,431   | 1,168,965    | 0.10%  | 110.71            |
| 2021        | 5,995,596  | 4,760,141   | 1,235,455    | 0.15%  | 110.39            |

Data Source: Village Records

(1) See the Schedule of Assessed Value and Actual Value of Taxable Property for property value data.

(2) See the Schedule of Demographic and Economic Statistics for population data.

Note: Details regarding the Village's outstanding debt can be found in the notes to the financial statements.

## VILLAGE OF BURR RIDGE, ILLINOIS

### Schedule of Direct and Overlapping Governmental Activities Debt April 30, 2021 (Unaudited)

| Governmental Unit                       | Gross Debt    | Percentage of<br>Debt<br>Applicable<br>to Village (1) | Village's<br>Share of<br>Debt |
|---|---------------|---|-------------------------------|
| Village                                 | \$ 6,022,023  | 100.00%   | \$ 6,022,023                  |
| Overlapping Debt                        |               |   |                               |
| Grade School District Number 62         | 17,145,000    | 53.35%  | 9,147,444                     |
| Grade School District Number 181        | 78,555,000    | 8.86%   | 6,962,340                     |
| High School District Number 86          | 152,160,000   | 14.35%  | 21,828,942                    |
| High School District Number 204         | 7,420,000     | 10.28%  | 762,469                       |
| Community College District Number 502   | 153,185,000   | 2.53%   | 3,879,258                     |
| Cook County                             | 2,596,351,750 | 0.25%   | 6,551,338                     |
| DuPage County                           | 111,750,000   | 1.85%   | 2,069,588                     |
| Cook County Forest Preserve District    | 122,255,000   | 0.25%   | 308,484                       |
| DuPage County Forest Preserve District  | 81,645,000    | 1.85%   | 1,512,050                     |
| Metropolitan Water Reclamation District | 2,181,154,590 | 0.26%   | 5,599,721                     |
| Burr Ridge Park District                | 4,175,000     | 97.36%  | 4,064,950                     |
| Pleasantdale Park District              | 2,605,000     | 52.84%  | 1,376,462                     |
| Total Overlapping Debt                  | 5,508,401,340 |   | 53,021,913                    |
| Total Direct and Overlapping Debt       | 5,514,423,363 |   | 59,043,936                    |

Data Source: Cook County Tax Extension Department

(1) Determined by ratio of assessed valuation of property subject to taxation in the Village to valuation of property subject to taxation in overlapping unit.

**VILLAGE OF BURR RIDGE, ILLINOIS**

**Schedule of Legal Debt Margin - Last Ten Fiscal Years**

**April 30, 2021 (Unaudited)**

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**See Following Page**



## VILLAGE OF BURR RIDGE, ILLINOIS

### Schedule of Legal Debt Margin - Last Ten Fiscal Years April 30, 2021 (Unaudited)

|   | 2012          | 2013       | 2014       |
|---|---------------|------------|------------|
| Legal Debt Limit  | \$ 34,640,052 | 30,749,042 | 29,983,650 |
| Total Net Debt Applicable to Limit                                      | 8,235,000     | 7,850,000  | 7,400,000  |
| Legal Debt Margin   | 26,405,052    | 22,899,042 | 22,583,650 |
| Total Net Debt Applicable to the Limit<br>as a Percentage of Debt Limit | 23.77%        | 25.53%     | 24.68%     |

Data Source: Audited Financial Statements

| 2015       | 2016       | 2017       | 2018        | 2019        | 2020        | 2021        |
|------------|------------|------------|-------------|-------------|-------------|-------------|
| 86,590,969 | 87,007,467 | 92,024,676 | 102,627,135 | 103,511,127 | 103,083,529 | 109,278,573 |
| 6,930,000  | 6,440,000  | 5,935,000  | 5,970,000   | 5,970,000   | 5,970,000   | 5,970,000   |
| 79,660,969 | 80,567,467 | 86,089,676 | 96,657,135  | 97,541,127  | 97,113,529  | 103,308,573 |
| 8.00%      | 7.40%      | 6.45%      | 5.82%       | 5.77%       | 5.79%       | 5.46%       |

Legal Debt Margin Calculation for Fiscal Year 2021

|   |                         |
|---|-------------------------|
| Assessed Value                                  | <u>\$ 1,266,997,946</u> |
| Bonded Debt Limit - 8.625% of<br>Assessed Value | 109,278,573             |
| Amount of Debt Applicable to Limit              | <u>5,970,000</u>        |
| Legal Debt Margin                               | <u>103,308,573</u>      |

## VILLAGE OF BURR RIDGE, ILLINOIS

### Demographic and Economic Statistics - Last Ten Fiscal Years April 30, 2021 (Unaudited)

| Fiscal Year | Population | Personal Income<br>(in thousands) | Per Capita Personal Income<br>(in thousands) | Unemployment Rate |
|-------------|------------|-----------------------------------|--|-------------------|
| 2012        | 10,559     | \$ 133,188                        | \$ 12.61                                     | 1.90%             |
| 2013        | 10,559     | 115,275                           | 10.92  | 2.80%             |
| 2014        | 10,559     | 113,576                           | 10.76  | 3.60%             |
| 2015        | 10,559     | 115,260                           | 10.92  | 4.40%             |
| 2016        | 10,559     | 169,655                           | 16.07  | 4.30%             |
| 2017        | 10,559     | 134,706                           | 12.76  | 3.90%             |
| 2018        | 10,559     | 144,609                           | 13.70  | 3.60%             |
| 2019        | 10,559     | 144,609                           | 13.70  | 2.70%             |
| 2020        | 10,559     | 144,609                           | 13.70  | 8.50%             |
| 2021        | 11,192     | 159,335                           | 14.24  | 8.70%             |

Data Source: Illinois Department of Employment Security (IDES)

# VILLAGE OF BURR RIDGE, ILLINOIS

## Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago April 30, 2021 (Unaudited)

| Employer                          | 2021         |      |  | 2012         |      |  |
|-----------------------------------|--------------|------|--|--------------|------|--|
|                                   | Employees    | Rank | Percentage of Total Village Employment | Employees    | Rank | Percentage of Total Village Employment |
| CNH Industrial America LLC (Case) | 800          | 1    | 12.74%                                 | 550          | 1    | N/A                                    |
| TFC National Bank                 | 300          | 2    | 4.78%                                  | 300          | 4    | N/A                                    |
| Mars Chocolate North America      | 250          | 3    | 3.98%                                  | 250          | 7    | N/A                                    |
| CPC Logistics, Inc.               | 237          | 4    | 3.77%                                  | 237          | 8    | N/A                                    |
| Linde, Inc.                       | 200          | 5    | 3.19%                                  |              |      |  |
| Loomis Armored US, Inc.           | 150          | 6    | 2.39%                                  |              |      |  |
| BankFinancial Corporation         | 120          | 7    | 1.91%                                  |              |      |  |
| BGRS, LLC                         | 120          | 8    | 1.91%                                  |              |      |  |
| The Mx Group                      | 115          | 9    | 1.83%                                  |              |      |  |
| Bronson & Bratton                 | 110          | 10   | 1.75%                                  |              |      |  |
| McGraw-Hill Companies             |              |      |  | 300          | 2    | N/A                                    |
| AMS Mechanical Systems            |              |      |  | 300          | 3    | N/A                                    |
| Sims Metal Management             |              |      |  | 275          | 5    | N/A                                    |
| Johnson Service Group             |              |      |  | 250          | 6    | N/A                                    |
| Praxair, Inc.                     |              |      |  | 200          | 9    | N/A                                    |
| Fine Arts Engraving Co.           |              |      |  | 150          | 10   | N/A                                    |
|                                   | <u>2,402</u> |      | <u>38.3%</u>                           | <u>2,812</u> |      | <u>N/A</u>                             |

Data Source: Village Records and U.S. Census Bureau.

N/A - Data not available.

## VILLAGE OF BURR RIDGE, ILLINOIS

### Full-Time Village Government Employees by Function/Program - Last Ten Fiscal Years April 30, 2021 (Unaudited)

| Function/Program     | 2012 | 2013 | 2014 |
|----------------------|------|------|------|
| General Government   |      |      |      |
| Administration       | 6    | 6    | 6    |
| Finance              | 4    | 4    | 4    |
| Public Safety        |      |      |      |
| Police               |      |      |      |
| Officers             | 28   | 26   | 26   |
| Civilians            | 2    | 3    | 4    |
| Public Works         |      |      |      |
| Engineering          | 2    | 2    | 2    |
| Operations           | 4    | 4    | 4    |
| Forestry and Grounds | 3    | 3    | 3    |
| Water and Wastewater | 5    | 5    | 5    |
| Totals               | 54   | 53   | 54   |

Data Source: Village Records

| 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|------|------|------|------|------|------|------|
| 6    | 6    | 6    | 6    | 7    | 7    | 6    |
| 4    | 4    | 4    | 4    | 4    | 4    | 4    |
| 27   | 27   | 27   | 27   | 27   | 27   | 24   |
| 3    | 3    | 3    | 3    | 3    | 3    | 4    |
| 2    | 2    | 2    | 2    | 2    | 2    | 2    |
| 4    | 4    | 4    | 4    | 4    | 4    | 4    |
| 3    | 3    | 3    | 4    | 4    | 4    | 4    |
| 7    | 7    | 5    | 5    | 5    | 5    | 5    |
| 56   | 56   | 54   | 55   | 56   | 56   | 53   |

# VILLAGE OF BURR RIDGE, ILLINOIS

## Operating Indicators by Function/Program - Last Ten Fiscal Years April 30, 2021 (Unaudited)

| Function/Program                      | 2012   | 2013   | 2014   |
|---------------------------------------|--------|--------|--------|
| General Government                    |        |        |        |
| Administration                        |        |        |        |
| FOIA Requests                         | 111    | 157    | 139    |
| FOIA Extensions                       | —      | —      | —      |
| Agendas                               | 91     | 94     | 83     |
| Liquor Licenses                       | 20     | 25     | 20     |
| Number of Building Permits            | 220    | 237    | 294    |
| New Housing Starts                    | 23     | 33     | 31     |
| Additions/Alterations Residential     | 39     | 55     | 58     |
| Additions/Alterations Non Residential | 25     | 31     | 24     |
| Citizens Request for Service          | 223    | 156    | 162    |
| Finance                               |        |        |        |
| Accounts Payable Checks Processed     | 1,909  | 1,818  | 1,890  |
| Direct Debit Sign Ups                 | 5      | 56     | 111    |
| Utility Bills Mailed                  | 24,634 | 24,618 | 24,723 |
| Utility Bills E-Billed                | *      | *      | *      |
| Reminder Noticed Mailed               | 2,501  | 2,273  | 2,390  |
| Village Bond Rating (Moody's)         | Aa1    | Aa1    | Aa1    |
| Technology Support Calls Managed      | 220    | 250    | 352    |
| Public Safety                         |        |        |        |
| Police                                |        |        |        |
| Part I Crime Offense                  | 99     | 70     | 68     |
| Part II Crime Offense                 | 712    | 734    | 741    |
| Public Complaints                     | 12,570 | 12,276 | 10,946 |
| Citations Issued                      | 2,190  | 2,304  | 2,541  |
| Felony & Misdemeanor Arrests          | 224    | 313    | 275    |
| Public Works                          |        |        |        |
| Number of Parkway Trees Planted       | 58     | 64     | 50     |
| Number of Parkway Trees Trimmed       | 1,140  | 976    | 1,494  |
| Number of Parkway Trees Removed       | 31     | —      | 117    |
| Snow Plowing Events                   | 16     | 31     | 47     |
| Water Main Breaks Repaired            | 33     | 32     | 22     |
| JULIE Locate Requests                 | 2,869  | 3,652  | 4,495  |
| Percent Within 48 Hours               | 100%   | 100%   | 100%   |
| Citizen Requests for Service          | 122    | 553    | 396    |

Data Source: Village Departments

\*Information not available prior to implementation.

| 2015   | 2016   | 2017   | 2018   | 2019   | 2020   | 2021   |
|--------|--------|--------|--------|--------|--------|--------|
| 140    | 151    | 131    | 105    | 112    | 119    | 149    |
| —      | —      | —      | 3      | 7      | —      | 23     |
| 88     | 87     | 86     | 85     | 95     | 77     | 68     |
| 23     | 23     | 24     | 28     | 29     | 29     | 25     |
| 266    | 356    | 340    | 299    | 313    | 279    | 362    |
| 21     | 24     | 14     | 40     | 22     | 18     | 18     |
| 49     | 59     | 50     | 42     | 44     | 65     | 40     |
| 19     | 23     | 21     | 11     | 21     | 38     | 19     |
| 86     | 55     | 113    | 176    | 81     | 381    | 286    |
| 1,961  | 1,870  | 1,790  | 1,737  | 1,696  | 1,660  | 1,459  |
| 97     | 139    | 117    | 120    | 129    | 126    | 259    |
| 24,899 | 25,011 | 24,759 | 24,399 | 24,292 | 24,010 | 23,228 |
| *      | *      | *      | *      | 1,474  | 1,556  | 2,713  |
| 2,384  | 2,609  | 2,617  | 2,877  | 2,433  | 2,015  | 2,261  |
| Aa1    | Aa1    | Aa1    | Aa1    | Aa1    | Aa1    | Aa1    |
| 497    | 507    | 509    | 517    | 513    | 613    | 845    |
| 83     | 81     | 100    | 110    | 95     | 111    | 96     |
| 719    | 667    | 754    | 637    | 500    | 376    | 254    |
| 9,876  | 14,300 | 14,559 | 13,986 | 14,954 | 10,925 | 6,974  |
| 2,270  | 1,888  | 1,844  | 1,626  | 1,730  | 1,399  | 678    |
| 244    | 191    | 211    | 138    | 119    | 95     | 67     |
| 121    | 125    | 141    | 92     | 104    | 93     | 63     |
| 1,494  | 900    | 2,000  | 1,657  | 610    | 50     | 30     |
| 468    | 668    | 382    | 204    | 140    | 115    | 126    |
| 20     | 16     | 34     | 36     | 16     | 17     | 22     |
| 13     | 17     | 28     | 33     | 22     | 17     | 41     |
| 4,484  | 4,898  | 5,830  | 5,195  | 5,804  | 6,006  | 5,705  |
| 100%   | 100%   | 100%   | 100%   | 100%   | 100%   | 100%   |
| 253    | 235    | 256    | 411    | 271    | 368    | 269    |



# VILLAGE OF BURR RIDGE, ILLINOIS

## Capital Asset Statistics by Function/Program - Last Ten Fiscal Years April 30, 2021 (Unaudited)

| Function/Program                 | 2012                      | 2013                      | 2014                      |
|----------------------------------|---------------------------|---------------------------|---------------------------|
| <b>Governmental Activities</b>   |                           |                           |                           |
| Land                             | \$ 1,705,533              | 1,705,533                 | 1,705,533                 |
| Land Right of Way                | 214,262,950               | 214,262,950               | 214,262,950               |
| Construction in Progress         | 719,923                   | 469,560                   | 261,078                   |
| Streets                          | 33,781,294                | 32,650,307                | 31,519,879                |
| Buildings                        | 7,702,561                 | 7,453,271                 | 7,203,981                 |
| Improvements other than Building | 1,148,081                 | 1,723,742                 | 2,114,659                 |
| Vehicles and Equipment           | 839,001                   | 1,034,105                 | 1,159,689                 |
|                                  | <u>260,159,343</u>        | <u>259,299,468</u>        | <u>258,227,769</u>        |
| <b>Business Type Activities</b>  |                           |                           |                           |
| <b>Water and Sewer Fund</b>      |                           |                           |                           |
| Land                             | 48,000                    | 48,000                    | 48,000                    |
| Construction in Progress         | —                         | —                         | —                         |
| Buildings                        | 3,256,069                 | 3,115,633                 | 3,039,473                 |
| Vehicles and Equipment           | 125,836                   | 133,639                   | 187,902                   |
| Water Systems                    | 46,062,582                | 45,211,243                | 44,359,905                |
| Sanitary Sewer Lines             | 9,914,844                 | 9,716,312                 | 9,517,780                 |
|                                  | <u>59,407,331</u>         | <u>58,224,827</u>         | <u>57,153,060</u>         |
| <b>Total</b>                     | <u><u>319,566,674</u></u> | <u><u>317,524,295</u></u> | <u><u>315,380,829</u></u> |

Data Source: Various Village Departments

| 2015        | 2016        | 2017        | 2018        | 2019        | 2020        | 2021        |
|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 1,705,533   | 1,705,533   | 1,797,378   | 1,705,533   | 1,797,378   | 1,797,378   | 1,797,378   |
| 214,262,950 | 214,262,950 | 214,262,950 | 214,262,950 | 214,262,950 | 214,262,950 | 214,262,950 |
| 271,959     | —           | —           | —           | —           | 169,120     | 347,235     |
| 30,391,140  | 29,265,208  | 27,013,343  | 28,139,277  | 25,887,937  | 24,762,531  | 23,655,007  |
| 6,954,691   | 6,705,401   | 6,206,821   | 6,456,111   | 5,957,531   | 5,708,241   | 5,458,951   |
| 2,051,906   | 2,254,312   | 2,142,520   | 2,212,791   | 2,241,590   | 2,909,978   | 2,864,550   |
| 1,099,080   | 1,280,666   | 1,495,747   | 1,410,239   | 1,696,285   | 1,511,631   | 1,304,115   |
| 256,737,259 | 255,474,070 | 252,918,759 | 254,186,901 | 251,843,671 | 251,121,829 | 249,690,186 |
| 48,000      | 48,000      | 48,000      | 48,000      | 48,000      | 48,000      | 48,000      |
| —           | —           | —           | —           | —           | 50,926      | 121,895     |
| 2,948,338   | 2,766,068   | 2,674,933   | 2,766,068   | 2,583,798   | 2,493,490   | 2,405,874   |
| 197,537     | 166,631     | 133,802     | 166,631     | 103,909     | 76,366      | 191,348     |
| 43,508,567  | 41,805,891  | 40,954,552  | 41,805,891  | 40,103,214  | 40,158,888  | 39,283,910  |
| 9,319,248   | 8,931,944   | 8,740,259   | 8,931,944   | 8,548,572   | 8,356,890   | 8,167,705   |
| 56,021,690  | 53,718,534  | 52,551,546  | 53,718,534  | 51,387,493  | 51,184,560  | 50,218,732  |
| 312,758,949 | 309,192,604 | 305,470,305 | 307,905,435 | 303,231,164 | 302,306,389 | 299,908,918 |

# VILLAGE OF BURR RIDGE, ILLINOIS

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## MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED  
APRIL 30, 2021



September 30, 2021

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

In planning and performing our audit of the financial statements of the Village of Burr Ridge (the Village), Illinois, for the year ended April 30, 2021, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration, we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Board, Executive Director and senior management of the Village of Burr Ridge, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Village personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well prepared audit package and we appreciate the courtesy and assistance given to us by the entire Village staff.

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

## **CURRENT RECOMMENDATIONS**

### **1. GASB STATEMENT NO. 87 LEASES**

#### Comment

In June 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, *Leases*, which provides guidance regarding the information needs of financial statement users by improving accounting and financial reporting for leases by governments. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. In accordance with GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which was issued as temporary relieve to governments and other stakeholders in light of the COVID-19 pandemic, GASB Statement No. 87, *Leases* is applicable to the Village's financial statements for the year ended April 30, 2023.

#### Recommendation

Lauterbach & Amen, LLP will work directly with the Village to review the new lease criteria in conjunction with the Village's current leases to determine the appropriate financial reporting for these activities under GASB Statement No 87.

#### Management Response

Management acknowledges this comment and will work to correct it in the coming year.

### **2. COMMINGLED CASH – PENSION FUNDS**

#### Comment

During our current year-end audit procedures, we noted that the Village is holding pension fund monies in a cash account that is commingled with other Village Funds.

#### Recommendation

In accordance with State Statutes pension fund monies are required to be held separately from other funds of the Village.

#### Management Response

Management acknowledges this comment and will work to correct it in the coming year.

## CURRENT RECOMMENDATIONS - Continued

### 3. FUNDS OVER BUDGET

#### Comment

During our current-year-end audit procedures, we noted that the following funds had an excess of actual expenditures over budget for the fiscal year:

| Fund                  | 04/30/21 |
|-----------------------|----------|
| Debt Service          | \$ 751   |
| Motor Fuel Tax        | 230      |
| Sidewalks/Pathways    | 147,390  |
| Equipment Replacement | 24,989   |
| Police Pension        | 2,527    |

#### Recommendation

We recommend the Village investigate the causes of the funds over budget and adopt appropriate future funding measures.

#### Management Response

Management acknowledges this comment and will work to correct it in the coming year.

## **PRIOR RECOMMENDATION**

### **1. CAPITAL ASSET POLICY**

#### Comment

Previously, we noted the Village did not have a formal capital asset policy to provide guidance on the financial aspects and stewardship of capital assets. With respect to the financial aspects, guidance should be provided on the minimum dollar amount and minimum useful life for an item to be capitalized as a capital asset. Stewardship issues include the physical custody of capital assets.

#### Recommendation

We recommended that the Village adopt a capital asset policy, which addresses both financial, and stewardship issues. As part of developing the capital asset policy, a review of the current capitalization amount and estimated useful life should be performed for both financial reporting and stewardship. The capital asset policy should also establish standard depreciation methods and useful lives to be applied to specific categories of assets. With respect to stewardship, the policy should address location of assets, tagging, physical access and security and frequency of periodic inventories. Once the policy has been established, we recommended the Village undertake a complete inventory and valuation of capital assets to create detail capital asset records that are in compliance with the new policy. Additionally, as part of this process we recommended land be inventoried and valued at its estimated fair value on the date donated.

#### Status

This comment has been implemented and will not be repeated in the future.

## Village of Burr Ridge

## Funding Analysis - Outstanding Police Facility GO Bonds

**GO Bonds, Series 2009 - \$5,855,000**

Interest rate 2.25%, maturity date December 15, 2012

Total Interest Payments 297,928

**GO Refunding Bonds, Series 2012 - \$5,935,000**

Interest rate 1.75%, maturity date December 15, 2017

Total Interest Payments 479,789

**GO Refunding Bonds, Series 2017 - \$5,970,000**

Interest Rate 2.0%, maturity date December 15, 2022

Total Interest Payments (if paid in full by 12/15/2021) 534,978

**Obligated Funding Reflected in DS Fund Reserves -**

2010 - Transfer from General Fund 800,000

2010 - Transfer from Water Fund 2,000,000

2011 - Transfer from Capital Projects Fund 72,635

2018 - Proceeds from the Sale of Assets 1,894,507

**\$ 4,767,142****Estimated Total Interest Earned thru 12/15/2021 - \$ 1,010,833****Estimated Additional Interest Earned thru 12/15/2022 - \$ 126,092****Total Interest Payments thru 12/15/2021 - \$ 1,312,695****Additional Interest thru 12/15/2022 Maturity - \$ 119,400****Option #1 - Pay in Full @ 12/15/2021****\$ 6,089,400**

Estimated Amount Available in Debt Service Fund 4,820,500

Transfer from General Fund - OPUS Reserves 850,000

Transfer from General Fund - Unreserved 418,900

**\$ 6,089,400****Option #2 - Refinance Unfunded Portion****\$ 1,268,900**

Amount Financed \$ 1,300,000

Term 3 years

Coupon Rate 0.65%

Total Interest \$ 25,373

**Option #3 - Full Refinancing**

Amount Financed \$ 5,835,000

Reoffering Premium \$ 242,736

Term 3 years

Coupon Rate 2.00%

Total Interest \$ 350,424





October 4, 2021

Mayor Gary Grasso and Board of Trustees  
7660 County Line Road  
Burr Ridge, Illinois 60527

**Re: V-04-2021: 6100 Grant Street (Toland); Variation and Findings of Fact**

Dear Mayor and Board of Trustees:

The Plan Commission transmits its recommendation to approve a request by Judith Toland for a variation for a home with a Floor Area Ratio (FAR) in excess of 20% in the R-3 Residential District at 6100 Grant Street.

After due notice as required by law, the Plan Commission held public hearings on August 2, September 20, and October 4, 2021. In summary, the Plan Commission considered a request for a variation from Section VI.F.4 of the Zoning Ordinance to permit a single-family residence to be built with a Floor Area Ratio (FAR) in excess of 20%. The petitioner stated in their application that the water table on the subject property is demonstrably impactful on their ability to develop their property under normal conditions, requiring that the proposed home to be built be raised out of the ground with a shallower basement than is otherwise desired. The petitioner submitted a proposed site, elevation, and floor plan of the home to be developed if the variation were granted, of which the home would have a Floor Area Ratio equal to about 21.2% - 21.5% on the subject property, remaining above the standard 20% FAR threshold set for the R-3 Residential District. The petitioner has previously stated that the additional FAR is identified in the need to relocate elements of the basement to an above-grade location due to a higher-than-normal water table on the subject property. While it was not possible to unequivocally establish if the conditions on the subject property were unique to the subject property, the Plan Commission ultimately concluded that the presence of the high water table did sufficiently contribute to the petitioner's ability to reasonably construct a home on the subject property which met with the development standards of the area, along with the fact that the petitioner did significantly reduce their home's applicable FAR impact in working with staff.

Based on the above considerations and the submitted findings of fact, the Plan Commission, by a vote of 5 to 1, **recommends that the Board of Trustees approve** this petition subject to revised Findings of Fact, with the variation being granted for the property with the Permanent Index Number of #09-13-306-013 and that the maximum Floor Area Ratio permitted for the subject property shall be that which is present in the petitioner's submitted site plans.

Sincerely,

Greg Trzupek, Chairman  
Plan Commission/Zoning Board of Appeals



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

**V-04-2021: 6100 Grant Street (Toland); Requests a variation from Section VI.F.4 of the Zoning Ordinance to permit a single-family residence to be built with a floor area ratio in excess of 20%.**

**HEARING:**

October 4, 2021; continued from  
September 16, 2021 and August  
2, 2021

**TO:**

Plan Commission  
Greg Trzupek, Chairman

**FROM:**

Evan Walter  
Village Administrator

**PETITIONER:**

Judith Toland

**PETITIONER STATUS:**

Prospective Property Owner

**EXISTING ZONING:**

R-3 Residential

**LAND USE PLAN:**

Recommends Single-Family  
Residential Uses

**EXISTING LAND USE:**

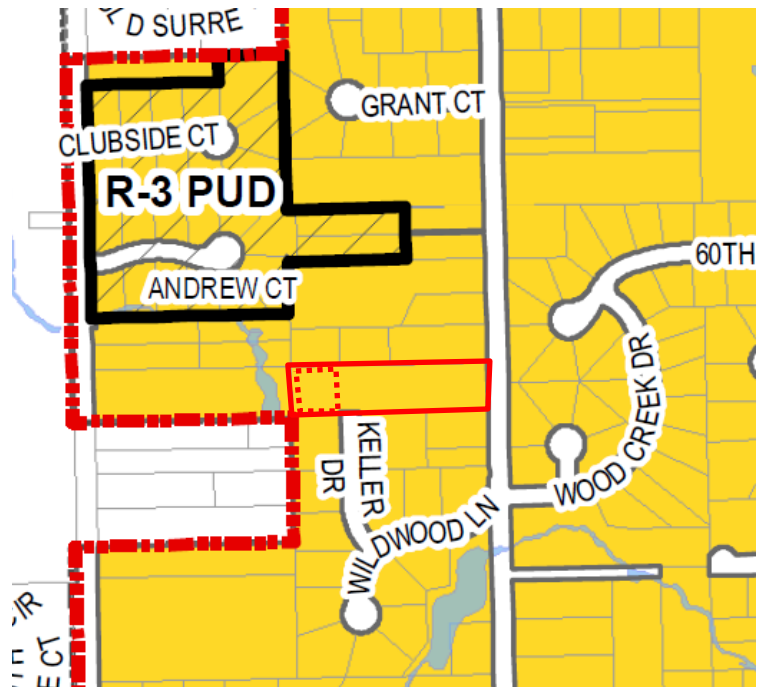
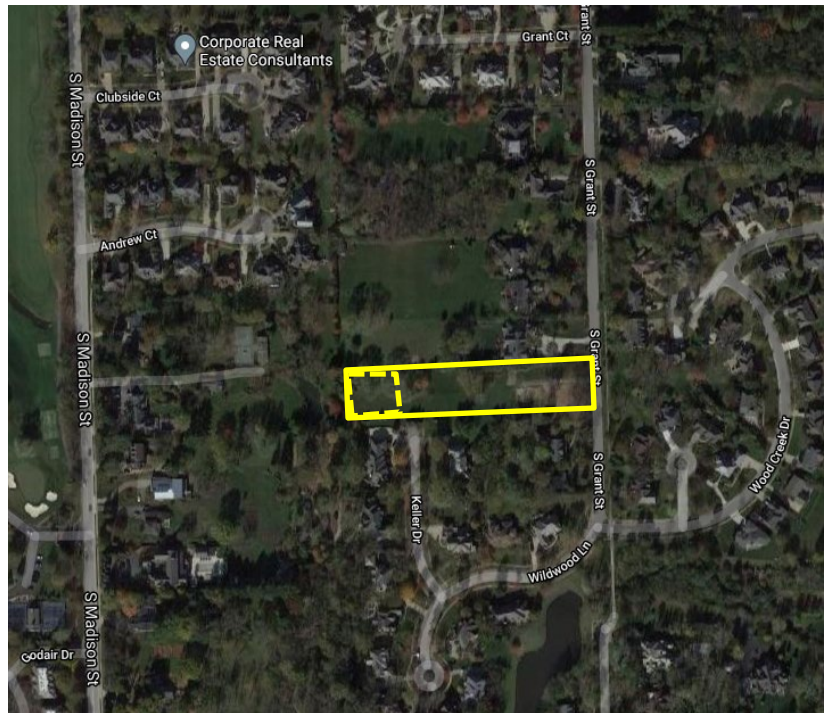
Single-Family Residence

**SITE AREA:**

0.51 Acres

**SUBDIVISION:**

Grant Street



The petitioner is Judith Toland, prospective property owner of Lot 1 in the Grant Street Subdivision. At the time of the petitioner's submittal to the Village, the Grant Street Subdivision had not been completed. On July 27, the property was successfully subdivided with a PIN of 09-13-306-013 assigned to the new subject property to be addressed as 6061 Keller Drive. The petitioner is requesting a variation from Section VI.F.4 of the Zoning Ordinance to permit a single-family residence to be built with a Floor Area Ratio (FAR) in excess of 20%. The petitioner states in their application that the water table on the subject property is demonstrably impactful on their property's plans, requiring that the proposed home to be built be raised out of the ground with a shallower basement than is otherwise desired. The petitioner has submitted a proposed site, elevation, and floor plan of the home to be developed if the variation were granted. The home shows 4,799 square feet of applicable Floor Area, which would equate to a Floor Area Ratio of 21.2% on the subject property, remaining above the standard 20% FAR threshold set for the R-3 Residential District. The petitioner has previously stated that the additional FAR is identified in the need to relocate elements of the basement to an above-grade location due to a higher-than-normal water table on the subject property.

"Floor Area Ratio" is a measurement commonly found in zoning regulations to specify the bulk of a building on a property. Calculating the FAR of a building is determined by dividing the floor area by the gross land area of the lot. For example, a 30,000-square foot property zoned R-3 Residential has an FAR regulation of 20%; in this example, a property owner would be legally permitted to build a home with a Floor Area of 6,000 square feet, as 6,000 divided by 30,000 is 20%. The entire interior space of the home does not usually count towards the determination of the Floor Area of the home, and the square footage of the home does not necessarily equate to the Floor Area of the home. For example, certain areas of principal residential structures are exempt from FAR calculation, including the first 1,000 square feet of an attached garage, interior balconies and mezzanines (such as a stairways in a two-story space), enclosed porches, attic space with wall plates less than 54" tall, and basement space whose ceiling line is less than 54" above grade. In many houses in Burr Ridge, FAR is generally limited to the first and second floor space of the home. R-1 and R-2 Residential Districts have a Floor Area Ratio of 10% while R-2A, R-2B, and R-3 Residential Districts have a Floor Area Ratio of 20%. R-5 Residential has a Floor Area Ratio of 50%, but this zoning classification is intended for multi-family development, which is not comparable to this petition.

The Plan Commission requested additional information to further consider the merits of the petition's request for a variation. First, and in summary, this petition would meet the development standards of the Village but for the FAR calculation as well as several technical engineering comments, such as the presence of a retaining wall in a Public Utility and Drainage Easement that the Village would require to be relocated. There is sufficient space on the site as well as adequate grading for any remaining issues to be overcome in normal course. Any plans for a new home would be required to meet the remaining Village regulations before a building permit were issued.

Second, staff has been unable to ascertain useful data regarding the proliferation of shallow water tables throughout the Village. Staff has not been able to identify any permits which included water table analyses in the past five years, nor are any regional analyses available for review. The petitioner submitted a report dated February 19, 2020 from a licensed soil testing company indicated that water bearing conditions were encountered at depths of 6'-10' below existing grade, with an engineering recommendation that the maximum bottom of foundation be no more than 5' below grade. While there is no presence of wetland or floodplain within the specific lot lines of

## Staff Report

V-04-2021: 6100 Grant Street (Toland); Variation and Findings of Fact; continued from September 16, 2021 and August 2, 2021

Page 3 of 3

the subject property, both wetland and floodplain are located on adjacent properties, which may indicate the likelihood of rising sub-surface water tabling in the general area. Based upon limited information, a water table at this level is likely unusually high in the Village.

### **Public Hearing History**

No other petitions have been submitted related to the subject property.

### **Public Comment**

Staff has received five objections from property owners within the 1000' public hearing notice radius, all noting the preponderance of additional flooding concerns due to a larger-than-permitted home being potentially allowed. A number of other inquiries were received with no position taken except to obtain additional information.

### **Findings of Fact and Recommendation**

The petitioner has provided findings of fact, which the Plan Commission may adopt if in agreement with those findings. If the Plan Commission wishes to recommend approval of a variation for a home with a Floor Area Ratio in excess of 20% at the subject property, staff recommends the following conditions:

1. The variation shall be granted to 6061 Keller Drive, PIN #09-13-306-013.
2. The maximum Floor Area Ratio permitted for the subject property shall be that which is present in the petitioner's submitted site plans.

### **Appendix**

Exhibit A – Petitioner's Materials



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

**V-04-2021: 6100 Grant Street (Toland); Requests a variation from Section VI.F.4 of the Zoning Ordinance to permit a single-family residence to be built with a floor area ratio in excess of 20%.**

**HEARING:**

August 2, 2021

**TO:**

Plan Commission  
Greg Trzuppek, Chairman

**FROM:**

Evan Walter  
Village Administrator

**PETITIONER:**

Judith Toland

**PETITIONER STATUS:**

Prospective Property Owner

**EXISTING ZONING:**

R-3 Residential

**LAND USE PLAN:**

Recommends Single-Family  
Residential Uses

**EXISTING LAND USE:**

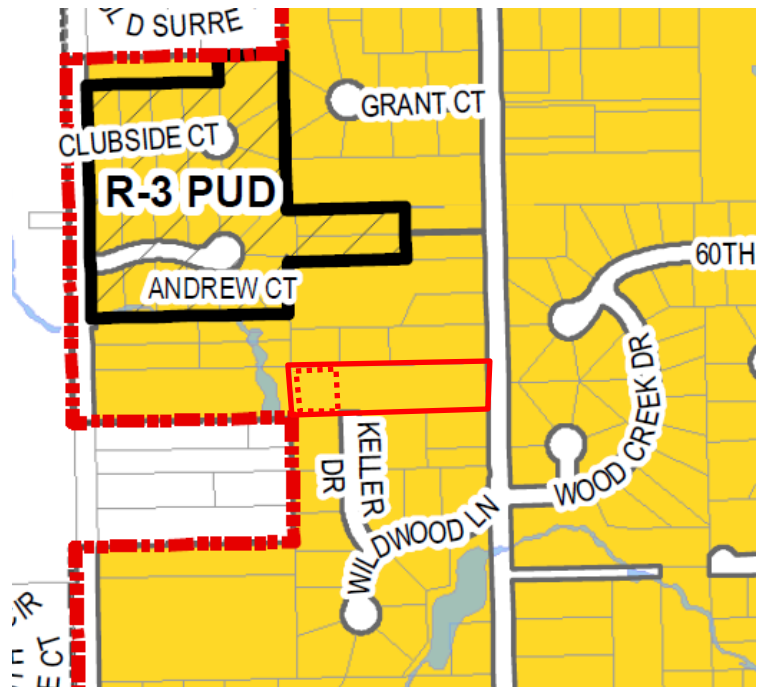
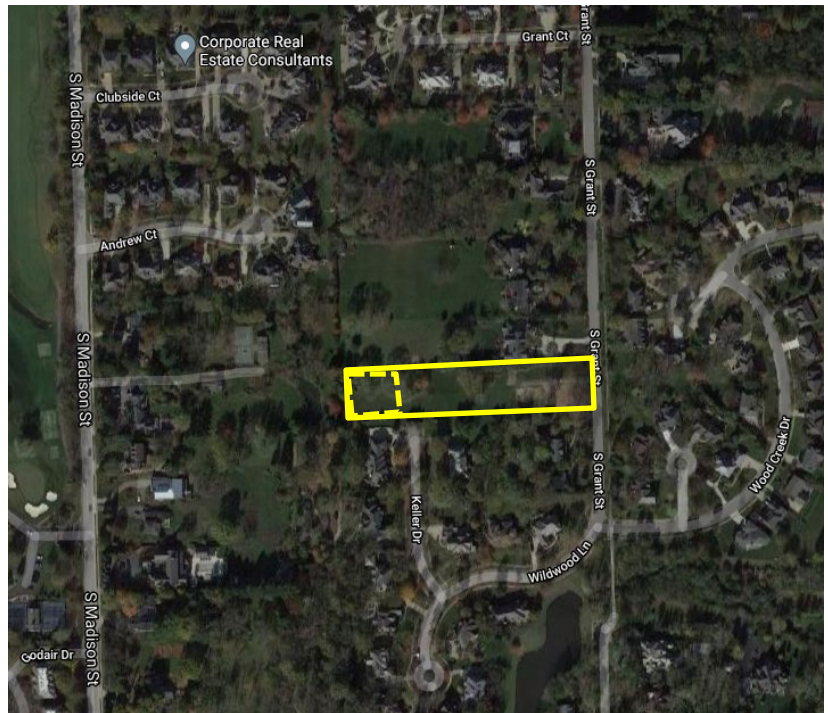
Single-Family Residence

**SITE AREA:**

0.51 Acres

**SUBDIVISION:**

Grant Street





The petitioner is Judith Toland, prospective property owner of Lot 1 in the Grant Street Subdivision. At the time of the petitioner's submittal to the Village, the Grant Street Subdivision had not been completed. On July 27, the property was successfully subdivided with a PIN of 09-13-306-013 assigned to the new subject property to be addressed as 6061 Keller Drive. The petitioner is requesting a variation from Section VI.F.4 of the Zoning Ordinance to permit a single-family residence to be built with a Floor Area Ratio (FAR) in excess of 20%.

"Floor Area Ratio" is a measurement commonly found in zoning regulations to specify the bulk of a building on a property. Calculating the FAR of a building is determined by dividing the floor area by the gross land area of the lot. For example, a 30,000-square foot property zoned R-3 Residential has an FAR regulation of 20%; in this example, a property owner would be legally permitted to build a home with a Floor Area of 6,000 square feet, as 6,000 divided by 30,000 is 20%. The entire interior space of the home does not usually count towards the determination of the Floor Area of the home, and the square footage of the home does not necessarily equate to the Floor Area of the home. For example, certain areas of principal residential structures are exempt from FAR calculation, including the first 1,000 square feet of an attached garage, interior balconies and mezzanines (such as a stairways in a two-story space), enclosed porches, attic space with wall plates less than 54" tall, and basement space whose ceiling line is less than 54" above grade. In many houses in Burr Ridge, FAR is generally limited to the first and second floor space of the home. R-1 and R-2 Residential Districts have a Floor Area Ratio of 10% while R-2A, R-2B, and R-3 Residential Districts have a Floor Area Ratio of 20%. R-5 Residential has a Floor Area Ratio of 50%, but this zoning classification is intended for multi-family development, which is not comparable to this petition.

The petitioner states in their application that the water table on the subject property is higher than normal, requiring that the proposed home to be built be raised out of the ground with a shallower basement than is otherwise desired. No additional footprint or impervious surface is claimed to be added to the subject property if the variation were granted. Staff has provided several notes regarding the assertions made in this petition.

First, water table testing is not required for the construction of new homes or additions in Burr Ridge, therefore there is no specific data relevant to Burr Ridge which shows the "average" height of the water table in the community from a comprehensive perspective. The petitioner submitted a report dated February 19, 2020 from a licensed soil testing company indicated that water bearing conditions were encountered at depths of 6'-10' below existing grade, with an engineering recommendation that the maximum bottom of foundation be no more than 5' below grade. A standard basement is 9' from top of floor to bottom of ceiling, with the floor generally sitting approximately 1-2' above foundation. The petitioner states their intent to build a 15' tall basement, but is requesting to locate some of the lost space from the basement to an area above the garage due to a 9' basement being required by the water table's presence. The International Residential Code (IRC), which has been adopted by the Village, states that basements must have a minimum ceiling height of 7 feet, defined as top of floor to bottom of ceiling. There is no maximum height of basements in the IRC or the Village. Staff has encountered significantly tall basements (defined as >20' in ceiling height) to accommodate underground sport courts in rare occasions. In the extreme majority of zoning reviews of new homes in Burr Ridge, a basement is able to be built at a depth sufficient to accommodate a 9' basement ceiling without counting towards the home's Floor Area.

The Village Engineer has noted that the petitioner could feasibly build a taller-than-9' basement by re-grading the property to raise the grade around the home, therefore artificially creating a

taller-than-present grading, as has been accomplished previously for other homes now existing on the west side of Keller Drive adjacent to the stream. The approved engineering plans for this subdivision propose the street raised 2' above existing grade. While no topography or site plan has been submitted, it could be presumed that a T/F elevation 707.4 would be reasonable, and therefore provide at least 11' in which to contain a basement above the water table. It must be strictly noted that the petitioner then be responsible for re-grading other elements of the property to properly hold or delay the conveyance of water downstream.

Second, the petitioner notes in their Findings of Fact that they plan to move the additional space moved from the basement to above the garage by adding 44-inch tall perimeter walls. This is a common practice of development observed in other areas of the Village.

Third, a comment in the petitioner's materials appears to stipulate that a number of single-family homes in the area currently exceed the 20% FAR regulation. Staff reviewed all permits issued for homes on Keller Drive, Wildwood Lane, and Grant Street in the vicinity of the subject property, and found that no single-family homes exceeded the 20% FAR regulation.

### **Public Hearing History**

No public hearings have been held related to the subject property.

### **Public Comment**

Staff has received five objections from property owners within the 1000' public hearing notice radius, all noting the preponderance of additional flooding concerns due to a larger-than-permitted home being potentially allowed. A number of other inquiries were received with no position taken except to obtain additional information.

### **Findings of Fact and Recommendation**

The petitioner has provided findings of fact, which the Plan Commission may adopt if in agreement with those findings. If the Plan Commission wishes to recommend approval of a variation for a home with a Floor Area Ratio in excess of 20% at the subject property, staff recommends the following conditions:

1. The variation shall be granted to 6061 Keller Drive, PIN #09-13-306-013.
2. The variation shall be made subject to the petitioner's submitted site plans.
3. The maximum Floor Area Ratio permitted for the subject property shall be that which is present in the petitioner's submitted site plans.

### **Appendix**

Exhibit A – Petitioner's Materials





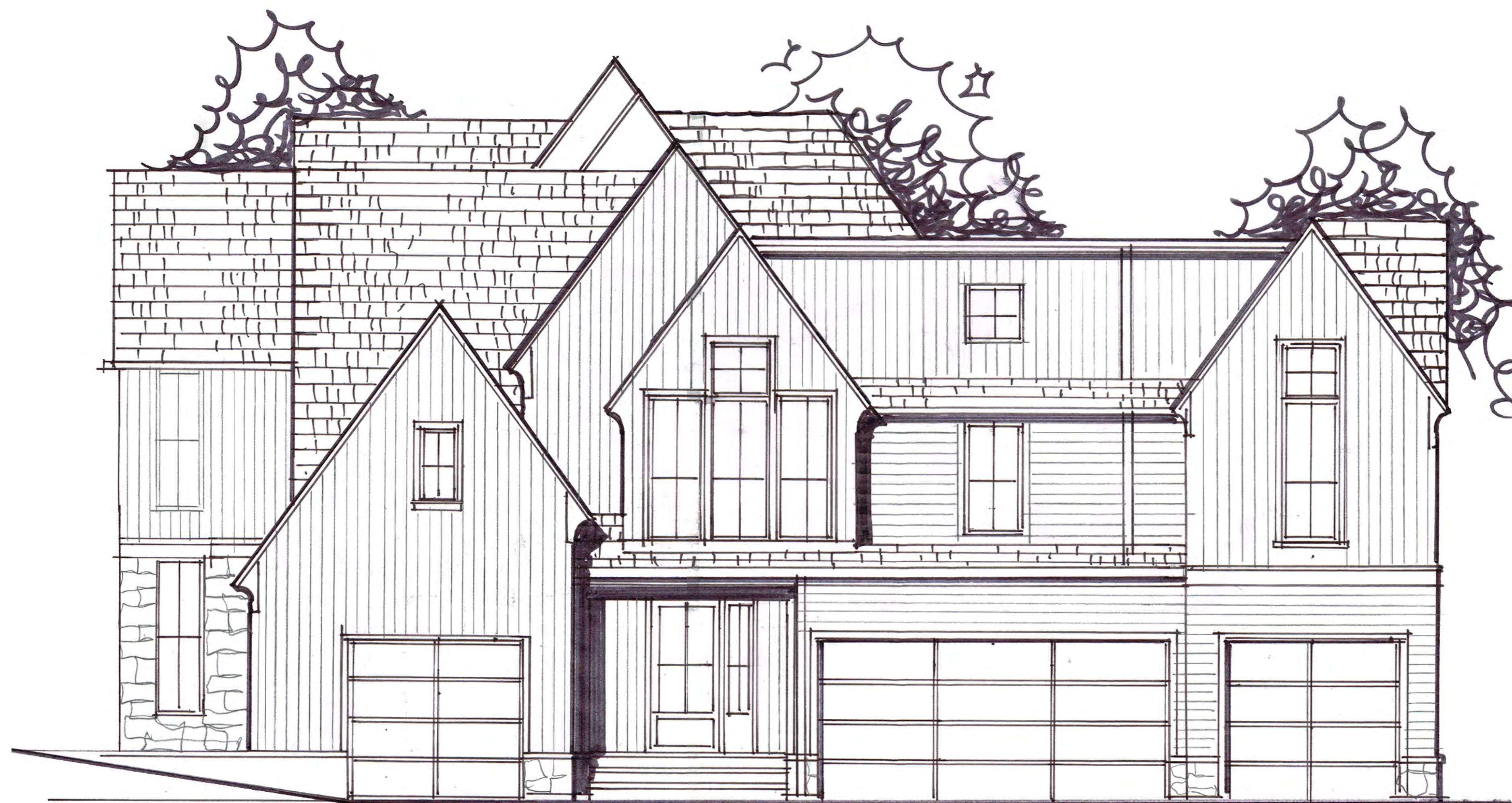
# A RESIDENCE FOR MR. & MRS. TOLAND

SCHWARZ • LEWIS



SCHWARZ • LEWIS  
Design Group, Inc.  
1550 Spring Rd., Suite 100  
Oak Brook, IL 60523  
630-537-1416  
www.schwarzlewis.com





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FIRST FLOOR PLAN

SCALE: 1/4"=1'-0"

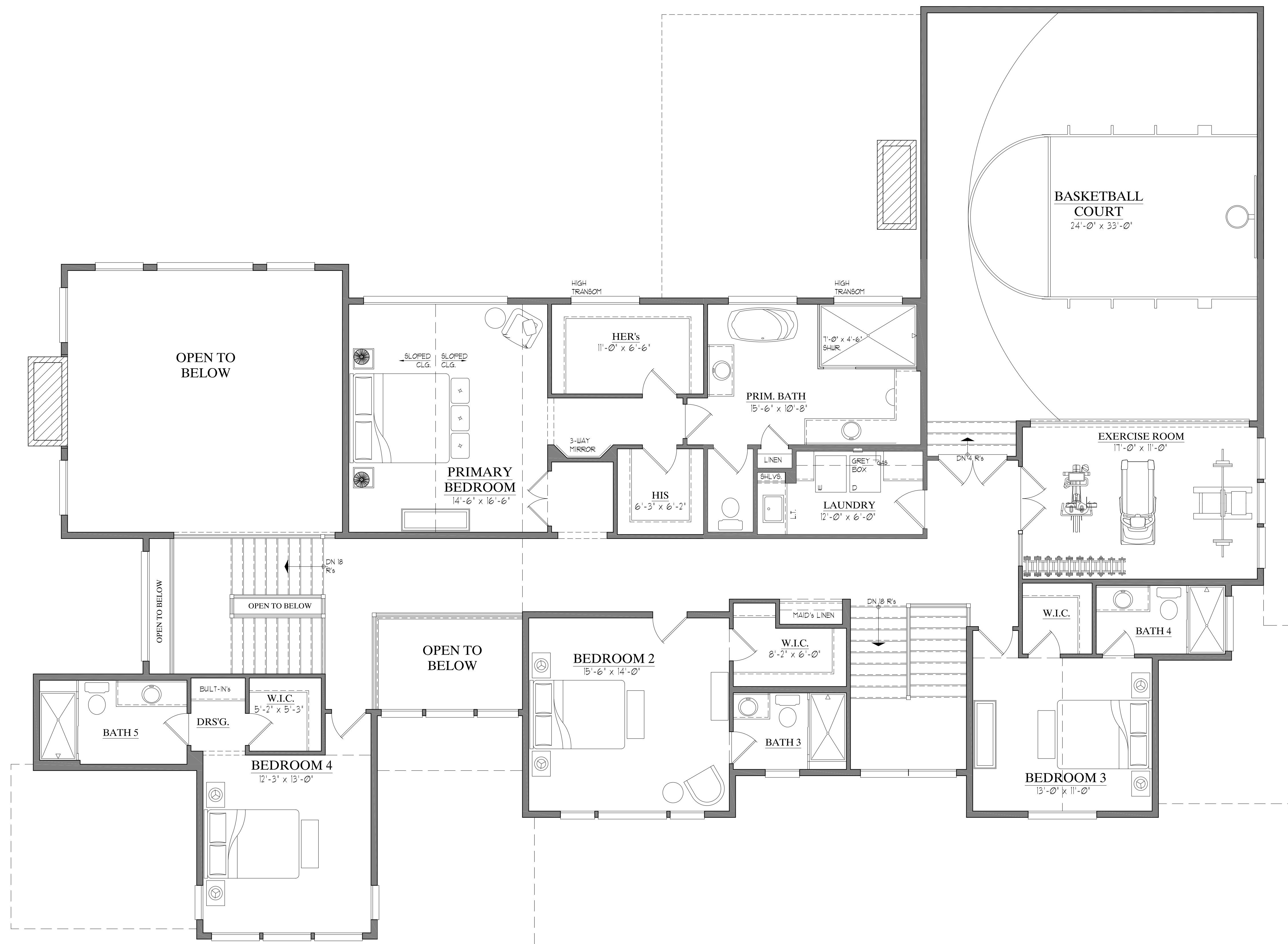
2,699 SQ. FT.

# A RESIDENCE FOR MR. & MRS. TOLAND

SCHWARZ • LEWIS

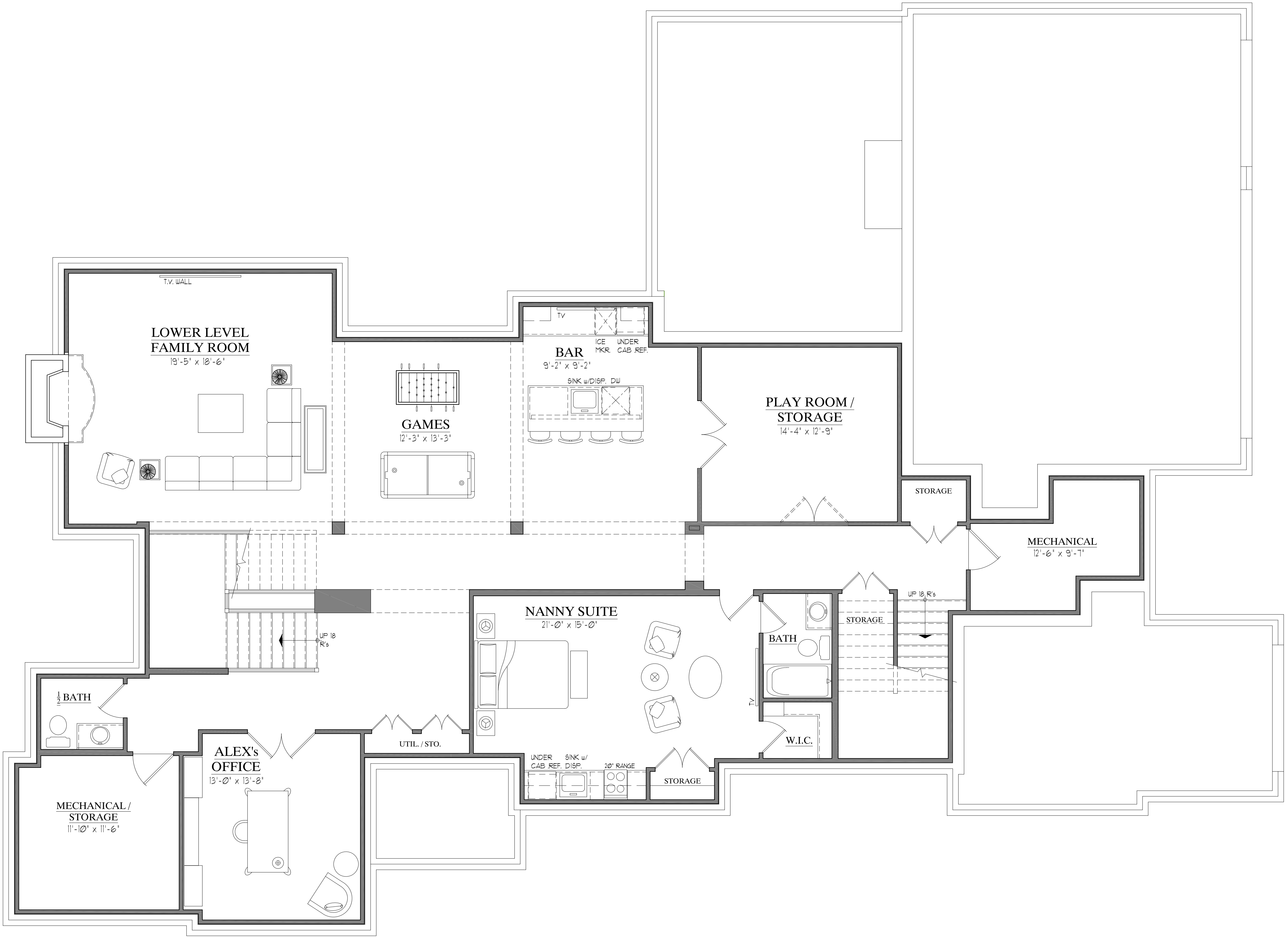
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SCHWARZ LEWIS  
Design Group, Inc.  
1550 Spring Rd., Suite 100  
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630-537-1416  
www.schwarzlewis.com



SECOND FLOOR PLAN  
SCALE: 1/4"=1'-0"  
EXER. / B.BALL COURT 913 SQ. FT.

# A RESIDENCE FOR MR. & MRS. TOLAND



LOWER LEVEL PLAN  
SCALE: 1/4"=1'-0" 2545 SQ. FT.

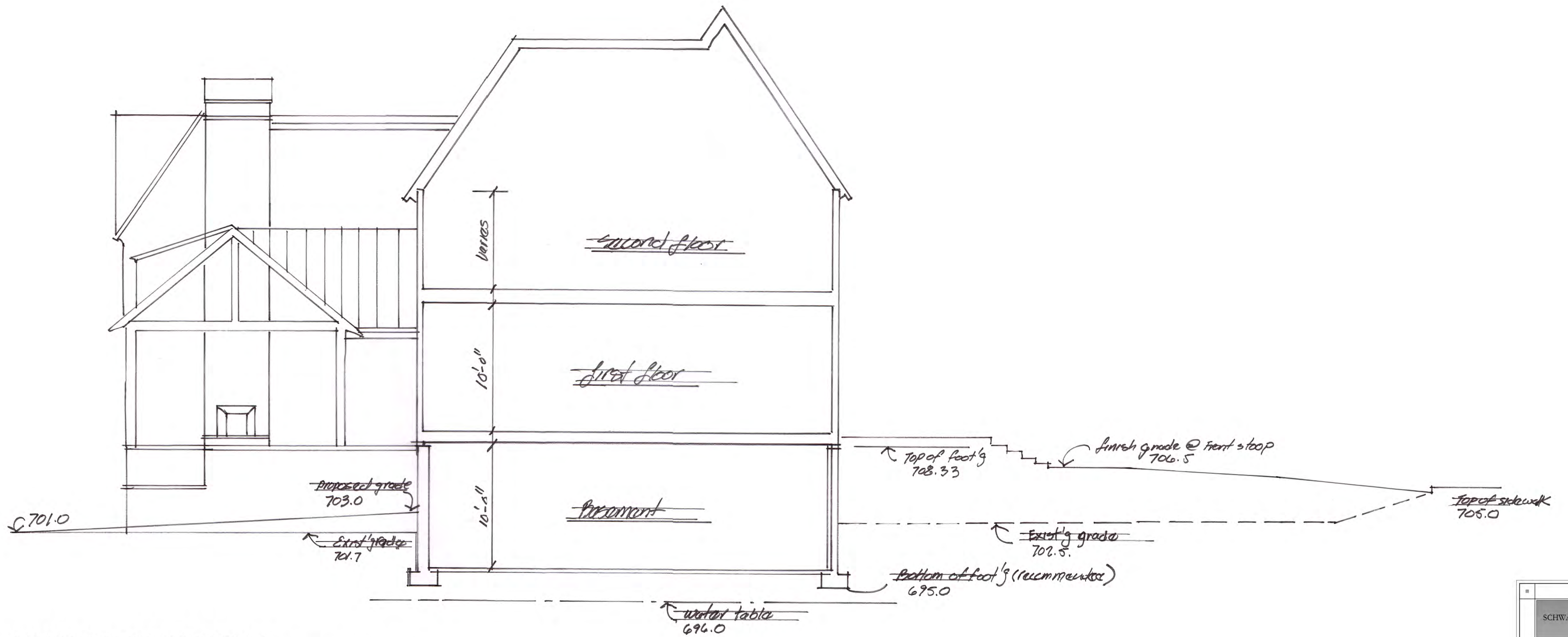
# A RESIDENCE FOR MR. & MRS. TOLAND

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S

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CROSS SECTION SCALE: 1/4" = 1'-0"

A RESIDENCE FOR  
MR. & MRS. TOLAND

KELLER DRIVE

142.25'

30' (MIN.) FRONT  
YARD SETBACK

155.60'

10' INT. YARD SETBACK

32'-0"

29'-9"

50' REAR YARD SETBACK

10' INT. YARD SETBACK

155.81'

142.28'

SITE PLAN

SCALE: 1" = 20'



A RESIDENCE FOR  
MR. & MRS. TOLAND

SCHWARZ • LEWIS



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October 4, 2021

Mayor Gary Grasso and Board of Trustees  
7660 County Line Road  
Burr Ridge, Illinois 60527

***Re: Z-08-2021: 50-124 and 200-324 Burr Ridge Parkway (Village of Burr Ridge); Planned Unit Development***

Dear Mayor and Board of Trustees:

The Plan Commission transmits its recommendation to approve a request by the Village of Burr Ridge for a special use for a Planned Unit Development as per Section VIII.B.2.cc of the Zoning Ordinance for the purpose of creating parking and land use regulations at the subject property (50-124 and 200-324 Burr Ridge Parkway) as per the draft PUD regulations.

After due notice as required by law, the Plan Commission held public hearings on August 2, August 16, September 20, and October 4, 2021. The Board directed the Plan Commission to hold this public hearing. In summary, the Plan Commission recommends that the adoption of a Planned Unit Development (PUD) at the property commonly known as County Line Square as specified in the submitted regulations will result in higher and better land use at the subject property. Included in the Plan Commission's recommendation is the adoption of a shared parking standard, the removal of the fire lane at the front of the property (to be replaced with a standing/loading lane), the reclassification of many retail-oriented uses from special to permitted uses, the adoption of outdoor dining as a permitted use provided that a number of standards be met, as well as a revised sign code for the property matching those of the Village Center be adopted. Full details of the PUD are available in the forwarded attachments to this letter. Some public comment was received regarding the nature of the Village's ability to retain control over the subject property.

Additionally, as part of a non-binding recommendation, the Plan Commission recommends that the Board consider implementing street parking on Lincolnshire Drive between Burr Ridge Parkway and Chasemoor, in a manner so as to not impede existing traffic flow on the roadway or existing uses.

Based on the above considerations and the submitted findings of fact, the Plan Commission, by a vote of 6 to 0, ***recommends that the Board of Trustees approve*** this petition.

Sincerely,

Greg Trzupek, Chairman  
Plan Commission/Zoning Board of Appeals



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

**Z-08-2021: 50-124 and 200-324 Burr Ridge Parkway (Village of Burr Ridge); Requests establishment of a Planned Unit Development as per Section VIII.B.2.cc of the Zoning Ordinance for the purpose of creating parking and land use regulations at the subject property.**

**HEARING:**

October 4, 2021; continued from  
September 20, 2021, August 16,  
2021 and July 19, 2021

**TO:**

Plan Commission  
Greg Trzupek, Chairman

**FROM:**

Evan Walter  
Village Administrator

**PETITIONER:**

Village of Burr Ridge

**PROPERTY OWNER:**

Robert Garber d/b/a Reegs  
Properties

**EXISTING ZONING:**

B-1 Business District

**LAND USE PLAN:**

Recommends Commercial Uses

**EXISTING LAND USE:**

Commercial Buildings

**SITE AREA:**

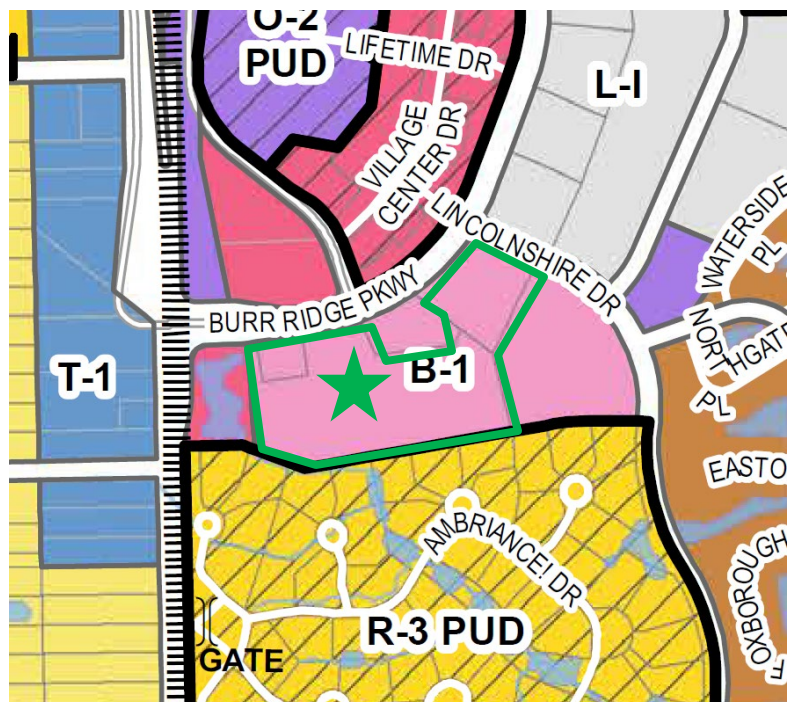
7.2 Acres

**SUBDIVISION:**

County Line Square

**AVAILABLE PARKING:**

499 Total Spaces



## Staff Report and Summary

Z-08-2021: 50-124 and 200-324 Burr Ridge Parkway (Village of Burr Ridge); PUD and Findings of Fact; continued from September 20, 2021, August 16, 2021 and July 19, 2021

The petitioner is the Village of Burr Ridge in partnership with Bob Garber, owner of the subject property. On June 28, 2021, the Board of Trustees directed the Plan Commission to hold a public hearing at the subject property (hereinafter referred to as “County Line Square” or “CLS”) for the purposes of considering a Planned Unit Development to create local parking and land use regulations for the subject property. The Board found that several parking variances and special uses had been granted in succession at the subject property and has requested that the Plan Commission consider alternative approaches to regulating parking and land uses in light of these successive approvals.

The petitioner requests establishment of a Planned Unit Development (PUD) as per Section VIII.B.2.cc of the Zoning Ordinance for the purpose of creating parking and land use regulations at the subject property. The intent of the PUD is to provide greater flexibility regarding the regulation of parking as well as evaluate and optimize land-use regulations for the purpose of creating an economically-healthy commercial property in downtown Burr Ridge. If a PUD is ultimately adopted, it would become the governing document regarding all zoning matters for the subject property; amendments to the PUD would be brought as public hearings. County Line Square contains a strip shopping center with approximately 90,000 total square feet of commercial space, including two outlot buildings (both under separate ownership).

### **Land Use Analysis**

Staff and the property owner worked together to develop a revised list of permitted and special uses that would be applicable to the subject property under the PUD. Most notably, restaurants with or without sales of alcoholic beverages less than 4,000 square feet is proposed as a permitted use. All restaurants over 4,000 square feet, regardless of menu, would be required to obtain a special use. The largest current restaurant at County Line Square is Capri, coming in at just over 5,000 total square feet, followed by Johnny Cab’s at 4,200 square feet. All outdoor dining space would also be included in the calculation of restaurant size. Similarly, “live entertainment and dancing” has been moved to a standalone special use, applicable as an accessory use to any permitted or special use.

Signage regulations were also proposed for the subject property generally matching that of those approved at the Village Center. Tenants at County Line Square are currently restricted to a sign in one specific color (#313 – Duranodic Bronze) and of a certain size; these requirements were incorporated in 1988 upon original construction of the property.

Finally, staff has included a basic hours of operation provision which would limit all future uses to a 7:00am-10:00pm regulation, with special uses being required for any desired operation outside of these hours.

### **Parking Analysis**

The adoption of a shared parking calculation at one space per 200 square feet of gross square footage would create the legal basis so as to no longer require additional parking variations except if significant amounts of gross square footage were added to the property, which would require a PUD amendment regardless of the parking regulations in place. Under a 1/200 square feet rule, 462 parking spaces would be required to be provided at the subject property if outdoor dining areas were included in the parking calculation as directed by previous Plan Commission discussion.

Staff has included a clause in the draft PUD regulations which would require any restaurant use over 4,000 gross square feet to provide valet service from Thursday-Saturday. Additionally, the draft PUD would require that all employees at the property park in the rear of the building (as

## Staff Report and Summary

Z-08-2021: 50-124 and 200-324 Burr Ridge Parkway (Village of Burr Ridge); PUD and Findings of Fact; continued from September 20, 2021, August 16, 2021 and July 19, 2021

defined by Exhibit B) unless all parking spaces were taken in this defined area. There are approximately 85 parking spaces included in Exhibit B. Staff's analysis of current business plans at the subject property indicates that this is generally sufficient for the employees who may be working at any point. Staff also recommends that the Plan Commission recommend that the Board consider the installation of additional on-street parking spaces along Lincolnshire Drive to further add parking capacity near the subject property. Staff estimates that approximately ten spaces could be added between Chasemoor Drive and Burr Ridge Parkway, and would be available to any downtown patron. These spaces could be limited to parking from 11:00am-midnight, thus eliminating the possibility of their being generally used by Pace riders.

Finally, staff proposes that the curbline along the tenant space be a permitted 5-minute loading zone. Currently, the entire curbline is defined as a "no parking" zone; under this revision, temporary standing and loading would be permitted in yellow zones, but parking would remain prohibited. The curbline would remain yellow, with no parking/standing/loading areas painted red, and signed every 100 feet throughout the property.

### **Findings of Fact and Recommendation**

The petitioner has provided findings of fact which may be adopted if the Plan Commission is in agreement with those findings. Staff recommends that the draft PUD regulations along with Exhibits A-C be adopted with any affirmative recommendation.

### **Appendix**

Exhibit A – Petitioner's Materials





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

**Z-08-2021: 50-124 and 200-324 Burr Ridge Parkway (Village of Burr Ridge); Requests establishment of a Planned Unit Development as per Section VIII.B.2.cc of the Zoning Ordinance for the purpose of creating parking and land use regulations at the subject property.**

**HEARING:**

September 20, 2021; continued  
from August 16, 2021 and July  
19, 2021

**TO:**

Plan Commission  
Greg Trzupek, Chairman

**FROM:**

Evan Walter  
Village Administrator

**PETITIONER:**

Village of Burr Ridge

**PROPERTY OWNER:**

Robert Garber d/b/a Reegs  
Properties

**EXISTING ZONING:**

B-1 Business District

**LAND USE PLAN:**

Recommends Commercial Uses

**EXISTING LAND USE:**

Commercial Buildings

**SITE AREA:**

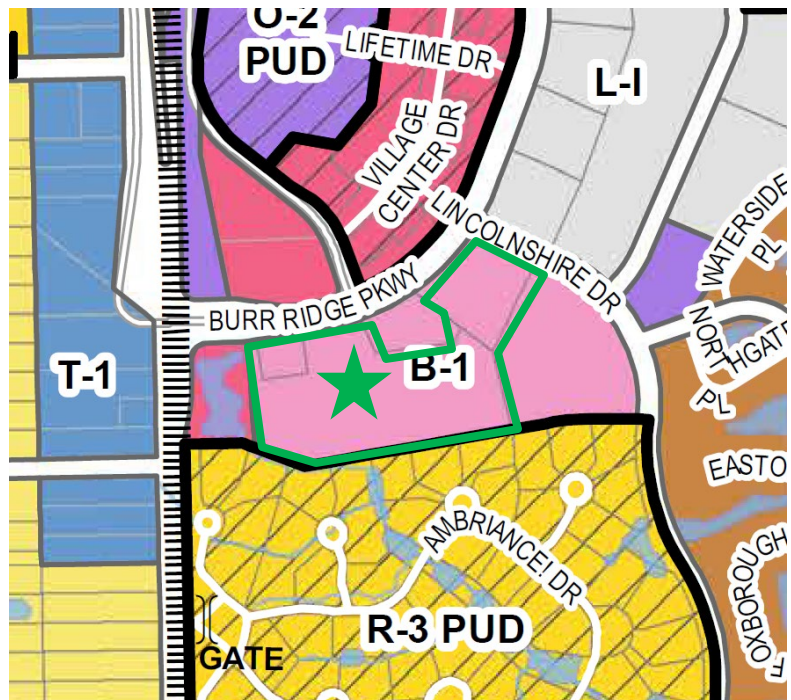
7.2 Acres

**SUBDIVISION:**

County Line Square

**AVAILABLE PARKING:**

499 Total Spaces



This petition was continued from August 16, 2021 and July 19, 2021. The petitioner is the Village of Burr Ridge in partnership with Bob Garber, owner of the subject property. On June 28, 2021, the Board of Trustees directed the Plan Commission to hold a public hearing at the subject property (hereinafter referred to as “County Line Square” or “CLS”) for the purposes of considering a Planned Unit Development to create local parking and land use regulations for the subject property. The Board found that several parking variances and special uses had been granted in succession at the subject property and has requested that the Plan Commission consider alternative approaches to regulating parking and land uses in light of these successive approvals.

The petitioner requests establishment of a Planned Unit Development (PUD) as per Section VIII.B.2.cc of the Zoning Ordinance for the purpose of creating parking and land use regulations at the subject property. The intent of the PUD is to provide greater flexibility regarding the regulation of parking as well as evaluate and optimize land-use regulations for the purpose of creating an economically-healthy commercial property in downtown Burr Ridge. If a PUD is ultimately adopted, it would become the governing document regarding all zoning matters for the subject property; amendments to the PUD would be brought as public hearings. County Line Square contains a strip shopping center with approximately 90,000 total square feet of commercial space, including two outlot buildings (both under separate ownership). Relevant zoning factors related to County Line Square include:

### **Land Use Analysis**

Staff and the property owner worked together to develop a revised list of permitted and special uses that would be applicable to the subject property under the PUD. Most notably, restaurants with or without sales of alcoholic beverages less than 4,000 square feet is proposed as a permitted use. To staff’s knowledge, the Village has never rejected the special use application of a restaurant of this size in the B-1 Business District. All restaurants over 4,000 square feet, regardless of menu, would be required to obtain a special use. The largest current restaurant at County Line Square is Capri, coming in at just over 5,000 total square feet, followed by Johnny Cab’s at 4,200 square feet. Similarly, “live entertainment and dancing” has been moved to a standalone special use, applicable as an accessory use to any permitted or special use.

Signage regulations were also proposed for the subject property generally matching that of those approved at the Village Center. Tenants at County Line Square are currently restricted to a sign in one specific color (#313 – Duranodic Bronze) and of a certain size; these requirements were incorporated in 1988 upon original construction of the property.

Finally, staff has included a basic hours of operation provision which would limit all future uses to a 7:00am-10:00pm regulation, with special uses being required for any desired operation outside of these hours.

### **Parking Analysis**

While some uses in the B-1 Business District are permitted uses which do not require Village approval to open, any proposed use at County Line Square which requires additional parking compared to the previous use is required to obtain a parking variance based upon current Zoning Ordinance regulations. Four tenants have received parking variances to date: Cyclebar, Capri, Johnny Cab’s, and Are We Live? Table 1 shows the standards of neighboring zoning ordinances along with a comparison for County Line Square if the parking calculation were unilaterally converted to a shared parking amount. Section XI.C.5 of the Zoning Ordinance states that “off-street parking facilities for separate uses (which are located on either the same or different lots) may be provided in a shared parking area provided that the total number of parking spaces is equal

## Staff Report and Summary

Z-08-2021: 50-124 and 200-324 Burr Ridge Parkway (Village of Burr Ridge); PUD and Findings of Fact; continued from August 16, 2021 and July 19, 2021

to the sum of the parking spaces required for each use sharing the parking area, and provided that all regulations governing location of accessory parking spaces, in relation to the use served, are adhered to.” The adoption of a shared parking calculation at one space per 200 square feet of gross square footage would create the legal basis so as to not require additional parking variations except if significant amounts of gross square footage were added to the property, which would require a PUD amendment regardless of the parking regulations in place. Under a 1/200 square feet rule, 450 parking spaces would be required to be provided at the subject property.

Staff has included a clause in the draft PUD regulations which would require any restaurant use over 4,000 gross square feet to provide valet service from Thursday-Saturday. Additionally, the draft PUD would require that all employees at the property park in the rear of the building (as defined by Exhibit B) unless all parking spaces were taken in this defined area. There are approximately 85 parking spaces included in Exhibit B. Staff’s analysis of current business plans at the subject property indicates that this is generally sufficient for the employees who may be working at any point. Staff also recommends that the Plan Commission recommend that the Board consider the installation of additional on-street parking spaces along Lincolnshire Drive to further add parking capacity near the subject property. Staff estimates that approximately ten spaces could be added between Chasemoor Drive and Burr Ridge Parkway, and would be available to any downtown patron. These spaces could be limited to parking from 11:0am-midnight, thus eliminating the possibility of their being generally used by Pace riders.

Finally, staff proposes that the curbline along the tenant space be a permitted 5-minute loading zone. Currently, the entire curbline is defined as a “no parking” zone; under this revision, temporary loading would be permitted, but parking would remain prohibited. The curbline would be painted an alternate color to yellow (likely blue) and signed every 100 feet throughout the property.

### **Findings of Fact and Recommendation**

The petitioner has provided findings of fact which may be adopted if the Plan Commission is in agreement with those findings.

### **Appendix**

Exhibit A – Petitioner’s Materials





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

**Z-08-2021: 50-124 and 200-324 Burr Ridge Parkway (Village of Burr Ridge); Requests establishment of a Planned Unit Development as per Section VIII.B.2.cc of the Zoning Ordinance for the purpose of creating parking and land use regulations at the subject property; continued from July 19, 2021.**

**HEARING:**

August 16, 2021; continued from  
July 19, 2021

**TO:**

Plan Commission  
Greg Trzupek, Chairman

**FROM:**

Evan Walter  
Village Administrator

**PETITIONER:**

Village of Burr Ridge

**PROPERTY OWNER:**

Robert Garber d/b/a Reegs  
Properties

**EXISTING ZONING:**

B-1 Business District

**LAND USE PLAN:**

Recommends Commercial Uses

**EXISTING LAND USE:**

Commercial Buildings

**SITE AREA:**

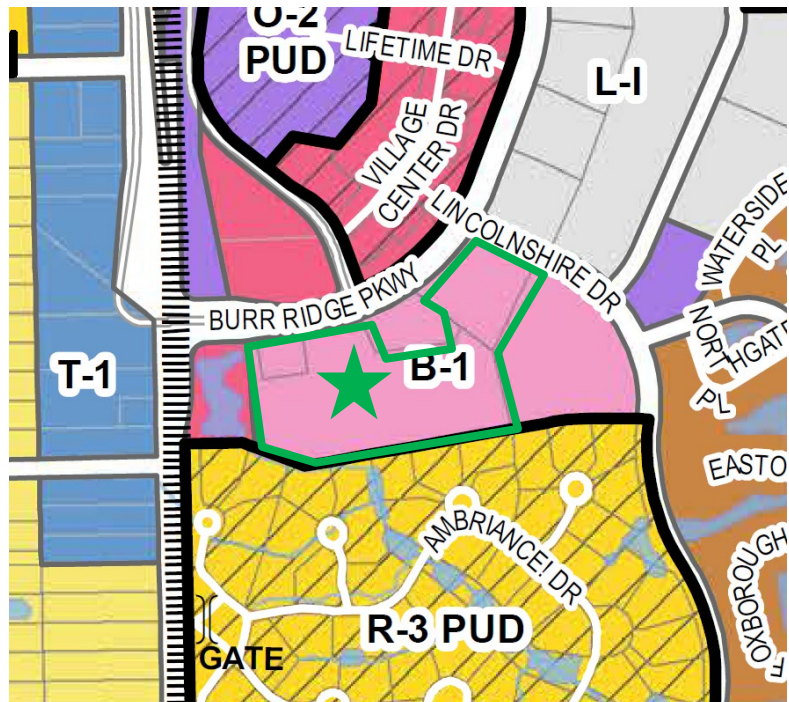
7.2 Acres

**SUBDIVISION:**

County Line Square

**AVAILABLE PARKING:**

499 Total Spaces



This petition was continued from July 19, 2021. The petitioner is the Village of Burr Ridge in partnership with Bob Garber, owner of the subject property. On June 28, 2021, the Board of Trustees directed the Plan Commission to hold a public hearing at the subject property (hereinafter referred to as “County Line Square” or “CLS”) for the purposes of considering a Planned Unit Development to create local parking and land use regulations for the subject property. The Board found that several parking variances and special uses had been granted in succession at the subject property and has requested that the Plan Commission consider alternative approaches to regulating parking and land uses in light of these successive approvals.

The petitioner requests establishment of a Planned Unit Development (PUD) as per Section VIII.B.2.cc of the Zoning Ordinance for the purpose of creating parking and land use regulations at the subject property. The intent of the PUD is to provide greater flexibility regarding the regulation of parking as well as evaluate and optimize land-use regulations for the purpose of creating an economically-healthy commercial property in downtown Burr Ridge. If a PUD is ultimately adopted, it would become the governing document regarding all zoning matters for the subject property; amendments to the PUD would be brought as public hearings. County Line Square contains a strip shopping center with approximately 90,000 total square feet of commercial space, including two outlot buildings (both under separate ownership). Relevant zoning factors related to County Line Square include:

### **Land Use Analysis**

Staff and the property owner worked together to develop a revised list of permitted and special uses that would be applicable to the subject property under the PUD. Most notably, restaurants with or without sales of alcoholic beverages less than 5,000 square feet is proposed as a permitted use. To staff’s knowledge, the Village has never rejected the special use application of a restaurant of this size in the B-1 Business District. All restaurants over 5,000 square feet, regardless of menu, would be required to obtain a special use. The largest current restaurant at County Line Square is Capri, coming in at just over 5,000 total square feet, followed by Johnny Cab’s at 4,200 square feet. Similarly, “live entertainment and dancing” has been moved to a standalone special use, applicable as an accessory use to any permitted or special use.

Signage regulations were also proposed for the subject property generally matching that of those approved at the Village Center. Certain regulations found at the Village Center were found to be not applicable, including those related to “anchor” and “corner” tenants as well as a requirement that all tenants provide blade signs. Tenants at County Line Square are currently restricted to a sign in one specific color (#313 – Duranodic Bronze) and of a certain size; these requirements were incorporated in 1988 upon original construction of the property.

### **Parking Analysis**

While some uses in the B-1 Business District are permitted uses which do not require Village approval to open, any proposed use at County Line Square which requires additional parking compared to the previous use is required to obtain a parking variance based upon current Zoning Ordinance regulations. Four tenants have received parking variances to date: Cyclebar, Capri, Johnny Cab’s, and Are We Live? Table 1 shows the standards

| <b>Table 1</b>                             |                      |                    |
|--|----------------------|--------------------|
| <b>City</b>                                | <b>Property Type</b> | <b>Requirement</b> |
| Naperville                                 | <250,000 SF          | 1/250 SF           |
| Oak Brook                                  | <40 Acres            | 2.25x Floor Area   |
| Darien                                     | <200,000 SF          | 1/250 SF           |
| Downers Grove                              | Any Multi-Tenant Use | 1/250 Use          |
| Lombard                                    | <200,000 SF          | 1/250 SF           |
| Bolingbrook                                | Any Multi-Tenant Use | 1/200 SF + 1/Emp   |
| County Line Square @ 1/250 SF = 360 Spaces |                      |                    |

## Staff Report and Summary

Z-08-2021: 50-124 and 200-324 Burr Ridge Parkway (Village of Burr Ridge); PUD and Findings of Fact; continued from July 19, 2021

of neighboring zoning ordinances along with a comparison for County Line Square if the parking calculation were unilaterally converted to a shared parking amount. Section XI.C.5 of the Zoning Ordinance states that “off-street parking facilities for separate uses (which are located on either the same or different lots) may be provided in a shared parking area provided that the total number of parking spaces is equal to the sum of the parking spaces required for each use sharing the parking area, and provided that all regulations governing location of accessory parking spaces, in relation to the use served, are adhered to.” The adoption of a shared parking calculation at one space per 250 square feet of gross square footage would create the legal basis so as to not require additional parking variations except if significant amounts of gross square footage were added to the property. In the case of the subject property, an approximately 30,000 square feet of net new square footage would need to be added to exceed their current parking capacity.

Staff has included a clause in the draft PUD regulations which would require any restaurant use over 3,500 gross square feet to provide valet service from Thursday-Saturday. Additionally, the draft PUD would require that all employees at the property park in the rear of the building (as defined by Exhibit B) unless all parking spaces were taken in this defined area. There are approximately 85 parking spaces included in Exhibit B. Staff’s analysis of current business plans at the subject property indicates that this is generally sufficient for the employees who may be working at any point. Staff also recommends that the Plan Commission recommend that the Board consider the installation of additional on-street parking spaces along Lincolnshire Drive to further add parking capacity near the subject property. Staff estimates that approximately ten spaces could be added between Chasemoor Drive and Burr Ridge Parkway, and would be available to any downtown patron. These spaces could be limited to parking from 11:0am-midnight, thus eliminating the possibility of their being generally used by Pace riders.

### **Findings of Fact and Recommendation**

The petitioner has provided findings of fact which may be adopted if the Plan Commission is in agreement with those findings.

### **Appendix**

Exhibit A – Petitioner’s Materials





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

**Z-14-2018: 50-106 and 110-324 Burr Ridge Parkway (Village of Burr Ridge); Requests establishment of a Planned Unit Development as per Section VIII.B.2.cc of the Zoning Ordinance for the purpose of creating parking and land use regulations at the subject property.**

**HEARING:**

July 19, 2021

**TO:**

Plan Commission  
Greg Trzupek, Chairman

**FROM:**

Evan Walter  
Village Administrator

**PETITIONER:**

Village of Burr Ridge

**PROPERTY OWNER:**

Robert Garber d/b/a Reegs  
Properties

**EXISTING ZONING:**

B-1 Business District

**LAND USE PLAN:**

Recommends Commercial Uses

**EXISTING LAND USE:**

Commercial Buildings

**SITE AREA:**

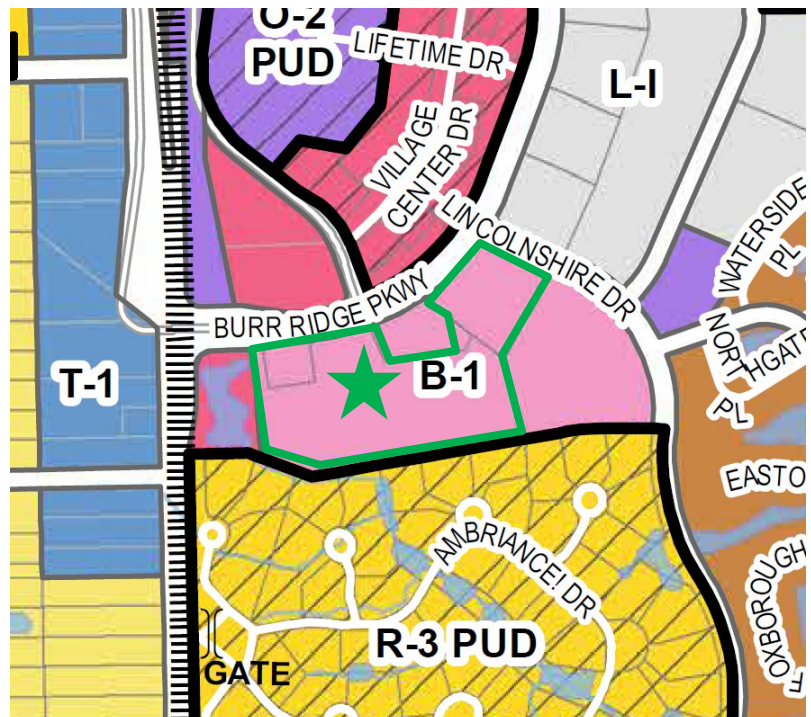
7.2 Acres

**SUBDIVISION:**

County Line Square

**AVAILABLE PARKING:**

499 Total Spaces



The petitioner is the Village of Burr Ridge in partnership with Bob Garber, owner of the subject property. On June 28, 2021, the Board of Trustees directed the Plan Commission to hold a public hearing at the subject property (hereinafter referred to as “County Line Square” or “CLS”) for the purposes of considering a Planned Unit Development to create local parking and land use regulations for the subject property. The Board found that several parking variances and special uses had been granted in succession at the subject property and has requested that the Plan Commission consider alternative approaches to regulating parking and land uses in light of these successive approvals.

The petitioner requests establishment of a Planned Unit Development (PUD) as per Section VIII.B.2.cc of the Zoning Ordinance for the purpose of creating parking and land use regulations at the subject property. The intent of the PUD is to provide greater flexibility regarding the regulation of parking as well as evaluate and optimize land-use regulations for the purpose of creating an economically-healthy commercial property in downtown Burr Ridge. If a PUD is ultimately adopted, it would become the governing document regarding all zoning matters for the subject property; amendments to the PUD would be brought as public hearings.

### **Zoning Context**

County Line Square contains a strip shopping center with approximately 90,000 total square feet of commercial space, including two outlot buildings (both under separate ownership). Relevant zoning factors related to County Line Square include:

- The entire shopping center is currently zoned B-1 Business District and is governed under the standard regulations of any use in the B-1 Business District.
- There are 37 current businesses in County Line Square, including 10 restaurants, all of which share 479 public on-site parking spaces.
- The required number of parking spaces for County Line Square is based on the cumulative total of required parking for each business. The required parking amount for the current tenants is 483 parking spaces based upon the Zoning Ordinance and variations previously granted.
- While not considered as part of this petition, Chase Bank contains 25 total parking spaces which patrons of uses at County Line Square may legally use. The building at 50 Burr Ridge Parkway is considered part of this petition.

### **Parking Analysis**

While some uses in the B-1 Business District are permitted uses which do not require Village approval to open, any proposed use at County Line Square which requires additional parking compared to the previous use is required to obtain a parking variance based upon current Zoning Ordinance regulations.

- Four tenants have received parking variances to date: Cyclebar, Capri, Johnny Cab’s, and Are We Live?
  - Cyclebar was granted a variation to reduce their required parking from 19 to 10 spaces (i.e. Cyclebar required 9 more spaces than the previous tenant).
  - Capri was granted a variation to reduce their required parking from 15 to 9 spaces.
  - Johnny Cab’s was granted a variation to reduce their required parking from 49 to 14 spaces.
  - Are We Live? was granted a variation to reduce their required parking from 38 to 10 spaces.

## Staff Report and Summary

Z-08-2021: 50-124 and 200-324 Burr Ridge Parkway (Village of Burr Ridge); PUD and Findings of Fact

Table 1 shows the standards of neighboring zoning ordinances along with a comparison for County Line Square if the parking calculation were unilaterally converted to a shared parking amount. Section XI.C.5 of the Zoning Ordinance states that “off-street parking facilities for separate uses (which are located on either the same or different lots) may be provided in a shared parking area provided that the total number of parking spaces is equal to the sum of the parking spaces required for each use sharing the parking area, and provided that all regulations governing location of accessory parking spaces, in relation to the use served, are adhered to.”

| Table 1                                    |                      |                  |
|--|----------------------|------------------|
| City                                       | Property Type        | Requirement      |
| Naperville                                 | <250,000 SF          | 1/250 SF         |
| Oak Brook                                  | <40 Acres            | 2.25x Floor Area |
| Darien                                     | <200,000 SF          | 1/250 SF         |
| Downers Grove                              | Any Multi-Tenant Use | 1/250 Use        |
| Lombard                                    | <200,000 SF          | 1/250 SF         |
| Bolingbrook                                | Any Multi-Tenant Use | 1/200 SF + 1/Emp |
| County Line Square @ 1/250 SF = 360 Spaces |                      |                  |

In summary, the adoption of a shared parking calculation at one space per 250 square feet of gross square footage would create the legal basis so as to not require additional parking variations except if significant amounts of gross square footage were added to the property. In the case of the subject property, an approximately 30,000 square feet of net new square footage would need to be added to exceed their current parking capacity.

### **Land Use Analysis**

Staff and the property owner worked together to develop a revised list of permitted and special uses that would be applicable to the subject property under the PUD. A good faith attempt was made to mirror certain allowances which were granted to the Village Center in the last year. Several size restrictions related to certain uses (such as the 7,000 square foot cap that was readily observed) were also removed in the draft PUD regulations, along with the addition of medical offices as permitted uses.

Signage regulations were also proposed for the subject property generally matching that of those approved at the Village Center. Certain regulations found at the Village Center were found to be not applicable, including those related to “anchor” and “corner” tenants as well as a requirement that all tenants provide blade signs. Tenants at County Line Square are currently restricted to a sign in one specific color (#313 – Duranodic Bronze) and of a certain size; these requirements were incorporated in 1988 upon original construction of the property.

### **Public Hearing History**

Numerous public hearings have been held for addresses at County Line Square; a complete list of all hearings since 2000 is attached.

### **Public Comment**

No public comment was received on this petition.

### **Findings of Fact and Recommendation**

The petitioner has provided findings of fact which may be adopted if the Plan Commission is in agreement with those findings.

### **Appendix**

Exhibit A – Petitioner’s Materials

**PLANNED UNIT DEVELOPMENT REGULATIONS RELATED TO THE  
SHOPPING CENTER AT 50-324 (EXCLUDING 150) BURR RIDGE PARKWAY**

The following regulations are intended to govern the current use, scope, as well as present and future conditions of the subject property at 50-324 (excluding 150) Burr Ridge Parkway, known at this time as “County Line Square Shopping Center”, as described in Exhibit A (Plat of Survey).

Operation within Enclosed Buildings

All business, service, storage, merchandise display, repair, and processing, where allowed, shall be conducted within a completely enclosed building, except as follows:

- a. Outdoor activities are permitted for uses which by definition require outdoor activities such as parking and loading areas, automobile service stations, or recreation areas for child care centers and nurseries.
- b. Outdoor activities listed as special uses may be approved by the Board of Trustees upon recommendation from the Plan Commission subject to the Zoning Ordinance.
- c. Temporary (less than or equal to 72 hours in total duration) outdoor activities may be permitted subject to written approval by the Village Administrator or their designee. Such activities shall not include any permanent improvements, buildings, or structures. Outdoor activities which may be permitted include festivals, tent sales, or seasonal sidewalk sales.

Signs

Building Signs located at the subject property are subject to the issuance of a sign permit by the Village. Building Signs are subject to the following regulations:

- a. Each tenant shall be permitted one Building Sign on the building façade.
- b. Each Building Sign shall not exceed one square foot for each lineal foot of the storefront or tenant space width with a minimum area allowed of 20 square feet and a maximum area allowed of 40 square feet.
- c. All tenants are permitted to affix Storefront/Window Signs, defined as any covering of the front window for advertisement purposes, without need for a sign permit and in adherence to the following regulations:
  1. The sum total of all Storefront Signs shall not exceed 30 percent of the total area of the windows in which they are located.
  2. Storefront Signs shall not have any moving parts.
  3. A series of windows that are separated by frames and supporting material of less than six inches in width shall be considered as a single window for the purpose of computation.
  4. Storefront Signs must be hung from some appurtenance of the tenant space and may not be taped or suction-cupped to the window, except if the advertisement is not related to the business' primary functions and is equal or less than 8 ½ x 11 inches in size and laminated.

Design guidelines for Building Signs shall be defined as follows:

- a. Signs are limited to trade names and logo (as identified in the lease). Listing of merchandise or descriptions of categories are not permitted. Signs may not include payment options or the terms "We Accept" in any form or variant.
- b. Iridescent and flashing signs, flashing lights, animated elements, formed plastic, injection molded plastic, and internally illuminated box signs are prohibited.
- c. Exposed raceways, exposed transformers, and visible sign company labels are not allowed. Transformers should not be visible and installed within a tenant's frontage. Animated components, formed plastic, or non-durable signs are not allowed. All signage materials shall be UL-Rated.
- d. No sign maker's labels or identifications may be visible on the exterior of the sign.
- e. No signs with a visible back are permitted and fasteners should be concealed. All supports and fasteners must be of a non-ferrous metal of a quality material and finish.
- f. Exposed neon is not permitted.
- g. All signs must include a seven-day, 24-hour clock to control illumination of storefronts.
- h. All signs must not be more than 12 inches in depth.

#### *Non-Internally Illuminated Individual Letter Signs*

- a. Dimensional letter or graphics, pin-set or otherwise applied directly to the face of storefront area with external illumination. Signage types include metal, acrylic, or wood letters.
- b. Signs shall not be placed on background material.
- c. All signs must be lit with either a concealed fixture or as a design element i.e. decorative gooseneck fixture.

#### *Silhouette (Halo) Reverse Channel Lettering*

- a. Background surfaces of the sign shall be opaque and not reflect the illumination of image of the neon lamps within the letters.
- b. All neon tubing must be fully concealed within the letter to not be visible to the public.
- c. The rear edge of the letter shall be approximately one inch from the background surface.
- d. Standoff brackets shall be mounted in the least visible location to support the letters.
- e. Standoff brackets and fasteners visible within the one-inch dimension between the background surface and the back of the letter shall be painted to match the background surface.
- f. P-K transformer housings shall be provided to feed the neon to each letter of the sign.
- g. Halo-type signs must have clear Lexan backing on the rear of the letters.

In all instances, signs must not exceed three total colors, including white.

#### *Shopping Center Ground Sign*

Shopping center signs are subject to the approval of the Board of Trustees upon review by the Plan Commission. One shopping center ground sign may be allowed subject to the following:

- a. Shopping center ground signs shall be consistent in design and materials with wall signs.
- b. Shopping center ground signs shall be a maximum area of 100 square feet in area.
- c. Shopping center ground signs shall not exceed a maximum height of 8 feet except as allowed by paragraph e below.



- d. Shopping center ground signs shall be setback a minimum of 10 feet from all property lines except as required by paragraph e below;
- e. The height of shopping center ground signs may be increased up to 12 feet provided that the sign is setback an additional 3 feet for each 1 foot increase in height. For example, a 9 foot high sign would require a 13 foot setback from all property lines, a 10 foot high sign would require a 16 foot setback.

#### Landscaping and Buffering

Any element of the subject property which adjoins or is across the street from a Residential District, a fence or wall of architectural design approved by the Village and not less than five nor more than six feet in height, or a densely planted tree or shrub hedge, initially not less than five feet in height, shall be provided along the entire length of the property line which adjoins or is across the street from the Residential District. The proposed method of buffering shall be considered as part of the site plan review process herein set forth. The decision whether to require a wall, fence, trees, or shrub hedge shall be made by the Village based on site considerations.

#### Hours of Operation for Business Uses

- a. The hours of operation for all uses within this Ordinance shall not exceed 7 A.M. to 10 P.M. on a permitted basis.
- b. Any use may request special use approval in accordance with the procedures and requirements outlined in the Zoning Ordinance to exceed these permitted hours.
- c. Any previously-approved special use shall be considered a use's permitted hours of operation until and unless revisions are specifically made to this extent.

#### Permitted and Special Uses

##### *Permitted Uses*

No building, structure, or land shall be used and no building or structure shall be erected, altered, or enlarged which is arranged, intended, or designed for other than any of the following uses:

- a. Antique shops
- b. Art stores, including galleries, custom art studios, art supplies, and related functions
- c. Bicycle sales, including rental and repair and service functions
- d. Book, stationery, card, and related gift shops
- e. Camera and photographic supply stores
- f. Carpet and rug stores with retail component
- g. China, glassware, and household goods stores
- h. Computer, business machine, and office equipment and supply stores
- i. Dry cleaning or laundry receiving establishment (with majority of cleaning done off-site)
- j. General apparel stores, including furriers, leather shops, jewelry stores with repair services, shoe stores with repair services, tailor and dressmaking shops, and clothing rental stores
- k. Financial services offices, including financial planning, real estate, or insurance offices
- l. Florists

- m. Food stores, including grocery stores, supermarkets, bakeries, health food stores, fruit and vegetable stores, delicatessens, butchers, bulk food stores, candy stores, and other similar establishments
- n. Furniture stores
- o. Home improvement stores, including hardware stores, interior decorating stores, locksmiths, and paint and wallpaper stores
- p. Hobby shops, including toy stores, coin/philatelic stores, and craft/fabric/sewing stores
- q. Home contracting sales and services, including homebuilders
- r. Household appliance and electronics stores including repair and service functions where incidental to retail sales
- s. Medical, dental, and optical offices and clinics without ambulance or emergency services
- t. Movie and video game stores, excluding movie theaters
- u. Music stores, including the sale of music-related items and the teaching of music skills
- v. Offices for use by government agencies, except those related to the services provided by the Secretary of State's Vehicle Services Division
- w. Orthopedic and medical appliance stores
- x. Outdoor dining areas accessory to any permitted or special restaurant use subject to compliance with the regulations herein
- y. Personal improvement services, including health and fitness, barber shops and beauty and health services studio or instructional, and physical therapy offices, excluding fortune-telling or psychic and tattoo or body piercing establishments
- z. Pharmacies and drug stores
- aa. Photography and picture framing studios
- bb. Post offices or business service stores without outdoor parking or storage
- cc. Restaurants under 4,000 square feet (including specialty restaurants such as donut shops and ice cream shops), with or without sales of alcoholic beverages
- dd. Studios for teaching of art, martial arts, music, dance, gymnastics, etc.
- ee. Sporting goods stores, excluding uses whose primary functions are related to gun and ammo sales and/or shooting ranges
- ff. Temporary outside sales display accessory to a permitted or special use
- gg. Travel agencies
- hh. Tutoring centers for pre-school, primary, and secondary education
- ii. Wine shops and services without any on-site consumption except for sampling

### *Special Uses*

The following special uses may be permitted in specific situations in accordance with the procedures outlined in Section XIII of the Zoning Ordinance, as appropriate:

- a. Banks and financial institutions
- b. Banquet halls and catering establishments
- c. Child care centers and nursery schools
- d. Clubs or lodges, private, fraternal, or religious
- e. Drive through facilities accessory to a permitted or special use

- f. Dry cleaners with on-site equipment for dry cleaning
- g. Funeral parlors or crematoriums
- h. Gun and ammo sales, including shooting ranges
- i. Hours of operation exceeding 7 A.M. to 10 P.M. for any permitted or special use
- j. Liquor stores
- k. Live entertainment and dancing accessory to any permitted or special use
- l. Professional massage services
- m. Offices related to the Secretary of State's Vehicle Services Division
- n. Parking lots and structures where such uses are the principal use on a lot
- o. Pet shops and pet service stores, with or without overnight services
- p. Restaurants (including specialty restaurants such as donut shops and ice cream shops) over 4,000 square feet with or without sales of alcoholic beverages.
- q. Tobacco shops
- r. Wine boutique with ancillary service of wine and beer by the glass and with service of pre-packaged food for consumption on-site

#### Outdoor Dining Area Regulations

Restaurant outdoor dining areas shall be subject to the following:

- Dining areas must be limited to the linear frontage of the principal business to which the outdoor area is intended to serve;
- Dining areas shall be enclosed by an open fence of approved design preventing access to the outdoor dining area except by a doorway from the interior of the restaurant if table service is provided or alcohol served in the outdoor dining area;
- Door to the dining area shall be self-closing;
- Tables shall be cleaned promptly following use;
- Furniture and umbrellas shall be weighted to prevent their movement in the wind;
- Seating shall not exceed one chair for every 10 square feet devoted to outdoor dining and shall be counted in determining restroom and parking requirements;
- No outdoor dining area shall be located so as to impede pedestrian traffic or proper access to and from the restaurant, defined as being within 48" of a curblin or so as to impede the normal flow of pedestrian traffic into or from a doorway;
- Outdoor food preparation, storage or display is prohibited;
- All furniture must be stored in the rear or off-site of the subject property when not in use;
- Any and all outdoor dining areas must cease to be occupied not less than one-half hour prior to the closure of the principal business;
- Outdoor music, performances, and other such entertainment is prohibited within outdoor dining areas, except when specifically exempted by one-time permit by the Village Administrator or their designee;
- Approval of outdoor dining areas shall be subject to the Village's adopted building codes;
- Approval of outdoor dining areas may only be approved by the Village if they are also approved by the property owner; and

- Outdoor dining areas must be cumulatively approved by the Village Administrator or their designee to determine final compliance with the regulations set forth herein.
- Outdoor dining areas shall be included as part of the size calculation for restaurants.

### Parking Design Regulations

The subject property shall provide one parking space for each 200 gross square feet of commercial space available.

Every parking lot in excess of fifteen spaces shall contain planting islands for shade trees in compliance with the following standards:

- a. There shall be one island for every 15 parking spaces and one shade tree for each island.
- b. Each parking lot landscape island shall be a minimum of 9 feet wide and 18 feet in length.
- c. Required shade trees shall have a minimum 3 inch diameter measured two feet above ground level.
- d. Parking lot landscape islands generally shall be located at the ends of each row of parking (one double island to be located at the end of a double row of parking) and every 15 parking spaces within a row.
- e. Maintenance of Landscape Areas and Screening: All such landscaped areas and screening shall, once installed, be maintained in such manner as to retain at least the intended standards of the initial landscaping and to conform to the landscaping requirements of the Village.

### *Minimum Standards for Parking Stalls and Aisles*

| <b>Angle of Parking</b>                | <b>45 Degrees</b> | <b>60 Degrees</b> | <b>90 Degrees</b> |
|--|-------------------|-------------------|-------------------|
| <b>Width of Stall</b>                  | 9'                | 9'                | 9'                |
| <b>Stall Width (parallel to aisle)</b> | 12'9"             | 10'5"             | 9'                |
| <b>Stall Depth (perp. to aisle)</b>    | 20'               | 21'               | 18'               |
| <b>Stall Length</b>                    | 19'               | 19'               | 18'               |
| <b>Aisle Width</b>                     | 13'*              | 17'*              | 24'               |

\*One-way aisles only

Parallel parking shall be permitted with stalls at least 24' in length with an aisle of 14'

Accessible parking areas shall be designed in accordance with State requirements

All open off-street loading berths, access drives, aisles, and maneuvering spaces shall be improved with an all-weather hard surface pavement including, at a minimum, a two inch (2") bituminous concrete surface course, with a twelve inch (12") minimum thickness aggregate base course, and six inch (6") high perimeter concrete curbing (Type B or Type B6:12) installed in accordance with Illinois Department of Transportation specifications.

### Parking and Loading Regulations

The area immediately adjacent to the curblin shall be permitted to be used as a standing and loading zone, except no parking, standing, or loading areas shall be designated near the traffic

intersection as shown in Exhibit C. It shall be unlawful for the driver of a vehicle to stand a passenger vehicle for a period of time longer than is necessary for the loading or unloading of passengers, groceries, or freight in any place along the curblane. It is prohibited to park a vehicle, whether occupied or not, along the curblane at the subject property. Parking or excessive standing/loading shall be defined as five (5) consecutive minutes. Signs shall be erected every 100 feet along the curblane to this effect. All employees of and agents or parties directly affiliated with a business must provide or receive deliveries in the rear of the property; third party agents may provide or receive deliveries in the front of the property.

All restaurant uses over 4,000 gross square feet must provide and continually operate a parking management plan, which shall include, at minimum, valet service to be present on Thursday-Saturday evenings after 5:00pm.

Employees at all businesses shall park behind the primary building (articulated in Exhibit B), except when cases when all legally permitted spaces behind the building are occupied.

Parking of trucks in the open shall be prohibited. Trucks making deliveries to the business premises shall make deliveries only at loading docks where provided and, if there is no loading dock, such trucks may park only for such time as is necessary to complete the delivery.

**PLANNED UNIT DEVELOPMENT REGULATIONS RELATED TO THE  
SHOPPING CENTER AT 50-324 (EXCLUDING 150) BURR RIDGE PARKWAY**

The following regulations are intended to govern the current use, scope, as well as present and future conditions of the subject property at 50-324 (excluding 150) Burr Ridge Parkway, known at this time as “County Line Square Shopping Center”, as described in Exhibit A (Plat of Survey).

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- a. Outdoor activities are permitted for uses which by definition require outdoor activities such as parking and loading areas, automobile service stations, or recreation areas for child care centers and nurseries.
- b. Outdoor activities listed as special uses may be approved by the Board of Trustees upon recommendation from the Plan Commission subject to the Zoning Ordinance.
- c. Temporary (less than or equal to 72 hours in total duration) outdoor activities may be permitted subject to written approval by the Village Administrator or their designee. Such activities shall not include any permanent improvements, buildings, or structures. Outdoor activities which may be permitted include festivals, tent sales, or seasonal sidewalk sales.

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Building Signs located at the subject property are subject to the issuance of a sign permit by the Village. Building Signs are subject to the following regulations:

- a. Each tenant shall be permitted one Building Sign on the building façade.
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- c. All tenants are permitted to affix Storefront/Window Signs, defined as any covering of the front window for advertisement purposes, without need for a sign permit and in adherence to the following regulations:
  1. The sum total of all Storefront Signs shall not exceed 30 percent of the total area of the windows in which they are located.
  2. Storefront Signs shall not have any moving parts.
  3. A series of windows that are separated by frames and supporting material of less than six inches in width shall be considered as a single window for the purpose of computation.
  4. Storefront Signs must be hung from some appurtenance of the tenant space and may not be taped or suction-cupped to the window, except if the advertisement is not related to the business' primary functions and is equal or less than 8 ½ x 11 inches in size and laminated.

Design guidelines for Building Signs shall be defined as follows:

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- b. Iridescent and flashing signs, flashing lights, animated elements, formed plastic, injection molded plastic, and internally illuminated box signs are prohibited.
- c. Exposed raceways, exposed transformers, and visible sign company labels are not allowed. Transformers should not be visible and installed within a tenant’s frontage. Animated components, formed plastic, or non-durable signs are not allowed. All signage materials shall be UL-Rated.
- d. No sign maker’s labels or identifications may be visible on the exterior of the sign.
- e. No signs with a visible back are permitted and fasteners should be concealed. All supports and fasteners must be of a non-ferrous metal of a quality material and finish.
- f. Exposed neon is not permitted.
- g. All signs must include a seven-day, 24-hour clock to control illumination of storefronts.
- h. All signs must not be more than 12 inches in depth.

*Non-Internally Illuminated Individual Letter Signs*

- a. Dimensional letter or graphics, pin-set or otherwise applied directly to the face of storefront area with external illumination. Signage types include metal, acrylic, or wood letters.
- b. Signs shall not be placed on background material.
- c. All signs must be lit with either a concealed fixture or as a design element i.e. decorative gooseneck fixture.

*Silhouette (Halo) Reverse Channel Lettering*

- a. Background surfaces of the sign shall be opaque and not reflect the illumination of image of the neon lamps within the letters.
- b. All neon tubing must be fully concealed within the letter to not be visible to the public.
- c. The rear edge of the letter shall be approximately one inch from the background surface.
- d. Standoff brackets shall be mounted in the least visible location to support the letters.
- e. Standoff brackets and fasteners visible within the one-inch dimension between the background surface and the back of the letter shall be painted to match the background surface.
- f. P-K transformer housings shall be provided to feed the neon to each letter of the sign.
- g. Halo-type signs must have clear Lexan backing on the rear of the letters.

In all instances, signs must not exceed three total colors, including white.

*Shopping Center Ground Sign*

Shopping center signs are subject to the approval of the Board of Trustees upon review by the Plan Commission. One shopping center ground sign may be allowed subject to the following:

- a. Shopping center ground signs shall be consistent in design and materials with wall signs.
- b. Shopping center ground signs shall be a maximum area of 100 square feet in area.
- c. Shopping center ground signs shall not exceed a maximum height of 8 feet except as allowed by paragraph c below.

- d. Shopping center ground signs shall be setback a minimum of 10 feet from all property lines except as required by paragraph e below;
- e. The height of shopping center ground signs may be increased up to 12 feet provided that the sign is setback an additional 3 feet for each 1 foot increase in height. For example, a 9 foot high sign would require a 13 foot setback from all property lines, a 10 foot high sign would require a 16 foot setback.

#### Landscaping and Buffering

Any element of the subject property which adjoins or is across the street from a Residential District, a fence or wall of architectural design approved by the Village and not less than five nor more than six feet in height, or a densely planted tree or shrub hedge, initially not less than five feet in height, shall be provided along the entire length of the property line which adjoins or is across the street from the Residential District. The proposed method of buffering shall be considered as part of the site plan review process herein set forth. The decision whether to require a wall, fence, trees, or shrub hedge shall be made by the Village based on site considerations.

#### Hours of Operation for Business Uses

- a. The hours of operation for all uses within this Ordinance shall not exceed 7 A.M. to 10 P.M. on a permitted basis.
- b. Any use may request special use approval in accordance with the procedures and requirements outlined in the Zoning Ordinance to exceed these permitted hours.
- c. Any previously-approved special use shall be considered a use's permitted hours of operation until and unless revisions are specifically made to this extent.

#### Permitted and Special Uses

##### *Permitted Uses*

No building, structure, or land shall be used and no building or structure shall be erected, altered, or enlarged which is arranged, intended, or designed for other than any of the following uses:

- a. ~~Antique shops with less than 7000 square feet of floor area~~
- b. Art stores, including galleries, custom art studios, art supplies, and related functions
- c. Bicycle sales, including rental and repair and service functions
- d. Book, stationery, card, and related gift shops
- e. Camera and photographic supply stores
- f. Carpet and rug stores with retail component
- g. China, glassware, and household goods stores
- h. Computer, business machine, and office equipment and supply stores
- i. Dry cleaning or laundry receiving establishment (with majority of cleaning done off-site)
- j. **General apparel stores, including furriers, leather shops, jewelry stores with repair services, shoe stores with repair services, tailor and dressmaking shops, and clothing rental stores**
- k. **Financial services offices, including financial planning, real estate, or insurance offices**
- l. Florists

**Commented [EW1]:** Many existing uses were combined into a single use category.

**Commented [EW2]:** Many existing uses were combined into a single use category.



- m. Food stores, including grocery stores, supermarkets, bakeries, health food stores, fruit and vegetable stores, delicatessens, butchers, bulk food stores, candy stores, and other similar establishments
- n. Furniture stores
- o. Home improvement stores, including hardware stores, interior decorating stores, locksmiths, and paint and wallpaper stores
- p. Hobby shops, including toy stores, coin/philatelic stores, and craft/fabric/sewing stores
- q. Home contracting sales and services, including homebuilders
- r. Household appliance and electronics stores including repair and service functions where incidental to retail sales
- s. Medical, dental, and optical offices and clinics without ambulance or emergency services
- t. Movie and video game stores, excluding movie theaters
- u. Music stores, including the sale of music-related items and the teaching of music skills
- v. Offices for use by government agencies, except those related to the services provided by the Secretary of State's Vehicle Services Division
- w. Orthopedic and medical appliance stores
- x. Outdoor dining areas accessory to any permitted or special restaurant use subject to compliance with the regulations herein
- y. Personal improvement services, including health and fitness, barber shops and beauty and health services studio or instructional, and physical therapy offices, excluding fortune-telling or psychic and tattoo or body piercing establishments
- z. Pharmacies and drug stores
- aa. Photography studios
- bb. Picture framing with retail component
- cc. Post offices or business service stores without outdoor parking or storage
- dd. Restaurants under 4,000 square feet (including specialty restaurants such as donut shops and ice cream shops), with or without sales of alcoholic beverages
- ee. Studios for teaching of art, martial arts, music, dance, gymnastics, etc.
- ff. Sporting goods stores with more than 7,000 square feet of floor area, excluding uses whose primary functions are related to gun and ammo sales and/or shooting ranges
- gg. Temporary outside sales display accessory to a permitted or special use
- hh. Travel agencies
- ii. Tutoring centers for pre-school, primary, and secondary education
- jj. Wine shops and services without any on-site consumption except for sampling

**Commented [EW3]:** Many existing uses were combined into a single use category.

**Commented [EW4]:** Previously special uses

**Commented [EW5]:** Previously special uses.

**Commented [EW6]:** Previously special uses with defined regulations for compliance.

**Commented [EW7]:** Many existing uses were combined into a single use category. Massage establishments deleted.

**Commented [EW8]:** Revised permitted use.

**Commented [EW9]:** Many existing uses were combined into a single use category.

**Commented [EW10]:** Previously special uses.

### Special Uses

The following special uses may be permitted in specific situations in accordance with the procedures outlined in Section XIII of the Zoning Ordinance, as appropriate:

- a. Banks and financial institutions
- b. Banquet halls and catering establishments
- c. Child care centers and nursery schools
- d. Clubs or lodges, private, fraternal, or religious

- e. Drive through facilities accessory to a permitted or special use
- f. Dry cleaners with on-site equipment for dry cleaning
- g. Funeral parlors or crematoriums
- h. Gun and ammo sales, including shooting ranges
- i. Hours of operation exceeding 7 A.M. to 10 P.M. for any permitted or special use
- j. ~~Laundromats~~
- k. Liquor stores
- l. Live entertainment and dancing accessory to any permitted or special use
- m. Offices related to the Secretary of State's Vehicle Services Division
- n. Parking lots and structures where such uses are the principal use on a lot
- o. Pet shops and pet service stores, with or without overnight services
- p. Restaurants (including specialty restaurants such as donut shops and ice cream shops) over 4,000 square feet with or without sales of alcoholic beverages.
- q. ~~Theaters, performing arts, indoor only~~
- r. Tobacco shops
- s. Wine boutique with ancillary service of wine and beer by the glass and with service of pre-packaged food for consumption on-site

**Commented [EW11]:** New stand-alone special use.

**Commented [EW12]:** Revised special use.

#### Outdoor Dining Area Regulations

- Dining areas must be limited to the linear frontage of the principal business to which the outdoor area is intended to serve;
- Dining areas shall be enclosed by an open fence of approved design preventing access to the outdoor dining area except by a doorway from the interior of the restaurant if table service is provided or alcohol served in the outdoor dining area;
- Door to the dining area shall be self-closing;
- Tables shall be cleaned promptly following use;
- Furniture and umbrellas shall be weighted to prevent their movement in the wind;
- Seating shall not exceed one chair for every 10 square feet devoted to outdoor dining and shall be counted in determining restroom and parking requirements;
- No outdoor dining area shall be located so as to impede pedestrian traffic or proper access to and from the restaurant, defined as being within 48" of a curblin or so as to impede the normal flow of pedestrian traffic into or from a doorway;
- Outdoor food preparation, storage or display is prohibited;
- All furniture must be stored in the rear or off-site of the subject property when not in use;
- Any and all outdoor dining areas must cease to be occupied not less than one-half hour prior to the closure of the principal business;
- Outdoor music, performances, and other such entertainment is prohibited within outdoor dining areas, except when specifically exempted by one-time permit by the Village Administrator or their designee;
- Approval of outdoor dining areas shall be subject to the Village's adopted building codes;
- Approval of outdoor dining areas may only be approved by the Village if they are also approved by the property owner; and

- Outdoor dining areas must be cumulatively approved by the Village Administrator or their designee to determine final compliance with the regulations set forth herein.
- Outdoor dining areas shall be included as part of the size calculation for restaurants.

#### Parking Design Regulations

The subject property shall provide one parking space for each 200 gross square feet of commercial space available.

Every parking lot in excess of fifteen spaces shall contain planting islands for shade trees in compliance with the following standards:

- There shall be one island for every 15 parking spaces and one shade tree for each island.
- Each parking lot landscape island shall be a minimum of 9 feet wide and 18 feet in length.
- Required shade trees shall have a minimum 3 inch diameter measured two feet above ground level.
- Parking lot landscape islands generally shall be located at the ends of each row of parking (one double island to be located at the end of a double row of parking) and every 15 parking spaces within a row.
- Maintenance of Landscape Areas and Screening: All such landscaped areas and screening shall, once installed, be maintained in such manner as to retain at least the intended standards of the initial landscaping and to conform to the landscaping requirements of the Village.

#### *Minimum Standards for Parking Stalls and Aisles*

| Angle of Parking                | 45 Degrees | 60 Degrees | 90 Degrees |
|---------------------------------|------------|------------|------------|
| Width of Stall                  | 9'         | 9'         | 9'         |
| Stall Width (parallel to aisle) | 12'9"      | 10'5"      | 9'         |
| Stall Depth (perp. to aisle)    | 20'        | 21'        | 18'        |
| Stall Length                    | 19'        | 19'        | 18'        |
| Aisle Width                     | 13'*       | 17'*       | 24'        |

\*One-way aisles only

Parallel parking shall be permitted with stalls at least 24' in length with an aisle of 14'

Accessible parking areas shall be designed in accordance with State requirements

All open off-street loading berths, access drives, aisles, and maneuvering spaces shall be improved with an all-weather hard surface pavement including, at a minimum, a two inch (2") bituminous concrete surface course, with a twelve inch (12") minimum thickness aggregate base course, and six inch (6") high perimeter concrete curbing (Type B or Type B6:12) installed in accordance with Illinois Department of Transportation specifications.

#### Parking and Loading Regulations

The area immediately adjacent to the curblane shall be permitted to be used as a standing and loading zone, except no parking, standing, or loading areas shall be designated near the traffic

intersection as shown in Exhibit C. It shall be unlawful for the driver of a vehicle to stand a passenger vehicle for a period of time longer than is necessary for the loading or unloading of passengers, groceries, or freight in any place along the curblin. It is prohibited to park a vehicle, whether occupied or not, along the curblin at the subject property. Parking or excessive standing/loading shall be defined as five (5) consecutive minutes. Signs shall be erected every 100 feet along the curblin to this effect. All employees of and agents or parties directly affiliated with a business must provide or receive deliveries in the rear of the property; third party agents may provide or receive deliveries in the front of the property.

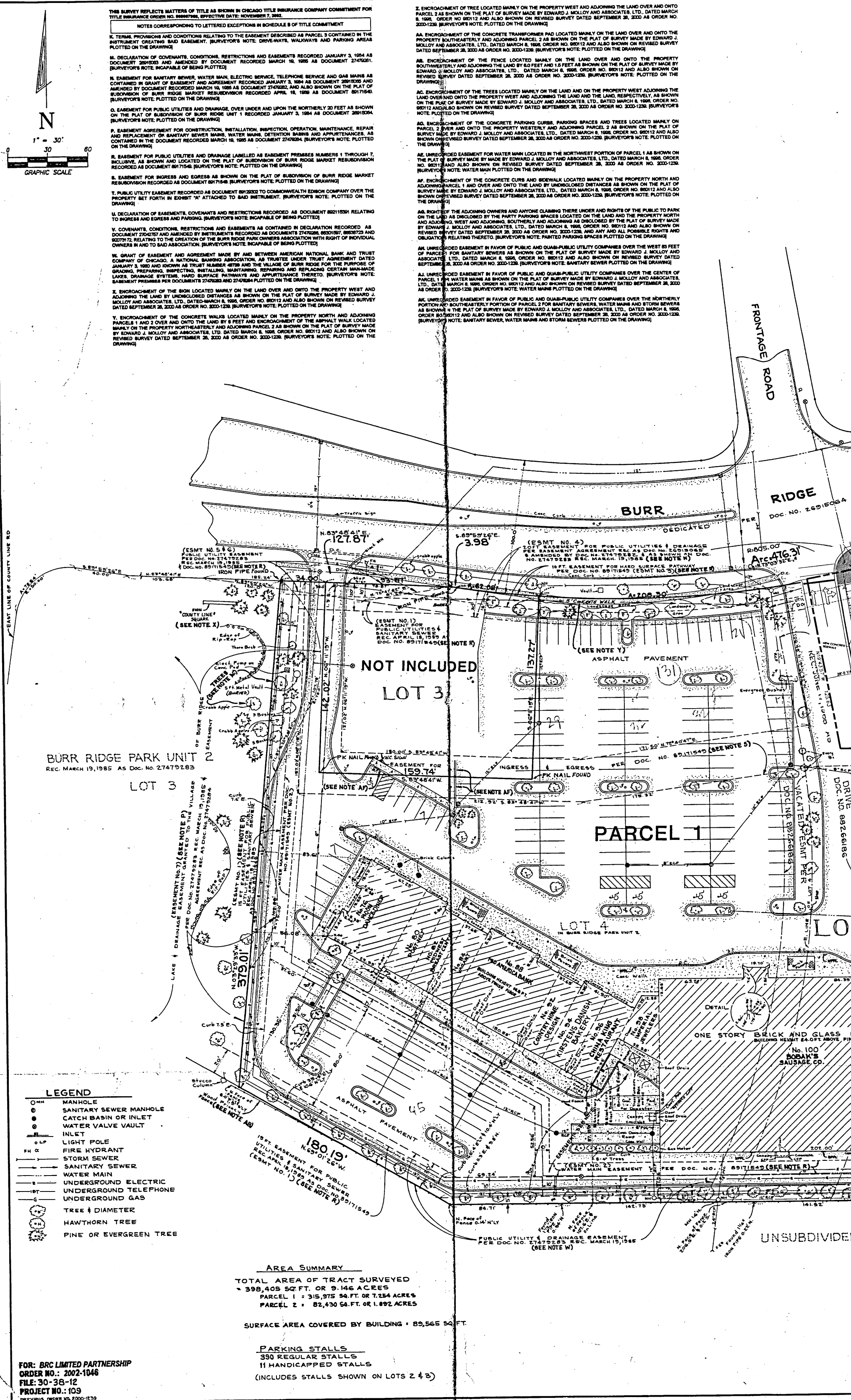
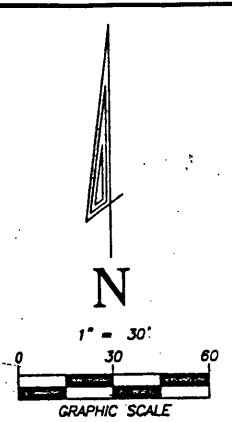
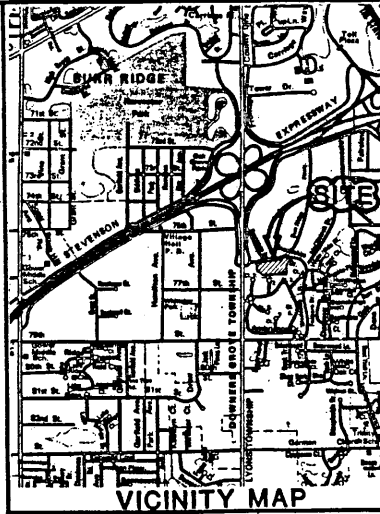
All restaurant uses over 4,000 gross square feet must provide and continually operate a parking management plan, which shall include, at minimum, valet service to be present on Thursday-Saturday evenings after 5:00pm.

Employees at all businesses shall park behind the primary building (articulated in Exhibit B), except when cases when all legally permitted spaces behind the building are occupied.

Parking of trucks in the open shall be prohibited. Trucks making deliveries to the business premises shall make deliveries only at loading docks where provided and, if there is no loading dock, such trucks may park only for such time as is necessary to complete the delivery.

EDWARD J. MOLLOY & ASSOCIATES, LTD.  
LAND & CONSTRUCTION SURVEYORS  
1230 MARK STREET, BENSenville, ILLINOIS 60106 (630) 595-2800 Fax (630) 595-4700

# PLAT OF SURVEY



- LEGEND**
- MANHOLE
  - SANITARY SEWER MANHOLE
  - CATCH BASIN OR INLET
  - WATER VALVE VAULT
  - INLET
  - LIGHT POLE
  - FIRE HYDRANT
  - STORM SEWER
  - SANITARY SEWER
  - WATER MAIN
  - UNDERGROUND ELECTRIC
  - UNDERGROUND TELEPHONE
  - UNDERGROUND GAS
  - TREE - DIAMETER
  - HAWTHORN TREE
  - PINE OR EVERGREEN TREE

**AREA SUMMARY**  
TOTAL AREA OF TRACT SURVEYED  
398,405 SQ. FT. OR 9.146 ACRES  
PARCEL 1 : 315,975 SQ. FT. OR 7.234 ACRES  
PARCEL 2 : 82,430 SQ. FT. OR 1.892 ACRES

SURFACE AREA COVERED BY BUILDING : 83,565 SQ. FT.

**PARKING STALLS**  
390 REGULAR STALLS  
11 HANDICAPPED STALLS  
(INCLUDES STALLS SHOWN ON LOTS 2 & 3)

FOR: BRC LIMITED PARTNERSHIP  
ORDER NO.: 2002-1048  
FILE: 30-39-12  
PROJECT NO.: 109

PARCEL 1:  
LOT 1 IN BURR RIDGE MARKET RESUBDIVISION OF LOTS 4, 5 AND VACATED EMPRO DRIVE IN BURR RIDGE PARK UNIT 2 IN THE WEST 1/2 OF THE SOUTHWEST 1/4 OF SECTION 20, TOWNSHIP 38 NORTH, RANGE 12 EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS.

PARCEL 2:  
LOT 1 IN BURR RIDGE PARK UNIT ONE, BEING A SUBDIVISION IN THE WEST 1/2 OF THE SOUTHWEST 1/4 OF SECTION 20, TOWNSHIP 38 NORTH, RANGE 12 EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS.

PARCEL 3:  
RESIDENTIAL NON-EXCLUSIVE EASEMENT APPURTENANT TO AND FOR THE BENEFIT OF PARCEL 1 AS GRANTED AND CREATED BY THE DECLARATION OF EASEMENTS, COVENANTS AND RESTRICTIONS RECORDED MAY 12, 1988 AS DOCUMENT 807158 FOR INGRESS, EGRESS AND PARKING OVER, ALONG AND UPON THAT PORTION OF LOT 3 IN BURR RIDGE MARKET RESUBDIVISION, AFORESAID, UPON WHICH DRIVEWAYS, WALKWAYS AND PARKING AREAS ARE THEN OR THEREAFTER CONSTRUCTED.

COMMONLY KNOWN AS COUNTY LINE SQUARE  
74-326 BURR RIDGE PARKWAY, BURR RIDGE, ILLINOIS

**SURVEYOR'S NOTES CORRESPONDING TO NUMBERED ITEMS IN TABLE "A" - OPTIONAL SURVEY RESPONSIBILITIES AND SPECIFICATIONS FOR ALTA/ACSM LAND TITLE SURVEY:**

1. MONUMENTS OR FOUND AT BOUNDARY CORNERS OF THE PROPERTY. (SHOWN)
2. VICINITY MAP. (SHOWN)
3. FLOOD ZONE DESIGNATION. (SHOWN)
4. LAND AREA. (SHOWN)
5. ZONING CLASSIFICATION AND APPLICABLE SETBACK, HEIGHT AND FLOOR AREA RESTRICTIONS. (SHOWN)
6. EXTERIOR DIMENSIONS OF ALL BUILDINGS AT GROUND LEVEL. (SHOWN)
7. SQUARE FOOTAGE OF EXTERIOR FOOTPRINT OF ALL BUILDINGS AT GROUND LEVEL. (SHOWN)
8. SUBSTANTIAL VISIBLE IMPROVEMENTS. (SHOWN)
9. PARKING AREAS AND STOPPING. (SHOWN)
10. LOCATION OF ACCESS TO PUBLIC HIGHWAY. (SHOWN)
11. LOCATION OF UTILITIES AS DETERMINED BY OBSERVED EVIDENCE AND PLANS PROVIDED. (SHOWN)
12. NAMES OF ADJOINING OWNERS. (NOT PROVIDED)
13. OBSERVABLE EVIDENCE OF EARTHWORK OR CONSTRUCTION. (NONE FOUND)
14. ANY CHANGES IN STREET RIGHT-OF-WAY LINES CONTINGENT UPON PROPOSED SURVEY. (NONE FOUND)
15. OBSERVABLE EVIDENCE OF SITE USE AS A SOLID WASTE DUMP, SLUMP OR SANITARY LANDFILL. (NONE FOUND)
16. OBSERVABLE EVIDENCE OF FLOODING. (NONE FOUND)

**FLOOD MAP NOTATION:**  
AN EXAMINATION OF THE FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA) FLOOD INSURANCE RATE MAP COMMUNITY PANEL NO. 1700042146-8, EFFECTIVE DATE: APRIL 18, 1981 SHOWS THAT THE PROPERTY SURVEYED HEREON IS NOT SUBJECT TO FLOOD RISK AND THAT SAID PROPERTY FALLS WITHIN ZONE "A" (AREA OF MINIMAL FLOODING).

**ZONING CLASSIFICATION:** THE PROPERTY SURVEYED HEREON IS CLASSIFIED "B-1" RETAIL BUSINESS DISTRICT IN THE VILLAGE OF BURR RIDGE WHICH REPORTS THAT THE FOLLOWING APPLY: FRONT YARD SETBACK, 40 FEET; SIDE YARD SETBACK, 20 FEET; REAR YARD SETBACK, 40 FEET; FLOOR AREA RATIO (FAR), 0.40; BUILDING HEIGHT SHALL NOT EXCEED 35 FEET.

## ALTA/ACSM LAND TITLE SURVEY

STATE OF ILLINOIS )  
COUNTY OF DUPAGE ) SS

I, EDWARD J. MOLLOY, AN ILLINOIS PROFESSIONAL LAND SURVEYOR, HEREBY CERTIFY TO:

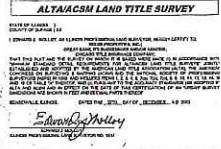
GREAT BANK, ITS SUCCESSORS AND/OR ASSIGNS;  
CHICAGO TITLE INSURANCE COMPANY;

THAT THIS PLAT AND THE SURVEY ON WHICH IT IS BASED WERE MADE (i) IN ACCORDANCE WITH ESTABLISHED AND ADOPTED BY THE AMERICAN LAND TITLE ASSOCIATION (ALTA) THE AMERICAN CONGRESS ON SURVEYING & MAPPING (ACSM) AND THE NATIONAL SOCIETY OF PROFESSIONAL SURVEYORS (NSPS) IN 1986, AND INCLUDES ITEMS 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 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964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000.



# PLAT OF SURVEY

COMMONLY KNOWN AS COUNTY LINE SQUARE  
74-228 BURRIDGE PARKWAY, BURRIDGE, ILLINOIS





# PLAT OF SURVEY

**Abstracts** 1. *Abstracts of the Proceedings of the 1997 Annual Meeting of the American Society of Human Genetics*. Edited by J. A. Murray. New York: Wiley-Liss, 1997. Pp. 1000. \$100.00. ISBN 0-471-25600-0.

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1. The first step in the process is to identify the problem or issue that needs to be addressed. This involves gathering information and understanding the context of the problem.

2. Once the problem is identified, the next step is to define the objectives and goals of the project. This helps to clarify what needs to be achieved and provides a clear direction for the work.

3. The third step is to develop a plan or strategy to address the problem. This involves breaking down the problem into smaller, manageable tasks and determining the resources and timeline needed to complete them.

4. The fourth step is to implement the plan. This involves putting the strategy into action and monitoring progress regularly to ensure that the project is on track.

5. The final step is to evaluate the results of the project. This involves assessing the outcomes against the objectives and goals and identifying any lessons learned for future projects.

[illegible]

|   |                        |
|---|------------------------|
| 0 | WATER, ELEC.           |
| 1 | SEWERAGE               |
| 2 | CERTIFICATION OR TEST  |
| 3 | INTERIOR VALUE ADJUST  |
| 4 | LISTED BUILD           |
| 5 | PIRE, STORM AUNT       |
| 6 | STORM SEWER            |
| 7 | SAFETY SERVICE         |
| 8 | WATER MAIN             |
| 9 | INTERIOR AND ELECTRIC  |
|   | UNDERGROUND TIE PILING |
|   | UNDERGROUND GAS        |
|   | TELE. CO. CABLE        |
|   | HAZARDOUS WASTE        |
|   | PIPE OF EVIDENCE, TIE  |

FOR: AEC LIMITED PARTNERSHIP  
CADDEN RD.: APO 96448  
TEL: 30-30-12  
PROJECT NO.: 029  
SHEET NO. 04 OF 04

AREA: 3000000  
TOTAL AREA OF 18 ACRES SUBDIVIDED  
\* 345,408 SQ.FT. OR 5.0 ACRES  
\* 1,000,000 SQ.FT. OR 14.5 ACRES  
\* 1,654,592 SQ.FT. OR 23.9 ACRES  
\* 1,995,999 SQ.FT. OR 28.7 ACRES  
SUBDIVISION AREA COVERED BY BUILDING + PAVEMENT 3000000  
PARKING STALLS 1  
UNDEVELOPED STALLS 1  
(INCLUDES STALLS SHOWN ON LOTS 2 & 3)

219 REGULAR STALLS  
11 HANDICAPPED STALLS  
(INCLUDES STALLS SHOWN ON LOTS 2 & 3)

ALTA/ACSM LAND TITLE SURVEY

I hereby certify that enclosed herein is a true and correct copy of the original document as the same appears in the records of the Department of the Interior, Bureau of Land Management, Washington, D.C.

SPECIAL AGENT IN CHARGE

UNITED STATES DEPARTMENT OF THE INTERIOR  
 BUREAU OF LAND MANAGEMENT  
 WASHINGTON, D.C.

10-108 (Rev. 1-25-60)

[illegible]



July 30, 2020

Mr. David Preissig, P.E.  
Director of Public Works  
Village of Burr Ridge  
451 Commerce Drive  
Burr Ridge, IL 60527

**RE: PROPOSAL FOR A WATER DISTRIBUTION SYSTEM VALVE EXERCISING PROGRAM/LEAK SURVEY**

Dear Mr. Preissig,

M.E. Simpson Co., Inc. is pleased to present the Village of Burr Ridge our proposal for a Water Distribution System Valve Assessment and Exercising Program with Leak Detection. We are honored to be considered for this work and are confident our team will help make the project a success.

M.E. Simpson Co., Inc. is a Professional Services Firm dedicated to developing and providing programs and services designed to maximize peak performance for our clients' water distribution systems. Many of these programs are universally recognized as a part of "Best Management Practices" (BMPs) for utilities. We pride ourselves on delivering solid solutions using the highest quality technical and professional services by way of state-of-the-art technology and a skilled and well-trained staff of professionals. Our highly-educated engineers and technical team are committed to the success of this project. They will be ready at a moment's notice to relieve your staff's burden and ensure a seamless continuation of your services.

Our services were developed and refined to provide utilities with programs that can be customized to meet their needs. From complete "Turn-Key" services to assisting with the development of "in-house" programs for utilities, M.E. Simpson Co., Inc. serves our clients with this ultimate goal: to deliver to the public the implicit faith that **"the water is always safe to drink"**.

Thank you for your consideration and this opportunity to acquaint you with our Valve Exercising and Assessment Services and offer this response. We are committed to exceeding your expectations.

Sincerely,

Randy Lusk  
Regional Manager

**Randy Lusk**  
Innovations & Solutions Manager

3406 Enterprise Avenue  
Valparaiso, IN 46383

800.255.1521 P  
888.531.2444 F

Randy.Lusk@mesimpson.com



## INVESTMENT

A commitment to improving and maximizing Village of Burr Ridge's water distribution system for future generations.

M.E. Simpson Co., Inc. is pleased to offer the Village of Burr Ridge our proposal for a Valve Assessment and Exercising program. This program is based on locating, exercising, assessing and documenting approximately **1200** valves in the Village of Burr Ridge's water distribution system with leak detection on **90** miles of water main over a 3-year period. The exercising and documentation will be done by one of our two-man teams', in accordance with the above Scope of Service, with all necessary equipment furnished by M.E. Simpson Co., Inc. as described within this document.

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|  |                      |
|--|----------------------|
| 2020 Valves Assessed, GPS and Exercised at <b>\$50.00</b> each (Approx. 400) | <b>\$20,000.00**</b> |
| 2020 Leak Survey at <b>\$110.00</b> per mile (Approx. 30 Miles)              | <b>\$3,300.00*</b>   |
| 2021 Valves Assessed, GPS and Exercised at <b>\$50.00</b> each (Approx. 400) | <b>\$20,000.00**</b> |
| 2021 Leak Survey at <b>\$110.00</b> per mile (Approx. 30 Miles)              | <b>\$3,300.00*</b>   |
| 2022 Valves Assessed, GPS and Exercised at <b>\$52.00</b> each (Approx. 400) | <b>\$20,800.00**</b> |
| 2022 Leak Survey at <b>\$120.00</b> per mile (Approx. 30 Miles)              | <b>\$3,600.00*</b>   |
| <b>Additional Option:</b>  |                      |
| GPS Collection for Fire Hydrants:  | <b>\$10.00</b> each  |

*\* Any mileage over the 30 miles will be assessed a per mile fee of \$110.00 in 2020-2021 and \$120.00 in 2022. In order for this price to be valid, this project needs to be in conjunction of the Valve Assessment Program.*

*\*\* Any additional valves beyond the original sated amount per year will be assessed a per valve fee for that year.*

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These fees are all based on **approximate** numbers of valves to be exercised and assessed. **The total price will change according to the actual number of valves completed.** All procedures will be followed according to the above scope of services.

We thank you for this opportunity to acquaint you with our Valve Exercising and Assessment Program and offer this proposal. If you have further inquiries or you wish to discuss our service in more detail, do not hesitate to call us.

VILLAGE OF BURR RIDGE

8F

ACCOUNTS PAYABLE APPROVAL REPORT

BOARD DATE: 10/11/2021

PAYMENT DATE: 10/12/2021

FISCAL 21-22

| FUND | FUND NAME              | Pre-Paid    | PAYABLE      | TOTAL<br>AMOUNT |
|------|------------------------|-------------|--------------|-----------------|
| 10   | General Fund           | \$ 1,020.00 | \$ 53,590.28 | \$ 54,610.28    |
| 23   | Hotel/Motel Tax Fund   |             | 11,870.68    | 11,870.68       |
| 51   | Water Fund             |             | 7,713.19     | 7,713.19        |
| 52   | Sewer Fund             |             | 66.09        | 66.09           |
| 61   | Information Technology |             | 24,149.68    | 24,149.68       |
| 71   | Police Pension Fund    |             | 795.00       | 795.00          |
|      | TOTAL ALL FUNDS        | \$ 1,020.00 | \$ 98,184.92 | \$ 99,204.92    |

PAYROLL

PAY PERIOD ENDING September 18, 2021

|                | TOTAL         |
|----------------|---------------|
|                | PAYROLL       |
| Board          | \$ 2,600.00   |
| Administration | 14,286.35     |
| Finance        | 1,725.00      |
| Police         | 112,909.92    |
| Public Works   | 21,682.45     |
| Water          | 20,243.63     |
| Sewer          | 7,806.04      |
| TOTAL          | \$ 181,253.39 |
| GRAND TOTAL    | \$ 280,458.31 |

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INVOICE GL DISTRIBUTION REPORT FOR VILLAGE OF BURR RIDGE  
EXP CHECK RUN DATES 10/11/2021 - 10/11/2021  
BOTH JOURNALIZED AND UNJOURNALIZED  
BOTH OPEN AND PAID

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| GL Number                                | Invoice Line Desc                | Vendor                     | Invoice Date | Invoice            | Amount    |
|--|----------------------------------|----------------------------|--------------|--------------------|-----------|
| Fund 10 General Fund                     |                                  |                            |              |                    |           |
| Dept 1010 Boards & Commissions           |                                  |                            |              |                    |           |
| 10-1010-40-4040                          | Chicago Tribune 4 weeks          | Chicago Tribune            | 09/01/21     | 09/01/21           | 27.72     |
| 10-1010-50-5010                          | General Legal Fees Aug21         | Storino, Ramello, & Durkir | 09/28/21     | 09/28/21           | 2,514.40  |
| 10-1010-50-5010                          | Sterigenics                      | Storino, Ramello, & Durkir | 09/28/21     | 09/28/21           | 180.00    |
| 10-1010-50-5010                          | FOIA Matters                     | Storino, Ramello, & Durkir | 09/28/21     | 09/28/21           | 1,166.00  |
| 10-1010-50-5010                          | Business District                | Storino, Ramello, & Durkir | 09/28/21     | 09/28/21           | 1,738.80  |
| 10-1010-50-5010                          | Investigation of Complaint       | Storino, Ramello, & Durkir | 09/28/21     | 09/28/21           | 1,486.00  |
| 10-1010-50-5010                          | 7240 W. Giddings - Condemnation  | Storino, Ramello, & Durkir | 09/28/21     | 09/28/21           | 240.00    |
| 10-1010-50-5010                          | 8079 Creekwood                   | Storino, Ramello, & Durkir | 09/28/21     | 09/28/21           | 966.50    |
| 10-1010-50-5010                          | IL Dept. of Human Rights         | Storino, Ramello, & Durkir | 09/28/21     | 09/28/21           | 100.00    |
| 10-1010-50-5010                          | 11211 71st Street                | Storino, Ramello, & Durkir | 09/28/21     | 09/28/21           | 160.00    |
| 10-1010-50-5015                          | Prosecution Services Aug21       | Storino, Ramello, & Durkir | 09/28/21     | 09/28/21           | 2,252.84  |
| 10-1010-80-8010                          | Employee Concert Night           | Spring Forest              | 09/16/21     | 022136             | 300.64    |
| 10-1010-80-8010                          | Public/Employee Relations        | Stan's Donuts              | 09/13/21     | 61438              | 124.38    |
| Total For Dept 1010 Boards & Commissions |                                  |                            |              |                    | 11,257.28 |
| Dept 2010 Administration                 |                                  |                            |              |                    |           |
| 10-2010-40-4040                          | Membership Weyant, H.            | Emerging Local Government  | 09/07/21     | 02991646-0001      | 51.50     |
| 10-2010-40-4042                          | Pedal the Park                   | PayPal                     | 09/07/21     | 09053892AG6784441  | 25.00     |
| 10-2010-50-5025                          | Postage Admin                    | FedEx                      | 09/22/21     | 750872039          | 49.69     |
| 10-2010-50-5035                          | Publishing Business District     | Chicago Sun-Times, Inc.    | 08/25/21     | 0001131440         | 1,219.80  |
| 10-2010-50-5035                          | Public Hearing Legal Notice      | Chicago Sun-Times, Inc.    | 08/31/21     | 0001131767         | 1,219.80  |
| 10-2010-50-5075                          | Plan Review Permit 21-324        | B&F Construction Code Serv | 09/20/21     | 57319              | 450.00    |
| 10-2010-50-5075                          | Plan Review Permit 21-233        | B&F Construction Code Serv | 09/29/21     | 57398              | 300.00    |
| 10-2010-50-5075                          | Plan Review Permit 21-330        | B&F Construction Code Serv | 09/24/21     | 57370              | 300.00    |
| 10-2010-50-5075                          | Inspections Aug21                | B&F Construction Code Serv | 09/27/21     | 14907              | 1,611.92  |
| 10-2010-50-5075                          | Building Examinations Sept21     | Don Morris Architects P.C. | 09/30/21     | 09/30/21           | 3,300.00  |
| 10-2010-50-5075                          | Inspections Sept21               | Don Morris Architects P.C. | 09/30/21     | 09/30/21           | 4,810.00  |
| 10-2010-60-6010                          | Face Masks                       | Amazon.com Credit          | 09/26/21     | 114-05999195729044 | 74.00     |
| 10-2010-60-6010                          | EE329A Hannah Weyant Community E | Desk & Door Nameplate Co., | 09/30/21     | 56275              | 83.75     |
| 10-2010-60-6010                          | Board, Alum                      | Runco Office Supply        | 09/17/21     | 840359-0           | 49.99     |
| 10-2010-60-6010                          | Flex Fit Mesh Office Chair       | Staples                    | 08/23/21     | 9835384426         | 159.99    |
| 10-2010-60-6020                          | Gasoline Code Car                | Fuller's Car Wash          | 08/26/21     | 093679             | 41.89     |
| Total For Dept 2010 Administration       |                                  |                            |              |                    | 13,747.33 |
| Dept 4010 Finance                        |                                  |                            |              |                    |           |
| 10-4010-50-5020                          | Consulting Services WE 09/05, 09 | GovTemps USA, LLC          | 09/23/21     | 3814969            | 8,394.75  |
| 10-4010-60-6000                          | Desk Pad Damaged                 | Runco Office Supply        | 09/15/21     | C 831274-0         | (59.99)   |
| 10-4010-60-6010                          | RIEE329A Preeti Goel Accounting  | Desk & Door Nameplate Co., | 09/30/21     | 56275              | 35.00     |
| Total For Dept 4010 Finance              |                                  |                            |              |                    | 8,369.76  |
| Dept 4020 Central Services               |                                  |                            |              |                    |           |
| 10-4020-50-5030                          | Telephone Land Lines             | Call One                   | 08/15/21     | 439103             | 1,618.69  |
| 10-4020-60-6000                          | SOU404C White bond paper         | Runco Office Supply        | 09/29/21     | 841641-0           | 49.98     |
| 10-4020-60-6000                          | PAP8420152 Red Flair Pens (Doz)  | Runco Office Supply        | 09/29/21     | 841641-0           | 10.99     |
| 10-4020-60-6000                          | UNV86920PK Steno Pads (6 pack)   | Runco Office Supply        | 09/29/21     | 841641-0           | 6.99      |
| 10-4020-60-6000                          | Return Diploma Frame             | Runco Office Supply        | 09/15/21     | C 835373-0         | (7.79)    |
| 10-4020-60-6000                          | Board, 48X36 Alum                | Runco Office Supply        | 09/20/21     | C 839774-0         | (49.99)   |
| 10-4020-60-6010                          | Disposable Paper Plates          | Amazon.com Credit          | 09/17/21     | 114-52088446173067 | 32.00     |
| 10-4020-60-6010                          | Enzo Coffee                      | Commercial Coffee Service, | 09/10/21     | 161395             | 59.80     |
| 10-4020-60-6010                          | Montagna Coffee                  | Commercial Coffee Service, | 09/10/21     | 161395             | 59.80     |
| 10-4020-60-6010                          | Kauai Medium Roast coffee        | Commercial Coffee Service, | 09/10/21     | 161395             | 59.80     |
| 10-4020-60-6010                          | Upper West Side Coffee           | Commercial Coffee Service, | 09/10/21     | 161395             | 59.80     |
| 10-4020-60-6010                          | Kitchen Coffee Supplies PW       | Commercial Coffee Service, | 08/03/21     | 161158             | 227.00    |

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| GL Number                            | Invoice Line Desc                | Vendor                      | Invoice Date | Invoice            | Amount   |
|--------------------------------------|----------------------------------|-----------------------------|--------------|--------------------|----------|
| Fund 10 General Fund                 |                                  |                             |              |                    |          |
| Dept 4020 Central Services           |                                  |                             |              |                    |          |
| 10-4020-60-6010                      | Shipping                         | Desk & Door Nameplate Co.,  | 09/30/21     | 56275              | 18.00    |
| Total For Dept 4020 Central Services |                                  |                             |              |                    | 2,145.07 |
| Dept 5010 Police                     |                                  |                             |              |                    |          |
| 10-5010-40-4032                      | F5315 - Propper L/S Cobalt Blue  | JG Uniforms, Inc.           | 09/25/21     | 89465              | 119.55   |
| 10-5010-40-4032                      | 3910 Fech -BLK -100% Polyester 4 | JG Uniforms, Inc.           | 09/25/21     | 89465              | 131.85   |
| 10-5010-40-4032                      | Shipping                         | JG Uniforms, Inc.           | 09/25/21     | 89465              | 14.50    |
| 10-5010-40-4032                      | 2020 BLACK Cobmex Fleece Zipfron | JG Uniforms, Inc.           | 09/21/21     | 89278              | 89.95    |
| 10-5010-40-4032                      | FY 21-22 Gutierrez Uniform Allow | JG Uniforms, Inc.           | 08/02/21     | 89086              | 105.00   |
| 10-5010-40-4040                      | Membership Renewal through 12/20 | Illinois Assn of Chiefs of  | 10/01/21     | 9331               | 265.00   |
| 10-5010-40-4041                      | Employment Recruitment           | Premier Occupational Health | 09/21/21     | 104889             | 105.00   |
| 10-5010-50-5020                      | Notary Bond                      | Illinois Notary Discount F  | 08/23/21     | 08/23/21           | 30.00    |
| 10-5010-50-5020                      | Notary Fee Allen III, David      | Kendall County Clerk and F  | 09/15/21     | 09/15/21           | 10.00    |
| 10-5010-50-5025                      | Postage PD                       | Stamps.com                  | 09/16/21     | 949538103579872    | 17.99    |
| 10-5010-50-5051                      | Lube Oil & Filter                | B & E Auto Repair Service   | 06/22/21     | 139400             | 24.95    |
| 10-5010-50-5051                      | Squad 1817 Maintenance           | B & E Auto Repair Service   | 06/22/21     | 139402             | 95.60    |
| 10-5010-50-5051                      | Squad 2002 Maintenance           | B & E Auto Repair Service   | 07/07/21     | 139525             | 109.05   |
| 10-5010-50-5051                      | Lube Oil & Filter                | B & E Auto Repair Service   | 07/12/21     | 139557             | 24.95    |
| 10-5010-50-5051                      | Squad 1703 Maintenance           | B & E Auto Repair Service   | 07/27/21     | 139663             | 33.00    |
| 10-5010-50-5051                      | Squad 1817 Maintenance           | B & E Auto Repair Service   | 07/29/21     | 139679             | 24.95    |
| 10-5010-50-5051                      | Squad 2002 Maintenance           | B & E Auto Repair Service   | 08/09/21     | 139761             | 33.00    |
| 10-5010-50-5051                      | Squad 1817 Maintenance           | B & E Auto Repair Service   | 08/14/21     | 139813             | 30.00    |
| 10-5010-50-5051                      | Squad 1703 Maintenance           | B & E Auto Repair Service   | 09/11/21     | 140026             | 51.95    |
| 10-5010-50-5051                      | Squad 2107 New Tires             | Burr Ridge Car Care, Inc.   | 09/15/21     | 57245              | 535.85   |
| 10-5010-50-5051                      | Remove Striping and lettering    | Car Reflections             | 09/20/21     | 21-201             | 300.00   |
| 10-5010-50-5051                      | Install new stripe w/community s | Car Reflections             | 09/20/21     | 21-201             | 850.00   |
| 10-5010-50-5051                      | Squad 1706 Maintenance           | Willowbrook Ford            | 09/13/21     | 6357866            | 2,492.40 |
| 10-5010-50-5095                      | Towing Charge                    | B & E Auto Repair Service   | 09/14/21     | 6113               | 85.00    |
| 10-5010-50-5095                      | Other Contractual Services       | Premier Occupational Health | 09/21/21     | 104889             | 90.00    |
| 10-5010-60-6000                      | Batteries/Sharpie Permanent Mark | Amazon.com Credit           | 08/19/21     | 114-12798266689067 | 19.36    |
| 10-5010-60-6000                      | Office Supplies PD               | Amazon.com Credit           | 08/16/21     | 111-42334874742606 | 16.60    |
| 10-5010-60-6000                      | OtterBox Case/Receipt Book       | Amazon.com Credit           | 09/17/21     | 114-52088446173067 | 36.86    |
| 10-5010-60-6000                      | COS035605 'Scanned' Stamp AccuSt | Runco Office Supply         | 09/29/21     | 841734-0           | 8.90     |
| 10-5010-60-6010                      | Key Hook Valet Stand w/ tray     | Amazon.com Credit           | 08/19/21     | 114-12798266689067 | 24.98    |
| 10-5010-60-6010                      | Verbatim DVD's                   | Amazon.com Credit           | 08/16/21     | 111-76426760233049 | 59.99    |
| 10-5010-60-6010                      | Battery Replacement for Zebras   | Amazon.com Credit           | 08/16/21     | 111-42334874742606 | 67.04    |
| 10-5010-60-6010                      | Notary Stamp                     | Illinois Notary Discount F  | 08/23/21     | 08/23/21           | 23.95    |
| 10-5010-60-6010                      | UNV95221 Medium Duty File Stora  | Runco Office Supply         | 09/29/21     | 841734-0           | 59.99    |
| 10-5010-60-6010                      | Prisoner Meal                    | Wex Bank                    | 09/23/21     | 74244135           | 5.08     |
| 10-5010-60-6020                      | Gasoline & Oil                   | Wex Bank                    | 09/23/21     | 74244135           | 1,135.48 |
| Total For Dept 5010 Police           |                                  |                             |              |                    | 7,127.77 |
| Dept 6010 Public Works               |                                  |                             |              |                    |          |
| 10-6010-40-4032                      | Uniform rentals/cleaning         | Breens Inc.                 | 09/14/21     | 6065               | 61.18    |
| 10-6010-40-4032                      | Uniform rentals/cleaning         | Breens Inc.                 | 09/28/21     | 6357               | 61.18    |
| 10-6010-40-4041                      | Employee Recruitment Expense     | Premier Occupational Health | 09/21/21     | 104889             | 165.00   |
| 10-6010-40-4042                      | Gasoline PW Conference in St. Lo | BP One Stop Shop            | 08/28/21     | 9039496            | 37.56    |
| 10-6010-40-4042                      | Replenishment Payment for I-Pass | Illinois Tollway            | 09/14/21     | 061811             | 40.00    |
| 10-6010-40-4042                      | Hotel for PW Conference Preissig | Magnolia Hotel St. Louis    | 08/28/21     | 175268             | 470.07   |
| 10-6010-50-5051                      | Letter New F150 PW               | Car Reflections             | 09/09/21     | 21-196             | 395.00   |
| 10-6010-50-5051                      | 31-MHD Batteries                 | Interstate Battery System   | 09/24/21     | 305233             | 389.85   |
| 10-6010-50-5052                      | Semi Annual monitoring - VH      | Alarm Detection Systems, I  | 09/22/21     | SI-557680          | 52.14    |
| 10-6010-50-5052                      | Leak Repair                      | All American Exterior Solu  | 09/10/21     | 38373              | 273.00   |

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INVOICE GL DISTRIBUTION REPORT FOR VILLAGE OF BURR RIDGE  
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| GL Number                               | Invoice Line Desc                | Vendor                     | Invoice Date | Invoice            | Amount    |
|---|----------------------------------|----------------------------|--------------|--------------------|-----------|
| Fund 10 General Fund                    |                                  |                            |              |                    |           |
| Dept 6010 Public Works                  |                                  |                            |              |                    |           |
| 10-6010-50-5052                         | Renown White Perforated Paper To | City Wide of Illinois      | 09/17/21     | 52034000976        | 31.66     |
| 10-6010-50-5052                         | Renown Tri Fold Paper Towels     | City Wide of Illinois      | 09/17/21     | 52034000976        | 132.40    |
| 10-6010-50-5052                         | Renown Non Acid Bowl Cleaner     | City Wide of Illinois      | 09/17/21     | 52034000976        | 37.89     |
| 10-6010-50-5052                         | Renown Neutral Floor Cleaner     | City Wide of Illinois      | 09/17/21     | 52034000976        | 56.97     |
| 10-6010-50-5052                         | Renown Black Can Liners 60 Gallo | City Wide of Illinois      | 09/15/21     | 52034000961        | 53.59     |
| 10-6010-50-5052                         | Renown Tri Fold Paper Towels     | City Wide of Illinois      | 09/17/21     | 52034000978        | 132.40    |
| 10-6010-50-5052                         | Renown 33 Gallon Natural Can Lin | City Wide of Illinois      | 09/17/21     | 52034000978        | 31.56     |
| 10-6010-50-5052                         | Renown 17 Gallon Clear Trash Bag | City Wide of Illinois      | 09/17/21     | 52034000978        | 66.58     |
| 10-6010-50-5053                         | Wasp Treatment Rustic Acres      | Grizz Pest Management, Inc | 09/20/21     | 21520              | 75.00     |
| 10-6010-50-5054                         | Maintenance-Lighting             | Industrial Electric Supply | 09/13/21     | 810006025.001      | 103.09    |
| 10-6010-50-5054                         | Entire street Light removed /rep | Rag's Electric, Inc.       | 09/27/21     | 23015              | 6,328.14  |
| 10-6010-50-5054                         | Pole Arcing at base of Pole      | Rag's Electric, Inc.       | 09/28/21     | 23055              | 272.00    |
| 10-6010-50-5055                         | Railhorn Horn Inspection Sept21  | Meade Electric Company, Ir | 09/30/21     | 697945             | 156.59    |
| 10-6010-50-5055                         | Maintenance Traffic Signals      | Meade Electric Company, Ir | 09/30/21     | 697660             | 175.00    |
| 10-6010-50-5058                         | Mat rentals - VH & PW            | Breens Inc.                | 09/14/21     | 6066               | 26.50     |
| 10-6010-50-5058                         | Mat rentals - PD                 | Breens Inc.                | 09/28/21     | 8358               | 26.50     |
| 10-6010-50-5085                         | Shop Towel Rentals               | Breens Inc.                | 09/14/21     | 6065               | 4.50      |
| 10-6010-50-5085                         | Shop Towel Rentals               | Breens Inc.                | 09/28/21     | 6357               | 4.50      |
| 10-6010-60-6010                         | Flag Pole/Rope                   | Amazon.com Credit          | 09/14/21     | 113-97016846800261 | 74.60     |
| 10-6010-60-6010                         | Portable Heaters for VH          | Amazon.com Credit          | 08/24/21     | 114-33799614617032 | 174.96    |
| 10-6010-60-6010                         | RIE329A Andrez Beltran Assistan  | Desk & Door Nameplate Co., | 09/30/21     | 56275              | 35.00     |
| 10-6010-60-6010                         | Towels, Pails                    | Menards - Hodgkins         | 09/14/21     | 82708              | 72.20     |
| 10-6010-60-6010                         | Bend to Fit Tank Lever           | Menards - Hodgkins         | 09/10/21     | 82457              | 7.44      |
| 10-6010-60-6010                         | Digitally Printed Flags 4'x6'    | W.G.N. Flag & Decorating C | 09/09/21     | 58644              | 300.00    |
| 10-6010-60-6010                         | UPS                              | W.G.N. Flag & Decorating C | 09/09/21     | 58644              | 20.00     |
| 10-6010-60-6040                         | Light Cord/Polarized Black Smoke | Alexander Equipment Compar | 09/21/21     | 181706             | 172.73    |
| 10-6010-60-6040                         | Steel Strainer/Fuel Filter       | Russo's Power Equipment    | 09/17/21     | SP110848277        | 62.22     |
| 10-6010-60-6040                         | Seal Mechanical, Hub Impeller Mo | Russo's Power Equipment    | 09/17/21     | SP110848273        | 70.40     |
| 10-6010-60-6040                         | 7RV Truck End                    | Westown Auto Supply Co. Ir | 09/21/21     | 91222B             | 25.50     |
| 10-6010-60-6042                         | Storm Sewer pipe , clamps and 1- | Core & Main LP             | 08/09/21     | P361875            | 904.98    |
| 10-6010-60-6043                         | Pot Plum Tree Stanley Prune      | Hinsdale Nurseries, Inc.   | 09/22/21     | 1735372            | 90.00     |
| 10-6010-60-6050                         | 5 pc. Pliers Set                 | Menards - Hodgkins         | 09/10/21     | 82457              | 19.99     |
| Total For Dept 6010 Public Works        |                                  |                            |              |                    | 11,689.87 |
| Dept 6020 Buildings & Grounds           |                                  |                            |              |                    |           |
| 10-6020-50-5052                         | RTU Leak - Duct Sealer with Brus | Dynamic Heating & Piping C | 09/08/21     | 204032             | 273.20    |
| Total For Dept 6020 Buildings & Grounds |                                  |                            |              |                    | 273.20    |
| Total For Fund 10 General Fund          |                                  |                            |              |                    | 54,610.28 |
| Fund 23 Hotel/Motel Tax Fund            |                                  |                            |              |                    |           |
| Dept 7030 Special Revenue Hotel/Motel   |                                  |                            |              |                    |           |
| 23-7030-50-5069                         | Hardy Mum Blazing Orange         | Ron Clesen's Ornamental Pl | 09/27/21     | 61689 (2)          | 340.00    |
| 23-7030-50-5069                         | Hardy Mum Morgana Red IMP        | Ron Clesen's Ornamental Pl | 09/27/21     | 61689 (2)          | 340.00    |
| 23-7030-50-5069                         | Hardy Mum Morgana Yellow         | Ron Clesen's Ornamental Pl | 09/27/21     | 61689 (2)          | 340.00    |
| 23-7030-50-5069                         | Delivery Charge                  | Ron Clesen's Ornamental Pl | 09/27/21     | 61689 (2)          | 55.00     |
| 23-7030-50-5075                         | Gateway Projects                 | Midwest Groundcovers, LLC  | 09/30/21     | 748080             | 106.80    |
| 23-7030-80-8010                         | Annual Marketing & Communication | Kaleidoscope Management Gr | 07/01/21     | 1722               | 2,500.00  |
| 23-7030-80-8010                         | Annual Marketing & Communication | Kaleidoscope Management Gr | 09/30/21     | 1777               | 4,000.00  |
| 23-7030-80-8012                         | Refreshments for Concert 08.26.2 | Brookhaven Marketplace     | 08/25/21     | 465793             | 17.26     |
| 23-7030-80-8012                         | Concert Refreshments 09/09/21    | Brookhaven Marketplace     | 09/09/21     | 470630             | 17.78     |
| 23-7030-80-8012                         | Concert Refreshments 09/16/21    | Brookhaven Marketplace     | 09/16/21     | 474874             | 20.35     |
| 23-7030-80-8012                         | 2021 Annual Car Show Trophies    | Evon's Trophies & Awards   | 09/13/21     | 91321              | 240.00    |

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## INVOICE GL DISTRIBUTION REPORT FOR VILLAGE OF BURR RIDGE

EXP CHECK RUN DATES 10/11/2021 - 10/11/2021

BOTH JOURNALIZED AND UNJOURNALIZED

BOTH OPEN AND PAID

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| GL Number   | Invoice Line Desc                | Vendor                     | Invoice Date | Invoice            | Amount    |
|---|----------------------------------|----------------------------|--------------|--------------------|-----------|
| Fund 23 Hotel/Motel Tax Fund                      |                                  |                            |              |                    |           |
| Dept 7030 Special Revenue Hotel/Motel             |                                  |                            |              |                    |           |
| 23-7030-80-8012                                   | Taste of Burr Ridge Entertainmen | Lisa Martusciello          | 06/11/21     | 010/09/21          | 1,200.00  |
| 23-7030-80-8012                                   | 12 - 24 x18 Yard Signs w/ Frame  | Staples                    | 09/14/21     | 6929960428         | 183.49    |
| 23-7030-80-8012                                   | Reaming Sound Engineering 10.07. | UAP Enterprises LLC        | 10/11/21     | 1388               | 500.00    |
| 23-7030-80-8012                                   | Taste of Burr Ridge - All Day So | UAP Enterprises LLC        | 09/29/21     | 1435               | 1,000.00  |
| 23-7030-80-8012                                   | Rate for DJ                      | Entertainment Media        | 09/28/21     | 4785               | 750.00    |
| 23-7030-80-8012                                   | Generator Rental (If necessary)  | Entertainment Media        | 09/28/21     | 4785               | 100.00    |
| 23-7030-80-8012                                   | Petty Cash for Special Events    | Village of Burr Ridge      | 10/05/21     | 10/05/21           | 160.00    |
| Total For Dept 7030 Special Revenue Hotel/Motel   |                                  |                            |              |                    | 11,870.68 |
| Total For Fund 23 Hotel/Motel Tax Fund            |                                  |                            |              |                    | 11,870.68 |
| Fund 51 Water Fund                                |                                  |                            |              |                    |           |
| Dept 6030 Water Operations                        |                                  |                            |              |                    |           |
| 51-6030-40-4032                                   | Uniform rentals/cleaning         | Breens Inc.                | 09/14/21     | 6065               | 72.14     |
| 51-6030-40-4032                                   | Uniform rentals/cleaning         | Breens Inc.                | 09/28/21     | 6357               | 72.14     |
| 51-6030-50-5030                                   | Pump Center Alarm                | AT&T                       | 08/22/21     | 630325420908 Aug21 | 294.07    |
| 51-6030-50-5030                                   | Telephone Land Lines             | Call One                   | 08/15/21     | 439103             | 151.45    |
| 51-6030-50-5052                                   | Quarterly monitoring - PC        | Alarm Detection Systems, I | 09/17/21     | SI-557414          | 466.00    |
| 51-6030-50-5080                                   | Pump Center                      | Dynegy Energy Services, LI | 09/07/21     | 310428721091       | 6,611.33  |
| 51-6030-50-5080                                   | Pump Center                      | NICOR Gas                  | 09/10/21     | 47915700000 Sept21 | 46.06     |
| Total For Dept 6030 Water Operations              |                                  |                            |              |                    | 7,713.19  |
| Total For Fund 51 Water Fund                      |                                  |                            |              |                    | 7,713.19  |
| Fund 52 Sewer Fund                                |                                  |                            |              |                    |           |
| Dept 6040 Sewer Operations                        |                                  |                            |              |                    |           |
| 52-6040-40-4032                                   | Uniforms rentals/cleaning        | Breens Inc.                | 09/14/21     | 6065               | 24.63     |
| 52-6040-40-4032                                   | Uniform rentals/cleaning         | Breens Inc.                | 09/28/21     | 6357               | 24.63     |
| 52-6040-50-5030                                   | Telephone Land Lines             | Call One                   | 08/15/21     | 439103             | 16.83     |
| Total For Dept 6040 Sewer Operations              |                                  |                            |              |                    | 66.09     |
| Total For Fund 52 Sewer Fund                      |                                  |                            |              |                    | 66.09     |
| Fund 61 Information Technology Fund               |                                  |                            |              |                    |           |
| Dept 0000 Assets, Liabilities, Fund Bal           |                                  |                            |              |                    |           |
| 61-0000-22-2240                                   | Crosscreek Surveillance Cameras  | Orbis Solutions            | 09/15/21     | 5571971            | 5,910.00  |
| Total For Dept 0000 Assets, Liabilities, Fund Ba. |                                  |                            |              |                    | 5,910.00  |
| Dept 4040 Information Technology                  |                                  |                            |              |                    |           |
| 61-4040-40-4040                                   | Portal Build Base                | Municode LLC               | 06/14/21     | 00360054           | 1,500.00  |
| 61-4040-40-4040                                   | Portal Subscription              | Municode LLC               | 06/14/21     | 00360054           | 1,000.00  |
| 61-4040-40-4040                                   | Municode Meetings Subscriptions= | Municode LLC               | 06/14/21     | 00360054           | 4,800.00  |
| 61-4040-50-5020                                   | IT Support FY22                  | Orbis Solutions            | 09/16/21     | 5571988            | 2,725.00  |
| 61-4040-50-5020                                   | IT Support FY22                  | Orbis Solutions            | 09/23/21     | 5572011            | 4,775.00  |
| 61-4040-50-5061                                   | Monthly GIS Services Oct21       | Cloudpoint Geospatial      | 09/30/21     | 2948               | 1,950.00  |
| 61-4040-50-5061                                   | Pump Center                      | Comcast                    | 09/21/21     | 09/21/21           | 198.35    |
| 61-4040-50-5061                                   | Contact Management               | MAILCHIMP                  | 08/25/21     | 11012181           | 26.34     |
| 61-4040-50-5061                                   | Adjudication Monthly Fee Sept21  | Municipal Systems, Inc.    | 09/30/21     | 2021-0910          | 1,250.00  |
| 61-4040-50-5061                                   | Video Conferencing Sept21        | Zoom Video Communications  | 09/01/21     | 105292749          | 14.99     |
| Total For Dept 4040 Information Technology        |                                  |                            |              |                    | 18,239.68 |
| Total For Fund 61 Information Technology Fund     |                                  |                            |              |                    | 24,149.68 |

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INVOICE GL DISTRIBUTION REPORT FOR VILLAGE OF BURR RIDGE

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EXP CHECK RUN DATES 10/11/2021 - 10/11/2021

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| GL Number                   | Invoice Line Desc | Vendor                    | Invoice Date                          | Invoice | Amount |
|-----------------------------|-------------------|---------------------------|---------------------------------------|---------|--------|
| <hr/>                       |                   |                           |                                       |         |        |
| Fund 71 Police Pension Fund |                   |                           |                                       |         |        |
| Dept 4050 Police Pension    |                   |                           |                                       |         |        |
| 71-4050-40-4040             | 2022 Annual Dues  | Illinois Public Pension F | 09/24/21                              | 3282    | 795.00 |
|                             |                   |                           |                                       |         |        |
|                             |                   |                           | Total For Dept 4050 Police Pension    |         | 795.00 |
|                             |                   |                           |                                       |         |        |
|                             |                   |                           | Total For Fund 71 Police Pension Fund |         | 795.00 |
|                             |                   |                           |                                       |         |        |

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INVOICE GL DISTRIBUTION REPORT FOR VILLAGE OF BURR RIDGE  
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| GL Number | Invoice Line Desc | Vendor                           | Invoice Date | Invoice | Amount          |
|-----------|-------------------|----------------------------------|--------------|---------|-----------------|
| <hr/>     |                   |                                  |              |         |                 |
|           |                   | Fund Totals:                     |              |         |                 |
|           |                   | Fund 10 General Fund             |              |         | 54,610.28       |
|           |                   | Fund 23 Hotel/Motel Tax Fund     |              |         | 11,870.68       |
|           |                   | Fund 51 Water Fund               |              |         | 7,713.19        |
|           |                   | Fund 52 Sewer Fund               |              |         | 66.09           |
|           |                   | Fund 61 Information Technology F |              |         | 24,149.68       |
|           |                   | Fund 71 Police Pension Fund      |              |         | 795.00          |
|           |                   |                                  |              |         |                 |
|           |                   | Total For All Funds:             |              |         | <hr/> 99,204.92 |