



City of Woodstock
Office of the City Manager

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121 W. Calhoun Street
Woodstock, Illinois 60098

Roscoe C. Stelford III
City Manager

WOODSTOCK CITY COUNCIL
City Council Chambers
November 15, 2016
7:00 p.m.

Individuals Wishing to Address the City Council Are Invited to Come Forward to the Podium and Be Recognized by the Mayor; Provide their Name and Address for Purposes of the Record, if willing to do so; and Make Whatever Appropriate Comments They Would Like.

The complete City Council packet is available at the Woodstock Public Library, Woodstock City Hall, and via the City Council link on the City's website, www.woodstockil.gov. For further information, please contact the Office of the City Manager at 815-338-4301 or citymanager@woodstockil.gov.

The proceedings of the City Council meeting are being audio-recorded only to aid in the preparation of the Minutes and are not retained as part of the permanent records of the City.

CALL TO ORDER

ROLL CALL

A. FLOOR DISCUSSION: Proclamation - Support Giving Tuesday

Anyone wishing to address the Council on an item not already on the agenda may do so at this time.

1. Public Comments
2. Council Comments

CONSENT AGENDA:

(NOTE: Items under the consent calendar are acted upon in a single motion. There is no separate discussion of these items prior to the Council vote unless: 1) a Council Member requests that an item be removed from the calendar for separate action, or 2) a citizen requests an item be removed and this request is, in turn, proposed by a member of the City Council for separate action.)

B. MINUTES OF PREVIOUS MEETINGS:
November 1, 2016 Regular City Council Meeting

C. WARRANTS: #3736 #3737

D. MINUTES AND REPORTS:	
Environmental Commission Minutes	October 6, 2016
Joint Social & Cultural and Environmental Commissions Minutes	October 6, 2016
Parks and Recreation Commission Minutes	October 11, 2016
Plan Commission Minutes	October 27, 2016
Opera House Report	October
Department Of Public Works Report	October

E. MANAGER'S REPORT NO. 79

1. Liquor Application Moratorium Wavier (79a)

Authorization to waive the moratorium on the acceptance of an application for a Class D (Restaurant with no bar) Liquor License for Isabel’s Family Restaurant, 1110 S. Seminary Avenue, with the understanding this is not a guarantee of license approval and that it is a one-time waiver for this location only.

2. Ordinance - Rezoning Bull Valley Ford (79b) (Doc. 1)

Approval of an Ordinance amending the City’s Zoning Map and rezoning the property located at 1480 South Eastwood Drive from B2 “General Business District” to B3 “Service and Retail District.”

3. Ordinance – Parking Restrictions for Jefferson Streets (79c) (Doc. 2)

Approval of an Ordinance amending the two (2) hour time limit parking restriction and imposing four (4) hour time limit parking on both sides of Calhoun Street between Dean Street and Jefferson Street, and both sides of Jefferson Street between Calhoun Street and E. Jackson Street.

4. Award of Contract – Water Treatment Plant – Salt (79d)

Award a contract to supply and deliver southern bulk rock salt to the lowest responsible bidder, Compass Minerals America Inc., at the bid unit price of \$108.76 per ton for all purchases throughout calendar year 2017.

5. Award of Contract – Wastewater Treatment Plant – Alum (79e)

Award a contract for the purchase and delivery of liquid alum to the lowest responsible bidder, Affinity Chemical LLC, Dallas, TX at the bid unit price of \$275.00 per dry ton for all purchases throughout calendar year 2017.

6. Award of Contract – Woodstock Police Squad Cars (79f)

Approval of the purchase of two (2) Ford Interceptor Police Sedans for a total not to exceed \$25,866, from the Northwest Municipal Conference Suburban Purchasing Cooperative from Currie Motors, Frankfort, IL.

7. Ordinance – Declaration of Surplus (79g) (Doc. 3)

Approval of an Ordinance allowing a Bruno rack and pinion chair lift (serial number 04020300588) declared as surplus, authorizing and directing the City Manager to dispose of said property as allowed by law, including but not limited to sale to the highest bidder on www.GovDeals.com, recycling, or disposal.

8. Resolution – Old Courthouse Windows – Change Order (79h) (Doc. 4)

Approval of a Resolution authorizing Change Order 001 resulting in an increase to the Old Courthouse Window Replacement contract of \$3,565 to address masonry work.

DISCUSSION ITEMS:

9. Transmittal of Annual FY15/16 Audit

10. Presentation - Pedway Mural

11. Artspace Study – A review and discussion concerning the recommendations forwarded from the results of the Artspace Study.

EXECUTIVE SESSION:

Personnel (Open Meetings Act: 5ILCS 120/2 (c)(1))

The appointment, employment, compensation, discipline, performance or dismissal of specific employees of the public body, including hearing testimony on a complaint lodged against an employee to determine its validity.

RETURN TO OPEN SESSION:

FUTURE AGENDA ITEMS

ADJOURN

NOTICE: In compliance with the Americans With Disabilities Act (ADA), this and all other City Council meetings are located in facilities that are physically accessible to those who have disabilities. If additional reasonable accommodations are needed, please call the City Manager's Office at 815/338-4301 at least 72 hours prior to any meeting so that accommodations can be made.

MINUTES
WOODSTOCK CITY COUNCIL
November 1, 2016
City Council Chambers

The regular meeting of the Woodstock City Council was called to order at 7:00 PM by Mayor Brian Sager on Tuesday, November 1, 2016 in the Council Chambers at City Hall. Mayor Sager welcomed those present, explained the consent calendar process, and invited public participation.

City Clerk Smiley confirmed that the agenda before the Council was a true and correct copy of the published agenda.

A roll call was taken.

COUNCIL MEMBERS PRESENT: Daniel Hart, Maureen Larson, Mark Saladin, Joseph Starzynski, RB Thompson, Michael Turner and Mayor Brian Sager.

COUNCIL MEMBERS ABSENT: none

STAFF PRESENT: City Manager Roscoe Stelford, City Attorney Ruth Schlossberg, Assistant City Manager/Finance Director Paul Christensen, Public Works Director Jeff Van Landuyt, Economic Development Director Garrett Anderson, Human Resources Director Debbie Schober, Recreation Director Dave Zinnen, Building and Zoning Director Joe Napolitano, Library Director Nick Weber, Opera House Director John Scharres, Chief of Police John Lieb, Assistant Public Works Director Tom Migatz, Wastewater Treatment Superintendent Anne George, Water Treatment Plant Superintendent William Smith, City Planner Nancy Baker, Recreation Center Manager Mary Lynn Lisk, Sergeant Daniel Latham, Library Desk Assistant Sarah Kaminski, Police Records Clerk Jan DiFrancesca, Water Treatment Plant Operator Thomas Hoffman II, DPW Fleet Superintendent, Robert Lamz, Wastewater Treatment Plant Operator Adam Sheahan, Water Treatment Plant Operator Timothy Whiston, Crossing Guard Kim Monack, Wastewater Treatment Lab Manager Wayne Baker, Library Desk Assistant Linda Knoll.

OTHERS PRESENT: City Clerk Cindy Smiley

A. FLOOR DISCUSSION

Proclamation – National Diabetes Awareness Month

Mayor Sager noted that this evening the City Council has the pleasure of presenting a Proclamation recognizing November as National Diabetes Awareness Month and November 14, 2016 as World Diabetes Day.

Without objection, the City Council approved issuance of the *Proclamation Recognizing November as National Diabetes Awareness Month and November 14, 2016 as World Diabetes Day*.

Mayor Sager invited Ms. Amy Bozza and her daughter Claire to the podium for the presentation of the Proclamation, noting it was their request to forward this proclamation to increase awareness of diabetes to the community. He read the proclamation into the record as follows:

***Proclamation Recognizing
November as National Diabetes Awareness Month
and
November 14, 2016 as World Diabetes Day***

WHEREAS, Diabetes affects 29.1 million people, 9.3% of the United States population, and is a serious disease for which there is no known cure and which is the seventh leading cause of death by disease in the United States; and

WHEREAS, approximately one quarter of Americans who have Diabetes, or 8.1 million people, do not know they have Diabetes and may experience damage to the heart, eyes, kidneys, and limbs without producing any symptoms, and another 86 million, or 1 in 3 American adults has pre-Diabetes, a condition which puts them at greater risk for developing Type 2 Diabetes; and

WHEREAS, if current trends continue, 1 in 3 American adults will have Diabetes by 2050; and

WHEREAS, Type 1 Diabetes, formerly known as Juvenile Diabetes, is an autoimmune disease in which a person's pancreas stops producing insulin, a hormone that enables people to get energy from food; and

WHEREAS, 1.25 million Americans are living with Type 1 Diabetes, including about 200,000 youth under the age of 20 and over a million adults 20 years and older, and 40,000 people are diagnosed with Type 1 Diabetes each year in the United States; and

WHEREAS, there is currently no known preventative course or cure for Type 1 Diabetes which strikes both children and adults of all ages and races alike, coming on suddenly, causing a lifelong dependence on injected or pumped insulin, and carrying the constant threat of devastating complications.

NOW, THEREFORE, BE IT PROCLAIMED by the Woodstock City Council, on behalf of all citizens, that November is National Diabetes Awareness Month and November 14, 2016 is World Diabetes Day in the City of Woodstock and ask all citizens to work together to increase personal and community awareness of the risk factors and symptoms related to Diabetes.

APPROVED and ADOPTED by the City Council of the City of Woodstock, McHenry County, Illinois this 1st day of November, 2016.

/S/Brian Sager, Ph.D., Mayor

/S/Cindy Smiley, City Clerk

Mayor Sager thanked Claire for bringing this to the City's attention noting it is important to realize the effects of diabetes in the world and in our community.

Ms. Bozza stated this is close to her heart as two of her three children have diabetes. She noted there are many misconceptions concerning diabetes and her hope that this proclamation will help raise awareness.

Mayor Sager again thanked Ms. Bozza and Claire and wished them well.

Employee Service Awards

Mayor Sager noted once a year the City recognizes employees regarding their tenure with the City of Woodstock. He stated the City is fortunate to have an incredibly talented group of employees who are available to the community 365 days a week, 24/7. He noted the employees understand that, as an employee of local government, they will be faced with a number of challenges that they accept with a happy heart. He stated one of these challenges is time away from their families and so he wished to express the City's thanks to them as well. He thanked the employees being recognized for their exceptional service to the community and asked them to let their families know the City appreciates their sacrifice as well.

Mayor Sager then recognized the following employees for their service to the City of Woodstock:

5-Year

Katherine Bradley/Desk Assistant (Library)

Sarah Kaminski/Desk Assistant (Library)

10-Year

Jan DiFrancesca/Records Clerk (Police)

Thomas Hoffman/Plant Operator II – Water Treatment (Public Works)

Robert Lamz/Superintendent – Fleet (Public Works)

Adam Sheahan/Plant Operator I – Wastewater Treatment (Public Works)

William Smith/Superintendent – Water Treatment (Public Works)

Timothy Whiston/Plant Operator I – Water Treatment (Public Works)

15-Year

Glenn Hess/Building Custodian (Police)

Amy McKendry/Telecommunicator (Police)

Sandra Valle/Patrol Officer (Police)

20-Year

Nancy Baker/City Planner (Building & Zoning)

Kim Monack/Crossing Guard (Police)

Lora Totton Schwarz/Librarian (Library)

Dave Zinnen/Recreation Department Director (Recreation Department)

25-Year

Daniel Latham/Sergeant (Police)

Mary Lynn Lisk/Recreation Center Manager (Recreation Center)

Roger Vidales/Foreman Streets (Public Works)

30-Year

Wayne Baker/Lab Manager – Wastewater Treatment (Public Works)

Linda Knoll/Desk Assistant (Library)

Mayor Sager once again thanked these employees on behalf of the City of Woodstock and the City Council. He stated one of the joys of living in the City of Woodstock is knowing the City has employees who have made the decision to stay with the City for many years and who continue to contribute for which we are grateful.

Public Comment

There was no Public Comment forthcoming.

Council Comment

There was no Council Comment forthcoming.

CONSENT AGENDA

Motion by M. Saladin, second by M. Turner, to approve the items on the Consent Agenda.

The following item was removed from the Consent Agenda at the request of Councilman Hart:

- Item E-1 – Ordinance – Issuance of a Class B-9 Liquor License

In response to a question from Mayor Sager, there were no questions or comments from the Council members or the Public concerning any of the items remaining on the Consent Agenda.

Mayor Sager affirmed the Consent Agenda to include the following items:

B. MINUTES OF PREVIOUS MEETINGS:

October 18, 2016 Regular Meeting Minutes

C. WARRANTS: 3734 3735

D. MINUTES AND REPORTS:

Opera House Advisory Commission Minutes – September 18, 2016

Building and Zoning Department Monthly Report – September 2016

Police Department Monthly Report – September 2016

E. MANAGER'S REPORT NO. 78

2. Ordinance – MCRide (Dial-a-Ride) - Approval of Ordinance 16-O-61, identified as Document No. 2, *An Ordinance Authorizing Execution of an Intergovernmental Agreement between the City of Woodstock, City of McHenry, City of Crystal Lake, City of Harvard, City of Marengo, Village of Huntley, Village of Johnsburg, Village of Ringwood, Village of Lakewood, and the County of McHenry (hereinafter referred to collective as partner agencies) for General Public Dial-A-Ride Transit Service in 2017*, subject to final review and approval by the City Attorney's Office.

3. Waiver of Competitive Bids and Award of Contract – Greenwood Meadows Lift Station Electrical Controls - Approval of the following:

- a) Waiver of the requirement for competitive bids;
- b) Award of contract to Associated Electrical Contractors, LLC to modernize and replace the outdoor cabinet, electrical controls, wiring, and conduit required for the proper operation of the facility for an amount not-to-exceed \$24,350.

4. Resolution – 2016 Property Tax Estimate – Approval of Resolution 16-R-20, identified as Document No. 3, *A Resolution Estimating the Calendar Year 2016 Property Tax Levy in Accordance with the Truth in Taxation Act (35ILCS 200/18-60)*

A roll call vote was taken to approve Consent Agenda Items B through D and E-2 through E-4. Ayes: D. Hart, M. Larson, M. Saladin, J. Starzynski, RB Thompson, M. Turner, and Mayor Sager. Nays: none. Abstentions: none. Absentees: none. Motion carried.

Councilman D. Hart recused himself and exited the Council Chambers at 7:22PM.

Item E-1 – Ordinance – Issuance of a Class B-9 Liquor License

Motion by M. Turner, second by RB Thompson, to approve Ordinance 16-O-62, identified as Document No. 1, *An Ordinance Amending Section 3.3.6, Classification of Licenses; Number and Fees of the Woodstock City Code*, increasing the number of Class B-9 liquor licenses for Wondertucky Distillery.

A roll call vote was taken. Ayes: M. Larson, M. Saladin, J. Starzynski, RB Thompson, M. Turner, and Mayor Sager. Nays: none. Abstentions: none. Absentees: D. Hart. Motion carried.

Councilman D. Hart entered the Council Chambers and rejoined the proceedings at 7:24PM

DISCUSSION ITEMS

E-5 - Artspace Study – A Review and Discussion Concerning the Recommendations Forwarded from the Results of the Artspace Study

Motion by M. Larson, second by M. Saladin, to postpone to time specific, that being November 15, 2016, Item E-5 – Artspace Study.

A roll call vote was taken. Ayes: D. Hart, M. Larson, M. Saladin, J. Starzynski, RB Thompson, M. Turner, and Mayor Sager. Nays: none. Abstentions: none. Absentees: none. Motion carried.

FUTURE AGENDA ITEMS

There were no additions or corrections to the Future Agendas.

ADJOURN

Motion by M. Turner, second by RB Thompson, to adjourn this regular meeting of the Woodstock City Council to the next regularly-scheduled meeting on Tuesday, November 15, 2016, at 7:00PM in the Council Chambers at Woodstock City Hall. Ayes: D. Hart, M. Larson, M. Saladin, J. Starzynski, RB Thompson, M. Turner, and Mayor Sager. Nays: none. Abstentions: none. Absentees: none. Meeting adjourned at 7:27PM.

Respectfully submitted,

Cindy Smiley
City Clerk



City Manager's Office
Terry Willcockson
Grant Writer

121 W. Calhoun Street
Woodstock, Illinois 60098
815/338-4300 ext. 11128
fax 815/334-2269
grantwriter@woodstockil.gov
www.woodstockil.gov

Memo

To: Roscoe Stelford, City Manager
From: Terry Willcockson, Grant Writer
Date: November 7, 2016
Re: City Council Recognition for Giving Tuesday 2016

In an effort to celebrate and renew the spirit of giving that makes the holiday season such a special part of everyone's lives, a movement was begun five years ago through social media outlets to encourage volunteerism, community service, and financial support for all non-profit organizations. The success of this undertaking is seen by its growing level of participation, with over 45,000 corporations and non-profit organizations in more than 71 countries now involved.

The City of Woodstock is fortunate to benefit from the efforts of dedicated groups of volunteers—Friends of the Opera House, Friends of the Library, and Friends of the Old Courthouse—who enthusiastically raise funds and generate awareness for the three cultural facilities the City operates. Giving Tuesday provides an opportunity to remind community members that these facilities can continue offering affordable, family-friendly, creative entertainment options because of their ongoing support.

In addition to the Proclamation provided, the following graphic will be posted on the City's website and social media pages, offering a convenient link to encourage additional response.

Black Friday. Cyber Monday.

#GIVINGTUESDAY™

November 29, 2016

The City of Woodstock welcomes your support on **#GIVING TUESDAY** for our cultural partners who work to enrich the lives of all Woodstock residents: **Friends of the Opera House, Friends of the Library, and Friends of the Old Courthouse!** Become a member or make a tax-deductible donation of any size! <http://www.woodstockil.gov/community/page/be-our-friend>



Reviewed and Approved by:

Roscoe C. Stelford III
City Manager

PROCLAMATION
Honoring
GIVING TUESDAY
November 29, 2016

WHEREAS, **Giving Tuesday** was established as a national day of giving to be held annually on the Tuesday following Thanksgiving; and

WHEREAS, with promotion primarily through social media outlets, over the past five years, **Giving Tuesday** has achieved participation from over 45,000 corporations and non-profit organizations in more than 71 countries; and

WHEREAS, **Giving Tuesday** is a celebration of philanthropy and volunteerism where people give whatever they are able to give; and

WHEREAS, **Giving Tuesday** is a day where citizens work together to share commitments, rally for favorite causes, build a stronger community, and think about other people; and

WHEREAS, it is fitting and proper on **Giving Tuesday** to recognize the tremendous impact of philanthropy, volunteerism, and community service in the City of Woodstock; and

WHEREAS, on **Giving Tuesday**, and every day, the City of Woodstock is especially grateful for the efforts of the three Friends groups working to support the City's cultural facilities: Friends of the Opera House, Friends of the Library, and Friends of the Old Courthouse; and

WHEREAS, **Giving Tuesday** is an opportunity to encourage citizens to serve others throughout this holiday season and during other times of the year and to applaud all residents who show support for our community's wide range of highly-valued non-profit organizations.

NOW, THEREFORE, BE IT PROCLAIMED that the City Council of the City of Woodstock, on behalf of all citizens of Woodstock, joins communities across the United States and around the world to proclaim Tuesday, November 29, 2016 as **Giving Tuesday**, and encourage all citizens to join together to give back to the community in any way that is personally meaningful.

APPROVED and **ADOPTED** by the City Council of the City of Woodstock, McHenry County, this 15th day of November, 2016.

Attest:

Brian Sager, Ph.D., Mayor

Cindy Smiley, City Clerk

Name	Department	Total Gross
AMRAEN, MONICA	CITY MANAGER	281.61
COSGRAY, ELIZABETH	CITY MANAGER	1,360.00
HART, DANIEL T	CITY MANAGER	500.00
HOWIE, JANE	CITY MANAGER	3,095.17
LARSON, MAUREEN	CITY MANAGER	500.00
MCELMEEL, DANIEL	CITY MANAGER	2,908.96
SAGER, M BRIAN	CITY MANAGER	1,000.00
SALADIN, MARK	CITY MANAGER	500.00
SMILEY, CINDY	CITY MANAGER	616.66
STARZYNSKI, JOSEPH	CITY MANAGER	500.00
STELFORD III, ROSCOE	CITY MANAGER	6,153.85
THOMPSON, RB	CITY MANAGER	500.00
TURNER, MICHAEL	CITY MANAGER	500.00
WILLCOCKSON, TERESA	CITY MANAGER	2,453.60
JANIGA, JOSEPH	CROSSING GUARDS	318.90
LENZI, RAYMOND	CROSSING GUARDS	296.67
LUCKEY JR, HARRY	CROSSING GUARDS	666.33
LUCKEY, DALE	CROSSING GUARDS	303.30
LUCKEY, ROBERT	CROSSING GUARDS	288.14
MONACK, KIM	CROSSING GUARDS	368.40
ANDERSON, GARRETT D	ECONOMIC DEVELOPMENT	4,389.39
COLTRIN, KRISTA E	ECONOMIC DEVELOPMENT	2,444.23
CHRISTENSEN, PAUL N	FINANCE	4,835.83
LIEB, RUTH ANN	FINANCE	2,192.00
RAMIREZ, PAOLA	FINANCE	1,160.00
STEIGER, ALLISON	FINANCE	403.18
STRACZEK, WILLIAM	FINANCE	2,641.34
WOODRUFF, CARY	FINANCE	1,879.20
DYER, JASON L	FLEET MAINTENANCE	1,932.35
GROH, PHILLIP	FLEET MAINTENANCE	2,238.15
LAMZ, ROBERT	FLEET MAINTENANCE	2,480.77
MAY, JILL E	HUMAN RESOURCES	1,770.40
SCHOBBER, DEBORAH	HUMAN RESOURCES	4,648.10
BERGESON, PATRICIA	LIBRARY	217.81
BRADLEY, KATHERINE	LIBRARY	997.22
CAMPBELL, SARAH JANE	LIBRARY	229.50
DAWDY, KIRK	LIBRARY	2,159.86
DREYER, TRUDIE	LIBRARY	464.20
FEE, JULIE	LIBRARY	28,714.41
HANSEN, MARTHA	LIBRARY	1,787.52
ICKES, RICHARD	LIBRARY	257.40
KAMINSKI, SARAH	LIBRARY	1,023.13
MILLER, LISA	LIBRARY	1,850.40
MOORHOUSE, PAMELA	LIBRARY	2,847.00
MORO, PAMELA	LIBRARY	289.08
OLEARY, CAROLYN	LIBRARY	1,927.20
PALMER, STEPHANIE	LIBRARY	1,352.00
PALMQUIST, PEGGY	LIBRARY	371.46
PUGA, MARIA	LIBRARY	619.20
REWOLDT, BAILEY S	LIBRARY	594.44
RYAN, ELIZABETH	LIBRARY	1,872.46
RYAN, MARY M	LIBRARY	1,827.64
SMILEY, BRIAN	LIBRARY	353.34

Name	Department	Total Gross
SUGDEN, MARY	LIBRARY	1,404.59
TOTTON SCHWARZ, LORA	LIBRARY	2,570.30
TRIPP, KATHRYN	LIBRARY	1,473.61
WEBER, NICHOLAS P	LIBRARY	3,977.75
ZAMORANO, CARRIE	LIBRARY	1,881.54
BETH, RAYMOND	OPERA HOUSE	293.27
BOURGEOIS-KUIPER, SAHARA	OPERA HOUSE	308.36
BROUILLETTE, RICHARD	OPERA HOUSE	154.20
CAMPBELL, DANIEL	OPERA HOUSE	2,458.14
CANTY, NANCY NOVY	OPERA HOUSE	377.33
GERVAIS, MARIANNE	OPERA HOUSE	193.13
GRANZETTO, GERALDINE	OPERA HOUSE	1,194.93
GREENLEAF, MARK	OPERA HOUSE	3,248.10
LETOURNEAU, THOMAS	OPERA HOUSE	53.15
LYON, LETITIA	OPERA HOUSE	38.08
MCCORMACK, JOSEPH	OPERA HOUSE	2,471.18
MILLER, MARGARET	OPERA HOUSE	73.32
MONTES JR, MICHAEL	OPERA HOUSE	219.99
MYERS, MARVIN	OPERA HOUSE	265.39
PANNIER, LORI ANN	OPERA HOUSE	215.46
PUZZO, DANIEL	OPERA HOUSE	384.00
SCHARRES, JOHN	OPERA HOUSE	4,449.98
STELFORD, SAMANTHA	OPERA HOUSE	227.92
WELLS, GAIL	OPERA HOUSE	459.75
WHITE, CYNTHIA	OPERA HOUSE	286.41
WIEGEL, DANIEL M	OPERA HOUSE	1,424.00
BIRDSELL, CHRISTOPHER	PARKS	2,048.00
EDDY, BRANDON	PARKS	1,736.00
LESTER, TAD	PARKS	2,052.80
MASS, STANLEY PHILIP	PARKS	2,168.80
MECKLENBURG, JOHN	PARKS	2,568.80
NELSON, ERNEST	PARKS	3,402.99
OLEARY, PATRICK	PARKS	2,356.00
SPRING, TIMOTHY	PARKS	1,471.20
BAKER, NANCY	PLANNING & ZONING	3,397.08
BERTRAM, JOHN	PLANNING & ZONING	3,017.60
HERFF, KATHLEEN	PLANNING & ZONING	346.50
LIMBAUGH, DONNA	PLANNING & ZONING	2,540.00
MENZEL, TERRANCE	PLANNING & ZONING	640.00
NAPOLITANO, JOSEPH	PLANNING & ZONING	3,284.61
STREIT JR, DANIEL	PLANNING & ZONING	2,764.80
WALKINGTON, ROB	PLANNING & ZONING	3,028.80
AMATI, CHARLES	POLICE	4,036.04
BERNSTEIN, JASON	POLICE	4,792.65
BRANUM, ROBBY	POLICE	4,626.65
CARRENO, MARIA YESENIA	POLICE	2,647.20
CIPOLLA, CONSTANTINO	POLICE	3,927.20
DEMPSEY, DAVID	POLICE	3,402.40
DIDIER, JONATHAN D	POLICE	805.05
DIFRANCESCA, JAN	POLICE	2,462.40
DOLAN, RICHARD	POLICE	3,402.41
EICHINGER, PATRICIA	POLICE	2,713.38
EISELSTEIN, FRED	POLICE	3,402.41

Name	Department	Total Gross
FARNUM, PAUL	POLICE	2,159.88
FINK, CORY	POLICE	3,402.41
FISCHER, ADAM D	POLICE	2,581.33
FOURDYCE, JOSHUA	POLICE	5,172.39
FREUND, SHARON L	POLICE	2,607.21
GALLAGHER, KATHLEEN	POLICE	2,721.65
GUSTIS, MICHAEL	POLICE	3,402.40
HAVENS, GRANT	POLICE	1,848.80
HENRY, DANIEL	POLICE	3,402.41
HESS, GLENN	POLICE	1,469.60
KAROLEWICZ, ROBIN	POLICE	3,044.28
KOPULOS, GEORGE	POLICE	3,835.96
KRYSIK, KIMBERLY	POLICE	450.00
LANZ II, ARTHUR R	POLICE	3,788.80
LATHAM, DANIEL	POLICE	3,980.80
LEE, KEITH	POLICE	737.20
LIEB, JOHN	POLICE	4,623.44
LINTNER, WILLIAM	POLICE	3,880.87
MARSHALL, SHANE	POLICE	3,572.00
MCKENDRY, AMY	POLICE	2,647.20
MORTIMER, JEREMY	POLICE	4,107.80
MRZLAK, CHRISTINE	POLICE	510.00
MUEHLFELT, BRETT	POLICE	3,402.41
NAATZ, CHRISTOPHER	POLICE	2,440.81
NIEDZWIECKI, MICHAEL	POLICE	2,774.40
PARSONS, JEFFREY	POLICE	4,114.40
PAULEY, DANIEL	POLICE	3,402.41
PETERSON, CHAD	POLICE	3,044.28
PRENTICE, MATTHEW	POLICE	2,784.04
PRITCHARD, ROBERT	POLICE	4,572.07
RAPACZ, JOSHUA	POLICE	4,027.11
REED, TAMARA	POLICE	2,099.20
REITZ JR, ANDREW	POLICE	3,567.21
SCHMIDTKE, ERIC	POLICE	3,880.86
SCHRAW, ADAM	POLICE	3,402.41
SHARP, DAVID	POLICE	2,600.99
SOTO, TAMI	POLICE	160.00
SYKORA, SARA	POLICE	570.00
TABAKA, RANDALL S	POLICE	212.94
VALLE, SANDRA	POLICE	3,402.40
VORDERER, CHARLES	POLICE	3,402.40
WALKER, NATALIE	POLICE	2,407.20
WESOLEK, DANIEL	POLICE	3,983.21
KEENAN, HEATHER	PUBLIC WORKS ADMIN	1,686.40
MIGATZ, THOMAS B	PUBLIC WORKS ADMIN	3,863.46
VAN LANDUYT, JEFFREY J	PUBLIC WORKS ADMIN	4,753.85
WILSON, ALAN	PUBLIC WORKS ADMIN	3,798.09
BAIRD, LEAH	RECREATION CENTER	85.23
BARNES, CHRISTIAN	RECREATION CENTER	49.50
BLONIARZ, JESSICA	RECREATION CENTER	501.62
CABRERA, LESLIE M	RECREATION CENTER	375.60
CORTES, VICTOR M	RECREATION CENTER	325.95
DIAZ, ELISA M	RECREATION CENTER	340.42

Name	Department	Total Gross
DUNKER, ALAN	RECREATION CENTER	2,337.72
EISENMENGER, JOCELYN	RECREATION CENTER	82.50
FORERO, NATHANIEL	RECREATION CENTER	198.00
GARZA, ANNA	RECREATION CENTER	234.50
HICKS, MICHAEL S	RECREATION CENTER	360.24
KARAFI, JESSIE	RECREATION CENTER	203.95
KARAFI, JORIE	RECREATION CENTER	142.88
KEANE, EILISH M	RECREATION CENTER	485.44
LAYOFF, ANDREW	RECREATION CENTER	138.85
LEITZEN, ABBY-GALE	RECREATION CENTER	139.69
LISK, MARY LYNN	RECREATION CENTER	2,416.04
MC MINN, BRIDGET	RECREATION CENTER	80.40
PIERCE, JAMIE	RECREATION CENTER	85.32
REESE, AIMEE	RECREATION CENTER	269.04
SANTANA, RUBY	RECREATION CENTER	322.04
STROH, ELLIE	RECREATION CENTER	160.35
TORREZ, RENEE	RECREATION CENTER	2,199.67
VIDALES, REBECCA	RECREATION CENTER	2,496.79
VIDALS, ABIGAIL	RECREATION CENTER	406.08
ZAMORANO, GUILLERMO	RECREATION CENTER	534.77
ZINNEN, JOHN DAVID	RECREATION CENTER	4,151.51
DOPKE, LUKE	SEWER & WATER MAINT	1,391.67
MAJOR, STEPHEN	SEWER & WATER MAINT	2,431.20
MAXWELL, ZACHARY	SEWER & WATER MAINT	1,662.44
MCCAILL, NICHOLAS	SEWER & WATER MAINT	1,734.80
PARKER, SHAWN	SEWER & WATER MAINT	3,089.17
WILLIAMS, BRYANT P	SEWER & WATER MAINT	1,904.22
WOJTECKI, KEITH	SEWER & WATER MAINT	1,959.63
WOOD, MARJORIE	SPECIAL CENSUS	269.78
BURGESS, JEFFREY	STREETS	2,578.90
CHAUNCEY, JUDD T	STREETS	1,391.20
LECHNER, PHILIP A	STREETS	1,534.67
LOMBARDO, JAMES	STREETS	1,787.20
LYNK, CHRIS	STREETS	1,994.96
MARTINEZ JR, MAURO	STREETS	1,572.35
PIERCE, BARRY	STREETS	2,480.80
SCHACHT, TREVOR	STREETS	1,651.86
STOLL, MARK T	STREETS	1,425.98
VIDALES, ROGER	STREETS	2,431.20
WEGENER, JAMES	STREETS	1,804.05
BAKER, WAYNE	WASTEWATER TREATMENT	2,886.57
BOLDA, DANIEL	WASTEWATER TREATMENT	1,941.60
GEORGE, ANNE	WASTEWATER TREATMENT	3,529.16
SHEAHAN, ADAM	WASTEWATER TREATMENT	2,052.80
VIDALES, HENRY	WASTEWATER TREATMENT	2,356.00
GARRISON, ADAM	WATER TREATMENT	2,296.00
HOFFMAN, THOMAS	WATER TREATMENT	2,296.00
SCARPACE, SHANE	WATER TREATMENT	2,206.76
SMITH, WILLIAM	WATER TREATMENT	3,318.67
WHISTON, TIMOTHY	WATER TREATMENT	2,070.85

Grand Totals:

209

426,501.02

City of Woodstock
Warrant No. 3736

All items tabulated above and before are proper expenses due from the City of Woodstock for services performed or materials furnished to the City of Woodstock.



Treasurer



City Manager

The Finance Director is hereby authorized to issue order on the City Treasurer covering the above listed obligations approved by the City Council this 15th day of November, 2016.

City Clerk

Mayor

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
109370	AMERICAN RED CROSS - HEALTH & S	CPR/AED TRAINING	194.00	GENERAL FUND	TRAVEL & TRAINING	01-09-4-452
109370	AMERICAN RED CROSS - HEALTH & S	WATER SAFETY INSTRUCTOR COUR	315.00	GENERAL FUND	RECREATION PROGRAM FEES	01-00-3-327
109370	AMERICAN RED CROSS - HEALTH & S	CPR/AED TRAINING	35.00	GENERAL FUND	RECREATION PROGRAM FEES	01-00-3-327
109370	AMERICAN RED CROSS - HEALTH & S	LIFEGUARDING REVIEW ITEM LIST	27.00	GENERAL FUND	RECREATION PROGRAM FEES	01-00-3-327
Total 109370:			571.00			
109371	ANITA JOHNSON	RECREATION INSTRUCTION	365.75	RECREATION CENTER FUND	INSTRUCTORS/PERSONAL TRAINERS	05-00-3-431
Total 109371:			365.75			
109372	ANNA GARZA	RECREATION INSTRUCTOR	93.50	RECREATION CENTER FUND	INSTRUCTORS/PERSONAL TRAINERS	05-00-3-431
Total 109372:			93.50			
109373	APPLE CREEK FLOWERS	BEREAVMENT ACKNOWLEDGEMENT	70.00	GENERAL FUND	EMPLOYEE RECOGNITION	01-04-8-811
Total 109373:			70.00			
109374	BERGER EXCAVATING CONTRACTOR	WOODSTOCK US RTE 14 BIKE PATH	145,240.95	GENERAL FUND-CIP	BIKE PATHS	82-08-7-725
Total 109374:			145,240.95			
109375	BOHN'S ACE HARDWARE	PAINT BRUSHES	38.92	WATER & SEWER UTILITY FUND	SUPPLIES	60-50-6-606
109375	BOHN'S ACE HARDWARE	SPRAY PAINT, CLEANING SUPPLIES	13.96	WATER & SEWER UTILITY FUND	SUPPLIES	60-50-6-606
109375	BOHN'S ACE HARDWARE	PARTS FOR BOOSTER STATION	7.18	WATER & SEWER UTILITY FUND	MATERIAL TO MAINT. SEWER MAIN	60-52-6-625
109375	BOHN'S ACE HARDWARE	GLASS CLEANER FOR PW	8.00	GENERAL FUND	MATERIAL TO MAINTAIN BUILDINGS	01-07-6-620
109375	BOHN'S ACE HARDWARE	WWW WINTERIZATION SUPPLIES	29.74	AQUATIC CENTER FUND	MATERIAL TO MAINTAIN BUILDING	04-00-6-620
109375	BOHN'S ACE HARDWARE	ICICLE LIGHTS FOR SPRINGHOUSE &	292.80	GENERAL FUND	CHRISTMAS LIGHTING	01-11-6-608
Total 109375:			390.60			
109376	BONNELL INDUSTRIES, INC	THROTTLE CABLE	200.61	ENVIRONMENTAL MANAGEMENT FU	MATERIAL TO MAINT. EQUIPMENT	90-00-6-621
Total 109376:			200.61			
109377	BOTTS WELDING SERVICE	CHECK VALVE	25.95	GENERAL FUND	MATERIALS TO MAIN. VEHICLES	01-06-6-622
Total 109377:			25.95			

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
109378	CABAY & COMPANY, INC	CLEANING SUPPLIES	800.76	RECREATION CENTER FUND	OFFICE/JANITORIAL SUPPLIES	05-00-6-606
Total 109378:			800.76			
109379	CARQUEST AUTO PARTS STORES	SENSOR	40.55	POLICE PROTECTION FUND	MATERIAL TO MAINTAIN VEHICLES	03-00-6-622
109379	CARQUEST AUTO PARTS STORES	FILTERS	281.38	WATER & SEWER UTILITY FUND	MATERIALS TO MAINT. VEHICLES	60-52-6-622
109379	CARQUEST AUTO PARTS STORES	WIRE LOOM	8.78	GENERAL FUND	MATERIALS TO MAIN. EQUIPMENT	01-06-6-621
Total 109379:			330.71			
109380	CDW GOVERNMENT, INC.	NEW SERVER RM BATTERY BACKUP	6,330.07	GENERAL FUND-CIP	COMPUTER NETWORK	82-01-7-704
Total 109380:			6,330.07			
109381	CHAMPION PAVING CORP	RESURFACING PW PARKING LOT	34,561.95	GENERAL FUND-CIP	EXISTING PUBLIC WORKS FACILITY	82-02-7-713
109381	CHAMPION PAVING CORP	RESURFACING PW PARKING LOT	17,023.05	WATER & SEWER UTILITY FUND	DPW FACILITY EXPANSION & MAINT	60-54-7-713
Total 109381:			51,585.00			
109382	CHAS. HERDRICH & SON, INC.	CAFE SUPPLIES	98.50	PERFORMING ARTS	SUPPLIES & MATERIALS	07-13-6-606
Total 109382:			98.50			
109383	CHERYL REIMER	WATER AEROBICS	261.00	RECREATION CENTER FUND	INSTRUCTORS/PERSONAL TRAINERS	05-00-3-431
Total 109383:			261.00			
109384	CITY ELECTRIC SUPPLY	MATERIAL FOR SQUARE BOLLARDS	52.00	GENERAL FUND	MATERIALS TO MAIN. STREET LGTS	01-06-6-630
109384	CITY ELECTRIC SUPPLY	MATERIAL FOR SQUARE BOLLARDS	39.03	GENERAL FUND	MATERIALS TO MAIN. STREET LGTS	01-06-6-630
Total 109384:			91.03			
109385	CITY OF WOODSTOCK	WATER/SEWER	184.47	WATER & SEWER UTILITY FUND	SERVICE TO MAINTAIN EQUIPMENT	60-50-5-552
Total 109385:			184.47			
109386	CITY OF WOODSTOCK - PETTY CASH	CHILI COOK-OFF	69.93	GENERAL FUND	TRAVEL & TRAINING	01-01-4-452
109386	CITY OF WOODSTOCK - PETTY CASH	DIESEL FUEL PURCHASE	10.05	GENERAL FUND	GAS & OIL	01-06-6-602
109386	CITY OF WOODSTOCK - PETTY CASH	PIERCE - SNOW MEETING	30.45	GENERAL FUND	TRAVEL & TRAINING	01-08-4-452

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
Total 109386:			110.43			
109387	COMMONWEALTH EDISON	ELECTRIC - MCCONNELL RD	2.59	WATER & SEWER UTILITY FUND	UTILITIES	60-50-5-540
Total 109387:			2.59			
109388	COMPASS MINERALS	BULK COARSE LA ROCK	2,574.42	WATER & SEWER UTILITY FUND	SALT	60-50-6-610
109388	COMPASS MINERALS	BULK COARSE LA ROCK	2,655.62	WATER & SEWER UTILITY FUND	SALT	60-50-6-610
109388	COMPASS MINERALS	COARSE ROCK SALT	2,687.01	WATER & SEWER UTILITY FUND	SALT	60-50-6-610
109388	COMPASS MINERALS	BULK COARSE LA ROCK	2,606.90	WATER & SEWER UTILITY FUND	SALT	60-50-6-610
109388	COMPASS MINERALS	BULK COARSE LA ROCK	2,638.30	WATER & SEWER UTILITY FUND	SALT	60-50-6-610
109388	COMPASS MINERALS	COARSE ROCK SALT	2,661.03	WATER & SEWER UTILITY FUND	SALT	60-50-6-610
109388	COMPASS MINERALS	COARSE ROCK SALT	2,747.64	WATER & SEWER UTILITY FUND	SALT	60-50-6-610
Total 109388:			18,570.92			
109389	CONSERV FS	REGULAR FUEL	55.48	GENERAL FUND	GAS & OIL	01-06-6-602
109389	CONSERV FS	REGULAR FUEL	189.62	PARKS FUND	GASOLINE & OIL	06-00-6-602
109389	CONSERV FS	REGULAR FUEL	111.67	WATER & SEWER UTILITY FUND	GASOLINE & OIL	60-52-6-602
109389	CONSERV FS	REGULAR FUEL	48.46	WATER & SEWER UTILITY FUND	GASOLINE & OIL	60-51-6-602
109389	CONSERV FS	REGULAR FUEL	84.28	WATER & SEWER UTILITY FUND	GASOLINE & OIL	60-50-6-602
109389	CONSERV FS	REGULAR FUEL	19.66	GENERAL FUND	GASOLINE & OIL	01-08-6-602
109389	CONSERV FS	REGULAR FUEL	175.58	GENERAL FUND	GASOLINE AND OIL	01-05-6-602
109389	CONSERV FS	REGULAR FUEL	17.55	GENERAL FUND	TRAVEL & TRAINING	01-01-4-452
109389	CONSERV FS	DIESEL FUEL	850.87	GENERAL FUND	GAS & OIL	01-06-6-602
109389	CONSERV FS	DIESEL FUEL	385.70	PARKS FUND	GASOLINE & OIL	06-00-6-602
109389	CONSERV FS	DIESEL FUEL	319.49	WATER & SEWER UTILITY FUND	GASOLINE & OIL	60-52-6-602
109389	CONSERV FS	DIESEL FUEL	99.32	WATER & SEWER UTILITY FUND	GASOLINE & OIL	60-51-6-602
Total 109389:			2,357.68			
109390	CONSTELLATION NEWENERGY	ELECTRIC - SEMINARY	10,017.44	WATER & SEWER UTILITY FUND	UTILITIES	60-50-5-540
109390	CONSTELLATION NEWENERGY	ELECTRIC - BVBS	364.70	WATER & SEWER UTILITY FUND	UTILITIES	60-50-5-540
109390	CONSTELLATION NEWENERGY	ELECT - WELLS 8 & 12	1,982.68	WATER & SEWER UTILITY FUND	UTILITIES	60-50-5-540
109390	CONSTELLATION NEWENERGY	ELECT - WELL 9	1,166.05	WATER & SEWER UTILITY FUND	UTILITIES	60-50-5-540
109390	CONSTELLATION NEWENERGY	ELECTRIC	4,384.08	WATER & SEWER UTILITY FUND	UTILITIES	60-50-5-540
Total 109390:			17,914.95			

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
109391	CROWN RESTROOMS	SULLIVAN FIELD CROWN PORTA	129.00	PARKS FUND	SERVICE TO MAINTAIN GROUNDS	06-00-5-551
109391	CROWN RESTROOMS	BATES PARK	149.00	PARKS FUND	SERVICE TO MAINTAIN GROUNDS	06-00-5-551
Total 109391:			278.00			
109392	DELL COMPUTER	NEW SERVER	5,929.83	GENERAL FUND-CIP	FIBER NETWORK	82-01-7-712
Total 109392:			5,929.83			
109393	DOSSIER SYSTEMS	DOSSIER SOFTWARE	495.00	GENERAL FUND	EQUIPMENT	01-07-7-720
Total 109393:			495.00			
109394	ED'S AUTOMOTIVE	INSPECTION	29.00	GENERAL FUND	SERVICE TO MAINTAIN VEHICLES	01-06-5-553
Total 109394:			29.00			
109395	EMILY KAPLAN	RECREATION INSTRUCTOR	125.00	RECREATION CENTER FUND	INSTRUCTORS/PERSONAL TRAINERS	05-00-3-431
Total 109395:			125.00			
109396	FELIX PENARO	WATER/SEWER REFUND	210.76	WATER & SEWER UTILITY FUND	WATER & SEWER SALES	60-00-3-371
Total 109396:			210.76			
109397	GARY W ANDERSON ARCHITECTS	ARCHITECTURAL SERVICES	2,121.38	TAX INCREMENT FINANCING FUND	OLD COURTHOUSE	41-00-7-729
Total 109397:			2,121.38			
109398	GAVERS PAVING & EXCAVATING INC	MATERIALS USED FOR RESTORATIO	759.68	WATER & SEWER UTILITY FUND	MATERIAL TO MAINT. WATER MAINS	60-52-6-624
109398	GAVERS PAVING & EXCAVATING INC	MATERIALS USED FOR RESTORATIO	759.67	WATER & SEWER UTILITY FUND	MATERIAL TO MAINT. SEWER MAIN	60-52-6-625
109398	GAVERS PAVING & EXCAVATING INC	MATERIALS TO BACKFILL EXCAVATI	1,157.02	WATER & SEWER UTILITY FUND	MATERIAL TO MAINT. WATER MAINS	60-52-6-624
109398	GAVERS PAVING & EXCAVATING INC	MATERIALS TO BACKFILL EXCAVATI	1,157.03	WATER & SEWER UTILITY FUND	MATERIAL TO MAINT. SEWER MAIN	60-52-6-625
Total 109398:			3,833.40			
109399	GEOSTAR MECHANICAL, INC.	AC SERVICE WORK @ OFAC CENTER	350.00	GENERAL FUND	RENTAL PROPERTY REPAIRS	01-02-8-804
Total 109399:			350.00			

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
109400	GRAINGER	BRACKETS FOR SLIKE PIPING AT WW	21.27	AQUATIC CENTER FUND	MATERIAL TO MAINTAIN EQUIPMENT	04-00-6-621
Total 109400:			21.27			
109401	HAMPTON, LENZINI & RENWICK INC	US 14 BIKE PATH PHASE III	11,511.50	GENERAL FUND-CIP	BIKE PATHS	82-08-7-725
Total 109401:			11,511.50			
109402	HI VIZ INC	SIGNAGE	360.00	GENERAL FUND	MATERIALS TO MAIN. TRAFFIC CTL	01-06-6-629
109402	HI VIZ INC	SIGN POSTS	600.30	GENERAL FUND	MATERIALS TO MAIN. TRAFFIC CTL	01-06-6-629
Total 109402:			960.30			
109403	HICKS GAS	PARKS FUEL	132.49	PARKS FUND	GASOLINE & OIL	06-00-6-602
Total 109403:			132.49			
109404	IMAGINE NATION LLC	INSTALLED SLIDE FOR WATER WORK	3,832.00	AQUATIC CENTER FUND	FURNITURE, FIXTURE & EQUIPMENT	04-00-7-723
Total 109404:			3,832.00			
109405	IN THE SWIM PNC BANK C/O CORTZ I	POOL CHEMICALS	457.79	RECREATION CENTER FUND	POOL CHEMICALS	05-00-6-607
Total 109405:			457.79			
109406	INTERSTATE BATTERY	BATTERIES	10.27	GENERAL FUND	SUPPLIES	01-07-6-606
Total 109406:			10.27			
109407	JACLYN HANSHAW	RECREATION INSTRUCTOR	157.50	RECREATION CENTER FUND	INSTRUCTORS/PERSONAL TRAINERS	05-00-3-431
Total 109407:			157.50			
109408	JAN KAYSER	RECREATION INSTRUCTOR	397.00	RECREATION CENTER FUND	INSTRUCTORS/PERSONAL TRAINERS	05-00-3-431
Total 109408:			397.00			
109409	JILL FLORES	RECREATION INSTRUCTOR	143.75	RECREATION CENTER FUND	INSTRUCTORS/PERSONAL TRAINERS	05-00-3-431

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
Total 109409:			143.75			
109410	JILL MAY	CHILI COOKOFF CHILI BASKET	43.20	GENERAL FUND	TRAVEL & TRAINING	01-01-4-452
Total 109410:			43.20			
109411	JIM HENRY INC.	EMPLOYEE SERVICE AWARDS	566.11	GENERAL FUND	EMPLOYEE RECOGNITION	01-04-8-811
Total 109411:			566.11			
109412	JOHN P. BYARD	KARATE SERVICES	585.00	GENERAL FUND	INSTRUCTOR CONTRACTS	01-09-5-512
Total 109412:			585.00			
109413	JOSE M. ZAMORANO	CLEANING SERVICES	170.00	RECREATION CENTER FUND	SERVICE TO MAINTAIN EQUIPMENT	05-00-5-552
Total 109413:			170.00			
109414	JOSH JANDRON	ALL STAR BBALL CLASS	12.50	GENERAL FUND	INSTRUCTOR CONTRACTS	01-09-5-512
Total 109414:			12.50			
109415	JOSIE PALA	RECREATION INSTRUCTOR	712.00	RECREATION CENTER FUND	INSTRUCTORS/PERSONAL TRAINERS	05-00-3-431
Total 109415:			712.00			
109416	JUDITH BROWN	RECREATION INSTRUCTION	138.00	RECREATION CENTER FUND	INSTRUCTORS/PERSONAL TRAINERS	05-00-3-431
Total 109416:			138.00			
109417	JULIE TROPP	RECREATION INSTRUCTOR	90.00	RECREATION CENTER FUND	INSTRUCTORS/PERSONAL TRAINERS	05-00-3-431
Total 109417:			90.00			
109418	JUSTIN LEITH	ALL-STAR BASKETBALL	12.50	GENERAL FUND	INSTRUCTOR CONTRACTS	01-09-5-512
Total 109418:			12.50			
109419	KATHLEEN ZANK	RECREATION INSTRUCTION	198.00	RECREATION CENTER FUND	INSTRUCTORS/PERSONAL TRAINERS	05-00-3-431

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
Total 109419:			198.00			
109420	KRISTA COLTRIN	ICSC DEAL MAKING EVENT	83.31	GENERAL FUND	EXPANSION/RETENTION SERVICES	01-12-5-536
Total 109420:			83.31			
109421	LA MOTTE COMPANY	LAB SUPPLIES	382.88	WATER & SEWER UTILITY FUND	LABORATORY CHEMICALS	60-50-6-615
Total 109421:			382.88			
109422	LANDMARK FORD	2017 FORD TRANSIT 10 PASSENGER	25,352.00	GENERAL FUND-CIP	Opera - EQUIPMENT REPLACEMENT	82-07-7-721
Total 109422:			25,352.00			
109423	LIONHEART CRITICAL POWER SPECI	CONTRACTOR REPLACED THERMOS	166.25	WATER & SEWER UTILITY FUND	SERVICE TO MAINT. WATER MAINS	60-52-5-554
Total 109423:			166.25			
109424	LOCK & KEY SPECIALTY	LOCKER KEYS	296.25	RECREATION CENTER FUND	MATERIAL TO MAINTAIN EQUIPMENT	05-00-6-621
109424	LOCK & KEY SPECIALTY	CHECK ALL KEYS IN LOCKERS	70.00	RECREATION CENTER FUND	SERVICE TO MAINTAIN EQUIPMENT	05-00-5-552
Total 109424:			366.25			
109425	LORCHEM TECHNOLOGIES INC	WASHER MAINTENANCE	502.09	GENERAL FUND	MATERIAL TO MAINTAIN EQUIPMENT	01-07-6-621
Total 109425:			502.09			
109426	M. S. INDUSTRIES, INC.	SAW BLADES	401.46	GENERAL FUND	TOOLS	01-06-6-605
Total 109426:			401.46			
109427	MARIA CAMPBELL	RECREATION INSTRUCTOR	352.00	RECREATION CENTER FUND	INSTRUCTORS/PERSONAL TRAINERS	05-00-3-431
Total 109427:			352.00			
109428	MARSH USA INC	NOTARY INSURANCE	20.00	GENERAL FUND	TRAVEL & TRAINING	01-01-4-452
109428	MARSH USA INC	NOTARY INSURANCE	20.00	GENERAL FUND	TRAVEL & TRAINING	01-01-4-452

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
Total 109428:			40.00			
109429	MC HENRY COUNTY PLANNING AND	REGISTRATION FEES FOR WORKSH	150.00	GENERAL FUND	TRAVEL & TRAINING	01-08-4-452
109429	MC HENRY COUNTY PLANNING AND	REGISTRATION FEES FOR WORKSH	150.00	WATER & SEWER UTILITY FUND	TRAVEL AND TRAINING	60-53-4-452
Total 109429:			300.00			
109430	MCHENRY ANALYTICAL WATER LABO	COLIFORM TESTING	412.50	WATER & SEWER UTILITY FUND	LABORATORY TESTING SERVICES	60-50-5-509
109430	MCHENRY ANALYTICAL WATER LABO	OUTSIDE TESTING	135.00	WATER & SEWER UTILITY FUND	LABORATORY TESTING SERVICES	60-51-5-509
109430	MCHENRY ANALYTICAL WATER LABO	FLOURIDE TESTING	30.00	WATER & SEWER UTILITY FUND	LABORATORY TESTING SERVICES	60-50-5-509
Total 109430:			577.50			
109431	MENARDS	SUPPLIES FOR CONCRETE FORMS	23.88	GENERAL FUND	MATERIALS TO MAIN. PAVEMENTS	01-06-6-627
109431	MENARDS	SPRAYER FOR TACK (PAVEMENT)	9.97	GENERAL FUND	TOOLS	01-06-6-605
109431	MENARDS	SCREEN/GLUE	53.17	GENERAL FUND	MATERIALS TO MAIN. EQUIPMENT	01-06-6-621
109431	MENARDS	SAND	14.98	GENERAL FUND	SUPPLIES	01-07-6-606
109431	MENARDS	AIR FILTER	41.88	WATER & SEWER UTILITY FUND	SUPPLIES	60-50-6-606
109431	MENARDS	SHOP TIRE INFLATOR, BUNGEE COR	99.86	PARKS FUND	MATERIAL TO MAINTAIN GROUNDS	06-00-6-623
109431	MENARDS	REC CENTER SUPPLIES	66.77	RECREATION CENTER FUND	MATERIAL TO MAINTAIN BUILDING	05-00-6-620
109431	MENARDS	WOOD FILLER FOR WWW POST	23.96	AQUATIC CENTER FUND	MATERIAL TO MAINTAIN BUILDING	04-00-6-620
109431	MENARDS	REC CENTER SUPPLIES	25.81	AQUATIC CENTER FUND	MATERIAL TO MAINTAIN BUILDING	04-00-6-620
109431	MENARDS	LIGHT IN WWW PAVILLION	53.26	AQUATIC CENTER FUND	MATERIAL TO MAINTAIN BUILDING	04-00-6-620
109431	MENARDS	PAINTING SUPPLIES - WWW FACILITY	19.90	AQUATIC CENTER FUND	MATERIAL TO MAINTAIN BUILDING	04-00-6-620
109431	MENARDS	SEALING BRICKS @ SPRINGHOUSE	16.38	PERFORMING ARTS	SUPPLIES	07-11-6-606
109431	MENARDS	BULBS FOR FUEL ISLAND AT PW	55.96	GENERAL FUND	MATERIAL TO MAINTAIN BUILDINGS	01-07-6-620
Total 109431:			505.78			
109432	MOLLY O'CONNOR	RECREATION INSTRUCTOR	517.00	RECREATION CENTER FUND	INSTRUCTORS/PERSONAL TRAINERS	05-00-3-431
Total 109432:			517.00			
109433	MUZAK LLC	MUZAK LLC SERVICES	33.83	AQUATIC CENTER FUND	COMMUNICATIONS	04-00-5-501
Total 109433:			33.83			
109434	NEVA E. LISS	RECREATION INSTRUCTOR	200.00	RECREATION CENTER FUND	INSTRUCTORS/PERSONAL TRAINERS	05-00-3-431

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
Total 109434:			200.00			
109435	NICHOLAS MC CAHILL	EDUCATION REIMBURSEMENT	260.00	WATER & SEWER UTILITY FUND	TRAVEL AND TRAINING	60-53-4-452
Total 109435:			260.00			
109436	NICOR	GAS GENERATOR	26.62	WATER & SEWER UTILITY FUND	FUEL-HEATING	60-50-6-603
109436	NICOR	GAS FOR EMERGENCY GENERATOR	24.74	WATER & SEWER UTILITY FUND	UTILITIES- LIFT STATIONS	60-52-5-540
109436	NICOR	GAS FOR EMERGENCY GENERATOR	27.36	WATER & SEWER UTILITY FUND	UTILITIES- LIFT STATIONS	60-52-5-540
109436	NICOR	GAS FOR 1ST ST PLANT	56.99	WATER & SEWER UTILITY FUND	FUEL-HEATING	60-50-6-603
109436	NICOR	GAS FOR EMERGENCY GENERATOR	38.00	WATER & SEWER UTILITY FUND	UTILITIES- LIFT STATIONS	60-52-5-540
109436	NICOR	GAS FOR SEMINARY PLANT	775.08	WATER & SEWER UTILITY FUND	FUEL-HEATING	60-50-6-603
109436	NICOR	GAS FOR EMERGENCY GENERATOR	26.06	WATER & SEWER UTILITY FUND	UTILITIES- LIFT STATIONS	60-52-5-540
109436	NICOR	GAS GENERATOR	28.14	WATER & SEWER UTILITY FUND	UTILITIES- LIFT STATIONS	60-52-5-540
Total 109436:			1,002.99			
109437	PATTY MICEL	MEMBERSHIP REFUND	75.00	RECREATION CENTER FUND	MONTHLY MEMBERSHIPS	05-00-3-326
Total 109437:			75.00			
109438	PIR TANO	WALNUT-ASH-TAPPAN	154,387.29	GENERAL FUND-CIP	STORMSEWER IMPROVEMENTS	82-09-7-701
Total 109438:			154,387.29			
109439	POLICE PENSION FUND WELLS FARG	PROPERTY TAX	2,069.48	POLICE PROTECTION FUND	TRANS. (TO) POLICE PENSION	03-00-9-888
Total 109439:			2,069.48			
109440	POMP'S TIRE SERVICE INC	TIRES	671.00	GENERAL FUND	MATERIALS TO MAIN. EQUIPMENT	01-06-6-621
Total 109440:			671.00			
109441	POOLBLU	ACID MAGIC/BROMINATING TABLETS	659.32	RECREATION CENTER FUND	POOL CHEMICALS	05-00-6-607
109441	POOLBLU	SERVICE TO PUMP	162.00	RECREATION CENTER FUND	SERVICE TO MAINTAIN POOL	05-00-5-558
109441	POOLBLU	NEW PUMP	663.70	RECREATION CENTER FUND	MATERIAL TO MAINTAIN POOL	05-00-6-622
Total 109441:			1,485.02			

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
109442	QUILL CORPORATION	SUPPLIES	5.65	GENERAL FUND	SUPPLIES	01-01-6-606
109442	QUILL CORPORATION	SUPPLIES	39.30	GENERAL FUND	SUPPLIES	01-03-6-606
109442	QUILL CORPORATION	SUPPLIES	5.63	GENERAL FUND	SUPPLIES	01-04-6-606
109442	QUILL CORPORATION	SUPPLIES	11.31	GENERAL FUND	SUPPLIES	01-05-6-606
109442	QUILL CORPORATION	SUPPLIES	11.31	GENERAL FUND	SUPPLIES	01-08-6-606
109442	QUILL CORPORATION	SUPPLIES	11.31	GENERAL FUND	OFFICE SUPPLIES	01-09-6-606
109442	QUILL CORPORATION	SUPPLIES	11.31	GENERAL FUND	SUPPLIES	01-12-6-606
109442	QUILL CORPORATION	SUPPLIES	98.60	PERFORMING ARTS	SUPPLIES	07-11-6-606
109442	QUILL CORPORATION	CALENDARS	13.12	GENERAL FUND	SUPPLIES	01-03-6-606
109442	QUILL CORPORATION	CALENDARS	62.97	GENERAL FUND	SUPPLIES	01-01-6-606
109442	QUILL CORPORATION	CALENDARS	30.40	GENERAL FUND	SUPPLIES	01-04-6-606
109442	QUILL CORPORATION	CALENDARS	76.83	GENERAL FUND	SUPPLIES	01-05-6-606
109442	QUILL CORPORATION	CALENDARS	78.69	GENERAL FUND	SUPPLIES	01-08-6-606
109442	QUILL CORPORATION	CALENDARS	61.57	PERFORMING ARTS	SUPPLIES	07-11-6-606
109442	QUILL CORPORATION	CALENDARS AND TAX FORMS	156.16	GENERAL FUND	SUPPLIES	01-03-6-606
Total 109442:			674.16			
109443	RALPH'S GENERAL RENT-ALL	EQUIPMENT RENTAL	300.96	MOTER FUEL TAX FUND	EQUIPMENT RENTAL	12-00-5-588
109443	RALPH'S GENERAL RENT-ALL	EQUIPMENT RENTAL	143.48	MOTER FUEL TAX FUND	EQUIPMENT RENTAL	12-00-5-588
Total 109443:			444.44			
109444	RHOMAR INDUSTRIES INC	UNDERCOATING	258.72	ENVIRONMENTAL MANAGEMENT FU	MATERIAL TO MAINT. EQUIPMENT	90-00-6-621
109444	RHOMAR INDUSTRIES INC	UNDERCOATING	258.72	GENERAL FUND	MATERIALS TO MAIN. VEHICLES	01-06-6-622
Total 109444:			517.44			
109445	ROGER VIDALES	CARPET CLEANING	175.00	GENERAL FUND	SERVICE TO MAINTAIN EQUIPMENT	01-09-5-552
Total 109445:			175.00			
109446	RUSH TRUCK CENTER - HUNTLEY IN	ABS COMPONENTS	1,687.30	GENERAL FUND	MATERIALS TO MAIN. VEHICLES	01-06-6-622
109446	RUSH TRUCK CENTER - HUNTLEY IN	BRAKE VALVES	273.29	GENERAL FUND	MATERIALS TO MAIN. VEHICLES	01-06-6-622
109446	RUSH TRUCK CENTER - HUNTLEY IN	STARTER	269.95	GENERAL FUND	MATERIALS TO MAIN. VEHICLES	01-06-6-622
Total 109446:			2,230.54			
109447	SALLY LESCHER	RECREATION INSTRUCTOR	147.00	RECREATION CENTER FUND	INSTRUCTORS/PERSONAL TRAINERS	05-00-3-431

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
Total 109447:			147.00			
109448	SHAW MEDIA	LEGAL NOTICES	73.50	GENERAL FUND	PRINTING SERVICES	01-05-5-537
Total 109448:			73.50			
109449	SHIRLEY A. KOCH	RECREATION INSTRUCTOR	102.00	RECREATION CENTER FUND	INSTRUCTORS/PERSONAL TRAINERS	05-00-3-431
Total 109449:			102.00			
109450	SNAP-ON INDUSTRIAL	SCAN TOOL	1,035.00	GENERAL FUND	EQUIPMENT	01-07-7-720
Total 109450:			1,035.00			
109451	SPECIALTY FLOORS, INC.	LABOR AND MATERIALS	1,345.00	RECREATION CENTER FUND	EQUIPMENT	05-00-7-720
Total 109451:			1,345.00			
109452	STANDARD EQUIPMENT COMPANY	HOSE PARTS	96.26	WATER & SEWER UTILITY FUND	MATERIAL TO MAINT. EQUIPMENT	60-52-6-621
Total 109452:			96.26			
109453	SUBURBAN LABORATORIES	RADIUM TESTING	210.00	WATER & SEWER UTILITY FUND	LABORATORY TESTING SERVICES	60-51-5-509
109453	SUBURBAN LABORATORIES	RADIUM TESTING	210.00	WATER & SEWER UTILITY FUND	LABORATORY TESTING SERVICES	60-51-5-509
Total 109453:			420.00			
109454	SUE FALBO	FACILITY RENTAL REFUND	50.00	RECREATION CENTER FUND	FACILITY RENTAL	05-00-3-328
Total 109454:			50.00			
109455	SUPPLY WORKS	GLOVES FOR STAFF	161.15	PARKS FUND	SUPPLIES	06-00-6-606
109455	SUPPLY WORKS	GLOVES FOR STAFF	146.50	PARKS FUND	SUPPLIES	06-00-6-606
Total 109455:			307.65			
109456	TAMMY DUNN	RECREATION INSTRUCTOR	183.75	RECREATION CENTER FUND	INSTRUCTORS/PERSONAL TRAINERS	05-00-3-431

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
Total 109456:			183.75			
109457	TARA CALABRESE	RECREATION INSTRUCTOR	72.00	RECREATION CENTER FUND	INSTRUCTORS/PERSONAL TRAINERS	05-00-3-431
Total 109457:			72.00			
109458	THE WEEKLY STANDARD	SUBSCRIPTION	119.00	RECREATION CENTER FUND	PROGRAM SUPPLIES	05-00-6-612
Total 109458:			119.00			
109459	TIM HICKS	RECREATION INSTRUCTOR	456.50	RECREATION CENTER FUND	INSTRUCTORS/PERSONAL TRAINERS	05-00-3-431
Total 109459:			456.50			
109460	TODAY'S UNIFORMS	SHIRTS FOR SUPERINTENDENT	103.90	GENERAL FUND	UNIFORMS	01-06-4-453
Total 109460:			103.90			
109461	TYSON BRAUN	PROGRAM FEE REFUND	62.00	GENERAL FUND	RECREATION PROGRAM FEES	01-00-3-327
Total 109461:			62.00			
109462	U. S. POSTAL SERVICE CMRS-POC	POSTAGE	29.50	GENERAL FUND	POSTAGE EXPENSE	01-01-6-601
109462	U. S. POSTAL SERVICE CMRS-POC	POSTAGE	875.89	GENERAL FUND	POSTAGE	01-03-6-601
109462	U. S. POSTAL SERVICE CMRS-POC	POSTAGE	27.28	GENERAL FUND	POSTAGE	01-04-6-601
109462	U. S. POSTAL SERVICE CMRS-POC	POSTAGE	217.21	GENERAL FUND	POSTAGE	01-05-6-601
109462	U. S. POSTAL SERVICE CMRS-POC	POSTAGE	227.90	GENERAL FUND	POSTAGE	01-08-6-601
109462	U. S. POSTAL SERVICE CMRS-POC	POSTAGE	269.69	WIRELESS FUND	POSTAGE	15-00-6-601
109462	U. S. POSTAL SERVICE CMRS-POC	POSTAGE	92.27	GENERAL FUND	POSTAGE	01-09-6-601
109462	U. S. POSTAL SERVICE CMRS-POC	POSTAGE	260.26	PERFORMING ARTS	POSTAGE	07-11-6-601
Total 109462:			2,000.00			
109463	USA BLUEBOOK	SIDE LOAD DEST TRAY	15.49	WATER & SEWER UTILITY FUND	LAB CHEMICALS	60-51-6-615
109463	USA BLUEBOOK	LAB SUPPLIES	545.36	WATER & SEWER UTILITY FUND	LAB CHEMICALS	60-51-6-615
109463	USA BLUEBOOK	LAB SUPPLIES	38.50	WATER & SEWER UTILITY FUND	LAB CHEMICALS	60-51-6-615
Total 109463:			599.35			

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
109464	USALCO	LIQUID ALUMINUM SULFATE	3,788.63	WATER & SEWER UTILITY FUND	CHEMICALS	60-51-6-607
Total 109464:			3,788.63			
109465	VIKING CHEMICAL COMPANY	CHEMICALS	919.00	WATER & SEWER UTILITY FUND	CHEMICALS	60-50-6-607
Total 109465:			919.00			
109466	WAL-MART COMMUNITY	SIGN HOLDER	4.27	GENERAL FUND	EMPLOYEE RECOGNITION	01-04-8-811
Total 109466:			4.27			
109467	WATER TOWER CLEAN & COAT, INC.	WATER TOWER INSPECTION	500.00	WATER & SEWER UTILITY FUND	WATER TOWER MAINTENANCE	60-54-7-771
Total 109467:			500.00			
109468	WOODSTOCK COMMUNITY SCHOOL	PAPER	152.79	GENERAL FUND	SUPPLIES	01-01-6-606
109468	WOODSTOCK COMMUNITY SCHOOL	PAPER	305.58	GENERAL FUND	SUPPLIES	01-03-6-606
109468	WOODSTOCK COMMUNITY SCHOOL	PAPER	101.86	GENERAL FUND	SUPPLIES	01-04-6-606
109468	WOODSTOCK COMMUNITY SCHOOL	PAPER	203.72	GENERAL FUND	SUPPLIES	01-05-6-606
109468	WOODSTOCK COMMUNITY SCHOOL	PAPER	509.30	GENERAL FUND	SUPPLIES	01-08-6-606
109468	WOODSTOCK COMMUNITY SCHOOL	PAPER	666.72	GENERAL FUND	OFFICE SUPPLIES	01-09-6-606
109468	WOODSTOCK COMMUNITY SCHOOL	PAPER	50.93	GENERAL FUND	SUPPLIES	01-12-6-606
109468	WOODSTOCK COMMUNITY SCHOOL	PAPER	694.25	POLICE PROTECTION FUND	SUPPLIES	03-00-6-606
109468	WOODSTOCK COMMUNITY SCHOOL	PAPER	92.60	PERFORMING ARTS	SUPPLIES	07-11-6-606
109468	WOODSTOCK COMMUNITY SCHOOL	PAPER	870.50	LIBRARY	SUPPLIES	08-00-6-606
Total 109468:			3,648.25			
109469	WOODSTOCK FINE ARTS ASSN.	CREATIVE LIVING - 10/20/16	5,426.70	ESCROW FUND	OPERA HOUSE TICKETS	72-00-0-215
Total 109469:			5,426.70			
109470	WOODSTOCK FINE ARTS ASSN.	SWITCHBACK CHILDREN'S PERFORM	2,884.05	ESCROW FUND	OPERA HOUSE TICKETS	72-00-0-215
Total 109470:			2,884.05			
109471	WOODSTOCK MUSICAL THEATRE CO	JOSEPH AND THE TECHNICOLOR DR	29,596.31	ESCROW FUND	OPERA HOUSE TICKETS	72-00-0-215

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
Total 109471:			29,596.31			
109472	WOODSTOCK POWER EQUIPMENT, I	PARTS FOR TRASH PUMPS	42.16	WATER & SEWER UTILITY FUND	MATERIAL TO MAINT. EQUIPMENT	60-52-6-621
109472	WOODSTOCK POWER EQUIPMENT, I	PARTS FOR TRASH PUMPS	5.78	WATER & SEWER UTILITY FUND	MATERIAL TO MAINT. EQUIPMENT	60-52-6-621
Total 109472:			47.94			
109473	ZACHARY MAXWELL	CDL RENEWAL	60.00	GENERAL FUND	DUES & SUBSCRIPTIONS	01-08-4-454
Total 109473:			60.00			
109474	ZUKOWSKI ROGERS FLOOD MCARDL	ADMIN ADJUD HEARING	918.75	ADMIN ADJUDICATION FUND	ADMINISTRATIVE JUDGE	14-00-4-450
109474	ZUKOWSKI ROGERS FLOOD MCARDL	LEGAL EXPENSES	131.25	PERFORMING ARTS	PROFESSIONAL SERVICES	07-11-5-502
109474	ZUKOWSKI ROGERS FLOOD MCARDL	SAMPLE CONTRACT LANGUAGE	175.00	GENERAL FUND	LEGAL EXPENSES	01-03-5-502
Total 109474:			1,225.00			
109496	1ST AYD CORPORATION	SURFACE DISCS	45.12	GENERAL FUND	MATERIALS TO MAIN. EQUIPMENT	01-06-6-621
Total 109496:			45.12			
109497	A5 GROUP INC	PROMOTE WOODSTOCK	10,975.00	ESCROW FUND	PROMOTE WOODSTOCK	72-00-0-237
Total 109497:			10,975.00			
109498	ALERIBERTA HERNANDEZ	ROW PERMIT #1099	100.00	ESCROW FUND	RIGHT OF WAY PERMITS	72-00-0-217
Total 109498:			100.00			
109499	ALIBRIS INC	BOOKS	61.65	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
Total 109499:			61.65			
109500	AMAZON	LIBRARY MATERIALS	599.55	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
Total 109500:			599.55			
109501	ANDREW GIPPERT	ALL-STAR BASKETBALL	12.50	GENERAL FUND	INSTRUCTOR CONTRACTS	01-09-5-512

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
Total 109501:			12.50			
109502	APPLE CREEK FLOWERS	OFFICE SHARP'S FATHER'S MEMORI	94.77	POLICE PROTECTION FUND	SUPPLIES	03-00-6-606
109502	APPLE CREEK FLOWERS	FLOWERS FOR GLEEN HESS'S DAD	65.00	GENERAL FUND	EMPLOYEE RECOGNITION	01-04-8-811
Total 109502:			159.77			
109503	ARAMARK UNIFORM SERVICE	UNIFORM CLEANING	25.00	POLICE PROTECTION FUND	UNIFORM ALLOWANCE	03-00-4-453
109503	ARAMARK UNIFORM SERVICE	UNIFORM SERVICES	27.84	GENERAL FUND	UNIFORMS	01-07-4-453
109503	ARAMARK UNIFORM SERVICE	UNIFORM SERVICES	30.48	PARKS FUND	UNIFORMS	06-00-4-453
109503	ARAMARK UNIFORM SERVICE	UNIFORM SERVICES	18.97	WATER & SEWER UTILITY FUND	UNIFORMS	60-52-4-453
109503	ARAMARK UNIFORM SERVICE	UNIFORM SERVICES	40.41	GENERAL FUND	UNIFORMS	01-06-4-453
109503	ARAMARK UNIFORM SERVICE	UNIFORM CLEANING	25.00	POLICE PROTECTION FUND	UNIFORM ALLOWANCE	03-00-4-453
Total 109503:			167.70			
109504	ASHLEY ESUNIS	RECREATION INSTRUCTOR	60.00	RECREATION CENTER FUND	INSTRUCTORS/PERSONAL TRAINERS	05-00-3-431
109504	ASHLEY ESUNIS	RECREATION INSTRUCTOR	112.50	GENERAL FUND	RECREATION AIDES (P-T)	01-09-3-440
Total 109504:			172.50			
109505	ASSOCIATED ELECTRICAL CONTRAC	CONTRACTOR TROUBLE SHOOTING	125.00	WATER & SEWER UTILITY FUND	SERVICE TO MAINT. WATER MAINS	60-52-5-554
Total 109505:			125.00			
109506	BAKER & TAYLOR	CREDIT	8.37-	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
109506	BAKER & TAYLOR	BOOKS	426.32	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
109506	BAKER & TAYLOR	BOOKS	1,384.30	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
109506	BAKER & TAYLOR	BOOKS	833.91	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
109506	BAKER & TAYLOR	BOOKS	476.19	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
109506	BAKER & TAYLOR	BOOKS	541.18	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
109506	BAKER & TAYLOR	BOOKS	510.80	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
109506	BAKER & TAYLOR	BOOKS	810.14	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
109506	BAKER & TAYLOR	BOOKS	379.32	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
109506	BAKER & TAYLOR	BOOKS	830.77	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
109506	BAKER & TAYLOR	BOOKS	748.31	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
109506	BAKER & TAYLOR	ADMIN & USER SUBSCRIPTION B & T	2,010.00	LIBRARY	ELECTRONIC ACCESS	08-00-5-517

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
Total 109506:			8,942.87			
109507	BAKER & TAYLOR CONTINUATION AC	BOOKS	660.99	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
109507	BAKER & TAYLOR CONTINUATION AC	BOOKS	132.11	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
Total 109507:			793.10			
109508	BARRY C. PIERCE	2016 EMPLOYEE HEALTH REIMBURS	100.00	HEALTH/LIFE INSURANCE FUND	EMPLOYEE PHYSICAL DEVELOPMEN	75-00-5-548
Total 109508:			100.00			
109509	BAXTER & WOODMAN, INC.	REVISIONS TO SNOW MAPS	351.25	GENERAL FUND	ENGINEERING SERVICES	01-08-5-503
109509	BAXTER & WOODMAN, INC.	FIBER GIS INTEGRATION	351.25	GENERAL FUND-CIP	FIBER NETWORK	82-01-7-712
Total 109509:			702.50			
109510	BOHN'S ACE HARDWARE	BATTERIES FOR EQUIPMENT	14.99	WATER & SEWER UTILITY FUND	SUPPLIES	60-52-6-606
109510	BOHN'S ACE HARDWARE	SUPPLIES FOR CITY HALL	8.15	GENERAL FUND	MATERIAL TO MAINTAIN BUILDING	01-02-6-620
Total 109510:			23.14			
109511	BOTTS WELDING SERVICE	PARTS TO REPAIR VACTOR	3.16	WATER & SEWER UTILITY FUND	MATERIAL TO MAINT. EQUIPMENT	60-52-6-621
Total 109511:			3.16			
109512	CABAY & COMPANY, INC	SANITARY SUPPLIES	387.75	POLICE PROTECTION FUND	SUPPLIES	03-00-6-606
109512	CABAY & COMPANY, INC	CLEANING SUPPLIES	181.50	PERFORMING ARTS	MATERIAL TO MAINTAIN BUILDING	07-11-6-620
Total 109512:			569.25			
109513	CARQUEST AUTO PARTS STORES	LINK KIT	31.53	GENERAL FUND	TRAVEL & TRAINING	01-01-4-452
Total 109513:			31.53			
109514	CHAS. HERDRICH & SON, INC.	CAFE SUPPLIES	100.40	PERFORMING ARTS	SUPPLIES & MATERIALS	07-13-6-606
Total 109514:			100.40			
109515	CHICAGO TRIBUNE	SUBSCRIPTION	181.87	RECREATION CENTER FUND	PROGRAM SUPPLIES	05-00-6-612

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
Total 109515:			181.87			
109516	CINDY RIDLEY	RECREATION INSTRUCTOR	193.75	RECREATION CENTER FUND	INSTRUCTORS/PERSONAL TRAINERS	05-00-3-431
Total 109516:			193.75			
109517	CITY ELECTRIC SUPPLY	MATERIAL FOR SQUARE BOLLARDS	1,564.92	GENERAL FUND	MATERIALS TO MAIN. STREET LGTS	01-06-6-630
Total 109517:			1,564.92			
109518	CM COFFEE PRODUCTS LLC	CAFE SUPPLIES	79.30	PERFORMING ARTS	SUPPLIES & MATERIALS	07-13-6-606
Total 109518:			79.30			
109519	COMCAST	FX TV'S	104.28	RECREATION CENTER FUND	SERVICE TO MAINTAIN EQUIPMENT	05-00-5-552
Total 109519:			104.28			
109520	COMMUNITY PLUMBING COMPANY	REC CENTER ROD URINAL	95.00	RECREATION CENTER FUND	SERVICE TO MAINTAIN BUILDING	05-00-5-550
109520	COMMUNITY PLUMBING COMPANY	EMRICSON PARK CHECK LADIES TOL	50.00	PARKS FUND	SERVICE TO MAINTAIN GROUNDS	06-00-5-551
109520	COMMUNITY PLUMBING COMPANY	WOODSTOCK REC INSTALL OWNER'	116.00	RECREATION CENTER FUND	SERVICE TO MAINTAIN BUILDING	05-00-5-550
Total 109520:			261.00			
109521	COMPANION ANIMAL	K-9 BLUE REHAB INJURY	309.90	POLICE PROTECTION FUND	LEASES & PROFESSIONAL SVCS	03-00-5-543
Total 109521:			309.90			
109522	CONSTELLATION NEWENERGY	STREET LIGHTS	18,212.40	MOTER FUEL TAX FUND	STREET LIGHTING	12-00-5-564
109522	CONSTELLATION NEWENERGY	STREET LIGHTS	185.74	MOTER FUEL TAX FUND	STREET LIGHTING	12-00-5-564
Total 109522:			18,398.14			
109523	CROWN RESTROOMS	MERRYMAN FIELD PORT-A-POTTY	536.00	PARKS FUND	SERVICE TO MAINTAIN GROUNDS	06-00-5-551
Total 109523:			536.00			
109524	CURRAN MATERIALS COMPANY	HOT MIX ASPHALT	685.36	GENERAL FUND	MATERIALS TO MAIN. PAVEMENTS	01-06-6-627

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
Total 109524:			685.36			
109525	DAVID G. ETERNO	ADMNISTRAVE HEARING SERVICE	262.50	ADMIN ADJUDICATION FUND	ADMINISTRATIVE JUDGE	14-00-4-450
Total 109525:			262.50			
109526	DEMCO INC	DUD CASES	342.76	LIBRARY	SUPPLIES	08-00-6-606
Total 109526:			342.76			
109527	DENO BURALLI, JR.	PAYMENT FOR CLOSE-OUT OF TICKE	1,145.35	ESCROW FUND	OPERA HOUSE TICKETS	72-00-0-215
Total 109527:			1,145.35			
109528	ELIZABETH CERVANTES	RECREATION REFUND	33.00	GENERAL FUND	RECREATION PROGRAM FEES	01-00-3-327
Total 109528:			33.00			
109529	EXCAVATING CONCEPTS, INC.	MOWING SERVICES, PARKING LOT C	6,900.00	GENERAL FUND-CIP	I & I IMPROVEMENTS	82-09-7-709
Total 109529:			6,900.00			
109530	FASTENAL COMPANY	CAP	.40	GENERAL FUND	MATERIAL TO MAINTAIN BUILDINGS	01-07-6-620
Total 109530:			.40			
109531	FOX VALLEY FIRE & SAFETY CO.	SERVICE TO MAINTAIN BUILDING FIR	416.00	POLICE PROTECTION FUND	SERVICE TO MAINTAIN BUILDING	03-00-5-550
109531	FOX VALLEY FIRE & SAFETY CO.	DISPATCH FIRE INSPECTION	416.00	POLICE PROTECTION FUND	SERVICE TO MAINTAIN BUILDING	03-00-5-550
Total 109531:			832.00			
109532	GALE/CENGAGE LEARNING, INC	BOOKS	416.53	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
Total 109532:			416.53			
109533	GESKE & SONS	MAINTAIN PAVEMENT	554,889.78	GENERAL FUND-CIP	RESURFACING	82-08-7-703
109533	GESKE & SONS	MAINTAIN PAVEMENT	91,229.28	TAX INCREMENT FINANCING FUND	STREET & PARKING LOT MAINT	41-00-7-731

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
Total 109533:			646,119.06			
109534	GOVERNMENT FINANCE OFFICERS A	ANNUAL DUES	225.00	GENERAL FUND	DUES & SUBSCRIPTIONS	01-03-4-454
Total 109534:			225.00			
109535	GRAINGER	CREDIT	169.89-	PERFORMING ARTS	BUILDING	07-11-7-701
109535	GRAINGER	ELECTRIC WATER HEATER	883.92	PERFORMING ARTS	BUILDING	07-11-7-701
109535	GRAINGER	ELECTRIC WATER HEATER	883.92	PERFORMING ARTS	BUILDING	07-11-7-701
109535	GRAINGER	ELECTRIC WATER HEATER	883.92-	PERFORMING ARTS	BUILDING	07-11-7-701
Total 109535:			714.03			
109536	HACH COMPANY	NEW DO PROBE AND METER FOR OU	3,763.47	WATER & SEWER UTILITY FUND	MATERIAL TO MAINTAIN EQUIP.	60-51-6-621
109536	HACH COMPANY	COVER FOR PROBE & METER	200.00	WATER & SEWER UTILITY FUND	MATERIAL TO MAINTAIN EQUIP.	60-51-6-621
Total 109536:			3,963.47			
109537	HANSEN'S SERVICE	SERVICE TO REPAIR COFFEE MAKER	134.95	PERFORMING ARTS	SERVICES TO MAINTAIN CAFE	07-13-5-552
Total 109537:			134.95			
109538	HD SUPPLY WATERWORKS, LTD.	SUNNYSIDE STORM SEWER	1,316.32	GENERAL FUND	MATERIALS TO MAIN. STORM SWRS	01-06-6-625
109538	HD SUPPLY WATERWORKS, LTD.	STORM INLET BACK	125.00	GENERAL FUND	MATERIALS TO MAIN. STORM SWRS	01-06-6-625
109538	HD SUPPLY WATERWORKS, LTD.	SUNNYSIDE STORM SEWER	270.00	GENERAL FUND	MATERIALS TO MAIN. STORM SWRS	01-06-6-625
109538	HD SUPPLY WATERWORKS, LTD.	SUNNYSIDE STORM SEWER	162.72	GENERAL FUND	MATERIALS TO MAIN. STORM SWRS	01-06-6-625
109538	HD SUPPLY WATERWORKS, LTD.	SUNNYSIDE STORM SEWER	117.88	GENERAL FUND	MATERIALS TO MAIN. STORM SWRS	01-06-6-625
109538	HD SUPPLY WATERWORKS, LTD.	SUNNYSIDE STORM SEWER	312.84	GENERAL FUND	MATERIALS TO MAIN. STORM SWRS	01-06-6-625
Total 109538:			2,304.76			
109539	HI VIZ INC	SIGNAGE MATERIALS	72.00	GENERAL FUND	MATERIALS TO MAIN. TRAFFIC CTL	01-06-6-629
Total 109539:			72.00			
109540	HICKS GAS	EMRICSON PARK SHOP HEAT	185.96	PARKS FUND	FUEL - HEATING	06-00-6-603
109540	HICKS GAS	EMRICSON PARK SHOP HEAT	302.80	PARKS FUND	FUEL - HEATING	06-00-6-603

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
Total 109540:			488.76			
109541	HYDROAIRE SERVICE INC	CONTRACTOR INSPECTED IMPELLAR	3,550.00	WATER & SEWER UTILITY FUND	SERVICE TO MAINT. SEWER MAINS	60-52-5-555
Total 109541:			3,550.00			
109542	INDEPTH GRAPHICS & PRINTING	SUMMER READING LOGS	410.38	LIBRARY	SUPPLIES	08-00-6-606
Total 109542:			410.38			
109543	JEFF COOK	CLOSE-OUT PAYMENT FOR TICKET S	563.59	ESCROW FUND	OPERA HOUSE TICKETS	72-00-0-215
Total 109543:			563.59			
109544	JIM MAY	PAYMENT FOR CLOSEOUT OF TICKE	470.81	ESCROW FUND	OPERA HOUSE TICKETS	72-00-0-215
Total 109544:			470.81			
109545	JOSE M. ZAMORANO	CLEANING SERVICES	170.00	RECREATION CENTER FUND	SERVICE TO MAINTAIN EQUIPMENT	05-00-5-552
Total 109545:			170.00			
109546	JOSH TURNER	ALL-STAR BASKETBALL	12.50	GENERAL FUND	INSTRUCTOR CONTRACTS	01-09-5-512
Total 109546:			12.50			
109547	JOYCE LANDE	VEGAN PROGRAM NOVEMBER 13 201	150.00	LIBRARY	LIBRARY PROGRAMS	08-00-8-812
Total 109547:			150.00			
109548	JUDITH BROWN	RECREATION INSTRUCTION	178.25	RECREATION CENTER FUND	INSTRUCTORS/PERSONAL TRAINERS	05-00-3-431
Total 109548:			178.25			
109549	KATHRYN TRIPP	PIZZA: TEEN STUDY NIGHT	28.67	LIBRARY	SUPPLIES	08-00-6-606
Total 109549:			28.67			
109550	KATHRYN TRIPP	HOBBY LOBBY: FAMILY CRAFT DAY S	11.99	LIBRARY	SUPPLIES	08-00-6-606

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
Total 109550:			11.99			
109551	LANDMARKS ILLINOIS	MEMBERSHIP RENEWAL	50.00	GENERAL FUND	DUES/SUBSCRIPTIONS/BOOKS	01-05-4-454
Total 109551:			50.00			
109552	LAWN DOCTOR OF MCHENRY COUNT	TURF MAINT- EMRICSON PARK	770.00	PARKS FUND	SERVICE TO MAINTAIN GROUNDS	06-00-5-551
109552	LAWN DOCTOR OF MCHENRY COUNT	TURF MAINT - AQUATIC CENTER	98.00	AQUATIC CENTER FUND	SERVICE TO MAINTAIN BUILDING	04-00-5-550
109552	LAWN DOCTOR OF MCHENRY COUNT	TURF MAINT- BATES PARK	277.00	PARKS FUND	SERVICE TO MAINTAIN GROUNDS	06-00-5-551
109552	LAWN DOCTOR OF MCHENRY COUNT	TURF MAIN- MARY ANN ST PARK	43.20	PARKS FUND	SERVICE TO MAINTAIN GROUNDS	06-00-5-551
109552	LAWN DOCTOR OF MCHENRY COUNT	TURF MAINT- PIT'S	92.00	PARKS FUND	SERVICE TO MAINTAIN GROUNDS	06-00-5-551
109552	LAWN DOCTOR OF MCHENRY COUNT	TURF MAINT- TARA DR	48.00	PARKS FUND	SERVICE TO MAINTAIN GROUNDS	06-00-5-551
109552	LAWN DOCTOR OF MCHENRY COUNT	TURF MAINT- BANFORD RD PARK	61.80	PARKS FUND	SERVICE TO MAINTAIN GROUNDS	06-00-5-551
109552	LAWN DOCTOR OF MCHENRY COUNT	TURF MAINT- P RIDGE	105.00	PARKS FUND	SERVICE TO MAINTAIN GROUNDS	06-00-5-551
109552	LAWN DOCTOR OF MCHENRY COUNT	TURF MAINT- CITY HALL	41.00	GENERAL FUND	SERVICE TO MAINTAIN BUILDING	01-02-5-550
109552	LAWN DOCTOR OF MCHENRY COUNT	TURF MAINT- PUBLIC WORKS	49.20	GENERAL FUND	SERVICE TO MAINTAIN BUILDINGS	01-07-5-550
109552	LAWN DOCTOR OF MCHENRY COUNT	TURF MAINT- DAVIS RD	1,620.00	PARKS FUND	SERVICE TO MAINTAIN GROUNDS	06-00-5-551
109552	LAWN DOCTOR OF MCHENRY COUNT	TURF MAINT- MERRYMAN	2,500.00	PARKS FUND	SERVICE TO MAINTAIN GROUNDS	06-00-5-551
109552	LAWN DOCTOR OF MCHENRY COUNT	TURF MAINT- P.D.	149.00	POLICE PROTECTION FUND	SERVICE TO MAINTAIN BUILDING	03-00-5-550
109552	LAWN DOCTOR OF MCHENRY COUNT	TURF MAINT- SEQ PARK	43.00	PARKS FUND	SERVICE TO MAINTAIN GROUNDS	06-00-5-551
109552	LAWN DOCTOR OF MCHENRY COUNT	TURF MAINT- TRAIN STATION	56.00	GENERAL FUND	RENTAL PROPERTY EXPENDITURES	01-02-8-803
109552	LAWN DOCTOR OF MCHENRY COUNT	TURF MAINT- FOOTBALL FIELD	686.00	PARKS FUND	SERVICE TO MAINTAIN GROUNDS	06-00-5-551
109552	LAWN DOCTOR OF MCHENRY COUNT	TURF MAINT- DREAM FIELD	250.00	PARKS FUND	SERVICE TO MAINTAIN GROUNDS	06-00-5-551
109552	LAWN DOCTOR OF MCHENRY COUNT	TURF MAINT-OLSON PARK	147.00	PARKS FUND	SERVICE TO MAINTAIN GROUNDS	06-00-5-551
109552	LAWN DOCTOR OF MCHENRY COUNT	TURF MAINT- MCCONNELL RD	1,047.00	PARKS FUND	SERVICE TO MAINTAIN GROUNDS	06-00-5-551
109552	LAWN DOCTOR OF MCHENRY COUNT	TURF MAINT- APPLE CREEK	81.00	PARKS FUND	SERVICE TO MAINTAIN GROUNDS	06-00-5-551
Total 109552:			8,164.20			
109553	MARTHA FLORES	RECREATION REFUND	20.00	RECREATION CENTER FUND	MONTHLY MEMBERSHIPS	05-00-3-326
Total 109553:			20.00			
109554	MC CANN INDUSTRIES, INC.	WATER PLUG	316.63	GENERAL FUND	MATERIALS TO MAIN. STORM SWRS	01-06-6-625
109554	MC CANN INDUSTRIES, INC.	TOOLS	384.91	GENERAL FUND	TOOLS	01-06-6-605
Total 109554:			701.54			
109555	MC HENRY COUNTY RECORDER OF	COPY FEE	2.50	GENERAL FUND	PRINTING SERVICES	01-05-5-537

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
Total 109555:			2.50			
109556	MCHENRY CO BROADBAND FIBER N	FIBER PROJECT	1,278.02	GENERAL FUND-CIP	FIBER NETWORK	82-01-7-712
109556	MCHENRY CO BROADBAND FIBER N	FIBER PROJECT	1,066.58	GENERAL FUND	DISTRICT 200 FIBER	01-00-0-122
Total 109556:			2,344.60			
109557	MEGA COMMERCIAL SERVICES INC	MONTHLY CUSTODIAL SERVICE OCT	1,249.00	GENERAL FUND	SERVICE TO MAINTAIN BUILDING	01-02-5-550
109557	MEGA COMMERCIAL SERVICES INC	MONTHLY CUSTODIAL SERVICE OCT	1,790.00	LIBRARY BUILDING FUND	BUILDING CLEANING SERVICES	09-00-3-415
109557	MEGA COMMERCIAL SERVICES INC	MONTHLY CUSTODIAL SERVICE OCT	1,249.00	RECREATION CENTER FUND	SERVICE TO MAINTAIN BUILDING	05-00-5-550
Total 109557:			4,288.00			
109558	MENARDS	EXTERIOR MASONRY REPAIRS	9.97	PERFORMING ARTS	MATERIAL TO MAINTAIN BUILDING	07-11-6-620
109558	MENARDS	PAINT SUPPLIES TO PAINT POLE BAS	120.21	GENERAL FUND	SUPPLIES	01-06-6-606
109558	MENARDS	PLUMBING SUPPLIES, DRAIN	3.87	PERFORMING ARTS	MATERIAL TO MAINTAIN BUILDING	07-11-6-620
109558	MENARDS	CLEANING MATERIALS FOR STAIN ST	94.87	AQUATIC CENTER FUND	POOL PAINTING/ BATHROOM REPAIR	04-00-7-720
109558	MENARDS	PLYWOOD FOR STORM SEWER WOR	68.30	GENERAL FUND	MATERIALS TO MAIN. STORM SWRS	01-06-6-625
109558	MENARDS	INTERIOR LIGHINT, CLEANING SUPPL	69.09	PERFORMING ARTS	MATERIAL TO MAINTAIN BUILDING	07-11-6-620
109558	MENARDS	EXTERIOR DRAIN & SIDEALK REPAIR	58.18	PERFORMING ARTS	MATERIAL TO MAINTAIN BUILDING	07-11-6-620
109558	MENARDS	INTERIOR LIGHTING- BULBS	97.12	PERFORMING ARTS	MATERIAL TO MAINTAIN BUILDING	07-11-6-620
109558	MENARDS	AQUATIC CENTER PARTS	9.96	AQUATIC CENTER FUND	MATERIAL TO MAINTAIN BUILDING	04-00-6-620
109558	MENARDS	SHOP TOOLS	5.99	PERFORMING ARTS	MATERIAL TO MAINTAIN BUILDING	07-11-6-620
109558	MENARDS	HALLOWEEN SET UP SUPPLIES	15.92	PERFORMING ARTS	MATERIAL TO MAINTAIN BUILDING	07-11-6-620
109558	MENARDS	SUPPLIES	13.21	RECREATION CENTER FUND	MATERIAL TO MAINTAIN BUILDING	05-00-6-620
109558	MENARDS	SIDEWALK EXTERIOR FOUNDATION	17.64	PERFORMING ARTS	MATERIAL TO MAINTAIN BUILDING	07-11-6-620
109558	MENARDS	CREDIT	2.65	PERFORMING ARTS	MATERIAL TO MAINTAIN BUILDING	07-11-6-620
Total 109558:			581.68			
109559	MID AMERICAN WATER OF WAUCON	PARS FOR FIRE HYDRANTS	2,233.00	WATER & SEWER UTILITY FUND	MATERIAL TO MAINT. WATER MAINS	60-52-6-624
109559	MID AMERICAN WATER OF WAUCON	PARTS FOR FIRE HYDRANTS	48.00	WATER & SEWER UTILITY FUND	MATERIAL TO MAINT. WATER MAINS	60-52-6-624
Total 109559:			2,281.00			
109560	MIDAMERICA BOOKS	LIBRARY MATERIALS	353.43	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
Total 109560:			353.43			

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
109561	MIDWEST TAPE	AUDIOBOOKS	114.97	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
109561	MIDWEST TAPE	CREDIT	61.98-	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
109561	MIDWEST TAPE	LIBRARY DVDS	515.57	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
109561	MIDWEST TAPE	LIBRARY DVDS	311.66	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
109561	MIDWEST TAPE	LIBRARY MATERIALS	285.16	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
109561	MIDWEST TAPE	AUDIOBOOKS	44.99	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
109561	MIDWEST TAPE	LIBRARY DVDS	428.67	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
Total 109561:			1,639.04			
109562	MILLER MONUMENT COMPANY	4 LETTERED BRICK PAVERS	185.95	ESCROW FUND	SESQUICENTENIAL FUND	72-00-0-226
Total 109562:			185.95			
109563	MONICA AMRAEN	SENIOR SUPPLIES	77.52	GENERAL FUND	SENIORS @ STAGE LEFT	01-11-6-620
Total 109563:			77.52			
109564	NATIONAL TRUST FOR HISTORIC PR	MEMBERSHIP RENEWAL	250.00	GENERAL FUND	DUES/SUBSCRIPTIONS/BOOKS	01-05-4-454
Total 109564:			250.00			
109565	NICHOLAS MC CAHILL	CDL REIMBURSEMENT	60.00	GENERAL FUND	DUES & SUBSCRIPTIONS	01-08-4-454
Total 109565:			60.00			
109566	NICK WEBER	MILEAGE REIMBURSEMENT FROM NI	33.30	LIBRARY	TRAVEL & TRAINING	08-00-4-452
Total 109566:			33.30			
109567	NICOR	UTILITY - GAS	411.99	RECREATION CENTER FUND	FUEL - HEATING	05-00-6-603
109567	NICOR	WARMING HOUSE HEAT @ EMRICSO	27.01	PARKS FUND	FUEL - HEATING	06-00-6-603
109567	NICOR	GAS FOR EMERGENCY GENERATOR	87.53	WATER & SEWER UTILITY FUND	UTILITIES- LIFT STATIONS	60-52-5-540
109567	NICOR	UTILITY - GAS	88.23	AQUATIC CENTER FUND	FUEL - HEATING	04-00-6-603
109567	NICOR	GAS FOR EMERGENCY GENERATOR	34.54	WATER & SEWER UTILITY FUND	UTILITIES- LIFT STATIONS	60-52-5-540
109567	NICOR	GAS FOR EMERGENCY GENERATOR	26.71	WATER & SEWER UTILITY FUND	UTILITIES- LIFT STATIONS	60-52-5-540
109567	NICOR	GAS FOR EMERGENCY GENERATOR	29.32	WATER & SEWER UTILITY FUND	UTILITIES- LIFT STATIONS	60-52-5-540
109567	NICOR	GAS FOR EMERGENCY GENERATOR	31.92	WATER & SEWER UTILITY FUND	UTILITIES- LIFT STATIONS	60-52-5-540

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
Total 109567:			737.25			
109568	NORTH SUBURBAN LIBRARY	PATRON NOTICES- PHONE CALLS	74.70	LIBRARY	COMMUNICATIONS	08-00-5-501
109568	NORTH SUBURBAN LIBRARY	NIC-MIL	8,316.25	LIBRARY	ELECTRONIC ACCESS	08-00-5-517
Total 109568:			8,390.95			
109569	OVERDRIVE INC	E BOOKS	305.90	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
Total 109569:			305.90			
109570	PENGUIN RANDOM HOUSE LLC	LIBRARY MATERIALS	30.00	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
109570	PENGUIN RANDOM HOUSE LLC	LIBRARY MATERIALS	33.75	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
109570	PENGUIN RANDOM HOUSE LLC	LIBRARY MATERIALS	20.25	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
109570	PENGUIN RANDOM HOUSE LLC	LIBRARY MATERIALS	52.50	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
109570	PENGUIN RANDOM HOUSE LLC	LIBRARY MATERIALS	22.50	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
109570	PENGUIN RANDOM HOUSE LLC	CREDIT	22.50	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
Total 109570:			136.50			
109571	PENWORTHY COMPANY	BOOKS	2,057.18	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
Total 109571:			2,057.18			
109572	PHILLIP GROH	EMPLOYEE HEATH REIMBURSEMENT	100.00	HEALTH/LIFE INSURANCE FUND	EMPLOYEE PHYSICAL DEVELOPMEN	75-00-5-548
Total 109572:			100.00			
109573	PRICE DIGESTS	BOOKS/SUBSCRIPTIONS	79.95	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
Total 109573:			79.95			
109574	QUILL CORPORATION	SUPPLIES	6.29	POLICE PROTECTION FUND	SUPPLIES	03-00-6-606
109574	QUILL CORPORATION	SUPPLIES	107.65	POLICE PROTECTION FUND	SUPPLIES	03-00-6-606
109574	QUILL CORPORATION	INK & SUPPLIES	192.65	GENERAL FUND	SUPPLIES	01-08-6-606
109574	QUILL CORPORATION	SWIFFER DUSTER	47.96	LIBRARY	SUPPLIES	08-00-6-606
109574	QUILL CORPORATION	PROGRAM & CLEANING SUPPLIES	64.45	LIBRARY	SUPPLIES	08-00-6-606
109574	QUILL CORPORATION	TASK STOOL WITH ARMS NAVY	199.99	LIBRARY	SUPPLIES	08-00-6-606
109574	QUILL CORPORATION	2017 STAFF PLANNERS	66.36	LIBRARY	SUPPLIES	08-00-6-606

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
109574	QUILL CORPORATION	POSTAGE MACHINE INK	125.09	LIBRARY	SUPPLIES	08-00-6-606
109574	QUILL CORPORATION	OFFICE SUPPLIES & PROGRAM USB	127.59	GENERAL FUND	SUPPLIES	01-01-6-606
109574	QUILL CORPORATION	SUPPLIES	138.45	POLICE PROTECTION FUND	SUPPLIES	03-00-6-606
109574	QUILL CORPORATION	SHARPIE ACCENT PINK	2.42	POLICE PROTECTION FUND	SUPPLIES	03-00-6-606
109574	QUILL CORPORATION	SUPPLIES	52.36	POLICE PROTECTION FUND	SUPPLIES	03-00-6-606
Total 109574:			1,131.26			
109575	R.N.O.W. INC	PARTS FOR VACTOR TRUCK	233.64	WATER & SEWER UTILITY FUND	MATERIAL TO MAINT. EQUIPMENT	60-52-6-621
Total 109575:			233.64			
109576	R3 ENVIRONMENTAL MANAGEMENT	STREET SWEEPING DISPOSAL	6,700.65	ENVIRONMENTAL MANAGEMENT FU	WASTE DISPOSAL SERVICES	90-00-5-560
Total 109576:			6,700.65			
109577	RECORDED BOOKS, LLC	CDS	48.65	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
109577	RECORDED BOOKS, LLC	LIBRARY SUPPLIES	418.40	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
109577	RECORDED BOOKS, LLC	LIBRARY SUPPLIES	41.60	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
Total 109577:			508.65			
109578	SHAW MEDIA	LEGAL NOTICES	98.20	GENERAL FUND	PUBLISHING SERVICES	01-01-5-538
109578	SHAW MEDIA	LEGAL NOTICES	98.20	GENERAL FUND	PUBLISHING SERVICES	01-01-5-538
Total 109578:			196.40			
109579	SHERWIN-WILLIAMS CO ACCOUNTS	PAINT MACHINE PARTS	1,599.49	GENERAL FUND	MATERIALS TO MAIN. EQUIPMENT	01-06-6-621
109579	SHERWIN-WILLIAMS CO ACCOUNTS	PRIMER FOR OFAC SHOWER ROOM	35.90	GENERAL FUND	RENTAL PROPERTY REPAIRS	01-02-8-804
109579	SHERWIN-WILLIAMS CO ACCOUNTS	SHOWER PAINTING SUPPLIES	225.84	GENERAL FUND	RENTAL PROPERTY REPAIRS	01-02-8-804
Total 109579:			1,861.23			
109580	SHOP FRESH MARKET INC	SALES TAX REBATE	4,453.41	GENERAL FUND	SALES TAX REBATES	01-00-1-330
Total 109580:			4,453.41			
109581	SUPERIOR	MATERIALS FOR REPLACEMENT OF	5,116.13	PERFORMING ARTS	EQUIPMENT	07-11-7-720
109581	SUPERIOR	DELIVERY CHARGE FOR FRONT ENT	75.00	PERFORMING ARTS	EQUIPMENT	07-11-7-720

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
Total 109581:			5,191.13			
109582	SUPPLY WORKS	URINAL SCREENS FOR PW FACILITY	117.00	GENERAL FUND	MATERIAL TO MAINTAIN BUILDINGS	01-07-6-620
Total 109582:			117.00			
109583	TEI LANDMARK AUDIO A DIVISION OF	LIBRARY MATERIALS	94.47	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
Total 109583:			94.47			
109584	THE NEW YORK TIMES	ANNUAL SUBSCRIPTION	488.80	LIBRARY	BOOKS & OTHER LIBRARY MATERIAL	08-00-7-740
Total 109584:			488.80			
109585	THIRD MILLENNIUM ASSOCIATES, IN	OCTOBER BILL PRINT 2016	563.43	ENVIRONMENTAL MANAGEMENT FU	PRINTING EXPENSE	90-00-5-537
Total 109585:			563.43			
109586	TODAYS BUSINESS SOLUTIONS INC	PUBLIC FAX MACHINE	126.48	LIBRARY	ELECTRONIC FORMAT	08-00-7-741
Total 109586:			126.48			
109587	TODAY'S UNIFORMS	TSHIRTS FOR EMPLOYEES	69.75	WATER & SEWER UTILITY FUND	UNIFORMS	60-52-4-453
109587	TODAY'S UNIFORMS	TSHIRTS FOR EMPLOYEES	19.95	WATER & SEWER UTILITY FUND	UNIFORMS	60-50-4-453
109587	TODAY'S UNIFORMS	TSHIRTS FOR EMPLOYEES	152.55	WATER & SEWER UTILITY FUND	UNIFORMS	60-51-4-453
Total 109587:			242.25			
109588	TRUGREEN PROCESSING CENTER	SERVICE TO MAINT STORM SEWER	70.00	GENERAL FUND	SERICE TO MAIN. STORM SEWERS	01-06-5-560
Total 109588:			70.00			
109589	UMB BANK ATTN: JULIE WEIGERS	SRS 2010A PRINCIPAL	35,800.00	DEBT SERVICE FUND	AQUATIC CENTER A.R. PRIN-2010A	30-00-8-911
109589	UMB BANK ATTN: JULIE WEIGERS	SRS 2010A PRINCIPAL	109,200.00	DEBT SERVICE FUND	OPERA HOUSE A.R. PRIN-2010A	30-00-8-914
109589	UMB BANK ATTN: JULIE WEIGERS	SRS 2010A INTEREST	2,840.32	DEBT SERVICE FUND	AQUATIC CENTER A.R. INT-2010A	30-00-8-934
109589	UMB BANK ATTN: JULIE WEIGERS	SRS 2010A INTEREST	8,720.31	DEBT SERVICE FUND	OPERA HOUSE A.R. INT-2010A	30-00-8-936
109589	UMB BANK ATTN: JULIE WEIGERS	SRS 2010B INTEREST	2,565.00	LIBRARY DEBT SERVICE FUND	ALT REV 2010B INTEREST	31-00-8-935
109589	UMB BANK ATTN: JULIE WEIGERS	SRS 2010B PRINCIPAL	40,000.00	LIBRARY DEBT SERVICE FUND	ALT REV 2010B PRINCIPAL	31-00-8-910
109589	UMB BANK ATTN: JULIE WEIGERS	SRS 2010C INTEREST	14,155.63	TAX INCREMENT FINANCING FUND	INTEREST EXPENSE	41-00-8-930

Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
109589	UMB BANK ATTN: JULIE WEIGERS	SRS 2010C PRINCIPAL	135,000.00	TAX INCREMENT FINANCING FUND	PRINCIPAL ON MORTGAGE	41-00-8-905
109589	UMB BANK ATTN: JULIE WEIGERS	W10D INTEREST	28,101.25		INTEREST EXPENSE (2010D)	62-00-8-930
109589	UMB BANK ATTN: JULIE WEIGERS	W10D PRINCIPAL	260,000.00		BOND PRINCIPAL 2010D	62-00-8-901
109589	UMB BANK ATTN: JULIE WEIGERS	SRS 2010E INTEREST	3,081.88	TAX INCREMENT FINANCING FUND	INTEREST EXPENSE	41-00-8-930
109589	UMB BANK ATTN: JULIE WEIGERS	SRS 2010E PRINCIPAL	25,000.00	TAX INCREMENT FINANCING FUND	PRINCIPAL ON MORTGAGE	41-00-8-905
Total 109589:			664,464.39			
109590	UMB BANK N.A. ATTN: TRUST FEES	AGENT FEES	318.00	LIBRARY DEBT SERVICE FUND	AGENT'S FEES	31-00-5-516
Total 109590:			318.00			
109591	UNDERGROUND PIPE AND VALVE, C	PARTS TO REPAIR HYDRANTS	146.00	WATER & SEWER UTILITY FUND	MATERIAL TO MAINT. WATER MAINS	60-52-6-624
Total 109591:			146.00			
109592	UNITED LABORATORIES	CHEMICA;S TO HELP CONTROL GRE	4,992.96	WATER & SEWER UTILITY FUND	MATERIAL TO MAINT. SEWER MAIN	60-52-6-625
Total 109592:			4,992.96			
109593	USA BLUEBOOK	FLAGS TO MARK CITY OWNED UTILIT	128.17	WATER & SEWER UTILITY FUND	MATERIAL TO MAINT. WATER MAINS	60-52-6-624
109593	USA BLUEBOOK	FLAGS TO MARK CITY OWNED UTILIT	128.16	WATER & SEWER UTILITY FUND	MATERIAL TO MAINT. SEWER MAIN	60-52-6-625
109593	USA BLUEBOOK	PAINT FOR MARKING CITY OWNED U	595.52	WATER & SEWER UTILITY FUND	MATERIAL TO MAINT. WATER MAINS	60-52-6-624
109593	USA BLUEBOOK	PAINT FOR MARKING CITY OWNED U	595.51	WATER & SEWER UTILITY FUND	MATERIAL TO MAINT. SEWER MAIN	60-52-6-625
Total 109593:			1,447.36			
109594	WATER RESOURCES, INC.	METER CHANGE OUT PROGRAM	22,000.00	WATER & SEWER UTILITY FUND	WATER METER REPLACEMENT PRO	60-54-7-775
Total 109594:			22,000.00			
109595	WELCH BROS., INC.	STORM INLET BACK	125.00	GENERAL FUND	MATERIALS TO MAIN. STORM SWRS	01-06-6-625
Total 109595:			125.00			
109596	WOODSTOCK FIRE RESCUE DISTRIC	2% FOREIGN FIRE INSURANCE 2016	41,601.39	GENERAL FUND	DUE TO/FROM OTHER FUNDS	01-00-0-230
109596	WOODSTOCK FIRE RESCUE DISTRIC	ALARM FEES AUG, SEPT, OCT 2016	13,320.00	WIRELESS FUND	WFRD ADMINISTRATIVE FEES	15-00-5-512
Total 109596:			54,921.39			

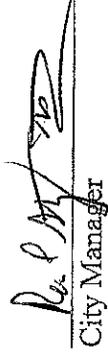
Check #	Payee	Description	Amount	Fund	GL Account Title	GL Account
109597	WOODSTOCK HARLEY DAVIDSON, IN	FY16 SALES TAX INCENTIVE	29,684.45	GENERAL FUND	SALES TAX REBATES	01-00-1-330
Total 109597:			29,684.45			
109598	WOODSTOCK INDEPENDENT	TREASURERS REPORT	800.00	GENERAL FUND	PRINTING SERVICES	01-03-5-537
Total 109598:			800.00			
109599	YOUNG MASTERS MARTIAL ARTS	ROOM RENTAL	300.00	GENERAL FUND	BUILDING RENTAL	01-09-5-544
Total 109599:			300.00			
109600	ZUKOWSKI ROGERS FLOOD MCARDL	LEGAL SERVICES	1,265.00	GENERAL FUND	LEGAL SERVICES	01-05-5-502
109600	ZUKOWSKI ROGERS FLOOD MCARDL	LEGAL SERVICES	1,362.25	GENERAL FUND	DISTRESSED PROPERTY PROGRAM	01-05-8-801
109600	ZUKOWSKI ROGERS FLOOD MCARDL	LEGAL EXPENSES	6,950.43	POLICE PROTECTION FUND	LEGAL EXPENSES	03-00-5-502
Total 109600:			9,577.68			
Grand Totals:			2,087,262.33			

City of Woodstock
Warrant No. 3737

All items tabulated above and before are proper expenses due from the City of Woodstock for services performed or materials furnished to the City of Woodstock.



Treasurer



City Manager

The Finance Director is hereby authorized to issue order on the City Treasurer covering the above listed obligations approved by the City Council this 15th day of November, 2016.

City Clerk

Mayor

MINUTES
ENVIRONMENTAL COMMISSION
October 6, 2016
City Council Chambers

A Regular Meeting of the Environmental Commission of the City of Woodstock was called to order at 5:30 PM on Thursday, October 6, 2016 in the Council Chambers at City Hall.

I. CALL TO ORDER & ROLL CALL

A roll call was taken.

COMMISSION MEMBERS PRESENT: Ed Ellinghausen, Steve Wenzel, and Laurie Kacmar.

COMMISSION MEMBERS ABSENT: Jaci Krandel and Chair Erica Poremba .

STAFF PRESENT: Assistant Public Works Director Tom Migatz and Chief Deputy City Clerk Jane Howie

OTHERS PRESENT: None.

II. ACCEPTANCE OF MINUTES:

Motion by E. Ellinghausen, second by L. Kacmar, to accept the Minutes from the September 1, 2016 Meeting. Ayes: Ed Ellinghausen, Steve Wenzel, and Laurie Kacmar. Nays: None. Absentees: J. Krandel and Chair Erica Poremba. Abstentions: None. Minutes were accepted.

III. PUBLIC COMMENT: None

IV. DISCUSSION ITEMS: None

A. Staff Liaison Updates

I. City Budget

T. Migatz informed Commissioners that the City is beginning the CIP, Capital Improvement Plan, and will be submitting information in the next month or so for Expenditures May 1, 2017 through April 30, 2018.

The Habitat for Humanity Re-Store will accept any items unless they pose a hazard of any sort. E. Ellinghausen provided a hand-out to be shared with Commission members.

B. Construction Debris Recycling

E. Ellinghausen did some research on Falcon Waste & Recycling on Rose Farm Road. He thought this could be a valuable resource. He checked out the site and was hoping to have a list to share with the Commissioners. At this time they are only accepting asphalt shingles at the Rose Farm Road location. They are open on Thursdays to accept cardboard; however, there is a charge. They've moved their recycling facility to other locations and their website is currently under construction. They do provide instructions on recyclables. They used to accept wood, vinyl siding along with many other products.

E. Ellinghausen will contact the McHenry County Defenders to find out if they have any further information on Falcon.

L. Kacmar said she has still been researching recycling of construction materials / items and ways of educating contractors. Re-Store is great because they accept windows, cabinets, vanities, etc. and sell them. The EPA does get involved in construction sites to be certain that hazardous / contaminated items are not being recycled.

L. Kacmar said there appears to be a growing awareness, internationally, of gypsum wallboard and ways of recycling it. Many plants accept it and they prepare it for re-use. There's a tow-behind chipper that contractors can bring to jobsites that strips and separates the gypsum right on site. Parts of it can then be added to the soil.

S. Wenzel asked if there are any of these chippers in the area. Perhaps he will check with the local Home Builders Association. L. Kacmar said she'll call Ralph's General Rent-All to find out if they're aware of this type of equipment. One of them is called the Gyp Monster, which pulverizes gypsum drywall.

C. Discussion of rankings of the high-priority items on the Environmental Plan Recommendations List – this item will be discussed at next month's meeting. T. Migatz emailed an updated ranking form to Commission members – this version has a revised hierarchy.

S. Wenzel said he heard that the City is considering taking on a parcel that was donated by Merryman that is adjacent to several acres of conservation area. He's concerned if no buffering was done on the wetland, as this would be bad for the wetland property itself. He suggested that the City dedicate a conservation easement on a suitable buffer on the wetland or donate a suitable title MCCF-owned parcel. The Environmental Commission would like to preserve this conservation area along with its surrounding area. E. Ellinghausen said there's concern of possible groundwater contamination to the nearby aquifer. S. Wenzel said there were some disputes as to whether it was regulated by the Army Corps of Engineers or not. The Commission would like T. Migatz to look into this.

S. Wenzel requested T. Migatz to email the Woodstock Green Infrastructure Plan to Commission members.

V. ADJOURNMENT:

Motion by L. Kacmar, second by E. Ellinghausen, to adjourn to the Special Joint meeting with the Cultural and Social Awareness Commission at 5:56 PM. Ayes: E. Ellinghausen, S. Wenzel, and L. Kacmar. Nays: None. Absentees: J. Krandel and Chair E. Poremba. None. Abstentions: None. Motion carried. Meeting adjourned at 6:00 PM.

Respectfully submitted,

Jane Howie
Chief Deputy City Clerk

MINUTES
JOINT MEETING OF
THE CULTURAL & SOCIAL AWARENESS COMMISSION
AND ENVIRONMENTAL COMMISSION

October 6, 2016
City Council Chambers

The Special Joint Meeting of the City of Woodstock Cultural & Social Awareness Commission and Environmental Commission was called to order at 6:04 PM on Thursday, October 6, 2016 in the Council Chambers at City Hall.

I. CALL TO ORDER AND ROLL CALL:

COMMISSION MEMBERS PRESENT: E. Ellinghausen, S. Wenzel, L. Kacmar, I. Sagrado, J. Hudson, W. Donato.

COMMISSION MEMBERS ABSENT: J. Krandel, J. Rivera, Chair E. Poremba, and Chair L. Crain.

STAFF PRESENT: Assistant Public Works Director Tom Migatz, Human Resources Director Debbie Schober, Economic Development Director Garrett Anderson and Chief Deputy City Clerk Jane Howie.

OTHERS PRESENT: None

II. ACCEPTANCE OF MINUTES:

Motion by I. Sagrado, second by S. Wenzel, to accept the Minutes from the September 1, 2016 Joint Meeting of the Cultural & Social Awareness Commission and Environmental Commission. Ayes E. Ellinghausen, S. Wenzel, L. Kacmar, I. Sagrado, J. Hudson, W. Donato. Nays: None. Absentees: J. Krandel, J. Rivera, Chair E. Poremba and Chair L. Crain. Abstentions: None.

III. PUBLIC COMMENT: None

IV. DISCUSSION ITEMS:

a) Bag Sample

D. Schober displayed the sample of the bag that was received. Commission members seemed very pleased with the product.

b) Reports back from any BIG 7 visits (W. Donato, J. Krandel)

S. Wenzel contacted The Land Conservancy to tell them about the reusable bag initiative and ask about sponsorship; they have sponsored this initiative for \$200. This is the first confirmed sponsor so far.

G. Anderson said their group has contacted the Big 7. Many of the local Managers asked that their main offices be contacted for sponsorships. Several of their company websites highlight environmental stewardship, levels of sponsorship, education and such, so there could definitely be some interest.

G. Anderson believes that \$4000 is a lot of money for a local manager to commit to. W. Donato said he believes some companies would give the \$4000, but there is a large

education piece involved. G. Anderson is unsure if this group has what's needed to accept these types of donations. Perhaps the Environmental Defenders of McHenry County could partner with this Commission moving forward. E. Ellinghausen believes the Defenders have a board meeting in about ten days. He'll contact them to ask if they can partner with this initiative and act on the City's behalf.

If the City obtains Home Rule status in the next month or so, the fee can be set. The cost can be split with the retailer and the City. Wal-Mart was very interested in this piece of the initiative.

6:08 PM – Jose' Rivera arrived.

c) "Our Story" content development for website and program brochure

D. Schober said everything we've got so far is now on the website; however it seems a bit bare. We're still waiting to gather information from the other artist. She suggested developing a sub-committee that compiles an explanation of this initiative and gathers more information for the website. W. Donato said perhaps an educational piece would be a good addition.

D. Schober said it's extremely important to share "Our Story" and why it's important. Inform & educate the public on sustainability and the environmental aspect. E. Ellinghausen will gather some information at his meeting with Cynthia (Defenders) tomorrow. E. Ellinghausen asked if talking points could be printed out and shared with Commission members, as this would be very helpful. Staff will see to it that this is done.

d) Formalize logistics of receipt of bags, stuffing of items in bags and delivery of bags

D. Schober said if the bags are delivered 10 weeks from placing the order, they will arrive around December 2. There will be twelve to fifteen pallets of bags delivered. A delivery location needs to be decided on in the near future.

1. Eagle Scout Project?

G. Anderson said this would be a great project for boy scouts. There are two types of volunteers: those volunteering for a project, or those getting involved in the project. This allows for different types of badges. Eagle Scout project allows the kids to demonstrate their leadership skills: they have 100 hours of volunteer work that they need to coordinate. The idea is to allow the scout to organize the project and to instruct the volunteers. Scouts along with other volunteer groups might be a good fit. G. Anderson asked what the anticipated timeline is. D. Schober said the bags are expected to arrive approximately 10-12 weeks after they were ordered.

G. Anderson added that there are 3 steps in the project approval process. First, the scout meets with the organization and compiles the plan. Then, he shares this information with his leadership for approval. From here, the project goes before the district for approval. The district meets once a month with the next meeting occurring in early November.

D. Schober said the Commission needs to form a sub-committee so that decisions can be made to expedite the process. If there isn't a scout that can take on this project, perhaps the scouts can volunteer.

The Commission also needs to decide where the workspace will be located. And, will the bags need to be stuffed with the flyers. Also, what will the delivery process be? Decisions need to be made on all logistics of the delivery. D. Schober mentioned that Denise Graff-Ponstein said it would be a good idea for someone to contact the US Postal Service in Woodstock and find out their mail routes. I. Sagrado said she thinks the postal routes are a good idea. If they won't share their mail routes, perhaps we could use Public Works' snow plow routes. In addition, the City's Sewer & Water Department could print out a list of vacant houses so that these properties are skipped. Each volunteer group will need a leader. The Commission also needs to decide if the bags will be hung on front doors or delivered in person. Commission members all agreed on hanging the bag on front doors.

G. Anderson asked what the expectation of the group is. It sounds as though there will be an assortment of volunteers. The Commission needs to decide what volunteers will say to the resident if questions arise. S. Wenzel said he believed that volunteers would hang the bag on the doorknob and ring the doorbell. Commission members think this is the best course. W. Donato asked if the City could provide a list and have residents pick up the bag. G. Anderson said this practice isn't typically successful. W. Donato asked if any Commission members would be willing to work on a sub-committee to get this started.

The old Farm & Fleet location has plans for re-development, so it may not be available to store the bags when they arrive. And, the parking lot at the old Harley-Davidson site is being used by Bull Valley Ford to park vehicles during remodeling.

G. Anderson said Christmas Clearing House does the organizing during the week and the delivery on Saturday. He added that it would be great if we could get all the bags out in one day.

S. Wenzel asked if the old Armanetti's building would work and be available. Staff is not sure about that. W. Donato said it could be really cold when they are scheduled to deliver bags. Would it be possible to wait until March to deliver? D. Schober said they began discussing this initiative in December 2015. It's important to stay on track and get the bags delivered as soon as they are available.

D. Schober said we should set up a sub-committee and figure out all the logistics. If the bags need to be stuffed, where will this take place? When the bags are available, where will they be delivered / stored? It's a matter of coordinating the delivery, the routes, and the volunteers.

J. Hudson asked if City employees could deliver the bags. D. Schober answered that City staff are very busy with their daily assignments and the City would not have the time or money to assist in this way.

D. Schober said she'll contact the local USPS to see if they'll share their mail routes. If available, we can then cross reference the list with the vacant homes list and take those addresses off the delivery list. Snow route maps were mentioned; however those maps only provide streets, not home addresses.

T. Migatz said if we gather routes from the post office we could send several people out on each route; such as 4 people for a typical 8-hour delivery day. W. Donato said he'll volunteer to be on the sub-committee; J. Rivera will be on the sub-committee as well. S. Wenzel will join their sub-committee. E. Ellinghausen will help when he's in town.

2. Community Organizations

W. Donato said he has contacted many high school groups, such as Student Council, Key Club, NHS, Environmental Science, Kiwanis, Jaycees, Green Club. He added that many neighborhoods are easy to deliver to; however, there are some areas that we'd have to drive to. We'll need adult volunteers for those areas; perhaps the Environmental Science students at McHenry County College would volunteer for bag delivery.

3. Girls Scouts

4. D200 students – both for volunteer hours and other reasons

W. Donato has already contacted the school district for volunteers. He'll contact the Defenders, McHenry County College, and the Woodstock Rotary. E. Ellinghausen asked if Woodstock Police Department or Woodstock Fire / Rescue District could provide any information on routes. And, could they provide volunteers to assist with delivery? D. Schober will look into this and find out if they can assist in this effort.

J. Hudson left at 6:55 PM.

e) Sponsorship Action Plan – formalize efforts around obtaining sponsorships

D. Schober said this is formalizing and scheduling the “Big 7” visits, asking for sponsorships. G. Anderson said we need to create a presentation, know our talking points, be familiar with each company's processes and move forward. W. Donato said J. Krandel has been talking to a lot of people and asking for sponsorships. S. Wenzel said he has reached out to board members.

f) Schedule next meeting – both a special meeting for items in bags approval and the next regular joint meeting.

It was decided that the next meeting of the Joint Commissions will be on Thursday, November 3, 2016 at 6:00 PM, immediately following the Environmental Commission meeting on that date.

V. ADJOURN

Motion by I. Sagrado, second by L. Kacmar, to adjourn this Special Meeting of the Cultural & Social Awareness Commission and Environmental Commission. Ayes: E. Ellinghausen, S. Wenzel, L. Kacmar, J. Rivera, I. Sagrado, W. Donato. Nays: None. Absentees: J. Hudson, J. Krandel, Chair L. Crain and Chair E. Poremba. Abstentions: None. Motion carried. Meeting adjourned at 7:06 PM.

Respectfully submitted,

Jane Howie
Chief Deputy City Clerk

MINUTES
PARKS AND RECREATION COMMISSION
October 11, 2016
City Council Chambers

A. CALL TO ORDER

The meeting of the Parks and Recreation Commission of the City of Woodstock was called to order by Chairman Mike McCleary at 7:00 PM on Tuesday, October 11, 2016.

B. ROLL CALL:

COMMISSION MEMBERS PRESENT: Bruce Farris, Peter Riis, Chris Neuhart, Steve Erwin and Chairman Mike McCleary.

COMMISSION MEMBERS ABSENT: None.

STAFF PRESENT: Parks & Facilities Superintendent Ernie Nelson, Chief Deputy City Clerk Jane Howie, City Manager Roscoe Stelford, Opera House Director John Scharres. Recreation Department Director Dave Zinnen arrived at 7:18 PM.

OTHERS PRESENT:

Molly Oakford, 1341 Winslow Circle
Shane Overly, President, Thunder Youth Football

C. FLOOR DISCUSSION: Anyone wishing to address the Commission on an item not on the agenda may do so at this time.

Public Comments: Molly Oakford, recommended that the walking (recreation) path at Emricson Park is maintained, cleared of ice and snow, by the City year round. She shared that the path is highly utilized by residents, and she believes it's necessary to provide use year round. M. Oakford is a Physical Therapist and has a special interest in working with the aging population. She stated that walking promotes mobility and good health, especially walking outside. M. McCleary mentioned the possible liability to the city, should someone fall and get injured, along with the time and cost of the additional responsibility to City staff. Since the path was constructed years ago it has been left natural because of these issues. M. Oakford said she has visited Minneapolis in the winter and their paths are maintained / cleared year round. People that wish to walk outside in Woodstock during the winter months have to walk in the snow or on the street. She added that research demonstrates that walking outside provides many benefits, especially for older adults. In good faith of our citizens, it's important for the City to offer this awesome path to be available year round. It's very unsafe for our citizens to be out walking on the street. If the entire rec path can't be kept clear in the winter months, perhaps just the south end of the path from ballfield to ballfield could be cleared; southern exposure. This is the only path like this in all of McHenry County; it's truly a gem and a great amenity that should be available year round. M. Oakford has had a 5-week walking program for older adults with 29 participants. This validates the interest of the utilization of this path.

B. Farris said in Minnesota the City also clears all public sidewalks including their rec path. But, this is already included in resident's taxes. He added that people have cleared the path on their own. But, there are many occasions when the snow is so deep that it would be very difficult to clear the path.

E. Nelson said the streets and walkways are priority for the City. B. Farris said a bobcat would be needed to clear snow and salt the path. It would be a constant maintenance issue, thus would be very costly. M. Oakford believes that the Parks Division & Recreation Department should include this in their budget. Embrace the concept of year round activity. This path is one of the few things that the older adults have at no charge. The older adults utilize this park all day long. M. Oakford asked that the Commission consider this request. Maintaining mobility in the community assists with maintaining their independence, health and well-being.

B. Farris said when there is a snow-fall the Department of Public Works pulls staff from all Public Works' Divisions for snow removal. This is done continuously throughout the season. The process of keeping the rec path clear of snow and ice all winter long would be very time consuming and a huge expense. Residents want the streets cleared first. It's difficult to make this a priority. S. Erwin said it would be great if this could be accomplished, but there would likely be times when it just can't be done.

B. Farris said he knows of people that have tried to keep a loop clean. The back parts are very difficult. M. Oakford is very passionate about the health and well-being of older adults. Perhaps the park can be groomed for cross-country skiing, it's underutilized in the winter months. Recognize that we have this great amenity, no one else in McHenry County has this type of path.

1. Commission Member comments for any item not on the agenda:

M. McCleary talked about several projects that high school students are currently working on. Groups will be present at the November Parks & Recreation Commission meeting to talk about their projects.

D. ACCEPTANCE OF MINUTES:

Correction to 9/13/16 Minutes, page 5, 2nd paragraph, "J. Van Landuyt said the Transportation Commission will review the design (of the bridge for Merryman Fields Park). This should say, "... the Parks and Recreation Commission will review the design."

Motion by B. Farris, second by S. Erwin, to accept the September 13, 2016 Minutes as corrected above. Ayes: Bruce Farris, Peter Riis, Chris Neuhart, Steve Erwin and Chairman Mike McCleary. Nays: None. Absentees: None. Abstentions: None. Motion carried.

The Commission provided consensus to modify the agenda and move the discussion regarding the construction of a Stage at Emricson Park to be next, in consideration of those present to speak on behalf of this agenda item.

G. NEW BUSINESS:

1. Discussion of Stage at Emricson Park.

R. Stelford presented the idea of building an outdoor stage in Emricson Park. He'd like this Commission's feedback. Mayor Sager had been approached by a couple of groups, something similar to Shakespeare in the Park, to build / set up an area at the bottom of the sledding hill in Emricson Park. The idea has grown to include a stage. The Mayor and R. Stelford consulted J. Scharres to get his expertise on the subject. J. Scharres drew up a preliminary conceptualization. The first stage was to get an idea of what the Mayor & others would see as acceptable. Dimensions show it isn't that large. 26' wide, close to the size of the Opera House stage. That way groups that perform at the Opera House would be comfortable with this stage. J. Scharres was asked to come up with an idea of what would be pleasing yet durable; rural barn-type. The Mayor had a couple of ideas in mind. The most ideal space would be the site where the old Peters Pool used to stand. That area is flat and accessible for props & sound. Talking with Parks Division & Recreation Department, the hills include drainage issues that may require fairly lengthy paths. Ideally the structure would face the northwest. J. Scharres showed a map to the Commissioners. Good access for the future, there's basic infrastructure available, such as electrical, and parking nearby. A lot of changes wouldn't be needed. R. Stelford said the Mayor said it wouldn't be a fully equipped stage with lights and sound in the beginning. Those things would need to be brought in, if needed. Somethings will have to be added, a handicap ramp and railings, to meet structural codes. Perhaps there could be live entertainment prior to the fireworks each year.

B. Farris asked where the funds would come from. R. Stelford said this project would go into the CIP. B. Farris said he believes one of the priorities on the CIP is for lights near the sledding hill at Emricson Park. This was requested many years ago but hasn't been done yet. R. Stelford said CIP forms are distributed to staff to be shared with Boards & Commissions. Commissions must make recommendations. The Council makes the decisions on prioritization. R. Stelford said they don't have an idea of costs for this project yet. Possible grant funding may be available.

P. Riis asked E. Nelson if he has any ideas of wear & tear to the area. E. Nelson said that would be part of the equation. Parks doesn't maintain this area except to mow it. It's too big of an area for maintaining with weed killer, etc. P Riis said something like this venue may be used twice each month. B. Farris asked about putting public restrooms in this area, which would be a good location. E. Nelson said restrooms in this area are in the CIP.

J. Scharres said several of the local performance groups could use this type of facility. The bandstand in Park in the Square doesn't work well for theatre because of the railings surrounding it. This could be used by the summer theatre group along with other groups. This would not be too overwhelming visually. Groups could do rehearsals here, in addition to their performances.

J. Scharres answered Commissioners questions about specific locations and needs in the area. E. Nelson asked if this would be similar to a pavilion that people could rent out. J. Scharres said that's a definite possibility. C. Neuhart asked if you'd have to add more parking or look at traffic studies. What if there's a baseball tournament going on and a performance on the stage, the area would be over crowded. Staff would manage the schedule of events.

B. Farris brought up dredging the pond; doing a soil study first and use the spoils. M. McCleary asked about the competition between the bandstand and this type of stage. Managing the park could be a challenge. R. Stelford said we still have to talk operationally to determine who would be taking reservations. It's so important to keep the lines of communication open. J. Scharres said he can't see that groups that use the downtown would be interested in moving out to the park.

B. Farris said this is a great idea, but there are other items within the CIP that are more important. C. Neuhart said it would be good to get further information to determine how best to move forward. B. Farris said he'd like to know what it's going to cost before he decides either way.

R. Stelford said we'd have to talk to an architect to gather information before making any decisions. It may cost \$500-\$1000 just to get professional drawings. B. Farris said he doesn't want to spend money on this project until some other CIP projects are completed. Other projects are much more important and need to be addressed before a stage is put out there. He doesn't see a need for this.

M. McCleary asked if there's a consensus. B. Farris doesn't want any money spent on this project at this time. P. Riis said there are a lot of CIP items that are put on the list. R. Stelford said we can go to a contractor and they'll give you a ballpark quote for what you're envisioning. For a building project that includes a structure, an architect is needed. The City would have to spend some money to get a better idea of the cost and the challenges. Both the staff and Commission can make a recommendation. However, the final decision will be made by the City's elected Council. B. Farris said the electrical problems at the park should be addressed before anything else is done. The ballfields, the lighting, along with other issues should be a priority. R. Stelford explained the CIP. Projects have to be beneficial to the community. Council will align the money to the appropriate year.

M. McCleary said one of the student groups was going to work on this project, but it was pulled from the student group. R. Stelford said there was some concern with students working on this project.

M. McCleary said this will be addressed in the Commission's CIP.

E. TRANSMITTALS: The following items have been transmitted to the Commission for information and there is no discussion expected or action recommended.

1. Recreation Department Report for September 2016

P. Riis asked what middle school numbers look like. Shane Overly said younger groups are about the same; however, the older groups have slightly increased. The biggest issue is that the practice field is used by Gavers' Barndance one week prior to being used by Thunder Football. Many years the field has been torn up with ruts, which became a problem. Each year they have needed to spread black dirt to fill in ruts. P. Riis asked about lights on the field. The group uses lights for both fields. Practice field has four light poles, but they're running out of space. Gavers does restore the area as much as possible each year. This is one of the agreements they have with Gavers. This year wasn't as bad as previous years, probably because of the weather. It's not an established turf because it's used within a week after the area is restored. M. McCleary asked if there are any plans to move their games to another location. S. Overly said 'no', there is not. The kids are little so they don't tear up the field too much. The Commission talked about the user-group's needs, maintenance, etc. Parking is a big issue in this area, Emricson Park, as well. Scheduling is sometimes difficult because of all the other sports going on there. M. McCleary asked, with middle schools no longer having football, are there other facilities available? D. Zinnen said there's only so much equipment available, and it's shared by many groups.

2. Parks Division Report for September 2016

M. McCleary asked if a date is set for installation of the bridge. E. Nelson said it must be installed by the end of November according to the grant guidelines. M. McCleary asked if there will be some sort of celebration. E. Nelson is not aware of this yet.

S. Erwin asked about the Lighting contract – and the contractor – for the installation, maintenance and removal of holiday lights. E. Nelson contacted the lowest bidder and provided them with a detailed explanation of the entire process; the contractor withdrew their bid. E. Nelson contacted the next lowest bidder and explained the process; they, too, withdrew their bid. This year the City went with a multi-year, 2-year, bid option. Temple Display was awarded the contract again this year, and next, according to the guidelines of the bid. This bid / cost does not include the lights themselves. This project uses 1200 strings of clear lights and 100 strings of colored lights for the large tree at City Hall. After research, there's an inventory of lights that need to be utilized before purchasing more.

B. Farris said he doesn't think the City needs to purchase commercial grade lights. It's overkill. E. Nelson said the City has an inventory of commercial lights in stock. They discussed the difference in cost of regular lights vs LED lights. LED lights are very costly but are less expensive to use. The Opera House takes care of lights on buildings in the square. M. McCleary asked why City staff doesn't handle this project. E. Nelson said this work is contracted out because Public Works doesn't have the manpower to complete this project.

F. OLD BUSINESS: None.

G. NEW BUSINESS:

2. Review of Chapter 6 of the Park Master Plan
E. Nelson said that J. Van Landuyt emailed the updated version to Commissioners. E. Nelson took notes of corrections pointed out by Commission members. This information will be shared with J. Van Landuyt.
3. Discuss Parks Capital Improvement Plan (CIP) – this will be discussed at the November meeting.

H. FUTURE AGENDA ITEMS:

1. Tentative agenda items identified by Administration: None.
2. Requested by Commission: Any new member may suggest an item to be considered by the Commission at a future meeting, but must be approved by a majority of the Commission to be included as a future agenda item.

Master Plan, Chapter 7 will be on the November 8th Agenda.

Invite the user groups the month that Chapter Eight, which includes public input, is discussed.

I. ADJOURN:

Motion by B. Farris, second by S. Erwin, to adjourn the Regular Meeting of the Parks & Recreation Commission at 9:30 PM. Ayes: B. Farris, P. Riis, C. Neuhart, S. Erwin and Chair M. McCleary. Nays: None. Absentees: None. Abstentions: None. Motion carried. Meeting adjourned until the next Regular Meeting of the Parks and Recreation Commission on Tuesday, November 8, 2016.

Respectfully submitted,

Jane Howie
Chief Deputy City Clerk

MINUTES
CITY OF WOODSTOCK
PLAN COMMISSION
October 27, 2016
City Council Chambers

The regular meeting of the Woodstock Plan Commission was called to order at 7:00 PM by Chairperson Katherine Parkhurst on Thursday, October 27, 2016, in the Council Chambers at City Hall.

A roll call was taken.

COMMISSION MEMBERS PRESENT: Don Fortin, Donna Besler, Robert Horrell, Steve Gavers, Darrell Moore, Jackie Speciale, and Chairwoman Katherine Parkhurst.

COMMISSION MEMBERS ABSENT: Erich Thurow and Doreen Paluch

STAFF PRESENT: Building & Zoning Director Joe Napolitano and City Attorney T. J. Clifton.

OTHERS PRESENT: City Clerk Cindy Smiley

APPROVAL OF AGENDA

Motion by R. Horrell, second by D. Moore, to approve the agenda with the following correction:

- APPROVAL OF MINUTES: September 22, 2016 (rather than September 28, 2016)

Ayes: D. Fortin, D. Besler, R. Horrell, S. Gavers, D. Moore, J. Speciale, and Chairwoman K. Parkhurst. Nays: none. Abstentions: none. Absentees: E. Thurow and D. Paluch. Motion carried.

APPROVAL OF MINUTES

Motion by D. Moore, second by D. Fortin to approve the minutes of the September 22, 2016 meeting with the following correction:

- Motion for the approval of the June 16, 2016 minutes should read: “Motion by E. Thurow, Second by R. Horrell...”

Ayes: D. Fortin, R. Horrell, D. Moore, and J. Speciale. Nays: none. Abstentions: D. Besler, S. Gavers, and Chairperson K. Parkhurst. Absentees: E. Thurow and D. Paluch. Motion carried.

Chairwoman Parkhurst welcomed new Commissioner Donna Besler to the Commission.

1. PUBLIC COMMENT

There was no comment forthcoming from the public.

2. OLD BUSINESS

There was no Old Business.

3. NEW BUSINESS

Public Hearing: Zoning Map Amendment from B-2 General Business to B-3 Service & Retail District – 1480 S. Eastwood Drive

Chairwoman Katherine Parkhurst opened the Public Hearing at 7:05 PM to hear the Petition from Bull Valley Realty LLC to amend the Zoning Map of the City of Woodstock to rezone property located at 1480 S. Eastwood Drive from B-2 General Business to B-3 Service & Retail District.

A roll call was taken.

COMMISSION MEMBERS PRESENT: Don Fortin, Donna Besler, Robert Horrell, Steve Gavers, Darrell Moore, Jackie Speciale, and Chairwoman Katherine Parkhurst.

COMMISSION MEMBERS ABSENT: Erich Thurow and Doreen Paluch

Chairwoman Parkhurst noted a quorum was present and invited the petitioner to approach the Commission.

Jack Cronin of Bull Valley Ford and Bull Valley Realty LLC was sworn in by City Attorney T.J. Clifton.

Mr. Cronin noted that Bull Valley Realty LLC already owns the property in question. He stated Bull Valley Ford is currently undergoing an expansion and has moved its showroom onto the property for the duration of the construction period. He stated a rezoning request is being made to allow this usage. He noted it is expected that the construction will be completed and the business will be able to move back into the main building by the end of the year.

In response to a question from D. Moore, J. Napolitano confirmed that the use proposed by Mr. Cronin is not compliant with the current B2 Zoning designation. Mr. Cronin stated the property was used by the previous owner as retail since 1996 and he is not sure why it was zoned B2, noting he is now petitioning for the proper zoning.

In response to a question from D. Fortin, Mr. Cronin stated he is not certain how the property will be used once the construction is completed and the showroom moves back into the main building. Noting it is a small building, he stated it probably will be used for used car reconditioning and/or as a location to take photos of used cars for internet sales.

In response to a question from R. Horrell, J. Napolitano stated the small lot to which the dealership parking lot abuts to the south is within the City limits and is owned by Bull Valley Ford.

In response to further questioning from Commissioner Horrell, Mr. Napolitano stated that the property owners along Rt. 47 have been notified about the Rt. 47 improvement project and the City is in the process of meeting with them. He stated the City is trying to connect the businesses with IDOT regarding curb cuts. He noted there is no right-of-way taking with this project.

Chairwoman Parkhurst discussed the lighting at the dealership and asked if it was possible that they be dimmed at night as they are very bright and light up Rt. 47. She opined this may be a violation of the City Code. Mr. Cronin stated he believed they had been set to automatically dim at 11:00PM and will look into this.

In response to a question from Chairwoman Parkhurst concerning the application of the beautification provisions of the Rt. 47 Overlay Plan on this project, J. Napolitano stated this is not a redevelopment and he does not believe those provisions apply. He stated he will check the ordinance and if there are such requirements he will see that the project conforms with them.

In response to a question from Chairwoman Parkhurst, Mr. Cronin stated the project will not impact the wetlands and that the parking lots will eventually be connected.

In response to a question from S. Gavers, a brief discussion ensued concerning the Rt. 47 improvement project and the impact it will have on the businesses along that roadway. Mr. Gavers noted the business should be aware of these pending changes should they wish to expand further. J. Napolitano noted there is a website dedicated to Rt. 47 improvements stating he will provide the link to the site.

S. Gavers stated he appreciates Mr. Cronin's efforts to expand his business and his purchase of the adjoining property, noting it is a piece of vacant property which is now being developed.

J. Speciale thanked Mr. Cronin for doing business in Woodstock. In response to a question from Commissioner Speciale, Mr. Cronin stated he cannot make changes that will affect the wetlands as this is regulated by the federal government.

Chairwoman Parkhurst opened the floor to Public Comments concerning this petition.

Marilee Gene was sworn in by City Attorney T.J. Clifton.

Ms. Gene stated she lives on Edgewood Drive behind Bull Valley Ford and near the wetlands. She stated her main concern was the development of the wetlands and that her questions and concerns have been answered this evening.

Ms. Gene stated the lights have been placed on dimmers, which have helped a great deal.

As there were no further comments, Chairwoman Parkhurst closed the Public Comment period.

Noting Mr. Cronin stated his intent to connect the parking lots, Commissioner Horrell asked if there were any additional plans. Mr. Cronin stated he had no such plans initially. He stated the plan is to create a very narrow area to allow cars to drive between the buildings so they do not have to go out onto Rt. 47. He noted he does not plan on removing the entire grass strip at this time, but may not have a choice depending upon the Rt. 47 Improvement Project.

In response to a statement from Mr. Cronin that he will check on the lights, Chairwoman Parkhurst asked Mr. Napolitano also to check on this, noting shields may be required. S. Gavers noted if the City is going to check on Mr. Cronin's lights, the lights of all dealers should be checked also.

Noting Mr. Cronin could have moved his business out of Woodstock, S. Gavers thanked him for staying and reinvesting in the city. Mr. Horrell expressed his agreement.

In response to a question from Chairwoman Parkhurst, Mr. Cronin stated he has already added 6 new employees and hopes to add 20 more.

Chairwoman Parkhurst declared the Public Hearing closed at 7:20PM.

Motion by D. Moore, second by S. Gavers, to recommend approval of the rezoning from B2 General Business to B3 Service & Retail for property located at 1480 S. Eastwood Drive on the basis this is compatible with adjacent zoning and adjacent uses.

A roll call vote was taken. Ayes: D. Fortin, D. Besler, R. Horrell, S. Gavers, D. Moore, J. Speciale, and Chairwoman K. Parkhurst. Nays: none. Abstentions: none. Absentees: D. Paluch and E. Thurow. Motion carried.

Plan Commission Meeting Schedule for 2017

After brief discussion, it was the consensus of the Commission that the body will meet at 7:00PM in the Council Chambers at City Hall on the following dates in 2017:

Thursday, January 26
Thursday, February 23
Thursday, March 23
Thursday, April 27
Thursday, May 25
Thursday, June 22
Thursday, July 27
Thursday, August 24
Thursday, September 28
Thursday, October 26
Thursday, December 7

4. DISCUSSION

There was no additional discussion.

ADJOURN

Motion by D. Fortin, second by R. Horrell, to adjourn this regular meeting of Woodstock Plan Commission to the next regular meeting scheduled for Thursday, December 1, at 7:00PM in the Council Chambers at City Hall. Ayes: D. Fortin, D. Besler, R. Horrell, S. Gavers, D. Moore, J. Speciale, and Chairwoman K. Parkhurst. Nays: none. Abstentions: none. Absentees: D. Paluch and E. Thurow. Motion carried. Meeting adjourned at 7:25PM.

Respectfully submitted,

Cindy Smiley
City Clerk

Main Stage Performances May - October 2016

Month	Producer	Show	# Shows	Tickets Sold	Comp Tickets	Total Tickets	Avg Sales
May	Deno Buralli	Red Rose Ragtime Band	1	206	18	224	206
May	Woodstock District #200	District 200 Orchestra Concert	1	0	0	0	0
May	Public Invasion	Corky Siegel	1	272	16	288	272
June	Woodstock Chamber of Commerce	Miss Woodstock	1	172	21	193	172
June	Danny J	Country Music Tribute	1	98	44	142	98
June	Judith Svalander Dance	Etalage	1	348	10	358	348
June	Northwest Herald Event	Northwest Herald Event	1	55	150	205	55
June	TownSquare Players	One Flew Over the Cuckoo's Nest	6	924	91	1,015	154
July	Linda Polhman	Festival of Dance	1	323	0	323	323
July	Woodstock Opera House	Megon McDonough	1	139	9	148	139
July	Woodstock District #200	James and the Giant Peach	4	1,605	76	1,681	401
July	TownSquare Players	TSP Summer Musical Theater Workshop	1	105	0	105	105
July	Woodstock Opera House	Laura Rains & the Caesars	1	39	0	39	39
August	Bobbo Productions	Lonesome Highway	1	164	13	177	164
August	Midwest Mozart Festival	Midwest Mozart Festival	2	509	40	549	255
August	Micheal Lee Martin	History of Hillbilly Music	1	83	0	83	83
August	Woodstock Opera House	Rusty Wright	1	27	4	31	27
August	Woodstock Opera House	Galactic Cowboy Orchestra	1	34	16	50	34
September	Piano Man Productions	ABBA Tribute	1	263	0	263	263
September	Deno Buralli	Rider in the Sky	2	477	25	502	239
September	Jeri Pulver	Hope Through Dance	1	113	0	113	113
September	Jim May	Trail Guide to a Crooked Heart	1	80	46	126	80
September	Robert Stolzman	Denny Diamond	1	179	26	205	179
September	W O H	Leo Kottke	2	630	2	632	315
September	W O H	Karla Bonoff	1	148	2	150	148
October	Friends of the Opera House	Hans and the Hormones (Stage Left)	1	23	0	23	23
October	WMTC	Joseph & Dreamcoat	10	2429	207	2636	243
October	WFFA - Childrens	Switchback	2	698	0	698	349
October	WFFA - Creative Living	Rick Guidotti	1	314	8	322	314
October	TSP Film Stripped	His Girl Friday (Stage Left)	6	148	0	148	25
October	Jim May	Dracula	1	107	33	140	107
October	Woodstock Celebrates	Orson Welles / Tashi Norbu	1	47	10	57	47
October	Deno Buralli	Fat Babies	1	160	5	165	160
TOTALS			59	10,919	872	11,791	185

Facility Usage May - October 2016							
MONTH FY 17	Main Stage	Library & Community Room	Back Stage	Gazebo & Park	Stage Left Café	Tours	Total Events
May	6	3	0	1	21	1	32
June	19	3	0	8	17	0	47
July	16	5	1	6	13	1	42
August	3	5	6	6	20	4	44
September	10	3	1	5	19	2	40
October	23	2	6	4	24	0	59
Totals	77	21	14	30	114	8	264

- *Main Stage events include all stage performances, rehearsals and public events in the main auditorium.*
- *Library/Community Room includes all board/commission meetings, art exhibits, receptions, Historical Society displays etc.*
- *Backstage rentals are used primarily for rehearsal space and educational classes.*
- *Gazebo and Park activities include weddings, parades and other public events to which the Opera House staff lends support.*
- *Stage Left Café includes performances, parties, receptions and meetings etc..*
- *Tours are 1-2 hours by appointment only and are guided by a professional member of the Opera House staff.*

Impact Statement

By using 2016 expenses, FY16/17 budget figures and the local population, and entering them into the Arts & Economic Prosperity IV Calculator, developed by the national non-profit organization Americans for the Arts, the current benefit from the Opera House on the local economy is estimated at \$1,763,900.

Compared to the projected impact from FY10/11 of \$1,477,475; this amount has increased by almost \$300,000.

CITY OF WOODSTOCK DEPARTMENT OF PUBLIC WORKS OCTOBER 2016 ACTIVITY REPORT



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Department of Public Works
 326 Washington St.
 Woodstock, Illinois 60098
www.woodstockil.gov

815/338-6118
 fax 815/334-2263

COMPLIMENTS AND THANK YOUS
DEPARTMENT OF PUBLIC WORKS

OCTOBER 2016

Due to the efforts of each employee, attitude, and attention to the importance of QUALITY SERVICE to our residents, we have received the following compliments during the month. These residents/customers took the time to call, send a note, or stop in at the Public Works Office to say, "Thank you":

Division	From	Location	Activity
Engineering	Kim Casey	Country Club Road	Country Club Road resurfacing is WONDERFUL. Our neighbors are very appreciative of the work done in the area.
Parks	Patty Chrisopulos	315 South Jefferson Street	The fact that you immediately acknowledged our concerns about the dead tree being a hazard... I can't thank you enough!!! Although this may be part of your job, I still think you deserve to hear that this was a job well done! Decision was made immediately to down the entire tree. A big thank you to the individuals taking down the tree immediately. A big thank you to the city of Woodstock!
Engineering	Steve Shepley	Applewood Lane	That is great news that the road will get paved by the end of the month here. Thanks again for the great news, I really appreciate it!

Your hard work and special efforts are recognized by our residents and appreciated by the City.

c: Mayor & City Council
 Roscoe Stelford



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To: Jeff Van Landuyt, Public Works Director

From: Al Wilson, City Engineer

Re: Engineering Division Monthly Report-October 2016

Date: November 2, 2016

- Attended IDOT weekly meetings for Route 14 widening project
- Met numerous times with resident engineer and checked on daily progress for Pavement Resurfacing Project, Route 14 Multi-Use Recreation Path Project and Pavement Striping Program
- Attended Community Development Block Grant funding meeting at the County
- Met with contractor at Porkies to discuss proposed changes to site plan
- Met with resident regarding paving concerns and speed limits on Lamb Road
- Met with representatives from Grace Fellowship Church regarding proposed future site modifications
- Reviewed wetland report for Falcon Green Recycling Center on Rose Farm Road regarding wetland encroachment concern
- Processed payment request from ENCAP, Inc. for Apple Creek wetland work
- Worked on CIP's
- Contacted Comcast, ComEd, AT&T, and Nicor Gas to request permit update information
- Processed payment requests for Tappan/Ash/Walnut storm sewer project, Raintree Park silt removal project, pavement resurfacing program, and Route 14 Multi-Use Recreation Path project



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To: Jeff Van Landuyt, Public Works Director

From: Heather Keenan, Office Manager

Re: Department of Public Works Office Monthly Report-October 2016

Date: November 9, 2016

Collaborative Newsletter/Website Articles: Leaf Collection, Reclamite® Application, Opera House Van, Dan Bolda's Class 2 Certification, Street Resurfacing, Picnic Table, and Streets Maintenance Division internal articles

Events: Created/finalized event details for Woodstock AleFest, Care4 Breast Cancer 5K, Chili Cook-off, Woodstock Cyclocross, Open House for Law Enforcement, and Halloween on the Square

Miscellaneous:

- Coordinated "McHenry County Sensible Salting" workshop attendance for twelve (12) Department employees
- Created database to record employee training records
- Coordinated unwanted holiday light recycling program with Elgin Recycling and created corresponding flyer
- Created and distributed Road Closure updates for: Willow Avenue, Blakely Street, and Pond Point Road
- Created 79 CSR's from residents' concerns
- Coordinated with a resident regarding a block party on Verdi Street
- Coordinated five (5) Adopt-a-Highway cleanup events
- Assisted with the approval of seven (7) Right-of-Way Opening Permit applications and processed two (2) refund requests
- Processed and invoiced four (4) Oversize/Overweight Permits
- Distributed requests for proposals to potential bidders for "Water Softener Salt" and "Liquid Alum"

To: Jeff Van Landuyt, Public Works Director

From: Rob Lamz, Fleet Maintenance Superintendent

Re: Fleet Maintenance Division Monthly Report-October 2016

Date: November 2, 2016

Newly tasked with environmental disposal efforts at the Public Works facility, Fleet sought out better options than paying a hazardous waste removal company. Costs to dispose a sealed drum of bulk aerosols reached \$250.00 and oil filters roughly \$125.00. When properly handled, both of these waste types become recyclable. Fleet purchased an aerosol can puncturing unit and oil filter crusher after research and consultation with other fleet managers.



The aerosol can puncturing unit seals and punctures a can in one motion within a steel chamber. This device also drains any remaining contents into a 55-gallon drum. A carbon filter element handles any expanding gasses that exit the drum. Once emptied, the steel or aluminum can is non-hazardous and may be recycled for revenue. Disposing of the liquid-only drum costs 1/5th of the prior method and may take ten times as long to require disposal. The Department's previous hazardous waste removal company uses the same process and even the same brand-puncturing unit.

The oil filter crusher is true to its namesake. It crushes used filters in a steel enclosure using 22,000 lbs. of force. This reduces the filter to less than 1/4th of the original size after pressing. The crushing motion forces any remaining oil from the filter element that had once rendered the filter hazardous. This is beneficial to the City as it burns collected oil in a waste oil heater at the Davis Road soccer complex. With the crushing complete, the filter may be recycled for revenue. Some metal recyclers welcome used filters as the small amount of remaining oil lubricates their machinery in the shredding process.



To remain efficient, Fleet must remain current with ever-advancing technology. The heavy-truck diagnostic computer formally used by Fleet was difficult to navigate and did not provide all information needed. Fleet demonstrated a Snap-On Pro-Link heavy-duty truck diagnostic tool in the summer of 2016. The tool proved itself



efficient and simple to use, allowing technicians to make effective diagnoses and prompt repairs. The tool, designed for fleet service operations, covers light-trucks down to a standard pickup. The current cost of the tool is \$3,449.99, and Fleet planned to budget for this large purchase in FY17/18. In October, Snap-On approached Fleet with a new unit sitting in inventory due to an order cancellation. Snap-On offered this unit to the City at a cost of \$1,074.95, a 70% reduction. Fleet purchased this unit and deferred the replacement of the current light-vehicle diagnostic tool.

Fleet purchased a rear bumper assembly from Amazon.com in the month of October in an attempt to reduce costs. The bumper on unit 30, a 2005 Chevy Silverado, contained rust holes due to age. Fleet contacted auto parts recyclers in search of a used unit, but none were available. The factory replacement bumper from the Chevrolet dealership was \$880, and an aftermarket, locally sourced, replacement cost of \$475. Fleet found an alternate available on Amazon.com at a cost of \$180 with free shipping. The division contacted Dan McElmeel to order the bumper using the existing City account. Technicians installed the bumper shortly after arrival, improving the appearance of unit 30.



Fleet technician Phil Groh attended a Ford Factory training pertaining to Police Interceptors in late October held by Ford Motor Company. This training identified common failures and repairs of Ford Interceptor Sedans and Utility vehicles used in the police fleet. The training covered many failures already encountered by the Fleet Division including decreased headlight longevity, power take off unit failures, catalyst inefficiency, and upcoming recalls. This training is crucial for technicians to remain ahead of the curve in keeping these high-priority emergency vehicles trouble-free and reliable.





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To: Jeff Van Landuyt, Public Works Director

From: Ernie Nelson, Parks and Facilities Superintendent

Re: Parks and Facilities Division Monthly Report-October 2016

Date: November 2, 2016

Parks:

- Employee mid-year evaluations have been completed and are currently in the final stages of review
- City Parks CIP updates and requests have been submitted for approval
- Banners were installed on boarded up windows at the Old Courthouse, which are in the process of being renovated
- Staff assisted with set up and take down for the Ale Fest event held on Saturday, October 1st
- An audit of the lights recently retrofitted through the DCEO grant monies was conducted
- Pricing for grading work for the Woodstock Water Works were received and reviewed for possible future CIP projects
- Winterization is taking place throughout the park system
- The damaged slide on the pirate ship playground at the Woodstock Water Works was replaced
- Tent communities in Emricson Park & Ryders Woods were removed and the areas cleaned up
- Holiday lights have been installed on downtown TIF District trees
- Three path sections have been installed at the William C. Donato Conservation Area

Facilities:

- The following work was completed at the Woodstock Water Works facility:
 - Manager's office air conditioning unit was removed
 - All Funbrellas were removed
 - The slide canopy at the top of the stairs was removed
 - Diving boards were removed
 - Handicap chair in the lap pool was removed
 - Bleachers were anchored for winter storage
 - Shell pool play features were drained
 - Bushes were trimmed and invasive species removed from around the flag pole & building
 - Repaired fence top at the rear entrance gate to the lap pool
 - Waxed the mushroom feature and play feature slide

- Raised sunken bricks at the facility entrance
- Removed weeds from front entrance brick
- Staff began coordinating the following work in the shower area at the OFAC facility:
 - Application of epoxy floor
 - Painting of walls
- The following tasks were completed at the Sheriff's House and Old Courthouse
 - Removed a dead chipmunk in the hallway between the jail and second floor of the Sheriff's House
 - Removed a dead bat from the corner on the second floor in the jail area
 - Cleaned up droppings in the northeast corner of the front room
 - Checked the entire building for holes and filled with Great Stuff sealant

Training:

- Ernie Nelson & John Mecklenburg participated in "Survival Skills Training For Managers" seminar conducted at the Police Department
- The Parks Division completed 5 hours of internal training regarding the following topics:
 - Bloodborne Pathogens
 - Ladder Safety
 - Bobcat Operations
 - Confined Space

Parks & Facilities Division Performance Measures Update		FY15/16	FY16/17
Item	Goal	Estimated	YTD Totals
Internal Training	Provide a minimum of 40 hours of documented training for division employees each year	*	14.5 Hours
Pavilion Reservations	Provide service and support for reservations	140	165
Soccer Games	Maintain and prep soccer fields for user groups	620	199 Does not include multiple games
Baseball & Softball Games	Maintain and prep baseball & softball fields for user groups	1,400	807 Does not include tournaments
Communication	Provide a minimum of 25 articles for the purpose of sharing information of interest to residents and park users via the City Managers Newsletter, City Scene and City Website	25	19

*Data not available

To: Jeff Van Landuyt, Public Works Director

From: Shawn Parker, Sewer and Water Maintenance Superintendent

Re: Sewer & Water Maintenance Division Monthly Report-October 2016

Date: November 2, 2016

Water Distribution System:

- Water main break repaired at Stewart Street & Gould Avenue (6")
- Witnessed disconnection of old water service at Bull Valley Ford
- Completed hydrant repairs throughout city
- Pumped out non-draining hydrants throughout city
- Turned water on at 1915 Tappan Street
- Dug up leaking valve at Madison Street & Church Street
- Turned water off at 107 Sunshine Lane, 1421 Portage Lane
- Located water services at 1524 Hillside Trail and 335 South Hayward Street
- Repaired valve at Route 47 & Route 120 and North Street & North Madison Street
- Repaired water leak on Margaret Drive
- Checked out rusty water 319 Birch Road (internal)
- Assisted contractor at Borden Street booster station
- Investigated possible water leak at 663 Margaret Drive (service leak, letter sent to resident)
- Completed daily inspections, including collecting meter hours at two booster station (each station was mowed when necessary)

Sanitary Sewer System:

- Responded to two (2) sewer main backups: 1251 Muriel Street (theirs), 612 Northampton Street (theirs)
- Cleaned several lift stations' wet wells
- Dumped grease-controlling chemicals every Friday
- Cleaned pumps at Wanda Lane lift station (every Friday)
- Mowed twenty lift stations weekly
- Checked twenty lift stations and collected daily hour readings; five days per week
- Completed monthly checks of lift stations

Monthly Activities:

- Completed water meter readings, final readings, and 72 new meter and meter head installations
- Locations and inspections of water and sewer mains, buffalo boxes, and service lines for homeowners, contractors, plumbers, and the Building & Zoning Department
- Shut-offs: 18
- Postings: 93
- Leak inspections: 13
- Located lot pins at 1100 Dean Street
- Attended training for Supervisor and Foreman
- **JULIE Requests: 380 - 2016, 374-2015, 324-2014**

Sewer & Water Maintenance Performance Measures Update		FY16/17
Item	Goal	Actual
Maintain water system valves & hydrants	Repair/replace valves & hydrants as necessary	5 valves / 3 hydrants
Convert water meters to radio readers	Replace 700 water meters each year	565
Utilize preventative maintenance to clean sanitary sewer system mains	Lineal footage cleaned each year	850

*Data not available

To: Jeff Van Landuyt, Public Works Director

From: Barry Pierce, Street Maintenance Division Superintendent

Re: Street Division Maintenance Monthly Report-October 2016

Date: November 1, 2016

Special Events:

- AleFest
- Care4 Breast Cancer 5K
- Halloween on the Square

Street Sweeping:



Using an Elgin brand sweeper, staff swept the historic Woodstock Square twice a week during the month of October in the early morning hours on Mondays and Fridays. The process used approximately 1,800 gallons of water to minimize dust during the collection of six loads of debris that would otherwise have found its way into the watershed. In October, Gavers removed six loads of refuse from the Donovan yard, totaling 121.83 tons. For the year, Gavers has transported a total of 224.66 tons to an appropriate disposal facility.

Sidewalk Repair / Concrete Work:

Staff continued the annual Sidewalk Removal program during the month of October, removing and replacing a total of 250 feet of new sidewalk. For the year, we have removed and replaced 1,182 lineal feet of sidewalk. The following areas received attention:

- 839 North Madison Street
- 816 Northampton Street
- 571 Washington Street



Roadside mowing:

Staff began the third and final round of roadside mowing for all 57 City-owned properties during the month of October. This function is vital to transportation safety through the removal of sight obstructions at intersections and overall roadway aesthetics.

Storm Sewer Cleaning Program:

The program affords staff the opportunity to document and quantify data with regard to storm sewer structure condition, number and size of pipe inlets per structure, distance of line cleaned per structure, and the opportunity to capture inspection video to determine extent of necessary cleaning. Results of this program for the current year are as follows:

- 8" – 51 Feet
- 10" – 729 Feet
- 12" – 527 Feet
- 15" – 562 Feet
- 18" – 950 Feet
- 24" – 771 Feet
- 30" – 285 Feet

Sign Maintenance:

Employees responded to emergency signage requests and handled incoming CSRs for signage on an individual basis.

Pothole Patching / Asphalt Repair:

During the month of October, staff used fifty-six (56) ton of hot mix asphalt to fill potholes on City streets, as well as larger asphalt maintenance projects. A two to three-man crew handles this task as often as possible to maintain and improve roadway quality, as well as in response to resident requests.



*Emricson Park – entrance to lower lot
near Dream Field*



Tara Court

Street Maintenance Performance Measures Update				FY16/17	FY16/17
Item	Goal	Description	Oct	Actual	Estimated
Internal Training	Provide a minimum of 40 hours of documented training for division employees each year	Hours per employee	3	7	40
Storm Sewer Maintenance	Clean at least 2,000 lineal feet of storm sewer lines annually	Lineal Feet	0	3,875 (+)	2,000
Street Sweeping	Sweep at least 1,000 center lane miles/ year	Center Lane Miles	0	750	1,000
Sidewalk Replacement	Replace a minimum of 1,000 lineal feet of hazardous sidewalk per year	Lineal Feet	250	1,182	1,000
Storm Sewer Intakes	Repair failed storm sewer intakes	Number Repaired	3	25	*

*Data not available

To: Jeff Van Landuyt, Public Works Director

From: Anne George, Wastewater Treatment Superintendent

Re: Wastewater Treatment Division Monthly Report-October 2016

Date: November 3, 2016

South Plant:

- 169,024 gallons of liquid sludge produced and 222,000 gallons hauled to the north-side plant, pressed, and held for storage.
- South clarifier remains empty until the ordered gates controlling the flow to the clarifiers are on site. Once the new gates are on site, division employees will make all repairs necessary to the sluice gates. The gates will ship on November 14th.
- A representative from Lakeside Equipment was on site to evaluate the equipment for the oxidation ditches and fine screen.
- Division employees are updating the industrial inventories that contribute to the south-side facility. This is a requirement in the renewed south-plant permit.
- Adjustments made to the fine-screen rake arm by division employees resulted in the system performing more efficiently.
- Division employees fabricated a protective cover on the dissolved-oxygen meters to protect the screens from the weather on the oxidation ditches.
- All other activity was routine in nature including preventive maintenance on equipment, buildings and grounds and plant operation.

North Plant:

- Collected and analyzed samples from the discharge pipe outside of the Claussen Pickle Plant.
- A group of students from Northwood Middle School spent several days testing the water in the creek at the outfall.
- Division employees performed several preventative maintenance assignments.
- All other activity was routine in nature including preventative maintenance on equipment, buildings and grounds, and plant operation.

Personnel:

- Anne George attended the IAWPCO conference in Geneva. Anne is currently the Secretary of this organization and will begin the term of Vice Chair starting May 1, 2017.
- Wayne Baker attended a workshop in Oswego to review Biological Oxygen Demand methods and procedures.

- All division employees attended the Benefits Fair at City Hall.
- Wayne Baker submitted all the required paperwork necessary to complete the IEPA mandated DMR-QA 35.

Wastewater Treatment Performance Measure Summary:		FY16/17
Item	Goal	To Date
Internal Training	Provide a minimum of 40 hours of documented training for division employees each year	Wayne Baker 31 hours, Adam Sheahan 27 hours, Henry Vidales 27 hours, Dan Bolda 59 hours
Compliance with IEPA Permits	100% compliance with all operating permits issued by the EPA	100%
Participation in Energy Curtailment Program	Ensure 100% compliance with all calls for curtailment to achieve the highest payback by running generators	100%
Actively promote educational opportunities for school groups and the general public	Increase knowledge about the wastewater treatment process by inviting schools and residents	Three (3) tours
Employ treatment efficiency programs & projects	Seek out and administer programs and projects intended to make facilities efficient	Installation of T8 ballasts and light fixtures

*Data not available



City of WOODSTOCK

Department of Public Works
326 Washington St.
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CITY OF WOODSTOCK
NORTHSIDE WASTEWATER TREATMENT PLANT
MONTHLY REPORT OF DISCHARGE - FINAL EFFLUENT
October, 2016

FLOW CONDITIONS					
	Design Capacity	This Month	Year To Date	This Month Last Year	Year to Date Last Year
Average Daily Flow (MGD)	3.500	1.461	1.960	1.525	2.020
Maximum Daily Flow (MGD)	10.500	2.444	5.693	1.861	8.816
Minimum Daily Flow (MGD)	not applicable	1.210	1.210	1.379	1.029
Rain/Snow Amount (inches)	not applicable	3.42	29.73	1.73	34.10

COMPLIANCE PARAMETERS AND PERMIT REQUIREMENTS					
	Permit Limits	This Month	Year To Date	This Month Last Year	Year to Date Last Year
CBOD₅ (mg/l)					
monthly average	10	1	2.2	2	2.4
daily maximum	20	2	4.3	2	3.5
# of violations		0	0	0	0
Suspended Solids (mg/l)					
monthly average	12	6	6.9	6	6.5
daily maximum	24	12	13.6	8	11.5
# of violations		0	0	0	0
Fecal Coliform (colonies/100 ml)					
daily maximum	400	18	38	5	190
# of violations		0	0	0	0
pH					
minimum	6	8.1	7.4	7.7	7.5
maximum	9	8.3	8.2	8.1	8.2
# of violations		0	0	0	0
Chlorine Residual (mg/l)					
maximum	0.05	0.04	0.05	0.05	0.05
# of violations		0	0	0	0
Ammonia Nitrogen (mg/l)					
monthly average*	1.5*	0.99	0.99	1.34	0.96
daily maximum	3.0*	1.2	n/a	1.74	n/a
# of violations		0	0	0	0
* April through October is 1.5 and 3.0. November through March is 2.2 and 5.6					



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MONTHLY REPORT OF DISCHARGE - NORTHSIDE WASTEWATER TREATMENT PLANT

October, 2016

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POPULATION EQUIVALENCY					
	Design Capacity	This Month	Year To Date	This Month Last Year	Year to Date Last Year
Based on Flow @ 125 gal/capita/day	28,000	11,712	15,689	12,200	16,166
Based on BOD ₅ @ 0.17 lb/capita/day	27,988	10,106	14,539	13,467	17,229
Based on TSS @ 0.20 lb/capita/day	27,996	15,231	19,753	14,563	20,183

PLANT EFFICIENCY					
		This Month	Year To Date	This Month Last Year	Year to Date Last Year
Measured with BOD ₅ removal (%)		99.3	98.5	98.9	98.5
Measured with TSS removal (%)		97.6	97.0	97.4	97.2
Measured with NH ₃ N removal (%)		95	94.4	94	94.6



City of WOODSTOCK

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CITY OF WOODSTOCK
SOUTHSIDE WASTEWATER TREATMENT PLANT
MONTHLY REPORT OF DISCHARGE - FINAL EFFLUENT
October, 2016

FLOW CONDITIONS					
	Design Capacity	This Month	Year To Date	This Month Last Year	Year to Date Last Year
Average Daily Flow (MGD)	1.750	1.012	1.480	1.097	1.210
Maximum Daily Flow (MGD)	5.400	1.485	2.711	1.261	5.255
Minimum Daily Flow (MGD)	not applicable	0.804	0.804	1.007	0.831
Rain/Snow Amount (inches)	not applicable	3.47	30.95	1.68	34.40

COMPLIANCE PARAMETERS AND PERMIT REQUIREMENTS					
	Permit Limits	This Month	Year To Date	This Month Last Year	Year to Date Last Year
CBOD₅ (mg/l)					
monthly average	10	1	1.5	1	2.6
daily maximum	20	2	n/a	1	n/a
# of violations		0	0	0	0
Suspended Solids (mg/l)					
monthly average	12	3	2.8	5	5.9
daily maximum	24	9	n/a	8	n/a
# of violations		0	0	0	0
Fecal Coliform (colonies/100 ml)					
daily maximum	400	5	285	100	100
# of violations		0	0	0	0
pH					
minimum	6	7.6	7.5	7.6	7.5
maximum	9	7.8	7.8	7.7	7.8
# of violations		0	0	0	0
Chlorine Residual (mg/l)					
maximum	0.05	0.03	0.03	0.01	0.01
# of violations		0	0	0	0
Ammonia Nitrogen (mg/l)					
monthly average	1.1	0.06	0.15	0.05	0.21
weekly average max	4.8	0.1	n/a	0.07	n/a
daily maximum	5.5	0.2	n/a	0.11	n/a
# of violations		0	0	0	0



City of WOODSTOCK

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MONTHLY REPORT OF DISCHARGE - SOUTHSIDE WASTEWATER TREATMENT PLANT

October, 2016

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POPULATION EQUIVALENCY					
	Design Capacity	This Month	Year To Date	This Month Last Year	Year to Date Last Year
Based on Flow @ 100 gal/capita/d	17,500	10,120	14,779	10,970	12,112
Based on BOD ₅ @ 0.17 lb/capita/d	15,605	7,100	8,817	7,211	7,747
Based on TSS @ 0.20 lb/capita/d	13,964	11,394	11,350	7,960	9,175

PLANT EFFICIENCY					
		This Month	Year To Date	This Month Last Year	Year to Date Last Year
Measured with BOD ₅ removal (%)		99.3	98.8	99.2	98.1
Measured with TSS removal (%)		98.9	98.5	97.1	96.8
Measured with NH ₃ N removal (%)		99.7	99.2	99.8	99

EXCESS FLOW DISCHARGE					
	Permit Limits	This Month	Year To Date	This Month Last Year	Year to Date Last Year
Flow discharged - # of days	not applicable	0	0	0	0
Flow discharged (MGD)	not applicable	0	0	0	0
BOD ₅ (mg/l)	30	0	0	0	0
TSS (mg/l)	30	0	0	0	0
Fecal coliform (colonies/100 ml)	400	0	0	0	0
Chlorine residual (mg/l)	0.75	0	0	0	0
# of violations		0	0	0	0

SOLIDS HANDLING					
		This Month	Year To Date	This Month Last Year	Year to Date Last Year
Gallons Produced (MG)		0.169	2.261	0.146	2.581
Dry Tons		8.81	125.94	5.12	115.1
Removed from facility gal	Land application	0	0	186,000	324,000
Dry Tons		0	0	16.56	27.83
	N. Plant Press	222,000	1,428,000	0	1,104,000
Dry Tons		16.66	107.76	0	79.51
Gallons	Drying Beds	0	0	0	0
Dry Tons		0	0	0	0
Drying beds removed cu/yds	Land application	0	0	0	0



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To: Jeff Van Landuyt, Public Work Director

From: Will Smith, Water Superintendent

Re: Water Treatment Division Monthly Report-October 2016

Date: November 4, 2016

Water Treatment Update:

Well #8, located on Donovan Avenue, will undergo preventive maintenance work yet this year. On Friday, October 18th, Layne Christensen Company pulled the pump, motor, and column pipe and transported them to Aurora for breakdown, inspection, and repairs, if needed. The contractor reported the equipment is in decent overall condition. Minor repairs are necessary on the pitless adapter, bowl section, and column pipe; however, the motor was in excellent condition. Minor remediation work will be required on the casing and well screen prior to reinstalling the pump and motor. After the equipment is installed, it is necessary to obtain two consecutive bacteria free samples prior to putting the well back in service. Best-case scenario, the well will pump to waste for a minimum of 48 hours. Other wells have taken up to 30 hours to achieve these bacteria free samples.

Water Treatment Performance Measure Summary:		FY16/17
Item	Goal	Actual
Achieve Fluoridation Award	Achieve 100% Compliance	100% compliance at this time.
Respond to Water Quality Complaints	Respond to All Resident Issues Within 24 Hours	All complaints have been addressed within 24 hours of notification.
Mechanical Issues at Water Works	Pass IDPH Inspection With No Mechanical Deficiencies	The IDPH inspection revealed a small leak in one of the recirculation pumps. The leak will be repaired during the off-season.
IEPA Compliance	Achieve 100% Compliance In All Categories	100% compliance at this time.
Accidents Causing Damage to Person or Property	Zero Accidents	No accidents to date, 100% compliance.

*Data not available

WATER TREATMENT PLANTS REPORT

October 2016

Zeolite Treatment	First Street Plant		Seminary Avenue Plant		Total	Total	
	2016	2015	2016	2015	2016	2015	
Total water pumped & treated gal.	25,398,000	26,128,000	45,916,000	48,641,000	71,314,000	74,769,000	
Total water for softener backwash gal.	703,100	720,900	1,034,000	1,134,000	1,737,100	1,854,900	
Total water for iron removal backwash gal.	898,000	960,000	1,150,000	1,491,000	2,048,000	2,451,000	
Total water distributed gal.	23,202,000	23,705,000	42,927,000	45,161,000	66,129,000	68,866,000	
Total raw water for blending gal.	6,593,000	4,140,000	15,952,000	16,642,000	22,545,000	20,782,000	
Average daily pumping rate (dist.) gpd.	748,452	764,677	1,384,742	1,456,806	2,133,194	2,221,484	
Salt used lbs.	141,410	144,990	229,830	246,130	371,240	391,120	
Chlorine used lbs.	731	586	1,813	1,774	2,544	2,360	
Hydrofluosilicic Acid used lbs.	381	699	878	1,535	1,259	2,234	
Sodium Polyphosphate used lbs.	2,374	2,792	5,047	5,236	7,421	8,028	
WATER QUALITY - DISTRIBUTION		WATER QUALITY INFORMATION		WATER QUALITY INFORMATION		PEAK FLOW COMBINED	
HARDNESS	11.41 GPG	HARDNESS	8.53 GPG	HARDNESS	13.0 GPG	2,394,000 gals	October 19th
IRON	0.05 PPM	IRON	0.06 PPM	IRON	0.04 PPM	(DISTRIBUTION)	
RESIDUAL CHLORINE	0.59 PPM	RESIDUAL CHLORINE	1.24 PPM	RESIDUAL CHLORINE	1.34 PPM		
pH	7.3	pH	7.3	pH	7.1		
FLUORIDE	0.76 PPM	FLUORIDE	0.77 PPM	FLUORIDE	0.78 PPM		
PO 4	1.25 PPM	PO 4	1.31 PPM	PO 4	1.41 PPM		
SODIUM	62.82 PPM						

REMARKS:

Will Smith: Water Treatment Superintendent



Office of the City Manager

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www.woodstockil.gov

TO: Honorable Mayor and City Council
Roscoe C. Stelford III, City Manager

FROM: Jane Howie
Executive Assistant

DATE: November 9, 2016

RE: **Waiver of the Moratorium on the Acceptance of a Class D (Restaurant with no bar) Liquor License Application for Isabel's Family Restaurant, 1110 N. Seminary Avenue, Woodstock**

Ms. Mary Witt, Co-Owner of Isabel's Family Restaurant, wishes to apply for and obtain a Class D liquor license for her restaurant located at 1110 N. Seminary Avenue in Woodstock. Council will recall that, at its April 7, 2015 meeting, an indefinite moratorium was imposed on the acceptance of *all liquor license applications* except for K, KK, M1, M2, N1 and N2 licenses. Due to the moratorium, no applications can be accepted unless a specific exemption is extended by Council action. Mary Witt, therefore, is requesting a waiver of the moratorium on the acceptance of an application for a Class D (Restaurant with no bar) Liquor License.

It must be noted that, should a waiver be approved, it would be for property located at 1110 N. Seminary Avenue only and that issuance of a liquor license to the business owners at that address would result in the fifth Class D Liquor License in the City. Should Council approve the requested waiver, the Owner will meet with the Liquor Commissioner and come before the body in a subsequent meeting to request approval of the license for the business. The owner has been specifically informed that approval of this waiver request would not guarantee approval of a liquor license application.

In keeping with Council's request to be updated on those requests for liquor licenses that, not only do not reach the Council approval level, but do not even reach the level of meeting with the Liquor Commissioner, the following update is provided. Please note these inquiries were recently made to the Mayor's Office:

- 1) Bar with Video Gaming Parlor. Per Council's direction, caller was advised City ordinances preclude any additional A-1 (tavern) liquor licenses.
- 2) Smoke Shop with a Bar. Caller was advised there is no classification for a smoke shop with a bar and there is a moratorium on liquor licensing in the City of Woodstock.
- 3) Gas Station with Convenience Store that sells alcoholic beverages. Staff informed caller that City ordinances preclude any additional B-6 (gas station/convenience store) liquor licenses.

If you have specific questions regarding these inquiries and the disposition, please do not hesitate to contact the Mayor.

If Council is supportive of the request, a motion would be in order to waive the moratorium on the acceptance of an application for a Class D (Restaurant with no bar) Liquor License for Isabel's Family Restaurant, 1110 S. Seminary Avenue, with the understanding this is not a guarantee of license approval and that it is a one-time waiver for this location only.



Reviewed and Approved by:

Roscoe C. Stelford III

City Manager



phone 815.338.4305
fax 815.334-2267
b&zdept@woodstockil.gov
www.woodstockil.gov

MEMORANDUM

DATE: November 8, 2016

TO: Roscoe Stelford, City Manager

FROM: Joseph Napolitano, Director of Building & Zoning

SUBJECT: Rezoning Petition – 1480 S. Eastwood Drive, Bull Valley Realty, LLC,
Petitioner

ATTACHMENTS:

- 1) Petition for Rezoning
- 2) Plat of Survey
- 3) Plan Commission Memorandum
- 4) Plan Commission Meeting Minutes, 10/27/16
- 5) Ordinance Approving a Zoning Map Amendment

Bull Valley Realty, LLC, has petitioned the city to rezone the property located at 1480 S. Eastwood Drive from B2 General Business District to B3 Service and Retail District. If approved, the site would be incorporated into the existing Bull Valley Ford Vehicle Dealership located on adjacent property to the north.

The property formerly housed the Woodstock Outdoor Recreation business until that owner's recent retirement. The petitioner purchased the property in order to use the existing structure as a temporary sales office for his auto dealership. The dealership is currently undergoing an extensive renovation/expansion, which has disrupted the normal sales area. Upon completion of the renovation, the site would be incorporated into the dealership and used for an as of yet undetermined purpose. At the Plan Commission meeting, the petitioner indicated that he is exploring different options, which include used car reconditioning and/or as a location to take photos of used cars for internet sales.

The Plan Commission unanimously recommended approval of the requested rezoning (7-0 vote).

If the City Council concurs with the rezoning of the property located at 1480 S. Eastwood Drive from B2 to B3, the attached Ordinance identified as Document # 1, “An Ordinance Approving a Zoning Map Amendment from B2 General Business District to B3 Service and Retail District for 1480 South Eastwood Drive” should be approved.



Reviewed and Approved by:
Roscoe C. Stelford III
City Manager

**PETITION FOR THE REZONING OF LAND
IN THE CITY OF WOODSTOCK, ILLINOIS**

**IN THE MATTER OF THE
APPLICATION OF Bull Vally Realty LLC.
FOR AMENDMENT OF THE UNIFIED
DEVELOPMENT ORDINANCE OF THE
CITY OF WOODSTOCK, ILLINOIS AND
THE REZONING OF PROPERTY IN
WOODSTOCK, McHENRY COUNTY,
ILLINOIS** }
}
}
} **ss**
}
}
}

Your Petitioner, Bull Valley Realty, LLC, respectfully represents to the Plan Commission and City Council of the City of Woodstock, Illinois, the following:

1. That Bull Valley Realty, LLC is the owner of record of the real estate which is hereinafter referred to as the Subject Property and which is the subject of this Petition, said real estate being legally described as follows:

LOT 3 IN OAKWOOD HILLS SUBDIVISION, A SUBDIVISION OF PARTS OF SECTIONS 8, 9 AND 17, TOWNSHIP 44 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED NOVEMBER 12, 1946 IN BOOK 10 OF PLATS, PAGE 39, IN MCHENRY COUNTY, ILLINOIS

2. That the Subject Property has a Property Identification Number (PIN) of 13-08-477-009.

3. That the Subject Property has an area of 1.2 acres, more or less, and is situated at the following address/location: 1480 S. Eastwood Drive, Woodstock, IL.

4. That a survey of the Subject Property has been prepared and is attached hereto as Exhibit A.

5. That the Subject Property is presently classified as B2 zoning district.

6. That land abutting the Subject Property is presently classified as B2 zoning district to the north, B3 zoning district to the south, AG zoning district to the west, and B3 zoning district to the east.

7. That the present use of the Subject Property is sales and the intended use of the Subject Property is auto sales.

8. That the Petitioner requests that the zoning classification of the Subject Property be changed to B3 in accordance with the terms and provisions of the City of Woodstock Unified Development Ordinance.

9. That the Subject Property is located and well suited for uses allowed in the requested zoning classification, and that such uses are compatible with surrounding land uses and with the City's comprehensive planning documents.

10. That taxpayers abutting, adjoining, and within two-hundred-fifty (250) feet of the Subject Property, as shown on the tax rolls of the McHenry County Assessor and listed on Exhibit B attached hereto, have been notified according to law of the required public hearing before the Plan Commission concerning this Petition.

11. As required by Section 72, Chapter 148 of the Illinois Revised Statutes when the Subject Property is owned in trust, attached as Exhibit C is an affidavit pertaining to the ownership of the beneficial interest of the trust holding title to the Subject Property and listing the names of all beneficiaries of the trust.

12. That the owner of the Subject Property does hereby allow representatives of the City of Woodstock, including its Plan Commission and City Council, to enter upon said Subject Property in order to examine it in preparation for the City's review of this Petition.

13. That if applicable, a Natural Resources Information (NRI) Report has been prepared for the Subject Property and accompanies this petition. Also, if applicable, an EcoCAT consultation process has been initiated with the Illinois Department of Natural Resources (IDNR) and a copy of IDNR's response accompanies this petition.

In consideration of the above representations, your Petitioner requests that (i) the Chairman of the Plan Commission of the City of Woodstock set a date, time, and place for a public hearing on the contents of this Petition; that (ii) the Plan Commission, after the taking of testimony and viewing of exhibits presented during said public hearing, recommend to the City Council of the City of Woodstock the change in zoning classification of the Subject Property to B3 zoning district; and that (iii) the City Council of the City of Woodstock change the zoning classification of the Subject Property to B3 zoning district as petitioner herein.

SIGNATURES: As owner of the Subject Property, I hereby authorize the seeking of the above requested action.

	<u>702416</u>
Signature of Owner	Date:
<u>JACK A. CRONAN</u>	
Print Name of Owner	
Signature of Petitioner (if different from owner)	Date:
Print Name of Petitioner	

NOTE: If the Subject Property is held in trust, the trust officer must sign this petition as owner.

Items in parenthesis/italics are to be added by the Petitioner

REVIEW APPLICATION CITY OF WOODSTOCK, ILLINOIS	
Project Name:	Bull Valley Ford
Requested Review	Rezoning
Project Type:	Commercial
Project Location:	1480 S. Eastwood Drive
Project Description:	Expansion of auto dealership
Property Owner:	Bull Valley Realty, LLC
Property Owner's Address:	1460 S. Eastwood Drive Woodstock, IL 60098
Applicant – if not Owner:	
Applicant's Address:	
Statement of Applicant's Interest:	
Attorney – if applicable:	
Engineer – if applicable:	
Surveyor – if applicable:	
Other:	
Owner's Signature:	 Date: 10/24/16
Applicant's Signature:	Date:

**WOODSTOCK PLAN COMMISSION
DEVELOPMENT REPORT
October 27, 2016**

PROJECT NAME: PUBLIC HEARING – ZONING MAP AMENDMENT FROM B2 GENERAL BUSINESS TO B3 SERVICE & RETAIL FOR PROPERTY AT 1480 S. EASTWOOD DRIVE

APPLICANT: BULL VALLY REALTY, LLC

OWNER: Bull Valley Realty, LLC
1460 S. Eastwood Drive
Woodstock, IL 60098

REQUESTED ACTION: The applicant is appearing before the Plan Commission to request a rezoning of the property located at 1480 S. Eastwood Drive from B2 General Business District to B3 Service and Retail District. Notice of the public hearing before the Plan Commission has been published, posted, and mailed as required by law.

EXISTING LAND USE, ZONING, AND AREA: The subject property is developed with a brick building and paved parking area which are near Eastwood Drive (Route 47). It was last used for retail sales of recreational equipment (Woodstock Outdoor Recreation) and that business recently closed when the owners retired. The site has an area of 1.21 acres but a significant portion includes hydric soils and wetlands over the rear 2/3 of the property (refer to location map and aerial photograph)

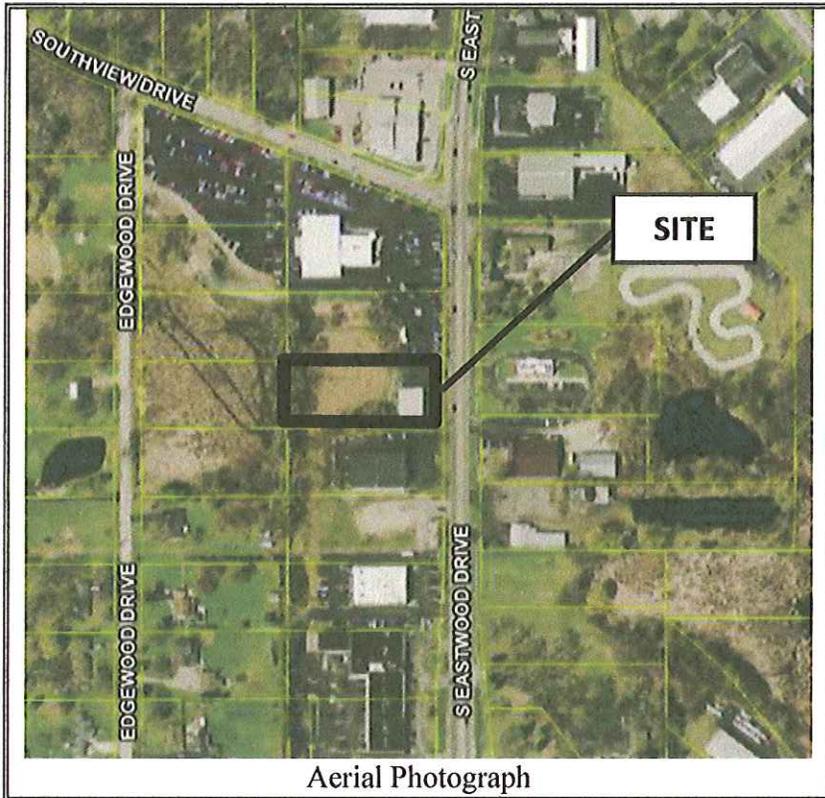
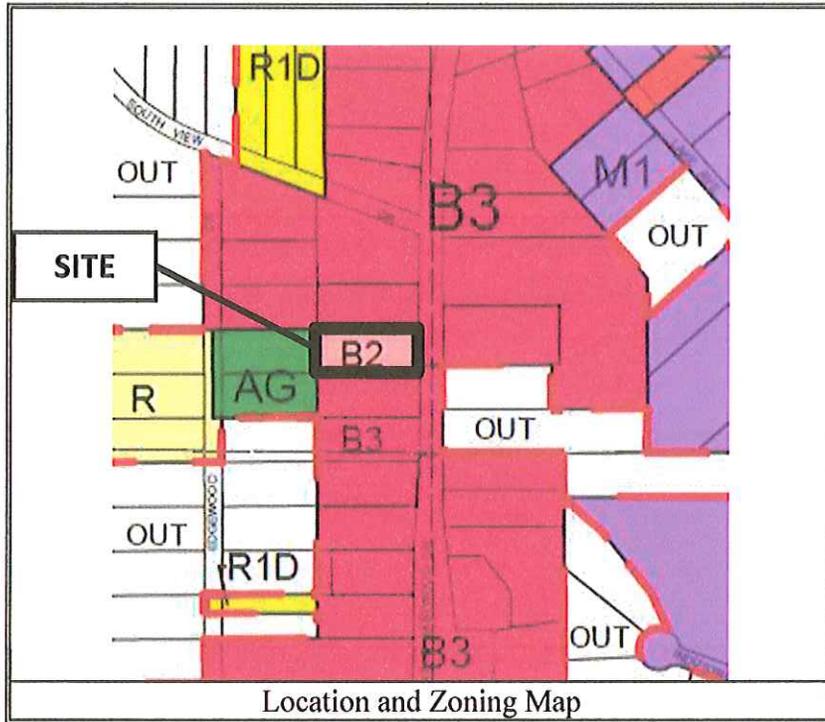
ADJACENT LAND USE:

N	Commercial, auto dealership.
S	Commercial, liquor store.
E	Commercial, fast food restaurant.
W	Undeveloped wetlands.

ADJACENT ZONING:

N	B3 service and retail district.
S	B3 service and retail district.
E	B3 service and retail district.
W	AG agricultural district.

PROJECT DESCRIPTION: The applicant purchased the subject property in order to use the existing structure as the sales office for the Bull Valley Ford Auto Dealership. The dealership is currently undergoing an extensive renovation/expansion, which has disrupted the normal sales area. Upon completion of the current renovation, the site would be incorporated into the dealership, which is zoned B3.



UTILITIES: The subject property is served by city water and sewer.

PLANNING POLICIES STATUS: The Woodstock Comprehensive Plan indicates that the subject property is appropriate for “commercial” uses and activities.

REZONING CRITERIA: When evaluating a request to rezone land, several factors are reviewed. These factors, which have been summarized by the City Attorney and are based on Illinois case law, are provided below. The text in *italics* consists of comments generated by City Staff.

- The impact on existing uses and zoning of abutting land parcels, i.e., is the proposed zoning district and permitted uses in such district compatible with existing zoning and land use in the surrounding area? *Uses allowed in the B3 district (i.e., commercial) are appropriate on the site and should not conflict with existing or future uses on adjoining lands. The site has been used for commercial purposes for many years and the proposed B3 zoning is considered more consistent with the zoning of existing properties along Eastwood Drive.*
- Whether or not the proposed zoning district results in a lessening of area property values, i.e., is the value of surrounding land or its ability to be used in accordance with underlying zoning reduced? *The property has been used commercially for many years. We are not aware that this activity has had any negative impacts on area property values or that it has negatively affected the ability of surrounding parcels to be used in accordance with their underlying zoning designation.*
- If property values decline as a result of the proposed zoning designation, is there an increase in the health, safety, morals, or general welfare of the public, i.e., is there a benefit to the public which justifies or supersedes the loss of value on the land being rezoned? This is more applicable when land is being rezoned by a municipality to a more restrictive district despite the objections of the landowner. *Property values are not expected to decline. The proposed rezoning would make the subject property have the same zoning as existing abutting properties along Eastwood Drive.*
- The benefit to the public versus the hardship experienced by the owners of surrounding individual land parcels. If the public benefit is greater than the concerns of surrounding landowners the proposed zoning designation may be appropriate.
- The suitability of the subject property for the uses allowed within the proposed zoning district, i.e., is the property located and does it possess physical attributes, which allow it to be used in accordance with the proposed zoning? This factor addresses the availability of public and private utilities, adequate access, soil suitability, presence of wetlands and/or floodplain, etc. *The subject property was previously used for a viable commercial business for many years and the proposed rezoning would have little if any impact on its suitability for proposed uses in the B3 district.*

- The length of time that the property has been vacant as currently zoned and how this compares to other land in the surrounding area. *This factor is not applicable.*
- The public or community need or benefit for the uses allowed within the proposed zoning district. *Rezoning the property to B3 would make allow the subject property to enjoy the same use and locational requirements as adjoining properties in the area*

In some instances some of the above factors may not be relevant or applicable, and none of the individual criteria by itself has more or less relevance than the others. In deciding whether the proposed B3 zoning is acceptable, the Commission may discuss whether the site is suitable for commercial uses allowed under this zoning designation or if it is better suited for other activities.

SUMMARY: The proposed rezoning will allow the applicant to expand his auto dealership. It will also bring the subject property into the same zoning district as existing properties along Eastwood drive in the vicinity of the site. If the Plan Commission agrees with the applicant's petition, then a motion to recommend the B3 rezoning of the subject property to the City Council is appropriate.

EXHIBIT A

LEGAL DESCRIPTION

LOT 3 IN OAKWOOD HILLS SUBDIVISION, A SUBDIVISION OF PARTS OF SECTIONS 8, 9 AND 17, TOWNSHIP 44 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED NOVEMBER 12, 1946 IN BOOK 10 OF PLATS, PAGE 39, IN MCHENRY COUNTY, ILLINOIS

EXHIBIT B

**TAX PAYERS/PROPERTY OWNERS OF
RECORD WITHIN 250 FEET**

P.I.N.	Owner	Address
13-08-477-002	Bull Valley Realty, LLC	1460 S. Eastwood Dr., Woodstock, IL 60098
13-08-477-003	Bull Valley Realty, LLC	1460 S. Eastwood Dr., Woodstock, IL 60098
13-08-477-004	City of Woodstock	121 W. Calhoun St., Woodstock, IL 60098
13-08-477-005	City of Woodstock	121 W. Calhoun St., Woodstock, IL 60098
13-08-477-006	Marilee Geene	2102 Edgewood Dr., Woodstock, IL 60098
13-08-477-007	Bull Valley Realty, LLC	1460 S. Eastwood Dr., Woodstock, IL 60098
13-08-477-008	Bull Valley Realty, LLC	1460 S. Eastwood Dr., Woodstock, IL 60098
13-08-477-010	Hetan/Nina Patel	528 Valerian Ln., Woodstock, IL 60098
13-08-477-011	Jeragabo Properties	233 Washington St., Woodstock, IL 60098
13-09-351-009	Rolf/Sandra Tillman	1226 Dean St., Woodstock, IL 60098
13-09-351-020	Patrick/Timothy Haverty	2020 S. Eastwood Dr., Woodstock, IL 60098
13-09-351-023	88 GRP LLC	155 N. Michigan Ave., Ste 400, Chicago, IL 60601-7511
13-09-351-024	RMEA ENT, Inc.	3314 S. Country Club Rd., Woodstock, IL 60098

MINUTES
CITY OF WOODSTOCK
PLAN COMMISSION
October 27, 2016
City Council Chambers

The regular meeting of the Woodstock Plan Commission was called to order at 7:00 PM by Chairperson Katherine Parkhurst on Thursday, October 27, 2016, in the Council Chambers at City Hall.

A roll call was taken.

COMMISSION MEMBERS PRESENT: Don Fortin, Donna Besler, Robert Horrell, Steve Gavers, Darrell Moore, Jackie Speciale, and Chairwoman Katherine Parkhurst.

COMMISSION MEMBERS ABSENT: Erich Thurow and Doreen Paluch

STAFF PRESENT: Building & Zoning Director Joe Napolitano and City Attorney T. J. Clifton.

OTHERS PRESENT: City Clerk Cindy Smiley

APPROVAL OF AGENDA

Motion by R. Horrell, second by D. Moore, to approve the agenda with the following correction:

- APPROVAL OF MINUTES: September 22, 2016 (rather than September 28, 2016)

Ayes: D. Fortin, D. Besler, R. Horrell, S. Gavers, D. Moore, J. Speciale, and Chairwoman K. Parkhurst. Nays: none. Abstentions: none. Absentees: E. Thurow and D. Paluch. Motion carried.

APPROVAL OF MINUTES

Motion by D. Moore, second by D. Fortin to approve the minutes of the September 22, 2016 meeting with the following correction:

- Motion for the approval of the June 16, 2016 minutes should read: “Motion by E. Thurow, Second by R. Horrell...”

Ayes: D. Fortin, R. Horrell, D. Moore, and J. Speciale. Nays: none. Abstentions: D. Besler, S. Gavers, and Chairperson K. Parkhurst. Absentees: E. Thurow and D. Paluch. Motion carried.

Chairwoman Parkhurst welcomed new Commissioner Donna Besler to the Commission.

1. PUBLIC COMMENT

There was no comment forthcoming from the public.

2. OLD BUSINESS

There was no Old Business.

3. NEW BUSINESS

Public Hearing: Zoning Map Amendment from B-2 General Business to B-3 Service & Retail District – 1480 S. Eastwood Drive

Chairwoman Katherine Parkhurst opened the Public Hearing at 7:05 PM to hear the Petition from Bull Valley Realty LLC to amend the Zoning Map of the City of Woodstock to rezone property located at 1480 S. Eastwood Drive from B-2 General Business to B-3 Service & Retail District.

A roll call was taken.

COMMISSION MEMBERS PRESENT: Don Fortin, Donna Besler, Robert Horrell, Steve Gavers, Darrell Moore, Jackie Speciale, and Chairwoman Katherine Parkhurst.

COMMISSION MEMBERS ABSENT: Erich Thurow and Doreen Paluch

Chairwoman Parkhurst noted a quorum was present and invited the petitioner to approach the Commission.

Jack Cronin of Bull Valley Ford and Bull Valley Realty LLC was sworn in by City Attorney T.J. Clifton.

Mr. Cronin noted that Bull Valley Realty LLC already owns the property in question. He stated Bull Valley Ford is currently undergoing an expansion and has moved its showroom onto the property for the duration of the construction period. He stated a rezoning request is being made to allow this usage. He noted it is expected that the construction will be completed and the business will be able to move back into the main building by the end of the year.

In response to a question from D. Moore, J. Napolitano confirmed that the use proposed by Mr. Cronin is not compliant with the current B2 Zoning designation. Mr. Cronin stated the property was used by the previous owner as retail since 1996 and he is not sure why it was zoned B2, noting he is now petitioning for the proper zoning.

In response to a question from D. Fortin, Mr. Cronin stated he is not certain how the property will be used once the construction is completed and the showroom moves back into the main building. Noting it is a small building, he stated it probably will be used for used car reconditioning and/or as a location to take photos of used cars for internet sales.

In response to a question from R. Horrell, J. Napolitano stated the small lot to which the dealership parking lot abuts to the south is within the City limits and is owned by Bull Valley Ford.

In response to further questioning from Commissioner Horrell, Mr. Napolitano stated that the property owners along Rt. 47 have been notified about the Rt. 47 improvement project and the City is in the process of meeting with them. He stated the City is trying to connect the businesses with IDOT regarding curb cuts. He noted there is no right-of-way taking with this project.

Chairwoman Parkhurst discussed the lighting at the dealership and asked if it was possible that they be dimmed at night as they are very bright and light up Rt. 47. She opined this may be a violation of the City Code. Mr. Cronin stated he believed they had been set to automatically dim at 11:00PM and will look into this.

In response to a question from Chairwoman Parkhurst concerning the application of the beautification provisions of the Rt. 47 Overlay Plan on this project, J. Napolitano stated this is not a redevelopment and he does not believe those provisions apply. He stated he will check the ordinance and if there are such requirements he will see that the project conforms with them.

In response to a question from Chairwoman Parkhurst, Mr. Cronin stated the project will not impact the wetlands and that the parking lots will eventually be connected.

In response to a question from S. Gavers, a brief discussion ensued concerning the Rt. 47 improvement project and the impact it will have on the businesses along that roadway. Mr. Gavers noted the business should be aware of these pending changes should they wish to expand further. J. Napolitano noted there is a website dedicated to Rt. 47 improvements stating he will provide the link to the site.

S. Gavers stated he appreciates Mr. Cronin's efforts to expand his business and his purchase of the adjoining property, noting it is a piece of vacant property which is now being developed.

J. Speciale thanked Mr. Cronin for doing business in Woodstock. In response to a question from Commissioner Speciale, Mr. Cronin stated he cannot make changes that will affect the wetlands as this is regulated by the federal government.

Chairwoman Parkhurst opened the floor to Public Comments concerning this petition.

Marilee Gene was sworn in by City Attorney T.J. Clifton.

Ms. Gene stated she lives on Edgewood Drive behind Bull Valley Ford and near the wetlands. She stated her main concern was the development of the wetlands and that her questions and concerns have been answered this evening.

Ms. Gene stated the lights have been placed on dimmers, which have helped a great deal.

As there were no further comments, Chairwoman Parkhurst closed the Public Comment period.

Noting Mr. Cronin stated his intent to connect the parking lots, Commissioner Horrell asked if there were any additional plans. Mr. Cronin stated he had no such plans initially. He stated the plan is to create a very narrow area to allow cars to drive between the buildings so they do not have to go out onto Rt. 47. He noted he does not plan on removing the entire grass strip at this time, but may not have a choice depending upon the Rt. 47 Improvement Project.

In response to a statement from Mr. Cronin that he will check on the lights, Chairwoman Parkhurst asked Mr. Napolitano also to check on this, noting shields may be required. S. Gavers noted if the City is going to check on Mr. Cronin's lights, the lights of all dealers should be checked also.

Noting Mr. Cronin could have moved his business out of Woodstock, S. Gavers thanked him for staying and reinvesting in the city. Mr. Horrell expressed his agreement.

In response to a question from Chairwoman Parkhurst, Mr. Cronin stated he has already added 6 new employees and hopes to add 20 more.

Chairwoman Parkhurst declared the Public Hearing closed at 7:20PM.

Motion by D. Moore, second by S. Gavers, to recommend approval of the rezoning from B2 General Business to B3 Service & Retail for property located at 1480 S. Eastwood Drive on the basis this is compatible with adjacent zoning and adjacent uses.

A roll call vote was taken. Ayes: D. Fortin, D. Besler, R. Horrell, S. Gavers, D. Moore, J. Speciale, and Chairwoman K. Parkhurst. Nays: none. Abstentions: none. Absentees: D. Paluch and E. Thurow. Motion carried.

Plan Commission Meeting Schedule for 2017

After brief discussion, it was the consensus of the Commission that the body will meet at 7:00PM in the Council Chambers at City Hall on the following dates in 2017:

- Thursday, January 26
- Thursday, February 23
- Thursday, March 23
- Thursday, April 27
- Thursday, May 25
- Thursday, June 22
- Thursday, July 27
- Thursday, August 24
- Thursday, September 28
- Thursday, October 26
- Thursday, December 7

4. DISCUSSION

There was no additional discussion.

ADJOURN

Motion by D. Fortin, second by R. Horrell, to adjourn this regular meeting of Woodstock Plan Commission to the next regular meeting scheduled for Thursday, December 1, at 7:00PM in the Council Chambers at City Hall. Ayes: D. Fortin, D. Besler, R. Horrell, S. Gavers, D. Moore, J. Speciale, and Chairwoman K. Parkhurst. Nays: none. Abstentions: none. Absentees: D. Paluch and E. Thurow. Motion carried. Meeting adjourned at 7:25PM.

Respectfully submitted,

Cindy Smiley
City Clerk

ORDINANCE NO. 16-O-__

An Ordinance Rezoning a 1.2 Acre Site Commonly Known As 1480 South Eastwood Drive to B3 Service and Retail District

WHEREAS, the City of Woodstock has been requested by a petition signed by Jack Cronan of Bull Valley Realty, LLC, referred to as the “Petitioner,” to rezone a 1.2 acre site (the “Property”) from B2 General Retail District to B3 Service and Retail District; and

WHEREAS, it is the Petitioner’s intent to incorporate the Property into the existing Bull Valley Ford Vehicle Dealership and use the Property for the sale and service of new and used vehicles; and

WHEREAS, a public hearing was held before the City of Woodstock Plan Commission on October 27, 2016, after due notice and in a manner provided by law; and

WHEREAS, the Plan Commission, after deliberation, has made a report and recommended that the Property be rezoned B3 Service and Retail District; and

WHEREAS, the Mayor and City Council have considered the evidence presented at the public hearing before the Plan Commission by the Petitioner, and concurs with the recommendation of the Plan Commission.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Woodstock, McHenry County, Illinois, as follows:

SECTION 1: All recitals are incorporated herein and made part of the terms of this Ordinance.

SECTION 2: Subject to the terms of this Ordinance, the Property, legally described as follows, shall be zoned B3 Service and Retail Zoning District pursuant to the City of Woodstock Unified Development Ordinance (UDO):

Lot 3 in Oakwood Hills Subdivision, a subdivision of parts of Sections 8, 9 and 17, Township 44 north, Range 7 east of the Third Principal Meridian, according to

the plat thereof recorded November 12, 1946, in Book 10 of Plats, Page 39, in McHenry County, Illinois; PIN 13-08-477-000.

SECTION 3: A certified copy of this Ordinance shall be recorded in the office of the McHenry County Recorder of Deeds.

SECTION 4: The report and findings of the Plan Commission are hereby accepted.

SECTION 5: All requirements set forth in the UDO, as would be required by any other owner of property zoned in the same manner as the Property, shall be complied with.

SECTION 6: If any section, paragraph, subdivision, clause, sentence or provision of this Ordinance shall be adjudged by any Court of competent jurisdiction to be invalid, such judgment shall not affect, impair, invalidate or nullify the remainder thereof, which remainder shall remain and continue in full force and effect.

SECTION 7: All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 8: This Ordinance shall be known as Ordinance _____ and shall be in full force and effect upon its passage, approval and publication in pamphlet form (which publication is hereby authorized) as provided by law.

Ayes:

Nays:

Abstentions:

Absentees:

APPROVED:

Mayor Brian Sager, Ph.D.

(SEAL)

ATTEST: _____
City Clerk Cindy Smiley

Passed: _____

Approved: _____

Published: _____

CERTIFICATION

I, Cindy Smiley, do hereby certify that I am the duly appointed, acting and qualified Clerk of the City of Woodstock, McHenry County, Illinois, and that as such Clerk, I am the keeper of the records and minutes and proceedings of the Mayor and Council members of said City.

I do hereby further certify that at a regular meeting of the Woodstock City Council, held on the _____ day of _____, 2016, the foregoing Ordinance entitled *An Ordinance Rezoning a 1.2 Acre Site Commonly Known As 1480 South Eastwood Drive to B3 Service and Retail District*, was duly passed by said City Council.

The pamphlet form of Ordinance No. 16-O-_____, including the Ordinance and a cover sheet thereof, was prepared, and a copy of such Ordinance was posted in the City Hall, commencing on the __ day of _____, 2016, and continued for at least 10 days thereafter. Copies of such Ordinance are also available for public inspection upon request in the office of the City Clerk.

I do further certify that the original, of which the attached is a true and correct copy, is entrusted to me as the Clerk of said City for safekeeping, and that I am the lawful custodian and keeper of the same.

Given under my hand and corporate seal of the City of Woodstock this _____ day of _____, 2016.

Cindy Smiley, City Clerk
City of Woodstock,
McHenry County, Illinois

(SEAL)



Department of Public Works
326 Washington Street
Woodstock, Illinois 60098

phone 815.338.6118
fax 815.334.2263
jvanlanduyt@woodstockil.gov
www.woodstockil.gov

To: Roscoe Stelford, City Manager

From: Jeff Van Landuyt, Public Works Director

Re: Authorization for Changes to Parking Restrictions in the City Code as it pertains to Calhoun Street and Jefferson Street

Date: November 8, 2016

The City received a request from an existing business owner to increase the allotted parking time for vehicles from two hours to four hours on both sides of Calhoun Street from Jefferson Street to Dean Street and both sides of Jefferson Street from Calhoun Street to E. Jackson Street. In order to determine the impact on others in this area if the City moved forward with this change, a survey was sent out to both residents and business owners in the affected area. Results from that survey are attached.

In all, thirty-eight (38) surveys were mailed; twenty-five (25) to business owners and thirteen (13) to residents. From the thirty-eight surveys, the City received nine (9) responses from business owners and zero (0) responses from residents. Six (6) of the respondents indicated that they can usually find a parking spot in the area and that they take advantage of the City's 24 hour Jefferson/ Calhoun public parking lot. Most of the respondents indicated that they would park for a period of more than 2 hours if allowed and an increase in the allowable time limit would have a positive impact or no impact on them.

The limitations that exist for 2 hour parking are as follows: no person shall park a vehicle for longer than two (2) hours between nine o'clock (9:00) A.M. and six o'clock (6:00) P.M. of any day except Sundays and public holidays. Based upon the initial request and results from the survey, **it is recommended that the attached ordinance, identified as Document # 2, be approved, relaxing the two (2) hour time limit parking restriction and imposing a four hour time limit parking on both sides of Calhoun Street between Dean Street and Jefferson Street and both sides of Jefferson Street between Calhoun Street and E. Jackson Street.** The four hour time limit parking includes the following: no person shall park a vehicle for longer than four (4) hours between nine o'clock (9:00) A.M. and six o'clock (6:00) P.M. of any day



NATIONAL TRUST
for HISTORIC PRESERVATION®

DOZEN DISTINCTIVE
DESTINATIONS 2007

***Woodstock is proud to have been recognized as a 2007 Distinctive Destination
by the National Trust for Historic Preservation***

except Sundays and public holidays or between nine o'clock (9:00) A.M. and nine o'clock (9:00) PM on Friday. If approved, signs can be erected on existing sign posts on or before November 30, 2016.

c: Barry Pierce



Reviewed and Approved by:

Roscoe C. Stelford III

City Manager

Jefferson Street/Calhoun Street Parking Survey Results				
	Business / Property Owner	Resident		
# SURVEYS MAILED:	25	13		
	Business / Property Owner	Resident		
# SURVEYS RECEIVED:	9	0		
	Business Owner	Resident		
1. Respondents:	9	0		
	Always	Usually	Rarely	N/A
2. Do you typically find a parking spot in the area?	1	6	1	1
	Yes	No		
3. Use 24-hr Jefferson/Calhoun lot?	6	2		
	Yes	No		
4. Do you have a policy to save desirable spaces?	3	6		
	Less than 1 hr	1 to 2 hrs	More than 2 hrs, if allowed	
5. How long do you generally park?	2	1	6	
	No impact	Positive impact	Negative impact	
6. If parking time would increase, what type of impact?	2	4	2	

COMMENTS:

1. Sometimes, when there is no choice in parking, my day is interrupted by the need to move my vehicle.
2. Spots are not always east to find in the lot (24-hr Jefferson/Calhoun lot).
3. Yes, (we use the 24-hr Jefferson/Calhoun parking lot) when there is a spot available. Lately, that has been rare.
4. (Employees/business owners) Need to be voluntarily courteous to those businesses that depend on short term convenient parking availability.
5. We do encourage our employees to park in the Jefferson/Calhoun lot, but do not require them to do so.
6. Just keep as it is.
7. Sometimes my clients have to worry about their vehicles as well because the time is too short.
8. In addition to the proposed changes, please consider also increasing parking to 4 hours on the north side of Calhoun between Madison and Jefferson (it is already 4 hours on the south side of that block). For what it's worth, when the 2 hour limit was strictly enforced, it led to most of the spaces in the area at issue being vacant most of the time, and the Jefferson/Calhoun lot being full. I think making the local street parking 4 hours would spread out usage between the lot and the street.

ORDINANCE NO. _____

AN ORDINANCE PROVIDING FOR AN AMENDMENT TO THE CITY CODE OF THE CITY OF WOODSTOCK, McHENRY COUNTY, ILLINOIS PROVIDING FOR THE REVISION OF CERTAIN TRAFFIC REGULATIONS

WHEREAS, it is an appropriate exercise of the police power of the City of Woodstock, McHenry County, Illinois to regulate and restrict parking and the movement of traffic on City streets; and

WHEREAS, the City of Woodstock has determined that it is reasonable and appropriate to revise the regulations limiting and controlling on street parking along Jefferson Street between Calhoun Street and E. Jackson Street and along Calhoun Street between Jefferson Street and Dean Street, all within the City of Woodstock.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Woodstock, McHenry County, Illinois as follows:

Section One. That Schedule VIII of Section 5.3.8.B., Two Hour Time Limit Parking, of the Woodstock City Code is hereby amended by deleting the following:

<u>Street</u>	<u>Side</u>	<u>From</u>	<u>To</u>
Calhoun	North	Dean	Jefferson
Calhoun	South	Dean	Jefferson
Jefferson	Both	Calhoun	Church

Section Two. That Schedule VIII of Section 5.3.8.B., Two Hour Time Limit Parking, of the Woodstock City Code is hereby amended by adding the following:

<u>Street</u>	<u>Side</u>	<u>From</u>	<u>To</u>
Jefferson	Both	E. Jackson	Church

Section Three. That Schedule VIII of Section 5.3.8.C, Four Hour Time Limit Parking, of the Woodstock City Code is hereby amended by adding the following:

<u>Street</u>	<u>Side</u>	<u>From</u>	<u>To</u>
Calhoun	Both	Dean	Jefferson
Jefferson	Both	Calhoun	E. Jackson

Section Four. That the Public Works Department is hereby authorized and directed to place appropriate signs authorized by the Ordinance.

Section Five. That all Ordinances or parts of Ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section Six. That this Ordinance shall be known as Ordinance No. _____ and shall be in full force and effect after its passage, approval, and publication as is required by law.

PASSED by the City Council of the City of Woodstock, McHenry County, Illinois and approved by me this 15th day of November, 2016.

Ayes:

Nays:

Abstentions:

Absentees:

Brian Sager Ph.D., Mayor

Attest: _____
City Clerk



Department of Public Works
326 Washington Street
Woodstock, Illinois 60098
815/338-6118 ♦ Fax 815/334-2263
wsmith@woodstockil.gov
www.woodstockil.gov

To: Roscoe Stelford, City Manager
From: Will Smith, Water Treatment Superintendent
Re: **Award of Annual Contract for the Purchase of Bulk Water Softener Salt**
Date: November 5, 2016

Both of the City's water treatment plants soften water before it is pumped to distribution. In order to provide this service, southern bulk rock salt, similar to that which homeowners purchase in small bags for their home softeners, is delivered to the treatment plant in truckloads. The quality of this salt is different than that which is used on roads to fight snow and ice and it has to meet certain standards established by the American Water Works Association for salt content, gradation and cleanliness. Delivered rock salt is either dumped or pumped into a tank where upon contact with water dissolves to form a salt brine solution. This brine solution recharges the media within the softeners so that the softening media attracts dissolved calcium and magnesium particles. This reduction or removal of calcium and magnesium particles creates "soft" water, measured in grains per gallon. The hardness of the City's well water averages 30 grains/gallon, but after the softening process, it is reduced to 10 grains/gallon. Some water customers choose to reduce hardness even further by owning and operating water softeners within their private residences.

An annual contract for softener salt is administered based upon the purchase of an estimated 2,800 tons during the calendar year; however, the City is not required to purchase the entire quantity. Material is ordered as needed, and the City will only pay for the actual quantities delivered during the year.

After advertising for bids specific to the purchase and delivery of water softener salt during calendar year 2017, the City received the following two bids:

<u>Bidder</u>	<u>Bid Unit Price</u>
Compass Minerals America Inc. Overland Park, KS	\$108.76 per ton
Cargill Salt White Marsh, MD	\$111.00 per ton

Compass Minerals America Inc. supplied softener salt to the City in calendar year 2016 at the contract price of \$108.26 per ton. The City is more than satisfied with their service and professionalism. The unit price per ton increased approximately 0.5% from 2016 to 2017.

The approved FY16/17 Water Treatment budget has allocated a total of \$235,000 for the purchase of water softener salt, which represents approximately 23% of the total Water Treatment budget. This is the largest line-item expenditure by the City to treat water for its customers.

Based upon the bids received, **it is recommended that a contract to supply and deliver southern bulk rock salt be awarded to the lowest responsible bidder, Compass Minerals America Inc., at the bid unit price of \$108.76 per ton for all purchases throughout calendar year 2017.**

c: Jeff Van Landuyt
All Bidders



Reviewed and Approved by:

Roscoe C. Stefford III
City Manager



Department of Public Works
326 Washington Street
Woodstock, Illinois 60098
815/338-6118 ♦ Fax 815/334-2263
pwdept@woodstockil.gov
www.woodstockil.gov

To: Roscoe Stelford, City Manager
From: Anne George, Wastewater Treatment Superintendent
Re: Award of Annual Contract for the Purchase of Liquid Alum
Date: November 3, 2016

Liquid alum (aluminum sulfate) is used at the City's Northside Wastewater Treatment Plant for the reduction of phosphorous in the final effluent. This reduction in phosphorus is a permit condition in the City's NPDES Permit issued and governed by the Illinois EPA. The discharge of excess phosphorus in the receiving stream will lead to excessive plant growth and algae blooms in the receiving waters which depletes dissolved oxygen, degrading the quality of the stream and its aquatic life.

Liquid alum is delivered to the treatment plant in a 4,500 gallon tank truck. To meet permit conditions, an annual amount equal to 14 truckloads is purchased and delivered. Through this contract, product is ordered on an "as needed" basis and the City only pays for the actual quantity delivered during the calendar year.

After advertising for bids to purchase and deliver liquid alum during calendar year 2017, the following bids were received:

<u>Bidder</u>	<u>Bid Unit Price</u>
Affinity Chemical, LLC Dallas, TX	\$275.00 per dry ton
USALCO Michigan City Plant, LLC Baltimore, MD	\$324.58 per dry ton
Chemtrade Chemicals US LLC Parsippany, NJ	\$460.00 per dry ton

After reviewing the bids received, Affinity Chemical, LLC is the lowest responsible bidder. Having no previous experience with the firm, references were requested and checked. Based upon feedback received, Affinity Chemical, LLC is more than capable of fulfilling this annual contract. The City is paying \$337.905 per dry ton for liquid alum this calendar year (2016). If a contract is awarded to the lowest responsible bidder in 2017, unit prices will reflect a decrease in cost for the purchase and delivery of liquid alum of nearly 22.8%.

The approved FY16/17 Wastewater Treatment budget includes \$75,000 in line item #60-51-6-607 for treatment chemicals. This budget line item was calculated based on the calendar year 2016's projected use and contract unit prices. By approving this annual contract, the City is assured to expend a lower cost for the purchase and delivery of liquid alum beginning on January 1, 2017 and running through December 31, 2017. There are adequate funds available in the FY16/17 budget to cover the costs to purchase and deliver the estimated quantity needed to maintain compliance with IEPA regulations.

It is recommended that a contract for the purchase and delivery of liquid alum be awarded to the lowest responsible bidder, Affinity Chemical LLC, Dallas, TX at the bid unit price of \$275.00 per dry ton for all purchases throughout calendar year 2017.

c: Jeff Van Landuyt
All Bidders



Reviewed and Approved by:

Roscoe C. Stieford III
City Manager



Police Department
John L. Lieb, Chief of Police
656 Lake Avenue
Woodstock, Illinois 60098

phone 815.338.6787
fax 815.334.2275
policedept@woodstockil.gov
www.woodstockil.gov

To: Mr. Roscoe C. Stelford, City Manager
From: John L. Lieb, Chief of Police
Re: Approval of Purchase of Police Vehicles through Northwest Municipal Conference
Suburban Purchasing Cooperative
Date: November 7, 2016 (November 15, 2016 City Council Meeting)

On an annual basis the Police Department replaces a portion of the police vehicle fleet utilized by the department. Historically, the five-year alternating vehicle replacement system generally provides for three to five primary patrol vehicles to be replaced every year; the police administration and police detective vehicles are replaced as needed. The replacement vehicles are available by means of a joint purchase cooperative through the Northwest Municipal Conference (NWMC) Suburban Purchasing Cooperative.

The Ford Interceptor Police Sedans (2 @ \$25,866) will be utilized as primary patrol vehicles. The FY16/17 General Corporate - CIP Fund's budget, line item #82-03-7-701, includes \$60,000 which was requested and approved to replace police vehicles and an aging speed-indication trailer. There is minimal need for additional equipment purchases to "up-fit" these squad cars since the equipment from retiring squad cars can be removed and then reinstalled into the newly-acquired squad cars.

It is recommended that the purchase of two (2) Ford Interceptor Police Sedans be approved through the Northwest Municipal Conference Suburban Purchasing Cooperative from Currie Motors, Frankfort, IL. Once delivered the necessary equipment will be removed from the retiring squad cars and then installed into the new vehicles. The associated costs of \$51,732 will be charged to account #82-03-7-701, Police Vehicles Replacement within the General Corporate – CIP Fund.

Sincerely,

A handwritten signature in black ink, appearing to read "John L. Lieb".

John L. Lieb
Chief of Police



Reviewed and Approved by:

Roscoe C. Stelford III
City Manager



NATIONAL TRUST
for HISTORIC PRESERVATION®

DOZEN DISTINCTIVE
DESTINATIONS 2007

***Woodstock is proud to have been recognized as a 2007 Distinctive Destination
by the National Trust for Historic Preservation***



Department of Public Works
326 Washington Street
Woodstock, Illinois 60098
815/338-6118 ♦ Fax 815/334-2263
enelson@woodstockil.gov
www.woodstockil.gov

To: Roscoe Stelford III, City Manager
From: Ernie Nelson, Park and Facility Superintendent
Re: **Old Firehouse Assistance Center Surplus Equipment-Chair Lift**
Date: November 7, 2016

The City of Woodstock, in conjunction with the McHenry County Housing Authority opened the Old Firehouse Assistance Center in what used to be an old fire station during FY15/16. The Center, operating on an abbreviated schedule, provides support services to individuals seeking help with substance abuse, job opportunities and housing needs. Staff has worked with Housing Authority representatives over the past year to identify and address minor functionality issues associated with the structure to help the site fit their needs.

The City hosted meetings with local architectural firms to determine potential facility modifications to meet program needs and compliance requirements. Although the issue in its entirety is complex, a condition within the rear stairwell is simple to rectify. This stairwell serves as a second means of egress to occupants on the second floor of the facility. The stairwell contains a chair lift originally installed to meet program requirements of a prior special census. The lift does not meet current code requirements as it reduces the width of the stairwell creating a hazardous condition should the need to use this method of egress arise.



Therefore, staff recommends that the **Bruno rack and pinion chair lift rated at 350 pounds (serial number 04020300588)** is declared as surplus, authorizing and directing the City Manager to dispose of said property as allowed by law, including but not limited to sale to the highest bidder on www.GovDeals.com, recycling, or disposal.

c: Jeff Van Landuyt
Tom Migatz



Reviewed and Approved by:

Roscoe C. Stelford III
City Manager

ORDINANCE # 16-O-_____

AN ORDINANCE AUTHORIZING THE SALE OF ITEMS OF PERSONAL PROPERTY OWNED BY THE CITY OF WOODSTOCK

WHEREAS, in the opinion of a simple majority of the corporate authorities holding office in the City of Woodstock, McHenry County, Illinois, it is no longer necessary or useful or for the best interests of the City of Woodstock to retain the personal property described as a Bruno rack and pinion chair lift rated at 350 pounds with serial number 04020300588.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Woodstock, McHenry County, Illinois, as follows:

Section One. Pursuant to 65 ILCS 5/11-76-4 of the Illinois Municipal Code, the Mayor and City Council find that the property described as a Bruno rack and pinion chair lift rated at 350 pounds, now owned by the City of Woodstock is no longer necessary or useful to the City of Woodstock and the best interest of the City of Woodstock will be served by the sale or disposal of the personal property.

Section Two. Pursuant to said Section 5/11-76-4, the City of Woodstock’s City Manager is hereby authorized and directed to dispose of said property as allowed by law, including but not limited to selling the personal property described as a Bruno rack and pinion chair lift rated at 350 pounds with serial number 04020300588.

Section Three. This Ordinance shall be in full force and effect upon its passage, approval and publication in pamphlet form (which publication is hereby authorized) in the manner provided by law.

PASSED by the City Council of the City of Woodstock, McHenry County, Illinois and approved by me this 15th day of November, 2016.

- Ayes:
- Nays:
- Abstentions:
- Absentees:

Brian Sager, PhD, Mayor

Attest:

Cindy Smiley, City Clerk



phone 815.338.4305
fax 815.334-2267
b&zdept@woodstockil.gov
www.woodstockil.gov

MEMORANDUM

Date November 7, 2016
To: Roscoe Stelford, City Manager
From: Nancy Baker, City Planner

RE: CHANGE ORDER 001 FOR PHASE 1 OF THE OLD COURTHOUSE WINDOW PROJECT

The attached change order covers work to repair masonry around window openings prior to the installation of the new windows on the west and south sides of the building.

When the window contractor took final measurements before ordering the windows, they were able to observe the condition of the brick around the openings and identified several locations where they are concerned about cracked, loose, and eroded brick—some which will fall out when the windows are removed and others which will allow water to infiltrate the new windows if not repaired.



The general contractor, Sjostrom & Son will utilize Mike Harris Mason Contractor, Inc. to repair the brick necessary to insure that the window openings will be safe and secure. Mike Harris has done other historic masonry repairs on the Old Courthouse, Sheriff's House, Opera House and City Hall. This work will not delay the completion of the project.

The additional work has been reviewed and recommended by Gary W. Anderson, Architects and is included in Change Order 001. The cost of the additional work totals \$3,565.

The revisions were not anticipated at the time of the award of the contract and are for work that will be completed within the original scope of the contract. The additional items are necessary for the completion of the project and it is in the best interest of the City to approve the Change Order documents.

Therefore, it is recommended that the attached Resolution identified as Document No. _____⁴, authorizing Change Order 001 resulting in an increase to the contract of \$3,565 be approved.



Reviewed and Approved by:

Roscoe C. Stelford III
City Manager

RESOLUTION NO. _____

A RESOLUTION AUTHORIZING CHANGE ORDER 001 IN THE CONTRACT FOR THE OLD COURTHOUSE PHASE 1 WINDOW PROJECT

WHEREAS, the City Council of the City of Woodstock, McHenry County, Illinois, on August 23, 2016 authorized the Mayor and Clerk to enter into a contract (the "Contract") with Sjostrom & Sons, Inc., (the "Contractor") that exceeded \$10,000.00, and

WHEREAS, pursuant to the terms of the Contract, the Contractor agreed to provide all labor, equipment, materials, supplies, and related items for the Phase 1 replacement of windows and doors at the Old Courthouse; and

WHEREAS, since the Contract was approved by the City Council, the scope of services to be provided by the Contractor needs to be revised, necessitating a change order in the Contract; and

WHEREAS, the Contractor is to make the changes requested by the City; and

WHEREAS, pursuant to 720ILCS 5/33E-9, Change Orders, the City Council finds (1) the circumstances said to necessitate the change in performance were not reasonably foreseeable at the time the Agreement was entered; and (2) the change is germane to the original Agreement as signed, and (3) the change order is in the best interest of the City; and

WHEREAS, 720 ILCS 5/33E-9, requires that any change order be made in writing.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Woodstock, McHenry County, Illinois as follows:

That the provisions outlined in the attached change order No. 001 are hereby approved and the City Manager is authorized to execute the Change Order incorporating said proposals.

Passed this ____ day of _____, 2016

- Ayes:
- Nays:
- Abstentions:
- Absentees:

Brian Sager, Ph.D., Mayor

Attest:

City Clerk



AIA Document G701™ – 2001

Change Order

PROJECT (Name and address): City of Woodstock Courthouse Windows	CHANGE ORDER NUMBER: 001 DATE: November 2, 2016	OWNER: <input type="checkbox"/> ARCHITECT: <input type="checkbox"/> CONTRACTOR: <input type="checkbox"/> FIELD: <input type="checkbox"/> OTHER: <input type="checkbox"/>
TO CONTRACTOR (Name and address): Sjostrom & Sons, Inc. 1129 Harrison Ave. Rockford, IL 61104	ARCHITECT'S PROJECT NUMBER: 16-1325 CONTRACT DATE: August 23, 2016 CONTRACT FOR: General Construction	

THE CONTRACT IS CHANGED AS FOLLOWS:

(Include, where applicable, any undisputed amount attributable to previously executed Construction Change Directives)

PCO #1

Masonry repairs by Mike Harris Mason Contractor, Inc.	\$3,565.00
---	------------

The original Contract Sum was	\$ 205,989.00
The net change by previously authorized Change Orders	\$ 0.00
The Contract Sum prior to this Change Order was	\$ 205,989.00
The Contract Sum will be increased by this Change Order in the amount of	\$ 3,565.00
The new Contract Sum including this Change Order will be	\$ 209,554.00

The Contract Time will be increased by Zero (0) days.

The date of Substantial Completion as of the date of this Change Order therefore is December 16, 2016.

NOTE: This Change Order does not include changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

<u>Gary W. Anderson Architects</u> ARCHITECT (Firm name)	<u>Sjostrom & Sons, Inc.</u> CONTRACTOR (Firm name)	<u>City of Woodstock</u> OWNER (Firm name)
<u>200 Prairie Street, Ste. 201</u> Rockford, IL 61107 ADDRESS	<u>1129 Harrison Ave.</u> Rockford, IL 61104 ADDRESS	<u>121 W. Calhoun St.</u> Woodstock, IL 60098 ADDRESS
 BY (Signature)	 BY (Signature)	 BY (Signature)
<u>Gary W. Anderson</u> (Typed name)	<u>Colin Martinovich</u> (Typed name)	 (Typed name)
<u>11-2-16</u> DATE	<u>11-3-16</u> DATE	 DATE

Memo

To: Roscoe Stelford, City Manager
From: Paul N. Christensen, Assistant City Manager/Finance Director
Date: November 3, 2016
Re: Transmittal of Audited Financial Statements

The Comprehensive Annual Financial Report (CAFR) of the City of Woodstock for the fiscal year ended April 30, 2016 is hereby submitted. Illinois law requires an audit be performed on an annual basis by an independent certified public accountant. For FY15/16, the accounting firm of Sikich LLP has performed this audit. This is the first year of a four-year agreement that also allows for two additional option years.

After auditing the City's financial statements, Sikich LLP, has expressed an unmodified audit opinion. This is the highest level of assurance provided by an auditor. It is important to note that while Sikich is responsible to audit the City's financial statements, the ultimate responsibility for both the accuracy and the completeness of the data, including all disclosures, rests with the City Administration.

The CAFR is presented in three sections: introductory, financial, and statistical. The introductory section includes a transmittal letter, the City's organizational chart, and a listing of principal officials. The financial section includes management discussion and analysis, the general purpose financial statements, the combining and individual fund financial statements, and schedules. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

Management of the City is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with GAAP. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

While the CAFR as a whole is an important report, it can be a long and complex document to understand. As such, if you were to read only one or two sections, I would encourage you to review the letter of transmittal, which begins on page IV, and the Management Discussion and

Analysis, which begins on page MD&A 1. Contained in these areas are discussions about the overall state of the City's finances and the underlying reasons for some of the financial changes that occurred during the fiscal year.

Also attached to this memorandum is the Auditor's Communication to the Members of the Council, often called the Management Letter, which was prepared by Sikich as is required under 65 ILCS 5/8-8-10.5. The Management Letter is a part of the audit process and required by the AICPA. This report is intended to communicate with the governing body any weaknesses in the system of internal controls of the entity observed by the auditors during the conduct of their audit, along with information concerning any new pronouncements.

Jim Savio, our partner in charge from Sikich, LLP will be attending the November 15th meeting to provide a short presentation and answer any questions from the City Council.

Recommendations:

It is recommended that the City Council accept the transmittal of the audited financial statements for the City's 2015/2016 fiscal year presented by the Finance Department and audited by Sikich, LLP.

Please feel free to contact me with any questions.



Reviewed and Approved by:

Roscoe C. Stelford III

City Manager

CITY OF WOODSTOCK, ILLINOIS

**AUDITOR'S COMMUNICATION TO THE
MEMBERS OF THE CITY COUNCIL**

For the Year Ended
April 30, 2016



CITY OF WOODSTOCK, ILLINOIS
AUDITOR’S COMMUNICATION TO THE
MEMBERS OF THE CITY COUNCIL
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630.566.8400 // www.sikich.com

1415 W. Diehl Road, Suite 400
Naperville, Illinois 60563

Certified Public Accountants & Advisors
Members of American Institute of Certified Public Accountants

October 13, 2016

The Honorable Mayor
Members of the City Council
City of Woodstock
121 W. Calhoun Street
Woodstock, Illinois 60098

Ladies and Gentlemen:

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by audit standards. Our communication at the beginning of our audit process along with our questionnaire regarding consideration of fraud in a financial statement audit was sent to you on May 13, 2016.

In addition, auditing standards require the communication of internal control related matters to those charged with governance. This communication, as well as a listing of future pronouncements that may affect the City are enclosed within this document.

This information is intended solely for the use of the Mayor, City Council and management of the City of Woodstock, Illinois and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Sikich LLP

Sikich LLP
By: James A. Savio, CPA, MAS
Partner



1415 W. Diehl Road, Suite 400
Naperville, Illinois 60563

Certified Public Accountants & Advisors
Members of American Institute of Certified Public Accountants

October 13, 2016

The Honorable Mayor
Members of the City Council
City of Woodstock, Illinois

We have audited the basic financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Woodstock, Illinois (the City) for the year ended April 30, 2016, and have issued our report thereon dated October 13, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 10, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2016, except for the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We noted no particularly sensitive estimates made by management during our audit of the financial statements, except for the actuarial assumptions used in determining the total pension liabilities.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 13, 2016.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis and the required supplementary information as listed in the table of contents, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements and schedules (Supplementary Information), which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Introductory Section and the Statistical Section, which accompany the financial statements but are not RSI. 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.

Restriction on Use

This information is intended solely for the use of the Mayor, City Council and management of the City of Woodstock, Illinois and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Sikich LLP

Sikich LLP

By: James A. Savio, CPA, MAS
Partner

City of Woodstock

Year End: April 30, 2016

Adjusting Journal Entries

Date: 5/1/2015 To 4/30/2016

Number	Date	Name	Account No	Amount
AJE-01	4/30/2016	ACCOUNTS PAYABLE OFFSET ACCT	41-00-0-200 TIF-41	27,800.00
AJE-01	4/30/2016	OLD COURTHOUSE	41-00-7-729 TIF-41	(27,800.00)
To correct 2 A/P invoices (CMM&Associates), keying errors.				
AJE-02	4/30/2016	General Govt. Comp Absences	92-00-0-191 GLT-92	11,251.05
AJE-02	4/30/2016	LONG TERM COMP ABSENCES	92-00-0-240 GLT-92	(11,251.05)
AJE-02	4/30/2016	Culture/ Receration Comp Absen	93-00-0-194 LGD-93	7,635.05
AJE-02	4/30/2016	LONG TERM COMP ABSENCES	93-00-0-240 LGD-93	(7,635.05)
To adjust Comp Abs due to a few calculation errors.				

CITY OF WOODSTOCK, ILLINOIS

**COMMUNICATION OF DEFICIENCIES
IN INTERNAL CONTROL AND OTHER
COMMENTS TO MANAGEMENT**

April 30, 2016



1415 W. Diehl Road, Suite 400
Naperville, Illinois 60563

Certified Public Accountants & Advisors
Members of American Institute of Certified Public Accountants

The Honorable Mayor
Members of the City Council
City of Woodstock, Illinois

Ladies and Gentlemen:

As part of the annual audit, we are required to communicate internal control matters that we classify as significant deficiencies and material weaknesses to those charged with governance. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

During our audit, we also identify certain matters which we communicate only to management. While many of these matters are operational in nature, they may include internal control deficiencies that do not meet the definition of a significant deficiency or material weakness. We have chosen to communicate these matters in this communication. In addition, we reviewed the status of the deficiencies dated April 30, 2015. The status of these is included in Appendix A.

The City's written responses to these matters identified in our audit has not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with Finance Director Paul Christensen, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sikich LLP

Naperville, Illinois
October 13, 2016

DEFICIENCY

Accuracy of Supporting Schedules

During our testing, we noted that due to a keying error when entering a specific invoice, accounts payable was inadvertently overstated. Also, we noted formula errors within the compensated absences supporting schedule which was used to record the related accruals at fiscal year end. Audit adjustments were proposed, which management has reviewed and approved. We recommend that management review supporting schedules for accuracy and reasonableness prior to year end, which may detect such errors.

Management Response

The Finance Department in future years will use computer generated accounts payable reports to reduce the chance of a keying error. Also management will more closely review compensated absence report to insure that the percentage of sick time to be paid at separation of employment is correct.

OTHER INFORMATION

Future Accounting and Auditing Pronouncements

The Governmental Accounting Standards Board (GASB) has issued a number of pronouncements that may impact the City in the future.

GASB Statement No. 72, *Fair Value Measurement and Application*, 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. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. Statement No. 72 is applicable for the fiscal year ending April 30, 2017.

GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, establishes requirements for those pensions and pension plans that are not administered through a trust meeting specified criteria. The provisions in Statement No. 73 are effective for fiscal years beginning after June 15, 2015—except those provisions that address employers and governmental nonemployer contributing entities for pensions that are not within the scope of Statement No. 68, which are effective for financial statements for fiscal year ending April 30, 2018.

GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, addresses reporting by OPEB plans that administer benefits on behalf of governments and replaces GASB Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. Statement No. 74 addresses the financial reports of defined benefit OPEB plans that are administered through trusts that meet specified criteria. The statement builds upon the existing framework for financial reports of defined benefit OPEB

OTHER INFORMATION (Continued)

Future Accounting and Auditing Pronouncements (Continued)

plans, which includes a statement of fiduciary net position (the amount held in a trust for paying retirement benefits) and a statement of changes in fiduciary net position. Statement No. 74 enhances note disclosures and RSI for both defined benefit and defined contribution OPEB plans. Statement No. 74 also requires the presentation of new information about annual money-weighted rates of return in the notes to the financial statements and in 10-year RSI schedules. The provisions in Statement No. 74 are effective for OPEB plan or sponsoring employer financial statements for the fiscal year ending April 30, 2018.

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, addresses reporting by governments that provide OPEB to their employees and for governments that finance OPEB for employees of other governments and replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as they relate to governments that provide benefits through OPEB plans administered as trusts or similar arrangements that meet certain criteria. Statement No. 75 requires governments providing defined benefit OPEB to recognize their long-term obligation for OPEB as a liability for the first time, and to more comprehensively and comparably measure the annual costs of OPEB benefits. The Statement also enhances accountability and transparency through revised and new note disclosures and required supplementary information (RSI). The provisions in Statement No.75 are effective for the fiscal year ending April 30, 2019.

GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, reduces the generally accepted accounting principles (GAAP) hierarchy to two categories of authoritative GAAP: officially established accounting principles – GASB Statements (Category A) and GASB Technical Bulletins; GASB Implementation Guides; and literature of the American Institute of Certified Public Accountants cleared by the GASB (Category B). Statement No. 76 also addresses the use of authoritative and non-authoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. Statement No. 76 is applicable for fiscal years ending April 30, 2017. Earlier application is permitted.

GASB Statement No. 77, *Tax Abatement Disclosures*, requires disclosure of tax abatement information about (1) a reporting government’s own tax abatement agreements and (2) those that are entered into by other governments and reduce the reporting government’s tax revenues. The requirements of this statement are effective for financial statements for the fiscal year ending April 30, 2017.

GASB Statement No. 78, *Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans*, establishes requirements for pensions provided to employees of state or local government employers through a cost-sharing multiple-employer defined benefit pension plan that (1) is not a state or local government pension plan, (2) is used to provided defined benefit pensions to both employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (3) has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan). The requirements of this statement are effective for the fiscal year ending April 30, 2017.

OTHER INFORMATION (Continued)

Future Accounting and Auditing Pronouncements (Continued)

GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. The requirements of this statement are effective for the fiscal year ending April 30, 2017.

GASB Statement No. 80, *Blending Requirements for Certain Component Units - an amendment of GASB Statement No. 14*, requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The requirements of this statement are effective for the fiscal year ending April 30, 2018.

GASB Statement No. 81, *Irrevocable Split-Interest Agreements*, provides recognition and measurement guidance for situations in which a government is a beneficiary of a split-interest agreement. The requirements of this statement are effective for the fiscal year ending April 30, 2018.

GASB Statement No. 82, *Pension Issues - an amendment of GASB Statements No. 67, No. 68, and No. 73*, addresses issues regarding (1) the presentation of payroll-related measures in the required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The requirements of this standard are effective for the fiscal year ending April 30, 2018. Earlier application is encouraged.

Management Response

The City will continue to implement future accounting and auditing standards on a timely basis and in accordance with generally accepted accounting principles (GAAP). These standards will continue to be monitored and the actual financial effects will be reported in future audits if the City changes its policies concerning any of these financial matters.

APPENDIX A
STATUS OF COMMENTS FROM APRIL 30, 2015

DEFICIENCIES

1. Segregation of Duties - Cash Receipting

During our walkthrough of internal control procedures, we noted that individuals who receive cash also prepare the deposit slip, post the receipts to customer accounts, and also take the deposit to the bank. Further, the individual who prepares the monthly bank reconciliations has access to each of these functions. While proper segregation of duties is not always attainable in a small organization, we recommend that the City segregate these duties as much as possible or provide an appropriate level of review and documentation.

Status - Comment still applicable as of April 30, 2016.

Management Response

The City has a limited number of Finance Department Staff which significantly limits the ability to segregate duties. In addition, the added costs to hire more staff would far exceed the additional protections that it would provide. If current staff was prohibited from performing certain tasks such as assisting at the front counter, the negative impact to the Finance Department's customer service levels would far outweigh any benefits that would be gained.

While true segregation of duties is difficult for the City to obtain due to its size, City staff is committed to segregating duties and putting in additional internal controls when possible to mitigate any control deficiencies.

2. Payroll User Access

During our audit it was brought to our attention that the City's accounting software does not have the ability to restrict access to certain aspects within the payroll module. Specifically, all users with access to the accounting software have the ability to change pay rates, add/remove employees, and other such functions. Such access should be restricted to human resources. Further, it was noted that employees of aquatics and recreation may work in several capacities (e.g., manager at the pool and also from desk staff at the recreation center) each week. Each capacity is paid at a different rate. It was noted to us that the payroll module does not allow individual pay rates for different job functions. Accordingly, finance staff must individually and manually adjust the hours worked as well as the specific pay rate (e.g., manually adjust the pay rate each pay period for each employee). This limitation within the payroll module, inherently, increases the risk of potential error or fraud within these transactions.

Status - Comment still applicable as of April 30, 2016.

DEFICIENCIES (Continued)

2. Payroll User Access (Continued)

Management Response

The software the City is utilizing does not allow for complete segregation of duties for a person who enters pay amounts from the person entering hours. To compensate for these deficiencies, the City has put in the following controls that payroll expenses are checked on the general ledger system by the Finance Staff, Department Directors, and the City Manager to budgeted amounts. Any unexplained differences are further investigated for the cause. The City also has ability to look at computer generated audit trail to determine who changed an employee record.

3. Recreation Center Unearned Revenue

During our audit it was noted that the recreation center did not properly record unearned revenue for monies received prior to fiscal year end for classes that had not began as of year end. It is our understanding that this appears to be due to the timing of receiving these reports and reconciliations from the recreation center. Proper application of accounting principles generally accepted in the United States of America require receipts received prior to fiscal year end that have not been earned or realized/realizable to be recorded as an unearned revenue. An audit adjustment was recorded to properly recognize these funds as an unearned revenue as of April 30, 2015. We recommend that the City continue to reconcile and record unearned revenue as applicable and on a timely basis.

Status - Comment implemented as of April 30, 2016.

OTHER COMMENTS

1. Water and Sewer Fund Cost of Services

Currently the City is allocating certain costs that can be payable from property taxes in the Water and Sewer Fund (Social Security, Medicare, Illinois Municipal Retirement Fund pension costs, and certain insurance costs) through the use of transfers. In accordance with GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, we recommend that these costs be allocated to the Water and Sewer Fund through the use of reimbursement accounting in order to fully reflect the cost of providing these services. If a portion of these costs will be paid by property taxes then that portion of property taxes can be recorded as revenue in the Water and Sewer Fund.

Status - Comment still applicable as of April 30, 2016.

Management Response

The City implemented direct costing to the Water and Sewer fund as of May 1, 2016.

OTHER COMMENTS (Continued)

2. Health Insurance Fund Deficit

Although the City has significantly reduced its net deficit balance in the Employee Insurance Fund in prior years (\$181,685 deficit in fiscal year 2009 versus \$11,331 in fiscal year 2011), the City experienced a large loss in the fund in fiscal year 2012 of \$266,657 and \$443,447 in 2013. The Employee Insurance Fund experienced an increase in net position of \$48,915 in fiscal year 2014 which reduced the deficit to \$394,532. The Employee Insurance Fund experienced an increase in net position of \$212,986 in fiscal year 2015 which reduced the deficit to \$181,546. An internal service fund is designed to function on a cost reimbursement basis, meaning all costs should be recouped through its charges to other City funds. We recommend that the Employee Insurance Fund charge the full cost of providing employee health insurance to each fund.

Status - Comment still applicable as of April 30, 2016. While the Employee Insurance Fund experienced an increase in net position of \$99,192 in fiscal year 2016 the deficit remains at \$82,354.

Management Response

The City continues to make progress in reducing the deficit, reducing it to less than half of the balance as of the beginning of the year.

3. Water Pumped to Billed Ratio

During our testing of the water revenue cycle of the City, we noted that the pumped to billed ratio has remained below the 90th percentile over the previous five years (68% in fiscal 2008, 71% in fiscal 2009, 71% in fiscal 2010, 74% in fiscal 2011, 70% in fiscal 2012, 73% in fiscal 2013, 72% in fiscal 2014, and 75% in fiscal 2015). We recommend that the City investigate the source of this water loss in the previous four fiscal years. In addition, we recommend that the City monitor this ratio at least quarterly to identify potential issues in the water revenue cycle.

Status - Comment still applicable as of April 30, 2016. The pumped to billed ratio for fiscal year 2016 was 69%.

Management Response

The Finance Department continues, in conjunction with the Public Works Department, to reduce the loss of water. These steps include:

- 1) Large meters are being tested throughout the City. If any are found to be inaccurate, they are fixed immediately.
- 2) An extensive meter change out program is in process.

Sikich Snapshot

Organization

Sikich LLP, a leading professional services firm specializing in accounting, technology, investment banking* and advisory services**, has more than 750 employees throughout the country. Founded in 1982, Sikich now ranks as one of the country's Top 35 Certified Public Accounting firms and is among the top 10 of all enterprise resource planning solution partners in the country. From corporations and not-for-profits to state and local governments, Sikich clients can use a broad spectrum of services and products that help them reach long-term, strategic goals.

Industries

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:

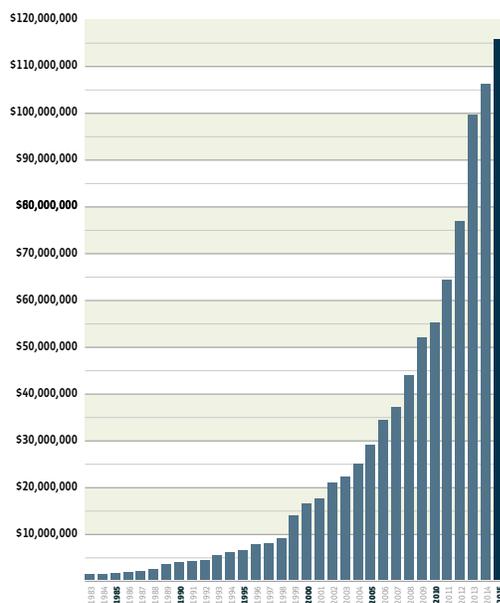
- Agriculture
- Construction & Real Estate
- Energy
- Government
- Manufacturing & Distribution
- Not-for-Profit

Statistics

2015 Revenues	\$116.6M
Total Partners	106
Total Employees	688
Total Personnel	794

Personnel count as of July 13, 2016

Sikich Total Revenues



SERVICES

- Accounting, Audit, Assurance & Tax
- Business Valuation
- Dispute Advisory
- ERP & CRM Software
- Human Resources Consulting
- Insurance Services
- Investment Banking & Corporate Finance
- IT Services
- Marketing & Public Relations
- Retirement Planning
- Supply Chain
- Wealth Management

Awards

- Vault Accounting Top Ranked 2017
- *Accounting Today* Top 100 Firms: ranked 31st nationally, 2016
- *Accounting Today* Regional Leaders – Top Firms: Great Lakes: ranked 4th, 2016
- *Milwaukee Business Journal* Largest Management Consulting Firms: ranked 10th, 2016
- *Milwaukee Business Journal* Largest Milwaukee-Area Accounting Firms: ranked 11th, 2016
- *INSIDE Public Accounting* Top 50 Largest Accounting Firms: ranked 31st nationally, 2016
- When Work Works Award, 2016
- *WorldatWork* Work-Life 2016 Seal of Distinction
- Best Places to Work in Illinois, 2016
- Best Places to Work in Indiana, 2016
- Chicago's 101 Best and Brightest Companies to Work For®, 2016
- Milwaukee's 101 Best and Brightest Companies to Work For®, 2016
- WICPA Excellence Award - Public Service Award (Firm), 2016
- *Accounting Today* Top 100 Value Added Reseller: ranked 7th, 2016
- Bob Scott's Top 100 Value Added Reseller: ranked 9th, 2016
- US SMB Champions Club Heartland Partner of the Year, Microsoft's US Small and Mid-sized Business (SMB) Champions Club, 2016
- 2016 US SMB Champions Club Heartland Influencer Partner of the Year, Microsoft's US Small and Mid-sized Business (SMB) Champions Club, 2016
- *Inc. 5000*: ranked #4344, 2015
- *Crain's List* Chicago's Largest Privately Held Companies: ranked #250, 2015
- Bob Scott's Top 100 Value Added Reseller: ranked 9th, 2015
- National Best & Brightest Companies to Work For®, 2015
- Chicago's 101 Best and Brightest Companies to Work For®, 2015
- National Best & Brightest in Wellness, 2015
- *Chicago Tribune's* Top Workplaces, 2015
- Edge Award - 2015 Community Service
- Microsoft Dynamics Inner Circle and President's Club, 2014



877.279.1900 | info@sikich.com
www.sikich.com

Sikich Snapshot

Certifications

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the American Institute of Certified Public Accountants' Governmental Audit Quality Center and the Employee Benefit Plan Audit Quality Center. We adhere to the strict requirements of membership which assure we meet the highest standards of audit quality. In 2014, Sikich LLP received its 9th consecutive unmodified ("pass") peer review report, the highest level of recognition conferred upon a public accounting firm for its quality control systems.



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Gold Enterprise Resource Planning

Microsoft Partner

Sikich has earned a Microsoft ERP Gold competency; ranked among the top 1 percent of all Microsoft Dynamics partners worldwide; and carries the following certifications:

- Microsoft Small Business Specialist
- MCP (Microsoft Certified Professional)
- MCSE (Microsoft Certified System Engineer)
- CCNA (Cisco Certified Network Associate)
- CCDA (Certified Cisco Design Associate)
- CCEA (Citrix Certified Enterprise Administrator)
- MRMS (Microsoft Retail Management Systems)
- CISA (Certified Information Systems Auditor)
- CNE (Certified Novell Engineer)
- MS CSM (Microsoft Customer Service Manager)
- MS CAE (Microsoft Certified Account Executive)
- MCDBA (Microsoft Certified Database Admin.)



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The Leading Edge Alliance (LEA) is the second largest international association of independent accounting firms.* The LEA is an international professional association of independently-owned accounting and consulting firms. Members are top quality firms who share an entrepreneurial spirit and a drive to be the premier provider of professional services in their chosen markets. The Alliance provides Sikich with an unbeatable combination: the comprehensive size and scope of a large multinational company while offering their clients the continuity, consistency, and quality service of a local firm.

**International Accounting Bulletin, 2011*



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** Securities are offered through Sikich Corporate Finance LLC, a registered broker/dealer with the Securities and Exchange Commission and a member of FINRA and SIPC.*

*** Advisory services offered through Sikich Financial, a Registered Investment Advisor. Securities offered through Triad Advisors, Member FINRA and SIPC. Triad Advisors and Sikich Financial are not affiliated.*

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Rockford, IL

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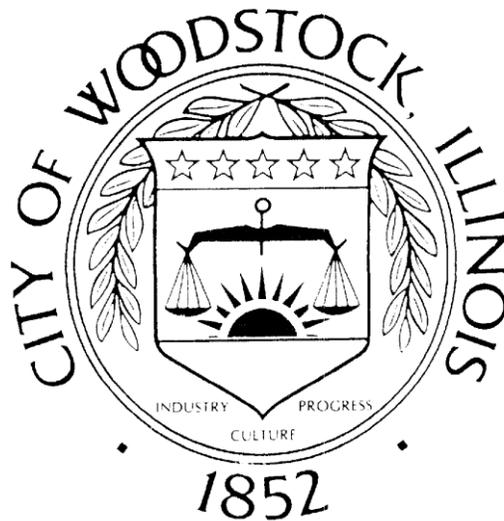
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City of Woodstock Woodstock, Illinois

Comprehensive Annual Financial Report

For the fiscal year ended

April 30, 2016



CITY OF WOODSTOCK, ILLINOIS

COMPREHENSIVE ANNUAL
FINANCIAL REPORT

For the Year Ended
April 30, 2016

Prepared by the Finance Department

Paul Christensen
Assistant City Manager/Finance Director

William J. Straczek
Senior Staff Accountant

Ruth Ann Lieb
Staff Accountant

Cary Woodruff
Billing Coordinator

CITY OF WOODSTOCK, ILLINOIS
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INTRODUCTORY SECTION

CITY OF WOODSTOCK, ILLINOIS

PRINCIPAL OFFICIALS

April 30, 2016

LEGISLATIVE

Dr. Brian Sager, Mayor

Daniel Hart, Council Member

Maureen Larson, Council Member

Mark Saladin, Council Member

Joseph Starzynski, Council Member

R.B. Thompson, Council Member

Michael Turner, Council Member

Cindy Smiley, City Clerk

PRIMARY ADMINISTRATIVE OFFICIALS

Roscoe C. Stelford III, City Manager

DEPARTMENT DIRECTORS

Paul N. Christensen, Assistant

City Manager/Finance Director

Nick Weber, Library Director

Deborah Schober, Human Resources Director

John Scharres, Opera House Director

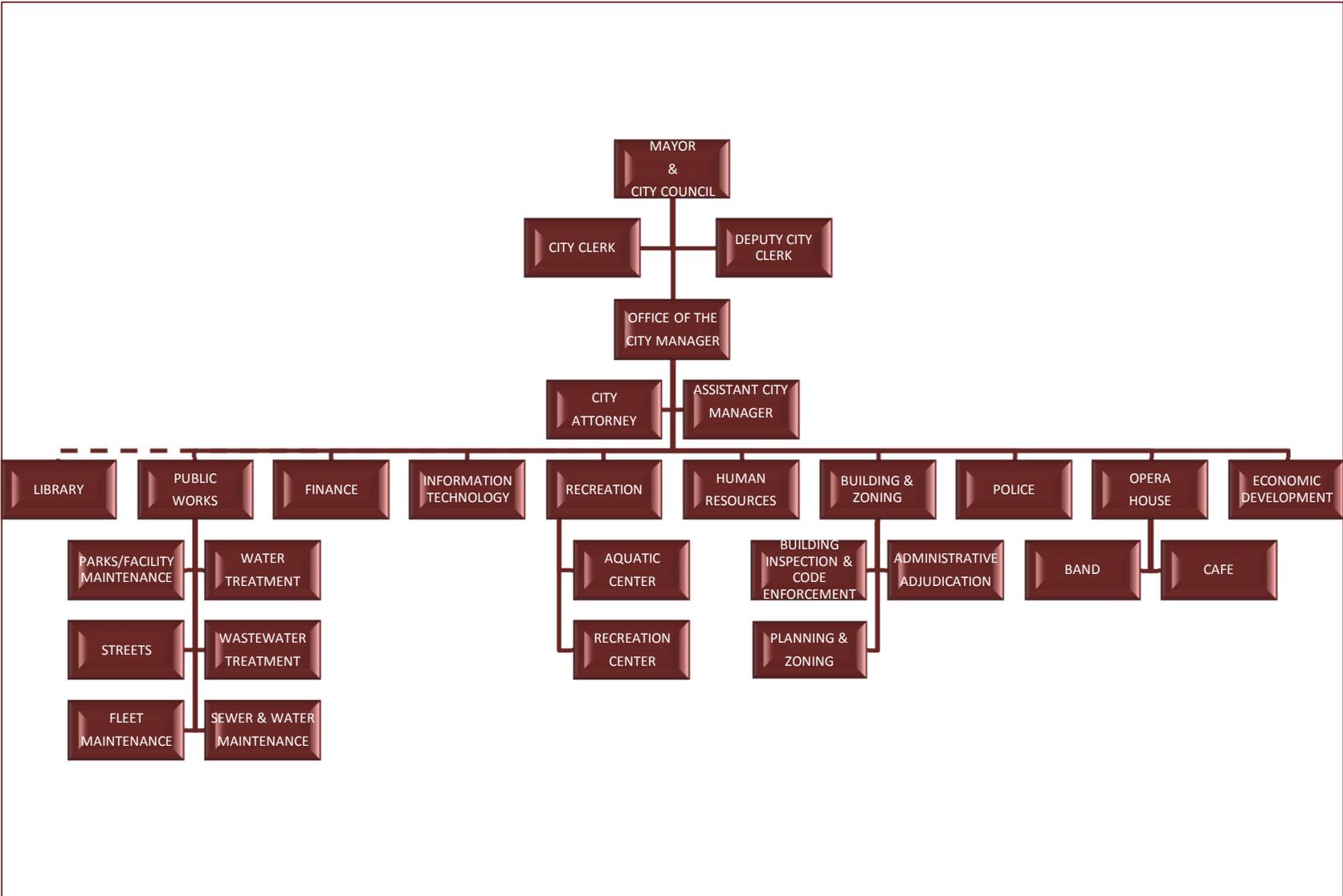
Jeffrey Van Landuyt, Public Works Director

John Lieb, Chief of Police

Garrett Anderson, Economic Development
Director

Dave Zinnen, Recreation Director

CITY OF WOODSTOCK ORGANIZATIONAL CHART



FY2016



Government Finance Officers Association

**Certificate of
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for Excellence
in Financial
Reporting**

Presented to

**City of Woodstock
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

April 30, 2015

Executive Director/CEO



City of Woodstock
Department of Finance

Phone (815) 338-4300 • Fax (815) 334-2267
pchristensen@woodstockil.gov
www.woodstockil.gov

121 W. Calhoun Street
Woodstock, Illinois 60098

Paul N. Christensen
Assistant City Manager/
Finance Director

October 13, 2016

The Honorable Mayor,
Members of the City Council, and
the Citizens of the City of Woodstock

The Comprehensive Annual Financial Report (CAFR) of the City of Woodstock for the fiscal year ended April 30, 2016 is hereby submitted. State law requires that all general-purpose local governments publish a complete set of financial statements within six months of the close of each fiscal year. Responsibility for both the accuracy of the data and the completeness and fairness of the presentations, including all disclosures, rests with the City. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and reported in a manner designed to present fairly the financial position and results of operations of the various funds of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

This report consists of management's representations concerning the finances of the City of Woodstock. The City is responsible for the accuracy and fairness of the presentation of the financial statements and other information as presented herein. The data presented in this report is believed to be accurate in all material respects, and all statements and disclosures necessary for the reader to obtain a thorough understanding of the City's financial activities have been included. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft or misuse and to compile sufficient, reliable information for the preparation of the City of Woodstock's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable assurance rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The report includes all funds of the City. The City provides a full range of municipal services to its residents. Operating under its authority are the following departments:

- General Government
- Building and Zoning
- Economic Development
- Finance
- Human Resources
- Police
- Public Works
 - Administration
 - Fleet Maintenance
 - Paratransit
 - Parks
 - Sewage Treatment
 - Sewer & Water Maintenance
 - Streets
 - Water Treatment
- Recreation and Municipal Swimming Pool
- Woodstock Opera House

In addition to general City activities, the Police Pension Employees Retirement System is blended with the City's funds and the Woodstock Public Library is reported as a discretely presented component unit in the CAFR using the criteria established by Government Accounting Standards Board Statement No. 14, "*The Financial Reporting Entity.*" as amended by Governmental Accounting Standards Board Statements No. 39 and 61.

GAAP requires that Management provide a narrative introduction, overview, and analysis to accompany the basic financial statements, in the form of Management's Discussion and Analysis (MD&A). This letter is designed to complement the MD&A and should be read in concert. The Village's MD&A immediately follows the Independent Auditor's Report.

HISTORY & LOCATION

Our community was first established in 1844 and originally was called Centerville. In 1845, Centerville was renamed Woodstock. The City of Woodstock was incorporated in 1852 as a non-home rule municipality. Through the years, Woodstock has been honored to be named as an "All America City" in 1964 and became a "Certified City" in 1987. The City received recognition from the National Trust for Historic Preservation as one of twelve "Distinctive Destinations" for 2007, joining other award winning members including Providence, RI, New Orleans, LA, and Charlottesville, VA.

The City is located approximately 50 miles northwest of Chicago. Neighboring communities include Bull Valley, Crystal Lake, Harvard, Hebron, Huntley and McHenry. The City, which serves as the County Seat of McHenry County, has a population of 24,770 and covers approximately 12 square miles. The City of Woodstock operates under the Council/Manager form of government that combines the political leadership of an elected mayor and six (6) City Council members with the managerial experience of an appointed City Manager.

The City is located on Illinois Route 47 providing connection to Interstate 90 and access to downtown Chicago and surrounding suburban business districts. Domestic and international air services are provided by Chicago-O'Hare International Airport (within 40 miles) and Chicago Midway Airport (50 miles). Galt Airport (within 5 miles) provides general aviation to the area. The City is on the Chicago rail commuter line, with daily routes to metropolitan Chicago provided by Metra's Northwest Line. Union Pacific Railroad also provides rail service to the City.

Situated at the center of Woodstock's downtown is the historic Woodstock Square. The brick-paved streets within the Square provide access to many specialty shops and restaurants. The City's historic downtown square was named in 2007 as one of the American Institute of Architects "150 Great Places in Illinois." In addition, the Woodstock Square is listed on the National Registry of Historic Places. The City's Opera House is also located in the Square providing a unique cultural experience to those living in Woodstock and members of the surrounding communities. The Opera House was constructed in 1890 and entertains more than 160,000 visitors annually. During the summer months, free band concerts occur weekly in the park located in the center of the square. The Woodstock Square continues to preserve our heritage and history for this distinctive community.

FACTORS AFFECTING FINANCIAL CONDITION

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City of Woodstock operates.

The City's finances performed well in FY15/16. The City was able to transfer \$2,000,000 to the General Corporate-CIP Fund, which is \$1,179,000 more than the \$821,000 that had originally been budgeted. This transfer of funds will be used for future City infrastructure, including roads, as a result of lower-than-anticipated expenditures and strong intergovernmental revenue. The strong intergovernmental revenue was primarily in the form of income and sales tax. The strong sales tax, which increased \$430,700 over last year, can be partially attributed to the City's commitment to local economic development. This commitment is evident in the fact the City has recently hired two economic personnel along with financially supporting Promote Woodstock, which has been charged with externally branding the City to increase tourism throughout Woodstock.

The City currently has one Tax Increment Financing District (TIF) within City limits. The TIF district incorporates the central business district including the historical Square that was established in the early 1840's. This TIF district was established to make improvements to this important vital aspect of the City of Woodstock. Projects have included work to the brick paved streets, new sidewalks, improved lighting, and major renovations to the old McHenry County courthouse. The TIF district currently is generating almost \$660,000 of incremental property taxes. This is an increase of approximately \$40,500 from the prior year. This increase is a result of the historical downtown district's desirability.

CASH MANAGEMENT

The City invests cash reserves in a number of different areas. Cash that will be needed in the near term is either invested in the Illinois Metropolitan Investment Fund (IMET) or Home State Bank money market account. Cash that is for future use beyond a year is invested in CD's at numerous banking institutions throughout the nation. All City investments are insured or collateralized. This insurance or collateralization can come from either the FDIC, which insures deposits at each banking institution up to \$250,000, or pledged US negotiable obligations that are held at a third party bank.

The Police Pension Fund investments are the responsibility of the Police Pension Board. The Board makes use of several investment advisors. The Police Pension follows an adopted investment policy that allows them to invest in the equity market relying on diversification to enhance investment earnings.

RISK MANAGEMENT

The City of Woodstock participates in the McHenry County Municipal Risk Management Association (McMRMA). This organization, which is comprised of seven (7) units of local government within McHenry County, provides property and workers compensation coverage to all member governments. The pooling of self-insurance by local communities within the County has proven to be a viable method to stabilize insurance premium costs (which in past years have fluctuated greatly) and to implement on-going risk control techniques. A City staff member serves as Treasurer for this organization.

Employee health insurance is also partially self-insured. The City does purchase reinsurance to protect against major claims on a specific basis.

INDEPENDENT AUDIT

Illinois State Statutes require an annual audit be performed by independent certified public accountants. The accounting firm of Sikich LLP was selected by the City Council for the fiscal year 2015/2016 audit. The auditor's report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The City's auditors, Sikich LLP, have expressed an unmodified audit opinion on the City's financial statements indicating that the financial presentations included within this report materially comply with Generally Accepted Accounting Principles.

AWARDS

The City of Woodstock has received the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada (GFOA) for the fiscal year ended April 30, 2015. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report (CAFR), whose contents conform to program standards. Such CAFRs must satisfy both generally

Honorable Mayor, City Council Members
and Citizens of Woodstock
October 13, 2016
Page VIII

accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that this report continues to conform with the Certificate of Achievement program requirements.

The City also submitted its budget for FY16/17 to receive the Distinguished Budget Presentation Award from GFOA. The City did receive this award for its FY15/16 budget. This award is given to local governments that prepare budget documents that are of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting.

ACKNOWLEDGMENTS

The preparation of the comprehensive annual financial report on a timely basis was made possible by the staff of the Finance Department. I express my sincere appreciation to Ruth Ann Lieb, William Straczek, and Cary Woodruff for their dedication and hard work which makes the preparation of this report possible. I would also like to express gratitude to Roscoe Stelford, City Manager, for his guidance. I also thank all the Department Heads who through their leadership allow the City to accomplish as much as it does.

In closing, without the leadership and on-going support of Mayor Brian Sager and the City Council, preparation of this report would not have been possible.

Respectfully submitted,



Paul N. Christensen, CPA, CPFO
Assistant City Manager/Finance Director

FINANCIAL SECTION



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Certified Public Accountants & Advisors
Members of American Institute of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor
and City Council
City of Woodstock, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Woodstock, Illinois (the City) as of and for the year ended April 30, 2016, and the related notes to financial statements, which collectively comprise the City'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 basic financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic 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 City's preparation and fair presentation of the basic 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 City'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 basic 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 basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Woodstock, 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.

Change in Accounting Principle

As discussed in Note 13 to the basic financial statements, the City adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - An Amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*, which established standards for measuring and recognizing liabilities, deferred inflows and outflows of resources and expenses; modified certain disclosures in the notes to financial statements; and the required supplementary information. Our opinion is 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 and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual fund financial statements and schedules and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

Sikich LLP

Naperville, Illinois
October 13, 2016

GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS

CITY OF WOODSTOCK, ILLINOIS
MANAGEMENT’S DISCUSSION AND ANALYSIS

April 30, 2016

As the management of the City of Woodstock (the “City”), we offer readers of the City’s financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended April 30, 2016. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which may be found on pages IV through VIII of this report.

USING THE FINANCIAL SECTION OF THIS COMPREHENSIVE ANNUAL REPORT

In the past, the primary focus of local government financial statements has been summarized fund type information on a current financial resources basis. This report continues to comply with the existing standards and present two kinds of statements, each with a different snapshot of the City’s finances. The focus of the financial statements is on both the City as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year to year or government to government) and enhance the City’s accountability.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City’s finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the City’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

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

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

**CITY OF WOODSTOCK, ILLINOIS
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)**

The government-wide financial statements include not only the City itself (known as the primary government), but also the Woodstock Public Library (the “Library”). The City is financially accountable for the Library but the Library has a separate governing board. Because the Library is a discretely presented component unit, its financial information is reported separately from the financial information of the City.

The government-wide financial statements can be found **on pages 4 through 7** of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains 22 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Police Protection Fund, and Capital Improvements Fund, all of which are considered to be “major” funds. Data from the other 19 governmental funds are combined into a single, aggregate presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. In particular, unrestricted fund balance serves as a useful measure of the City’s net resources available for spending at the end of the fiscal year. For the fiscal year ended April 30, 2016, the governmental funds reported total combined ending fund balances of \$11,704,629 an increase of \$589,204 from the total beginning governmental fund balances of \$11,115,425. Of the total ending fund balances, \$86,250 is nonspendable in form, \$4,032,165 is restricted for various purposes, \$340,878 is committed for public safety and \$14,040 for the recreation center, \$2,990,911 is assigned for capital outlay, and the remaining \$4,240,385 is unassigned.

The City adopts an annual budget for all governmental and business-type funds. Budgetary comparison statements have been provided for the governmental funds to demonstrate compliance with the annual budget.

CITY OF WOODSTOCK, ILLINOIS MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

The basic governmental fund financial statements can be found **on pages 8 through 11** of this report.

Proprietary Funds. The City maintains two different types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City reports one enterprise fund to account for its water and sewer system. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses an internal service fund to account for the costs of health insurance. Because the City's costs for these items relate primarily to governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The internal service fund is presented in the proprietary fund financial statements.

The basic proprietary fund financial statements can be found **on pages 13 through 16** of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The City maintains two fiduciary funds, with the Police Pension Fund used to account for the Police Officer's pension benefits, and the Escrow Agency Fund accounting for funds held on behalf of other third parties.

The basic fiduciary fund financial statements can be found **on pages 17 through 18** of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found **on pages 19 through 71** of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's progress in funding its obligation to provide benefits to its employees. Required supplementary information can be found **on pages 72 through 84** of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds, and fiduciary funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found **on pages 85 through 119** of this report.

**CITY OF WOODSTOCK, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

GOVERNMENT-WIDE STATEMENTS

Net Position

The following table reflects the condensed Statement of Net Position.

**Table 1
Statement of Net Position
As of April 30, 2016
(in millions)**

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total Primary Government</i>	
	<i>2016</i>	<i>2015</i>	<i>2016</i>	<i>2015</i>	<i>2016</i>	<i>2015</i>
	Current and Other Assets	\$ 21.3	\$ 21.6	\$ 6.3	\$ 6.0	\$ 27.6
Capital Assets	78.8	80.7	34.8	36.2	113.6	116.9
Deferred Outflows	6.9	0.5	0.1	0.1	7.0	0.6
<i>Total Assets & Outflows</i>	107.0	102.8	41.2	42.3	148.2	145.1
Long-Term Liabilities	34.7	12.7	5.8	5.5	40.5	18.2
Other Liabilities	1.1	1.2	0.1	0.3	1.2	1.5
Deferred Inflows	8.6	8.5	-	-	8.6	8.5
<i>Total Liabilities & Inflows</i>	44.4	22.4	5.9	5.8	50.3	28.2
Net Assets:						
Net Investment in						
Capital Assets	70.4	71.0	30.5	31.1	100.9	102.1
Restricted	4.0	4.0	5.9	5.7	9.9	9.7
Unrestricted	(11.9)	5.3	(0.6)	(0.3)	(12.5)	5.0
<i>Total Net Assets</i>	\$ 62.5	\$ 80.3	\$ 35.8	\$ 36.5	\$ 98.3	\$ 116.8

The City's combined net position decreased from \$116.8 to \$98.3 million during 2016. The majority of the decrease, \$17.8 million, was due to a change in accounting principle from the implementation of GASB Statement 68 *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement 27*. A significant impact of this accounting rule is the appearance of the net pension liability on the Statement of Net Position and pension expense in the Statement of Activities. Without this accounting change, Governmental Activities would have decreased \$0.6 million and is partially attributed to the City's roads depreciated faster than the City replaced them. Besides the accounting change, the business type activities continued to be negatively impacted water conservation by residents and the loss of a number of large industrial users which resulted in the sale of less water.

For more detailed information, see the Statement of Net Position **on page 4**.

**CITY OF WOODSTOCK, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

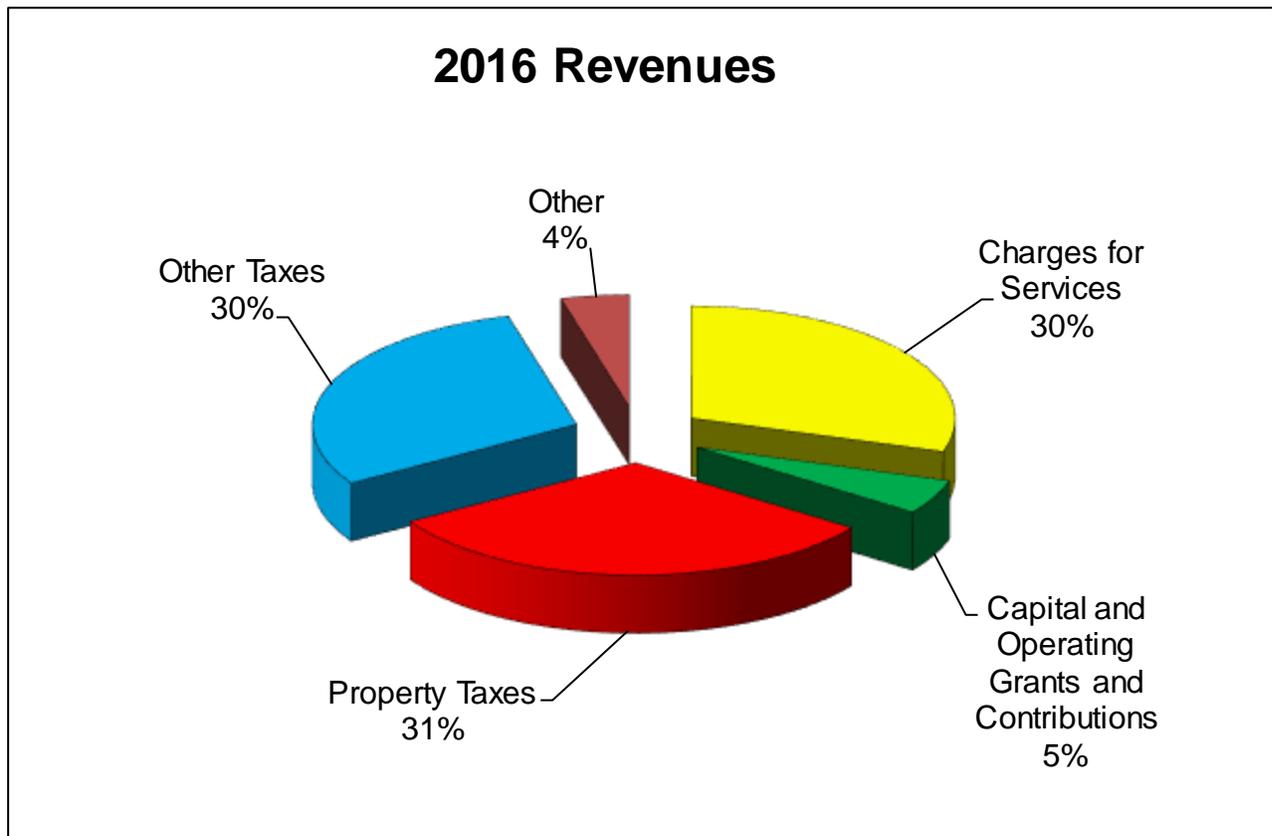
Activities

The table presented on the following page summarizes the revenue and expenses of the City's activities.

**Table 2
Changes in Net Position
For the Fiscal Year Ended April 30, 2016
(in thousands)**

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total Primary Government</i>	
	<i>2016</i>	<i>2015</i>	<i>2016</i>	<i>2015</i>	<i>2016</i>	<i>2015</i>
REVENUES						
Program Revenues:						
Charges for Services	\$ 3,717.8	\$ 3,162.0	\$ 4,651.8	\$ 4,444.5	\$ 8,369.6	\$ 7,606.5
Operating Grants	676.6	890.5	620.4	630.7	1,297.0	1,521.2
Capital Grants	103.7	30.0	-	-	103.7	30.0
General Revenues:						
Property Taxes	8,817.7	8,825.6	-	-	8,817.7	8,825.6
Other Taxes	8,304.8	7,581.8	-	-	8,304.8	7,581.8
Other	1,130.6	617.2	40.0	(2.7)	1,170.6	614.5
Total Revenues	22,751.2	21,107.1	5,312.2	5,072.5	28,063.4	26,179.6
EXPENSES						
General Government	5,638.6	5,530.2	-	-	5,638.6	5,530.2
Public Safety	7,681.6	6,978.3	-	-	7,681.6	6,978.3
Highways and Streets	5,397.1	5,004.2	-	-	5,397.1	5,004.2
Culture and Recreation	4,270.9	4,281.6	-	-	4,270.9	4,281.6
Economic Development	674.0	19.8	-	-	-	-
Water and Sewer	-	-	4,781.7	4,984.4	4,781.7	4,984.4
Interest on Long-Term Debt	331.3	359.2	-	-	331.3	359.2
Total Expenses	23,993.5	22,173.3	4,781.7	4,984.4	28,101.2	27,137.9
Excess Before Transfers	(1,242.3)	(1,066.2)	530.5	88.1	(711.8)	(978.1)
Transfers In (Out)	663.7	673.0	(663.7)	(673.0)	-	-
Change in Net Position	\$ (578.6)	\$ (393.2)	\$ (133.2)	\$ (584.9)	\$ (711.8)	\$ (978.1)
Net Position, May 1	\$ 80,310.6	\$ 80,703.8	\$ 36,536.1	\$ 37,121.0	\$ 116,846.7	\$ 117,824.8
Change in Accounting Principle	(17,196.7)	-	(634.4)	-	(17,831.1)	-
Net Position, April 30	\$ 62,535.3	\$ 80,310.6	\$ 35,768.5	\$ 36,536.1	\$ 98,303.8	\$ 116,846.7

**CITY OF WOODSTOCK, ILLINOIS
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)**



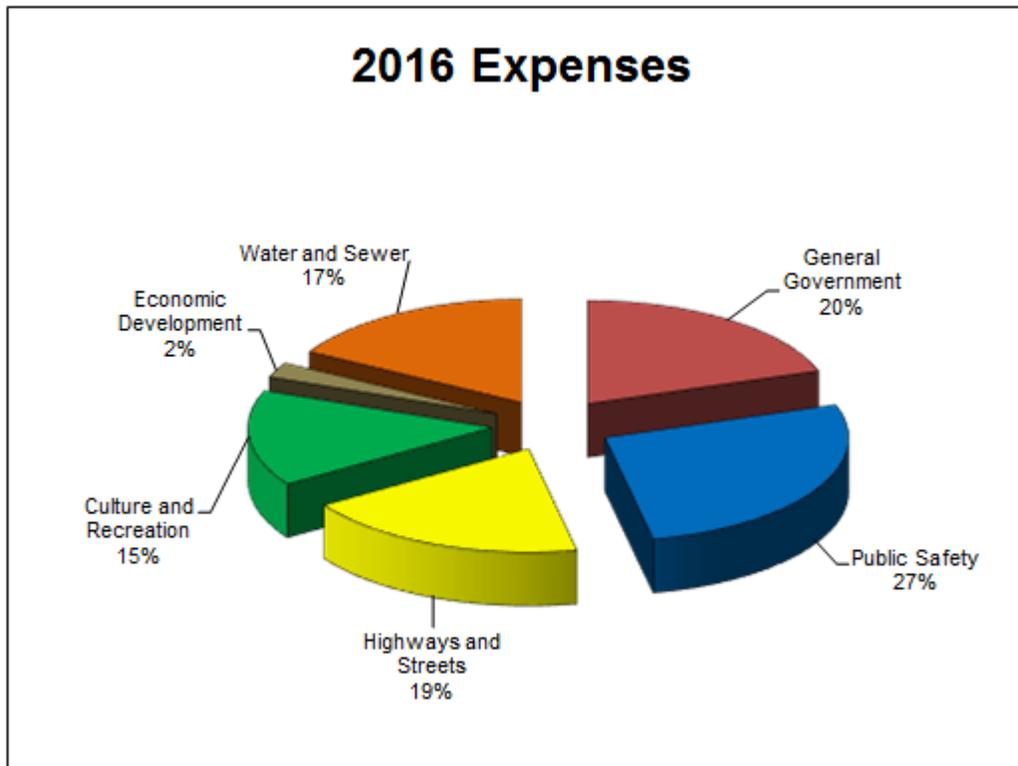
For the fiscal year ended April 30, 2016, revenues totaled \$28.1 million. The City continues to benefit from a highly diversified revenue base. Revenues from the City’s largest single source, property taxes, amounted to \$8.8 million in collections for FY2016. Property taxes support governmental activities and include the City’s contribution to the Police Pension Fund. Between 2015 and 2016, property tax revenues remained steady due to a limited amount of new growth from new construction combined with the City Council’s direction to provide property tax relief. The City’s property tax rate decreased to \$2.22 per \$100 of EAV as property values increased for the first time in seven years.

The “other taxes” classification includes a number of different revenue sources. Among those are sales taxes, income taxes, and motor fuel taxes. The City receives a portion of the sales tax generated within in the City corporate limits, which is collected by the State of Illinois. The rate on general merchandise within the City is 7.0% with 1.0% of the tax being remitted to the City of Woodstock.

In 2016, State-shared sales tax revenues were \$4.1 million, which was \$430,700 more than the amount received in 2015 or a 11.6% increase. Sales taxes continued to benefit from the upturn in the local economy. Income taxes are also shared by the state, but on a per-capita basis. Between 2015 and 2016, the City’s income tax revenues increased by \$335,700, reporting \$3.23 million.

**CITY OF WOODSTOCK, ILLINOIS
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)**

The major revenue component of the “charges for services” classification is fees from the City’s water and sewer utility. Water and sewer fee revenue, including late fees, was approximately \$4.5 million in 2016, posting an increase from 2015 of \$130,000, which was less than would have been expected since a 5% rate increase was instituted. This shortage can be contributed to the sale of less water as a result of continued water conservation among residents along with continued decrease in water use by the City’s industrial sector.



Woodstock’s expenses amounted to a total of \$28.8 million in FY2016, which was an increase of \$1.7 million compared with the prior fiscal year. The General Government expenses include the costs of the City’s administrative departments (e.g., City Manager’s Office, Finance, Human Resources, and Public Works Administration), as well as Building and Zoning and Fleet Maintenance functions increased a little more than \$100,000 as a result of increased funds being spent on marketing efforts which include the newly created Enterprise Zone, which the City was awarded by the State of Illinois to begin on January 1, 2016. General Government expenses ended the year at \$5.6 million.

Public Safety expenses, which represent the operations of the Police Department accounted for \$7.7 million in expenses, representing the City’s largest expense category and consisting of 27% of the total expenses for all activities.

Culture and Recreation expenses, which include costs for the City’s Recreation Department, Parks Department, Aquatic Center, NISRA, Opera House, Stage Left Café and the Community Recreation Center ended the year at \$4.3 million, which nearly the same as was reported last fiscal year. Highway and Street’s expenses, which include the City’s Streets Department and

**CITY OF WOODSTOCK, ILLINOIS
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)**

Motor Fuel Tax Fund ended FY2016 at \$5.4 million at year end, which is an increase of \$0.4 million. A large part of this increase is a result of additional money spent on ice control material, which was delivered at the beginning of FY16 to complete the City contractual obligation from the prior fiscal year.

FINANCIAL ANALYSIS OF THE CITY’S FUNDS

At April 30, 2016, the governmental funds had a combined fund balance of \$11.7 million. This is an increase of \$0.6 million from the prior year amount. Strong revenue particularly in the areas of sales and income tax lead to this increase. Summarized results for the General Fund are provided below:

**Table 3
General Fund Budgetary Highlights
For the Fiscal Year Ended April 30, 2016
(in millions)**

	<i>Original Budget</i>	<i>Amended Budget</i>	<i>Actual</i>
REVENUES AND TRANSFERS			
Taxes	\$ 5.373	\$ 5.373	\$ 5.699
Intergovernmental	2.932	2.932	3.231
Licenses & Permits	0.197	0.197	0.239
Charges for Services	0.597	0.597	0.617
Investment Income	0.030	0.030	0.046
Miscellaneous	0.236	0.236	0.264
Transfer In	0.453	0.458	0.458
Total Revenues and Transfers	9.818	9.823	10.554
EXPENDITURES AND TRANSFERS			
Expenditures	5.526	5.640	5.185
Transfers Out	4.291	5.424	5.364
Total Expenditures and Transfers	9.817	11.064	10.549
Change in Fund Balance	\$ 0.001	\$ (1.241)	\$ 0.005

In FY15/16, the City’s revenues grew primarily as a result of stronger than anticipated sales and income taxes from a rebounding local and state economy. While the building business has not rebounded to levels seen eight to nine years ago, it has rebounded from the lows that were experienced a few years ago. These higher than anticipated revenues resulted in total revenues including transfers to be \$0.736 million above the original budget amount. Expenditures without transfers ended the year below the original budget amount. The majority of this reason for expenditures being below budget is the City has a number of open positions that it has not filled as a result of uncertainty caused by the State of Illinois’s financial issues that may result in cuts to state shared revenues. When transfers are included, expenditures exceeded the original budget amount by \$.732 million. This increase in transfers is a direct result of the City transferring additional funds to the City’s Capital Improvement Fund to pay for future projects including roads.

**CITY OF WOODSTOCK, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

In addition to the transfer to the City's Capital Improvement Fund, a transfer was made to the Police Protection Fund to offset the operating costs. This transfer is the largest one made by the General Fund. Normal transfers were also provided to the Administrative Adjudication, Public Parks, Paratransit and Performing Arts Funds to offset the difference in revenues collected for these activities versus the expenditures required to provide these services, as well as the Debt Service Fund to meet bond repayment requirements.

The Capital Improvement fund balance increased \$0.53 million. This increase was a direct result of the City transferring additional funds from the General Fund. The City is committed to transferring additional surplus that may be generated each year by the General Fund to the Capital Improvement plans to pay for future capital projects.

The Police Pension Fund reported a decrease of \$0.629 million in Plan Fiduciary Net Position. This decrease was a result of an annual money-weighted Rate of Return loss of 2.33%. The actuarial assumed rate of return is 7.0%. This loss along with actuarial assumption changes caused the Net Pension Liability to increase from 13.4 to 18.4 million.

With respect to the business-type activities, the Water and Sewer Fund posted a reduction of \$0.8 million to net position at year end with \$0.6 million of this change is attributed to a change in accounting principle as result of the way the City accounts for pension liabilities. Water and sewer fee revenue, including late fees, was approximately \$4.5 million in 2016, posting an increase from 2015 of \$130,000, which was less than would have been expected since a 5% rate increase was instituted. This shortage can be contributed to the sale of less water as a result of continued water conservation among residents along with continued decrease in water use by the City's industrial sector.

The Woodstock City Council approved one budget amendments for the fiscal year. This budget amendment was to provide for unforeseen expenditures and/or project modifications that were approved throughout the fiscal year. In addition, this amendment provided for a transfer of surplus from the General Fund to the General-CIP Fund, which was created to pay for future capital improvements.

**CITY OF WOODSTOCK, ILLINOIS
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)**

Capital Assets

The following schedule reflects the City’s capital asset balances as of April 30, 2016.

**Table 4
Capital Assets
As of April 30, 2016
(in millions)**

	<i>Governmental</i>		<i>Business-Type</i>		<i>Total</i>	
	<i>Activities</i>		<i>Activities</i>			
	<i>2016</i>	<i>2015</i>	<i>2016</i>	<i>2015</i>	<i>2016</i>	<i>2015</i>
Land and Land Improvements	\$ 43.4	\$ 43.1	\$ 0.1	\$ 0.1	\$ 43.5	\$ 43.2
Buildings and Improvements	22.7	21.3	17.9	17.7	40.6	39.0
Equipment	8.6	8.0	17.9	17.7	26.5	25.7
Infrastructure	58.4	58.3	29.8	29.8	88.2	88.1
Construction in Progress	0.2	1.5	-	-	0.2	1.5
Less:						
Accumulated Depreciation	(54.5)	(51.5)	(30.7)	(29.1)	(85.2)	(80.6)
Total	\$ 78.8	\$ 80.7	\$ 35.0	\$ 36.2	\$ 113.8	\$ 116.9

At year-end, the City’s investment in capital assets for both its governmental and business-type activities was \$113.8 million (net of accumulated depreciation).

Major capital asset events during FY15/16 included the following:

- Replacement of existing equipment, purchase of new equipment, and completion of infrastructure and land improvements resulted in the addition of \$0.8 million to fixed assets.
- The completion of a \$1.5 million in capital improvement projects for municipal improvements, which was previously reported as construction-in-progress was reallocated to the appropriate accounts.
- The City retired \$0.1 million in capital assets in FY15/16.
- Total capital assets in Governmental Activities net of depreciation declined \$1.9 million as assets, practically roads, depreciated faster than the City was able to replace them.
- Total capital assets in Business-Type Activities net of depreciation declined \$1.2 million as infrastructure, primarily water and sewer pipes in the ground, depreciated faster than they were replaced.

For more information on the City’s capital assets, see Note 5 in the notes to the financial statements.

**CITY OF WOODSTOCK, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Long-Term Debt

The table below summarizes the City's bonded and similar indebtedness:

**Table 5
Bonded and Similar Indebtedness
As of April 30, 2016
(in millions)**

	<i>Governmental</i>		<i>Business-Type</i>		<i>Total</i>	
	<i>Activities</i>		<i>Activities</i>		<i>Primary</i>	
	<i>2016</i>	<i>2015*</i>	<i>2016</i>	<i>2015*</i>	<i>2016</i>	<i>2015*</i>
General Obligation Bonds	\$ 1.2	\$ 1.5	\$ -	\$ -	\$ 1.2	\$ 1.5
Alternate Revenue Bonds	7.3	8.3	4.5	5.3	11.8	13.6
Capital Leases	-	-	-	-	-	-
Landfill Closure Costs	0.6	0.7	-	-	0.6	0.7
Compensated Absences	1.9	1.8	0.2	0.2	2.1	2.0
Net Pension Liability	23.4	16.5	1.1	0.7	24.5	17.2
Unamortized Bond Premium	0.3	0.4	-	-	0.3	0.4
Total	34.7	29.2	5.8	6.2	40.5	35.4

*Restated

As of April 30, 2016, the City had a total of \$13.0 million in bonded indebtedness outstanding. Of this amount, \$1.2 million was in the form of General Obligation Bonds backed by the full faith and credit of the City government. The debt service for the General Obligation Bonds are repaid using a dedicated component of the City's property tax levy. The Alternate Revenue Bonds are repaid using specific revenues sources pledged at the time of issuance. Also outstanding at the end of 2016 were \$11.8 million of Alternate Revenue Bonds. This classification of bonded indebtedness included water and sewer, police facility, opera house, environmental management, park development, recreation center and tax increment revenue bonds.

Water and sewer service fees charged to the City's residents and businesses are paying the debt service on the water and sewer bonds. Telecommunication taxes collected from residents are used to repay the police facility revenue bonds, while the opera house revenue bonds are repaid using ticket surcharges, fundraising events and sales taxes. The Recreation Center's Alternate Revenue Bonds are funded through the monthly membership dues collected by this facility and supplemented through the use of park impact fees collected from new developments. Incremental property taxes generated in the City's Tax Increment Financing (TIF) District in the downtown are being used to pay the debt service on the City's Tax Increment Alternate Revenue Bonds. These bonds provided the resources to complete infrastructure improvements to the Die Cast site to prepare it for future residential/commercial development, as well as refinance an outstanding bank note to obtain a lower rate of interest.

**CITY OF WOODSTOCK, ILLINOIS
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)**

In addition to the aforementioned bonded indebtedness, the City has an outstanding liability of \$0.6 million to pay for future landfill maintenance costs. The landfill cover was installed in 2000 and will need to be maintained and monitored over a 30-year period. This liability is based on landfill use to date. Therefore, the City reports a 100% of the anticipated costs to maintain the landfill for the remaining 15 years. These costs may vary in future years due to inflation and changes in technologies or regulations.

The City of Woodstock has \$24.5 million of net pension liability obligation. Of this amount, \$18.5 million is obligated to the Police Pension Fund, with the remaining balance of \$6.0 million for IMRF. Lastly, \$0.3 million is recorded for unamortized bond premium. This amount will be amortized over the remaining life of each bond that created the premium.

The City’s bond indebtedness is rated as an “AA” by Standard and Poor’s Rating Service (S&P) since the City’s upgrade on May 20, 2014 and was recently confirmed by S&P on August 25, 2016 as part of a bond refinancing.

In accordance with Illinois State Statute, the City of Woodstock’s legal debt margin is based on 8.625% of the City’s assessed value or \$35,724,383. After taking into account the City’s outstanding general obligation bonds, the available legal debt margin will end FY15/16 at \$34,484,383.

For more detailed information on the City’s bonded and similar indebtedness, see Note 6 in the notes to the financial statements.

Economic Factors

The City’s property tax base possesses significant commercial and industrial components. The value of commercial and industrial properties comprised 21.4% and 7.1%, respectively, of the City’s total 2015 EAV of \$419.1 million, which includes TIF EAV totals. The 2000 census found that 90.1% of residential properties had a value of \$100,000 or more. The 2000 census also found that the median income of families living in the City was \$47,781. This is \$5,877 more than the U.S. median income of \$41,994 or 14.0% higher. Property taxes imposed on property within the City’s corporate limits provide a stable revenue source. The property of the City’s nine largest taxpayers during 2015 accounted for only about 7.8% of the City’s total EAV.

The City receives revenue from a variety of other sources other than property taxes. Several major sales tax generators exist within the community. These include the largest Harley Davidson dealer in Northern Illinois, Super Wal-Mart, Menards, Jewel/Osco, Kohl’s, Farm and Fleet, and the downtown square merchants.

CONTACTING THE CITY’S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the City’s finances and to demonstrate the City’s accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Paul Christensen, Assistant City Manager/Finance Director, City of Woodstock, 121 W. Calhoun Street, Woodstock, IL 60098.

CITY OF WOODSTOCK, ILLINOIS

STATEMENT OF NET POSITION

April 30, 2016

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Woodstock Public Library
ASSETS				
Cash and Investments	\$ 9,726,963	\$ 312,812	\$ 10,039,775	\$ 942,682
Cash with Paying Agent	-	7,300	7,300	-
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)				
Property Taxes	8,624,203	-	8,624,203	1,335,639
Accounts	237,074	906,885	1,143,959	-
Loans	140,002	-	140,002	-
Interest	13,844	5,607	19,451	1,832
Other	204,593	-	204,593	-
Due From Other Governments	2,213,065	-	2,213,065	19,094
Internal Balances	(370)	370	-	-
Prepaid Expenses	92,250	-	92,250	-
Restricted Cash and Investments	-	5,115,271	5,115,271	-
Capital Assets				
Nondepreciable	34,378,736	93,200	34,471,936	401,754
Depreciable, Net of Accumulated Depreciation	44,466,596	34,753,671	79,220,267	3,953,586
Total Assets	100,096,956	41,195,116	141,292,072	6,654,587
DEFERRED OUTFLOWS OF RESOURCES				
Unamortized Loss on Refunding	433,328	123,939	557,267	57,383
Pension Items - IMRF	1,810,685	396,862	2,207,547	272,843
Pension Items - SLEP	23,614	-	23,614	-
Pension Items - Pension Trust Fund	4,597,939	-	4,597,939	-
Total Deferred Outflows of Resources	6,865,566	520,801	7,386,367	330,226
Total Assets and Deferred Outflows of Resources	106,962,522	41,715,917	148,678,439	6,984,813
LIABILITIES				
Accounts Payable	354,337	65,008	419,345	19,290
Accrued Payroll	404,144	35,845	439,989	35,044
Claims Payable	104,706	-	104,706	-
Interest Payable	91,698	64,500	156,198	12,804
Unearned Revenue	110,082	-	110,082	-
Due to Other Governments	31,877	-	31,877	-
Noncurrent Liabilities				
Due Within One Year	2,305,539	927,035	3,232,574	398,920
Due in More than One Year	32,399,810	4,855,023	37,254,833	1,613,880
Total Liabilities	35,802,193	5,947,411	41,749,604	2,079,938
DEFERRED INFLOWS OF RESOURCES				
Deferred Revenue	8,624,203	-	8,624,203	1,335,639
Pension Items - SLEP	1,432	-	1,432	-
Total Deferred Inflows of Resources	8,625,635	-	8,625,635	1,335,639

(This statement is continued on the following page.)

CITY OF WOODSTOCK, ILLINOIS

STATEMENT OF NET POSITION (Continued)

April 30, 2016

	Primary Government			Component
	Governmental	Business-Type	Total	Unit
	Activities	Activities		Woodstock Public Library
NET POSITION				
Net Investment in Capital Assets	\$ 70,446,924	\$ 30,501,612	\$ 100,948,536	\$ 3,319,137
Restricted for				
Audit	20,527	-	20,527	-
Tort Liability	1,748,386	-	1,748,386	-
Police Protection	59,091	-	59,091	-
Debt Service	-	784,560	784,560	-
Maintenance of Roadways	88,696	-	88,696	-
Retirement Contributions	1,188,372	-	1,188,372	-
Culture and Recreation	197,310	-	197,310	-
Economic Development	302,092	-	302,092	-
Environmental Management	427,691	-	427,691	-
Capital Improvements	-	5,115,271	5,115,271	-
Unrestricted	(11,944,395)	(632,937)	(12,577,332)	250,099
TOTAL NET POSITION	\$ 62,534,694	\$ 35,768,506	\$ 98,303,200	\$ 3,569,236

See accompanying notes to financial statements.

CITY OF WOODSTOCK, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2016

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General Government	\$ 5,638,592	\$ 1,375,340	\$ -	\$ -
Public Safety	7,681,579	1,010,821	3,092	-
Highways and Streets	5,397,131	116,995	661,967	103,693
Culture and Recreation	4,270,883	1,214,693	11,568	-
Economic Development	674,016	-	-	-
Interest	331,341	-	-	-
Total Governmental Activities	<u>23,993,542</u>	<u>3,717,849</u>	<u>676,627</u>	<u>103,693</u>
Business-Type Activities				
Water and Sewer	4,781,708	4,651,865	620,383	-
Total Business-Type Activities	<u>4,781,708</u>	<u>4,651,865</u>	<u>620,383</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 28,775,250</u>	<u>\$ 8,369,714</u>	<u>\$ 1,297,010</u>	<u>\$ 103,693</u>
COMPONENT UNIT				
Woodstock Public Library	<u>\$ 1,829,865</u>	<u>\$ 528,817</u>	<u>\$ 25,464</u>	<u>\$ -</u>

Net (Expense) Revenue and Change in Net Position				
Primary Government				Component
Governmental	Business-Type	Total	Unit	
Activities	Activities	Total	Woodstock	
			Public Library	
\$ (4,263,252)	\$ -	\$ (4,263,252)	\$ -	-
(6,667,666)	-	(6,667,666)	-	-
(4,514,476)	-	(4,514,476)	-	-
(3,044,622)	-	(3,044,622)	-	-
(674,016)	-	(674,016)	-	-
(331,341)	-	(331,341)	-	-
(19,495,373)	-	(19,495,373)	-	-
-	490,540	490,540	-	-
-	490,540	490,540	-	-
(19,495,373)	490,540	(19,004,833)	-	-
-	-	-	(1,275,584)	-
General Revenues				
Taxes				
Property and Replacement	8,817,094	-	8,817,094	1,340,715
Sales	4,147,739	-	4,147,739	-
Telecommunications	640,013	-	640,013	-
Hotel/Motel	88,576	-	88,576	-
Other Taxes	197,088	-	197,088	-
Intergovernmental - Unrestricted				
State Shared Income Taxes	3,231,345	-	3,231,345	-
Investment Income	87,683	39,991	127,674	12,200
Franchise Fees	354,172	-	354,172	-
Miscellaneous	675,483	-	675,483	-
Gain on Sale of Capital Assets	13,240	-	13,240	-
Transfers	663,712	(663,712)	-	-
Total	18,916,145	(623,721)	18,292,424	1,352,915
CHANGE IN NET POSITION	(579,228)	(133,181)	(712,409)	77,331
NET POSITION, MAY 1	80,310,607	36,536,121	116,846,728	3,928,079
Change in Accounting Principle	(17,196,685)	(634,434)	(17,831,119)	(436,174)
NET POSITION, MAY 1, RESTATED	63,113,922	35,901,687	99,015,609	3,491,905
NET POSITION, APRIL 30	\$ 62,534,694	\$ 35,768,506	\$ 98,303,200	\$ 3,569,236

See accompanying notes to financial statements.

CITY OF WOODSTOCK, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

April 30, 2016

	General	Police Protection	Capital Improvements	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Cash and Investments	\$ 3,241,342	\$ 145	\$ 2,412,605	\$ 4,044,570	\$ 9,698,662
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)					
Property Taxes	1,276,697	3,607,165	-	3,740,341	8,624,203
Accounts Receivable	5,366	-	430	231,278	237,074
Notes	-	-	-	140,002	140,002
Accrued Interest	8,562	-	1,484	3,798	13,844
Other	90,315	70,405	15,949	27,924	204,593
Prepaid Items	86,250	-	-	-	86,250
Due From Other Governments	1,983,944	-	172,749	56,372	2,213,065
Due From Other Funds	167,208	163,923	475,762	72,501	879,394
Total Assets	6,859,684	3,841,638	3,078,979	8,316,786	22,097,087
DEFERRED OUTFLOWS OF RESOURCES					
None	-	-	-	-	-
Total Deferred Outflows of Resources	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 6,859,684	\$ 3,841,638	\$ 3,078,979	\$ 8,316,786	\$ 22,097,087

(This statement is continued on the following page.)

CITY OF WOODSTOCK, ILLINOIS

BALANCE SHEET (Continued)
GOVERNMENTAL FUNDS

April 30, 2016

	<u>General</u>	<u>Police Protection</u>	<u>Capital Improvements</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts Payable	\$ 104,542	\$ 13,357	\$ 81,995	\$ 154,443	\$ 354,337
Accrued Payroll	143,866	162,025	-	98,253	404,144
Unearned Revenue	15,268	-	6,073	76,792	98,133
Due to Other Governments	31,877	-	-	-	31,877
Due to Other Funds	692,406	-	-	187,358	879,764
Total Liabilities	987,959	175,382	88,068	516,846	1,768,255
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue	1,276,697	3,607,165	-	3,740,341	8,624,203
Total Deferred Inflows of Resources	1,276,697	3,607,165	-	3,740,341	8,624,203
FUND BALANCES					
Nonspendable					
Prepaid Items	86,250	-	-	-	86,250
Restricted					
Audit	-	-	-	20,527	20,527
Tort Liability	-	-	-	1,748,386	1,748,386
Police Protection	-	59,091	-	-	59,091
Retirement Contributions	-	-	-	1,188,372	1,188,372
Highways and Streets	-	-	-	88,696	88,696
Culture and Recreation	-	-	-	197,310	197,310
Economic Development	-	-	-	302,092	302,092
Environmental Management	-	-	-	427,691	427,691
Unrestricted					
Committed					
Public Safety	-	-	-	340,878	340,878
Recreation Center	-	-	-	14,040	14,040
Assigned					
Capital Outlay	-	-	2,990,911	-	2,990,911
Unassigned (Deficit)	4,508,778	-	-	(268,393)	4,240,385
Total Fund Balances	4,595,028	59,091	2,990,911	4,059,599	11,704,629
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
	\$ 6,859,684	\$ 3,841,638	\$ 3,078,979	\$ 8,316,786	\$ 22,097,087

See accompanying notes to financial statements.

CITY OF WOODSTOCK, ILLINOIS

RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION

April 30, 2016

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 11,704,629
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	78,845,332
The unamortized loss on refunding is not a current financial resource and, therefore, is not reported in the governmental funds	433,328
Bond premiums/discounts on bonds are expensed in the governmental funds but capitalized and amortized in the statement of net position	(291,736)
Interest payable is not reported within the governmental funds, but is recorded on the statement of net position	(91,698)
Net OPEB liabilities are not recorded in the governmental funds but are recorded on the statement of net position	(29,023)
Deferred outflows (inflows) of resources related to the City's participation in IMRF are not financial resources and, therefore, are not reported in the governmental funds	
Deferred outflows of resources	1,810,685
Deferred outflows (inflows) of resources related to the City's participation in SLEP are not financial resources and, therefore, are not reported in the governmental funds	
Deferred outflows of resources	23,614
Deferred inflows of resources	(1,432)
Deferred outflows (inflows) of resources related to the Pension Trust Fund are not financial resources and, therefore, are not reported in the governmental funds	
Deferred outflows of resources	4,597,939
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Net pension liability - IMRF	(4,876,439)
Net pension liability - SLEP	(16,703)
Net pension liability - Pension Trust Fund	(18,486,895)
General obligation bonds	(1,240,000)
Alternate revenue bonds	(7,300,000)
Landfill closure costs	(611,000)
Compensated absences payable	(1,853,553)
The net position (deficit) of the internal service fund is included in the governmental activities in the statement of net position	<u>(82,354)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 62,534,694</u>

See accompanying notes to financial statements.

CITY OF WOODSTOCK, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For the Year Ended April 30, 2016

	General	Police Protection	Capital Improvements	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 5,698,486	\$ 3,427,652	\$ 640,013	\$ 3,927,272	\$ 13,693,423
Licenses and Permits	238,789	-	-	-	238,789
Intergovernmental	3,231,345	140,000	103,693	661,967	4,137,005
Charges for Services	616,910	-	-	2,149,632	2,766,542
Fines and Fees	-	449,018	96,673	286,564	832,255
Investment Income	46,313	-	12,844	28,526	87,683
Miscellaneous	251,094	87,137	407,731	235,703	981,665
Total Revenues	10,082,937	4,103,807	1,260,954	7,289,664	22,737,362
EXPENDITURES					
Current					
General Government	3,534,185	-	-	2,137,775	5,671,960
Public Safety	-	6,276,044	-	564,305	6,840,349
Highways and Streets	887,784	-	-	1,185,508	2,073,292
Culture and Recreation	615,756	-	-	3,043,351	3,659,107
Economic Development	147,134	-	-	9,938	157,072
Capital Outlay	-	-	2,186,574	626,905	2,813,479
Debt Service					
Principal Retirement	-	-	-	1,310,000	1,310,000
Interest and Fiscal Charges	-	-	-	298,651	298,651
Other	-	-	-	1,200	1,200
Total Expenditures	5,184,859	6,276,044	2,186,574	9,177,633	22,825,110
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,898,078	(2,172,237)	(925,620)	(1,887,969)	(87,748)
OTHER FINANCING SOURCES (USES)					
Transfers In	457,712	2,186,517	2,000,000	2,371,633	7,015,862
Transfers (Out)	(5,363,650)	-	(546,700)	(441,800)	(6,352,150)
Sale of Capital Assets	13,240	-	-	-	13,240
Total Other Financing Sources (Uses)	(4,892,698)	2,186,517	1,453,300	1,929,833	676,952
NET CHANGE IN FUND BALANCES	5,380	14,280	527,680	41,864	589,204
FUND BALANCES, MAY 1	4,589,648	44,811	2,463,231	4,017,735	11,115,425
FUND BALANCES, APRIL 30	\$ 4,595,028	\$ 59,091	\$ 2,990,911	\$ 4,059,599	\$ 11,704,629

See accompanying notes to financial statements.

CITY OF WOODSTOCK, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2016

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 589,204
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	1,250,418
The repayment of the principal portion of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	1,357,000
Governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities	(44,559)
Changes in the net OPEB assets/obligations are reported only in the statement of activities	28,831
The change in the net pension liability is reported as an expense on the statement of activities	
IMRF	(1,788,815)
SLEP	(30,497)
Pension Trust Fund	(5,108,140)
The change in deferred outflows (inflows) of resources for IMRF is reported as an expense on the statement of activities	
IMRF	1,617,664
SLEP	15,946
Pension Trust Fund	4,597,939
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:	
Depreciation	(3,117,491)
Change in compensated absences	(58,989)
Change in interest payable	13,069
The change in net position of certain activities of the internal service fund is not reported in the governmental funds, but is included within the statement of activities	<u>99,192</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ (579,228)</u></u>

See accompanying notes to financial statements.

CITY OF WOODSTOCK, ILLINOIS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

April 30, 2016

	Business-Type Activities	Governmental Activities
	Enterprise	Internal Service
CURRENT ASSETS		
Cash and Investments	\$ 312,812	\$ 28,301
Cash with Paying Agent	7,300	-
Receivables		
Accounts	906,885	-
Interest	5,607	-
Prepaid Expenses	-	6,000
Due From Other Funds	26,132	-
Restricted Cash and Investments	5,115,271	-
	<u>6,374,007</u>	<u>34,301</u>
NONCURRENT ASSETS		
Capital Assets		
Nondepreciable	93,200	-
Depreciable, Net of Accumulated Depreciation	34,753,671	-
	<u>34,846,871</u>	<u>-</u>
Total Capital Assets	<u>34,846,871</u>	<u>-</u>
Total Noncurrent Assets	<u>34,846,871</u>	<u>-</u>
Total Assets	<u>41,220,878</u>	<u>34,301</u>
DEFERRED OUTFLOWS OF RESOURCES		
Unamortized Loss on Refunding	123,939	-
Pension Items - IMRF	396,862	-
	<u>520,801</u>	<u>-</u>
Total Deferred Outflows of Resources	<u>520,801</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>41,741,679</u>	<u>34,301</u>
CURRENT LIABILITIES		
Accounts Payable	65,008	-
Claims Payable	-	104,706
Accrued Payroll	35,845	-
Unearned Revenue	-	11,949
Due to Other Funds	25,762	-
Interest Payable	64,500	-
Compensated Absences	107,035	-
Bonds Payable	820,000	-
	<u>1,118,150</u>	<u>116,655</u>
Total Current Liabilities	<u>1,118,150</u>	<u>116,655</u>
NONCURRENT LIABILITIES		
Compensated Absences	132,073	-
Other Postemployment Benefits	4,943	-
Net Pension Liability - IMRF	1,068,809	-
Bonds Payable	3,649,198	-
	<u>4,855,023</u>	<u>-</u>
Total Noncurrent Liabilities	<u>4,855,023</u>	<u>-</u>
Total Liabilities	<u>5,973,173</u>	<u>116,655</u>
NET POSITION (DEFICIT)		
Net Investment in Capital Assets	30,501,612	-
Restricted for Debt Service	784,560	-
Restricted for Capital Improvements	5,115,271	-
Unrestricted (Deficit)	(632,937)	(82,354)
	<u>\$ 35,768,506</u>	<u>\$ (82,354)</u>
TOTAL NET POSITION (DEFICIT)	<u>\$ 35,768,506</u>	<u>\$ (82,354)</u>

See accompanying notes to financial statements.

CITY OF WOODSTOCK, ILLINOIS

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS

For the Year Ended April 30, 2016

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise</u>	<u>Internal Service</u>
OPERATING REVENUES		
Charges for Services	\$ 4,439,652	\$ 1,796,942
Miscellaneous	212,213	482,496
Total Operating Revenues	<u>4,651,865</u>	<u>2,279,438</u>
OPERATING EXPENSES		
Administration	-	2,180,271
Operations		
Salaries	1,104,266	-
Benefits	238,314	-
Personal Services	16,976	-
Commodities	701,015	-
Contractual Services	800,186	-
Improvements	65,870	-
Depreciation	1,621,594	-
Total Operating Expenses	<u>4,548,221</u>	<u>2,180,271</u>
OPERATING INCOME	<u>103,644</u>	<u>99,167</u>
NON-OPERATING REVENUES (EXPENSES)		
Investment Income	39,991	25
Connection Fees	620,383	-
Interest Expense	(233,487)	-
Total Non-Operating Revenues (Expenses)	<u>426,887</u>	<u>25</u>
NET INCOME BEFORE TRANSFERS	<u>530,531</u>	<u>99,192</u>
TRANSFERS		
Transfers In	9,000	-
Transfers (Out)	(672,712)	-
Total Transfers	<u>(663,712)</u>	<u>-</u>
CHANGE IN NET POSITION	<u>(133,181)</u>	<u>99,192</u>
NET POSITION (DEFICIT), MAY 1	36,536,121	(181,546)
Change in Accounting Principle	<u>(634,434)</u>	<u>-</u>
NET POSITION (DEFICIT), MAY 1, RESTATED	<u>35,901,687</u>	<u>(181,546)</u>
NET POSITION (DEFICIT), APRIL 30	<u><u>\$ 35,768,506</u></u>	<u><u>\$ (82,354)</u></u>

See accompanying notes to financial statements.

CITY OF WOODSTOCK, ILLINOIS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Year Ended April 30, 2016

	Business-Type Activities	Governmental Activities
	Enterprise	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customer and Users	\$ 4,532,564	\$ -
Receipts from Interfund Services Transactions	-	2,279,438
Payments to Suppliers	(1,686,407)	(2,144,052)
Payments to Employees	(1,322,802)	-
Net Cash from Operating Activities	<u>1,523,355</u>	<u>135,386</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Due From/To Other Funds	4,648	(107,110)
Transfers In	9,000	-
Transfers (Out)	(672,712)	-
Connection Fees	620,383	-
Intergovernmental Income	99,227	-
Net Cash from Noncapital Financing Activities	<u>60,546</u>	<u>(107,110)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital Assets Purchased	(264,326)	-
Principal Payments on Long-Term Debt	(800,000)	-
Interest Payments on Long-Term Debt	(198,085)	-
Net Cash from Capital and Related Financing Activities	<u>(1,262,411)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on Investments	41,400	25
Net Cash from Investing Activities	<u>41,400</u>	<u>25</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	362,890	28,301
CASH AND CASH EQUIVALENTS, MAY 1	<u>5,072,493</u>	<u>-</u>
CASH AND CASH EQUIVALENTS, APRIL 30	<u><u>\$ 5,435,383</u></u>	<u><u>\$ 28,301</u></u>

(This statement is continued on the following page.)

CITY OF WOODSTOCK, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
PROPRIETARY FUNDS

For the Year Ended April 30, 2016

	Business-Type Activities	Governmental Activities
	Enterprise	Internal Service
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating Income	\$ 103,644	\$ 99,167
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities		
Depreciation	1,621,594	-
Changes in Assets and Liabilities		
Accounts Receivable	(119,301)	-
Pension Items - IMRF	(354,556)	-
Accounts Payable	(102,360)	-
Accrued Payroll	(1,368)	-
Unearned Revenue	-	11,949
Claims Payable	-	24,270
Other Postemployment Benefits	(5,560)	-
Compensated Absences	(10,807)	-
Net Pension Liability - IMRF	392,069	-
NET CASH FROM OPERATING ACTIVITIES	\$ 1,523,355	\$ 135,386
CASH AND CASH EQUIVALENTS		
Cash and Investments	\$ 312,812	\$ 28,301
Cash with Paying Agent	7,300	-
Restricted Cash and Investments	5,115,271	-
TOTAL CASH AND CASH EQUIVALENTS	\$ 5,435,383	\$ 28,301

See accompanying notes to financial statements.

CITY OF WOODSTOCK, ILLINOIS

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

April 30, 2016

	Pension Trust	
	Police Pension	Agency Funds
	<hr/>	<hr/>
ASSETS		
Cash and Short-Term Investments	\$ 850,893	\$ 511,541
Investments, at Fair Value		
Equity Securities	4,324,156	-
Corporate Bonds	3,463,675	-
U.S. Treasury Securities	3,509,924	-
U.S. Agency Securities	787,338	-
Mutual Funds	4,960,232	-
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)		
Accrued Interest	54,509	-
Accounts	-	100
	<hr/>	<hr/>
Total Assets	17,950,727	511,641
	<hr/>	<hr/>
LIABILITIES		
Accounts Payable	-	79,015
Due to Other Organizations	-	432,626
	<hr/>	<hr/>
Total Liabilities	-	511,641
	<hr/>	<hr/>
NET POSITION RESTRICTED FOR PENSIONS	\$ 17,950,727	\$ -
	<hr/> <hr/>	<hr/> <hr/>

See accompanying notes to financial statements.

CITY OF WOODSTOCK, ILLINOIS

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUND**

For the Year Ended April 30, 2016

ADDITIONS

Contributions	
Employer Contributions	\$ 946,589
Employee Contributions	<u>302,301</u>
Total Contributions	<u>1,248,890</u>
Investment Income	
Net Depreciation in Fair Value of Investments	(790,699)
Interest	<u>354,007</u>
Total Investment Income	(436,692)
Less Investment Expense	<u>(205,159)</u>
Net Investment Income	<u>(641,851)</u>
Total Additions	<u>607,039</u>

DEDUCTIONS

Retirement and Disability Benefits	1,222,358
Administrative Expenses	<u>13,625</u>
Total Deductions	<u>1,235,983</u>

NET DECREASE (628,944)

**NET POSITION RESTRICTED
FOR PENSIONS**

May 1	<u>18,579,671</u>
April 30	<u><u>\$ 17,950,727</u></u>

See accompanying notes to financial statements.

CITY OF WOODSTOCK, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

April 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Woodstock, Illinois (the City) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government 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 more significant of the City's accounting policies are described below.

A. Reporting Entity

The City is a municipal corporation governed by an elected mayor and six-member council. As required by generally accepted accounting principles, these financial statements present the City (the primary government) and its component units. In evaluating how to define the reporting entity, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was based upon the significance of its operational or financial relationship with the primary government. A blended component unit, although legally separate, is, in substance, part of the City's operations and so data from this unit is combined with the data of the primary government. A discretely presented component unit, on the other hand, is reported in a separate column on the government-wide financial statements to emphasize it is legally separate from the City.

Pension Trust Fund

The City's financial statements include the Police Pension System (PPS) as a pension trust fund. The City's sworn police employees participate in PPS. PPS functions for the benefit of those employees and is governed by a five-member Pension Board. Two members appointed by the Mayor, one elected pension beneficiary and two elected police officers constitute the Pension Board. The City and PPS participants are obligated to fund all PPS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the City is authorized to approve the actuarial assumptions used in the determination of the contribution levels. PPS is reported as a pension trust fund because of the City's fiduciary responsibility. Separate financial statements are not available for PPS.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Discretely Presented Component Unit

The Woodstock Public Library

The Woodstock Public Library (the Library) operates and maintains the City's public library facilities. The Library's Board is appointed by the Mayor with the consent of the City Council. The Library may not issue bonded debt, and its annual budget and property tax levy requests are subject to the City Council's approval. Separate financial statements for the Library are not available.

B. Fund Accounting

The City uses funds to report on 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. The minimum number of funds are maintained consistent with legal and managerial requirements.

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 restricted or committed monies (special revenue funds), the funds restricted, committed or assigned for acquisition or construction of major capital assets (capital projects funds) and funds restricted, committed 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).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting (Continued)

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 City utilizes a pension trust fund and an agency fund which are generally used to account for assets that the City holds in a fiduciary capacity or on behalf of others as their agent.

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 City. For the most part, the effect of material interfund activity has been eliminated from these statements. The costs for interfund services provided/used between funds are not eliminated in the process of the consolidation. 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 shared 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.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The Police Protection Fund is used to account for the operations of the City's Police Department. Financing is provided by a specific restricted property tax levy.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Government-Wide and Fund Financial Statements (Continued)

The Capital Improvements Fund is used to account for purchase of major capital equipment and construction or expansion of facilities.

The City reports the following major proprietary fund:

The Water and Sewer Fund accounts for the activities of the water operations and sewer operations systems.

Additionally, the City reports the following proprietary fund:

The Employee Insurance Fund, an Internal Service Fund is used to account for the City's employee health insurance program provided to other departments and funds of the City on a cost reimbursement basis. This fund is reported as part of the governmental activities on the government-wide financial statements as it provides services primarily to the City's governmental funds/activities.

The City reports a pension trust fund as a fiduciary fund to account for the Police Pension Fund. Furthermore, the City reports the Escrow Fund as a fiduciary fund to account for funds held on behalf of other third parties.

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 financial statements (except the Agency Funds which do not have a measurement focus). 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 non-operating.

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 City considers revenues to be available if they are collected within 60 days of the end of

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

the current fiscal period, except for sales taxes, income taxes and telecommunication taxes which use a 90 to 120-day period. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due, unless due the first day of the following fiscal year.

Property taxes, sales taxes and telecommunication taxes owed to the state at year end, utility 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 City.

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 City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are generally revocable only for failure to comply with prescribed eligibility requirements, such as equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the availability criterion.

The City reports unearned and unavailable/deferred revenue on its financial statements. Unavailable/deferred 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 arise when resources are received by the City 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. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability or deferred inflow of resources for unearned and unavailable/deferred revenue is removed from the financial statements and revenue is recognized.

E. Cash and Investments

Cash and Cash Equivalents

For purposes of the statement of cash flows, the City's proprietary funds consider their equity in pooled cash and all highly liquid investments, including restricted cash and investments, with an original maturity of three months or less when purchased to be cash equivalents.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Cash and Investments (Continued)

Investments

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 except for non-negotiable certificates of deposit which are recorded at cost. Fair value has been based on quoted market prices at April 30, 2016 for debt and equity securities and contract values for insurance contracts.

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the state to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at Illinois Funds share price, the price for which the investment could be sold (\$1).

F. Restricted Assets

Certain proceeds of the City's bonds as well as certain resources set aside for their repayment are classified as restricted assets on the financial statements because their use is limited. Certain assets are also restricted for capital improvements.

G. Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These short-term receivables and payables are classified as "due from other funds" or "due to other funds" on the financial statements.

H. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses. Prepaid expenditures are recognized on the consumption method in governmental funds.

I. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks 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 City as assets with an initial, individual cost in excess \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Capital Assets (Continued)

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:

	<u>Years</u>
Building and Improvements	50
Machinery and Equipment	10-20
Vehicles	5
Water and Sewer System	40-70
Infrastructure	20-50

J. Compensated Absences

Accumulated unpaid vacation, sick pay and other employee benefit amounts for governmental fund types are accrued in these funds as a current liability to the extent that employees have retired or terminated at year end but have not been paid.

In the government-wide financial statements and the proprietary funds financial statements accumulated unpaid vacation, sick pay and other employee benefit amounts are recorded as earned by employees.

K. 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, discounts and losses on refundings, are deferred and amortized over the life of the bonds. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenses.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Long-Term Obligations (Continued)

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.

L. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

M. Fund Balances/Net Position

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 or from enabling legislation adopted by the City. Committed fund balance is constrained by formal actions of the City Council, which is considered the City's highest level of decision-making authority. Formal actions include both resolutions and ordinances approved by the City Council, as they are considered equally binding. Assigned fund balance represents amounts constrained by the City's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the City Manager and Director of Finance by passage of resolution No. 12-R-21, consistent with the intentions of the City Council. Any residual fund balance in the General Fund, including fund balance targets and any deficit fund balance of any other governmental fund is reported as unassigned.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Fund Balances/Net Position (Continued)

The City has established a fund balance policy for its General Fund that targets unrestricted fund balance at 120 days (four months) of estimated operating expenditures including those expenditures reported in other governmental funds that receive annual operating transfers with the exception of transfers intended to fund capital projects. Similar fund balance policies have been adopted for the Municipal Audit, Aquatic Center, Recreation Center, Illinois Municipal Retirement, Wireless Alarm, Northern Illinois Special Recreation Center, Environmental Management and Hotel/Motel Tax Funds but these policies relate to both restricted and unrestricted fund balance of \$1,000,000. The City'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 or unrestricted funds are available for spending the City considers committed funds to be expended first followed by assigned funds and then unassigned funds.

In the government-wide financial statements, restricted net positions are legally restricted by outside parties for a specific purpose. Net investment in capital assets represents the book value of capital assets less any outstanding long-term debt principal issued to construct capital assets.

N. Interfund Transactions

Interfund service 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 service transactions and reimbursements, are reported as transfers.

O. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. INDIVIDUAL FUND DISCLOSURES

A. Deficit Fund Balances/Net Position

The Aquatics Center Fund and Tax Increment Financing District Fund had deficit fund balances of \$178,260 and \$90,133, respectively, as of April 30, 2016.

B. Due To/From Other Funds

Due to/from other funds at April 30, 2016 are comprised of the following:

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental	\$ 167,208
Capital Improvements	General	450,000
Police Protection	General	163,923
Nonmajor Governmental	General	52,351
Nonmajor Governmental	Nonmajor Governmental	20,150
Capital Improvements	Enterprise	25,762
Enterprise	General	<u>26,132</u>
TOTAL		<u>\$ 905,526</u>

The purpose of the due to/from other funds are as follows:

- \$167,208 due from the nonmajor governmental funds to the General Fund. This balance relates to a short-term loan required to cover costs incurred by the Employee Health/Life Insurance Fund. The City intends to move the money between the funds within one year.
- \$450,000 due from the General Fund to the Capital Improvements Fund. This balance relates primarily to money provided by the General Fund to the Capital Improvements Fund from routine transfers made at year end for normal operating expenditures. Repayment is expected within one year.
- \$163,923 due from the General Fund to the Police Protection Fund. This balance relates primarily to money provided by the General Fund to the Police Protection Fund from routine transfers made at year end for normal operating expenditures. Repayment is expected within one year.
- \$52,351 due from the General Fund to the nonmajor governmental funds. This balance relates to money provided by the General Fund to the nonmajor governmental funds from routine transfers made at year end. The City intends to move the money between the funds within one year.

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. INDIVIDUAL FUND DISCLOSURES (Continued)

B. Due To/From Other Funds (Continued)

- \$20,150 due from nonmajor governmental funds to other nonmajor governmental funds. This balance relates to routine transfers made at year end. The City intends to move the money between the funds within one year.
- \$25,762 due from the Enterprise Fund to the Capital Improvements Fund. This balance relates to money provided by the Capital Improvements Fund to the Enterprise Fund from routine transfers made at year end. The City intends to move the money between the funds within one year.

C. Interfund Transfers

Interfund transfers during the year ended April 30, 2016 consisted of the following:

	<u>Transfer In</u>	<u>Transfer Out</u>
General	\$ 457,712	\$ 5,363,650
Police Protection	2,186,517	-
Capital Improvements	2,000,000	546,700
Nonmajor Governmental	2,371,633	441,800
Water and Sewer	9,000	672,712
	<u>\$ 7,024,862</u>	<u>\$ 7,024,862</u>
TOTAL	<u>\$ 7,024,862</u>	<u>\$ 7,024,862</u>

The purposes of interfund transfers are as follows:

- \$457,712 transferred from other funds to the General Fund. These transfers are from the Water and Sewer Fund (\$261,712) and nonmajor governmental funds (\$98,000) (Environmental Management Fund (\$80,000) and Northern Illinois Special Recreation Fund (\$18,000)) that relate to routine transfers from these operations. These transfers will not be repaid.
- \$2,000,000 transferred to the Capital Improvements Fund from the General Fund. This transfer is an annual transfers. The transfer will not be repaid.
- \$2,371,633 transferred to nonmajor governmental funds from the General Fund (\$1,490,133), Capital Improvements Fund (\$546,700) and nonmajor governmental funds (\$334,800). This relates primarily to transfers from the General Fund to the Debt Service Fund (nonmajor governmental fund) to provide for the debt service payments of two alternate revenue bonds repaid by the use of sales taxes and routine transfers provided on behalf of the Police Protection Fund and nonmajor governmental funds. These transfers will not be repaid.

2. INDIVIDUAL FUND DISCLOSURES (Continued)

C. Interfund Transfers (Continued)

- \$2,186,517 transferred from the General Fund to the Police Protection Fund. This transfer is from the General Fund and represents routine transfers to fund these operations. These transfers will not be repaid.
- \$213,000 transferred from the Water and Sewer Fund to the nonmajor governmental funds (Illinois Municipal Retirement Fund (\$135,000) and Social Security Fund (\$78,000)). This transfer is from the Water and Sewer Fund (Enterprise Fund) and represents routine transfers to fund these operations. These transfers will not be repaid.
- \$100,000 transferred from the Water and Sewer Fund to the nonmajor governmental funds (Liability Insurance). This transfer is from the Water and Sewer Fund (Enterprise Fund) and represents routine transfers to fund these operations. These transfers will not be repaid.
- \$9,000 transferred from nonmajor governmental funds to the Enterprise Fund. The Aquatic Center Fund (nonmajor governmental fund) provides a routine transfer to the Water and Sewer Fund (Enterprise Fund). This transfer will not be repaid.

3. DEPOSITS AND INVESTMENTS

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

The City's investment policy authorizes the City to make deposits/invest in insured financial institutions, obligations of the U. S. Treasury and U.S. agencies, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations and Illinois Funds.

It is the policy of the City 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 City 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 objective of the policy is safety (preservation of capital and protection of investment principal), liquidity and yield.

3. DEPOSITS AND INVESTMENTS (Continued)

A. City Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the City's deposits may not be returned to it. The City's investment policy requires pledging of collateral with a fair value of 105% of all bank balances in excess of federal depository insurance with the collateral held by the City or the City's agent in the City's name.

B. City Investments

In accordance with its investment policy, the City limits its exposure to interest rate risk, the risk that changes in interest rates will adversely affect the fair value of investments, by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a two-year period. The investment policy limits the maximum maturity length of investments two years from date of purchase, except for reserve funds. Investments in reserve funds may be purchased with maturities to match future projects or liability requirements.

The City 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 certificates of deposit at \$250,000 or less each and money market mutual funds. Illinois Funds and money market mutual funds are rated AAA by Standard and Poor's.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the City will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the City's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the City's agent separate from where the investment was purchased or by the trust department of the bank where purchased, in the City's name. Illinois Funds and money market mutual funds are not subject to custodial credit risk.

Concentration of credit risk is the risk that the City has a high percentage of its investments in one type of investment. The City's investment policy limits the amount of the portfolio that can be invested in any one investment vehicle to 50% of the portfolio, excluding U.S. Treasury obligations.

The City's investment policy does not specifically prohibit the use of or the investment in derivatives.

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. RECEIVABLES

A. Property Taxes

Property taxes for the 2015 levy year attach as an enforceable lien on January 1, 2015, on property values assessed as of the same date. Taxes are levied by December of the same year by passage of a Tax Levy Ordinance. Tax bills are prepared by the County and issued on or about May 1, 2016 and are payable in two installments, on or about June 1, 2016 and September 1, 2016. The County collects such taxes and remits them periodically.

The City has elected, under governmental accounting standards, to match its property tax revenues to the fiscal year that the tax levy is intended to finance. Therefore, the entire 2015 tax levy has been recorded as unavailable/deferred revenue on the financial statements. The 2016 tax levy, which attached as an enforceable lien on property as of January 1, 2016, has not been recorded as a receivable as of April 30, 2016 as the tax has not yet been levied by the City and will not be levied until December 2016 and, therefore, the levy is not measurable at April 30, 2016.

B. Due from Other Governments

The detail of due from other governments in the governmental activities is as follows:

State Shared Sales Tax	\$ 1,253,841
State Shared Income Tax	538,532
Telecommunication Tax	153,381
State Shared Motor Fuel Tax	56,372
Other	<u>210,939</u>
TOTAL DUE FROM OTHER GOVERNMENTS	<u>\$ 2,213,065</u>

5. CAPITAL ASSETS

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

	Balances May 1	Additions	Retirements	Balances April 30
GOVERNMENTAL ACTIVITIES				
Capital Assets not Being Depreciated				
Land	\$ 34,220,213	\$ -	\$ -	\$ 34,220,213
Construction in Progress	1,482,731	158,523	1,482,731	<u>158,523</u>
Total Capital Assets not Being Depreciated	<u>35,702,944</u>	158,523	1,482,731	<u>34,378,736</u>

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. CAPITAL ASSETS (Continued)

	Balances May 1	Additions	Retirements	Balances April 30
GOVERNMENTAL ACTIVITIES				
(Continued)				
Capital Assets Being Depreciated				
Land Improvements	\$ 8,953,899	\$ 267,191	\$ -	\$ 9,221,090
Building and Improvements	21,230,597	1,515,023	-	22,745,620
Equipment	8,019,751	687,870	123,314	8,584,307
Infrastructure	58,265,490	104,542	-	58,370,032
Total Capital Assets Being Depreciated	96,469,737	2,574,626	123,314	98,921,049
Less Accumulated Depreciation for				
Land Improvements	5,630,334	299,851	-	5,930,185
Building and Improvements	8,217,913	567,260	-	8,785,173
Equipment	6,123,495	522,101	123,314	6,522,282
Infrastructure	31,488,534	1,728,279	-	33,216,813
Total Accumulated Depreciation	51,460,276	3,117,491	123,314	54,454,453
Total Capital Assets Being Depreciated, Net	45,009,461	(542,865)	-	44,466,596
TOTAL GOVERNMENTAL ACTIVITIES, NET	\$ 80,712,405	\$ (384,342)	\$ 1,482,731	\$ 78,845,332
BUSINESS-TYPE ACTIVITIES				
Capital Assets not Being Depreciated				
Land	\$ 93,200	\$ -	\$ -	\$ 93,200
Total Capital Assets not Being Depreciated	93,200	-	-	93,200
Capital Assets Being Depreciated				
Building and Improvements	17,651,714	107,120	-	17,758,834
Equipment	17,764,471	142,935	-	17,907,406
Water and Sewer Mains	29,792,785	14,271	-	29,807,056
Total Capital Assets Being Depreciated	65,208,970	264,326	-	65,473,296
Less Accumulated Depreciation for				
Building and Improvements	4,345,662	341,590	-	4,687,252
Equipment	15,268,685	553,637	-	15,822,322
Water and Sewer Mains	9,483,684	726,367	-	10,210,051
Total Accumulated Depreciation	29,098,031	1,621,594	-	30,719,625
Total Capital Assets Being Depreciated, Net	36,110,939	(1,357,268)	-	34,753,671
TOTAL BUSINESS-TYPE ACTIVITIES, NET	\$ 36,204,139	\$ (1,357,268)	\$ -	\$ 34,846,871

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions of the primary government as follows:

GOVERNMENTAL ACTIVITIES	
General Government	\$ 141,588
Public Safety	247,679
Highways and Streets	2,012,964
Culture and Recreation	<u>715,260</u>
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	<u>\$ 3,117,491</u>

6. LONG-TERM DEBT

A. Changes in Governmental Activities Long-Term Liabilities

During the fiscal year, the following changes occurred in liabilities reported in the governmental activities:

	Balances May 1, Restated	Additions	Retirements	Balances April 30	Current Portion
General Obligation Bonds	\$ 1,525,000	\$ -	\$ 285,000	\$ 1,240,000	\$ 295,000
Alternate Revenue Bonds	8,325,000	-	1,025,000	7,300,000	1,050,000
Landfill Closure Costs	658,000	-	47,000	611,000	47,000
Compensated Absences Payable *	1,794,564	962,701	903,712	1,853,553	913,539
Net Other Postemployment Benefit Obligation *	57,854	-	28,831	29,023	-
Net Pension Liability - IMRF *	3,087,624	1,788,815	-	4,876,439	-
Net Pension Liability - SLEP *	-	16,703	-	16,703	-
Net Pension Liability - Police Pension *	13,378,755	5,108,140	-	18,486,895	-
Unamortized Bond Premium	343,137	-	36,577	306,560	-
Unamortized Bond Discount	(17,343)	-	(2,519)	(14,824)	-
TOTAL GENERAL LONG-TERM DEBT	<u>\$ 29,152,591</u>	<u>\$ 7,876,359</u>	<u>\$ 2,323,601</u>	<u>\$ 34,705,349</u>	<u>\$ 2,305,539</u>

* Retired by the General and Police Protection Funds.

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. LONG-TERM DEBT (Continued)

B. General Obligation Bonds

The City 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 City. General obligation bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements/ Refundings	Balances April 30	Current Portion
\$1,825,000 General Obligation Refunding Bonds, Series 2013A dated October 17, 2013, due in annual installments of \$20,000 to \$320,000, plus interest of 3% through January 1, 2020.	Debt Service	\$ 1,525,000	\$ -	\$ 285,000	\$ 1,240,000	\$ 295,000
TOTAL GENERAL OBLIGATION BONDS		\$ 1,525,000	\$ -	\$ 285,000	\$ 1,240,000	\$ 295,000

C. Alternate Revenue Source Bonds

The City also issues general obligation (alternate revenue source) bonds to provide funds for the acquisition and construction of major capital facilities. Alternate revenue source bonds pledge specific revenues other than property taxes to repay the debt. The County Clerk is required to levy a property tax if the City has insufficient funds to repay the debt. The City has made all required payments for fiscal year 2015/2016 and does not anticipate having to levy a property tax in future years to repay the bonds. The governmental activities alternate revenue source bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements/ Refundings	Balances April 30	Current Portion
\$1,425,000 Alternate Revenue Bonds, Series 2010A dated July 21, 2010, due in annual installments of \$120,000 to \$160,000, plus interest of 1.150% to 3.625%, through December 1, 2020.	Debt Service	\$ 875,000	\$ -	\$ 145,000	\$ 730,000	\$ 145,000
\$1,475,000 Alternate Revenue Bonds, Series 2010C dated July 21, 2010, due in annual installments of \$120,000 to \$155,000, plus interest of 1.15% to 3.75%, through December 1, 2021.	Debt Service	985,000	-	130,000	855,000	135,000

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. LONG-TERM DEBT (Continued)

C. Alternate Revenue Source Bonds (Continued)

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements/ Refundings	Balances April 30	Current Portion
\$325,000 Alternate Revenue Bonds, Series 2010E dated July 21, 2010, due in annual installments of \$25,000 to \$35,000, plus interest of 1.15% to 3.75%, through December 1, 2021.	Debt Service	\$ 210,000	\$ -	\$ 25,000	\$ 185,000	\$ 25,000
\$1,860,000 Alternate Revenue Bonds, Series 2013B dated October 17, 2013, due in annual installments of \$20,000 to \$325,000, plus interest of 3% through December 1, 2020.	Debt Service	1,555,000	-	295,000	1,260,000	305,000
\$4,700,000 Alternate Revenue Bonds, Series 2014 dated June 18, 2014, due in annual installments of \$430,000 to \$530,000, plus interest of 3% through December 1, 2025.	Debt Service	4,700,000	-	430,000	4,270,000	440,000
TOTAL ALTERNATE REVENUE SOURCE BONDS		\$ 8,325,000	\$ -	\$ 1,025,000	\$ 7,300,000	\$ 1,050,000

The following is a summary of bond transactions and other debt transactions of the City for the year ended April 30, 2016 that are payable by governmental activities.

In 2010, the City issued the series 2010A general obligation alternate revenue source bonds to refund the remaining principal for the series 2000C and 2001 alternate revenue bonds issued in prior years. The bond ordinance requires the City to have 1.25 times the annual debt service on the bonds in order to abate the property tax that also secures the bonds. The outstanding principal for the series 2000C bonds was called on August 20, 2010 and the outstanding principal for the series 2001 bonds was called on February 1, 2011. The series 2010A bonds will require \$801,029 for total interest and principal until final repayment on December 1, 2020, when the series 2010A bonds are paid off. During the current fiscal year, the pledge of sales taxes of \$171,565 was 4.1% of the total sales tax revenues.

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. LONG-TERM DEBT (Continued)

C. Alternate Revenue Source Bonds (Continued)

In 2010, the City issued the series 2010C general obligation alternate revenue source bonds to refund the remaining series 2002E alternate revenue bonds. The bond ordinance requires the City to have 1.25 times the annual debt service on the bonds in order to abate the property tax that also secures the bonds. The outstanding principal for the series 2002E bonds was called on December 1, 2010. The total interest and principal remaining to be paid on the 2010C bonds is \$961,339, with the pledge expiring December 1, 2021, when the bonds are paid off. During the current fiscal year, the pledge of tax increment property taxes of \$161,399 was 26.8% of the total tax increment property tax revenues.

In 2010, the City issued the series 2010E general obligation alternate revenue source bonds to refund the remaining series 2002E alternate revenue bonds. The bond ordinance requires the City to have 1.25 times the annual debt service on the bonds in order to abate the property tax that also secures the bonds. The outstanding principal for the series 2002E bonds was called on December 1, 2010. The total interest and principal remaining to be paid on the bonds is \$208,711, with the pledge expiring December 1, 2021, when the bonds are paid off. During the current fiscal year, the pledge of tax increment property taxes of \$31,758 was 5.3% of the total tax increment property tax revenues.

In 2014, the City issued the series 2013B general obligation alternate revenue source bonds to refund the remaining series 2004B general obligation alternate revenue source bonds through an advanced refunding. The outstanding principal and interest requirements for the series 2004B bonds were placed in escrow and the bonds called on January 1, 2014. The total interest and principal remaining to be paid on the 2013B bonds is \$1,355,550. During the current fiscal year, the pledge of telecommunication taxes of \$341,650 was 53.4% of the total tax increment property tax revenues.

D. Landfill Closure Costs

In compliance with GASB Statement No. 18, the City has reported its long-term obligation related to closing costs for a landfill closed in 2000. The City is the owner of a tract of land formerly operated as a municipal landfill. The City has been identified, in addition to one other corporate entity, by the United States Environmental Protection Agency (USEPA) as a potential responsible party under the Superfund Amendments and Reauthorization Act of the Comprehensive Environment Response Compensation Acts. Governmental activities long-term liabilities related to the landfill were as follows:

	Fund Debt Retired by	Balances May 1	Additions	Reductions	Balances April 30	Current Portion
Landfill Post Closure Care Costs	Environmental Management	\$ 658,000	\$ -	\$ 47,000	\$ 611,000	\$ 47,000

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. LONG-TERM DEBT (Continued)

E. Debt Service Requirements to Maturity

Debt service requirements to maturity for governmental activities long-term debt is as follows:

Fiscal Year Ending April 30,	General Obligation Bonds		Alternate Revenue Bonds	
	Principal	Interest	Principal	Interest
2017	\$ 295,000	\$ 37,200	\$ 1,050,000	\$ 223,496
2018	310,000	28,350	1,075,000	192,759
2019	315,000	19,050	1,110,000	160,509
2020	320,000	9,600	1,140,000	126,590
2021	-	-	795,000	91,050
2022	-	-	700,000	65,325
2023	-	-	530,000	42,900
2024	-	-	440,000	27,000
2025	-	-	460,000	13,800
TOTAL	\$ 1,240,000	\$ 94,200	\$ 7,300,000	\$ 943,429

F. Business-Type Activities

Long-term debt payable by business-type activities is as follows:

Issue	Fund Debt Retired by	Balances May 1, Restated	Issuances	Retirements	Balances April 30	Current Portion
\$3,650,000 Alternate Revenue Bonds, Series 2004F, Waterworks and Sewage, dated March 1, 2004, due in annual installments of \$55,000 to \$400,000, plus interest of 2.00% to 3.65%, through November 1, 2016.	Water and Sewer	\$ 785,000	\$ -	\$ 385,000	\$ 400,000	\$ 400,000
\$3,400,000 Alternate Revenue Bonds, Series 2008, Waterworks and Sewage, dated September 4, 2008, due in annual installments of \$130,000 to \$250,000, plus interest of 3.0% to 4.5%, through January 1, 2028.	Water and Sewer	2,560,000	-	155,000	2,405,000	160,000

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. LONG-TERM DEBT (Continued)

F. Business-Type Activities (Continued)

Issue	Fund Debt Retired by	Balances May 1, Restated	Issuances	Retirements	Balances April 30	Current Portion
\$2,940,000 Alternate Revenue Bonds, Series 2010D, dated July 21, 2010, due in annual installments of \$240,000 to \$305,000, plus interest of 1.375% to 3.750%, through December 1, 2021.	Water and Sewer	\$ 1,955,000	\$ -	\$ 260,000	\$ 1,695,000	\$ 260,000
Compensated Absences	Water and Sewer	249,915	100,131	110,938	239,108	107,035
Net Other Postemployment Benefit Obligation	Water and Sewer	10,503	-	5,560	4,943	-
Net Pension Liability - IMRF	Water and Sewer	676,740	392,069	-	1,068,809	-
Unamortized Bond Discount	N/A	(34,995)	-	(4,193)	(30,802)	-
TOTAL BUSINESS-TYPE ACTIVITIES LONG-TERM DEBT		\$ 6,202,163	\$ 492,200	\$ 912,305	\$ 5,782,058	\$ 927,035

Debt service requirements to maturity for business-type activities long-term debt is as follows:

Fiscal Year Ending April 30,	Alternate Revenue Bonds	
	Principal	Interest
2017	\$ 820,000	\$ 164,850
2018	430,000	144,721
2019	450,000	130,583
2020	465,000	114,683
2021	485,000	97,793
2022	500,000	79,287
2023	200,000	59,806
2024	210,000	51,105
2025	220,000	41,970
2026	230,000	32,400
2027	240,000	22,050
2028	250,000	11,250
TOTAL	\$ 4,500,000	\$ 950,498

6. LONG-TERM DEBT (Continued)

G. No Commitment/Conduit Debt

The City has issued Industrial Development Revenue Bonds (IDRBs) to provide financial assistance to private organizations for the construction and acquisition of industrial and commercial improvements deemed to be in the public interest. The bonds are secured solely by the property financed and are payable solely from the payments received on the underlying mortgage loans on the property. The City is not obligated in any manner for the repayment of the bonds. Accordingly, the bonds outstanding are not reported as a liability in these financial statements. The aggregate principal amount payable for the only series of IDRBs outstanding as of April 30, 2016 which could be determined was \$23,483,871.

7. DEFINED BENEFIT PENSION PLANS

The City contributes to three defined benefit pension plans, two of these plans provided by the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system; and the remaining defined benefit plan provided through the Police Pension Plan which is a single-employer pension plan. The benefits, benefit levels, employee contributions and employer contributions for these three plans are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly. None of the pension plans issue separate reports. However, IMRF does issue a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report may be obtained online at www.imrf.org.

Plan Descriptions

Illinois Municipal Retirement Fund - Regular Pension Plan

Plan Administration

All employees (including those of the discretely presented component unit and other than those covered by the Police Pension Plan and the Sheriff's Law Enforcement Personnel (SLEP) Plan provided through IMRF) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Regular Pension Plan (Continued)

Plan Membership

At December 31, 2015, IMRF membership consisted of:

Inactive Employees or Their Beneficiaries	
Currently Receiving Benefits	89
Inactive Employees Entitled to but not yet Receiving Benefits	82
Active Employees	<u>113</u>
 TOTAL	 <u><u>284</u></u>

Benefits Provided

All employees (other than those covered by the Police Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

IMRF also provides death and disability benefits. These benefit provisions and all are established by state statute.

Contributions

Participating members are required to contribute 4.50% of their annual salary to IMRF. The City is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution for the calendar year ended December 31, 2015 was 12.84% of covered payroll.

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Regular Pension Plan (Continued)

Actuarial Assumptions

The City's net pension liability 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 performed as of the same date using the following actuarial methods and assumptions.

Actuarial Valuation Date	December 31, 2015
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.75%
Salary Increases	3.75% to 14.50%
Interest Rate	7.50%
Cost of Living Adjustments	3.00%
Asset Valuation Method	Market Value

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

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Regular Pension Plan (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.47%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was not projected to be available to make all projected future benefit payments of current plan members.

Therefore, the long-term expected rate of return on pension plan investments of 7.50% was blended with the index rate of 3.57% for tax exempt general obligation bonds rated AA or better at December 31, 2015 to arrive at a discount rate of 7.47% used to determine the total pension liability.

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2015	\$ 39,380,771	\$ 35,151,148	\$ 4,229,623
Changes for the Period			
Service Cost	695,142	-	695,142
Interest	2,910,757	-	2,910,757
Difference Between Expected and Actual Experience	222,933	-	222,933
Changes in Assumptions	100,164	-	100,164
Employer Contributions	-	864,278	(864,278)
Employee Contributions	-	298,857	(298,857)
Net Investment Income	-	174,331	(174,331)
Benefit Payments and Refunds	(1,732,864)	(1,732,864)	-
Other (Net Transfer)	-	141,099	(141,099)
Net Changes	2,196,132	(254,299)	2,450,431
BALANCES AT DECEMBER 31, 2015	\$ 41,576,903	\$ 34,896,849	\$ 6,680,054

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Regular Pension Plan (Continued)

Changes in the Net Pension Liability (Continued)

The table presented on the previous page includes amounts for both the City and the Library. The City's collective share of the net pension liability at January 1, 2015, the employer contributions, and the net pension liability at December 31, 2015 was \$3,764,364, \$769,207 and \$5,945,248, respectively. The Library's collective share of the net pension liability at January 1, 2015, the employer contributions and the net pension liability at December 31, 2015 was \$465,259, \$95,071 and \$734,806, respectively.

Changes in assumptions related to retirement age and mortality were made since the prior measurement date.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended April 30, 2016, the City recognized pension expense of \$1,064,807.

At April 30, 2016, the City reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Difference Between Expected and Actual Experience	\$ 174,969	\$ -
Changes in Assumption	78,614	-
Net Difference Between Projected and Actual		
Earnings on Pension Plan Investments	1,956,745	-
Contributions Made Subsequent to the		
Measurement Date	<u>270,062</u>	-
 TOTAL	 <u>\$ 2,480,390</u>	 <u>\$ -</u>

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Regular Pension Plan (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

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

Year Ending April 30,	
2017	\$ 828,762
2018	558,700
2019	558,700
2020	534,228
2021	-
Thereafter	-
	<hr/>
TOTAL	<u>\$ 2,480,390</u>

The deferred outflows presented in the table above include amounts for both the City and the Library. The City's collective share of the deferred outflows and inflows of resources at April 30, 2016 was \$2,207,547 and \$0, respectively. The Library's collective share of the deferred outflows and inflows of resources at April 30, 2016 was \$272,843 and \$0, respectfully.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the City calculated using the discount rate of 7.47% as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.47%) or 1 percentage point higher (8.47%) than the current rate:

	1% Decrease (6.47%)	Current Discount Rate (7.47%)	1% Increase (8.47%)
Net Pension Liability - IMRF	<u>\$ 12,119,125</u>	<u>\$ 6,680,054</u>	<u>\$ 2,205,691</u>

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel Plan

Plan Administration

All SLEP employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Plan Membership

At December 31, 2015, SLEP membership consisted of:

Inactive Employees or Their Beneficiaries	
Currently Receiving Benefits	-
Inactive Employees Entitled to but not yet Receiving Benefits	-
Active Employees	<u>1</u>
 TOTAL	 <u><u>1</u></u>

Benefits Provided

SLEP members, having accumulated at least 20 years of SLEP service and terminating IMRF participation on or after January 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. SLEP members meeting these two qualifications are entitled to an annual retirement benefit, payable monthly for life, in an amount generally equal to 2.5% of their final rate of earnings, for each year of credited service up to 20 years, 2% of their final earnings rate for the next ten years of credited service, and 1% for each year thereafter. For SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies. SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by Illinois Compiled Statute.

Contributions

Participating members are required to contribute 7.5% of their annual salary to SLEP. The City is required to contribute the remaining amounts necessary to fund SLEP as specified by statute. The employer contribution and required employer contribution for calendar year 2015 was 14.13% of covered payroll.

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel Plan
(Continued)

Actuarial Assumptions

The City's net pension liability 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 performed as of the same date using the following actuarial methods and assumptions.

Actuarial Valuation Date	December 31, 2015
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	3.00%
Salary Increases	3.75% to 14.50%
Interest Rate	7.50%
Cost of Living Adjustments	3.50%
Asset Valuation Method	Market Value

For nondisabled 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 adjustment that were applied for nondisabled 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

The discount rate used to measure the total pension liability was 7.47%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel Plan
(Continued)

Discount Rate (Continued)

rate. Based on those assumptions, the SLEP's fiduciary net position was not projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments of 7.50% was blended with the index rate of 3.57% for tax exempt general obligation municipal bonds rated AA or better at December 31, 2015 to arrive at a discount rate of 7.47% used to determine the total pension liability.

Changes in the Net Pension Liability (Asset)

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2015	\$ 286,121	\$ 299,915	\$ (13,794)
Changes for the Period			
Service Cost	24,508	-	24,508
Interest	22,378	-	22,378
Difference between Expected and Actual Experience	(2,136)	-	(2,136)
Changes in Assumptions	883	-	883
Employer Contributions	-	20,149	(20,149)
Employee Contributions	-	10,695	(10,695)
Net Investment Income	-	1,577	(1,577)
Benefit Payments and Refunds	-	-	-
Administrative Expense	-	(17,285)	17,285
Other (Net Transfer)	-	-	-
Net Changes	45,633	15,136	30,497
BALANCES AT DECEMBER 31, 2015	\$ 331,754	\$ 315,051	\$ 16,703

Changes in assumptions related to retirement age and mortality were made since the prior measurement date.

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel Plan
(Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended April 30, 2016, the City recognized pension expense of \$34,345.

At April 30, 2016, the City reported deferred outflows of resources and deferred inflows of resources related to SLEP from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Difference Between Expected and Actual Experience	\$ -	\$ 1,432
Changes in Assumption	592	-
Net Difference Between Projected and Actual		
Earnings on Pension Plan Investments	17,140	-
Contributions Made Subsequent to the		
Measurement Date	<u>5,882</u>	<u>-</u>
 TOTAL	 <u>\$ 23,614</u>	 <u>\$ 1,432</u>

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

Year Ending <u>April 30,</u>	
2017	\$ 9,754
2018	3,872
2019	4,271
2020	4,285
2021	-
Thereafter	<u>-</u>
 TOTAL	 <u>\$ 22,182</u>

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel Plan
(Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the City calculated using the discount rate of 7.47% as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.47%) or 1 percentage point higher (8.47%) than the current rate:

	1% Decrease (6.47%)	Current Discount Rate (7.47%)	1% Increase (8.47%)
Net Pension Liability (Asset) - SLEP	\$ 48,243	\$ 16,703	\$ (10,312)

Police Pension Plan

Plan Administration

Police sworn personnel are covered by the Police Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (ILCS) (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The City accounts for the plan as a pension trust fund.

The plan is governed by a five-member Board of Trustees. Two members of the Board are appointed by the City's Mayor, one member is elected by pension beneficiaries and two members are elected by active police employees.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

Plan Descriptions (Continued)

Police Pension Plan (Continued)

Plan Membership

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

Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	23
Inactive Plan Members Entitled to but not yet Receiving Benefits	1
Active Plan Members	37
 TOTAL	 61

Benefits Provided

The Police Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to 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 annual benefit shall be increased by 2.5% 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 eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten 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 ½ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.5% 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 ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% 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% or ½ of the change in the Consumer Price Index for the proceeding calendar year.

7. DEFINED BENEFIT PENSION PLANS (Continued)

Plan Descriptions (Continued)

Police Pension Plan (Continued)

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 City is required to contribute the remaining amounts necessary to finance the plan, including the costs of administering the plan, as actuarially determined by an enrolled actuary. Effective January 1, 2011, the City has until the year 2040 to fund 90% of the past service cost for the Police Pension Plan. However, the City has chosen to fund 100% of the past service cost by 2040. For the year ended April 30, 2016, the City's contribution was 30.25% of covered payroll.

Investment Policy

ILCS limit the Police Pension Fund's (the Fund) investments to those allowable by ILCS and require the Fund's Board of Trustees to adopt an investment policy which can be amended by a majority vote of the Board of Trustees. The Fund can invest in the same securities as the City, plus the following: certain non-U.S. obligations (corporate debt securities), Illinois municipal corporations' tax anticipation warrants, veteran's loans, obligations of the State of Illinois and its political subdivisions (rated AA+ or better), Illinois insurance company general and separate accounts, equity mutual funds and equity securities. 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, 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, corporate bonds, common and preferred stock, 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) and IMET, a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from the participating members. IMET is not registered with the SEC as an investment company. Investments in IMET are valued at IMET's share price, the price for which the investment could be sold.

During the year, no changes to the investment policy were approved by the Board of Trustees.

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

Plan Descriptions (Continued)

Police Pension Plan (Continued)

Investment Policy (Continued)

It is the policy of the 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 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, risk aversion, rate of return and liquidity.

The Fund’s investment manager establishes the following target allocation across asset classes:

Asset Class	Target	Long-Term Expected Real Rate of Return
U.S. Government Fixed Income	22.5%	2.0%
U.S. IG Corp Fixed Income	22.5%	3.5%
U.S. Large Cap Equities	25.0%	7.3%
U.S. Mid Cap Equities	9.5%	8.5%
U.S. Small Cap Equities	0.0%	0.0%
International Equities	17.5%	7.0%
Cash	3.0%	1.5%

Asset class returns are calculated on the geometric mean basis and derived from stocks, bonds, cash and inflation of 2.9% from 1926-2014 Morningstar except for International Equity, which is derived from MSCI EAFE Index for the period December 31, 1976 through August 31.

Investment Valuations

All investments in the plan are stated at fair value and are recorded as of the trade date. Fair value is based on quoted market prices at April 30 for debt securities, equity securities and mutual funds and contract values for insurance contracts.

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

Plan Descriptions (Continued)

Police Pension Plan (Continued)

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 (2.33%). The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the Fund's deposits may not be returned to them. The Fund's investment policies do not require pledging of collateral for all bank balances in excess of federal depository insurance, since flow-through FDIC insurance is available for the Fund's deposits with financial institutions.

Interest Rate Risk

The following table presents the investments and maturities of the Fund's debt securities and money market mutual funds as of April 30, 2016:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury Obligations	\$ 3,509,924	\$ 101,313	\$ 3,304,623	\$ 103,988	\$ -
U.S. Agency Obligations	787,338	450,702	318,208	-	18,428
Corporate Bonds	3,463,675	201,832	2,120,205	1,141,638	-
TOTAL	\$ 7,760,937	\$ 753,847	\$ 5,743,036	\$ 1,245,626	\$ 18,428

In accordance with its investment policy, the Fund limits its exposure to interest rate risk, the risk that changes in interest rates will adversely affect the fair value of investments, by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a one-year period. The investment policy does not limit the maximum maturity length of investments in the Fund. The Fund's investment policy specifically prohibits the use of or the investment in derivatives.

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

Plan Descriptions (Continued)

Police Pension Plan (Continued)

Credit Risk

The 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 obligations guaranteed by the United States Government, securities issued by agencies of the United States Government that are explicitly or implicitly guaranteed by the United States Government or corporate bonds rated as investment grade by one of the two largest rating services at the time of purchase. The U.S. agency obligations are rated AAA and the money market mutual funds are rated AAA. The corporate bonds are rated BBB to AAA.

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Fund will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, all security transactions that are exposed to custodial credit risk are processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the Fund's agent separate from where the investment was purchased in the Fund's name. The money market mutual funds are not subject to custodial credit risk.

Actuarial Assumptions

The total pension liability above was determined using the following actuarial methods and assumptions.

Actuarial Valuation Date	April 30, 2016
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	3.00%
Salary Increases	5.50%
Interest Rate	7.00%
Cost of Living Adjustments	3.00%
Asset Valuation Method	Market

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

Plan Descriptions (Continued)

Police Pension Plan (Continued)

Actuarial Assumptions (Continued)

Mortality rates were based on the RP 2014 Mortality Table (BCHA) projected to 2016 using improvement scale MP-2015. The other non-economic actuarial assumptions used in the April 30, 2016 valuation were based on the results of an actuarial experience study conducted by the Illinois Department of Insurance dated September 26, 2012.

Discount Rate

The discount rate used to measure the total pension liability was 7%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT MAY 1, 2015	\$ 31,958,426	\$ 18,579,671	\$ 13,378,755
Changes for the Period			
Service Cost	852,188	-	852,188
Interest	2,194,307	-	2,194,307
Difference Between Expected and Actual Experience	133,033	-	133,033
Changes in Assumptions	2,522,026	-	2,522,026
Employer Contributions	-	946,589	(946,589)
Employee Contributions	-	302,301	(302,301)
Net Investment Income	-	(641,851)	641,851
Benefit Payments and Refunds	(1,222,358)	(1,222,358)	-
Administrative Expense	-	(13,625)	13,625
Net Changes	4,479,196	(628,944)	5,108,140
BALANCES AT APRIL 30, 2016	\$ 36,437,622	\$ 17,950,727	\$ 18,486,895

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

Plan Descriptions (Continued)

Police Pension Plan (Continued)

Changes in the Net Pension Liability (Continued)

There was a change with respect to Actuarial Assumptions from the prior year to reflect revised expectations with respect to mortality rates. The mortality rates have been changed to the RP 2014 Mortality Table (BCHA) projected to 2016 using improvement scale MP-2015.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the City calculated using the discount rate of 7% as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6%) or 1 percentage point higher (8%) than the current rate:

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net Pension Liability	\$ 24,006,424	\$ 18,486,895	\$ 13,995,529

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended April 30, 2016, the City recognized pension expense of \$501,201. At April 30, 2016, the Village reported deferred outflows of resources and deferred inflows of resources related to the police pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 133,033	\$ -
Changes in Assumptions	2,522,026	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,942,880	-
TOTAL	\$ 4,597,939	\$ -

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

Plan Descriptions (Continued)

Police Pension Plan (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

Changes in the net pension liability related to the difference in actual and expected experience, or changes in assumptions regarding future events, are recognized in pension expense over the expected remaining service life of all employees (active and retired) in the Police Pension Plan. Differences in projected and actual earnings over the measurement period are recognized over a five-year period.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the police pension will be recognized in pension expense as follows:

<u>Year Ending</u> <u>April 30,</u>		
2017	\$	862,694
2018		862,694
2019		862,694
2020		862,694
2021		862,694
Thereafter		<u>284,469</u>
 TOTAL	 \$	 <u><u>4,597,939</u></u>

8. LANDFILL CLOSURE COSTS

The City is the owner of a tract of land formerly operated as a municipal landfill. The City has been identified, in addition to one other corporate entity, by the United States Environmental Protection Agency (USEPA) as a potential responsible party under the Superfund Amendments and Reauthorization Act of the Comprehensive Environment Response Compensation Acts. State and Federal laws and regulations required the City to place a final cover on its landfill site. This cover was installed in 2000 and will need to be maintained and monitored for a period of 30 years. Recognition of the landfill liability is based on landfill capacity used to date. Therefore, the City reports an estimate for 100% of the costs anticipated to maintain and monitor the landfill for the remaining 15 years. These amounts are based on what it costs to maintain and monitor the landfill in 2016. The City expects the actual costs may be higher due to inflation, changes in technology or changes in regulations.

The City reports the estimated costs of \$611,000 in the governmental activities. These costs will be funded by the Environmental Management Special Revenue Fund.

9. RISK MANAGEMENT

The City is exposed to various risks including but not limited to losses from workers' compensation, employee health insurance and general liability/property. The City is self-insured for its exposure to employee health risks. The City participates in the McHenry County Municipal Risk Management Association (McMRMA), a public entity risk pool, which provides workers' compensation and general liability/property coverage.

McMRMA is a proprietary agency whose members are McHenry County, Illinois governments. McMRMA manages and funds first party property losses, third party liability claims, workers' compensation claims and public officials' liability claims of its members. Premiums are invested by the McMRMA Board and are used to pay claims processed by a third party administrator.

Each member assumes the first \$1,000 of each occurrence and has self-insurance retention at various amounts. Management consists of a Board of Directors comprised of one appointed representative from each member.

The City does not exercise any control over the activities of McMRMA beyond its representation on the Board of Directors. Initial contributions are determined in advance of each membership year based on the individual member's eligible revenue as defined in the by-laws of McMRMA and the funding needs for the membership year. The Board of Directors may require that supplemental contributions be made by members to ensure adequate funds are available to meet the obligations applicable to the membership year. Members have a contractual obligation to fund any deficit of McMRMA attributable to a membership year which they were a member.

The City has established the Employee Insurance Internal Service Fund to account for the employee health insurance activities. Each participating fund makes payments to the Employee Insurance Fund. The charges are based on personnel costs and established premium rates for various insurance coverages.

The City has contracted with a third party administrator (TPA) to administer the employee health insurance program and to review and process claims. In addition, the City has contracted with third party carriers for specific stop-loss coverage to limit the City's exposure. The specific stop-loss coverage is based on \$80,000 per individual per year.

The City does not utilize aggregate stop-loss coverage for its health plan. Settlements have not exceeded coverage in any of the prior three years.

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. RISK MANAGEMENT (Continued)

A reconciliation of claims payable for the fiscal years ended April 30, 2016 and 2015 are as follows:

	Health	
	2016	2015
CLAIMS PAYABLE, MAY 1	\$ 80,436	\$ 148,180
Add Claims Incurred	2,002,027	1,948,893
Less Claims Paid	<u>(1,977,757)</u>	<u>(2,016,637)</u>
CLAIMS PAYABLE, APRIL 30	<u>\$ 104,706</u>	<u>\$ 80,436</u>

10. CONTINGENT LIABILITIES

A. Litigation

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

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 City expects such amounts, if any, to be immaterial.

11. OTHER POSTEMPLOYMENT BENEFITS

A. Plan Description

In addition to providing the pension benefits described, the City provides other postemployment benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and any employer contributions are governed by the City and can be amended by the City 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 City's General Fund and Waterworks and Sewerage Fund.

B. Benefits Provided

The City provides other postemployment benefits to its retirees. To be eligible for benefits, an employee must qualify for retirement under one of the City's retirement plans.

All health care benefits are provided through the City's self-insured health plan. In accordance with state statutes, those benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous and substance abuse care; vision care; dental care; and prescriptions. Eligibility in the City-sponsored health care plan is discontinued upon eligibility for federally sponsored health care benefits.

C. Membership

At April 30, 2015 (census date), membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits	15
Terminated Employees Entitled to Benefits but not yet Receiving Them	-
Active Employees	
Vested	21
Nonvested	108
	<hr/>
TOTAL	144
	<hr/>
Participating Employers	1
	<hr/> <hr/>

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

D. Funding Policy

The City negotiates the contribution percentages between the City and employees through the union contracts and personnel policy. All retirees contribute 100% of the actuarially determined premium to the plan to cover the cost of providing the benefits to the retirees via the self-insured plan (pay as you go) which results in an implicit subsidy to the City as defined by the GASB Statement No. 45. Since the City is self-insured, this amount fluctuates on an annual basis. For the fiscal year ended April 30, 2016, retirees contributed \$210,246 and the City contributed \$123,233. The City is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the plan until retirement.

E. Annual OPEB Costs and Net OPEB Obligation

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for April 30, 2014, 2015 and 2016 was as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2016	\$ 86,983	\$ 123,233	141.67%	\$ 36,429
2015	87,255	127,874	147.00%	72,679
2014	98,041	31,812	32.45%	113,298

The net OPEB obligation (NOPEBO) as of April 30, 2016 was calculated as follows:

Annual Required Contribution	\$ 86,499
Interest on Net OPEB Obligation	2,907
Adjustment to Annual Required Contribution	<u>(2,423)</u>
Annual OPEB Cost	86,983
Contributions Made	<u>(123,233)</u>
Increase (Decrease) in Net OPEB Obligation	(36,250)
Net OPEB Obligation, Beginning of Year	<u>72,679</u>
NET OPEB OBLIGATION, END OF YEAR	<u><u>\$ 36,429</u></u>

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

F. Funded Status and Funding Progress

The funded status of the plan as of April 30, 2014 (latest information available), was as follows:

Actuarial Accrued Liability (AAL)	\$ 1,306,135
Actuarial Value of Plan Assets	-
Unfunded Actuarial Accrued Liability (UAAL)	1,306,135
Funded Ratio (Actuarial Value of Plan Assets/AAL)	0.00%
Covered Payroll (Active Plan Members)	\$ 9,698,394
UAAL as a Percentage of Covered Payroll	13.47%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about 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, 2014 actuarial valuation, the entry-age actuarial cost method was used. The actuarial assumptions included a 4% investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of an initial 6.5% and an ultimate rate of 8%. Both rates include a 4% inflation assumption. The actuarial value of assets was not determined as the City 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 over a 30-year period.

12. COMPONENT UNIT - WOODSTOCK PUBLIC LIBRARY

A. Summary of Significant Accounting Policies

The accounting policies of the Library conform to generally accepted accounting principles as applicable to governments. The Government 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 more significant policies:

1. Fund Accounting

Governmental Funds

The accounts of the Library are organized on the basis of funds each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements in this report into three fund types and one broad fund category as follows:

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general capital assets (capital projects funds) and 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.

2. Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses recorded when a liability is incurred.

The modified accrual basis of accounting is followed by the governmental funds on the fund financial statements. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Library considers property taxes as available if they are collected within 60 days after year end. A 60-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

12. COMPONENT UNIT - WOODSTOCK PUBLIC LIBRARY (Continued)

A. Summary of Significant Accounting Policies (Continued)

3. Cash and Investments

Investments are stated at cost or amortized cost, which approximates fair value.

B. Deposits and Investments

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

The Library's outstanding cash is invested also in accordance with the City's investment policy, which authorizes the City to make deposits/invest in insured financial institutions, obligations of the U.S. Treasury and U.S. agencies, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations and Illinois Funds.

It is the policy of the Library 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 Library 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 objective of the policy is safety (preservation of capital and protection of investment principal), liquidity and yield.

1. Library Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the Library's deposits may not be returned to it. The Library's investment policy requires pledging of collateral with a fair value of 105% of all bank balances in excess of federal depository insurance with the collateral held by the Library or the Library's agent in the Library's name.

2. Library Investments

In accordance with its investment policy, the Library limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a two-year period. The investment policy limits the maximum maturity length of investments two years from date of purchase, except for reserve funds. Investments in reserve funds may be purchased with maturities to match future projects or liability requirements.

12. COMPONENT UNIT - WOODSTOCK PUBLIC LIBRARY (Continued)

B. Deposits and Investments (Continued)

2. Library Investments (Continued)

The Library 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 certificates of deposit at \$250,000 or less each and money market mutual funds. Illinois Funds and money market mutual funds are rated AAA by Standard and Poor's.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Library will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Library's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the Library's agent separate from where the investment was purchased or by the trust department of the bank where purchased, in the Library's name. Illinois Funds and money market mutual funds are not subject to custodial credit risk.

Concentration of Credit Risk - The Library's investment policy limits investments the amount of the portfolio that can be invested in any one investment vehicle to 50% of the portfolio, excluding U.S. Treasury obligations.

The Library's investment policy does not specifically prohibit the use of or the investment in derivatives.

C. Receivables

Property taxes for the 2015 levy year attach as an enforceable lien on January 1, 2015, on property values assessed as of the same date. Taxes are levied by December of the same year by passage of a Tax Levy Ordinance. Tax bills are prepared by the County and issued on or about May 1, 2016 and August 1, 2016, and are payable in two installments, on or about June 1, 2016 and September 1, 2016. The County collects such taxes and remits them periodically.

The Library has elected, under governmental accounting standards, to match its property tax revenues to the fiscal year that the tax levy is intended to finance. Therefore, the entire 2015 tax levy has been recorded as unavailable/deferred revenue on the balance sheet for governmental funds. The 2016 tax levy, which attached as an enforceable lien on property as of January 1, 2016, has not been recorded as a receivable as of April 30, 2016 as the tax has not yet been levied by the Library and will not be levied until December 2016 and, therefore, the levy is not measurable at April 30, 2016.

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. COMPONENT UNIT - WOODSTOCK PUBLIC LIBRARY (Continued)

D. Capital Assets

The following is a summary of changes in the Library's capital assets during the fiscal year:

	Balances May 1	Additions	Retirements	Balances April 30
Capital Assets not Being Depreciated				
Land	\$ 401,754	\$ -	\$ -	\$ 401,754
Total Capital Assets not Being Depreciated	401,754	-	-	401,754
Capital Assets Being Depreciated				
Building and Improvements	7,164,219	68,725	-	7,232,944
Equipment	903,591	50,626	-	954,217
Total Capital Assets Being Depreciated	8,067,810	119,351	-	8,187,161
Less Accumulated Depreciation for				
Building and Improvements	3,168,358	177,881	-	3,346,239
Equipment	870,636	16,700	-	887,336
Total Accumulated Depreciation	4,038,994	194,581	-	4,233,575
Total Capital Assets Being Depreciated, Net	4,028,816	(75,230)	-	3,953,586
TOTAL CAPITAL ASSETS	\$ 4,430,570	\$ (75,230)	\$ -	\$ 4,355,340

E. Long-Term Debt

1. General Obligation Bonds

The Library 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 City payable by the Library's tax levy. General obligation bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements/ Refundings	Balances April 30	Current Portion
\$1,135,000 General Obligation Refunding Bonds, Series 2014A dated October 7, 2014, due in annual installments of \$265,000 to \$310,000, plus interest of 3% to 4% through January 1, 2019.	Debt Service	\$ 1,135,000	\$ -	\$ 265,000	\$ 870,000	\$ 280,000
TOTAL GENERAL OBLIGATION BONDS		\$ 1,135,000	\$ -	\$ 265,000	\$ 870,000	\$ 280,000

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. COMPONENT UNIT - WOODSTOCK PUBLIC LIBRARY (Continued)

E. Long-Term Debt (Continued)

2. Alternate Revenue Source Bonds

The Library also issues general obligation (alternate revenue source) bonds to provide funds for the acquisition and construction of major capital facilities. Alternate revenue source bonds pledge specific revenues other than property taxes to repay the debt. The County Clerk is required to levy a property tax if the Library has insufficient funds to repay the debt. The Library has made all required payments for fiscal year 2015/2016 and does not anticipate having to levy a property tax in future years to repay the debt. The alternate revenue source bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Current Portion
\$350,000 Alternate Revenue Refunding Bonds (Series B) dated July 21, 2010, due in annual installments of \$35,000 to \$45,000, plus interest of 1.15% to 3.40%, through December 1, 2019.	Debt Service	\$ 205,000	\$ -	\$ 40,000	\$ 165,000	\$ 40,000
TOTAL ALTERNATE REVENUE SOURCE BONDS		\$ 205,000	\$ -	\$ 40,000	\$ 165,000	\$ 40,000

The following is a summary of bond transactions and other debt transactions of the Library for the year ended April 30, 2016:

The City issued the series 2000D general obligation alternate revenue sources bonds to provide supplemental funding for the construction of an addition to the public library. These bonds are payable from a pledge of the Library Building Fund's property taxes and developer impact fee revenues and are being repaid by the Library Debt Service Fund. In 2010, the City issued the series 2010B general obligation alternate revenue source bonds to refund the remaining principal for the series 2000D alternate revenue bonds. The bond ordinance requires the City to have 1.25 times the annual debt service on the bonds in order to abate the property tax that also secures the bonds. The outstanding principal for the series 2000D bonds was called on January 1, 2011. The series 2010B bonds will require \$266,380 for total interest and principal until final repayment on December 1, 2019, when the series 2010B bonds are paid off. During the current fiscal year, the pledge of property tax and developer impact fee revenues of \$46,080 for paying the series 2010B bonds was 56% of the total property tax revenues and developer impact fees reported in the Library Building Fund.

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. COMPONENT UNIT - WOODSTOCK PUBLIC LIBRARY (Continued)

E. Long-Term Debt (Continued)

2. Alternate Revenue Source Bonds (Continued)

In 2015, the Library issued the series 2014A general obligation bonds to refund the remaining series 2005A general obligation bonds through an advanced refunding. The outstanding principal and interest requirements for the series 2005A bonds were called on January 1, 2015. The total interest and principal remaining to be paid on the 2014A bonds is \$1,251,872. During the current fiscal year, the pledge of sales taxes, revenue sharing receipts, park impact fees, and general revenues of \$571,000 for paying the series 2014A bonds was 13.7% of the total sales taxes, revenue sharing receipts, park impact fees and general revenues.

3. Debt Service Requirements to Maturity

Fiscal Year Ending April 30,	General Obligation Bonds		Alternate Revenue Source Bonds	
	Principal	Interest	Principal	Interest
2017	\$ 280,000	\$ 32,000	\$ 40,000	\$ 5,130
2018	290,000	23,600	40,000	4,030
2019	300,000	12,000	40,000	2,830
2020	-	-	45,000	1,530
TOTAL	\$ 870,000	\$ 67,600	\$ 165,000	\$ 13,520

4. Changes in Long-Term Liabilities

During the fiscal year the following changes occurred in liabilities reported in general long-term debt:

	Balances May 1, Restated	Additions	Retirements	Balances April 30	Current Portion
Bonds Payable	\$ 1,340,000	\$ -	\$ 305,000	\$ 1,035,000	\$ 320,000
Compensated Absences Payable	184,259	84,891	87,205	181,945	78,920
Net Other Postemployment Benefit Obligation	4,322	-	1,859	2,463	-
Net Pension Liability - IMRF	465,259	269,547	-	734,806	-
Unamortized Bond Premium	77,989	-	18,209	59,780	-
Unamortized Bond Discount	(1,484)	-	(290)	(1,194)	-
TOTAL GENERAL LONG-TERM DEBT	\$ 2,070,345	\$ 354,438	\$ 411,983	\$ 2,012,800	\$ 398,920

CITY OF WOODSTOCK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

13. CHANGE IN ACCOUNTING PRINCIPLE

	<u>Increase (Decrease)</u>
CHANGE IN ACCOUNTING PRINCIPLE - GOVERNMENTAL ACTIVITIES	
Change in Accounting Principle	
To Write-Off the Police Pension Plan Net Pension Asset	\$ (943,357)
To Record the Police Pension Plan Net Pension Liability	(13,378,755)
To Record the IMRF Net Pension Liability	(3,087,624)
To Record the Deferred Outflows of Resources for Employer Contributions Subsequent to the Measurement Date for IMRF	193,021
To Record the SLEP Net Pension Asset	13,794
To Record the Deferred Outflows of Resources for Employer Contributions Subsequent to the Measurement Date for SLEP	<u>6,236</u>
TOTAL CHANGE IN ACCOUNTING PRINCIPLE - GOVERNMENTAL ACTIVITIES	<u><u>\$ (17,196,685)</u></u>
CHANGE IN ACCOUNTING PRINCIPLE - BUSINESS-TYPE ACTIVITIES	
To Record the IMRF Net Pension Liability	\$ (676,740)
To Record the Deferred Outflows of Resources for Employer Contributions Subsequent to the Measurement Date for IMRF	<u>42,306</u>
TOTAL CHANGE IN ACCOUNTING PRINCIPLE - BUSINESS-TYPE ACTIVITIES	<u><u>\$ (634,434)</u></u>
CHANGE IN ACCOUNTING PRINCIPLE - COMPONENT UNIT	
To Record the IMRF Net Pension Liability	\$ (465,259)
To Record the Deferred Outflows of Resources for Employer Contributions Subsequent to the Measurement Date for IMRF	<u>29,085</u>
TOTAL CHANGE IN ACCOUNTING PRINCIPLE - COMPONENT UNIT	<u><u>\$ (436,174)</u></u>

With the implementation of GASB Statement No. 68 and No. 71, the City is required to retroactively record the net pension liability, deferred outflows of resources and write-off any net pension obligations and assets.

14. SUBSEQUENT EVENTS

On October 5, 2016, the City issued \$1,840,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2016, for the purposes of partially refunding, through an advance refunding, a portion of the City's outstanding General Obligation Waterworks and Sewerage Bonds (Alternate Revenue Source), Series 2008A.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF WOODSTOCK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND**

For the Year Ended April 30, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 5,373,100	\$ 5,373,100	\$ 5,698,486
Licenses and Permits	196,500	196,500	238,789
Intergovernmental	2,932,000	2,932,000	3,231,345
Charges for Services	597,000	597,000	616,910
Investment Income	30,000	30,000	46,313
Miscellaneous	221,000	221,000	251,094
Total Revenues	9,349,600	9,349,600	10,082,937
EXPENDITURES			
General Government	3,599,900	3,713,000	3,534,185
Highways and Streets	1,084,700	1,084,700	887,784
Culture and Recreation	636,600	636,600	615,756
Economic Development	205,000	205,000	147,134
Total Expenditures	5,526,200	5,639,300	5,184,859
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,823,400	3,710,300	4,898,078
OTHER FINANCING SOURCES (USES)			
Transfers In	453,400	457,800	457,712
Transfers (Out)	(4,291,100)	(5,490,000)	(5,363,650)
Sale of Capital Assets	15,000	15,000	13,240
Total Other Financing Sources (Uses)	(3,822,700)	(5,017,200)	(4,892,698)
NET CHANGE IN FUND BALANCE	\$ 700	\$ (1,306,900)	5,380
FUND BALANCE, MAY 1			4,589,648
FUND BALANCE, APRIL 30			\$ 4,595,028

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
POLICE PROTECTION FUND

For the Year Ended April 30, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property Tax	\$ 3,440,000	\$ 3,440,000	\$ 3,427,652
Total Taxes	3,440,000	3,440,000	3,427,652
Intergovernmental			
State Grant	20,000	20,000	-
Fire/Ambulance District	84,000	84,000	84,000
Community Unit School District 200	56,000	56,000	56,000
Total Intergovernmental	160,000	160,000	140,000
Fines and Fees			
Police Fines	415,000	415,000	405,214
Adjudicated Fines	8,000	8,000	7,290
Drug Forfeiture Revenue	2,500	2,500	3,216
DUI Fines	12,000	12,000	17,804
Explorer Revenue	4,000	4,000	350
E 911 Revenue	8,600	8,600	15,144
Total Fines and Fees	450,100	450,100	449,018
Other			
Wireless Alarm Fees	54,000	54,000	53,622
Miscellaneous Income	11,000	11,000	17,780
Extra Police Duty Charges	7,200	7,200	8,752
Dare Contributions	2,000	2,000	3,092
Workers' Compensation Recapture	-	-	3,891
Total Other	74,200	74,200	87,137
Total Revenues	4,124,300	4,124,300	4,103,807

(This schedule is continued on the following page.)

CITY OF WOODSTOCK, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)
POLICE PROTECTION FUND

For the Year Ended April 30, 2016

	Original Budget	Final Budget	Actual
EXPENDITURES			
Public Safety			
Salaries	\$ 4,308,600	\$ 4,308,600	\$ 4,301,975
Benefits	1,550,000	1,559,400	1,555,901
Personal Services	94,700	94,700	90,319
Contractual Services	176,300	176,300	199,983
Commodities	126,900	126,900	89,374
Other Charges	9,800	9,800	23,566
Capital Outlay	11,000	11,000	14,926
	<hr/>	<hr/>	<hr/>
Total Expenditures	6,277,300	6,286,700	6,276,044
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,153,000)	(2,162,400)	(2,172,237)
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Corporate	2,170,300	2,186,600	2,186,517
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	2,170,300	2,186,600	2,186,517
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	\$ 17,300	\$ 24,200	14,280
	<hr/>	<hr/>	<hr/>
FUND BALANCE, MAY 1			44,811
			<hr/>
FUND BALANCE, APRIL 30			\$ 59,091
			<hr/>

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
OTHER POSTEMPLOYMENT BENEFITS

April 30, 2016

Actuarial Valuation Date April 30,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2011	N/A	N/A	N/A	N/A	N/A	N/A
2012	\$ -	\$ 1,120,823	0.00%	\$ 1,120,823	\$ 9,067,981	12.36%
2013	N/A	N/A	N/A	N/A	N/A	N/A
2014	-	1,306,135	0.00%	1,306,135	9,698,394	13.47%
2015	N/A	N/A	N/A	N/A	N/A	N/A
2016	N/A	N/A	N/A	N/A	N/A	N/A

N/A - an actuarial valuation was not performed for this year.

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND**

April 30, 2016

	<u>2016</u>
Actuarially Determined Contribution	\$ 859,439
Contributions in Relation to the Actuarially Determined Contribution	<u>859,439</u>
CONTRIBUTION DEFICIENCY (Excess)	<u><u>\$ -</u></u>
Covered-Employee Payroll	\$ 6,646,780
Contributions as a Percentage of Covered-Employee Payroll	12.93%

Notes to Required Supplementary Information

The information presented is for the fiscal year ended April 30 and was therefore determined as part of the actuarial valuations as of January 1 of the preceding calendar years. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 28 years; the asset valuation method was at five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.5% annually, projected salary increases assumption of 4.4% to 16.0% compounded annually and postretirement benefit increases of 3.0% compounded annually.

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
SHERIFF'S LAW ENFORCEMENT PERSONNEL**

April 30, 2016

	<u>2016</u>
Actuarially Determined Contribution	\$ 19,794
Contributions in Relation to the Actuarially Determined Contribution	<u>19,794</u>
CONTRIBUTION DEFICIENCY (Excess)	<u><u>\$ -</u></u>
Covered-Employee Payroll	\$ 142,596
Contributions as a Percentage of Covered-Employee Payroll	13.88%

Notes to Required Supplementary Information

The information presented is for the fiscal year ended April 30 and was therefore determined as part of the actuarial valuations as of January 1 of the preceding calendar years. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 27 years; the asset valuation method was at five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.5% annually, projected salary increases assumption of 4.4% to 16.0% compounded annually and postretirement benefit increases of 3.0% compounded annually.

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
POLICE PENSION FUND

Last Ten Fiscal Years

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Actuarially Determined Contribution	\$ 588,084	\$ 635,785	\$ 747,174	\$ 731,665	\$ 914,936	\$ 859,521	\$ 718,760	\$ 806,043	\$ 910,852	\$ 938,891
Contribution in Relation to the Actuarially Determined Contribution	704,684	723,721	717,652	738,957	770,821	854,862	857,721	882,336	930,616	946,589
CONTRIBUTION DEFICIENCY (Excess)	\$ (116,600)	\$ (87,936)	\$ 29,522	\$ (7,292)	\$ 144,115	\$ 4,659	\$ (138,961)	\$ (76,293)	\$ (19,764)	\$ (7,698)
Covered-Employee Payroll	\$ 2,573,706	\$ 2,743,699	\$ 2,704,686	\$ 2,842,275	\$ 2,782,509	\$ 2,728,331	\$ 2,826,492	\$ 2,953,578	\$ 3,046,780	\$ 3,128,846
Contributions as a Percentage of Covered-Employee Payroll	27.38%	26.38%	26.53%	26.00%	27.70%	31.33%	30.35%	29.87%	30.54%	30.25%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of May 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 25 years; the asset valuation method was at market value; and the significant actuarial assumptions were an investment rate of return of 7.0% annually, projected salary increase assumption of 5.5% compounded annually and postretirement benefit increases of 3.0% compounded annually.

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
OTHER POSTEMPLOYMENT BENEFITS**

April 30, 2016

Fiscal Year Ended April 30,	Employer Contributions	Annual Required Contributions (ARC)	Percentage Contributed
2011	\$ 28,284	\$ 37,646	75.13%
2012	28,284	37,517	75.39%
2013	28,284	37,326	75.78%
2014	31,812	68,299	46.58%
2015	127,874	86,499	147.83%
2016	123,233	86,499	142.47%

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND

April 30, 2016

	<u>2016</u>
TOTAL PENSION LIABILITY	
Service Cost	\$ 695,142
Interest	2,910,757
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	222,933
Changes of Assumptions	100,164
Benefit Payments, including Refunds of Member Contributions	<u>(1,732,864)</u>
Net Change in Total Pension Liability	2,196,132
Total Pension Liability - Beginning	<u>39,380,771</u>
TOTAL PENSION LIABILITY - ENDING	<u><u>\$ 41,576,903</u></u>
PLAN FIDUCIARY NET POSITION	
Contributions - Employer	\$ 864,278
Contributions - Member	298,857
Net Investment Income	174,331
Benefit Payments, including Refunds of Member Contributions	(1,732,864)
Administrative Expense	<u>141,099</u>
Net Change in Plan Fiduciary Net Position	(254,299)
Plan Fiduciary Net Position - Beginning	<u>35,151,148</u>
PLAN FIDUCIARY NET POSITION - ENDING	<u><u>\$ 34,896,849</u></u>
EMPLOYER'S NET PENSION LIABILITY	<u><u>\$ 6,680,054</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	83.93%
Covered-Employee Payroll	\$ 6,646,780
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	100.50%

Above figures are combined for the City and the Library and are presented as of the measurement date of December 31 of the previous calendar year.

Changes in assumptions related to retirement age and mortality were made since the prior measurement date.

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
SHERIFF'S LAW ENFORCEMENT PERSONNEL

April 30, 2016

	<u>2016</u>
TOTAL PENSION LIABILITY	
Service Cost	\$ 24,508
Interest	22,378
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	(2,136)
Changes of Assumptions	883
Benefit Payments, including Refunds of Member Contributions	<u>-</u>
Net Change in Total Pension Liability	45,633
Total Pension Liability - Beginning	<u>286,121</u>
TOTAL PENSION LIABILITY - ENDING	<u><u>\$ 331,754</u></u>
PLAN FIDUCIARY NET POSITION	
Contributions - Employer	\$ 20,149
Contributions - Member	10,695
Net Investment Income	1,577
Benefit Payments, including Refunds of Member Contributions	-
Administrative Expense	<u>(17,285)</u>
Net Change in Plan Fiduciary Net Position	15,136
Plan Fiduciary Net Position - Beginning	<u>299,915</u>
PLAN FIDUCIARY NET POSITION - ENDING	<u><u>\$ 315,051</u></u>
EMPLOYER'S NET PENSION LIABILITY	<u><u>\$ 16,703</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	94.97%
Covered-Employee Payroll	\$ 142,596
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	11.71%

Above figures are presented as of the measurement date of December 31 of the previous calendar year.

Changes in assumptions related to retirement age and mortality were made since the prior measurement date.

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
POLICE PENSION FUND

April 30, 2016

	<u>2016</u>	<u>2015</u>
TOTAL PENSION LIABILITY		
Service Cost	\$ 852,188	\$ 757,695
Interest	2,194,307	1,962,497
Changes of Benefit Terms	-	-
Differences Between Expected and Actual Experience	133,033	(201,741)
Changes of Assumptions	2,522,026	2,026,786
Benefit Payments, including Refunds of Member Contributions	<u>(1,222,358)</u>	<u>(1,244,966)</u>
Net Change in Total Pension Liability	4,479,196	3,300,271
Total Pension Liability - Beginning	<u>31,958,426</u>	<u>28,658,155</u>
TOTAL PENSION LIABILITY - ENDING	<u>\$ 36,437,622</u>	<u>\$ 31,958,426</u>
PLAN FIDUCIARY NET POSITION		
Contributions - Employer	\$ 946,589	\$ 930,616
Contributions - Member	302,301	340,776
Net Investment Income	(641,851)	724,332
Benefit Payments, including Refunds of Member Contributions	(1,222,358)	(1,244,966)
Administrative Expense	<u>(13,625)</u>	<u>(16,111)</u>
Net Change in Plan Fiduciary Net Position	(628,944)	734,647
Plan Fiduciary Net Position - Beginning	<u>18,579,671</u>	<u>17,845,024</u>
PLAN FIDUCIARY NET POSITION - ENDING	<u>\$ 17,950,727</u>	<u>\$ 18,579,671</u>
EMPLOYER'S NET PENSION LIABILITY	<u>\$ 18,486,895</u>	<u>\$ 13,378,755</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	49.26%	58.14%
Covered-Employee Payroll	\$ 3,128,846	\$ 3,046,780
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	590.85%	439.11%

Note to Required Supplementary Information

There was a change with respect to actuarial assumptions from the prior year to reflect revised expectations with respect to mortality rates. The mortality rates have been changed to the RP 2014 Mortality Table (BCHA) projected to 2016 using improvement scale MP-2015.

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

**SCHEDULE OF INVESTMENT RETURNS
POLICE PENSION FUND**

April 30, 2016

	<u>2016</u>	<u>2015</u>
Annual Money-Weighted Rate of Return, Net of Investment Expense	(2.33%)	5.05%

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2016

BUDGETS

Annual budgets are adopted for all governmental, proprietary and pension trust funds. Budgets are adopted on a basis consistent with generally accepted accounting principles. All annual appropriations lapse at fiscal year end.

All departments of the City submit requests for appropriations to the City Manager so that a budget may be prepared. The budget is prepared by fund, department and account and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

The proposed budget is presented to the governing body for review. The governing body holds public hearings and may add to, subtract from or change appropriations, but may not change the form of the budget. The budget may be amended throughout the year by the governing body.

The budget officer can transfer amounts between accounts within a department for the General Fund and within a fund for all other funds; however, transfers between funds must be approved by the City Council. Expenditures may not legally exceed budgeted appropriations at the department level for the General Fund and the fund level for all other funds. During the year, one budget amendment and several budget transfers were adopted and are reflected in the financial statements.

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

MAJOR GOVERNMENTAL FUNDS

General Fund - to account for resources traditionally associated with governments which are not accounted for in another fund.

Police Protection Fund - to account for the operations for the City's Police Department. Financing is primarily provided by transfers from the General Fund and a limited property tax levy.

Capital Improvements Fund - to account for the purchase of major capital equipment and construction or expansion of facilities. Financing is provided by transfers, bond proceeds, telecommunication taxes, grants and impact fees.

CITY OF WOODSTOCK, ILLINOIS

**SCHEDULE OF REVENUES - BUDGET AND ACTUAL
GENERAL FUND**

For the Year Ended April 30, 2016

	Original Budget	Final Budget	Actual
TAXES			
Property	\$ 1,367,500	\$ 1,367,500	\$ 1,318,201
Sales	3,755,600	3,755,600	4,147,739
Replacement	250,000	250,000	232,546
Total Taxes	5,373,100	5,373,100	5,698,486
LICENSES AND PERMITS			
Licenses			
Liquor	78,000	78,000	74,386
Permits			
Building	115,000	115,000	157,903
Stormwater	3,500	3,500	6,500
Total Licenses and Permits	196,500	196,500	238,789
INTERGOVERNMENTAL			
State Shared Income Taxes	2,932,000	2,932,000	3,231,345
Total Intergovernmental	2,932,000	2,932,000	3,231,345
CHARGES FOR SERVICES			
Franchise Fees	330,000	330,000	354,172
Filing Fees	1,000	1,000	-
Recreation Program Fees	217,000	217,000	207,607
Intergovernmental Services	8,000	8,000	13,406
Backflow Inspections	32,000	32,000	32,675
Rental Property Receipts	9,000	9,000	6,650
Elevator Inspection	-	-	2,400
Total Charges for Services	597,000	597,000	616,910
INVESTMENT INCOME	30,000	30,000	46,313
MISCELLANEOUS	221,000	221,000	251,094
TOTAL REVENUES	\$ 9,349,600	\$ 9,349,600	\$ 10,082,937

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND**

For the Year Ended April 30, 2016

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
City Manager's Office	\$ 982,000	\$ 1,095,100	\$ 1,105,861
City Hall	78,900	78,900	74,459
Finance	365,900	365,900	345,446
Human Resources	224,800	224,800	192,404
Community Development	650,100	650,100	644,183
Fleet Maintenance	196,300	196,300	189,831
Public Works Administration	431,900	431,900	390,015
Employer Health Contribution	670,000	670,000	591,986
Total General Government	<u>3,599,900</u>	<u>3,713,000</u>	<u>3,534,185</u>
HIGHWAYS AND STREETS			
Streets	<u>1,084,700</u>	<u>1,084,700</u>	<u>887,784</u>
Total Highways and Streets	<u>1,084,700</u>	<u>1,084,700</u>	<u>887,784</u>
CULTURE AND RECREATION			
Community Events	102,300	102,300	96,249
Recreation	534,300	534,300	519,507
Total Culture and Recreation	<u>636,600</u>	<u>636,600</u>	<u>615,756</u>
ECONOMIC DEVELOPMENT			
Economic Development	<u>205,000</u>	<u>205,000</u>	<u>147,134</u>
Total Economic Development	<u>205,000</u>	<u>205,000</u>	<u>147,134</u>
TOTAL EXPENDITURES	<u><u>\$ 5,526,200</u></u>	<u><u>\$ 5,639,300</u></u>	<u><u>\$ 5,184,859</u></u>

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

**SCHEDULE OF TRANSFERS - BUDGET AND ACTUAL
GENERAL FUND**

For the Year Ended April 30, 2016

	Original Budget	Final Budget	Actual
TRANSFERS IN			
Utility	\$ 355,400	\$ 359,800	\$ 359,712
Environmental Management	80,000	80,000	80,000
Northern Illinois Special Recreation	18,000	18,000	18,000
Total Transfers In	<u>453,400</u>	<u>457,800</u>	<u>457,712</u>
TRANSFERS (OUT)			
Administrative Adjudication	(10,500)	(10,500)	(8,616)
Debt Service	(176,500)	(180,100)	(180,053)
General Fund - CIP	(821,000)	(2,000,000)	(2,000,000)
Police Protection	(2,170,300)	(2,186,600)	(2,186,517)
Public Parks	(696,000)	(696,000)	(623,608)
Hotel Motel Tax	(20,000)	(20,000)	(20,000)
Performing Arts	(362,000)	(362,000)	(317,799)
Paratransit	(34,800)	(34,800)	(27,057)
Total Transfers (Out)	<u>(4,291,100)</u>	<u>(5,490,000)</u>	<u>(5,363,650)</u>
NET TRANSFERS	<u>\$ (3,837,700)</u>	<u>\$ (5,032,200)</u>	<u>\$ (4,905,938)</u>

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL IMPROVEMENTS FUND

For the Year Ended April 30, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Telecommunications Tax	\$ 630,000	\$ 630,000	\$ 640,013
Total Taxes	630,000	630,000	640,013
Fines and Fees			
Capital Expansion Fees - Police	75,000	75,000	68,173
Capital Expansion Fees - Streets	30,000	30,000	28,500
Total Fines and Fees	105,000	105,000	96,673
Intergovernmental Revenues			
Safe Routes to Schools	19,400	19,400	19,368
Grants	567,300	567,300	84,325
Total Intergovernmental Revenues	586,700	586,700	103,693
Investment Income	7,800	7,800	12,844
Miscellaneous Income	367,000	367,000	407,731
Total Revenues	1,696,500	1,696,500	1,260,954
EXPENDITURES			
Capital Outlay			
General Administration	383,000	383,000	364,805
Public Facilities	175,100	175,100	74,082
Public Safety	99,200	99,200	80,103
Parks	338,000	338,000	293,821
Motor Pool	209,000	209,000	193,007
Streets/Sidewalks/Signals	1,052,000	1,052,000	1,067,832
Stormwater Management	565,000	565,000	112,924
Total Expenditures	2,821,300	2,821,300	2,186,574
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,124,800)	(1,124,800)	(925,620)

(This schedule is continued on the following page.)

CITY OF WOODSTOCK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)
CAPITAL IMPROVEMENTS FUND**

For the Year Ended April 30, 2016

	Original Budget	Final Budget	Actual
OTHER FINANCING SOURCES (USES)			
Transfer In			
General Fund	\$ 821,000	\$ 2,000,000	\$ 2,000,000
Transfer (Out)			
Debt Service	(546,700)	(546,700)	(546,700)
Total Other Financing Sources (Uses)	274,300	1,453,300	1,453,300
NET CHANGES IN FUND BALANCE	\$ (850,500)	\$ 328,500	527,680
FUND BALANCE, MAY 1			2,463,231
FUND BALANCE, APRIL 30			\$ 2,990,911

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Municipal Audit Fund - to account for expenditures related to the City's annual audit. Financing is provided by a specific restricted unlimited property tax levy.

Aquatic Center Fund - to account for the operations and maintenance of the Woodstock Water Works Aquatic Park. Financing is provided by committed season pass sales, daily admissions and concession revenues.

Public Parks Fund - to account for the operations and maintenance of the City's public parks. Financing is provided by operating transfers from the General Fund and by a restricted limited property tax levy.

Performing Arts Fund - to account for the operations and maintenance of the Woodstock Opera House and the Woodstock Municipal Band. Financing is provided by a restricted limited property tax levy, rental income, program revenue, contributions and an operating transfer from the General Fund.

Illinois Municipal Retirement Fund - to account for pension expenditures. Financing is provided by a restricted unlimited tax levy.

Social Security Fund - to account for Social Security expenditures. Financing is provided by a restricted unlimited tax levy.

Motor Fuel Tax Fund - to account for street maintenance and repairs as authorized by the Illinois Department of Transportation. Financing is provided by the City's restricted share of state gasoline taxes.

Park Development Fund - to account for restricted developer donations for the improvement of the City's parks and related facilities.

Administrative Adjudication Fund - to account for committed fines, court fees and associated costs for the City's administrative adjudication function.

Wireless Alarm Fund - to account for the committed monthly charges and related equipment costs for the City's wireless alarm program.

Northern Illinois Special Recreation Fund - to account for the disbursement of funds to the Northern Illinois Special Recreation Association. Financing is provided by a restricted unlimited tax levy.

NONMAJOR GOVERNMENTAL FUNDS (Continued)

SPECIAL REVENUE FUNDS (Continued)

Liability Insurance Fund - to account for liability, workmen's compensation and unemployment compensation insurance expenditures. Financing is provided by a restricted limited property tax levy.

Paratransit Fund - to account for the operations of the Woodstock Dial-A-Ride system. Financing is provided by the Regional Transportation Authority, fares and an operating transfer from the General Fund.

Recreation Center Fund - to account for the operation, maintenance and capital expenditures for the City's Recreation Center. Charges for services are committed for the operation of the fund.

Environmental Management Fund - to account for the expenditures for a former municipal landfill that has been placed on the USEPA Superfund list for possible cleanup. Financing is provided by a restricted limited tax levy.

Hotel/Motel Tax Fund - to account for the disbursement in accordance with state statute of the City's hotel/motel tax revenues for activities intended to generate additional overnight stays. Financing is provided by the City's restricted hotel/motel taxes.

Revolving Loan Fund - to account for the activity of revolving loans and related repayments within the City.

DEBT SERVICE FUND

Debt Service Fund - to account for the accumulation of resources and payment of principal and interest on General Obligation and Alternate Revenue Bonds.

CAPITAL PROJECTS FUND

Tax Increment Financing Fund - created in 1997, this fund was formed to provide public improvements to approximately 113 acres that encompassed the City's downtown area.

CITY OF WOODSTOCK, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

April 30, 2016

	Special Revenue					
	Municipal Audit	Aquatic Center	Public Parks	Performing Arts	IMRF	Social Security
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Investments	\$ 20,505	\$ -	\$ -	\$ 100	\$ 1,044,097	\$ 211,351
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)						
Accounts	-	-	1,846	-	-	-
Notes	-	-	-	-	-	-
Property Taxes	36,630	-	297,002	158,404	495,001	643,502
Accrued Interest	22	-	-	-	921	68
Other	-	-	-	-	-	-
Due From Other Governments	-	-	-	-	-	-
Due From Other Funds	-	-	24,149	24,179	-	20,149
Total Assets	57,157	-	322,997	182,683	1,540,019	875,070
DEFERRED OUTFLOWS OF RESOURCES						
None	-	-	-	-	-	-
Total Deferred Outflows of Resources	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 57,157	\$ -	\$ 322,997	\$ 182,683	\$ 1,540,019	\$ 875,070
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts Payable	\$ -	\$ 4,170	\$ 6,365	\$ 5,955	\$ 14,721	\$ -
Accrued Payroll	-	-	19,630	18,324	32,351	20,993
Unearned Revenue	-	25,065	-	-	-	-
Due to Other Funds	-	149,025	-	-	20,149	-
Total Liabilities	-	178,260	25,995	24,279	67,221	20,993
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue	36,630	-	297,002	158,404	495,001	643,502
Total Deferred Inflows of Resources	36,630	-	297,002	158,404	495,001	643,502
FUND BALANCES						
Restricted						
Audit	20,527	-	-	-	-	-
Tort Liability	-	-	-	-	-	-
Retirement Contributions	-	-	-	-	977,797	210,575
Highways and Streets	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Environmental Management	-	-	-	-	-	-
Unrestricted						
Committed						
Public Safety	-	-	-	-	-	-
Recreation Center	-	-	-	-	-	-
Unassigned (Deficit)	-	(178,260)	-	-	-	-
Total Fund Balances (Deficit)	20,527	(178,260)	-	-	977,797	210,575
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 57,157	\$ -	\$ 322,997	\$ 182,683	\$ 1,540,019	\$ 875,070

Special Revenue									
Motor Fuel Tax	Park Development	Administrative Adjudication	Wireless Alarm	Northern Illinois Special Recreation	Liability Insurance	Paratransit	Recreation Center	Environmental Management	
\$ 91,212	\$ 32,282	\$ -	\$ 307,867	\$ 61,009	\$ 1,746,665	\$ -	\$ 56,132	\$ 235,346	
-	-	-	33,011	-	-	-	-	194,721	
-	-	-	-	-	-	-	-	-	
-	-	-	-	148,501	543,514	-	-	435,600	
96	67	-	-	-	1,721	-	-	541	
-	-	-	-	-	-	-	-	-	
56,372	-	-	-	-	-	-	-	-	
-	-	1,320	-	-	-	2,704	-	-	
147,680	32,349	1,320	340,878	209,510	2,291,900	2,704	56,132	866,208	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
\$ 147,680	\$ 32,349	\$ 1,320	\$ 340,878	\$ 209,510	\$ 2,291,900	\$ 2,704	\$ 56,132	\$ 866,208	
\$ 58,984	\$ -	\$ 1,320	\$ -	\$ -	\$ -	\$ 2,704	\$ 3,658	\$ 2,917	
-	-	-	-	248	-	-	6,707	-	
-	-	-	-	-	-	-	31,727	-	
-	-	-	-	-	-	-	-	-	
58,984	-	1,320	-	248	-	2,704	42,092	2,917	
-	-	-	-	148,501	543,514	-	-	435,600	
-	-	-	-	148,501	543,514	-	-	435,600	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	1,748,386	-	-	-	
-	-	-	-	-	-	-	-	-	
88,696	-	-	-	-	-	-	-	-	
-	32,349	-	-	60,761	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	427,691	
-	-	-	340,878	-	-	-	-	-	
-	-	-	-	-	-	-	14,040	-	
-	-	-	-	-	-	-	-	-	
88,696	32,349	-	340,878	60,761	1,748,386	-	14,040	427,691	
\$ 147,680	\$ 32,349	\$ 1,320	\$ 340,878	\$ 209,510	\$ 2,291,900	\$ 2,704	\$ 56,132	\$ 866,208	

(This statement is continued on the following page.)

CITY OF WOODSTOCK, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Continued)

April 30, 2016

	Special Revenue		Debt Service	Capital Projects	Total
	Hotel/Motel Tax	Revolving Loan	Debt Service	Tax Increment Financing	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
ASSETS					
Cash and Investments	\$ 76,276	\$ 161,728	\$ -	\$ -	\$ 4,044,570
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)					
Accounts	-	-	-	1,700	231,278
Notes	-	140,002	-	-	140,002
Property Taxes	-	-	328,880	653,307	3,740,341
Accrued Interest	-	362	-	-	3,798
Other	27,924	-	-	-	27,924
Due From Other Governments	-	-	-	-	56,372
Due From Other Funds	-	-	-	-	72,501
Total Assets	104,200	302,092	328,880	655,007	8,316,786
DEFERRED OUTFLOWS OF RESOURCES					
None	-	-	-	-	-
Total Deferred Outflows of Resources	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 104,200	\$ 302,092	\$ 328,880	\$ 655,007	\$ 8,316,786
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ -	\$ 53,649	\$ 154,443
Accrued Payroll	-	-	-	-	98,253
Unearned Revenue	-	-	-	20,000	76,792
Due to Other Funds	-	-	-	18,184	187,358
Total Liabilities	-	-	-	91,833	516,846
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue	-	-	328,880	653,307	3,740,341
Total Deferred Inflows of Resources	-	-	328,880	653,307	3,740,341
FUND BALANCES					
Restricted					
Audit	-	-	-	-	20,527
Tort Liability	-	-	-	-	1,748,386
Pension Contributions	-	-	-	-	1,188,372
Highways and Streets	-	-	-	-	88,696
Culture and Recreation	104,200	-	-	-	197,310
Economic Development	-	302,092	-	-	302,092
Environmental Management	-	-	-	-	427,691
Unrestricted					
Committed					
Public Safety	-	-	-	-	340,878
Recreation Center	-	-	-	-	14,040
Unassigned (Deficit)	-	-	-	(90,133)	(268,393)
Total Fund Balances (Deficit)	104,200	302,092	-	(90,133)	4,059,599
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 104,200	\$ 302,092	\$ 328,880	\$ 655,007	\$ 8,316,786

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended April 30, 2016

	Special Revenue					
	Municipal Audit	Aquatic Center	Public Parks	Performing Arts	IMRF	Social Security
REVENUES						
Taxes	\$ 37,867	\$ -	\$ 298,929	\$ 159,431	\$ 498,209	\$ 647,669
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	243,905	13,822	-	-	-
Fines and Fees	-	-	19,609	217,541	-	-
Investment Income	192	-	-	-	8,052	1,260
Miscellaneous	-	-	-	29,257	30,000	70,000
Total Revenues	38,059	243,905	332,360	406,229	536,261	718,929
EXPENDITURES						
Current						
General Government	38,236	-	-	-	351,885	203,400
Public Safety	-	-	-	-	127,794	112,427
Highways and Streets	-	-	-	-	210,947	117,751
Culture and Recreation	-	262,419	955,138	738,543	217,756	152,776
Economic Development	-	-	-	-	-	-
Capital Outlay	-	56,770	830	15,485	-	-
Debt Service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Expenditures	38,236	319,189	955,968	754,028	908,382	586,354
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(177)	(75,284)	(623,608)	(347,799)	(372,121)	132,575
OTHER FINANCING SOURCES (USES)						
Transfers In	-	-	623,608	347,799	135,000	78,000
Transfers (Out)	-	(9,000)	-	-	-	-
Total Other Financing Sources (Uses)	-	(9,000)	623,608	347,799	135,000	78,000
NET CHANGE IN FUND BALANCES	(177)	(84,284)	-	-	(237,121)	210,575
FUND BALANCES (DEFICIT), MAY 1	20,704	(93,976)	-	-	1,214,918	-
FUND BALANCES (DEFICIT), APRIL 30	\$ 20,527	\$ (178,260)	\$ -	\$ -	\$ 977,797	\$ 210,575

Special Revenue									
Northern									
Motor Fuel Tax	Park Development	Administrative Adjudication	Wireless Alarm	Illinois Special Recreation	Liability Insurance	Paratransit	Recreation Center	Environmental Management	
\$ -	\$ -	\$ -	\$ -	\$ 135,417	\$ 582,306	\$ -	\$ -	\$ 538,067	
661,967	-	-	-	-	-	-	-	-	-
-	-	-	303,601	-	-	3,205	479,903	1,105,196	-
-	34,396	15,018	-	-	-	-	-	-	-
487	332	-	-	-	11,926	-	-	3,168	-
-	-	-	-	-	25,000	-	-	-	-
662,454	34,728	15,018	303,601	135,417	619,232	3,205	479,903	1,646,431	
-	-	23,634	-	-	174,710	30,262	-	1,257,747	
-	-	-	142,397	-	181,687	-	-	-	
737,018	-	-	-	-	119,792	-	-	-	
-	-	-	-	132,891	195,975	-	387,853	-	
-	-	-	-	-	-	-	-	-	
-	-	-	15,562	-	-	-	19,115	6,890	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
737,018	-	23,634	157,959	132,891	672,164	30,262	406,968	1,264,637	
(74,564)	34,728	(8,616)	145,642	2,526	(52,932)	(27,057)	72,935	381,794	
-	-	8,616	-	-	100,000	27,057	-	-	
-	(42,700)	-	-	(18,000)	-	-	(64,000)	(278,100)	
-	(42,700)	8,616	-	(18,000)	100,000	27,057	(64,000)	(278,100)	
(74,564)	(7,972)	-	145,642	(15,474)	47,068	-	8,935	103,694	
163,260	40,321	-	195,236	76,235	1,701,318	-	5,105	323,997	
\$ 88,696	\$ 32,349	\$ -	\$ 340,878	\$ 60,761	\$ 1,748,386	\$ -	\$ 14,040	\$ 427,691	

(This statement is continued on the following page.)

CITY OF WOODSTOCK, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (Continued)

For the Year Ended April 30, 2016

	Special Revenue		Debt Service	Capital Projects	Total
	Hotel/Motel Tax	Revolving Loan	Debt Service	Tax Increment Financing	
REVENUES					
Taxes	\$ 88,576	\$ -	\$ 329,561	\$ 611,240	\$ 3,927,272
Intergovernmental	-	-	-	-	661,967
Charges for Services	-	-	-	-	2,149,632
Fines and Fees	-	-	-	-	286,564
Investment Income	-	2,360	161	588	28,526
Miscellaneous	-	-	55,791	25,655	235,703
Total Revenues	88,576	2,360	385,513	637,483	7,289,664
EXPENDITURES					
Current					
General Government	57,000	-	901	-	2,137,775
Public Safety	-	-	-	-	564,305
Highways and Streets	-	-	-	-	1,185,508
Culture and Recreation	-	-	-	-	3,043,351
Economic Development	-	-	-	9,938	9,938
Capital Outlay	-	-	-	512,253	626,905
Debt Service					
Principal	-	-	1,155,000	155,000	1,310,000
Interest	-	-	259,965	38,686	298,651
Other	-	-	1,200	-	1,200
Total Expenditures	57,000	-	1,417,066	715,877	9,177,633
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	31,576	2,360	(1,031,553)	(78,394)	(1,887,969)
OTHER FINANCING SOURCES (USES)					
Transfers In	20,000	-	1,031,553	-	2,371,633
Transfers (Out)	(30,000)	-	-	-	(441,800)
Total Other Financing Sources (Uses)	(10,000)	-	1,031,553	-	1,929,833
NET CHANGE IN FUND BALANCES	21,576	2,360	-	(78,394)	41,864
FUND BALANCES (DEFICIT), MAY 1	82,624	299,732	-	(11,739)	4,017,735
FUND BALANCES (DEFICIT), APRIL 30	\$ 104,200	\$ 302,092	\$ -	\$ (90,133)	\$ 4,059,599

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MUNICIPAL AUDIT FUND**

For the Year Ended April 30, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property	\$ 38,000	\$ 38,000	\$ 37,867
Investment Income	100	100	192
Total Revenues	<u>38,100</u>	<u>38,100</u>	<u>38,059</u>
EXPENDITURES			
General Government			
Contractual Services	<u>36,000</u>	<u>38,400</u>	<u>38,236</u>
Total Expenditures	<u>36,000</u>	<u>38,400</u>	<u>38,236</u>
NET CHANGE IN FUND BALANCE	<u>\$ 2,100</u>	<u>\$ (300)</u>	(177)
FUND BALANCE, MAY 1			<u>20,704</u>
FUND BALANCE, APRIL 30			<u><u>\$ 20,527</u></u>

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AQUATIC CENTER FUND

For the Year Ended April 30, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Charges for Services			
Season Passes	\$ 110,000	\$ 110,000	\$ 80,524
General Admission	110,000	110,000	119,619
Rentals/Groups/Swimming Instruction	55,000	55,000	40,762
Other	2,500	2,500	3,000
	<hr/>	<hr/>	<hr/>
Total Revenues	277,500	277,500	243,905
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Culture and Recreation			
Salaries	160,800	160,800	160,783
Personal Services	17,900	17,900	16,291
Contractual Services	16,500	16,500	13,637
Commodities	71,500	71,500	71,708
Capital Outlay	25,000	53,000	56,770
	<hr/>	<hr/>	<hr/>
Total Expenditures	291,700	319,700	319,189
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(14,200)	(42,200)	(75,284)
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers (Out)			
Water and Sewer	(9,000)	(9,000)	(9,000)
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	(9,000)	(9,000)	(9,000)
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ (23,200)</u>	<u>\$ (51,200)</u>	(84,284)
FUND BALANCE (DEFICIT), MAY 1			<hr/>
			(93,976)
FUND BALANCE (DEFICIT), APRIL 30			<u><u>\$ (178,260)</u></u>

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PUBLIC PARKS FUND

For the Year Ended April 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Taxes			
Property Tax	\$ 300,000	\$ 300,000	\$ 298,929
Charges for Services			
Snow Removal	13,400	13,400	13,822
Fines and Fees			
Facility Rental	20,000	20,000	19,609
	<hr/>	<hr/>	<hr/>
Total Revenues	333,400	333,400	332,360
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Culture and Recreation			
Salaries	611,800	611,800	545,436
Benefits	154,300	154,300	147,564
Personal Services	8,800	8,800	4,850
Contractual Services	92,000	92,000	128,519
Commodities	160,000	160,000	128,769
Capital Outlay	2,500	2,500	830
	<hr/>	<hr/>	<hr/>
Total Expenditures	1,029,400	1,029,400	955,968
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<hr/> (696,000)	<hr/> (696,000)	<hr/> (623,608)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General	696,000	696,000	623,608
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	696,000	696,000	623,608
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>-</u>
FUND BALANCE, MAY 1			<hr/> -
FUND BALANCE, APRIL 30			<hr/> <u>\$ -</u>

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PERFORMING ARTS FUND**

For the Year Ended April 30, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property Taxes	\$ 160,000	\$ 160,000	\$ 159,431
Fines and Fees			
Facility Rental	67,000	67,000	75,772
Materials and Services	46,000	46,000	47,101
Program Revenues	35,000	35,000	29,440
Ticket Office Services	7,500	7,500	13,673
Concessions	48,000	48,000	44,310
Labor Reimbursement	300	300	340
Café Rental	10,000	10,000	6,905
Total Fines and Fees	213,800	213,800	217,541
Other			
Gifts and Donations	16,000	16,000	16,016
Miscellaneous	17,000	17,000	13,241
Total Other	33,000	33,000	29,257
Total Revenues	406,800	406,800	406,229
EXPENDITURES			
Culture and Recreation			
Opera House			
Salaries	537,100	537,100	513,395
Benefits	66,600	66,600	65,035
Personal Services	7,600	7,600	5,523
Contractual Services	113,000	113,000	105,001
Commodities	38,000	38,000	30,955
Capital Outlay	16,500	16,500	15,485
Total Opera House	778,800	778,800	735,394

(This schedule is continued on the following page.)

CITY OF WOODSTOCK, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)
PERFORMING ARTS FUND

For the Year Ended April 30, 2016

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Culture and Recreation (Continued)			
Municipal Band			
Salaries	\$ 17,500	\$ 17,500	\$ 16,308
Commodities	1,500	1,500	1,324
Contractual Services	1,000	1,000	1,002
	<hr/>	<hr/>	<hr/>
Total Municipal Band	20,000	20,000	18,634
	<hr/>	<hr/>	<hr/>
Total Expenditures	798,800	798,800	754,028
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(392,000)	(392,000)	(347,799)
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers In			
General	362,000	362,000	317,799
Hotel/Motel Tax	30,000	30,000	30,000
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	392,000	392,000	347,799
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	\$ -	\$ -	-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, MAY 1			-
			<hr/>
FUND BALANCE, APRIL 30			\$ -
			<hr/>

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND

For the Year Ended April 30, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property	\$ 650,000	\$ 500,000	\$ 498,209
Investment Income	5,800	5,800	8,052
Miscellaneous Income	30,000	30,000	30,000
	<hr/>		
Total Revenues	685,800	535,800	536,261
	<hr/>		
EXPENDITURES			
General Government	358,090	358,090	351,885
Public Safety	130,047	130,047	127,794
Highways and Streets	214,667	214,667	210,947
Culture and Recreation	221,596	221,596	217,756
	<hr/>		
Total Expenditures	924,400	924,400	908,382
	<hr/>		
OTHER FINANCING SOURCES (USES)			
Transfers In			
Utility	147,000	147,000	135,000
	<hr/>		
Total Other Financing Sources (Uses)	147,000	147,000	135,000
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ (91,600)</u>	<u>\$ (241,600)</u>	(237,121)
FUND BALANCE, MAY 1			<u>1,214,918</u>
FUND BALANCE, APRIL 30			<u><u>\$ 977,797</u></u>

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SOCIAL SECURITY FUND

For the Year Ended April 30, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property	\$ 500,000	\$ 650,000	\$ 647,669
Investment Income	100	100	1,260
Miscellaneous Income	70,000	70,000	70,000
	<hr/>	<hr/>	<hr/>
Total Revenues	570,100	720,100	718,929
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
General Government	222,772	222,772	203,400
Public Safety	123,135	123,135	112,427
Highways and Streets	128,966	128,966	117,751
Culture and Recreation	167,327	167,327	152,776
	<hr/>	<hr/>	<hr/>
Total Expenditures	642,200	642,200	586,354
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers In			
Utility	88,300	88,300	78,000
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	88,300	88,300	78,000
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ 16,200</u>	<u>\$ 166,200</u>	210,575
FUND BALANCE, MAY 1			<hr/> -
FUND BALANCE, APRIL 30			<u><u>\$ 210,575</u></u>

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND**

For the Year Ended April 30, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Motor Fuel Tax Allotment	\$ 625,000	\$ 625,000	\$ 661,967
Other			
Investment Income	700	700	487
	<hr/>		
Total Revenues	625,700	625,700	662,454
	<hr/>		
EXPENDITURES			
Highways and Streets			
Contractual Services	507,000	507,000	486,284
Commodities	170,000	250,800	250,734
	<hr/>		
Total Expenditures	677,000	757,800	737,018
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ (51,300)</u>	<u>\$ (132,100)</u>	(74,564)
FUND BALANCE, MAY 1			<hr/> 163,260
FUND BALANCE, APRIL 30			<hr/> \$ 88,696 <hr/>

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PARK DEVELOPMENT FUND**

For the Year Ended April 30, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Fines and Fees			
Developer Donations	\$ 35,000	\$ 35,000	\$ 34,396
Investment Income	400	400	332
	<hr/>	<hr/>	<hr/>
Total Revenues	35,400	35,400	34,728
EXPENDITURES			
None	-	-	-
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<hr/> 35,400	<hr/> 35,400	<hr/> 34,728
OTHER FINANCING SOURCES (USES)			
Transfers (Out)			
Debt Service	(42,700)	(42,700)	(42,700)
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	(42,700)	(42,700)	(42,700)
NET CHANGE IN FUND BALANCE	<hr/> <u>\$ (7,300)</u>	<hr/> <u>\$ (7,300)</u>	<hr/> <u>(7,972)</u>
FUND BALANCE, MAY 1			<hr/> 40,321
FUND BALANCE, APRIL 30			<hr/> <u>\$ 32,349</u>

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ADMINISTRATIVE ADJUDICATION FUND**

For the Year Ended April 30, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Adjudication Revenues			
Administrative Adjudication Fees	\$ 4,700	\$ 4,700	\$ 4,583
Processing Fees	11,000	11,000	10,435
	<hr/>	<hr/>	<hr/>
Total Revenues	15,700	15,700	15,018
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
General Government			
Salaries	5,500	5,500	5,500
Personal Services	7,500	7,500	5,330
Contractual Services	13,000	13,000	12,746
Commodities	200	200	58
	<hr/>	<hr/>	<hr/>
Total Expenditures	26,200	26,200	23,634
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(10,500)	(10,500)	(8,616)
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers In			
General	10,500	10,500	8,616
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	10,500	10,500	8,616
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	-
FUND BALANCE, MAY 1			<hr/> -
FUND BALANCE, APRIL 30			<u><u>\$ -</u></u>

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WIRELESS ALARM FUND**

For the Year Ended April 30, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Charges for Service			
Alarm Charges	\$ 256,000	\$ 256,000	\$ 298,881
Late Payment Fees	400	400	2,407
New Alarm Connection Fees	1,000	1,000	2,313
	<hr/>		
Total Revenues	257,400	257,400	303,601
	<hr/>		
EXPENDITURES			
Public Safety			
Salaries	12,500	12,500	12,500
Contractual Services	128,300	128,300	128,773
Commodities	1,500	1,500	1,124
Capital Outlay	15,000	15,700	15,562
	<hr/>		
Total Expenditures	157,300	158,000	157,959
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ 100,100	\$ 99,400	145,642
	<hr/>		
FUND BALANCE, MAY 1			195,236
	<hr/>		
FUND BALANCE, APRIL 30			\$ 340,878
	<hr/>		

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NORTHERN ILLINOIS SPECIAL RECREATION FUND

For the Year Ended April 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Taxes			
Property Tax	\$ 135,900	\$ 135,900	\$ 135,417
Total Revenues	<u>135,900</u>	<u>135,900</u>	<u>135,417</u>
EXPENDITURES			
Culture and Recreation			
Personal Services	10,500	10,500	9,115
Contractual Services	12,000	12,000	12,000
Capital Outlay	15,000	15,000	14,901
Other Charges	<u>96,900</u>	<u>96,900</u>	<u>96,875</u>
Total Expenditures	<u>134,400</u>	<u>134,400</u>	<u>132,891</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	<u>1,500</u>	<u>1,500</u>	<u>2,526</u>
OTHER FINANCING SOURCES (USES)			
Transfers (Out)			
General	<u>(18,000)</u>	<u>(18,000)</u>	<u>(18,000)</u>
Total Other Financing Sources (Uses)	<u>(18,000)</u>	<u>(18,000)</u>	<u>(18,000)</u>
NET CHANGE IN FUND BALANCE			
	<u>\$ (16,500)</u>	<u>\$ (16,500)</u>	(15,474)
FUND BALANCE, MAY 1			
			<u>76,235</u>
FUND BALANCE, APRIL 30			
			<u>\$ 60,761</u>

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LIABILITY INSURANCE FUND

For the Year Ended April 30, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property	\$ 584,400	\$ 584,400	\$ 582,306
Investment Income	6,000	6,000	11,926
Miscellaneous Income	25,000	25,000	25,000
	<hr/>		
Total Revenues	615,400	615,400	619,232
<hr/>			
EXPENDITURES			
General Government			
Personal Services	100,000	100,000	80
Contractual Services	178,401	178,401	174,630
Highways and Streets			
Contractual Services	122,380	122,380	119,792
Public Safety			
Contractual Services	185,611	185,611	181,687
Culture and Recreation			
Contractual Services	200,208	200,208	195,975
	<hr/>		
Total Expenditures	786,600	786,600	672,164
<hr/>			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(171,200)	(171,200)	(52,932)
<hr/>			
OTHER FINANCING SOURCES (USES)			
Transfers In			
Water and Sewer	100,000	100,000	100,000
	<hr/>		
Total Other Financing Sources (Uses)	100,000	100,000	100,000
<hr/>			
NET CHANGE IN FUND BALANCE	<u>\$ (71,200)</u>	<u>\$ (71,200)</u>	47,068
<hr/>			
FUND BALANCE, MAY 1			<u>1,701,318</u>
<hr/>			
FUND BALANCE, APRIL 30			<u><u>\$ 1,748,386</u></u>

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PARATRANSIT FUND**

For the Year Ended April 30, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Charges for Services			
Fares	\$ 200	\$ 200	\$ 80
Advertising	-	-	3,125
	<hr/>	<hr/>	<hr/>
Total Revenues	200	200	3,205
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
General Government			
Contractual Services	35,000	35,000	30,262
	<hr/>	<hr/>	<hr/>
Total Expenditures	35,000	35,000	30,262
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<hr/> (34,800)	<hr/> (34,800)	<hr/> (27,057)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General	34,800	34,800	27,057
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	34,800	34,800	27,057
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<hr/> <hr/> \$ -	<hr/> <hr/> \$ -	<hr/> <hr/> -
FUND BALANCE, MAY 1			<hr/> -
FUND BALANCE, APRIL 30			<hr/> <hr/> \$ -

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECREATION CENTER FUND

For the Year Ended April 30, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Charges for Services			
Monthly Memberships	\$ 400,000	\$ 400,000	\$ 386,063
Short-Term Memberships	28,000	28,000	30,333
Facility Rentals	12,000	12,000	12,939
Other	45,000	45,000	50,568
	<hr/>	<hr/>	<hr/>
Total Revenues	485,000	485,000	479,903
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Culture and Recreation			
Salaries	225,800	225,800	233,761
Benefits	8,900	8,900	8,864
Contractual Services	68,500	68,500	60,671
Commodities	80,300	80,300	84,557
Capital Outlay	25,000	25,000	19,115
	<hr/>	<hr/>	<hr/>
Total Expenditures	408,500	408,500	406,968
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	76,500	76,500	72,935
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers (Out)			
Debt Service	(64,000)	(64,000)	(64,000)
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	(64,000)	(64,000)	(64,000)
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ 12,500</u>	<u>\$ 12,500</u>	8,935
FUND BALANCE, MAY 1			<hr/> 5,105
FUND BALANCE, APRIL 30			<u><u>\$ 14,040</u></u>

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ENVIRONMENTAL MANAGEMENT FUND

For the Year Ended April 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Taxes			
Property	\$ 540,000	\$ 540,000	\$ 538,067
Charges for Services			
Refuse Sales	1,045,000	1,045,000	1,105,196
Other			
Investment Income	2,500	2,500	3,168
	<hr/>	<hr/>	<hr/>
Total Revenues	1,587,500	1,587,500	1,646,431
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
General Government			
Personal Services	200	200	169
Contractual Services	1,190,000	1,190,000	1,167,959
Commodities	109,200	109,200	89,619
Capital Outlay	10,000	10,000	6,890
	<hr/>	<hr/>	<hr/>
Total Expenditures	1,309,400	1,309,400	1,264,637
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	278,100	278,100	381,794
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers (Out)			
General Fund	(80,000)	(80,000)	(80,000)
Debt Service	(198,100)	(198,100)	(198,100)
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	(278,100)	(278,100)	(278,100)
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	103,694
FUND BALANCE, MAY 1			<hr/>
			323,997
FUND BALANCE, APRIL 30			<u><u>\$ 427,691</u></u>

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HOTEL/MOTEL TAX FUND

For the Year Ended April 30, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Hotel/Motel Tax	\$ 72,000	\$ 72,000	\$ 88,576
Total Revenues	<u>72,000</u>	<u>72,000</u>	<u>88,576</u>
EXPENDITURES			
General Government			
Contractual Services	<u>62,000</u>	<u>62,000</u>	<u>57,000</u>
Total Expenditures	<u>62,000</u>	<u>62,000</u>	<u>57,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>10,000</u>	<u>10,000</u>	<u>31,576</u>
OTHER FINANCING SOURCES (USES)			
Transfers In			
General	20,000	20,000	20,000
Transfers (Out)			
Performing Arts	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>
Total Other Financing Sources (Uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	21,576
FUND BALANCE, MAY 1			<u>82,624</u>
FUND BALANCE, APRIL 30			<u><u>\$ 104,200</u></u>

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
REVOLVING LOAN FUND**

For the Year Ended April 30, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Investment Income	\$ 2,000	\$ 2,000	\$ 2,360
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>2,360</u>
EXPENDITURES			
Economic Development			
Personal Services	<u>2,500</u>	<u>2,500</u>	-
Total Expenditures	<u>2,500</u>	<u>2,500</u>	-
NET CHANGE IN FUND BALANCE	<u>\$ (500)</u>	<u>\$ (500)</u>	2,360
FUND BALANCE, MAY 1			<u>299,732</u>
FUND BALANCE, APRIL 30			<u><u>\$ 302,092</u></u>

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND

For the Year Ended April 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Taxes			
Property	\$ 330,800	\$ 330,800	\$ 329,561
Other			
Surcharges	58,000	58,000	55,791
Investment Income	100	100	161
Total Other	<u>58,100</u>	<u>58,100</u>	<u>55,952</u>
Total Revenues	<u>388,900</u>	<u>388,900</u>	<u>385,513</u>
EXPENDITURES			
General Government			
Contractual Services	1,500	1,500	901
Debt Service			
Principal	1,155,000	1,155,000	1,155,000
Interest	260,400	260,400	259,965
Other	-	1,500	1,200
Total Expenditures	<u>1,416,900</u>	<u>1,418,400</u>	<u>1,417,066</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,028,000)</u>	<u>(1,029,500)</u>	<u>(1,031,553)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In			
General	176,500	180,100	180,053
Capital Improvements	546,700	546,700	546,700
Recreation Center	64,000	64,000	64,000
Environmental Management	198,100	198,100	198,100
Park Development	42,700	42,700	42,700
Total Other Financing Sources (Uses)	<u>1,028,000</u>	<u>1,031,600</u>	<u>1,031,553</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ 2,100</u>	-
FUND BALANCE, MAY 1			<u>-</u>
FUND BALANCE, APRIL 30			<u><u>\$ -</u></u>

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TAX INCREMENT FINANCING FUND

For the Year Ended April 30, 2016

	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>
REVENUES			
Taxes			
Property	\$ 619,500	\$ 619,500	\$ 611,240
Other			
Intergovernmental	63,000	63,000	-
Investment Income	3,500	3,500	588
Miscellaneous Income	42,600	42,600	25,655
	<hr/>	<hr/>	<hr/>
Total Revenues	728,600	728,600	637,483
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Economic Development			
Contractual Services	2,500	2,500	9,938
Capital Outlay			
Capital Projects	771,000	771,000	512,253
Debt Service			
Principal	155,000	155,000	155,000
Interest and Fiscal Charges	38,800	38,800	38,686
	<hr/>	<hr/>	<hr/>
Total Expenditures	967,300	967,300	715,877
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ (238,700)</u>	<u>\$ (238,700)</u>	(78,394)
FUND BALANCE (DEFICIT), MAY 1			<hr/> (11,739)
FUND BALANCE (DEFICIT), APRIL 30			<u><u>\$ (90,133)</u></u>

(See independent auditor's report.)

FIDUCIARY FUND

AGENCY FUND

Escrow Fund - to account for the accumulation of resources held by the City for other organizations. These amounts include deposits held by the City for construction projects and impact fees held for other governmental bodies.

CITY OF WOODSTOCK, ILLINOIS

**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUND**

For the Year Ended April 30, 2016

	Balances			Balances
	May 1	Additions	Deletions	April 30
Escrow Fund				
ASSETS				
Cash and Investments	\$ 597,267	\$ 1,579,043	\$ 1,664,769	\$ 511,541
Accounts Receivable	-	100	-	100
TOTAL ASSETS	\$ 597,267	\$ 1,579,143	\$ 1,664,769	\$ 511,641
LIABILITIES				
Accounts Payable	\$ 77,315	\$ 778,246	\$ 776,546	\$ 79,015
Due to Other Organizations	519,952	800,897	888,223	432,626
TOTAL LIABILITIES	\$ 597,267	\$ 1,579,143	\$ 1,664,769	\$ 511,641

(See independent auditor's report.)

LONG-TERM DEBT PAYABLE BY GOVERNMENTAL FUNDS

CITY OF WOODSTOCK, ILLINOIS

LONG-TERM DEBT PAYABLE BY GOVERNMENTAL FUNDS
SCHEDULE OF GENERAL LONG-TERM DEBT

April 30, 2016

	Compensated Absences	Landfill Closure Costs	General Obligation 2013A Refunding
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE RETIREMENT OF GENERAL LONG-TERM DEBT			
Amount Available for Debt Service	\$ -	\$ -	\$ -
Amount to be Provided for Retirement of General Long-Term Debt	1,853,553	611,000	1,240,000
TOTAL AVAILABLE AND TO BE PROVIDED FOR THE RETIREMENT OF GENERAL LONG-TERM DEBT	\$ 1,853,553	\$ 611,000	\$ 1,240,000
GENERAL LONG-TERM DEBT PAYABLE			
Compensated Absences Payable	\$ 1,853,553	\$ -	\$ -
Landfill Closure Costs	-	611,000	-
2013A Refunding Bonds Payable	-	-	1,240,000
2013B Refunding Bonds Payable	-	-	-
2010A Refunding Bonds Payable	-	-	-
2010C Refunding Bonds Payable	-	-	-
2010E Refunding Bonds Payable	-	-	-
2014 Refunding Bonds Payable	-	-	-
TOTAL GENERAL LONG-TERM DEBT PAYABLE	\$ 1,853,553	\$ 611,000	\$ 1,240,000

Alternate Revenue					
2013B	2010A	2010C	2010E	2014	Totals
Refunding	Refunding	Refunding	Refunding	Refunding	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,260,000	730,000	855,000	185,000	4,270,000	11,004,553
\$ 1,260,000	\$ 730,000	\$ 855,000	\$ 185,000	\$ 4,270,000	\$ 11,004,553
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,853,553
-	-	-	-	-	611,000
-	-	-	-	-	1,240,000
1,260,000	-	-	-	-	1,260,000
-	730,000	-	-	-	730,000
-	-	855,000	-	-	855,000
-	-	-	185,000	-	185,000
-	-	-	-	4,270,000	4,270,000
\$ 1,260,000	\$ 730,000	\$ 855,000	\$ 185,000	\$ 4,270,000	\$ 11,004,553

(See independent auditor's report.)

DISCRETELY PRESENTED COMPONENT UNIT

The component unit column in the basic financial statements includes the financial data of the City's component unit. It is reported in a separate column to emphasize that it is legally separate from the City.

The Woodstock Public Library:

The Library operates and maintains the City's public library facilities. The Library's board is appointed by the Mayor with the consent of the City Council. The Library may not issue bonded debt, and its annual budget and property tax levy requests are subject to the City Council's approval. Separate financial statements for the Library are not available.

General Fund - to account for resources of the Library which are not accounted for in another fund.

Debt Service Fund - to account for the accumulation of resources and payment of principal and interest on General Obligation and Alternate Revenue Source Bonds.

Library Building Fund - to account for the purchase of major capital equipment and construction or expansion of facilities. Financing is provided by bond proceeds, grants and impact fees.

CITY OF WOODSTOCK, ILLINOIS

WOODSTOCK PUBLIC LIBRARY
COMPONENT UNIT

STATEMENT OF NET POSITION AND BALANCE SHEET

April 30, 2016

	General	Debt Service	Library Building	Total	Adjustments	Statement of Net Position
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Investments	\$ 821,739	\$ -	\$ 120,943	\$ 942,682	\$ -	\$ 942,682
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)						
Property Taxes	990,099	308,881	36,659	1,335,639	-	1,335,639
Accrued Interest	1,717	-	115	1,832	-	1,832
Due from Other Governments	19,094	-	-	19,094	-	19,094
Capital Assets						
Nondepreciable	-	-	-	-	401,754	401,754
Depreciable, Net of Accumulated Depreciation	-	-	-	-	3,953,586	3,953,586
Total Assets	1,832,649	308,881	157,717	2,299,247	4,355,340	6,654,587
DEFERRED OUTFLOWS OF RESOURCES						
Unamortized Loss on Refunding	-	-	-	-	57,383	57,383
Pension Items - IMRF	-	-	-	-	272,843	272,843
Total Deferred Outflows of Resources	-	-	-	-	330,226	330,226
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
	\$ 1,832,649	\$ 308,881	\$ 157,717	\$ 2,299,247	\$ 4,685,566	\$ 6,984,813
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts Payable	\$ 17,114	\$ -	\$ 2,176	\$ 19,290	\$ -	\$ 19,290
Accrued Wages	34,468	-	576	35,044	-	35,044
Interest Payable	-	-	-	-	12,804	12,804
Noncurrent Liabilities						
Due Within One Year	-	-	-	-	398,920	398,920
Due in More than One Year	-	-	-	-	1,613,880	1,613,880
Total Liabilities	51,582	-	2,752	54,334	2,025,604	2,079,938
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue	990,099	308,881	36,659	1,335,639	-	1,335,639
Total Deferred Inflows of Resources	990,099	308,881	36,659	1,335,639	-	1,335,639
FUND BALANCES/NET POSITION						
Net Investment in Capital Assets	-	-	-	-	3,319,137	3,319,137
Unrestricted	-	-	-	-	250,099	250,099
Assigned	-	-	118,306	118,306	(118,306)	-
Unassigned	790,968	-	-	790,968	(790,968)	-
Total Fund Balances	790,968	-	118,306	909,274	2,659,962	3,569,236
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES/NET POSITION						
	\$ 1,832,649	\$ 308,881	\$ 157,717	\$ 2,299,247	\$ 4,685,566	\$ 6,984,813

(See independent auditor's report.)

CITY OF WOODSTOCK, ILLINOIS

WOODSTOCK PUBLIC LIBRARY
COMPONENT UNIT

STATEMENT OF ACTIVITIES AND STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES

For the Year Ended April 30, 2016

	General	Debt Service	Library Building	Total	Adjustments	Statement of Activities
REVENUES						
Taxes	\$ 990,675	\$ 313,145	\$ 36,895	\$ 1,340,715	\$ -	\$ 1,340,715
Intergovernmental	428,709	-	-	428,709	-	428,709
Donations	6,370	-	-	6,370	-	6,370
Fines and Fees	73,761	-	45,441	119,202	-	119,202
Investment Income	10,660	455	1,085	12,200	-	12,200
Total Revenues	1,510,175	313,600	83,421	1,907,196	-	1,907,196
EXPENDITURES						
Current						
Culture and Recreation	1,302,349	-	66,789	1,369,138	417,570	1,786,708
Capital Outlay	200,751	-	119,973	320,724	(320,724)	-
Debt Service						
Principal	-	305,000	-	305,000	(305,000)	-
Interest	-	56,253	-	56,253	(13,096)	43,157
Total Expenditures	1,503,100	361,253	186,762	2,051,115	(221,250)	1,829,865
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,075	(47,653)	(103,341)	(143,919)	221,250	77,331
OTHER FINANCING SOURCES (USES)						
Transfer In	-	47,653	75,000	122,653	(122,653)	-
Transfer (Out)	(75,000)	-	(47,653)	(122,653)	122,653	-
Total Other Financing Sources (Uses)	(75,000)	47,653	27,347	-	-	-
NET CHANGES IN FUND BALANCE/ NET POSITION	(67,925)	-	(75,994)	(143,919)	221,250	77,331
FUND BALANCES/NET POSITION, MAY 1	858,893	-	194,300	1,053,193	2,874,886	3,928,079
Change in Accounting Principle	-	-	-	-	(436,174)	(436,174)
FUND BALANCES/NET POSITION, MAY 1, RESTATED	858,893	-	194,300	1,053,193	2,438,712	3,491,905
FUND BALANCES/NET POSITION, APRIL 30	\$ 790,968	\$ -	\$ 118,306	\$ 909,274	\$ 2,659,962	\$ 3,569,236

(See independent auditor's report.)



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Certified Public Accountants & Advisors
Members of American Institute of Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE

The Honorable Mayor
and City Council
City of Woodstock, Illinois

We have examined management's assertion included in its representation letter dated October 13, 2016, that the City of Woodstock, Illinois (the City), complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) during the year ended April 30, 2016. Management is responsible for the City's assertion and for compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the City's compliance based on our examination.

Our examination was made in accordance with the standards established by the American Institute of Public Accountants and, accordingly, included examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the City's compliance with statutory requirements.

In our opinion, management's assertion that the City of Woodstock, Illinois, complied with the aforementioned requirements for the year ended April 30, 2016, is fairly stated in all material respects.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing. Accordingly, this communication is not suitable for any other purpose.

Sikich LLP

Naperville, Illinois
October 13, 2016

STATISTICAL SECTION

This part of the City of Woodstock, Illinois' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information displays about the City's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well-being have been changed over time.	122-131
Revenue Capacity These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.	133-135
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	136-140
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	141-142
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	143-145

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

CITY OF WOODSTOCK, ILLINOIS

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2007	2008	2009	2010
GOVERNMENTAL ACTIVITIES				
Net Investment in Capital Assets	\$ 25,245,318	\$ 66,719,553	\$ 66,069,290	\$ 72,392,722
Restricted	4,266,514	2,465,351	3,258,358	4,274,571
Unrestricted	5,260,819	5,055,748	3,636,758	3,444,468
TOTAL GOVERNMENTAL ACTIVITIES	\$ 34,772,651	\$ 74,240,652	\$ 72,964,406	\$ 80,111,761
BUSINESS-TYPE ACTIVITIES				
Net Investment in Capital Assets	\$ 26,341,047	\$ 27,443,351	\$ 28,897,602	\$ 33,519,784
Restricted	638,471	657,512	672,465	736,534
Unrestricted	6,414,494	6,979,656	5,480,949	4,635,858
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 33,394,012	\$ 35,080,519	\$ 35,051,016	\$ 38,892,176
PRIMARY GOVERNMENT				
Net Investment in Capital Assets	\$ 51,586,365	\$ 94,162,904	\$ 94,966,892	\$ 105,912,506
Restricted	4,904,985	3,122,863	3,930,823	5,011,105
Unrestricted	11,675,313	12,035,404	9,117,707	8,080,326
TOTAL PRIMARY GOVERNMENT	\$ 68,166,663	\$ 109,321,171	\$ 108,015,422	\$ 119,003,937

* The City implemented GASB Statement No. 68 for the fiscal year ended April 30, 2016.

Data Source

Audited Financial Statements

	2011	2012	2013	2014	2015	2016*
\$	72,560,623	\$ 72,633,928	\$ 71,514,208	\$ 70,891,395	\$ 71,048,556	\$ 70,446,924
	4,702,945	4,645,422	5,183,202	4,892,263	3,967,920	4,032,165
	4,412,681	4,617,950	4,602,231	4,920,191	5,294,131	(11,944,395)
\$	81,676,249	\$ 81,897,300	\$ 81,299,641	\$ 80,703,849	\$ 80,310,607	\$ 62,534,694
\$	33,053,483	\$ 32,031,869	\$ 31,695,611	\$ 31,429,197	\$ 31,105,445	\$ 30,501,612
	735,858	694,889	711,684	5,564,716	5,683,366	5,899,831
	5,354,880	5,750,903	5,344,626	127,169	(252,690)	(632,937)
\$	39,144,221	\$ 38,477,661	\$ 37,751,921	\$ 37,121,082	\$ 36,536,121	\$ 35,768,506
\$	105,614,106	\$ 104,665,797	\$ 103,209,819	\$ 102,320,592	\$ 102,154,001	\$ 100,948,536
	5,438,803	5,340,311	5,894,886	10,456,979	9,651,286	9,931,996
	9,767,561	10,368,853	9,946,857	5,047,360	5,041,441	(12,577,332)
\$	120,820,470	\$ 120,374,961	\$ 119,051,562	\$ 117,824,931	\$ 116,846,728	\$ 98,303,200

CITY OF WOODSTOCK, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2007	2008	2009	2010
EXPENSES				
Governmental Activities				
General Government	\$ 5,120,620	\$ 5,138,077	\$ 4,347,894	\$ 3,884,078
Public Safety	5,560,997	5,961,651	6,248,485	6,236,367
Highways and Streets	3,198,600	4,989,833	5,329,160	5,118,843
Culture and Recreation	3,671,284	4,296,277	4,135,519	4,052,274
Economic Development	-	-	-	-
Interest	843,051	805,127	762,575	714,589
Total Governmental Activities Expenses	<u>18,394,552</u>	<u>21,190,965</u>	<u>20,823,633</u>	<u>20,006,151</u>
Business-Type Activities				
Water and Sewer	<u>4,794,000</u>	<u>5,333,799</u>	<u>5,190,038</u>	<u>4,916,275</u>
Total Business-Type Activities Expenses	<u>4,794,000</u>	<u>5,333,799</u>	<u>5,190,038</u>	<u>4,916,275</u>
TOTAL PRIMARY GOVERNMENT EXPENSES	<u>\$ 23,188,552</u>	<u>\$ 26,524,764</u>	<u>\$ 26,013,671</u>	<u>\$ 24,922,426</u>
PROGRAM REVENUES				
Governmental Activities				
Charges for Services				
General Government	\$ 1,187,795	\$ 492,204	\$ 251,022	\$ 347,887
Public Safety	414,063	516,756	503,466	555,372
Highways and Streets	898,244	1,437,843	98,512	94,154
Culture and Recreation	1,973,957	1,521,152	1,267,362	1,280,910
Operating Grants and Contributions	765,696	690,307	669,182	652,893
Capital Grants and Contributions	<u>5,146,270</u>	<u>3,176,091</u>	<u>438,382</u>	<u>7,946,771</u>
Total Governmental Activities Program Revenues	<u>10,386,025</u>	<u>7,834,353</u>	<u>3,227,926</u>	<u>10,877,987</u>
Business-Type Activities				
Charges for Services				
Water and Sewer	4,486,611	4,467,923	4,435,038	4,302,816
Operating Grants				
Water and Sewer	3,046,880	1,313,621	286,234	314,452
Capital Grants				
Water and Sewer	<u>4,426,034</u>	<u>1,337,384</u>	<u>734,431</u>	<u>4,611,599</u>
Total Business-Type Activities Program Revenues	<u>11,959,525</u>	<u>7,118,928</u>	<u>5,455,703</u>	<u>9,228,867</u>
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	<u>\$ 22,345,550</u>	<u>\$ 14,953,281</u>	<u>\$ 8,683,629</u>	<u>\$ 20,106,854</u>

	2011	2012	2013	2014	2015	2016
\$	4,084,280	\$ 4,367,378	\$ 3,981,421	\$ 4,785,928	\$ 5,530,171	\$ 5,638,592
	6,560,810	6,408,182	6,540,722	6,857,036	6,978,311	7,681,579
	5,085,474	5,016,187	5,575,767	5,223,236	5,004,247	5,397,131
	4,041,756	3,973,007	4,233,631	4,232,974	4,281,641	4,270,883
	-	-	-	-	19,863	674,016
	598,980	591,105	538,625	492,747	359,144	331,341
	20,371,300	20,355,859	20,870,166	21,591,921	22,173,377	23,993,542
	4,770,634	4,808,320	4,795,590	4,906,188	4,984,462	4,781,708
	4,770,634	4,808,320	4,795,590	4,906,188	4,984,462	4,781,708
\$	25,141,934	\$ 25,164,179	\$ 25,665,756	\$ 26,498,109	\$ 27,157,839	\$ 28,775,250
\$	235,312	\$ 386,661	\$ 230,490	\$ 266,022	\$ 929,357	\$ 1,375,340
	773,419	845,520	930,800	966,111	962,777	1,010,821
	516,454	65,064	81,993	82,116	100,212	116,995
	1,268,218	1,278,178	1,393,764	1,195,674	1,169,681	1,214,693
	930,768	771,608	749,843	765,997	890,483	676,627
	1,766,403	473,012	-	304,550	30,000	103,693
	5,490,574	3,820,043	3,386,890	3,580,470	4,082,510	4,498,169
	4,514,676	4,381,037	4,544,125	4,429,817	4,444,506	4,651,865
	179,226	313,809	276,751	453,690	630,676	620,383
	878,995	65,598	42,250	-	-	-
	5,572,897	4,760,444	4,863,126	4,883,507	5,075,182	5,272,248
\$	11,063,471	\$ 8,580,487	\$ 8,250,016	\$ 8,463,977	\$ 9,157,692	\$ 9,770,417

CITY OF WOODSTOCK, ILLINOIS

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2007	2008	2009	2010
NET (EXPENSE) REVENUE				
Governmental Activities	\$ (8,008,527)	\$ (13,356,612)	\$ (17,595,707)	\$ (9,128,164)
Business-Type Activities	7,165,525	1,785,129	265,665	4,312,592
TOTAL PRIMARY GOVERNMENT NET (EXPENSE) REVENUE	\$ (843,002)	\$ (11,571,483)	\$ (17,330,042)	\$ (4,815,572)
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental Activities				
Taxes				
Property and Replacement	\$ 6,737,785	\$ 7,360,592	\$ 7,969,137	\$ 8,598,056
Sales	3,226,687	3,714,590	3,369,011	3,202,757
Telecommunications	938,444	990,996	967,012	910,588
Hotel/Motel	-	-	-	-
Other	-	-	-	-
State Shared Income Taxes	2,116,326	2,314,082	2,512,549	2,263,599
Investment Income	799,130	653,601	444,316	227,079
Franchise Fees	-	-	-	-
Miscellaneous	382,122	485,571	503,770	446,840
Gain on Sale of Capital Assets	-	-	-	-
Transfers	334,601	354,315	553,666	626,600
Total Governmental Activities	14,535,095	15,873,747	16,319,461	16,275,519
Business-Type Activities				
Investment Income	263,732	359,056	258,498	155,168
Gain on Sale of Capital Assets	-	-	-	-
Transfers	(334,601)	(359,315)	(553,666)	(626,600)
Total Business-Type Activities	(70,869)	(259)	(295,168)	(471,432)
TOTAL PRIMARY GOVERNMENT	\$ 14,464,226	\$ 15,873,488	\$ 16,024,293	\$ 15,804,087
CHANGE IN NET POSITION				
Governmental Activities	\$ 6,526,568	\$ 2,517,135	\$ (1,276,246)	\$ 7,147,355
Business-Type Activities	7,094,656	1,784,870	(29,503)	3,841,160
TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION	\$ 13,621,224	\$ 4,302,005	\$ (1,305,749)	\$ 10,988,515

Data Source

Audited Financial Statements

	2011	2012	2013	2014	2015	2016
\$	(14,880,726)	\$ (16,535,816)	\$ (17,483,276)	\$ (18,011,451)	\$ (18,090,867)	\$ (19,495,373)
	802,263	(47,876)	67,536	(22,681)	90,720	490,540
\$	(14,078,463)	\$ (16,583,692)	\$ (17,415,740)	\$ (18,034,132)	\$ (18,000,147)	\$ (19,004,833)
\$	8,746,030	\$ 8,979,741	\$ 8,828,706	\$ 8,841,627	\$ 8,825,604	\$ 8,817,094
	3,200,990	3,311,119	3,387,911	3,548,055	3,717,001	4,147,739
	863,518	883,436	790,423	731,457	668,249	640,013
	-	-	70,521	75,276	76,528	88,576
	-	-	-	34,727	169,754	197,088
	2,291,648	2,391,699	2,641,893	2,856,414	2,950,270	3,231,345
	152,282	95,476	72,785	71,992	(40,640)	87,683
	-	-	300,816	310,442	335,380	354,172
	571,429	433,781	323,254	308,664	309,005	675,483
	-	-	-	-	13,434	13,240
	619,317	661,615	676,897	637,005	673,040	663,712
	16,445,214	16,756,867	17,093,206	17,415,659	17,697,625	18,916,145
	69,099	42,931	30,092	28,197	(8,238)	39,991
	-	-	-	650	5,597	-
	(619,317)	(661,615)	(676,897)	(637,005)	(673,040)	(663,712)
	(550,218)	(618,684)	(646,805)	(608,158)	(675,681)	(623,721)
\$	15,894,996	\$ 16,138,183	\$ 16,446,401	\$ 16,807,501	\$ 17,021,944	\$ 18,292,424
\$	1,564,488	\$ 221,051	\$ (390,070)	\$ (595,792)	\$ (393,242)	\$ (579,228)
	252,045	(666,560)	(579,269)	(630,839)	(584,961)	(133,181)
\$	1,816,533	\$ (445,509)	\$ (969,339)	\$ (1,226,631)	\$ (978,203)	\$ (712,409)

CITY OF WOODSTOCK, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2007	2008	2009	2010
GENERAL FUND				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	3,431,512	3,133,194	2,395,950	2,413,086
Nonspendable	-	-	-	-
Unassigned	-	-	-	-
TOTAL GENERAL FUND	\$ 3,431,512	\$ 3,133,194	\$ 2,395,950	\$ 2,413,086
ALL OTHER GOVERNMENTAL FUNDS				
Reserved	\$ 3,602,143	\$ 2,465,351	\$ 3,258,358	\$ 4,274,571
Unreserved, Reported in				
Special Revenue Funds	147,267	105,175	61,951	(380,520)
Debt Service Funds	-	(49,149)	(134,964)	(42,260)
Capital Project Funds	5,040,322	3,455,180	3,411,653	3,409,210
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned (Deficit)	-	-	-	-
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 8,789,732	\$ 5,976,557	\$ 6,596,998	\$ 7,261,001

*The City adopted GASB Statement No. 54 as of April 30, 2012.

Data Source

Audited Financial Statements

2011	2012*	2013	2014	2015	2016
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,319,432	-	-	-	-	-
-	146,250	131,250	116,250	101,250	86,250
-	4,213,496	4,441,748	4,536,626	4,488,398	4,508,778
<u>\$ 3,319,432</u>	<u>\$ 4,359,746</u>	<u>\$ 4,572,998</u>	<u>\$ 4,652,876</u>	<u>\$ 4,589,648</u>	<u>\$ 4,595,028</u>
\$ 4,702,945	\$ -	\$ -	\$ -	\$ -	\$ -
(177,213)	-	-	-	-	-
-	-	-	-	-	-
3,345,998	-	-	-	-	-
-	-	-	3,500	-	-
-	4,645,422	5,219,326	4,892,263	3,967,920	4,032,165
-	108,976	176,535	132,922	200,341	354,918
-	2,422,268	2,084,377	2,363,185	2,463,231	2,990,911
-	(134,895)	(4,398)	(3,500)	(105,715)	(268,393)
<u>\$ 7,871,730</u>	<u>\$ 7,041,771</u>	<u>\$ 7,475,840</u>	<u>\$ 7,388,370</u>	<u>\$ 6,525,777</u>	<u>\$ 7,109,601</u>

CITY OF WOODSTOCK, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2007	2008	2009	2010
REVENUES				
Taxes*	\$ 13,769,680	\$ 15,104,977	\$ 15,565,028	\$ 15,701,926
Licenses and Permits	1,117,394	494,704	237,683	208,257
Intergovernmental*	253,554	184,140	123,665	212,506
Charges for Services	1,149,243	1,174,158	1,208,741	1,292,803
Fines and Fees	1,968,679	1,131,692	734,241	681,160
Investment Income	796,644	653,571	444,318	227,079
Miscellaneous	452,290	1,464,382	251,308	368,496
Total Revenues	19,507,484	20,207,624	18,564,984	18,692,227
EXPENDITURES				
General Government	4,400,050	4,834,244	4,214,788	3,939,414
Public Safety	5,327,368	5,789,643	5,924,964	5,957,841
Highways and Streets	2,638,670	2,934,838	3,141,155	2,440,155
Culture and Recreation	3,086,675	3,432,734	3,506,810	3,291,192
Economic Development	-	-	-	-
Capital Outlay	3,301,939	5,004,563	760,430	1,316,763
Debt Service				
Principal	892,000	919,000	970,000	1,012,000
Interest and Fiscal Charges	799,427	763,413	722,306	675,928
Total Expenditures	20,446,129	23,678,435	19,240,453	18,633,293
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(938,645)	(3,470,811)	(675,469)	58,934
OTHER FINANCING SOURCES (USES)				
Transfers In	6,769,961	6,937,029	6,168,668	6,191,299
Transfers (Out)	(6,435,360)	(6,577,714)	(5,610,002)	(5,564,699)
Bonds/Debt Certificates/Loans/Leases				
Issued	-	-	-	-
Premium (Discounts) on Bonds Issued	-	-	-	-
Payment to Escrow Agent	-	-	-	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	334,601	359,315	558,666	626,600
NET CHANGE IN FUND BALANCES	\$ (604,044)	\$ (3,111,496)	\$ (116,803)	\$ 685,534
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES				
	10.00%	9.00%	9.16%	9.75%

* State shared income taxes were reclassified from taxes to intergovernmental in 2013.

Data Source

Audited Financial Statements

	2011	2012	2013	2014	2015	2016
\$	15,818,013	\$ 16,254,303	\$ 13,690,720	\$ 13,836,256	\$ 13,922,766	\$ 13,693,423
	185,274	186,073	185,427	187,598	256,219	238,789
	382,696	252,588	2,924,422	3,404,779	3,364,290	4,137,005
	1,537,052	1,556,945	1,698,934	1,514,660	2,197,062	2,766,542
	658,916	754,378	803,990	868,963	816,202	832,255
	152,284	95,476	72,785	71,992	(40,640)	87,683
	815,833	466,728	426,921	474,876	577,762	981,665
	19,550,068	19,566,491	19,803,199	20,359,124	21,093,661	22,737,362
	3,925,752	3,976,471	4,106,417	4,351,482	5,326,682	5,671,960
	6,098,995	6,340,983	6,365,511	6,639,274	6,822,418	6,840,349
	2,584,781	2,453,560	2,554,884	2,715,161	2,524,255	2,073,292
	3,267,807	3,294,097	3,349,313	3,531,372	3,591,302	3,659,107
	-	-	-	-	19,863	157,072
	1,594,076	2,285,048	1,773,918	2,098,398	2,771,396	2,813,479
	1,034,000	1,137,000	1,184,000	1,247,000	1,180,000	1,310,000
	568,793	530,592	498,732	507,889	550,850	299,851
	19,074,204	20,017,751	19,832,775	21,090,576	22,786,766	22,825,110
	475,864	(451,260)	(29,576)	(731,452)	(1,693,105)	(87,748)
	6,125,521	6,342,482	7,194,960	7,226,503	7,401,187	7,015,862
	(5,506,204)	(5,680,867)	(6,518,063)	(6,589,498)	(6,728,147)	(6,352,150)
	3,328,100	-	-	3,685,000	4,700,000	-
	(27,039)	-	-	149,648	218,058	-
	(3,127,418)	-	-	(3,747,793)	(4,837,248)	-
	248,251	-	-	-	13,434	13,240
	1,041,211	661,615	676,897	723,860	767,284	676,952
\$	1,517,075	\$ 210,355	\$ 647,321	\$ (7,592)	\$ (925,821)	\$ 589,204
	9.17%	9.21%	8.92%	8.93%	8.37%	7.46%

CITY OF WOODSTOCK, ILLINOIS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Tax Year	Residential Property	Commercial Property	Industrial Property	Farm and Miscellaneous Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value
2006	\$ 407,193,199	\$ 102,316,525	\$ 40,277,351	\$ 3,772,778	\$ 553,559,853	1.3261	\$ 1,660,679,559	33.333%
2007	460,454,847	115,014,781	41,392,978	4,092,835	620,955,441	1.3457	1,862,866,323	33.333%
2008	489,482,220	119,170,144	43,407,800	4,253,903	656,314,067	1.3457	1,968,942,201	33.333%
2009	481,571,151	119,418,492	44,928,584	4,319,996	650,238,223	1.3795	1,950,714,669	33.333%
2010	456,063,965	114,078,143	43,476,144	4,326,653	617,944,905	1.4959	1,853,834,715	33.333%
2011	404,116,511	100,073,297	38,710,315	4,143,364	547,043,487	1.6583	1,641,130,461	33.333%
2012	345,891,356	96,438,348	35,888,937	3,911,646	482,130,287	1.8670	1,446,390,861	33.333%
2013	307,533,392	90,982,857	32,820,050	3,788,671	435,124,970	2.0813	1,305,374,910	33.333%
2014	288,510,290	87,146,803	29,882,891	3,769,105	409,309,089	2.2287	1,227,927,267	33.333%
2015	293,771,086	86,691,803	29,681,922	4,050,937	414,195,748	2.2171	1,242,587,244	33.333%

Note: Property in the City is reassessed every three years. Property is assessed at 33% of actual value.

Data Source

Office of the County Clerk

CITY OF WOODSTOCK, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Tax Levy Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
CITY DIRECT RATES										
General	\$ 0.2565	\$ 0.2853	\$ 0.3245	\$ 0.3548	\$ 0.3896	\$ 0.4375	\$ 0.4375	\$ 0.4336	\$ 0.2709	\$ 0.2588
IMRF	0.2080	0.2070	0.2040	0.1842	0.2000	0.2244	0.2562	0.2938	0.1222	0.1207
Social Security	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1588	0.1569
Environmental Management	0.0888	0.0932	0.0790	0.0793	0.0855	0.0960	0.1120	0.1241	0.1319	0.1062
Library	0.1362	0.1320	0.1310	0.1335	0.1437	0.1613	0.1830	0.0200	0.2402	0.2415
Liability Insurance	0.1200	0.1221	0.1080	0.1037	0.1120	0.1257	0.1431	0.1593	0.1428	0.1325
Police Pension	0.1320	0.1175	0.1150	0.1209	0.1409	0.1581	0.1836	0.2143	0.2321	0.2785
Aquatic Center Bond	0.0622	0.0557	0.0530	0.0536	0.0561	0.0629	0.0707	0.0768	0.0808	0.0802
Library Bond	0.0587	0.0537	0.0505	0.0506	0.0530	0.0600	0.0681	0.0754	0.0768	0.0753
All Other Funds	0.2950	0.2596	0.2807	0.2989	0.3151	0.3324	0.4129	0.6841	0.7722	0.7664
Total City's Direct Rates	1.3574	1.3261	1.3457	1.3795	1.4959	1.6583	1.8670	2.0814	2.2287	2.2170
OVERLAPPING RATES										
McHenry County	0.7060	0.6871	0.7014	0.7157	0.7927	0.8879	0.9958	1.0960	1.1412	1.0782
Dorr Township	0.2587	0.2545	0.2577	0.2628	0.2839	0.3232	0.3728	0.1453	0.4467	0.4435
School District #200	4.6766	4.6088	4.6929	4.7910	5.1166	5.8512	6.8999	7.7420	8.2153	8.1737
Community College District #528	0.2741	0.2634	0.2686	0.2740	0.3039	0.3395	0.3921	0.4306	0.4453	0.4347
Woodstock Fire Protection Dist.	0.4866	0.4998	0.5206	0.5367	0.5825	0.6496	0.7633	0.8654	0.9334	0.9431
McHenry County Conservation Dist.	0.1425	0.1738	0.1732	0.1775	0.1956	0.2191	0.2408	0.2748	0.2840	0.2766
TOTAL TAX RATES	\$ 7.9019	\$ 7.8135	\$ 7.9601	\$ 8.1372	\$ 8.7711	\$ 9.9288	\$ 11.5317	\$ 12.6355	\$ 13.6946	\$ 13.5668

Data Source

Office of the County Clerk

CITY OF WOODSTOCK, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Taxpayer	2015			2006		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Valuation
Prairie Trail Apartments	\$ 5,626,999	1	1.36%	N/A	N/A	
Willow Brooke Apartments*	4,188,406	2	1.01%	3,441,775	3	0.62%
Automatic Liquid Packaging Corp	3,582,207	3	0.86%	3,678,265	1	0.66%
Wal Mart Inc.	3,356,109	4	0.81%	N/A	N/A	
Mercy Health Systems	2,985,565	5	0.72%	3,431,994	4	0.62%
Wells Manufacturing	2,740,807	6	0.66%	2,369,018	10	0.43%
Menards Inc.	2,642,950	7	0.64%	3,493,361	2	0.00%
Walden Oaks Apartments	2,490,543	8	0.60%	3,091,028	5	0.56%
Nimed Corp.	2,443,970	9	0.59%	2,733,958	8	0.00%
Woodstock Commons LP	2,091,062	10	0.50%	2,991,166	7	0.00%
Graftek Press	N/A	N/A	0.00%	2,608,343	9	0.47%
Woodstock Farm & Fleet	N/A	N/A	0.00%	3,028,982	6	0.55%
	<u>\$ 32,148,618</u>		7.76%	<u>\$ 30,867,890</u>		<u>3.91%</u>

* Formerly Lakewood Apartments

NOTE:

Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

Data Source

Office of the County Clerk

CITY OF WOODSTOCK, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Tax Year	Total Taxes Levied	Collected within the Fiscal Year		Collected in Subsequent Years	Total Collected	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2006	\$ 8,070,157	\$ 8,060,808	99.88%	\$ 8,748	\$ 8,069,556	99.99%
2007	8,927,276	8,918,234	99.90%	7,051	8,925,285	99.98%
2008	9,673,675	9,607,962	99.32%	20,256	9,628,218	99.53%
2009	9,788,998	9,737,278	99.47%	13,579	9,750,857	99.61%
2010	10,060,332	10,033,122	99.73%	5,718	10,038,840	99.79%
2011	9,944,480	9,901,778	99.57%	3,938	9,905,716	99.61%
2012	9,877,119	9,863,485	99.86%	8,556	9,872,041	99.95%
2013	9,918,781	9,900,885	99.82%	4,726	9,905,611	99.87%
2014	9,956,274	9,914,262	99.58%	-	9,914,262	99.58%
2015	10,060,210	-	0.00%	-	-	0.00%

Note: Property in the City is reassessed every three years. Property is assessed at 33% of actual value.

Data Sources

Office of the County Clerk
 McHenry County Treasurer's Office

CITY OF WOODSTOCK, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities				Business-Type Activities		Total Primary Government	Per Capita*	% of EAV
	General Obligation Bonds	Alternate Revenue Bonds	Installment Contracts Payable	Capital Lease Payable	Alternate Revenue Bonds	Installment Contracts Leases			
2007	\$ 3,490,000	\$ 15,011,000	\$ -	\$ -	\$ 6,900,000	\$ -	\$ 25,401,000	\$ 1,085.56	4.6%
2008	3,285,000	14,297,000	-	-	6,495,000	-	24,077,000	986.20	3.9%
2009	3,070,000	13,542,000	-	-	9,395,000	-	26,007,000	1,064.64	4.0%
2010	2,840,000	12,760,000	-	-	8,755,000	-	24,355,000	992.74	3.7%
2011	2,595,000	12,156,000	-	72,100	8,280,000	-	23,103,100	932.70	3.7%
2012	2,345,000	11,269,000	-	55,127	7,565,000	-	21,234,127	856.73	3.9%
2013	2,085,000	10,345,000	-	37,471	6,835,000	-	19,302,471	778.80	4.0%
2014	1,805,000	9,383,000	-	19,105	6,075,000	-	17,282,105	687.27	4.2%
2015	1,525,000	8,325,000	-	-	5,300,000	-	15,150,000	596.53	3.7%
2016	1,240,000	7,300,000	-	-	4,500,000	-	13,040,000	513.69	3.1%

* See the Schedule of Demographic and Economic Information on page 141 for personal income and population data.

Note: Details of the City's outstanding debt can be found in the notes to financial statements.

CITY OF WOODSTOCK, ILLINOIS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less Amounts Available In Debt Service Fund	Total	Percentage of Taxable Value of Property*	Per Capita
2007	3,490,000	-	3,490,000	0.63%	142.95
2008	3,285,000	-	3,285,000	0.53%	134.48
2009	3,070,000	-	3,070,000	0.47%	125.14
2010	2,840,000	-	2,840,000	0.44%	114.65
2011	2,595,000	1,954	2,593,046	0.42%	104.62
2012	2,345,000	-	2,345,000	0.43%	94.61
2013	2,085,000	19,484	2,065,516	0.43%	83.34
2014	1,805,000	71	1,804,929	0.41%	71.78
2015	1,525,000	-	1,525,000	0.37%	60.05
2016	1,240,000	-	1,240,000	0.30%	48.85

Note: Details of the City's outstanding debt can be found in the notes to financial statements.

* See the Schedule of Assessed Value and Actual Value of Taxable Property on page 124 for property value data.

CITY OF WOODSTOCK, ILLINOIS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

April 30, 2016

Governmental unit	Gross Debt	Percentage Debt Applicable to the City of Woodstock (1)	City of Woodstock Share of Debt
City of Woodstock	<u>\$ 1,240,000</u>	100.00%	<u>\$ 1,240,000</u>
McHenry County	29,859,000	5.85%	1,747,822
McHenry County Conservation District Schools	126,139,134	5.85%	7,383,663
District No. 200	112,432,265	57.28%	64,406,289
McHenry County Community College	<u>7,724,725</u>	6.59%	<u>509,413</u>
	<u>276,155,124</u>		<u>74,047,187</u>
	<u><u>\$ 277,395,124</u></u>		<u><u>\$ 75,287,187</u></u>

(1) Determined by ratio of assessed valuation of property subject to taxation in the City of Woodstock to valuation of property subject to taxation in overlapping unit.

CITY OF WOODSTOCK, ILLINOIS

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Legal Debt Limit	\$ 48,021,317	\$ 53,867,885	\$ 56,935,245	\$ 56,408,166	\$ 53,606,721	\$ 47,182,501	\$ 41,583,737	\$ 37,529,529	\$ 35,302,909	\$ 34,484,383
Total Net Debt Applicable to Limit	3,490,000	3,285,000	3,070,000	2,840,000	2,595,000	2,345,000	2,085,000	1,805,000	1,525,000	1,240,000
LEGAL DEBT MARGIN	\$ 44,531,317	\$ 50,582,885	\$ 53,865,245	\$ 53,568,166	\$ 51,011,721	\$ 44,837,501	\$ 39,498,737	\$ 35,724,529	\$ 33,777,909	\$ 33,244,383
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	7.3%	6.1%	5.4%	5.0%	4.8%	5.0%	5.0%	4.8%	4.3%	3.6%

Legal Debt Margin Calculation for Fiscal 2016

Assessed Value	\$ 414,195,748
LEGAL DEBT MARGIN	<u>8.625%</u>
Debt Limit	35,724,383
Debt Applicable to Limit General Obligation Bonds	<u>1,240,000</u>
LEGAL DEBT MARGIN	<u>\$ 34,484,383</u>

CITY OF WOODSTOCK, ILLINOIS

PLEDGED-REVENUE COVERAGE

Last Ten Fiscal Years

Water Revenue Bonds						
Fiscal Year	Water Charges and Other	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2007	\$ 7,797,223	\$ 3,138,948	\$ 4,658,275	\$ 445,000	\$ 280,272	\$ 5.09
2008	6,140,600	3,608,816	2,531,784	405,000	266,631	6.42
2009	4,979,770	3,392,430	1,587,340	500,000	343,382	3.77
2010	4,772,436	2,947,217	1,825,219	640,000	375,007	1.88
2011	4,763,001	2,861,124	1,901,877	660,000	277,215	1.80
2012	4,737,777	2,873,152	1,864,625	715,000	272,190	2.03
2013	4,850,968	2,937,229	1,913,739	730,000	252,915	1.89
2014	4,911,704	3,033,450	1,878,254	760,000	240,565	1.95
2015	4,967,717	3,112,551	1,855,166	775,000	256,810	1.80
2016	5,312,239	2,926,627	2,385,612	800,000	233,487	2.31

Note: Details of the City's outstanding debt can be found in the notes to financial statements.
 Water Charges and Other includes investment earnings and tap on fees.
 Operating expenses do not include interest or depreciation.

CITY OF WOODSTOCK, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	Population	Per Capita Personal Income	Total Personal Income	Unemployment Rate
2007	23,399	\$ 26,409	\$ 579,895,704	3.4%
2008	24,414	26,751	617,944,191	4.4%
2009	24,428	27,084	653,098,914	5.3%
2010	24,533	24,837	661,607,952	9.1%
2011	24,770	24,653	609,326,121	10.4%
2012	24,785	25,043	610,654,810	9.0%
2013	24,785	27,746	620,690,755	8.6%
2014	25,146	26,168	687,684,610	8.9%
2015	25,397	26,995	685,592,015	6.9%
2016	25,385	26,168	664,274,680	6.5%

Data Source

US Census, American Community Survey

CITY OF WOODSTOCK, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Eleven Years Ago

Employer	2016			2005		
	Employees	Rank	% of Total City Population	Employees	Rank	% of Total City Population
McHenry County Government Center	1,400	1	5.5%	1,200	2	5.5%
Woodstock School District 200	1,010	2	4.0%	600	5	2.8%
Centegra Systems	1,100	3	4.3%	3,000	1	13.9%
Catalent*	615	4	2.4%	622	4	2.9%
Charter Dura-Bar	380	5	1.5%	258	10	1.2%
Claussen Pickle Company	300	6	1.2%	500	7	2.3%
Walmart	280	7	1.1%	N/A	N/A	N/A
Berry Plastics	200	8	0.8%	N/A	N/A	N/A
Other World Computing	175	9	0.7%	N/A	N/A	N/A
Advantech Plastics	175	10	0.7%	N/A	N/A	N/A
Brown Printing	N/A	N/A	N/A	715	3	3.3%
Courtaulds-Knigh Engineering/Thatcher	N/A	N/A	N/A	350	9	1.6%
D.B. Hess Company	N/A	N/A	N/A	380	8	1.8%
SEDOM	N/A	N/A	N/A	585	6	2.7%
TOTAL	5,635		22.2%	8,210		34.2%

*Catalent bought out Cardinal

Data Source

Department Economic Development

CITY OF WOODSTOCK, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	2007	2008	2009	2010	2011*	2012*	2013*	2014*	2015*	2016*
GENERAL GOVERNMENT										
City Manager's Office	3.0	3.0	3.0	3.0	3.0	3.0	3.0	5.0	6.0	6.0
Economic Development	2.0	-	-	-	-	-	-	-	2.0	2.0 **
Community Development	8.0	-	-	-	-	-	-	-	-	- **
Community and Economic Development	-	10.0	10.0	10.0	8.0	8.0	8.0	9.0	7.0	6.0 **
City Hall	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-
Finance	6.0	6.5	6.5	6.5	6.5	6.5	6.5	5.5	5.5	5.5
Human Resources	2.5	3.0	3.0	3.0	2.0	2.0	2.0	2.0	2.0	2.0
Subtotal - General Government	22.5	23.5	23.5	23.5	20.5	20.5	20.5	22.5	22.5	21.5
CULTURE AND RECREATION										
Library	14.0	14.5	14.5	14.5	14.0	14.5	14.0	14.5	14.5	14.5
Performing Arts	7.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Recreation	4.0	4.0	4.0	4.0	4.0	6.0	6.5	7.0	7.0	7.0
Recreation Center	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Aquatic Center	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Subtotal - Culture and Recreation	26.0	25.5	25.5	25.5	25.0	27.5	27.5	28.5	28.5	28.5
PUBLIC SAFETY										
Police	55.0	57.0	57.0	57.0	52.0	52.0	51.0	51.5	51.5	52.0
PUBLIC WORKS										
Administration	4.5	4.5	4.5	4.5	4.0	4.0	3.0	4.5	4.0	4.0
Fleet Maintenance	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Paratransit	7.0	-	-	-	-	-	-	-	-	-
Parks	11.5	11.5	11.5	11.5	8.0	8.0	9.0	10.0	10.0	10.0
Sewer and Water Maintenance	12.0	12.0	12.0	12.0	9.0	7.0	9.0	9.0	9.0	9.0
Streets	14.5	15.5	15.5	15.5	14.0	10.0	13.0	14.5	13.0	13.0
Wastewater Treatment	7.5	7.5	7.5	7.5	6.0	6.0	6.0	6.0	6.0	6.0
Water Treatment	6.0	6.0	6.0	6.0	5.0	6.0	5.0	5.0	5.0	5.0
Subtotal - Public Works	66.0	60.0	60.0	60.0	49.0	44.0	48.0	52.0	50.0	50.0
TOTAL	169.5	166.0	166.0	166.0	146.5	144.0	147.0	154.5	152.5	152.0

* The information reported beginning in FY10/11 was modified from the previous utilization of authorized positions to instead reflect actual filled positions to more accurately reflect the City's workforce.

** The Building and Zoning and Economic Development were combined at the end of FY06/07 to establish the new Community and Economic Development Department; therefore, the corresponding positions have been combined within the newly created department. In FY15/16 these department were again split

Data Source

Human Resources Department

CITY OF WOODSTOCK, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
PUBLIC SAFETY										
Police										
Physical Arrests*	1,512	1,199	1,429	1,429	1,087	1,172	691	559	531	499
Parking Violations	3,802	5,181	3,977	3,977	3,176	3,355	2,490	3,136	4,164	3,745
Traffic Violations	4,600	4,881	5,142	5,142	4,639	3,880	3,455	3,995	4,306	3,998
PUBLIC WORKS										
Streetwork Resurfacing (Miles)	1.30	1.60	0.60	0.60	1.10	1.90	3.65	1.95	1.94	1.45
WATER										
New Connections	182	132	40	40	25	35	37	50	38	26
Water Main Breaks	18	29	26	26	24	15	15	24	23	17
Average Daily Consumption	2,676,959	2,625,000	2,504,296	2,504,296	2,415,000	2,385,000	2,358,000	2,323,936	2,239,367	2,252,000
Peak Daily Consumption	3,716,000	3,459,000	3,232,500	3,232,500	3,233,000	3,641,000	3,394,000	3,127,000	2,820,000	3,373,000
WASTEWATER										
Average Daily Treatment	3,440,000	3,590,000	3,799,000	3,799,000	3,799,000	3,520,000	2,860,000	3,520,000	3,350,000	3,770,000

*Prior to 2012 one person with multiple accounts was considered to be multiple arrests, after this date this was considered to be one arrest.

Data Source

Various City departments

CITY OF WOODSTOCK, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
PUBLIC SAFETY										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Area Patrols	8	8	8	8	8	8	8	8	8	8
Patrol Units	12	12	12	12	12	12	12	12	12	12
PUBLIC WORKS										
Arterial Streets (Miles)										
Residential Streets (Miles)										
Streetlights	118	118	118	118	118	118	118	118	118	118
Traffic Signals*	1	2	2	2	2	2	2	2	2	2
WATER										
Water Mains (Miles)	110	125	128	128	128	128	128	128	128	128
Fire Hydrants	900	900	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423
Storage Capacity (Gallons)	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
WASTEWATER										
Sanitary Sewers (Miles)	100	107	109	109	109	109	109	109	109	109
Storm Sewers (Miles)	83	83	86	86	86	86	86	86	86	86
Treatment Capacity (Gallons)	15,900,000	15,900,000	15,900,000	15,900,000	15,900,000	15,900,000	15,900,000	15,900,000	15,900,000	15,900,000

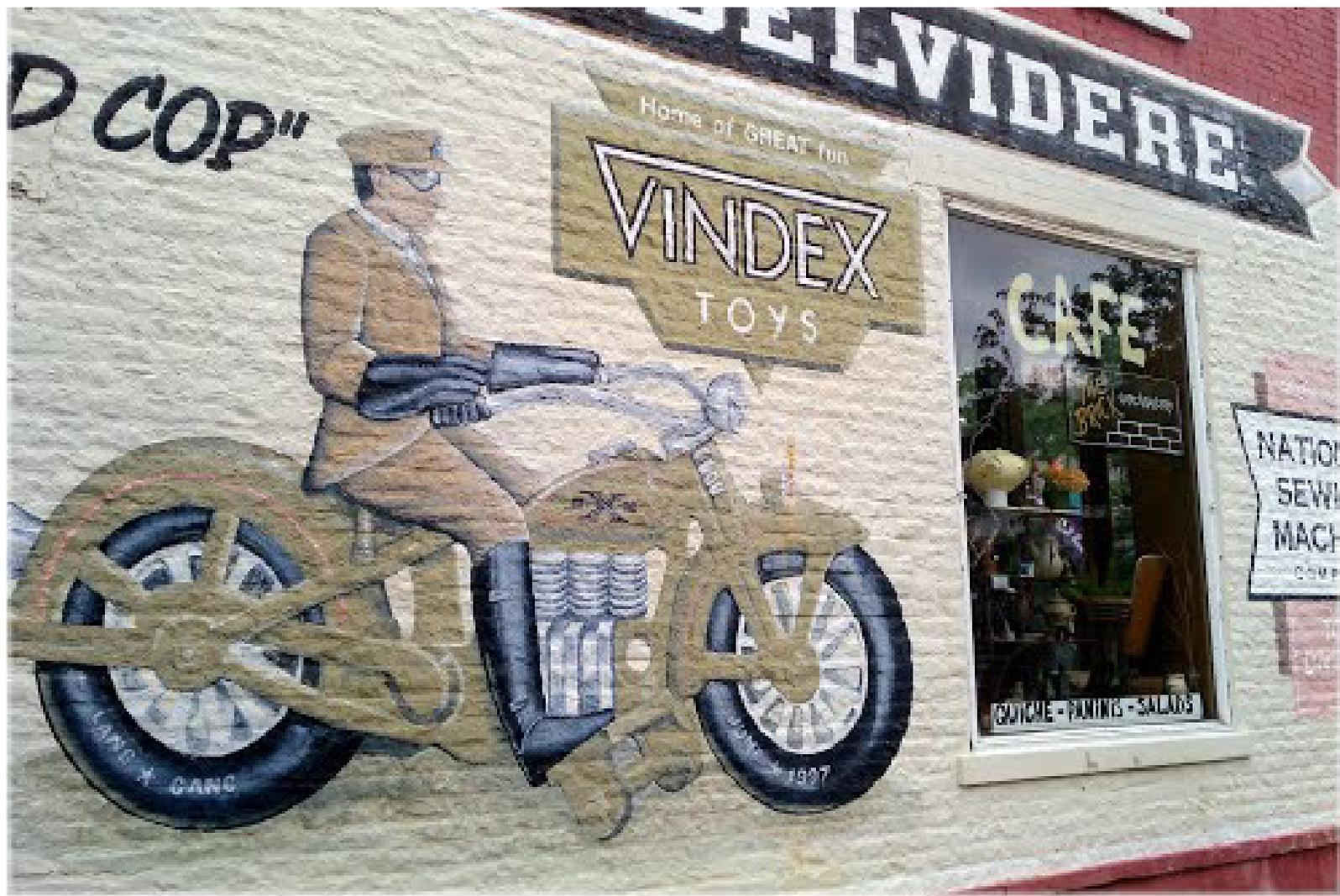
* City Owned Traffic Signals have been included.

Data Source

Various City departments

THE WOODSTOCK ON FILM
AND ON THE STAGE
MURAL

Concept: RB Thompson
Presented by: One Zero Charlie













CRIME DOES NOT PAY

LITTLE CRIMES LEAD TO BIG CRIMES

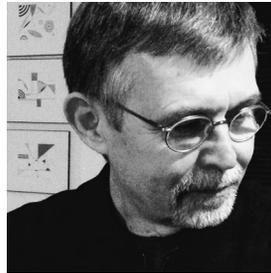
DICK TRACY
by

CHESTER GOULD
Birthplace 1900
Pawnee Oklahoma

One Zero Charlie

“Design is so critical, it should be on the agenda of every meeting in every single department.”

— Tom Peters



Michael Stanard
Creative Director



James Westwood
VP / Executive Designer



Mark Costello
Executive Designer

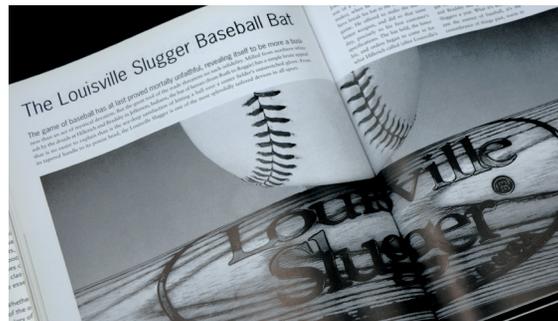


Sandra Passini
CFO / Business Manager

Studio



A Glimpse of Our Work



Overview



Woodstock, Illinois is rich with historic significance.

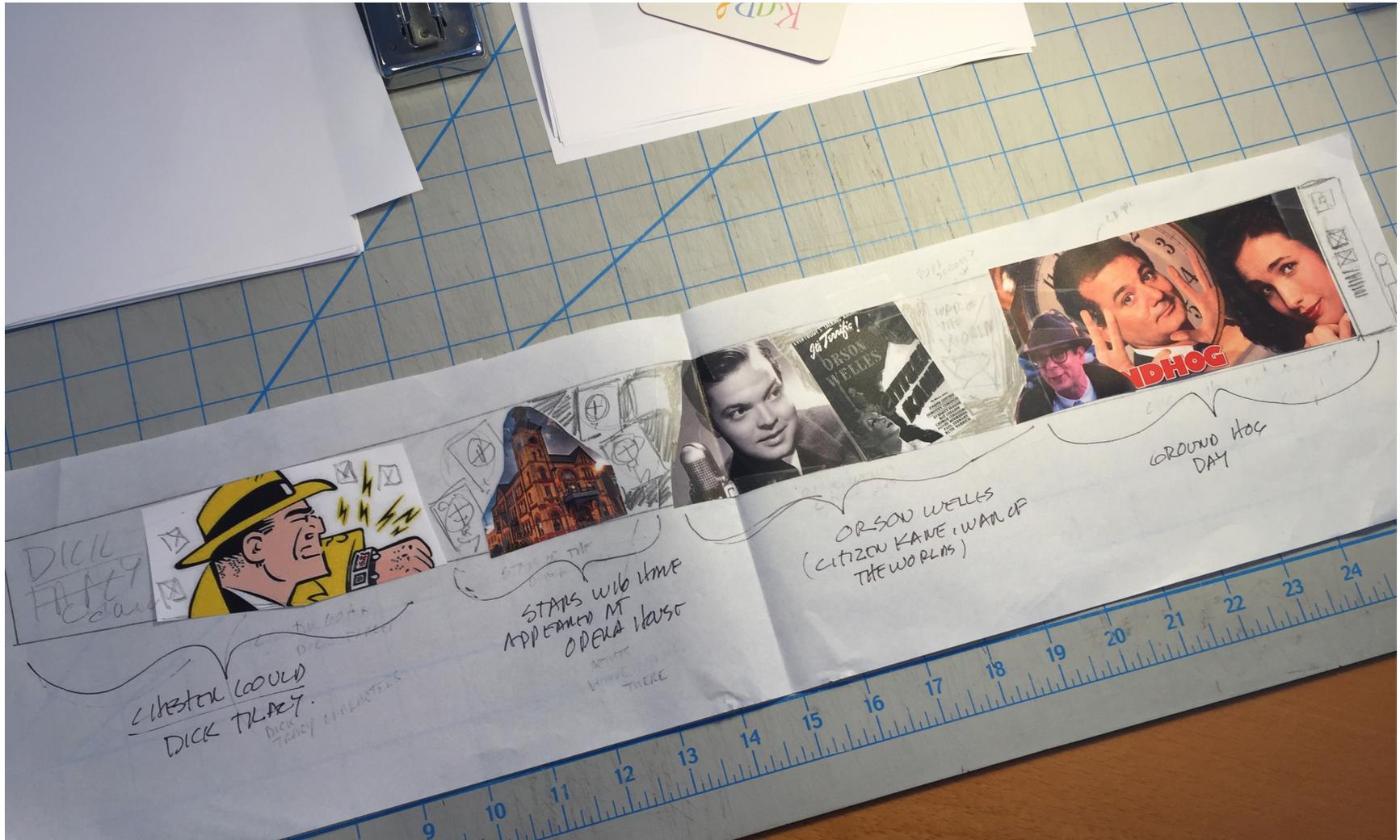
Much of that history involves the performing arts—stage and screen. It is important to remember and celebrate these events, and immortalizing them through artistic expression adds beauty, peaks interest, and works toward solidifying our city as a destination point for travelers throughout the midwest.

Location



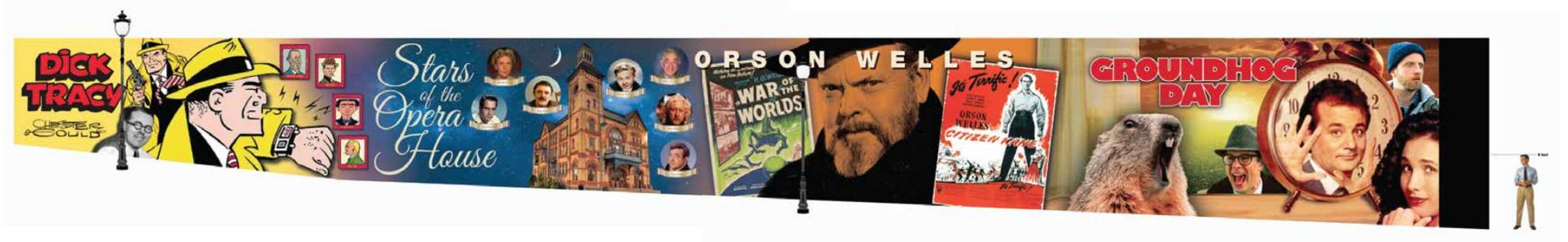
Mural location & pedway located 1 block north of The Square off of Main Street, between the Woodstock Theater and a currently vacant building.

Concept



Design

118 feet long / 15 feet high (at east end)



Composition comprised of four different subjects, Chester Gould (Dick Tracy), Stars of the Opera House, Orson Welles, and the movie Groundhog Day.

Section 1



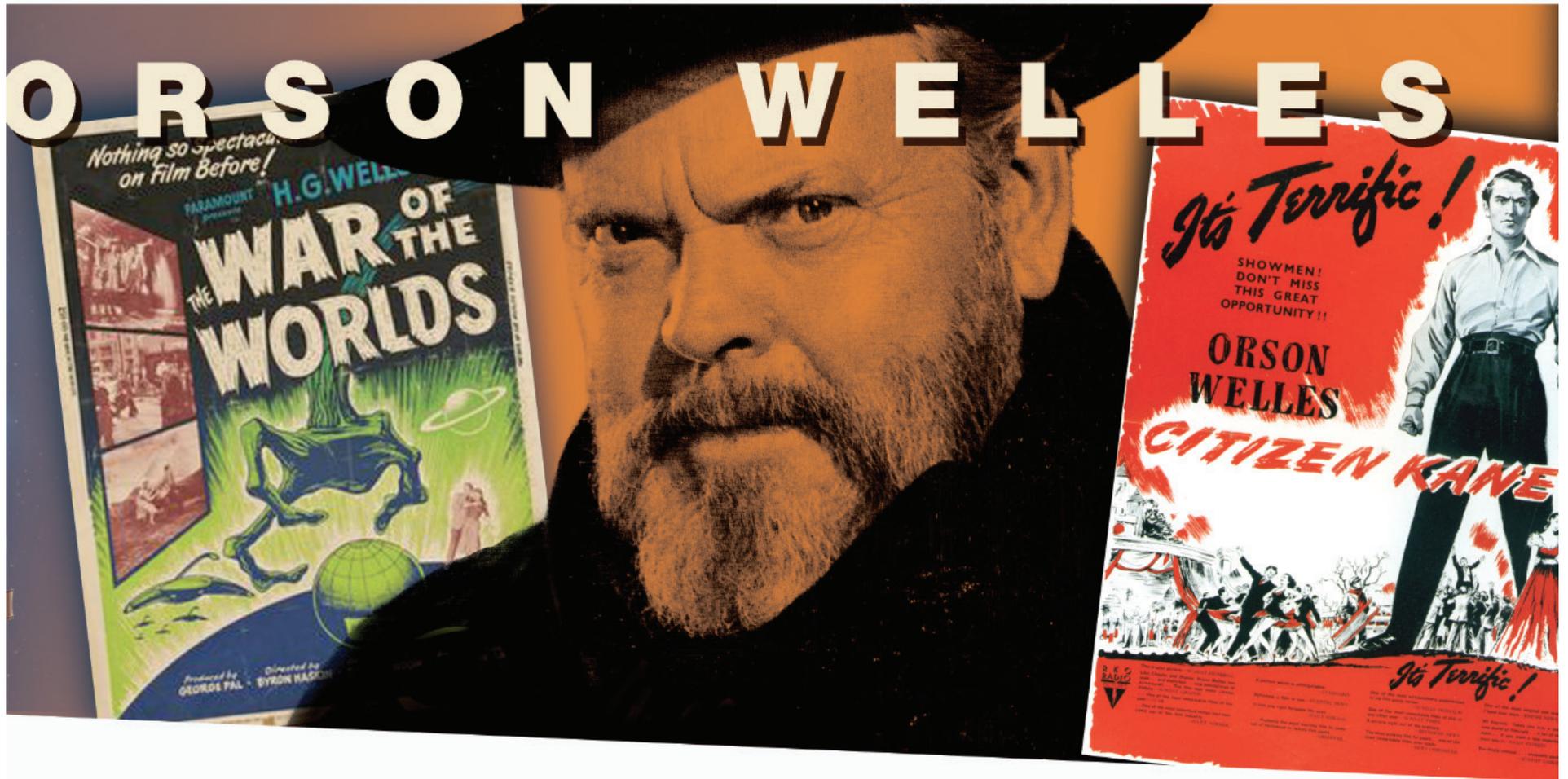
Chester Gould (Dick Tracy)

Section 2



Stars of the Opera House

Section 3



Orson Welles

Section 4



Groundhog Day Movie



Paint / Panel Option



Paint / Panel Option (close-up)



Garden Area



Garden Area

Donors

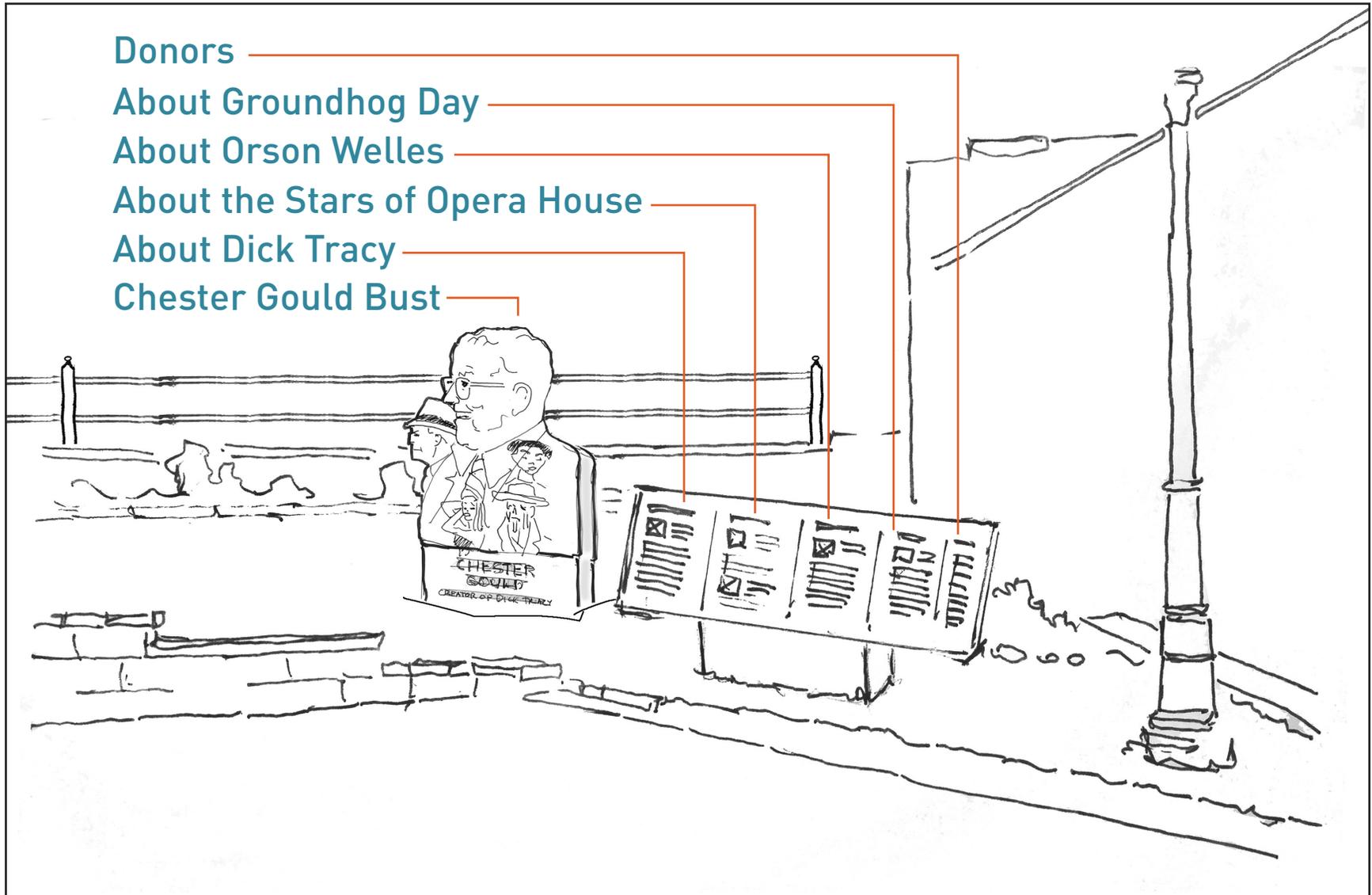
About Groundhog Day

About Orson Welles

About the Stars of Opera House

About Dick Tracy

Chester Gould Bust



Entry Way (from Main Street)



Possible Mural Locations



Possible Mural Locations



Possible Mural Locations



Possible Mural Locations



Possible Mural Locations



Possible Mural Locations



Considerations

- Ownership (City Attorney)
- Installation Style / Panels
- Illustration / Photo Mechanical
- Select Opera House Stars
- Reproduction Rights
- Sculptor
- Copy for Each Story / Kiosk / Images
- Funding
- On-Going Maintenance
- Building Owner Permission / Contract
- Budget 50k +
- Vandalism / Video Monitoring
- Entrance Arch / Event Area
- Lighting
- Modularity / Change-Out Panels?
- Hands-On Team / Steering Committee
- City / Installation Assistance
- Plaquing Donors
- List of Contributors / Levels
- Representative from Council
- Kiosk Fabrication / Weather Proof
- "Artistic" Review / Approval - Committee
- Longevity? Paint vs. Vinyl

Source of Funding

Fundraising Events

Corporate Sponsors

Law Offices

Real Estate Firms

Service Clubs

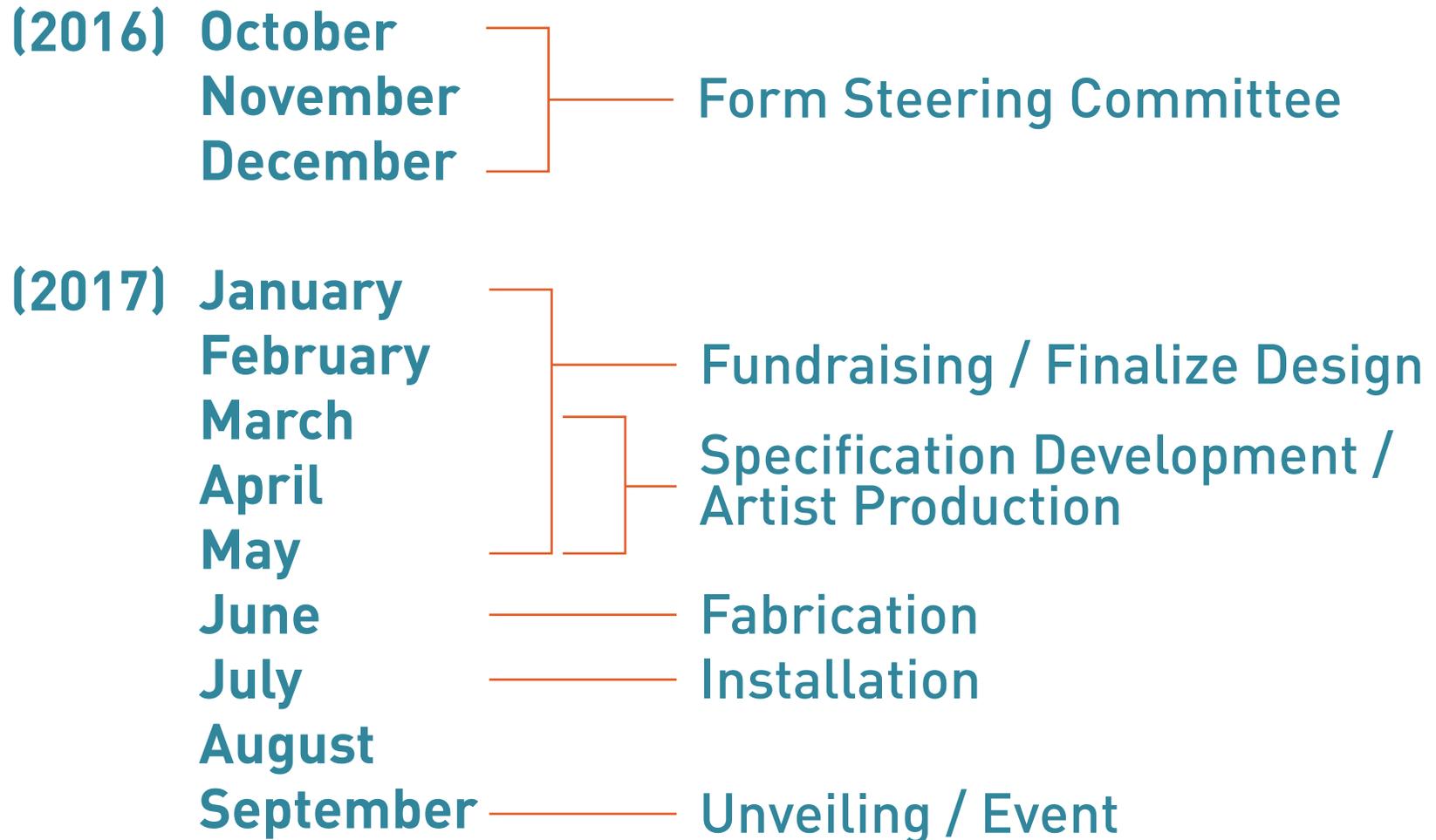
High Net Worth Individuals

Grants

Local Merchants

Time Line

1 Year



NEXT



THANK YOU



One Zero Charlie

129 East South Street | Woodstock, Illinois 60098 | 815.337.2037 | www.onezerocharlie.com



City Manager's Office
Terry Willcockson
Grant Writer

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Woodstock, Illinois 60098
815/338-4300 ext. 11128
fax 815/334-2269
grantwriter@woodstockil.gov
www.woodstockil.gov

Memo

To: Roscoe Stelford, City Manager
From: Terry Willcockson, Grant Writer
Date: October 26, 2016
Re: **ARTSPACE STUDY CITY COUNCIL DISCUSSION**

As outlined in the transmittal memo for the September 6th City Council Meeting, the Artspace Study was coordinated by a committee composed of City Staff, an Old Courthouse & Sheriff's House Advisory Commission member and a Northwest Area Arts Council representative. Artspace was chosen to analyze space usage in the Old Courthouse & Sheriff's House buildings in response to suggestions from the Woodstock's arts community, based on their excellent reputation as professional real estate developers who both operate, and consult on, successful projects across the country, many in towns and buildings similar to ours. The Artspace Study was generously funded by a \$20,000 grant from McHenry County Community Foundation, as a follow-up to their previous funding of the ULI Technical Assistance Panel study in 2015.

The Artspace team spent two full days and evenings surveying the Woodstock community, listening to residents, and reviewing extensive background materials about our town and these historic buildings. The recommendations included in the report reflect discussions with over 100 Woodstock community members, the findings of the previous ULI/TAP report, and three decades of Artspace's development experience with similar structures. Artspace representatives welcome additional contact regarding Study questions or clarification.

The Advisory Commission has reviewed the Artspace Study and a summary of their discussion from September 19th is attached, in addition to the minutes of that entire meeting. Also included for Council's review is the most current compilation of public responses to the online survey the Advisory Commission requested be placed on the City's website at the beginning of the summer.

Additional community support involving the Old Courthouse & Sheriff's House is reflected in the work of the volunteer Friends of the Old Courthouse, who coordinated a variety of successful activities for Dick Tracy Day on July 2nd; are close to completing their world-record Dick Tracy cartoon strip submission; helped sponsor the Let's Square Dance concert; and, are now working

on a Gingerbread House Walk event at the Old Courthouse to debut during Lighting of the Square. Their membership continues to grow, expanding awareness of the buildings' importance to the community, as witnessed by their mailing list of over 600 names interested in the buildings' future.

However, although the Friends maintain contact with several individuals who are potential donors, their experience echoes that of the City's Grant Writer when it comes to actually seeing that funding potential be realized. There are virtually no funding resources—individual, corporate, or foundation—willing to invest significant amounts in these buildings until two principles are established: 1) ownership commitment, and 2) some form of programming vision. Even though the County recently agreed to pursue amending their Five-Year Consolidated Plan to allow submission of Historic Preservation projects as eligible for CDBG funding, the above criteria would still be fundamental requirements for any successful grant application. Nobody gives money to “a building”...they give money to support a facility and its programming, if it enhances the community and is shown to be needed and financially sustainable.

While community members may have many ideas for development of these buildings, such thoughts may be offered without regard for either initial market interest or ongoing sustainability, two aspects of the planning process that are critical to be budgeted for professionally. Should Council determine any of the concepts proposed in the Artspace Study warrant further exploration, Artspace could provide a detailed Sustainable Facilities Analysis, as outlined on the attached document. This report would offer operational and budgeting guidelines for suggested uses. Determining actual market feasibility, for the proposed coworking/incubator center concept for example, would be an additional step that would need to be handled by a separate entity.

We have heard from local cultural groups that performance and meeting spaces here are increasingly limited. Contact made just this week by an expanding local arts-oriented business seeking larger space near the Square, wondering if the Old Courthouse might be an option. Another cultural group is interested in a central venue to schedule “lunch & learn” programs. As the City's branding efforts continue to attract more culture-savvy visitors to Woodstock, and our local talent pool continues to blossom, these vacant buildings so integral to the Square beg to be brought back into full use, promising both personal and financial rewards for our community.

Council's direction is requested.



Reviewed and Approved by:

Roscoe C. Stelford III
City Manager



Building & Zoning Department
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Woodstock, Illinois 60098

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b&zdept@woodstockil.gov
www.woodstockil.gov

MEMORANDUM

Date October 21, 2016

To: Roscoe Stelford, City Manager

From: Nancy Baker, City Planner

RE: Staff Summary of the OCHASH Advisory Commission's Review of the Artspace Creative Spaces Consulting Report

The OCHASH Advisory Commission has spent the past ten months learning about the many challenges involved in the restoration and reuse of the Old Courthouse and Sheriff's House. They obtained public input via a short survey on the City's website, heard a presentation from Ray Harthshorne, chairman of the ULI TAP study, and participated in the Artspace focus group sessions.

Based on the TAP, survey, Artspace focus group meetings, and other research, they identified a list of potential uses and then developed criteria for analysis. Members have visited other locations and interviewed various stakeholders. Though the Commission has not formulated a final recommendation, they have discussed several of the uses outlined in the Artspace report.

The Commission reviewed the Artspace report at their September meeting and discussed each of the eight recommendations contained in the report. It is noted that Commissioners Lynde Anderson and Tammy Townsend-Kise were unable attend the meeting. The following is a brief summary of that discussion. The minutes of that meeting are attached and provide an excellent record of the complete discussion. The survey results are also attached.

Recommendation 1: Make broad community and County buy-in a very high priority.

The Commission agreed with this recommendation but questioned how and when to bring the County into the discussion. Commissioner Stumpf met with both the County Recorder and County Clerk regarding records access and a possible genealogy related use in the Courthouse. Chairman Sandquist noted that he serves on the commission as a Woodstock resident, not as a County representative.

Recommendation 2: The City should retain ownership of the Old Courthouse and Sheriff's House. The Commission generally favors retaining municipal ownership of the Courthouse, but is divided on future ownership of the Sheriff's House and Jail. Commissioners Stumpf and Prinidiville visited the Gorton Center in Lake Forest, which is owned by the City of Lake Forest and operated by a non-profit and discussed the operation of the Gorton Center with the Executive Director.

Recommendation 3: The City should create a new nonprofit organization (or identify an existing one) to operate the Old Courthouse complex. The Commission recognized that this was similar to a recommendation in the ULI TAP report and agreed that this is a good recommendation, but would like to obtain input from Artspace regarding who they see as the logical operator. The Gorton Center is a good model of municipal ownership with a master-lease with a nonprofit operator.

Recommendation 4: At some future time, the City may wish to consider having the same non-profit operate the Opera House as well. Members felt that this recommendation goes beyond the scope of the Artspace Study and felt that it would be best to leave this recommendation alone, for now, and focus on the Old Courthouse and Sheriff's House. They did; however, acknowledge that Opera House staff have expertise in managing historic buildings and could perhaps manage more buildings to avoid hiring additional staff.

Recommendation 5: Retain the restaurant and the arts center. Members offered differing opinions on this issue. It was generally agreed that the Public House serves the community well, but that it is not a destination restaurant. They discussed the desirability of having a fine dining restaurant in the buildings or elsewhere downtown. One member expressed concern that maintaining the existing restaurant in the building will restrict what can be done in the rest of the building, because the extensive work that needs to be done may not be feasible with a restaurant in operation.

Recommendation 6: Add "micro" retail and working studios for artists. It was noted that the results of the online survey show that there is considerable public interest in retail uses. Commissioners expressed more support for these uses at their October meeting.

Recommendation 7: Add a co-working center on the second floor. The Commission discussed an incubator use at their August meeting and were supportive of continuing to explore incubator and/or co-working space options. Commissioner Doornbosch toured the 1871 tech incubator in the Merchandise Mart and Commissioner Stumpf has been involved with the health-tech incubator Matter, next door. The Commission noted the need to study market demand and financial feasibility, but questioned if Artspace's approach would be too narrowly focused. Commissioners expressed more support for continuing to study this use at their October meeting.

Recommendation 8: Transform the Sheriff's House into a history museum, preferably with a restaurant or coffee shop. There was no consensus on this recommendation on the desirability of a museum. One member expressed concern about a history museum competing with the McHenry County Historical Society museum; others noted that museums often do not attract repeat visitors. There was little enthusiasm offered for a coffee shop. Commissioners also recognized that the jail is the hardest space for adaptive reuse. The Commission discussed exploring the possibility of having the structure designated a National Monument owned by the federal government. At the October meeting, the Commission acknowledged that a theme restaurant utilizing the jail space should not be ruled out yet.

The Artspace Report lists four “Next Steps.” The Commission limited its discussion to ***Step 1: Analyze specific use scenarios.*** While Artspace states that this is an area in which they have extensive experience, the Commission questioned if Artspace was the best to conduct this analysis. Members seemed to agree that additional funds should not be spent on studies and it was suggested that City staff could do this.

It is noted that the Commission has included two action items on their November meeting agenda—recommendation regarding the use of one floor of the courthouse for arts related uses and a recommendation regarding City ownership.

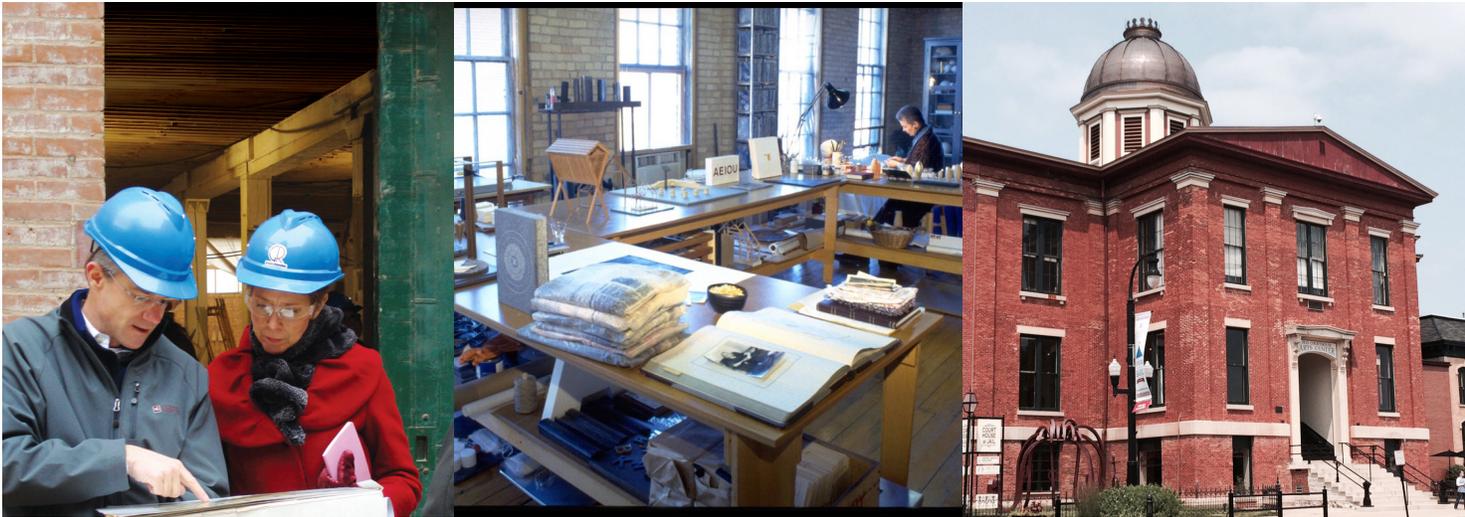


Reviewed and Approved by:

Roscoe C. Stelford III
City Manager

artspace

Building better communities through the arts



Creative Spaces Consulting Report

Old McHenry County Courthouse and Sheriff's House
Woodstock, Illinois

August 2016

Artspace Projects, Inc.

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New York

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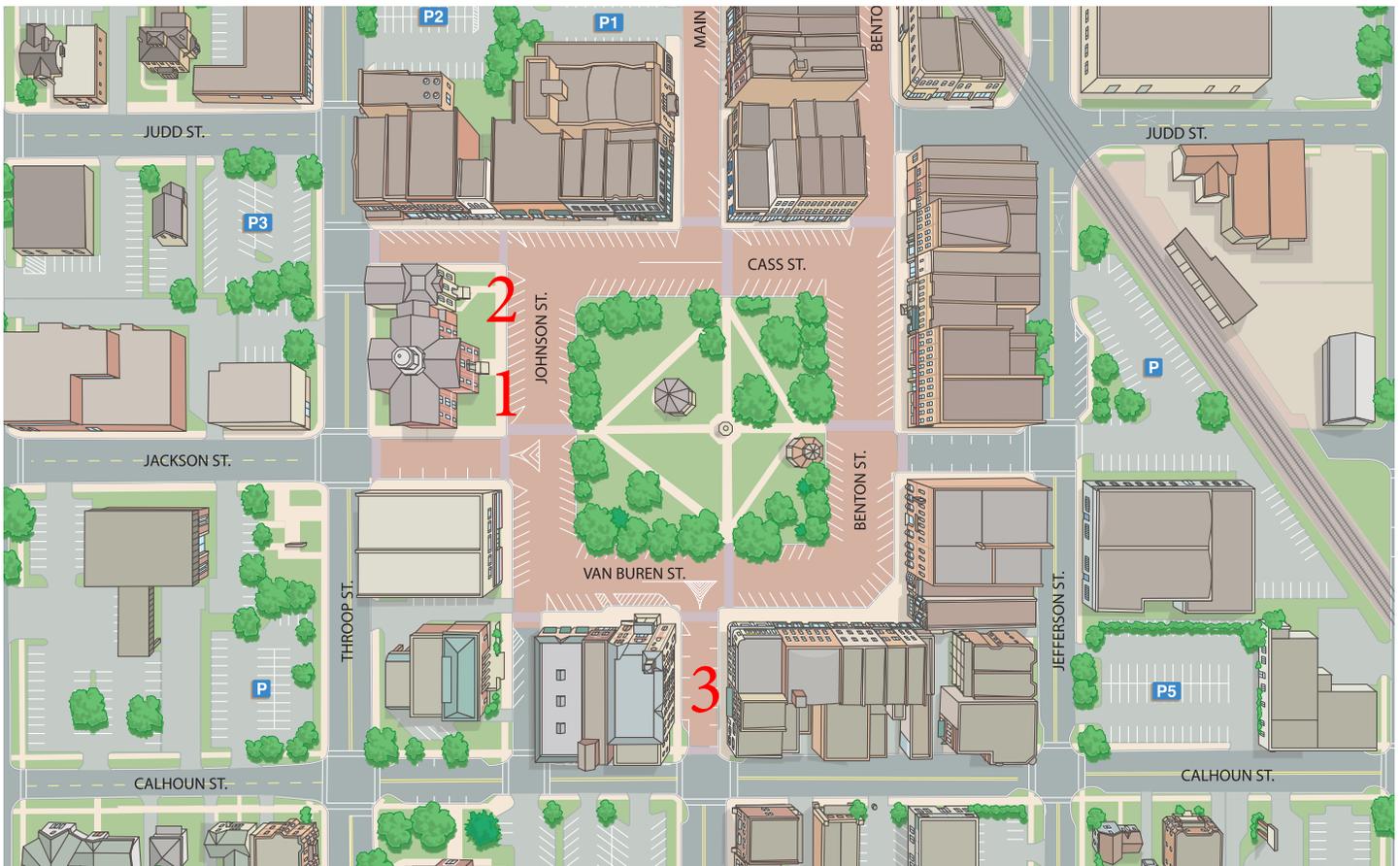
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Introduction

Located 50 miles northwest of Chicago, the City of Woodstock, Illinois, established in 1845, offers an atmosphere of historic charm. Over the decades it has been the typewriter-manufacturing capital of America, a boyhood home of Orson Welles, the source of the famous “Dick Tracy” comic strip, and the place where the 1993 movie Groundhog Day was filmed. It prides itself both on its rural appeal – McHenry County is mostly agricultural – and urban sophistication, for the Loop is only a 90-minute Metra ride away.

The community’s preeminent civic asset is Woodstock Square, a two-acre public common surrounded by historic buildings, most dating from the 19th and early 20th centuries. Among them are two of special note: the Old McHenry County Courthouse, built in 1857, one of the few remaining pre-Civil War courthouses in Illinois; and the 1889 Woodstock Opera House, which originally housed all the City offices, the police and fire departments, the public library, and an auditorium. A third important building is the 1887 Sheriff’s House, an architectural curiosity that includes both a residence facing the Square and a two-story jail in back. It stands right next to the Courthouse, to which it is connected. The Courthouse and the Sheriff’s House (including the jail) are the subject of this report.



Woodstock, Illinois Town Square. 1. Old McHenry County Courthouse, 2. Sheriff’s House, 3. Opera House



Aerial view of Woodstock, Illinois' Town Square

In 1973, having moved to a new government center on the edge of town, the County sold the Old Courthouse and Sheriff's House. Over the next four decades, under private ownership, the buildings provided homes for various uses, including an arts center, restaurants, clothing stores, an event center, and a museum devoted to Woodstock artist Chester Gould, Dick Tracy's creator. Deferred maintenance became an increasing problem, however, and in 2011 the properties were deeded to the City of Woodstock in hopes of saving, preserving, and finding new uses for them.

Since then, the City has made significant progress. It has spent \$1.7 million to repair the Old Courthouse roof and cupola, replace the front steps, repair all Sheriff's House windows, begin work on the Old Courthouse windows, and otherwise stabilize the buildings – a necessary first step, though everyone agrees that much more needs to be done. In 2014, the City issued a Request for Proposals to identify potential developers interested in acquiring, restoring, and repurposing the Old Courthouse and Sheriff's House. Although two proposals were submitted, both were rejected, one because it involved only one building, the other because it proposed residential use and the City wants to keep the buildings open to the public.

URBAN LAND INSTITUTE

In 2015, with funding from the McHenry County Community Foundation (which also funded the Artspace study), the City engaged the Urban Land Institute's Chicago office to evaluate the Courthouse complex and to make recommendations for future uses. ULI Chicago convened a Technical Assistance Panel to address four specific questions posed by the City:

- What uses or combination of uses are realistic, financially sustainable, and make the property a destination and economic engine for the downtown?
- What type of ownership is in the best long term interest of the City of Woodstock and in the best interests of the property?
- Significant restoration still needs to be completed in the very near future. How does the City fund this restoration and recoup the cost until ownership and occupancy is [sic] resolved?
- Should the City re-issue the RFP with a more defined focus, and if so, how can it improve the process? What active steps can the City take to attract the best possible owners and financiers for this project?

After two days of meeting with local stakeholders, the Panel recommended a four-step process that included issuing a new RFP limited to stabilization proposals only, forming an advisory board to create a "common vision" for the buildings, establishing a nonprofit entity to own and operate them, and implementing the vision by means of identifying suitable users.

As for ultimate uses, the Panel stopped short of identifying suitable uses and users for the complex. It recommended "that the Courthouse's stewards explore partnerships with institutions for higher learning as a potential anchor use" for the building. "Whatever the end-use might be," the report concluded, "the panel feels strongly that by working together and partnering with local and regional institutions, the City has the best possible chance of re-inventing the Old Courthouse as a community anchor for another 150 years."

ARTSPACE INVOLVEMENT

One potential use for the Old Courthouse complex involves the creative sector. The possibility of harnessing the economic potential of the arts is attractive to civic leaders. Moreover, the Old Courthouse has housed the Old Courthouse Arts Center for nearly 25 years; the Arts Center's current operator, the Northwest Area Arts Council (NAAC), is an active presenter that hosts at least two shows a month, produces juried shows of regional artists, and runs a curated consignment shop. The Old Courthouse houses another nonprofit tenant, Woodstock Celebrates, Inc., a volunteer group that mounted an Orson Welles film retrospective in 2015. Unlike NAAC, which pays rent, Woodstock Celebrates operates under a no-rent agreement.

Accordingly, the City invited Artspace to conduct a Creative Spaces Consulting Visit to determine whether the Courthouse and Sheriff's House can be successfully repurposed for possible arts/cultural and other creative-sector uses – and, if so, which uses are most likely to be successful. Specifically, the City asked us:

- to help advance the repurposing of the Courthouse into “a sustainable, vibrant space” for the community,
- to “provide feedback and analysis on potential space use ideas,” and
- to “refine the vision of the proposed project.”

During our meetings and other interactions with the community, we were asked more specifically to identify appropriate arts-related uses, ownership scenarios, and operating scenarios for both the Courthouse and the adjacent Sheriff's House.

This report is our response to these and related questions.

Because the ULI report touches on issues that Artspace customarily addresses in a Creative Spaces Consulting Visit, this report will also touch on some of the same questions that the City put to the ULI Panel last year. That our recommendations differ in some instances should not be interpreted as criticism of ULI Chicago or its report; our perspective is necessarily a different one. We hope that both reports will prove useful to the City and its leaders.

The Artspace visit took place May 17-19, 2016. Artspace was represented by Wendy Holmes, Senior Vice President, Consulting and Strategic Partnerships; Roy M. Close, Vice President, Special Projects; and Lucas Koski, Consulting Associate. We wish to thank the City of Woodstock and the Core Group for their hospitality and energy. The Core Group included four City administrators – Economic Development Director Garrett Anderson, City Planner Nancy Baker, Economic Development Coordinator Krista Coltrin, and Grantwriter Terry Willcockson – as well as Tammy Townsend Kise of the Old Courthouse & Sheriff's House Advisory Commission and John Heng of the all-volunteer Northwest Area Arts Council.

FINDINGS

The Creative Spaces Consulting Visit is Artspace’s most flexible consulting service, designed to help arts organizations and communities address a wide range of issues involving the arts-related uses of spaces ranging from single buildings to entire arts districts. In Woodstock, we were asked to focus on two historic buildings, the Courthouse and the Sheriff’s House. It was clear from the start, however, that these important structures must be viewed in the context of the entire Woodstock Square Historic District – the Square itself and the surrounding buildings, especially the Opera House, the other large City-owned building on the Square.

SUMMARY OF ACTIVITIES

The Woodstock Creative Spaces Consulting Visit included a short driving tour of the community followed by a walking tour of the Square and guided tours of the Opera House, Old Courthouse, and Sheriff’s House, including the jail. Over two days the Artspace team met with four focus groups consisting primarily of artists, potential partners, business leaders, and

public officials, respectively. The last of these doubled as an official meeting of the Old Courthouse and Sheriff’s House Advisory Commission, a new City agency formed in December (in response to a recommendation by ULI Chicago) “to ensure the historic preservation, complete restoration, and maximum public benefit” for the Courthouse and Sheriff’s House.

There was also a public meeting, a working lunch at the Public House of Woodstock, the restaurant that occupies the ground floor of the Courthouse, and a final wrap-up session with the Core Group. With the exception of the wrap-up session, all of the meetings took place at the Stage Left Café, which is part of an Opera House annex built in 2003.

Old Courthouse & Sheriff’s House Advisory Commission

Dennis Sandquist / McHenry County Director of Planning & Development, Chair

Dr. David Stumpf / Physician, Professor Emeritus of Neurology, Northwestern University

Jim Campion / Attorney, Campion, Curran, Lamb & Cunabaugh, PC

Tammy Townsend Kise / Sales & Marketing Manager, Visit McHenry County CVB

Lynde Anderson / Architect

Trisha Doornbosch / Artist and former member, McHenry County Historic Preservation Commission

Jim Prindiville / Real estate restoration and management

Joe White / PR Consultant, Silbar Public Relations

KEY TAKEAWAYS

Woodstock impressed us as a City that “gets it” with respect to the potential of Woodstock Square to drive economic development and the importance of both the Opera House and the Old Courthouse as the Square’s main attractions. As Mayor Dr. Brian Sager said at the public meeting, “the Old Courthouse facility is more than just a building; it is a house of our culture, a beautiful historic architectural and spiritual center.” The Mayor and other City officials also understand the challenges they will need to overcome, not least the political challenge of raising funds to restore, furnish, and operate the Old Courthouse complex.

Our other key takeaways:

- Reuse options for the Old Courthouse and Sheriff’s House are limited by the buildings’ physical constraints.

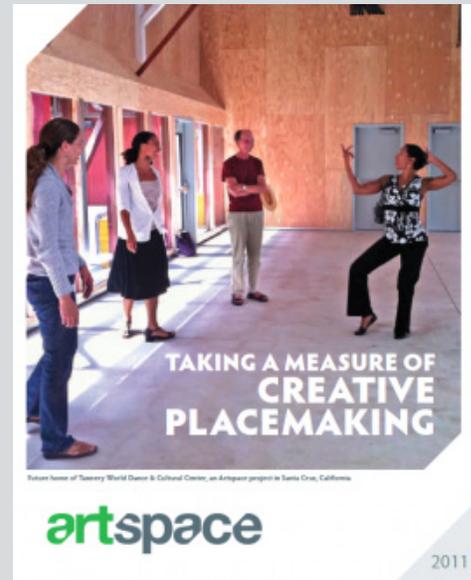
Despite their commanding presence at the highest point on the Square, these are not especially large buildings. The Old Courthouse contains 22,000 square feet, the Sheriff’s House (including the jail) only 6,500. Nor are they very flexible; both buildings have many small rooms, some of which can be reached only by walking through other rooms. Although the buildings are connected, access from each to the other is complicated by the fact that no two floors are at the same level.

- The Old Courthouse, Sheriff’s House, and Opera House can generate more revenue than they now do.

Nobody disputes this with respect to the Old Courthouse, which is about half empty, and the Sheriff’s House, which is entirely vacant. But there is probably less consensus about the Opera House, whose public spaces include a 420-seat auditorium, two community rooms on the ground level, and the Stage Left Café. According to the Opera House’s marketing brochure, more than 500 “events and activities” take place in the building each year. While that’s a healthy number, we assume that many (like our focus group sessions in the Café) are not revenue-generating, for the Opera House’s annual earned income is only

Artspace Analytics:

Taking A Measure of Creative Placemaking



Taking a Measure of Creative Placemaking is an overview of the findings of Metris Arts Consulting’s studies *How Artist Space Matters* and *How Art Spaces Matter II*. It summarizes Metris Arts Consulting’s in-depth examination of five Artspace projects: the Northern Warehouse Artists’ Cooperative, the Tilsner Artists’ Cooperative, and the Traffic Zone Center for Visual Art - all in Minnesota; as well as the Tashiro Kaplan Artist Lofts in Seattle, and the Riverside Artist Lofts in Reno. The three Minnesota projects are among Artspace’s earliest efforts and therefore address questions of long-term impact and sustainability. Both Reno and Seattle reflect Artspace models where there is either a major nonprofit anchor tenant (Sierra Arts in Reno) or a substantial presence of non-residential space (the 16 galleries that anchor Tashiro Kaplan in Seattle). To download, visit http://www.artspace.org/sites/default/files/public/downloads/news/taking_a_measure_of_creative_placemaking_09_11.pdf

about \$200,000 – not a particularly large number for a venue of its size. Understanding that the mission of the operation is to provide affordable cultural experiences while supporting local community groups, we think this very attractive facility is capable of earning considerably more revenue than it does now.

- The Old Courthouse, Sheriff’s House, and Opera House represent an opportunity for synergy.

These three buildings, all owned by the City, are capable of supporting one another in a variety of ways. Their capacity for hosting events that require multiples spaces, such as weddings with receptions, large assemblies with breakout sessions, or banquets with performances, would be greater if all three could be used and programmed under the same management, at some future time. But as Dr. David Stumpf, a member of the Old Courthouse Advisory Commission, noted during the Business Focus Group, “I don’t think we’ve vetted how that synergy would potentially work.”

- No consensus exists about potential uses for the Old Courthouse and Sheriff’s House.

In many communities, there is a clearly identified need for one or more kinds of artist spaces – residential, studio, exhibition, rehearsal/performance, etc. Not so in Woodstock. Although some focus group participants spoke nostalgically about attending banquets in the Old Courthouse’s second-floor courtroom, or dining in the Sheriff’s House, we encountered no general agreement about how the two buildings could best be used. The building’s current tenants may prefer to stay there and would naturally like to see improvements that favorably impact their operations. None of them, however, has the capacity to utilize the entire building. For these and other reasons, we think the Old Courthouse complex will probably require multiple uses, at least for a time.

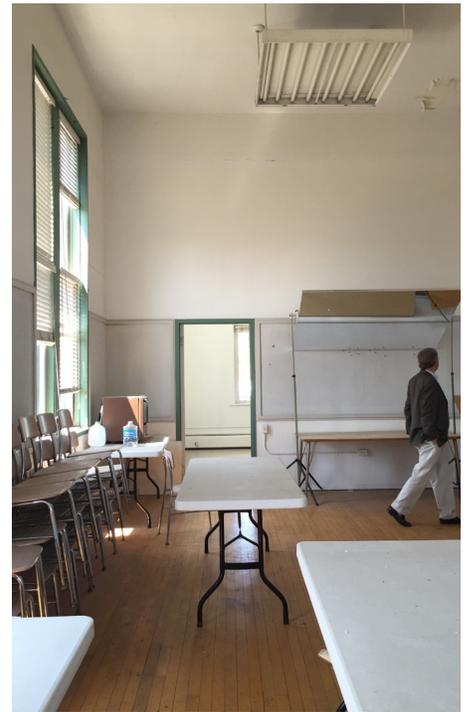
- Financing will be a challenge.

The City has already obtained an estimate of what it would cost – upwards of \$5 million – to renovate the Old Courthouse complex. Building out interior spaces to serve the needs of specific tenants could cost another \$1 to \$2 million, depending on uses. Although some public funding may be available, the City is respectful of community sentiments regarding increasing property taxes in the area – which suggests that some kind of public-private partnership and a full-fledged capital campaign may be needed.

- The Courthouse complex is an opportunity for greater cooperation between the City and McHenry County.

Although both the Old Courthouse and Sheriff’s House were originally County buildings, McHenry County had been largely absent from the discussion about their future until late 2015, when Dennis Sandquist, the County’s Planning & Development Director, was named Chair of the newly created Old Courthouse Advisory Commission; Trisha Doornbosch, an artist and former member of the McHenry County Historic Preservation Commission, was named to the

Commission as well. Since Woodstock is the county seat, a strong Woodstock Square is very much in the County's interest. The Old Courthouse renovation project is thus an opportunity for the City to build a mutually beneficial relationship with the County.



Recommendations and Next Steps

Artspace's recommendations for the Old Courthouse and Sheriff's House are based on observations we made during our visit, input from focus groups and the public, and conversations with the Core Group. They are grounded in our experience over the last three decades as developer, owner, and operator of 40 arts projects around the country as well as our experience as a consultant to many more arts organizations, foundations, and communities.

The first thing that needs to be said is that there are no easy fixes. Although the Old Courthouse and Sheriff's House are of great historic and symbolic value, they will be expensive to restore and are likely to prove challenging to repurpose. But the stakes are high: the Old Courthouse is a commanding focal point of Woodstock Square, which cannot hope to achieve its full economic potential without a functioning Old Courthouse complex to anchor its west side. Woodstock Square without the Old Courthouse would be a much less appealing public space. We begin, therefore, with a general recommendation about how to approach the project.

Recommendation 1:

Make broad community and County buy-in a very high priority.

This needs to be everyone's project, not just the City's. McHenry County should be brought to the table in a meaningful way. The public needs to be educated about the alternatives and to understand both the benefits of investment in the Old Courthouse complex and the consequences of inaction. There is no substitute for this step, and no shortcut. A new group of community volunteers, Friends of the Old Courthouse, has begun presenting public events to increase awareness, and is exploring development of a traveling exhibition about the buildings, which may prove very helpful in this regard.

OWNERSHIP AND OPERATING SCENARIOS

Recommendation 2:

The City should retain ownership of the Old Courthouse and Sheriff's House.

City ownership provides the greatest measure of long-term control over what is, and should be recognized as, a valuable public asset. Only by retaining ownership can the City ensure that the Old Courthouse complex will continue to serve the public in perpetuity. Serious fundraising is virtually impossible until a firm commitment to building ownership is made.

While we agree with the ULI Panel's point that a nonprofit ownership structure has several advantages, we believe that the City can achieve the same results without relinquishing ownership by entering into a master-lease arrangement with an independent nonprofit operator. Within agreed-upon parameters, the operator would have the freedom to set policies, choose tenants, and manage the day-to-day affairs of the complex. But it would not be able, for example, to tear down one or both buildings, turn them into apartments, or sell them to the highest bidder – actions entirely possible if the buildings are transferred to nonprofit ownership.

As owner of the Old Courthouse complex, the City would be responsible for capital and major maintenance expenses, while the operator would be responsible for routine maintenance and operating expenses.

Recommendation 3:

The City should create a new nonprofit organization (or identify an existing one) to operate the Old Courthouse complex.

An independent nonprofit operator, dedicated to operating the Old Courthouse complex sustainably and in the long-term public interest, is the scenario we prefer. A master-lease arrangement would give the operator all the authority and flexibility it needs while freeing it from having to deal with competing municipal priorities (one of the concerns that led the ULI Panel to recommend nonprofit ownership) or to look over its shoulder after every municipal election (another ULI concern).

The master lease should be of sufficiently long duration to give the operator ample time to find the right mix of uses. It should include reasonable performance benchmarks. Most importantly, it should give the nonprofit full authority to operate the buildings as it sees fit, to select tenants, to set and collect rents, and to do its own programming within the parameters set forth in the contract.

A model for such an operation can be found in Open Book, a nonprofit formed in 2000 by three other nonprofits (The Loft Literary Center, Milkweed Editions, and Minnesota Center for Book Arts) that had acquired three contiguous historic buildings in downtown Minneapolis. Open Book is not merely a facility manager; although an important part of its mission is “to provide a sustainable home for literary and book arts organizations,” it also does its own programming and controls the calendar for common spaces such as an auditorium and meeting rooms. (For more information: openbookmn.org.)

Recommendation 4:

At some future time, the City may wish to consider having the same nonprofit operate the Opera House as well.

These three buildings have so much in common that it may make sense for the City to bring them all together under the nonprofit organization that it selects to operate the Old Courthouse complex. Once the organization has successfully established operations in the other buildings, this combined approach to programming, audience generation, and funding would create an

Artspace Snapshot: Consulting Case Study Long Beach // CA



The Challenge

Help the City of Long Beach plan the development of a new arts center to be managed by a newly formed nonprofit arts organization

Goals

- Ensure a sustainable, successful project
- Complete all work on a tight timelines

Scope of Work

Guide the process for the City and community, including project visioning, community building, review of documents, operating budget, and concept plan. We outlined strategies and examples to solicit artist input and translate it into a compelling report for design revision and funding. We offered project phasing suggestions, including the hiring of an Executive Director and a fundraising consultant to move the project to the next phase.

Update

An Executive Director was hired, and the group launched a successful community arts program with classes, workshops, exhibitions, and events that will find its permanent home in an adapted historic building in downtown Long Beach.

attractive cultural organization that could compete more effectively in the marketplace.

RECOMMENDED USES

As noted in the Findings section, one of the key takeaways from our visit was that no consensus exists about potential uses for the Old Courthouse and Sheriff's House. Another key takeaway was that reuse options for these two buildings are limited by physical constraints, including their relatively small size (28,500 square feet combined), design issues, and poor connections between buildings. These constraints can be mitigated – a strategically placed elevator, for example, could dramatically improve connectivity – but not eliminated: the buildings' area is a given and most of their design quirks, above all the jail on the back side of the Sheriff's House, are essential to their historic character.

For these and other reasons, including the need for the Old Courthouse complex to pay at least part of its own way through earned income, we think the best approach to repurposing the Old Courthouse and Sheriff's House is one based on a mix of nonprofit arts activities and “arts-friendly” creative businesses. Such a mix already exists, of course, but it is not the result of planning, and the City has not analyzed what the ideal mix of uses should be.

Recommendation 5: Retain the restaurant and arts center.

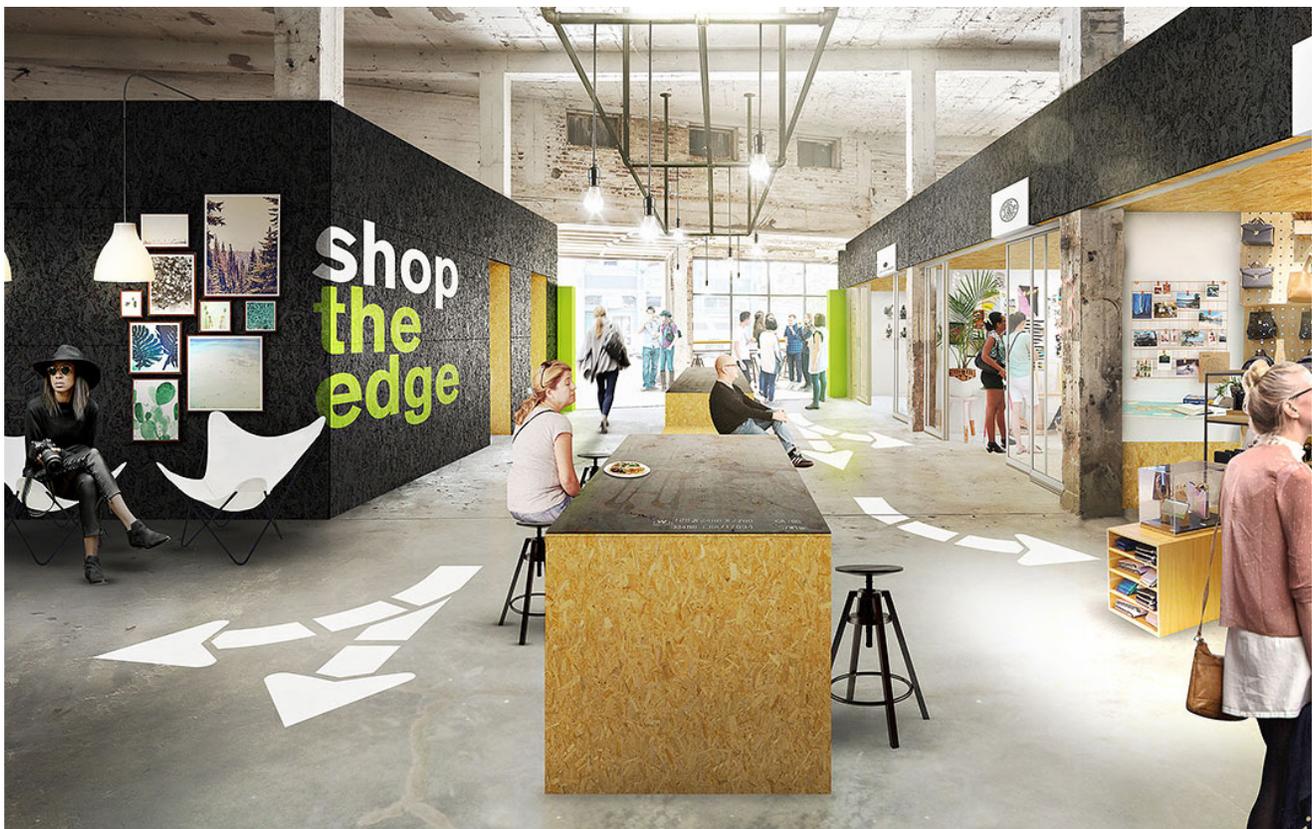
At the time of our visit, the Old Courthouse had four tenants – a restaurant, two nonprofits, and a painter who uses one of the rooms as a studio. Since our visit, a former tenant, the Talia Pavia String Academy, has decided to return to the building after a year's absence. All of these tenants apparently wish to stay. The negotiated rents are very low due to the building's current condition.

The restaurant, the Public House of Woodstock, occupies the entire lower level of the Old Courthouse and has a long-term lease. It's an excellent use for the space, and the City should make every effort to help the Public House thrive.

The Old Courthouse Arts Center has been an anchor tenant of the building for nearly a quarter-century, has developed a loyal following, and pays rent. It has been operated since January 2014 by the Northwest Area Arts Council, an all-volunteer nonprofit that has been around since 1994. The Arts Council occupies several first-floor rooms that it uses for exhibitions, teaching, and a small consignment shop. We think this type of use, continuing through the Arts Council with increased hours and more promotion of its activities, or through a similar group, fully deserves a prominent presence in the building. We understand that the majority of community responses to the Advisory Commission’s on-line survey tool support some type of Arts Center concept.

**Recommendation 6:
Add “micro” retail and working studios for artists.**

The two small front rooms on the Courthouse’s first floor and the two larger rooms on the right side of the foyer have good potential to work as retail spaces. We would encourage the Arts Council to move its gift/consignment shop to the front left room, which adjoins its current space. The front right room and the two rooms behind it should be earmarked either for micro retail – that is, small stores that focus on small, targeted selections of products or for working studios for artists. We heard from a number of artists who told us that studio space is at a premium in the Woodstock area; this leads us to believe that studios in this location would find tenants quickly. The potential exists for the artists who use these studios to pay reduced rent in exchange for helping to staff the adjacent retail spaces.



Recommendation 7:
Add a co-working center on the second floor.



CoCo Minneapolis, a co-working space in an old Grain Exchange building.
photo provided by liquidspace.com

A co-working center is an office environment designed to accommodate individuals and small groups of people working independently. Designed to appeal to freelancers, entrepreneurs, start-up companies, and small creative businesses, co-working spaces generally provide work stations with wi-fi, access to copy/fax/scan machines, and coffee. Common amenities include kitchens, private conference rooms, storage lockers, and mailing services. Co-working venues typically offer monthly rates for members and charge daily fees for “drop-in” visitors.

Co-working centers have taken root in every large American city and are increasingly to be found in smaller ones. They appeal particularly to self-employed millennials, many of whom would otherwise have to work at home, and to small start-ups that dislike or can’t afford traditional offices. They tend to be relaxed, informal places, and they are a good fit for historic buildings; a case in point is Minneapolis’ Coco, which occupies the former trading floor of the Minneapolis Grain Exchange (<https://exploreco.com/about>).

The second floor of the Courthouse, with its abundance of small rooms surrounding the large courtroom, has a good mix of spaces that could be adapted for use as a co-working center. It would be on a smaller scale than Coco, of course, but it would have some of the same historic charm. The restored courtroom would be the main “day room” for members and visitors, and it would be designed for easy conversion into a unique gathering space for private events in the evenings and on weekends. We think it would be well-used; although there appear to be a few

large event spaces in the Woodstock area, they are not as intimate or historically interesting as the courtroom would be. The smaller rooms, meanwhile, would serve as conference rooms, “campsites” for businesses willing to pay a premium for them, or “24/7 rooms” for use by members when the courtroom is otherwise occupied.

A co-working space that uses the courtroom in this manner would be highly compatible with that historic space, requiring little in the way of visible upgrades. The building is already wired into the City’s recently completed high-speed fiber optic network, a key resource for start-ups, and food service is available on the lower level and around the Square. Finally, and not least, a successful co-working space would contribute earned income to the Courthouse’s bottom line.

Whether the space would be operated by the nonprofit that holds the master lease or subcontracted to a tenant is a question to be decided later. There may be a role for the Woodstock Public Library to play in development of a co-working space. The public library in Naperville, Illinois, is one of many that operates its own co-working space; for more on the topic, see: <http://www.triplepundit.com/special/rise-of-the.../libraries-coworkers-perfect-match/>.

Co-working

- Commercial space enabling people to work in a common location
- Although in practice is similar to colocation, true coworking has a emphasis on encouraging the organic growth of community, collaboration, networking, and accessibility between members
- Membership models include annual, monthly, weekly, daily, hourly
- Standard amenities often include robust wifi, coffee, conference rooms, print center, tables and chairs
- Premium amenities could include private office suites, concierge, lecture hall, community in/out reach coordinator, gourmet kitchen, private phone booths, mail service, media center, bike shop, day care, pet care, 24 hour access, support staff, happy hours, workshops, promotion, mentorship programs, commuter showers, yoga studio, teleconferencing capabilities...

Artspace Snapshot:

Northern Warehouse Artists' Cooperative
and Tilsner Artists' Cooperative



In the late 1980s, the City of Saint Paul invited Artspace to redevelop a six-story warehouse built in 1908 by the Northern Pacific Railway. The result was the Northern Warehouse Artists' Cooperative, which opened in 1990 and served as a catalyst for the economic and cultural growth of downtown Saint Paul's struggling Lowertown neighborhood. The Northern was not only Artspace's first project, it was also the first in the nation to use Low Income Housing Tax Credits for artist housing.

The Northern offers 52 affordable live/work units for artists and their families on its upper four floors. The lower two floors provide office, studio and commercial space for nonprofit arts organizations, commercial artists and other tenants, including a coffeehouse and an art gallery.

The Northern and the neighboring Tilsner Artists' Cooperative, completed by Artspace in 1993, ignited a spectacular renaissance in Lowertown, now Saint Paul's hottest neighborhood for galleries, restaurants and cultural activity. Just across the street, the Saint Paul Farmer's Market enlivens weekend mornings, and a new light rail station stands just two blocks away.

In 2011, Artspace refinanced the Northern, using a new round of Low Income Housing Tax Credits to pay for more energy-efficient windows, a new roof and tuckpointing of the building's distinctive brown brick façade. The refinancing guarantees Artspace's first project will remain affordable for the artists who helped revive Lowertown for an additional 30 years.

Recommendation 8:

Transform the Sheriff's House into a history museum, preferably with a restaurant or coffee shop.

The Sheriff's House's potential for adaptive reuse is limited by many factors, including its size, design, and above all by the jail that takes up the entire back half of the building. Yet the jail is an essential piece of the building's history, as Woodstock residents were reminded on June 16 when members of the McHenry County Historical Society gathered in front of the building to re-enact Eugene V. Debs's release from what was then the McHenry County Jail in November 1895.

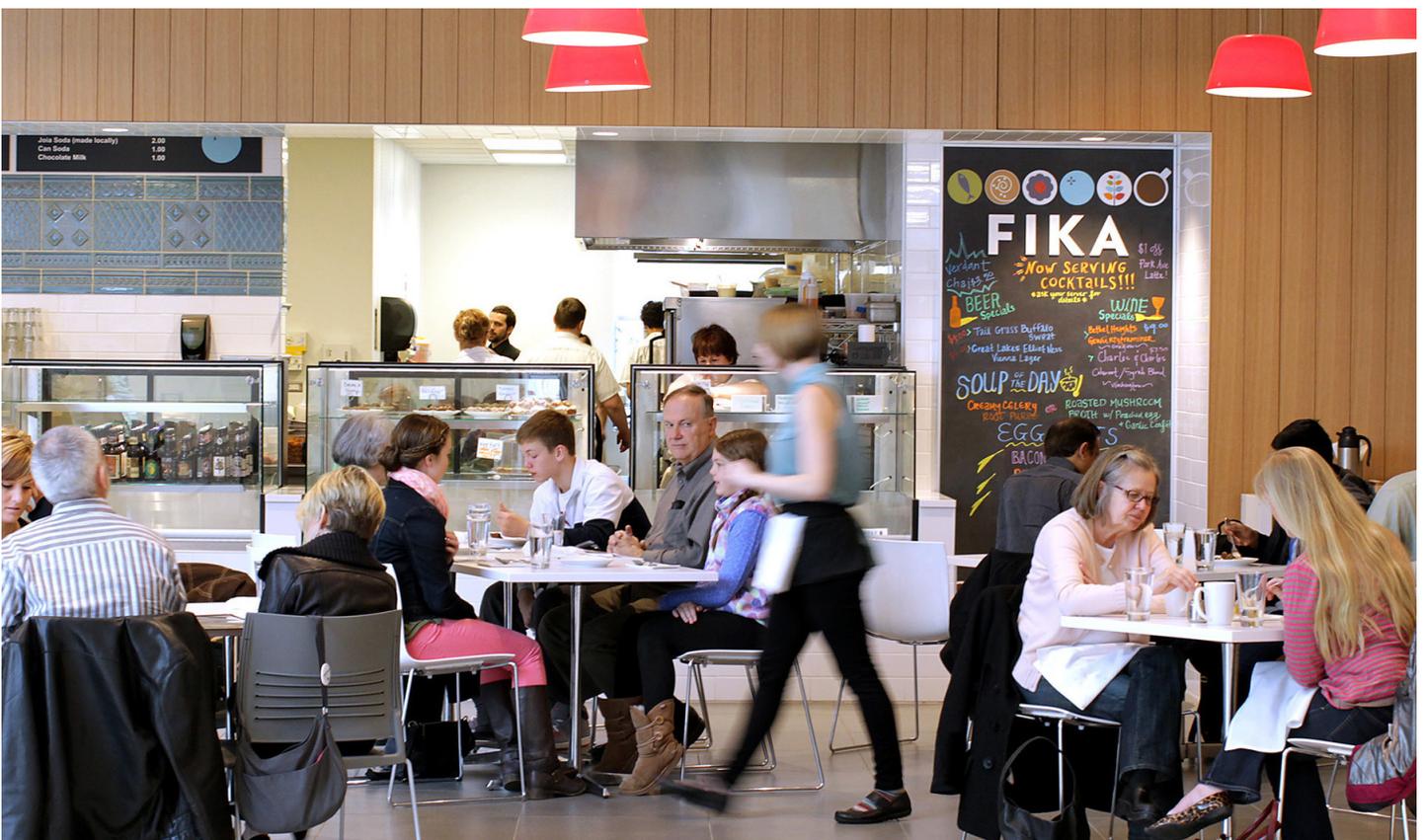
Although the building's most recent tenant was a restaurant, we think it has greater potential as a history museum that capitalizes on its long tenure as the county lockup. Here's why:

- Given the prominent role the Sheriff's House and Jail have played in McHenry County's history, this use seems highly appropriate.
- There is currently no history museum in Woodstock (the Historical Society itself is based in the small town of Union, 10 miles away).
- A history museum would add to the "critical mass" of tourist attractions on the Square. Rather than simply being an adjunct to the Courthouse, the Sheriff's House and Jail would have independent drawing power.
- A history museum would be very compatible with the building as it stands. Restoration (as opposed to adaptive reuse) would eliminate the need to devise a new function for the jail cells and, not incidentally, would make the project more attractive to foundations and other entities that support historic preservation activities.
- This could be one way to get McHenry County involved. Calling the museum the Old McHenry County Jail on signs and marketing materials could be part of that strategy.

Woodstock has achieved numerous awards for its dedication to historic preservation. The entire downtown Woodstock Square Historic District is listed on the National Register of Historic Places. It was named a Distinctive Destination by the National Trust for Historic Preservation, and a Preserve America Community by the White House. While a strictly defined history museum might have limited appeal, the community offers some intriguing cultural figures, and a rich agricultural heritage, that may prove of interest to visitors, residents, and funders. We think the operator of this one should have a front-of-building restaurant or coffee shop open not only to museum visitors but to the general public.

Who should operate the museum is an important question. The nonprofit operator of the Courthouse complex could undertake this role itself, or it could sublet the space to an organization that specializes in running museums. The Historical Society might be a candidate for this role, if it is interested and has the capacity to take on another facility; if not, we don't doubt that other possibilities exist.

The City should approach the restoration of the Sheriff's House and Jail as an opportunity to involve McHenry County in the project in an important way, giving it a prominent presence on the Square and underscoring the fact that the Old Courthouse and Sheriff's House remain regional assets even though they are now owned by the City of Woodstock.



Fika, a renowned cafe attached to the American Swedish Institute in Minneapolis, MN, helped to create a newly vibrant scene at a venerable historic institution. Photo by Emily Weiss, Timout Chicago

FINANCIAL RECOMMENDATIONS

The City has received an estimate of \$5 million to renovate the Old Courthouse complex plus \$1 to \$2 million for tenant improvements. While these are very round numbers, they do at least suggest the scale of the project. One way for the City to fund this work would be to do so incrementally through annual budget allocations over several years. Although such an approach would be slow, it would allow the City to tap into TIF (Tax Increment Financing) funding or other economic development sources. The alternative would be a public-private capital campaign; \$5 to \$7 million is a very reasonable goal for a major civic project. We note the following potential public funding sources:

- **Enterprise Zone**

Woodstock Square is part of the Harvard-Woodstock Enterprise Zone, which includes Woodstock, the neighboring city of Harvard, and parts of McHenry County. The Enterprise Zone's economic development emphasis could prove to be a good fit with the Old Courthouse project concept. At the very least, the mix of uses we recommend (co-working, micro retail, an emphasis on small creative businesses) seems to align nicely with economic development and the current growth of small business around the Square. There are some limitations due to the Old Courthouse's location in an existing TIF District, but where applicable, we think Woodstock has an attractive case to make for Enterprise Zone funding.

- **TIF funding**

Woodstock's entire downtown area is part of a Tax Increment Financing district, and the City has used TIF funds to pay for most of the Courthouse stabilization work done since it acquired the building in 2011. The TIF District designation will expire in about five years. It wasn't clear to us whether the City is inclined to renew the designation or to create a new TIF district with different boundaries. We were told there would not be strong community support for increasing tax revenues to support this project; however, TIF funding adds nothing to residents' tax payments. Instead, it captures the additional dollar value to the community created by the public improvements being made, and uses those dollars to pay for the improvements. While it is somewhat difficult to understand and can be controversial if used inappropriately, TIF funding is nevertheless a proven means of financing civic improvements that provide substantial benefits. We think the City should consider renewing the existing district's designation.

- **Historic Tax Credits**

Although the City has considered federal and state Historic Tax Credits for renovating the Courthouse and Sheriff's House, the ULI Panel concluded that they wouldn't be cost-effective and recommended against submitting an application. We agree. In our experience, Historic Tax Credits can be an important funding source for residential projects when used in conjunction with Low Income Housing Tax Credits, but in a non-residential project like the Courthouse they are significantly less valuable.

- Other Historic Programs**
 Historic Tax Credits are not the only option. A number of federal or state agencies with historic preservation agendas have grant and/or low interest loan programs worth investigating, when such programs are funded and accepting applications. One is the Illinois Historic Preservation Agency, which maintains an extensive list of grants, loans, and other financial incentives for projects involving historic buildings.
- Community Development Block Grants**
 The City's source for Community Development Block Grants (CDBG) funds is the McHenry County Department of Planning and Development. Although the County's long-term CDBG priorities are infrastructure and affordable housing, it did provide funds three years ago for a new library roof. We think the Old Courthouse would qualify for CDBG funding in that the proposed project would create jobs and business opportunities for artists and other lower-income individuals and would also support Woodstock's downtown economy. In our view, CDBG funding should be approached for items that improve ADA accessibility, including restrooms and an elevator, as well as other improvements to public areas of the Courthouse complex.

PRIVATE SOURCES

If the City elects not to underwrite the project itself, the alternative is a capital campaign to make up the difference between the total project cost and whatever revenue can be obtained from public sources such as TIF funding and CDBG.

Artspace's experience in the Chicago area, where we have three operating projects (in Chicago, Elgin, and Waukegan) and a fourth in predevelopment, is that many if not most foundations in the region have narrowly defined service areas. It may be difficult, in other words,

Artspace Snapshot:

Elgin Artspace Lofts
 Elgin // Illinois



Like many railroad communities in Chicagoland in recent years, Elgin has been working hard to preserve and enhance its downtown, with the arts as part of the plan. When City officials were introduced to Artspace at an Illinois Main Street Conference, they asked Artspace to help them achieve their goals.

The result is the Elgin Artspace Lofts, a \$15.2 million mixed-use project that created 55 units of affordable live/work space for artists and their families plus 5,874 square feet of retail and community space for arts-friendly businesses and nonprofit organizations. The historic Sears structure, occupied most recently by Elgin Community College, has been completely renovated and linked to a new addition.

The City of Elgin and the Elgin arts community were the driving forces behind the project, working with Artspace to plan and develop the facility. Elgin's residents and civic leaders believe that permanently affordable space for artists will strengthen an emerging arts and culture cluster in downtown Elgin, serve as a catalyst for continued development, bring vibrancy and activity to the street and increase the number of individuals and families living and working downtown.

for Woodstock to identify foundations (other than the McHenry County Community Foundation) that serve McHenry County. This suggests that individual fundraising will be necessary and important to the success of a capital campaign.

Our capital projects in Elgin and Waukegan both relied heavily on contributions from individuals (including family foundations). In each community, fortunately, an individual came forward with a major leadership gift and also helped identify and cultivate other potential donors. In Waukegan, where grassroots fundraising played an important role, we used a professional fundraising consultant, Chris Watkins, with good results. In Elgin, where a relatively few donors provided most of the funds needed, no grassroots fundraising was needed and we did not use a consultant.

We think Woodstock would do well to engage Watkins or another consultant to advise the local campaign committee.

Other observations:

- If the City is willing to cover the operating expenses of a remodeled Old Courthouse complex, this will be a very big plus for prospective capital campaign contributors as well as an incentive for arts organizations to relocate there.
- Since 80% of the money in a traditional capital campaign comes from 20% of the donors, crowdsourcing (soliciting contributions via the Internet) is a tool best held in reserve until most of the funds have been raised and the public phase of the campaign is underway.

NEXT STEPS

The City of Woodstock has already made important strides in stabilizing the Old Courthouse and Sheriff's House and beginning the process of determining how to repurpose them. What comes next?

Next Step 1: Analyze specific use scenarios.

It was clear to us during our visit that the City does not yet have as much information as it needs to make a fully informed decision about the future of the Old Courthouse complex. The recommendations provided by the ULI Panel and by Artspace in this report are a good start. The next step should be to analyze specific use scenarios with respect to their space needs, capital costs, operating costs, and earned income potential. This is an area in which Artspace has extensive experience.

A Sustainable Facilities Analysis includes production of a Capital Needs Assessment and Capital Needs Budget, followed by an Operating Analysis of Expenses and Revenue. By

completing these detailed evaluations, Artspace can help the City better understand the capital requirements of the buildings, how renovations could be phased, and potential long-term operating scenarios. To arrive at this analysis, the City could work with an architect to produce an independent capital needs assessment that outlines the capital costs of the site shell, interior common areas, and mechanical and electrical systems. From that assessment, Artspace can create an overarching Sustainable Facilities Analysis of the site. Artspace would also provide a Strategic Financial Operating Analysis that estimates a 15-year operating budget with multiple break-even income generating scenarios.

Next Step 2: Identify an operator.

The ULI Panel recommended transitioning the Old Courthouse Advisory Commission into the Board of a new nonprofit organization that would operate the Old Courthouse and Sheriff's House. As noted, we think the City should continue to own the properties, but if it decides that it wishes to create its own operating entity, the Advisory Commission is the logical choice. An alternative would be to identify an existing nonprofit operator through an RFP process. That operator could then report to the Old Courthouse Advisory Commission.

Either way, it will be important to give the operator enough tools to be successful while laying out the parameters that will make the operation a growing and vital concern for Woodstock citizens and visitors alike. Again, this is an area in which Artspace could help as part of a second scope of work, if the community wishes to go in that direction.

Next step 3: Determine a funding scenario.

Where the money will come from is a question only the City can decide, with guidance from the suggestions outlined in this report. Although Artspace can delve more deeply into renovation costs and potential funding sources, it is up to the City to decide how to underwrite the majority of costs for this project. We have suggested some scenarios for the community to consider. Based on the benefits to the community and the future livelihood of the Woodstock Square, we believe that public sources (City and County) can be justified both for the continued capital improvements of the two buildings and for a modest operating subsidy.

In order to understand the long game, Artspace and the City would need to quantify the cost of the remaining capital improvements needed to stabilize and "build out" the spaces in the buildings for the operator(s) of programming in the facilities. During our visit, we had a sense that the projected operating costs were not significant enough for the City to call out. However, from our own work in operating historic facilities, we believe that both an operating and capital improvement budget, along with a 15-year forecast of operating costs and major system replacement costs should be part of the next round of analysis in order to clearly lay out a solid future for the buildings as well as the Square.

Next step 4: Develop a case statement.

A concise Case Statement – no more than four or five pages, including illustrations – that explains the project and tells why it is important to preserve the Old Courthouse is an essential fundraising tool and should be developed as soon as possible. Although it doesn't need to be fancy, it should be attractive and professionally printed. A Case Statement can go a long way towards making a project “real.”

CONCLUSION

Woodstock Square is a hugely important civic asset. Although many American towns grew up around central squares, few are as well-preserved as Woodstock's. The Woodstock Square Historic District, a 14-acre tract consisting of the common itself as well as the surrounding buildings, has been on the National Register of Historic Places since 1982 (the Courthouse and Opera House were both listed individually in 1974).

The Square has always been a focal point of civic life: the site of City Band concerts (132 years and counting), farmers markets, and a variety of other festivals and events, including the annual late-November “Lighting of the Square.” In short, the Square is a living museum of immense symbolic, cultural, and economic value that will only increase over time if the community nurtures and continues to reinvest in it. A commitment by both the City's leadership and the community at large to restore and repurpose the Old Courthouse and Sheriff's House complex is a fundamental component in the continued success and growth of the Woodstock Square.

APPENDIX



Artists at work

With affordable space to live and work, our resident artists can unleash their creativity



Lively neighborhoods

Our projects spur economic activity and dynamic street life in the area.



Sustainable solutions

Our projects provide long-term affordable space without ongoing fundraising.

ABOUT ARTSPACE

Established in 1979 to serve as an advocate for artists' space needs, Artspace effectively fulfilled that mission for nearly a decade. By the late 1980's, however, it was clear that the problem required a more proactive approach, and Artspace made the leap from advocate to developer. Since then, the scope of Artspace's activities has grown dramatically. Artspace is now a national leader in the field of developing affordable space that meets the needs of artists through the adaptive reuse of historic buildings and new construction.

Artspace's first three live/work projects were in Saint Paul: the Northern Warehouse Artists' Cooperative (1990), Frogtown Family Lofts (1992), and Tilsner Artists' Cooperative (1993). In the mid-1990s, Artspace broadened its mission to include non-residential projects. The first of these, The Traffic Zone Center for Visual Art (1995), transformed an historic bakery in the Minneapolis Warehouse district into 24 studios for mid-career artists.

Since then, Artspace has expanded its range of activities to include projects in operation or development in more than 20 states across the nation. In all, these projects represent nearly 2,000 live/work units and millions of square feet of non-residential community and commercial space. Artspace has evolved from a Minnesota organization with a few national projects into a truly national organization based in the Twin Cities, with offices in New York, Los Angeles, Seattle, New Orleans, and Washington D.C.

Artspace programs fall in three broad categories:



Property Development

Development projects, which typically involve the adaptive reuse of older buildings, but can also involve new construction, are the most visible of Artspace's activities. To date, we have completed more than 41 major projects. A dozen more are under construction or in the development pipeline. Artspace live/work projects are operating from coast to coast.

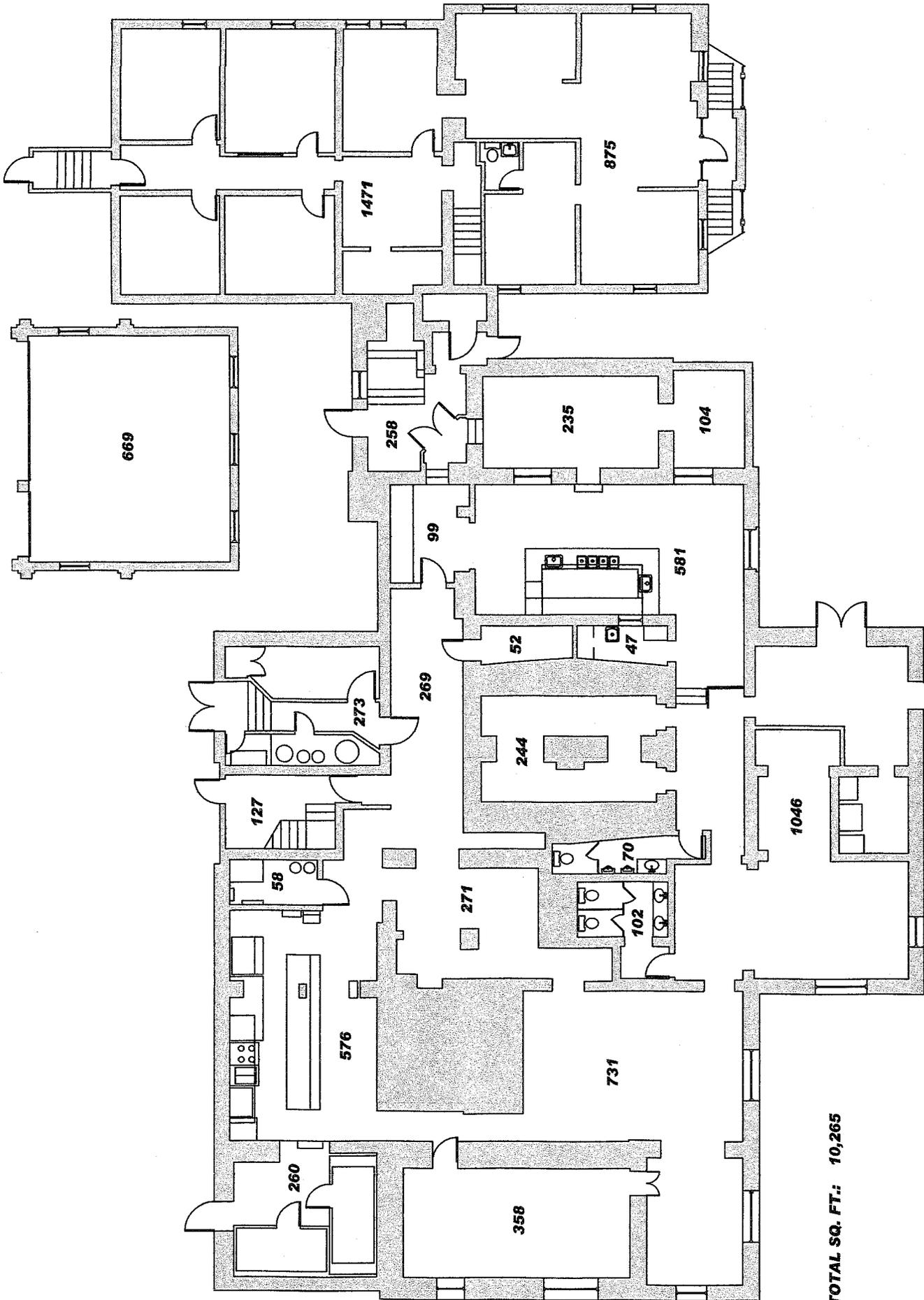
Asset Management

Artspace owns or co-owns all of the buildings it develops; our portfolio now comprises more than \$600 million worth of real property. We strive to manage our properties so that they will be well-maintained, yet remain affordable to the low- and moderate-income artists for whom they were developed in the first place. Revenues in excess of expenses are set aside for preventive maintenance, commons area improvements and building upgrades.

Consulting Services

In addition to its roles as developer, owner, and manager, Artspace acts as a consultant to communities, organizations, and individuals seeking information and advice about developing affordable housing and work space for artists, performing arts centers, and cultural districts, often within the context of historic preservation.



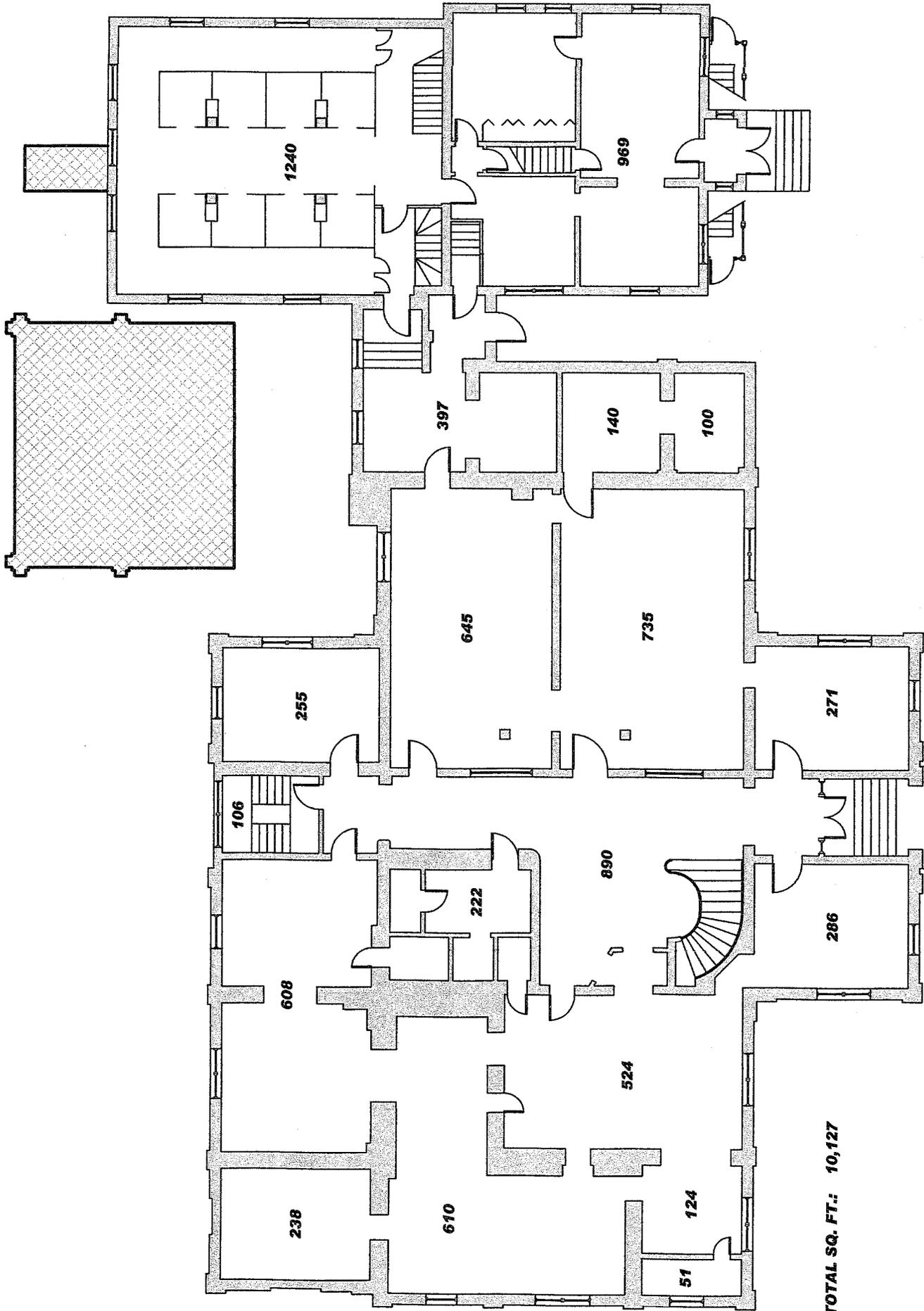


TOTAL SQ. FT.: 10,265

OLD MCHENRY COUNTY COURTHOUSE LOWER LEVEL FLOOR PLAN

SCALE: 1/16" = 1'-0"



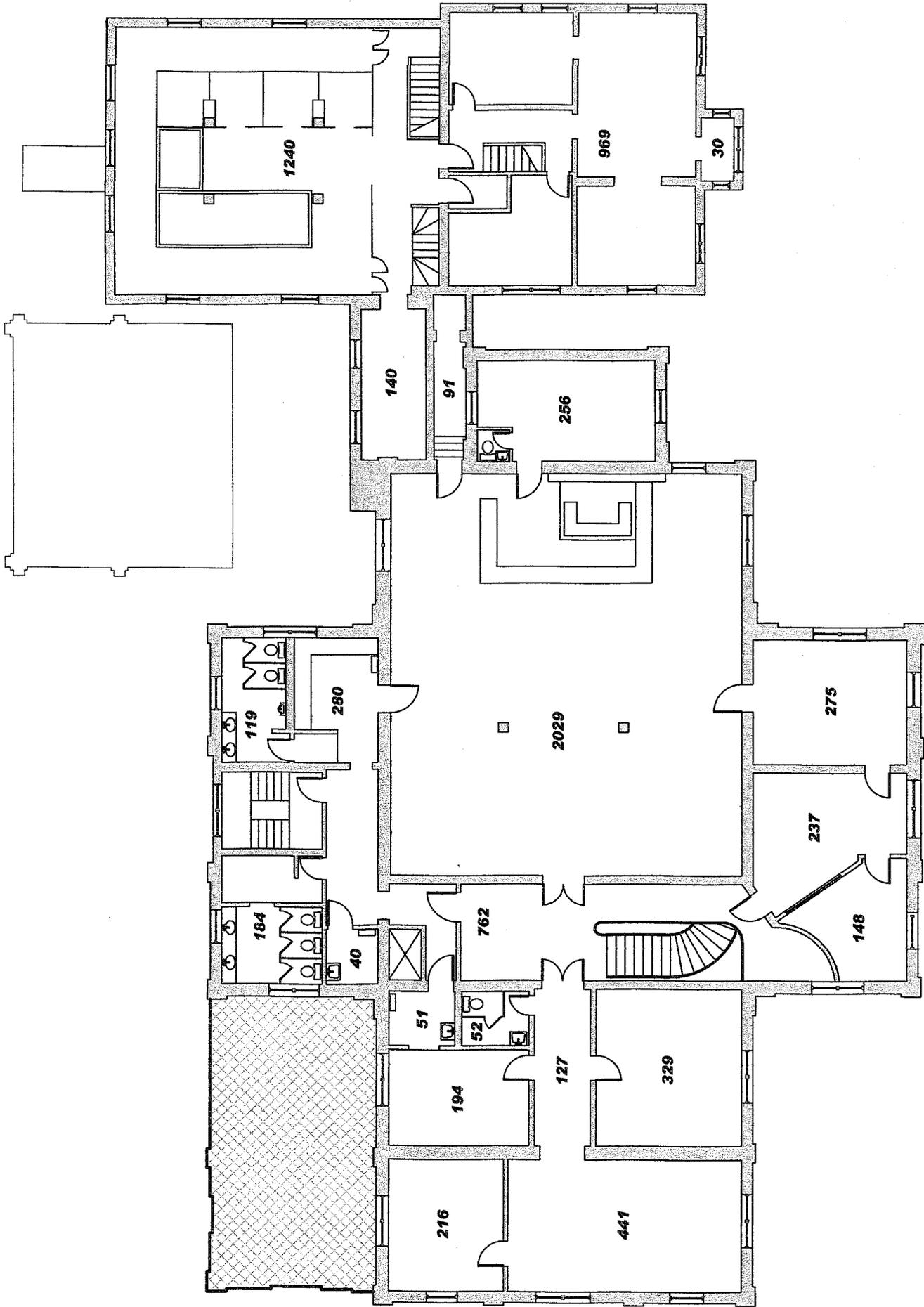


TOTAL SQ. FT.: 10,127



OLD MCHENRY COUNTY COURTHOUSE FIRST FLOOR PLAN

SCALE: 1/16" = 1'-0"



OLD MCHENRY COUNTY COURTHOUSE
SECOND FLOOR PLAN

SCALE: 1/16" = 1'-0"



**MINUTES
CITY OF WOODSTOCK
OLD COURTHOUSE AND SHERIFF'S HOUSE ADVISORY COMMISSION**

September 19, 2016
City Council Chambers

A Regular Meeting of the City of Woodstock Old Courthouse and Sheriff's House Advisory Commission was called to order at 7:00 PM by Chairman Dennis Sandquist on Monday, September 19, 2016 in the Council Chambers at City Hall.

A roll call was taken.

COMMISSION MEMBERS PRESENT: Jim Campion, Trisha Doornbosch, Jim Prindiville, David Stumpf, Joseph White and Chairman Dennis Sandquist.

COMMISSION MEMBERS ABSENT: Lynde Anderson and Tammy Townsend-Kise

STAFF PRESENT: City Planner/Staff Liaison Nancy Baker, Economic Development Director Garrett Anderson, and Grant Writer Terry Willcockson.

OTHERS PRESENT: City Clerk Cindy Smiley and Friends of the Old Courthouse representative Susan Stelford.

APPROVAL OF MINUTES

Motion by J. Campion, second by J. Prindiville, to approve the minutes of the August 15, 2016 regular meeting of the Old Courthouse and Sheriff's House Advisory Commission with the following correction:

- Page 6, Final Paragraph, First Sentence should read "In response to a question from the Commission about what is done..."

Ayes: J. Campion, T. Doornbosch, J. Prindiville, and J. White. Nays: none. Abstentions: D. Stumpf and Chairman Dennis Sandquist. Absentees: L. Anderson and T. Townsend-Kise. Motion carried.

PUBLIC COMMENT

Maida Korte, 422 W. South Street, stated she has been a resident of Woodstock for 11 years. She stated she and her husband had a dream to move out of the city to the country and made that dream a reality by moving to Woodstock, noting that dream began with a vision. Ms. Korte stated she has a vision for the Old Courthouse for a long time which she has shared with family and friends. She noted the Square is a diamond in the rough which can sparkle again. She explained her vision of a building with a noble past of cultural significance which would be run by a co-op with "condos" that could be built. She noted the building must have an elevator and be accessible. She stated the first floor would be a 4-star bar, like a speak-easy, with a 4-star restaurant and the lobby would have little shops. She then stated the upper floor would include a 4-star hotel with beautiful rooms that would be rented out six months in advance. Ms. Korte stated her vision for the arts includes devoting the Sheriff's House to the arts with art classes and visiting artist hosted for a weekend. She thanked the Commission for the opportunity to present her vision.

Brian Christensen, 121 Grove Street, commended the Commission for selecting the ArtSpace group to conduct the study and prepare the report to be discussed this evening. He noted he has seen other projects this group has been involved with. He stated he is excited and satisfied with what is outlined in the report which provided some good ideas. He also expressed approval of the recommendation in the report that the City work cooperatively with other groups, reaching out to the County, and that there be a better synthesis between the Opera House and the Old Courthouse.

ARTSPACE STUDY

Chairman Sandquist acknowledged the report prepared by Nancy Baker, giving background information and suggesting questions that might be asked. He also acknowledged the memo prepared for the City Manager and City Council by Terry Willcockson. He also noted that the Commission cannot take any action on this agenda item but can discuss the ArtSpace Creative Spaces Consulting Report with a summary of the discussion passed on to the City Council. He opened the floor to discussion by the Commission members.

In response to a question from D. Stumpf, N. Baker noted the report has been transmitted to the City Council and will be discussed by them on October 4. Chairman Sandquist noted the Commission is a recommending body with the City Council being the decision body.

The Commission began discussion of the recommendations made by ArtSpace:

Recommendation #1 - Make broad community and County buy-in a very high priority

D. Stumpf noted this recommendation is a given and is one of the reasons the Commission was created. He stated the Commission should continue to do this to gain public input. He then stated the question is when and how to bring the County into the discussion in a meaningful way.

Noting that while he is an employee of the County and his role on the Commission is as a resident, Chairman Sandquist stated perhaps a way could be found to present this to County decision-makers.

J. Prindiville stated this is a challenge, noting that no one has stepped up to support the effort to secure recognition for Eugene Debs' stay at the Sheriff's House, which he finds disheartening. He noted this could be illustrative of how challenging getting this buy-in could be.

Recommendation #2 – The City should retain ownership of the Old Courthouse and Sheriff's House

T. Doornbosch opined the City should retain ownership of the Old Courthouse but stated she does not rule out selling off the Sheriff's House. She noted the City could retain much control over the Sheriff's House through the Historic Preservation Commission and Building and Zoning regulations. She stated she does not want to see this ruled out at this point.

D. Stumpf stated he hopes to have the opportunity to talk about the Sheriff's House becoming a national monument with ownership by the Federal government.

Chairman Sandquist expressed agreement with the City retaining ownership.

J. Prindiville stated his feeling that the ownership of the buildings should not be separated. He stated who is the owner may depend upon the requirements of the tenant so this should not be decided at this point.

Chairman Sandquist noted it may be more viable to have one owner from elevator access standpoint.

J. White opined if it is determined that the Old Courthouse be used as a dining or banquet facility, the Sheriff's House is where this would be staged, noting he does not see this function working in the Old Courthouse. He stated he feels the end solution will be arts and dining and the Sheriff's House would be very purposeful for these uses.

J. Campion stated he does not see the two buildings as one. He noted, while he believes public ownership is going to happen, conceptually he does not rule out selling off the Sheriff's House.

D. Stumpf stated the report suggests having a master lease, noting the Commission has knowledge of other situations in which this model works. He stated the Commission should keep in mind the scenario in which there is an anchor tenant which manages the whole building and has decision-making authority.

Chairman Sandquist stated he is not convinced one organization could manage the variety of uses that may be in the building. He opined that perhaps there could be an organization managing each floor based upon uses.

J. Prindiville described the Groton House and its master lease, noting this is a good model of how this can be done. D. Stumpf agreed, noting there should be a master not-for-profit fundraising effort with the money coming into that organization rather than each use or entity managing its own fundraising effort.

Chairman Sandquist noted his agreement with the finding of the report which stated the City would be responsible for capital and major maintenance expenses, while the managing entity would be responsible for routine maintenance and operating expenses.

Recommendation #3 – The City should create a new nonprofit organization (or identify an existing one to operate the Old Courthouse complex

Chairman Sandquist noted this is the same recommendation as that made by the ULI.

D. Stumpf stated this is a good recommendation and stated the Commission can look at examples of other such agreements that work and could see if there are existing organizations that meet the required criteria.

J. Prindiville noted there is nothing in the report about who or what groups would fit the criteria. D. Stumpf noted perhaps the City could go back to ask the ArtSpace group for such agreements with sample leases, with Mr. Prindiville requesting that they also be asked for who the players are in this community they see as logical participants.

In response to a question from T. Doornbosch, Chairman Sandquist stated the report is recommending City ownership with a master tenant operator which would be the not-for-profit and

would do the leasing and have a mission statement. D. Stumpf noted the master tenant would also do all the scheduling and manage day-to-day activities.

J. White asked what City Department would supervise the not-for-profit, stating he does not wish to create another City entity that must monitor contracts and the not-for-profit. D. Stumpf noted in Lake Forest there is a Board of Directors that has a budget review process, with the budget approved by the city. J. Prindiville stated Lake Forest appoints one-third of the board members and that the board has financial oversight responsibility. He also noted the Lake Forest has a Facilities Department that is the go-to Department if there is an issue with the building. In response to a question from J. White, Mr. Prindiville stated if someone has a problem with the not-for-profit, the elected representatives of Lake Forest have decided it is their role to intervene. He noted this is how it works in Lake Forest, but another municipality may structure it differently.

D. Stumpf noted there is very little of the kind of dispute referred to by Commissioner White, noting most issues are handled by the Executive Director. He stated this is one advantage of this kind of structure as the village does not manage the building, removing this burden.

J. White stated when looking at costs we are saying we are maintaining the building and maintaining all of the not-for-profits that are working within it. He opined that sometimes it is hard for not-for-profits to stay afloat.

J. White stated the meeting began with a resident discussing her vision. He noted he wishes to let people to come in and spend money at the Old Courthouse and does not see the money and jobs that the vibrant Square needs with what ArtSpace is talking about and is having difficulty seeing how this would pay for itself. He stated he loves the idea of a hotel and banquet facility with the Sheriff's House being the staging area. He opined that most people want to go to dinner and spend money on the Square so that appeals to him rather than a not-for-profit that doesn't pull in money. He stated he has been waiting for a vision and likes what he heard.

#4 – At some future time, the City may wish to consider having the same nonprofit operate the Opera House as well

J. Champion opined that ArtSpace is going beyond what they were asked to do, which was to evaluate the Old Courthouse and Sheriff's House. He stated he does not think this is part of what they or the Commission should be considering.

Chairman Sandquist stated they are suggesting these buildings are the heart of the Square and should have complementary uses. He stated, however, that he agrees that this is beyond their scope.

T. Doornbosch stated she has a problem with this recommendation, noting it would require getting rid of some staff. She asked, however, whether current Opera House staff could be utilized at the Old Courthouse as well.

D. Stumpf stated he took note that ArtSpace raised concerns about the current operations concerning the Opera House stating it generates a fraction of the funds of other comparable facilities and asked if the Opera House is being managed effectively now and whether the Old Courthouse and the Opera House be merged. He agreed that this is beyond the scope of the Commission.

J. Prindiville stated it should be noted that the City has a lot of expertise in managing historic buildings.

It was the consensus of the Commission that Recommendation #4 was beyond the scope of the ArtSpace Study but that the City already has staff managing one historic building and it should be asked if they could manage another building rather than creating a separate entity.

RECOMMENDED USES:

Recommendation #5 – Retain the restaurant and arts center

Chairman Sandquist stated he supports this vision.

J. Campion stated his feeling that the restaurant that is there is wonderful but noted it would take a four or five-star restaurant if one is looking to draw people from Chicago or other areas. He opined the current restaurant serves our community very well but does not draw from Chicago. D. Stumpf noted the current restaurant is packed most nights.

In response to a question from Chairman Sandquist, J. Campion stated he does not want to lose the current restaurant but if the Commission is looking to bring people out to Woodstock they will not be coming to this restaurant. He stated once people come to Woodstock, they would enjoy it but he doesn't feel the current restaurant will bring the people out. Mr. Campion stated he does not feel two restaurants would be compatible. Chairman Sandquist agreed the building could not support both restaurants. Discussion followed of the new restaurant that will be opening at the former Pirro's location.

J. White stated the City should be encouraging people to come to Woodstock to spend the day and spend money.

J. Campion opined that a more upscale restaurant could go into another building on the Square, stating the restaurant that is currently in the Old Courthouse is a great fit.

J. Prindiville opined that retaining a restaurant in the Old Courthouse severely limits what can be done with that building. He also opined that keeping the Arts Center in the Old Courthouse defines the use of the building. He stated if the Commission decides to do that, it should just move on. He stated there is a lot of work to be done on the building which cannot be done with current tenants occupying the space, noting he would not keep the tenants if he were undertaking this project but rather would like to start with a blank slate. He stated if he were renovating the building and was the master tenant, he would like to decide what types of operators go in there and what would be done with the building. He noted if the current tenants are kept, the management would not have control.

In response to a question from Chairman Sandquist, J. Prindiville stated these are not uses he would put back into the building post renovation. He opined that this is a public building and that restaurants, bars, and coffee shops are good for the private sector to do. He also noted the mechanical requirements of a restaurant are astronomical, stating this is an old public building and those uses do not make sense to him.

Chairman Sandquist stated the Commission is here to decide what the community likes, including from an Economic Development perspective.

J. Prindiville noted the uses currently being discussed could go into a private building.

D. Stumpf stated the City should take ArtSpace up on their offer to expand on their study because they have been successful in fundraising and creating successful entities. He stated he does not share Commissioner Prindiville's concern about making this a going entity. He opined that studios have a draw but are somewhat closed spaces and are not a big draw for the community. He noted he is open to this but the idea needs a lot more fleshing out.

J. Prindiville stated reading the report opened his eyes to another possibility, namely maintaining the status quo. He stated he would recommend the City not spend any additional money on the inside but put the money toward the outside. He stated he would let the groups and users finance everything on the inside. In response to a comment from Chairman Sandquist, Mr. Prindiville stated he does not feel this is unreasonable and opined the City should not waste the money on the inside and should, instead, work on the outside of the building. Chairman Sandquist stated he does not think the residents would support fixing the outside of the building if they are not going to be able to use the inside.

D. Stumpf stated he is optimistic about fundraising and getting the money to complete the building.

Discussion ensued concerning whether the current tenants can remain while the needed work is completed.

#6 – Add “micro” retail and working studios for artists

In response to a comment from Commissioner Stumpf that the study opined that there are not enough arts in the community and, therefore, other uses should be explored, Chairman Sandquist stated the study recommended retaining the restaurant and the arts center and using the remainder of the space for retail on that floor

#7 – Add a Co-working Center on the second floor

D. Stumpf stated the study also talked about having common space used as kind of an incubator environment.

T. Doornbosch stated this incubator concept was discussed in depth at the last meeting, noting that what is being recommended by ArtSpace is pretty much what was previously discussed.

D. Stumpf stated he is very familiar with this concept as he is helping to set up such a facility near 1871 [in Chicago]. He stated he likes this recommendation and thinks it is a good idea whether it is arts-related or not, opining the 2nd floor would be a nice space for this.

Chairman Sandquist stated he likes this use a lot and would be supportive of inviting ArtSpace to explore this further because Woodstock is not Chicago and he is not sure this is a good idea for Woodstock. In response, Commissioner Stumpf stated he is not sure it is ArtSpace who should be asked to do this.

D. Stumpf noted there are a lot of Ag-related start-ups in the area which may be possible tenants. He stated a University may use this space as well which would be a plus. He noted the incubator he is helping to develop in Chicago has many Masters students who come in to the space to learn and to become entrepreneurs. He opined another idea would be the medical community. He again opined that ArtSpace may not be the best entity to do an assessment of this.

Chairman Sandquist stated the Commission should determine if there is support for this type of use as not much support was expressed for this in the survey.

In response to a question from J. Prindiville, G. Anderson provided information on the fiber project and its location in relation to the Old Courthouse.

J. Prindiville agreed with Commissioner Stumpf's point on Ag-related enterprises, noting it is a dynamic industry on Woodstock's doorstep.

Commissioner Stumpf noted the Ag industry and the extension centers are working on high tech. He stated there are families who have been in the area for generations in this business and perhaps the City could reach out to them for ideas and assistance. Commissioner Stumpf discussed social philanthropy and how it could be used for this project. He noted a vision should be created and then large corporations approached.

J. Prindiville opined the co-work use will not draw the public other than those that will use it and would not draw people to Woodstock to use it. D. Stumpf stated there are visitors who come in to use the facility at 1871, including students from all levels. He stated an ambiance could be created that brings in this group of people.

Chairman Sandquist stated he would like to see an example of a co-work space in small-town American which is not affiliated with a University.

#6 – Add “micro retail and working studios for artists

Chairman Sandquist requested the discussion return to Recommendation #6, asking for additional comments.

J. Campion stated he liked this recommendation.

Chairman Sandquist stated this use is more public oriented.

J. Prindiville opined this use would put more people into the building but noted there are many code issues that would be involved. Chairman Sandquist stated this would be predicated upon a fully-restored facility.

#8 – Transform the Sheriff's House into a history museum, preferably with a restaurant or coffee shop

D. Stumpf noted he originally proposed some type of museum and also something recognizing the connection to Eugene V. Debs. He noted this got him discussing another way to approach this. Noting the Pullman neighborhood in Chicago and its connection to Debs, he stated the City has a treasure in the Sheriff's House connection. He stated he has started looking into making the Sheriff's House an extension of the Pullman Museum in Chicago, noting it could be a national

monument. He stated the President has the authority to dedicate a piece of federal property as a national monument and described how this could be done. He stressed that the property must be given to the federal government for this to be possible.

Commissioner Stumpf talked about an impact statement identifying the benefits an area derives from having one located in it. He stated even the least-attended brings at least \$1 million to its area per year. He also noted there are several jobs tied to them. He stated his feeling that it is worth studying this more and thinking about making the Sheriff's House a federal property and then trying to get it made a national monument. He noted that community policing really started in Woodstock with the Crimestoppers and his feeling that the building could be tied to other aspects of history. Mr. Stumpf also stated the building could house exhibits from the various historic organizations in the County.

J. Prindiville gave his enthusiastic support to Commissioner Stumpf's idea noting it could create tourism.

In response to a question from T. Doornbosch, Commissioner Stumpf stated the federal government would fund this as it would be on federal property.

In response to a question from Chairman Sandquist as to whether the property can be given to the federal government with the stipulation that it become a national monument, Commissioner Stumpf stated there are politics involved and it must be supported by the Governor and state and local officials.

In response to a question from Commissioner Prindiville as to where to start, Commissioner Stumpf suggested that Nancy Baker provide the document and information that he has to the other Commission members.

T. Doornbosch stated she liked the idea of this because the City does not have to pay for it but does not like the idea of a museum, noting the Dick Tracy Museum was located in the Old Courthouse and did not last. She also stated she did not see how this would produce much income for the City and would not vote for anything that pulls traffic away from the historic society in Union.

Concerning the idea expressed in the recommendation that a coffee shop be located in the Sheriff's House, Commissioner Prindiville discussed the problems the City has had with a coffee shop in the train station. He also noted such a coffee shop would compete with the other coffee shops on the Square. He stated he could support a gift shop but not a coffee shop.

J. White stated he knows a little bit about the Pullman history and opined that it is a reach to say that because Eugene Debs was in jail in the Sheriff's House for six months, people would be interested enough in the Pullman history to make the trek all the way to the Sheriff's House to see where Mr. Debs was jailed for a short period. He stated he does not feel this is enough of a draw. Commissioner White stated he never heard of Eugene Debs in history class and feels this is a tidbit of history that the City should not hang its hopes on to be a draw for Woodstock. In response to additional comments from Commissioner White that he doubts this could happen with a lame duck president and an uncertain election cycle, Commissioner Stumpf stated this would not happen in the time frame referenced by Mr. White.

J. White stated he is frustrated that the Commission is still debating and discussing this and hopes it can come up with a vision next year.

J. White stated he feels that same way about the Ag discussion and asked what large farmer would do this. He opined that Ag is not the same now as in the past, now having only a handful of players. He stated he doesn't see that anyone will step up in any of the Ag families.

Commissioner Stumpf stated he does not think you need the Pullman link and that Debs is really about the labor movement and social justice. He also noted that Woodstock has four major historic figures, including Debs, Orson Welles, and Chester Gould, stating the City should try to feature these types of things. Commissioner Stumpf asked that the Commission members take a look at the report he has, opining that the Sheriff's House would measure up.

J. Campion stated he feels either one of the buildings could be used for a museum. He stated he does not see it happening, however, that the Sheriff's House will be owned by the federal government and be made a national monument.

Chairman Sandquist stated he does not support using the building as a local museum as that would be a "one and done" use as far as visitors are concerned and would not have enough significance to bring people here from long distances but would rather be something people would visit when they are already on the Square. He stated that if it could become a national monument, however, with that type of recognition, he would be more interested.

Chairman Sandquist stated his opinion that the jail space would be the hardest for which to come up with an adaptive reuse that would keep the jail space the way it is.

In response to a question from J. White as to whether the cells must always be part of the building, Chairman Sandquist stated that one of the respondents to the RFP proposed that they be relocated to the basement. He stated he does not know whether this would be acceptable. He opined that it would very appealing to have a restaurant in which the cells are used as dining space. He noted when he and Commissioner Townsend-Kise met with people regarding education uses and asked what could be in the jail cells. The answers were a library room and dining space.

Chairman Sandquist again stated he did not support a local museum and discussed his visit to a similar historic building that was made into a local museum which is open only two days per month.

Discussion followed of making the jail cells into incubator space. Commissioner Stumpf stated he does not see the jail cells as incubator space. He opined that until recently museums have been static things. He stated technology has changed this, including the digitalization of documents about McHenry County, noting there is much room for innovation. J. Prindiville stated when he investigated museums, he learned they must include rotating exhibits which must be kept new and fresh to keep people coming in.

FINANCIAL RECOMMENDATIONS

Chairman Sandquist gave an update on the Community Development Block Grant process. In response to a question from J. Prindiville, he stated the City could ask for a grant for the Old Courthouse but at this time it would not be considered because it would not meet the requirements

that the County has established for what the funds can be used for. He noted a change to this is in the works so that next spring the City could potentially make application.

Concerning possible next steps, Commission Stumpf stated that he did not favor spending additional funds at this time and asked if City staff could conduct the analysis. He noted there are several other uses the Commission does not think ArtSpace is the best of investigate. He also stated he does not favor paying ArtSpace any additional money at this time.

Chairman Sandquist stated he does not know that the Commission has agreed on what the uses are that should be analyzed. Commissioner Stumpf stated the Commission knows they want a restaurant and an art space. He opined the idea of a national monument should be explored further and more information should be gathered concerning an incubator.

J. Prindiville stated his agreement with Commissioner Stumpf. He stated the process is taking time but the Commission has made progress and is close to moving forward and taking action. He stated he does not agree with the restaurant but noted that is his opinion.

In response to a question from Chairman Sandquist, Commissioner Stumpf suggested that the City formulate a process as to how it is going to get expertise and access to the scenarios discussed. He suggested this would include someone from 1871 and a farm family and stated he would like to see this process developed. Commissioner Prindiville suggested Amy Weintraub from Lake Forest would be a good resource and also suggested the Executive Director of the Winnetka Community House. He stated he would be willing to look into this and set up the meeting.

Commission Stumpf stated what is needed immediately is to know how Groton House got from where they were to where they are right now. He noted they might have some insight on how they figured things out. J. Prindiville stated it was a couple of people with money and a lot of people with passion. He also noted there was a core group and a lot of public involvement.

In response to a question from Chairman Sandquist as to whether City staff could come up with ideas on how to proceed, G. Anderson stated it would be a good recommendation to City Council to follow-up on the core uses and their feeling that perhaps ArtSpace is not the correct vendor to analyze additional uses.

J. Campion stated he is not in favor of spending any additional money on studies unless the next study is how the City gets the money, noting the core problem is funding. He stated he would be reluctant to recommend to the City Council that they spend more money on what to do with the Old Courthouse as there have already been two studies done on this subject. T. Doornbosch agreed, stating the commission has already come up with a lot of ideas and is making progress.

J. White stated the Commission is not listening to the public because office space and small business incubators is last on the survey results. He noted the Commission should look at demographics. Mr. White stated people want arts and entertainment, noting the Commission is asking them what they want and they are answering. He stated he is not supportive of exploring ideas the public is not in favor of.

T. Doornbosch stated the survey is only one narrow area and the City has not done anything else to gain community input. She noted it has already been decided that the buildings not include

residential. Chairman Sandquist noted there was a prior decision that this should remain a public building.

J. White stated the Commission should be looking at how to fund this, noting everyone would love to see a public-private partnership. He stated 30.82% of the survey respondents approve a referendum opining this indicates the public is supportive of a referendum because only 50.1% is needed. He further stated sometimes a referendum does not work the first time but does the second time, noting it could take two election cycles to pass but noted the City may find the resources to fund this project as 30% of the responders indicated they would pay extra for this.

Commissioner Stumpf estimated that it would increase property taxes by about \$200 per year. J. Prindiville noted this would take a tremendous amount of public support. J. White opined that this is what it will come down to in the end, noting he is pleased to see this number so early in the survey process. He stated his opinion that the survey should be expanded as this is information the Commission needs and should support.

T. Doornbosch reiterated that the survey is only one aspect of gaining public information. She stated some other suggestions were to visit local service groups and going out to the Farmers Market. Commissioner Doornbosch noted the survey reaches only certain types of people and the Commission should make sure to reach others in the community and the county. She suggested making presentations to various groups and noted there are many things the Commission has not tried to gain the desired information.

Commissioner Stumpf opined the Friends of the Old Courthouse should make a presentation to the Commission on their efforts thus far. Susan Stelford, representative of the Friends, stated the group has spoken with some potentially large donors who do not wish to be named at this time and who are not willing to give money without know the use for the buildings. Chairman Sandquist stated the group should be asked to make a presentation at next month's meeting.

Commissioner Stumpf stated people come with money and the City must decide if this is aligned with the City's mission for the buildings. Those offers could then be taken seriously. He opined that these people should meet with the Mayor and members of the City Council but that the Commission should hear about them at some level. J. Prindiville stated it should be asked if the donor's contribution is compatible with the public good.

FUTURE USE RESEARCH UPDATE

Chairman Sandquist stated it has been noted that the Commission has previously discussed the incubator concept. He stated that he and Commission Townsend-Kise have not made much progress on the study of a university use. He noted they met with representatives of the writing lab located on the Square and they felt they would not benefit from a university presence.

Commissioner Stumpf opined that the University connection would probably be with University of Illinois Extension.

Chairman Sandquist stated he is interested in exploring the Extension office concept with Commissioner Stumpf expressing his agreement. Chairman Sandquist stated he will work to set up a meeting with them for Commissioner Stumpf and himself and invited City staff to join them.

STAFF UPDATES

In response to a question from Commissioner White concerning the windows, N. Baker stated the City Council did not approve the windows bid on the first attempt. She noted Council was concerned about a few of the details because it is such a large, public project. She described some of these details and stated the bid was approved at a Special Meeting of the City Council the week following the regular City Council meeting.

J. White stated he was embarrassed to read this in the newspaper. He stated he does not think the City Council realized there was a Commission that already discussed this and that he felt undermined. He opined there is a redundancy and expressed displeasure that the Commission spent all those hours discussing the windows only to have the item tabled.

J. Prindiville stated he does not feel there is a problem with the Council tabling the item to obtain additional information at all. He noted the Commission did have a discussion about the windows but never voted.

Chairman Sandquist stated he believes it is fine if they have questions, noting the Commission discussed that the windows were a priority but not the details. He also noted that the Historic Preservation Commission had reviewed the project.

FUTURE AGENDA ITEMS

A brief discussion followed of the dates for the November and December meetings with the consensus being to leave the dates for those meetings as previously established.

Chairman Sandquist reminded the Commission that Nancy Baker will transmit Commissioner Stumpf's packet of information to the other members.

Chairman Sandquist also noted that information about the national monument will be in the minutes and transmitted to Council in Nancy Baker's notes. He stated Commissioner Stumpf may also discuss this with the Mayor.

Chairman Sandquist asked the Commission if there was anyone continuing research on uses stating his opinion that the university use has not been completed to his satisfaction but the research thus far has not gained much traction.

J. White noted he reached out to an architect to try gauge interest in 3D modeling but was unsuccessful. He stated that Commissioner Anderson was going to talk with some universities with architectural programs to see if this could be created by them at no expense. In response, N. Baker stated a professor suggested an approach but the students had not yet expressed interest.

J. Prindiville stated he will not contact Winnetka House until the Commission has refined the information which they wish to gather.

ADJOURN

Motion by D. Stumpf, second by J. Prindiville, to adjourn this regular meeting of the Old Courthouse and Sheriff's House Advisory Commission to the next regular meeting on Monday, October 17, 2016 at 7:00PM in the Council Chambers at City Hall. Ayes: J. Champion, T. Doornbosch, J. Prindiville, D. Stumpf, J. White, and Chairman D. Sandquist. Nays: none.

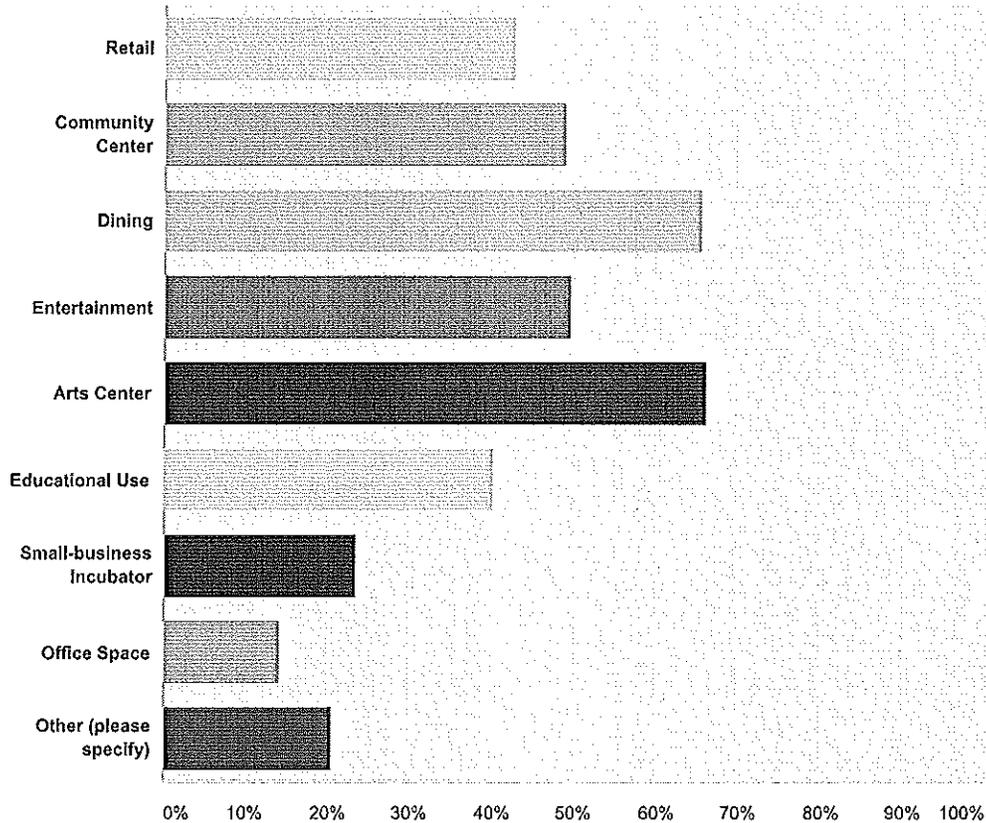
Abstentions: none. Absentees: L. Anderson and T. Townsend-Kise. Motion carried. Meeting adjourned at 9:10 PM.

Respectfully submitted,

Cindy Smiley
City Clerk

Q1 Space within the Old Courthouse & Sheriff's House has been used for County offices, retail, restaurants, a radio station, art gallery space, and a museum. As the Commission seeks to guide the future of the buildings, what uses would you enjoy in these buildings? (choose one or several)

Answered: 162 Skipped: 0



Answer Choices	Responses	Count
Retail	42.59%	69
Community Center	48.77%	79
Dining	65.43%	106
Entertainment	49.38%	80
Arts Center	66.05%	107
Educational Use	40.12%	65
Small-business Incubator	23.46%	38
Office Space	14.20%	23

Other (please specify)	20.37%	33
Total Respondents: 162		

Question 1: USES—OTHER RESPONSES

Retail featuring locally made products "made in McHenry County"

Satellite programming space for the McHenry County Historical Society & Museum

Elevator at ground level with hotel on 2nd floor and main floor as shops and lobby - bar and restaurant in lower level

rotating exhibitions space

Any use that would allow for an unchanged building and effective use of the building

City hall, visitor and community center including dick Tracy / Chester Gould / Ground Hog day / local interests museum

museum

studio and performance/exhibit space for musicians, and artists

Boutique hotel

Knock it down and make additional parking. Start saving tax money.

none of the above

Arts incubator

Anything to keep our homeowners taxes down!

It would be wonderful if the upstairs ballroom could be renovated to serve as a place for parties, showers and other catered affairs.

Wedding venue

The Courtroom should be available for events, both public and private

We desperately need a fine dining restaurant!

food co-op, incubator kitchen (Grand Rapids Downtown Market)

Receptions and larger community events

very few uses are viable due to lack of parking

small museum celebrating Woodstock's significant history

The fix-up is too expensive - only fix-up should be done by a private owner.

Tear down and rebuild a modern facility to anchor bus. dist.

I have no intention of visiting this disaster

event rental

Condominiums

Rentable space

Make the use something unique in its category. NOT another burger/pizza/steak restaurant: we have plenty. NOT more resale clothing or antique shops: we have plenty. Find something that will draw not only locals, but people from the surrounding towns (or further). That's how we will improve our great city for ourselves and others.

Unique wedding or banquet venue

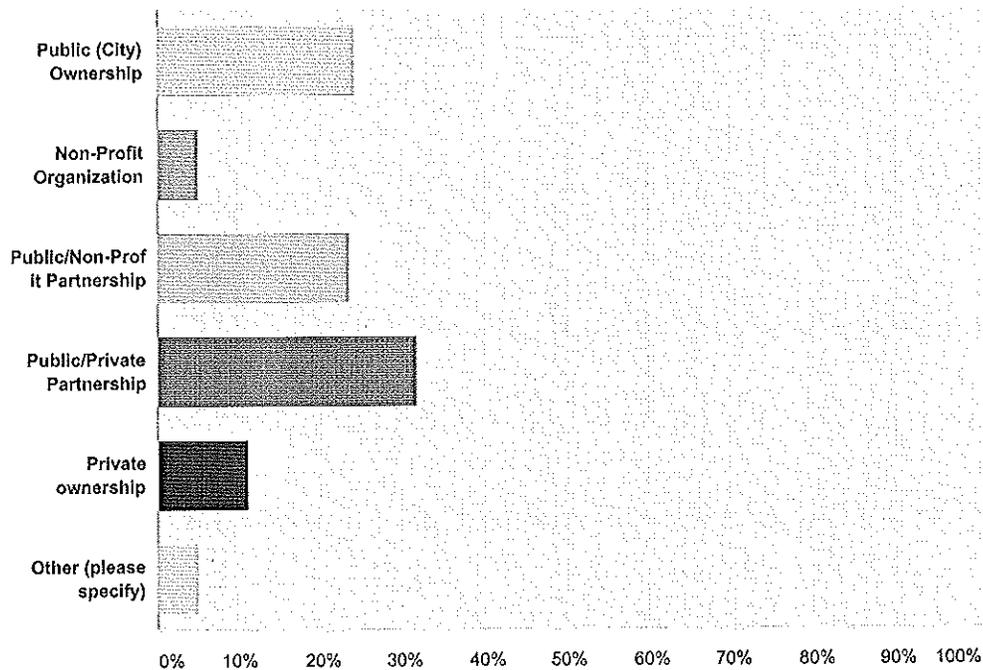
A food co-op. A perfect pattern for this business is found in Stevens Point, Wisconsin. It is in an interesting, old building that enhances the historical experience. It is like stepping back into an old general store. Woodstock needs to give people a reason to visit it. Charm is essential.

Brewery, event space or museum

Microbrewery

Q2 The McHenry County Courthouse, built in 1857, is one of the few pre-Civil War structures still standing in Illinois today. Joined by the Sheriff's House in 1887, both buildings are listed on the National Register of Historic Places In 2011, they were deeded to the City of Woodstock which is now facing extensive renovation costs. Based on your vision of future uses, who should own, operate, and maintain these buildings?

Answered: 162 Skipped: 0



Answer Choices	Responses	Count
Public (City) Ownership	24.07%	39
Non-Profit Organization	4.94%	8
Public/Non-Profit Partnership	23.46%	38
Public/Private Partnership	31.48%	51
Private ownership	11.11%	18
Other (please specify)	4.94%	8
Total		162

Question 2: USES—OTHER RESPONSES

Public and private sponsorship with deadline to turning all private within a 5 year period

Mchenry County Historical Society

Sell now before we lose our own homes because of the high taxes in Woodstock.

I believe any combo of public/private/non-profit is best

Anyone NON-Government so taxpayers don't get screwed any worse than we already are!

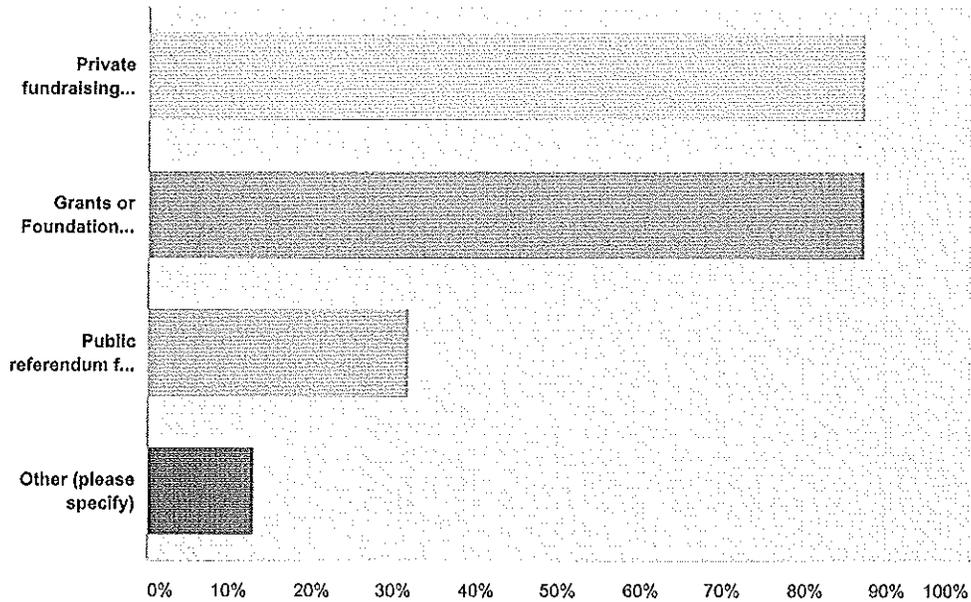
Non-profit with a strong board of directors that have incredible fundraising capabilities.

The streets of Woodstock should be our TOP priority!!! Use our tax payer \$\$'s to fix them up - the streets are a disgrace and dangerous!!!

Tear down and rebuild a modern facility to anchor bus. Dist

Q3 A 2015 study estimated total renovation costs of \$5-7 million. What types of funding would you support to ensure the buildings' restoration and full use?

Answered: 161 Skipped: 1



Answer Choices	Responses
Private fundraising (e.g., crowdfunding, Friends of the Old Courthouse, etc.)	86.96% 140
Grants or Foundation support (if available and offered)	86.96% 140
Public referendum for tax support	31.68% 51
Other (please specify)	13.04% 21
Total Respondents: 161	

Question 3: USES---OTHER RESPONSES

Banquet rentals/incubator rentals/event admission

Expense out over several years, as many as 10 or 15, from existing city funds

sell it

Rent from occupants; entertainment tax

Public, private and grants.

bulldoze it down.

none

STAY THE HELL OUT OF OUR POCKETS! We are being taxed right out of our homes!

Revive the Driehaus grant

Private ownership

These historical buildings are a treasure and we must work to preserve them. Although expensive, the money and effort are worth it to maintain our unique square environment.

Due to the laws regarding public bidding the City should not own this property

Do what ever it takes

Bonds

Small tax or percentage of profit from county wide events noted as joint effort to save this building

The people of this community are already paying a fortune in taxes - NO more referendums.

The land is worth more than the buildings

tax support is necessary, I believe, but should be limited

Donation by people of Woodstock

Depending on the ultimate use and ownership along with its overall impact on the city, funding may come from a combination of the above sources.

TIF

Q4 Please share any additional thoughts or ideas about these buildings below. We also invite your participation in our public meetings in City Council Chambers, every 3rd Monday at 7 PM.

Answered: 50 Skipped: 112

Question 4: ADDITIONAL THOUGHTS AND IDEAS

The second floor courtroom space would be ideal for banquets/wedding receptions. For many years it hosted the Groundhog Day Breakfast. A partnership with the Public House downstairs and Opera House, which oversees weddings in the bandstand, has the potential to be very lucrative; sort of a one-stop shop similar to Prairie Lodge in Sun City or the Starline in Harvard.

Woodstock needs a second location that is dramatic, historic and memorable. We need a first class restaurant and bar, with elevator to a beautiful main floor lobby with shops and a second floor with elegant hotel suites.

The right thing was done when you installed a copper roof. Beautiful and durable. Thank you. We own property in Woodstock.

This treasure should be preserved and designated for public use and enjoyment.

There have been numerous "studies" done in the recent past, why aren't these ideas being instituted? On the repair/replace of the windows I have an idea. Why not have an "Adopt a Window" campaign? Contact all businesses, philanthropies, organizations, citizens, etc and take donations from those interested to "adopt" a window or windows? They can pay for one or more windows and keep the costs down for the city to improve the windows.

Having a Historical Woodstock location with pictures, etc. would be a cool thing to have.

the historical significance of the buildings should be celebrated and communicated to the community. Have the high school theatrical groups put on plays associated with events that took place there. Have the high school history classes take tours. Open the doors to the public for viewing similar to the Illinois railway museum. Do not let it become a crumbling building barely refurbished sheltering many artists such as the Dole Mansion.

stop wasting time with useless surveys and useless reviews from organizations that have no practical suggestions to make. It's a governmental building. It was built that way and is more than likely going to stay that way.

Property Taxes are so high now... we're moving out of this state as soon as we can.

get rid of it and fix the roads

Great old historic building that is so important to the Square and the city of Woodstock.

The buildings should be marketed, together with the Opera House, to educational organizations whose mission is related to the performing arts. A restrictive covenant, running with the land, could require that the buildings be kept available for public uses.

Need some big time private interest and investment to pull this off. Can't be a small-time effort or I can't see it sustaining. A lot of things go into this. Elevator. Self sustaining restaurant. Need to attract more to the community - what about restoring one of the "court rooms" and creating a digital studio for webcast and seminars? Private funds needed. What about the tech gurus who took over a building in downtown East Troy, WI. Separate event space could be used to host regular events like McHenry County Council of Governments, etc.

I grew up in Woodstock and feel those buildings are iconic representations of my home town. I remain hopelessly in love with my home town and anything to save the texture and graciousness of Woodstock should be done. If there is the will there will be ways!!

A library extension/reading room would be nice in the court house room.

We spend several nights or days a month visiting places on the Woodstock Square. We enjoy the feel and look of the Square. Please keep up with the activities and restaurants that keep bringing us back.

I enjoy the history of the building. I also like that it's open to the public and has an amazing art gallery!! Wow. So much talent in McHenry county. A true gift to the community.

Thank you for caring for our history!

Please, knock it down.

This building, although historic, should have been demolished instead of spending 11 million dollars on improving it and it will not even be handicap accessible so the people being able to use it are limited. With the number of veterans coming back from war with handicap type injuries it would be hard for this group to access this building. This building should have been taken care of as needed. Do you let the roof on your house go so long until your whole house is damaged as a result. The 11 million could have been used to build a new building that looked original, or the façade could have been saved and a new building could have been built that would have been handicap accessible and that way everyone would be able to use it. The condition of the building and the use of the building is beyond reasonable means. I can appreciate the craftsmanship etc that went into this building and the fact that it has been around for a long time, however let's get real about this - demolition is the only answer we can't afford to keep throwing money away like this. Everyone needs to learn to live within their means so levying taxes or asking people to contribute is a lost cause as some people are having trouble putting food on the table and let's not even get started on real estate taxes. Enough is enough. Sorry, but let's get real you can't kick a dead horse. Something should have been done YEARS AGO to save it instead of letting it rot beyond repair.

While we are considering the courthouse and sheriffs house, let us make a plan for the downtown. I would like to see an ordinance to address empty buildings on the square. For example buyers of property on the square should have to submit plans as to the use and should have to rehab and bring buildings up to code. Other communities require owners to have a plan and a time limit requirement.

Sell the damned thing and DON'T TAX US TO KEEP UP DECREPIT OLD BUILDINGS! WE ARE JUST TRYING TO SURVIVE OUT HERE!

The Old Courthouse should be accessible to the public as an Art and Event Center. It is the foundation and jewel of the square. But an Arts organization with a more worldly vision needs to be at the helm to make it successful.

I respect the City's past and current decisions in how it wishes to maintain the buildings. It's a pleasure to see the improvements. Kudos to our City staff and Council for moving forward in a progressive and responsible way.

Thank you to the committee for all their work on this project.

We need an upscale restaurant in Woodstock. Hamburgers, fish tacos and pulled pork are great but not when That's All There Is. these building are a part of McHenry County's heritage and should be supported by the entire county Not just Woodstock residents

McHenry Co. has some of the highest taxes, it would at least make me feel a little better knowing that it was helping these buildings.

Woodstock needs shopping (Chico's, White/Black, Banana Republic), desperate for nice restaurants. Should make the square similar to Deer Park Mall.

The Starline and Dole already offer art experiences in the area. Need something distinct.

The city should place a referendum on the ballot for taxpayers to vote on whether to spend the \$7-10 million needed for the building renovation. Given that huge real estate taxes have destroyed home values in Woodstock, citizens should have a vote on whether to spend these funds which will ultimately increase their taxes to pay for it. The city never should have taken title to the building and shouldn't be in the real estate development business with taxpayer money.

these buildings are a critical part of the Square and every citizen should want to contribute even a little to their restoration and best use

The city can't keep using their resources to fix up this beautiful building. The city needs to fix the streets, put the resources in places that are used by all citizens. It's a beautiful building but it's time to focus on other parts of the city that need updates one example; the rec center building, that building and its contents/equipment are so outdated, even their office space needs to be updated (please walk in the rec center and just look around, Look at the cardio machines and their ages, I don't think anyone sees what the members see, even out front the bushes aren't taken care of). Here is an idea, maybe move the offices that are currently crunched in the rec building to city hall or to the old courthouse to make more room for the workers and the members - something needs to be done there; that building, its offices and it's equipment need to be updated desperately (or build new, build something that people going through rehab can use, partner with the local hospital so people don't have to drive to other towns to workout), but nothing ever changes you can't increase or keep members motivated or have citizens continue to join when

citizens see things going downhill; McHenry just got a new facility but Woodstock just keeps moving along by putting band aids on things. What makes people want to move or live in Woodstock? Is the rec building going downhill cause Woodstock puts all that money in the Old Courthouse? If that's the case, it's time to focus on other buildings and streets that want to make people live in Woodstock as it seems in these day and times health is becoming more and more important to people and Woodstock needs to get with the program. Are the streets in such bad shape cause the city spent the money on the old courthouse? Woodstock needs to offer something to make citizens want to live in Woodstock, not have citizens run away cause the city is literally falling apart. Thanks for the opportunity to voice our feelings.

Taxes are way too high in this county - fixing up old buildings is a luxury we cannot afford at this time - PLEASE put your ideas and abilities towards ideas to LOWER taxes for your neighbors and taxpayers!!!!!!!

First issue: this should have been a privately funded project from the beginning. The City council should be voted out for funding this project. There is no ROI on this project. It should have been torn down for parking.

Na

I don't want the taxpayers having to foot this bill.

Condos on the square would be money makers. Sold as private homes.

Tax's should definitely not be used towards the renovations. I definitely feel that we should make it something that contributes to the community not another snotty high priced store there are enough of those on the square!

Anything but office space!

Extend your vision for this. Don't settle for more of the same. For example, we have great burger/American restaurants, gift stores and resale shops on the Square: we don't need more. What we do need are unique offerings in the mode of Read Between the Lines and Ethereal Confections. These types of businesses will help increase the culture/draw if Woodstock. If you go the restaurant route, choose a responsible owner with a history of successful restaurant ownership who focuses on MODERN ethnic (NOT another Mexican or Italian restaurant: something NEW to Woodstock), like Thai or Indian, or MODERN American (check out Little Goat in Chicago as an example). If the space allows, try to recruit an independent Microbrewery that has a restaurant as well. That would be a great draw for locals and tourists.

Under no circumstances should City Hall move from its present location into this building.

I sincerely appreciate the efforts of the City, City Council and the active citizens who are working to make this landmark building a viable presence (and a useful one) for Woodstock well into the future.

These buildings are a rare and important part of our county's history. They need to be saved.

I applaud the city for taking steps to preserve the Old Courthouse and hope it will be a vital public space on the Square for years to come.

Anything to help out town. It is in rapid decline. It breaks my heart to see our people moving out. Make out town great again. Our mayor sucks

I would love to see these buildings embrace the quirky side of Woodstock. Less focus tchotchke shops and pub food, and more focus on creative or unusual ventures like gallery space, performance space for small troupes/musicians, interesting creative nonprofits, ethnic food, etc. Allowing Woodstock's true creative voice to have a place to experient and celebrate would be lovely, and it would make the town square experience so much richer.

My biggest disappointment in this town was when le creperie was forced to leave.

Honestly I think the visitors center/ chamber building would be a better fit in the court house than in read between the lines. You would have more room and could expand some of the merchandise to include high school spirit wear from both high school that way community members can get involved.

High profile "star" presence would draw others and be asset to the community

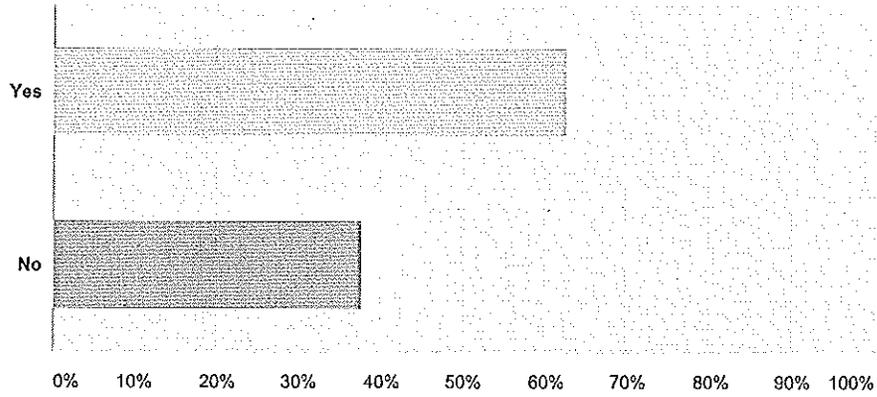
Q5 Contact Information

Answered: 132 Skipped: 30

Answer Choices	Responses
Name	0.00% 0
Company	0.00% 0
Address	0.00% 0
Address 2	0.00% 0
City/Town	0.00% 0
State/Province	0.00% 0
ZIP/Postal Code	100.00% 132
Country	0.00% 0
Email Address	67.42% 89
Phone Number	0.00% 0

Q6 Do you reside within the city limits of Woodstock?

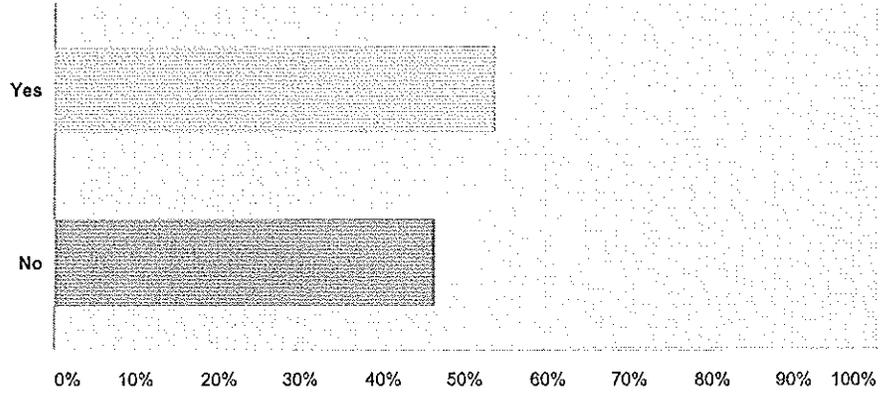
Answered: 149 Skipped: 13



Answer Choices	Responses
Yes	62.42% 93
No	37.58% 56
Total	149

Q7 I would like to receive the RealWoodstock monthly newsletter about our great community!

Answered: 134 Skipped: 28



Answer Choices	Responses	
Yes	53.73%	72
No	46.27%	62
Total		134

ARTSPACE/SUSTAINABLE FACILITIES ANALYSIS

1) CAPITAL NEEDS ASSESSMENT

A **Capital Needs Assessment** is an estimate of the cost of maintaining a property over time. The assessment thus makes it possible to budget for projected future capital expenses. It begins with an inspection of the property to prepare an inventory of major items such as roofs, furnaces, electrical and mechanical systems, and elevators. For each item, the inventory lists age, useful life, and cost of renovation or replacement. For historic buildings, Artspace engages an architect with expertise in historic properties. The cost of the inspection and inventory generally runs between \$4,000 and \$7,000, depending on the architect, rates, and scope of work.

2) CAPITAL NEEDS BUDGET

Once the inventory is complete, Artspace prepares a **Capital Needs Budget** that estimates the cost of capital expenses over 15 years based on the projected users and uses of the property and in light of other financial questions, including (in this case) the City's financial expectations (e.g., does the Courthouse have to pay its own way or will it receive an annual subsidy?).

3) OPERATING ANALYSIS AND BUDGET

The **Operating Analysis and Budget** is the framework for an operating plan that takes into account variables such as subsidized rents, the age and overall condition of the building, management and maintenance costs, and financial arrangements of all kinds, including long-term leases, parking agreements, common area agreements, and so forth. We provide a 15-year operating budget with two revenue scenarios to give the client flexibility and choice.

4) ON-SITE MEETINGS

Some clients like to have Artspace participate in at least one day of planning in the community, typically to help the client answer questions with financial implications (e.g., Should the tenants pay for their own utilities? Should a management company be hired?). These face-to-face sessions can be very helpful, but they are not a requisite; the Sustainable Facilities Analysis can be conducted entirely by email and conference calls.

COST SUMMARY

Capital Needs Assessment	\$4,000 to \$7,000
Capital Needs Budget (20 hours @ \$250)	\$5,000
Operating Analysis: Expenses (20 hours @ \$250)	\$5,000
Operating Analysis: Revenue (two scenarios) (30 hours @ \$250)	<u>\$7,500</u>
TOTAL	\$21,500 to \$24,500
Optional On-Site Meeting (1 visit, 2 days, 2 persons)	\$5,000