

AGENDA
REGULAR MEETING – VILLAGE PRESIDENT & BOARD OF TRUSTEES
VILLAGE OF BURR RIDGE

SEPTEMBER 26, 2016
7:00 p.m.

1. CALL TO ORDER/PLEDGE OF ALLEGIANCE

Vincent Meccia, Pleasantdale Middle School

2. ROLL CALL

3. RESIDENTS COMMENTS

4. CONSENT AGENDA – OMNIBUS VOTE

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

5. MINUTES

*A. Approval of Regular Board Meeting of September 12, 2016

*B. Receive and File Draft Pathway Commission Meeting of September 8, 2016

*C. Receive and File Draft Plan Commission Meeting of September 19, 2016

*D. Receive and File Draft Economic Development Committee Meeting of September 20, 2016

6. ORDINANCES

A. Consideration of An Ordinance Amending Chapter 12 of the Burr Ridge Municipal Code Relative to Personal Wireless Telecommunication Facilities in Public Rights-of-Way

7. RESOLUTIONS

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

8. CONSIDERATIONS

A. Presentation of FY 2015-16 Audit

- B. Consideration of Plan Commission Recommendation to Approve Rezoning from the O-2 Office and Hotel District to the R-5 Planned Residence District and a Variation from or a Text Amendment to Section VI.H.4.b(6) of the Burr Ridge Zoning Ordinance to permit a Planned Unit Development on 22.5 acres rather than the required minimum of 40 acres; all of which is to accommodate the proposed development of 52 single-family homes with private streets and with floor areas ranging from approximately 2,100 square feet to 3,300 square feet (Z-10-2016: 1400 Burr Ridge Parkway and 11650 Bridewell Drive – Weekley)
- C. Consideration of Plan Commission Recommendation to Hold a Public Hearing Regarding an Amendment to the Comprehensive Plan – Burr Ridge Park Sub-Area (PC-10-2016)
- D. Consideration of Recommendation to Reject Bid for Municipal Campus Exterior Painting Contract
- *E. Approval of Plan Commission Recommendation to Approve Variation to permit the location of accessory structures, including an outdoor kitchen, fireplace, and storage structure, to be located in a side buildable area rather than in the rear yard (V-05-2016: 300 Tamerton Parkway – Karls)
- *F. Approval of Plan Commission Recommendation to Approve PUD Amendment to allow the construction of a bistro serving a limited menu of food and beverages, for cash, and to allow for the sale of alcoholic beverages in the bistro (Z-09-2016: 6101 County Line Road – King-Bruwaert House)
- *G. Approval of Plan Commission Recommendation to Approve Request for Private Sanitary Sewer System (PC-09-2016: 8405 Oak Knoll Drive)
- *H. Approval of Employment Training Agreement for Patrol Officer Thomas Gregory Hoster
- *I. Approval of Employment Training Agreement for Patrol Officer Kyle Anthony Jarolimek
- *J. Approved a Recommendation to Award Contract for Purchase of Trees for 2016 Fall Tree Planting Program
- *K. Receive and File Resignation Letter from Public Works F-T General Utility Worker I Anthony Clementi Effective September 30, 2016
- *L. Approval of Recommendation to Fill F-T General Utility Worker I Position Crated by the Resignation of Anthony Clementi (Water Division)
- *M. Approval of Vendor List in the Amount of \$126,136.24 for all Funds, plus \$207,720.09 for payroll, for a grand total of \$333,856.33, which includes a Special Expenditure of \$92,097.00 to Currie Motors for (3) 2017 Ford Explorer Police squad cars

N. Other Considerations – For Announcement, Deliberation and/or Discussion only – No Official Action will be Taken

9. RESIDENTS COMMENTS

10. REPORTS AND COMMUNICATIONS FROM VILLAGE OFFICIALS

11. NON-RESIDENTS COMMENTS

12. ADJOURNMENT

TO: Village President and Board of Trustees
FROM: Village Administrator Steve Stricker and Staff
SUBJECT: Regular Meeting of September 26, 2016
DATE: September 23, 2016

PLEDGE OF ALLEGIANCE

Vincent Meccia, Pleasantdale Middle School

6. ORDINANCES

A. Amend Chapter 12–Wireless Telecomm Facilities in Public ROW

The Ordinance amending Chapter 12 of the Burr Ridge Municipal Code relative to Personal Wireless Telecommunication Facilities in Public Right-of-Way was continued from the September 12 Board meeting. Three questions were asked at that meeting for which additional information was requested.

The first question related to the definition of “alternative antenna structure”. According to Klein Thorpe and Jenkins attorney Michael Mars, “an alternative antenna structure is intended to encompass anything whose function is not primarily to hold antenna/equipment, excluding existing utility poles and Village-owned infrastructure. Examples of things that can be alternative antenna structures include clock towers, man-made trees, bell steeples, rooftops, water towers, billboards, commercial signs, ball field lights, windmills, etc. Because the Ordinance concerns right-of-way, rather than private property, and the definition excludes utility poles and Village-owned infrastructure, the occurrence of alternative antenna structures will, in reality, be pretty rare, but it is still a useful term for a catchall of any other possible things on which an antenna may be placed.”

The second question related to the issue of co-location, which is found in Section 12.32. Again, co-location means having more than one cell antenna device on one pole. Co-location is specifically not allowed in the right-of-way, unless a variance is granted. A variance would not be granted unless for a good cause. However, co-location is allowed on private property on things such as our water tower.

The third question related to the maximum height of an antenna structure. The proposed Ordinance reviewed on September 12 indicated that the maximum height of a small cell antenna device cannot be installed on a pole exceeding 35 feet in height. If the pole is less than 28 feet in height, the highest part of a small cell antenna device is allowed to extend 7 feet above the highest part of the pole.

Please be aware that, subsequent to the September 12 meeting, I have been working with the Village attorneys to determine the best approach to allow the

Village to regulate these small cell antennas in County and State rights-of-way. We feel the best approach is to add a section to the Zoning Ordinance that calls for this to occur and have the Zoning Ordinance refer back to these revisions to Chapter 12. With this in mind, our attorneys are concerned that the 35 foot restriction, which is based on the average height of a Commonwealth Edison pole in our rights-of-way, may be too restrictive in the County and State rights-of-way where there could be other existing poles that are higher. With this in mind, the attorneys have revised Section 12.32 under Attachment Limitations #5:

Height - A personal wireless telecommunication antenna shall not exceed more than the highest point of a utility pole, alternative antenna support structure, or Village-owned infrastructure, provided however that thirty five (35) feet above ground level. ~~The top of the highest point of~~ the antenna may ~~not~~ extend ~~more than up to~~ seven (7) feet above the highest point of the utility pole, alternative antenna support structure, or Village-owned infrastructure as long as and the combination of the height of the pole, support structure or infrastructure and the antenna extension ~~does shall~~ not exceed thirty-five (35) feet.

As I indicated at the September 12 meeting, I view this Ordinance as a stop-gap measure until if and/or when a reasonable compromise can be worked out with cell phone providers Statewide.

It is our recommendation: that the Ordinance be approved.

7. RESOLUTIONS

A. IGA with Cook County for Environmental Health Inspection Services

Enclosed is a Resolution authorizing an agreement with the Cook County Health Department to provide health inspection services for the period of December 1, 2016, through November 30, 2017. The agreement is identical to that which has been signed in previous years, with no increase in the per-inspection fee of \$100.00. The fee is billed to the businesses for which an inspection is required.

It is our recommendation: that the Resolution be adopted.

8. CONSIDERATIONS

A. FY 2015-16 Audit

Enclosed separately please find the FY 2015-16 Audit and Management Letter. Scott Termine, firm partner with our auditors, BKD, will be in attendance on Monday evening to make a brief presentation on the audit and to answer any questions the Trustees might have.

B. Plan Commission Recommendation—Rezoning/Variation/Text Amend (Weekley)

Please find attached a letter from the Plan Commission recommending approval of a request by David Weekley Homes for rezoning from the O-2 Office and Hotel District to the R-5 Planned Residence District; an amendment to the Zoning Ordinance to reduce the minimum land area for an R-5 Planned Unit Development from 40 acres to 20 acres; and special use approval to designate the property as a Planned Unit Development. Weekley Homes proposes to develop a residential subdivision with 52 single-family homes in a similar manner as Savoy Club and Lake Ridge Club (i.e. private streets and common areas rather than private yards).

The developer originally came before the Plan Commission in May of 2016 with a 75 unit subdivision. The Commission recommended denial of that petition based on the density. Weekley withdrew the petition before the recommendation came before the Board of Trustees.

The Plan Commission determined that the property is suitable for residential use as it is unlikely to be developed under the current office zoning and retail or industrial uses would not be compatible with surrounding development. The Commission further determined that the proposed R-5 District was appropriate for the property given the surrounding mix of office, mixed use, and single family residential and the proximity of the only other R-5 District in the Village (Chasemoor Townhomes).

The Commission also determined that the R-5 District should be amended so that it is clearly restricted to areas with a mixture of residential and non-residential uses such as the subject property and that an R-5 PUD should be allowed on a 20 acre property. These amendments to the R-5 District accommodate the proposed development at this location while eliminating any precedent for a similar development in a single family residential neighborhood.

Finally, the Commission reviewed the PUD site plan and determined that the number of units, the type of units, and the street layout was consistent with the R-5 District and appropriate for this location. The only deviations from the R-5 District was a reduction in the front and corner side setbacks which was intended to bring the homes closer to the street to create a better pedestrian environment. The density and number of units are consistent with the R-5 District standards for single-family cluster dwellings.

If this petition is approved, the developer will be required to submit final engineering, landscaping and building elevation plans for review by the Plan Commission and approval by the Board of Trustees. At that time, additional details, particularly regarding the mixture of building elevations, will be determined. Please also note that the developer has committed to complete the pathway loop around the lake and along Bridewell Drive across the entire length of their property.

It is our recommendation: that the Board concur with the Plan Commission and direct staff to prepare Ordinances approving this petition.

C. Plan Commission Recommendation–Public Hearing (Comp. Plan)

Please find attached a letter from the Plan Commission requesting authorization to hold a public hearing to consider an amendment to the Comprehensive Plan. The amendment would be to change the land use plan relative to the proposed Weekley development of Lakeside Pointe Subdivision at 1400 Burr Ridge Parkway and 11650 Bridewell Drive.

It is our recommendation: that the Board authorize the public hearing.

D. Reject Bid for Municipal Campus Exterior Painting

The FY 16-17 Budget planned for exterior painting of the Village Hall and Police Station buildings. The Village Hall and storage building were last stained in 2009 and are showing signs of finish and sealant deterioration. The Police Department's original six-year-old finish is also deteriorating. The work proposed for these buildings would include surface preparation, caulking, preventative maintenance and two coats of a durable solid-body stain to ensure an exterior finish that should last longer than 7 years.

The Operations Division of the Public Works Department prepared proposal documents and solicited bids for this year's project. Four (4) contractors obtained bid packages. For the bid opening on September 19, 2016, only one (1) bid was received from Capital Painting and Decorating, Inc., of Naperville, IL, in the amount of \$36,265.00.

The lowest responsive bid is \$17,265 higher than the budgeted amount of \$19,000, which was to include the work at all three (3) municipal buildings. An alternate bid was proposed in the amount of \$20,000 for only the Village Hall and storage building. The alternate bid is still \$1,000 higher than the budget and completely omits the Police Department this year.

A more competitive bid environment is anticipated in the spring of 2017 and the work proposed on these buildings can be deferred until that time. Deferring the exterior painting and preventative maintenance may expose more surfaces to the winter elements and slightly increase the cost for this work next year; however, a new budget estimate for the work will be prepared in FY17-18 and the bid documents revised to improve competition for a summer 2017 completion.

It is our recommendation: that the Village Board reject the bid for the Municipal Campus Exterior Painting Contract and that the project be considered again for budgeting in FY17-18.

E. Plan Commission Recommendation–Variation (Karls)

Please find attached a letter from the Plan Commission recommending approval of a request by Michael A. DiCristina on behalf of James Karls for variations from the Zoning Ordinance to permit accessory structures, including an outdoor kitchen, fireplace, and storage structure, to be located in a side buildable area rather than in the rear yard.

The variation request is based on the lot being a corner lot, the location of existing patio doors facing the side yard, and the orientation of the house. The house sits at an angle to the front lot line with patio doors facing toward the side yard. The proposed placement of the accessory structures is consistent with existing improvements on the subject property and adjacent properties.

It is our recommendation: that the Board concurs with the Plan Commission and directs staff to prepare an Ordinance approving the variation.

F. Plan Commission Recommendation–PUD Amendment (King-Bruwaert)

Please find attached a letter from the Plan Commission recommending approval of a request by King-Bruwaert House for an amendment to the King-Bruwaert House Planned Unit Development to allow the construction of a bistro serving a limited menu of food and beverages, for cash, and to allow for the sale of alcoholic beverages in the bistro.

The petitioner operates a senior housing facility. This petition seeks to remodel a portion of the existing building to create a “bistro”. The bistro will provide food and alcoholic beverages for sale. The bistro will be an extension of the existing services provided by King-Bruwaert House and will not impact any adjacent properties. The only concern by the Plan Commission was that the outdoor dining area be enclosed with a wall or rail as required by the Zoning Ordinance.

It is our recommendation: that the Board concurs with the Plan Commission and directs staff to prepare an Ordinance approving the PUD amendment.

G. Plan Commission Recommendation–Private San. Sewer (8405 Oak Knoll)

Please find attached a letter from the Plan Commission recommending approval of a request by the property owner at 8405 Oak Knoll Drive for the construction of a house with a private sanitary sewer system. The subject property complies with the lot size requirements for a private sanitary sewer system. The Village Engineer recommended that the Plan Commission approve this request because the connection to the public sewer would require a private lift station which has the potential for failure and interference with the Village water main on Oak Knoll Drive. The report from the Village Engineer is attached.

It is our recommendation: that the Board concur with the Plan Commission and approve this request.

H. Employment Training Agreement (Officer Thomas Gregory Hoster)

The Village has had a standard Employment Training Agreement for the past several years that each Police Officer signs prior to entering the Police Academy. In the past, the Village Administrator signed this agreement on behalf of the Village. The Village Attorney has recommended that this agreement be approved directly by the Village Board and signed by the Village

President. Attached is the Training Agreement signed by new Patrol Officer Thomas Hoster.

It is our recommendation: that the Employment Training Agreement for Patrol Officer Thomas Hoster be approved and that the Mayor be directed to sign the Agreement.

I. Employment Training Agreement (Officer Kyle Anthony Jarolimek)

The Village has had a standard Employment Training Agreement for the past several years that each Police Officer signs prior to entering the Police Academy. In the past, the Village Administrator signed this agreement on behalf of the Village. The Village Attorney has recommended that this agreement be approved directly by the Village Board and signed by the Village President. Attached is the Training Agreement signed by new Patrol Officer Kyle Jarolimek.

It is our recommendation: that the Employment Training Agreement for Patrol Officer Kyle Jarolimek be approved and that the Mayor be directed to sign the Agreement.

J. Contract for Purchase of Trees (2016 Fall Tree Planting Program)

The Forestry and Grounds Division of the Public Works Department will plant approximately 70 trees purchased from the Suburban Tree Consortium this fall at a cost not to exceed \$13,000. The Suburban Tree Consortium is a coalition of 48 municipalities which have entered into a contract growing arrangement, whereby specific nurseries grow trees according to predetermined allocations. The Consortium membership provides joint purchasing power by merging orders and reducing costs for member agencies.

A listing of tree species and quantities to order for the fall planting has been included. Fall trees will be ordered through the Suburban Tree Consortium from Wilson Nursery, of Hampshire, IL, and Goodmark Nursery, of Wonder Lake, IL. Deliveries are expected to begin October 10th. On that date, we will also receive any trees purchased through the resident tree purchasing program.

It is our recommendation: that contracts be awarded to Wilson Nursery, of Hampshire, IL, and Goodmark Nursery, of Wonder Lake, IL, using the Suburban Tree Consortium joint purchasing contracts for the purchase of trees for the fall tree planting program in an amount not to exceed \$13,000.

K. Resignation Letter (PW GUW I Anthony Clementi)

Enclosed please find a letter from Public Works General Utility Worker I Anthony Clementi tendering his resignation effective September 30, 2016. Mr. Clementi has accepted a position with the Village of Elmhurst Public Works Department.

It is our recommendation: that Anthony Clementi's resignation letter be received and filed.

L. Fill Vacant G UW I Position for Sewer Division

Due to the resignation of Public Works employee Anthony Clementi, a vacancy exists in the Sewer Division that will need to be filled.

It is our recommendation: that the Board direct the Public Works Director to fill the vacant General Utility Worker I position in the Sewer Division of the Public Works Department.

M. Vendor List

Enclosed is the Vendor List in the Amount of \$126,136.24 for all Funds, plus \$207,720.09 for payroll, for a grand total of \$333,856.33, which includes a Special Expenditure of \$92,097.00 to Currie Motors for (3) 2017 Ford Explorer Police squad cars.

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

REGULAR MEETING
PRESIDENT AND BOARD OF TRUSTEES
VILLAGE OF BURR RIDGE

September 12, 2016

CALL TO ORDER The Regular Meeting of the President and Board of Trustees of September 12, 2016 was held in the Meeting Room of the Village Hall, 7660 County Line Road, Burr Ridge, Illinois and called to order at 7:00 p.m. by President Straub

PLEDGE OF ALLEGIANCE The Pledge of Allegiance was led by Malina Carli from Pleasantdale Elementary School.

ROLL CALL was taken by the Village Clerk and the results denoted the following present: Trustees Franzese, Grasso, Paveza, Bolos, Murphy, Schiappa and President Straub. Also present were Village Administrator Steven Stricker, Public Works Director David Preissig, Community Development Director Doug Pollock, Deputy Chief Marc Loftus and Village Clerk Karen Thomas.

RESIDENT COMMENTS Alice Kramptis, 7515 Drew invited everyone to attend Prairie Day at the Santa Fe Prairie, Hodgkins on September 24 sponsored by the I & M Canal National Heritage Corridor Civic Center Authority.

James Holderman, 32 Deer Path Trail, informed the Board that Lake Forest and Lake Bluff have adopted Resolutions regarding the Smart Meter issue. He said Hinsdale will also be adopting a Resolution at their September 20 meeting. He read from a document he produced explaining the rationale behind opting out or deferring the installation of a Smart Meter. He continued that he was pleased that ComEd has petitioned the Illinois Commerce Commission to extend the deferral period from 2018 to 2022, until he read that at the end of 2022 “while termination of service or legal action to cause the county Sheriff to force entry are possible remedies, it is not clear that these are the most reasonable or ideal options under these specific circumstances.”

CONSENT AGENDA – OMNIBUS VOTE After reading the Consent Agenda by President Straub, motion was made by Trustee Schiappa and seconded by Trustee Murphy that the Consent Agenda – Omnibus Vote (attached as Exhibit A), (except 6E) and the recommendations indicated for each respective item, be hereby approved.

On Roll Call, Vote Was:

AYES: 6 – Trustees Schiappa, Murphy, Grasso, Bolos, Paveza, Franzese

NAYS: 0 – None

ABSENT: 0 – None

There being six affirmative votes, the motion carried.

APPROVAL OF REGULAR BOARD MEETING AUGUST 22, 2016 were approved for publication under the Consent Agenda by Omnibus Vote.

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RECEIVE AND FILE DRAFT VETERANS MEMORIAL COMMITTEE MEETING OF JULY 27, 2016 were noted as received and filed under the Consent Agenda by Omnibus Vote.

RECEIVE AND FILE DRAFT PERSONNEL COMMITTEE MEETING OF AUGUST 22, 2016 were noted as received and filed under the Consent Agenda by Omnibus Vote.

RECEIVE AND FILE DRAFT SCAVENGER FRANCHISE AGREEMENT SUB-COMMISSION MEETING OF AUGUST 22, 2016 were noted as received and filed under the Consent Agenda by Omnibus Vote.

APPROVAL OF AN ORDINANCE AMENDING SECTION VIII.C.2 OF THE BURR RIDGE ZONING ORDINANCE TO ADD RUNNING STORE/FITNESS APPAREL STORE WITH SALES OF CRAFT BEER AND WINE TO THE LIST OF SPECIAL USES IN THE B-2 BUSINESS DISTRICT (Z-08-2016: TEXT AMENDMENT B-2 DISTRICT – CRUICKSHANK) The Board, under the Consent Agenda by Omnibus Vote, approved the Ordinance.

THIS IS ORDINANCE A-834-14-16

APPROVAL OF AN ORDINANCE AMENDING THE VILLAGE CENTER PLANNED UNIT DEVELOPMENT ORDINANCE A-834-10-05 TO ADD RUNNING STORE/FITNESS APPAREL STORE WITH SALES OF CRAFT BEER AND WINE TO THE LIST OF SPECIAL USES ON THE FIRST FLOOR OF BUILDINGS ONE THROUGH SEVEN (Z-08-2016: TEXT AMENDMENT B-2 DISTRICT – CRUICKSHANK) The Board, under the Consent Agenda by Omnibus Vote, approved the Ordinance.

THIS IS ORDINANCE A-834-15-16

APPROVAL OF AN ORDINANCE GRANTING A SPECIAL USE PURSUANT TO THE BURR RIDGE ZONING ORDINANCE TO PERMIT A RUNNING STORE/FITNESS APPAREL STORE WITH SALES OF CRAFT BEER OR WINE (Z-08-2016: 580 VILLAGE CENTER DRIVE – CRUICKSHANK) The Board, under the Consent Agenda by Omnibus Vote, approved the Ordinance.

THIS IS ORDINANCE A-834-16-16

ADOPTION OF RESOLUTION APPROVING FINAL PLAT OF SUBDIVISION FOR SPECTRUM SENIOR LIVING FACILITY, 16W301 91ST STREET The Board, under the Consent Agenda by Omnibus Vote, adopted the Resolution.

THIS IS RESOLUTION R-19-16

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ADOPTION OF RESOLUTION APPROVING FINAL PLAT OF SUBDIVISION FOR ESTANCIA EXECUTIVE CENTER III (100 HARVESTER DRIVE, HAMPTON FALLS PUD AMENDMENT) The Board, under the Consent Agenda by Omnibus Vote, adopted the Resolution.

THIS IS RESOLUTION R-20-16

APPROVAL OF RECOMMENDATION TO APPROVE AGREEMENT REGULATING VIDEO SURVEILLANCE CAMERAS FOR THE NEIGHBORHOOD VIDEO SURVEILLANCE PROGRAM –SAVOY CLUB SUBDIVISION The Board, under the Consent Agenda by Omnibus Vote, approved the agreement.

APPROVAL OF REQUEST FROM POLICE DEPARTMENT TO SOLICIT FUNDS TO SUPPORT THE NATIONAL C.O.P.S. (CONCERNS OF POLICE SURVIVORS) TRAUMAS IN LAW ENFORCEMENT TRAINING EVENT BEING HELD IN BURR RIDGE IN MARCH 2017 The Board, under the Consent Agenda by Omnibus Vote, approved the request.

APPROVAL OF REQUEST FOR TUITION REIMBURSEMENT FOR CORPORAL MICHELE GLOSKY The Board, under the Consent Agenda by Omnibus Vote, approved the request.

APPROVAL OF REQUEST FOR TUITION REIMBURSEMENT FOR OFFICER MATTHEW OVERTON The Board, under the Consent Agenda by Omnibus Vote, approved the request.

RECEIVE AND FILE RESIGNATION LETTER FROM PUBLIC WORKS PART-TIME GENERAL UTILITY WORKER I REYES VEGA EFFECTIVE SEPTEMBER 9, 2016
The Board, under the Consent Agenda by Omnibus Vote, received and filed the resignation letter.

APPROVAL OF RECOMMENDATION TO FILL PART-TIME GENERAL UTILITY WORKER I POSITION (OPERATIONS DIVISION) The Board, under the Consent Agenda by Omnibus Vote, approved the recommendation.

APPROVAL OF REQUEST FROM HINSDALE CENTRAL HIGH SCHOOL HABITAT FOR HUMANITY TO CONDUCT A 5-K RUN/WALK FUNDRAISER ON SEPTEMBER 18, 2016 The Board, under the Consent Agenda by Omnibus Vote, approved the request.

APPROVAL OF RECOMMENDATION TO APPOINT KIRSTEN JEPSEN TO THE ECONOMIC DEVELOPMENT COMMITTEE The Board, under the Consent Agenda by Omnibus Vote, approved the recommendation.

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

APPROVAL OF VENDOR LIST IN THE AMOUNT OF \$652,407.45 FOR ALL FUNDS, PLUS \$256,367.75 FOR PAYROLL, FOR A GRAND TOTAL OF \$908,774.20, WHICH INCLUDES SPECIAL EXPENDITURES OF \$74,572.00 TO BURNS & MC DONNELL FOR THE GERMAN CHURCH ROAD SIDEWALK PROJECT The Board, under the Consent Agenda by Omnibus Vote, approved the Vendor List for the period ending September 12, 2016 in the amount of \$652,407.45 and payroll in the amount of \$256,367.75 for the period ending August 27, 2016.

Village Administrator Steve Stricker suggested and the Board agreed, that the item regarding the Coptic Church landscape bond be discussed at this point because there are so many people in attendance for that item.

CONSIDERATION OR RECOMMENDATION CONCERNING COPTIC CHURCH LANDSCAPE BOND Community Development Director, Doug Pollock said that in October, 2014 a permit was issued for an addition to the St. Mark Coptic Orthodox Church at 15W455 79th Street. The addition included expansion of the parking lot and creation of a new stormwater facilities. The building addition and parking lot have been completed but the site work, primarily landscaping and some grading work, has not been completed as of preparation of this agenda. Thus, staff is presenting this issue to the Board of Trustees to either extend the deadline for completion or to direct staff to draw on the cash performance bond to complete the unfinished work required by code.

There are two deadlines that have not been met by the church. The first deadline was to complete grading and landscaping along the south lot line before the winter of 2015-16. That work was not completed and Staff granted an administrative extension with the understanding that it would be completed in the spring and summer of 2016. Based on the issuance of a Certificate of Occupancy early this year, the rest of the site work and the cleanup of materials on the site was also to be completed in the spring and summer of 2016. The latest deadline determined administratively was August 29, 2016 and to date, the work still has not been satisfactorily completed.

Mr. Pollock said that Staff took the liberty of receiving bids to complete the work and would recommend that the current Village’s landscape contractor, Desiderio Landscaping of Grant Park, Illinois be awarded the contract, if the Board decides to go in that direction. He said the Village is holding a \$45,000 cash performance bond which is intended to guarantee the completion of the work and would be sufficient to complete the work required by Village Code.

In answer to Trustee Grasso, Mr. Pollock explained that the Certificate of Occupancy was issued in April, which is commonly done and means the building is safe to occupy. The certificate is issued

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and a bond is collected to cover any landscaping that is still outstanding.

Village Engineer Dave Preissig said, after about 11 months of communication between members of the church, the neighboring homeowner's association and Village Staff, there is still work to be done. He presented pictures and explained that some of the work has been completed but not in an acceptable manner. The trees planted in the median are not according to the size, type or location of the approved plans. The southeast area adjacent to the Pine Tree Subdivision has not been properly graded or landscaped. Some small trees have been planted along Garfield but they are not the approved trees or locations. He referred to a letter from the Village Forester that said 90% of the plantings are not in conformance with the approved plans.

Mr. Preissig explained that Staff prepared an abbreviated bid document and solicited from seven reputable landscaping contractors and the lowest responsive and responsible bid was from Desiderio Landscaping. Desiderio Landscaping is the Village's contractor for tree removal and landscaping and have the expertise, labor and equipment to complete this work.

In answer to Trustee Franzese, Mr. Preissig said the \$45,000 will be sufficient to cover the work required by code. Mr. Preissig answered that there has been an extensive amount of Staff time spend on this matter.

Village Administrator Steve Stricker said that Staff feels that because of the missed deadlines, the unacceptable work and the impact on the adjacent homeowners it is out of our control administratively and that is the reason it is before the Board.

Refaat Malek, resident, representative for the Church and retired engineer, said he is in charge of overseeing this project together with a volunteer group. He explained what has been accomplished in the past two years with the addition. He said the priority is to have a place that is comfortable for the parishioners to worship.

Dr. Malek said they will plant the trees that are missing. He asked that the trees they have planted be allowed to grow until next spring, if they do not grow to the Village's satisfaction, they will replace them or add more trees. He continued in regard to the grass, it is work in progress. They have seeded it and used weed killer. He said they will do what is required but they will do it progressively. He said they need the money, but they will not ask for the money until the work is done.

Trustee Paveza said there has to be set date that the improvements will be complete because very other contractor that comes before this Board will throw this project up as a precedent.

Village Administrator Steve Stricker said there is the immediate issue of the grading and getting the grass to grow and then planting the scrubs and trees that are required.

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Bud Arquilla, spokesperson for Pine Tree Homeowners Association, distributed picture that were taken a few hours ago. He said there is no management on site. He said simple things like spreading black dirt, proper grading and planting trees, as required, have not been followed. He continued they planted 30 to 40 “twigs”. He asked the Village to complete the work.

Jerry Woods, Pine Tree resident, explained that 10 feet of sod was laid in the southeast corner but there is 20 feet that remains which is weeds. There was no grading and water from the sprinkler flooded the corner, what will happen when it rains.

Judy Woods, Pine Tree resident, said that behind their home is that 20 foot area that is all weeds, She does not understand why and is not happy that nothing has been done.

Ms. Michael, church parishioner and member of the committee, commended Dr. Malek on the management of the project. She said the landscaping issues are minor items that need to be repaired, no one is resisting that. In terms of the trees, it was an error and we have apologized and the correction will be made in the spring. In terms of the sodding and weeds, it will be done in the next few weeks.

There was discussion.

Trustee Grasso said the Board has a responsibility to the community to complete the project.

Trustee Franzese asked if the contractor guaranteed that the items will be completed by November 1 and Mr. Preissig said they have.

In answer to Trustee Paveza, Mr. Preissig said that not everything on the plans, such as perennials, grasses etc, will be completed but the work according to Village code will be done with the bond money that is available.

Trustee Bolos said we need to find some common ground, there needs to be a commitment from the church to take care of the area adjacent to the Pine Tree Subdivision. Dr. Malek said the grading and sod will be corrected in the next few days and the trees in that area will be planted by the end of October. Weed killer will be used on the 20 foot area and it will be re-seeded.

In answer to the Village Administrator, Mr. Preissig said the \$45,000 will cover the cost of the landscaping, grading, removing some of the spoils, planting trees and mulching in the islands and planting approximately 75 trees.

Trustee Bolos suggested allowing the church to use the Village specifications and if they can get the work done by November 1, for less than the \$45,000, let them do the work. Dr. Malek said if the Village does the work, the Village will assume the responsibility.

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In answer to Trustee Franzese, Mr. Stricker said if they do not complete the work by November 1 it would be April before anything could be done. Mr. Stricker continued that the plan that was submitted by the church included items that the Village would not have required and if they never complete those items, it would not be a concern to the Village.

Motion was made by Trustee Grasso and seconded by Trustee Franzese that the Village draws on the landscape bond and award the contract to Desiderio Landscaping LLC of Grant Park, Illinois, in the amount not to exceed \$45,000 to complete the St. Mark Coptic Orthodox Church landscaping work.

On Roll Call, Vote Was:

AYES: 4– Trustees Grasso, Franzese, Paveza, Murphy

NAYS: 2 – Trustees Bolos, Schiappa

ABSENT: 0 – None

There being four affirmative votes, the motion carried

CONSIDERATION OF AN ORDINANCE AMENDING CHAPTER 12 OF THE BURR RIDGE MUNICIPAL CODE RELATIVE TO PERSONAL WIRELESS TELECOMMUNICATION FACILITIES IN PUBLIC RIGHTS-OF-WAY Village

Administrator Steve Stricker said that as Chairperson of the DuPage Mayors and Managers Regulatory Issues Committee, he has been working on this issue for six months and has been acting as the organization’s representative to a group of Council of Government representatives working on a model ordinance. He continued that this is an issue throughout the country with the proliferation of requests from cell phone providers to install small cell antennas in rights-of-way.

He said the United States Telecommunications Act allows the Telecommunications Companies to install this type of devices. He said the Village can regulate but cannot prohibit these devices as long as those decisions do not (1) Unreasonably discriminate among providers of functionally equivalent services (2) Prohibit or have the effect of prohibiting the provision of personal wireless service or (3) Regulate the placement, construction and modification of personal wireless service facilities on the basis of the environmental effects of radiofrequency emissions.

Mr. Stricker continued that the Federal Pole Attachment Act of 1934 was amended to provide that a utility shall provide a cable television system or any telecommunication carrier with non-discriminatory access to any pole, duct, conduit or right of way owned or controlled by it. He continued that the Illinois Telephone Company Act authorizes “telecommunication carriers” to install facilities in public right of ways subject to direction by municipalities regarding the location of the facilities. Telecommunication carriers include wireless communication providers. Under the Illinois Telephone Company Act, the telecommunication carrier is required to give written notice to the municipality of its intent to install the facilities in the right of way.

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He continued that in response to a 2008 wireless industry trade association petition the FCC established a “shot clock” to clarify the meaning of “reasonable period of time”. Once an application is made to the Village, we have 90 days to respond. We have 150 days for applications involving new power siting requests. We just cannot ignore these applications, we have to respond appropriately. He presented slides showing examples of the small cell installation on various utility poles.

He said there is a company that is not a cell phone provider, they are a provider of towers where cell phone providers can place their equipment. Communities in Illinois and around the country are seeing this company putting up 120 foot poles and renting space to three or four carriers.

He presented an Ordinance amending Chapter 12, Public Ways and Property, of the Municipal Code and said this will only apply to the Village right of way, it does not apply to County or State rights of way. He said it is important for the Village to pass something because we could get a request any day for one of these devices. The proposed ordinance will:

- Restrict the number of small cell antenna devices that may be located on a single utility pole to one (1).
- Small cell antenna devices cannot be closer than 100 feet from any residential building.
- Small cell antenna devices must be at least 500 feet away from another small cell antenna device.
- Require a license agreement if there is a request from a cell phone provider to provide a small cell antenna device on Village-owned property (i.e., street lights, traffic signals, buildings, towers, etc.).
- No new monopoles are allowed without the approval of the Village Board.
- Surface area of a small cell device is reduced to 7 square feet. Total volume of a small cell phone device shall not exceed 15 cubic feet.
- All small cell phone devices must be installed at least 8 feet off of the ground.
- Landscape screening is required for any ground-mounted equipment.
- A small cell antenna device cannot be installed on a pole exceeding 35 feet in height.
- The highest part of the small cell antenna device cannot extend more than 7 feet above the highest part of the pole.
- The color of the small cell phone device must blend in with the surrounding area.
- All small cell antennas must include a radome, cap, or other covering.
- Installation of small cell antenna devices must meet all applicable electrical and engineering standards.

Mr. Stricker continued that Verizon has gone to Springfield, with their own legislation which would take away all Village control of these devices. This is what we are trying to avoid and why we are working on this model Ordinance. We are going to have to make some compromises to appease the telecommunication companies so they don't go to Springfield and ask for help.

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There was Board discussion. There were questions regarding the maximum height of the pole including the device and the meaning of alternate antenna structure.

Mr. Stricker said there needs to be a balance of providing the next generation with this type of service but not at the expense of safety or the community's appearance.

Marc Toma, 7515 Drew, said that if we can't stop them maybe we can point them in a different direction. He cited a large flag pole at 75th Street and Fairview which is a cell site and suggested the Village mandate a disguise of a sort.

James Holderman, 32 Deerpath Trail, read excerpts from an article "The Future of Wireless: A Vision for U.S. Leadership in a 5G World" prepared remarks of FCC Chairman Tom Wheeler in which Mr. Wheeler says "to make this work, 5G build out is going to be very infrastructure intensive, requiring a massive deployment of small cells." Mr. Holderman thinks this means there will be hundreds in Burr Ridge, reaching into the neighborhoods. He said there needs to be a committee formed to study this complicated issue and present the findings to the Board.

Mr. Stricker pointed out that is why he is working diligently with other managers and attorneys to try to come up with a negotiated settlement with the companies that will give us the comfort that the rules and regulations we are putting into effect are going to be adhered to.

There was additional discussion regarding forming a committee.

Mr. Stricker, again emphasized, that the Village needs to have an Ordinance in place before the applications come in, and with the idea it can be amended in the future, if needed. We are all in agreement that this is a terrible thing but that does not mean we can do anything about it, all we can do is regulate.

In answer to Trustee Franzese, Mr. Stricker said this Ordinance is consistent with what other communities have adopted and there is nothing out of line.

In answer to President Straub, Mr. Stricker that from a stand point of gathering more information and becoming more educated on the subject a committee would be a great idea but to think that we can somehow change the world, is not possible. This is way above a small community like Burr Ridge.

Mr. Stricker said he wants to confirm if the height of the pole is 35 feet plus the 7 feet of the device or 35 feet maximum and the definitions of co-location and alternative antenna structure.

Trustee Bolos asked Mr. Stricker if the model ordinance, that the committee is working on will be presented to the wireless companies and then all municipalities will be bound by the same ordinance. Mr. Stricker answered that the model agreement is just that, a model, and that what we

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are simply trying to establish is reasonable rules that people can accept and establish consistency throughout the communities.

Motion was made by Trustee Schiappa and seconded by Trustee Bolos to table this item to the next meeting.

On Roll Call, Vote Was:

AYES: 6 – Trustees Schiappa, Bolos, Paveza, Grasso, Franzese, Murphy

NAYS: 0 – None

ABSENT: 0 – None

There being six affirmative votes, the motion carried.

CONSIDERATION OF AN ORDINANCE GRANTING A VARIATION FROM THE VILLAGE OF BURR RIDGE ZONING ORDINANCE TO PERMIT THE ADDITION OF ROOFTOP MECHANICAL EQUIPMENT WITHOUT THE REQUIRED ROOFTOP SCREENING (V-04-2016: 15W660 79TH STREET – MARS CHOCOLATE) Trustee

Franzese said that he removed this item from the Consent Agenda in order to abstain from voting. Mars Chocolate is a client of the company he works for.

Motion was made by Trustee Paveza and seconded by Trustee Bolos to approve the Ordinance granting a variation from the Village of Burr Ridge Zoning Ordinance to permit the addition of rooftop mechanical equipment without the required rooftop screening (V-04-2016: 15W660 79th Street – Mars Chocolate)

On Roll Call, Vote Was:

AYES: 5 – Trustees Paveza, Bolos, Schiappa, Grasso, Murphy

NAYS: 0 – None

ABSENT: 0 – None

ABSTAIN: 1 – Trustee Franzese

There being five affirmative votes, the motion carried

THIS IS ORDINANCE A-834-17-16

CONSIDERATION OF RESOLUTION AUTHORIZING THE EXECUTION OF A MEMORANDUM OF UNDERSTANDING TO PARTICIPATE IN DUPAGE COUNTY'S ELECTRONIC RECYCLING PROGRAM Village Administrator Steve Stricker presented

the Memorandum of Understanding memorializing an agreement for the Village and DuPage County to be partners in the collection of electronic waste. The company with which DuPage County has contracted is eWorks Electronics, Inc. They will provide a manned trailer at our Public Works location during normal working hours. The program could begin as early as next week. He said there will be a charge for accepting TV and computer monitors.

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Motion was made by Trustee Bolos and seconded by Trustee Murphy to adopt the Resolution approving the Memorandum of Understanding with DuPage County regarding electronic recycling and authorize the Village Administrator to sign the Memorandum.

On Roll Call, Vote Was:

AYES: 6 – Trustees Bolos, Murphy, Paveza, Schiappa, Franzese, Grasso

NAYS: 0 – None

ABSENT: 0 – None

There being six affirmative votes, the motion carried

THIS IS RESOLUTION R-21-16

OTHER CONSIDERATIONS There were none.

RESIDENT COMMENTS There were none.

REPORTS AND COMMUNICATIONS FROM VILLAGE OFFICIALS Village Clerk Karen Thomas announced that petitions for the April 2017 Election can be circulated beginning September 20, 2016. She said anyone seeking more information should call her at the Village Hall.

President Straub noted the passing of the owner of the LaCabinita restaurant.

NON-RESIDENT COMMENTS Dolores Cizek, former resident and former trustee presented a list of goals she had prepared 15 years ago as a trustee and suggested that the Board review them to see which goals have been met and the ones you think should be met or discarded.

She suggested that regarding the earlier discussion, the Tribune might want to do an investigative report on the telecommunication industry.

She questioned the lack of work in the Bucktrail Estates for the last six weeks. Village Engineer Dave Preissig updated the Board on the Bucktrail Estates. He said the piles of dirt Mrs. Cizek is referring to are stockpiles of topsoil that have been stabilized with seed and will be respread in the spring as topsoil. The detention pond is finished and plants are growing in and around it.

ADJOURNMENT Motion was made by Trustee Schiappa and seconded by Trustee Murphy that the Regular Meeting of September 12, 2016 be adjourned.

On Roll Call, Vote Was:

AYES: 6 – Trustees Schiappa, Murphy, Grasso, Paveza, Franzese, Bolos

NAYS: 0 – None

ABSENT: 0 – None

There being six affirmative votes, the motion carried and the meeting was adjourned at 10:27 P.M.

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

Karen J. Thomas
Village Clerk
Burr Ridge, Illinois

APPROVED BY the President and Board of Trustees this _____ day of _____, 2016.

PATHWAY COMMISSION

VILLAGE OF BURR RIDGE

MINUTES FOR REGULAR MEETING OF SEPTEMBER 8, 2016

1. **CALL TO ORDER:** The meeting was called to order at 7:00 p.m.
2. **ROLL CALL:**
 - PRESENT:** Chairperson Pat Liss, Commissioner John Pacocha, Commissioner Luisa Hoch, and Commissioner Todd Davis
 - ABSENT:** Commissioner Marilou McGirr and Commissioner Elaine Layden
 - ALSO PRESENT:** Community Development Director Doug Pollock and Trustee Diane Bolos

3. **APPROVAL OF MAY 12, 2016 MINUTES**

Commissioner Pacocha suggested that the third line of the first paragraph on page 2 of the minutes be clarified to read “transfer tax” rather than “flip tat bond”. Mr. Pollock said he agreed.

A **MOTION** was made by Commissioner Davis and **SECONDED** by Commissioner Pacocha to approve the May 12, 2016 minutes. The **MOTION** was **APPROVED** by a 4 - 0 voice vote of the Pathway Commission.

4. **LETTER REGARDING ASPHALT SIDEWALK ON LINCOLNSHIRE DRIVE**

Chairperson Liss referenced a letter from a resident in Chasemoor regarding the asphalt sidewalk and pathway located behind Chasemoor and along Lincolnshire Drive. Mr. Pollock added that he believes the resident is most concerned about the sidewalk on Lincolnshire Drive next to the PACE lot.

There was a discussion regarding the 2014 asphalt sidewalk report and the general condition of the asphalt sidewalks on the Village. Commissioner Davis said that residents using the sidewalk to get to downtown Burr Ridge can use the Chasemoor sidewalk which is concrete and is still in new condition. Mr. Pollock said that PACE is rumored to be planning an expansion of their parking lot and that the Village may be able to convince PACE to replace the public sidewalk at that time.

Chairperson Liss suggested that staff respond to the resident with a letter stating that the Village will request that PACE replace the sidewalk in front of their lot and that there would be further discussion regarding the replacement of asphalt sidewalk next year. There was unanimous agreement from the Commissioners.

5. **REVIEW OF PATHWAY PLAN AND FUTURE PROJECTS**

Mr. Pollock said that the Pathway Commission usually starts talking about future projects at their September, November and January meetings in anticipation of the budget for the next fiscal year. Mr. Pollock referenced the update to the 2009 Pathway Plan that he prepared. He noted that quite a few projects at the top of that priority list have been completed.

Trustee Bolos asked about the sidewalk on the west side of County Line Road and whether it was on the list. Mr. Pollock noted that the pathway plan generally made sidewalks on the second side of an arterial street lower priorities. He said the “Future Project” list referenced sidewalks on the second side of arterial streets and that the list explained that these were lower priorities pending completion of a sidewalk on the first side of arterial streets. Mr. Pollock did mention that there was a resident request for a sidewalk on the west side of County Line Road from Woodgate to 60th Street.

Mr. Pollock further suggested that the Commission hold off on any further discussions pending the outcome of the infrastructure referendum and pending the decision the grant funding for the sidewalk on the east side of County Line Road,

Commissioner Hoch asked about the idea of a sidewalk on South Frontage Road between the Crown Plaza hotel and County Line Road. She asked about using hotel motel tax funds for that project. Chairperson Liss asked that this project be placed on the next Pathway Commission agenda for further discussion.

6. BOARD REPORT

Mr. Pollock said the Board of Trustees approved referendum language for the November infrastructure referendum. He said the referendum would be on the November 8 ballot. He added that the Board of Trustees approved the Pathway Commission's recommendation to accept cash donation in lieu of sidewalks for the Esther Court/Drew Avenue subdivision the Dlugopolski/93rd Place subdivision. Mr. Pollock added that neither subdivision had moved forward with final engineering so he was not sure if the subdivisions would proceed.

7. OLD/NEW BUSINESS

There was no old or new business.

8. ADJOURNMENT

A **MOTION** was made by Commissioner Davis and **SECONDED** by Commissioner Hoch to **ADJOURN** this meeting. **ALL MEMBERS VOTING AYE**, the meeting was adjourned at 7:51 p.m.

Respectfully Submitted:

J. Douglas Pollock, AICP

PLAN COMMISSION/ZONING BOARD OF APPEALS
VILLAGE OF BURR RIDGE
MINUTES FOR REGULAR MEETING OF
SEPTEMBER 19, 2016

I. ROLL CALL

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

ROLL CALL was noted as follows:

PRESENT: 6 – Stratis, Grunsten, Broline, Praxmarer, Grela, and Trzupek

ABSENT: 2 – Hoch and Scott

Also present was Community Development Director Doug Pollock and Trustees Franzese, Schiappa, and Bolos.

II. APPROVAL OF PRIOR MEETING MINUTES

A **MOTION** was made by Commissioner Grela and **SECONDED** by Commissioner Broline to approve the minutes of the August 15, 2016 Plan Commission meeting.

ROLL CALL VOTE was as follows:

AYES: 4 – Broline, Stratis, Praxmarer, and Trzupek

NAYS: 0 – None

ABSTAIN: 2 – Grela and Grunsten

MOTION CARRIED by a vote of 4-0.

Chairman Trzupek suggested that the Commission take some items out of order due to the lengthy public hearing anticipated for the last public hearing. The Commission agreed.

V. OTHER CONSIDERATIONS

PC-09-2016: 8405 Oak Knoll Drive; Request for Private Sanitary Sewer System

Mr. Pollock reported that the property owner at 8405 Oak Knoll Drive is constructing a new home and would like to build a private sanitary sewer system. He added that the Village Engineer has recommended a private system as connection to the public sewer would require a private lift station and may cause problems relative to interference with crossing the water main.

Commissioner Grela stated that he has a private septic system at his home and is confident that the system proposed will work well.

A **MOTION** was made by Commissioner Grela and **SECONDED** by Commissioner Praxmarer to approve the request to build a new home with a private sanitary sewer system.

ROLL CALL VOTE was as follows:

AYES: 6 – Grela, Praxmarer, Stratis, Grunsten, Broline, and Trzupek

NAYS: 0 – None

MOTION CARRIED by a vote of 6-0.

V-04-2016: 15W660 79th Street (Mars Chocolate); Findings of Fact

Mr. Pollock stated that the Commission had recommended approval of this variation but directed staff to prepare findings of fact.

A **MOTION** was made by Commissioner Stratis and **SECONDED** by Commissioner Grunsten to approve the findings of fact as prepared by staff.

ROLL CALL VOTE was as follows:

AYES: 5 – Stratis, Grunsten, Grela, Praxmarer, and Trzupek

NAYS: 0 – None

MOTION CARRIED by a vote of 5-0.

V-04-2016: 15W660 79th Street (Mars Chocolate); Review of Landscaping Plan

Mr. Pollock said that the Plan Commission previously recommended approval of a variation to waive the screening for new rooftop equipment in lieu of landscaping to be provided around the perimeter of the property and that the landscaping plan was required to be submitted to the Commission for administrative review. He referenced the landscaping plan submitted by the petitioner.

Commissioner Stratis said that he believes the plan achieves the intended level of screening.

Commissioner Grunsten asked if larger plants could be provided. Mr. Pollock said that the problem with larger plants is that the mortality rate is much higher and if they have to be replaced, the benefit of the larger plant is reduced.

Commissioner Grela said he agrees with the staff report that some additional plants should be provided between the east lot line and the driveway along 79th Street.

A **MOTION** was made by Commissioner Grela and **SECONDED** by Commissioner Grunsten to approve the submitted landscaping with the condition that additional trees be added along 79th Street between the entrance drive and the east lot line.

ROLL CALL VOTE was as follows:

AYES: 5 – Grela, Grunsten, Stratis, Praxmarer, and Trzupek

NAYS: 0 – None

MOTION CARRIED by a vote of 5-0.

III. PUBLIC HEARINGS

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

V-05-2016: 300 Tamerton Parkway (Karls); Variation and Findings of Fact

As directed by Chairman Trzupek, Mr. Pollock described this request as follows: The petitioner seeks approval to expand a patio and add a fire pit and outdoor kitchen. The Zoning Ordinance permits patios in side yards but does not permit a fire pit or outdoor kitchen in the side yard. The variation seeks approval to place these structures in a side yard.

Chairman Trzupek asked the petitioner to make their presentation. The petitioner said they have nothing to add to the staff report.

Chairman Trzupek described the siting of the house relative to the front lot line. He asked if there was anything proposed for the side yard that would not be allowed in the rear yard. Mr. Pollock said there were none.

Chairman Trzupek asked for public comments and questions. There were none.

Chairman Trzupek asked for comments and questions from the Plan Commission.

Commissioner Grela said that he visited the site and believes that the location of the proposed structures is most appropriate for this site and that given the landscaping, he sees no problem with this variation.

Commissioner Praxmarer said that she agrees with the findings of fact and believes the siting of the house justifies the variation.

There being no further discussion, Chairman Trzupek asked for a motion to close the hearing.

At 7:44 p.m. a **MOTION** was made by Commissioner Grunsten and **SECONDED** by Commissioner Stratis to close the hearing for V-05-2016.

ROLL CALL VOTE was as follows:

AYES: 5 – Grunsten, Stratis, Grela, Praxmarer, and Trzupek

NAYS: 0 – None

MOTION CARRIED by a vote of 5-0.

A **MOTION** was made by Commissioner Grela and **SECONDED** by Commissioner Praxmarer to adopt the petitioner's findings of fact and recommend that the Board of Trustees approve V-05-2016 subject to compliance with the submitted plans.

ROLL CALL VOTE was as follows:

AYES: 5 – Grela, Praxmarer, Stratis, Grunsten, and Trzupek

NAYS: 0 – None

MOTION CARRIED by a vote of 5-0.

Z-09-2016: 6101 County Line Road (King-Bruwaert House); PUD Amendment and Findings of Fact

As directed by Chairman Trzupek, Mr. Pollock described this request as follows: This petition seeks to remodel a portion of an existing senior housing building to create a bistro. The bistro will be open to the public and will serve alcoholic beverages. Due to technically being open to the public and due to sales of alcoholic beverages, it was determined that an amendment to the Planned Unit Development Ordinance is required.

Chairman Trzupek asked the petitioner to make their presentation. Ms. Cathleen Keating said she was the Attorney for King Bruwaert House. She said there are 85 to 100 residents living in the building and the intent was to create a restaurant where they can buy their own food and drinks and invite guests to join them.

Chairman Trzupek asked for public comments and questions. There were none.

Chairman Trzupek asked for comments and questions from the Plan Commission.

Commissioner Stratis asked for clarification on the location of the bistro. Ms. Keating said it was within the existing building directly north of the entry area. Commissioner Stratis asked about the outdoor dining area and if there will be a wall or fence. Ms. Keating said there is a 3 to 4 foot tall stone wall around the outdoor dining area.

In response to Commissioner Stratis, Ms. Keating said deliveries would not change from the existing deliveries, that all food and beverages would be consumed on-site and there would be no public signs indicating food or beverage sales.

Commissioner Grunsten said she is in favor of the bistro and her only concern is the sale of alcoholic beverages.

Commissioner Broline asked if there were people under 21 working at King Bruwaert. Ms. Keating said there were but they would not be serving alcoholic beverages.

Commissioner Praxmarer asked about the hours for the bistro. Ms. Keating said that the hours would be 11 am to 7 pm.

Commissioner Grela said he supports this request. He clarified that there would be no packaged liquor sales.

There being no further discussion, Chairman Trzupsek asked for a motion to close the hearing.

At 7:57 p.m. a **MOTION** was made by Commissioner Stratis and **SECONDED** by Commissioner Grela to close the hearing for Z-09-2016.

ROLL CALL VOTE was as follows:

AYES: 6 – Stratis, Grela, Grunsten, Praxmarer, Broline, and Trzupsek

NAYS: 0 – None

MOTION CARRIED by a vote of 6-0.

A **MOTION** was made by Commissioner Stratis and **SECONDED** by Commissioner Grunsten to adopt the petitioner's findings of fact and recommend that the Board approve Z-09-2016 subject to final staff review of the wall around the outdoor dining area with the wall being approximately 4 feet in height.

ROLL CALL VOTE was as follows:

AYES: 6 – Stratis, Grunsten, Grela, Praxmarer, Broline, and Trzupsek

NAYS: 0 – None

MOTION CARRIED by a vote of 6-0.

Z-10-2016: 1400 Burr Ridge Parkway and 11650 Bridewell Drive (Weekley); Rezoning, Text Amendment or Variation, Planned Unit Development and Findings of Fact

As directed by Chairman Trzupsek, Mr. Pollock described this request as follows: The subject property is within the Burr Ridge Corporate Park and the petitioner is seeking rezoning and a Planned Unit Development (PUD) to build 52, detached, single-family clustered homes on private streets. An amendment or variation is also requested to reduce the minimum required area for an R-5 PUD from 40 acres to 20 acres. The petitioner came before the Plan Commission in May for 75 units on this same property. That petition was withdrawn after the Plan Commission held a public hearing and recommended denial based on concerns primarily with density. This petition

reduces the number of units from 75 to 52 with a new streetscape and eliminates one of the two types of homes proposed.

Chairman Trzupsek asked the petitioner to make their presentation.

Mr. Kevin Seay was present on behalf of David Weekley Homes. Mr. Seay went through a Power Point presentation with plans and explanation of the proposed development.

Chairman Trzupsek asked for public comments and questions.

Ms. Kathleen Blank, 11465 73rd Place, asked why they were able to change the plan and if the reduction of units would change the pricing. Mr. Seay said that the seller was willing to reduce the price of the land and that the anticipated price of the units has not changed.

Ms. Blank asked about the houses being age restricted. Mr. Seay said that it would be age targeted and not restricted. Ms. Blank said that the residents should take into account that there could be younger families and children. Mr. Seay said that the design of the community would not be conducive to families because families could not erect fences or playground equipment on the common space. Ms. Blank said that it is inevitable that someone would be back asking for approval for playground equipment and fences.

Ms. Blank said that she is concerned about 72nd Street traffic. She said that has not been addressed. She added that she has no objection to the zoning and that the parcel should be residential. He is primarily concerned about traffic. Mr. Seay responded that there are existing traffic issues but that the traffic study clearly indicates that the proposed development would not impact traffic in a significant manner.

Ms. Ellen Raymond, 11538 Ridgewood Lane, asked about the number of exterior elevations and the number of bedrooms. Mr. Seay said they would have at least five different home plans each with 3 or 4 elevations. He said the exterior materials would not include vinyl or aluminum siding. He said that 3.8 acres is lake and 3.2 acres of park land next to lake and 2.1 acres of additional open space within the development.

Ms. Raymond also asked about the pathway around the lake. Mr. Seay said they would commit to construct the pathway all the way around the pond. He said he would like to be able to complete the pathway concurrent with the construction of the homes due to the need for an Army Corps of Engineers' permit.

Ms. Janet Shangle, 11441 73rd Place, asked about the price of the homes. Mr. Seay said the homes would be \$680,000 to \$840,000. Ms. Shangle said that as an empty nester she could not afford one of those homes and because of that she does not think this will work for empty nesters and it will attract families.

Mr. Kevin Drass, Oak Park, Illinois, asked how many ranch homes there would be. Mr. Seay said that they have one ranch plan right now and that buyers could choose the ranch or other options.

Chairman Trzupsek mentioned the various elevations and plans and said that as presented the Village would not be able to determine whether the homes had front porches or not. He said this is something the Commissioners should consider.

Ms. Beth Burt said she is a resident of Burr Ridge and a real estate agent. She said that the plan is a really nice plan and that there is a huge need for this type of housing.

Mr. Mark Thoma, 7515 Drew Avenue, said that 72nd Street is sub-standard and has no shoulder. He asked about the setback from the street to the houses and if there is a sidewalk. Mr. Seay said that the homes would be 20 feet minimum from the sidewalk and the sidewalk is 5 feet from the street.

Mr. Thoma said that Burr Ridge has been known for large lots and large homes and this is not fitting for Burr Ridge. He said that there are approximately 1300 homes that are smaller out of about 3300 total homes. He said it is wrong to say that we do not have smaller homes or smaller lots. Mr. Thoma wondered if this is the best use of the land.

Janet Podczerwinski, 11475 73rd Street, asked about the sidewalk on Bridewell. Mr. Seay responded.

There being no further public comments, Chairman Trzupek asked for comments and questions from the Plan Commission.

Commissioner Grela said that the submittal package was one of the most comprehensive he has ever seen. He asked for clarification about whether a buyer can design their own home. Mr. Seay said they could not, that Weekley will provide the options for the homes and buyers cannot deviate from the homes to be provided by Weekley. In response to Commissioner Grela, Mr. Seay said that there would be a monotony code to ensure variety.

Commissioner Grela added that the open porches create an appearance of greater front setbacks and if they had a ratio of the number of homes that would have open porches. Mr. Seay said that the majority of homes offered would have open front porches but that it would be up to buyers to choose which type of home they want.

Commissioner Grela said he likes the plan and the density and he is only struggling with the Master Plan and whether to change the recommendation for this land to residential. He added that this is the only place where he would consider the density being proposed.

Commissioner Praxmarer asked if they had done a market study or have talked with local realtors about the demand for this type of house. Mr. Seay said they have done both and are confident that there is a demand for this type of house. Commissioner Praxmarer said that the developer has done a good job addressing concerns and she cannot see much to criticize about this development.

Commissioner Broline said that most of his questions have been answered. He said he believes this project will be a complement to the Village Center.

Commissioner Grunsten said that she thinks the project still looks dense and she thinks that it may attract families with children.

Commissioner Stratis said that the location of the project next to the freeway would discourage families as well as the price of the homes. He asked about details related to the entryway at Burr Ridge Parkway, internal traffic control, maintenance of the pond, and curbs. He said that he believes this property is not suitable for industrial or retail development and that office development will not occur due to the office market and location in Cook County. Commissioner Stratis said that as a result, he believes this is a practical and sensible use of the property.

Chairman Trzupek asked about the courtyard homes that were accessed by rear alleys and his previous suggestion that the middle block be developed with the courtyard homes. Mr. Seay said that the topography of the site makes it difficult to do the courtyards in the middle. He said that

the courtyard homes would require a 5 foot retaining wall along the street and he does not think that will be marketable or desirable.

Chairman Trzupsek asked how the Village would enforce monotony and architecture. Mr. Pollock responded that this is a preliminary review and that if approved, a final PUD plan will be required to be submitted for Plan Commission and Board of Trustees review. Mr. Pollock said that the final PUD plans will include final elevation drawings and may include restrictions on the number of front porches and variety in elevations. He said the final plans would also address some of the engineering details that were asked about.

There being no further discussion, Chairman Trzupsek asked for a motion to close the hearing.

At 9:33 p.m. a **MOTION** was made by Commissioner Grela and **SECONDED** by Commissioner Praxmarer to close the hearing for Z-10-2016.

ROLL CALL VOTE was as follows:

AYES: 6 – Grela, Praxmarer, Stratis, Grunsten, Broline, and Trzupsek

NAYS: 0 – None

MOTION CARRIED by a vote of 6-0.

A **MOTION** was made by Commissioner Stratis and **SECONDED** by Commissioner Grela to adopt the petitioner's findings of fact and recommend that the Board of Trustees rezone the property referenced in Z-10-2016 from the O-2 District to the R-5 District.

ROLL CALL VOTE was as follows:

AYES: 6 – Stratis, Grela, Grunsten, Praxmarer, Broline, and Trzupsek

NAYS: 0 – None

MOTION CARRIED by a vote of 6-0.

A **MOTION** was made by Commissioner Stratis and **SECONDED** by Commissioner Grela to adopt the petitioner's findings of fact and to recommend that the Board of Trustees amend the Zoning Ordinance to reduce the minimum lot area for an R-5 PUD from 40 acres to 20 acres and to amend the R-5 District purpose statement to say that "the R-5 District is intended only for areas where higher residential density already exists and there is a mix of land use types in the immediate area."

ROLL CALL VOTE was as follows:

AYES: 6 – Stratis, Grela, Grunsten, Praxmarer, Broline, and Trzupsek

NAYS: 0 – None

MOTION CARRIED by a vote of 6-0.

A **MOTION** was made by Commissioner Stratis and **SECONDED** by Commissioner Grela to adopt the petitioner's findings of fact and recommend that the Board of Trustees grant a special use to designate the property referenced in Z-10-2016 as a Planned Unit Development subject to the following conditions:

- A. Approval is limited to Preliminary Plan approval as per Section XIII.L.2.c of the Zoning Ordinance.
- B. Final Plan approval shall be subject to review by the Plan Commission and approval by the

Board of Trustees as per Section XIII.L.2.d of the Zoning Ordinance.

- C. Final plans shall significantly comply with the preliminary plans submitted and reviewed by the Plan Commission and attached hereto.
- D. Pathways and sidewalk shall comply with the preliminary plans except as specifically modified by the Board of Trustees after review and recommendation from the Pathway Commission. It is understand that the pathway loop shall be completed along the north and east sides of the lake.
- E. Final plan review shall include but not be limited to the following:
 - a. Final subdivision site plan, landscaping plan, and engineering plans;
 - b. Subdivision entryway features and subdivision fences;
 - c. Final building elevations providing for alternate elevation designs and materials;
 - d. Monotony code providing rules and regulations to ensure diversity in the location of the various building elevations;
 - e. Restrictions on the number of homes with and without open front porches to ensure that the predominance of homes have open front porches consistent with the submitted preliminary building elevations.

ROLL CALL VOTE was as follows:

AYES: 6 – Stratis, Grela, Grunsten, Praxmarer, Broline, and Trzupek
NAYS: 0 – None

MOTION CARRIED by a vote of 6-0.

IV. CORRESPONDENCE

There was no discussion regarding the Board Report or the Building Report.

V. OTHER CONSIDERATIONS

PC-10-2016: Amendment to the Comprehensive Plan – Burr Ridge Park Sub-Area

Based on the prior discussion relative to Z-10-2016, Chairman Trzupek suggested a motion requesting authorization to hold a public hearing to consider an amendment to the Comprehensive Plan.

A **MOTION** was made by Commissioner Grela and **SECONDED** by Commissioner Stratis to request authorization from the Board of Trustees to proceed with a public hearing to consider an amendment to the Comprehensive Plan.

ROLL CALL VOTE was as follows:

AYES: 6 – Grela, Stratis, Grunsten, Praxmarer, Broline, and Trzupek
NAYS: 0 – None

MOTION CARRIED by a vote of 6-0.

VI. FUTURE SCHEDULED MEETINGS

Mr. Pollock said the filing deadline for the October 3, 2016 meeting has passed and there are no hearings scheduled.

A **MOTION** was made by Commissioner Grunsten and **SECONDED** by Commissioner Grela to cancel the October 3, 2016 meeting.

ROLL CALL VOTE was as follows:

AYES: 6 – Grunsten, Grela, Stratis, Praxmarer, Broline and Trzupsek

NAYS: 0 – None

MOTION CARRIED by a vote of 6-0.

VII. ADJOURNMENT

A **MOTION** was made by Commissioner Broline and **SECONDED** by Commissioner Stratis to **ADJOURN** the meeting at 9:42 p.m. **ALL MEMBERS VOTING AYE**, the meeting was adjourned at 9:42 p.m.

**Respectfully
Submitted:**

October 17, 2016

J. Douglas Pollock, AICP

**MINUTES
ECONOMIC DEVELOPMENT COMMITTEE MEETING
SEPTEMBER 20, 2016**

CALL TO ORDER: Chairperson Mickey Straub called the meeting to order at 7:05 p.m.

ROLL CALL: **Present:** Mayor Mickey Straub, Trustee Tony Schiappa, Sheryl Kern, Kirsten Jepsen and Zach Mottl (arrived at 7:20 p.m.)

Absent: Trustee Paula Murphy and Bhagwan Sharma

Also Present: Village Administrator Steve Stricker and Communications and Public Relations Coordinator Janet Kowal

Mayor Straub introduced Kirsten Jepsen as the newest member of the Economic Development Committee.

APPROVAL OF MINUTES

A motion was made by Sheryl Kern to approve the minutes of May 17, 2016. The motion was seconded by Trustee Tony Schiappa and approved by a vote of 4-0.

CONVERSATION WITH BUSINESS LEADER

Jen Kaufman, Jen Lingle and Jo-el Quinlan, of Cooper's Hawk Winery and Restaurant, were present to discuss their company and their proposed expansion plans. Ms. Kaufman indicated that Cooper's Hawk was founded in 2005 and that this year marks their 11th anniversary. She stated that Cooper's Hawk maintains the 5th largest winery outside of California. She stated that they purchase grapes from California, Oregon, Washington and Michigan, and develop over 40 varietals. She stated that her company has received over 400 awards, including a 99.9 rating for wine in the Critics International competition.

Ms. Kaufman stated that the Cooper's Hawk Wine Club is the largest of its kind in the country, with 60% of the members coming from Illinois. She stated that Burr Ridge was the 2nd restaurant in the company, which has now expanded to 24 locations in 8 states. She stated that the Burr Ridge location has 150 employees and the 3rd highest Wine Club membership, with \$10,000,000 in annual sales.

Zach Mottl arrived at 7:20 p.m.

Ms. Kaufman stated that there has been over an 18% increase in Wine Club membership over the past year. She stated that the Burr Ridge restaurant hosts over 100 wine tastings per day and averages sales of over 250,000 bottles of wine per year.

Ms. Kaufman presented plans for the current renovation of the restaurant, including renovation of the Tasting Bar and an additional 136 seats for both public and private dining. She also indicated that kitchen equipment will be updated and there would be a new configuration for the Piano Bar, along with new artwork. She stated that the project will be completed by October 17.

During the discussion, Ms. Kaufman stated that her company is very community-oriented. In response, Committee member Kirsten Jepsen asked what types of programs Cooper's Hawk offers for the community. In response, Ms. Kaufman stated that they participate in several community events, such as the Friday night concerts where they sell wine. She stated that they are constantly responding to requests for donations from charitable organizations where they give away free wine tasting coupons. She mentioned also the fact that Cooper's Hawk worked with the Village Center on the Center's "Sip, Shop and Give" community event.

Committee member Kirsten Jepsen asked about parking and if Cooper's Hawk had any issues associated with parking. In response, Mr. Kaufman stated that their restaurant did not have issues concerning parking. She stated that they have a valet service that works very well, as well as a parking garage located right across the street where patrons can simply come down the escalator and cross the street directly to the restaurant.

Committee member Zach Mottl asked if there are any issues with which the Village could help the Cooper's Hawk Restaurant. In response, Ms. Kaufman stated that there are none at this time and complimented the Village on its quick response in turning around their building permit.

Committee member Kirsten Jepsen asked Ms. Kaufman what Cooper's Hawk may want to see in terms of other businesses that would help complement and/or attract more business to their restaurant in the Village Center. In response, Ms. Kaufman stated that things they look for in siting a new restaurant are to be where the people are, to be in locations where there is disposable income, where there are other restaurants and where there is a feeling that the area is a destination for restaurants, where there are offices that will help with the lunch and Friday night after work business. She stated that Burr Ridge has all those things and stated that one or two additional restaurants, a Trader Joe's type of grocery store and similar businesses would be helpful to Cooper's Hawk. She stated that the fitness center is also a nice addition that helps Cooper's Hawk and that, even though people that work out may not go to Cooper's Hawk directly from the fitness center, it does create awareness.

Mayor Straub complimented Cooper's Hawk on their business model and their success, not only in Burr Ridge, but throughout the country, and thanked them for attending the meeting.

RESTAURANT WEEK UPDATE

Village Administrator Steve Stricker stated that Restaurant Week will be held from September 26 through October 2. Communications and Public Relations Coordinator Janet Kowal stated that this year's promotion will include radio spots on WLIT, along with giveaways, as well as a TV spot on WGN news' "See Chicago" segment. She stated that once a date is set for that broadcast, she will let the Committee know when the segment will be

aired. She also indicated that she will receive a final copy of the broadcast and will show it on our website and other social media sites.

Ms. Kowal stated that, in addition to the radio and TV ads, there will be information on the restaurant website regarding specials that each of the participating restaurants will provide, there will be banners erected in the downtown area, as well as information on the Village's sandwich board at the corner of County Line Road and Burr Ridge Parkway. She also indicated that there is a newsletter article that recently went out to the public.

Mayor Straub asked which restaurants are participating and indicated that he was surprised that Dao and Capri are not participating. He indicated that he would contact the owner of Capri to encourage him to participate.

Sheryl Kern left the meeting at 8:00 p.m.

ECONOMIC DEVELOPMENT PLAN UPDATE

Administrator Stricker stated that the Economic Development Plan was approved by the Village Board and that he intends to provide an update to the Committee from time to time and asked for their input on an annual basis for new ideas.

VILLAGE CENTER UPDATE

Administrator Stricker read an email from Village Center Manager Kristy Tramontana indicating that the brokers for Opus have been in discussion with a number of restaurants and specialty retail businesses. He stated that, based on Kristy's email, work on lease discussions with Peak Running are continuing and that Kelley Cawley, a women's fashion store, will be open on October 8, ahead of schedule.

NEW DEVELOPMENT UPDATE

Administrator Stricker provided the Economic Development Committee with a list of new businesses in the Village, as well as major permits for renovations and expansions.

In response to a question from Committee member Kirsten Jepsen, Administrator Stricker stated that the Cycle Bar, a workout facility located in the County Line Square Shopping Center, had its Grand Opening a couple of weeks ago, which he and the Mayor attended. It was agreed that this was a nice addition to the County Line Square and that it was hoped that it would succeed.

Mayor Straub stated that he a meeting earlier in the day with representatives of the Rehab Institute of Chicago, the No. 1 rehab facility in the area, and stated that they are interested in purchasing two buildings along County Line Road, north of Burr Ridge Parkway, tear down the buildings and construct a new, more modern building. He stated that the concern of Staff is that it is in a Transitional District and that the design may not fit within that District's guidelines. He stated, however, that Community Development Director Doug Pollock has

been working with the representatives from the Rehab Institute and it is hoped that something could be worked out so that it could be approved by the Plan Commission.

FUTURE AGENDA ITEMS

No suggestions were forthcoming.

Prior to adjournment, Mayor Straub thanked Kirsten Jepsen for agreeing to participate on the Economic Development Committee and stated that he wanted to have a Burr Ridge business owner participate on the Committee. Ms. Jepsen thanked the Mayor for appointing her, stating that not only has she been a Burr Ridge business owner for the past 27 years, she was a former Burr Ridge resident.

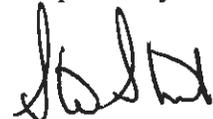
OTHER BUSINESS

No other issues were raised.

ADJOURNMENT

There being no further business, a **motion** was made by Trustee Tony Schiappa to adjourn the meeting, **seconded** by Zach Mottl and **approved** by a vote of 4-0. The meeting was adjourned at 8:15 p.m.

Respectfully submitted,



Steve Stricker
Village Administrator

SS:bp

ORDINANCE NO. _____

**AN ORDINANCE AMENDING CHAPTER 12 OF THE BURR RIDGE MUNICIPAL CODE
RELATIVE TO PERSONAL WIRELESS TELECOMMUNICATION FACILITIES IN PUBLIC
RIGHTS-OF-WAY**

WHEREAS, the Village of Burr Ridge (the “Village”), is a duly incorporated and existing non-home rule municipality, created under the provisions of the laws of the State of Illinois, and now operating under the provisions of the Illinois Municipal Code, and all laws amendatory thereof and supplementary thereto; and

WHEREAS, the Village uses the public rights-of-way within its corporate limits to provide essential public services to its residents and businesses; and

WHEREAS, the public rights-of-way within the Village are a limited public resource held in trust by the Village and applicable public entities and jurisdictions for the benefit of the citizens of the Village and the Village has a duty to ensure the public health, safety and welfare, including that the public rights-of-way are used, repaired and maintained in a manner that best serves the public interest; and

WHEREAS, utility service providers, including electricity, telephone, natural gas and cable television and video service providers have placed, or from time to time may request to place, certain utility facilities in the public rights-of-way within the Village; and

WHEREAS, the President and Board of Trustees of the Village have previously adopted regulations, in Chapter 12 (Public Ways and Property) of the Village Code of Burr Ridge (“Village Code”), among other places, in order to establish generally applicable standards for construction, installation, use, maintenance and repair of utility facilities on, over, above, along, upon, under, across, or within, the public rights-of-way of the Village; and

WHEREAS, growing demand for personal wireless telecommunications services has resulted in increasing requests nationwide and locally from the wireless industry to place small cell, distributed antenna systems and other personal wireless telecommunication facilities on utility and street light poles and other structures in the public rights-of-way; and

WHEREAS, while State and federal law limit the authority of local governments to enact laws that prohibit or have the effect of prohibiting the provision of telecommunications services, the Village does have the power, under existing State and federal law, to approve appropriate regulations and restrictions relative to small cell, distributed antenna systems and other personal wireless telecommunication facility installations within the Village in the public rights-of-way; and

WHEREAS, in light of the anticipated continuation of increased demand for placement of small cell facilities, distributed antenna system facilities and other personal wireless telecommunication facility installations within the public rights-of-way, the Village President and Board of Trustees find and determine that it is necessary to and in the best interests of the public health, safety and general welfare to adopt the below amendments to Chapter 12 (Public Ways and Property) of the Village Code, as amended, in order to establish generally applicable standards for construction, installation, use, maintenance and repair of such facilities and installations within the public rights-of-way of the Village (the “Code amendments”), so as to, among other things, (i) prevent interference with the facilities and operations of the Village’s utilities and of other utilities lawfully located in public rights-of-way or property, (ii) provide specific regulations and standards for the placement and siting of personal wireless telecommunication facilities within public rights-of-way within the Village, (iii) preserve the character of the neighborhoods in which facilities are installed, (iv) minimize any adverse visual impact of personal wireless telecommunication facilities and prevent visual blight, (v) facilitate the location of personal wireless telecommunication facilities in permitted locations within the public rights-of-way within the Village, and (vi) assure the continued safe use and enjoyment of private properties adjacent to personal wireless telecommunication facilities locations.

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

SECTION 1: Recitals. The foregoing recitals are incorporated into this Ordinance by this reference as findings of the President and Board of Trustees.

SECTION 2: Chapter 12 (Public Ways and Property) of the Burr Ridge Village Code is amended by adding the following provisions, as shown in *italics* and underscored, to current ARTICLE III entitled “Excavations”, said ARTICLE III to read in its entirety as follows:

ARTICLE III Excavations *or Disruptions of Right-of-Way*

Sec. 12.16 PERMIT REQUIRED; APPLICATION

It shall be unlawful for any person to make any excavation *or disrupt the right-of way* in any street, alley, parkway, or other public place in the Village without having first obtained a permit as herein required, and without complying with the provisions of this Chapter.

Applications for such permits shall be made to the Village Engineer and shall describe the location of the intended excavation *or disruption of the right-of-way*, the size thereof, the purpose therefor, the time to complete the work, the person doing the actual excavating work *or disruption of the right-of-way*, and the name of the person for whom the work is being done. The application shall also contain an agreement that the applicant will comply with all ordinances relating to the work.

If the applicant is applying for a building permit as part of the excavation *or disruption of the right-of-way* then no separate excavation *or disruption of the right-of-way* permit, insurance, or bond requirement will be required.

Sec. 12.17 PERMIT FEE

No permit authorizing an excavation *or disruption of the right-of-way* as provided in this Chapter shall be issued until the fee therefor has been paid to the Village in the amount of two percent (2%) of the estimated cost of construction within the right of way with a minimum fee of \$70.00 unless applicant is applying for a building permit as part of the excavation *or disruption of the right-of-way* then no separate fee will be required.

Sec. 12.18 INSURANCE AND BOND REQUIREMENTS

Insurance: No such permit shall be issued unless the applicant has filed with the Village Engineer an insurance certificate. This certificate shall be maintained for the duration of the project. The minimum scope and limits of insurance are set forth below.

I. Minimum Scope of Insurance

Coverage shall be at least as broad as:

- i. Insurance Services Office Commercial General Liability occurrence form CG 0001 with the Village of Burr Ridge named as additional insured; and
- ii. Owners and Contractors Protective Liability, (OCP) policy (if required) with the Village as insured; and
- iii. Insurance Service Office Business Auto Liability coverage form number CA 0001, Symbol 01 “Any Auto”; and
- iv. Workers’ Compensation as required by the Labor Code of the State of Illinois and Employers’ Liability insurance.

II. Minimum Limits of Insurance

Permit applicant shall maintain limits no less than:

- i. Commercial General Liability: \$1,000,000 combined single limit per occurrence for bodily injury, personal injury and property damage. The general aggregate shall be twice the required occurrence limit. Minimum General Aggregate shall be no less than \$2,000,000 or a project/contract specific aggregate of \$1,000,000.
- ii. Business Automobile Liability: \$1,000,000 combined single limit per accident for bodily injury and property damage.
- iii. Workers’ Compensation and Employers’ Liability: Workers’ Compensation coverage with statutory limits and Employers’ Liability limits of \$1,000,000 per accident.
- iv. Builder’s Risk (if required): Shall insure against “All Risk” of physical damage, including water damage (flood and hydrostatic pressure not excluded), on a completed value, replacement cost basis.

III. Deductibles and Self-Insured Retentions

Any deductibles or self-insured retentions must be declared to and approved by the Village of Burr Ridge. At the option of the Village, either; the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects the Village, its officials, agents, employees and volunteers; or the permit applicant shall procure a bond guaranteeing payment or losses and related investigation, claim administration and defense expenses.

IV. Other Insurance Provisions

The policies are to contain, or be endorsed to contain, the following provisions:

- i. General Liability and Automobile Liability Coverages
 - The Village of Burr Ridge, its officials, agents, employees and volunteers are to be covered as insureds as respects: liability arising out of activities performed by or on behalf of the permit applicant; products and completed operations of the applicant premises owned, leased or used by the applicant; or automobiles owned, leased, hired or borrowed by the applicant. The coverage shall contain no special limitations on the scope of protection afforded to the Village, its officials, agents, employees and volunteers.
 - The applicant's insurance coverage shall be primary as respects the Village of Burr Ridge, its officials, agents, employees and volunteers. Any insurance or self-insurance maintained by the Village, its officials, agents, employees and volunteers shall be excess of applicant's insurance and shall not contribute with it.
 - Any failure to comply with reporting provisions of the policies shall not affect coverage provided to the Village, its officials, agents, employees and volunteers.
 - The applicant's insurance shall contain a Severability of Interests/Cross Liability clause or language stating that applicant's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

ii. Workers' Compensation and Employers' Liability Coverage

The insurer shall agree to waive all rights of subrogation against the Village, its officials, agents, employees and volunteers for losses arising from work performed by applicant for the Village.

iii. All Coverages

Each insurance policy required by this clause shall be endorsed to state that coverage shall not be suspended, voided, cancelled, non-renewed, amended, and/ or reduced in coverage or in limits except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the Village.

V. Acceptability of Insurers

Insurance is to be placed with insurers with a Best's rating of no less than A-, VII and licensed to do business in the State of Illinois.

VI. Verification of Coverage

Permit applicant shall furnish the Village with certificates of insurance naming the Village, its officials, agents, employees and volunteers as additional insureds, and with original endorsements for each insurance policy are to be signed by a person authorized by that insurer to bind coverage on its behalf. The certificates and endorsements are to be received and approved by the Village before any work commences.

VII. Contractors & Subcontractors

Permit Applicant shall include all contractors and subcontractors as insureds under its policies or shall furnish separate certificates and endorsements for each contractor. All coverages for contractors shall be subject to all of the requirements stated herein.

VIII. Assumption of Liability

The applicant assumes liability for all injury to or death of any person or persons including employees of the applicant, any contractor or subcontractor, any supplier or any other person and assumes liability for all damage to property sustained by any person or persons occasioned by or in any way arising out of any work performed pursuant to this agreement.

Performance Bond. No such permit shall be issued until the applicant therefor has deposited with the Village a cash bond as follows: \$500.00 for work that disturbs the parkway and/or curb directly adjacent to applicant property; \$2,000.00 for all water and/or sewer service connections; and \$5,000.00 for extension of public utilities or any other circumstance not otherwise indicated herein. The bond is to ensure the proper restoration of the ground and pavement. If the applicant fails to restore the excavation or disruption of the right-of-way site promptly, the Village shall use the deposit for the restoration work. The deposit shall cover all street excavations or disruption of the right-of-way of the applicant so long as the applicant is not in default in his obligation to restore. (A-946-01-03)

The cash deposit shall remain on deposit until the completion of any restoration work involving a street excavation or disruption of the right-of-way. If the restoration, at that time, is satisfactory, the cash deposit shall be returned to the

applicant, provided said deposit is not required as security for other pending work of said applicant. If the applicant is applying for a building permit as part of the excavation or disruption of the right-of-way then no separate bond requirement will be required.

In the event the cash deposit is not adequate to complete the restoration work, the applicant shall be responsible for the deficiency.

Sec. 12.19

INDEMNITY

To the fullest extent permitted by law, the permit applicant hereby agrees to defend, indemnify and hold harmless the Village, its officials, agents and employees, against all injuries, deaths, loss, damages, claims, patent claims, suits, liabilities, judgements, cost and expenses, which may in anywise accrue against the Village, its officials, agents and employees, arising in whole or in part or in consequence of the performance of this work by the applicant, its employees, or subcontractors, or which may in anywise result therefore, except that arising out of the sole legal cause of the Village, its agents or employees; the applicant shall, at its own expense, appear, defend, and pay all charges of attorneys and all costs and other expenses arising therefore or incurred in connections therewith, and, if any judgement shall be rendered against the Village, its officials, agents and employees, in any such action, the applicant shall, at its own expense, satisfy and discharge the same.

Permit applicant expressly understands and agrees that any performance bond or insurance policies required, or otherwise provided by the applicant, shall in no way limit the responsibility to indemnify, keep and save harmless and defend the Village, its officials, agents and employees as herein provided.

Sec. 12.20

TRAFFIC CONTROL

Any person making or maintaining any excavation or disruption of the right-of-way in any public area shall maintain adequate traffic control as outlined in Section 12.8.

Traffic access on the public streets shall be maintained at all times by the contractor performing the excavation or disruption of the right-of-way, unless the Village Engineer authorizes the closing of a street. If for good and sufficient reasons the street must be closed to traffic, the contractor may request in writing to the Village Engineer permission for the street closing. If the Village Engineer determines such closing is warranted, the contractor shall provide all necessary traffic control to reroute traffic.

Sec. 12.21

MANNER OF EXCAVATION

General. It shall be unlawful to make any excavation or disruption of the right-of-way in any way contrary to or in violation with the terms of the permit. Proper bracing shall be maintained to prevent the collapse of adjoining ground, and the excavation or disruption of the right-of-way shall not have anywhere below the surface any portion which extends beyond the opening at the surface.

No injury shall be done to any pipes, cables, or conduits which in any way may be endangered or affected by the making of such excavation or disruption of the right-of-way. The contractor shall be responsible for notifying all public utilities of its intent to excavate or disrupt the right-of-way.

No unnecessary damage or injury shall be done to any trees, shrubs, or the roots thereof. Tunneling is prohibited.

Sidewalks. If any sidewalk is blocked by any such work, a temporary sidewalk shall be constructed or provided which shall be safe for travel and convenient for users.

Time Limit. Each permit for excavation or disruption of the right-of-way shall be for a stated period not to exceed thirty (30) days after the commencement of work. If at the time of the application it is known that the restoration and excavation or disruption of the right-of-way will exceed this period, then it must be so stated on the permit and approved by the Village Engineer.

Restoring Surface. Any person making an excavation or disruption of the right-of-way in any public street, alley, parkway, or public place shall restore the surface. For parkways four (4") inches of top soil and sod will be the standard. In all other respects the surface shall be restored to its original condition.

Sec. 12.22

EXCAVATION RESTORATION

All holes or trenches in the street are to be saw cut and the width of the cut in the pavement must exceed the width of the excavation by at least two feet (2') on all sides. All street excavations shall be backfilled with sand, screenings or crushed stone and compacted in layers of one foot (1'), which shall be tamped and compacted before proceeding with the next layer.

When the pavement is replaced, the patch must bear on undisturbed earth a minimum of one foot (1') on all sides. If the existing pavement is concrete, the patch shall be concrete the same thickness as the original, tied to the original concrete with 18" dowel bars. If the existing pavement is bituminous asphalt, the patch shall be composed of six inches (6") of bituminous base course (MS-1700) and two inches (2") of bituminous surface which shall be placed and compacted level with the existing pavement surface.

Any openings in a paved area of a street shall be repaired and the surface relaid by the permittee in compliance with this Chapter and subject to the supervision of the Village Engineer. If such work is not done within seven (7) calendar days after restoration is possible, the Village may restore the surface and charge the cost thereof to the permittee.

Sec. 12.23 SUPERVISION AND INSPECTION

The Village Engineer, or his agent, shall inspect all excavations or disruptions of the right-of-way in the Village. The contractor shall notify the office of the Village Engineer at least twenty four (24) hours before the commencement of any excavation or disruption of the right-of-way and shall call the office of the Village Engineer for inspection of the backfilling operation as it progresses and inspection of the patch before it is poured or placed.

Stop Work Order. In any case where work is done under a permit authorizing excavation or disruption of the right-of-way on and street, alley, sidewalk or other Village property, which work is contrary to the approved plan, or any law or ordinance, the Village Engineer shall have power to stop such work and to order all persons engaged therein to stop and desist therefrom. Such work shall not be resumed until a \$200 inspection fee has been paid to the Village and satisfactory assurance has been given to the Village Engineer that work will be done properly and lawfully and according to the approved plan or until the Village Engineer has consented, in writing, to the changes made in such approved plan. The Village Engineer may require a new permit to be issued before work proceeds, for which permit the usual fee shall be paid by the applicant doing such work. In case any excavation or disruption of the right-of-way work is begun without a permit authorizing the same being issued therefore, the Village Engineer shall have power to at once stop such work and to order any and all persons engaged therein to stop and desist there from until the proper permit is issued at twice the normal fee.

Sec. 12.24 EXEMPTIONS

The provisions of this Chapter relative to securing permits shall not apply to officers, contractors, or employees of the Village engaged in doing work for the Village; nor to persons or corporations which are operating under a franchise or grant from the Village if such franchise provides for the making of excavations or disruption of the right-of-way without securing a permit therefor; nor to utilities regulated by Chapter 14 of the Burr Ridge Village Code titled "Utilities in the Right of Way". The provisions of this Chapter shall not apply to sprinkler system or mailbox installations, seal coating and similar superficial improvements to driveways, or for a project where a building permit or a grading permit is active.(A-946-01-03)

SECTION 3: Chapter 12 (Public Ways and Property) of the Burr Ridge Village Code is amended by adding a new "ARTICLE VII, Personal Wireless Cellular Services and Facilities", said ARTICLE VII to read in its entirety as follows:

ARTICLE VII. Personal Wireless Cellular Services And Facilities

Sec. 12.32 DEFINITIONS

As used in this Article and unless the context clearly indicates otherwise, the words and terms shall have the meanings ascribed to them in this Article and shall be read consistently with the words and terms of this Chapter 12.

"Alternative Antenna Structure" means an existing pole or other structure within the public right-of-way that can be used to support an antenna and is not a utility pole or a Village-owned infrastructure.

"Applicant" includes any person or entity submitting an application to install personal wireless telecommunication facilities within a public right-of-way.

"Distributed Antenna System (DAS)" means a type of personal wireless telecommunication facility consisting of a network of spatially separated antenna nodes connected to a common source via a transport medium that provides wireless service within a geographic area.

“Landscape Screening” means the installation at grade of plantings, shrubbery, bushes or other foliage intended to screen the base of a personal wireless telecommunication facility from public view.

“Monopole” means a structure composed of a single spire, pole or tower used to support antennas or related equipment.

“Personal Wireless Telecommunication Antenna” means an antenna that is part of a personal wireless telecommunications facility.

“Personal Wireless Telecommunication Equipment” means equipment, exclusive of an antenna, that is part of a personal wireless telecommunications facility.

“Personal Wireless Telecommunications Facility” means an antenna, equipment, and related improvements used, or designed to be used, to provide wireless transmission of voice, data, images, or other information including, but not limited to, cellular phone service, personal communication service, paging, and Wi-Fi antenna service.

“Small Cell Antennas” means a Personal Wireless Telecommunications Facility consisting of an antenna and related equipment either installed singly or as part of a network to provide coverage or enhance capacity in a limited defined area.

“Tower” means any structure that is designed and constructed primarily for the purpose of supporting one or more antennas, including self-supporting lattice towers, guy towers, or monopole towers. Except as otherwise provided for by this section, the requirements for a tower and associated antenna facilities shall be those required elsewhere in the Village Code and ordinances.

“Utility Pole” means an upright pole used to support electric cables, telephone cables, telecommunication cables and related utilities owned and maintained by a Public Utility Company as defined by the Illinois Commerce Commission.

“Variation” means a grant of relief by the Village Engineer from specific limitations of this section.

“Village Owned Infrastructure” means infrastructure including, but not limited to, streetlights, traffic signals, towers or buildings owned, operated or maintained by the Village.

“Wi-Fi Antenna” means an antenna used to support Wi-Fi broadband Internet access service based on the IEEE 802.11 standard that typically uses unlicensed spectrum to enable communication between devices.

Sec. 12.32

REGULATIONS AND STANDARDS

Personal wireless telecommunication facilities shall be permitted to be placed in rights-of-way as attachments to existing utility poles, alternative antenna structures, or Village-owned infrastructure subject to the following regulations:

Number Limitation. Not more than one personal wireless telecommunication facility may be located on a single utility pole.

Separation and Setback Requirements. Personal wireless telecommunication facilities may be attached to a utility pole, alternative antenna structure or Village-owned infrastructure only where such pole, structure or infrastructure is located no closer than one hundred (100) feet to any residential building and no closer than five hundred feet (500) feet from any other personal wireless telecommunication facility. A lesser setback may be allowed by the Village Board as a variance to this section when the applicant establishes that the lesser setback is necessary to close a significant gap in the applicant’s services or to otherwise provide adequate services to customers, and the proposed antenna or facility is the least intrusive means to do so.

Co-Location. Unless otherwise authorized by the Village Engineer as a variance for good cause shown, only one personal wireless telecommunications facility shall be allowed on each utility pole, alternative antenna structure, or single unit of Village-owned infrastructure for the use of a single personal wireless telecommunications facility operator. This subsection does not preclude or prohibit collocation of personal wireless telecommunication facilities on towers that meet the requirements as set forth elsewhere in this Chapter and in the Village Code or as required by federal law.

Village-Owned Infrastructure. Personal wireless telecommunication facilities shall only be mounted to Village-owned infrastructure including, but not limited to, streetlights, traffic signal, towers or buildings, if authorized by a license agreement between the owner and the Village.

New Towers. No new monopole or other tower to support personal wireless telecommunication facilities shall be installed on right-of-ways within the corporate limits of the Village unless specifically authorized by the Village Board or based upon a showing by applicant of a clearly established legal right.

Attachment Limitations. No personal wireless telecommunication antenna or facility shall be attached to a utility pole, alternative antenna structure, or Village-owned infrastructure unless all of the following conditions are satisfied:

1. Surface Area of Antenna – The personal wireless telecommunication antenna, including antenna panels, whip antennas or dish-shaped antennas, shall not have a surface area of more than seven (7) square feet and no single dimension exceeding seven (7) feet. Omnidirectional or whip antennas may not extend more than seven (7) feet, not including any pole extension.
2. Size of Above-Ground Personal Wireless Telecommunication Facility – The total combined volume of all above-ground equipment and appurtenances comprising a personal wireless telecommunication facility, exclusive of the antenna itself, cannot exceed fifteen (15) cubic feet.
3. Personal Wireless Telecommunication Equipment – The operator of a personal wireless telecommunication facility shall, whenever possible, locate the base of the equipment or appurtenances at a height of no lower than eight (8) feet above grade.
4. Personal Wireless Telecommunication Services Equipment Mounted at Grade – In the event that the operator of a personal wireless telecommunication facility proposes to install a facility where equipment or appurtenances are to be installed at grade, screening shall be installed to minimize the visibility of the facility.
5. Height – A personal wireless telecommunication antenna shall not exceed more than the highest point of a utility pole, alternative antenna support structure, or Village-owned infrastructure, provided however that the antenna may extend up to seven (7) feet above the highest point of the utility pole, alternative antenna support structure, or Village-owned infrastructure as long as the combination of the height of the pole, support structure or infrastructure and the antenna extension does not exceed thirty-five (35) feet.
6. Color – A personal wireless telecommunication facility, including all related equipment and appurtenances, shall be a color that blends with the surroundings of the pole, structure or infrastructure on which it is mounted and use non-reflective materials which blend with the materials and colors of the surrounding area and structures. Any wiring must be covered with an appropriate cover or cable shield.
7. Antenna Panel Covering - A personal wireless telecommunication antenna shall include a radome, cap or other antenna panel covering or shield and shall be of a color that blends with the color of the pole on which it is mounted.
8. Wiring and Cabling – Wires and cables connecting the antenna to the remainder of the facility shall be installed in accordance with the version of the National Electric Code and National Electrical Safety Code adopted by the Village and in force at the time of the installation of the facility. In no event shall wiring and cabling serving the facility interfere with any wiring or cabling installed by a cable television or video service operator, electric utility or telephone utility.
9. Grounding – The personal wireless telecommunication facility shall be grounded in accordance with the requirements of the most current edition of the National Electrical Code adopted by the Village and in force at the time of the installation of the facility.
10. Guy Wires – No guy or other support wires shall be used in connection with a personal wireless telecommunication facility unless the facility is proposed to be attached to an existing utility pole, alternative antenna support structure or Village-owned infrastructure that incorporated guy wires prior to the date that an applicant has applied for a permit.
11. Pole Extensions – Extensions to utility poles, alternative support structures and Village-owned infrastructure utilized for the purpose of connecting a personal wireless telecommunications antenna and its related personal

wireless telecommunications equipment to an existing structure shall be fabricated from material similar to the support pole, and shall have a degree of strength capable of supporting the antenna and any related appurtenances and cabling and capable of withstanding wind forces and ice loads in accordance with the structural integrity standards set forth hereinbelow. An extension shall be securely bound to the support pole, alternative antenna structure or Village-owned infrastructure in accordance with applicable engineering standards for the design and attachment of such extensions. No extensions fabricated from wood shall be permitted.

12. Structural Integrity – The personal wireless telecommunication facility, including the antenna, pole extension and all related equipment shall be designed to withstand a wind force of at least ninety (90) miles per hour, and be designed to withstand a wind force of at least forty (40) miles per hour which includes at least three quarters (3/4) of an inch of ice all without the use of guy wires. For any facility attached to Village-owned infrastructure or, in the discretion of the Village, for a utility pole or alternative antenna structure, the operator of the facility shall provide the Village with a structural evaluation of each specific location containing a recommendation that the proposed installation passes the standards described above. The evaluation shall be prepared by a professional structural engineer licensed in the State of Illinois.

Signage. Other than signs required by federal law or regulations, a personal wireless telecommunication facility shall not have signs installed thereon.

Screening. If screening is required under the provisions above, it shall be natural landscaping material or a fence subject to the approval of the Village and shall comply with all regulations of the Village. In lieu of the operator installing the screening, the Village, at its sole discretion, may accept from the operator of the facility a fee of one thousand five hundred dollars (\$1,500) for the acquisition and installation of landscaping material by the Village. Appropriate landscaping shall be located and maintained and shall provide the maximum achievable screening, as determined by the Village, from view from adjoining properties and public or private streets. Notwithstanding the foregoing, no such screening is required to extend more than nine (9) feet in height. Landscape screening when permitted in the right-of-way, shall be provided with a clearance of three (3) feet in all directions from the facility. The color of housing for ground-mounted equipment shall blend with the surroundings. For a roof-mounted facility, the maximum reasonably achievable screening shall be provided between such facility and the view from adjoining properties and public or private streets.

Permission to Use Utility Pole or Alternative Antenna Structure. The operator of a personal wireless telecommunication facility shall submit to the Village copies of the approval from the owner of a utility pole, or an alternative antenna structure, to mount the personal wireless telecommunication facility on that specific pole, or structure, prior to commencement of the installation. The approval of the utility company shall also indicate that the occupation of the pole by the personal wireless telecommunication equipment will not limit the utility company, or any other public utility currently utilizing the pole, ability to expand their facilities on the pole in the future. Approval by the utility company to allow the installation of a personal wireless communication facility shall also include a guarantee by the utility company that the utility company will either cause the removal of abandoned equipment in accordance with the requirements below or remove the equipment themselves.

Licenses and Permits. The operator of a personal wireless telecommunication facility shall submit to the Village copies of all licenses and permits required by other agencies and governments with jurisdiction over the design, construction, location and operation of said facility and shall maintain such licenses and permits and provide evidence of renewal or extension thereof when granted.

Variance Requirements Each location of a personal wireless telecommunication facility within a right-of-way shall meet all of the requirements of the section. There is no right to any variance hereunder.

1. Request For Variance: A utility requesting a variance from one or more of the provisions of this Chapter must do so in writing to the Village Engineer as a part of the permit application. The request shall identify each provision of this Article from which a variance is requested and the reasons why a variance should be granted.
2. Authority To Grant Variances: The Village Engineer has the authority to grant a variance for each provision of this Article identified in the variance request on an individual basis.
3. Conditions For Granting Of Variance: The Village Engineer may authorize a variance only if the utility requesting the variance has demonstrated that:

- a. One or more conditions not under the control of the utility (such as terrain features or an irregular right-of-way line) create a special hardship that would make enforcement of the provision unreasonable, given the public purposes to be achieved by the provision; and
 - b. All other designs, methods, materials, locations or facilities that would conform with the provision from which a variance is requested are impracticable in relation to the requested approach.
4. **Additional Conditions For Granting Of A Variance:** As a condition for authorizing a variance, the Village Engineer may require the utility requesting the variance to meet reasonable standards and conditions that may or may not be expressly contained within this Article or Chapter but which carry out the objectives and intent of this Article or Chapter.

Abandonment and Removal . Any personal wireless telecommunication facility located within the corporate limits of the Village that is not operated for a continuous period of twelve (12) months, shall be considered abandoned and the owner of the facility shall remove same within ninety (90) days of receipt of written notice from the Village notifying the owner of such abandonment. Such notice shall be sent by certified or registered mail, return-receipt-requested, by the Village to such owner at the last known address of such owner. In the case of personal wireless telecommunication facilities attached to Village owned infrastructure, if such facility is not removed within ninety (90) days of such notice, the Village may remove or cause the removal of such facility through the terms of the applicable license agreement or through whatever actions are provided by law for removal and cost recovery.

Governmental Wireless Telecommunication Facilities. This section shall not apply to personal wireless telecommunication facilities owned by the Village.

Permits and Application Fees. Permits for placement of personal wireless telecommunication facilities are required. Except as otherwise provided for by this section, the procedures for the application for, approval of and revocation of such a permit shall be those required in Article III of this Chapter. Any applications shall demonstrate compliance with the requirements of this Article and Chapter. Unless otherwise provided by franchise, license, or similar agreement, or federal, State or local law, all applications for permits pursuant to this section shall be accompanied by a fee in the amount established in section 12.17. The application fee is to reimburse the Village for regulatory and administrative costs with respect to the work being performed, which costs the Village represents have been or will be incurred, and is not deemed to be compensation for the use of the rights-of-way as herein defined in this section.

Conflict of Laws. Where the conditions imposed by any provisions of this section regarding the siting and installation of personal wireless telecommunication facilities are more restrictive than comparable conditions imposed elsewhere in this Chapter, Code or in any other local law, ordinance, resolution, rule or regulation, the regulations of this section shall govern.

SECTION 4: Except as to the Code amendments set forth above in this Ordinance, all Chapters and Sections of the Burr Ridge Village Code, as amended, shall remain in full force and effect.

SECTION 5: Each section, paragraph, clause and provision of this Ordinance is separable, and if any provision is held unconstitutional or invalid for any reason, such decision shall not affect the remainder of this Ordinance, nor any part thereof, other than that part affected by such decision.

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

Passed on a roll call vote of the Corporate Authorities on the ___ day of _____, 2016.

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED by me this ____ day of _____, 2016

Village President

ATTEST:

Village Clerk

APPROVED and FILED in my office this ____ day of _____, 2016 and published in pamphlet form in the Village of Burr Ridge, Cook County, Illinois.

Village Clerk

RESOLUTION NO. R-___-16

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

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

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

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

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

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

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

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

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

ADOPTED this 26th day of September, 2016, by a roll call vote as follows:

AYES:

NAYS:

ABSENT:

APPROVED this 26th day of September, 2016, by the President of the Village of Burr Ridge.

Village President

ATTEST:

Village Clerk

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

This **AGREEMENT** entered into as of December 1, 2016 by and between the Village of Burr Ridge, Cook County, Illinois a municipal corporation (hereinafter called the **VILLAGE**), and the County of Cook, Illinois a body corporate and politic (hereinafter called the **COUNTY**).

WITNESSETH:

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

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

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

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

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

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

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

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

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

EXHIBIT A

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

6. The **VILLAGE** agrees to hold harmless and to indemnify the **COUNTY**, its Board members, officers, agents and employees from liabilities, costs, judgments, attorneys' fees or other expenses resulting from any negligence or act or failure to act under this **AGREEMENT** by the **VILLAGE**, its officers, agents or employees. The **COUNTY** agrees to hold harmless and to indemnify the **VILLAGE**, its Board members, officers, agents and employees from liabilities, costs, judgments, attorneys' fees or other expenses resulting from any negligence or act or failure to act under this **AGREEMENT** by the **COUNTY**, its officers, agents or employees. Nothing herein shall be construed to require the **VILLAGE** to indemnify the **COUNTY** for the negligence of the **DEPARTMENT** or its officers, agents, or employees; and further, nothing herein shall be construed to require the **VILLAGE** to indemnify or make any payments in connection with any claim for which the **COUNTY** or the **DEPARTMENT** otherwise would not be liable, nor shall it be construed to waive any defenses that the **COUNTY**, the **DEPARTMENT** or the **VILLAGE** may otherwise have to any such claim. Furthermore, nothing herein shall be construed to require the **COUNTY** to indemnify the **VILLAGE** for the negligence of the **VILLAGE** or its officers, agents or employees; and further, nothing herein shall be construed to require the **COUNTY** to indemnify or make payments in connection with any claim for which the **VILLAGE** otherwise would not be liable.
7. This **AGREEMENT** shall become effective as of December 1, 2016 and shall continue through November 30, 2017 unless otherwise terminated by either party as hereinafter provided. This **AGREEMENT** may be renewed on an annual basis by resolution of the corporate authority of both parties or with the written agreement of the parties through their designated representatives. For purposes of the renewal of the terms and conditions contained in this **AGREEMENT** the **COUNTY** authorizes the Chief of the Bureau of Health Services or the Director of the **DEPARTMENT** to renew on its behalf.
8. The parties hereto shall at any time during the term of this **AGREEMENT** have the right to terminate same upon 30 days written notice to the other party, said notice to be sent certified mail, return receipt to: Director, Cook County Department of Public Health, 15900 S. Cicero Avenue, Building E, Oak Forest, IL 60452; or to the Village Clerk, with a copy each to the Village President and the Village Administrator, Village of Burr Ridge, 7660 South County Line Road, Burr Ridge, Illinois 60521.
9. It is expressly agreed by the parties hereto that all environmental health staff members of the **DEPARTMENT** shall be deemed its employees and shall be under the sole supervision and control of the **DEPARTMENT**.

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

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

VILLAGE OF BURR RIDGE
a municipal corporation

By: _____

Village President

ATTEST:

By: _____
Village Clerk

Dated:

COUNTY OF COOK, a body
corporate and politic

By: _____

Dated

Director, Cook County
Department of Public Health



VILLAGE OF
BURR RIDGE
A VERY SPECIAL PLACE

To: Mayor and Board of Trustees

From: Jerry Sapp, Finance Director

Date: September 26, 2016

Subject: 2015-16 Annual Financial Report and Management Letter

Enclosed are the 2015-16 Annual Financial Report and Report on Internal Controls to the Board of Trustees. The Annual Financial Report is a compilation of the Village's financial records with accompanying notes. The Village received a clean "bill of health" for its financial records. The Independent Auditor's Report at the beginning of the audit provides an unqualified opinion – which means that the financial statements "present fairly, in all material respects, the respective financial position of the Village, as of April 30, 2016."

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

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

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

As part of our audit of the financial statements of the Village of Burr Ridge, Illinois (Village) as of and for the year ended April 30, 2016, we wish to communicate the following to you.

Audit Scope and Results

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

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

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

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

Qualitative Aspects of Significant Accounting Policies and Practices

Significant Accounting Policies

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

- As described in Note 1, the Village adopted GASB Statement No. 68: *Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27.*

Alternative Accounting Treatments

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

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

- No matters are reportable.

Management Judgments and Accounting Estimates

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

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

Financial Statement Disclosures

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

- Revenue recognition.
- Determination of fair values.
- Implementation of GASB Statement No. 68.

Audit Adjustments

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

Areas in which adjustments were proposed include:

Proposed Audit Adjustments Recorded

- Net pension liability and related balances in connection with the implementation of GASB Statement No. 68.

Proposed Audit Adjustments Not Recorded

- Attached is a summary of uncorrected misstatements we aggregated during the current engagement and pertaining to the latest period presented that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements as a whole.

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

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

- During the year, the Village adopted Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27*.

Significant Issues Discussed with Management

During the Audit Process

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

- Net pension liability calculations, accounting treatment and disclosure requirements.

Difficulties Encountered in Performing the Audit

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

- No matters are reportable.

Other Material Written Communications

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

- Management representation letter (attached).

Future Pronouncements and Considerations

GASB Statement No. 72, *Fair Value Measurement and Application* (GASB 72): GASB 72 addresses accounting and financial reporting issues related to fair value measurements. The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. GASB 72 provides guidance for determining a fair value measurement for financial reporting purposes that aligns with the Financial Accounting Standards Board's Topic 820. GASB 72 also provides that all assets meeting the definition of an investment in the Statement should be measured at fair value, unless the Statement provided otherwise. Certain disclosures related to all fair value measurements will be required.

GASB 72 will enhance comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. GASB 72 will also enhance fair value application guidance and related disclosures in order to provide information to financial statement users about the impact of fair value measurements on a government's financial position.

GASB 72 is effective for financial statements for fiscal years beginning after June 15, 2015 and any prior periods presented should be restated, including disclosures, if practical.

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

- Employers that are responsible only for OPEB liabilities for their own employees and that provide OPEB through a defined benefit OPEB plan administrators through a trust that meets specified criteria will report a net OPEB liability (the difference between the total OPEB liability and the assets accumulated in trust to make the benefit payments).
- Employers that participate in a cost-sharing OPEB plan that is administered through a trust that meets specified criteria will report a liability equal to the employer's proportionate share for the collective OPEB liability for all employers participating in the plan.
- Employers that do not provide OPEB through a trust that meets specified criteria will report the total OPEB liability for their own employees.

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

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

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

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

GASB Lease Project

In January 2016, GASB released an exposure draft on its lease accounting project. The proposed standard would establish a single model for lease accounting based on the principle that leases represent the financing of the right to use an underlying asset. Specifically, the proposed standard contemplates the following accounting guidance for lessees and lessors:

Lessee Accounting

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

Lessor Accounting

A lessor would recognize a receivable measured at the present value of the lease payments expected for the lease term and a deferred inflow of resources measured at the value of the lease receivable plus any payments received at or prior to the beginning of the lease that relate to future periods. The lessor would reduce the receivable as payments are received and recognize an inflow of resources from the deferred inflow of resources in a systematic and rational manner over the term of the lease. A lessor would not derecognize the asset underlying the lease.

The lease term used to measure the asset or liability would be based on the period in which the lessee has the noncancelable right to use the underlying asset. The lease term would also contemplate any lease extension or termination for which it is reasonably certain the lessee would exercise the related option.

This proposed standard would not apply to leases for intangible assets, biological assets (i.e. timber), service concession agreements or leases in which the underlying asset is financed with conduit debt that is reported on the lessor.

The deadline for comments on this exposure draft is May 31, 2016, and expected effective date is for periods beginning after December 15, 2018, or the Village's 2020 fiscal year. It is anticipated that leases would be recognized using the facts and circumstances in effect at the beginning of the period of implementation (i.e. May 1, 2020, for the Village). We will continue to keep the Village apprised of the status of this project, as its impact could be significant to the Village's accounting and financial reporting.

Honorable President
Members of the Board of Trustees
Page 6

IRS Activity

As outlined in their priority guidance plan for fiscal year 2016, the Internal Revenue Service (IRS) is increasing their oversight of Governmental entities tax compliance through a balanced approach of outreach, education and examination activities. The IRS plans to use and rely on data-driven analytics which will allow the IRS to improve their selections for examinations. The strategy behind this is to allow the IRS to invest their limited resources in areas that will provide the greatest impact for rising tax dollars and education. The IRS plans to focus 75% of their examinations on Governmental entities with \$10 million or more in gross wages which will allow them to maximize their wage base coverage while also allowing them to address material and significant compliance issues. In addition, the IRS will also conduct specific compliance initiative projects where the IRS believes there is a high risk of non-compliance.

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

BKD, LLP

Oakbrook Terrace, Illinois
September 20, 2016



VILLAGE OF
BURR RIDGE
A VERY SPECIAL PLACE

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

Mickey Straub
Mayor

Karen J. Thomas
Village Clerk

Steven S. Stricker
Village Administrator

September 20, 2016

BKD, LLP

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

We are providing this letter in connection with your audits of our financial statements as of and for the year ended April 30, 2016. We confirm that we are responsible for the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, operations and compliance, and preventing and detecting fraud.

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

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

1. We have fulfilled our responsibilities, as set out in the terms of our engagement letter dated July 14, 2016, for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.
2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
4. We have reviewed and approved a draft of the financial statements and related notes referred to above, which you prepared in connection with your audit of our

statements. We acknowledge that we are responsible for the fair presentation of the financial statements and related notes.

5. We have provided you with:
 - (a) Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters.
 - (b) Additional information that you have requested from us for the purpose of the audit.
 - (c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - (d) All minutes of meetings of the governing body held through the date of this letter.
 - (e) All significant contracts and grants.
6. All transactions have been recorded in the accounting records and are reflected in the financial statements.
7. We have informed you of all current risks of a material amount that are not adequately prevented or detected by entity procedures with respect to:
 - (a) Misappropriation of assets.
 - (b) Misrepresented or misstated assets, liabilities or net position.
8. We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
9. We have no knowledge of any known or suspected:
 - (a) Fraudulent financial reporting or misappropriation of assets involving management or employees who have significant roles in internal control.

- (b) Fraudulent financial reporting or misappropriation of assets involving others that could have a material effect on the financial statements.
10. We have no knowledge of any allegations of fraud or suspected fraud affecting the Village received in communications from employees, customers, regulators, suppliers or others.
 11. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America. We understand that the term related party refers to an affiliate; management, and members of their immediate families, component units; and any other party with which the entity may deal if it can significantly influence, or be influenced by, the management or operating policies of the other. The term affiliate refers to a party that directly or indirectly controls, or is controlled by, or is under common control with us.
 12. Except as reflected in the financial statements, there are no:
 - (a) Plans or intentions that may materially affect carrying values or classifications of assets and liabilities.
 - (b) Material transactions omitted or improperly recorded in the financial statements.
 - (c) Material gain/loss contingencies requiring accrual or disclosure, including those arising from environmental remediation obligations.
 - (d) Events occurring subsequent to the balance sheet date through the date of this letter requiring adjustment or disclosure in the financial statements.
 - (e) Agreements to purchase assets previously sold.
 - (f) Restrictions on cash balances or compensating balance agreements.
 - (g) Guarantees, whether written or oral, under which the Village is contingently liable.

13. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
14. We have no reason to believe the Village owes any penalties or payments under the Employer Shared Responsibility Provisions of the Patient Protection and Affordable Care Act nor have we received any correspondence from the IRS or other agencies indicating such payments may be due.
15. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.
16. Adequate provisions and allowances have been accrued for any material losses from:
 - (a) Uncollectible receivables.
 - (b) Purchase commitments in excess of normal requirements or above prevailing market prices.
17. Except as disclosed in the financial statements, we have:
 - (a) Satisfactory title to all recorded assets, and they are not subject to any liens, pledges or other encumbrances.
 - (b) Complied with all aspects of contractual and grant agreements, for which noncompliance would materially affect the financial statements.
18. We have not been designated as a potentially responsible party (PRP or equivalent status) by the Environmental Protection Agency (EPA) or other cognizant regulatory agency with authority to enforce environmental laws and regulations.

19. With regard to deposit and investment activities:
 - (a) All deposit, repurchase and reverse repurchase agreements and investment transactions have been made in accordance with legal and contractual requirements.
 - (b) Disclosures of deposit and investment balances and risks in the financial statements are consistent with our understanding of the applicable laws regarding enforceability of any pledges of collateral.
 - (c) We understand that your audit does not represent an opinion regarding the enforceability of any collateral pledges.

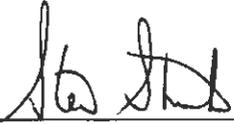
20. With respect to any nonattest services you have provided us during the year, including assisting with the preparation of the draft financial statements and related notes and preparation of the Annual Financial Report for the Illinois Comptroller.
 - (a) We have designated a qualified management-level individual to be responsible and accountable for overseeing the nonattest services.
 - (b) We have established and monitored the performance of the nonattest services to ensure that they meet our objectives.
 - (c) We have made any and all decisions involving management functions with respect to the nonattest services and accept full responsibility for such decisions.
 - (d) We have evaluated the adequacy of the services performed and any findings that resulted.

21. We acknowledge that we are responsible for compliance with applicable laws, regulations and provisions of contracts and grant agreements.

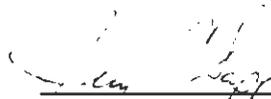
22. We have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that have a direct and material effect on the determination of amounts in our financial statements or other financial data significant to the audit objectives.

23. We have identified and disclosed to you any violations or possible violations of laws, regulations and provisions of contracts and grant agreements whose effects should be considered for recognition and/or disclosure in the financial statements or for your reporting on noncompliance.
24. The financial statements disclose all significant estimates and material concentrations known to us. Significant estimates are estimates at the balance sheet date which could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets for which events could occur which would significantly disrupt normal finances within the next year. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
25. The supplementary information required by the Governmental Accounting Standards Board, consisting of management's discussion and analysis, (budgetary comparisons and pension information), has been prepared and is measured and presented in conformity with the applicable GASB pronouncements, and we acknowledge our responsibility for the information. The information contained therein is based on all facts, decisions and conditions currently known to us and is measured using the same methods and assumptions as were used in the preparation of the financial statements. We believe the significant assumptions underlying the measurement and/or presentation of the information are reasonable and appropriate. There has been no change from the preceding period in the methods of measurement and presentation.
26. With regard to supplementary information:
 - (a) We acknowledge our responsibility for the presentation of the supplementary information in accordance with the applicable criteria.
 - (b) We believe the supplementary information is fairly presented, both in form and content, in accordance with the applicable criteria.
 - (c) The methods of measurement and presentation of the supplementary information are unchanged from those used in the prior period
 - (d) We believe the significant assumptions or interpretations underlying the measurement and/or presentation of the supplementary information are reasonable and appropriate.

- (e) If the supplementary information is not presented with the audited financial statements, we acknowledge we will make the audited financial statements readily available to intended users of the supplementary information no later than the date such information and the related auditor's report are issued.



Steven Stricker, Village Administrator



Jerry Sapp, Director of Finance

Village of Burr Ridge

ATTACHMENT

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

Governmental Activities (Government-Wide Statements)

QUANTITATIVE ANALYSIS

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Current Assets	15,655,216	61,124	15,716,340	0.39%
Non-Current Assets & Deferred Outflows	260,188,089		260,188,089	
Current Liabilities	(2,147,845)	(61,124)	(2,208,969)	2.85%
Non-Current Liabilities & Deferred Inflows	(22,039,831)	282,161	(21,757,670)	-1.28%
Current Ratio	7.29		7.12	-2.39%
Total Assets & Deferred Outflows	275,843,305	61,124	275,904,429	0.02%
Total Liabilities & Deferred Inflows	(24,187,676)	221,037	(23,966,639)	-0.91%
Total Net Position	(251,655,629)	(282,161)	(251,937,790)	0.11%
General Revenues & Transfers	(8,184,362)		(8,184,362)	
Net Program Revenues/ Expenses	10,154,145		10,154,145	
Change in Net Position	1,969,783		1,969,783	

Client: Village of Burr Ridge
 Period Ending: April 30, 2016

Governmental Activities (Government-Wide Statements)
 SCHEDULE OF UNCORRECTED MISSTATEMENTS (ADJUSTMENTS PASSED)

Description	Financial Statement Line Item	Factual (F), Judgmental (J), Projected (P)	Assets & Deferred Outflows				Liabilities & Deferred Inflows				General Revenues & Transfers			Net Program Revenues/Expenses		Net Position		Net Effect on Following Year								
			Current		Non-Current		Current		Non-Current		DR		(CR)		DR		(CR)		DR		(CR)		Change in Net Position		Net Position	
			DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)	DR	(CR)
to reduce OPEB NPO for implicit		P	0	0	0	282,161	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
to record reclass of neg cash			61,124	0	(61,124)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Total passed adjustments			61,124	0	(61,124)	282,161	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
																Impact on Change in Net Position		0								
																Impact on Net Position		(282,161)								

Village of Burr Ridge

ATTACHMENT

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

General Fund

QUANTITATIVE ANALYSIS

	Before Misstatements	Misstatements	Subsequent to Misstatements	% Change
Total Assets & Deferred Outflows	8,943,553	61,124	9,004,677	0.68%
Total Liabilities & Deferred Inflows	(3,336,697)	(61,124)	(3,397,821)	1.83%
Total Fund Balance	(5,606,856)		(5,606,856)	
Revenues	(8,123,063)		(8,123,063)	
Expenditures	8,033,921		8,033,921	
Change in Fund Balance	89,142		89,142	

Village of Burr Ridge, Illinois

Annual Financial Report

April 30, 2016

VILLAGE OF BURR RIDGE, ILLINOIS

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INTRODUCTORY SECTION

VILLAGE OF BURR RIDGE, ILLINOIS
PRINCIPAL OFFICIALS AND OFFICERS

April 30, 2016

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

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Burr Ridge, Illinois (Village), as of and for the year ended April 30, 2016, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Burr Ridge, Illinois, as of April 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matters

As disclosed in Note 1 to the financial statements, in 2016 the Village adopted new accounting guidance required by Governmental Accounting Standards Board Statement No. 68 *Accounting and Financial Reporting for Pensions— an amendment of GASB Statement No. 27*, as amended by Governmental Accounting Standards Board Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. Our opinions are not modified with respect to these matters.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements.

The combining and individual fund financial statements and schedules and the supplemental data as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional

Honorable President
Members of the Board of Trustees
Page 3

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 information is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

BKD, LLP

Oakbrook Terrace, Illinois
September 20, 2016

MANAGEMENT'S DISCUSSION AND ANALYSIS

**VILLAGE OF BURR RIDGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
APRIL 30, 2016**

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

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

During 2016, the Village adopted Governmental Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB No. 27. 2015 information has not been adjusted for the adoption of GASB 68.

Financial Highlights

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

- Net Position and Performance in Total – The Village's total net position at April 30, 2016 was \$310,797,211, a decrease of \$10,085,308 from the prior year balance, which includes a decrease of \$3,407,946 from current operations and a decrease of \$6,677,362 related to the implementation of GASB Statement No. 68 related to pensions.
- Governmental Activity Summary – Net position for governmental activities at April 30, 2016 was \$251,655,629, a decrease of \$8,280,232 from the prior year balance, which includes a decrease of \$1,969,783 from current operations and a decrease of \$6,310,449 related to the implementation of GASB Statement No. 68 related to pensions.
- Business-Type Activity Summary – Net position for business-type activities at April 30, 2016 was \$59,141,582, a decrease of \$1,805,076, which includes a decrease of \$1,438,163 from current operations and a decrease of \$366,913 related to the implementation of GASB Statement No. 68 related to pensions.
- General Fund Summary – The Village's General Fund's balance at April 30, 2016 was \$5,606,856, an increase of \$89,142. The General Fund revenues and other financing sources were under budget estimates by \$293,827. General Fund expenditures and other financing uses were under the budget by \$402,584.
- Capital Assets – Total net capital assets for governmental and business-type activities at April 30, 2016 were \$310,338,833, a net decrease for the year of \$2,420,116.

Overview of Financial Statements

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

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

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

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

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

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

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

Government-Wide Financial Statements

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

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

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

Fund Financial Statements

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

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

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

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

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

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

Infrastructure Assets

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

Financial Analysis of the Village as a Whole

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

Pension Accounting

The Village implemented GASB 67 in FY15. GASB 67 made significant revisions to financial reporting for pension plans and included financial statement presentation changes along with additional note and required supplementary information disclosures. GASB 67 also included mandates related to actuary methods and assumptions. New for FY16, the Village implemented the provisions of GASB 68 related to the employer's reporting of the Village's IMRF and Police Pension plans. The provisions of the statement require that the Village report, on the face of the balance sheet, the net pension liabilities, the deferred outflows of resources (future expenses) and deferred inflows of resources (future revenues) related to the pension plans.

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

Government-Wide Statements

Statement of Net Position

The following table reflects the condensed comparative Statement of Net Position as of April 30, 2016 and 2015. The Village has offset the total net pension liabilities of \$13,829,362 with deferred outflows of \$4,934,443 and deferred inflows of \$253,798. The net result of the transactions for GASB 68 is an overall net liability of \$9,148,717 related to the Village's pension obligations for IMRF and Police Pension. The impact of the implementation of GASB 68 for FY2016 explains in large part why the overall net position decreased. For more detailed information, see the Statement of Net Position on pages 14-15.

VILLAGE OF BURR RIDGE STATEMENT OF NET POSITION AS OF APRIL 30						
	Governmental Activities		Business-Type Activities		Total Primary Government	
	2016	2015	2016	2015	2016	2015
Current & Other Assets	\$15,655,216	\$15,962,980	\$5,019,659	\$5,258,224	\$20,674,875	\$21,221,204
Capital Assets	255,474,070	256,737,259	54,864,763	56,021,690	310,338,833	312,758,949
Total Assets	271,129,286	272,700,239	59,884,422	61,279,914	331,013,708	333,980,153
Deferred Outflow	4,714,019	39,724	246,907	-	4,960,926	39,724
Current & Other Liabilities	2,147,845	2,168,392	304,233	291,897	2,452,078	2,460,289
Long -Term Liabilities	20,202,386	8,963,811	589,071	41,359	20,791,457	9,005,170
Total Liabilities	22,350,231	11,132,203	893,304	333,256	23,243,535	11,465,459
Deferred Inflow	1,837,445	1,671,899	96,443	-	1,933,888	1,671,899
Net Position:						
Investment in Capital Assets, Net of Debt	248,884,230	249,607,233	54,864,763	56,021,690	303,748,993	305,628,923
Restricted-Special Projects	435,190	494,472	-	-	435,190	494,472
Restricted-Debt Service	3,086,774	3,129,748	-	-	3,086,774	3,129,748
Unrestricted	(750,565)	6,704,408	4,276,819	4,924,968	3,526,254	11,629,376
Total Net Position	\$251,655,629	\$259,935,861	\$59,141,582	\$60,946,658	\$310,797,211	\$320,882,519

Normal Impacts

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

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

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

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

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

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

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

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

Current Year Impacts

Statement of Activities

The largest revenue sources for the Village are Sales, Income, and Property Tax receipts. Sales Tax receipts were \$2,332,650 or 24.17%, Income Tax receipts were \$1,125,298 or 11.66%, and Property Tax receipts were \$1,919,415 or 19.89% of total governmental revenues. The following table reflects the condensed comparative Statement of Activities as of April 30, 2016 and 2015.

VILLAGE OF BURR RIDGE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED APRIL 30						
Revenue	Governmental Activities		Business-Type Activities		Total Primary Government	
	2016	2015	2016	2015	2016	2015
Program Revenues:						
Charges for Service	\$ 1,185,388	\$ 1,293,005	\$ 4,446,074	\$ 4,010,823	\$ 5,631,462	\$ 5,303,828
Operating Grants	282,619	350,265	-	-	282,619	350,265
Capital Grants	-	-	46,913	-	46,913	-
General Revenue:						
Property Taxes	1,919,415	1,874,869	-	-	1,919,415	1,874,869
Other Taxes	4,588,336	4,775,896	-	-	4,588,336	4,775,896
Other	1,676,611	1,587,937	158,727	339,087	1,835,338	1,927,024
Total Revenue	9,652,369	9,881,972	4,651,714	4,349,910	14,304,083	14,231,882
Expenses						
General Government	3,537,938	3,585,962	-	-	3,537,938	3,585,962
Public Safety	6,307,495	5,365,609	-	-	6,307,495	5,365,609
Public Works	1,642,199	1,607,271	-	-	1,642,199	1,607,271
Interest	134,520	150,554	-	-	134,520	150,554
Water and Sewer	-	-	6,089,877	5,940,876	6,089,877	5,940,876
Total Expense	11,622,152	10,709,396	6,089,877	5,940,876	17,712,029	16,650,272
Change in Net Position	\$ (1,969,783)	\$ (827,424)	\$ (1,438,163)	\$ (1,590,966)	\$ (3,407,946)	\$ (2,418,390)

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

Normal Impacts-Changes In Net Position

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

Revenues

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

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

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

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

Expenses

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

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

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

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

Current Year Impacts

FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS

Governmental Funds

At April 30, 2016, the governmental funds reported a combined fund balance of \$11,529,060. This is a 2.74% decrease from the beginning of the year balance of \$11,853,702.

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

Major Governmental Funds

The General Fund is the Village’s primary operating fund and the largest source of day-to-day service delivery. The fund balance of the General Fund at the end of the fiscal year is \$5,606,856, which exceeds the Village’s required fund balance reserve policy.

Total revenues were under budget by \$293,827, total expenditures & transfers were also under budget by \$402,584. Gas Utility tax revenues were \$109,000 lower than the prior year and budget due to a warmer-than-normal winter and historically low natural gas prices. Expenditures mainly came under budget, in the Police Department, due to lower than expected personnel costs. This surplus allowed a budget amendment to occur, to transfer \$100,000 from the General Fund to the Capital Projects Fund to help fund future projects.

VILLAGE OF BURR RIDGE GENERAL FUND BUDGETARY HIGHLIGHTS APRIL 30, 2016			
	Original Budget	Amended Budget	Actual
Revenues & Other Sources			
Taxes	\$ 5,749,200	\$ 5,749,200	\$ 5,391,377
Intergovernmental	1,083,930	1,083,930	1,168,567
Other	1,568,760	1,568,760	1,563,119
Sale of capital assets	15,000	15,000	-
Total	8,416,890	8,416,890	8,123,063
Expenditures & Other Uses			
Expenditures	8,099,775	8,099,775	7,703,231
Transfers	236,730	336,730	330,690
Total	8,336,505	8,436,505	8,033,921
Change in Fund Balance	\$ 80,385	\$ (19,615)	\$ 89,142

The Village also reports nonmajor governmental funds: Special Revenues (E-911, Motor Fuel, Hotel/Motel and Places of Eating Tax) and Capital Projects (Sidewalks/Pathways, Stormwater Management and Equipment Replacement). In July 2015, the Governor signed a bill to require the consolidation of small Emergency Telephone System Boards (ETSB) with larger ETSBs. As a result, the E911 fund was “closed” at end of 2015. The Burr Ridge ETSB will merge with the Dupage County ETSB and Police dispatching will be transferred from Southwest Central Dispatch to DUCOMM. Due to the threat of the loss of State Income Tax revenue, the restaurant week program was cancelled and less was spent on marketing within the Places of Eating Tax Fund.

Business-type Activities

Charges for services realized an increase of \$436,520, or 10.96%. The Village passed an 11.8% increase, effective March 1, 2015. This was in response to the fourth year of a four-year rate escalation program by the City of Chicago. The Village of Burr Ridge purchases water from Bedford Park, which in turn purchases water from the City of Chicago. In response to the Chicago rate adjustment of 15%, the Village of Bedford Park increased their wholesale water rate to Burr Ridge by 15%, effective January 1, 2015. Due to the increased cost of the water purchased, expenses of commodities increased by \$400,508, or 13.71%.

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

Capital Assets

As of April 30, 2016, the Village's Governmental Activities had invested \$255,474,070 in a variety of capital assets and infrastructure, as reflected in the following table.

VILLAGE OF BURR RIDGE GOVERNMENTAL ACTIVITIES CHANGE IN NET CAPITAL ASSETS APRIL 30, 2016			
	Beginning Balance	Net Additions/ Deletions	Ending Balance
Non Depreciable Assets			
Land	\$ 1,705,533	\$ -	\$ 1,705,533
Land Right of Way	214,262,950	-	214,262,950
Construction in progress	271,959	(271,959)	-
Depreciable Assets			
Streets	56,815,640	-	56,815,640
Buildings	9,971,597	-	9,971,597
Improvements other than building	2,510,113	271,958	2,782,071
Equipment	1,588,557	166,939	1,755,496
Vehicles	1,809,552	91,371	1,900,923
Accumulated Depreciation on Capital Assets	(32,198,642)	(1,521,498)	(33,720,140)
Capital Assets	\$ 256,737,259	\$ (1,263,189)	\$ 255,474,070

The County Line Road over I-55 Bridge Enhancement Project was completed this fiscal year. Vehicle additions consisted of four police vehicles, as well as, a new plow and pickup truck for the Public Works department. Equipment purchases were consisted of a license plate recognition system, mobile computers for the squad cars, and continuing upgrades for the in-car mobile vision system. The Information Technology Fund continued its wireless network expansion. The Village also has business-type activities that relate to the capital assets in the Village's water system. Additions during the fiscal year consisted of drive-by meter reading equipment. The capital assets statement for business-type activities can be found in the notes to the financial statements.

Debt Outstanding

As of April 30, 2016, the Village had \$6,440,000 in outstanding bonded debt service. The existing schedule extends through Fiscal Year 2018. The Village has a legal debt limit of \$86,590,969 which is 8.625% of assessed valuation. The Village has used \$6,440,000 of this limit leaving a legal debt margin of \$80,150,969. The Village's General obligation bonds are rated Aa2 by Moody's Investor Rating Service.

Economic Factors

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

The Village relies heavily on Property, Sales, and Utility Taxes to provide services to its residents and businesses. The past few years there has been flat revenue growth in the General Fund which is the source for

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

the majority of day-to-day service delivery. Lower levels in Sales Tax and Telecommunication Taxes continue to be a concern of Village management.

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

Contacting the Village's Financial Management

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

BASIC FINANCIAL STATEMENTS

VILLAGE OF BURR RIDGE, ILLINOIS

Statement of Net Position

April 30, 2016

	Governmental Activities	Business-Type Activities	Total
Assets			
Current Assets			
Cash and Cash Equivalents	\$ 1,513,846	1,623	1,515,469
Investments	10,593,402	4,312,861	14,906,263
Receivables			
Property Taxes	1,333,168		1,333,168
Intergovernmental	915,858		915,858
Other	244,532	606,978	851,510
Interest	96,533	64,355	160,888
Internal Balances	100,000	(100,000)	
Deposits	857,877	133,842	991,719
Total Current Assets	<u>15,655,216</u>	<u>5,019,659</u>	<u>20,674,875</u>
Noncurrent Assets			
Capital Assets Not Being Depreciated			
Land and Right of Way	215,968,483	48,000	216,016,483
Capital Assets Depreciable, Net			
Buildings and Improvements	8,959,713	2,857,203	11,816,916
Water Distribution System and Improvements		42,657,229	42,657,229
Sewer System and Improvements		9,127,222	9,127,222
Machinery and Equipment and Vehicles	1,280,666	175,109	1,455,775
Infrastructure	29,265,208		29,265,208
Total Capital Assets	<u>255,474,070</u>	<u>54,864,763</u>	<u>310,338,833</u>
Total Assets	<u>271,129,286</u>	<u>59,884,422</u>	<u>331,013,708</u>
Deferred Outflows of Resources			
Outflows Related to Pensions	4,687,536	246,907	4,934,443
Unamortized Loss on Refunding	26,483		26,483
	<u>4,714,019</u>	<u>246,907</u>	<u>4,960,926</u>
Total Assets and Deferred Outflows of Resources	<u>275,843,305</u>	<u>60,131,329</u>	<u>335,974,634</u>

(Cont.)

VILLAGE OF BURR RIDGE, ILLINOIS

Statement of Net Position (Cont.)

April 30, 2016

	Governmental Activities	Business-Type Activities	Total
Liabilities			
Current Liabilities			
Accounts Payable	\$ 274,938	292,642	567,580
Accrued Interest	45,856		45,856
Unearned Revenue	36,700		36,700
Deposits Payable	1,214,611	6,814	1,221,425
Compensated Absences	29,553	4,777	34,330
General Obligation Bonds and Note	546,187		546,187
Total Current Liabilities	2,147,845	304,233	2,452,078
Noncurrent Liabilities			
Compensated Absences	265,979	42,995	308,974
Net Pension Liability	13,283,286	546,076	13,829,362
Net OPEB Obligation	582,985		582,985
General Obligation Bonds and Notes	6,070,136		6,070,136
Total Noncurrent Liabilities	20,202,386	589,071	20,791,457
Total Liabilities	22,350,231	893,304	23,243,535
Deferred Inflows of Resources			
Inflows Related to Pensions	157,355	96,443	253,798
Inflows Related to Property Taxes	1,680,090		1,680,090
Total Deferred Inflows of Resources	1,837,445	96,443	1,933,888
Net Position			
Net Investment in Capital Assets	248,884,230	54,864,763	303,748,993
Restricted for Debt Service	3,086,774		3,086,774
Restricted for Emergency Services	51,534		51,534
Restricted for Streets and Highways	57,057		57,057
Restricted for Community Relations	326,599		326,599
Unrestricted	(750,565)	4,276,819	3,526,254
Total Net Position	\$ 251,655,629	59,141,582	310,797,211

VILLAGE OF BURR RIDGE, ILLINOIS

Statement of Activities

Year Ended April 30, 2016

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government	\$ 3,537,938	1,000,915	12,532	
Public Safety	6,307,495	184,473		
Public Works	1,642,199		270,087	
Interest Expense	134,520			
Total Governmental Activities	11,622,152	1,185,388	282,619	-
Business-Type Activities				
Waterworks Fund	5,623,492	4,215,331		37,413
Sewer Fund	466,385	230,743		9,500
Total Business-Type Activities	6,089,877	4,446,074	-	46,913
	\$ 17,712,029	5,631,462	282,619	46,913

General Revenues

Taxes

Property

Sales and Use

Telecommunications

Utility

Hotel/Motel

State Shared Income Tax

Investment Income

Other Income

Total General Revenues

Change in Net Position

Net Position

Beginning - as Previously Reported

Restatement for adoption of GASB 68 (see Note 11)

Beginning - as Restated

Ending

Net (Expense), Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
(2,524,491)		(2,524,491)
(6,123,022)		(6,123,022)
(1,372,112)		(1,372,112)
(134,520)		(134,520)
(10,154,145)	-	(10,154,145)
	(1,370,748)	(1,370,748)
	(226,142)	(226,142)
-	(1,596,890)	(1,596,890)
(10,154,145)	(1,596,890)	(11,751,035)
1,919,415		1,919,415
2,332,650		2,332,650
670,121		670,121
1,056,075		1,056,075
529,490		529,490
1,125,298		1,125,298
238,464	158,727	397,191
312,849		312,849
8,184,362	158,727	8,343,089
(1,969,783)	(1,438,163)	(3,407,946)
259,935,861	60,946,658	320,882,519
(6,310,449)	(366,913)	(6,677,362)
253,625,412	60,579,745	314,205,157
251,655,629	59,141,582	310,797,211

VILLAGE OF BURR RIDGE, ILLINOIS

Balance Sheet - Governmental Funds

April 30, 2016

ASSETS	General	Capital Improvements	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
Cash and Investments	\$ 6,026,766	995,599	3,160,857	1,624,607	11,807,829
Receivables					
Property Tax	917,164		416,004		1,333,168
Intergovernmental	891,828			24,030	915,858
Accrued Interest	48,266	3,218	30,568	11,263	93,315
Other	201,652			42,880	244,532
Deposits	857,877				857,877
Due from Other Funds				323,188	323,188
Total Assets	\$ 8,943,553	998,817	3,607,429	2,025,968	15,575,767
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 189,903			12,926	202,829
Other Unearned Revenues	625,989				625,989
Due to Other Funds	317,545			5,643	323,188
Deposits Payable	1,043,825	170,786			1,214,611
Total Liabilities	2,177,262	170,786	-	18,569	2,366,617
Deferred Inflows of Resources					
Unavailable Revenue	1,159,435		520,655		1,680,090
Fund Balances					
Restricted					
Debt Service			3,086,774		3,086,774
Emergency Services				51,534	51,534
Streets and Highways				57,057	57,057
Community Relations				326,599	326,599
Committed for Capital Projects				1,565,962	1,565,962
Assigned					
Opus Contribution	850,000				850,000
Capital Improvements Fund		828,031			828,031
Unassigned					
General Fund	4,756,856				4,756,856
Special Revenue Funds				6,247	6,247
Total Fund Balances	5,606,856	828,031	3,086,774	2,007,399	11,529,060
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 8,943,553	998,817	3,607,429	2,025,968	15,575,767

See Notes to Financial Statements

VILLAGE OF BURR RIDGE, ILLINOIS

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position

April 30, 2016

Total Fund Balances - Governmental Funds	\$ 11,529,060
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds Balance Sheet. Less Internal Service Fund Capital Assets	255,474,070 (260,002)
Assets and liabilities of the Internal Service Fund are reported as governmental activities.	590,530
Certain items that are deferred in the governmental funds are recognized as revenue in the governmental activities.	589,289
Unamortized premiums on long-term debt are other financing uses in governmental funds in the year of issuance but are capitalized and amortized on the Statement of Net Position.	(47,717)
The unamortized loss on refunding is reported as deferred outflow of resources on the Statement of Net Position to be amortized over the life of the bonds.	26,483
Some items reported in the Statement of Net Position do not require the use of current financial resources and, therefore, are not reported as liabilities in governmental funds. These activities consist of:	
Deferred Outflows of Resources - Pension Related	4,687,536
Deferred Inflows of Resources - Pension Related	(157,355)
Accrued Interest on Long-Term Debt	(45,856)
General Obligation Bonds and Notes Payable	(6,568,606)
Compensated Absences	(295,532)
Net Pension Liability	(13,283,286)
Net OPEB Obligation	(582,985)
Net Position of Governmental Activities	<u>\$ 251,655,629</u>

VILLAGE OF BURR RIDGE, ILLINOIS

Statement of Revenues, Expenditures and Changes in
Fund Balances - Governmental Funds

Year Ended April 30, 2016

	General	Capital Improvements	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Taxes	\$ 5,391,377		518,615	554,490	6,464,482
Licenses and Permits	379,528				379,528
Intergovernmental	1,168,567			270,087	1,438,654
Charges for Services	621,387			36,790	658,177
Fines and Forfeits	147,683				147,683
Investment Income	119,372	7,936	72,849	30,371	230,528
Developers Contributions		2,100			2,100
Miscellaneous	295,149			28,132	323,281
Total Revenues	8,123,063	10,036	591,464	919,870	9,644,433
Expenditures					
Current					
General Government	1,821,547			288,947	2,110,494
Public Safety	4,526,471			343,781	4,870,252
Public Works	1,355,213			7,195	1,362,408
Capital Outlay		369,910		575,663	945,573
Debt Service					
Principal Payments			529,568		529,568
Interest Payments			150,780		150,780
Total Expenditures	7,703,231	369,910	680,348	1,215,586	9,969,075
Excess (Deficiency) of Revenues over Expenditures	419,832	(359,874)	(88,884)	(295,716)	(324,642)
Other Financing Sources (Uses)					
Transfers In		100,000	45,910	230,690	376,600
Transfers Out	(330,690)			(45,910)	(376,600)
Total Other Financing Sources (Uses)	(330,690)	100,000	45,910	184,780	-
Net Change in Fund Balances	89,142	(259,874)	(42,974)	(110,936)	(324,642)
Fund Balances					
May 1	5,517,714	1,087,905	3,129,748	2,118,335	11,853,702
April 30	\$ 5,606,856	828,031	3,086,774	2,007,399	11,529,060

VILLAGE OF BURR RIDGE, ILLINOIS

Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities

Year Ended April 30, 2016

Net Change in Fund Balances - Total Governmental Funds	\$ (324,642)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense \$1,659,006 exceeded capital outlays (\$410,249) in the current period.	(1,248,757)
Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	
General Obligation Bonds	490,000
Installment Notes	39,568
Net results of the Internal Service Fund are included in the Statement of Activities.	5,746
Certain amounts that are deferred in the governmental funds are recognized as adjustments to costs within the Statement of Activities.	30,268
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. These activities consist of:	
Increase in Deferred Outflows Related to Pensions	4,641,932
Increase in Deferred Inflows Related to Pensions	(157,355)
Decrease in Accrued Interest Payable	5,642
Increase in Net Pension Liability	(5,395,006)
Increase in OPEB Obligation	(60,600)
Decrease in Compensated Absences	3,421
Change in Net Position of Governmental Activities	\$ (1,969,783)

VILLAGE OF BURR RIDGE, ILLINOIS

Statement of Net Position - Proprietary Funds
 April 30, 2016

	Business-Type Activities			Governmental
	Water Fund	Sewer Fund	Total	Internal Service
ASSETS				
Current Assets				
Cash and Cash Equivalents	\$	1,623	1,623	88,367
Investments	2,682,695	1,630,166	4,312,861	211,052
Accounts Receivable	572,454	34,524	606,978	
Accrued Interest	48,266	16,089	64,355	3,218
Deposits with IPBC Terminal Reserve	102,885	30,957	133,842	
Due from Other funds		87,561	87,561	100,000
Total Current Assets	3,406,300	1,800,920	5,207,220	402,637
Capital Assets Not Being Depreciated	48,000		48,000	
Capital Assets Being Depreciated, Net	45,655,665	9,161,098	54,816,763	260,002
Total Capital Assets	45,703,665	9,161,098	54,864,763	260,002
Total Assets	49,109,965	10,962,018	60,071,983	662,639
Deferred Outflows of Resources				
Outflows Related to Pensions	194,927	51,980	246,907	
Liabilities				
Current Liabilities				
Accounts Payable	291,558	1,084	292,642	72,109
Due to Other Funds	187,561		187,561	
Deposits Payable	6,814		6,814	
Compensated Absences Payable	3,809	968	4,777	
Total Current Liabilities	489,742	2,052	491,794	72,109
Long-Term Liabilities				
Net Pension Liability	431,113	114,963	546,076	
Compensated Absences Payable	34,282	8,713	42,995	
Total Long-Term Liabilities	465,395	123,676	589,071	-
Total Liabilities	955,137	125,728	1,080,865	72,109
Deferred Inflows of Resources				
Inflows Related to Pensions	76,139	20,304	96,443	
Net Position				
Net Investment in Capital Assets	45,703,665	9,161,098	54,864,763	260,002
Unrestricted	2,569,951	1,706,868	4,276,819	330,528
Total Net Position	\$ 48,273,616	10,867,966	59,141,582	590,530

VILLAGE OF BURR RIDGE, ILLINOIS

Statement of Revenues, Expenses and
Changes in Net Position - Proprietary Funds
Year Ended April 30, 2016

	Business-Type Activities			Governmental
	Water Fund	Sewer Fund	Total	Internal Service
Operating Revenues				
Charges for Services	\$ 4,187,187	230,743	4,417,930	243,630
Operating Expenses				
Personal Services	811,172	210,310	1,021,482	5,196
Contractual Services	383,595	49,636	433,231	122,794
Commodities	3,321,047	144	3,321,191	16,968
Repairs and Maintenance	140,576	570	141,146	25,151
Total Operating Expenses	4,656,390	260,660	4,917,050	170,109
Operating Income (Loss) Before Depreciation	(469,203)	(29,917)	(499,120)	73,521
Depreciation	967,102	205,725	1,172,827	75,711
Operating Loss	(1,436,305)	(235,642)	(1,671,947)	(2,190)
Nonoperating Revenues				
Tap on Connection Fees	37,413	9,500	46,913	
Rental Income	28,144		28,144	
Investment Income	119,046	39,681	158,727	7,936
Total Nonoperating Revenues	184,603	49,181	233,784	7,936
Change in Net Position	(1,251,702)	(186,461)	(1,438,163)	5,746
Net Position				
Beginning - as Previously Reported	49,814,986	11,131,672	60,946,658	584,784
Restatement for Adoption of GASB 68 (See Note 11)	(289,668)	(77,245)	(366,913)	
Beginning - as Restated	49,525,318	11,054,427	60,579,745	584,784
Ending	\$ 48,273,616	10,867,966	59,141,582	590,530

VILLAGE OF BURR RIDGE, ILLINOIS

Statement of Cash Flows - Proprietary Funds
Year Ended April 30, 2016

	Business-Type Activities			Governmental
	Water Fund	Sewer Fund	Total	Internal Service
Cash Flows from Operating Activities				
Receipts from Customers and Users	\$ 4,241,228	241,193	4,482,421	
Receipts from Interfund Services Transactions				243,630
Payments to Suppliers	(3,796,694)	(50,774)	(3,847,468)	(115,137)
Payment to Employees	(833,708)	(215,097)	(1,048,805)	(5,293)
	<u>(389,174)</u>	<u>(24,678)</u>	<u>(413,852)</u>	<u>123,200</u>
Cash Flows from Noncapital Financing Activities				
Tap on Connection Fees	37,413	9,500	46,913	
Interfund Borrowings	38,482	(87,561)	(49,079)	(100,000)
Rental Income	28,144		28,144	
	<u>104,039</u>	<u>(78,061)</u>	<u>25,978</u>	<u>(100,000)</u>
Cash Flows from Capital and Related Financing Activities				
Purchases of Capital Assets	(15,900)		(15,900)	(61,278)
Cash Flows from Investing Activities				
Sales of Investments, Net of Purchases	180,227	(111,592)	68,635	(26,318)
Interest Received	120,808	40,268	161,076	8,052
	<u>301,035</u>	<u>(71,324)</u>	<u>229,711</u>	<u>(18,266)</u>
Net Decrease in Cash and Cash Equivalents	-	(174,063)	(174,063)	(56,344)
Cash and Cash Equivalents				
Beginning		175,686	175,686	144,711
Ending	\$ -	1,623	1,623	88,367
Reconciliation of Operating Loss to Net Cash Provided by (Used in) Operating Activities				
Operating Loss	\$ (1,436,305)	(235,642)	(1,671,947)	(2,190)
Items Not Requiring Cash				
Depreciation Expense	967,102	205,725	1,172,827	75,711
Changes in Assets and Liabilities				
Accounts Receivable	54,041	10,450	64,491	
IPBC Terminal Reserve	(16,729)	(5,165)	(21,894)	
Deferred Outflows of Resources	(172,860)	(46,096)	(218,956)	
Accounts Payable	51,224	(424)	50,800	49,776
Accrued Payroll	(28,571)	(7,374)	(35,945)	(97)
Deposits Payable	(2,700)		(2,700)	
Compensated Absences	107	1,710	1,817	
Net Pension Liability	119,378	31,834	151,212	
Deferred Inflows of Resources	76,139	20,304	96,443	
	<u>76,139</u>	<u>20,304</u>	<u>96,443</u>	
Net Cash Provided by (Used in) Operating Activities	\$ (389,174)	(24,678)	(413,852)	123,200

See Notes to Financial Statements

VILLAGE OF BURR RIDGE, ILLINOIS

Statement of Fiduciary Net Position - Fiduciary Funds
 April 30, 2016

	Pension Trust Fund		Total Fiduciary Funds
	Police Pension Fund	Agency Fund	
Assets			
Cash and Cash Equivalents	\$ 88,784	157,607	246,391
Investments			
U.S. Treasury Securities	1,045,961		1,045,961
U.S. Agency Securities	4,699,256		4,699,256
Equity Mutual Funds	8,568,867		8,568,867
State and Local Obligations	981,954		981,954
Receivables			
Accounts		1,044	1,044
Accrued Interest	56,606		56,606
Total Assets	15,441,428	158,651	15,600,079
Liabilities			
Due to Bondholders	-	158,651	158,651
Net Position			
Restricted for Pensions	\$ 15,441,428	-	15,441,428

VILLAGE OF BURR RIDGE, ILLINOIS

Police Pension Fund

Statement of Changes in Fiduciary Net Position
Year Ended April 30, 2016

Additions	
Contributions	
Employer	\$ 593,000
Employee	235,261
Total Contributions	<u>828,261</u>
Investment Income (Loss)	
Net Depreciation in	
Fair Value of Investments	(448,629)
Interest and Dividends	535,526
	<u>86,897</u>
Less Investment Expense	(37,851)
Net Investment Income	<u>49,046</u>
Total Additions	<u>877,307</u>
Deductions	
Benefits and Refunds	919,173
Administration	10,491
	<u>929,664</u>
Change in Net Position	(52,357)
Net Position Restricted for Pensions	
Beginning - May 1	<u>15,493,785</u>
Ending - April 30	<u>\$ 15,441,428</u>

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

1. Summary of Significant Accounting Policies

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

A. Financial Reporting Entity

The Village is a municipal corporation established under Illinois Compiled Statutes (ILCS) governed by an elected Mayor and Board of Trustees. The Village has defined its reporting entity in accordance with GASB Statements Nos. 14, 39 and 61. Management has determined that there are no component units that are required to be included in the financial statements of the Village.

Police Pension Employees Retirement System

The Village's police employees participate in the Police Pension Employees Retirement System (PPERS) or (Police Pension Fund). PPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the Village's Mayor, one elected pension beneficiary and two elected police employees constitute the pension board. The Village and PPERS participants are obligated to fund all 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 possesses many of the characteristics of a legally separate government, PPERS is reported as if it were part of the primary government because its sole purpose is to finance and administer the pensions of the Village's police employees and because of the fiduciary nature of such activities, PPERS is reported as a pension trust fund.

B. Fund Accounting

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

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

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

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

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

1. Summary of Significant Accounting Policies (Cont.)

B. Fund Accounting (Cont.)

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

C. Government-wide and Fund Financial Statements

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

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

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

The Village reports the following major governmental funds:

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

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

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

The Village reports the following major enterprise funds:

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

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

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

1. Summary of Significant Accounting Policies (Cont.)

C. Government-wide and Fund Financial Statements (Cont.)

Additionally, the Village reports the following internal service fund:

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

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

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

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

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

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

1. Summary of Significant Accounting Policies (Cont.)

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Cont.)

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

E. Deposits and Investments

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

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

F. Interfund Receivables and Payables

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

G. Property Taxes

Property taxes attach as an enforceable lien on January 1 of each year. They are levied in December of the subsequent fiscal year by passage of a Tax Levy Ordinance. Tax bills are prepared by Cook County and issued on or about February 1 and August 1, and are payable in two installments on or about March 1 and September 1. Tax bills are prepared by DuPage County on or about May 1, and are payable in two installments on or about June 1 and September 1. The Counties collect such taxes and remit them periodically. Property tax revenues are recognized in the year they are intended to finance. The 2015 taxes are intended to finance the 2016-17 fiscal year and are not considered available for current operations and are, therefore, shown as a receivable and deferred inflows of resources in both the funds statements, because of lack of availability and the government-wide statements to match the period for which they were levied. The 2016 tax levy has not been recorded as a receivable at April 30, 2016, even though the tax attached as a lien on property as of January 1, 2016; the tax will not be levied until December 2016 and, accordingly, is not considered to be an enforceable legal claim at April 30, 2016.

H. Capital Assets

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

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

1. Summary of Significant Accounting Policies (Cont.)

H. Capital Assets (Cont.)

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

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

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

Buildings	40 Years
Improvements	40 Years
Equipment	5-15 Years
Vehicles	5-10 Years
Streets	50 Years
Water System	40 Years
Sanitary Sewer Lines	40 Years

The Village will report its infrastructure on a prospective basis.

I. Compensated Absences

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

J. Long-Term Obligations

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

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

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

1. Summary of Significant Accounting Policies (Cont.)

K. Fund Equity

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

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

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

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

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

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

L. Interfund Transactions

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

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

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

1. Summary of Significant Accounting Policies (Cont.)

M. Use of Estimates

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

N. Deferred Inflows/Outflows of Resources

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

The Village also reports deferred inflows of resources on its Statement of Net Position and funds statements. Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Village has two items that qualify for reporting in this category in the government-wide statements, deferred inflows related to property taxes levied in 2015 but are levied for 2016, and deferred inflows related to pensions, which represent pension items that will be recognized in future periods. In the funds statements, deferred inflows of revenues are reported for unavailable property taxes.

O. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund agent multiple-employer defined benefit plan (IMRF) and the Police Pension Fund (the Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

P. Implementation of New Accounting Standard

In fiscal year 2016, the Village implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – and amendment of GASB Statement No. 27*, which has as its objectives improving the usefulness of pension information included in the general purpose external financial reports of state and local governments that provide pension benefits to their employees under defined benefit pension plans for making decisions and assessing accountability. Adoption of GASB Statement No. 68 resulted in a restatement of beginning net position at May 1, 2015, and is described in Note 11. In addition, the Statement changed the requirements for information disclosed in the notes to the financial statements and information required to be presented as required supplementary information.

The Village also adopted the provisions of GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – and amendment to GASB Statement No. 68*. GASB Statement No. 71 provides guidance on the recognition of pension contributions made after the measurement date.

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

2. Deposits and Investments

A. Village Deposits and Investments

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

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

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

The Village maintains a cash and investment pool that is available for use by all funds, except the pension trust fund. In addition, investments are separately held by several of the Village's funds. The deposits and investments of the pension trust fund are held separately from those of other funds.

Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Village's deposits may not be returned to it. The Village's investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance, at an amount not less than 102% of the fair market value of the funds secured, with the collateral held by the Village, an independent third party or the Federal Reserve Bank of Chicago.

Investments

The following table presents the investments and maturities of the Village's debt securities as of April 30, 2016:

Investment Type	Fair Value	Investment Maturities			
		Less Than One Year	1 to 5 Years	More Than 5 Years	Greater Than 10 Years
U.S. Agency Securities	\$ 10,549,643	2,145,286	5,034,609	2,715,178	654,570
State and Local Obligations	3,922,053		3,009,058	912,995	
	\$ 14,471,696	2,145,286	8,043,667	3,628,173	654,570

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

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

2. Deposits and Investments (Cont.)

A. Village Deposits and Investments (Cont.)

In addition to the amounts above, the Village holds two brokered CD's with a total fair value of \$434,567, that mature in fiscal year 2021.

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

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

Concentration of credit risk is the risk that the Village has a high percentage of their investments invested in one type of investment. At April 30, 2016, the Village had greater than 5% of its overall portfolio invested in U.S. Treasury and U.S. agency obligations. The Village's investment policy requires diversification of investment to avoid unreasonable risk but has no set percentage limits.

B. Police Pension Deposits and Investments

The Police Pension Fund's investment policy authorizes the Police Pension Fund to invest in all investments allowed by the Illinois Pension Code contained in Chapter 40 of Illinois Compiled Statutes. These include deposits/investments in insured commercial banks, savings and loan institutions, interest bearing obligations of the U.S. Treasury and U.S. agencies, interest bearing bonds of the State of Illinois or any county, township or municipal corporation of the State of Illinois, direct obligations of the State of Israel, money market mutual funds whose investments consist of obligations of the U.S. Treasury or U.S. agencies, separate accounts managed by life insurance companies, mutual funds, common and preferred stock and Illinois Funds (created by the Illinois State Legislature under the control of the State Treasurer that maintains a \$1 per share value which is equal to the participants fair value).

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

Deposits with Financial Institutions

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

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

2. Deposits and Investments (Cont.)

B. Police Pension Deposits and Investments (Cont.)

Investments (Cont.)

The following table presents the investments and maturities of the Police Pension Fund's debt securities as of April 30, 2016:

Investment Type	Fair Value	Investment Maturities			
		Less Than One Year	1 to 5 Years	More Than 5 Years	Greater Than 10 Years
U.S. Agency Securities	\$ 4,699,256		1,069,672	3,314,741	314,843
U.S. Treasury Securities	1,045,961		619,836	426,125	
State and Local Obligations	981,954	152,058	346,794	256,527	226,575
	6,727,171	152,058	2,036,302	3,997,393	541,418
Not Subject to Interest Rate Risk					
Equity Mutual Funds	8,568,867				
	<u>\$ 15,296,038</u>				

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

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

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

Concentration of credit risk is the risk that the Police Pension Fund has a high percentage of their investments invested in one type of investment. The Police Pension Fund's investment policy requires diversification of investment to avoid unreasonable risk. At April 30, 2016, the Police Pension Fund had greater than 5% of its overall portfolio invested in U.S. Treasury and U.S. agency obligations. The Police Pension Fund's investment policy requires diversification of investment to avoid unreasonable risk.

As of April 30, 2016, the following mutual funds represent more than 5% of Police Pension Fund assets:

Vanguard 500 Index Fund	\$ 1,966,948
T.Rowe Price Growth Stock Fund	1,377,779

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

3. Receivables

The following receivables are included in intergovernmental receivables at April 30, 2016:

	General Fund	Nonmajor Governmental Funds	Governmental Activities
Court Fines	\$ 5,427		5,427
Sales Tax	553,940		553,940
Income Tax	168,220		168,220
Telecommunications Tax	164,241		164,241
Motor Fuel Tax		24,030	24,030
	<u>\$ 891,828</u>	<u>24,030</u>	<u>915,858</u>

The following receivables are included in other receivables at April 30, 2016:

	General Fund	Nonmajor Governmental Funds	Governmental Activities
Franchise Fees	\$ 69,154		69,154
Utility Tax	82,591		82,591
Places of Eating Tax	27,600		27,600
Accounts - General	22,132		22,132
Other	175		175
Hotel/Motel Tax		42,880	42,880
	<u>\$ 201,652</u>	<u>42,880</u>	<u>244,532</u>

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

4. Capital Assets

Capital asset activity for the year ended April 30, 2016, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
GOVERNMENTAL ACTIVITIES				
Capital Assets Not Being Depreciated				
Land	\$ 1,705,533			1,705,533
Land Right of Way	214,262,950			214,262,950
Construction in Progress	271,959		271,959	
	<u>216,240,442</u>	<u>-</u>	<u>271,959</u>	<u>215,968,483</u>
Capital Assets Being Depreciated				
Streets	56,815,640			56,815,640
Buildings	9,971,597			9,971,597
Improvements Other Than Building	2,510,113	271,958		2,782,071
Equipment	1,588,557	202,295	35,356	1,755,496
Vehicles	1,809,552	269,234	177,863	1,900,923
	<u>72,695,459</u>	<u>743,487</u>	<u>213,219</u>	<u>73,225,727</u>
Less Accumulated Depreciation For				
Streets	26,424,500	1,125,932		27,550,432
Buildings	3,016,906	249,290		3,266,196
Improvements Other Than Building	458,207	69,552		527,759
Equipment	902,193	148,643	35,356	1,015,480
Vehicles	1,396,836	141,300	177,863	1,360,273
	<u>32,198,642</u>	<u>1,734,717</u>	<u>213,219</u>	<u>33,720,140</u>
Total Capital Assets Being Depreciated, Net	<u>40,496,817</u>	<u>(991,230)</u>	<u>-</u>	<u>39,505,587</u>
Governmental Activities Capital Assets, Net	<u>\$ 256,737,259</u>	<u>(991,230)</u>	<u>271,959</u>	<u>255,474,070</u>

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

4. Capital Assets (Cont.)

	Beginning Balance	Additions	Deletions	Ending Balance
BUSINESS-TYPE ACTIVITIES				
Capital Assets Not Being Depreciated				
Land	\$ 48,000			48,000
Capital Assets Being Depreciated				
Buildings	6,336,128			6,336,128
Equipment	137,000			137,000
Vehicles	254,470	15,900		270,370
Water Systems	63,850,374			63,850,374
Sanitary Sewer Lines	14,307,569			14,307,569
	<u>84,885,541</u>	<u>15,900</u>	<u>-</u>	<u>84,901,441</u>
Less Accumulated Depreciation For				
Buildings	3,387,790	91,135		3,478,925
Equipment	89,425	13,700		103,125
Vehicles	104,508	24,628		129,136
Water Systems	20,341,807	851,338		21,193,145
Sanitary Sewer Lines	4,988,321	192,026		5,180,347
	<u>28,911,851</u>	<u>1,172,827</u>	<u>-</u>	<u>30,084,678</u>
Total Capital Assets Being Depreciated, Net	<u>55,973,690</u>	<u>(1,156,927)</u>	<u>-</u>	<u>54,816,763</u>
Business-Type Activities Capital Assets, Net	<u>\$ 56,021,690</u>	<u>(1,156,927)</u>	<u>-</u>	<u>54,864,763</u>

Depreciation expense was charged to functions/programs of the primary government for the year ended April 30, 2016, as follows:

GOVERNMENTAL ACTIVITIES	
General Government	\$ 1,297,080
Public Safety	295,196
Public Works	<u>142,441</u>
Total Depreciation Expense - Governmental Activities*	<u>\$ 1,734,717</u>

*Depreciation expense includes depreciation of the Internal Service Fund's capital assets of \$75,711.

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
 April 30, 2016

5. Interfund Accounts

A. Interfund transfers between funds for the year ended April 30, 2016, were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General		
Capital Improvements	\$	100,000
Nonmajor Sidewalk/Pathways		82,000
Nonmajor Equipment Replacement		148,690
Total General	<u>-</u>	<u>330,690</u>
Debt Service		
Nonmajor/Hotel/Motel	<u>45,910</u>	
Capital Improvements	<u>100,000</u>	
Nonmajor		
Hotel/Motel		45,910
Equipment Replacement	148,690	
Sidewalks/Pathways	82,000	
Total Nonmajor	<u>230,690</u>	<u>45,910</u>
	<u>\$ 376,600</u>	<u>376,600</u>

The purpose of significant transfers is as follows:

- The General Fund transferred \$148,690 to the Equipment Replacement Fund for future vehicle, equipment and public improvement purchases, \$82,000 to the Sidewalks/Pathways Fund to provide funding for approved pathway projects and \$100,000 to Capital Improvements Fund for future improvements.
- The Hotel/Motel Tax Fund transferred \$45,910 to the Debt Service Fund to cover the cost of principal and interest for the installment contract to pay for the County Line Road/Burr Ridge Parkway landscape improvement project.

B. Interfund receivables and payables at April 30, 2016, reflect temporary cash deficits in certain funds and are expected to be repaid as revenues and other sources become available.

	<u>Due From</u>	<u>Due To</u>
Internal service	\$ 100,000	
Sewer	87,561	
Water		187,561
General		317,545
Nonmajor		
Hotel/motel	255,643	
Sidewalks/pathways	67,545	
Motor fuel tax	-	5,643
	<u>\$ 510,749</u>	<u>510,749</u>

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
 April 30, 2016

6. Long-Term Obligations

A. General Obligation Bonds and Notes

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

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

	Fund Debt Retired By	Balance May 1	Issuances	Reductions/ Refunding	Balance April 30	Current Portion
\$5,650,000 General Obligation Refunding Bonds Series 2003, dated May 15, 2003, due in annual installments of \$275,000 to \$505,000, plus fixed interest at 2.75% to 3.10% through December 30, 2016.	Debt Service	\$ 995,000		490,000	505,000	505,000
\$5,395,000 General Obligation Refunding Bonds Series 2012, dated May 2, 2012, due at maturity, plus fixed interest at 1.75% through December 15, 2017.	Debt Service	5,935,000			5,935,000	
Total General Obligation Bonds		\$ 6,930,000	-	490,000	6,440,000	505,000

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

	Fund Debt Retired By	Balance May 1	Issuances	Reductions	Balance April 30	Current Portion
\$375,000 Promissory Note, Series 2008, dated December 12, 2008, due in semi-annual installments of \$22,956 including interest at 3.98% through December 31, 2018.	Hotel/ Motel Tax	\$ 168,174		39,568	128,608	41,187

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

6. Long-Term Obligations (Cont.)

B. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Fiscal Year Ending April 30,	Series 2003 Bonds Principal	Interest	Total
2017	\$ 505,000	15,655	520,655

Fiscal Year Ending April 30,	Series 2012 Bonds Principal	Interest	Total
2017	\$ -	103,863	103,863
2018	5,935,000	103,863	6,038,863
	\$ 5,935,000	207,726	6,142,726

Fiscal Year Ending April 30,	Promissory Note Principal	Interest	Total
2017	\$ 41,187	4,727	45,914
2018	42,856	3,058	45,914
2019	44,565	1,349	45,914
	\$ 128,608	9,134	137,742

C. Legal Debt Margin

Equalized Assessed Valuation (2015 Actual)	<u>\$ 1,003,953,267</u>
Statutory Debt Limitation (8.625% of Assessed Valuation)	\$ 86,590,969
Less Amount of Debt Applicable to Debt Limit	
General Obligation Refunding Bond Series 2003	505,000
General Obligation Refunding Bond Series 2012	<u>5,935,000</u>
Total Debt Margin	<u>\$ 80,150,969</u>

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

6. Long-Term Obligations (Cont.)

D. Changes in General Long-Term Obligations

	Beginning Balance (as Restated)	Issuances/ Increases	Retirements	Ending Balance	Current Portion
GOVERNMENTAL ACTIVITIES					
General Obligation Bonds Series 2003	\$ 995,000		490,000	505,000	505,000
General Obligation Bonds Series 2012	5,935,000			5,935,000	
Unamortized Premium on Bonds Payable	71,576		23,859	47,717	
Promissory Note	168,174		39,568	128,606	41,187
Compensated Absences	298,953	26,475	29,896	295,532	29,553
Net Pension Liability	7,888,280	6,705,314	1,310,308	13,283,286	
Other Postemployment Benefits Payable	522,385	131,913	71,313	582,985	
	<u>\$ 15,879,368</u>	<u>6,863,702</u>	<u>1,964,944</u>	<u>20,778,126</u>	<u>575,740</u>
BUSINESS-TYPE ACTIVITIES					
Compensated Absences	\$ 45,955	6,413	4,596	47,772	4,777
Net Pension Liability	394,864	416,601	265,389	546,076	
	<u>\$ 440,819</u>	<u>423,014</u>	<u>269,985</u>	<u>593,848</u>	<u>4,777</u>

7. Risk Management

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

Intergovernmental Personnel Benefit Cooperative (IPBC)

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

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

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

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

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

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

7. Risk Management (Cont.)

Intergovernmental Risk Management Agency (IRMA)

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

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

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

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

Automobile Liability	\$10,000,000 per occurrence
General Liability	\$10,000,000 per occurrence
Public Officials Liability	\$10,000,000 per occurrence
Police Professional Liability	\$10,000,000 per occurrence
Employee Benefits Liability	\$10,000,000 per occurrence
Workers' Compensation	\$151,500,000 per occurrence
First Party Property	\$250,000,000 per occurrence
Employer's Liability	\$1,000,000 per occurrence
Boiler Machinery	\$50,000,000 per occurrence
Fidelity and Crime	
a. Employee Theft	\$5,000,000 blanket limit
b. Forgery or Alteration	\$5,000,000 blanket limit
c. Computer Fraud	\$5,000,000 blanket limit
d. Credit Card Forgery	\$5,000,000 blanket limit
e. Nonfaithful Performance	\$2,500,000 blanket limit
Public Officials Bond	Blanket statutory requirements

8. Contingent Liabilities

A. Litigation

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

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

8. Contingent Liabilities (Cont.)

B. 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.

9. Defined Benefit Pension Plans

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

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

	Governmental Activities	Business-Type Activities*	Total
Net Pension Liability			
IMRF	\$ 890,966	546,076	1,437,042
Police	12,392,320	-	12,392,320
	<u>\$ 13,283,286</u>	<u>546,076</u>	<u>13,829,362</u>
Deferred Outflows of Resources			
IMRF	\$ 402,849	246,907	649,756
Police	4,284,687	-	4,284,687
	<u>\$ 4,687,536</u>	<u>246,907</u>	<u>4,934,443</u>
Deferred Inflows of Resources			
IMRF	\$ 157,355	96,443	253,798
Police	-	-	-
	<u>\$ 157,355</u>	<u>96,443</u>	<u>253,798</u>
Pension Expense			
IMRF	\$ 194,170	119,007	313,177
Police	1,456,603	-	1,456,603
	<u>\$ 1,650,773</u>	<u>119,007</u>	<u>1,769,780</u>

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

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

9. Defined Benefit Pension Plans (Cont.)

A. Illinois Municipal Retirement Fund

Plan Description

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

Benefits Provided

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

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

Employees Covered by Benefit Terms

As of December 31, 2015, the measurement date for the net pension liability, the following employees were covered by the benefit terms:

Retirees and Beneficiaries Currently Receiving Benefits	22
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	21
Active Plan Members	<u>26</u>
	<u><u>69</u></u>

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

9. Defined Benefit Pension Plans (Cont.)

A. Illinois Municipal Retirement Fund (Cont.)

Contributions

As set by statute, the Village plan members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Village's annual contribution rate for calendar 2015 was 12.29%. For the year ended April 30, 2016, the Village contributed \$237,652 to the plan. The Village also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Investments

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equities	38%	7.39%
International Equities	17%	7.59%
Fixed Income	27%	3.00%
Real Estate	8%	6.00%
Alternative Investments	9%	2.75 - 8.15%
Cash Equivalents	1%	2.25%
	<u>100%</u>	

Net Pension Liability

The Village's net pension liability at April 30, 2016, was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The net pension liability as of April 30, 2016, is \$1,437,042.

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

9. Defined Benefit Pension Plans (Cont.)

A. Illinois Municipal Retirement Fund (Cont.)

Actuarial Assumptions

The following are the methods and assumptions used to determine the net pension liability as of April 30, 2016:

Actuarial Valuation Date	December 31, 2015
Measurement Date	December 31, 2015
Actuarial Cost Method	Entry-age Normal
Assumptions	
Inflation	2.75%
Salary Increases	3.75% to 14.50%, Including Inflation.
Investment Rate of Return	7.48%
Asset Valuation Method	Market Value of Assets

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

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

Discount Rate

A single discount rate (SDR) of 7.48% was used to measure the total pension liability. The projection of cash flow used to determine the SDR 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 SDR 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 2015 valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.57% and the resulting SDR is 7.48%.

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

9. Defined Benefit Pension Plans (Cont.)

A. Illinois Municipal Retirement Fund (Cont.)

Changes in Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance, Beginning of Year	\$ 11,106,738	10,067,624	1,039,114
Changes for the Year			
Service Cost	209,600		209,600
Interest	826,122		826,122
Differences Between Expected and Actual Experience	(344,674)		(344,674)
Changes in Assumptions	13,005		13,005
Contributions - Employer		231,673	(231,673)
Contributions - Employee		84,828	(84,828)
Net Investment Income		50,220	(50,220)
Benefit Payments, Including Refunds of Employees' Contributions	(363,732)	(363,732)	
Other (Net Transfer)		(60,596)	60,596
Net Changes	340,321	(57,607)	397,928
Balance, End of Year	\$ 11,447,059	10,010,017	1,437,042

Discount Rate Sensitivity

The following is a sensitivity analysis of the Village's net pension liability to changes in the discount rate. The table below represents the net pension liability of the Village calculated using the discount rate of 7.48% as well as what the Village's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.48%) or one percentage point higher (8.48%) than the current rate:

	1% Decrease (6.48%)	Current Discount Rate (7.48%)	1% Increase (8.48%)
Village's Net Pension Liability	\$ 2,869,524	1,437,042	275,580

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

9. Defined Benefit Pension Plans (Cont.)

A. Illinois Municipal Retirement Fund (Cont.)

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

For the year ended April 30, 2016, the Village recognized IMRF pension expense of \$313,177 (\$194,170 for governmental activities and \$119,007 for business-type activities). At April 30, 2016, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2016	
	(a) Deferred Outflows of Resources	(b) Deferred Inflows of Resources
<u>Deferred Outflows Related to Pensions</u>		
Differences Between Expected and Actual Experience	\$	253,798
Changes in Assumptions	9,576	
Net Differences Between Projected and Actual Earnings on Plan Investments	560,646	
Pension Contributions Made Subsequent to the Measurement Date	79,534	
Total	<u>\$ 649,756</u>	<u>253,798</u>

Contributions subsequent to the December 31, 2015 measurement date through April 30, 2016, of \$79,534, included in deferred outflows of resources, will be reported as a reduction of the net pension liability at April 30, 2017.

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

Year Ending April 30,	Amount
2017	\$ 52,715
2018	52,715
2019	70,834
2020	<u>140,160</u>
	<u>\$ 316,424</u>

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

9. Defined Benefit Pension Plans (Cont.)

A. Illinois Municipal Retirement Fund (Cont.)

Pension Plan Fiduciary Net Position

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

B. Police Pension

Plan Description

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

Benefits Provided

The Police Pension Plan provides retirement benefits as well as death and disability benefits. Employees attaining the age of 50 or more with 20 or more years of credited service are entitled to receive an annual retirement benefit of one-half 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 pension shall be increased by 2½% of such salary for each additional year of service over 20 years up to 30 years, to a maximum of 75% of such salary. Employees with at least 8 years but less than 20 years of credited service may retire at or after age 60 and receive a reduced retirement benefit. The monthly pension of a police officer who retired with 20 or more years of service after July 1, 1993, 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% of the pension payable including increases previously granted.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with 10 or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes is capped at \$106,800, plus the lesser of one-half of the annual change in the Consumer Price Index or 3.00% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75.00% of such salary. Employees with at least 10 years may retire at or after age 50 and receive a reduced benefit (*i.e.*, 1/2% for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3.00% or one-half of the change in the Consumer Price Index for the proceeding calendar year.

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

9. Defined Benefit Pension Plans (Cont.)

B. Police Pension (Cont.)

Employees Covered by Benefit Terms

At April 30, 2016, the Police Pension Plan's membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits	17
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	0
Active Plan Members	<u>26</u>
	<u>43</u>

Basis of Accounting

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

Contributions

Employees are required by ILCS to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan as actuarially determined by an enrolled actuary. By the year 2040, the Village's contributions must accumulate to the point where 90% of past service costs are funded. For the year ended April 30, 2016, the Village's contributions were \$593,000 or 23.0% of covered payroll.

Investment Policy

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

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

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

ILCS limit the Police Pension Fund's investments in certain types of securities and other permitted investments. Securities in any one company should not exceed 5% of the total cash and invested assets of the fund. There were no significant investments (other than U.S. Government guaranteed obligations) in any one organization that represent 5% or more of the Police Pension Fund's fiduciary net position.

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
 April 30, 2016

9. Defined Benefit Pension Plans (Cont.)

B. Police Pension (Cont.)

Investment Policy (Cont.)

Target allocations are as follows:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Fixed Income	45.0%	2.15%
Large Cap Domestic Equities	38.5%	6.95%
Mid/Small Cap Domestic Equities	11.0%	9.05%
International Equities	5.5%	7.15%
	100.0%	

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

Investment Rate of Return

For the year ended April 30, 2016, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 0.32%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of April 30, 2016, using the following actuarial methods and assumptions.

Actuarial Valuation Date	April 30, 2016
Measurement Date	April 30, 2016
Actuarial Cost Method	Entry-age Normal
Assumptions	
Inflation	2.50%
Salary Increases	4.25% to 8.12%, Including Inflation.
Investment Rate of Return	7.00%
Asset Valuation Method	Market Value of Assets

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

9. Defined Benefit Pension Plans (Cont.)

B. Police Pension (Cont.)

Actuarial Assumptions (Cont.)

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

Assumption Changes

The assumptions were changed from the prior year.

The assumed rate on High Quality 20 Year Tax-Exempt GO Bonds was changed to 3.32% for the current year. The underlying index used is The Bond Buyer 20-Bond G.O. Index as discussed in more detail later in this section. The choice of index is unchanged from the prior year. The rate has been updated to the current fiscal year end based on changes in market conditions as reflected in the Index. The change was made to reflect our understanding of the requirements of GASB under Statement 67 and Statement 68.

The discount rate used in the determination of the total pension liability was changed from 7.99% to 6.32%. The discount rate is impacted by a couple of metrics. Any change in the underlying High Quality 20 Year Tax Exempt G.O. Bond Rate will impact the blended discount rate.

In addition, changes made that impact the projection of the net position of the fund. For example, changes in the formal or informal funding policy can impact the discount rate. Actual changes in the net position from one year to the next can impact the projections as well.

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

- Mortality Rates
- Mortality Improvement Rates
- Retirement Rates
- Disability Rates
- Termination Rates

Discount Rate

The discount rate used to measure the total pension liability was 6.32% for the fiscal year ended April 30, 2016. The discount rate used in the determination of the Total Pension Liability is based on a combination of the expected long-term rate of return on plan investments of 7% and a high quality 20-year tax-exempt G.O. Bond rate of 3.32%. Cash flow projections were used to determine the extent which the plan's future net position will be able to cover future benefit payments. To the extent future benefit payments are covered by the plan's projected net position, the expected rate of return on plan investments is used to determine the portion of the net pension liability associated with those payments. To the extent future benefit payments are not covered by the plan's projected net position, the municipal bond rate is used to determine the portion of the net pension liability associated with those payments.

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

9. Defined Benefit Pension Plans (Cont.)

B. Police Pension (Cont.)

Changes in Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance, Beginning of Year	\$ 22,737,815	15,493,785	7,244,030
Changes for the Year			
Service Cost	679,295		679,295
Interest	1,407,984		1,407,984
Differences Between Expected and Actual Experience	1,359,876		1,359,876
Changes in Assumptions	2,567,951		2,567,951
Contributions - Employer		593,000	(593,000)
Contributions - Employee		235,261	(235,261)
Net Investment Income		49,046	(49,046)
Benefit Payments, Including Refunds of Employees Contributions	(919,173)	(919,173)	
Administrative Expenses			
Other (Net Transfer)		(10,491)	10,491
Net Changes	5,095,933	(52,357)	5,148,290
Balance, End of Year	\$ 27,833,748	15,441,428	12,392,320

Discount Rate Sensitivity

The following presents the Village's net pension liability calculated using the discount rate of 6.32%, as well as what the Village's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.32%) or 1 percentage point higher (7.32%) than the current rate.

	1% Decrease (5.32%)	Current Discount Rate (6.32%)	1% Increase (7.32%)
Village's Net Pension Liability	\$ 17,023,941	12,392,320	8,683,032

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
 April 30, 2016

9. Defined Benefit Pension Plans (Cont.)

B. Police Pension (Cont.)

Pension Expense and Deferred Outflows of Resources Related to Police Pension

For the year ended April 30, 2016, the Village recognized pension expense of \$1,456,603. At April 30, 2016, the Village reported deferred outflows of resources related to pensions from the following sources:

	2016 (a) Deferred Outflows of Resources
<u>Deferred Outflows Related to Pensions</u>	
Differences Between Expected and Actual Experience	\$ 1,197,599
Changes in Assumptions	2,261,512
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	<u>825,576</u>
Total	<u>\$ 4,284,687</u>

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

Year Ending April 30,	Amount
2017	\$ 675,110
2018	675,110
2019	675,110
2020	675,110
2021	468,716
Thereafter	<u>1,115,531</u>
	<u>\$ 4,284,687</u>

Pension Plan Fiduciary Net Position

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

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
 April 30, 2016

10. Other Postemployment Benefits

A. Plan Descriptions

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

B. Benefits Provided

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

C. Membership

At April 30, 2016, membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits	4
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	34
Active Plan Members	<u>11</u>
	<u><u>49</u></u>

D. Annual OPEB Costs and Net OPEB Obligation

The Village's annual OPEB cost, employer contribution, the percentage of annual OPEB cost contributed to the Plan and the net OPEB obligation for 2015 were as follows:

Fiscal Year Ending	Annual OPEB Cost	Employer Contributions	Percentage of OPEB Cost Contributed	Net OPEB Obligation
4/30/2014	\$ 127,652	20,708	16.22%	411,623
4/30/2015	132,201	21,439	16.22%	522,385
4/30/2016	131,914	71,313	54.06%	582,985

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

10. Other Postemployment Benefits (Cont.)

E. Funding Policy (Cont.)

the future. The Schedule of Funding Progress, presented as Required Supplementary Information following the Notes to Financial Statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

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

In the April 30, 2016 actuarial valuation, the entry-age normal actuarial cost method was used. The actuarial assumptions included an investment rate of return of 4.0%, projected salary increases of 4.0% and an initial healthcare cost trend rate of 6.8% with an ultimate healthcare inflation rate of 5.0%. Both rates include a 2.5% inflation assumption. The actuarial value of assets was not determined as the Village has not advance funded its obligation. The Plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at April 30, 2016, was 30 years.

11. Restatement

The governmental activities, business-type activities and proprietary funds beginning net position were restated due to the implementation of Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and Governmental Accounting Standards Board Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, as follows:

Governmental Activities

Net Position, May 1, 2015, as Previously Reported	\$ 259,935,861
Removal of GASB 27 Net Pension Obligation at May 1, 2015	
Police Pension	1,532,227
Adjustment at May 1, 2015, for Pension Contributions Subsequent to December 31, 2014 Through April 30, 2015	45,604
Adjustment Related to the Net Pension Liability at May 1, 2015	
IMRF	(644,250)
Police Pension	(7,244,030)
Net Position, May 1, 2015, as Restated	<u>\$ 253,625,412</u>

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
 April 30, 2016

11. Restatement (Cont.)

Business-type Activities

Net Position, May 1, 2015, as Previously Reported	\$ 60,946,658
Adjustment at May 1, 2015 for Pension Contributions Subsequent to December 31, 2014 Through April 30, 2015	
Water Fund	22,067
Sewer Fund	5,884
Adjustment Related to the Net Pension Liability at May 1, 2015	
IMRF	
Water Fund	(311,735)
Sewer Fund	<u>(83,129)</u>
Net Position, May 1, 2015, as Restated	<u>\$ 60,579,745</u>

Proprietary Funds

	Water Fund	Sewer Fund	Total
Net Position, May 1, 2015, as Previously Reported	\$ 49,814,986	11,131,672	60,946,658
Adjustment at May 1, 2015 for Pension Contributions Subsequent to December 31, 2014 Through April 30, 2015			
Water Fund	22,067		22,067
Sewer Fund		5,884	5,884
Adjustment Related to the Net Pension Liability at May 1, 2015			
IMRF			
Water Fund	(311,735)		(311,735)
Sewer Fund		<u>(83,129)</u>	<u>(83,129)</u>
Net Position, May 1, 2015, as Restated	<u>\$ 49,525,318</u>	<u>11,054,427</u>	<u>60,579,745</u>

12. Segment Information

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

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Financial Statements
April 30, 2016

13. Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued the following statements:

Statement No. 72, *Fair Value Measurement and Application*. This Statement was issued to enhance comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. This Statement also will enhance fair value application guidance and related disclosures in order to provide information to financial statement users about the impact of fair value measurements on a government's financial position. The Village is required to implement this Statement for the fiscal year ending April 30, 2017.

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

- Employers that are responsible only for OPEB liabilities for their own employees and that provide OPEB through a defined benefit OPEB plan administered through a trust that meets specified criteria will report a net OPEB liability (the difference between the total OPEB liability and the assets accumulated in trust to make the benefit payments).
- Employers that participate in a cost-sharing OPEB plan that is administered through a trust that meets specified criteria will report a liability equal to the employer's proportionate share for the collective OPEB liability for all employers participating in the plan.
- Employers that do not provide OPEB through a trust that meets specified criteria will report the total OPEB liability for their own employees.

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

Statement No. 82, *Pension Issues – an amendment of GASB Statements No. 67, No. 68, and No. 73*, is effective for periods beginning after June 15, 2016, except for certain of its provisions which are effective on or after June 15, 2017. GASB 82 addresses three issues: presentation of payroll-related measures in RSI, selection of assumptions and classification of employer-paid member contributions.

**REQUIRED SUPPLEMENTARY INFORMATION
(UNAUDITED)**

VILLAGE OF BURR RIDGE, ILLINOIS

Illinois Municipal Retirement Fund - Regular Plan

Required Supplementary Information

Schedule of Changes in the Village's Net Pension Liability and Related Ratios

April 30, 2016

	<u>2016</u>
Total Pension Liability	\$ 209,600
Interest	826,122
Differences Between Expected and Actual Experience	(344,674)
Change of Assumptions	13,005
Benefit Payments Including Refunds of Member Contributions	<u>(363,732)</u>
Net Change in Total Pension Liability	340,321
Pension Liability - Beginning of Year	<u>11,106,738</u>
Pension Liability - End of Year	<u>\$ 11,447,059</u>
Plan Fiduciary Net Position	
Contributions - Village	\$ 231,673
Contributions - Members	84,828
Net Investment Income	50,220
Benefit Payments Including Refunds 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>
Plan Net Position - Ending	<u>\$ 10,010,017</u>
Village's Net Pension Liability	<u>\$ 1,437,042</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.45%
Covered Employee Payroll	\$ 1,885,056
Village's Net Pension Liability as a Percentage of Covered Employee Payroll	76.23%

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

VILLAGE OF BURR RIDGE, ILLINOIS

Police Pension Fund

Required Supplementary Information

Schedule of Changes in the Village's Net Pension Liability and Related Ratios

April 30, 2016

	2016	2015
Pension Liability		
Service Cost	\$ 679,295	595,163
Interest	1,407,984	1,450,923
Changes of Benefit Terms		
Differences Between Expected and Actual Experience	1,359,876	(56,318)
Changes of Assumptions and Cost Method	2,567,951	1,445,765
Benefit Payments, Including Refunds	<u>(919,173)</u>	<u>(821,769)</u>
Net Change in Total Pension Liability	5,095,933	2,613,764
Pension Liability, Beginning of Year	<u>22,737,815</u>	<u>20,124,051</u>
Pension Liability, End of Year	<u>\$ 27,833,748</u>	<u>22,737,815</u>
Plan Fiduciary Net Position		
Contributions - Employer	\$ 593,000	543,678
Contributions - Employee	235,261	219,573
Net Investment Income	49,046	1,058,987
Benefit Payments, Including Refunds	(919,173)	(821,769)
Administrative Expense	<u>(10,491)</u>	<u>(12,266)</u>
Net Change in Plan Fiduciary Net Position	(52,357)	988,203
Plan Fiduciary Net Position, Beginning of Year	<u>15,493,785</u>	<u>14,505,582</u>
Plan Fiduciary Net Position, End of Year	<u>\$ 15,441,428</u>	<u>15,493,785</u>
Village's Net Pension Liability, End of Year	<u>\$ 12,392,320</u>	<u>7,244,030</u>
Plan's Fiduciary Net Position as a Percentage of the Total Pension Liability	55.48%	68.14%
Covered Employee Payroll	\$ 2,577,543	2,250,817
Village's Net Pension Liability as a Percentage of Covered Employee Payroll	480.78%	321.84%

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

VILLAGE OF BURR RIDGE, ILLINOIS

Illinois Municipal Retirement Fund - Regular

Required Supplementary Information
Schedule of Village Contributions

April 30, 2016

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

Notes to the Required Supplementary Information

Valuation Date Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2015 Contribution Rates

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	28-years Closed Period
Asset Valuation Method	5-year Smoothed Market; 20% Corridor
Wage Growth	4.00%
Price Inflation	3.00% approximate; no explicit price inflation assumption is used in this valuation.
Salary Increases	4.40% to 16.00%, Including Inflation
Investment Rate of Return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2011 valuation pursuant to an experience study of the period 2008 to 2010.
Mortality	RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men, 120% of the table rates were used. For women, 92% of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.
Other	There were no benefit changes during the year.

Information above based on valuation assumptions used in the December 31, 2015 actuarial valuation; note two year lag between valuation and rate setting.

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

VILLAGE OF BURR RIDGE, ILLINOIS

Police Pension Fund

Required Supplementary Information
Schedule of Village Contributions

April 30, 2016

Year Ended	Actuarially Determined Contribution	Actual Contribution	Contribution Excess/ (Deficiency)	Covered Employee Payroll	Actual Contribution as a Percentage of Covered Employee Payroll
4/30/2016	\$ 951,288	593,000	(358,288)	2,348,827	25.25%
4/30/2015	730,706	543,678	(203,894)	2,250,817	24.15%
4/30/2014	689,133	555,623	(150,052)	2,121,877	26.19%
4/30/2013	713,135	484,639	(228,496)	2,066,534	23.45%
4/30/2012	660,788	553,333	(107,455)	2,024,827	27.33%
4/30/2011	704,238	570,105	(134,133)	2,128,445	26.79%
4/30/2010	597,123	463,791	(133,332)	2,086,282	22.23%
4/30/2009	515,891	468,730	(47,161)	1,972,195	23.77%
4/30/2008	505,521	366,376	(139,145)	1,864,068	19.65%
4/30/2007	459,630	458,763	(867)	1,823,982	25.15%

Methods and Assumptions Used to Determine 2016 Contribution Rates

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	20-Years Closed Period
Asset Valuation Method	Market Value
Wage Growth	3.25%
Price Inflation	2.50%
Salary Increases	4.25% to 8.12%, Including Inflation
Investment Rate of Return	7.00%
Retirement Rates	L & A 2016 Illinois Police Retirement Rates Capped at Age 65
Mortality	L & A 2016 Illinois Police Mortality Rates

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

VILLAGE OF BURR RIDGE, ILLINOIS

Police Pension Fund

Required Supplementary Information
Schedule of Investment Returns

April 30, 2016

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

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

VILLAGE OF BURR RIDGE, ILLINOIS

Required Supplemental Information
Analysis of Funding Progress and Employer Contributions

Other Postemployment Benefit Plan
Year Ended April 30, 2016

Analysis of Funding Progress

Actuarial Valuation Year	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	(Overfunded) Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
4/30/2016		\$ 1,829,443	1,829,443	0.00%	4,135,643	44.24%
4/30/2015	N/A	N/A	N/A	N/A	N/A	N/A
4/30/2014	N/A	N/A	N/A	N/A	N/A	N/A
4/30/2013	N/A	N/A	N/A	N/A	N/A	N/A
4/30/2012		1,799,537	1,799,537	0.00%	4,401,016	40.89%

Employer Contributions

Fiscal Year Ended	Actual Employer Contribution	Annual OPEB Cost	Percent Contributed
4/30/2016	\$ 71,313	131,914	54.06%
4/30/2015	21,439	132,201	16.22%
4/30/2014	20,708	127,652	16.22%
4/30/2013	20,138	127,652	15.78%
4/30/2012	19,411	83,932	23.13%

VILLAGE OF BURR RIDGE, ILLINOIS

General Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Year Ended April 30, 2016

	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ 5,749,200	5,749,200	5,391,377
Licenses and Permits	331,480	331,480	379,528
Intergovernmental	1,083,930	1,083,930	1,168,567
Charges for Services	602,280	602,280	621,387
Fines and Forfeitures	150,000	150,000	147,683
Investment Income	200,000	200,000	119,372
Miscellaneous	285,000	285,000	295,149
Total Revenues	8,401,890	8,401,890	8,123,063
Expenditures			
General Government	1,875,620	1,875,620	1,821,547
Public Safety	4,782,505	4,782,505	4,526,471
Public Works	1,441,650	1,441,650	1,355,213
Total Expenditures	8,099,775	8,099,775	7,703,231
Excess of Revenues over Expenditures	302,115	302,115	419,832
Other Financing Sources (Uses)			
Proceeds from Sale of Capital Assets	15,000	15,000	
Transfers Out			
Capital Improvement Fund		(100,000)	(100,000)
Equipment Replacement Fund	(154,730)	(154,730)	(148,690)
Sidewalks/Pathway Fund	(82,000)	(82,000)	(82,000)
Total Other Financing Sources (Uses)	(221,730)	(321,730)	(330,690)
Net Change in Fund Balance	\$ 80,385	(19,615)	89,142
Fund Balance			
Beginning			5,517,714
Ending			5,606,856

VILLAGE OF BURR RIDGE, ILLINOIS

Notes to the Required Supplementary Information
April 30, 2016

1. Stewardship, Compliance and Accountability

A. Budgetary Information

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

1. The Village Administrator submits to the Board of Trustees a proposed operating budget for the fiscal year commencing the following May 1. The operating budget includes proposed expenditures and the means of financing them.
2. Hearings are conducted.
3. The Budget Ordinance is legally enacted.
4. The Budget Ordinance may be amended by the Board of Trustees.
5. The budget is adopted on an accrual/modified accrual basis which is consistent with GAAP.

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.

B Budget and Actual Expenditures/Expenses

No actual fund expenditures/expenses for the fiscal year exceeded the final budgeted amounts at the legal level of budgetary control for the fiscal year ended April 30, 2016.

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

GOVERNMENTAL FUND TYPES

NONMAJOR GOVERNMENTAL FUNDS – COMBINING STATEMENTS

VILLAGE OF BURR RIDGE, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet

April 30, 2016

	Special Revenue Funds			
	Emergency 911	Motor Fuel Tax	Hotel/ Motel Tax	Places of Eating
ASSETS				
Cash and Cash Equivalents - Unrestricted	\$ 51,534	37,061	36,743	6,247
Receivables				
Intergovernmental		24,030		
Accrued Interest		1,609	1,609	
Other			42,880	
Due from Other Funds			255,643	
Total Assets	\$ 51,534	62,700	336,875	6,247
Liabilities				
Accounts Payable	\$		10,276	
Due to Other Funds		5,643		
Total Liabilities	-	5,643	10,276	-
Fund Balances				
Restricted				
Emergency Services	51,534			
Streets and Highways		57,057		
Community Relations			326,599	
Unrestricted				
Committed for Capital Projects				
Unassigned				
Special Revenue				6,247
Total Fund Balances	51,534	57,057	326,599	6,247
Total Liabilities and Fund Balances	\$ 51,534	62,700	336,875	6,247

Capital Projects Funds			Total Nonmajor Governmental Funds
Sidewalks/ Pathways	Storm Water Management	Equipment Replacement	
467,141	104,331	921,550	1,624,607
			24,030
3,218	1,609	3,218	11,263
			42,880
67,545			323,188
537,904	105,940	924,768	2,025,968
	2,650		12,926
			5,643
-	2,650	-	18,569
			51,534
			57,057
			326,599
537,904	103,290	924,768	1,565,962
			6,247
537,904	103,290	924,768	2,007,399
537,904	105,940	924,768	2,025,968

VILLAGE OF BURR RIDGE, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Year Ended April 30, 2016

	Special Revenue Funds			
	Emergency 911	Motor Fuel Tax	Hotel/ Motel Tax	Places of Eating
Revenues				
Taxes	\$		529,490	25,000
Intergovernmental Revenue		270,087		
Charges for Services	36,790			
Investment Income	2,546	4,017	3,968	
Miscellaneous			12,532	
Total Revenues	39,336	274,104	545,990	25,000
Expenditures				
Current				
General Government			272,006	16,941
Public Safety	158,005		185,776	
Public Works		435		
Capital Outlay		256,580		
Total Expenditures	158,005	257,015	457,782	16,941
Excess (Deficiency) of Revenues over Expenditures	(118,669)	17,089	88,208	8,059
Other Financing Sources (Uses)				
Transfers In				
Transfers Out			(45,910)	
Total Other Finances Sources (Uses)	-	-	(45,910)	-
Net Change in Fund Balances	(118,669)	17,089	42,298	8,059
Fund Balances				
Beginning	170,203	39,968	284,301	(1,812)
Ending	\$ 51,534	57,057	326,599	6,247

Capital Projects Funds			Total Nonmajor Governmental Funds
Sidewalks/ Pathways	Storm Water Management	Equipment Replacement	
			554,490
			270,087
			36,790
7,936	3,968	7,936	30,371
	15,600		28,132
7,936	19,568	7,936	919,870
			288,947
			343,781
	6,760		7,195
103,347		215,736	575,663
103,347	6,760	215,736	1,215,586
(95,411)	12,808	(207,800)	(295,716)
82,000		148,690	230,690
			(45,910)
82,000	-	148,690	184,780
(13,411)	12,808	(59,110)	(110,936)
551,315	90,482	983,878	2,118,335
537,904	103,290	924,768	2,007,399

SPECIAL REVENUE FUNDS

VILLAGE OF BURR RIDGE, ILLINOIS

Emergency 911 Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Year Ended April 30, 2016

	Original/Final Budget	Actual
Revenues		
Charges for Services	\$ 67,050	36,790
Investment Income	6,020	2,546
Total Revenues	<u>73,070</u>	<u>39,336</u>
Expenditures		
Current		
Public Safety	<u>47,425</u>	<u>158,005</u>
Net Change in Fund Balance	<u>\$ 25,645</u>	(118,669)
Fund Balance		
Beginning		<u>170,203</u>
Ending		<u>51,534</u>

VILLAGE OF BURR RIDGE, ILLINOIS

Motor Fuel Tax Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Year Ended April 30, 2016

	Original/Final Budget	Actual
Revenues		
Intergovernmental Revenue	\$ 256,580	270,087
Investment Income	6,020	4,017
Total Revenues	<u>262,600</u>	<u>274,104</u>
Expenditures		
Current		
Public Works	600	435
Capital Outlay		
Reimbursement to Capital Improvement Fund	256,580	256,580
Total Expenditures	<u>257,180</u>	<u>257,015</u>
Net Change in Fund Balance	<u>\$ 5,420</u>	17,089
Fund Balance		
Beginning		<u>39,968</u>
Ending		<u>57,057</u>

VILLAGE OF BURR RIDGE, ILLINOIS

Hotel/Motel Tax Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Year Ended April 30, 2016

	Original/Final Budget	Actual
Revenues		
Hotel/Motel Taxes	\$ 482,135	529,490
Investment Income	6,020	3,968
Miscellaneous	19,500	12,532
Total Revenues	<u>507,655</u>	<u>545,990</u>
Expenditures		
Current		
General Government	275,850	272,006
Public Safety	170,340	185,776
Total Expenditures	<u>446,190</u>	<u>457,782</u>
Excess of Revenues over Expenditures	61,465	88,208
Other Financing Uses		
Transfers Out		
Debt Service Fund	<u>(45,910)</u>	<u>(45,910)</u>
Net Change in Fund Balance	<u>\$ 15,555</u>	42,298
Fund Balance		
Beginning		<u>284,301</u>
Ending		<u><u>326,599</u></u>

VILLAGE OF BURR RIDGE, ILLINOIS

Places of Eating Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Year Ended April 30, 2016

	Original/Final Budget	Actual
Revenues		
Taxes	\$ 55,000	25,000
Expenditures		
General Government		
Marketing	52,360	16,941
Net Change in Fund Balance	<u>\$ 2,640</u>	8,059
Fund Balance		
Beginning		<u>(1,812)</u>
Ending		<u>6,247</u>

DEBT SERVICE FUND

VILLAGE OF BURR RIDGE, ILLINOIS

Debt Service Fund (Major Fund)

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Year Ended April 30, 2016

	Original/Final Budget	Actual
Revenues		
Taxes	\$ 520,845	518,615
Investment Income	110,000	72,849
Total Revenues	<u>630,845</u>	<u>591,464</u>
Expenditures		
Debt Service		
Principal	529,605	529,568
Interest and Fiscal Charges	152,765	150,780
Total Expenditures	<u>682,370</u>	<u>680,348</u>
Excess (Deficiency) of Revenues over Expenditures	(51,525)	(88,884)
Other Financing Sources		
Transfer In - Hotel/Motel Tax Fund	<u>45,910</u>	<u>45,910</u>
Net Change in Fund Balance	<u>\$ (5,615)</u>	(42,974)
Fund Balance		
Beginning		<u>3,129,748</u>
Ending		<u>3,086,774</u>

CAPITAL PROJECTS FUNDS

VILLAGE OF BURR RIDGE, ILLINOIS

Capital Improvements Fund (Major Fund)

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Year Ended April 30, 2016

	Original Budget	Final Budget	Actual
Revenues			
Intergovernmental Revenue	\$ 48,895	48,895	
Investment Income	13,150	13,150	7,936
Developer Contributions			2,100
Total Revenues	<u>62,045</u>	<u>62,045</u>	<u>10,036</u>
Expenditures			
Capital Outlay	900,365	900,365	626,490
Less Reimbursement			
Motor Fuel Tax	(256,580)	(256,580)	(256,580)
Total Expenditures	<u>643,785</u>	<u>643,785</u>	<u>369,910</u>
Excess (Deficiency) of Revenues over Expenditures	(581,740)	(581,740)	(359,874)
Other Financing Sources			
Transfers In			
General Fund		100,000	100,000
Net Change in Fund Balance	<u>\$ (581,740)</u>	<u>(481,740)</u>	(259,874)
Fund Balance			
Beginning			<u>1,087,905</u>
Ending			<u>\$ 828,031</u>

VILLAGE OF BURR RIDGE, ILLINOIS

Sidewalks/Pathway Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Year Ended April 30, 2016

	Original/Final Budget	Actual
Revenues		
Investment Income	\$ 13,150	7,936
Expenditures		
Capital Outlay	470,800	103,347
Excess (Deficiency) of Revenues over Expenditures	(457,650)	(95,411)
Other Financing Sources		
Transfer from General Fund	82,000	82,000
Net Change in Fund Balance	<u>\$ (375,650)</u>	(13,411)
Fund Balance		
Beginning		<u>551,315</u>
Ending		<u><u>537,904</u></u>

VILLAGE OF BURR RIDGE, ILLINOIS

Storm Water Management Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Year Ended April 30, 2016

	Original/Final Budget	Actual
Revenues		
Investment Income	\$ 6,020	3,968
Miscellaneous	8,000	15,600
	<hr/>	<hr/>
Total Revenues	14,020	19,568
Expenditures		
Current		
Public Works	16,250	6,760
	<hr/>	<hr/>
Net Change in Fund Balance	<u>\$ (2,230)</u>	12,808
Fund Balance		
Beginning		<hr/> 90,482
Ending		<hr/> <hr/> 103,290

VILLAGE OF BURR RIDGE, ILLINOIS

Equipment Replacement Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Year Ended April 30, 2016

	Original/Final Budget	Actual
Revenues		
Investment Income	\$ 12,000	7,936
Expenditures		
Capital Outlay	341,200	215,736
Excess (Deficiency) of Revenues over Expenditures	(329,200)	(207,800)
Other Financing Sources		
Transfers In		
General Fund	154,730	148,690
Net Change in Fund Balance	<u>\$ (174,470)</u>	(59,110)
Fund Balance		
Beginning		<u>983,878</u>
Ending		<u>924,768</u>

FIDUCIARY FUND TYPE

AGENCY FUND

VILLAGE OF BURR RIDGE, ILLINOIS

Agency Fund - Special Service Area

Schedule of Changes in Assets and Liabilities
Year Ended April 30, 2016

	Balances May 1	Additions	Deletions	Balances April 30
ASSETS				
Cash and Cash Equivalents	\$ 148,031	9,576		157,607
Accounts Receivable	1,051		7	1,044
Total Assets	<u>\$ 149,082</u>	<u>9,576</u>	<u>7</u>	<u>158,651</u>
LIABILITIES				
Due to Bondholders	<u>\$ 149,082</u>	<u>9,569</u>		<u>158,651</u>

SUPPLEMENTAL DATA

VILLAGE OF BURR RIDGE, ILLINOIS

Long-Term Debt Requirements

General Obligation Bonds of 2003

April 30, 2016

Date of Issue	May 15, 2003
Date of Maturity	December 30, 2016
Authorized Issue	\$ 5,650,000
Denomination of Bonds	Increments of \$5,000
Interest Rates	2.75% to 3.10%
Principal Maturity Date	December 30
Interest Dates	June 30 and December 30
Payable at	Bank of America

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Fiscal Year	Tax Levy			Interest Due on			
		Principal	Interest	Totals	June 30	Amount	December 30	Amount
2015	2017	<u>\$ 505,000</u>	<u>15,655</u>	<u>520,655</u>	2016	<u>7,826</u>	2017	<u>7,829</u>

VILLAGE OF BURR RIDGE, ILLINOIS

Long-Term Debt Requirements

Promissory Note of 2008
 April 30, 2016

Date of Issue	December 12, 2008
Date of Maturity	December 30, 2018
Authorized Issue	\$ 375,000
Interest Rate	3.98%
Principal Maturity Date	December 30
Interest Dates	June 30 and December 30
Payable at	Burr Ridge Bank and Trust

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Payment Schedule			Interest Due on			
	Principal	Interest	Totals	June 30	Amount	December 30	Amount
2017	\$ 41,187	4,727	45,914	2016	2,547	2017	2,180
2018	42,856	3,058	45,914	2017	1,736	2018	1,322
2019	44,565	1,349	45,914	2018	886	2019	463
	<u>\$ 128,608</u>	<u>9,134</u>	<u>137,742</u>		<u>5,169</u>		<u>3,965</u>

VILLAGE OF BURR RIDGE, ILLINOIS

Long-Term Debt Requirements

General Refunding Obligation Bonds of 2012
April 30, 2016

Date of Issue	May 2, 2012
Date of Maturity	December 15, 2017
Authorized Issue	\$ 5,935,000
Denomination of Bonds	Increments of \$5,000
Interest Rates	1.75%
Principal Maturity Date	December 15
Interest Dates	June 15 and December 15
Payable at	US Bank

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Tax Levy			Interest Due on			
	Principal	Interest	Totals	June 30	Amount	December 30	Amount
2017	\$	103,863	103,863	2016	51,931	2017	51,932
2018	5,935,000	103,863	6,038,863	2017	51,931	2018	51,932
	<u>\$ 5,935,000</u>	<u>207,726</u>	<u>6,142,726</u>		<u>103,862</u>		<u>103,864</u>



VILLAGE OF
BURR RIDGE 8B
A VERY SPECIAL PLACE

Mickey Straub
Mayor

Karen J. Thomas
Village Clerk

Steven S. Stricker
Village Administrator

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

September 20, 2016

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

**Re: Z-10-2016: 11650 Bridewell Drive and 1400 Burr Ridge Parkway (Weekley);
Rezoning, Text Amendment, and Planned Unit Development**

Dear President and Board of Trustees:

The Plan Commission transmits for your consideration its recommendation to approve the above referenced request by Weekley Homes, LLC, d.b.a. David Weekley Homes for rezoning from the O-2 Office and Hotel District to the R-5 Planned Residence District; an amendment to Section VI.H.4.b(6) of the Zoning Ordinance to reduce the minimum land area for an R-5 Planned Unit Development from 40 acres to 20 acres; and special use approval to designate the subject property as a Planned Unit Development; all of which is to accommodate the proposed development of 52 single-family homes with private streets.

After due notice, as required by law, the Plan Commission held a public hearing on September 19, 2016. The Plan Commission determined that the property is suitable for residential use as it is unlikely to be developed under the current office zoning and retail or industrial uses would not be compatible with surrounding development. The Commission further determined that the proposed R-5 District was appropriate for the property given the surrounding mix of office, mixed use, and single family residential and the proximity of the only other R-5 District in the Village (Chasemoor Townhomes).

The Commission also determined that the R-5 District should be amended so that it is clearly restricted to areas with a mixture of residential and non-residential uses such as the subject property and that an R-5 PUD should be allowed on a 20 acre property. These amendments to the R-5 District accommodate the proposed development at this location while eliminating any precedent for a similar development in a single family residential neighborhood.

Finally, the Commission reviewed the PUD site plan and determined that the number of units, the type of units, and the street layout was consistent with the R-5 District and appropriate for this location. The only deviations from the R-5 District was a reduction in the front and corner side setbacks which was intended to bring the homes closer to the street to create a better pedestrian environment. The density and number of units are consistent with the R-5 District standards for single-family cluster dwellings.

After due consideration of all written and spoken testimony and by a vote of 6 to 0, the Plan Commission determined that the requested rezoning, text amendment, and Planned Unit Development complies with the applicable Findings of Fact as required by the Zoning Ordinance. Therefore, the Plan Commission **recommends that the**

Board of Trustees approve Z-10-2016 and that the Planned Unit Development be subject to the following conditions:

- A. Approval is limited to Preliminary Plan approval as per Section XIII.L.2.c of the Zoning Ordinance.
- B. Final Plan approval shall be subject to review by the Plan Commission and approval by the Board of Trustees as per Section XIII.L.2.d of the Zoning Ordinance.
- C. Final plans shall significantly comply with the preliminary plans submitted and reviewed by the Plan Commission and attached hereto.
- D. Pathways and sidewalk shall comply with the preliminary plans except as specifically modified by the Board of Trustees after review and recommendation from the Pathway Commission. It is understand that the pathway loop shall be completed along the north and east sides of the lake.
- E. Final plan review shall include but not be limited to the following:
 - a. Final subdivision site plan, landscaping plan, and engineering plans;
 - b. Subdivision entryway features and subdivision fences;
 - c. Final building elevations providing for alternate elevation designs and materials;
 - d. Monotony code providing rules and regulations to ensure diversity in the location of the various building elevations;
 - e. Restrictions on the number of homes with and without open front porches to ensure that the predominance of homes have open front porches consistent with the submitted preliminary building elevations.

Sincerely,

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

GT:JDP/mrm
Enclosures

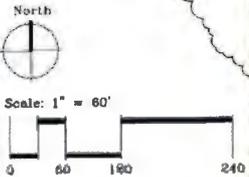
LAKESIDE POINTE OF BURR RIDGE VILLAGE CENTER - BURR RIDGE, IL

SITE INFORMATION:

Gross Area	22.5 acres
Units Proposed	52
Dwelling Units per Acre	2.3 du/ac
Street Pavement Width	28'
Sidewalk Width	8'
Open Space/Common Area	10.2 ac./45%
Park Land	3.2 acres
Existing Lake	2.6 acres
Neighborhood Open	2.1 acres
Detention Areas	1.1 acres
Est. Impervious coverage	8.5 ac./29%

LOT STANDARDS:

Building Height	38'
Building Pad (Max.)	40' x 81'
Front Yard Setback to Sidewalk	20'
Building Side Separation	10.5'
Rear to Rear Separation (min.)	39.5'
Rear to Side Separation (min.)	32'
Rear to Open Space/Buffer (min.)	20'
Side to Open Space/Buffer (min.)	5'



Building Dreams, Enhancing Lives.
David Weekley Homes



0391-D

4083-B

4275-B

4633-D

3630-D

Burr Ridge
By
David Weekley Homes

Chicago

Burr Ridge

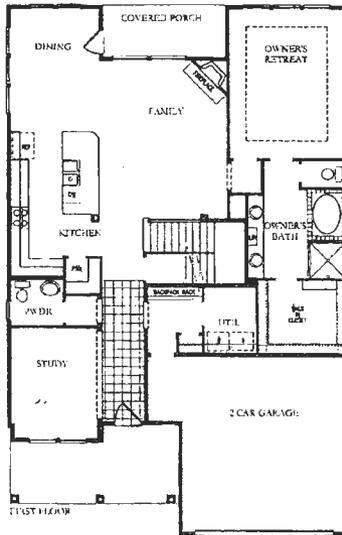
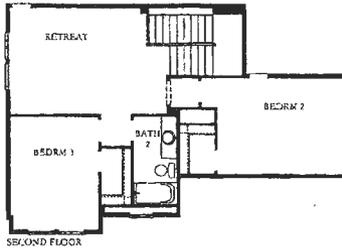
Plan 1 - 2431 sqft

Plan 2 - 2821 sqft

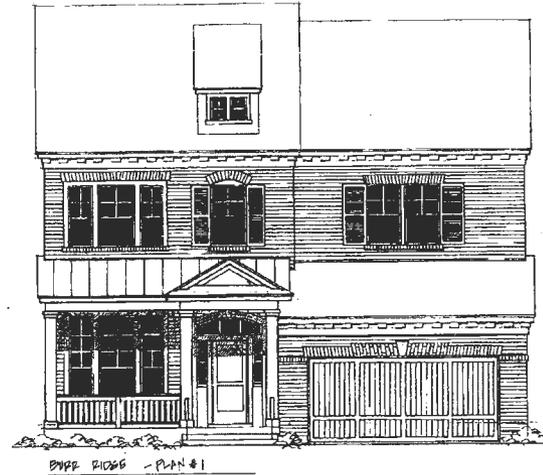
Plan 3 - 2878 sqft

Plan 4 - 3237 sqft

FLOOR PLAN
THE DUNBARTON



UNFINISHED BASEMENT STANDARD

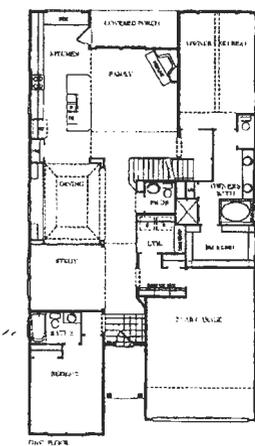
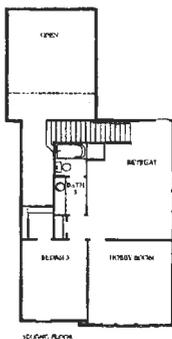


2/11/2015
 473XCH1_1.jpg

DavidWeekleyHomes.com

These plans, drawings, brochures, specifications, and all other information are provided for informational purposes only and do not constitute an offer of any real estate. The information contained herein is for informational purposes only and does not constitute an offer of any real estate. The information contained herein is for informational purposes only and does not constitute an offer of any real estate. The information contained herein is for informational purposes only and does not constitute an offer of any real estate.

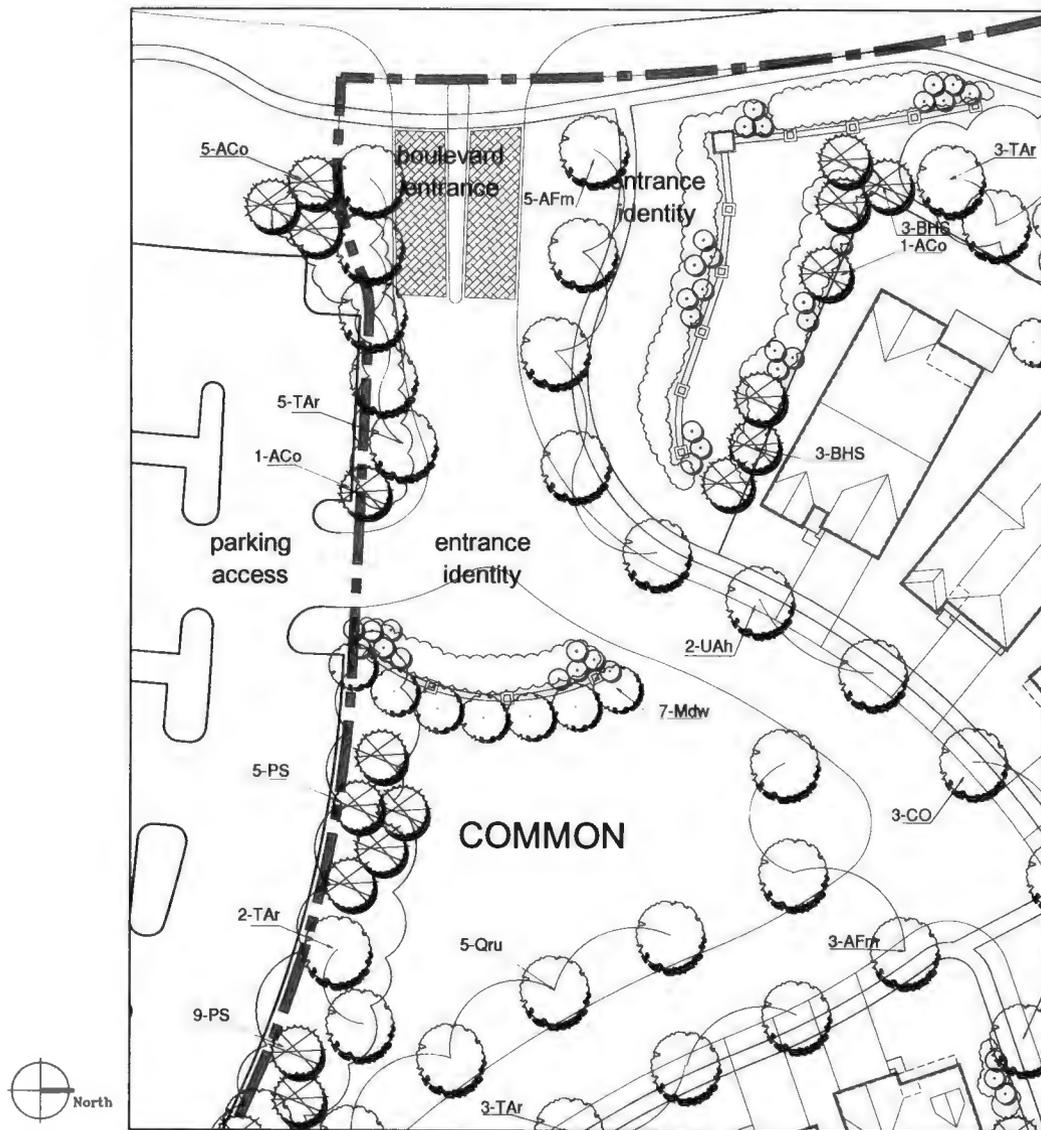
FLOOR PLAN
THE ELBERTON



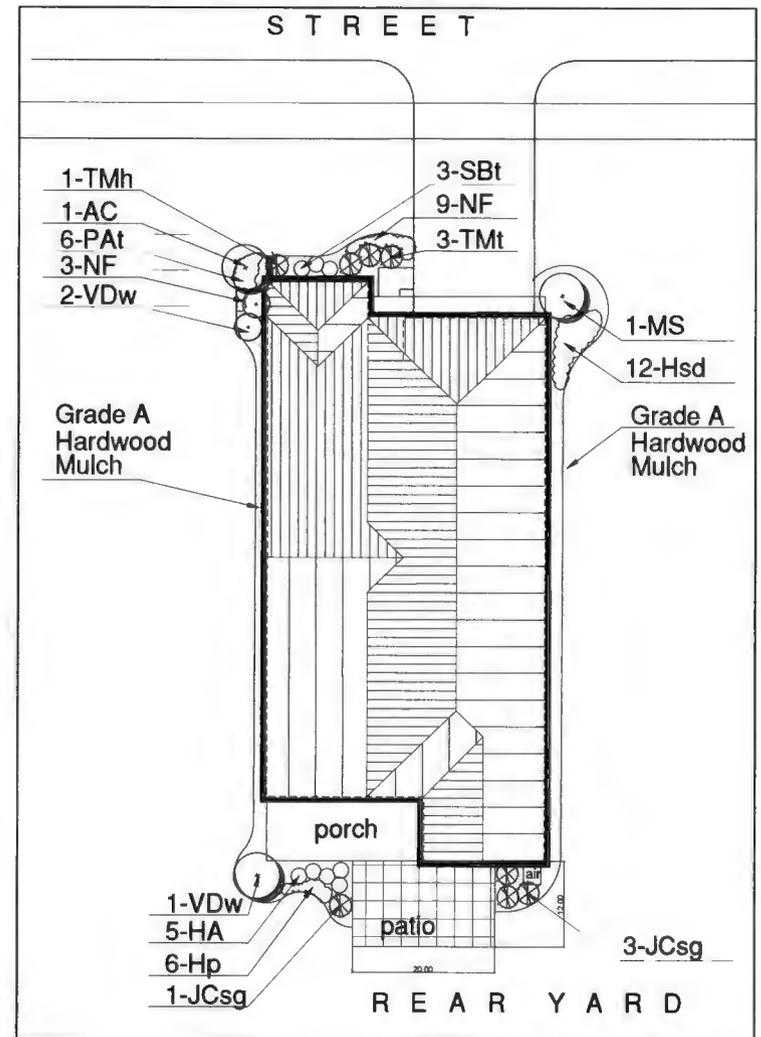
2021's
 ARCHITECTURE

DavidWeekleyHomes.com

This plan is shown here for informational purposes only and is not intended to be used as a contract. It is subject to change without notice. Please contact your local office for more information and to see if this plan meets your needs. See a copy of the full set of plans at DavidWeekleyHomes.com. All Rights Reserved.



Entrance Feature



Typical Foundation Plan/Plan 4772

Preliminary Landscaping Plan



TAX PARCEL NUMBERS (P.I.N.)
 18-30-300-025
 18-30-303-016

PARCEL 1 & PARCEL 2
 PART OF THE WEST 1/2 OF SECTION 30
 TOWNSHIP 36 NORTH, RANGE 12, EAST
 OF THE THIRD PRINCIPAL MERIDIAN IN
 COOK COUNTY, ILLINOIS

BASIS OF BEARINGS
 THE BASIS OF BEARINGS IS THE STATE PLANE
 COORDINATE SYSTEM (SPCS) AND IS DERIVED FROM
 ILLINOIS STATE WITH PROJECT ORIGIN AT LATITUDE
 41-54-58.8
 LONGITUDE 87-54-38.0734 W
 GROUND SCALE FACTOR 1.00001103
 ALL MEASUREMENTS ARE ON THE GROUND.

- NOTES:**
- 1) ALL MEASUREMENTS AND DISTANCES ARE SHOWN IN FEET AND DECIMAL PARTS THEREOF
 - 2) ARC DISTANCES ARE ALONG ALL CURVES
 - 3) SEE PRELIMINARY ENGINEERING PLANS BY V3 COMPANIES FOR PROPOSED GRADING AND UTILITY INFORMATION
 - 4) BLANKET UTILITY AND DRAINAGE EASEMENTS TO BE PROVIDED OVER ALL ACCESS EASEMENT AREAS AND ALL LIMITED ACCESS EASEMENT AREAS. ADDITIONAL EASEMENTS MAY BE NECESSARY DEPENDING ON FINAL ENGINEERING
 - 5) ACCESS BASEMENTS FOR INGRESS AND EGRESS SHALL BE PROVIDED FOR ALL ROADWAY DRIVEWAYS AND COMMON SIDEWALK AREAS
 - 6) EXISTING ZONING O-2 OFFICE AND HOTEL DISTRICT
 - 7) PROPOSED ZONING R-6 PLANNED RESIDENCE DISTRICT OF THE BURR RIDGE ZONING ORDINANCE

OWNER/DEVELOPER
 David Weekley Homes
 1930 Thoreau Drive North, Suite 160
 Schaumburg, Illinois 60173-4151
 847 241 4308

ENGINEERS/SURVEYOR
 V3 Companies of Illinois, Ltd.
 7325 James Avenue
 Woodridge, Illinois 60517
 630 724 9200

PLANNER / LANDSCAPE ARCHITECT
 BSB Design
 1540 Dundee Road, Suite 310
 Palatine, Illinois 60074
 847 705 2200

- NOTES:**
- 1) THE LOT DIMENSIONS FOR EVERY HOME SHALL BE $\pm 0.01 \pm 0.02$
 - 2) THE 12 X 14 FT PATIO AREA DEFINED ABOVE SHALL BE FOR PATIO AND/OR DECK PLACEMENT. ANY PATIO AND/OR DECK SHALL NOT EXTEND BEYOND THIS LIMIT

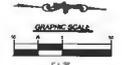
V3
 V3 Companies
 7325 James Avenue
 Woodridge, IL 60517
 630.724.9200 phone
 630.724.9202 fax
 www.v3co.com

REVISIONS		PROJECT NO.	DATE	DESCRIPTION
1	04-22-16	PER COORDINATION REVIEW		
2	04-28-16	REVISED SITE PLAN		

PROJECT NO. 00008 DWH
 DATE 04-22-16
 DRAWN BY JLB
 CHECKED BY TJE
 PROJECT APPROVED BY DCO
 SCALE 1"=50'

LAKESIDE POINTE OF BURR RIDGE

PRELIMINARY PLAT OF P.U.D.
 ILLINOIS
 BURR RIDGE
 DRAWING NO. 1.0



PRELIMINARY ENGINEERING PLANS
FOR
LAKESIDE POINTE OF BURR RIDGE
BURR RIDGE, ILLINOIS

PROJECT TEAM

OWNER/DEVELOPER

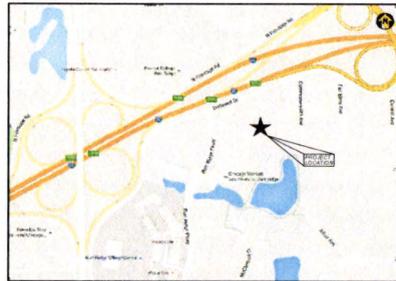
David Weekley Homes
1930 Thoreau Drive North, Suite 160
Schaumburg, Illinois 60173-4151
847 241 4308
Contact: Kevin Seay

ENGINEER

V3 Companies of Illinois, Ltd
7325 James Avenue
Woodridge, Illinois 60517
630 724 9200
Project Manager: Dwayne Gillian, P.E.
Project Engineer: Thomas J. Kunschke, P.E.

PLANNER / LANDSCAPE ARCHITECT

BSB Design
1540 Dundee Road, Suite 310
Palatine, Illinois 60074
847 705 2200
Contact: Joseph Maschek



LOCATION MAP
NO SCALE



VICINITY MAP
NO SCALE

INDEX OF DRAWINGS

- 0.0 TITLE SHEET
- 1.0 LAYOUT PLAN
- 2.0 GRADING PLAN
- 3.0 UTILITY PLAN



V3 Companies
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Woodridge, IL 60517
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630.724.9202 fax
www.v3co.com



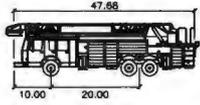
Joint
Liability
Locating
Information
As
Excavators
Call 48 hours before you dig

REVISIONS			
NO.	DATE	DESCRIPTION	REVISED BY
1	03-20-16	PER COORDINATION REVIEW	SMILES/REVISED
2	03-25-16	REVISED SITE PLAN	

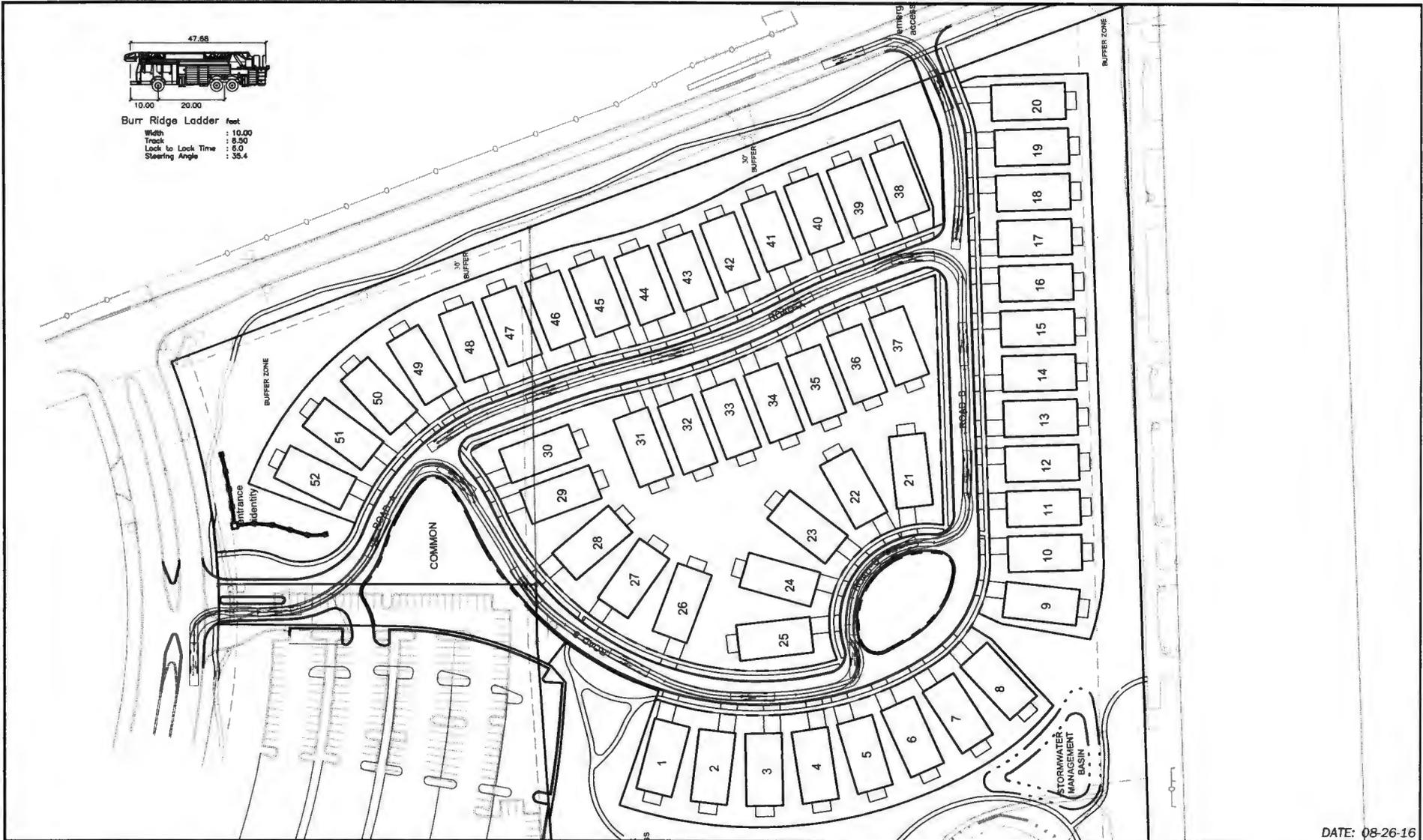
ORIGINAL ISSUE DATE: 03-14-2016

BENCHMARKS	
<p>SOURCE: ESTABLISHED VIA TRIMBLE VRS NETWORK DATUM IS NAVD83 GROUND SCALE FACTOR: 1.000319122 ON GD 12A (COMUS)</p> <p>STATION DESIGNATION: 58M1 ESTABLISHED BY: V3 COMPANIES DATE: 07-02-15 ELEVATION: 886.813 (MEAS) DATUM: NAVD83 DESCRIPTION: NORTHWEST SIGHT ON FIRE HYDRANT AT SOUTH SIDE OF BRIDGELL DRIVE NEAR NORTHWEST CORNER OF SITE</p> <p>STATION DESIGNATION: 58M2 ESTABLISHED BY: V3 COMPANIES DATE: 07-02-15 ELEVATION: 886.833 DATUM: NAVD83 DESCRIPTION: NORTHWEST SIGHT ON FIRE HYDRANT AT SOUTH WEST CORNER OF BRIDGELL DRIVE AND COMMONWEALTH AVE</p>	<p>PROFESSIONAL ENGINEERS CERTIFICATION</p> <p>I, THOMAS J. KUNSCHKE, A LICENSED PROFESSIONAL ENGINEER IN THE STATE OF ILLINOIS, HEREBY CERTIFY THAT THIS DRAWING WAS PREPARED OR REVIEWED BY ME OR UNDER MY CLOSE PERSONAL SUPERVISION AND I AM A LICENSED PROFESSIONAL ENGINEER IN THE STATE OF ILLINOIS AND I AM THE DESIGNER OF THIS PROJECT.</p> <p>DRAWN BY: _____ DATE: _____</p>

<p>PROFESSIONAL ENGINEERS CERTIFICATION</p> <p>I, THOMAS J. KUNSCHKE, A LICENSED PROFESSIONAL ENGINEER IN THE STATE OF ILLINOIS, HEREBY CERTIFY THAT THIS DRAWING WAS PREPARED OR REVIEWED BY ME OR UNDER MY CLOSE PERSONAL SUPERVISION AND I AM A LICENSED PROFESSIONAL ENGINEER IN THE STATE OF ILLINOIS AND I AM THE DESIGNER OF THIS PROJECT.</p> <p>DRAWN BY: _____ DATE: _____</p>	<p>DRAWING NO.</p> <p style="font-size: 24pt; text-align: center;">0.0</p>
--	--



Burr Ridge Ladder feet
 Width : 10.00
 Track : 8.50
 Lock to Lock Time : 6.0
 Steering Angle : 35.4



DATE: 08-26-16



V3 Companies
 7325 Janes Avenue
 Woodridge, IL 60517
 630.724.9200 phone
 630.724.9202 fax
 www.v3co.com

LAKESIDE POINTE OF BURR RIDGE
 BURR RIDGE ILLINOIS

FIRE TRUCK EXHIBIT



SCALE: 1"=100'



VILLAGE OF
BURR RIDGE 8C
A VERY SPECIAL PLACE

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

Mickey Straub
Mayor

Karen J. Thomas
Village Clerk

Steven S. Stricker
Village Administrator

September 20, 2016

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

Re: PC-10-2016: Comprehensive Plan Amendment – Request to Hold Public Hearing

Dear President and Board of Trustees:

The Plan Commission transmits for your consideration its request to conduct a public hearing to consider an amendment to the Comprehensive Plan relative to the Land Use Plan for the Burr Ridge Corporate Park and Downtown Burr Ridge.

In a separate letter, the Plan Commission has forwarded its recommendation to rezone the property at 1400 Burr Ridge Parkway and 11650 Bridewell Drive from the O-2 District to the R-5 District. Based on the testimony provided for that hearing, the Plan Commission has determined that an amendment to the Comprehensive Plan should be considered that would designate the property for cluster single-family dwellings rather than the current designation for office uses.

Accordingly, by a vote of 6 to 0, the Plan Commission ***requests authorization from the Board of Trustees*** to proceed with a public hearing to consider said amendment.

Sincerely,

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



VILLAGE OF
BURR RIDGE 8E
A VERY SPECIAL PLACE

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

Mickey Straub
Mayor

Karen J. Thomas
Village Clerk

Steven S. Stricker
Village Administrator

September 20, 2016

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

Re: V-05-2016: 300 Tamerton Parkway (Karls); Variation

Dear President and Board of Trustees:

The Zoning Board of Appeals (ZBA) transmits for your consideration its recommendation to approve a request by Michael A. DiCristina on behalf of James Karls for variations from Sections IV.I.17 and IV.I.22 of the Burr Ridge Zoning Ordinance to permit accessory structures, including an outdoor kitchen, fireplace, and storage structure, to be located in a side buildable area rather than in the rear yard.

After due notice, as required by law, the Zoning Board of Appeals held a public hearing on September 19, 2016. The variation request is based on the lot being a corner lot, the location of existing patio doors facing the side yard, and the orientation of the house. The house sits at an angle to the front lot line with patio doors facing toward the side yard. The proposed placement of the accessory structures is consistent with existing improvements on the subject property and adjacent properties.

After due consideration, the Zoning Board of Appeals concluded that the proposed variations comply with the standards of the Zoning Ordinance. Accordingly, by a vote of 6 to 0, the **Zoning Board of Appeals recommends approval of V-05-2016** subject to compliance with the submitted plans.

Sincerely,

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

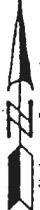
GT:JDP/mrm
Enclosures

PLAT OF SURVEY

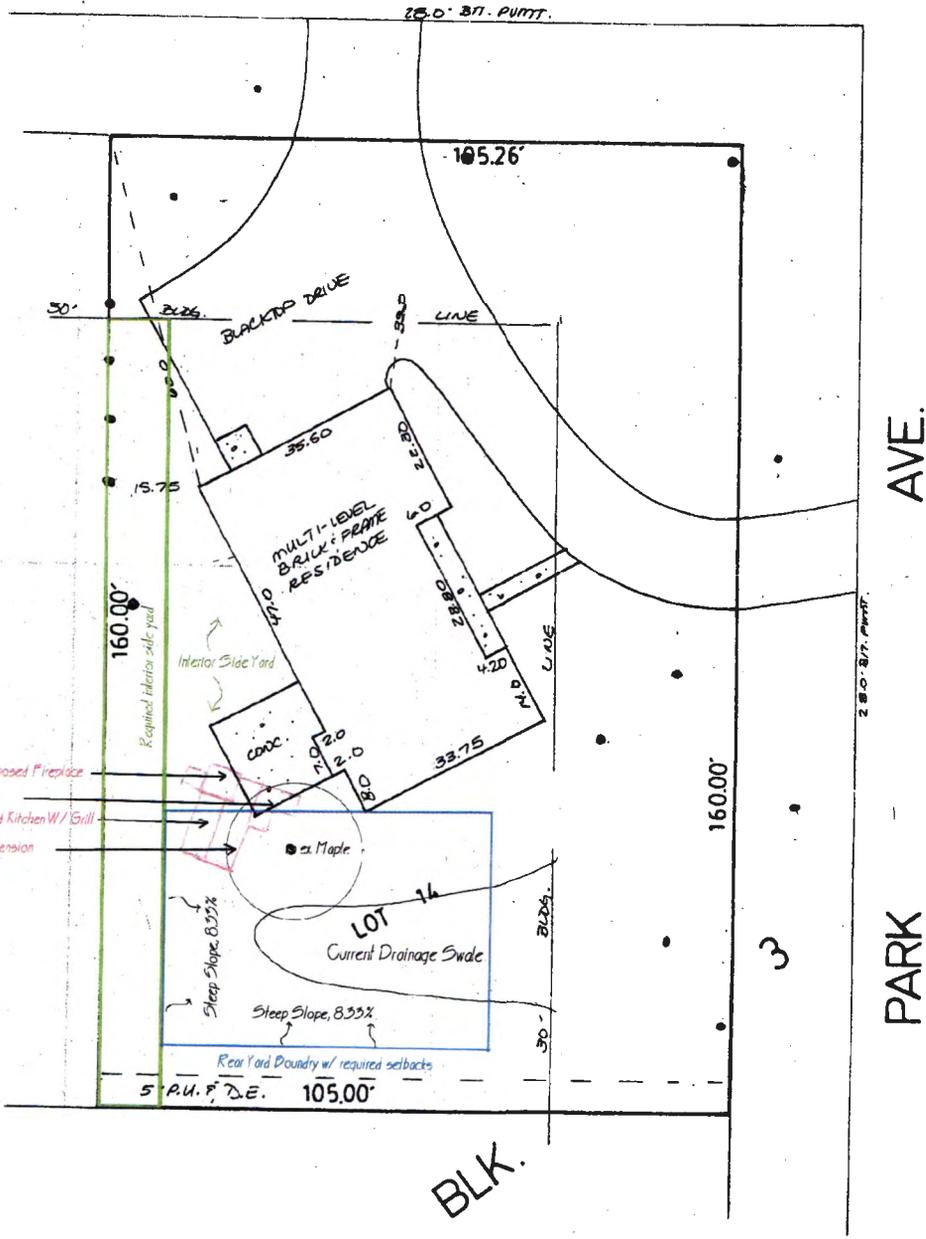
OF

LOT 14 IN BLOCK 3 OF BRAEMOOR UNIT NUMBER 2, BEING A SUBDIVISION OF PART OF THE WEST 34 ACRES OF THE NORTH HALF OF THE SOUTHEAST QUARTER OF SECTION 36, TOWNSHIP 38 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JULY 15, 1976 AS DOCUMENT R76-46975 AND CERTIFICATES OF CORRECTION RECORDED AUGUST 18, 1976 AND JULY 18, 1977 AS DOCUMENT NUMBERS R76-57012 AND R77-59287 IN DUPAGE COUNTY, ILLINOIS.

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TAMERTON PKWY.

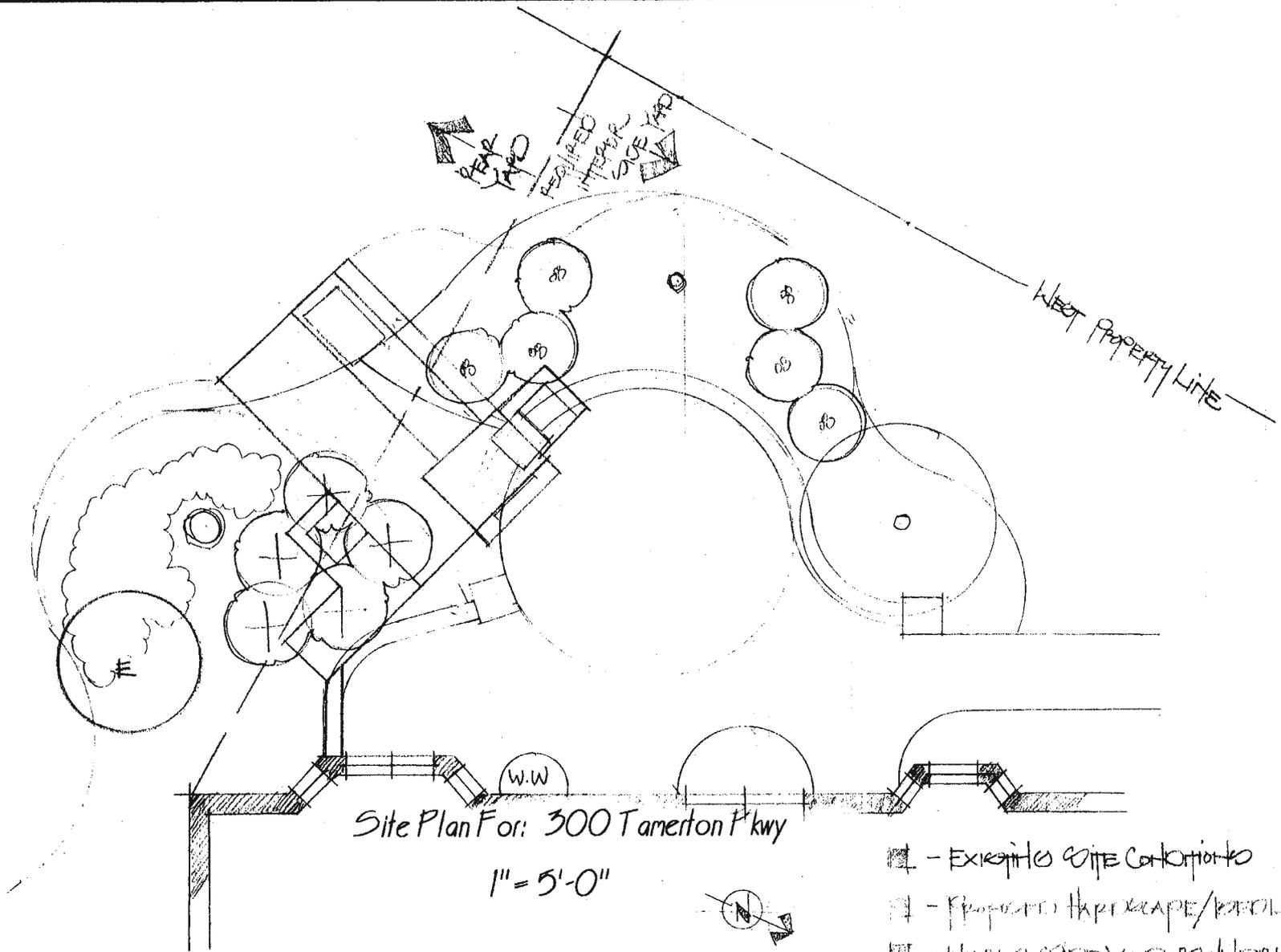


ADDRESS: 300 TAMERTON PKWY.
 BLUE RIDGE IL
 SURVEYED FOR: SUSAN E. LEBUS
 RTTY
 FILE NO.: TR-3UB
 BOOK: 276 PAGE: 30

RESIDENTIAL LAND SURVEYORS, INC.
 P.O. BOX 242
 WINFIELD, IL 60190
 Ph. 630-372-8631 - Fx. 630-372-8867

REFER TO DEED, TITLE POLICY AND LOCAL ORDINANCE FOR BUILDING RESTRICTIONS. NO MEASUREMENTS ARE TO BE ASSUMED BY SCALING. ALL LOTS ARE STAKED UNLESS NOTED.

STATE OF ILLINOIS
 COUNTY OF DU PAGE
 RESIDENTIAL LAND SURVEYORS, INC.
 A PROFESSIONAL LAND SURVEYING FIRM,
 HAS SURVEYED THE ABOVE DESCRIBED PROPERTY. ALL DIMENSIONS ARE IN FEET AND DECIMAL PARTS THEREOF.
 Resurveyed by [Signature]
 DATE: SEPTEMBER 7, 2000

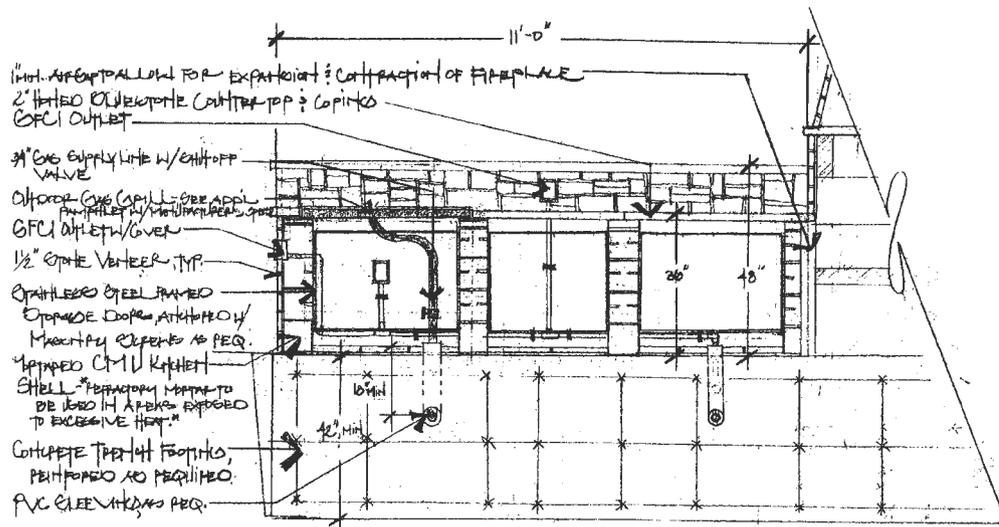


Site Plan For: 300 Tamerton Pkwy

1" = 5'-0"

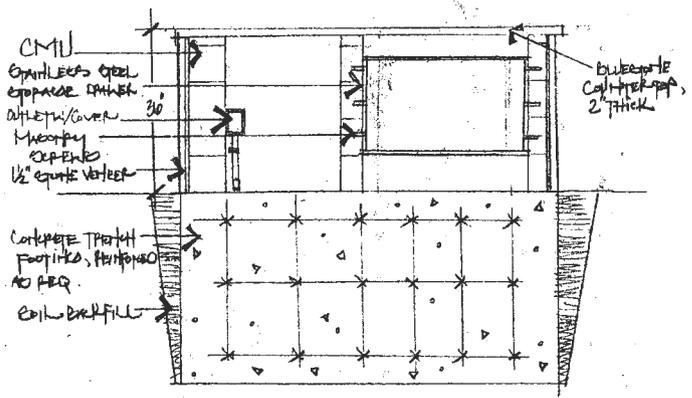


- ▣ - EXISTING SITE CONDITIONS
- ▣ - PROPOSED Hardscape/STRUCTURES
- ▣ - INTERIOR REAR YARD REGULATORY LINE

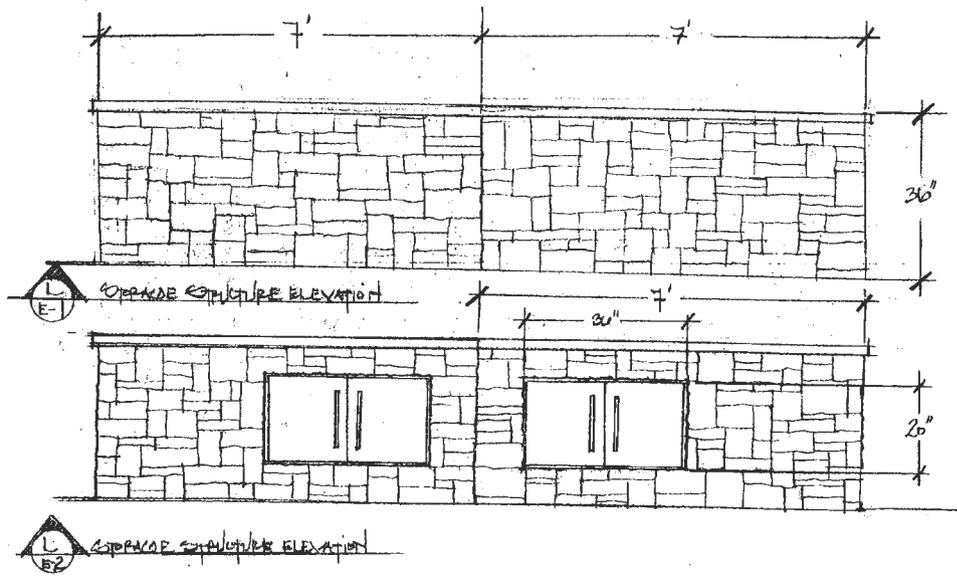
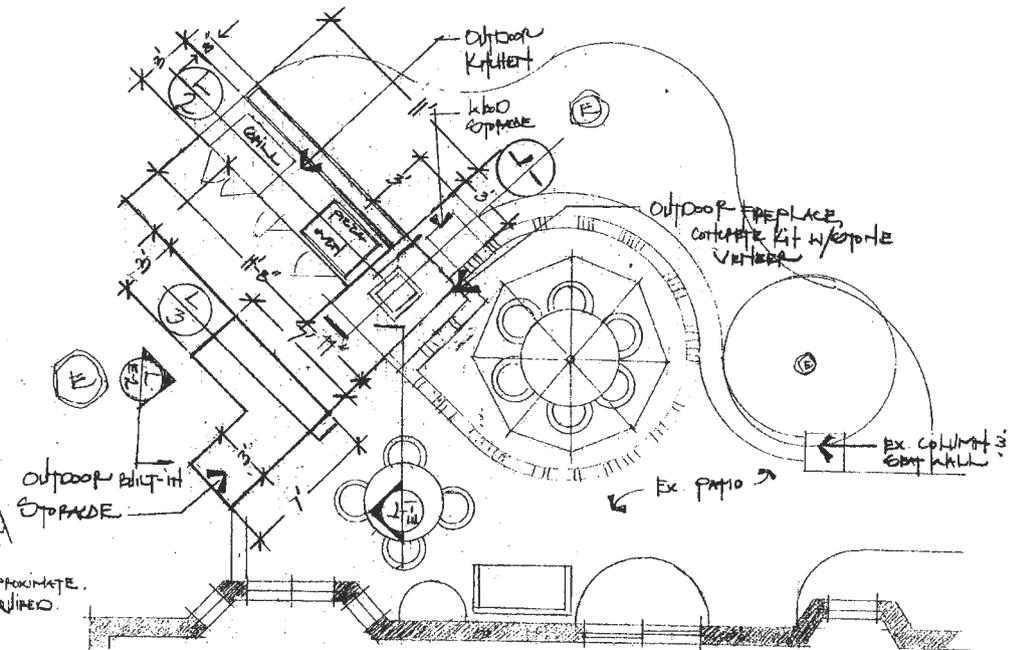


NOTES: ALL PLUMBING & ELECTRICAL WORK TO BE INSTALLED BY FULLY LICENSED & BONDED PROFESSIONALS. LOCATIONS OF ELECTRICAL OUTLETS IS APPROXIMATE.
 *ALL CONDUIT, PIPING, AND OUTLETS SHALL CONFORM TO LOCAL CODES AS REQUIRED.

L
2



L
3 Outdoor Stove Structure





VILLAGE OF
BURR RIDGE 8F
A VERY SPECIAL PLACE

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

Mickey Straub
Mayor

Karen J. Thomas
Village Clerk

Steven S. Stricker
Village Administrator

September 20, 2016

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

Re: Z-09-2016; 6101 County Line Road (King-Bruwaert House)

Dear President and Board of Trustees:

The Plan Commission transmits for your consideration its recommendation to approve a request by King-Bruwaert House for an amendment to the King-Bruwaert House Planned Unit Development, Ordinance A-452-14-92, to allow the construction of a bistro serving a limited menu of food and beverages, for cash, and to allow for the sale of alcoholic beverages in the bistro.

After due notice, as required by law, the Plan Commission held a public hearing on September 19, 2016. The petitioner operates a senior housing facility. This petition seeks to remodel a portion of the existing building to create a "bistro". The bistro will provide food and alcoholic beverages for sale. The bistro will be an extension of the existing services provided by King-Bruwaert House and will not impact any adjacent properties. The only concern was that the outdoor dining area be enclosed with a wall or rail as required by the Zoning Ordinance.

Accordingly, by a vote of 6 to 0, the Plan Commission **recommends that the Board of Trustees approve Z-09-2016** subject to final staff review of the wall around the outdoor dining area with the wall being approximately 4 feet in height.

Sincerely,

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

GT:JDP/mrm
Enclosures



NEW ENTRY VESTIBULE

KING BRUWAERT HOUSE - PHASE 01

Perkins Eastman



NEW CAFE

KING BRUWAERT HOUSE - PHASE 01

Perkins Eastman



VILLAGE OF
BURR RIDGE 8G
A VERY SPECIAL PLACE

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September 20, 2016

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

Re: PC-09-2016; 8405 Oak Knoll Drive; Request for Private Sanitary Sewer System

Dear President and Board of Trustees:

The Plan Commission transmits for your consideration its recommendation to approve a request for the construction of a new home with a private sanitary sewer system. The Zoning Ordinance requires that all new homes be connected to public sewer unless the owner can show that it is not practical to connect to the public sewer and that the property is at least 150 feet wide and one acre in area.

The subject property complies with the lot size requirements for a private sanitary sewer system. The Village Engineer recommended that the Plan Commission approve this request because the connection to the public sewer would require a private lift station which has the potential for failure and interference with the Village water main on Oak Knoll Drive. The report from the Village Engineer is attached.

Accordingly, by a vote of 6 to 0, the Plan Commission **recommends approval** of this request subject to the recording of a covenant committing the property owner to connect to the public sewer if it is extended to the property.

Sincerely,

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

GT:JDP/mrm
Enclosures

M E M O

To: Doug Pollock, AICP, Community Development Director
From: David Preissig, P.E., Director of Public Works & Village Engineer
Date: September 15, 2016
Subject: Septic System Concurrence for 8405 Oak Knoll Drive
(PIN 18-31-402-018)

The following is an assessment of the proposed private sanitary system for 8405 Oak Knoll Drive, Burr Ridge, Cook County, Illinois:

Existing and Proposed Conditions:

1. Proposed residence would be a five-bedroom house constructed on a 1.03 acre lot.
2. The nearest sanitary sewer maintained by the Village of Burr Ridge is on Oak Knoll Drive, approximately 530 feet west of the proposed residence.
3. Between this lot and the nearest sanitary sewer is a significant grade change and the Flagg Creek Tributary C with floodplain (Zone AE).

No gravity-fed connection to a municipal sanitary system is possible from this proposed residence. The Village of Burr Ridge does not have plans to provide a sanitary sewer in this part of the Oak Knoll subdivision in the near future.

A private forcemain installed to serve this residence and pump sewage into the Village's existing sewer on Oak Knoll Drive could be problematic in the future. A private, pressurized forcemain would cross the Village's watermain and must be directional bored beneath a waterway designated as Flagg Creek Tributary C that includes a flood plain. As you may know, a private forcemain that fails near our potable water system, or in the vicinity of this waterway could quickly contaminate the water system or creek, and involve costly environmental remediation.

A pressurized forcemain is private infrastructure and not included in the region's underground locating notification system, J.U.L.I.E.. This puts the pipe at risk of damage by utility installations, repairs, or other excavations along Oak Creek Drive.

Costs notwithstanding, the Engineering Division concurs with the installation of a private sanitary septic system for the proposed new residence at 8405 Oak Creek Drive. A statement should be recorded with the property that will require connecting to a municipal sanitary sewer system whenever such a facility is constructed by the Village to serve this property.

Please contact Village Engineer David Preissig, P.E., if you have any questions regarding the above at (630) 323-4733, extension 6000.

AGREEMENT

This AGREEMENT is entered into this 26th day of September, 2016, by and between the VILLAGE OF BURR RIDGE and Thomas Gregory Hoster (hereinafter referred to as the Employee) for the assignment of the financial responsibilities of the parties hereto for expenses incurred in training, equipping and uniforming Employee as a police officer for the Village of Burr Ridge (sometimes the "Village").

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

WHEREAS, Employee shall begin employment with the Village on September 26, 2016; and

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

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

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

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

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

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

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

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

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

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

Section 3. Employee shall commence work hereunder on the 26th day of September, 2016.

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

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

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

Section 7. Upon employment and until successful completion of the Basic Training Academy and certification as a law enforcement officer by the Police Training Board, the Village shall pay Employee a salary at the rate of \$61,892.00 per year in accordance with this Agreement. The payments will be bi-weekly.

Section 8. Upon the successful completion of the Basic Training Academy and certification as a law enforcement officer by the Police Training Board, the Village shall pay Employee a salary at a rate of \$61,892.00 per year, in accordance with this Agreement. The payments will be made bi-weekly. Subsequent increases in salary shall be based upon Village and Police Department policy.

Section 9. The Village shall advance, on behalf of Employee, all expenses attendant with the costs of said uniforms, equipment, and training, including the costs associated with the Basic Training Academy and training conducted by Burr Ridge Police Department personnel at or

about the Village of Burr Ridge, and any other direct or indirect charges to which the Village agrees in writing.

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

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

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

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

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

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

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

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

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

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



Employee



VILLAGE OF BURR RIDGE

ATTEST:

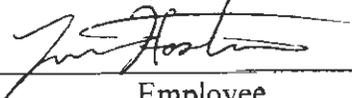
Village Clerk

Village President

ADDENDUM TO AGREEMENT

Dated September 26, 2016

Employee's first pay check (80 hours) will be on October 14, 2016 and the gross sum will be \$2,380.46 and thereafter shall be paid (80 hours) on a bi-weekly basis.



Employee

Date Signed: September 26, 2016

ATTEST:

VILLAGE OF BURR RIDGE

Village Clerk

Village President

AGREEMENT

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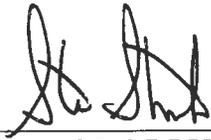
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Employee



VILLAGE OF BURR RIDGE

ATTEST:

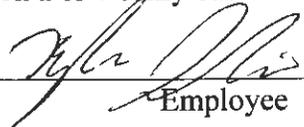
Village Clerk

Village President

ADDENDUM TO AGREEMENT

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Employee

Date Signed: September 26, 2016

ATTEST:

VILLAGE OF BURR RIDGE

Village Clerk

Village President



Fall Tree Species

Goodmark Nurseries

Accolade Elm - 6
Valley Forge Elm – 6
Emerald Sunshine Elm - 6
Winter King Hawthorn - 5
American Hornbeam – 5
Espresso Kentucky Coffee Tree – 5
Beijing Gold Lilac- 6
Sterling Silver Linden- 6
Exclamation London Planetree- 5

Wilson Nurser7

Autumn Blaze Freeman Maple - 5
Japanese Tree Lilac- 5
Autumn Brilliance Serviceberry- 7
Exclamation London Planetree- 3

Anthony F. Clementi
869 Swain Avenue
Elmhurst, IL 60126
630-445-3829
anthonyfclementi@yahoo.com

September 18, 2016

Mr. Dave Preissig, P.E.
City of Burr Ridge
451 Commerce Street
Burr Ridge, IL

Dear Dave:

Please accept this letter as notice of my resignation with the City of Burr Ridge. This has been a very difficult decision to make but I have been offered an opportunity that I feel will assist me with my long term career progression. I hope that you will understand my reasons.

I hereby give my two weeks' notice starting today. My last day will be Friday, September 30, 2016.

I would like to take this opportunity to thank you and everyone that I have the pleasure to work with over the last 16 months. You have provided me with much support and opportunities.

Sincerely,


Anthony F. Clementi

8M

VILLAGE OF BURR RIDGE

ACCOUNTS PAYABLE APPROVAL REPORT
BOARD DATE: 09/26/16
PAYMENT DATE: 09/27/16
FISCAL 16-17

FUND	FUND NAME	PAYABLE	TOTAL AMOUNT
10	General Fund	115,568.84	115,568.84
21	E-911 Fund	68.00	68.00
23	Hotel/Motel Tax Fund	1,138.56	1,138.56
51	Water Fund	4,287.97	4,287.97
52	Sewer Fund	115.28	115.28
61	Information Technology Fund	4,957.59	4,957.59
TOTAL ALL FUNDS		<u>\$ 126,136.24</u>	<u>\$ 126,136.24</u>
		GRAND TOTAL	<u>\$ 126,136.24</u>

PAYROLL
PAY PERIOD ENDING SEPTEMBER 10, 2016

	TOTAL PAYROLL
Legislation	2,627.98
Administration	14,309.79
Community Development	9,558.51
Finance	8,783.99
Police	116,789.47
Public Works	20,611.89
Water	27,272.24
Sewer	7,511.10
IT Fund	255.12
TOTAL	<u>\$ 207,720.09</u>
GRAND TOTAL	<u>\$ 333,856.33</u>

GL Number	Invoice Line Desc	Vendor	Invoice Date	Invoice	Amount
Fund 10 General Fund					
Dept 1010 Boards & Commissions					
10-1010-40-4042	Area myrs,mgrs strategy mtg exp	Steven S. Stricker	09/14/16	Sep2016	75.60
10-1010-50-5030	Telephone-Sep'16	Call One	09/15/16	12131061136126	49.73
10-1010-80-8020	Rcd H'Flds subdv plat compl. ag	Cook County Recorder of D	08/31/16	2798312016	178.00
Total For Dept 1010 Boards & Commissions					303.33
Dept 2010 Administration					
10-2010-40-4041	Drug screen/new hire-Aug16	First Advantage Occupatic	08/31/16	848133 2523191608	26.75
10-2010-40-4042	Hnsdl rotary club dues/Stricker	Hinsdale Rotary Club	09/15/16	Sep2016	403.00
10-2010-50-5025	Fedex/H'Flds plat-KleinThrp-Aug	FedEx	08/24/16	5-524-02320	25.80
10-2010-50-5025	Fedex/referendum resolution/Kle	FedEx	08/24/16	5-524-02320	22.21
10-2010-50-5030	Telephone-Sep'16	Call One	09/15/16	12131061136126	323.22
Total For Dept 2010 Administration					800.98
Dept 3010 Community Development					
10-3010-40-4041	Drug screen/new hire-Aug16	First Advantage Occupatic	08/31/16	848133 2523191608	26.75
10-3010-50-5020	Forestry/Hampton Inn-reimb/Jul1	Urban Forest Management I	08/23/16	160715	405.00
10-3010-50-5020	Forestry/Spectrum Living-reimb/	Urban Forest Management I	08/23/16	160716	540.00
10-3010-50-5020	Forestry/100 Harvester Dr-reimb	Urban Forest Management I	09/09/16	160832	181.25
10-3010-50-5020	Forestry/Fallingwtr 1st add/rei	Urban Forest Management I	09/09/16	160833	543.75
10-3010-50-5020	Forestry/Harvester Dr-reimb/Aug	Urban Forest Management I	09/09/16	160834	290.00
10-3010-50-5025	Fedex/Urban Forest Mgmt-Aug16	FedEx	08/24/16	5-524-02320	28.04
10-3010-50-5030	Telephone-Sep'16	Call One	09/15/16	12131061136126	497.27
10-3010-50-5075	B&F inspections-Jul'16	B & F Construction Code S	08/24/16	44660	820.00
10-3010-50-5075	B&F plan review/7040 HG Blvd-Se	B & F Construction Code S	09/06/16	44746	208.65
Total For Dept 3010 Community Development					3,540.71
Dept 4010 Finance					
10-4010-50-5030	Telephone-Sep'16	Call One	09/15/16	12131061136126	248.63
Total For Dept 4010 Finance					248.63
Dept 4020 Central Services					
10-4020-50-5081	FSA monthly fee-Aug'16	Discovery Benefits, Inc.	08/31/16	12993 675717-IN	83.00
10-4020-60-6010	8.5 x11 copier paper/10Oct-VH/Se	Runco Office Supply	09/20/16	5527 661199-0	285.00
Total For Dept 4020 Central Services					368.00
Dept 5010 Police					
10-5010-40-4032	Uniforms/Essig-Aug'16	JG Uniforms, Inc.	08/31/16	6303238181 6081	52.50
10-5010-40-4032	Uniforms/Essig-Aug'16	JG Uniforms, Inc.	08/31/16	6303238181 6082	52.50
10-5010-40-4032	Uniforms/Lesniak-Sep'16	JG Uniforms, Inc.	09/07/16	6303238181 6231	247.90
10-5010-40-4032	Retirement badge/Thompson-Sep'1	SymbolArts, LLC	09/13/16	0265486-IN	130.00
10-5010-40-4040	2016 NASRO dues/Wirth	National Association of S	09/05/16	Sep2016	40.00
10-5010-40-4041	Pre-empl physical/Hoster-Sep'16	Concentra Medical Centers	09/06/16	1009663477	431.00
10-5010-40-4041	Pre-empl physical/Jarolimek-Sep	Concentra Medical Centers	09/06/16	1009663477	431.00
10-5010-40-4042	2016 annual ITOA Garcia trg	Illinois Tactical Officer	09/08/16	4094	295.00
10-5010-40-4042	2016 annual ITOA Moravecek trg	Illinois Tactical Officer	09/08/16	4094	295.00
10-5010-40-4042	NEMRT cls refreshments-08/09/16	Village of Burr Ridge	09/15/16	Sep2016	14.59
10-5010-40-4042	NEMRT cls refreshments-08/15/16	Village of Burr Ridge	09/15/16	Sep2016	20.00
10-5010-40-4042	Parking (subpoena)Essig-08/09/1	Village of Burr Ridge	09/15/16	Sep2016	38.00
10-5010-40-4042	DCCOP mtg/Loftus-08/24/16	Village of Burr Ridge	09/15/16	Sep2016	25.00
10-5010-40-4042	Parking (subpoena)Husarik-08/09	Village of Burr Ridge	09/15/16	Sep2016	17.00
10-5010-40-4043	Degree pgm/tuition reimb-Overto	Matthew R. Overton	08/23/16	Aug2016	3,000.00
10-5010-40-4043	Degree pgm/tuition reimb-Glosky	Michele D. Glosky	08/23/16	Aug2016	1,119.00
10-5010-50-5025	Fedex/TSI Inc-radar repair/Aug1	FedEx	08/24/16	5-524-02320	24.99
10-5010-50-5030	Telephone/outside emerg. phone-	Call One	09/15/16	12131061136126	42.70

GL Number	Invoice Line Desc	Vendor	Invoice Date	Invoice	Amount
Fund 10 General Fund					
Dept 5010 Police					
10-5010-50-5030	Telephone-Sep'16	Call One	09/15/16	12131061136126	1,367.48
10-5010-50-5050	Radio equip maint-Oct'16	J&L Electronic Service, I	10/01/16	1000318	37.90
10-5010-50-5050	Gun lock maint/6 units-Sep'16	Public Safety Direct, Inc	09/16/16	89141	100.00
10-5010-50-5050	Fuses (radar equip) Aug'16	Village of Burr Ridge	09/15/16	Sep2016	3.80
10-5010-50-5051	Wiper blades/2-unit #1303-Sep'1	Tom & Jerry Tire & Servic	09/10/16	53436	34.58
10-5010-50-5051	Rpl wiper blade/#1612-Sep'16	Willowbrook Ford	09/09/16	6222829/1	19.95
10-5010-50-5051	Mount 2 tires/unit #1608-Sep'16	Willowbrook Ford	09/13/16	6223080/1	50.00
10-5010-50-5051	Confidential plate renewal/#041	Illinois Secretary of Sta	09/21/16	Sep2016	101.00
10-5010-50-5051	Mount 2 tires/unit #1307-Sep'16	Willowbrook Ford	09/20/16	6223603/1	50.00
10-5010-50-5095	Random drug screen/Garcia-Aug16	First Advantage Occupatic	08/31/16	848133_2523191608	26.75
10-5010-60-6000	IVR-73304 6 Outlet Power Strip	Runco Office Supply	09/14/16	5901_660645-0	20.97
10-5010-60-6000	UNV-75606 Correction Pens (6/pa	Runco Office Supply	09/14/16	5901_660645-0	13.00
10-5010-60-6000	MMM-684-VAD1 Post it Flags + Hi	Runco Office Supply	09/14/16	5901_660645-0	13.00
10-5010-60-6000	UNV31310 - Multicolored pushpin	Runco Office Supply	09/08/16	5901_660061-0	2.09
10-5010-60-6000	QUA37855 - 6" x 9" Manilla Enve	Runco Office Supply	09/08/16	5901_660061-0	9.99
10-5010-60-6010	Shooting supls-Sep'16	Kiesler Police Supply, In	09/07/16	0802789	21.25
10-5010-70-7020	2017 Ford Explr Pol Interceptor	Currie Motors	09/20/16	E4754 4753 4755	92,097.00
Total For Dept 5010 Police					100,244.94
Dept 6010 Public Works					
10-6010-40-4032	Uniform rental/cleaning-09/13/1	Breens Inc.	09/13/16	9027 358604	74.60
10-6010-50-5030	Telephone-Sep'16	Call One	09/15/16	12131061136126	414.39
10-6010-50-5030	Telephone/PW fax line-Sep16	Call One	09/15/16	12131061136126	42.73
10-6010-50-5030	Telephone/PW phone line-Sep16	Call One	09/15/16	12131061136126	156.59
10-6010-50-5030	Telephone/RA-Sep'16	Call One	09/15/16	12131061136126	42.70
10-6010-50-5051	Module kit/unit #39-Aug'16	Coffman Truck Sales, Inc.	08/30/16	09984 1001066537	85.31
10-6010-50-5051	Veh. washing/Preissig-Aug'16	Fuller's Car Wash	08/31/16	4158	4.99
10-6010-50-5051	Safety inspection/unit #34-Sep'	Courtney's Safety Lane, I	09/01/16	7654	35.00
10-6010-50-5055	Electric/Mad. RR crossing-Sep'1	COMED	09/08/16	3699071070/Sep16	41.64
10-6010-50-5065	Electric/ComEd street lights-Au	Dynegy Energy Services, I	08/30/16	196015416081	2,722.87
10-6010-50-5085	Shop towel rental-09/13/16	Breens Inc.	09/13/16	9027 358604	4.50
10-6010-50-5096	Mowing/9 Shiloh-reimb/Sep'16	Vince's Flowers & Landsca	09/06/16	6653-L	260.00
10-6010-60-6010	Top soil/3.5yds (restorations)-	Tameling Industries	09/08/16	0111707IN	105.00
10-6010-60-6040	Toro snow blower parts-Sep'16	Russo's Power Equipment	09/09/16	1009793 3444042	188.86
10-6010-60-6041	Hose (trans) /unit #30-Aug'16	Coffman Truck Sales, Inc.	08/23/16	09984 1001064971	321.39
10-6010-60-6041	LED light assy/unit #34-Sep'16	FleetPride, Inc.	09/01/16	79524993	494.10
10-6010-60-6041	Delco alternator/unit #34-Sep'1	FleetPride, Inc.	09/01/16	79515299	197.49
Total For Dept 6010 Public Works					5,192.16
Dept 6020 Buildings & Grounds					
10-6020-50-5052	Rpl smoke detectors/batteries-V	Alarm Detection Systems,	09/06/16	107658 SI-446687	769.90
10-6020-50-5052	Rpl smoke detectors/batteries-V	Alarm Detection Systems,	09/09/16	107658 SI-446825	1,257.60
10-6020-50-5052	Rpl batteries/PD backup generat	Interstate Battery System	09/07/16	24025979	399.90
10-6020-50-5058	Mat rental/PD-09/13/16	Breens Inc.	09/13/16	9028_358598	18.00
10-6020-50-5058	Mat rentals/PW & VH-09/3/16	Breens Inc.	09/13/16	9028_358598	6.00
10-6020-50-5080	Electric/Lakewood aerator-Sep'1	COMED	09/08/16	9258507004/Sep16	146.45
10-6020-50-5080	Electric/Windsor aerator-Sep'16	COMED	09/08/16	9342034001/Sep16	99.12
10-6020-50-5080	Sewer charge/PD-May/Jul'16	DuPage County Public Work	09/13/16	30506969-01/Sep16	108.78
10-6020-50-5080	Nicor heating/PW-Sep'16	NICOR Gas	09/12/16	22944400005/Sep16	93.87
10-6020-50-5080	Nicor heating/VH-Sep16	NICOR Gas	09/15/16	47025700007/Sep16	84.50
10-6020-50-5080	Nicor heating/VH garage-Sep'16	NICOR Gas	09/15/16	57961400009/Sep16	24.35
10-6020-50-5080	Nicor heating/RA lodge-Sep'16	NICOR Gas	09/16/16	61407700006/Sep16	24.35
10-6020-50-5080	Nicor heating/RA-Sep16	NICOR Gas	09/16/16	81110732419/Sep16	27.77

INVOICE GL DISTRIBUTION REPORT FOR VILLAGE OF BURR RIDGE
EXP CHECK RUN DATES 09/15/2016 - 09/17/2016
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

GL Number	Invoice Line Desc	Vendor	Invoice Date	Invoice	Amount
Fund 10 General Fund					
Dept 6020 Buildings & Grounds					
10-6020-60-6010	1st aid cabinet supls/PD-Sep'16	American First Aid Servic	09/15/16	41224	23.75
10-6020-60-6010	Aluminum splice, tape, tubing-S	Industrial Electric Suppl	09/06/16	VILLA02 244143	73.43
10-6020-60-6010	HD anchors (VH sign) 25/Sep16	L. A. Fasteners	09/01/16	1-106907	28.32
10-6020-70-7010	Pchs & Instl flood lights/VH si	Rag's Electric	08/31/16	20865	1,684.00
Total For Dept 6020 Buildings & Grounds					4,870.09
Total For Fund 10 General Fund					115,568.84
Fund 21 E-911 Fund					
Dept 7010 Special Revenue E-911					
21-7010-50-5095	STARCOM 21 network-Sep'16	Motorola Solutions - STAR	09/01/16	249867302016	68.00
Total For Dept 7010 Special Revenue E-911					68.00
Total For Fund 21 E-911 Fund					68.00
Fund 23 Hotel/Motel Tax Fund					
Dept 7030 Special Revenue Hotel/Motel					
23-7030-50-5075	Electric/gateway sign-Sep'16	COMED	09/07/16	1153168007/Sep16	24.89
23-7030-50-5075	Electric/median lighting-Sep'16	COMED	09/08/16	1319028022/Sep16	78.58
23-7030-50-5075	Electric/entryway sign-Sep'16	COMED	09/08/16	2257153023/Sep16	35.09
23-7030-80-8012	New Standard concert-Aug'16	New Standard Music, Inc.	06/14/16	Aug2016	1,000.00
Total For Dept 7030 Special Revenue Hotel/Motel					1,138.56
Total For Fund 23 Hotel/Motel Tax Fund					1,138.56
Fund 51 Water Fund					
Dept 6030 Water Operations					
51-6030-40-4032	Uniform rental/cleaning-09/13/1	Breens Inc.	09/13/16	9027 358604	81.80
51-6030-40-4041	Ad/water meter reader-Aug16	Shaw Media	08/31/16	10074573/Aug16	951.00
51-6030-40-4042	ISAWWA sem/Guth-Sep'16	Illinois Section AWWA	09/19/16	200024962	32.00
51-6030-50-5020	Coliform water tests/13-Aug'16	Envirotest Perry Laborat	08/26/16	16-131861	110.50
51-6030-50-5030	Telephone-Sep'16	Call One	09/15/16	12131061136126	372.95
51-6030-50-5095	UB late notices/255-Sep'16	Third Millennium Assoc. I	09/15/16	19859	228.54
51-6030-50-5095	UB water bills/1961-Sep'16	Third Millennium Assoc. I	09/15/16	19859	604.93
51-6030-60-6010	Pentagon socket, 1/2" Drive, #5	McMaster-Carr Supply Comp	09/07/16	78401239	50.22
51-6030-60-6010	shipping	McMaster-Carr Supply Comp	09/07/16	78401239	5.27
51-6030-60-6010	4" draintile smap coupling/4-Se	Tameling Industries	09/01/16	0111548-IN	11.00
51-6030-60-6040	8"x18" JCM SS clamp/1-Sep16	EJ USA, Inc	09/08/16	110160069337	248.95
51-6030-60-6041	Radiator/unit #18-Aug'16	Rex Radiator and Welding	08/31/16	227687/1	188.00
51-6030-60-6041	Cooling system parts/unit #18-S	Westown Auto Supply Co. I	09/02/16	2901 70560	243.31
51-6030-70-7000	1" dual check valve/6-Aug'16	Grainger	08/31/16	9213024194	337.20
51-6030-70-7000	1" dual check valves/6-Sep'16	Grainger	09/01/16	9214301351	337.20
51-6030-70-7000	3/4" dual check valve/9-Sep'16	Grainger	09/02/16	9214921745	485.10
Total For Dept 6030 Water Operations					4,287.97
Total For Fund 51 Water Fund					4,287.97
Fund 52 Sewer Fund					
Dept 6040 Sewer Operations					
52-6040-40-4032	Uniform rental/cleaning-09/13/1	Breens Inc.	09/13/16	9027 358604	25.55
52-6040-50-5030	Telephone-Sep'16	Call One	09/15/16	12131061136126	41.44
52-6040-50-5080	Electric/H'Flds L.S.-Sep'16	COMED	09/09/16	0099002061/Sep16	48.29
Total For Dept 6040 Sewer Operations					115.28

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GL Number	Invoice Line Desc	Vendor	Invoice Date	Invoice	Amount
Fund 52 Sewer Fund					
				Total For Fund 52 Sewer Fund	115.28
Fund 61 Information Technology Fund					
Dept 4040 Information Technology					
61-4040-50-5020	IT/phone support-Sep'16	Orbis Solutions	09/13/16	5566006	1,562.61
61-4040-50-5020	IT/phone support-Sep'16	Orbis Solutions	09/21/16	5566025	2,916.00
61-4040-50-5061	UCC update/PD-Mar'16	Datacom	03/03/16	Mar2016	449.00
61-4040-60-6010	HE CE254A toner collector-2/PD-	Runco Office Supply	09/08/16	5901_660062-0	29.98
				Total For Dept 4040 Information Technology	4,957.59
				Total For Fund 61 Information Technology Fund	4,957.59

INVOICE GL DISTRIBUTION REPORT FOR VILLAGE OF BURR RIDGE
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GL Number Invoice Line Desc Vendor Invoice Date Invoice Amount

Fund Totals:

Fund 10 General Fund	115,568.84
Fund 21 E-911 Fund	68.00
Fund 23 Hotel/Motel Tax Fund	1,138.56
Fund 51 Water Fund	4,287.97
Fund 52 Sewer Fund	115.28
Fund 61 Information Technology F	4,957.59
Total For All Funds:	126,136.24