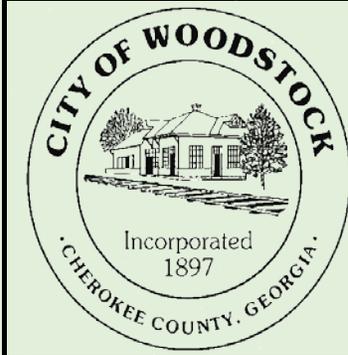


City of Woodstock Revenue Manual

**Finance Department
12453 Highway 92
Woodstock, Georgia 30188
finance@woodstockga.gov
www.woodstockga.gov**

Updated with Fiscal Year 2015 Revenues



Revenue Manual

City of Woodstock

Finance Department

Updated with Fiscal Year 2015 Revenues

Purpose

The City of Woodstock provides a variety of services to its citizens, which are supported by a combination of revenues collected primarily from those residing within City limits and other various entities subject to taxes/fees. This manual is designed to illustrate the activity of these revenues over a five-year span and to provide detail on the source and use of each revenue line item. All revenue numbers are gathered from revenue and expenditure reports that are generated by the City's financial software.

Each revenue source is outlined with ten points of information defined below:

Account Name - a brief description of the general ledger name within the City's financial statements

Account Number - this number is a unique identifier showing which account is directly affected by the corresponding revenue item

Revenue description - an overview of what items and/or services are subject to revenue collection

Fund - each fund is established for the purpose of organizing revenue in order to comply with City and State ordinances; special revenues are placed in separate funds because the revenue is considered restricted

Legal Authority - in order for the City to collect revenues, an authority like the Mayor-Council body or the State Legislature must grant permission. In this section, you will find who has granted permission where to find such consent

Source - the specific body (resident, franchise, financial institution, etc.) paying the revenue

Use - A code or ordinance will constitute how the revenue may be used

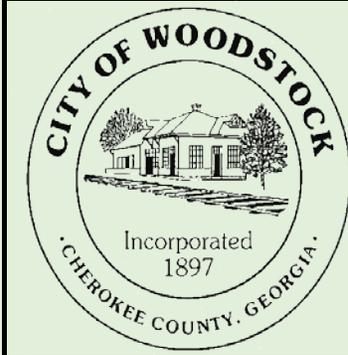
Method of Collection - specifies which department or division of the City collects the revenue

Frequency of Collection - how often the funds are collected

Fee Schedule - a detail of the methodology behind revenue collection for that specific revenue item

Last Updated - the most recent date an authority has reviewed and/or increased corresponding revenue

If you have any questions regarding the following information, please contact the Finance Department or visit our website:
(770) 592-6000 | www.woodstockga.gov | finance@woodstockga.gov



Revenue Manual

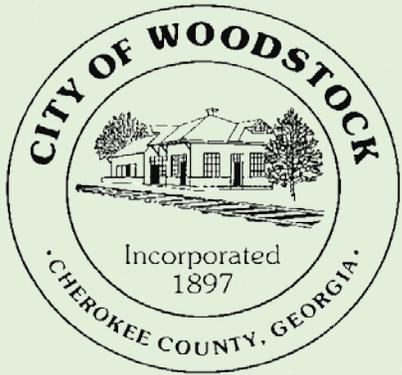
City of Woodstock

Finance Department

Updated with Fiscal Year 2015 Revenues

Revenue Policies

1. The City of Woodstock will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one revenue source. The City will not use one-time resources to increase the base budget. One-time resources are resources that the City cannot reasonably expect to receive on an ongoing basis. For example, one-time resources may be one of the following:
 - a. will not be available in the next fiscal year
 - b. results from a one-time spike
 - c. results from a temporary expenditure savings
 - d. bond or debt proceeds, sale of assets, one time grant funds, budget surpluses or fund balance
2. In order to achieve important public policy goals, the City has established various special revenue, capital equipment debt service and enterprise funds to account for revenues whose use should be restricted to certain activities. Accordingly, each fund exists as a separate financing entity from other funds with its own revenue sources, expenditures and fund equity.
3. Interfund loans may be appropriate from time-to-time and are approved by the Chief Financial Officer. These loans occur when one fund lends money to another fund and requires repayment. Interfund loans may occur due to cash flow purposes whenever the cash shortfall in the borrowing fund is expected to be resolved within the fiscal year. Any transfers between funds where reimbursement is not expected within the fiscal year shall not be recorded as an advance. It would be an asset, or interfund receivable, on the lending fund's balance sheet and a liability, or interfund payable, on the borrowing funds balance sheet.
4. City departments providing business-like services should be paid for by fees and charges as much as possible to maximize flexibility in the use of City general revenue sources to meet the cost for services of broader public benefit. Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living, as well as changes in methods or levels of service delivery. It is in the City's best interest to set user fees at full cost recovery levels, except where a greater public benefit is demonstrated to the satisfaction of the City Council, or when it is not cost effective to do so.



Revenue Manual

City of Woodstock

Finance Department

Updated with Fiscal Year 2015 Revenues

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[GAS SOUTH CONTRIBUTION \(GREENPRINTS\)](#)

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Water/Sewer

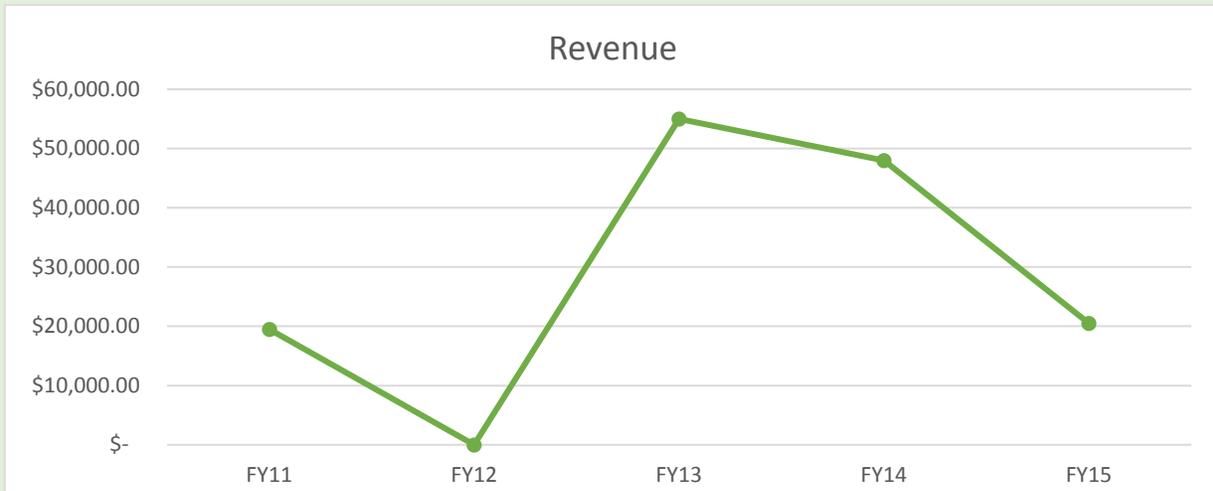
[WATER SALES](#)
[SEWER CHARGES](#)
[WATER TAP FEES](#)
[SEWER TAP FEES](#)

Contributions & Donations

Account Name	Parks & Rec Sponsorships
Account Number	101-5535-371113-00
Description	
Fund	General Fund (101)
Legal Authority	CPM #900-0001 Parks and Recreation Policies and Procedures
Source	Various local businesses/individuals.
Use	Restricted for the Parks and Recreation Department to spend on City events and parks.
Method of Collection	Parks & Recreation Department collects the funds for the City.
Frequency of Collection	No schedule, collected as they are received.
Last Updated	8/19/2013

FY11	\$	19,500.00
FY12	\$	-
FY13	\$	55,000.00
FY14	\$	48,000.00
FY15	\$	20,500.00

Total City Revenue	\$	38,329,047.11
FY15		

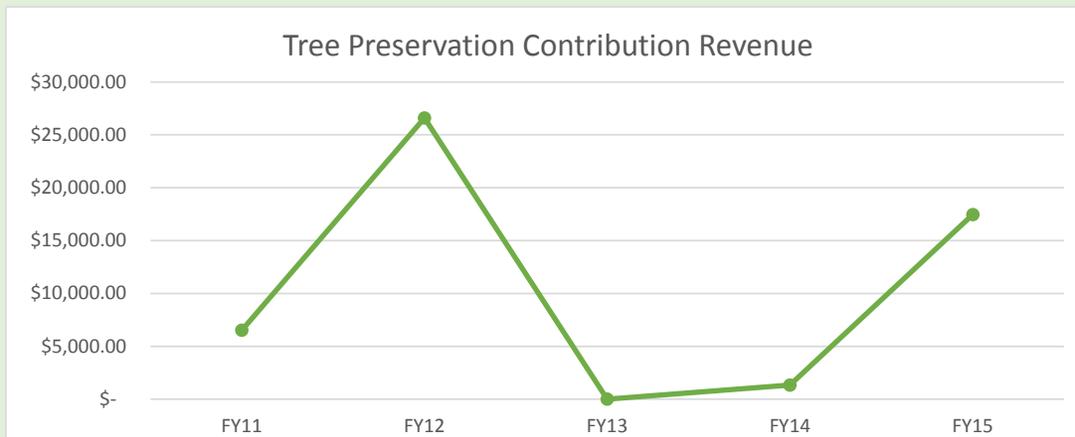


Contributions & Donations

Account Name	Tree Preservation Contribution
Account Number	207-7410-371147-00
Description	Funds are collected from developers and individuals when trees are being removed in order for the city to replenish plants at a future date.
Fund	Tree Preservation Fund (207)
Legal Authority	Woodstock Code of Ordinances, Chapter 9.401
Source	Developers and Individuals applying for tree removal permits and land development
Use	Restricted funds that will be used to purchase install and maintain trees throughout the City's public areas, including parks, green spaces, right-of-way, and government building sites
Method of Collection	Collected by Development Services (division of Community Development).
Frequency of Collection	No schedule, collected as they are received.
Fee Schedule	Plan Review Fee: 0 to 20 acres \$300 - 21 to 50 acres \$300 + \$10/acre over 20 - 51 to 100 acres \$700 + \$5/acre over 50 - Over 100 acres Negotiable
Last Updated	6/22/2015

FY11	\$ 6,525.00
FY12	\$ 26,600.00
FY13	\$ -
FY14	\$ 1,333.00
FY15	\$ 17,460.00

Total City Revenue FY15	\$ 38,329,047.11
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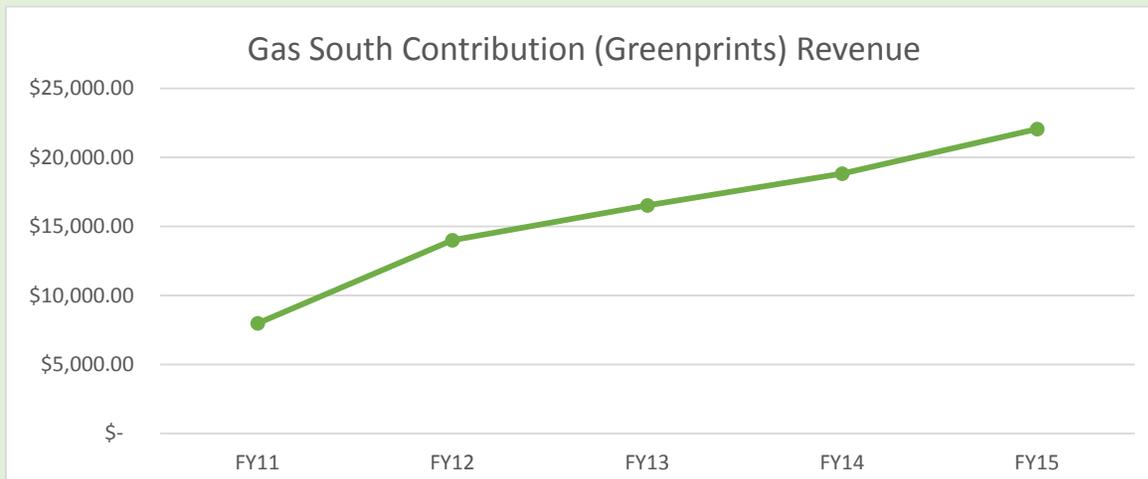
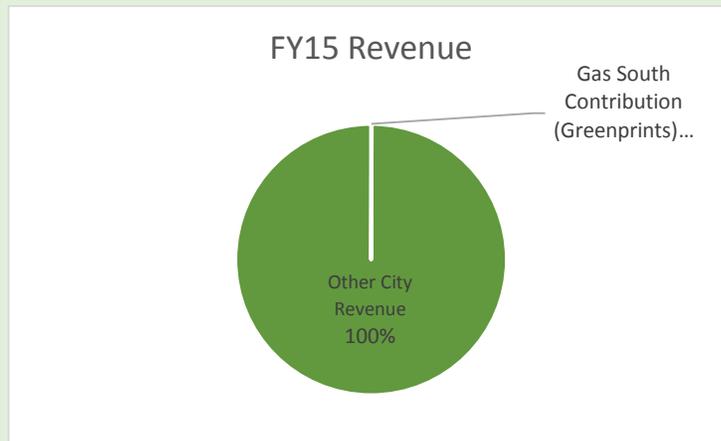


Contributions & Donations

Account Name	Gas South Contribution (Greenprints)
Account Number	320-1510-371120-00
Description	Funds contributed by the Gas South company to be used on local trails
Fund	Greenprints (320)
Legal Authority	Memorandum of understanding between the City of Woodstock, Georgia and the Southern Off-Road Bicycle Association Woodstock Chapter
Source	Gas South
Use	Restricted funds that will be used for construction, maintenance, and management of the Taylor Randahl Memorial Mountain Bike Trails.
Method of Collection	Collected by the Finance Department.
Frequency of Collection	Monthly
Last Updated	1/15/2009

FY11	\$ 7,979.00
FY12	\$ 13,999.00
FY13	\$ 16,528.90
FY14	\$ 18,820.07
FY15	\$ 22,058.63

Total City Revenue FY15	\$ 38,329,047.11
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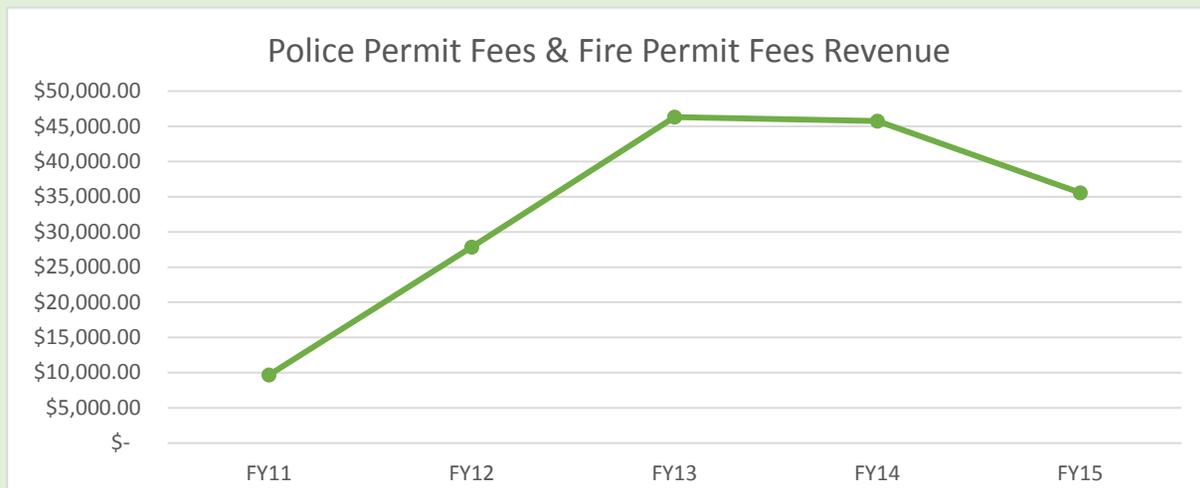


Development Fees, Permits & Licenses

Account Name	Police Permit Fees & Fire Permit Fees
Account Number	101-3210-347915-00 & 101-3510-323127-00
Description	Funds collected for police protection that is required for the special events held within City limits for purposes of traffic, crowd control and security, or on-site fire watch or emergency medical personnel.
Fund	General Fund (101)
Legal Authority	Woodstock Code of Ordinances Chapter 11, Sections 10 & 11
Source	Individuals and businesses applying for special event permits.
Use	Fund special detail pay for officers and fireman who chose to work the special events.
Method of Collection	Collected by Development Services (division of Community Development).
Frequency of Collection	No schedule, collected as they are received.
Last Updated	11/12/2012

FY11	\$	9,683.89
FY12	\$	27,865.04
FY13	\$	46,310.49
FY14	\$	45,759.76
FY15	\$	35,580.81

Total City Revenue FY15	\$	38,329,047.11
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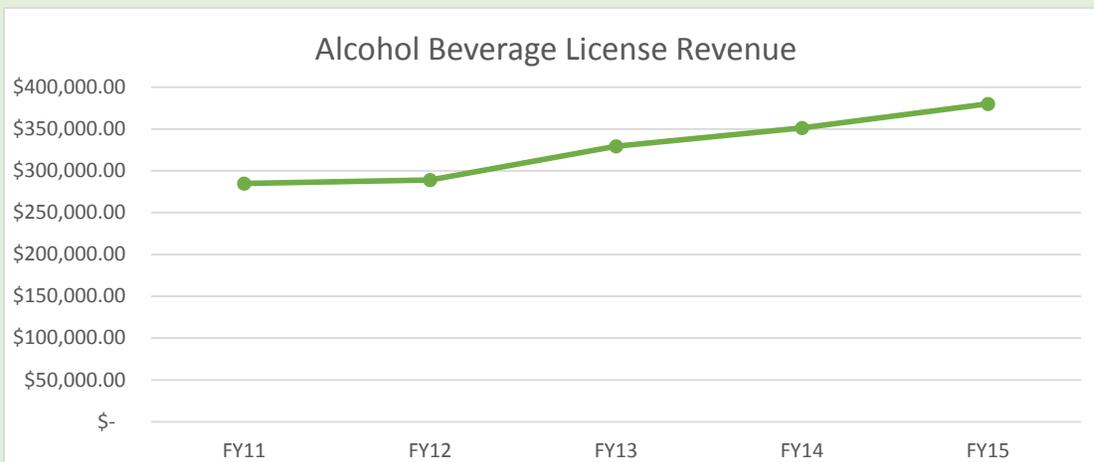


Development Fees, Permits & Licenses

Account Name	Alcohol Beverage License
Account Number	101-7220-314215-00
Description	Fees collected for the issuance of a license to sell alcoholic beverages (approved by Council).
Fund	General Fund (101)
Legal Authority	O.C.G.A. § 3-3, Woodstock Code of Ordinances Chapter 6
Source	Retailers and on-premise consumption businesses located within City limits.
Use	Unrestricted funds used for City operations.
Method of Collection	Collected by Development Services (division of Community Development).
Frequency of Collection	Annually, must be renewed by January 1st and with each new application.
Fee Schedule	Annual license fee - Beer \$1,000 - Wine \$1,000 - Liquor \$5,000 - Sunday Sales \$500 - Ancillary Tasting \$100
Last Updated	Current through the 2014 session, 6/8/2015

FY11	\$ 284,933.00
FY12	\$ 288,950.00
FY13	\$ 329,491.00
FY14	\$ 351,492.28
FY15	\$ 380,133.10

Total City Revenue FY15	\$ 38,329,047.11
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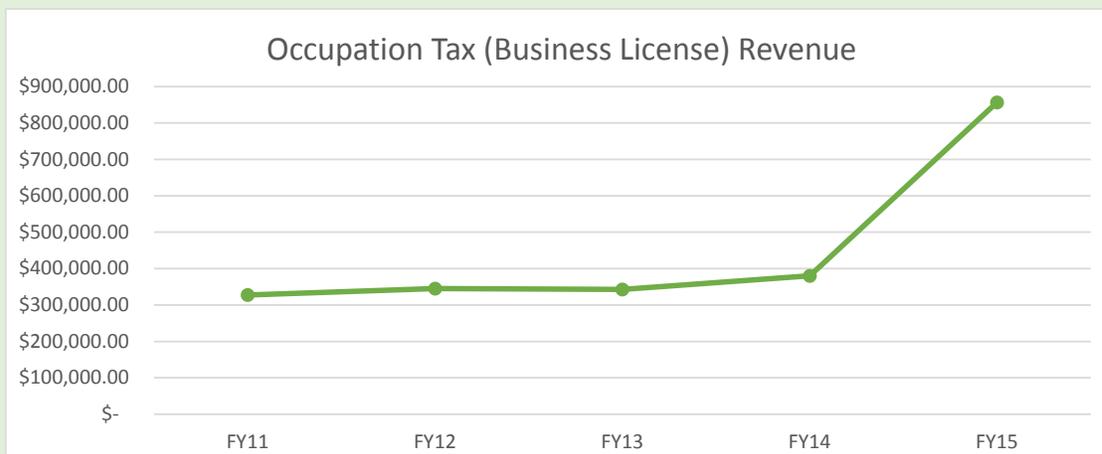
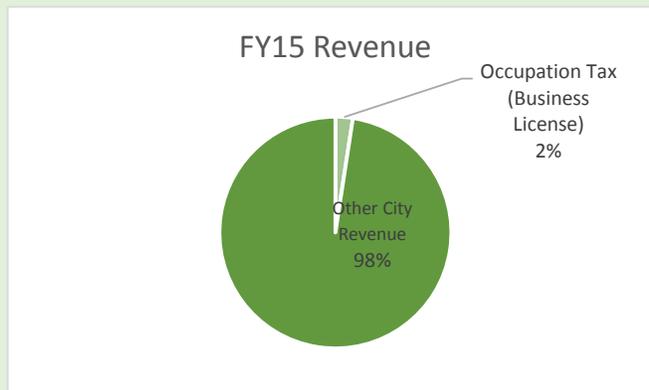


Development Fees, Permits & Licenses

Account Name	Occupation Tax (Business License)
Account Number	101-7220-316110-00
Description	The occupational tax levied in this article is for revenue purposes only and is not for regulatory purposes, nor is the payment of the tax made a condition precedent to the practice of any such profession, trade or calling.
Fund	General Fund (101)
Legal Authority	O.C.G.A § 48-13-5 through 48-13-26, Woodstock Code of Ordinances Chapter 86 Article III
Source	Businesses or individuals operating a business within the corporate limits of the City.
Use	Unrestricted funds used for City operations.
Method of Collection	Collected by Development Services (division of Community Development)
Frequency of Collection	Annually, must be renewed by January 1st and with each new application.
Fee Schedule	See section 2.4 Occupational Tax and Regulatory Fees in the Woodstock Fee Schedule for the table.
Last Updated	Current through the 2014 Session, 8/25/2014

FY11	\$ 327,510.00
FY12	\$ 345,022.00
FY13	\$ 342,685.00
FY14	\$ 380,462.50
FY15	\$ 856,984.44

Total City Revenue FY15	\$ 38,329,047.11
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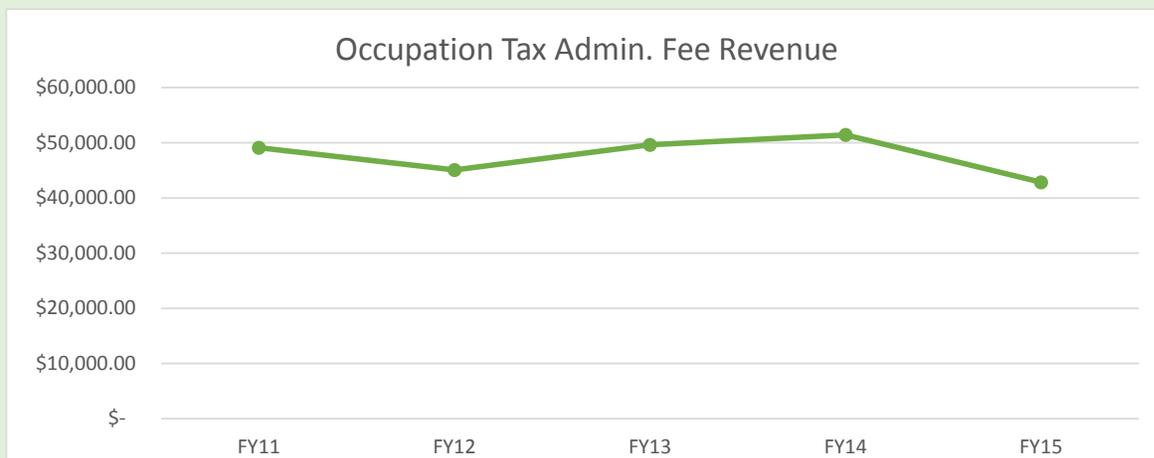
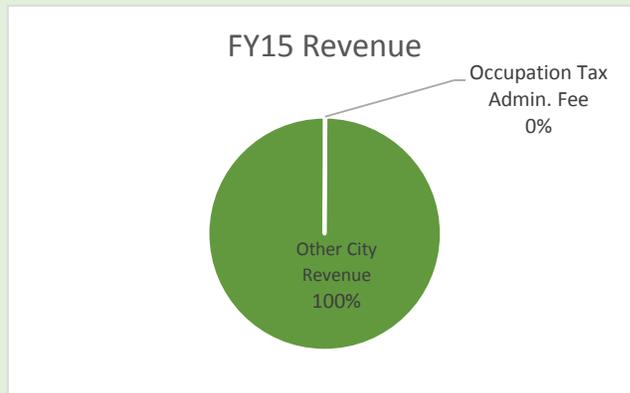


Development Fees, Permits & Licenses

Account Name	Occupation Tax Admin. Fee
Account Number	101-7220-316410-00
Description	Fee that covers the cost of processing and issuing occupational tax licenses to businesses and individuals that apply for a license.
Fund	General Fund (101)
Legal Authority	Woodstock Code of Ordinances Chapter 86 Section 77
Source	Businesses or individuals operating a business within the corporate limits of the City.
Use	Unrestricted funds used for City operations.
Method of Collection	Collected by Development Services (division of Community Development)
Frequency of Collection	Annually with each license renewal and with each new application for an occupational tax license as they are received.
Fee Schedule	\$30 per application
Last Updated	6/8/2015

FY11	\$	49,095.00
FY12	\$	45,082.30
FY13	\$	49,615.00
FY14	\$	51,415.00
FY15	\$	42,842.44

Total City Revenue FY15	\$	38,329,047.11
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Development Fees, Permits & Licenses

Account Name	Sign Permit Fee
Account Number	101-7220-322232-00
Description	Fees collected with sign permit applications submitted by business owners, developers, realtors etc. to obtain a sign permit, which is required within City limits.
Fund	General Fund (101)
Legal Authority	O.C.G.A. § 32-6, Woodstock Land Development Code Chapter 6
Source	Local business owners, developers, realtors, etc.
Use	Unrestricted funds used for City operations.
Method of Collection	Collected by Development Services (division of Community Development)
Frequency of Collection	No schedule, collected as they are received.
Fee Schedule	\$50 plus \$1 per square foot of sign area.
Last Updated	6/8/2015

FY11	\$ 7,293.00
FY12	\$ 11,950.00
FY13	\$ 17,937.00
FY14	\$ 20,800.82
FY15	\$ 15,108.10

Total City Revenue FY15	#####
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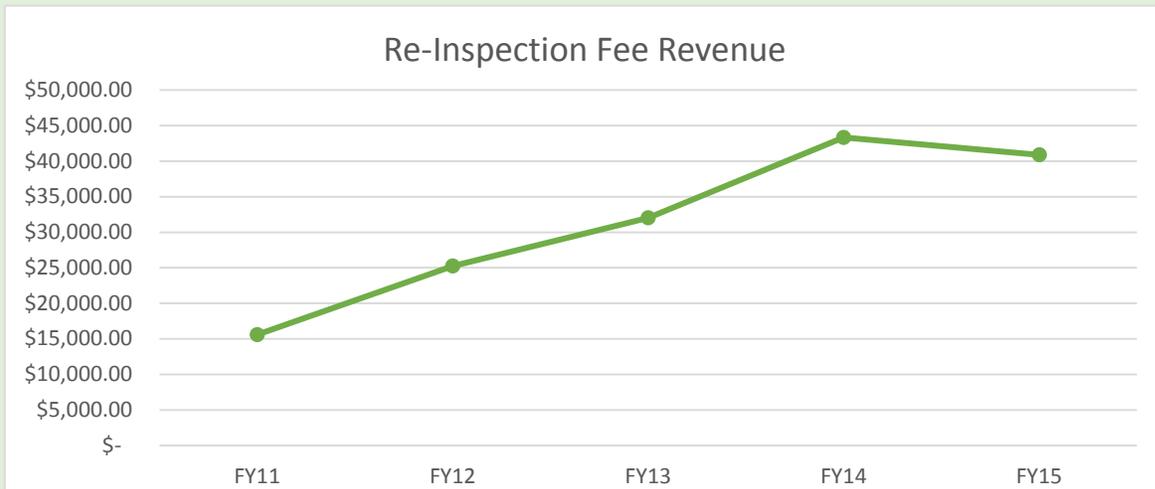


Development Fees, Permits & Licenses

Account Name	Miscellaneous Inspection Fee
Account Number	101-7220-323110-00
Description	Fees collected from builders/contractors for failed inspections completed by the building inspections.
Fund	General Fund (101)
Legal Authority	O.C.G.A. § 8-2
Source	Builders/contractors that require a follow up inspection after receiving a failed inspection report.
Use	Unrestricted funds used for City operations.
Method of Collection	Collected by Development Services (division of Community Development).
Frequency of Collection	No schedule, collected as they are received.
Fee Schedule	First Inspection: \$25 - Second Inspection: \$50 -Third Inspection: \$100
Last Updated	6/8/2015

FY11	\$ 15,594.00
FY12	\$ 25,232.00
FY13	\$ 32,001.00
FY14	\$ 43,327.99
FY15	\$ 40,869.50

Total City Revenue FY15	#####
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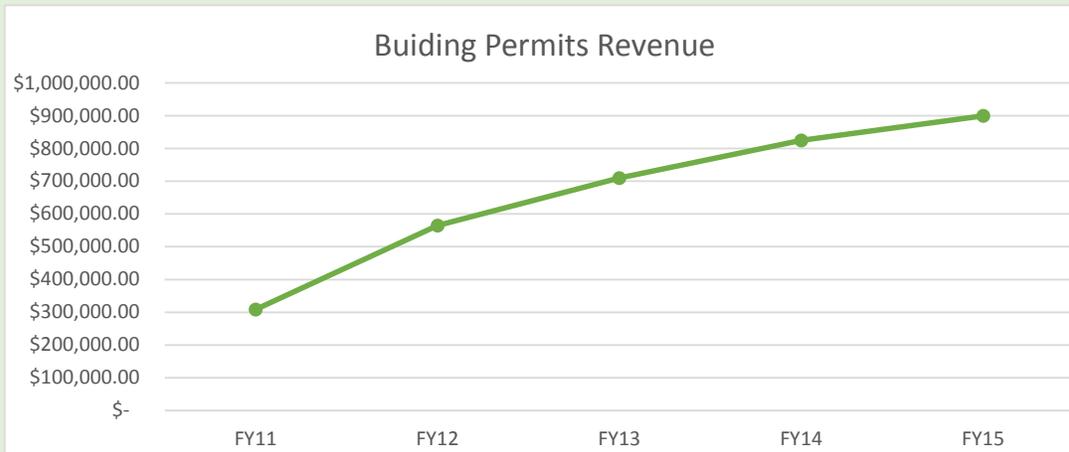
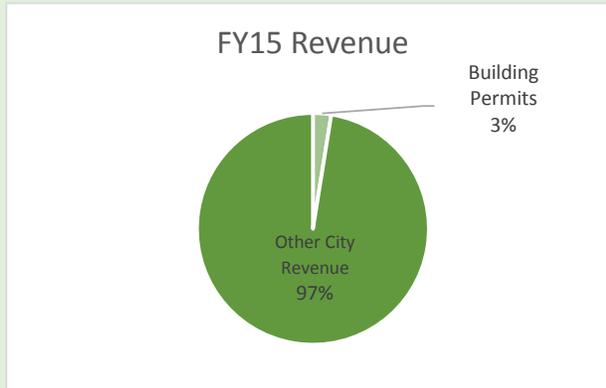


Development Fees, Permits & Licenses

Account Name	Buiding Permits
Account Number	101-7220-323142-00
Description	Fees collected for the issuance of building permits (commercial & residential) once plans/scope of work is approved by Building Official or Deputy Building Official or Fire Inspector.
Fund	General Fund (101)
Legal Authority	Woodstock Code of Ordinances Chapter 18 Section 3
Source	Individuals requesting a permit to complete work with in City limits.
Use	Unrestricted funds used for City operations.
Method of Collection	Collected by Development Services (division of Community Development).
Frequency of Collection	No schedule, collected as they are received.
Fee Schedule	See Section 2.2 Building and Construction of the Woodstock Fee Schedule for all permit times and related fees.
Last Updated	6/8/2015

FY11	\$ 308,599.00
FY12	\$ 565,221.00
FY13	\$ 709,879.00
FY14	\$ 824,355.93
FY15	\$ 899,438.13

Total City Revenue FY15	\$ 38,329,047.11
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Development Fees, Permits & Licenses

Account Name	Plan Review Fees
Account Number	101-7410-323141-00
Description	Fees collected for the review of plans by the Community Development Director, Building Official, Deputy Building Official, Public Works Director, and Fire Inspector.
Fund	General Fund (101)
Legal Authority	Woodstock Code of Ordinances, Chapter 50 and 74
Source	Fees paid by developers, construction companies, individuals submitting plans for approval.
Use	Unrestricted funds used for City operations.
Method of Collection	Collected by Development Services (division of Community Development).
Frequency of Collection	No schedule, collected as they are received.
Fee Schedule	Plan review fees are calculated based on the type of plans submitted. See section 2.2.2.5 of Woodstock's Fee Schedule for details.
Last Updated	6/8/2015

FY11	\$ 47,269.00
FY12	\$ 177,819.00
FY13	\$ 309,103.00
FY14	\$ 301,617.25
FY15	\$ 312,339.79

Total City Revenue FY15	\$ 38,329,047.11
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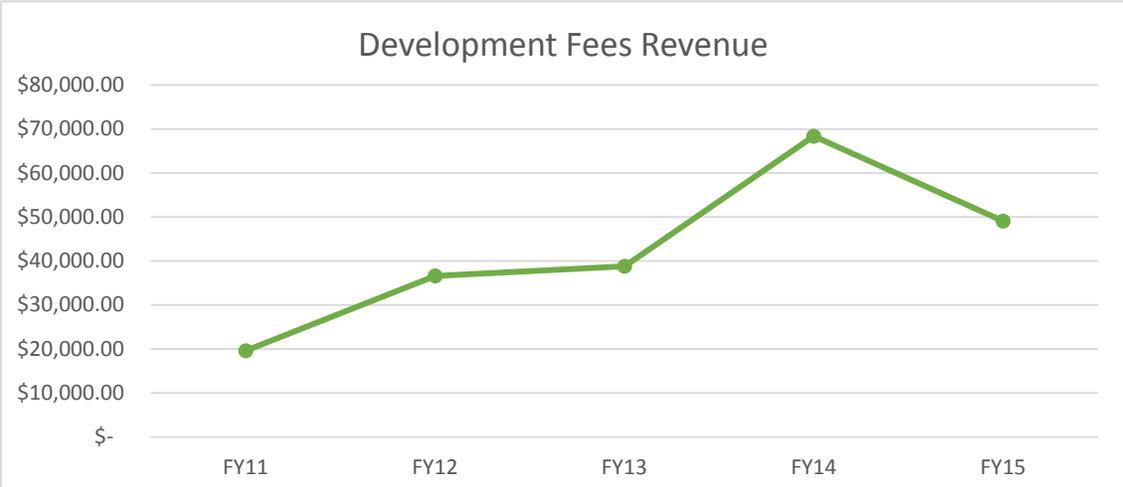


Development Fees, Permits & Licenses

Account Name	Development Fees
Account Number	101-7410-371130-00
Description	Land Development and Planning & Zoning fees collected for site plan review, land development permits, zoning variance applications, conditional use permit applications, sign variance applications, and zoning certification letters.
Fund	General Fund (101)
Legal Authority	Woodstock Land Development Code
Source	Applicants seeking zoning or land development approval.
Use	Unrestricted funds used for City operations.
Method of Collection	Collected by Development Services (division of Community Development).
Frequency of Collection	No schedule, collected as they are received.
Last Updated	See Section 2.5.5 Land Development Fees of Woodstock's Fee Schedule for details.

FY11	\$ 19,617.00
FY12	\$ 36,597.90
FY13	\$ 38,796.30
FY14	\$ 68,377.02
FY15	\$ 49,108.72

Total City Revenue FY15	\$38,329,047.11
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Excise

Account Name	Alcohol Beverage Tax
Account Number	101-7220-314296-00
Description	Tax collected from alcoholic beverage distributors and liquor pouring license holders based on the amount of alcohol delivered or sold in City limits.
Fund	General Fund (101)
Legal Authority	O.C.G.A. § 3-5-80, 3-6-60 & 3-4-80, Woodstock Code of Ordinances Chapter 6 Sections 131-138
Source	Alcoholic beverage distributors and liquor pouring license holders.
Use	Unrestricted funds used for City operations.
Method of Collection	Collected by Development Services (division of Community Development).
Frequency of Collection	Monthly
Fee Schedule	\$0.22 per liter for wine sold in City limits, \$6.00 per barrel or bulk container of malt beverages, \$0.05 per 12 ounces of bottled malt beverage sold in City limits, \$0.22 per liter of packaged distilled spirits sold in City limits, 3% of distilled spirits sold by the drink for on premise consumption.
Last Updated	Current through the 2014 session, 6/8/2015

FY11	\$ 928,109.94
FY12	\$ 1,000,147.77
FY13	\$ 962,520.00
FY14	\$ 998,830.57
FY15	\$ 1,048,800.19

Total City Revenue	\$ 38,329,047.11
FY15	

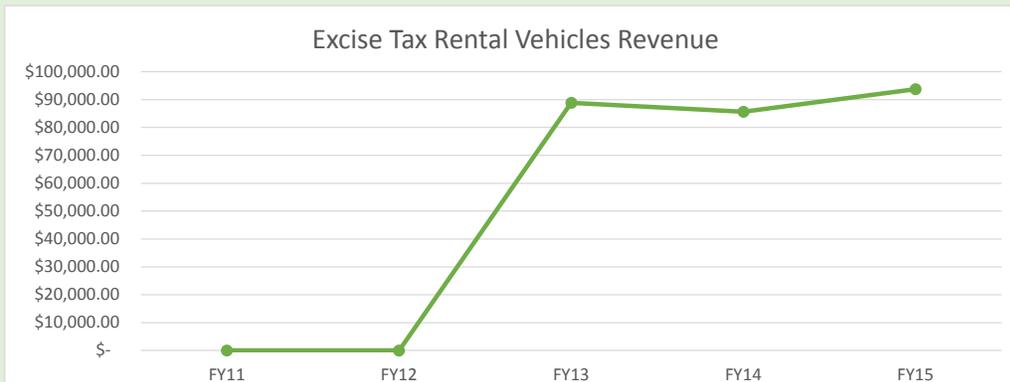


Excise

Account Name	Excise Tax Rental Vehicles
Account Number	280-1510-314410-00
Description	Excise tax assessed and levied upon each rental charge collected by any rental motor vehicle customer when a customer pays sales tax with respect to the rental charge.
Fund	Rental Motor Vehicle Tax (280)
Legal Authority	O.C.G.A. § 8-48, Woodstock Code of Ordinances Chapter 86 Section 202
Source	Businesses within City limits that rent vehicles to other businesses or individuals.
Use	Funds are to be used for promoting industry, trade, commerce and tourism. Capital outlay projects consisting of the construction of convention, trade, sports, and recreation all facilities, or public safety facilities, such as constructing renovating, improving, and equipping parking facilities, pedestrian walkways, plazas, connections, and other public improvements associated with the approved capital outlay projects can be funded by Rental Motor Vehicle Tax. Retirement of debt issued with respect to such capital outlay projects, and maintenance and operation expenses or security and public safety expenses associated with the capital outlay projects is also allowable.
Method of Collection	Collected by Development Services (division of Community Development).
Frequency of Collection	Monthly
Fee Schedule	3%
Last Updated	Current through the 2014 Session,

FY11	\$ -
FY12	\$ -
FY13	\$ 88,872.11
FY14	\$ 85,603.25
FY15	\$ 93,709.71

Total City Revenue FY15	\$ 38,329,047.11
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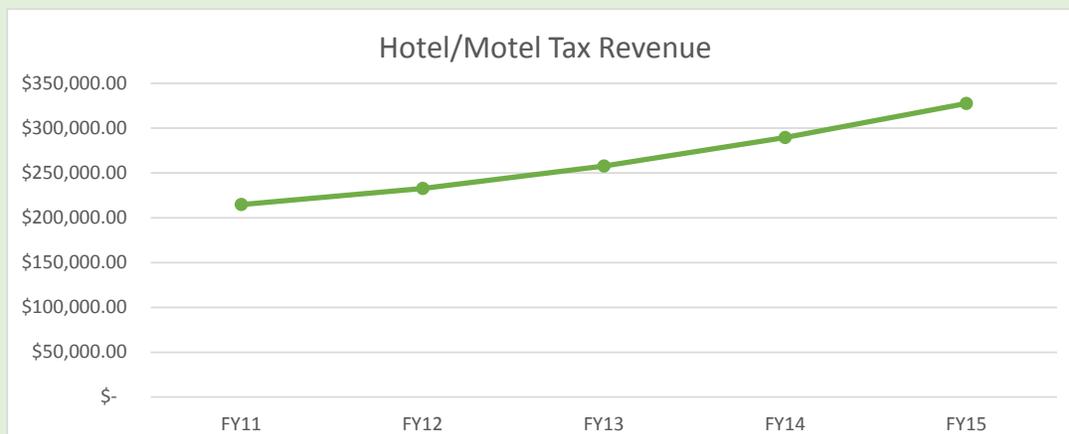


Excise

Account Name	Hotel/Motel Tax
Account Number	742-1510-314194-00
Description	Each lodging provider furnishing guest rooms in a hotel in the City shall collect a tax of eight percent on the amount of rent from the occupant unless an exception is provided (exceptions listed in section 86-164 of the Woodstock Code of Ordinance). These funds are remitted to the City by the 20th of each.
Fund	Hotel/Motel (742)
Legal Authority	O.C.G.A § 48-13-51 Woodstock Code of Ordinances Section 86-162, Woodstock Downtown Development Authority and City of Woodstock, GA Intergovernmental Agreement
Source	Hotels and motels located within City limits
Use	Funds collected must be used for promoting tourism, conventions, and trade shows.
Method of Collection	Collected by Development Services (division of Community Development).
Frequency of Collection	Monthly
Fee Schedule	8% of gross receipts
Last Updated	Current through the 2014 Session, 7/13/2009, 6/16/2014

FY11	\$ 214,748.75
FY12	\$ 232,766.81
FY13	\$ 257,774.92
FY14	\$ 289,657.77
FY15	\$ 327,621.58

Total City Revenue FY15	\$ 38,329,047.11
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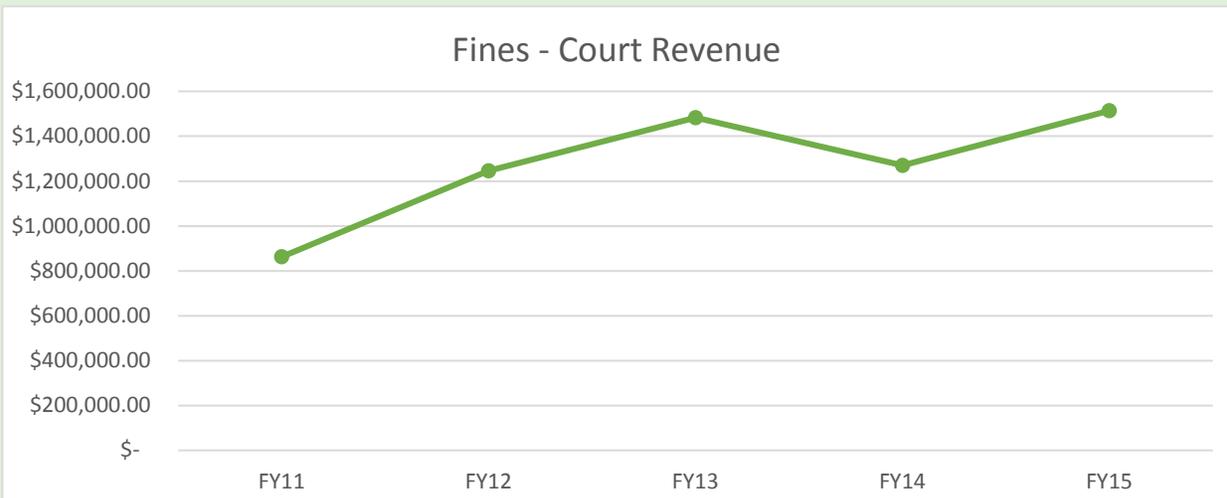


Fines & Forfeitures

Account Name	Fines - Court
Account Number	101-3210-351143-00
Description	Funds are generated by fines applied when a person receives a ticket or citation
Fund	General Fund (101)
Legal Authority	Woodstock Code of Ordinances Chapter 26 Section 12
Source	A person receives a ticket or citation
Use	Unrestricted funds used for City operations.
Method of Collection	Collected by Municipal Court department
Frequency of Collection	No schedule, collected as they are received.
Fee Schedule	See the City of Woodstock's Fine Schedule, Section 4.1 Municipal Court
Last Updated	10/22/2012

FY11	\$ 862,652.00
FY12	\$ 1,246,733.00
FY13	\$ 1,482,587.00
FY14	\$ 1,270,442.44
FY15	\$ 1,513,917.83

Total City Revenue FY15	\$ 38,329,047.11
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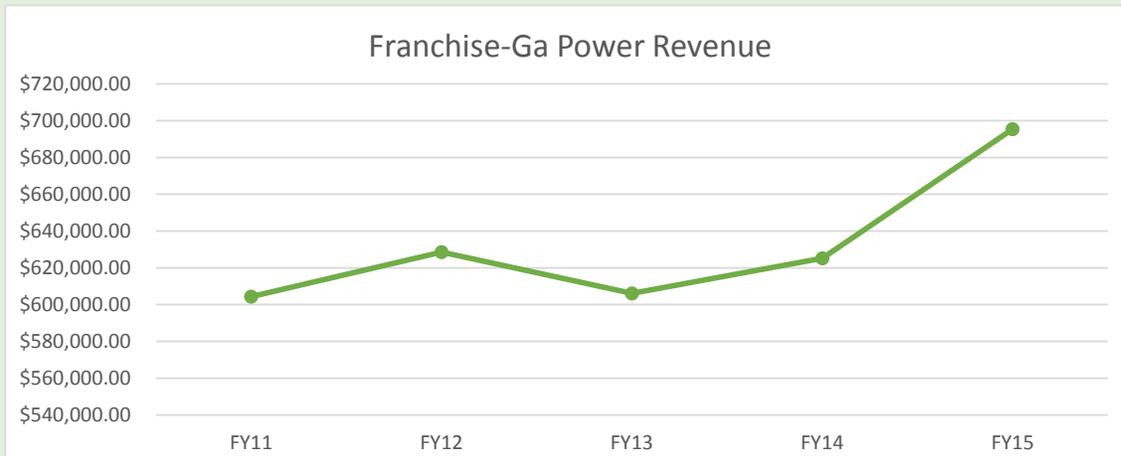
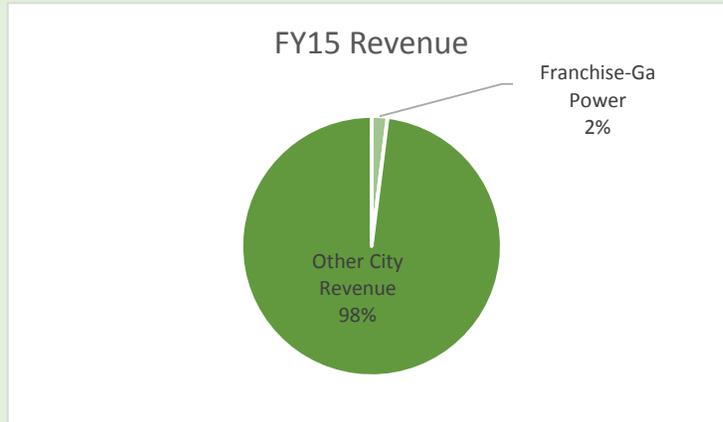


Franchise

Account Name	Franchise-Ga Power
Account Number	101-1510-311710-00
Description	The City collects compensation for the use of City streets and alleys for the purposes of railroads, street railways, telephone companies, electric companies, gas companies, telecommunication companies, transportation companies and other similar companies. The franchise rights, approved by City Council, extends to, but is not limited to, the erection of poles, stringing of wires, laying of pipes, lines and conduits both above and below the ground surface.
Fund	General Fund (101)
Legal Authority	Franchise Agreement between Georgia Power Company & The City of Woodstock (contract good through 9/3/2030)
Source	Georgia Power Company
Use	Unrestricted funds used for City operations.
Method of Collection	Collected by the Finance Department.
Frequency of Collection	Annually
Last Updated	6/14/2005

FY11	\$ 604,342.75
FY12	\$ 628,515.12
FY13	\$ 606,099.50
FY14	\$ 625,154.15
FY15	\$ 695,422.56

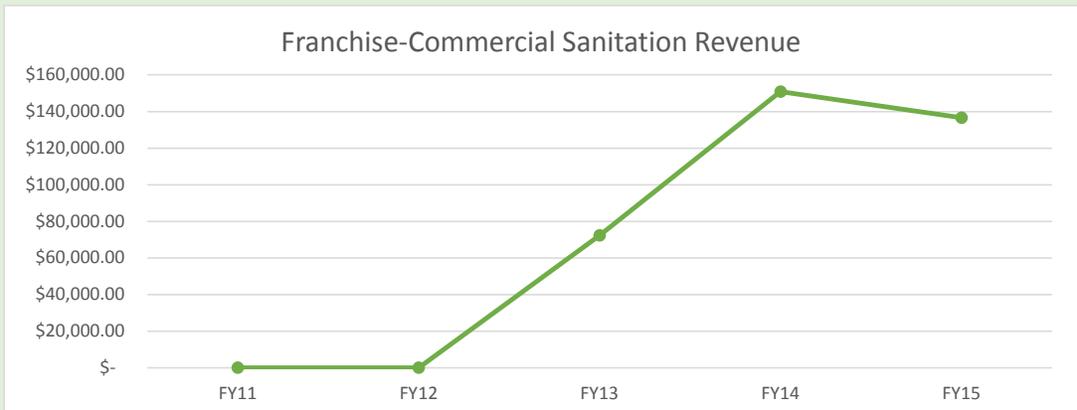
Total City Revenue FY15	\$ 38,329,047.11
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Franchise	
Account Name	Franchise-Commercial Sanitation
Account Number	101-1510-311713-00
Description	Regulatory fees collected from solid waste companies that are approved to conduct business within City limits shall be used to defray the cost of the City monitoring and enforcing compliance with the ordinance and for meeting requirements dictated by state law including studying and implementing plans and methods for handling of solid waste and reduction of solid waste generated within the City.
Fund	General Fund (101)
Legal Authority	O.C.G.A. § 12-8-39(d), Woodstock Code of Ordinances Chapter 78, Section 18
Source	Approved solid waste companies conducting business within City limits (approved by the City Manager)
Use	Funds are to be used for the regulation and enforcement of Woodstock City Ordinances Chapter 78
Method of Collection	Collected by Development Services (division of Community Development).
Frequency of Collection	Quarterly
Fee Schedule	\$1.50 month fee, plus 10% of the service provider's monthly gross revenue from commercial collections within the City, plus a surcharge fee of \$1.00 per ton of solid waste received, collected, handled, or disposed of at any private landfill or other private disposal facility presently located within City limits.
Last Updated	9/6/2011

FY11	\$ -
FY12	\$ -
FY13	\$ 72,327.34
FY14	\$ 150,851.27
FY15	\$ 136,645.68

Total City Revenue FY15	\$ 38,329,047.11
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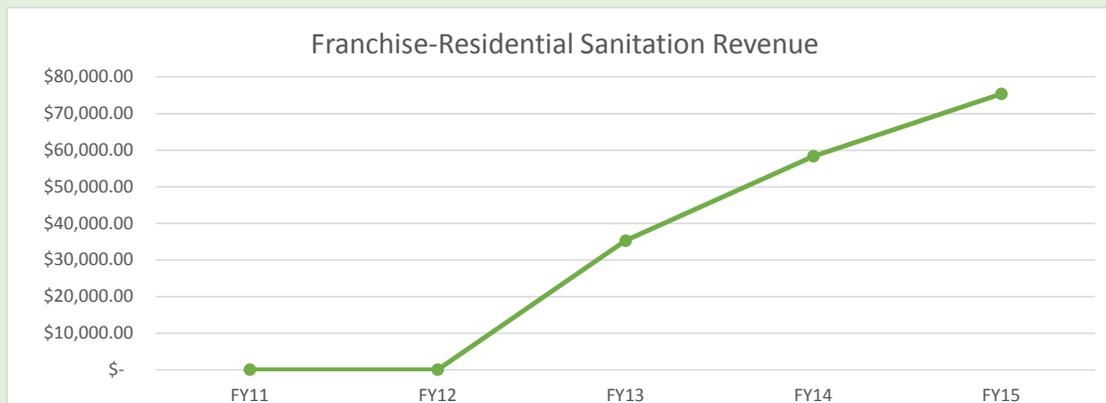


Franchise

Account Name	Franchise-Residential Sanitation
Account Number	101-1510-311714-00
Description	Regulatory fees collected from Waste Management to conduct business within City limits shall be used to defray the cost of the City monitoring and enforcing compliance with the ordinance and for meeting requirements dictated by state law including studying and implementing plans and methods for handling of solid waste and reduction of solid waste generated within the City.
Fund	General Fund (101)
Legal Authority	Contract signed on 11/14/2011 between The City of Woodstock and Georgia Waste Systems, Inc.
Source	Approved solid waste company conducting business within City limits (approved by City Council). It is presently Waste Management.
Use	Funds are to be used for the regulation and enforcement of Woodstock City Ordinances Chapter 78
Method of Collection	Collected by the Finance Department.
Frequency of Collection	Quarterly
Fee Schedule	\$1.50 month fee, plus 10% of the service provider's monthly gross revenue from commercial collections within the City, plus a surcharge fee of \$1.00 per ton of solid waste received, collected, handled, or disposed of at any private landfill or other private disposal facility presently located within City limits.
Last Updated	11/14/2011

FY11	\$	-
FY12	\$	-
FY13	\$	35,241.54
FY14	\$	58,307.62
FY15	\$	75,375.84

Total City Revenue	\$	38,329,047.11
FY15		

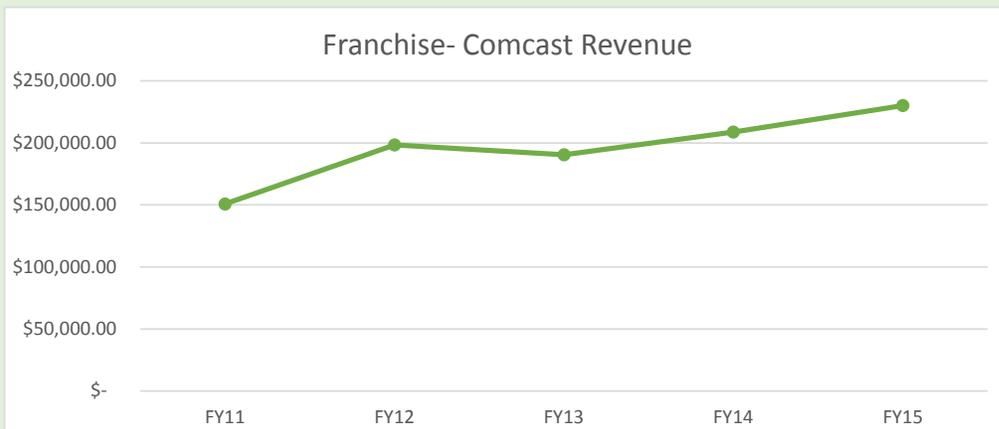


Franchise

Account Name	Franchise-Comcast
Account Number	101-1510-311724-00
Description	The City collects compensation for the use of City streets and alleys for the purposes of railroads, street railways, telephone companies, electric companies, gas companies, telecommunication companies, transportation companies and other similar companies. The franchise rights, approved by City Council, extends to, but is not limited to, the erection of poles, stringing of wires, laying of pipes, lines and conduits both above and below the ground surface.
Fund	General Fund (101)
Legal Authority	Franchise Agreement between The City of Woodstock, GA & Comcast of Georgia/Massachusetts, LLC signed on 7/13/2009
Source	Comcast Company
Use	Unrestricted funds used for City operations.
Method of Collection	Collected by the Finance Department.
Fee Schedule	3% - 5%
Frequency of Collection	Quarterly
Last Updated	7/13/2009

FY11	\$ 150,788.49
FY12	\$ 198,291.32
FY13	\$ 190,403.96
FY14	\$ 208,679.85
FY15	\$ 230,064.42

Total City Revenue FY15	\$ 38,329,047.11
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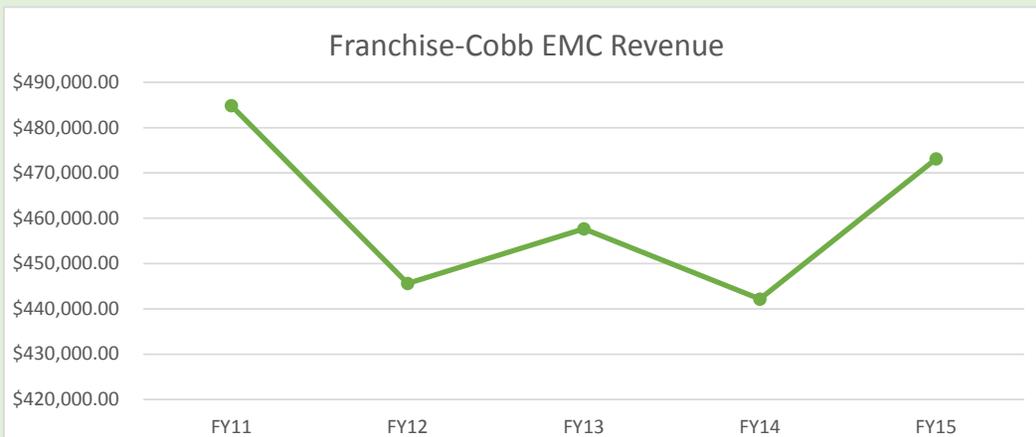
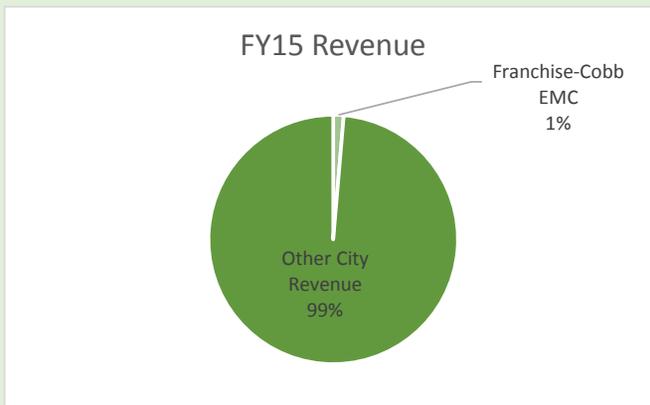


Franchise

Account Name	Franchise-Cobb EMC
Account Number	101-1510-311730-00
Description	The City collects compensation for the use of City streets and alleys for the purposes of railroads, street railways, telephone companies, electric companies, gas companies, telecommunication companies, transportation companies and other similar companies. The franchise rights, approved by City Council, extends to, but is not limited to, the erection of poles, stringing of wires, laying of pipes, lines and conduits both above and below the ground surface.
Fund	General Fund (101)
Legal Authority	Franchise agreement signed on 9/24/1990 between Cobb EMC & the City of Woodstock. Agreement expires on 9/24/2025.
Source	Cobb EMC
Use	Unrestricted funds used for City operations.
Method of Collection	Collected by the Finance Department.
Frequency of Collection	Annually
Last Updated	9/24/1990

FY11	\$ 484,832.74
FY12	\$ 445,644.50
FY13	\$ 457,660.50
FY14	\$ 442,172.47
FY15	\$ 473,120.31

Total City Revenue	\$ 38,329,047.11
FY15	

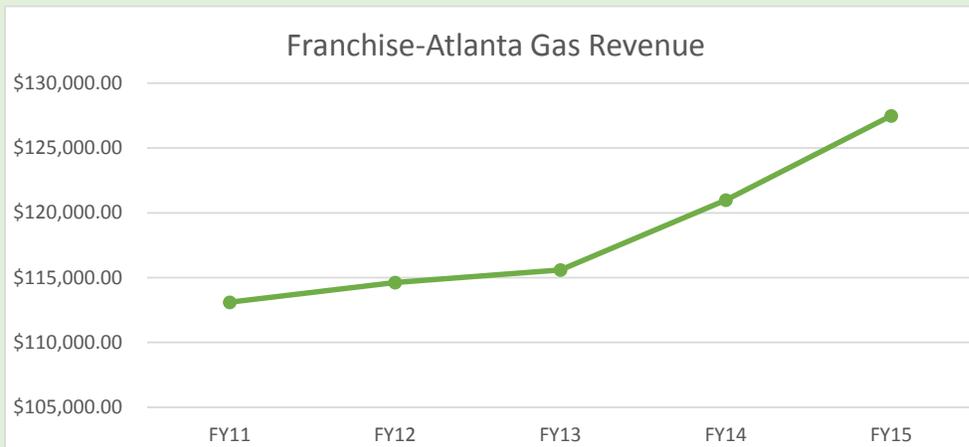


Franchise

Account Name	Franchise-Atlanta Gas
Account Number	101-1510-311732-00
Description	The City collects compensation for the use of City streets and alleys for the purposes of railroads, street railways, telephone companies, electric companies, gas companies, telecommunication companies, transportation companies and other similar companies. The franchise rights, approved by City Council, extends to, but is not limited to, the erection of poles, stringing of wires, laying of pipes, lines and conduits both above and below the ground surface.
Fund	General Fund (101)
Legal Authority	Franchise Agreement with Atlanta Gas Light
Source	Atlanta Gas Light Company
Use	Unrestricted funds used for City operations.
Method of Collection	Collected by the Finance Department.
Frequency of Collection	Quarterly
Last Updated	11/20/1998

FY11	\$ 113,106.50
FY12	\$ 114,622.22
FY13	\$ 115,597.45
FY14	\$ 120,985.02
FY15	\$ 127,485.94

Total City Revenue FY15	\$ 38,329,047.11
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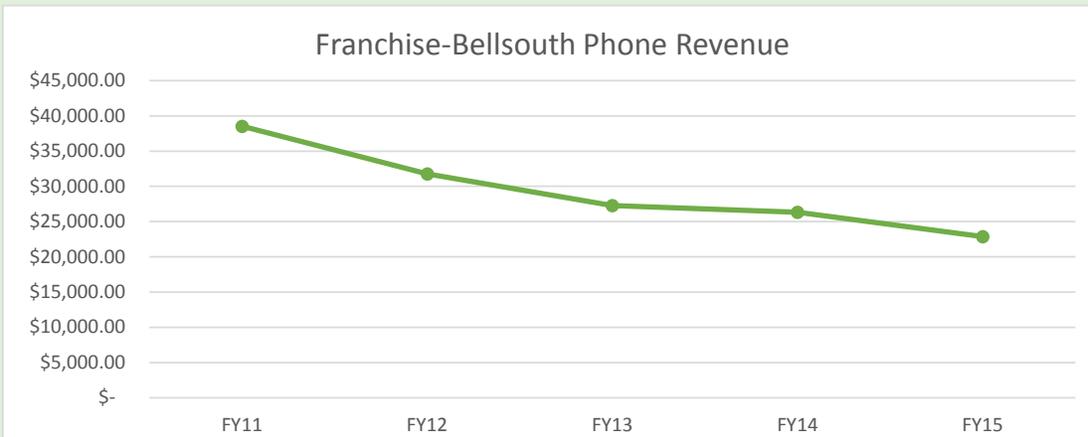


Franchise

Account Name	Franchise-Bellsouth Phone
Account Number	101-1510-311747-00
Description	The City collects compensation for the use of City streets and alleys for the purposes of railroads, street railways, telephone companies, electric companies, gas companies, telecommunication companies, transportation companies and other similar companies. The franchise rights, approved by City Council, extends to, but is not limited to, the erection of poles, stringing of wires, laying of pipes, lines and conduits both above and below the ground surface.
Fund	General Fund (101)
Legal Authority	Franchise agreement signed on 8/8/2006 between BellSouth/AT&T and the City of Woodstock.
Source	Bellsouth Telecommunications, LLC
Use	Unrestricted funds used for City operations.
Method of Collection	Collected by the Finance Department.
Fee Schedule	3%
Frequency of Collection	One annual payment & one quarterly payment
Last Updated	8/8/2006

FY11	\$	38,534.85
FY12	\$	31,786.31
FY13	\$	27,270.89
FY14	\$	26,311.11
FY15	\$	22,866.82

Total City Revenue	\$	38,329,047.11
FY15		

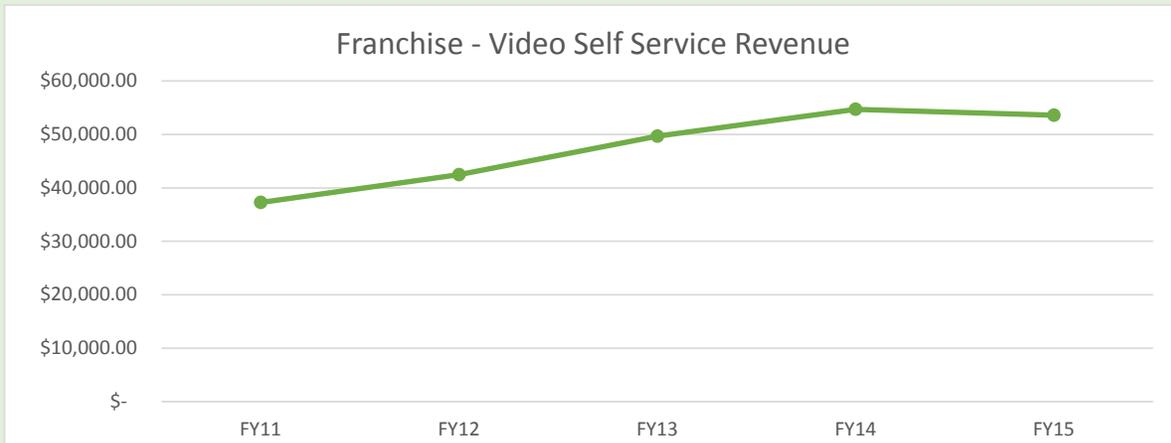


Franchise

Account Name	Franchise - Video Self Service
Account Number	101-1510-311795-00
Description	The City collects compensation for the use of City streets and alleys for the purposes of railroads, street railways, telephone companies, electric companies, gas companies, telecommunication companies, transportation companies and other similar companies. The franchise rights, approved by City Council, extends to, but is not limited to, the erection of poles, stringing of wires, laying of pipes, lines and conduits both above and below the ground surface.
Fund	General Fund (101)
Legal Authority	Franchise Agreement with BellSouth/AT&T
Source	Bellsouth Telecommunications, LLC
Use	Unrestricted funds used for City operations.
Method of Collection	Collected by the Finance Department.
Fee Schedule	5%
Frequency of Collection	Quarterly
Last Updated	7/14/2008

FY11	\$	37,259.59
FY12	\$	42,461.30
FY13	\$	49,647.23
FY14	\$	54,685.70
FY15	\$	53,594.34

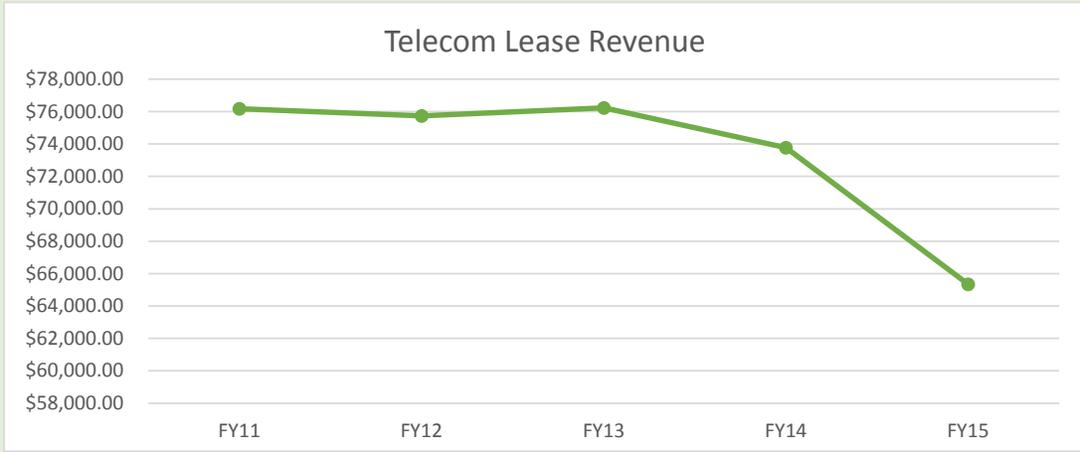
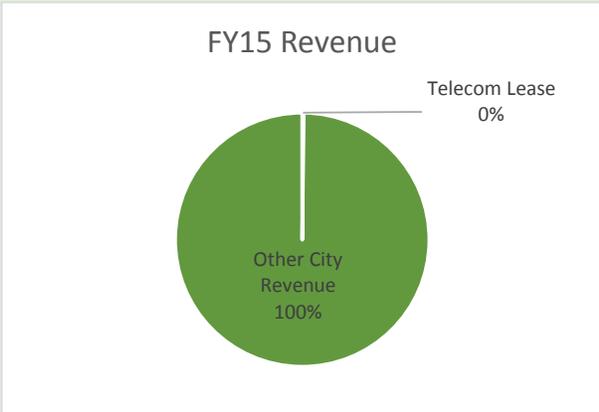
Total City Revenue FY15	\$	38,329,047.11
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Franchise	
Account Name	Telecom Lease
Account Number	101-1510-345630-00
Description	The City collects compensation for the use of City streets and alleys for the purposes of railroads, street railways, telephone companies, electric companies, gas companies, telecommunication companies, transportation companies and other similar companies. The franchise rights, approved by City Council, extends to, but is not limited to, the erection of poles, stringing of wires, laying of pipes, lines and conduits both above and below the ground surface.
Fund	General Fund (101)
Legal Authority	Various franchise agreements
Source	Sprint/Nextel & T-Mobile
Use	Unrestricted funds used for City operations.
Method of Collection	Collected by the Finance Department.
Fee Schedule	3%
Frequency of Collection	Monthly & quarterly payments
Last Updated	Sprint: 4/28/1998

FY11	\$	76,184.11
FY12	\$	75,726.58
FY13	\$	76,228.18
FY14	\$	73,767.45
FY15	\$	65,342.48

Total City Revenue	\$	38,329,047.11
FY15		

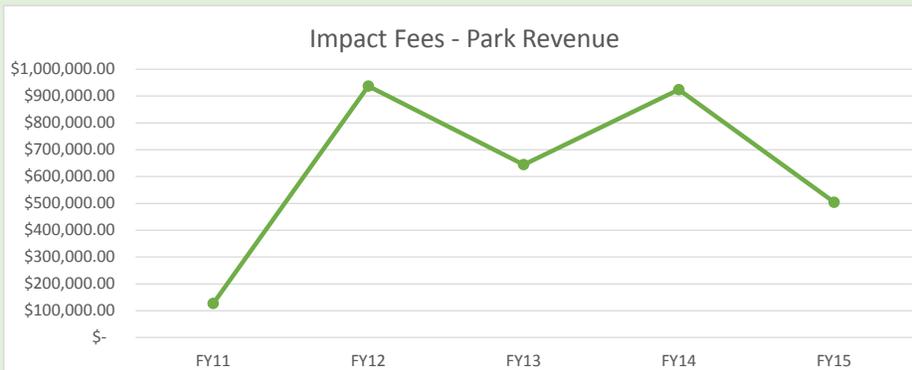


Impact Fees

Account Name	Impact Fees - Park
Account Number	315-7220-341322-00
Description	An equitable program for planning and financing public facilities to serve new growth and development is necessary in order to promote and accommodate orderly growth and development and to protect the public health safety and general welfare of the citizens of the city; and that certain public facilities have been and must be further expanded if new growth and development is to be accommodated at the same level of service available to existing development; and that it is fair and equitable that new growth and development shall bear a proportionate share of the cost of such public facilities necessary to serve new growth and development.
Fund	Impact Fees (315)
Legal Authority	Woodstock Code of Ordinance Chapter 2, Section 422 - 433
Source	Developers of new construction within City limits
Use	Expenditures from the impact fee accounts shall be made only for system improvements within the service area for which the development impact fee was assessed and collected; following shall be considered general revenue for the city, and may be expended accordingly: impact fees collected to recover the present value of excess capacity in existing system improvements; any portion of an impact fee collected as a repayment for expenditures made by the city for system improvements intended to be funded such impact fee
Method of Collection	Collected by Development Services (division of Community Development).
Frequency of Collection	No schedule, collected as they are received.
Last Updated	8/9/2010

FY11	\$	126,816.48
FY12	\$	937,536.12
FY13	\$	644,650.44
FY14	\$	923,948.64
FY15	\$	504,246.48

Total City Revenue	\$	38,329,047.11
FY15		

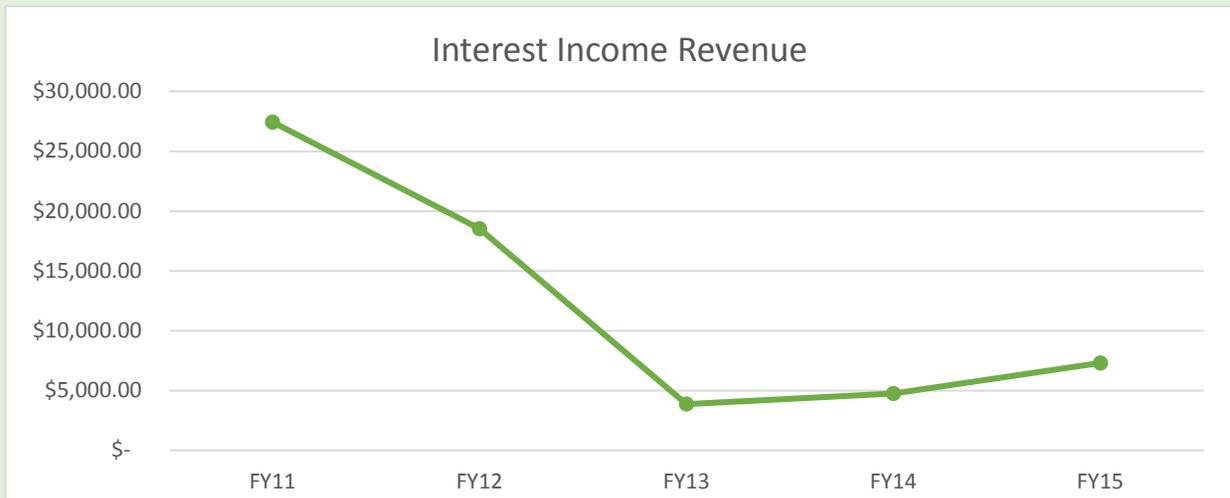
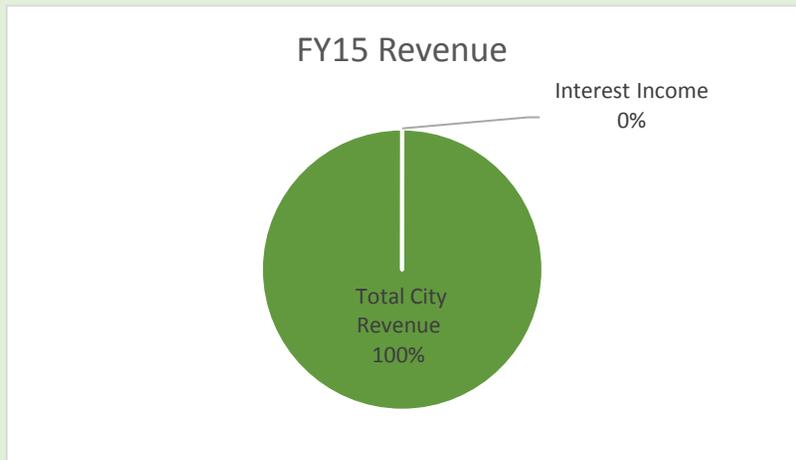


Interest Income

Account Name	Interest Income
Account Number	101-1510-361172-00
Description	Interest accrued on City funds that are held in interest bearing accounts.
Fund	Various
Legal Authority	Determined by the agreement/contract between the City and the Financial Institution.
Source	Deposited in various City accounts by the financial institution in which the funds are held.
Use	Unrestricted funds used for City operations.
Method of Collection	The Finance Department journalizes these interest deposits.
Frequency of Collection	Monthly
Last Updated	N/A

FY11	\$	27,432.80
FY12	\$	18,520.39
FY13	\$	3,862.68
FY14	\$	4,744.15
FY15	\$	7,292.12

Total City Revenue FY15	\$	38,329,047.11
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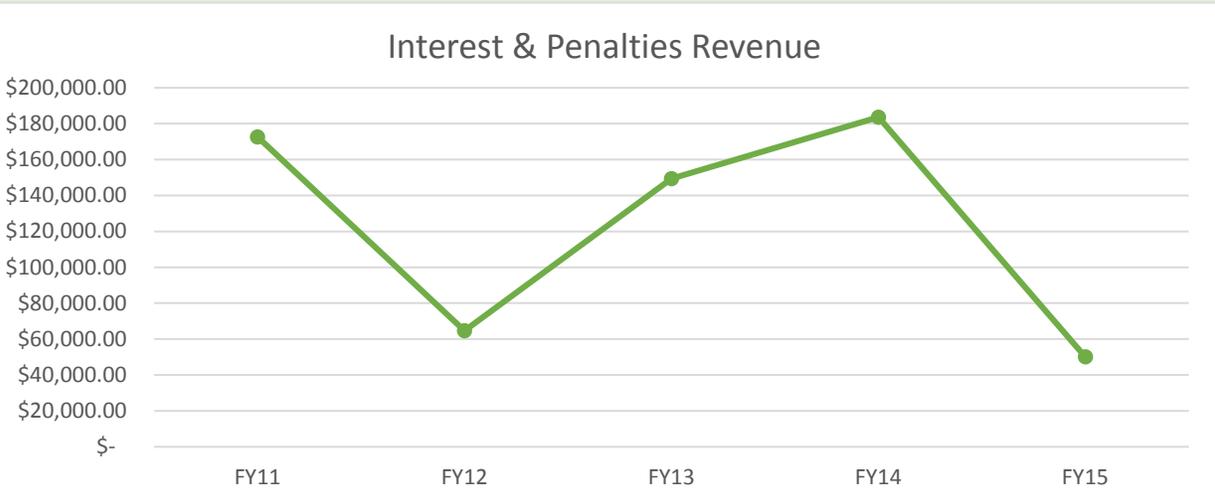
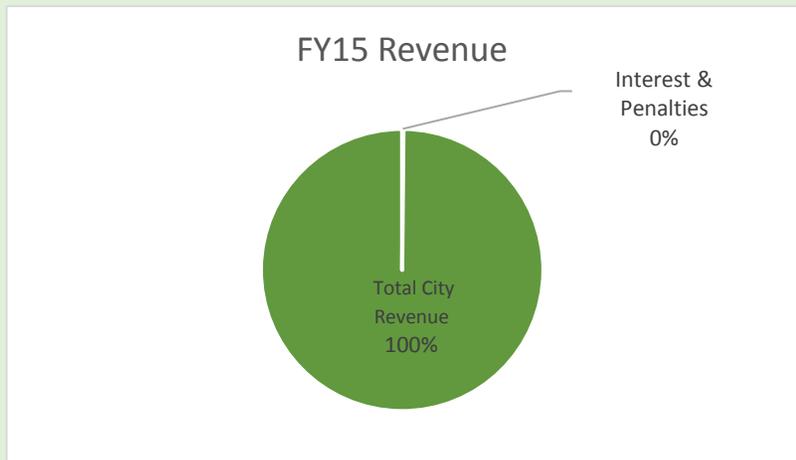


Miscellaneous

Account Name	Interest & Penalties
Account Number	101-1510-319110-00
Description	A monetary penalty incurred when general property taxes are paid late
Fund	General Fund (101)
Legal Authority	O.C.G.A § 48-2, Woodstock Code of Ordinances Chapters 86-33, City of Woodstock Fee Schedule Section 1.2.3. Property Taxes number 2 a-c
Source	Citizens and businesses that owe delinquent property tax bills.
Use	Unrestricted funds used for City operations.
Method of Collection	Payments are received by Finance, Utility Billing, and Community Development departments.
Frequency of Collection	No schedule, collected as they are received.
Last Updated	10/22/2012

FY11	\$	172,675.00
FY12	\$	64,739.00
FY13	\$	149,451.00
FY14	\$	183,642.35
FY15	\$	50,029.14

Total City Revenue	\$	38,329,047.11
FY15		

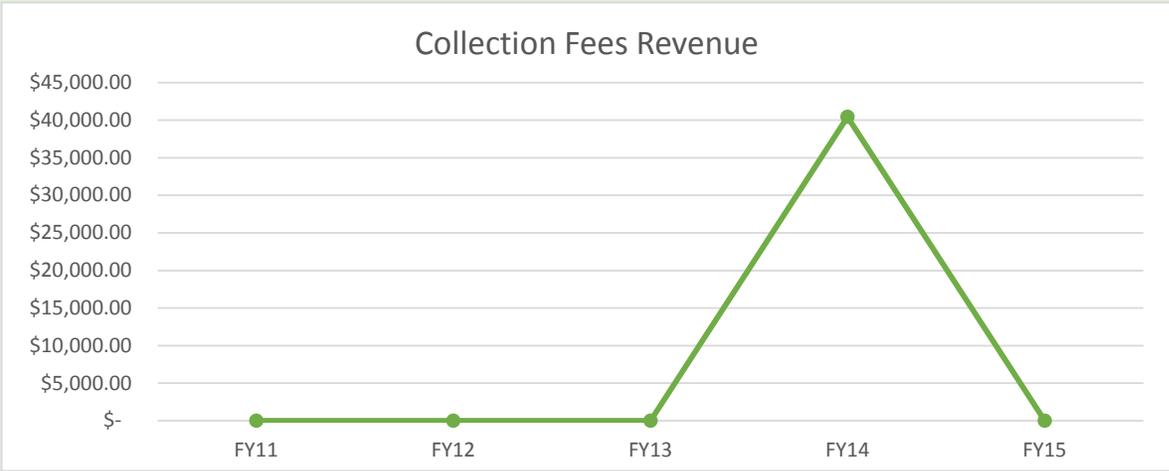


Miscellaneous

Account Name	Collection Fees
Account Number	101-1510-319115-00
Description	Fees that are applied to delinquent property tax bills in order to offset expenses incurred by the City to collect on the bills.
Fund	General Fund (101)
Legal Authority	City of Woodstock Fee Schedule Section 1.2.2 number 3
Source	Citizens and businesses that owe delinquent property tax bills.
Use	Funds are collected to recoup any collection attempt expense.
Method of Collection	The Finance and Utility Billing Departments collect these fees.
Frequency of Collection	No schedule, collected as they are received.
Last Updated	10/22/2012

FY11	\$	-
FY12	\$	-
FY13	\$	-
FY14	\$	40,435.06
FY15	\$	-

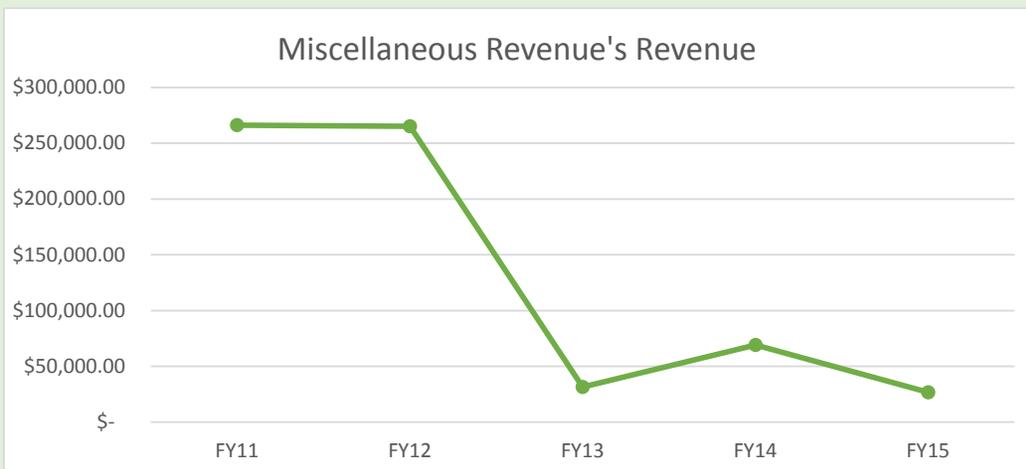
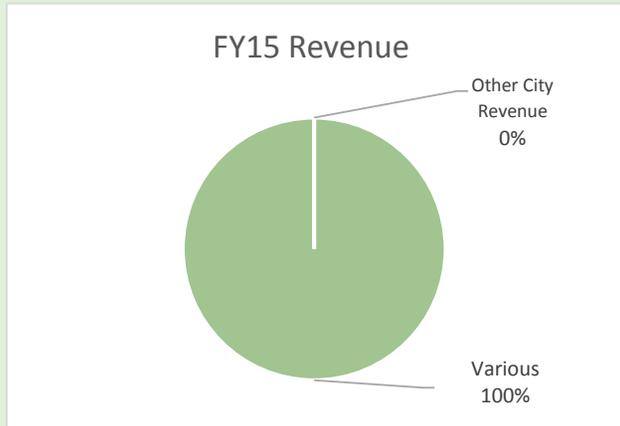
Total City Revenue FY14	\$	38,329,047.11
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Miscellaneous	
Account Name	Miscellaneous Revenues
Account Number	Various
Description	Miscellaneous funds collected that do not fall into a particular budgeted line item. Typically these funds are not re-occurring or the City is unable to predict when the funds will be received. For example, open records requests are posted to a miscellaneous local revenue line item in the Finance Department's budget.
Fund	General Fund (101)
Legal Authority	Uniform Chart of Accounts
Source	Various sources
Use	Unrestricted funds used for City operations.
Method of Collection	Payments are received by Finance, Utility Billing, and Community Development departments.
Frequency of Collection	No schedule, collected as they are received.
Last Updated	12/1/2013

FY11	\$ 266,209.76
FY12	\$ 265,158.72
FY13	\$ 31,507.09
FY14	\$ 69,055.73
FY15	\$ 26,731.56

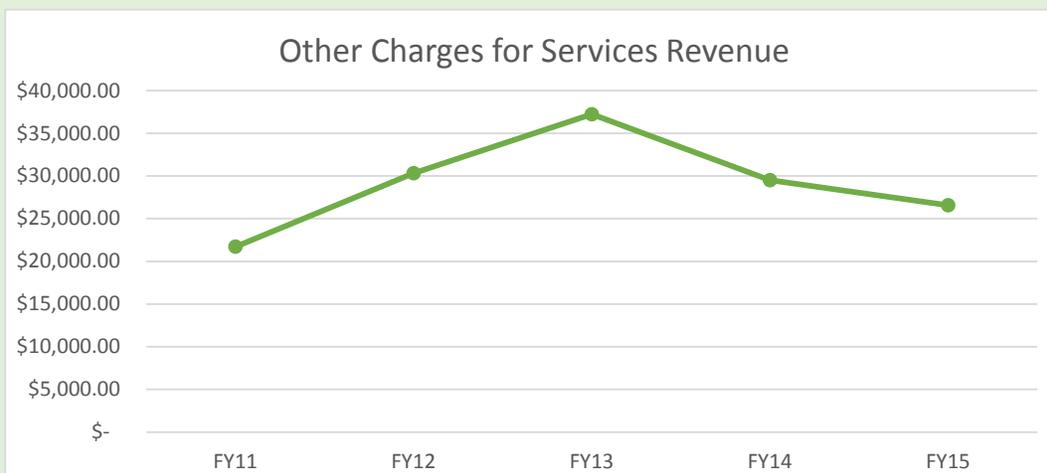
Total City Revenue FY14	\$ 38,329,047.11
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Miscellaneous	
Account Name	Other Charges for Services
Account Number	101-2115-341919-00
Description	Fees collected for accident reports, certified copies, criminal history request, expungement, incident reports and manager license applications.
Fund	General Fund (101)
Legal Authority	City of Woodstock Fee Schedule Section 6.1
Source	Individuals purchasing reports or requesting a service from the City's Court department.
Use	Unrestricted funds used for City operations.
Method of Collection	Court collects these fees.
Frequency of	No schedule, collected as they are received.
Last Updated	2/22/2012
Note	<i>FY13 and prior year numbers include the convenience fees collected with credit card payments. The City no longer collects convenience fees for court payments.</i>

FY11	\$ 21,711.00
FY12	\$ 30,310.00
FY13	\$ 37,236.00
FY14	\$ 29,518.25
FY15	\$ 26,574.75

Total City Revenue FY15	#####
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Miscellaneous

Account Name	Trail Use Fee
Account Number	320-5535-371121-00
Description	Fees collected by those individuals that utilize the City's trails that are paid for in conjunction with a special event permit.
Fund	Green Prints (320)
Legal Authority	City of Woodstock Fee Schedule Section 5.1.2
Source	For-profit organizers of a special event that utilizes City trails.
Use	The funds are used to maintain and build the City's trails.
Method of Collection	Collected by Development Services (division of Community Development).
Fee Schedule	\$5 per user
Frequency of	No schedule, collected as they are received.
Last Updated	10/22/2012

FY11	\$ -
FY12	\$ -
FY13	\$ 750.00
FY14	\$ 4,855.00
FY15	\$ 2,382.24

Total City Revenue FY15	#####
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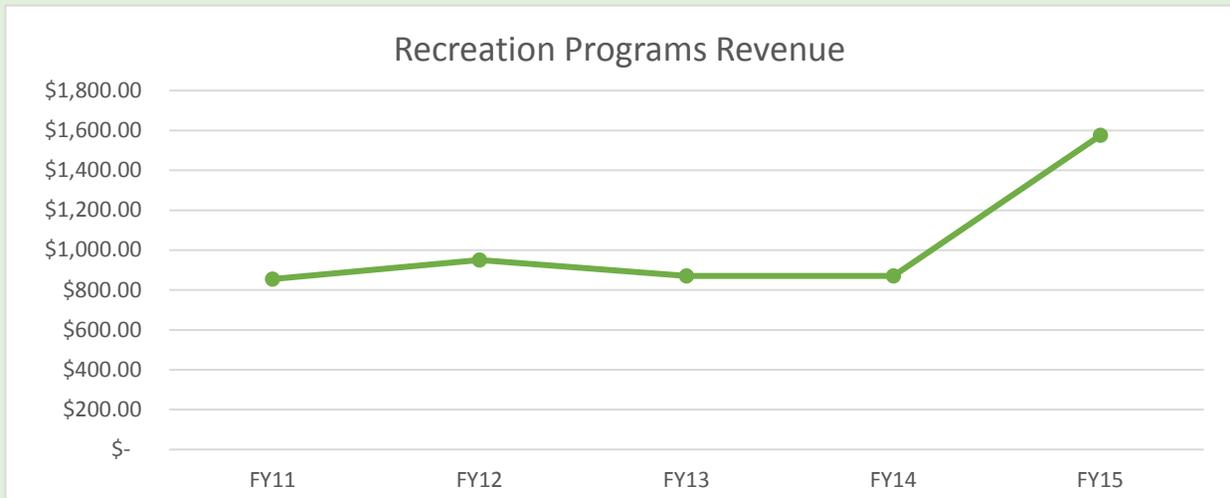


Parks & Recreation

Account Name	Recreation Programs
Account Number	101-5535-347912-00
Description	Fees collected from individuals who want to plant in the City's community garden.
Fund	General Fund (101)
Legal Authority	Woodstock Code of Ordinance Chapter 5
Source	Individuals who pay for plots in the community garden.
Use	Unrestricted funds used for City operations.
Method of Collection	Collected by Parks & Recreation Department
Frequency of Collection	No schedule, collected as they are received.
Last Updated	4/4/2014

FY11	\$	855.00
FY12	\$	951.00
FY13	\$	870.00
FY14	\$	870.00
FY15	\$	1,575.00

Total City Revenue	\$	38,329,047.11
FY15		

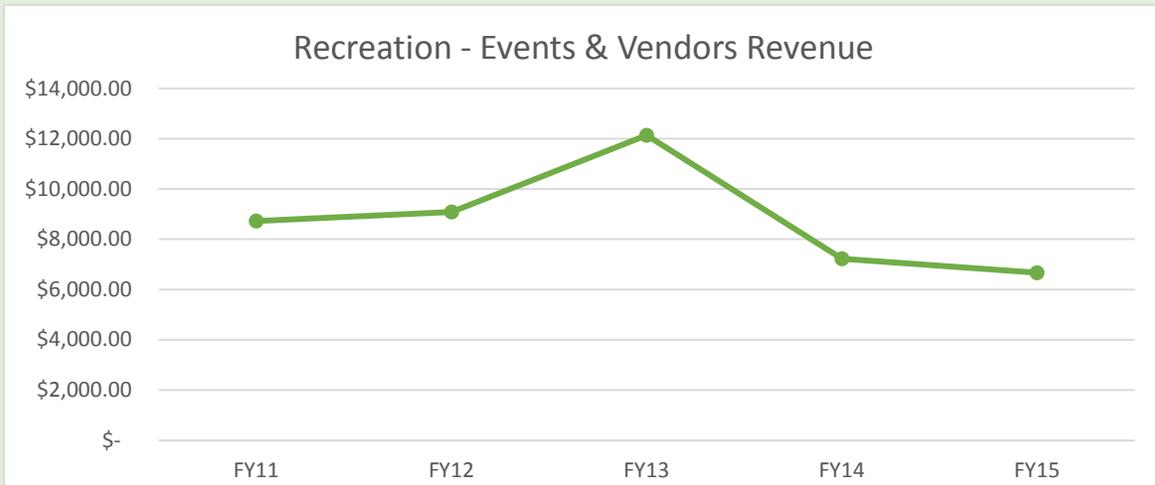


Parks & Recreation

Account Name	Recreation - Events & Vendors
Account Number	101-5535-347914-00
Description	Funds collected from individuals or businesses for City events who reserve space to sell items or advertise a business.
Fund	General Fund (101)
Legal Authority	Woodstock Code of Ordinance Chapter 5
Source	Individuals or businesses who want to reserve space at a City sponsored event.
Use	Unrestricted funds used for City operations.
Method of Collection	Collected by Parks & Recreation Department
Frequency of Collection	No schedule, collected as they are received.
Fee Schedule	See City of Woodstock Fee Schedule Section 5.1.3 - Events/Vendor
Last Updated	4/4/2014

FY11	\$ 8,725.00
FY12	\$ 9,084.00
FY13	\$ 12,137.00
FY14	\$ 7,227.20
FY15	\$ 6,669.23

Total City Revenue FY15	\$ 38,329,047.11
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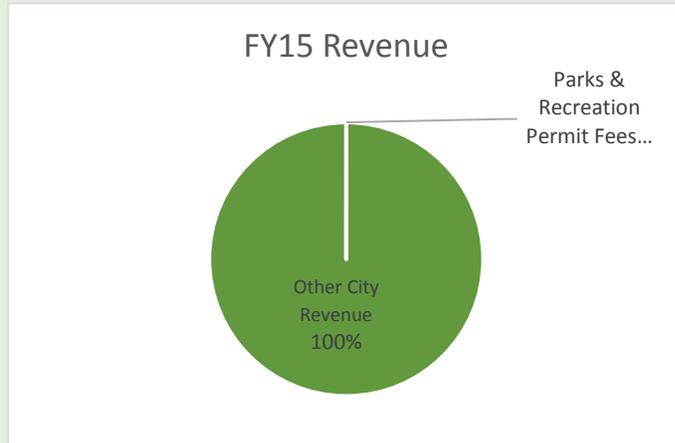


Parks & Recreation

Account Name	Parks & Recreation Permit Fees
Account Number	101-5535-347915-00
Description	A City of Woodstock Special Event Permit is required when renting the park for groups of 50 or more
Fund	General Fund (101)
Legal Authority	Woodstock Code of Ordinance Chapter 5, Section 1.2
Source	Any individual wanting to rent the park.
Use	Unrestricted funds used for City operations.
Method of Collection	Collected by Parks & Recreation Department
Frequency of Collection	No schedule, collected as they are received.
Last Updated	4/4/2014

FY11	\$	-
FY12	\$	-
FY13	\$	1,050.00
FY14	\$	4,500.00
FY15	\$	3,860.00

Total City Revenue FY15	\$	38,329,047.11
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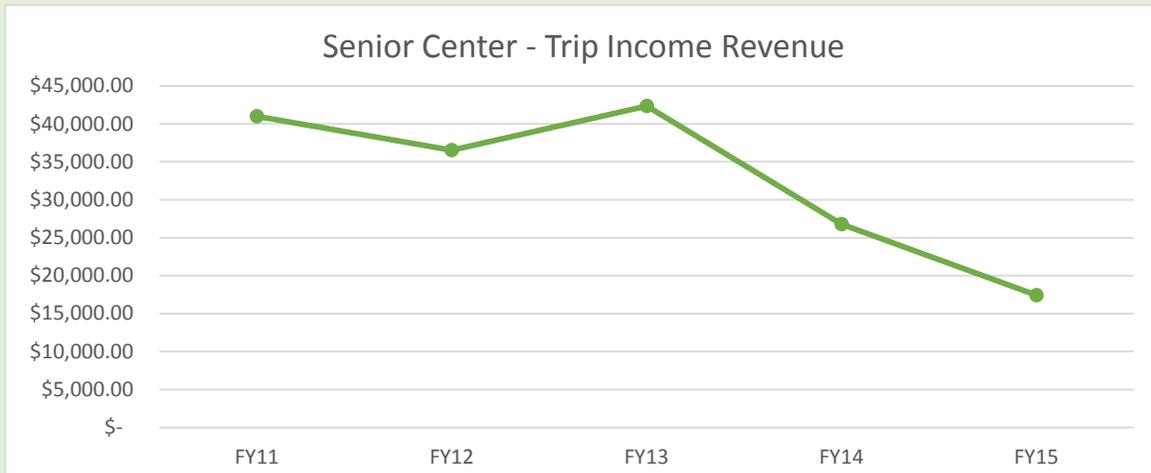
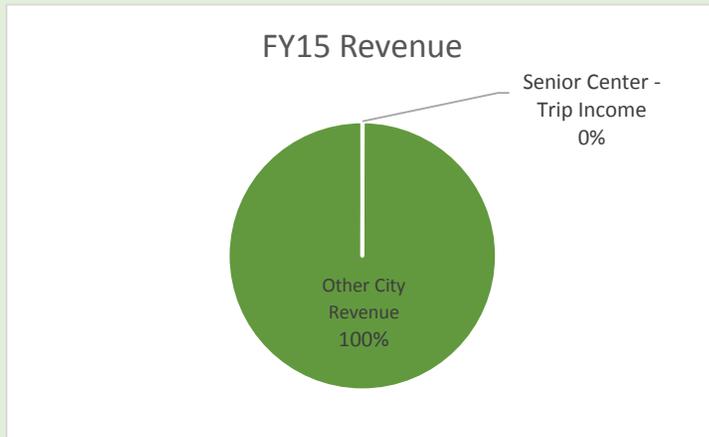


Parks & Recreation

Account Name	Senior Center - Trip Income
Account Number	101-5535-381120-00
Description	Funds collected for the cost of senior center members trips
Fund	General Fund (101)
Legal Authority	Woodstock Code of Ordinance Chapter 62
Source	Senior Center members who pay to attend a trip.
Use	Unrestricted funds used for City operations.
Method of Collection	Collected by Senior Center (division of Parks & Rec)
Frequency of Collection	No schedule, collected as they are received.
Last Updated	4/4/2014

FY11	\$	40,994.33
FY12	\$	36,529.70
FY13	\$	42,349.05
FY14	\$	26,778.74
FY15	\$	17,435.00

Total City Revenue FY15	\$	38,329,047.11
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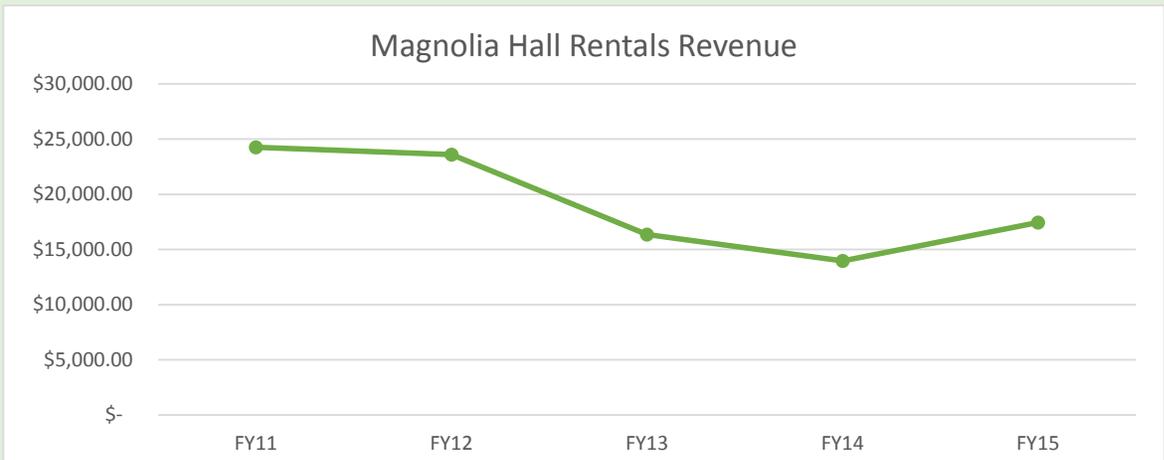


Parks & Recreation

Account Name	Magnolia Hall Rentals
Account Number	101-5535-381120-00
Description	Available to the public for various activities such as meetings, weddings, etc.
Fund	General Fund (101)
Legal Authority	Woodstock Code of Ordinance Chapter 5
Source	Individuals or business's that want to rent Magnolia Hall
Use	Unrestricted funds used for City operations.
Method of Collection	Collected by Parks & Recreation Department
Frequency of Collection	No schedule, collected as they are received.
Last Updated	4/4/2014

FY11	\$	24,257.25
FY12	\$	23,601.00
FY13	\$	16,345.00
FY14	\$	13,960.69
FY15	\$	17,435.00

Total City Revenue FY15	\$	38,329,047.11
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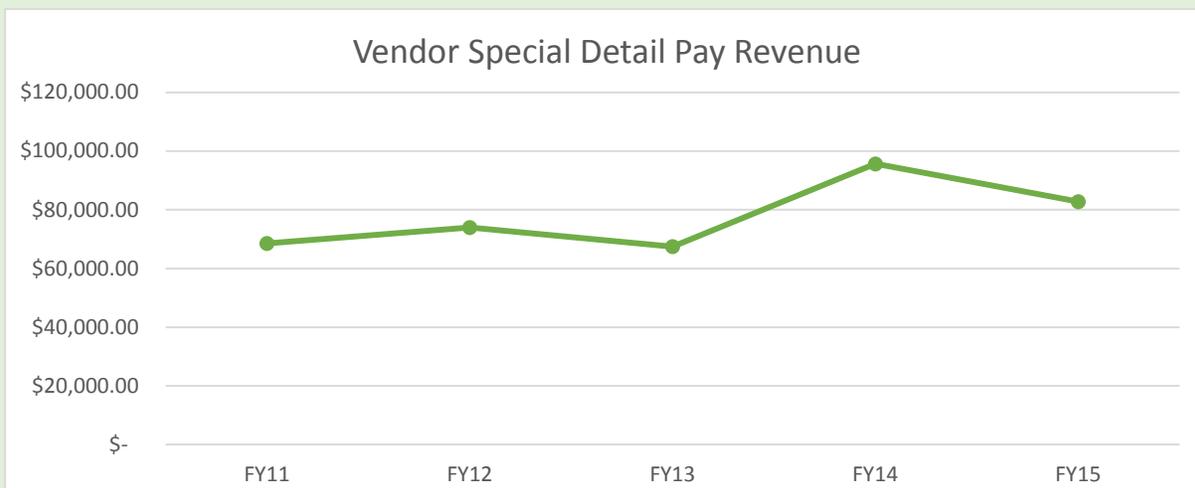


Police Department

Account Name	Vendor Special Detail Pay
Account Number	101-3210-342114-00
Description	Fees collected when City Police Officers work special detail for a business or event.
Fund	General Fund (101)
Legal Authority	Woodstock Code of Ordinances Chapter 11 Section 10
Source	Individuals and businesses that require the presence of officers for traffic or crowd control and security.
Use	Compensate the officers who worked overtime at the event.
Method of Collection	Collected by Development Services (division of Community Development) and the Police Department's administrative assistant.
Frequency of Collection	No schedule, collected as they are received.
Fee Schedule	\$36 Hourly Officer Rate, \$4 Hourly Finance Fee
Last Updated	11/12/2012

FY11	\$	68,575.00
FY12	\$	73,956.20
FY13	\$	67,442.50
FY14	\$	95,702.50
FY15	\$	82,800.50

Total City Revenue FY15	\$	38,329,047.11
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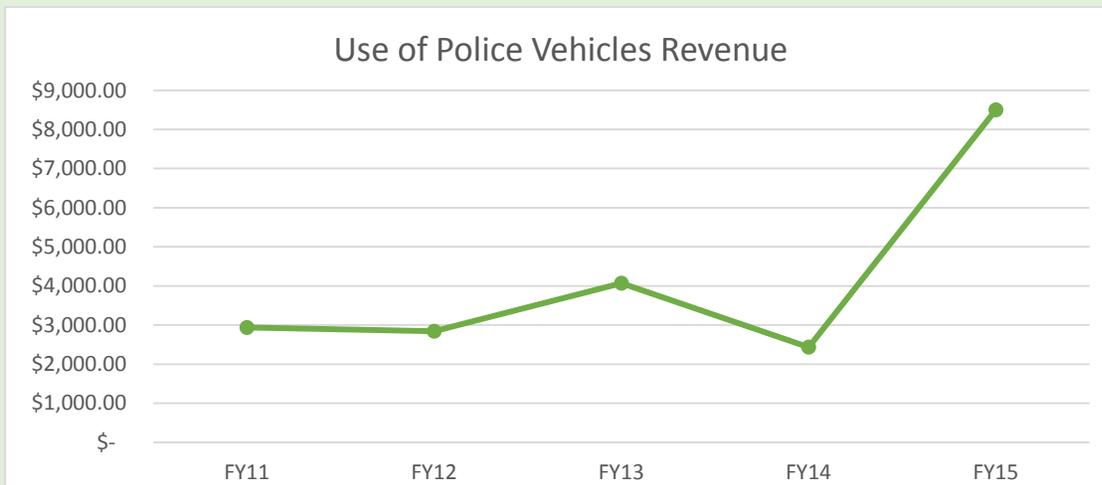


Police Department

Account Name	Use of Police Vehicles
Account Number	101-3210-342917-00
Description	Funds collected for the use of police cars during an event or traffic control.
Fund	General Fund (101)
Legal Authority	
Source	Individuals and businesses that require the presence of officers for traffic or crowd control and security.
Use	Unrestricted funds used for City operations.
Method of Collection	Collected by Development Services (division of Community Development) and the Police Department's administrative assistant.
Frequency of Collection	No schedule, collected as they are received.
Fee Schedule	\$5 Hourly Vehicle Fee
Last Updated	4/6/2007

FY11	\$ 2,941.75
FY12	\$ 2,843.75
FY13	\$ 4,067.00
FY14	\$ 2,433.75
FY15	\$ 8,502.50

Total City Revenue FY15	\$ 38,329,047.11
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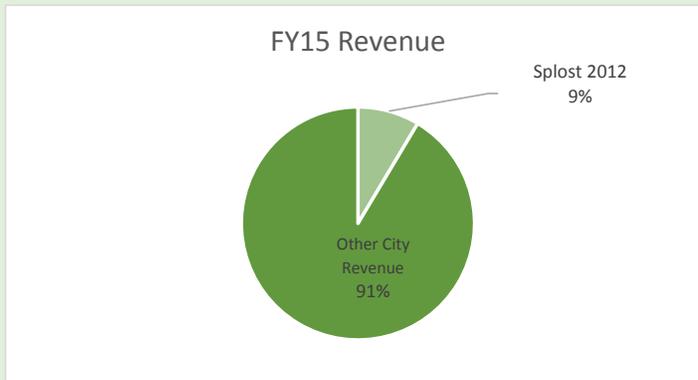


SPLOST

Account Name	Splost 2012
Account Number	434-1510-313220-00
Description	A special one percent sales and use tax collected by the County and then remitted to the City.
Fund	SPLOST (434)
Legal Authority	Intergovernmental Sales Tax Agreement between Cherokee County and the City of Woodstock
Source	Cherokee County remits the City's share of the monthly collection of sales tax within Cherokee County.
Use	Funds are to be used to improve public services by carrying out capital projects. 1)Public Works facilities, Transportation facilities (streets, drainage, and sidewalks), equipment - \$8,920,264. 2) Parks and Recreation Facilities and Equipment \$4,000,000. 3) Public Safety (Police and Fire) facilities and equipment \$2,700,000. 4) Water, Wastewater, Stormwater facilities equipment \$2,000,000. 5) Debt Service for such projects.
Method of Collection	Collected by the Finance Department.
Frequency of Collection	Monthly
Last Updated	8/17/2010

FY11	\$	-
FY12	\$	-
FY13	\$	2,880,198.01
FY14	\$	2,969,520.55
FY15	\$	3,239,009.40

Total City Revenue FY15	\$	38,329,047.11
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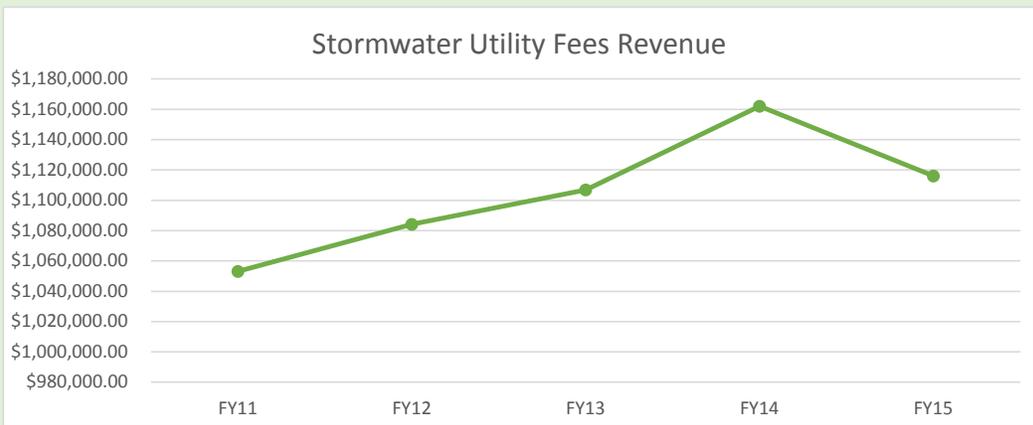
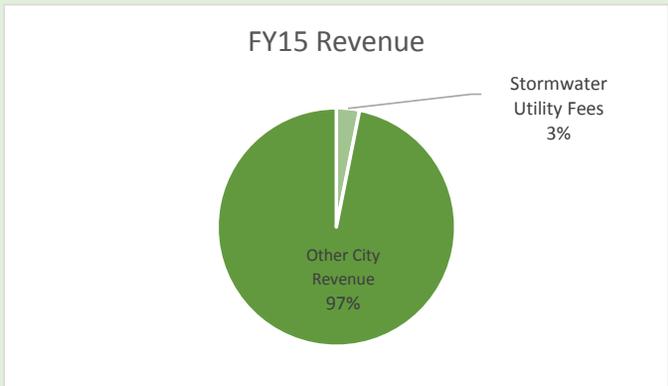


Stormwater

Account Name	Stormwater Utility Fees
Account Number	507-1512-344217-00
Description	Fees collected in order to maintain Stormwater management services and stormwater management systems and facilities that will assist the City in meeting the regulatory obligations imposed by its national pollutant discharge elimination system (NPDES) permits by reducing pollution and increasing water quality within the city.
Fund	Stormwater (507)
Legal Authority	Woodstock Code of Ordinance Chapter 98, Sections 150 - 161
Source	Citizens and business' that own impervious lands within city limits
Use	Funds are used to make sure that the City is in compliance with The Federal Clean Water Act as amended by the Water Quality Act of 1987 (33 U.S.C. 1251 et seq.) and rules promulgated by the United States Environmental Protection Agency pursuant to the Act
Method of Collection	Payments are received by Finance, Utility Billing, and Community Development departments.
Fee Schedule	\$4.20 per ERU of impervious surface (one ERU = 2700 square feet) for both residential and non- residential
Frequency of Collection	Annually
Last Updated	9/9/2013

FY11	\$ 1,053,066.00
FY12	\$ 1,084,180.00
FY13	\$ 1,106,847.00
FY14	\$ 1,162,000.00
FY15	\$ 1,116,040.96

Total City Revenue FY15	\$ 38,329,047.11
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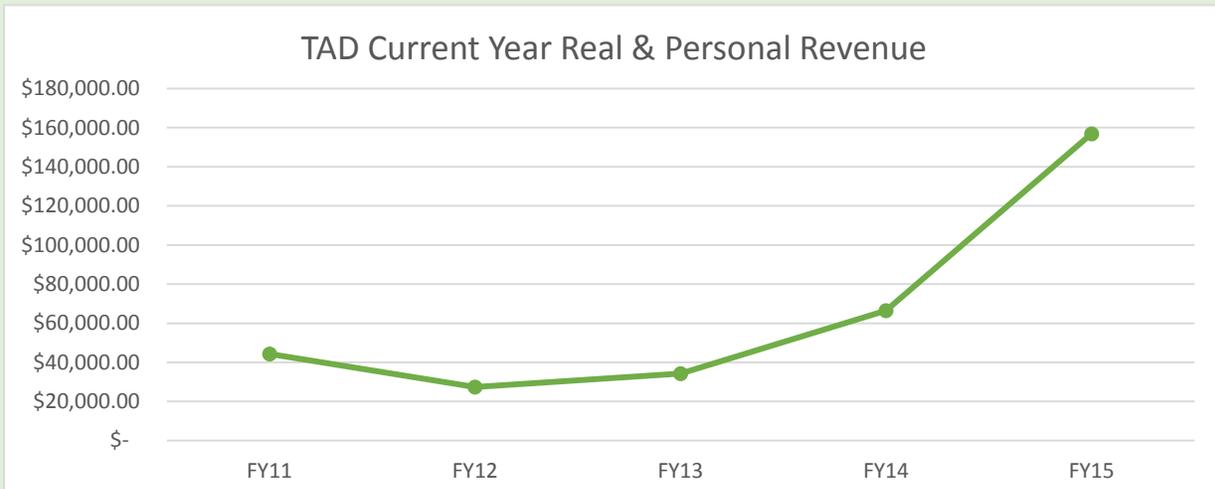
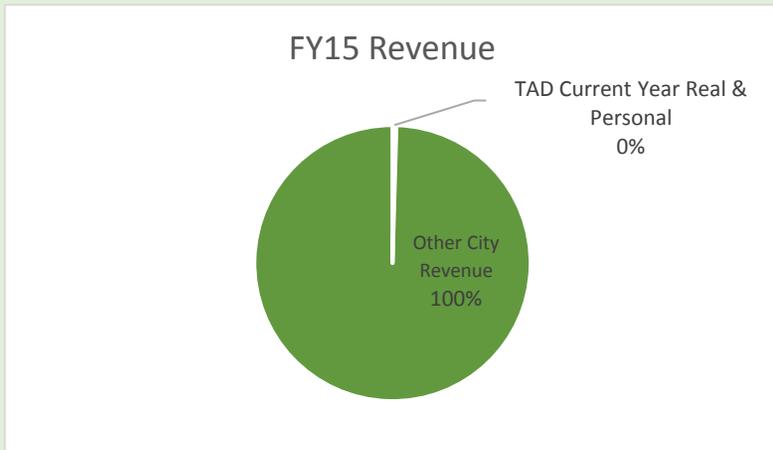


Tax Allocation District

Account Name	TAD Current Year Real & Personal
Account Number	201-1510-311128-00
Description	The taxable value of all real property subject to ad valorem property taxation located within the TAD
Fund	Tax Allocation District (201)
Legal Authority	Intergovernmental Agreement between City of Woodstock, GA and Cherokee County
Source	Cherokee County Tax Commissioner
Use	Approved projects within the boundaries of the Tax Allocation District
Method of Collection	Payments received by finance department
Frequency of Collection	Monthly
Last Updated	3/20/2007

FY11	\$ 44,283.45
FY12	\$ 27,385.68
FY13	\$ 34,217.41
FY14	\$ 66,410.06
FY15	\$ 156,950.45

Total City Revenue FY15	\$ 38,329,047.11
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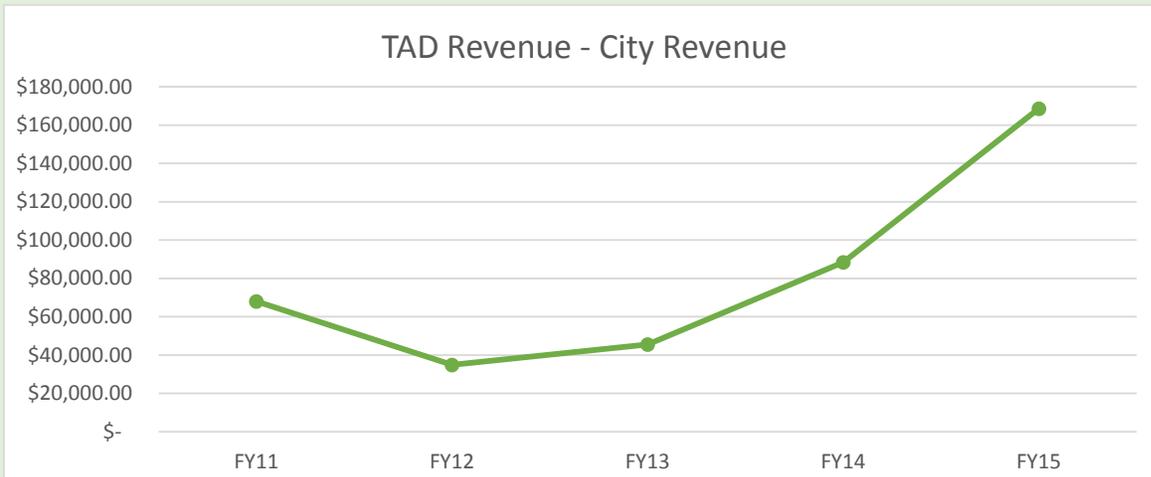


Tax Allocation District

Account Name	TAD Revenue - City
Account Number	201-1510-311129-00
Description	Portion of the Tax Allocation Increment accruing from the TAD in each calendar year attribute to the ad valorem taxes on real levied by the CCSD for educational purposes in such calendar year
Fund	Tax Allocation District (201)
Legal Authority	Intergovernmental Agreement between City of Woodstock, GA and Cherokee County School District
Source	City of Woodstock
Use	Approved projects within the boundaries of the Tax Allocation District
Method of Collection	Payments received by the finance department
Frequency of Collection	Annually
Last Updated	2/1/2007

FY11	\$ 67,967.85
FY12	\$ 34,925.90
FY13	\$ 45,494.26
FY14	\$ 88,349.03
FY15	\$ 168,631.56

Total City Revenue FY15	\$ 38,329,047.11
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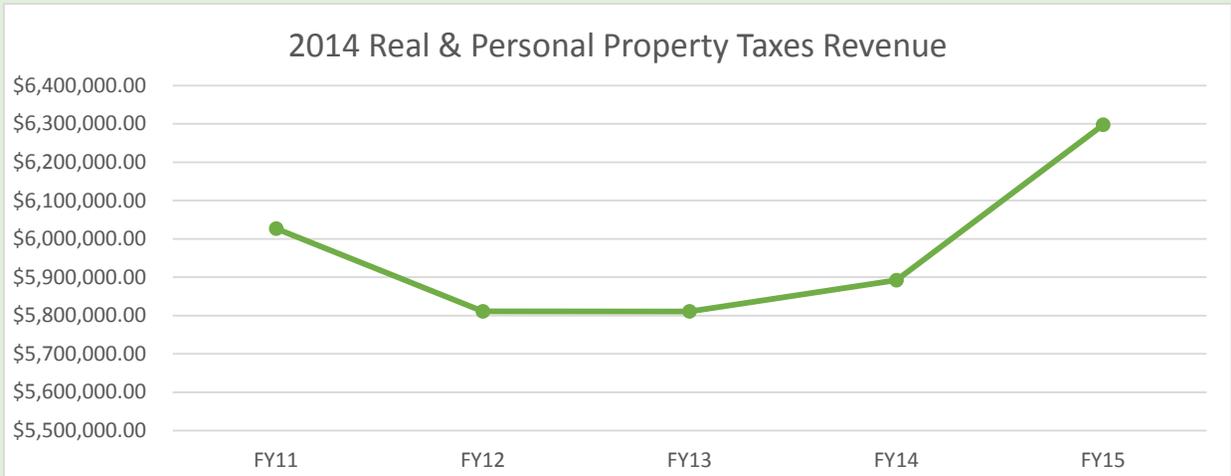
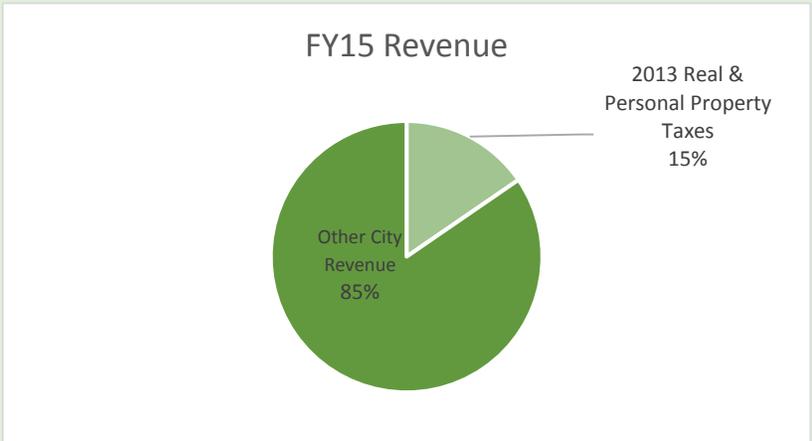


Taxes

Account Name	2014 Real & Personal Property Taxes
Account Number	101-1510-311131-00
Description	Ad valorem taxes, meaning according to value, levied on an assessed valuation of land, buildings, permanent fixtures, and improvements.
Fund	General Fund (101)
Legal Authority	O.C.G.A. § 48-5-3
Source	Owners of real and personal property in the City of Woodstock
Use	Unrestricted funds used for City operations.
Method of Collection	The City collects their own.
Frequency of Collection	Property tax bills are mailed on or about the middle of October each year. Payment is due upon receipt.
Last Updated	1851, Current through 2014 session

FY11	\$ 6,026,945.00
FY12	\$ 5,811,129.00
FY13	\$ 5,810,689.00
FY14	\$ 5,892,310.46
FY15	\$ 6,297,660.51

Total City Revenue FY15	\$ 38,329,047.11
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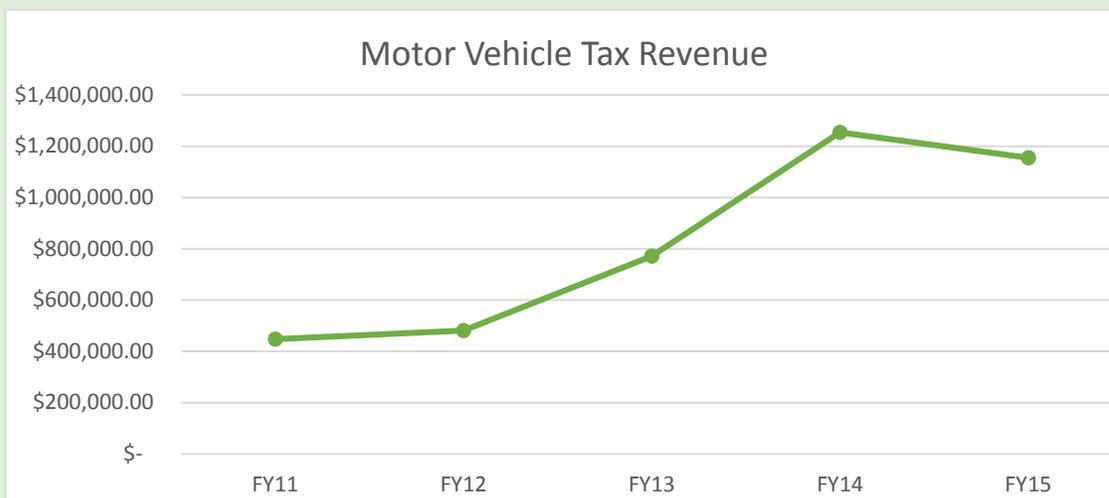
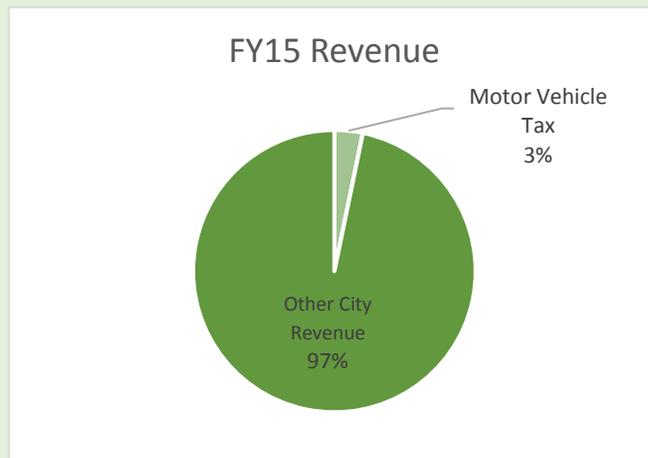


Taxes

Account Name	Motor Vehicle Tax
Account Number	101-1510-311314-00
Description	An ad valorem tax levied on property that can be moved with relative ease; in this instance, the tax levied on motor vehicles.
Fund	General Fund (101)
Legal Authority	O.C.G.A § 48-5C-1
Source	Cherokee County Tax Commissioner
Use	Unrestricted funds used for City operations.
Method of Collection	The Finance Department receives a check from Cherokee County.
Frequency of Collection	Monthly
Last Updated	2013, Current through the 2014 session

FY11	\$ 447,553.00
FY12	\$ 481,124.00
FY13	\$ 771,576.00
FY14	\$ 1,253,908.44
FY15	\$ 1,155,283.42

Total City Revenue FY15	\$ 38,329,047.11
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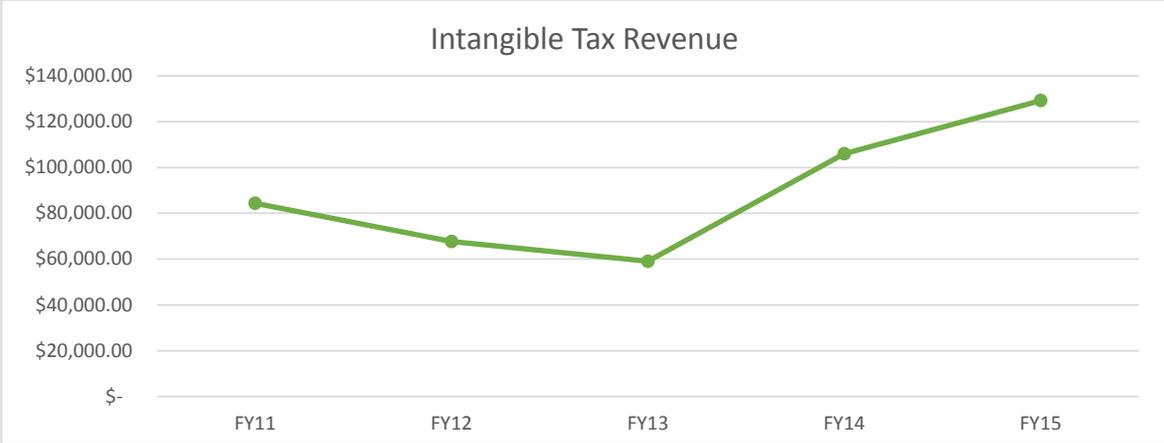
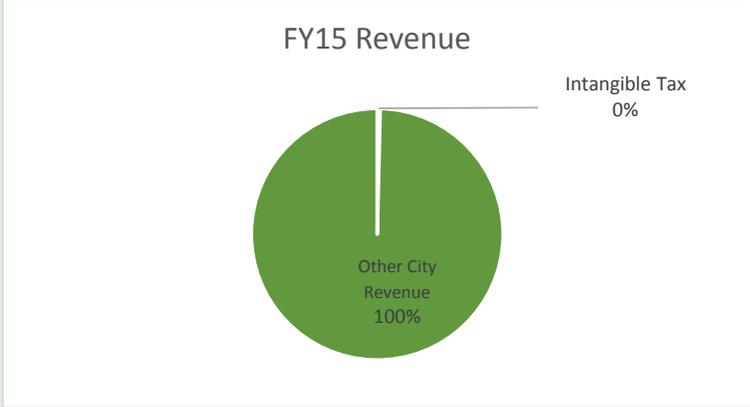


Taxes

Account Name	Intangible Tax
Account Number	101-1510-311316-00
Description	Revenues received from the taxes levied on intangible personal property based on debt to secure the property. Intangible personal property refers to something that can't be moved, touched, or felt, but that has value.
Fund	General Fund (101)
Legal Authority	O.C.G.A. § 48-6-72
Source	Cheokee County Clerk of Superior Court
Use	Unrestricted funds used for City operations.
Method of Collection	The Finance Department receives a check from Cherokee County.
Frequency of Collection	Monthly
Last Updated	1996, Current through the 2014 session

FY11	\$ 84,359.00
FY12	\$ 67,656.00
FY13	\$ 59,062.00
FY14	\$ 106,062.32
FY15	\$ 129,200.10

Total City Revenue FY15	\$ 38,329,047.11
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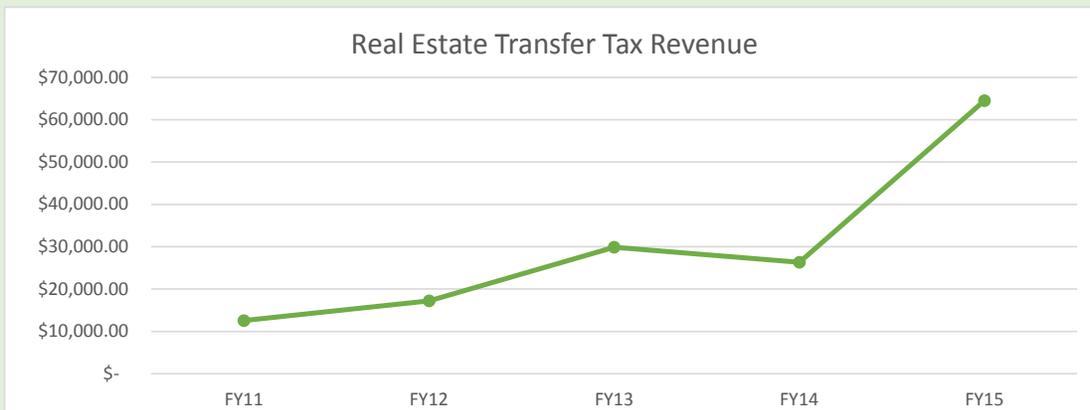


Taxes

Account Name	Real Estate Transfer Tax
Account Number	101-1510-311650-00
Description	Fees collected by the County and then remitted to the City for deeds, instruments, or other writings by which any lands tenements, or other realty sold is granted, assigned, transferred, or otherwise conveyed to or vested within Woodstock's city limits.
Fund	General Fund (101)
Legal Authority	O.C.G.A § 48-6-1
Source	Cheokee County Clerk of Superior Court
Use	Unrestricted funds used for City operations.
Method of Collection	The Finance Department receives a check from Cherokee County.
Fee Schedule	There is imposed a tax at the rate of \$1.00 for the first \$1,000.00 or fractional part of \$1,000.00 and at the rate of 10 cent(s) for each additional \$100.00 or fractional part of \$100.00 on each deed, instrument, or other writing by which any lands, tenements, or other realty sold is granted, assigned, transferred, or otherwise conveyed to or vested in the purchaser or purchasers, or any other person or persons by his or their direction, when the consideration or value of the interest or property conveyed (exclusive of the value of any lien or encumbrance existing prior to the sale and not removed by the sale) exceeds \$100.00.
Frequency of Collection	Monthly
Last Updated	1998, Current through the 2014 session

FY11	\$	12,560.00
FY12	\$	17,223.00
FY13	\$	29,890.00
FY14	\$	26,336.37
FY15	\$	64,535.64

Total City Revenue FY15	\$	38,329,047.11
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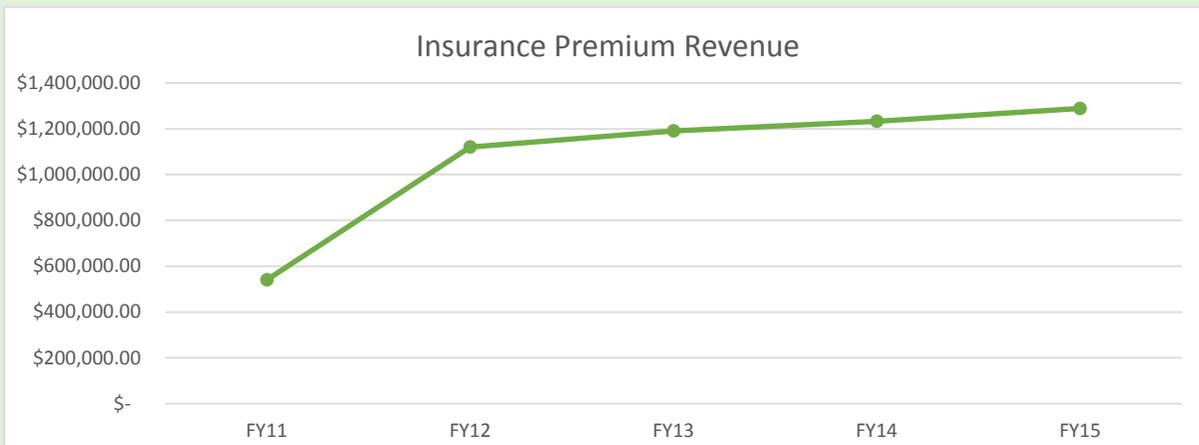
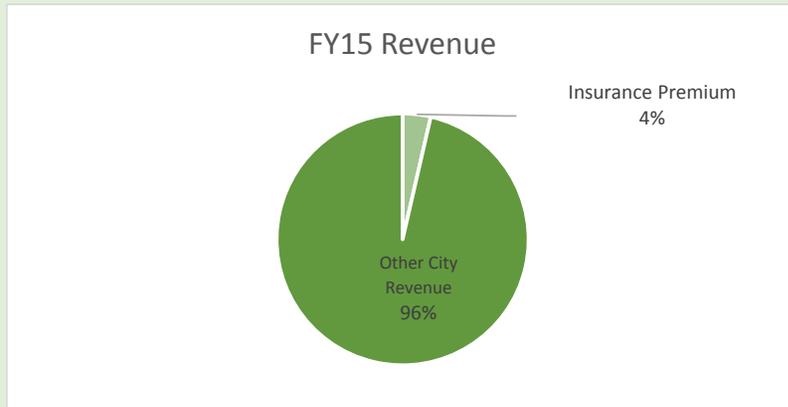


Taxes

Account Name	Insurance Premium
Account Number	101-1510-316210-00
Description	Funds that are distributed by the Office of Insurance and Safety Fire Commissioner (Premium Tax Division). The funds are taxes imposed upon gross premiums received from direct writings without any deductions allowed for premium abatements of any kind or character or for reinsurance or for cash surrender values paid, or for losses or expenses of any kind; provided, however, deductions shall be allowed for premiums returned on change of rate or canceled policies; provided, further, that deductions may be permitted for return premiums or assessments, including all policy dividends, refunds, or other similar returns paid or credited to policyholders and not reapplied as premium for additional or extended life insurance.
Fund	General Fund (101)
Legal Authority	O.C.G.A § 33-8-4
Source	Office of Insurance and Safety Fire Commissioner (Premium Tax Division)
Use	Unrestricted funds used for City operations.
Method of Collection	The Finance Department processes an EFT from the Office of Insurance and Safety Fire Commissioner (Premium Tax Division).
Frequency of Collection	Annual
Last Updated	1979, Current through the 2014 session

FY11	\$ 541,010.00
FY12	\$ 1,120,823.00
FY13	\$ 1,190,501.00
FY14	\$ 1,232,650.63
FY15	\$ 1,289,256.89

Total City Revenue FY15	\$ 38,329,047.11
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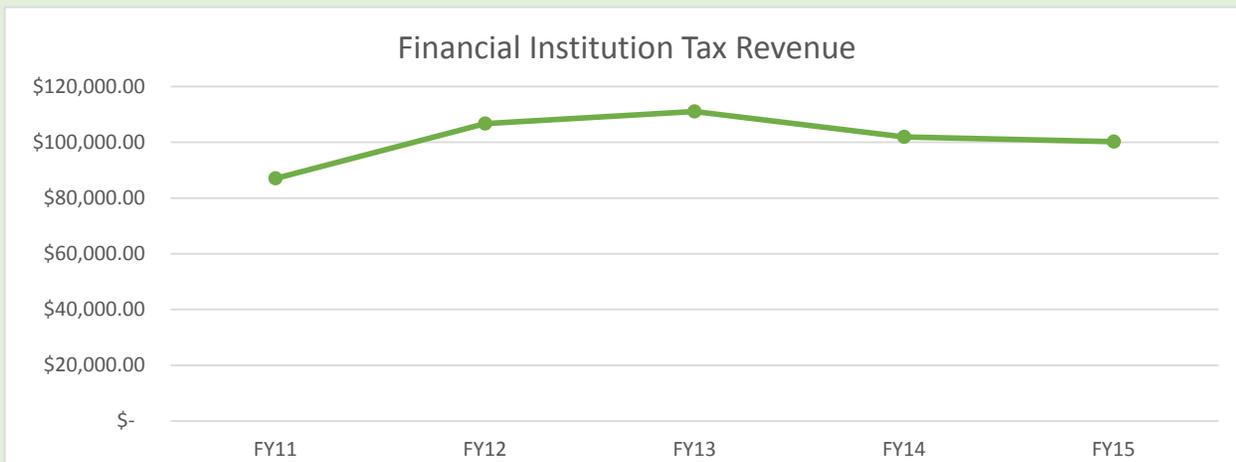


Taxes

Account Name	Financial Institution Tax
Account Number	101-1510-316315-00
Description	Special state occupation tax on depository financial institutions that conduct business or owns property in this state, and the tax rate is based on Georgia gross receipts. The City receives a portion of the tax based on the number of locations in City limits.
Fund	General Fund (101)
Legal Authority	O.C.G.A. § 48-6-95
Source	Financial institutions located within City limits.
Use	Unrestricted funds used for City operations.
Method of Collection	The Finance Department receives the payments.
Fee Schedule	Tax rate is 25% of the Georgia gross receipts
Frequency of Collection	Annually
Last Updated	2002, Current through the 2014 session

FY11	\$	87,012.00
FY12	\$	106,745.00
FY13	\$	111,036.00
FY14	\$	101,911.00
FY15	\$	100,192.14

Total City Revenue FY15	\$	38,329,047.11
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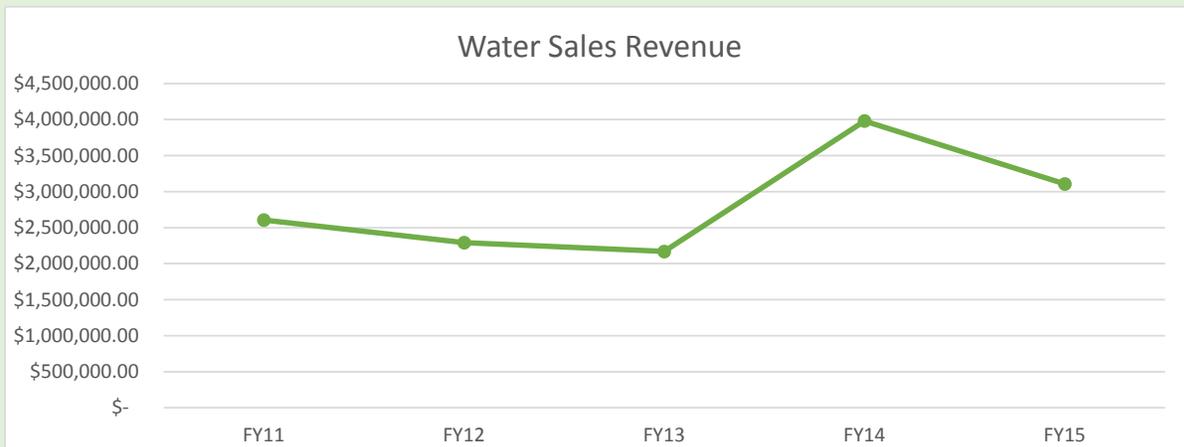


Water & Sewer

Account Name	Water Sales
Account Number	505-1512-344210-00
Description	Fees collected for the usage of water.
Fund	Water Sewer (505)
Legal Authority	City of Woodstock Code of Ordinances Chapter 98 Section 33
Source	City of Woodstock Utility Billing customers.
Use	
Method of Colleciton	Utility Billings bills customers monthly and processes the payments.
Fee Schedule	Charge per 1,000 Gallon Unit <u>Tier 1:</u> \$12 minimum charge per customer for any gals. up to and including 1,000 gals. <u>Tier 2:</u> \$5.50 from about 1,000 gals up to and including 10,000 gals. <u>Tier 3:</u> \$5.38 above 10,000 gals.
Frequency of Collection	Monthly
Last Updated	6/22/2015

FY11	\$ 2,605,768.00
FY12	\$ 2,290,659.00
FY13	\$ 2,170,456.00
FY14	\$ 3,980,342.40
FY15	\$ 3,106,161.04

Total City Revenue	\$ 38,329,047.11
FY15	

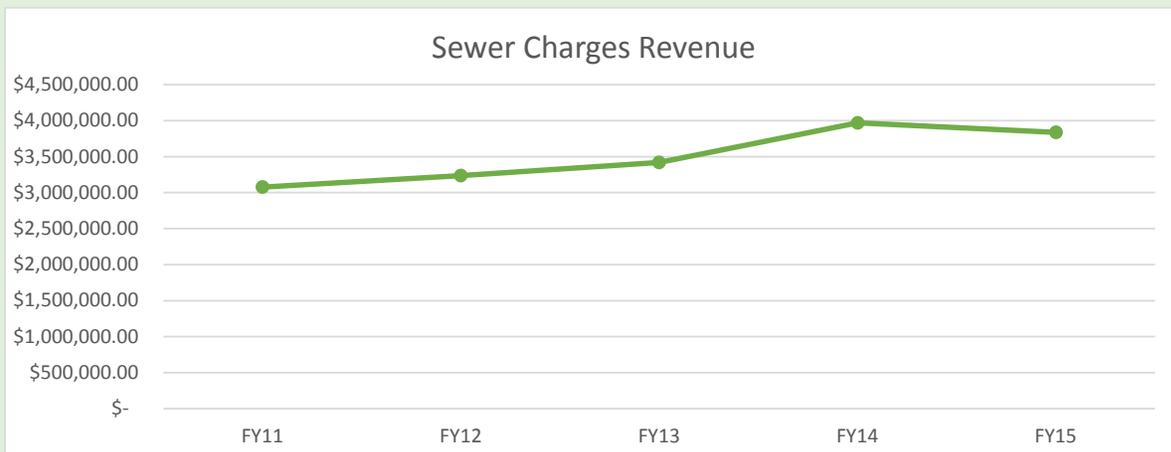


Water & Sewer

Account Name	Sewer Charges
Account Number	505-1512-344215-00
Description	Fees collected for the utilization of the City's sewer system.
Fund	Water Sewer (505)
Legal Authority	City of Woodstock Code of Ordinances Chapter 98 Section 33
Source	City of Woodstock Utility Billing customers.
Use	Recoup costs associated with providing water and sewer services, maintaining facilities and maintaining equipment owned by the
Method of Colleciton	Utility Billings bills customers monthly and processes the payments.
Fee Schedule	<p><u>Tier 1:</u> Base customer charge regardless of amount used is \$7.88 per billing statement. Charge per 1,000 gallon unit.</p> <p><u>Tier 2:</u> \$8.49 from above 0 gals. Up to and including 10,000 gals.</p> <p><u>Tier 3:</u> \$9.90 above 10,000 gals.</p>
Frequency of Collection	Monthly
Last Updated	6/22/2015

FY11	\$ 3,075,936.00
FY12	\$ 3,237,019.00
FY13	\$ 3,417,878.00
FY14	\$ 3,968,605.30
FY15	\$ 3,835,481.34

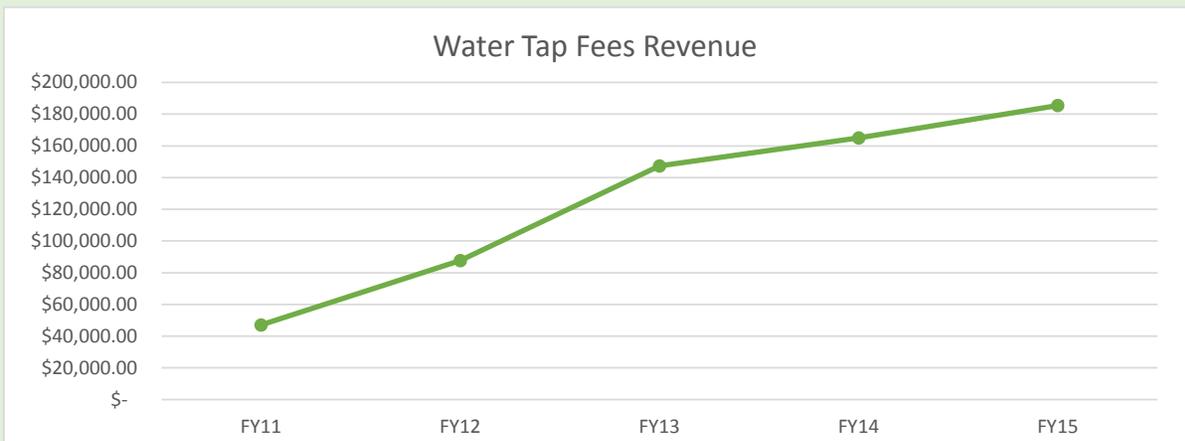
Total City Revenue FY15	\$ 38,329,047.11
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Water & Sewer	
Account Name	Water Tap Fees
Account Number	505-1512-344219-00
Description	Fees charged when an individual, business, or developer taps into the City's water lines.
Fund	Water Sewer (505)
Legal Authority	City of Woodstock Code of Ordinances Chapter 98 Section 39
Source	Property owners and developers pay to tap into the City water lines.
Use	Tap fees cover the costs associated with maintaining and servicing the City's utility customers. This includes the purchase of meters, trouble shooting issues with the water and sewer lines, and software used to record meter readings for monthly billing purposes.
Method of Colleciton	Utility Billing collects the fees
Fee Schedule	3/4" meter: \$820 - 1" meter: \$1,170 - 1 1/2" meter: \$1,340 - 2" meter: \$1,930 - 3" meter: \$3,050 4" meter: \$4,100 - 6" meter: \$10,550 - 8" meter: \$14,050 - 10" meter: \$19,900
Frequency of Collection	No schedule, collected as they are received.
Last Updated	6/22/2015

FY11	\$ 47,080.00
FY12	\$ 87,720.00
FY13	\$ 147,390.00
FY14	\$ 165,000.00
FY15	\$ 185,440.00

Total City Revenue	\$ 38,329,047.11
FY15	



Water & Sewer

Account Name	Sewer Tap Fees
Account Number	505-1512-344221-00
Description	Fees charged when an individual, business, or developer taps into the City's sewer lines.
Fund	Water/Sewer (505)
Legal Authority	City of Woodstock Code of Ordinances Chapter 98 Section 39
Source	Property owners and developers pay to tap into the City sewer lines.
Use	Tap fees cover the costs associated with maintaining and servicing the City's utility customers. This includes the purchase of meters, trouble shooting issues with the water and sewer lines, and software used to record meter readings for monthly billing purposes.
Method of Collection	Utility Billing collects the fees
Fee Schedule	See the City of Woodstock Fee Schedule Section 7.1.4 Connection and System Development Charges (Wastewater) for a breakdown on the calculation of sewer tap fees.
Frequency of Collection	No schedule, collected as they are received.
Last Updated	6/22/2015

FY11	\$ 184,500.00
FY12	\$ 636,690.00
FY13	\$ 1,211,680.00
FY14	\$ 1,500,000.00
FY15	\$ 3,104,776.01

Total City Revenue FY15	\$ 38,329,047.11
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