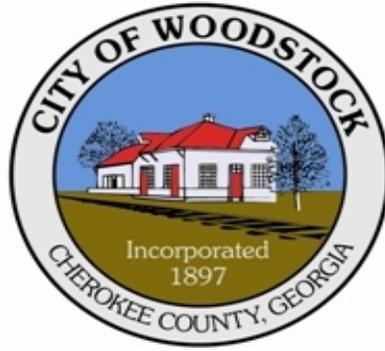


Her Heritage **WOODSTOCK** *Her Vision*
Experience
Georgia



Annual Operating & Capital Budget

2017



City of Woodstock, Georgia
Annual Operating &
Capital Budget
2017

Submitted by:

Jeff Moon, City Manager



Prepared by:

Robert J. Porche, Jr.
Chief Financial Officer

Table of Contents

City in Brief

City Government	6
City of Woodstock Organization Chart	7
City Contacts	8
Demographics	10
Introduction to the City of Woodstock	11
Strategic Goals and Initiatives	13
Short Term Budget Initiatives	14

Budget Message

Transmittal Letter	16
FY2017 Budget Overview/Highlights	20
Budget Planning Process	27
Budget Calendar	29

Structure and Basis of Budgeting

Fund Structure Chart	31
FY2017 Fund Structure and Definitions	32

Fund Summaries

General Fund Revenues

Contributions and Donations	35
Licenses and Permits	35
Tax Revenues	35
Charges for Services	36
Fines and Forfeitures	36
Intergovernmental	37
Investment Earnings	38
Miscellaneous Revenues	38
Other Financing Sources	38

Special Revenue Funds

Hotel & Motel Fund	40
Confiscated Fund	41
Excise Tax Fund	41
Impact Fee Fund	42

Greenprints Fund 42
 Tax Allocation District Fund 43
 Tree Preservation Fund 44

Capital Projects Fund

Grants Fund 44
 Capital Equipment Fund 46
 SPLOST Fund 47
 Urban Redevelopment Authority..... 48
 Amphitheater Fund 48

Debt Service Fund

Debt Service Fund 49

Internal Service Fund

Health 50
 Dental 51
 Workers Compensation 52

Enterprise Fund

Water and Sewer 53
 Storm water 54

General Fund Expenditures By Department

Mayor and Council 59
 City Manager 60
 City Clerk 60
 Finance 60
 Information Technology 62
 Human Resources/Risk Management 62
 Municipal Court 63
 Police Services 63
 Fire Services 65
 Public Works 66
 Buildings and Grounds 66
 Public Works Streets 67
 Parks and Recreation 68
 Building Inspections 70
 Community Development 70
 GIS 72
 Economic Development 72

General Fund Expenditures Summary 73

Statement of Revenues and Expenditures 75

Conclusions

APPENDIX A - Financial Policies 79
APPENDIX B - Glossary of Terms 101
APPENDIX C - Acronyms 108
APPENDIX D - Georgia Law 111
APPENDIX E - Budget Ordinance 117

CITY COUNCIL 2016



Donnie Enriques
Mayor



Warren Johnson
Ward 1



David Potts
Ward 2



Bob Mueller
Ward 3



Tracy Collins
Ward 4



Bud Leonard
Ward 5



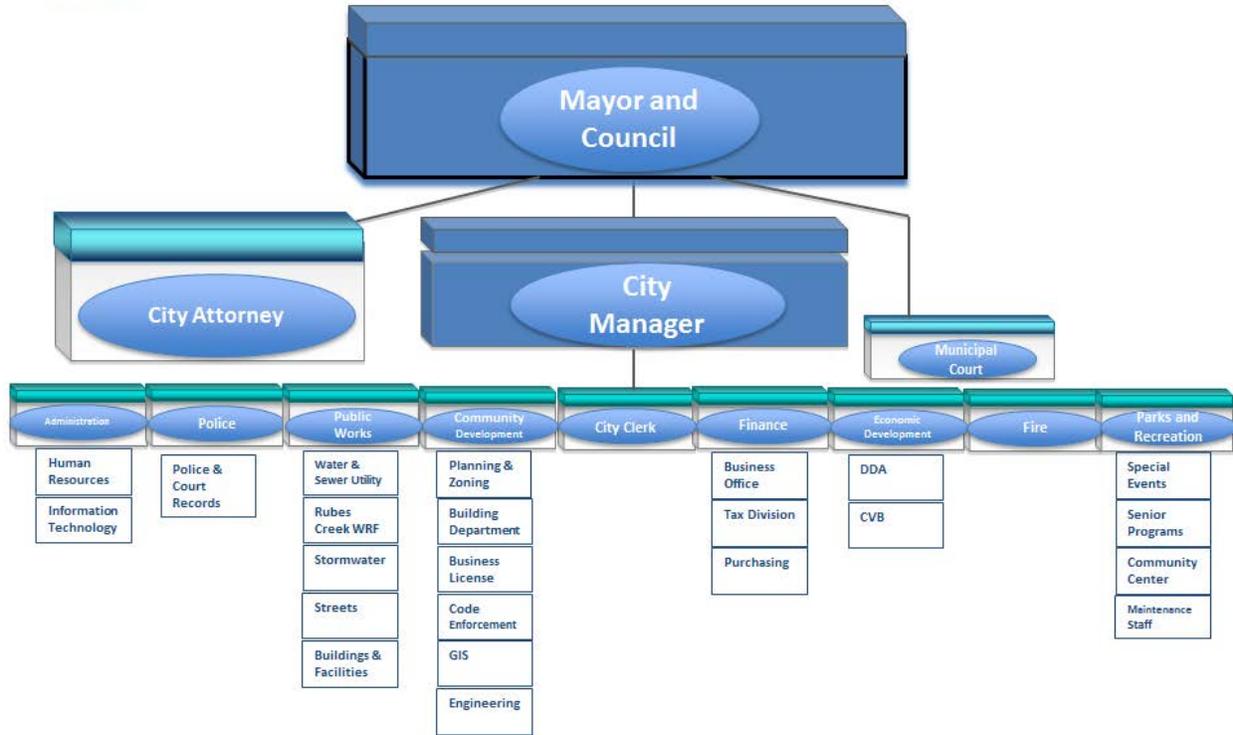
Rob Usher
Ward 6

We have six Council Members who are broken down into Wards 1-6. Although they qualify to run by the ward they live in, they are elected at-large. The City Council approves ordinances, resolutions, contracts, policies, award of bids, fee schedules, etc. via simple majority vote. The only exception is a vote concerning eminent domain which has to be by vote of five of the six Council Members. Eminent domain pertains to the taking of personal property for the greater good – such as declaring a taking of a portion of someone's yard so that a road could be widened.

CITY OF WOODSTOCK,
GEORGIA
ORGANIZATIONAL
CHART



Citizens of Woodstock, Georgia



Position Control

Positions By Service Area	FY2014		FY2015		FY2016		FY2017	
	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T
<i>Legislative</i>	-	7	-	7	-	7	-	7
<i>Appointed Boards</i>	-	-	-	-	-	-	-	-
<i>Judicial</i>	-	-	-	-	-	-	-	-
<i>Administration</i>	3	-	3	1	3	-	3	-
<i>Finance</i>	6	3	3	3	6	1	6	1
<i>Customer Accounting</i>	4	-	4	-	4	-	4	-
<i>Technology</i>	3	2	3	2	3	1	3	1
<i>Human Resources</i>	2	2	2	1	2	-	2	-
<i>Municipal Court</i>	5	1	4	1	4	1	4	1
<i>Police</i>	60	1	59	1	58	1	58	1
<i>Fire</i>	47	-	48	-	48	-	48	-
<i>Public Works</i>	35	-	32	-	32	-	32	-
<i>Parks and Recreation</i>	10	10	10	11	15	-	15	-
<i>Community Development</i>	16	-	16	-	16	-	16	-
<i>Economic Development</i>	3	3	5	2	5	1	5	1
	223		218		208		208	

Appointed Boards

60

60

60

60

City Contacts



Jeffrey Moon
770-592-6001
jmoon@woodstockga.gov

City Manager



Robert Porche
770-592-6001
rporche@woodstockga.gov

Chief Finance Officer



Rhonda Pezzello
770-592-6001
rpezzello@woodstockga.gov

City Clerk



Brantley Day
770-592-6001 ext. 1600
bday@woodstockga.gov

Community Development
Director



Brian Stockton
770-592-6056
bstockton@woodstockga.gov

Economic Development
Director



Dave Soumas
770-926-2302
dsoumas@woodstockga.gov

Fire Chief



Mindy Nobis
770-592-6000 ext. 1301
mnobis@woodstockga.gov

Human Resources
Manager



Jeff Smith
770-592-6033
jsmith@woodstockga.gov

Information Technology
Director



Danielle Greene
770-592-6025
dgreene@woodstockga.gov

Municipal Court Administrator



Preston Pooser
770-592-6000 ext. 1953
ppooser@woodstockga.gov

Parks and Recreation
Director



Calvin Moss
770-592-6012
cmoss@woodstockga.gov

Police Chief

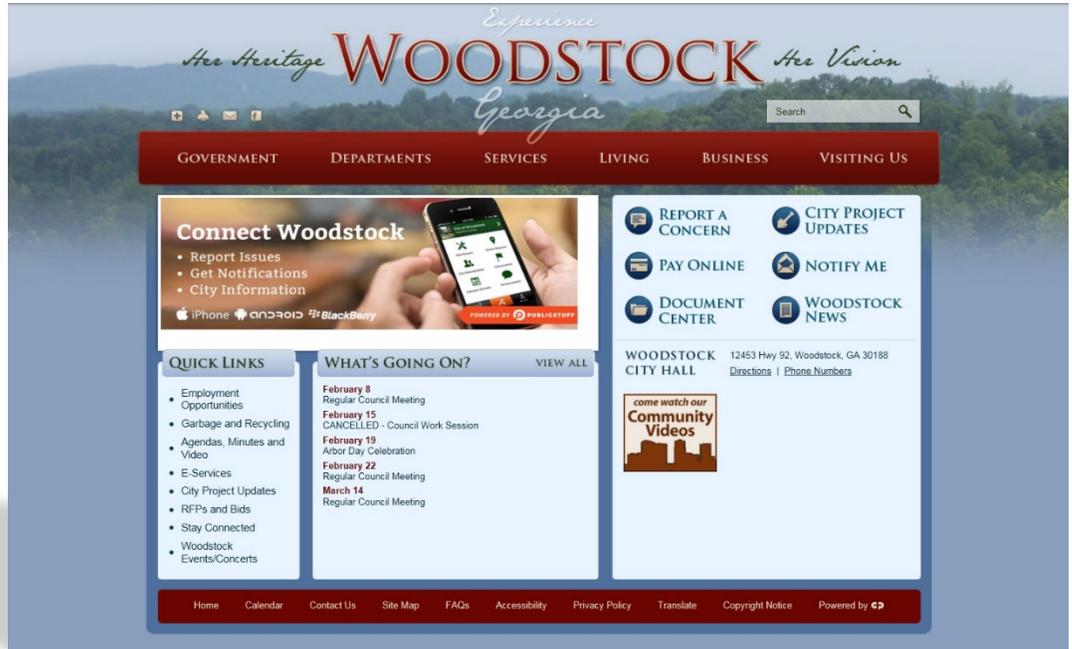


Pat Flood
770-592-6038
pflood@woodstockga.gov

Public Works Director

WOODSTOCK ENCOURAGES RESIDENTS, BUSINESSES AND VISITORS TO STAY CONNECTED:

Visit the city’s website at www.woodstockga.gov & sign up for Email notifications



Visit Woodstock Facebook Pages

City of Woodstock
Woodstock Fire

Woodstock MainStreet

Woodstock Parks and Recreation
Woodstock Police
Woodstock Dog Park

Twitter

www.twitter.com/woodstockpd
www.twitter.com/woodstockfd
www.twitter.com/woodstockparks

Downtown Woodstock

www.whatsupwoodstock

Nation of Neighbors is quickly gaining membership. This is an online neighborhood watch and reporting website that we are asking every citizen and business owner to join and help us to make our community a safe place to live work and play. Sign up today at <http://www.nationofneighbors.com>.

NIXLE

www.nixle.com You can sign up for City of Woodstock and Cherokee County Sheriff Department's alerts, advisories and community notifications via this website.

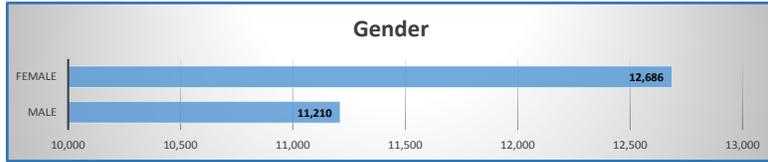
<http://www.cherokeega-sheriff.org/> Ever wanted to know if there are any registered sex offenders in your neighborhood? Go to the Cherokee County Sheriff’s Department’s website and click on “Georgia Sexual Offender Registry” then click on “Register for Email Alerts” for updates.

Cherokee County Emergency Management www.cherokeega-ema.org

Community Profile & Demographics

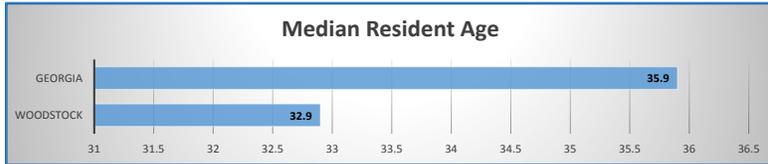
Gender

Male	11,210
Female	12,686



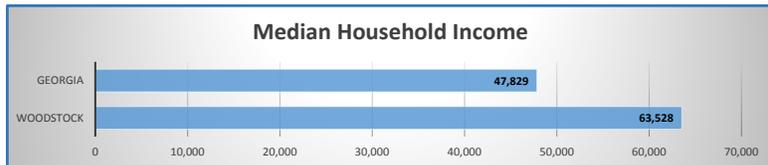
Median Resident Age

Woodstock	32.9
Georgia	35.9



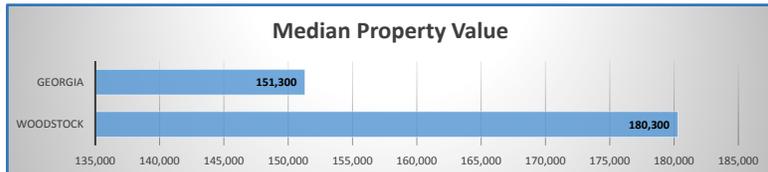
Median Household Income

Woodstock	63,528
Georgia	47,829



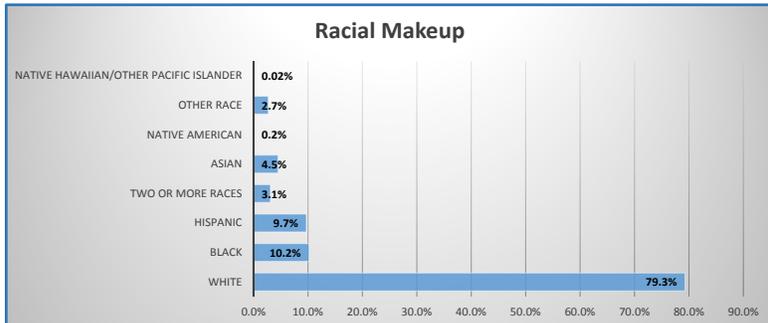
Median Property Value

Woodstock	180,300
Georgia	151,300



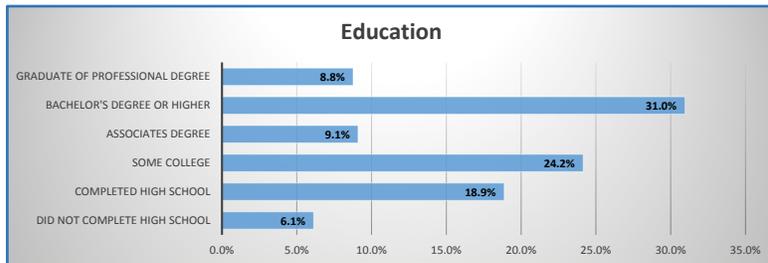
Racial Makeup

White	79.3%
Black	10.2%
Hispanic	9.7%
Two or more races	3.1%
Asian	4.5%
Native American	0.2%
Other Race	2.7%
Native Hawaiian/Other Pacific	0.02%



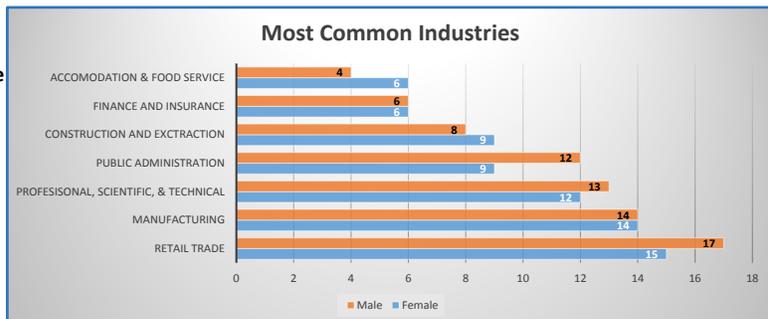
Education

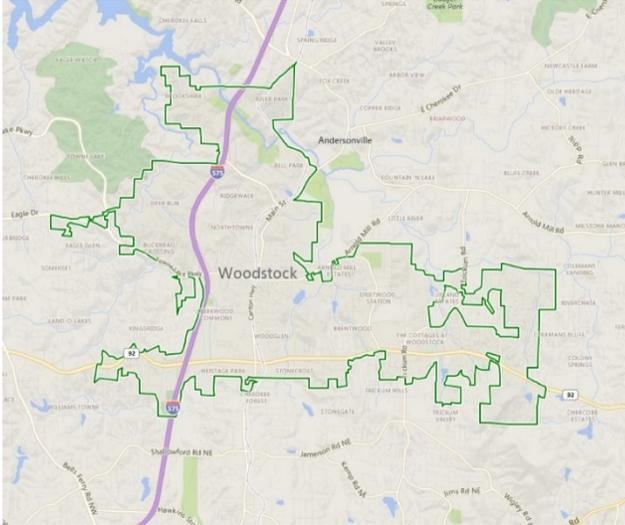
Did Not Complete High School	6.1%
Completed High School	18.9%
Some College	24.2%
Associates Degree	9.1%
Bachelor's Degree or Higher	31.0%
Graduate of Professional Degr	8.8%



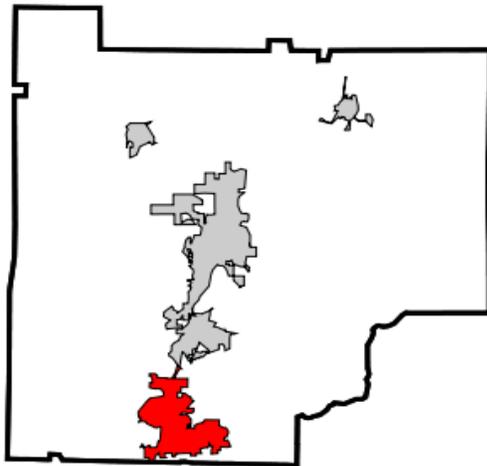
Most Common Industries

	Male	Female
Retail Trade	15	17
Manufacturing	14	14
Profesional, Scientific, & tech	12	13
Public Administration	9	12
Construction and Extracction	9	8
Finance and Insurance	6	6
Accomodation & Food Service	6	4





Woodstock, Georgia is located in southern Cherokee county and is 30 miles north of downtown Atlanta. The City is 11.3 square miles and divided into three main sections: Historic Downtown, Towne Lake and Ridgewalk.



Cherokee County is one of 159 counties in the State of Georgia. Woodstock, the most populated municipality in the County, and is proud to be part of Cherokee along with six other incorporated cities to include Canton (County seat), Holly Springs, Ball Ground, Waleska, Nelson and Mountain Park.

Governor Nathan Deal – <http://gov.georgia.gov>



After four decades of service as a prosecutor, judge, state senator and U.S. congressman, Nathan Deal took office as governor in January 2011. Aiming to position Georgia as the country's leader for business, Governor Deal has launched the Competitiveness Initiative, pushed tax code reform and recruited businesses from all sectors to spur job growth. In his first term, he's also encouraged innovation in school systems, worked to shore up funding for the HOPE and Medicaid programs, and supported reform in the criminal justice system that promises both cost savings and better care for inmates.

**Lieutenant Governor - Casey Cagle <http://www.ltgov.georgia.gov>
404 656-5030 or Fax: 404 656-6739**

Constitutional Officers:

- Secretary of State, Brian Kemp.....404-656-2881**
- Attorney General, Sam Olens.....404-656-3300**
- State School Superintendent, Richard Woods.....404 656-2800**
- Agricultural Commissioner, Gary Black.....404-656-3645**
- Insurance Commissioner, Ralph T. Hudgens.....404-656-2070**
- Labor Commissioner, Mark Butler.....404-232-7300**

Georgia House of Representatives



The House of Representatives consists of 180 members from regions around the state. Each January the House convenes to set an annual operating budget, amend the prior year's budget and craft laws to address issues ranging from education reform to transportation investment.

Michael Caldwell, District 20
Capitol Address
512-H Coverdell Leg. Office Bldg.
Atlanta, GA 30334
404.656.7859 - Office
Michael.caldwell@house.ga.gov

Scot Turner, District 21
Capitol Address
611-G Coverdell Leg. Office Bldg.
Atlanta, GA 30334
404.656.0314 – Office
scot.turner@house.ga.gov

John Carlson, District 46
Capitol Address
607-A Coverdell Leg. Office
Atlanta, Ga. 30334
404-656-0287 - Office
john.carlson@housega.gov

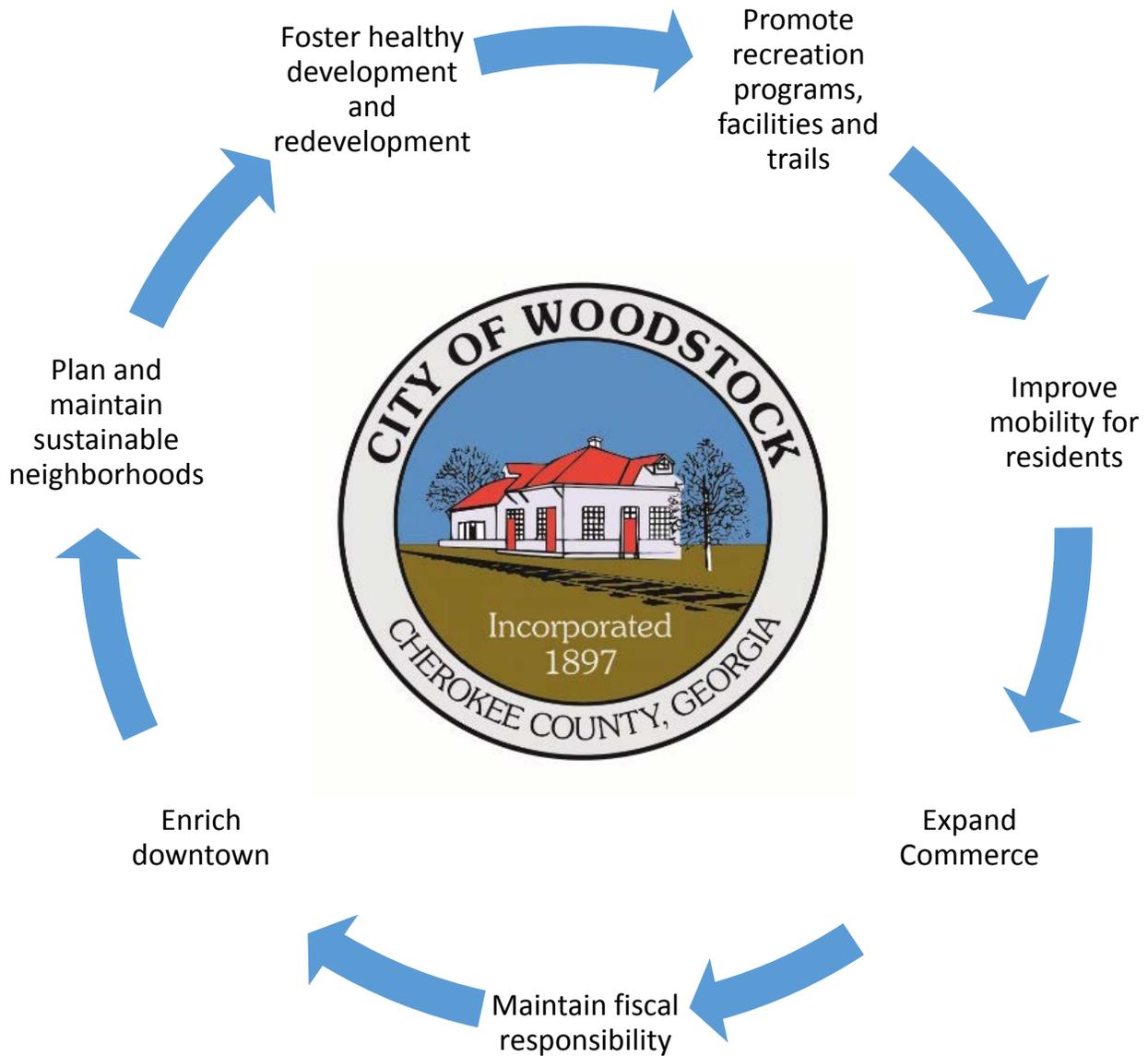
Georgia Senate



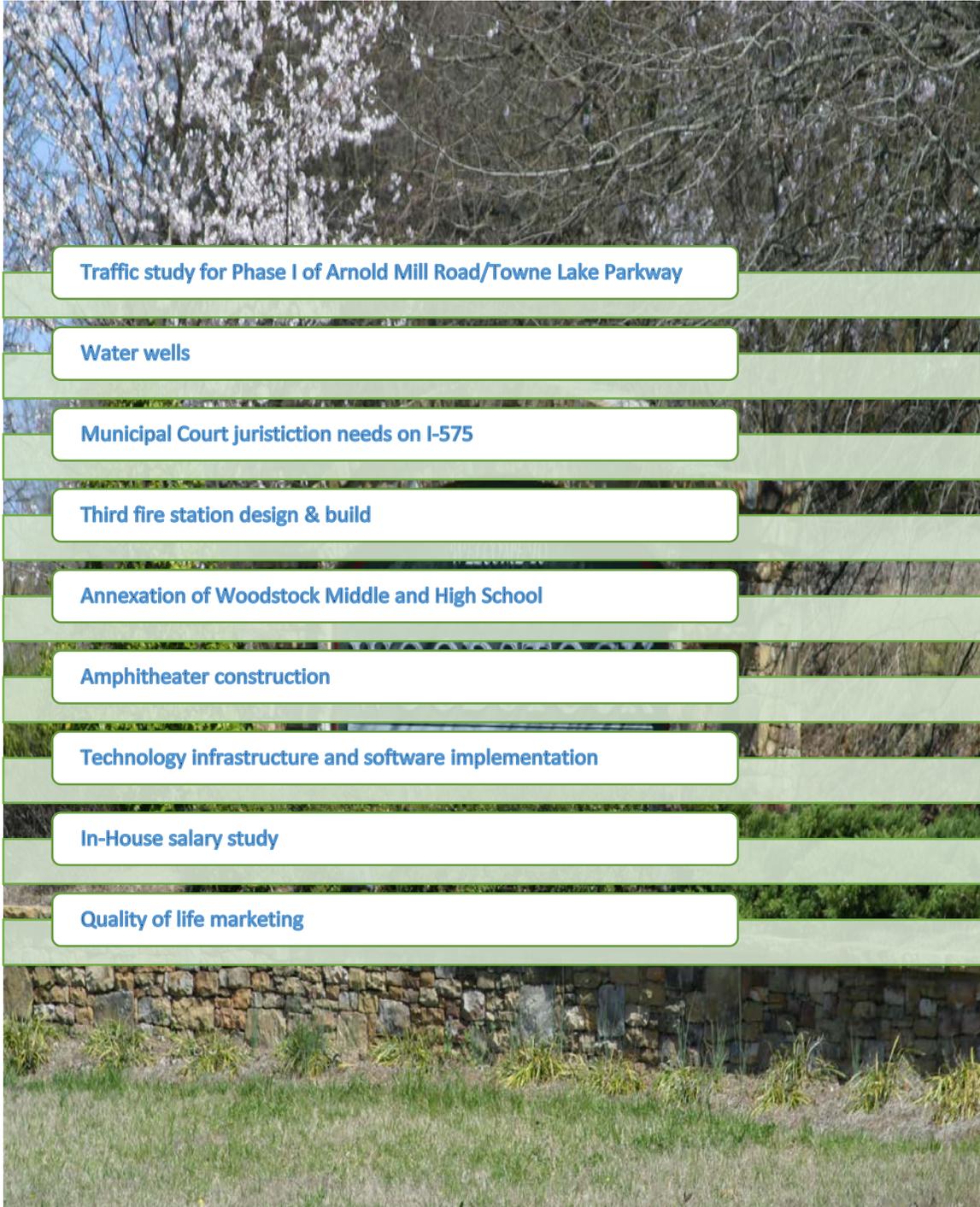
Each January, 56 senators meet to set an annual operating budget, amend the current year's budget and craft laws that range from promoting business to keeping health care spending in check.

District 21 – Brandon Beach, State Senator

GOALS AND STRATEGIES



SHORT TERM BUDGET INITIATIVES



Traffic study for Phase I of Arnold Mill Road/Towne Lake Parkway

Water wells

Municipal Court jurisdiction needs on I-575

Third fire station design & build

Annexation of Woodstock Middle and High School

Amphitheater construction

Technology infrastructure and software implementation

In-House salary study

Quality of life marketing

SECTION 1

INTRODUCTION AND OVERVIEW

Budget Message

City of Woodstock
12453 Hwy 92
Woodstock, GA 30188

June 13, 2016

To the honorable Mayor, City Council and citizens of Woodstock.



Your staff respectfully submits for your consideration the City of Woodstock's proposed balanced budget for fiscal year 2017 (FY2017). An objective of the City's budget is to provide a management tool by which out local government can unite its budgeting efforts to provide quality services while operating within available resources. This process results in an updating of the City's on-going financial plan and provides a vehicle by which management decisions can be made as a result of the formulation and analysis of the respective data.

The Founding of Woodstock

Woodstock is over one hundred years old and one of the county's oldest towns. The railroad came to Woodstock in November 1879. The city had a population of 300 and comprised a total of 960 acres. The first gristmills in the county were located nearby. Wood carving, yarn spinning, and other related activities were also done. The abundance of water power around Woodstock, such as Little River, Noonday Creek, and other streams, facilitated these industries. Woodstock had a considerable activity in mineral development. The old Kellogg Gold Mine and several others are within a few miles of Woodstock. Mica and kaolin were also found in nearby areas.



The Development of Woodstock

By the 1890s Woodstock was said to be shipping 2,000 bales of cotton annually. A number of Woodstock developers were influential in introducing innovative farming methods to the county. There are many different stories of how Woodstock got its name. One possibility is that it derived from a novel of the same name by Sir Walter Scott. There is also one tale that a man named Mr. Woodstock settled in the area and started a school, thus giving the community its name.

The Growth of Woodstock

Today, the City of Woodstock is the fastest growing city in Cherokee County. With the growth rate of Woodstock at 70% over the past 10 years, the city has doubled in size. With Interstate 575 and State Highway 92 running diagonally and directly through the heart of Woodstock, there are unlimited possibilities for those who live and work in Woodstock and Cherokee County.

Community

Downtown Woodstock

Downtown Woodstock offers a one-of-a-kind shopping experience that can be found nowhere else. In the historic setting of our downtown area you will find over 25 unique locally-owned shops. During a shopping trip to Downtown Woodstock you will discover art galleries, antiques, sports collectibles, great boutiques, a book store, jewelry, home & garden decor, quaint gift stores, and much more. Unique dining experience also awaits you in Downtown Woodstock.



When it comes to great food, Downtown Woodstock has something to offer everyone with over 15 locally owned restaurants. Some of the offerings include fine dining for special occasions, hamburgers and hotdogs, frozen yogurt & cupcakes, amazing coffee, a world class tea room, great Mexican & Italian cuisine, and All American classics. Downtown Woodstock holds a world of Southern charm with great deals, historic ambience, and a strong sense community. Georgia's Woodstock awaits your visit. For more information on Downtown Woodstock please call 770-924-0406 or check out www.whatsupwoodstock.com.



Dixie Speedway

Historic Dixie Speedway, Georgia's premier 3/8-mile clay oval track, host stock car racing every Saturday night May through October. Special added attractions include: Monster Truck Nationals, Demolition Derbies, Outlaw Sprint Cars, FMX Freestyle Motocross, and Bicycle Races for the kids.

See over four hours of high speed excitement at an affordable prices. Children eight years old and under are free on most events. Dixie Speedway is

located at 150 Dixie Drive in Woodstock. For more information on Dixie Speedway call 770-926-5315 or check out www.dixiespeedway.com

Elm Street Cultural Arts Village

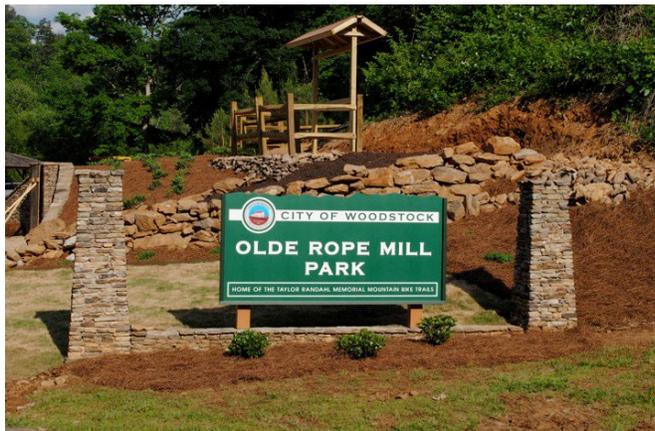
Elm Street is a Downtown Woodstock's thriving arts center, offering performances, instruction, and exhibits year round. You'll find live plays, musicals, camps and classes in drama, art & music as well as concerts, recitals, pageants, art exhibits, the iThink Improv Troupe and much more.



Elm Street Cultural Arts Villages is currently house at 8534 Main Street, with development under way for a four acre site on Elm Street. For more information please call 678-494-4251 or visit www.elmstreetarts.org.

Parks & Recreation

Woodstock's proximity to 12,000 acre Lake Allatoona assures ample opportunity for boating, swimming, or fishing at 13 public beaches and boat ramps. The Taylor Randahl Trail system offers mountain bike trails just a short distance from downtown Woodstock. Golf course abound with a variety of levels from easy to challenging. Four City Parks and numerous nearby Cherokee County Parks add to the family oriented atmosphere of the growing community.



Woodstock's parks have many amenities to offer including a gazebo, a community garden, walking & biking trails, softball fields, basketball & tennis courts, covered pavilions, a playground, picnic areas, a fishing pond, decks overlooking Little River and an area to launch canoes on Little River.

Woodstock also is in the process of developing a 60 mile network of multi-use trails and greenspace around Woodstock. The Greenprints Alliance is a local non-profit organization that has been founded to support this mission. The project currently has developed several miles of the proposed network. For more information please check out www.greenprintsalliance.org

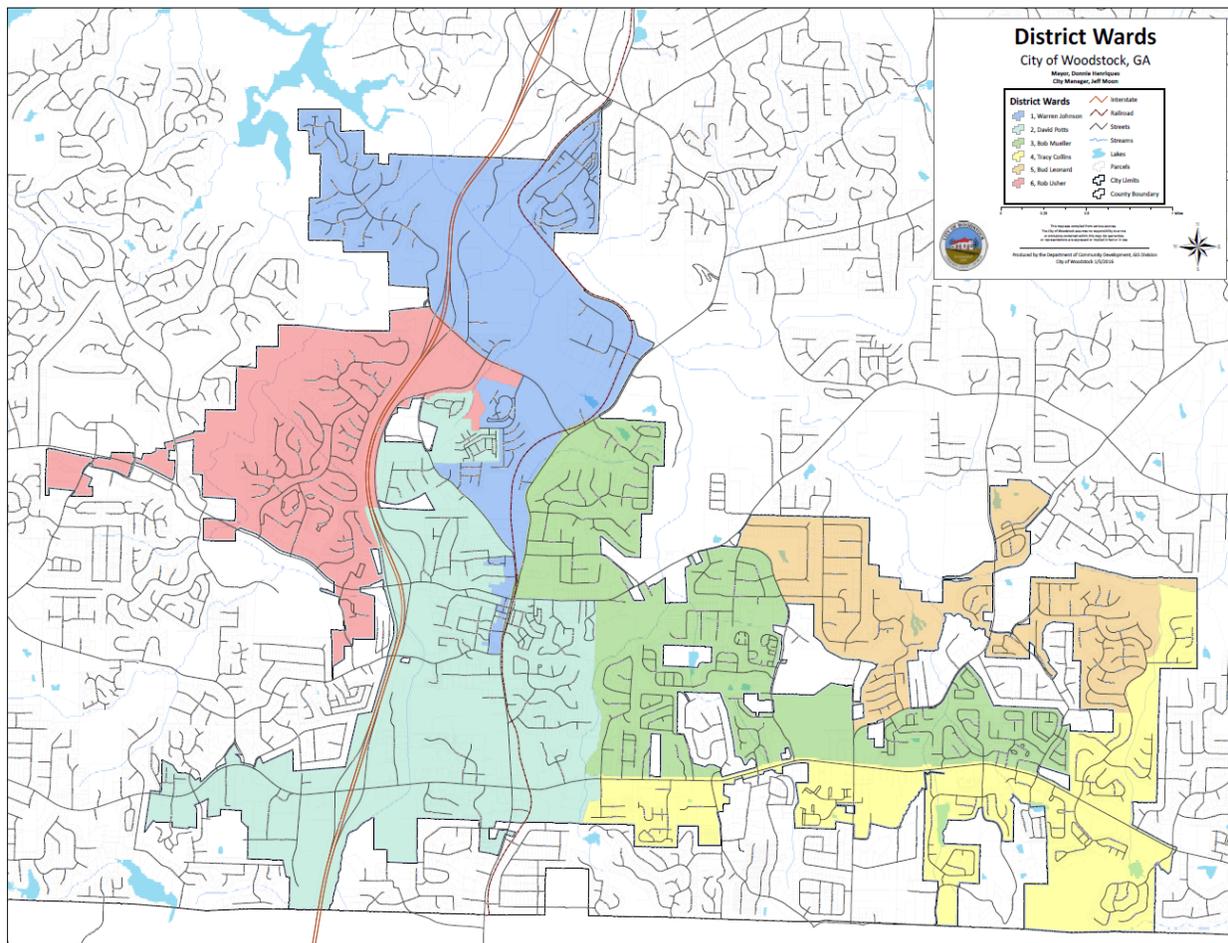
Government Structure

The governing authority of the City of Woodstock in Cherokee County, Georgia, is vested in a mayor and six councilmembers. The mayor is elected on the first Tuesday in November following the first Monday in November for a term of four years, and the person elected takes office beginning at 12:00 a.m. on January 1. The Oath of Office/Swearing In takes place at the first Regular Meeting in January of the following year.

The councilmembers are elected on the first Tuesday in November following the first Monday in November for a term of four years each. The mayor and all councilmembers are elected by a city-wide majority vote. The councilmembers from all wards are elected to four year terms with staggered elections every two years. Wards 1, 3, and 5 are elected during one election and the councilmembers for wards 2, 4, and 6 are elected two years following. Each ward shall be entitled to one councilman who shall be a resident of the ward at the time of his/her election and for 12 months prior thereto, and each councilman shall be elected by a majority vote of the electors of the entire city. The mayor is elected every four years.

The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and appointing the city manager and city clerk. The city manager serves as the chief executive and administrative officer of the city and has full authority to execute the city's annual operating budget and capital budget. He is responsible for carrying out the policies and ordinances of the governing council, for overseeing the day-to-day operations of the government, and for hiring the heads of various departments.

District Ward Map



The City Council meets for their regular session on the second and fourth Monday of each month and holds work sessions the third Monday of each month. The regular sessions begin at 7:00 pm and are held in the Chambers at City center located at 8534 Main Street. Agendas, agenda packets, minutes and videos can be viewed online at <http://woodstockga.igm2.com>.

The City provides a full range of services including Building Inspections & Permitting, Code Enforcement, Business Licensing, Community Development, Economic Development, Financial Services, Fire Services, GIS & Mapping, Human Resources, Information Technology, Municipal Court, Parks & Recreation, Police Services, Public Works, Water Services, Storm water & Environmental Management, Wastewater and Sewer Utility Services, Special Events & Tourism.

Budget Process and Overview

On or before a date fixed by the City council but not later than 90 days prior to the beginning of each fiscal year, the city manager shall submit to the City Council a proposed operating budget for the ensuing fiscal year. The budget shall be accompanied by a message from the city manager containing a statement of the general fiscal policies of the city, the important features of the budget, explanations of major changes recommended for the next fiscal year, a general summary of the budget, and such other pertinent comments and information. The operating budget and the capital budget, the budget message, and all supporting documents are filed in the office of the city clerk and open for public inspection.

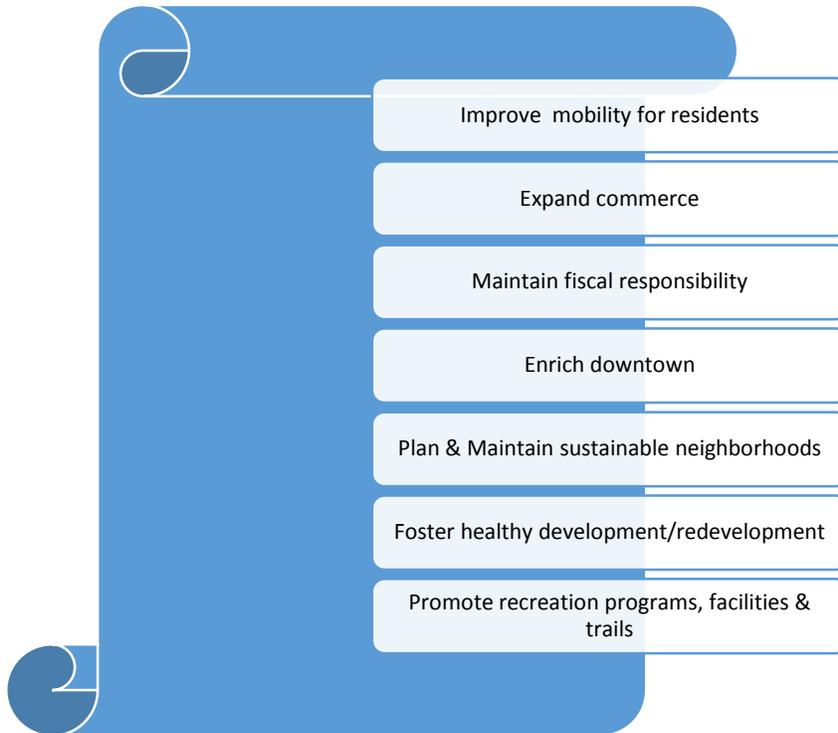
While the sources of revenues and expenditure categories are similar to FY2016 in which a baseline was established, there are some areas that we would like to highlight that have strengthened our economic position going forward. Each department is responsible for participating in the budget formulation process while addressing three major areas: maintenance and operating, operating initiatives, and capital project requests.

The FY2017 budget was approved and adopted on June 13th, 2016. The City of Woodstock initiates its formal budget process in mid-February to ensure time for an inclusive and transparent process while allowing the governing body the time to review all projected revenues and anticipated expenditures prior to adopting the annual budget before the beginning of the fiscal year, June 1. Public meetings are also held to make the process more advantageous for public input.

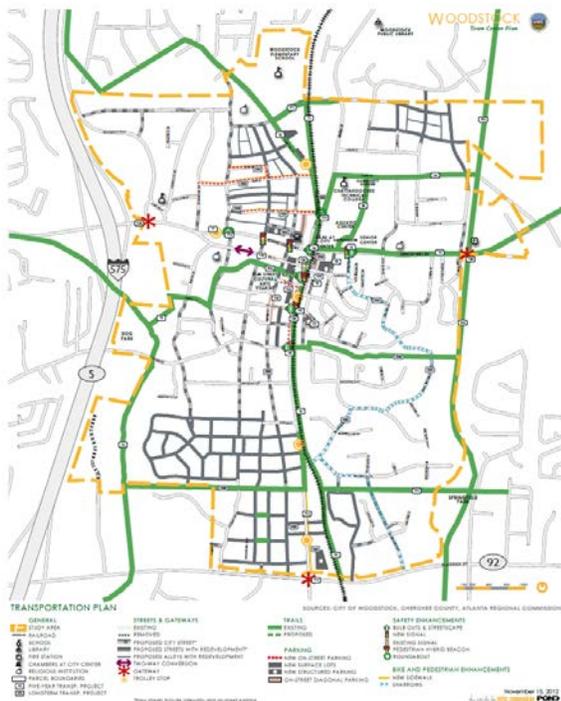
Each department director met with the city manager and chief finance officer to review their respective budget requests. Each request was evaluated by the city manager and CFO according to the priority specified by the department director and available funding. Goals and strategies identified by the governing body during the annual two-day retreat held January 29th and 30th were emphasized and incorporated in these departmental discussions.

Once the budget was developed and functionally complete with the anticipated expenditures and projected revenues for all funds, the proposed budget was distributed to the Mayor and Council during the first week in May. The Mayor, city manager and CFO met with two councilmembers at a time to review and make modifications to the budget with each member of the governing body having access to the same information and discussion items during this process. The first reading and public hearing on the FY2017 Budget was held on May 23rd. The second reading and budget adoption took place on June 13th.

The following priorities and issues for the FY2017 Budget are based on seven areas that address policy issues, economic factors, regulatory and legislative challenges:



Improve mobility for residents



The City has a long range transportation plan that includes the expansion of its grid network of streets that allow alternative routes while still maintaining the desired accessibility to the downtown. The grid network requires right-of-way to connect existing streets to each other with minimal impact to property owners. The City is cognizant that some relief during peak travel hours is needed while also recognizing that existing neighborhood should not feel the effect from those who utilize their streets as convenient routes to avoid congested areas.

Expand commerce

Last fiscal year, the Downtown Development Authority (DDA) entered into a long term agreement with Chattahoochee Technical College and the Cherokee Economic Development Authority to establish an Economic Development Innovation Center and a long-term solution for the Office of Economic Development/DDA/CVB and Main Street. This collaborative effort has created a business incubator location within their facility that allows those who may not have the bricks and mortar storefront location to meet with others to collaborate on new business ideas and endeavors.

Maintain fiscal responsibility

This is the first fiscal year using the new financial software that was implemented in January of this calendar year. This new software, BS&A, has provided a more fluid and timely accounting system that generates very user-friendly reports for not only the Mayor and Council but also department directors and key administrative personnel.

Three members of the Finance Department recently graduated from the Carl Vinson Institute of Government and received governmental finance office certifications. The CFO also initiated a monthly financial newsletter for the governing body and management team so that they can gauge the financial status based on the elapsed fiscal year coupled with the year to date revenues and expenditures.

Enrich downtown

The project would be funded with Special Purpose Local Option Sales Tax dollars. Its original cost estimate in 2011 was just over \$2 million. That project’s design included restrooms and concessions on the upper level, a band shell with large brick sound towers, lawn terraces with extensive electrical and brick features and substantial trees and landscaping. The plan also called for brick fencing along Arnold Mill Road with



gates suitable for ticketed events, if needed. The new design eliminated the upper level restrooms and concessions, the extensive brick work and the large sound towers. It now includes a functional band shell, with restrooms for daily park use and lawn terraces with concrete formed walls instead of brick. The fence design is much smaller and does not include gates for ticketed events. The design is fully compliant with the American with Disabilities Act. The cost is now \$1.5M and is set to be open with its first concert November 2016.

Plan and maintain sustainable neighborhoods

The City of Woodstock has established a Woodstock Planning, Design & Sustainability division of the Community Development Department for the purpose of engaging citizens in dialogue about Woodstock's future and plays a central role in guiding the long-term development of the built and natural environment.



Financial Report to Mayor and Council
July 1, 2015 – March 31, 2016

OVERVIEW

This financial review reflects the City's overall unaudited position for the fiscal year through **March 31, 2016**.

GENERAL FUND

The FY2016 General Fund Budget was approved at \$17,707,624 which includes a transfers and other financing sources of \$1,342,450. As such, at 75% through this fiscal year, we have collected \$16,214,311 or 92% of the budgeted revenues and have incurred \$11,827,110 or 66.8% in expenditures. This time last year, we collected \$15,952,311 (91%) of projected revenues at \$17,553,268 and expended \$11,694,347 or 71% of budgeted expenditures.

General Fund	Amended Budget	YTD Actual	%
Revenues	\$ 17,707,624	\$ 16,214,311	92
Expenditures	\$ 17,707,624	\$ 11,827,110	67

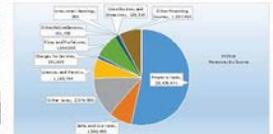
Property ad valorem taxes are the largest source of General Fund revenue, and make up 75% of the total revenues. At 75% through the fiscal year, we have billed \$6,524,792 or 101% of the total projected ad valorem revenue.

The General Fund includes all services that are funded through general taxes and fees; it includes all City programs except those paid for through dedicated taxes.

REVENUES

Revenues have been projected at a rate similar to past years as well as using some trend analysis based on projections impacted by new legislation, economic indicators and conservative forecasting. The City has various sources of revenues that make up the general fund which include the following:

Revenues	Amended Budget	YTD Actual	% Rev'd
Taxes	\$ 13,210,810	\$ 12,670,724	96
Licenses & Permits	\$ 1,510,754	\$ 727,851	48
Charges for Services	\$ 201,500	\$ 290,412	149
Fines & Forfeits	\$ 1,564,000	\$ 1,104,969	71
Contributions/Donations	\$ 130,310	\$ 96,162	74
Investment Earnings	\$ 200	\$ 213	107
Other Sources	\$ 106,700	\$ 209,152	195
Interfund Transfers	\$ 1,317,450	\$ 1,031,088	78
Total GF:	\$ 17,707,624	\$ 16,214,311	92



Taxes: This reflects the collection of ad valorem taxes; sales and use taxes; and other taxes which includes insurance premium, financial institution, and occupation taxes.

The City has collected 96% of the budgeted taxes. Of the \$13,190,671 million projected, \$6,450,020 is in the form of ad valorem taxes. Ad valorem taxes are collected by the City on an annual basis beginning October 20 for the tax year January through December. The city budgets 99% of the projected ad valorem revenue and has billed 101% of the budget. Presently, we have collected 97% of the billing.

Licenses and Permits: This revenue source reflects the collection of sign permit, fire permit, re-inspection, building permit and plan review fees. At 75% percent through the fiscal year, the City has collected \$727,851 or 63% of this revenue source.

Some of the responsibilities that are undertaken by the division include the evaluation and coordination with outside agencies on regional growth policy, monitoring and updating the City's Comprehensive Plan, draft land use policy, and the development of sub-area and urban design plans. The division provides staff support to the City's Planning Commission and the Mayor and City Council regarding planning studies, annexations, rezonings and variances.

Foster healthy development and redevelopment

Construction of the Towne Lake Parkway widening is a critical first step in the redevelopment of downtown Woodstock as this roadway provides direct access from Interstate I-575 into the downtown area. Substandard right of way widths and inadequate infrastructure for vehicles and pedestrians require that this project precede the completion of the redevelopment of downtown so that citizens and visitors alike have appropriate access to the area.

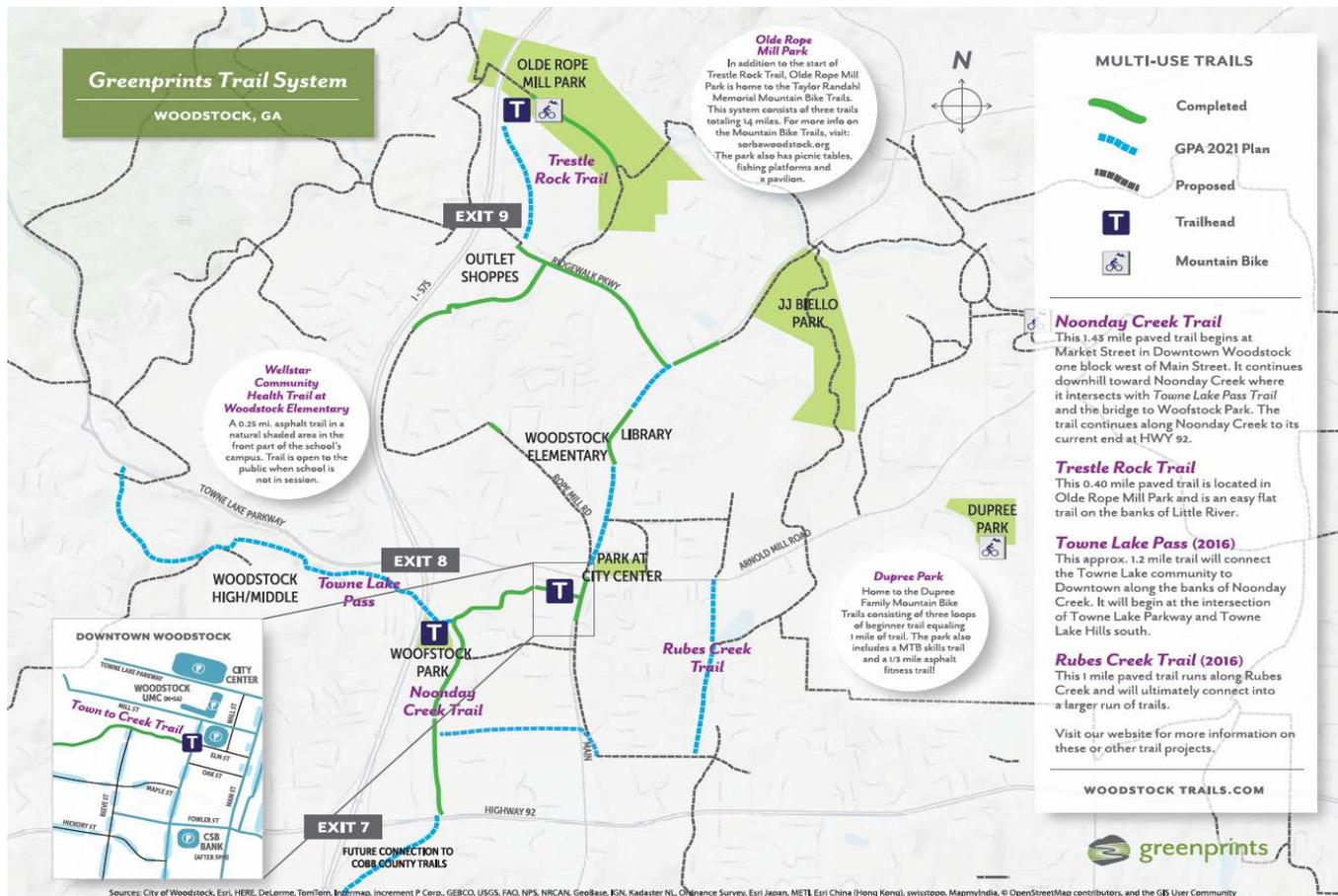


Construction plans and right of way drawings have been prepared for the project and the City is in the process of acquiring the necessary right of way. The line item for Right of Way Acquisition (Woodstock Community Church), in the amount of \$1,400,000, is for the purpose of purchasing 33,572.61 square feet of right of way and 8,766.05 square feet of easements from the Woodstock Community Church located at the corner of Towne Lake Parkway and Main Street. The ROW for this parcel has been completed. However, other project segments are still pending along with the purchase of additional ROW sections. These improvements at Main Street and Towne Lake Parkway will allow traffic coming into the downtown the ability to turn left onto Main Street. Currently, motorists are only able to continue straight or turn right which inhibits their ability to access more parking for downtown parks and local businesses. This is able to be accomplished thanks to the Tax Allocation District (TAD) funding which provided for the removal of an existing building stated above making room available for roadway expansion and a turning lane.

Promote recreation programs, facilities and trails

The Mayor and City Council of the City of Woodstock initiated a park and trail master plan in 2007. A steering committee made up of residents, business owners and other interested parties met over the course of 10 months and developed the Greenprints Project master plan. Adopted as part of the Comprehensive Town Plan 2030 by the Mayor and City Council in June 2008, the plan calls for a 60+ mile trail and open space network throughout the City and surrounding areas. The Greenprints Project has been awarded the 2008 'Outstanding Greenspace Plan' by the Georgia Urban Forest Council and the 2008 'Best Planning Process – Small Community' by the Georgia Planning Association.

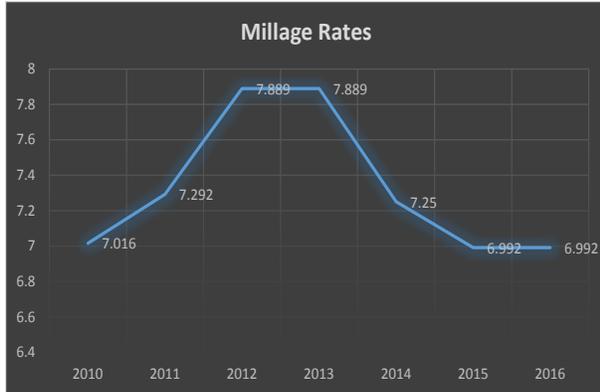
Interconnectivity is a critical component of the trail system as the City seeks to enhance the accessibility to all the trails as well as residential developments to and from churches, schools, restaurants, business corridors and other park facilities. That is why there is a continued fundraising efforts of the 501c3 organization known as Greenprints as well as matching funds provided by the City.



COST OF GOVERNMENT

Fiscal year	Net M&O Digest	(+/-)	Operations	(+/-)
2010	\$ 6,493,226		7.016	
2011	\$ 6,232,390	\$ (260,836)	7.292	0.276
2012	\$ 6,358,196	\$ 125,806	7.889	0.597
2013	\$ 6,551,312	\$ 193,116	7.889	0
2014	\$ 6,964,199	\$ 412,887	7.25	-0.639
2015	\$ 7,213,964	\$ 249,766	6.992	-0.258
2016	\$ 7,915,103	\$ 701,139	6.992	0

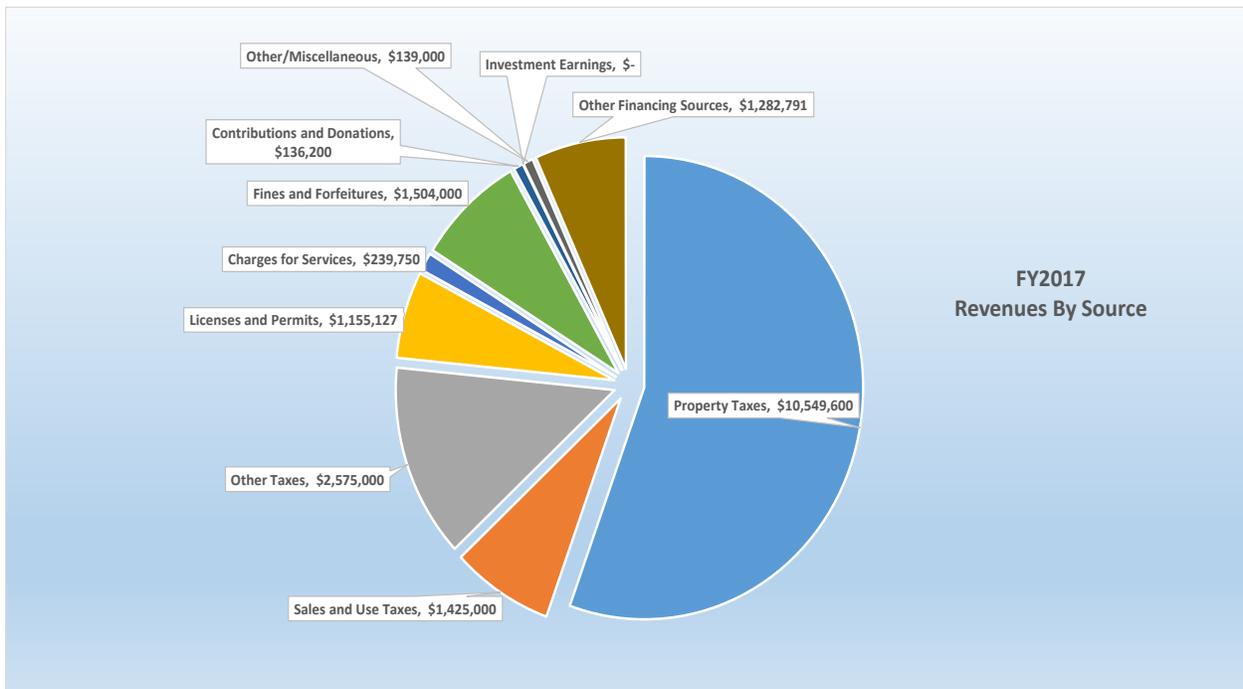
The City of Woodstock has historically acknowledged to need to provide municipal services funding through various revenue sources to limit the amount of millage assessed on property owners. The below table illustrates the net maintenance and operations tax digest for the last six years and the millage rate calculated:



The graph to the left illustrates a trend line on the millage rates over the last six years:

Based on the Net M&O Digest, the city projects receiving approximately \$7,915,103 in ad valorem tax revenue with a millage rate of **6.992**. In appropriating the resources to sustain and enhance existing services, the city uses an amalgamation of other taxes, fees and revenues. The following table includes the proposed projected revenue sources for the General Fund over a five year period:

GENERAL FUND Revenue Source	FY2013		FY2014		FY2015		FY2016		FY2017	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Property Taxes	\$ 8,307,500	50.71%	\$ 9,098,777	52.07%	\$ 9,467,084	53.93%	\$ 9,425,671	53.46%	\$ 10,549,600	55.51%
Sales and Use Taxes	1,292,011	7.89%	1,350,323	7.73%	1,428,933	8.14%	1,390,000	7.88%	1,425,000	7.50%
Other Taxes	1,693,837	10.34%	1,766,439	10.11%	2,289,276	13.04%	2,375,000	13.47%	2,575,000	13.55%
Licenses and Permits	1,111,791	6.79%	1,207,091	6.91%	1,300,116	7.41%	1,159,754	6.58%	1,155,127	6.08%
Charges for Services	204,822	1.25%	238,252	1.36%	299,543	1.71%	201,500	1.14%	239,750	1.26%
Fines and Forfeitures	1,483,322	9.05%	1,271,227	7.27%	1,513,918	8.62%	1,504,000	8.53%	1,504,000	7.91%
Intergovernmental	232,275	-	319,483	1.83%	-	0.00%	-	0.00%	-	0.00%
Contributions and Donations	130,326	0.80%	160,059	0.92%	103,194	0.59%	135,310	0.77%	136,200	0.72%
Investment Earnings	3,779	0.02%	690	0.00%	257	0.00%	300	0.00%	-	0.00%
Other/Miscellaneous	325,015	1.98%	401,959	2.30%	238,404	1.36%	101,700	0.58%	139,000	0.73%
Other Financing Sources	1,598,859	9.76%	1,659,745	9.50%	832,450	4.74%	1,337,450	7.59%	1,282,791	6.75%
Transfer In	-	0.00%	-	0.00%	80,083	0.46%	-	0.00%	-	0.00%
Reserves	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Total Revenues	\$ 16,383,537	98.58%	\$ 17,474,045	100.00%	\$ 17,553,258	100.00%	\$ 17,630,685	100.00%	\$ 19,006,468	100.00%



SIGNIFICANT BUDGETARY ITEMS AND TRENDS

As the housing market recovers, the City is seeing an increase in the assessed value of properties. This increase can and does lead to an increase in revenue when the millage rates remain the same or are increased by the governing body. For FY2017, the governing body is choosing to roll back the millage rate leaving the revenue in a neutral capacity and consistent with the FY2016 collections. However, the cost of providing services has not remained neutral which has required some departmental budgetary cuts to reach a balanced budget.

FUND BALANCE TRENDS FOR APPROPRIATED GOVERNMENTAL FUNDS

The focus of the City of Woodstock’s governmental fund review is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of Woodstock’s financing requirements. In particular, the unassigned fund balance may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year

At the end of June 30, 2015, the City’s governmental funds reported combined ending fund balance of \$6,483,122. Of this total, \$2,860,936 or 44.12% constitutes *unassigned fund balance*, which was available for spending in FY2016. The remainder of fund balance is *Nonspendable, Restricted, Committed, or Assigned* to indicate that it is not available for new spending because it is not in spendable form (\$3,269,578) Restricted, and (\$352,608) Nonspendable.

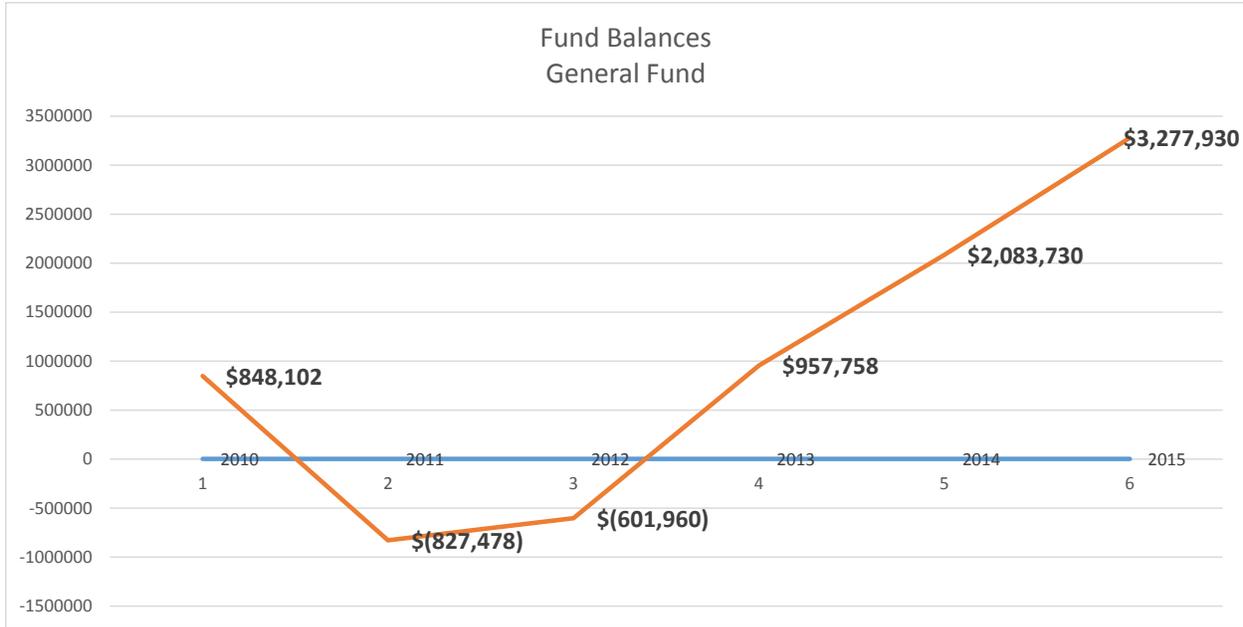
Fiscal Year	General Fund	Urban Redevelopment Fund	SPLOST III	SPOST IV	Capital Projects Fund	Debt Service	Nonmajor Funds	Total Governmental Funds	Percent Change
2010	\$ 848,102	\$ 1,689,288	\$ 1,724,326	\$ -	\$ -	\$ -	\$ 528,679	\$ 4,790,395	
2011	\$ (827,478)	\$ 805,747	\$ 849,389	\$ -	\$ (61,180)	\$ -	\$ 493,699	\$ 1,260,177	-73.69%
2012	\$ (601,960)	\$ 628,979	\$ 721,962	\$ -	\$ (6,443)	\$ -	\$ 166,775	\$ 909,313	-27.84%
2013	\$ 957,758	\$ 621,634	\$ 41,891	\$ 891,527	\$ 1,317,341	\$ -	\$ 528,747	\$ 4,358,898	379.36%
2014	\$ 2,083,730	\$ 621,690	\$ -	\$ 110,926	\$ 24,463	\$ -	\$ 1,210,627	\$ 4,051,436	-7.05%
2015	\$ 3,277,930	\$ -	\$ -	\$ 584,815	\$ -	\$ 671	\$ 2,619,706	\$ 6,483,122	60.02%

The General Fund is the chief operating fund of the City of Woodstock. At the end of the last fiscal year, the General Fund had total fund balance of \$3,277,930, and an unassigned fund balance of \$2,922,687. Management recognized the low level of general fund balances and implemented a series of corrective actions to improve the balances and revenue of the general fund. Budget controls were locked into place going forward and the revised purchasing policy is strictly enforced. As a result, revenue streams trended upward as the tax digest has seen a significant gain.

In FY2016, the total balance of the General Fund increased by \$1.194 million. The key factors to this increase are:

- ✓ Increased Charges for Service
- ✓ Increased Other Taxes
- ✓ Increased controls over expenditures and budget
- ✓ Early repayment of several loans

The below image charts the changes in the fund balance over the last five years:



AUDIT AND ACCOUNTING HIGHLIGHTS

The Finance Department has worked diligently over the years to continuously improve its financial reporting, specifically the annual audit results and accompanying comments. The table below illustrates the significant improvements to internal financial operations resulting in a reduction of audit comments and repeated findings as well as the adjusted journal entries:

	2010	2011	2012	2013	2014	2015
Audit Comments	11	12	5	3	1	0
Repeat Findings	5	5	4	0	0	0
Adjusting JE's	158	92	51	41	32	14
Total Trans.	125,110	111,720	115,020	107,720	98,700	108,520
# Finance Emp.	10	10	7	7.5	6.5	6.5
Finance Budget	723,121	749,205	734,922	710,543	681,463	685,163

BUDGET PLANNING PROCESS

The City's fiscal year runs from July 1 through June 30. This document is prepared for the year beginning July 1, 2016 through June 30, 2017. The budget process begins each year with a budget priority-setting retreat in which members of the City Council indicate various issues of importance to be considered in the budget. Planning processes from other functions including departmental goal setting, and operating plans are incorporated into the budget process where applicable.

Once the priorities are established, the Chief Financial Officer prepares estimates of both the current and proposed fiscal year revenue for all funds. Expenditure estimates for the current and proposed fiscal year are initially prepared by the respective department directors. All budget estimates are then reviewed by the Budget Team, who make the final decisions regarding the proposed budget. The proposed budget is then presented to the City Council and interested citizens during a public hearing. The final proposed budget is then adopted by the City Council on or before June 30 during a regular Council meeting, which is also open to the public.

The City's annual budget process provides a financial plan for the upcoming year. Throughout this process, future year projections are reviewed to proactively adjust trends which create the ability to actively manage future year appropriations. Although important, these plans are used as general guidelines to reach goals. Funds are not appropriated as a result if the study/plans. Rather, the plans are used as a vision where appropriations can be directed.

POLICY

The budget is adopted on a basis consistent with Generally Accepted Accounting Principles. Budget policy guides this process. Budget policies also direct the City's financial health and stability. This policy applies to all budgeted funds, which are the responsibility, and under the management of, the City of Woodstock and the City Manager. The accounting system uses formal budgetary integration as a management control device. Encumbrances are recorded to prevent expenditures from exceeding the budgeted amounts. The City's accounting records for governmental type funds are maintained on a modified accrual basis, with revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities are incurred. Accounting records for enterprise type funds are maintained on the accrual basis, with revenues being recorded when earned and measurable, expenses being recorded when the services or goods are received, and the liabilities are incurred. All annual appropriations lapse at year end except capital project and grant funds, which adopt project-length budgets. Georgia law (O.C.G.A. 36-81-2 et seq.) provides the budget requirements for Georgia local governments and is available in the Appendix of this document.

GFOA AWARD FOR DISTINGUISHED BUDGET PREPARATION



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

The City has steadily improved its budget document so as to seek and obtain the much sought after and prestigious Award for Distinguished Budget Presentation from the Government Finance Officers Association. A submission to GFOA has not been made for several years. However, the

new CFO, Robert Porche, feels strongly that the City should seek this award not only this year but every year. This award signifies that the City is effectively communicating its budget story to its citizens, elected and administrative officials, and to outside interested parties such as bond rating agencies.

The City shall continue to improve its budget document so as to maintain a high level of communication to earn and retain this Award for Distinguished Budget Presentation each year. The below calendar helps to illustrate the timetable and benchmarks set as part of the budget process in anticipation of its adoption before the beginning of the 2017 fiscal year – July 1, 2016.

		FY 2017 BUDGET SCHEDULE						
FEBRUARY	S	M	T	W	T	F	S	
	31	1	2	3	4	5	6	
	7	8	9	10	11	12	13	FEB 15th-26th Develop estimated revenues
	14	15	16	17	18	19	20	
	21	22	23	24	25	26	27	22nd Distribute budget packets to Department Directors
	28	29	1	2	3	4	5	
	6	7	8	9	10	11	12	
MARCH	S	M	T	W	T	F	S	
	28	29	1	2	3	4	5	
	6	7	8	9	10	11	12	8th Completed department budget documents due to Finance
	13	14	15	16	17	18	19	15th Preliminary budget report due to City Manager for Review
	20	21	22	23	24	25	26	
	27	28	29	30	31	1	2	28th-31st Meetings with Departments and Budget Committee
	3	4	5	6	7	8	9	
APRIL	S	M	T	W	T	F	S	
	27	28	29	30	31	1	2	
	3	4	5	6	7	8	9	4th-8th Cherokee County School System Spring Break
	10	11	12	13	14	15	16	18th-21st Secondary Meetings with Departments and Budget Committee
	17	18	19	20	21	22	23	
	24	25	26	27	28	29	30	28th Update proposed budget
	1	2	3	4	5	6	7	
MAY	S	M	T	W	T	F	S	
	1	2	3	4	5	6	7	3rd-5th Distribute proposed budget to Mayor and Council
	8	9	10	11	12	13	14	9th Submit legal ad request to Cherokee Tribune for public hearing (Due by Noon)
	15	16	17	18	19	20	21	
	22	23	24	25	26	27	28	13th Legal ad runs in Cherokee Tribune
	29	30	31	1	2	3	4	23rd First reading/public hearing of budget
	5	6	7	8	9	10	11	
JUNE	S	M	T	W	T	F	S	
	29	30	31	1	2	3	4	
	5	6	7	8	9	10	11	13th Second reading/public hearing & budget adoption
	12	13	14	15	16	17	18	
	19	20	21	22	23	24	25	
	26	27	28	29	30	1	2	
	3	4	5	6	7	8	9	

CLOSING

On behalf of the professional and credentialed staff, it is my pleasure to submit the FY2017 Budget to Woodstock’s Mayor, City Council and Citizens. This budget illustrates the City’s dedication to providing an exemplary level of services while maintaining sound fiscal practices and procedures. We would like to thank all of the contributors for their diligent efforts in developing a budget that addresses the major policy goals of the City Council, while protecting the financial health of the City now and in the future.

We extend our additional thanks and gratitude to our elected officials for their involvement in the budgetary process, despite the many demands on their time and interests. If in your review of this document you have any questions, please do not hesitate to contact us.

Respectfully Submitted,

 Jeffrey Moon
 City Manager

 Robert Porche
 Chief Financial Officer

SECTION 2

STRUCTURE

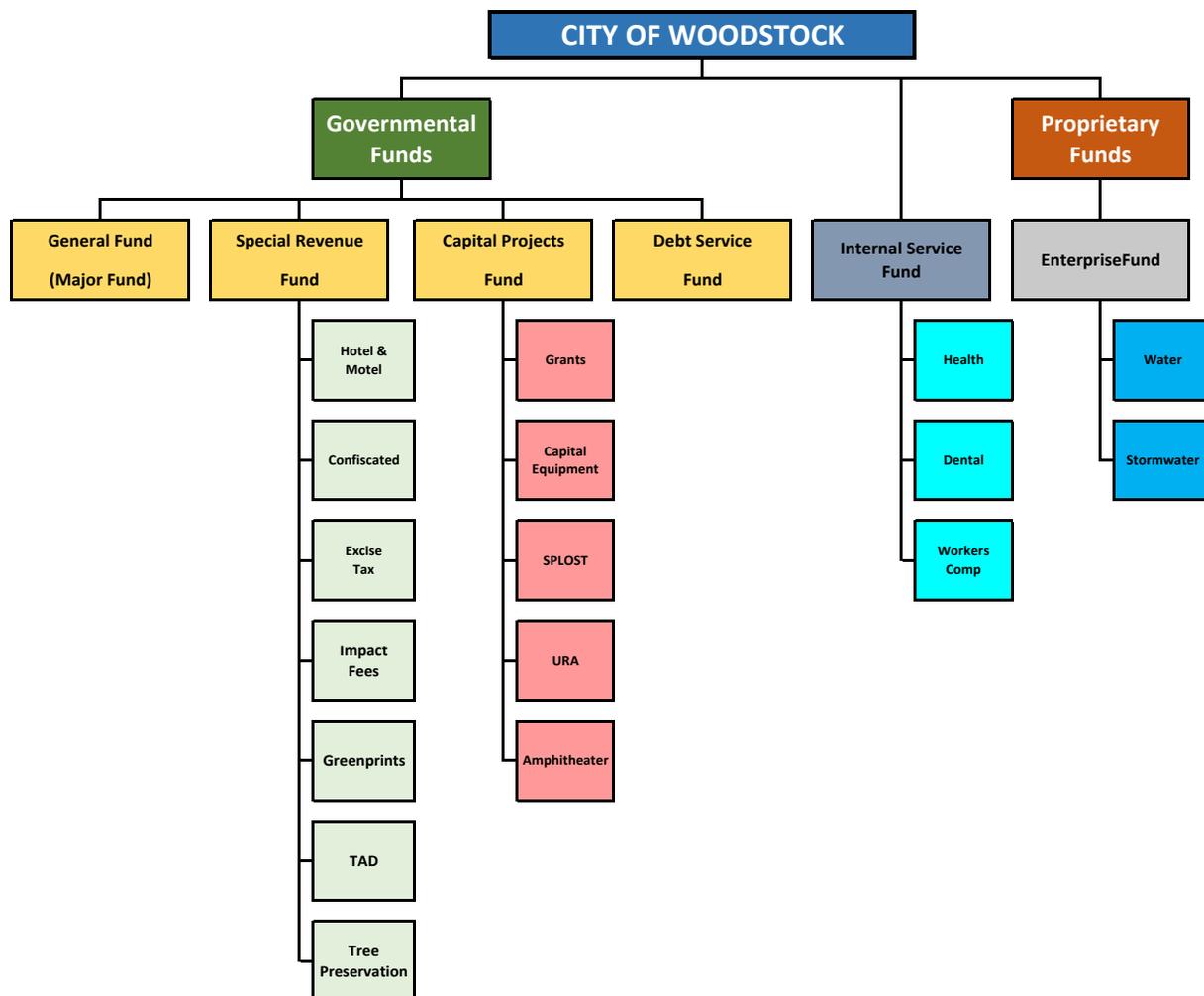
AND

BASIS OF BUDGETING

GOVERNMENTAL FUNDS – General Fund, Special Revenue Fund, Capital Projects Fund & Debt Service Fund

Governmental Funds are defined by law as funds used to account for “governmental-type activities”. They account for all current financial resources except for those required by law to be accounted for in another fund. Most of the city’s basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called modified accrual accounting which provides a short-term spending focus.

The City of Woodstock operating on Governmental Fund Accounting and recognizes Governmental Funds, Internal Service Funds and Proprietary Funds. The Governmental Funds include the General Fund (a major fund), Special Revenue Funds, Capital Projects Funds and a Debt Service Fund. The Special Revenue Funds utilized are the Hotel/Motel Fund, Confiscated Fund, Excise Tax Fund, Impact fee Fund, Greenprints Fund and a Tax Allocation District (TAD) Fund. The City’s Internal Service Fund houses the Health, Dental and Workers Compensation funds now that the City is self-insured. The City’s Proprietary Fund is made up of two Enterprise Funds, Water and Storm water Services. The below diagram better illustrates the fund accounting breakdown:



General Fund

The General Fund of a government unit serves as the primary reporting method for current government operations. The major sources of revenues for the General Fund are; Property Taxes, Title Ad Valorem Taxes, Franchise Taxes, Insurance Premium Taxes, and Municipal Court Fines. The major departments funded include: General Administrative Services, Municipal Court Services, Police, Community Development, Parks and Recreation, Public Works and Economic Development.

Special Revenue Fund

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The major sources of revenue for the Special Revenue Funds include: Hotel/Motel Taxes, Confiscated Funds, Excise Tax, Impact Fee, Greenprints, a Tax Allocation District (TAD) and a Tree Preservation Fund. The major categories funded include; Trade, Tourism, Special Events, Recreation and Community Activities.

Capital Project Fund

The Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The major sources of revenue for the Capital Project Funds include; Capital Grants, Special Purpose Local Option Sales (SPLOST) taxes, Capital Equipment Fund, Urban Redevelopment Account, and Amphitheater Fund. The major categories funded include; Streets, Roads and Bridges, Parks and Recreation and referendum-restricted Capital Outlay.

Debt Service Fund

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long term debt principal and interest. Typically, the amounts of the revenues to be deposited into the debt service fund and the timing of such deposits are structured to ensure a proper matching between debt service fund deposits and debt service payments becoming due. For many issues, the debt service fund may contain a separate "principal account" and "interest account" in which funds for such respective purposes are held.

Proprietary Fund

Proprietary Funds are used to account for a government's ongoing activities that are similar to those found in the private sector. There are two types of Proprietary Funds; Enterprise Funds and Internal Service Funds. The City of Woodstock has one Proprietary Fund: Enterprise Fund.

Enterprise Fund

The Enterprise Fund of a government accounts for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The sources of revenues for the Enterprise

Fund are Water and Storm water Services. The major categories funded are maintenance and capital improvements.

Internal Service Fund

The Internal Service Fund is used to identify and allocate costs of goods and services to other departments. The City of Woodstock operates three funds in this category which include the Health, Dental and Workers Compensation Funds.

Fiduciary Fund

Fiduciary Funds are used to account for assets held in a trustee or agency capacity for others. The City does not have any Fiduciary Funds at this time.

Basis of Budgeting versus Basis of Accounting

Neither GAAP nor Georgia statutes address a required basis of budgeting; the City adopts budgets in conformity with GAAP for all budgeted funds. The budgets of the general governmental type funds (the General Fund, Special Revenue Funds, and Capital Project Funds) are prepared on a modified accrual measurable basis. The modified accrual basis of accounting and budgeting recognizes revenue when a transaction is available. Revenue is considered available when it is collectible during the current period or after the end of the period but in time to pay current year liabilities and expenditures. Expenditures are recognized when they are measurable, when the liability is incurred, and when the liability will be liquidated with current resources. All three of these criteria must be met in order for the expenditure to be recognized.

Local municipal governments in Georgia are not required to adopt budgets for Enterprise Funds. However, best management practices dictate that budgets should be adopted for all funds to ensure that projected revenues and expenses are on target in an Enterprise Fund. The City of Woodstock adopts a budget for its Enterprise Fund on the modified accrual basis of accounting whereby capital outlay is shown as an expense rather than the acquisition of an asset. The management budgets in this manner to track cash flows in the Enterprise Fund.

The City will establish and maintain high standards of accounting practices. Accounting standards will conform to Generally Accepted Accounting Principles (GAAP) of the United States as promulgated by the Governmental Accounting Standards Board (GASB). The City also will follow the Financial Accounting Standards Board's (FASB) pronouncements, as applicable.

The City's General Fund used for maintenance and operations includes revenues from General Administration, Water & Sewer Cost Allocation and Stormwater Cost Allocation. The combined revenues from these sources are projected to total \$19,006,468. This is \$1,375,783 or 7.23% more than the FY2016 Amended Budget. The other sources of revenues with more restrictive uses and accounted for in separate funds in compliance with Generally Accepted Accounting Principles (GAAP) are detailed in the Fund Summaries section.

The Mayor and Council, along with a dedicated staff of professionals, have continued to aggressively address the current and future needs of the City by focusing on sound financial management, the use of current resources for capital expenditures, and an extensive budget process.

SECTION 3

FUND SUMMARIES

GENERAL FUND – Major Fund for Maintenance and Operations

A general fund is a financial term referring to a local government's financial pool of resources. From a general fund, all operating expenses, services and personnel are provided. A government's general fund attempts to finance all the services necessary for its citizens. Police, Fire, Parks and Recreation, Community and Economic Development and general operating costs are among the main focuses for the City of Woodstock.

Discussions circumscribing balancing the budget lead to the general fund. It encompasses a surplus of money used to operate.

The City's Charter provides for the Mayor and Council to approve a budget every fiscal year with the City Manager responsible for facilitating and managing the budget adopted by the governing body.

REVENUES

The money for the General Fund comes from several sources of revenue including varying forms of taxes, fees and charges for services. These sources of revenue total \$19,006,468. This is \$1,375,783 (or 7.23%) more than the FY2016 Amended Budget. Revenues includes in the General Fund as well as other funds with specific use and applications include the following:

GENERAL FUND

- **Contributions and Donations**

- Parks and Recreation Sponsorships

- *The Parks and Recreation Director pursues outside funding sources including program partners and sponsors to offset costs to the City residents. These are restricted for the Parks and Recreation Department to spend on City events and parks.*

- Tree Preservation Contribution

- *Funds are collected from developers and individuals when trees are being removed in order for the city to replenish plants at a future date. These are 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*

- **Development Fees, Permits and Licenses**

- Police Permit Fees & Fire Permit Fees

- *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. Used to fund special detail pay for officers and fireman who chose to work the special events.*

- Alcohol Beverage License

- *Fees collected for the issuance of a license to sell alcoholic beverages (approved by Council). These are unrestricted funds used for City operations.*

Occupation Tax

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. These are unrestricted funds used for City operations.

Occupational Tax Admin Fee

Fee that covers the cost of processing and issuing occupational tax licenses to businesses and individuals that apply for a license. These are unrestricted funds used for City operations.

Sign Permits

Fees collected with sign permit applications submitted by business owners, developers, realtors etc. to obtain a sign permit, which is required within City limits. These are unrestricted funds used for City operations.

Re-Inspection Fee

Fees collected from builders/contractors for failed inspections completed by the building inspections. These are unrestricted funds used for City operations.

Building Permits

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. These are unrestricted funds used for City operations.

Plan Review Fees

Fees collected for the review of plans by the Community Development Director, Building Official, Deputy Building Official, Public Works Director, and Fire Inspector. These are unrestricted funds used for City operations.

Development Fees

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. These are unrestricted funds used for City operations.

- **Fines and Forfeitures**

Fines-Court

Funds are generated by fines applied when a person receives a ticket or citation. These are unrestricted funds used for City operations.

- **Franchise Taxes**

Franchise-Ga Power

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. These are unrestricted funds used for City operations.

Franchise-Commercial Sanitation

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. Funds are to be used for the regulation and enforcement of Woodstock City Ordinances Chapter 78.

Franchise-Residential Sanitation

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. These funds are to be used for the regulation and enforcement of Woodstock City Ordinances Chapter 78.

Franchise-Comcast

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. These are unrestricted funds used for City operations.

Franchise-Cobb EMC

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. These are unrestricted funds used for City operations.

Franchise-Atlanta Gas

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. These are unrestricted funds used for City operations.

Franchise-Bellsouth Phone

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. These are unrestricted funds used for City operations.

Franchise - Video Self Service

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. These are unrestricted funds used for City operations.

Telecom Lease

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. These are unrestricted funds used for City operations.

- **Interest Income**

Interest Income

Interest accrued on City funds that are held in interest bearing accounts. Deposited in various City accounts by the financial institution in which the funds are held. These are unrestricted funds used for City operations.

- **Miscellaneous**

Interest & Penalties

A monetary penalty incurred when general property taxes are paid late. These are unrestricted funds used for City operations.

Collection Fees

Fees that are applied to delinquent property tax bills in order to offset expenses incurred by the City to collect on the bills. These funds are collected to recoup any collection attempt expense.

Miscellaneous Revenues

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. These are unrestricted funds used for City operations.

Other Charges for Services

Fees collected for accident reports, certified copies, criminal history request, expungement, incident reports and manager license applications. These are unrestricted funds used for City operations.

- **Parks and Recreation**

- Recreation Programs

- *Fees collected from individuals who want to plant in the City's community garden. These are unrestricted funds used for City operations.*

- Recreation - Events & Vendors

- *Funds collected from individuals or businesses for City events who reserve space to sell items or advertise a business. These are unrestricted funds used for City operations.*

- Parks & Recreation Permit Fees

- *A City of Woodstock Special Event Permit is required when renting the park for groups of 50 or more. These are unrestricted funds used for City operations.*

- Senior Center - Trip Income

- *Funds collected for the cost of senior center members' trips. These are unrestricted funds used for City operations.*

- Magnolia Hall Rentals

- *Available to the public for various activities such as meetings, weddings, etc. These are unrestricted funds used for City operations.*

- **Police Department**

- Vendor Special Detail Pay

- *Fees collected when City Police Officers work special detail for a business or event. These fees compensate the officers who worked overtime at the event.*

- Use of Police Vehicles

- *Funds collected for the use of police cars during an event or traffic control. These are unrestricted funds used for City operations.*

- **Taxes**

- Real & Personal Property Taxes

- *Ad valorem taxes, meaning according to value, levied on an assessed valuation of land, buildings, permanent fixtures, and improvements. These are unrestricted funds used for City operations.*

- Intangible Tax

- *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. These are unrestricted funds used for City operations.*

- Real Estate Transfer Tax

- *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. These are unrestricted funds used for City operations.*

Insurance Premium

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. These are unrestricted funds used for City operations.

Financial Institution Tax

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. These are unrestricted funds used for City operations.

SPECIAL REVENUE FUNDS

- Hotel & Motel Fund**

Hotel Motel Tax

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 month. These funds collected must be used for promoting tourism, conventions, and trade shows.

Fund 742 - HOTEL/MOTEL TAX FUND	FY2015	FY2015	FY2016	FY15-16	FY2017	FY1+6-17
Revenues	AMENDED	ACTUAL	AMENDED	Percent	ADOPTED	Percent
DESCRIPTION	BUDGET	BUDGET	BUDGET	(+/-)	BUDGET	(+/-)
Dept 1510-FINANCE DEPARTMENT						
HOTEL/MOTEL TAX	\$ 327,622	\$ 327,622	\$ 250,201	-23.63%	\$ 340,000	35.89%
HOTEL/MOTEL TAX PENALTY	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Subtotal:	\$ 327,622	\$ 327,622	\$ 250,201	-23.63%	\$ 340,000	35.89%
Dept 1599-GENERAL SERVICES						
TRANSFER IN - GENERAL FUND	\$ 2,273	\$ 2,273	\$ 2,619	15.21%	\$ -	-100.00%
Subtotal:	\$ 2,273	\$ 2,273	\$ 2,619	15.21%	\$ -	-100.00%
TOTAL Revenues	\$ 329,895	\$ 329,895	\$ 252,820	-23.36%	\$ 340,000	34.48%
Expenditures						
SALARIES AND WAGES	\$ 74,613	\$ 74,613	\$ 76,481	2.50%	\$ 79,303	3.69%
SALARIES AND WAGES - TROLLEY DRIVER	\$ -	\$ -	\$ -	0.00%	\$ 13,860	100.00%
INSURANCE - HEALTH	\$ 5,876	\$ 5,876	\$ 6,464	10.00%	\$ 11,193	73.16%
SOCIAL SECURITY TAXES	\$ 4,224	\$ 4,224	\$ 5,851	38.53%	\$ 7,127	21.81%
GENERAL PENSION - GMA	\$ 4,107	\$ 4,107	\$ 3,483	-15.19%	\$ 5,075	45.71%
401 A RETIREMENT	\$ 2,262	\$ 2,262	\$ 2,517	11.27%	\$ 2,517	0.00%
INSURANCE - LIFE	\$ 150	\$ 150	\$ 102	-31.48%	\$ 163	58.63%
INSURANCE - DENTAL	\$ 793	\$ 793	\$ 546	-31.22%	\$ 727	33.15%
VEHICLE OPERATIONS	\$ 2,120	\$ 2,120	\$ 3,000	41.53%	\$ 3,000	0.00%
DDA CONTRIBUTION	\$ 208,316	\$ 208,316	\$ 126,942	-39.06%	\$ 117,921	-7.11%
CVB CONTRIBUTION	\$ -	\$ -	\$ -	0.00%	\$ 42,478	100.00%
MAIN STREET CONTRIBUTION	\$ -	\$ -	\$ -	0.00%	\$ 56,637	100.00%
IGA - DDA	\$ 27,434	\$ 27,434	\$ 27,434	0.00%	\$ -	-100.00%
Subtotal:	\$ 329,894	\$ 329,894	\$ 252,820	-23.36%	\$ 340,000	34.48%
TOTAL HOTEL/MOTEL TAX Expenditures	\$ 329,894	\$ 329,894	\$ 252,820	-23.36%	\$ 340,000	34.48%

• **Confiscated Fund**

This fund was established to account for the funds generated from participation in drug and criminal activity related cases

Confiscated Revenues DESCRIPTION	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
CONFISCATIONS - STATE	\$ 28,933	\$ 28,933	\$ 17,500	-39.52%	\$ 7,200	-58.86%
CONFISCATION - FEDERAL	\$ -	\$ -	\$ -	0.00%	\$ 25,000	100.00%
USE OF RESERVES	\$ (715)	\$ (715)	\$ -	-100.00%	\$ -	0.00%
TOTAL Revenues	\$ 28,218	\$ 28,218	\$ 17,500	-37.98%	\$ 32,200	84.00%
Expenditures						
BANK SERVICE CHARGE	\$ 106	\$ 106	\$ -	-100.00%	\$ -	0.00%
CAPITAL OUTLAY	\$ 29,542	\$ 29,542	\$ 17,500	-40.76%	\$ 32,200	84.00%
CAPITAL OUTLAY - OTHER EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
USE OF RESERVES	\$ (715)	\$ (715)	\$ -	-100.00%	\$ -	0.00%
TOTAL Confiscated Expenditures	\$ 28,933	\$ 28,933	\$ 17,500	-39.52%	\$ 32,200	84.00%

• **Excise Tax Fund**

Alcohol Beverage Tax

Tax collected from alcoholic beverage distributors and liquor pouring license holders based on the amount of alcohol delivered or sold in City limits. These are unrestricted funds used for City operations.

Excise Tax Rental Vehicles

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. 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.

EXCISE Revenues DESCRIPTION	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
Dept 1510-FINANCE DEPARTMENT						
EXCISE TAX RENTAL VEHICLES	\$ 93,710	\$ 93,710	\$ -	-100.00%	\$ 80,000	100.00%
USE OF RESERVES	\$ -7608.71	\$ -7608.71	\$ 75,000	-1085.71%	\$ -	-100.00%
Subtotal:	\$ 86,101	\$ 86,101	\$ 75,000	-12.89%	\$ 80,000	6.67%
TOTAL Revenues	\$ 86,101	\$ 86,101	\$ 75,000	-12.89%	\$ 80,000	6.67%
Expenditures						
Dept 5535-PARKS & RECREATION						
SPECIAL EVENTS	\$ 86,101	\$ 86,101	\$ 75,000	-12.89%	\$ 80,000	6.67%
TOTAL EXCISE Expenditures	\$ 86,101	\$ 86,101	\$ 75,000	-12.89%	\$ 80,000	6.67%

- **Impact Fee Fund**

Impact Fees – Park

This is an equitable program for planning and financing public facilities to serve new growth and development that 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. 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. It is fair and equitable that new growth and development bear a proportionate share of the cost of such public facilities necessary to serve new growth and development. Expenditures from the impact fee accounts are made only for system improvements within the service area for which the development impact fee was assessed and collected. Fees are considered general revenue for the city, and may be expended accordingly. Impact fees are 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 is to be funded such.



IMPACT FEE Revenues DESCRIPTION	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
Dept 1510-FINANCE DEPARTMENT						
INTEREST INCOME	\$ 6,970	\$ 6,970	\$ 4,000	-42.61%	\$ 4,000	0.00%
Subtotal:	\$ 6,970	\$ 6,970	\$ 4,000	-42.61%	\$ 4,000	0.00%
Dept 5535-PARKS & RECREATION						
USE OF RESERVES	\$ (150,299)	\$ (150,299)	\$ 1,400,000	-1031.48%	\$ 400,000	-71.43%
Subtotal:	\$ (150,299)	\$ (150,299)	\$ 1,400,000	-1031.48%	\$ 400,000	-71.43%
Dept 7220-BUILDING INSPECTIONS						
IMPACT FEES - PARK	\$ 504,246	\$ 504,246	\$ 168,000	-66.68%	\$ 795,000	373.21%
Subtotal:	\$ 504,246	\$ 504,246	\$ 168,000	-66.68%	\$ 795,000	373.21%
TOTAL Revenues	\$ 360,918	\$ 360,918	\$ 1,572,000	335.56%	\$ 1,199,000	-23.73%
Expenditures						
Dept 5535-PARKS & RECREATION						
TRAIL EASEMENT LEASE - GNRR	\$ -	\$ -	\$ -	0.00%	\$ 2,550	100.00%
PARK-CAPITAL OUTLAY	\$ 335,918	\$ 335,918	\$ 157,000	-53.26%	\$ 712,450	353.79%
TRANSFER OUT - AMPHITHEATER	\$ -	\$ -	\$ 1,400,000	0.00%	\$ 400,000	-71.43%
Subtotal:	\$ 335,918	\$ 335,918	\$ 1,557,000	363.51%	\$ 1,115,000	-28.39%
Dept 5535-GRANT FUND						
TRANSFER OUT - GRANT FUND	\$ -	\$ -	\$ -	0.00%	\$ 24,000	100.00%
Subtotal:	\$ -	\$ -	\$ -	0.00%	\$ 24,000	100.00%
Dept 7220-BUILDING INSPECTIONS						
LEGAL SERVICES	\$ -	\$ -	\$ -	0	\$ -	0.00%
MANAGEMENT FEE EXPENSE	\$ 25,000	\$ 25,000	\$ 15,000	-40.00%	\$ 60,000	300.00%
Subtotal:	\$ 25,000	\$ 25,000	\$ 15,000	-40.00%	\$ 60,000	300.00%
TOTAL IMPACT FEE Expenditures	\$ 360,918	\$ 360,918	\$ 1,572,000	335.56%	\$ 1,199,000	-23.73%

- **Greenprints Fund**

Trail Use Fee

Fees collected by those individuals that utilize the City's trails that are paid for in conjunction with a special event permit. These funds are used to maintain and build the City's trails.



Funds contributed by the Gas South Company to be used on local trails. These are restricted funds that will be used for trail safety on all City owned and operated Trails including the Taylor Randahl Memorial Bike Trail.



Gas South Contribution (Greenprints)

GREENPRINTS Revenues DESCRIPTION	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
Dept 1510-FINANCE DEPARTMENT						
GAS SOUTH CONTRIBUTION (GREENPRINTS)	\$ 22,059	\$ 22,058,363	16,800.00	-99.92%	\$ 24,000	42.86%
Subtotal:	\$ 22,059	\$ 22,058,363	\$ 16,800	-99.92%	\$ 24,000	42.86%
Dept 5535-PARKS & RECREATION						
TRAIL USE FEE	\$ 2,382	\$ 2,382	1,000.00	-58.02%	\$ -	-100.00%
USE OF RESERVES	\$ (8,699)	\$ -	5,000.00	100.00%	\$ -	-100.00%
Subtotal:	(6,316.90)	2,382.24	6,000.00	151.86%	\$ -	-100.00%
TOTAL Revenues	\$ 15,742	\$ 22,060,745	\$ 22,800	-99.90%	\$ 24,000	5.26%
Expenditures						
Dept 5535-PARKS & RECREATION						
GREENPRINTS PROJECT	\$ 12,498	\$ 12,498	21,800.00	74.43%	\$ 24,000	10.09%
TRAILS - GREENPRINTS	\$ 3,244	\$ 3,244	1,000.00	-69.17%	\$ -	-100.00%
Subtotal:	\$ 15,742	\$ 15,742	\$ 22,800	44.84%	\$ 24,000	5.26%
TOTAL GREENPRINTS Expenditures	\$ 15,742	\$ 15,742	\$ 22,800	44.84%	\$ 24,000	5.26%

• **Tax Allocation District Fund**

TAD Current Year Real & Personal

The taxable value of all real property subject to ad valorem property taxation located within the TAD. This tax is used for approved projects within the boundaries of the Tax Allocation District.



TAD Revenue - City

Portion of the Tax Allocation Increment accruing from the TAD in each calendar year attribute to the ad valorem taxes on real property levied by the CCSD for educational purposes in such calendar year. This revenue is used for approved projects within the boundaries of the Tax Allocation District.

TAD	FY2015	FY2015	FY2016	FY15-16	FY2017	FY16-17
Revenues	AMENDED	ACTUAL	AMENDED	Percent	ADOPTED	Percent
DESCRIPTION	BUDGET	BUDGET	BUDGET	(+/-)	BUDGET	(+/-)
TAD CURRENT YEAR REAL & PERSONAL	\$ 156,950	\$ 156,950	\$ 105,904	-32.52%	\$ 75,000	-29.18%
TAD REVENUE - CITY	\$ 168,632	\$ 168,632	\$ 86,241	-48.86%	\$ 365,000	323.23%
INTEREST INCOME	\$ 0	\$ 0	\$ -	-100.00%	\$ -	0.00%
PARKING LOT RENTAL	\$ 1,200	\$ 1,200	\$ 1,200	0.00%	\$ 1,200	0.00%
USE OF RESERVES	\$ -	\$ -	\$ 338,319	100.00%	\$ -	-100.00%
TOTAL Revenues	\$ 326,782	\$ 326,782	\$ 531,664	62.70%	\$ 441,200	-17.02%
TRANSFER TO DEBT SERVICE	\$ (195,455)	\$ (195,455)			\$ (190,545)	
After Transfers	\$ 131,327	\$ 131,327			\$ 250,655	
Expenditures						
	\$ -	\$ -	\$ 421,837	100.00%	\$ -	-100.00%
PARKING LEASE	\$ 1,200	\$ 1,200	\$ 1,200	0.00%	\$ 1,200	0.00%
PADEN STREET EXTENSION	\$ -	\$ -	\$ -	100.00%	\$ 249,455	100.00%
USE OF RESERVES	\$ 130,127	\$ -	\$ 108,627	100.00%	\$ -	-100.00%
TOTAL TAD Expenditures	\$ 131,327	\$ 1,200	\$ 531,664	44205.32%	\$ 250,655	-52.85%



• **Tree Preservation Fund**

This fund was created to be used exclusively to purchase, install and maintain trees throughout the City's public areas, including parks, green spaces, right-of-way and government building sites. Monies collected from mitigation fees and fines are deposited into the Tree Preservation Fund.

TREE PRESERVATION	FY2015	FY2015	FY2016	FY15-16	FY2017	FY16-17
Revenues	AMENDED	ACTUAL	AMENDED	Percent	ADOPTED	Percent
DESCRIPTION	BUDGET	BUDGET	BUDGET	(+/-)	BUDGET	(+/-)
TREE PRESERVATION CONTRIBUTION	\$ (14,394)	\$ (14,394)	\$ 14,660	-201.85%		-100.00%
TREE PRESERVATION CONTRIBUTION	\$ 17,460	\$ 17,460		-100.00%	\$ 10,442	100.00%
TOTAL Revenues	\$ 3,066	\$ 3,066	\$ 14,660	378.15%	\$ 10,442	-28.77%
Expenditures						
TREE PRESERVATION EXPENDITURE	\$ 3,066	\$ 3,066	\$ 14,660	378.15%	\$ 10,442	-28.77%
TOTAL TREE Preservation Expenditures	\$ 3,066	\$ 3,066	\$ 14,660	378.15%	\$ 10,442	-28.77%

CAPITAL PROJECTS FUND

• **Grants Fund**

This fund was created to manage the administration of funds awarded through grants to the City from other local governments, the state or federal government, nonprofit agencies, philanthropic organizations and the private sector. These funds are used for their allocated purpose as defined by the application and Resolution approved by Council.



GRANTS Revenues DESCRIPTION	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
Dept 1599-GENERAL SERVICES						
USE OF RESERVES	\$ (70,538)	\$ (70,538)	\$ 124,706	-276.79%	\$ 5,896	-95.27%
Subtotal:	\$ (70,538)	\$ (70,538)	\$ 124,706	-276.79%	\$ 5,896	-95.27%
Dept 3210-POLICE DEPARTMENT						
DOJ - BULLET RESISTANT VEST	\$ 7,172	\$ 7,172	\$ 6,881	-4.06%	\$ 5,896	-14.32%
GEMA - K9 EOD GRANT	\$ 2,958	\$ 2,958	\$ 4,500	52.12%	\$ 3,000	-33.33%
Wal Mart Community	\$ 2,000	\$ 2,000	\$ -	-100.00%	\$ -	0.00%
TRANSFER IN - GF - DOJ VEST GRANT	\$ 8,918	\$ 8,918	\$ 13,762	54.32%	\$ -	-100.00%
Subtotal:	\$ 21,048	\$ 21,048	\$ 25,143	19.46%	\$ 8,896	-64.62%
Dept 3510-FIRE DEPARTMENT						
FEMA - SAFER GRANT	\$ 22,500	\$ 22,500	\$ 168,632	649.48%	\$ -	-100.00%
Wal Mart Community	\$ 2,000	\$ 2,000	\$ -	-100.00%	\$ -	0.00%
GA - BRANT CHESNEY MEMORIAL GRANT			\$ 3,000	100.00%	\$ 3,000	0.00%
FF SUPPORT FOUNDATION			\$ 18,500	100.00%	\$ 18,500	0.00%
TRANSFER IN GF FEMA	\$ 15,122	\$ 15,122	\$ -	-100.00%	\$ -	0.00%
TRANSFER IN - GF - BRANT CHESNEY			\$ 2,242	100.00%	\$ -	-100.00%
Subtotal:	\$ 39,622	\$ 39,622	\$ 192,374	385.52%	\$ 21,500	-88.82%
Function: PUBLIC WORKS						
GA-LMIG GRANT	\$ 176,322	\$ 176,322	\$ 176,322	0.00%	\$ -	-100.00%
TRANSFER IN - GF - LMIG GRANT	\$ 52,897	\$ 52,897	\$ 52,897	0.00%	\$ -	-100.00%
Subtotal:	\$ 229,219	\$ 229,219	\$ 229,219	0.00%	\$ -	-100.00%
Dept 4325-STORMWATER UTILITY						
CDBG GRANT - JOSHUAS LANDING	\$ -	\$ -	\$ 20,000	100.00%	\$ 43,500	117.50%
TRANSFER IN - SW - CDBG	\$ -	\$ -	\$ 5,000	100.00%	\$ 14,500	190.00%
Subtotal:	\$ -	\$ -	\$ 25,000	100.00%	\$ 58,000	132.00%
Dept 7410-COMMUNITY DEVELOPMENT						
GDOT-TE GRANT RUBES CREEK	\$ 12,746	\$ 12,746	\$ 480,735	3671.61%	\$ 540,000	12.33%
ARC LCI EXPANSION	\$ 59,600	\$ 59,600	\$ -	-100.00%	\$ -	0.00%
GDOT-TE GRANT SOUTH MAIN STREET	\$ 135,000	\$ 135,000	\$ 67,200	-50.22%	\$ -	-100.00%
ARC TAP GRANT - NOONDAY CREEK	\$ -	\$ -	\$ -	0.00%	\$ 96,000	100.00%
TRANSFER IN GF ARC LCI	\$ 15,000	\$ 15,000	\$ -	-100.00%	\$ -	0.00%
TRANSFER IN - IMPACT FEE FUND	\$ -	\$ -	\$ -	0.00%	\$ 24,000	100.00%
TRANSFER IN - GF - GDOT SOUTH MAIN	\$ 38,091	\$ 38,091	\$ 32,801	-13.89%	\$ -	-100.00%
Subtotal:	\$ 260,437	\$ 260,437	\$ 580,735	122.98%	\$ 660,000	13.65%
TOTAL Revenues	\$ 479,788	\$ 479,788	\$ 1,177,176	145.35%	\$ 754,291	-35.92%
GRANTS Expenditures	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
Dept 3210-POLICE DEPARTMENT						
DOJ-BULLET RESISTANT VEST	\$ 12,033	\$ 12,033	\$ 20,643	71.56%	\$ 11,791	-42.88%
Wal-Mart Community	\$ 2,000	\$ 2,000	\$ -	-100.00%	\$ -	0.00%
GEMA - K9 EOD GRANT EXPENSE	\$ 5,178	\$ 5,178	\$ 4,500	-13.09%	\$ 3,000	-33.33%
Subtotal:	\$ 19,211	\$ 19,211	\$ 25,143	30.88%	\$ 14,791	-41.17%
Dept 3510-FIRE DEPARTMENT						
FEMA-SAFER GRANT - SALARIES & WAGES	\$ 24,817	\$ 24,817	\$ 168,632	579.51%	\$ -	-100.00%
Wal-Mart Community	\$ 2,000	\$ 2,000	\$ -	-100.00%	\$ -	0.00%
FF SUPPORT FOUNDATION - SUPPLIES	\$ -	\$ -	\$ 18,500	100.00%	\$ -	-100.00%
FIRE HOUSE SUBS GRANT	\$ -	\$ -	\$ -	0.00%	\$ 18,500	100.00%
BRANT CHESNEY GRANT - SUPPLIES	\$ -	\$ -	\$ 5,242	100.00%	\$ 3,000	-42.76%
Subtotal:	\$ 26,817	\$ 26,817	\$ 192,374	617.37%	\$ 21,500	-88.82%
Dept 4215-STREETS - PUBLIC WORKS						
GA-LMIG STREETS GRANT	\$ 229,219	\$ 229,219	\$ 229,219	0.00%	\$ -	-100.00%
Subtotal:	\$ 229,219	\$ 229,219	\$ 229,219	0.00%	\$ -	-100.00%
Dept 4325-STORMWATER UTILITY						
CDBG GRANT - JOSHUAS LANDING			\$ 25,000	100.00%	\$ 58,000	132.00%
Subtotal:	\$ -	\$ -	\$ 25,000	100.00%	\$ 58,000	132.00%
Dept 7410-COMMUNITY DEVELOPMENT						
ACR LCI EXPANSION STUDY	\$ 74,500	\$ 74,500	\$ -	-100.00%	\$ -	0.00%
ARC TAP GRANT - NOONDAY CREEK	\$ -	\$ -	\$ -	0.00%	\$ 120,000	100.00%
GDOT-TE GRANT RUBES CREEK CONST	\$ 88,369	\$ 88,369	\$ 605,441	585.13%	\$ -	-100.00%
GDOT-TE GRANT SOUTH MAIN STREET	\$ 41,674	\$ 41,674	\$ 100,000	139.96%	\$ 540,000	440.00%
Subtotal:	\$ 204,542	\$ 204,542	\$ 705,441	244.89%	\$ 660,000	-6.44%
TOTAL GRANT Expenditures	\$ 479,788	\$ 479,788	\$ 1,177,176	145.35%	\$ 754,291	-35.92%

• Capital Equipment Fund

This fund is used to account for the purchase/lease of operational equipment that has a life use typically longer than one-year and becomes long-term assets of the City. Examples include significant computer software infrastructure, vehicles, video and audio system, landscaping and ground maintenance equipment and the like.



CEF Revenues DESCRIPTION	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
Dept 1510-FINANCE DEPARTMENT						
INTEREST INCOME	\$ 12	\$ 12	\$ -	-100.00%	\$ -	0.00%
LIGHTING REIMBURSEMENT	\$ 75,788	\$ 75,788	\$ -	-100.00%	\$ -	0.00%
TRANSFER IN - GENERAL FUND	\$ 79,031	\$ 79,031	\$ 50,030	-36.70%	\$ 108,110	116.09%
Subtotal:	\$ 154,830	\$ 154,830	\$ 50,030	-67.69%	\$ 108,110	116.09%
Dept 1599-GENERAL SERVICES						
LEASE PROCEED-SOFTWARE & IT UPGRADE	\$ -	\$ -	\$ 303,287	100.00%	\$ -	-100.00%
Subtotal:	\$ -	\$ -	\$ 303,287	100.00%	\$ -	-100.00%
Dept 3210-POLICE DEPARTMENT						
LEASE PROCEEDS - POLICE VEH & EQUIP	\$ -	\$ -	\$ 246,265	100.00%	\$ 279,500	13.50%
Subtotal:	\$ -	\$ -	\$ 246,265	100.00%	\$ 279,500	13.50%
Dept 3510-FIRE DEPARTMENT						
LEASE PROCEEDS - FIRE LADDER TRUCK	\$ -	\$ -	\$ 1,044,524	100.00%	\$ 515,000	-50.70%
Subtotal:	\$ -	\$ -	\$ 1,044,524	100.00%	\$ 515,000	-50.70%
TOTAL Revenues	\$ 154,830	\$ 154,830	\$ 1,644,106	961.88%	\$ 902,610	-45.10%

CEF Expenditures	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
Dept 1335-BUILDING	\$ -	\$ -	\$ -	0.00%	\$ 25,000	0.00%
Subtotal:	\$ -	\$ -	\$ -	#DIV/0!	\$ 25,000	0.00%

	BUDGET	BUDGET	BUDGET	(+/-)	BUDGET	(+/-)
Dept 1510-FINANCE DEPARTMENT						
TRANSFER OUT DEBT SERVICE	\$ 16,969	\$ 16,969	\$ -	-100.00%	\$ -	0.00%
Subtotal:	\$ 16,969	\$ 16,969	\$ -	-100.00%	\$ -	0.00%
Dept 1535-TECHNOLOGY						
COMPUTERS & SOFTWARE	\$ -	\$ -	\$ 165,877	100.00%	\$ 42,010	-74.67%
Subtotal:	\$ -	\$ -	\$ 165,877	100.00%	\$ 42,010	-74.67%
Dept 1599-GENERAL SERVICES						
USE OF RESERVES	\$ 31,326	\$ 31,326	\$ -	-100.00%	\$ -	0.00%
BANK SERVICE CHARGE	\$ 430	\$ 430	\$ 30	-93.02%	\$ -	-100.00%
COMPUTERS & SOFTWARE	\$ -	\$ -	\$ 96,411	100.00%	\$ -	-100.00%
Subtotal:	\$ 31,756	\$ 31,756	\$ 96,441	203.70%	\$ -	-100.00%
Dept 3210-POLICE DEPARTMENT						
VEHICLES & EQUIPMENT	\$ 71,404	\$ 71,404	\$ 222,000	210.91%	\$ 279,500	25.90%
OTHER EQUIPMENT	\$ -	\$ -	\$ 24,265	100.00%	\$ -	-100.00%
Subtotal:	\$ 71,404	\$ 71,404	\$ 246,265	244.89%	\$ 279,500	13.50%
Dept 3510-FIRE DEPARTMENT						
VEHICLES & EQUIPMENT	\$ -	\$ -	\$ 1,044,524	100.00%	\$ 515,000	-50.70%
Subtotal:	\$ -	\$ -	\$ 1,044,524	100.00%	\$ 515,000	-50.70%
Total Dept 7220-BUILDING INSPECTIONS						
VEHICLES & EQUIPMENT	\$ 15,962	\$ 15,962	\$ -	-100.00%	\$ -	0.00%
Subtotal:	\$ 15,962	\$ 15,962	\$ -	-100.00%	\$ -	0.00%
Total Dept 7410-COMMUNITY DEVELOPMENT						
COMPUTERS & SOFTWARE	\$ -	\$ -	\$ -	0	\$ 41,100	100.00%
VEHICLES & EQUIPMENT	\$ 81,024	\$ 81,024	\$ -	-100.00%	\$ -	0.00%
Subtotal:	\$ 81,024	\$ 81,024	\$ -	-100.00%	\$ 41,100	100.00%
Total Dept 4215-STREETS - PUBLIC WORKS						
RIDGEWALK CROSSING	\$ 368	\$ 368	\$ -	-100.00%	\$ -	0.00%
VEHICLES & EQUIPMENT	\$ -	\$ -	\$ 91,000	100.00%	\$ -	-100.00%
Subtotal:	\$ 368	\$ 368	\$ 91,000	24640.36%	\$ -	-100.00%
TOTAL CEF Expenditures	\$ 217,482	\$ 217,482	\$ 1,644,106	655.97%	\$ 902,610	-45.10%

• SPLOST



A special one percent sales and use tax collected by the County and then remitted to the City. 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, Storm water facilities, equipment \$2,000,000. 5) Debt Service for such projects.

Fund 434 - SPLOST IV Revenues DESCRIPTION	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
Dept 1510-FINANCE DEPARTMENT						
SPLOST 2012	\$ 3,239,009	\$ 3,239,009	\$ 2,838,623	-12.36%	\$ 3,200,000	12.73%
MISC REVENUE	\$ 13,368	\$ 13,368	\$ -	-100.00%	\$ -	0.00%
GA-LMIG GRANT	\$ -	\$ -	\$ -	0.00%	\$ 205,207	100.00%
USE OF RESERVES	\$ (469,841)	\$ (469,841)	\$ -	-100.00%	\$ -	0.00%
Subtotal:	\$ 2,782,536	\$ 2,782,536	\$ 2,838,623	2.02%	\$ 3,405,207	19.96%

SPLOST Expenditures	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
Dept 1510-FINANCE DEPARTMENT						
TRANSFER TO DDA	\$ 278,863	\$ 278,863	\$ -	-100.00%	\$ -	0.00%
TRANSFER TO DEBT SERVICE	\$ 2,083,988	\$ 2,083,988	\$ 1,434,442	-31.17%	\$ 532,656	-62.87%
TRANSFER TO AMPHITHEATRE FUND	\$ 170,403	\$ 170,403	\$ 100,000	-41.32%	\$ 20,000	-80.00%
Subtotal:	\$ 2,533,253	\$ 2,533,253	\$ 1,534,442	-39.43%	\$ 552,656	-63.98%
3210 POLICE DEPARTMENT						
VEHICLES	\$ 45,250	\$ 45,250	\$ -	-100.00%	\$ 72,418	100.00%
OTHER EQUIPMENT	\$ 21,125	\$ 21,125	\$ -	-100.00%	\$ 34,935	100.00%
Subtotal:	\$ 66,375	\$ 66,375	\$ -	-100.00%	\$ 107,353	100.00%
Dept 3510-FIRE DEPARTMENT						
BUILDING IMPROVEMENTS	\$ -	\$ -	\$ 22,500	100.00%	\$ -	-100.00%
VEHICLES	\$ 34,422	\$ 34,422	\$ -	-100.00%	\$ -	0.00%
OTHER EQUIPMENT	\$ 23,685	\$ 23,685	\$ 142,271	500.68%	\$ -	-100.00%
Subtotal:	\$ 58,107	\$ 58,107	\$ 164,771	183.57%	\$ -	-100.00%
Dept 4215-STREETS - PUBLIC WORKS						
TLP ARNOLD MILL PROJECT	\$ 7,057	\$ 7,057	\$ -	-100.00%	\$ -	0.00%
GA-LMIG STREETS GRANT	\$ -	\$ -	\$ -	0.00%	\$ 271,093	100.00%
SSTREET CONSTRUCTION	\$ -	\$ -	\$ -	0.00%	\$ 100,000	100.00%
BUILDING IMPROVEMENTS	\$ 24,814	\$ 24,814	\$ -	-100.00%	\$ -	0.00%
OTHER EQUIPMENT	\$ 41,584	\$ 41,584	\$ -	-100.00%	\$ -	0.00%
VEHICLES	\$ -	\$ -	\$ -	0.00%	\$ 36,000	100.00%
TRANSFER TO CEF	\$ 13,000	\$ 13,000	\$ -	-100.00%	\$ -	0.00%
SIDEWALK IMPLEMENTATION PROGRAM	\$ -	\$ -	\$ 26,000	100.00%	\$ -	-100.00%
Subtotal:	\$ 172,910	\$ 112,455	\$ 26,000	-76.88%	\$ 407,093	1465.74%
dept 4315-WWTP						
MACHINERY	\$ -	\$ -	\$ -	0.00%	\$ 66,313	100.00%
VEHICLES	\$ -	\$ -	\$ -	0.00%	\$ 33,000	100.00%
Subtotal:	\$ -	\$ -	\$ -	0.00%	\$ 99,313	100.00%
Dept 4335-WATER SEWER						
VEHICLES	\$ -	\$ -	\$ -	0.00%	\$ 33,000	100.00%
Subtotal:	\$ -	\$ -	\$ -	0.00%	\$ 33,000	100.00%
Dept 4415 WATER TRANSMISISON						
GROUND WATER EXPLORATION	\$ -	\$ -	\$ -	0.00%	\$ 441,514	100.00%
Subtotal:	\$ -	\$ -	\$ -	0.00%	\$ 441,514	100.00%
Dept 5535-PARKS & RECREATION						
PARKS PROJECTS -- UNDESIGNATED	\$ 11,310	\$ 11,310	\$ 959,754	8386.12%	\$ 1,747,278	82.05%
VEHICLES	\$ -	\$ -	\$ 137,656	100.00%	\$ -	-100.00%
OTHER EQUIPMENT	\$ 27,037	\$ 27,037	\$ 16,000	-40.82%	\$ 17,000	6.25%
Subtotal:	\$ 38,347	\$ 38,347	\$ 1,113,410	2803.55%	\$ 1,764,278	58.46%
TOTAL SPLOST IV Expenditures	\$ 2,868,991	\$ 2,808,536	\$ 2,838,623	1.07%	\$ 3,405,207	19.96%

• **URA Fund**

This fund is for the Urban Redevelopment Plan. The downtown Woodstock URA represents a vision and plan for the redevelopment of select parcels and properties within the Downtown area. Incorporated in 1897, the City of woodstock was a small crossroads trading community in the southernmost part of Cherokee County. Woodstock has experienced a growth rate over 60% in the last 10 years. While this growth provides many economic opportunities, the City is concerned with the continued preservation of its small-town atmosphere and quality of life. A lack of investment in the Downtown Woodstock area through the 1990's began to turn around through significant development projects and interest following the establishment of the area as a Livable Center Community in 2002 and a modern mixed-use zoning code adopted in 2005. In addition to private development, the city is continuing to proactively plan for the physical development of the downtown area in a manner that is respectful of the city's sense of history and identity while promoting opportunities for new growth and the demand on increased public serviecs which accompany that growth.

Fund 414 - URA 2009 PROJECTS FUND						
Revenues	FY2015	FY2015	FY2016	FY15-16	FY2017	FY16-17
DESCRIPTION	AMENDED	ACTUAL	AMENDED	Percent	ADOPTED	Percent
	BUDGET	BUDGET	BUDGET	(+/-)	BUDGET	(+/-)
INTEREST INCOME	\$ 53	\$ 53	\$ -	-100.00%	\$ -	0.00%
USE OF RESERVES	\$ 39,843	\$ 39,843	\$ 621,720	1460.42%	\$ 106,100	-82.93%
Subtotal:	\$ 39,896	\$ 39,896	\$ 621,720	1458.34%	\$ 106,100	-82.93%
TOTAL Revenues	\$ 39,896	\$ 39,896	\$ 621,720	1458.34%	\$ 106,100	-82.93%
Expenditures						
Dept 1599-GENERAL SERVICES						
PRINCIPAL 2009 A ONLY	\$ -	\$ -	\$ -	0.00%	\$ 106,100	100.00%
BUILDING B	\$ 39,896	\$ 39,896	\$ 621,720	1458.34%	\$ -	-100.00%
Subtotal:	\$ 39,896	\$ 39,896	\$ 621,720	1458.34%	\$ 106,100	-82.93%
TOTAL URA Expenditures	\$ 39,896	\$ 39,896	\$ 621,720	1458.34%	\$ 106,100	-82.93%



• **Amphitheater Fund**

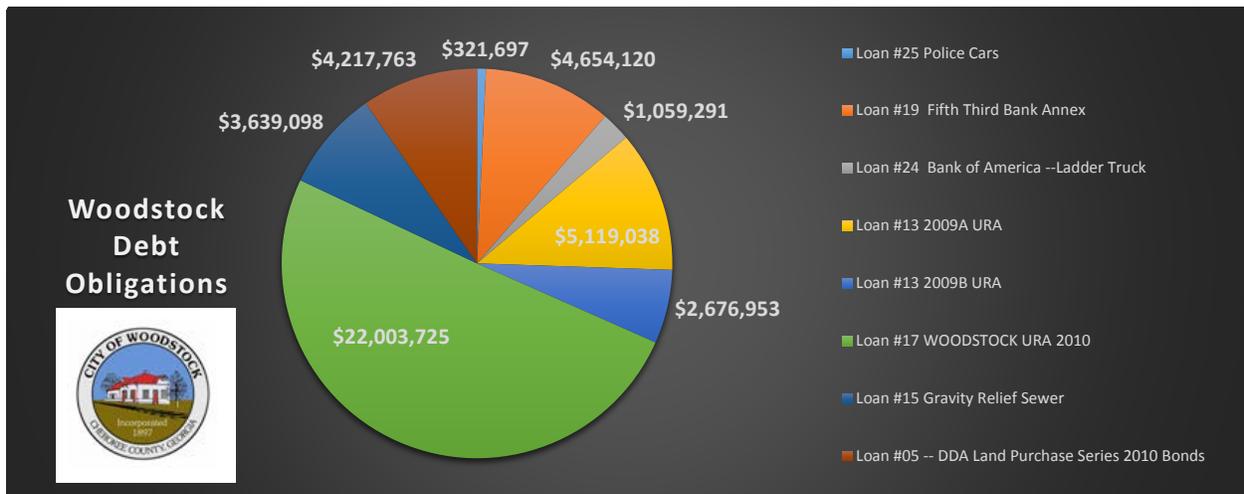
This fund has been established for a \$3M 7,500 seat amphitheater that is being built in the immediate downtown area. This is an expansion of the current Park at City Center. The funding comes from the Special Purpose Local Option Sales Tax.

Fund 555 - AMPHITHEATRE FUND						
Revenues	FY2015	FY2015	FY2016	FY15-16	FY2017	FY16-17
DESCRIPTION	AMENDED	ACTUAL	AMENDED	Percent	ADOPTED	Percent
	BUDGET	BUDGET	BUDGET	(+/-)	BUDGET	(+/-)
Dept 1510-FINANCE DEPARTMENT						
TRANSFER IN - SPLOST IV	\$ 183,403	\$ 183,403	\$ 100,000	-45.48%	\$ 20,000	-80.00%
Subtotal:	\$ 183,403	\$ 183,403	\$ 100,000	-45.48%	\$ 20,000	-80.00%
Dept 1599-GENERAL SERVICES						
USE OF RESERVES	\$ (120,360)	\$ -	\$ -			
TRANSFER IN - IMPACT FEE FUND	\$ -	\$ -	\$ 1,400,000	100.00%	\$ 400,000	-71.43%
Subtotal:	\$ (120,360)	\$ -	\$ 1,400,000	100.00%	\$ 400,000	-71.43%
TOTAL Revenues	\$ 63,042	\$ 183,403	\$ 1,500,000	717.87%	\$ 420,000	-72.00%
Expenditures						
Dept 5535-PARKS & RECREATION						
OFFICE SUPPLIES/PRINTING	\$ 132	\$ 132	\$ -	-100.00%	\$ -	0.00%
AMPHITHEATER GREEN ROOM BUILDING	\$ -	\$ -	\$ -	0.00%	\$ 20,000	100.00%
DESIGN & ENGINEERING	\$ 62,910	\$ 62,910	\$ 50,000	-20.52%	\$ -	-100.00%
SITE WORK	\$ -	\$ -	\$ 1,400,000	100.00%	\$ -	-100.00%
CONSTRUCTION	\$ -	\$ -	\$ 50,000	100.00%	\$ 400,000	700.00%
Subtotal:	\$ 63,042	\$ 63,042	\$ 1,500,000	2279.37%	\$ 420,000	-72.00%
TOTAL AMPHITHEATRE Expenditures	\$ 63,042	\$ 63,042	\$ 1,500,000	2279.37%	\$ 420,000	-72.00%

DEBT SERVICE FUND

Debt service funds are used to account for all financial resources that are restricted, committed, or assigned to expenditure for principal and interest, and related fees. For FY2016-17, the total Debt Service budget is \$1,815,279, representing 7.81% of the City's total budget. The issuance and management of debt is governed by the debt policy and guidelines, specifically Georgia Law. Georgia general statutes limit the amount of general obligation debt that a unit of government can issue to 10 percent of the total assessed value of taxable property located within its government's boundaries. The legal debt margin for the City of Woodstock is \$97,697,218 based on the 2015 (most recent available) tax digest. The Total Debt for the City of Woodstock is \$32,393,921. The interest on that debt is \$9,916,775 making the total principal and interest \$43,691,685. The breakdown of that debt is as follows:

Overall Debt Obligation	Principal	Interest	Debt Amounts	Retiring	Funding Source
Loan #25 Police Cars	\$ 311,857.48	\$ 9,839.87	\$ 321,697	6/1/2018	SPLOST
Loan #19 Fifth Third Bank Annex	\$ 4,170,000.00	\$ 484,120.00	\$ 4,654,120	2/1/2024	68% GF/32% SPLOST
Loan #24 Bank of America --Ladder Truck	\$ 958,161.64	\$ 101,129.79	\$ 1,059,291	7/1/2025	SPLOST
Loan #13 2009A URA	\$ 3,670,000.00	\$ 1,449,037.50	\$ 5,119,038	2/1/2030	SPLOST
Loan #13 2009B URA	\$ 2,010,000.00	\$ 666,952.50	\$ 2,676,953	2/1/2030	TAD
Loan #17 WOODSTOCK URA 2010	\$ 16,815,000.00	\$ 5,188,725.00	\$ 22,003,725	2/1/2030	Water & Sewer
Loan #15 Gravity Relief Sewer	\$ 2,713,920.76	\$ 925,177.48	\$ 3,639,098	11/1/2030	Water & Sewer
Loan #05 -- DDA Land Purchase Series 2010 Bonds	\$ 3,015,000.00	\$ 1,202,762.50	\$ 4,217,763	2/1/2031	SPLOST
Total Longer Term Debt:	\$ 33,663,939.88	\$ 10,027,744.64	\$ 43,691,685		



DEBT SERVICE	FY2015	FY2015	FY2016	FY15-16	FY2017	FY16-17
Revenues	AMENDED	ACTUAL	AMENDED	Percent	ADOPTED	Percent
DESCRIPTION	BUDGET	BUDGET	BUDGET	(+/-)	BUDGET	(+/-)
Dept 1510-FINANCE DEPARTMENT						
TRANSFER IN - GENERAL FUND	\$ 757,236	\$ 757,236	\$ 997,401	31.72%	\$ 1,092,079	9.49%
TRANSFER IN - STORMWATER	\$ 112,313	\$ 112,313	\$ -	-100.00%	\$ -	0.00%
TRANSFER IN - SPLOST IV	\$ 2,083,988	\$ 2,083,988	\$ 1,434,442	-31.17%	\$ 532,656	-62.87%
TRANSFER IN CEF	\$ 16,969	\$ 16,969	\$ -	-100.00%	\$ -	0.00%
TRANSFER IN - TAD	\$ 195,455	\$ 195,455	\$ 421,837	115.82%	\$ 190,545	-54.83%
Subtotal:	\$ 3,165,962	\$ 3,165,962	\$ 2,853,680	-9.86%	\$ 1,815,279	-36.39%

Expenditures	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
400 DEBT SERVICE FUND						
USE OF RESERVES	\$ (671)	\$ (671)	\$ -	-100.00%	\$ -	0.00%
Subtotal:	\$ (671)	\$ (671)	\$ -	-100.00%	\$ -	0.00%
Dept 1599-GENERAL SERVICES						
DDA REVENUE BOND SERIES 2010	\$ -	\$ -	\$ 150,000	10.00%	\$ 150,000	0.00%
URA SERIES 2009A	\$ 185,000	\$ 185,000	\$ 190,000	2.70%	\$ 200,000	5.26%
SERIES URA 2009 B	\$ 110,000	\$ 110,000	\$ 110,000	0.00%	\$ 110,000	0.00%
FIFTH THIRD BANK LEASE (ANNEX)	\$ 632,400	\$ 632,400	\$ 394,400	-37.63%	\$ -	-100.00%
WALTON STREET GRID NETWORK	\$ 673,575	\$ 673,575	\$ 342,307	-49.18%	\$ -	-100.00%
RIDGEWALK ROADWAY	\$ 900,000	\$ 900,000	\$ 900,000	0.00%	\$ -	-100.00%
ANNEX LOAN #25 - PRINCIPAL	\$ -	\$ -	\$ -	0.00%	\$ 380,800	100.00%
LOAN #26 - BOA PRINCIPAL	\$ -	\$ -	\$ -	0.00%	\$ 100,122	100.00%
DDA REVENUE BOND SERIES 2010	\$ -	\$ -	\$ 134,663	100.00%	\$ 130,163	-3.34%
URA 2009A	\$ 177,063	\$ 177,063	\$ 171,513	-3.13%	\$ 165,813	-3.32%
URA SERIES 2009 B	\$ 85,455	\$ 85,455	\$ 82,145	-3.87%	\$ 80,545	-1.95%
FIFTH THIRD BANK (ANNEX)	\$ 115,382	\$ 115,382	\$ 47,446	-58.88%	\$ -	-100.00%
COMMUNITY & SOUTHERN-WALTON GRID NE	\$ 18,302	\$ 18,302	\$ 3,631	-80.16%	\$ -	-100.00%
LOAN #25 - BOA INTEREST	\$ -	\$ -	\$ -	0.00%	\$ 2,584	100.00%
LOAN #25 - ANNEX 68% INTEREST	\$ -	\$ -	\$ -	0.00%	\$ 60,900	100.00%
COMMUNITY & SOUTHERN-RIDGEWALK ROAD	\$ 34,503	\$ 34,503	\$ 16,881	-51.07%	\$ -	-100.00%
Subtotal:	\$ 2,931,679	\$ 2,931,679	\$ 2,542,985	-13.26%	\$ 1,380,927	-45.70%
Dept 1510-FINANCE DEPARTMENT	\$ 329	\$ 329	\$ -	-100.00%	\$ -	0.00%
2015 BUNDLE - PRINCIPAL	\$ -	\$ -	\$ 132,792	100.00%	\$ -	-100.00%
2015 BUNDLE - INTEREST	\$ -	\$ -	\$ 11,043	100.00%	\$ -	-100.00%
Subtotal:	\$ 329	\$ 329	\$ 143,835	43616.13%	\$ -	-100.00%
Dept 3210-POLICE DEPARTMENT						
SUNTRUST CAPITAL LEASE #3	\$ 8,154	\$ 8,154	\$ -	-100.00%	\$ -	0.00%
BB&T LOAN	\$ 44,807	\$ 44,807	\$ -	-100.00%	\$ -	0.00%
SUNTRUST-#07156-007	\$ 65,636	\$ 65,636	\$ 49,542	-24.52%	\$ -	-100.00%
LOAN #27 - BOA - PRINCIPAL	\$ -	\$ -	\$ -	0.00%	\$ 74,548	100.00%
PRINCIPAL - LOAN #29	\$ -	\$ -	\$ -	0.00%	\$ 98,246	100.00%
SUNTRUST CAPITAL LEASE #3	\$ 299	\$ 299	\$ -	-100.00%	\$ -	0.00%
BB&T LOAN	\$ 532	\$ 532	\$ -	-100.00%	\$ -	0.00%
LOAN #27 - BOA - INTEREST	\$ -	\$ -	\$ -	0.00%	\$ 1,980	100.00%
INTEREST LOAN #29	\$ -	\$ -	\$ -	0.00%	\$ 7,085	100.00%
SUNTRUST-#07156-007	\$ 1,541	\$ 1,541	\$ 666	-56.78%	\$ -	-100.00%
Subtotal:	\$ 120,969	\$ 120,969	\$ 50,208	-58.50%	\$ 181,859	262.21%
Dept 3510-FIRE DEPARTMENT						
BANC OF AMERICA - LOAN#24 PRIN	\$ -	\$ -	\$ 94,721	100.00%	\$ 96,246	1.61%
PRINCIPAL - LOAN #28	\$ -	\$ -	\$ -	0.00%	\$ 105,575	100.00%
INTEREST LOAN #28	\$ -	\$ -	\$ -	0.00%	\$ 14,101	100.00%
BANC OF AMERICA - LOAN #24 INT	\$ -	\$ -	\$ 21,931	100.00%	\$ 20,373	-7.10%
Subtotal:	\$ -	\$ -	\$ 116,652	100.00%	\$ 236,296	102.56%
Dept 4325-STORMWATER UTILITY						
SUNTRUST CAPITAL LEASE #5	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
LOAN #30 F350 TRUCK (PW) BOA	\$ -	\$ -	\$ -	0.00%	\$ 15,408	100.00%
INTEREST LOAN #30 F350 (PW)	\$ -	\$ -	\$ -	0.00%	\$ 789	100.00%
SUNTRUST CAPITAL LEASE #5	\$ 108,335	\$ 108,335	\$ -	-100.00%	\$ -	0.00%
SUNTRUST CAPITAL LEASE #5	\$ 3,978	\$ 3,978	\$ -	-100.00%	\$ -	0.00%
Subtotal:	\$ 112,313	\$ 112,313	\$ -	-100.00%	\$ 16,197	0.00%
TOTAL DEBT SERVICE Expenditures	\$ 3,164,620	\$ 3,164,620	\$ 2,853,680	-9.83%	\$ 1,815,279	-36.39%

INTERNAL SERVICE FUND

- **Health**

The city offers to the mayor, council, and all its regular full-time employees who meet the eligibility requirements as set forth by the city's insurance coverage and their eligible dependents group health coverage. Premiums for the mayor, council, and all its regular full-time employees who

meet the eligibility requirements as set forth by the city's insurance coverage who have single coverage may be paid in full by the city. The city pays a percentage, approved by the city council, of premiums for those with family coverage.

Fund 601 - HEALTH INSURANCE FUND						
Revenues	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
DESCRIPTION						
Dept 0000-Account Dept						
EMPLOYEE CONTRIBUTION	\$ 381,849	\$ 381,849	\$ 350,000	-8.34%	\$ 390,000	11.43%
USE OF RESERVES	\$ (56,820)	\$ -	\$ -	0.00%	\$ -	0.00%
Subtotal:	\$ 325,028	\$ 381,849	\$ 350,000	-8.34%	\$ 390,000	11.43%
Dept 1510-FINANCE DEPARTMENT						
MISC REVENUE	\$ 376	\$ 376	\$ -	-100.00%	\$ -	0.00%
COST ALLOCATION - M&C	\$ 36,720	\$ 36,720	\$ 40,392	10.00%	\$ 62,680	55.18%
COST ALLOCATION - CM	\$ 15,180	\$ 15,180	\$ 16,698	10.00%	\$ 26,863	60.87%
COST ALLOCATION - CITY CLERK	\$ 8,294	\$ 8,294	\$ 9,123	10.00%	\$ 8,954	-1.85%
COST ALLOCATION - FINANCE	\$ 50,292	\$ 50,292	\$ 55,321	10.00%	\$ 53,725	-2.88%
COST ALLOCATION - IT	\$ 20,460	\$ 20,460	\$ 22,506	10.00%	\$ 26,863	19.36%
COST ALLOCATION - HR	\$ 11,088	\$ 11,088	\$ 12,197	10.00%	\$ 17,908	46.83%
COST ALLOCATION - GEN SVCS	\$ -	\$ -	\$ 50,000	100.00%	\$ -	-100.00%
COST ALLOCATION - COURT	\$ 34,430	\$ 34,430	\$ 37,873	10.00%	\$ 35,817	-5.43%
COST ALLOCATION - POLICE	\$ 409,552	\$ 409,552	\$ 450,507	10.00%	\$ 528,300	17.27%
COST ALLOCATION - FIRE	\$ 396,836	\$ 396,836	\$ 436,520	10.00%	\$ 447,712	2.56%
COST ALLOCATION - PW ADMIN	\$ -	\$ -	\$ -	0.00%	\$ 8,954	100.00%
COST ALLOCATION - BLDG GROUNDS	\$ 11,198	\$ 11,198	\$ 12,318	10.00%	\$ 8,954	-27.31%
COST ALLOCATION - PW STREETS	\$ 44,803	\$ 44,803	\$ 49,283	10.00%	\$ 71,634	45.35%
COST ALLOCATION - PARKS & REC	\$ 83,842	\$ 83,842	\$ 92,226	10.00%	\$ 94,019	1.94%
COST ALLOCATION - BUILD INSPECTIONS	\$ 54,516	\$ 54,516	\$ 59,968	10.00%	\$ 62,680	4.52%
COST ALLOCATION - COMM DEVELOPMENT	\$ 58,366	\$ 58,366	\$ 64,203	10.00%	\$ 62,680	-2.37%
COST ALLOCATION - GIS	\$ 13,926	\$ 13,926	\$ 15,319	10.00%	\$ 17,908	16.91%
COST ALLOCATION - ECONOMIC DEV	\$ 4,918	\$ 4,918	\$ 5,410	10.00%	\$ 24,624	355.18%
COST ALLOCATION - DDA/CVB	\$ 5,876	\$ 5,876	\$ 6,464	10.00%	\$ 11,193	73.16%
COST ALLOCATION - S/W	\$ 74,052	\$ 74,052	\$ 81,457	10.00%	\$ 71,634	-12.06%
COST ALLOCATION - WS 4335	\$ 89,056	\$ 89,056	\$ 86,227	-3.18%	\$ 71,634	-16.92%
COST ALLOCATION - WS 4315	\$ 46,607	\$ 46,607	\$ 51,268	10.00%	\$ 53,725	4.79%
COST ALLOCATION - WS 1512	\$ 33,655	\$ 33,655	\$ 37,021	10.00%	\$ 26,863	-27.44%
COST ALLOCATION - WS 4410	\$ -	\$ -	\$ 11,734	100.00%	\$ 17,908	52.62%
Subtotal:	\$ 1,504,043	\$ 1,504,043	\$ 1,704,034	13.30%	\$ 1,813,232	6.41%
TOTAL Revenues	\$ 1,829,071	\$ 1,885,892	\$ 2,054,034	8.92%	\$ 2,203,232	7.26%
Expenditures	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
Dept 0000-Account Dept						
MEDICAL CLAIMS	\$ 1,246,687	\$ 1,246,687	\$ 1,106,634	-11.23%	\$ 1,633,632	47.62%
PRESCRIPTION CLAIMS	\$ 253,142	\$ 253,142	\$ 485,500	91.79%	\$ 260,700	-46.30%
EXCESS INSURANCE PREMIUMS	\$ 222,775	\$ 222,775	\$ 357,500	60.48%	\$ 221,400	-38.07%
WELLNESS PROGRAM	\$ 68,076	\$ 68,076	\$ 70,400	3.41%	\$ 73,500	4.40%
CLAIMS ADMINISTRATION	\$ 17,786	\$ 17,786	\$ -	-100.00%	\$ -	0.00%
ACA TRANSITIONAL REINSURANCE FEES	\$ 19,393	\$ 19,393	\$ 34,000	75.32%	\$ 14,000	-58.82%
PECORI FEE EXCISE TAX	\$ 1,213	\$ 1,213	\$ -	-100.00%	\$ -	0.00%
Subtotal:	\$ 1,829,071	\$ 1,829,071	\$ 2,054,034	12.30%	\$ 2,203,232	7.26%
TOTAL HEALTH INSURANCE FUND Expenditures	\$ 1,829,071	\$ 1,829,071	\$ 2,054,034	12.30%	\$ 2,203,232	7.26%

- Dental

The city offers to the mayor, council, and all its regular full-time employees who meet the eligibility requirements as set forth by the city's insurance coverage and their eligible dependents group dental coverage. Premiums for the mayor, council, and all its regular full-time employees who meet the eligibility requirements as set forth by the city's insurance coverage with single health coverage may be paid in full by the city. The city pays a percentage, approved by the city council, of the premiums for those with family coverage.

Fund 603 - DENTAL INSURANCE FUND	FY2015	FY2016	FY15-16	FY2017	FY16-17
Revenues	ACTUAL	AMENDED	Percent	ADOPTED	Percent
DESCRIPTION	BUDGET	BUDGET	(+/-)	BUDGET	(+/-)
Dept 0000-Account Dept					
EMPLOYEE CONTRIBUTIONS	\$ -	\$ -	0.00%	\$ 41,291	100.00%
Subtotal:	\$ -	\$ -	0.00%	\$ 41,291	100.00%
Dept 1510-FINANCE DEPARTMENT					
COST ALLOCATION - M & C	\$ -	\$ -	0.00%	\$ 4,069	100.00%
COST ALLOCATION - CM	\$ -	\$ -	0.00%	\$ 1,744	100.00%
COST ALLOCATION - CLERK	\$ -	\$ -	0.00%	\$ 581	100.00%
COST ALLOCATION - FINANCE	\$ -	\$ -	0.00%	\$ 3,488	100.00%
COST ALLOCATION - IT	\$ -	\$ -	0.00%	\$ 1,744	100.00%
COST ALLOCATION - HR	\$ -	\$ -	0.00%	\$ 1,163	100.00%
COST ALLOCATION - COURT	\$ -	\$ -	0.00%	\$ 2,325	100.00%
COST ALLOCATION - POLICE	\$ -	\$ -	0.00%	\$ 34,300	100.00%
COST ALLOCATION - FIRE	\$ -	\$ -	0.00%	\$ 29,068	100.00%
COST ALLOCATION - PW ADMIN	\$ -	\$ -	0.00%	\$ 581	100.00%
COST ALLOCATION - PW STREETS	\$ -	\$ -	0.00%	\$ 4,651	100.00%
COST ALLOCATION - P & R	\$ -	\$ -	0.00%	\$ 6,104	100.00%
COST ALLOCATION - BLDG GROUNDS	\$ -	\$ -	0.00%	\$ 581	100.00%
COST ALLOCATION - COMM DEV	\$ -	\$ -	0.00%	\$ 4,069	100.00%
COST ALLOCATION - GIS	\$ -	\$ -	0.00%	\$ 1,163	100.00%
COST ALLOCATION - ECON DEV	\$ -	\$ -	0.00%	\$ 1,599	100.00%
COST ALLOCATION - DDA	\$ -	\$ -	0.00%	\$ 727	100.00%
COST ALLOCATION - BLDG INSP	\$ -	\$ -	0.00%	\$ 4,069	100.00%
COST ALLOCATION - S/W	\$ -	\$ -	0.00%	\$ 4,651	100.00%
COST ALLOCATION - WS 4335	\$ -	\$ -	0.00%	\$ 4,651	100.00%
COST ALLOCATION - WS 4315	\$ -	\$ -	0.00%	\$ 3,488	100.00%
COST ALLOCATION - WS 1512	\$ -	\$ -	0.00%	\$ 1,744	100.00%
COST ALLOCATION - WS 4410	\$ -	\$ -	0.00%	\$ 1,163	100.00%
Subtotal:	\$ -	\$ -	\$ -	\$ 117,724	\$ 100
TOTAL Revenues	\$ -	\$ -	\$ -	\$ 159,015	\$ 100
Expenditures					
	FY2015	FY2016	FY15-16	FY2017	FY16-17
	ACTUAL	AMENDED	Percent	ADOPTED	Percent
	BUDGET	BUDGET	(+/-)	BUDGET	(+/-)
DENTAL CLAIMS	\$ -	\$ -	0.00%	\$ 137,641	100.00%
EXCESS INSURANCE PREMIUMS	\$ -	\$ -	0.00%	\$ 21,374	100.00%
TPA FEES	\$ -	\$ -	0.00%	\$ -	100.00%
Subtotal:	\$ -	\$ -	0.00%	\$ 159,015	100.00%
TOTAL DENTAL INSURANCE Expenditures	\$ -	\$ -	0.00%	\$ 159,015	100.00%

- Workers Compensation**

All employees are covered by worker's compensation, a program of industrial insurance to protect workers, their families and dependents from loss due to an injury caused by an accident arising out of and in the course of employment. The program provides for payment of medical and hospital bills, physical and vocational rehabilitation, and financial compensation while the worker is disabled, either temporarily or permanently, and is unable to work. It also provides for compensation for permanent partial disability such as the loss of a finger, eye, foot, etc., and assures death benefits and compensation to the worker's family or dependents in the event the injury is fatal. No compensation is be allowed for the first seven calendar days of incapacity resulting from an injury, including the day of the injury, except the benefits provided for in O.C.G.A. § 34-9-200; however, if an employee is incapacitated for 21 consecutive days following an injury, compensation shall be paid for such first seven calendar days of incapacity. Generally, the average weekly wage over a 13-week period immediately preceding the injury shall be taken as the basis upon which to compute compensation. The city will pay a weekly benefit equal to two-thirds of the employee's average weekly wage but not more than \$250.00 per week. Time spent on

worker's compensation leave shall not be considered hours worked for purposes of leave accrual. The mayor, members of the city council, certified volunteer police officers, and volunteer firefighters are covered by worker's compensation.

Fund 602 - WORKERS COMPENSATION FUND	FY2015	FY2015	FY2016	FY15-16	FY2017	FY16-17
Revenues	AMENDED	ACTUAL	AMENDED	Percent	ADOPTED	Percent
DESCRIPTION	BUDGET	BUDGET	BUDGET	(+/-)	BUDGET	(+/-)
Dept 1510-FINANCE DEPARTMENT						
COST ALLOCATION - GF	\$ 130,000	\$ 130,000	\$ 108,800	-16.31%	\$ 201,029	84.77%
COST ALLOCATION - WS	\$ 15,000	\$ 15,000	\$ 20,400	36.00%	\$ 20,702	1.48%
COST ALLOCATION - S/W	\$ 5,000	\$ 5,000	\$ 6,800	36.00%	\$ 8,717	28.19%
USE OF RESERVES	\$ 104,946	\$ -	\$ -	0.00%	\$ -	0.00%
Subtotal:	\$ 254,946	\$ 150,000	\$ 136,000	-9.33%	\$ 230,448	69.45%
TOTAL Revenues	\$ 254,946	\$ 150,000	\$ 136,000	-9.33%	\$ 230,448	69.45%
Expenditures						
Dept 1545-HUMAN RESOURCES/RISK MANA						
W/C CLAIMS COSTS	\$ 193,256	\$ 193,256	\$ 59,580	-69.17%	\$ 154,028	158.52%
EXCESS PREMIUMS	\$ 51,720	\$ 51,720	\$ 51,720	0.00%	\$ 51,720	0.00%
TPA FEE	\$ 8,350	\$ 8,350	\$ 11,000	31.74%	\$ 11,000	0.00%
LOSS CONTROL FEE	\$ -	\$ -	\$ 12,000	100.00%	\$ 12,000	0.00%
STATE BOARD OF W/C FEE	\$ 1,620	\$ 1,620	\$ 1,700	4.94%	\$ 1,700	0.00%
Subtotal:	\$ 254,946	\$ 254,946	\$ 136,000	-46.66%	\$ 230,448	69.45%
TOTAL WORKERS COMPENSATION Expenditures	\$ 254,946	\$ 254,946	\$ 136,000	-46.66%	\$ 230,448	69.45%

ENTERPRISE FUND

- Water and Sewer**

Water and Sewer Utilities

The City has committed a significant amount of resources to the provision of a water and sewer system to its citizens. Since its beginning, there has always been a group of city employees dedicated to the maintenance of this system, and



as a functioning provider of water the city has always had a billing office to interface with the water system customers. In 2012, for the purposes of providing the customers of the water system with the best service, the City of Woodstock officially combined all of these services into one Water & Sewer Utility. The Water & Sewer Utility is overseen by the Public Works Department and consists of two divisions: Water & Sewer Maintenance and Utility Billing. Both of these divisions work hand in hand to service the system, provide important information from field to office and office to field, and to ultimately provide knowledgeable, helpful, friendly, and excellent customer service while providing clean, healthy water to our customers.

Water Sales

Fees collected for the usage of water are used to recoup costs associated with providing water and sewer services, maintaining facilities and maintaining equipment owned by the City.

Sewer Charges

Fees collected for the utilization of the City's sewer system are used to recoup costs associated with providing water and sewer services, maintaining facilities and maintaining equipment owned by the City.

Water Tap Fees

Fees charged when an individual, business, or developer taps into the City's water lines. 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.

Sewer Tap Fees

Fees charged when an individual, business, or developer taps into the City's sewer lines. 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.

Fund 505 - WATER & SEWER Revenues DESCRIPTION	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
Dept 1510-FINANCE DEPARTMENT						
TRANSFER IN FIXED ASSETS	\$ -	\$ 13,672	\$ -	-100.00%	\$ -	0.00%
UTILITY GROWTH	\$ -	\$ 20	\$ -	-100.00%	\$ -	0.00%
INTEREST INCOME	\$ -	\$ 13	\$ -	-100.00%	\$ -	0.00%
USE OF RESERVES	\$ -	\$ 767	\$ 937,045	122143.43%	\$ 943,940	0.74%
Subtotal:	\$ -	\$ 14,471	\$ 937,045	6375.34%	\$ 943,940	0.74%
Dept 1512-CUSTOMER ACCOUNTING & COL						
WATER SALES	\$ 3,264,112	\$ 3,264,112	\$ 3,443,649	5.50%	\$ 3,462,093	0.54%
WATER ADJUSTMENTS	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
SEWER CHARGES	\$ 3,644,188	\$ 3,644,188	\$ 4,184,435	14.82%	\$ 4,186,765	0.06%
LATE CHARGES	\$ 125,980	\$ 125,980	\$ 135,000	7.16%	\$ 130,000	-3.70%
SEWER ADJUSTMENTS	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
WATER TAP FEES	\$ 226,040	\$ 226,040	\$ 225,500	-0.24%	\$ 175,000	-22.39%
SEWER TAP FEES	\$ 3,104,776	\$ 3,104,776	\$ 1,237,500	-60.14%	\$ 1,200,000	-3.03%
MISCELLANEOUS	\$ 5,693	\$ 5,693	\$ 10,000	75.64%	\$ 58,000	480.00%
MISC.-COLLECTIONS FEES	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Subtotal:	\$ 10,370,790	\$ 10,370,790	\$ 9,236,084	-10.94%	\$ 9,211,858	-0.26%
Dept 1599-GENERAL SERVICES						
TRANSFER IN - GENERAL FUND	\$ 9,701	\$ 9,701	\$ 8,756	-9.74%	\$ -	-100.00%
Subtotal:	\$ 9,701	\$ 9,701	\$ 8,756	-9.74%	\$ -	-100.00%
Dept 4335-SEWER MAINS & COLLECTIONS						
LOAN PROCEEDS	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Subtotal:	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
INSURANCE REIMBURSEMENT						
Subtotal:	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
TOTAL Revenues	\$ 10,380,491	\$ 10,394,962	\$ 10,181,885	-2.05%	\$ 10,155,798	-0.26%

- **Storm water**

Storm Water Management

Storm Water is the runoff that results from rainfall. As this water flows over construction sites, lawns, driveways, parking lots, and streets, it picks up sediment, nutrients, bacteria, metals, pesticides, and other pollutants. Unlike sanitary sewers that go to a treatment plant, most storm water is discharged directly to local water bodies. Increasing amounts of impervious surfaces in urban areas, such as roof tops, driveways, parking lots, and streets, decreases the ability of the water to soak into the ground, thus increasing the potential for flooding from greater volumes of runoff entering the city's storm sewer system at a faster rate.

Storm Water Maintenance Division



The Storm Water Division falls under the umbrella of the City of Woodstock Public Works. The Storm Water Division is responsible for planning, construction, operation, and maintenance of Woodstock's storm water system. The activities of the Division are geared towards the prevention of flooding and reduction of pollution. Woodstock's storm water utility fee provides a dedicated funding source to address system maintenance, operations, planning and water quality needs.

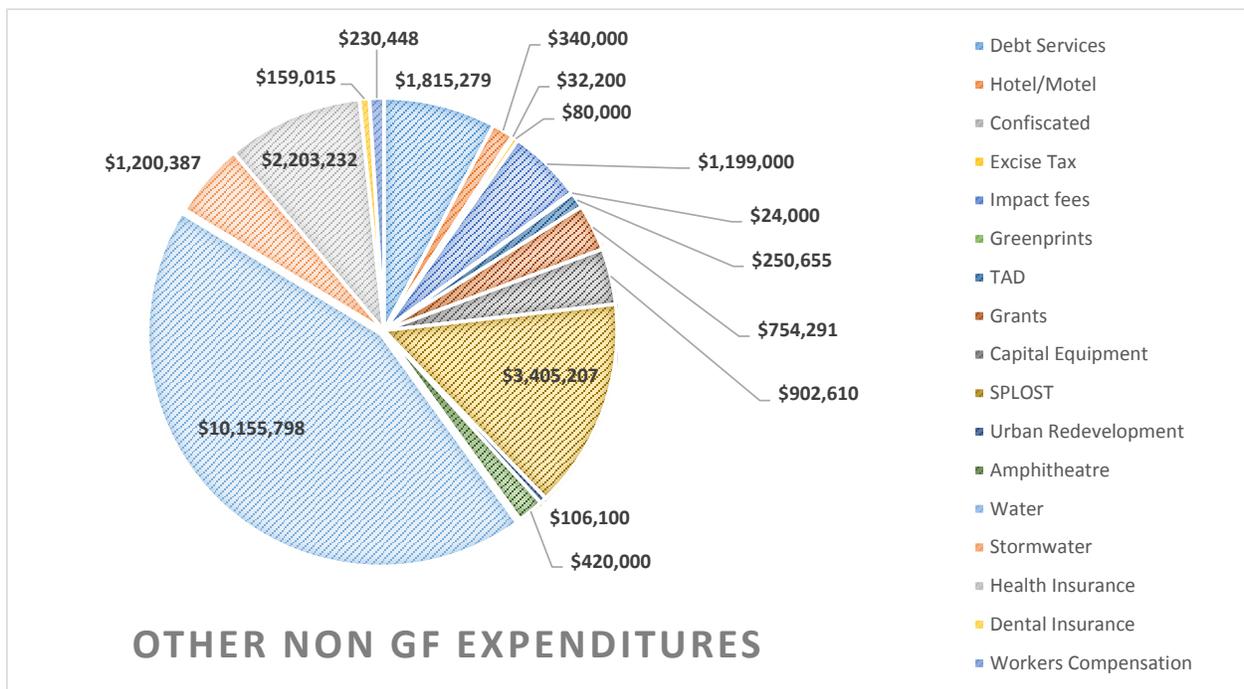
Storm Water Utility Fees

Fees collected in order to maintain Storm Water management services and storm water 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. 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.

Fund 507 - STORM WATER UTILITY Revenues DESCRIPTION	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
Dept 1510-FINANCE DEPARTMENT						
USE OF RESERVES	\$ 768,451	\$ -	\$ 583,843	100.00%	\$ -	0.00%
Subtotal:	\$ 768,451	\$ -	\$ 583,843	100.00%	\$ -	0.00%
Dept 1512-CUSTOMER ACCOUNTING & COL						
STORMWATER UTILITY FEES	\$ 1,140,450	\$ 1,116,041	\$ 1,200,973	7.61%	\$ 1,200,387	-0.05%
Subtotal:	\$ 1,140,450	\$ 1,116,041	\$ 1,200,973	7.61%	\$ 1,200,387	-0.05%
Dept 1599-GENERAL SERVICES						
TRANSFER IN - GENERAL FUND	\$ 4,977	\$ 4,977	\$ 7,214	44.94%	\$ -	-100.00%
Subtotal:	\$ 4,977	\$ 4,977	\$ 7,214	44.94%	\$ -	-100.00%
Dept 4325-STORMWATER UTILITY						
SOIL EROSION PERMITS	\$ 750	\$ 470	\$ 750	59.57%	\$ -	-100.00%
ILLICIT DISCHARGE FINE	\$ -	\$ 500	\$ -	-100.00%	\$ -	0.00%
Subtotal:	\$ 750	\$ 970	\$ 750	-22.68%	\$ -	-100.00%
Dept 4410-METERING						
INSURANCE REIMBURSEMENT	\$ -	\$ 80,083	\$ -	-100.00%	\$ -	0.00%
Subtotal:	\$ -	\$ 80,083	\$ -	-100.00%	\$ -	0.00%
TOTAL Revenues	\$ 1,914,629	\$ 1,202,071	\$ 1,792,781	49.14%	\$ 1,200,387	-33.04%

Fund 507 - STORM WATER UTILITY Expenditures	FY2015	FY2015	FY2016	FY15-16	FY2017	FY16-17
	AMENDED BUDGET	ACTUAL BUDGET	AMENDED BUDGET	Percent (+/-)	ADOPTED BUDGET	Percent (+/-)
Dept 1545-HUMAN RESOURCES/RISK MANA						
WORKERS COMPENSATION	\$ 5,000	\$ 5,000	\$ 6,800	36.00%	\$ 8,717	28.19%
INSURANCE V/B/E	\$ 18,269	\$ 17,699	\$ 18,091	2.22%	\$ 19,322	6.80%
Subtotal:	\$ 23,269	\$ 22,699	\$ 24,891	9.66%	\$ 28,039	12.65%
Dept 4325-STORMWATER UTILITY						
SALARIES AND WAGES	\$ 385,727	\$ 328,831	\$ 389,806	18.54%	\$ 396,457	1.71%
OVERTIME	\$ 8,000	\$ 6,788	\$ 8,000	17.85%	\$ 8,000	0.00%
EMPLOYEE RECOGNITION	\$ 700	\$ -	\$ -	0.00%	\$ -	0.00%
INSURANCE - HEALTH	\$ 74,052	\$ 74,052	\$ 81,457	10.00%	\$ 71,634	-12.06%
SOCIAL SECURITY TAXES	\$ 30,120	\$ 25,224	\$ 30,432	20.65%	\$ 30,941	1.67%
GENERAL PENSION - GMA	\$ 25,292	\$ 19,462	\$ 19,055	-2.09%	\$ 25,885	35.85%
401 A RETIREMENT	\$ 16,151	\$ 15,125	\$ 17,489	15.63%	\$ 17,489	0.00%
INSURANCE - LIFE	\$ 624	\$ 611	\$ 655	7.23%	\$ 655	0.00%
INSURANCE - DENTAL	\$ 3,665	\$ 3,817	\$ 4,755	24.59%	\$ 4,651	-2.20%
PROFESSIONAL SERVICES	\$ 13,248	\$ 14,190	\$ 9,855	-30.55%	\$ 7,000	-28.97%
EMERGENCY MAINTENANCE CONTRACTS	\$ 15,000	\$ -	\$ 25,000	100.00%	\$ -	-100.00%
CONTRACT SERVICES	\$ 21,143	\$ 10,593	\$ 10,145	-4.23%	\$ 11,000	8.43%
LANDSCAPE MAINTENANCE	\$ 5,000	\$ 1,605	\$ 2,000	24.61%	\$ 2,000	0.00%
SMALL EQUIPMENT MAINTENANCE	\$ 774	\$ 63	\$ 1,000	1495.15%	\$ 2,500	150.00%
VEHICLE MAINTENANCE	\$ 18,000	\$ 17,390	\$ 20,000	15.01%	\$ 10,000	-50.00%
RENTAL OF EQUIPMENT	\$ 5,000	\$ 4,398	\$ 5,000	13.69%	\$ 500	-90.00%
TELEPHONE EXPENSE	\$ 7,500	\$ 6,954	\$ 7,000	0.66%	\$ 7,000	0.00%
PUBLIC NOTIFICATION	\$ 2,000	\$ 886	\$ 2,000	125.70%	\$ 900	-55.00%
TRAVEL & TRAINING	\$ 9,670	\$ 5,256	\$ 10,000	90.28%	\$ 6,000	-40.00%
PUBLICATIONS & DUES	\$ 1,750	\$ 179	\$ 750	318.99%	\$ 750	0.00%
OFFICE SUPPLIES/PRINTING	\$ 1,600	\$ 1,411	\$ 2,500	77.15%	\$ 2,300	-8.00%
POSTAGE	\$ 478	\$ 115	\$ 500	333.13%	\$ 250	-50.00%
CLEANING SUPPLIES	\$ 1,000	\$ 954	\$ 1,000	4.84%	\$ 690	-31.00%
PUBLIC EDUCATION SUPPLIES	\$ 1,000	\$ 763	\$ 1,000	31.08%	\$ 900	-10.00%
SOFTWARE EXPENSE	\$ 2,000	\$ 404	\$ 3,000	642.76%	\$ 500	-83.33%
VEHICLE OPERATIONS	\$ 23,515	\$ 16,693	\$ 23,962	43.54%	\$ 15,000	-37.40%
MINOR EQUIPMENT	\$ 15,000	\$ 10,828	\$ 12,000	10.82%	\$ 6,000	-50.00%
UNIFORMS & PERSONAL EQUIP	\$ 4,572	\$ 4,572	\$ 6,500	42.18%	\$ 4,800	-26.15%
STREET MARKING MATERIALS	\$ 200	\$ -	\$ 200	100.00%	\$ -	-100.00%
SIGNS	\$ 500	\$ 441	\$ 500	13.48%	\$ -	-100.00%
CHEMICALS	\$ 1,000	\$ 158	\$ 750	375.10%	\$ 500	-33.33%
HOT MIX, ASPHALT & GRAVEL	\$ 20,000	\$ 11,340	\$ 12,000	5.82%	\$ 6,000	-50.00%
CONSTRUCTION MATERIALS	\$ 20,000	\$ 3,981	\$ 13,000	226.53%	\$ 6,000	-53.85%
SAFETY MATERIALS	\$ 2,500	\$ 1,670	\$ 2,500	49.69%	\$ 1,500	-40.00%
INFRASTRUCTURE	\$ 312,000	\$ 7,000	\$ 514,373	7248.19%	\$ 75,000	-85.42%
VEHICLES & EQUIPMENT	\$ 223,632	\$ -	\$ 35,000	100.00%	\$ -	-100.00%
INSURANCE -- SELF	\$ 2,000	\$ -	\$ 2,000	100.00%	\$ 2,000	0.00%
CAPITAL LEASE PRINCIPAL	\$ 104,914	\$ -	\$ -	0.00%	\$ -	0.00%
INTEREST	\$ 836	\$ -	\$ -	0.00%	\$ -	0.00%
LOSS ON DISPOSITION	\$ -	\$ 54,920	\$ -	-100.00%	\$ -	0.00%
CAPITAL LEASE INTEREST	\$ 3,978	\$ -	\$ -	0.00%	\$ -	0.00%
Subtotal:	\$ 1,384,140	\$ 650,675	\$ 1,275,184	95.98%	\$ 724,802	-43.16%
DEPRECIATION EXPENSE	\$ 160,255	\$ 151,404	\$ 160,255	5.85%	\$ 160,255	0.00%
Subtotal:	\$ 160,255	\$ 151,404	\$ 160,255	5.85%	\$ 160,255	0.00%
TRANSFER OUT - GF	\$ 327,450	\$ 407,533	\$ 327,450	-19.65%	\$ 272,791	-16.69%
TRANSFER OUT - DEBT SERVICE	\$ 19,514	\$ 112,313	\$ -	-100.00%	\$ -	0.00%
TRANSFER OUT - MULTIPLE GRANT FUND	\$ -	\$ -	\$ 5,000	100.00%	\$ 14,500	190.00%
Subtotal:	\$ 346,964	\$ 519,846	\$ 332,450	-36.05%	\$ 287,291	-13.58%
TOTAL Stormwater Expenditures	\$ 1,914,629	\$ 1,344,624	\$ 1,792,781	33.33%	\$ 1,200,387	-33.04%

Other Funds Expenditures	FY2015		FY2016		FY2017	
	Amount	% of GF	Amount	% of GF	Amount	% of GF
Debt Services	\$ 3,164,620	16.45%	\$ 2,853,680	10.49%	\$ 1,815,279	7.80%
Hotel/Motel	\$ 329,894	1.72%	\$ 252,820	0.93%	\$ 340,000	1.46%
Confiscated	\$ 28,933	0.15%	\$ 17,500	0.06%	\$ 32,200	0.14%
Excise Tax	\$ 86,101	0.45%	\$ 75,000	0.28%	\$ 80,000	0.34%
Impact fees	\$ 360,918	1.88%	\$ 1,572,000	5.78%	\$ 1,199,000	5.15%
Greenprints	\$ 15,742	0.08%	\$ 22,800	0.08%	\$ 24,000	0.10%
TAD	\$ 1,200	0.01%	\$ 531,664	1.95%	\$ 250,655	1.08%
Grants	\$ 479,788	2.49%	\$ 1,177,176	4.33%	\$ 754,291	3.24%
Capital Equipment	\$ 217,482	1.13%	\$ 1,644,106	6.05%	\$ 902,610	3.88%
SPLOST	\$ 2,808,536	14.60%	\$ 2,838,623	10.44%	\$ 3,405,207	14.63%
Urban Redevelopment	\$ 39,896	0.21%	\$ 621,720	2.29%	\$ 106,100	0.46%
Amphitheatre	\$ 63,042	0.33%	\$ 1,500,000	5.52%	\$ 420,000	1.80%
Water	\$ 8,210,421	42.68%	\$ 10,107,212	37.16%	\$ 10,155,798	43.63%
Stormwater	\$ 1,344,624	6.99%	\$ 1,792,781	6.59%	\$ 1,200,387	5.16%
Health Insurance	\$ 1,829,071	9.51%	\$ 2,054,034	7.55%	\$ 2,203,232	9.46%
Dental Insurance	\$ -	0.00%	\$ -	0.00%	\$ 159,015	0.68%
Workers Compensation	\$ 254,946	1.33%	\$ 136,000	0.50%	\$ 230,448	0.99%
Total Other Fund Expenditures	\$ 19,235,214	100.00%	\$ 27,197,116	100.00%	\$ 23,278,222	100.00%



SECTION 4

GENERAL FUND EXPENDITURES BY DEPARTMENT

GENERAL GOVERNMENT

Mayor and Council



The City of Woodstock's government structure consists of a Mayor and six Council Members. Each Council Member represents an equal portion of residents in the City but is elected at-large not by ward. Except as otherwise provided by law, the council is vested with all the powers of government of the City of Woodstock. In addition to all other powers conferred upon it by law, the Council has the authority to adopt and provide for the execution of such ordinances, resolutions, rules and regulations not inconsistent with this charter, the Constitution and the laws of the State of Georgia which it shall deem necessary, expedient or helpful for the peace, good order, protection of life and property, health, welfare, sanitation, comfort, convenience, prosperity or well-being of the inhabitants of the City of Woodstock and may enforce such ordinances by imposing penalties for violation thereof.

Dept 1110-MAYOR & COUNCIL	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
DESCRIPTION						
SALARIES AND WAGES	\$ 64,500	\$ 64,500	\$ 66,000	2.33%	\$ 66,000	0.00%
INSURANCE - HEALTH	\$ 36,720	\$ 36,720	\$ 40,392	10.00%	\$ 62,680	55.18%
SOCIAL SECURITY TAXES	\$ 4,049	\$ 4,049	\$ 5,049	24.70%	\$ 5,049	0.00%
401 A RETIREMENT	\$ 3,000	\$ 3,000	\$ 3,300	10.00%	\$ 3,300	0.00%
INSURANCE - LIFE	\$ 436	\$ 436	\$ 487	11.83%	\$ 487	0.00%
EMPLOYEE RECOGNITION	\$ 209	\$ 209	\$ 700	235.54%	\$ 700	0.00%
INSURANCE - DENTAL	\$ 2,977	\$ 2,977	\$ 3,025	1.61%	\$ 4,069	34.54%
PROFESSIONAL SERVICES	\$ 4,000	\$ 4,000	\$ -	-100.00%	\$ -	0.00%
TELEPHONE EXPENSE	\$ 7,930	\$ 7,930	\$ 8,400	5.93%	\$ 8,400	0.00%
PUBLIC NOTIFICATION	\$ -	\$ -	\$ -	0.00%	\$ 300	100.00%
TRAVEL & TRAINING	\$ 15,890	\$ 15,890	\$ 24,000	51.04%	\$ 24,000	0.00%
PUBLICATIONS & DUES	\$ 8,920	\$ 8,920	\$ 10,500	17.71%	\$ 11,500	9.52%
ELECTION COSTS	\$ 187	\$ 187	\$ 7,000	3639.32%	\$ -	-100.00%
WOODSTOCK LIBRARY DISTRIBUTION	\$ 45,619	\$ 45,619	\$ 45,620	0.00%	\$ 45,620	0.00%
OFFICE SUPPLIES/PRINTING	\$ 1,941	\$ 1,941	\$ 2,500	28.83%	\$ 2,750	10.00%
POSTAGE	\$ 69	\$ 69	\$ 75	8.76%	\$ 75	0.00%
MINOR EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ 25,000	100.00%
UNIFORMS & PERSONAL EQUIP	\$ 609	\$ 609	\$ 700	14.94%	\$ 700	0.00%
DEDICATIONS & MEMORIALS	\$ 337	\$ 337	\$ 1,500	345.24%	\$ 1,000	-33.33%
COUNTY ECON DEV CONTRIBUTION	\$ 20,000	\$ 20,000	\$ 20,000	0.00%	\$ 20,000	0.00%
TOTAL MAYOR & COUNCIL	\$ 217,391	\$ 217,391	\$ 239,248	10.05%	\$ 281,631	17.71%

City Manager

The City Manager's Department is responsible for directing the day to day activities of the City. The City Manager oversees all departments, staff and operations. His responsibilities include: Preparing and submitting Woodstock's Annual Operating Budget; Keeping the Council apprised of the City's Financial and Operational Status; Submitting Reports and Recommendations to the City Council; Ensuring all City Ordinances, Policies and Resolutions are Implemented and Enforced; and Hiring Department Directors. The City Manager's office is committed to providing responsive and quality services to all Woodstock residents and businesses.



Dept 1320-CITY MANAGER	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
SALARIES AND WAGES	\$ 181,953	\$ 181,953	\$ 182,109	0.09%	\$ 234,381	28.70%
SALARIES AND WAGES - INTERNS	\$ -	\$ -	\$ 36,485	100.00%	\$ 45,000	23.34%
EMPLOYEE ALLOWANCE	\$ 7,200	\$ 7,200	\$ 7,200	0.00%	\$ 7,200	0.00%
INSURANCE - HEALTH	\$ 15,180	\$ 15,180	\$ 16,698	10.00%	\$ 26,863	60.87%
SOCIAL SECURITY TAXES	\$ 12,903	\$ 12,903	\$ 16,722	29.60%	\$ 21,373	27.81%
GENERAL PENSION - GMA	\$ 9,760	\$ 9,760	\$ 8,723	-10.63%	\$ 15,000	71.96%
401 A RETIREMENT	\$ 9,035	\$ 9,035	\$ 9,054	0.20%	\$ 9,054	0.00%
INSURANCE - LIFE	\$ 156	\$ 156	\$ 164	5.00%	\$ 164	0.00%
EMPLOYEE RECOGNITION	\$ -	\$ -	\$ -	0.00%	\$ 600	100.00%
INSURANCE - DENTAL	\$ 1,273	\$ 1,273	\$ 1,294	1.67%	\$ 1,744	34.77%
PROFESSIONAL SERVICES	\$ -	\$ -	\$ 2,000	100.00%	\$ 2,000	0.00%
CONTRACT SERVICES	\$ 18	\$ 18	\$ 1,500	8233.33%	\$ 1,500	0.00%
TELEPHONE EXPENSE	\$ 1,212	\$ 1,212	\$ 2,000	64.96%	\$ 2,000	0.00%
PUBLIC NOTIFICATION	\$ 1,785	\$ 1,785	\$ 0	-100.00%	\$ -	0.00%
TRAVEL & TRAINING	\$ 2,566	\$ 2,566	\$ 2,500	-2.58%	\$ 5,000	100.00%
PUBLICATIONS & DUES	\$ 1,634	\$ 1,634	\$ 2,000	22.37%	\$ 2,000	0.00%
OFFICE SUPPLIES/PRINTING	\$ 841	\$ 841	\$ 1,832	117.96%	\$ 3,000	63.73%
POSTAGE	\$ 61	\$ 61	\$ 200	229.98%	\$ 200	0.00%
MINOR EQUIPMENT	\$ -	\$ -	\$ 1,668	100.00%	\$ 1,668	0.00%
LEASE EXPENSE	\$ 14,833	\$ 14,833	\$ 13,348	-10.01%	\$ 13,348	0.00%
TOTAL CITY MANAGER	\$ 260,410	\$ 260,410	\$ 305,497	17.31%	\$ 392,094	28.35%

City Clerk

The City Clerk is appointed by the City Council to keep a journal of the proceedings of the City Council, to maintain in a safe place all records and documents pertaining to the affairs of the City and to perform such other duties as may be required by law or as the council may direct such as the following: Records Management; Council Meetings (Agenda's, Minutes, Contracts, Resolutions, Ordinances, and Proclamations); Assists with Administrative Duties for the Mayor and Council; Open Records Requests and Training; Municipal Elections; Newsletters, City Calendar, Scrapbooking, Social Media; Codification of Code of Ordinances; Assist with Website Management; Council Policy Manual; and City Fee Schedule

Dept 1335-CITY CLERK	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
SALARIES AND WAGES	\$ 86,286	\$ 86,286	\$ 86,486	0.23%	\$ 91,151	5.39%
INSURANCE - HEALTH	\$ 8,294	\$ 8,294	\$ 9,123	10.00%	\$ 8,954	-1.85%
SOCIAL SECURITY TAXES	\$ 6,479	\$ 6,479	\$ 6,616	2.12%	\$ 6,973	5.39%
GENERAL PENSION - GMA	\$ 4,651	\$ 4,651	\$ 4,143	-10.94%	\$ 5,834	40.82%
401 A RETIREMENT	\$ 4,260	\$ 4,260	\$ 4,267	0.15%	\$ 4,267	0.00%
INSURANCE - LIFE	\$ 78	\$ 78	\$ 82	5.00%	\$ 82	0.00%
EMPLOYEE RECOGNITION	\$ 326	\$ 326	\$ -	-100.00%	\$ 50	100.00%
INSURANCE - DENTAL	\$ 817	\$ 817	\$ 858	4.98%	\$ 581	-32.21%
CONTRACT SERVICES	\$ 22,177	\$ 22,177	\$ 21,260	-4.14%	\$ 20,000	-5.93%
SOFTWARE MAINTENANCE	\$ 2,656	\$ 2,656	\$ 3,000	12.97%	\$ 6,000	100.00%
TELEPHONE EXPENSE	\$ 648	\$ 648	\$ 1,000	54.34%	\$ 1,000	0.00%
PUBLIC NOTIFICATION	\$ -	\$ -	\$ 350	100.00%	\$ -	-100.00%
TRAVEL & TRAINING	\$ 2,131	\$ 2,131	\$ 2,500	17.33%	\$ 2,500	0.00%
PUBLICATIONS & DUES	\$ 172	\$ 172	\$ 200	16.41%	\$ 200	0.00%
RECORDING FEES	\$ -	\$ -	\$ -	0.00%	\$ 150	100.00%
OFFICE SUPPLIES/PRINTING	\$ 1,449	\$ 1,449	\$ 1,700	17.30%	\$ 1,700	0.00%
POSTAGE	\$ 479	\$ 479	\$ 500	4.39%	\$ 500	0.00%
SOFTWARE EXPENSE	\$ -	\$ -	\$ -	0.00%	\$ 3,000	100.00%
MINOR EQUIPMENT	\$ -	\$ -	\$ 1,100	100.00%	\$ 1,500	36.36%
TOTAL CITY CLERK	\$ 140,902	\$ 140,902	\$ 143,184	1.62%	\$ 154,441	7.86%



Finance

The Finance Department has the responsibility of providing service and oversight of the various financial functions within the City. Primary functions include accounting, budgeting, accounts payable, payroll, billing and collecting receivables, financial reporting and purchasing.

Dept 1510-FINANCE DEPARTMENT	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
DESCRIPTION						
SALARIES AND WAGES	329,491	329,491	355,111	7.78%	366,587	3.23%
INSURANCE - HEALTH	50,292	50,292	55,321	10.00%	53,725	-2.88%
SOCIAL SECURITY TAXES	24,835	24,835	27,166	9.39%	28,044	3.23%
GENERAL PENSION - GMA	17,544	17,544	17,010	-3.04%	23,462	37.93%
401 A RETIREMENT	14,507	14,507	16,317	12.48%	16,317	0.00%
INSURANCE - LIFE	436	436	491	12.84%	491	0.00%
INSURANCE - DENTAL	3,176	3,176	3,999	25.90%	3,488	-12.76%
PROFESSIONAL SERVICES	-	-	2,500	100.00%	2,500	0.00%
CONTRACT SERVICES	66,110	66,110	37,110	-43.87%	33,707	-9.17%
AUDIT EXPENSE	61,462	61,462	44,370	-27.81%	45,310	2.12%
BANK SERVICE CHARGES	115	115	3,530	2969.57%	2,400	-32.01%
SOFTWARE MAINTENANCE	48,659	48,659	60,038	23.39%	15,710	-73.83%
TELEPHONE EXPENSE	1,371	1,371	3,000	118.87%	3,000	0.00%
PUBLIC NOTIFICATION	3,189	3,189	3,300	3.49%	3,300	0.00%
TRAVEL & TRAINING	10,447	10,447	12,399	18.68%	14,900	20.17%
PUBLICATIONS & DUES	1,533	1,533	3,000	95.69%	3,000	0.00%
RECORDING FEES	1,000	1,000	2,000	100.00%	2,000	0.00%
CASH OVER/UNDER	1	1	-	-100.00%	-	0.00%
OFFICE SUPPLIES/PRINTING	5,458	5,458	7,500	37.41%	7,500	0.00%
POSTAGE	8,257	8,257	14,000	69.56%	14,000	0.00%
SOFTWARE EXPENSE	500	500	5,000	900.00%	24,000	380.00%
VEHICLE OPERATIONS	-	-	-	0.00%	2,000	100.00%
MINOR EQUIPMENT	3,691	3,691	12,001	225.11%	5,000	-58.34%
Subtotal:	652,073	652,073	685,163	5.07%	670,442	-2.15%
TRANSFER TO DEBT SERVICE	757,236	757,236	1,018,357	34.48%	1,092,079	7.24%
Total Transfers	757,236	757,236	1,018,357	34.48%	1,092,079	7.24%
TOTAL FINANCE DEPARTMENT	1,409,309	1,409,309	1,703,521	20.88%	1,762,520	3.46%

Information Technology

The Department of Information Technology provides a full range of management information and processing services for all departments of the City of Woodstock. This includes the responsibilities for long range planning and implementation of new information computer systems which best meet the requirements of user departments. The I.T. Department is comprised of four Sections: Operations, Systems & Programming, Web Development, and LAN Administration



Dept 1535-TECHNOLOGY	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
SALARIES AND WAGES	\$ 213,887	\$ 213,887	\$ 234,072	9.44%	\$ 221,271	-5.47%
INSURANCE - HEALTH	\$ 20,460	\$ 20,460	\$ 22,506	10.00%	\$ 26,863	19.36%
SOCIAL SECURITY TAXES	\$ 16,036	\$ 16,036	\$ 17,906	11.67%	\$ 16,927	-5.47%
GENERAL PENSION - GMA	\$ 12,180	\$ 12,180	\$ 11,212	-7.95%	\$ 14,161	26.30%
401 A RETIREMENT	\$ 8,376	\$ 8,376	\$ 8,378	0.02%	\$ 8,378	0.00%
INSURANCE - LIFE	\$ 221	\$ 221	\$ 246	11.18%	\$ 246	0.00%
INSURANCE - DENTAL	\$ 1,673	\$ 1,673	\$ 1,847	10.39%	\$ 1,744	-5.57%
PROFESSIONAL SERVICES	\$ 16,755	\$ 16,755	\$ 6,000	-64.19%	\$ 17,000	183.33%
CONTRACT SERVICES	\$ 146,379	\$ 146,379	\$ 136,801	-6.54%	\$ 156,035	14.06%
TELEPHONE EXPENSE	\$ 78,054	\$ 78,054	\$ 80,460	3.08%	\$ 88,080	9.47%
TRAVEL & TRAINING	\$ 19,004	\$ 19,004	\$ 4,000	-78.95%	\$ 11,133	178.33%
PUBLICATIONS & DUES	\$ 129	\$ 129	\$ 500	287.60%	\$ 500	0.00%
OFFICE SUPPLIES/PRINTING	\$ 783	\$ 783	\$ 3,300	321.66%	\$ 3,300	0.00%
POSTAGE	\$ 27	\$ 27	\$ 150	450.46%	\$ 150	0.00%
SOFTWARE EXPENSE	\$ 50,904	\$ 50,904	\$ 68,954	35.46%	\$ 89,764	30.18%
MINOR EQUIPMENT	\$ 13,457	\$ 13,457	\$ 31,200	131.85%	\$ 36,986	18.54%
UNIFORMS & PERSONAL EQUIP	\$ -	\$ -	\$ 600	100.00%	\$ -	-100.00%
TOTAL TECHNOLOGY	\$ 598,324	\$ 598,324	\$ 628,132	4.98%	\$ 692,538	10.25%

Human Resources/Risk Management

The Human Resources Department administers the City's personnel system through development and uniform application of Chapter 70 of the City of Woodstock Code of Ordinances. The department facilitates municipal government operations by effective management of: Compensation and Classification; Employee Development; Employee Relations; Employment Services; and Risk Management. Human Resources administers: Employment, retention, and development of the City's workforce; Development and maintenance of competitive benefits and compensation programs; Purchasing of insurance; Transfer of risk to lessen the City's exposure to loss; and Worker's compensation and safety programs.

Dept 1545-HUMAN RESOURCES/RISK MANA	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
SALARIES AND WAGES	\$ 92,198	\$ 92,198	\$ 97,934	6.22%	\$ 104,070	6.27%
INSURANCE - HEALTH	\$ 11,088	\$ 11,088	\$ 12,197	10.00%	\$ 17,908	46.83%
SOCIAL SECURITY TAXES	\$ 7,875	\$ 7,875	\$ 7,492	-4.87%	\$ 7,961	6.27%
GENERAL PENSION - GMA	\$ 6,235	\$ 6,235	\$ 4,691	-24.76%	\$ 6,661	41.98%
401 A RETIREMENT	\$ 4,390	\$ 4,390	\$ 4,818	9.75%	\$ 4,818	0.00%
WORKERS COMPENSATION	\$ 80,000	\$ 80,000	\$ 108,800	36.00%	\$ -	-100.00%
INSURANCE - LIFE	\$ 137	\$ 137	\$ 164	20.00%	\$ 164	0.00%
EMPLOYEE WELLNESS	\$ 14,700	\$ 14,700	\$ 16,000	8.84%	\$ 16,000	0.00%
INSURANCE - DENTAL	\$ 1,169	\$ 1,169	\$ 1,294	10.71%	\$ 1,163	-10.15%
SHORT TERM DISABILITY	\$ 20,763	\$ 20,763	\$ 22,266	7.24%	\$ -	-100.00%
LONG TERM DISABILITY	\$ 15,744	\$ 15,744	\$ 16,942	7.61%	\$ -	-100.00%
PROFESSIONAL SERVICES	\$ -	\$ -	\$ 10,000	100.00%	\$ 54,415	444.15%
CONTRACT SERVICES	\$ 56,839	\$ 56,839	\$ 78,262	37.69%	\$ 87,307	11.56%
LEGAL SERVICES	\$ 117	\$ 117	\$ 1,650	1304.37%	\$ 2,000	21.21%
PUBLIC NOTIFICATION	\$ -	\$ -	\$ 1,500	100.00%	\$ 2,000	33.33%
TRAVEL & TRAINING	\$ 1,621	\$ 1,621	\$ 4,550	180.63%	\$ 4,950	8.79%
PUBLICATIONS & DUES	\$ 1,557	\$ 1,557	\$ 2,214	42.20%	\$ 4,400	98.74%
OFFICE SUPPLIES/PRINTING	\$ 1,355	\$ 1,355	\$ 2,000	47.56%	\$ 2,000	0.00%
POSTAGE	\$ 193	\$ 193	\$ 400	107.77%	\$ 425	6.25%
SOFTWARE EXPENSE	\$ -	\$ -	\$ -	0.00%	\$ 7,912	100.00%
MINOR EQUIPMENT	\$ -	\$ -	\$ 1,500	100.00%	\$ 3,200	113.33%
SAFETY MATERIALS	\$ 1,301	\$ 1,301	\$ 2,775	113.30%	\$ 2,775	0.00%
INSURANCE V/B/E	\$ 292,609	\$ 292,609	\$ 304,077	3.92%	\$ -	-100.00%
TOTAL HUMAN RESOURCES/RISK MANA	\$ 609,892	\$ 609,892	\$ 701,526	15.02%	\$ 330,130	-52.94%

Municipal Court

The City of Woodstock Municipal Court adjudicates misdemeanor criminal, traffic and City Ordinance cases. The Court is committed to the fair, efficient settlement of all cases. The Municipal Court of Woodstock is open to the general public to observe Court proceedings. The City of Woodstock strives to ensure that everyone’s experience at the Municipal Court is a pleasant one.



Some of the requests and priorities presented by the Municipal Court Department during the budget process are as follows:

- Seasonal salary for one military employee for a nine month deployment from September – October.

Dept 2115-MUNICIPAL COURT SERVICES	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
DESCRIPTION						
SALARIES AND WAGES	\$ 149,527	\$ 149,527	\$ 165,424	10.63%	\$ 170,945	3.34%
OVERTIME	\$ 7,855	\$ 7,855	\$ 4,000	-49.08%	\$ 6,000	50.00%
INSURANCE - HEALTH	\$ 34,430	\$ 34,430	\$ 37,873	10.00%	\$ 35,817	-5.43%
SOCIAL SECURITY TAXES	\$ 12,097	\$ 12,097	\$ 12,655	4.62%	\$ 13,536	6.96%
GENERAL PENSION - GMA	\$ 10,048	\$ 10,048	\$ 7,924	-21.14%	\$ 11,324	42.92%
401 A RETIREMENT	\$ 3,216	\$ 3,216	\$ 5,584	73.61%	\$ 5,584	0.00%
INSURANCE - LIFE	\$ 283	\$ 283	\$ 381	34.37%	\$ 381	0.00%
INSURANCE - DENTAL	\$ 1,805	\$ 1,805	\$ 1,731	-4.10%	\$ 2,325	34.37%
PROFESSIONAL SERVICES	\$ 121,427	\$ 121,427	\$ 121,856	0.35%	\$ 125,256	2.79%
CONTRACT SERVICES	\$ -	\$ -	\$ 1,800	100.00%	\$ 2,500	38.89%
PUBLIC NOTIFICATION	\$ -	\$ -	\$ -	0.00%	\$ 300	100.00%
TRAVEL & TRAINING	\$ 2,825	\$ 2,825	\$ 1,500	-46.90%	\$ 3,000	100.00%
PUBLICATIONS & DUES	\$ 162	\$ 162	\$ 530	226.90%	\$ 530	0.00%
MISCELLANEOUS O/U	\$ 110	\$ 110	\$ -	-100.00%	\$ -	0.00%
POLICE OFFICER'S ANNUITY	\$ 50,295	\$ 50,295	\$ 52,800	4.98%	\$ 52,800	0.00%
GA CRIME VICTIMS FUND	\$ 1,636	\$ 1,636	\$ 3,500	113.93%	\$ 3,500	0.00%
PEACE OFFICER'S TRAINING	\$ 85,784	\$ 85,784	\$ 90,500	5.50%	\$ 74,000	-18.23%
JAIL FEES	\$ 93,184	\$ 93,184	\$ 64,000	-31.32%	\$ 81,600	27.50%
LOCAL VICTIM ASSISTANCE	\$ 46,241	\$ 46,241	\$ 41,225	-10.85%	\$ 41,225	0.00%
BRAIN & SPINAL INJ. TRUST	\$ 4,284	\$ 4,284	\$ 9,250	115.93%	\$ 5,500	-40.54%
GA CRIME LAB	\$ 2,565	\$ 2,565	\$ 4,075	58.89%	\$ 2,500	-38.65%
DRUG ABUSE TREATMENT & ED	\$ 24,760	\$ 24,760	\$ 15,000	-39.42%	\$ 25,800	72.00%
INDIGENT DEFENSE FUND	\$ 95,429	\$ 95,429	\$ 63,200	-33.77%	\$ 82,000	29.75%
DRIVERS EDUCATION SURCHRG	\$ 13,157	\$ 13,157	\$ 28,250	114.71%	\$ 11,000	-61.06%
COURTWARE MAINT/SUPPORT	\$ 18,058	\$ 18,058	\$ 18,000	-0.32%	\$ 18,000	0.00%
OFFICE SUPPLIES/PRINTING	\$ 8,690	\$ 8,690	\$ 7,800	-10.24%	\$ 10,000	28.21%
POSTAGE	\$ 2,234	\$ 2,234	\$ 2,300	2.96%	\$ 2,600	13.04%
SOFTWARE EXPENSE	\$ 85	\$ 85	\$ 8,284	9645.42%	\$ -	-100.00%
MINOR EQUIPMENT	\$ 2,090	\$ 2,090	\$ 4,200	100.94%	\$ 14,500	245.24%
UNIFORMS & PERSONAL EQUIP	\$ 1,254	\$ 1,254	\$ 1,000	-20.28%	\$ 1,000	0.00%
TOTAL MUNICIPAL COURT SERVICES	\$ 793,532	\$ 793,532	\$ 774,640	-2.38%	\$ 803,524	3.73%

Police Services

The Police Department’s mission is “To protect and to serve our community with the highest quality of law enforcement service by providing fair, firm and consistent public safety services in partnership with the community.” The Woodstock Police Department is a full service law enforcement agency, providing proactive enforcement and public safety services to our community. The department works to develop programs that will continue building strong relationships between the community and the department and strives toward complete public awareness of our department and public safety activities.



Some of the requests and priorities presented by the Police Department during the budget process are as follows:

- Initiate a Salary Study for sworn officers
- Safety next priority
- Vehicle request – eight vehicles - Fleet rotation – Fleet is going up by 4 vehicles (4 surplus vehicles)
- Ten Laptop Computers (5 replacements & 5 vacancies)
- Body Cameras @ \$62,000 – Grant application Federal Funds unlikely
- Storage Building at or near the Public Works facility for Investigative, File Storage, Impound Vehicles etc.
- Variable Message Board SOG – Special Operations Group
- Education Incentive for FY 2017—Pool of Money for Education Incentive



Dept 3210-POLICE DEPARTMENT	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
DESCRIPTION						
SALARIES AND WAGES	\$ 2,533,079	\$ 2,533,079	\$ 2,640,914	4.26%	\$ 2,695,082	2.05%
SPECIAL DETAIL PAY	\$ 102,027	\$ 102,027	\$ 90,000	-11.79%	\$ 206,680	129.64%
SPECIALITY PAY	\$ 38,260	\$ 38,260	\$ 41,400	8.21%	\$ 42,960	3.77%
OVERTIME	\$ 122,094	\$ 122,094	\$ 120,000	-1.71%	\$ 120,000	0.00%
OVERTIME -- HIDTA	\$ 12,132	\$ 12,132	\$ 17,000	40.13%	\$ 17,600	3.53%
OVERTIME -- OCEDEF	\$ 417	\$ 417	\$ -	-100.00%	\$ -	0.00%
EMPLOYEE ALLOWANCE	\$ 10,600	\$ 10,600	\$ 10,500	-0.94%	\$ 10,500	0.00%
INSURANCE - HEALTH	\$ 409,552	\$ 409,552	\$ 450,507	10.00%	\$ 528,299	17.27%
SOCIAL SECURITY TAXES	\$ 215,708	\$ 215,708	\$ 222,065	2.95%	\$ 235,254	5.94%
GENERAL PENSION - GMA	\$ 157,119	\$ 157,119	\$ 139,045	-11.50%	\$ 196,814	41.55%
401 A RETIREMENT	\$ 88,693	\$ 88,693	\$ 100,891	13.75%	\$ 100,891	0.00%
INSURANCE - LIFE	\$ 4,592	\$ 4,592	\$ 4,803	4.61%	\$ 4,803	0.00%
EMPLOYEE RECOGNITION	\$ 3,255	\$ 3,255	\$ 4,000	22.90%	\$ 2,500	-37.50%
INSURANCE - DENTAL	\$ 27,951	\$ 27,951	\$ 30,675	9.74%	\$ 34,300	11.82%
PROFESSIONAL SERVICES	\$ 10,981	\$ 10,981	\$ 10,000	-8.93%	\$ 10,000	0.00%
CONTRACT SERVICES	\$ 22,846	\$ 22,846	\$ 26,000	13.81%	\$ 29,000	11.54%
SMALL EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 500	100.00%	\$ 500	0.00%
RADIO MAINTENANCE	\$ 1,033	\$ 1,033	\$ 1,200	16.17%	\$ 1,200	0.00%
RADAR MAINTENANCE	\$ 2,040	\$ 2,040	\$ 5,080	149.02%	\$ 5,080	0.00%
VEHICLE MAINTENANCE	\$ 186,192	\$ 186,192	\$ 153,450	-17.59%	\$ 153,450	0.00%
SOFTWARE MAINTENANCE	\$ 57,163	\$ 57,163	\$ 60,504	5.84%	\$ 63,780	5.42%
RENTAL OF EQUIPMENT	\$ 289	\$ 289	\$ -	-100.00%	\$ -	0.00%
TELEPHONE EXPENSE	\$ 40,803	\$ 40,803	\$ 34,000	-16.67%	\$ 34,000	0.00%
PUBLIC NOTIFICATION	\$ 90	\$ 90	\$ 240	166.67%	\$ -	-100.00%
TRAVEL & TRAINING	\$ 46,980	\$ 46,980	\$ 46,650	-0.70%	\$ 46,650	0.00%
PUBLICATIONS & DUES	\$ 1,659	\$ 1,659	\$ 3,500	110.94%	\$ 3,500	0.00%
OFFICE SUPPLIES/PRINTING	\$ 15,948	\$ 15,948	\$ 13,500	-15.35%	\$ 16,000	18.52%
POSTAGE	\$ 735	\$ 735	\$ 650	-11.55%	\$ 650	0.00%
SOFTWARE EXPENSE	\$ -	\$ -	\$ 7,680	100.00%	\$ -	-100.00%
VEHICLE OPERATIONS	\$ 163,805	\$ 163,805	\$ 196,479	19.95%	\$ 145,000	-26.20%
MINOR EQUIPMENT	\$ 78,094	\$ 78,094	\$ 50,058	-35.90%	\$ 135,010	169.71%
UNIFORMS & PERSONAL EQUIP	\$ 29,295	\$ 29,295	\$ 37,450	27.84%	\$ 46,390	23.87%
CHEMICALS	\$ 1,975	\$ 1,975	\$ 4,880	147.10%	\$ 6,000	22.95%
CRIME PREVENTION SUPPLIES	\$ 154	\$ 154	\$ 4,000	2500.27%	\$ 4,000	0.00%
K-9 SUPPLIES	\$ 4,589	\$ 4,589	\$ 7,500	63.43%	\$ 7,500	0.00%
POLICE NEIGHBORHOOD SVCS EXPENSE	\$ 7,806	\$ 7,806	\$ 9,500	21.71%	\$ 11,500	21.05%
TRAFFIC NETWORK	\$ 1,034	\$ 1,034	\$ 3,000	190.02%	\$ 3,000	0.00%
INSURANCE -- SELF	\$ 1,212	\$ 1,212	\$ 5,000	312.61%	\$ 5,000	0.00%
INSURANCE - SELF PRISONERS	\$ 1,191	\$ 1,191	\$ 3,000	151.95%	\$ 3,000	0.00%
LEASE EXPENSE	\$ 824	\$ 824	\$ -	-100.00%	\$ -	0.00%
Subtotal:	\$ 4,402,215	\$ 4,402,215	\$ 4,555,621	3.48%	\$ 4,925,894	8.13%
Interfund Transfers						
INTERFUND TRANSFER OUT -- GRANT	\$ 8,918	\$ 8,918	\$ 13,762	54.32%	\$ -	-100.00%
Subtotal:	\$ 8,918	\$ 8,918	\$ 13,762	54.32%	\$ -	-100.00%
TOTAL POLICE	\$ 4,411,133	\$ 4,411,133	\$ 4,569,383	3.59%	\$ 4,925,894	7.80%

Fire Services



The mission of the Woodstock Fire Department is “To respond to all emergencies of our citizens in a safe manner, to protect their lives and property through fire prevention, public education, and to mitigate all emergencies and disasters.” The Fire Department provides fire prevention/fire life safety education, fire inspections, fire investigations, fire suppression operations and first responder operations on medical assist calls.



Dept 3510-FIRE DEPARTMENT	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
DESCRIPTION						
SALARIES AND WAGES	\$ 2,386,143	\$ 2,386,143	\$ 2,455,788	2.92%	\$ 2,540,261	3.44%
SPECIAL DETAIL PAY	\$ 4,716	\$ 4,716	\$ -	-100.00%	\$ -	0.00%
OVERTIME	\$ 76,610	\$ 76,610	\$ 95,000	24.00%	\$ 110,000	15.79%
INSURANCE - HEALTH	\$ 396,836	\$ 396,836	\$ 436,520	10.00%	\$ 434,280	-0.51%
SOCIAL SECURITY TAXES	\$ 182,329	\$ 182,329	\$ 195,135	7.02%	\$ 202,745	3.90%
GENERAL PENSION - GMA	\$ 133,194	\$ 133,194	\$ 122,183	-8.27%	\$ 169,617	38.82%
401 A RETIREMENT	\$ 113,934	\$ 113,934	\$ 116,329	2.10%	\$ 116,329	0.00%
INSURANCE - LIFE	\$ 3,614	\$ 3,614	\$ 3,849	6.51%	\$ 3,849	0.00%
EMPLOYEE RECOGNITION	\$ 420	\$ 420	\$ 2,300	447.88%	\$ 2,500	8.70%
INSURANCE - DENTAL	\$ 29,892	\$ 29,892	\$ 31,059	3.90%	\$ 28,196	-9.22%
PROFESSIONAL SERVICES	\$ 2,476	\$ 2,476	\$ 4,220	70.44%	\$ 4,400	4.27%
CONTRACT SERVICES	\$ -	\$ -	\$ 960	100.00%	\$ 960	0.00%
LANDSCAPE MAINTENANCE	\$ 419	\$ 419	\$ 648	54.65%	\$ 1,300	100.62%
SMALL EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	0.00%	\$ 2,000	100.00%
RADIO MAINTENANCE	\$ 2,948	\$ 2,948	\$ 7,000	137.44%	\$ 7,000	0.00%
VEHICLE MAINTENANCE	\$ 71,096	\$ 71,096	\$ 43,000	-39.52%	\$ 50,000	16.28%
TELEPHONE EXPENSE	\$ 8,166	\$ 8,166	\$ 9,000	10.22%	\$ 10,000	11.11%
PUBLIC NOTIFICATION	\$ 479	\$ 479	\$ 190	-60.33%	\$ 200	5.17%
TRAVEL & TRAINING	\$ 4,727	\$ 4,727	\$ 13,940	194.91%	\$ 18,775	34.68%
PUBLICATIONS & DUES	\$ 1,620	\$ 1,620	\$ 3,845	137.39%	\$ 3,845	0.00%
EDUCATION REIMBURSEMENT	\$ -	\$ -	\$ -	0.00%	\$ 2,300	100.00%
OFFICE SUPPLIES/PRINTING	\$ 2,187	\$ 2,187	\$ 3,800	73.75%	\$ 3,800	0.00%
POSTAGE	\$ 258	\$ 258	\$ 175	-32.30%	\$ 200	14.29%
CLEANING SUPPLIES	\$ 5,505	\$ 5,505	\$ 5,000	-9.17%	\$ 6,000	20.00%
FIRE PREVENTION SUPPLIES	\$ 5,202	\$ 5,202	\$ 7,550	45.14%	\$ 8,650	14.57%
SOFTWARE EXPENSE	\$ 400	\$ 400	\$ 750	87.50%	\$ 1,943	159.02%
VEHICLE OPERATIONS	\$ 38,274	\$ 38,274	\$ 49,749	29.98%	\$ 40,000	-19.60%
MINOR EQUIPMENT	\$ 19,233	\$ 19,233	\$ 20,248	5.28%	\$ 15,000	-25.92%
UNIFORMS & PERSONAL EQUIP	\$ 18,585	\$ 18,585	\$ 19,000	2.24%	\$ 19,000	0.00%
FIREFIGHTING EQUIPMENT	\$ 17,401	\$ 17,401	\$ 23,870	37.17%	\$ 25,000	4.73%
CHEMICALS	\$ 470	\$ 470	\$ 600	27.66%	\$ 600	0.00%
SAFETY MATERIALS	\$ 1,988	\$ 1,988	\$ 3,200	60.98%	\$ 3,200	0.00%
INSURANCE -- SELF	\$ 429	\$ 429	\$ -	-100.00%	\$ -	0.00%
Subtotal:	\$ 3,529,551	\$ 3,529,551	\$ 3,674,908	4.12%	\$ 3,831,950	4.27%
Interfund Transfers						
TRANSFER TO GRANT FUND - FEMA AFG	\$ 15,122	\$ 15,122	\$ 2,242	-85.18%	\$ -	-100.00%
Subtotal:	\$ 15,122	\$ 15,122	\$ 2,242	-85.18%	\$ -	-100.00%
TOTAL FIRE	\$ 3,544,674	\$ 3,544,674	\$ 3,677,149	3.74%	\$ 3,831,950	4.21%

Public Works - Administration

The City of Woodstock's Public Works Department fulfills a critical role in shaping, maintaining, and overseeing the fabric in which all residents and guests of Woodstock live, work, and play. Underneath the umbrella of Public Works, the City has placed the responsibility of the purchase and sale of public water, the processing of waste water, maintenance of all city owned water and sewer systems, street and public right of way maintenance, public storm water facilities maintenance, management of the regulated environment, engineering design of all city infrastructure, and oversight of the City's capital improvement projects.



Dept 4110-PUBLIC WORKS - ADMIN	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
SALARIES AND WAGES	\$ 94,573	\$ 94,573	\$ 95,433	0.91%	\$ 98,497	3.21%
EMPLOYEE ALLOWANCE	\$ 6,000	\$ 6,000	\$ 6,000	0.00%	\$ 6,000	0.00%
INSURANCE - HEALTH	\$ -	\$ -	\$ -	0.00%	\$ 8,954	100.00%
SOCIAL SECURITY TAXES	\$ 8,082	\$ 8,082	\$ 7,760	-3.99%	\$ 7,994	3.02%
GENERAL PENSION - GMA	\$ 5,400	\$ 5,400	\$ 4,859	-10.03%	\$ 6,688	37.65%
401 A RETIREMENT	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
INSURANCE - LIFE	\$ 78	\$ 78	\$ 82	5.00%	\$ 82	0.00%
INSURANCE DENTAL	\$ -	\$ -	\$ -	0.00%	\$ 581	100.00%
PROFESSIONAL SERVICES	\$ 520	\$ 1,000	\$ 1,000	0.00%	\$ -	-100.00%
VEHICLE MAINTENANCE	\$ 2,226	\$ 2,226	\$ 1,000	-55.08%	\$ 500	-50.00%
TELEPHONE EXPENSE	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
TRAVEL & TRAINING	\$ 55	\$ 55	\$ 700	1169.73%	\$ 500	-28.57%
PUBLICATIONS & DUES	\$ 45	\$ 45	\$ 160	255.56%	\$ 250	56.25%
OFFICE SUPPLIES/PRINTING	\$ 114	\$ 114	\$ 288	153.42%	\$ 200	-30.65%
MINOR EQUIPMENT	\$ 205	\$ 205	\$ 3,353	1536.58%	\$ 500	-85.09%
UNIFORMS & PERSONAL EUIP	\$ 147	\$ 147	\$ 147	0.00%	\$ 200	35.78%
SAFETY MATERIALS	\$ -	\$ -	\$ 146	0.00%	\$ -	-100.00%
TOTAL PUBLIC WORKS - ADMIN	\$ 116,859	\$ 117,926	\$ 120,928	2.55%	\$ 130,946	8.28%

Buildings and Grounds

Building Maintenance is a division of Public Works responsible for the maintenance of all City of Woodstock facilities. Their goal is to provide a safe and functional environment for city employees and for all of visitors with attention to safety, cleanliness, comfort, image and functionality of city building and grounds through efficient and effective services delivered by a responsive staff, outside contractors, vendors and outstanding leadership. Personnel in this department are skilled in carpentry, plumbing, electrical, HVAC and grounds keeping services.



Dept 4121-BUILDINGS & GROUNDS	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
DESCRIPTION						
SALARIES AND WAGES	\$ 41,663	\$ 41,663	\$ 41,817	0.37%	\$ 43,515	4.06%
OVERTIME	\$ 3,335	\$ 3,335	\$ 5,500	64.93%	\$ 2,000	-63.64%
INSURANCE - HEALTH	\$ 11,198	\$ 11,198	\$ 12,318	10.00%	\$ 8,954	-27.31%
SOCIAL SECURITY TAXES	\$ 3,120	\$ 3,120	\$ 3,620	16.01%	\$ 3,482	-3.81%
GENERAL PENSION - GMA	\$ 2,215	\$ 2,215	\$ 2,318	4.62%	\$ 2,913	25.68%
401 A RETIREMENT	\$ 2,268	\$ 2,268	\$ 2,055	-9.38%	\$ 2,055	0.00%
INSURANCE - LIFE	\$ 78	\$ 78	\$ 82	5.00%	\$ 82	0.00%
INSURANCE - DENTAL	\$ 841	\$ 841	\$ 858	1.91%	\$ 581	-32.21%
CONTRACT SERVICES	\$ 80,088	\$ 80,088	\$ 75,000	-6.35%	\$ 77,000	2.67%
VEHICLE MAINTENANCE	\$ 3,013	\$ 3,013	\$ 2,500	-17.02%	\$ 2,000	-20.00%
BUILDINGS & GROUNDS MAINT	\$ 59,468	\$ 59,468	\$ 60,555	1.83%	\$ 133,975	121.24%
EMERGENCY REPAIRS	\$ 19,162	\$ 19,162	\$ 17,555	-8.38%	\$ 20,000	13.93%
RENTAL OF EQUIPMENT	\$ 2,529	\$ 2,529	\$ 3,500	38.40%	\$ 1,000	-71.43%
TELEPHONE EXPENSE	\$ 72,984	\$ 72,984	\$ 75,000	2.76%	\$ 75,000	0.00%
PUBLIC NOTIFICATION	\$ -	\$ -	\$ 20	100.00%	\$ -	-100.00%
TRAVEL & TRAINING	\$ 123	\$ 123	\$ 500	307.70%	\$ 400	-20.00%
OFFICE SUPPLIES/PRINTING	\$ 105	\$ 105	\$ 180	71.92%	\$ 200	11.11%
CLEANING SUPPLIES	\$ 7,432	\$ 7,432	\$ 6,000	-19.27%	\$ 5,900	-1.67%
UTILITY EXPENSE - ELECTRICITY	\$ 511,212	\$ 511,212	\$ 510,000	-0.24%	\$ 510,000	0.00%
VEHICLE OPERATIONS	\$ 4,945	\$ 4,945	\$ 4,220	-14.66%	\$ 4,000	-5.21%
MINOR EQUIPMENT	\$ 11,290	\$ 11,290	\$ 6,265	-44.51%	\$ 5,500	-12.21%
UNIFORMS & PERSONAL EQUIP	\$ 709	\$ 709	\$ 500	-29.47%	\$ 500	0.00%
MAINTENANCE SUPPLIES	\$ 8,839	\$ 8,839	\$ 11,700	32.38%	\$ 15,000	28.21%
SAFETY MATERIALS	\$ -	\$ -	\$ 500	100.00%	\$ 500	0.00%
TOTAL BUILDINGS & GROUNDS	\$ 846,616	\$ 846,616	\$ 842,562	-0.48%	\$ 914,557	8.54%

Public Works - Streets



The Streets division maintains approximately 103 miles of streets within the City of Woodstock. The division's primary responsibilities include routine maintenance and inspection of roadways, right of ways, sidewalks, and general landscaping. This includes roadside mowing, minor road patching, tree trimming and tree removal. Streets responds to emergency situations such as street

flooding, downed trees in the public right of way, and

traffic signal repairs. The Streets division also keeps an eye on all the street lights in Woodstock, and either repairs or contacts the appropriate utility to have street light maintenance taken care of. Through the efforts of the Streets division the City of Woodstock strives to provide pleasant and safe conditions along our roads for our residents and the visitors to our city.



Dept 4215-STREETS - PUBLIC WORKS	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
DESCRIPTION						
SALARIES AND WAGES	\$ 249,165	\$ 249,165	\$ 267,910	7.52%	\$ 270,862	1.10%
OVERTIME	\$ 10,654	\$ 10,654	\$ 10,000	-6.14%	\$ 10,000	0.00%
INSURANCE - HEALTH	\$ 44,803	\$ 44,803	\$ 49,283	10.00%	\$ 71,634	45.35%
SOCIAL SECURITY TAXES	\$ 19,394	\$ 19,394	\$ 21,260	9.62%	\$ 21,486	1.06%
GENERAL PENSION - GMA	\$ 15,020	\$ 15,020	\$ 13,312	-11.37%	\$ 17,975	35.03%
401 A RETIREMENT	\$ 9,130	\$ 9,130	\$ 11,664	27.76%	\$ 11,664	0.00%
INSURANCE - LIFE	\$ 579	\$ 579	\$ 655	13.26%	\$ 655	0.00%
INSURANCE - DENTAL	\$ 3,292	\$ 3,292	\$ 3,898	18.42%	\$ 4,651	19.32%
PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ 10,000	100.00%
CONTRACT SERVICES	\$ 119,978	\$ 119,978	\$ 97,500	-18.74%	\$ 95,000	-2.56%
LANDSCAPE MAINTENANCE	\$ 7,698	\$ 7,698	\$ 8,000	3.93%	\$ 8,000	0.00%
SMALL EQUIPMENT MAINTENANCE	\$ 2,286	\$ 2,286	\$ 2,000	-12.52%	\$ 1,000	-50.00%
TRAFFIC CONTROL MAINT.	\$ 21,515	\$ 21,515	\$ 25,000	16.20%	\$ 24,000	-4.00%
STREET LIGHT MAINTENANCE	\$ -	\$ -	\$ 80,000	100.00%	\$ 20,000	-75.00%
VEHICLE MAINTENANCE	\$ 11,583	\$ 11,583	\$ 21,031	81.57%	\$ 20,000	-4.90%
ROAD MAINTENANCE & REPAIRS	\$ 71,000	\$ 71,000	\$ 71,000	0.00%	\$ 71,000	0.00%
RENTAL OF EQUIPMENT	\$ 7,146	\$ 7,146	\$ 3,000	-58.02%	\$ -	-100.00%
TELEPHONE EXPENSE	\$ 5,175	\$ 5,175	\$ 6,600	27.54%	\$ 7,000	6.06%
PUBLIC NOTIFICATION	\$ 10	\$ 10	\$ 10	0.00%	\$ 10	0.00%
TRAVEL & TRAINING	\$ 915	\$ 915	\$ 3,000	228.02%	\$ 2,750	-8.33%
PUBLICATIONS & DUES	\$ -	\$ -	\$ 469	100.00%	\$ 475	1.28%
OFFICE SUPPLIES/PRINTING	\$ 500	\$ 500	\$ 750	49.87%	\$ 500	-33.33%
POSTAGE	\$ 48	\$ 48	\$ 75	57.63%	\$ 75	0.00%
CLEANING SUPPLIES	\$ 868	\$ 868	\$ 2,000	130.51%	\$ 1,500	-25.00%
SOFTWARE EXPENSE	\$ -	\$ -	\$ 200	100.00%	\$ -	-100.00%
VEHICLE OPERATIONS	\$ 20,570	\$ 20,570	\$ 28,799	40.01%	\$ 20,000	-30.55%
MINOR EQUIPMENT	\$ 11,215	\$ 11,215	\$ 21,475	91.49%	\$ 10,000	-53.43%
UNIFORMS & PERSONAL EQUIP	\$ 3,875	\$ 3,875	\$ 5,000	29.03%	\$ 5,000	0.00%
STREET MARKING MATERIAL	\$ 17,815	\$ 17,815	\$ 18,000	1.04%	\$ 18,000	0.00%
SIGNS	\$ 7,778	\$ 7,778	\$ 15,000	92.85%	\$ 15,000	0.00%
CHEMICALS	\$ 2,660	\$ 2,660	\$ 4,000	50.36%	\$ 4,000	0.00%
OTHER SUPPLIES - EMERGENCY RESPONSE	\$ -	\$ -	\$ 20,000	100.00%	\$ 17,500	-12.50%
HOT MIX, ASPHALT & GRAVEL	\$ 11,018	\$ 11,018	\$ 25,000	126.89%	\$ 15,000	-40.00%
CONSTRUCTION MATERIALS	\$ 4,511	\$ 4,511	\$ 9,000	99.52%	\$ 8,000	-11.11%
SAFETY MATERIALS	\$ 1,815	\$ 1,815	\$ 2,000	10.16%	\$ 2,000	0.00%
INSURANCE -- SELF	\$ 1,506	\$ 1,506	\$ 250	-83.40%	\$ -	-100.00%
TOTAL STREETS - PUBLIC WORKS	\$ 683,519	\$ 683,519	\$ 847,142	23.94%	\$ 784,737	-7.37%
Interfund Transfers						
TRANSFER OUT - GRANT - LMIG	\$ 52,897	\$ 52,897	\$ 52,897	0.00%		-100.00%
Subtotal:	\$ 52,897	\$ 52,897	\$ 52,897	\$ -	\$ -	-100.00%
TOTAL POLICE	\$ 736,416	\$ 736,416	\$ 900,039	22.22%	\$ 784,737	-12.81%

Parks and Recreation

The Woodstock Parks & Recreation Department is dedicated to being the leader in providing exceptional leisure opportunities through the usage of Parks, Greenways, Trails and other Recreational facilities that will enhance quality of life while promoting a healthy lifestyle for all participants and citizens.

Some of the requests and priorities presented by the Parks and Recreation Department during the budget process are as follows:

- Amphitheater Improvements
- Sponsorship area at amphitheater
- Replace existing fencing on Arnold Mill to match new fencing
- Golf Cart Purchase
- Park fountain relocation
- Gazebo Renovation
- Retrofit restrooms for ADA standards
- Purchase park security cameras
- Expansion of Senior Center – Possible funding from CDBG
- Senior Center Improvements – possible funding from SPLOST
- Amphitheater Maintenance and Operation – Possible funding from Impact Fees
- Dupree Park Improvements – Possible funding from SPLOST



Dept 5535-PARKS & RECREATION	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
SALARIES AND WAGES	\$ 431,516	\$ 431,516	\$ 435,706	0.97%	\$ 447,075	2.61%
SALARIES AND WAGES - SEASONAL AIDES	\$ -	\$ -	\$ 12,000	100.00%	\$ 12,000	0.00%
OVERTIME	\$ 32,358	\$ 32,358	\$ 40,000	23.62%	\$ 30,000	-25.00%
INSURANCE - HEALTH	\$ 83,842	\$ 83,842	\$ 92,226	10.00%	\$ 89,542	-2.91%
SOCIAL SECURITY TAXES	\$ 34,566	\$ 34,566	\$ 37,310	7.94%	\$ 37,414	0.28%
GENERAL PENSION - GMA	\$ 25,572	\$ 25,572	\$ 22,786	-10.89%	\$ 30,533	34.00%
401 A RETIREMENT	\$ 17,343	\$ 17,343	\$ 15,699	-9.48%	\$ 15,699	0.00%
INSURANCE - LIFE	\$ 780	\$ 780	\$ 1,147	47.00%	\$ 1,147	0.00%
INSURANCE - DENTAL	\$ 6,950	\$ 6,950	\$ 7,108	2.27%	\$ 5,814	-18.22%
PROFESSIONAL SERVICES	\$ 3,790	\$ 3,790	\$ 4,800	26.65%	\$ 4,800	0.00%
CONTRACT SERVICES	\$ 40,391	\$ 40,391	\$ 41,980	3.93%	\$ 54,000	28.63%
LANDSCAPE MAINTENANCE	\$ 20,377	\$ 20,377	\$ 18,000	-11.66%	\$ 18,000	0.00%
SMALL EQUIPMENT MAINTENANCE	\$ 399	\$ 399	\$ 2,000	401.00%	\$ 2,000	0.00%
VEHICLE MAINTENANCE	\$ 17,540	\$ 17,540	\$ 25,500	45.38%	\$ 12,500	-50.98%
BUILDINGS & GROUNDS MAINT	\$ 8,507	\$ 8,507	\$ 29,000	240.90%	\$ 25,000	-13.79%
RENTAL OF EQUIPMENT	\$ 3,779	\$ 3,779	\$ 4,000	5.86%	\$ 4,000	0.00%
TELEPHONE EXPENSE	\$ 5,627	\$ 5,627	\$ 7,000	24.41%	\$ 7,000	0.00%
PUBLIC NOTIFICATION	\$ 80	\$ 80	\$ 20	-75.00%	\$ -	-100.00%
ADVERTISING & MARKETING	\$ 665	\$ 665	\$ 2,500	276.17%	\$ 20,000	700.00%
TRAVEL & TRAINING	\$ 5,190	\$ 5,190	\$ 7,340	41.42%	\$ 7,500	2.18%
PUBLICATIONS & DUES	\$ 1,393	\$ 1,393	\$ 1,860	33.52%	\$ 2,000	7.53%
SPECIAL EVENTS	\$ 65,447	\$ 65,447	\$ 77,500	18.42%	\$ 77,500	0.00%
SENIOR CENTER OPERATIONAL EXPENSES	\$ 16,130	\$ 16,130	\$ 5,000	-69.00%	\$ 6,000	20.00%
SENIOR CENTER TRIP EXPENSES	\$ 6,134	\$ 6,134	\$ 18,000	193.44%	\$ 18,000	0.00%
SENIOR CENTER LUNCH EXPENSES	\$ 3,878	\$ 3,878	\$ 19,500	402.83%	\$ 19,500	0.00%
OFFICE SUPPLIES/PRINTING	\$ 2,490	\$ 2,490	\$ 4,000	60.62%	\$ 4,000	0.00%
POSTAGE	\$ 1,532	\$ 1,532	\$ 1,700	10.93%	\$ 100	-94.12%
CLEANING SUPPLIES	\$ 5,092	\$ 5,092	\$ 5,000	-1.80%	\$ 10,000	100.00%
VEHICLE OPERATIONS	\$ 17,504	\$ 17,504	\$ 22,994	31.36%	\$ 15,000	-34.76%
CONCESSIONS & VENDING	\$ -	\$ -	\$ 5,000	100.00%	\$ 5,000	0.00%
MINOR EQUIPMENT	\$ 11,617	\$ 11,617	\$ 25,000	115.21%	\$ 25,000	0.00%
UNIFORMS & PERSONAL EQUIP	\$ 2,544	\$ 2,544	\$ 3,500	37.59%	\$ 5,000	42.86%
SIGNS	\$ 1,456	\$ 1,456	\$ 2,500	71.70%	\$ 2,500	0.00%
RECREATION PROGRAM SUPPLIES	\$ -	\$ -	\$ -	0.00%	\$ 2,500	100.00%
CHEMICALS	\$ 241	\$ 241	\$ 250	3.79%	\$ 500	100.00%
COMMEMORATIVE BRICKS	\$ 269	\$ 269	\$ 500	85.63%	\$ 500	0.00%
CONSTRUCTION MATERIALS	\$ 1,750	\$ 1,750	\$ 10,000	471.41%	\$ 10,000	0.00%
SAFETY MATERIALS	\$ 886	\$ 886	\$ 1,000	12.87%	\$ 1,000	0.00%
INSURANCE -- SELF	\$ 725	\$ 725	\$ -	-100.00%	\$ -	0.00%
TOTAL PARKS & RECREATION	\$ 878,360	\$ 878,360	\$ 1,009,425	14.92%	\$ 1,028,123	1.85%

Building Inspections

Integrity, improvement, service, teamwork and respect define the City of Woodstock Building Inspection Department. They are dedicated to promoting and preserving the safety of the citizens. Builders, homeowners and contractors deserve a professional experience from every member of the staff. They pride themselves on educating all customers they come in contact with. Currently, they enforce the Georgia Codes. The Building Division is responsible for ensuring the life safety of all persons in Woodstock relating to the construction of all commercial and residential structures, through enforcing compliance of the current codes. This is achieved by completing plans examination of submitted plans and conducting necessary inspections to assure compliance with all Woodstock building codes and ordinances.

Some of the requests and priorities presented by the Building Inspections Department during the budget process are as follows:

- Seeking Modest Adjustments for Inspectors' Salaries
- Invest in Certifications for applicable staff
- Fund Salary Increase for the Chief Building Official

Total Dept 7220-BUILDING INSPECTIONS	FY2015	FY2015	FY2016	FY15-16	FY2017	FY16-17
DESCRIPTION	AMENDED	ACTUAL	AMENDED	Percent	ADOPTED	Percent
	BUDGET	BUDGET	BUDGET	(+/-)	BUDGET	(+/-)
SALARIES AND WAGES	\$ 332,437	\$ 332,437	\$ 339,146	2.02%	\$ 361,390	6.56%
OVERTIME	\$ 1,043	\$ 1,043	\$ 1,500	43.86%	\$ -	-100.00%
INSURANCE - HEALTH	\$ 54,516	\$ 54,516	\$ 59,968	10.00%	\$ 62,680	4.52%
SOCIAL SECURITY TAXES	\$ 24,678	\$ 24,678	\$ 26,059	5.60%	\$ 27,646	6.09%
GENERAL PENSION - GMA	\$ 18,115	\$ 18,115	\$ 16,317	-9.93%	\$ 23,129	41.75%
401 A RETIREMENT	\$ 13,453	\$ 13,453	\$ 14,461	7.49%	\$ 14,461	0.00%
INSURANCE - LIFE	\$ 540	\$ 540	\$ 573	6.27%	\$ 573	0.00%
INSURANCE - DENTAL	\$ 4,064	\$ 4,064	\$ 4,419	8.75%	\$ 4,069	-7.92%
PROFESSIONAL SERVICES	\$ 200	\$ 200	\$ 1,000	400.00%	\$ 1,000	0.00%
VEHICLE MAINTENANCE	\$ 1,700	\$ 1,700	\$ 3,000	76.44%	\$ 6,288	109.61%
TELEPHONE EXPENSE	\$ 5,219	\$ 5,219	\$ 5,500	5.38%	\$ 7,400	34.55%
TRAVEL & TRAINING	\$ 4,382	\$ 4,382	\$ 9,000	105.37%	\$ 7,500	-16.67%
PUBLICATIONS & DUES	\$ 1,090	\$ 1,090	\$ 1,225	12.39%	\$ 1,585	29.39%
OFFICE SUPPLIES/PRINTING	\$ 1,116	\$ 1,116	\$ 1,500	34.46%	\$ 1,200	-20.00%
POSTAGE	\$ 408	\$ 408	\$ 300	-26.49%	\$ 300	0.00%
VEHICLE OPERATIONS	\$ 8,066	\$ 8,066	\$ 10,026	24.31%	\$ 7,000	-30.18%
MINOR EQUIPMENT	\$ 704	\$ 704	\$ 1,000	42.06%	\$ 3,000	200.00%
UNIFORMS & PERSONAL EQUIP	\$ 2,623	\$ 2,623	\$ 3,000	14.37%	\$ 3,000	0.00%
SAFETY MATERIALS	\$ -	\$ -	\$ 300	100.00%	\$ 300	0.00%
TOTAL BUILDING INSPECTIONS	\$ 474,353	\$ 474,353	\$ 498,295	5.05%	\$ 532,522	6.87%

Community Development



The Woodstock Planning, Design & Sustainability division of the Community Development Department engages citizens in dialogue about Woodstock's future and plays a central role in guiding the long-term

development of the built and natural environment. Some of the responsibilities that are undertaken by the division include the evaluation and coordination with outside agencies on regional growth policy, monitoring and updating the City's Comprehensive Plan, draft land use policy, and the development of sub-area and urban design plans. The division provides staff support to the City's Planning Commission and the Mayor and City Council regarding planning studies, annexations, rezonings and variances.

Some of the requests and priorities presented by the Community Development Department during the budget process are as follows:

- Fund Training for Planners & Community Development Director
- Succession Planning for Community Development Director
- Seek AICP designation for Applicable Employee with 10% Salary Increase
- Fund Comprehensive Plan – Split between 2 fiscal years (\$75,000 for FY16; \$25,000 Fall FY18)
- Additional Compensation for Administrative Duties Assigned to Board Administrator



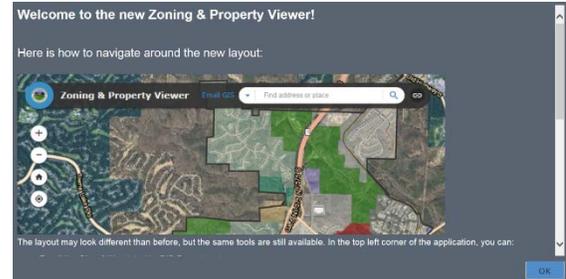
Dept 7410-COMMUNITY DEVELOPMENT	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
DESCRIPTION						
SALARIES AND WAGES	\$ 325,334	\$ 325,334	\$ 335,445	3.11%	\$ 343,733	2.47%
INSURANCE - HEALTH	\$ 58,366	\$ 58,366	\$ 64,203	10.00%	\$ 62,680	-2.37%
SOCIAL SECURITY TAXES	\$ 25,155	\$ 25,155	\$ 25,893	2.93%	\$ 26,296	1.55%
GENERAL PENSION - GMA	\$ 17,975	\$ 17,975	\$ 16,213	-9.80%	\$ 21,999	35.69%
401 A RETIREMENT	\$ 11,555	\$ 11,555	\$ 10,838	-6.21%	\$ 10,838	0.00%
INSURANCE - LIFE	\$ 527	\$ 527	\$ 573	8.89%	\$ 573	0.00%
INSURANCE - DENTAL	\$ 3,150	\$ 3,150	\$ 3,389	7.58%	\$ 4,069	20.07%
PROFESSIONAL SERVICES	\$ 67,292	\$ 67,292	\$ 25,000	-62.85%	\$ 126,480	405.92%
VEHICLE MAINTENANCE	\$ 78	\$ 78	\$ 500	542.01%	\$ 500	0.00%
SOFTWARE MAINTENANCE	\$ 13,082	\$ 13,082	\$ 16,000	22.31%	\$ 4,000	-75.00%
TELEPHONE EXPENSE	\$ 2,620	\$ 2,620	\$ 3,000	14.50%	\$ 3,000	0.00%
PUBLIC NOTIFICATION	\$ 3,630	\$ 3,630	\$ 3,000	-17.36%	\$ 2,500	-16.67%
TRAVEL & TRAINING	\$ 5,024	\$ 5,024	\$ 5,000	-0.48%	\$ 14,308	186.16%
PUBLICATIONS & DUES	\$ 1,508	\$ 1,508	\$ 1,800	19.36%	\$ 2,034	13.00%
OFFICE SUPPLIES/PRINTING	\$ 2,662	\$ 2,662	\$ 3,000	12.72%	\$ 3,000	0.00%
POSTAGE	\$ 3,429	\$ 3,429	\$ 3,500	2.08%	\$ 3,000	-14.29%
SOFTWARE EXPENSE	\$ -	\$ -	\$ 1,000	100.00%	\$ 500	-50.00%
VEHICLE OPERATIONS	\$ 707	\$ 707	\$ 666	-5.82%	\$ 900	35.07%
MINOR EQUIPMENT	\$ 860	\$ 860	\$ 1,500	74.39%	\$ 1,000	-33.33%
UNIFORMS & PERSONAL EQUIP	\$ -	\$ -	\$ 500	100.00%	\$ 850	70.00%
Subtotal:	\$ 542,955	\$ 542,955	\$ 521,021	-4.04%	\$ 632,259	21.35%
Interfund Transfers						
TRANSFER OUT - GRANT - LCI HWY 92	\$ 15,000	\$ 15,000	\$ -	-100.00%	\$ -	0.00%
TRANSFER OUT - GRANT - RUBES CREEK	\$ 135,000	\$ 135,000	\$ -	-100.00%	\$ -	0.00%
TRANSFER OUT - GRANT - S. MAIN ST	\$ 38,091	\$ 38,091	\$ 32,800	-13.89%	\$ -	-100.00%
Subtotal:	\$ 188,091	\$ 188,091	\$ 32,800	-82.56%	\$ -	-100.00%
TOTAL COMMUNITY DEVELOPMENT	\$ 731,046	\$ 731,046	\$ 553,821	-24.24%	\$ 632,259	14.16%

GIS

The City of Woodstock utilizes Geographic Information Systems (GIS) to create, update, and maintain a current and accurate geographic inventory and mapping services for the City of Woodstock’s departments and its citizens. The GIS Division also provides hard copy and custom map products to city staff and to the general public according to the fee schedule.

Some of the requests and priorities presented by the GIS Department during the budget process are as follows:

- Place GIS under City Manager with Salary Increase



Dept 7412-GIS	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
DESCRIPTION						
SALARIES AND WAGES	\$ 67,714	\$ 67,714	\$ 99,454	46.87%	\$ 104,200	4.77%
INSURANCE - HEALTH	\$ 13,926	\$ 13,926	\$ 1,519	-89.10%	\$ 17,908	1079.27%
SOCIAL SECURITY TAXES	\$ 5,478	\$ 5,478	\$ 7,608	38.89%	\$ 7,971	4.77%
GENERAL PENSION - GMA	\$ 5,148	\$ 5,148	\$ 4,764	-7.45%	\$ 6,669	39.99%
401 A RETIREMENT	\$ 2,562	\$ 2,562	\$ 2,669	4.16%	\$ 2,669	0.00%
INSURANCE - LIFE	\$ 85	\$ 85	\$ 164	93.85%	\$ 164	0.00%
INSURANCE - DENTAL	\$ 501	\$ 501	\$ 1,294	158.47%	\$ 1,163	-10.15%
PROFESSIONAL SERVICES	\$ 5,000	\$ 5,000	\$ -	-100.00%	\$ -	0.00%
TELEPHONE EXPENSE	\$ 776	\$ 776	\$ 1,600	106.25%	\$ 1,600	0.00%
TRAVEL & TRAINING	\$ 3,132	\$ 3,132	\$ 6,000	91.55%	\$ 7,000	16.67%
PUBLICATIONS & DUES	\$ -	\$ -	\$ 120	100.00%	\$ 120	0.00%
OFFICE SUPPLIES/PRINTING	\$ 1,422	\$ 1,422	\$ 1,500	5.50%	\$ 1,500	0.00%
POSTAGE	\$ 1	\$ 1	\$ 25	2000.84%	\$ 25	0.00%
SOFTWARE EXPENSE	\$ 26,648	\$ 26,648	\$ 25,000	-6.18%	\$ 26,575	6.30%
MINOR EQUIPMENT	\$ 17,141	\$ 17,141	\$ 10,000	-41.66%	\$ 5,000	-50.00%
UNIFORMS & PERSONAL EQUIP	\$ 116	\$ 116	\$ 150	29.31%	\$ 75	-50.00%
TOTAL-GIS	\$ 149,648	\$ 149,648	\$ 161,866	8.16%	\$ 182,639	12.83%

Economic Development

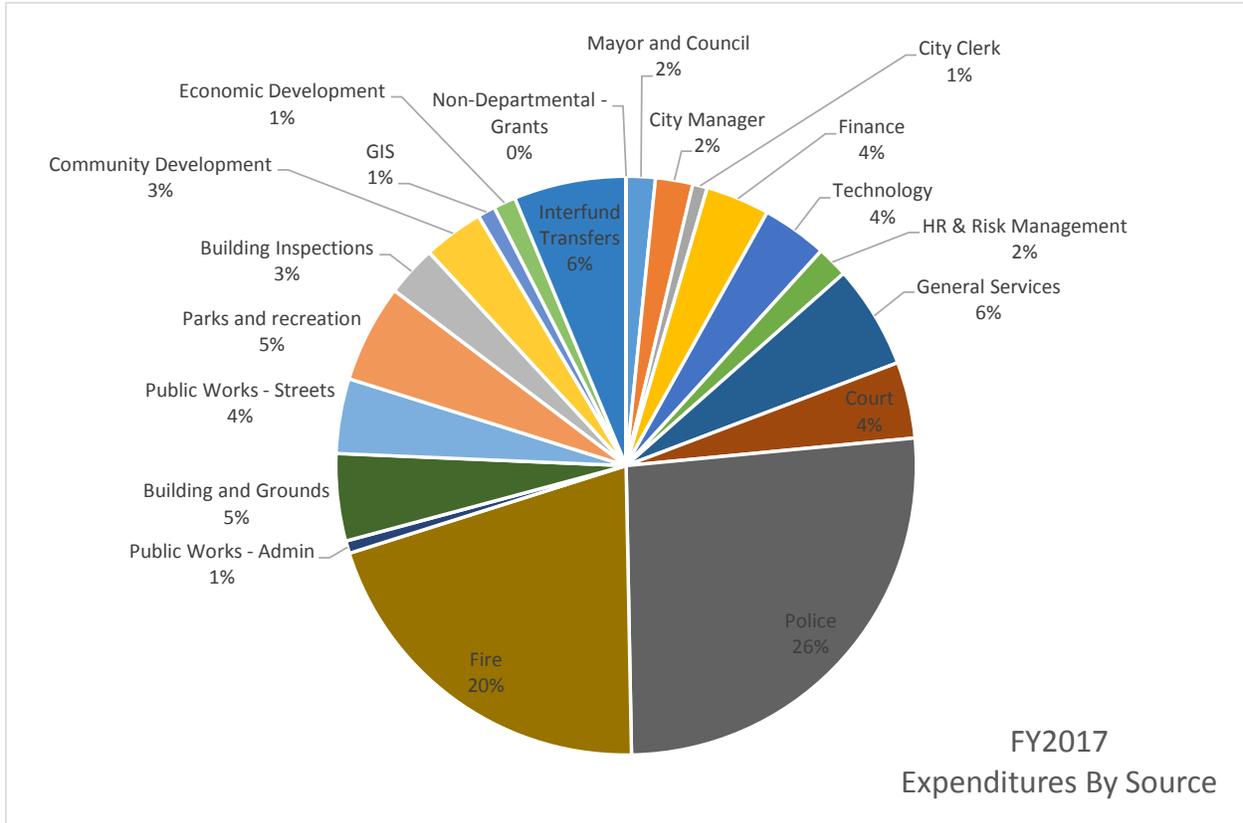
The Woodstock Office of Economic Development is tasked with recruiting and assisting developers and business owners to open and operate within the City of Woodstock. The office provides staff and administrative support to the Downtown Development Authority, Convention and Visitors Bureau and Main Street Woodstock, Inc.



Dept 7510-ECONOMIC DEVELOPMENT	FY2015 AMENDED BUDGET	FY2015 ACTUAL BUDGET	FY2016 AMENDED BUDGET	FY15-16 Percent (+/-)	FY2017 ADOPTED BUDGET	FY16-17 Percent (+/-)
DESCRIPTION						
SALARIES AND WAGES	\$ 132,355	\$ 132,355	\$ 133,335	0.74%	\$ 142,231	6.67%
INSURANCE - HEALTH	\$ 4,918	\$ 4,918	\$ 5,410	10.00%	\$ 24,624	355.18%
SOCIAL SECURITY TAXES	\$ 12,186	\$ 12,186	\$ 10,200	-16.30%	\$ 10,881	6.67%
GENERAL PENSION - GMA	\$ 7,095	\$ 7,095	\$ 6,387	-9.98%	\$ 9,103	42.53%
401 A RETIREMENT	\$ 4,857	\$ 4,857	\$ 5,563	14.53%	\$ 5,563	0.00%
INSURANCE - LIFE	\$ 156	\$ 156	\$ 225	44.42%	\$ 225	0.00%
INSURANCE - DENTAL	\$ 466	\$ 466	\$ 764	63.95%	\$ 1,599	109.25%
PROFESSIONAL SERVICES	\$ 3,709	\$ 3,709	\$ 38,000	924.63%	\$ 30,000	-21.05%
CONTRACT SERVICES	\$ 1,249	\$ 1,249	\$ -	-100.00%	\$ -	0.00%
TELEPHONE EXPENSE	\$ 2,588	\$ 2,588	\$ 4,000	54.55%	\$ 4,000	0.00%
TRAVEL & TRAINING	\$ 4,193	\$ 4,193	\$ 6,000	43.09%	\$ 4,000	-33.33%
PUBLICATIONS & DUES	\$ 585	\$ 585	\$ 1,000	70.94%	\$ 1,000	0.00%
OFFICE SUPPLIES/PRINTING	\$ 668	\$ 668	\$ 1,000	49.71%	\$ -	-100.00%
POSTAGE	\$ 85	\$ 85	\$ 200	135.63%	\$ -	-100.00%
MINOR EQUIPMENT	\$ 770	\$ 770	\$ 1,000	29.89%	\$ 1,000	0.00%
TOTAL ECONOMIC DEVELOPMENT	\$ 175,880	\$ 175,880	\$ 213,084	21.15%	\$ 234,226	9.92%

GENERAL FUND EXPENDITURE SUMMARIES

General Fund Expenditures	FY2015		FY2016		FY2017	
	Amount	% of GF	Amount	% of GF	Amount	% of GF
Mayor and Council	\$ 217,391	1.35%	\$ 239,248	1.36%	\$ 304,131	1.62%
City Manager	\$ 260,410	1.61%	\$ 305,497	1.74%	\$ 389,478	2.07%
City Clerk	\$ 140,902	0.87%	\$ 143,184	0.81%	\$ 153,449	0.82%
Finance	\$ 652,073	4.04%	\$ 685,163	3.90%	\$ 668,607	3.56%
Technology	\$ 598,324	3.71%	\$ 628,132	3.57%	\$ 683,109	3.64%
HR & Risk Management	\$ 609,892	3.78%	\$ 701,526	3.99%	\$ 328,989	1.75%
General Services	\$ 200,737	1.24%	\$ 521,267	2.97%	\$ 1,080,594	5.75%
Court	\$ 793,532	4.92%	\$ 774,640	4.41%	\$ 801,655	4.27%
Police	\$ 4,402,215	27.30%	\$ 4,555,621	25.91%	\$ 4,926,094	26.23%
Fire	\$ 3,529,551	21.89%	\$ 3,674,908	20.90%	\$ 3,831,950	20.40%
Public Works - Admin	\$ 117,926	0.73%	\$ 120,928	0.69%	\$ 130,946	0.70%
Building and Grounds	\$ 846,616	5.25%	\$ 842,562	4.79%	\$ 914,557	4.87%
Public Works - Streets	\$ 683,519	4.24%	\$ 847,142	4.82%	\$ 784,737	4.18%
Parks and recreation	\$ 878,360	5.45%	\$ 1,009,425	5.74%	\$ 1,028,123	5.47%
Building Inspections	\$ 474,353	2.94%	\$ 498,295	2.83%	\$ 532,522	2.84%
Community Development	\$ 542,955	3.37%	\$ 521,021	2.96%	\$ 632,259	3.37%
GIS	\$ 149,648	0.93%	\$ 161,866	0.92%	\$ 182,639	0.97%
Economic Development	\$ 175,880	1.09%	\$ 213,084	1.21%	\$ 234,226	1.25%
Interfund Transfers	\$ 853,218	5.29%	\$ 1,086,976	6.18%	\$ 1,175,189	6.26%
Non-Departmental - Grants	\$ 212,131	1.32%	\$ 48,804	0.28%	\$ -	0.00%
Total General Fund Expenditures	\$ 16,127,501	100.00%	\$ 17,579,289	100.00%	\$ 18,783,251	100.00%



STATEMENT OF REVENUES AND EXPENDITURES

General	Debt Service	Hotel/Motel	Confiscated	Estate Tax	Special Revenue Funds	Green Prints	Tree Pres	TAD	Grants	Capital Equip	Capital Projects	USA	Amphitheater	Enterprise Funds	Health Ins	Internal Service Funds	Total
					Impact Fees						SPLOST			Water	Sewerwater	Dental	All
Revenues																	
Taxes																	
Property Taxes																	
Sale and Use Taxes																	
Other Taxes																	
Licenses and Permits																	
Charges for Services																	
Fines and Forfeitures																	
Intergovernmental																	
Contributions and Donations																	
Investment Earnings																	
Other/Miscellaneous																	
Subtotal																	
Other Financing Sources																	
TAD																	
Transfer In																	
Revenues																	
Subtotal																	
Total Revenues:																	
Expenditures																	
MAYOR & COUNCIL																	
CITY MANAGER																	
CITY CLERK																	
FINANCE																	
TECHNOLOGY																	
HUMAN RESOURCES/RISK MGMT																	
GENERAL SERVICES																	
MUNICIPAL COURT SVCS																	
FIRE																	
POLICE																	
PUBLIC WORKS-- ADMIN																	
BUILDING & GROUNDS																	
STREETS-- PUBLIC WORKS																	
PARKS & RECREATION																	
PLANNING & RECREATION																	
COMMUNITY DEVELOPMENT																	
GIS																	
ECONOMIC DEVELOPMENT																	
UTILITY BILLING																	
Subtotal																	
Non-Departmental																	
DEPRECIATION & CAPITAL																	
W/S- HUMAN RESOURCES																	
WVTP																	
WATER/SEWER																	
METERING																	
WATER TREATMENT																	
SW- HUMAN RESOURCES																	
STERIA WATER																	
HOTEL/MOTEL (DDA/CVB)																	
Subtotal																	
Other Financing Uses																	
Interfund Transfer to Water																	
Interfund Transfer to Sewerwater																	
Interfund Transfer to Hotel/Motel																	
Interfund Transfer to CEF																	
Interfund Transfer to Debt Service																	
Interfund Transfer to Grant																	
Interfund Transfer to Other																	
Interfund Transfer to Amphitheater																	
Subtotal																	
Total Expenditures:																	

APPENDICES

APPENDIX A

FINANCIAL POLICIES

FINANCIAL POLICIES

Subject: Authorization to Manage Accounts

Policy No.: 200-0002

Effective Date: 04/25/2011

WHEREAS, From time to time it becomes necessary to open a banking account due to State or Federal Regulations or due to easier accountability; and

WHEREAS, With the fluctuation of interest rates and the desire of the City to invest funds to achieve the best return on our funds NOW THEREFORE, BE IT RESOLVED, the Mayor and Council of the City of Woodstock, Georgia do hereby authorize that effective immediately the Chief Financial Officer, with the knowledge and approval of the City Manager, may when required by State or Federal regulations, or when due to the ease of accountability, shall open accounts with a financial institution.

BE IT FURTHER RESOLVED, by the authority of the Mayor and Council of the City of Woodstock that the Chief Financial Officer, with the knowledge and approval of the City Manager, may transfer funds to various financial institutions in order to achieve the highest return on City funds. These funds will be placed in State authorized accounts and will follow the same guidelines as other city accounts for bank authorizations and signatures required.

Subject: Police and Municipal Court Account Signatures – All Separate Court Confiscated Funds

Policy No.: 200-0003

Effective Date: Revised on 3/24/2014

PURPOSE: To permit the Chief Financial Officer to amend authorized signers to the City's Police and Municipal Court bank depositories so as to reflect changes in personnel.

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and Council do hereby amend its bank policy as follows:
All City Police and Municipal Court Funds Will Use the Depository Services of one or more of the following

Depositories:

BB&T Renasant Bank
Hamilton State Bank Regions Bank
Fifth Third Bank US Bank
State of Georgia Office of the Treasury SunTrust Bank
Wells Fargo Bank of America
Bank of North Georgia Community & Southern Bank

WHEREAS: The individuals in the following positions are listed as authorized signatures on the Police Accounts (Confiscated and Holding Confiscated) except as specifically Identified elsewhere in this manual.

City Manager Finance Office Manager
Chief Financial Officer Chief of Police

WHEREAS: The individuals in the following positions are listed as authorized signatures on the Municipal Court Accounts except as specifically Identified elsewhere in this manual.

City Manager Finance Office Manager
Chief Financial Officer Chief Court Clerk or, in substitute, the Terminal Agency Coordinator

WHEREAS: Two of the four signatures of the above positions listed in each category will be required for any transaction to be authorized.

WHEREAS: A digitized signature of the City Manager and the Chief Financial Officer shall be authorized for use on all depositories accounts.

Subject: Bank Depositories and Account Signatures — All City Funds including but not Limited to General Fund, Payroll, SPLOST, W/S, Local Government Investment Pool (G/F, SPLOST, W/S) and Tree Preservation Funds Except as Specifically Identified in this manual.

Policy No.: 200-0004

Effective Date: Revised 3/24/2014

PURPOSE: To permit the Chief Financial Officer, with the agreement of the City Manager, to establish new bank depositories for the City and notify the Mayor and City Council within two months of establishing a new depository. To also permit the Chief Financial Officer to amend authorized signers to the City’s bank depositories so as to reflect changes in personnel.

TERM DEFINITION: “Depository” shall mean any bank, credit union, financial entity or savings association selected by the City to provide depository services. "Depository services" shall mean the receipt and disbursement of funds by a depository in accordance with agreement with the City management.

WHEREAS: The City of Woodstock desires to establish its depositories and amend authorized signatures on City bank accounts unless specifically identified elsewhere in this manual.

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and Council do hereby amend its bank policy as follows: All City Funds Will Use the Depository Services of one or more of the following Depositories:

- BB&T Renasant Bank
- Hamilton State Bank Regions Bank
- Fifth Third Bank US Bank
- State of Georgia Office of the Treasury SunTrust Bank
- Wells Fargo Bank of America
- Bank of North Georgia Community & Southern Bank

WHEREAS: The individuals in the following positions are listed as authorized signatures on the above listed accounts except as specifically identified elsewhere in this manual.

City Manager Finance Office Manager
Chief Financial Officer City Clerk

WHEREAS: Except in cases of project funding, financing, and escrow accounts governed by financial contract, two of the four signatures of the above listed positions will be required for any transaction to be authorized.

WHEREAS: A digitized signature of the City Manager and the Chief Financial Officer shall be authorized for use on all depositories accounts.

Subject: Fund Balance Policy

Policy No.: 200-0005

Effective Date: 1/26/2015

1.1.0 Introduction

The Council recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of the City and is fiscally advantageous for both the City and its taxpayers.

This policy establishes goals and provides guidance concerning the desired level of fund balance maintained by the City to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances

2.1.0 Definitions and Classifications

Fund Balance is a term used to describe the net assets of government funds. IT is calculated as the difference between the assets and liabilities reported in a governmental fund.

Governmental fund balance is reported in five classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those fund can be spent. The five classifications of fund balance applicable to the General Fund are defined as follows.

Restricted Fund Balance Components:

1) Non-spendable fund balance – amounts that are not in a spendable form (e.g., inventory) or are legally or contractually required to be maintained intact (e.g., permanent fund principal).

2) Restricted fund balance – amounts that can be spent only for the specific purposes stipulated by external parties either constitutionally or through enabling legislation (e.g., grants or donations).

Unrestricted Fund Balance Components:

3) Committed fund balance – amounts that can be used only for the specific purposes determined by a formal action of the City Council. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally (e.g., the Council's commitment in connection with future construction projects).

4) Assigned fund balance – amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the Council or by a designee to whom the

New Codification Date w/ Revisions: 01/26/15

Governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed.

This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.

5) Unassigned fund balance – includes all amounts not contained in other classifications and is the residual classification of the general fund only. Unassigned amounts are available for any legal purpose.

3.1.0 Policy

It is the policy of the City of Woodstock, Georgia to maintain a minimum unassigned fund balance in the general fund of 20% of general fund revenues measured on a Generally Accepted Accounting Principles (GAAP) basis. In the event that the unassigned fund balance drops below this minimum level, the City will develop a restoration plan, implemented through the annual budgetary process, to bring the balance back to the target level.

Additionally, it is the policy of the City of Woodstock, Georgia to maintain a minimum of 15% cash reserves of general fund revenues measured on a Generally Accepted Accounting Principles (GAAP) basis. This cash reserve target is part of the City's goal to accumulate unrestricted funds for operational emergencies.

4.1.0 Policy Administration

Annually, during the Comprehensive Annual Financial Report (CAFR) presentation, the External Auditor or Finance Director shall report the City's fund balance and the classification of the various components in accordance with GAAP and this policy.

Subject: Purchasing Policy

Policy No.: 200-0006

Effective Date: 07/01/2010 (Approved by Council on 5/24/2010)

BACKGROUND: On May 24, 2010, the Mayor and Council adopted an ordinance repealing Article V, Purchasing Ordinance of Chapter 2, Administration in the Woodstock Code of Ordinances and replaced it with an ordinance identifying the creation of a "Purchasing Policy" to be included in the Woodstock Council Policy Manual – to be known as CPM #200-0006 – Purchasing Policy.

PURCHASING*

***Charter references:** Centralized purchasing authorized, § 6.41.

PURCHASING POLICY ESTABLISHED: In accordance with provisions of the Charter and Code of Ordinances of the City of Woodstock, Georgia, the City Manager, with approval of the City Council, hereby establishes this Purchasing Policy.

DIVISION 1. GENERALLY

DEFINITIONS: For the purpose of this policy the following terms, phrases, and words shall have the meaning given herein unless the context in which they are used clearly requires a different meaning.

Sec. 2-251. Definitions.

Architect-engineer and land surveying services means those professional services within the scope of the practice of architecture, professional engineering or land surveying, as defined by the laws of the state.

Blind trust means an independently managed trust in which the employee-beneficiary has no management rights and in which the employee-beneficiary is not given notice of alterations in, or other dispositions of, the property subject to the trust.

Brand name or equal specification means a specification limited to one or more items by manufacturers' names or catalogue numbers to describe the standard of quality, performance, and other salient characteristics needed to meet city requirements, and which provides for the submission of equivalent products.

Brand name specifications means a specification limited to one or more items by manufacturers' names or catalogue numbers.

Business means any corporation, partnership, individual, sole proprietorship, joint stock company, joint venture or any other private legal entity.

Change order means a written order signed and issued by the purchasing agent, directing the contractor to make changes in the "changes" clause of the contract which authorizes the purchasing agent to order without the consent of the contractor.

Contract modification means any written alteration in specifications, delivery point, rate of delivery, period of performance, price, quantity or other provisions of any contract accomplished by mutual action of the parties to the contract.

Confidential information means any information which is available to an employee because of the employee's status as an employee of the city and is not a matter of public knowledge or available to the public on request.

Construction means the process of building, altering, repairing, improving or demolishing any public structure or building, or other public improvements of any kind to any public real property. It does not include the routine operation, routine repair or routine maintenance of existing structures, buildings or real property.

Contract means all types of city agreements, regardless of what they may be called, for the procurement of supplies, services or construction.

Contractor means any person having a contract with the city or a using agency thereof.

Cost reimbursement contract means a contract under which a contractor is reimbursed for costs which are allowable and allocable in accordance with the contract terms and the provisions of this article, and a fee or profit, if any.

Direct or indirect participation means involvement through decision, approval, disapproval, recommendation, preparation of any part of the purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing or in any other advisory capacity.

Employee means an individual drawing a salary or wages from the city, whether elected or not.

Financial interest means:

- (1) Ownership of any interest or involvement in any relationship from which, or as a result of which, a person within the past year has received, or is presently or in the future entitled to receive, more than \$100.00 per year, or its equivalent;
- (2) Ownership of 51 percent of any property or business; or
- (3) Holding a position in a business such as officer, director, trustee, partner, employee, or the like, or holding any position of management.

Gratuity means a payment, loan, subscription, advance, deposit of money, service or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value is received.

Immediate family means a spouse, children, parents, brothers and sisters.

Invitation for bids means all documents, whether attached or incorporated by reference, utilized for soliciting sealed bids.

Lowest Responsible Bidder is determined by focusing primarily on a particular bidder's ability to accomplish the proposed task in a timely and efficient manner. Secondary focus is placed on the price. See Section 3.1.6.1 for criteria.

Procurement/Purchasing means the buying, purchasing, renting, leasing or otherwise acquiring of any supplies, services or construction, including description of requirements, selection and solicitation of sources, preparation and award of contract, and all phases of contract administration.

Request for proposals means all documents, whether attached or incorporated by reference, utilized for soliciting proposals.

Responsible bidder or offerer means a bidder who has the capability in all respects to perform fully the contract requirements, and the tenacity, perseverance, experience, integrity, reliability, capacity, facilities, equipment trained manpower, financial resources and credit which will assure good faith performance.

Responsive bidder means a bidder who has submitted a bid which conforms in all material respects to the requirements set forth in the invitation for bids or request for proposal.

Services means the furnishing of labor, time or effort by a contractor, not involving the delivery of a specific end product other than reports which are merely incidental to the required performance all telephone, gas, water, electrical and power services, laundry and cleaning service, insurance, leases or rentals of all grounds, buildings, offices, space or equipment required by the using entity, or leased or rented by the City to others, the repair or maintenance of equipment or real property owned by, or the responsibility of the City, infrastructure repair, replacement or construction, building construction, building repair or renovation. This term shall not include employment agreements or collective bargaining agreements.

Specification means any description of the physical or functional characteristics or of the nature of a supply, service or construction item. It may include a description of any requirement for inspecting, testing, or preparing a supply, service or construction item for delivery.

Supplies means all property including but not limited to equipment, materials, printing, insurance and leases of real property, excluding land or a permanent interest in land.

Using agency means any department, commission, board or public agency requiring supplies, services or construction procured pursuant to this article.

Cross references: Definitions generally, § 1-2.

Sec. 2-252. Purpose.

The purpose of this article is to provide for the fair and equitable treatment of all persons involved in public purchasing by the city, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality of integrity.

Sec. 2-253. Application of article.

This article applies to the procurement of supplies, services and construction entered into by the city. When the procurement involves the expenditure of federal assistance or contract funds, the procurement should be

conducted in accordance with any mandatory applicable federal law and regulations. Nothing in this article shall prevent any public agency from complying with the terms and conditions of any grant, gift, or bequest that is otherwise consistent with law.

Sec. 2-254. Public access to procurement information.

- (a) Procurement information shall be a public record to the extent provided by law and shall be available to the public upon written request.
- (b) *Financial disclosure.* On all contracts entered upon by the city valued in excess of \$50,000.00, the contractor or firm shall provide financial statements for the past three years. In addition, the contractor shall disclose current or potential bankruptcy filings. The disclosure of a bankruptcy filing shall not prevent the city from contracting with said company however; failure to disclose company bankruptcy status shall nullify any contracts entered upon by the city in good faith. This provision shall be incorporated in all contracts with the city valued in excess of \$50,000.00.

State law references: Inspection of public records, O.C.G.A. § 50-18-70 et seq.

Sec. 2-255. Office of purchasing agent.

- (a) *Establishment of the position of purchasing agent.* There is hereby created the position of purchasing agent, who shall be the city's principal public purchasing official.
- (b) *Appointment.* The purchasing agent shall be the City Manager or his/her designated representative.

Sec. 2-256. Authority and duties.

- (a) *Principal public purchasing official.* Except as otherwise provided herein, the purchasing agent shall serve as the principal public purchasing official for the city, and shall be responsible for the procurement of supplies, services, and construction in accordance with this article as well as the management and disposal of supplies.
- (b) *Duties.* In accordance with this article and subject to the supervision of the mayor and city council, the purchasing agent shall:
 - (1) Procure or supervise the procurement of all supplies, services, and construction needed by the city;
 - (2) Exercise direct supervision over the city's central stores and general supervision over all other inventories of supplies belonging to the city;
 - (3) Sell, trade, or otherwise dispose of surplus supplies belonging to the city; and
 - (4) Establish and maintain programs for specifications development, contract administration and inspection and acceptance, in cooperation with the departments using the supplies, services and construction.
- (c) *Operational procedures.* Consistent with this article, the purchasing agent shall develop operational procedures relating to the execution of its duties. These may be set forth in a municipal procurement handbook.

Charter references: Contracting procedures, § 6.40.

Sec. 2-257. Delegations to other city officials.

The purchasing agent may delegate authority to purchase certain supplies, services or construction items to other city officials, if such delegation is deemed necessary for the effective procurement of those items.

Sec. 2-258. Appropriation required for governmental funds.

No purchase of supplies or services not provided for in the annual governmental fund budget shall be made unless by specific order of the City Manager. Once the purchase has been authorized by the Purchasing Agent, the funds shall be immediately encumbered.

Sec. 2-259. Separation of funds used for special purposes.

Public funds used for special purposes should be kept separate and not commingled with funds used for general purposes including but not limited to water and sewer funds and those funds received through special county one percent sales taxation.

Sec. 2-260. Special Budget Requirements for Utility Funds

Utility budgets are affected by level of product usage and maintenance requirements. Deemed a necessity for health and sanitation purposes, certain unbudgeted variable and fixed costs may be incurred without further notice. In the case of variable cost product usage (such as water), the City Manager or his/her designee has the authority to authorize purchases beyond annual budget levels. Unbudgeted fixed system maintenance cost requires that the Public Works Director and CFO actively report the project to the City Manager. The City Manager may authorize the repair to the system and report the repair and related cost to the City Council.

Sec. 2-261. Unauthorized Purchases

Except as herein provided, it shall be unlawful for any City employee or official to purchase any supplies or services other than in accordance with these policies.

Secs. 2-262--2-280. Reserved.

DIVISION 2. ETHICS IN CONTRACTING*

***State law references:** Ethics in Government Act, O.C.G.A. § 21-5-1 et seq.; code of ethics and conflict of interest, O.C.G.A. § 45-10-1 et seq.

Sec. 2-281. Criminal penalties.

To the extent that violations of the ethical standards of conduct set forth in this chapter constitute violations of the state criminal code they shall be punishable as provided therein. Such penalties shall be in addition to the civil sanctions set forth in this subdivision. Criminal, civil and administrative sanctions against employees or non-employees which are in existence on the effective date of the ordinance from which this section derives shall not be impaired.

Sec. 2-282. Employee conflict of interest.

- (a) It shall be unethical for any city employee to participate directly or indirectly in a procurement contract when the city employee knows or should know that:
 - (1) The city employee or any member of the city employee's immediate family has a financial interest pertaining to the procurement contract; or
 - (2) Any other person, business or organization with whom the city employee or any member of a city employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement contract.

- (b) A city employee or any member of a city employee's immediate family who holds a financial interest in a disclosed blind trust shall not be deemed to have a conflict of interest with regard to matters pertaining to that financial interest.

Sec. 2-283. Gratuities and kickbacks.

- (a) *Gifts and Gratuities.* Officers and employees of the City are expressly prohibited from accepting from any person, firm, corporation or organization, any rebate or gift that would directly affect the purchase of goods or services for the City, except where given for the use or benefit of the City.
- (b) *Contract clause.* The prohibition against gifts and gratuities prescribed in this section shall be conspicuously set forth in every contract and solicitation thereof.

Sec. 2-284. Prohibition against contingent fees.

It shall be unethical for a person to be retained, or to retain a person, to solicit or secure a city contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except for retention of bona fide employees or bona fide established commercial selling agencies for the purpose of securing business.

Sec. 2-285. Contemporaneous employment prohibited.

It shall be unethical for any city employee who is participating directly or indirectly in the procurement process to become or to be, while such a city employee, the employee of any person contracting with the governmental body by whom the employee is employed.

Sec. 2-286. Waivers from contemporaneous employment prohibition and other conflicts of interest.

The city council may grant a waiver from section 2-282 or section 2-285 upon making a determination that:

- (1) The contemporaneous employment or financial interest of the city employee has been publicly disclosed;
- (2) The city employee will be able to perform the procurement functions without actor apparent bias or favoritism; and
- (3) The award will be in the best interest of the city.

Sec. 2-287. Use of confidential information.

It shall be unethical for any employee or former employee knowingly to use confidential information for actual or anticipated personal gain, or for the actual or anticipated personal gain of any other person.

Sec. 2-288. Sanctions.

- (a) *Employees.* The city manager may impose any one or more of the following sanctions on a city employee for violations of the ethical standards in this division:
 - (1) Oral or written warnings or reprimands.
 - (2) Suspension with or without pay for specified periods of time.
 - (3) Termination of employment.

(b) *Non-employees.* The city council may impose any one or more of the following sanctions on a non-employee for violations of the ethical standards.

- (1) Written warnings or reprimands.
- (2) Termination of contracts.
- (3) Debarment or suspension.

Sec. 2-289. Recovery of value transferred or received in breach of ethical standards.

- (a) *General provisions.* The value of anything transferred or received in breach of the ethical standards of this article by a city employee or a non-employee may be recovered from both city employee and non-employee.
- (b) *Recovery of kickbacks by city.* Upon showing that a subcontractor made a kickback to a prime contractor or a higher tier subcontractor in connection with the award of a subcontract or order thereunder, it shall be conclusively presumed that the amount thereof was included in the price of the subcontract or order and ultimately borne by the city and will be recoverable hereunder from the recipient. In addition, that amount may also be recovered from the subcontractor making such kickbacks. Recovery from one offending party shall not preclude recovery from other offending parties.

Secs. 2-290--2-310. Reserved.

DIVISION 3. SOURCE SELECTION

PURCHASING PROCEDURES: The Purchasing Agent shall be responsible to supervise the acquisition or contracting of all supplies and contractual services requisitioned by any City Department or its divisions in accordance with purchasing procedures prescribed herein.

Sec. 2-311. Competitive sealed bidding.

- (a) *Formal Competitive Bids.* When the estimated cost exceeds twenty five thousand dollars (\$25,000), all supplies and contractual services except as otherwise provided for herein, shall be acquired by formal competitive bid from the lowest responsible bidder, after due notice inviting proposals. Formal competitive bidding may be eliminated by the City if a Statewide Contract, County Contract or other qualified competitively bid contract is used.
- (b) *Invitation for bids.* An invitation for bids shall be issued and shall include specifications and all contractual terms and conditions applicable for the procurement.
- (c) *Public notice.* All contracts to be let by public bid should be advertised for competitive sealed bids. The public advertisement shall be inserted once in such newspapers wherein the county sheriff's sales are advertised or in such newspapers or other publications, or both, as well to ensure adequate publicity, the insertion to be at least two weeks prior to the opening of the sealed bids.
- (d) *Bid opening.* Bids shall be sealed and submitted to the Purchasing Agent. The bid envelope shall state "Bid" and "Bid Number" on its face. Bid opening shall be in City building and shall be opened publicly at the time and place designated in the invitation for bids. A record of bids shall be kept by the Purchasing Agent. The record and each bid shall be open to public inspection in accordance with this article and applicable state law.
- (e) *Insurance and Bonds.* All firms selected as being adequately qualified must provide evidence of insurance covering their entire scope of operation for any "error or omissions" resulting from their endeavors, to include general liability and workers' compensation insurance as required by state law. The amounts of such insurance coverage shall be commensurate with the magnitude of the project under consideration and shall be established by the Purchasing Agent. Should timely performance be a matter of importance to the City, the firm selected may be requested to furnish an acceptable performance bond and/or such

other form of surety as may be mutually agreed upon to insure adherence to a mutually agreed upon time schedule.

- (f) *Bid acceptance and bid evaluation.* Bids may be unconditionally accepted without alteration or correction. Bids should be evaluated based on the requirements set forth in the invitation for bids, which may include criteria to determine acceptability such as inspection, testing, quality, workmanship, delivery and suitability for a particular purpose and with criteria established by this policy.
- (g) *Correction or withdrawal of bids; cancellation of awards.* Correction or withdrawal or inadvertently erroneous bids before or after bid opening, or cancellation of awards or contracts based on such bid mistakes, may be permitted where appropriate.
- (h) *Award.* Upon recommendation of the City Manager, all formal bid contracts shall be awarded with reasonable promptness by appropriate written notice to the lowest responsible and responsive bidder whose bid meets the requirements and criteria set forth in the invitation for bids.

Sec. 2-312. Lowest responsible bidder criteria.

Contracts shall be awarded to the lowest responsible bidder. In determining the lowest responsible bidder, the following list shall be considered:

- (a) The ability, capacity and skill of the bidder to perform the contract or provide the service required;
- (b) Whether the bidder can perform the contract or provide the service promptly, or within the time specified, without delay or interference;
- (c) The character, integrity, reputation, judgment, experience and efficiency of the bidder;
- (d) The performance quality of previous contracts or services;
- (e) The previous and existing compliance by the bidder with laws and ordinances relating to the contract or service;
- (f) The adequacy of the bidder's financial resources and ability to perform the contract or service;
- (g) The ability of the bidder to provide maintenance and service for the use of the subject of the contract; and
- (h) The bidder's previous experience with the City of Woodstock.
- (i) Lowest price.

Sec. 2-313. Competitive sealed proposals.

- (a) *Conditions for use.* When the purchasing agent determines that the use of competitive sealed bidding is either not practicable or not advantageous to the city, a contract may be entered into by use of the competitive sealed proposals method.
- (b) *Request for proposals.* Proposals shall be solicited through a request for proposals.
- (c) *Public notice.* Adequate public notice of the request for proposals shall be given in the same manner as provided for bids.
- (d) *Receipt of proposals.* No proposals shall be handled so as to permit disclosure of the identity of any offerer or the contents of any proposals to competing offerers during the process of negotiation. A register of proposals shall be prepared containing the name of each offerer, the number of modifications received, if any, and a description sufficient to identify the item offered. The register of proposals shall be open for public inspection only after contract award.
- (e) *Evaluation factors.* The request for proposals shall state the relative importance of price and other evaluation factors.
- (f) *Discussion with responsible offerers and revisions to proposals.* As provided in the request for proposals, discussions may be conducted with responsible offerers who submit proposals determined to be reasonably susceptible of being selected for award for the purpose of clarification to assure full understanding of, and conformance to, the solicitation requirements. Offerers shall be accorded fair and

equal treatment with respect to any opportunity for discussion and revision of proposals, and such revisions may be permitted after submissions and prior to award for the purpose of obtaining best and final offers. In conducting discussions, there shall be no disclosure of the identity of competing offerers or of any information derived from proposals submitted by competing offerers.

- (g) *Negotiation of Fees.* Once the departments and Purchasing Agent have selected and rated those firms adequately qualified for a specific project and have reviewed the fee statements, the departments and Purchasing Agent shall negotiate a contract with the highest rated firm at terms determined to be fair and reasonable to the City. In making this decision, they shall take into account the estimated value of the services to be rendered, the scope, complexity and professional nature thereof. Should a satisfactory contract with the firm become too problematical, the departments and Purchasing Agent may rebid the project or undertake negotiations with the second rated firm. Failing that, they may rebid the project or undertake negotiations with the third rated firm. All contracts shall be approved to form by the City Attorney
- (h) *Award.* Award shall be made to the responsible offerer whose proposal is determined to be the most advantageous to the city, taking into consideration price and the evaluation factors set forth in the request for proposals. No other factors or criteria shall be used in the evaluation. The contract file shall contain the basis on which the award is made. Reference Sec. 2-311 (i).

Sec. 2-314. Sole source of procurement.

- (a) *Generally.* A contract may be awarded without competition when the purchasing agent determines, after conducting a good faith review of available sources, that there is only one source for the required supply, service, or construction item. The purchasing agent shall conduct negotiations, as appropriate, as to price, delivery, and terms.
- (b) *State or county contracts for procurement.* Where the state or county takes bids on certain items and it is determined that the purchase of these items is to the best advantage of the city, then it shall be the duty of the purchasing agent to use such bids. Nothing herein prohibits the bidding for any of these items if it can be reasonably concluded that the acceptance of local bids would be to the best advantage and interest of the city.
- (c) *Statewide Contracts.* By leveraging the state's purchasing power, Georgia State Purchasing has established competitive statewide contracts for a wide variety of products, services, and equipment. State and local governments can benefit from the convenience and competitive pricing of these pre-established contracts. Contracts include commonly used commodities such as office furniture, motor vehicles, natural gas, liquid petroleum, paint, ammunition, asphalt, and many other commodities and services. The City of Woodstock may use these contracts in lieu of competitive bids.

Sec. 2-315. Formal competitive bids impracticable.

Services for which it is impractical or impossible to obtain competitive bids because of the specialized and professional nature of these services shall be affected in accordance with the following procedures.

Sec. 2-316. Waiver of competition.

Waivers of competition may be authorized by the City Manager when the services or items are:

- (a) A single source item;
- (b) Must meet compatibility requirements with existing equipment owned by the City or by a contracted third party.
- (c) A specialized service with only one vendor available; o
- (d) A product or service is unique and established as one of a kind.

- (e) With approval by City Council, professional services such as attorney, consultant or any other professional serving in a confidential roll to the City may be contracted based solely on demonstrated competence and qualifications.
- (f) The City can benefit from the convenience and competitive pricing of State pre-established contracts known as State-wide contracts, or any other competitively bid contract if applicable.

Sec. 2-317. Preferential treatment.

Local vendors shall not be granted preferential treatments except if all bids received are for the same price, quality and service.

Sec. 2-318. Purchases.

- (a) *Bids/price quotations.* The following dollar amounts shall be applied in determining the process to be used in obtaining bids/price quotations:

TABLE INSET:

- Up to \$1,000.00 Verbal quotation
- \$1,001.00--\$25,000.00 Written quotation
- Over \$25,000.00 Request for Proposals or Sealed bids

- (b) *Approval.* The following approved authority shall apply to the expenditures of city monies:

TABLE INSET:

Up to \$25,000.00 City manager, with a monthly summary to the mayor and city council on all budgeted expenditures over \$5,000.00.

Over \$25,000.00 Mayor and city council.

Unbudgeted items over \$5,000.00 Mayor and city council.

- (c) *Decentralized Purchases – Under \$1,000.* At the discretion of, and subject to, the review and approval of the Purchasing Agent, Department heads or their authorized representatives may affect purchases in amounts not to exceed \$1,000.00. The Purchasing Agent shall issue such rules and regulations and prescribe such forms as he/she deems necessary to control such purchases, subject to the City Manager’s approval. The Purchasing Agent may also permit exceeding this monetary limitation where price, terms, conditions and contractors have been predetermined by establishing open-end (estimated requirement type) contracts.
- (d) *Purchases – Exceeding \$1,000 and Under \$25,000.* Negotiated purchases exceeding \$1,000 but not exceeding \$25,000 in total cost will be supported by a record of price quotation from at least three (3) competitive sources or adequate explanations justifying the absence of such competition. Such quotation may be obtained in writing, verbally, or by such other means as may be prescribed by the Purchasing Agent. Acquisition must be approved by City Manager, prior to purchase.
- (e) *Purchases – Exceeding \$25,000.* Competitive bid/request for proposal and negotiated purchases exceeding \$25,000 in total cost will be in writing and processed as described in this policy except that, prior to purchase, final approval must be from City Council.
- (f) *Requisition.* All purchases involving the immediate encumbrance of City funds shall be made only on a written requisition submitted by the department to the Purchasing Agent.

- (1) Each individual department may contact various vendors to assist in identifying product specification and estimated cost.
- (2) Only the Purchasing Agent or other authorized delegate may trigger the transaction and make the purchase with the vendor.

(g) *Revisory Power in Agent.* The Purchasing Agent shall examine each requisition and shall have the authority to revise it as to quantity, selected vendor or estimated cost; revisions shall be only with the concurrence of the using department or, if agreement cannot be reached, with authority of the City Manager.

Sec. 2-319. Cooperative purchasing.

The Director or Purchasing Agent shall have the authority to join other units or government (federal, state, county, municipal subdivisions, including quasi-municipal agencies) in cooperative purchasing plans when the best interests of the City would be served thereby and such action is in accordance with and pursuant subject to applicable state law.

Sec. 2-320. Purchasing card program.

Upon the recommendation of the department head, and subject to, the review and approval of the City Manager, departments' may affect purchases using City of Woodstock department credit cards in conformity with the City Credit Card Policy and applicable sections of this policy. Unless approved by the City Manager, the amount of any one purchase shall not exceed \$1,000.00 per transaction except in instances of approved travel. The City Manager shall issue such rules and regulations and may prescribe such forms as he/she deems necessary to control such purchases. The Department Credit Cards shall be used for the sole benefit of the City of Woodstock.

Sec. 2-321. Emergency procurement.

(a) Notwithstanding any other provisions of this title, the City Manager may make or authorize others to make emergency procurement of supplies, services, or construction items when there exists a threat to public health, welfare or safety; provided that such emergency procurement shall be made with such competition as is practicable under the circumstances. The City Manager shall provide information to the mayor and city council on any emergency procurement as soon as practical, or in no case later than the next regularly scheduled council meeting after the emergency procurement has been authorized.

Sec. 2-322. Cancellation of invitations for bids or requests for proposals.

An invitation for bids, a request for proposals, or other solicitation may be canceled, or any or all bids or proposals may be rejected in whole or in part as may be specified in the solicitation, when it is in the best interests of the city.

Sec. 2-323. Rejection of bids.

The Purchasing Agent, upon advice of the Chief Financial Officer or City Manager, shall have the authority to reject any and all bids when bids are deemed non-responsive, token, collusive or otherwise non-acceptable, and/or such action is in the best interest of the City.

Sec. 2-324. Disbarment of bidders.

The Purchasing Agent may authorize the disbarment of a bidder/vendor from bidding on City contracts for up to twelve (12) months upon the formal recommendation of the City Manager and in accordance with procedures set forth. A bidder/vendor may be disbarred permanently with approval by City Council.

Sec. 2-325. Grounds for bidders/ Vendor disqualification.

- (a) Default on their bid, quotation, contract or purchase order;
- (b) Failure to comply with specification of contract documents;
- (c) Failure to supply the item as required by the specifications.
- (d) Documented history of poor performance.
- (e) Failure to have successfully performed work at an acceptable level for the City of Woodstock.
- (f) Any other conduct which warrants disbarment by the City of Woodstock.

Sec. 2-326. Disqualified bidder/Vendor reinstatement.

Bidders/vendors may apply for reinstatement after period of disbarment has elapsed. Bidders/vendors who have been permanently disbarred by City Council may only be reinstated by the City Council.

Sec. 2-327. Maximum practicable competition.

All specifications shall be drafted so as to promote overall economy for the purposes intended and encourage competition in satisfying the city's needs, and shall not be unduly restrictive. The policy enunciated in this section applies to all specifications including, but not limited to, those prepared for the city by architects, engineers, designers and draftsmen.

Sec. 2-328. Brand name purchases.

The purchasing agent may elect purchase of a brand name product or service when the goods comprise a major brand system, program, or service previously selected by the city and due to operational effectiveness, future enhancements or additions, or maintenance and storage of spare parts preclude the mixing of brands, manufactures, etc.

Sec. 2-329. Modification of specifications.

Once a contract is bid and awarded by the Purchasing Agent in accordance with this division, the city reserves the right to further negotiate all terms of the contract if the city determines that it is in the city's best interest to do so without the necessity of rebidding any such contract; provided, however, that any negotiations permitted hereunder shall not result in a variance of the price term exceeding ten percent of the original bid price.

Sec. 2.330. Unacceptable, noncompetitive or non-responsive bids.

When bids received pursuant to this policy are unreasonable or unacceptable as to terms and conditions, are noncompetitive, are non-responsive or the lowest responsible bid exceeds available funds and it is determined that time or other circumstances will not permit or justify the delay required to re-solicit competitive bids, a contract may be negotiated pursuant to this section, provided that each responsible bidder who submitted such a bid under the original solicitation is notified of the determination and is given a reasonable opportunity to negotiate. In cases where bids received are noncompetitive or the lowest responsible bidder exceeds available funds, the negotiated price shall be lower than the lowest rejected bid of any responsible bidder under the original solicitation.

DIVISION 4. CONTRACTS**Sec. 2-341. Authority.**

- (a) *General.* Subject to the limitations of this section, any type of contract which is appropriate to the procurement and which will promote the best interests of the city may be used.
- (b) *Authority.* All contracts shall be reviewed by the city attorney prior to submittal. All contracts for up to one year of service and less than \$25,000 shall be awarded after approval by the City Manager and shall be signed by the Mayor. All contracts wherein the fee exceeds \$25,000 shall be awarded after approval by the City Council and shall be signed by the Mayor. Contracts shall no bind the City unless reduced in writing and approved.
- (c) *Amendments to Contracts.* No City employee shall have the authority to authorize amendments to contracts or additional work under a contract which has been approved by the City council. Additionally no City employee shall have the authority to authorize changes to the original scope of a contract approved by the City Council. Notwithstanding the forgoing, amendments to contracts may be authorized by the City Manager if such amendments are to comply with the original intent of the contract, are made necessary by modifications not known at the time the contract was approved, and do not increase the price of the contract or decrease the product or services provided to the City. For example, if a product to be provided was specified in the contract and such product thereafter becomes unavailable, the City Manager may, upon request from a City employee, authorize a comparable product to be used in place of the product that became unavailable.
- (d) *Contract Process.* The Purchasing Agent shall be responsible for having contracts developed, reviewed by the City Attorney, and putting contracts on City Council Agenda for approval.
- (e) *Contract Retention.* The City Clerk shall maintain all original contracts. The Purchasing Agent and respective Department Head shall be furnished with copies of fully executed contracts.

Charter references: Contracting procedures, § 6.40.

Sec. 2-342. Contract clauses and administration.

- (a) *Contract clauses.* All city contracts for supplies, services, and construction shall include provisions necessary to define the responsibilities and rights of the parties to the contract. The purchasing agent, after consultation with the city attorney, may issue clauses appropriate for supply, service, or construction contracts.
- (b) *Administration.* The department head, unless otherwise designated by the City Manager, shall develop a contract administration system designed to insure that a contractor is performing in accordance with the solicitation under which the contract was awarded, and the terms and conditions of the contract, shall be maintained.

Sec. 2-343. Right to inspect plant.

The city manager or his designee or any elected official may, at his/her discretion and with no prior notification, inspect the part of the plant, place of business or work site of a contractor or subcontractor at any tier which is pertinent to the performance of any contract awarded or to be awarded by the city.

Sec. 2-344. Right to audit records.

The city manager or his designee or any elected official may, at his/her discretion and with no prior notification, audit the books and records of any contractor or a subcontractor to the extent that such books, documents,

papers, and records are pertinent to such cost or pricing data, or to the performance of such contract or sub-contract. Such books and records shall be maintained by the contractor for a period of three years from the date of final payment under the prime contract and by the subcontractor for a period of three years from the date of final payment under the subcontract.

Sec. 2-345. City procurement records.

- (a) *Bid file.* All determinations and other written records pertaining to the solicitation, and award of a contract shall be maintained for the city in a bid file by the purchasing agent.
- (b) *Retention of procurement records.* All procurement records shall be retained and disposed of by the city in accordance with records retention guidelines and schedule approved by the City Council and applicable state laws.

Secs. 2-346--2-370. Reserved.

DIVISION 5. PROCUREMENT OF SERVICES

Sec. 2-371. Responsibility for selection of methods of construction contracting management.

The city manager and department head responsible for the construction project shall have discretion, in accordance with terms and conditions of this policy, to select the appropriate method of construction contracting management for a particular project. In determining which method to use, the city manager shall consider the city's requirements, its resources, and the potential contractor's capabilities.

Sec. 2-372. Bid security.

- (a) *Requirement for bid security.* Bid security shall be required for all competitive sealed bidding for construction contracts when the price is estimated by the purchasing agent to exceed \$25,000.00, when deemed necessary by the Purchasing Agent or if required by federal, state or grant regulations.. Bid security shall be a bond provided by a surety company authorized to do business in the state, or the equivalent in cash, or otherwise supplied in a form satisfactory to the city. Nothing in this section shall prevent the requirement of such bonds on construction contracts under \$25,000.00 when the circumstances warrant.
- (b) *Amount of bid security.* Bid security shall be in an amount equal to at least five percent of the amount of the bid.
- (c) *Rejection of bids for noncompliance with bid security requirements.* When the invitation for bids requires security, noncompliance requires that the bid be rejected unless it is determined that the bid fails to comply only in a non-substantial manner with the security requirements.
- (d) *Withdrawal of bids.* If a bidder is permitted to withdraw its bid before award no action shall be had against the bidder or the bid security.
- (e) *Bid Surety.* Surety of the unsuccessful bidders shall be returned by the Purchasing Agent after the bid has been awarded and appropriate contracts have been fully executed, if required. A successful bidder shall forfeit any surety required by the Purchasing Agent upon failure on his/her part to enter into a contract within ten (10) days after the award unless otherwise permitted.

Sec. 2-373. Contract performance and payment bonds.

- (a) *When required; amounts.* When a construction contract is awarded in excess of \$25,000.00, the appropriate bonds (performance bond and payment bond) and security shall be delivered to the city and shall become binding on the parties upon the execution of the contract.

- (b) *Authority to require additional bonds.* Nothing in this section shall be construed to limit the authority of the city to require a performance bond or other security in addition to those bonds.

Sec. 2-374. Architect-engineer and land surveying services.

It is the policy of the city to announce publicly all requirements for architect-engineer and land surveying services where the cost of the service shall exceed \$5,000.00, and to negotiate such contracts on the basis of demonstrated competence and qualifications at fair and reasonable prices. In the procurement of architect-engineer and land surveying services, the purchasing agent shall request firms to submit a statement of qualifications and performance data.

Secs. 2-375--2-400. Reserved.

DIVISION 6. SURPLUS OF PROPERTY

Sec. 2-401. Sale of property.

The Purchasing Agent shall be responsible for the sale or disposal of all municipal property (real or personal) which is no longer used or has become obsolete, worn out or scrapped and declared as surplus property by City Council, subject to state law regarding disposal of surplus property.

Sec. 2-402. Notice.

Department heads of all using agencies shall notify the Purchasing Agent, at such times and in such form as Purchasing Agent may prescribe of all surplus items available within their respective department. All items to be declared as surplus property shall be approved by City Council.

Sec. 2-403. Public notification.

All surplus items to be sold by public auction, sealed bid or any other manner deemed appropriate should be advertised.

Sec. 2-404. Transfer.

The City Manager shall have the authority to transfer surplus property to other using departments within the City.

Sec. 2-405. Sale procedure.

All sales over an estimated \$100.00 shall be sold at a public auction or through formal competitive bids, to include online auctions available to the general public. Sales estimated at less than \$100.00 shall be conducted in the most economical manner and in the best interest of the City.

Sec. 2-406. Donation.

All items which might be donated to another governmental entity or non-profit organization shall require prior approval of the City Council.

Secs. 2-407—2-500. Reserved.

Subject: Credit Card Policy
Policy #: 200-0007
Effective Date: 03/08/2012

1.1.0 Introduction

The City's credit card is a purchase card system benefiting City Departments through prompt payment to suppliers and designates responsibility for low value purchase authority to those making the commitment.

2.1.0 Policy

Credit cards are issued at the discretion of the City Manager and Chief Financial Officer (CFO) to assist Departments in expeditious purchases and maintaining proper accountability. As such, Departments are granted a formal delegation of purchasing authority from the Chief Financial Officer. This entrustment of authority governs the use of the credit card as a tool for purchasing materials and services of less than \$500 and for travel related expenses of less than \$5,000. The Department, and subsequently its individual employees, agrees to comply with all applicable City policies and procedures and the cardholder agreement.

2.1.1 Compliance with Policy, Violations and Consequences

Department and/or employee violations of the policy or cardholder agreement will be investigated by the Finance Department and may result in either one or more of the following actions: written warning, revocation of credit card privileges and cancellation of delegation of purchasing authority, disciplinary action, termination and/or criminal prosecution. The CFO may take into consideration human error and extraordinary circumstances when investigating and dealing with any violation to this agreement.

Credit Card violations include but are not limited to:

- Purchase of items for personal use
- Purchase of items in violation of the travel policy
- Use of the credit card for cash advances
- Use of the credit card for purchase of more than \$5,000 by splitting purchases into more than one transaction
- Failure to return the credit card upon request
- Failure to turn in receipts and/or other back up documentation for reconciliation purposes when requested.

2.1.2 Ownership and Cancellation of the Credit Card

The credit card remains the property of the financial institution. It may not be transferred to, assigned, or used by anyone other than the designated Department or employee. The Department is accountable for the activity on the credit card. The bank or CFO may suspend or cancel Cardholder privileges at any time for any reason. The Cardholder will surrender the credit card upon request to CFO or any authorized agent of the Bank.

2.1.3 Spending Limits

Each credit card has a pre-set limit that may not be exceeded under any circumstances. Modification to the card's limit can only be by the City's CFO.

3.1.0 Receipts and Reconciliation

Each time the credit card is used, it is the Department's responsibility to obtain transaction receipts from the merchant. Receipts are to be attached to periodic statements and submitted along with an accounting reconciliation of the credit card for monthly payment. Each Department Head and the CFO will be responsible for review and approval of monthly statements and reconciliation. The Department must keep a copy of statement data and proof of reconciliation, including receipts and packing slips, on file for a period consistent with the record retention requirements of the law (currently 7 years).

3.1.1 Department Responsibility

Each individual Department is responsible for:

- Ensuring that these procedures are in place for all cards before employees are given card privileges.
- Perform timely reconciliation
- Maintain proper record keeping
- Perform the following administrative duties:
 - Know the credit card's limitations and restrictions
 - Developing and implement internal procedures that govern the use of the credit cards
 - Monitor card usage to ensure that internal policies and procedures are being followed

3.1.2 Disputed Items

It is the Department's responsibility to follow-up on any erroneous charges, returns or adjustments to ensure proper credit is given on subsequent statements.

3.1.3 Protecting the Credit Card

The credit card is valuable property which requires proper treatment by the Department/employee to protect it from misuse by unauthorized parties.

3.1.4 Validation and Safekeeping

Sign the credit card immediately upon receipt. The credit card should always be treated with the same care as personal credit cards, bankcards, cash and checks. Keep your card(s) in an accessible, but secure location. When using the credit card for internet purchases, cardholders should ensure that the site utilizes industry recognized encryption transmission tools.

When the expiration date is passed and/or after you have received a new credit card, cut the old credit card in half and dispose of it. Make sure the credit card is returned to the Department after each charge and verify that the returned credit card has the correct name on it.

3.1.5 Lost or Stolen Credit Cards

If the credit card is lost or stolen, contact the Bank's 24-hour toll-free number immediately.

Subject: Budget Amendment Policy

Policy No.: 200-0008

Effective Date: 08/27/2012

1.1.0 Definitions

Georgia Law O.C.G.A. §36-81-3(d)(1) states that “Any increase in appropriation at the legal level of control of the local government, whether accomplished through a change in anticipated revenues in any fund or through a transfer of appropriations among departments, shall require the approval of the governing authority. Such amendment shall be adopted by ordinance or resolution.”

2.1.0 Introduction

Pursuant to the Municipal Code of Ordinances, Part II, Section 406; The City Council adopts the final operating budget for the ensuing fiscal year. Periodically, the adopted budget needs to be amended to account for changes in operations that occur during the fiscal year. This authority to amend the budget is addressed in the City Charter § 6.33(a).

There are two types of Budget Amendments: Major Budget Amendment & Minor Budget Amendment. The Major Budget Amendment is defined as any increase above the legal level of control. The Major Budget Amendment conforms to the above listed code sections and includes any adjustment to salaries or benefits. The Minor Budget Amendment is below the legal level of control and requires approval from the City Manager.

2.1.0 Policy

The Department Director will initiate the Major Budget Amendment and submit it as an Agenda Item for the next regular session council meeting. The Major Budget Amendment includes any adjustment to salaries, benefits, transfers between funds, transfers between departments, unbudgeted capital asset purchases, use of Contingency Expense, additional revenues or expenses that exceed the legal level of control.

The Department Director will initiate the Minor Budget Amendment and submit it to the City Manager for approval. The Minor Budget Amendment allows the transfer between line items within the department or Fund; as long as the legal level of control is not exceeded and adequate funds are available for transfer. Salaries and Benefits are not eligible for a Minor Budget Amendment.

APPENDIX B

GLOSSARY OF TERMS

GLOSSARY

The City's Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Budget document in understanding these terms, a glossary has been included in this document.

ACCRUAL BASIS OF ACCOUNTING

A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the related cash flows.

ADOPTED (APPROVED) BUDGET

The funds appropriated by the City Council at the beginning of the year.

AD VALOREM TAX

Commonly referred to as property taxes, are levied on both real and personal property based upon the property's assessed valuation and the millage rate.

APPROPRIATION

A legal authorization to incur obligations and to make expenditures for specific purposes.

ASSESSED VALUATION

The valuation set upon real estate and certain personal property by the Property Appraiser as a basis for levying Ad Valorem (property) taxes.

BALANCED BUDGET

To the extent that the Appropriated Revenues and Estimated Budget Savings equal or exceed the Appropriated Expenditures, the budget is considered balanced. Should the Appropriated Expenditures exceed the Appropriated Revenues and Estimated Budget Savings, the difference would be shown in the revenue section as Beginning Surplus. The amount of the Beginning Surplus would specify the amount by which the Fund Balance would be reduced.

BASIS OF ACCOUNTING

The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (that is, when the transactions or events take place), or on a cash basis (that is, when cash is received or paid). Basis of accounting is an essential part of measurement focus, because a particular timing of recognition is necessary to accomplish a particular measurement focus.

BOND

A long-term debt obligation primarily used to finance capital projects or other long-term obligations. A bond represents a promise to repay a specified sum of money called the face value or principal amount at a specified maturity date or dates in the future, together with periodic interest at a specified rate.

BUDGET

An operational guide of planned financial activity for a specified period of time (fiscal year or project length) estimating all anticipated revenues and expected expenditures/expenses for the budget period. A policy document, which communicates programmatic goals and objectives and the anticipated means for achieving them.

BUDGET AMENDMENT

The transfer of funds from one appropriation account to another, requiring approval of City Manager, Finance Director, and Department Director.

BUDGET CALENDAR

The schedule of target dates that a government follows in the preparation of preliminary budgets and the adoption of the final budget.

BUDGET RESOLUTION

The official enactment by the City Council legally authorizing City Officials to obligate and expend resources.

BUDGET OFFICER

“Budget officer” means that local government officials charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.

BUDGET ORDINANCE

“Ordinance,” or “Resolution” means that governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.

BUDGET PERIOD

Budget period, means the period for which a budget is proposed or a budget ordinance or resolution is adopted.

BUDGETARY BASIS OF ACCOUNTING

This refers to the basis of accounting used to estimate when revenues and expenditures are recognized for budgetary purposes. This generally takes one of three forms: GAAP, cash, or modified accrual.

BUDGETARY CONTROL

The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources. The level of budgetary controls that is the point at which expenditures cannot legally exceed the appropriated amount.

CAPITAL BUDGET

A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget.

CAPITAL EXPENDITURES

All charges incurred to acquire equipment, land, buildings, improvements of land or buildings, fixtures, and other permanent improvements with a value in excess of \$500 and a useful life expectancy of greater than 1 year.

CAPITAL IMPROVEMENTS

Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as “Infrastructure.” See also “Capital Project”.

CAPITAL PROJECT

Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called “Capital Improvements.”

CASH BASIS OF ACCOUNTING

A basis of accounting in which transactions or events are recognized when related cash amounts are received or disbursed.

CONTINGENCY

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

DEBT

An obligation resulting from the borrowing of money or from the purchase of goods and services on credit. The City Council must approve all debt instruments.

DEBT SERVICE FUND

A governmental fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Also known as "Sinking Fund".

DEPARTMENT

An organizational unit of government, which is functionally unique in its delivery of services.

DISTINGUISHED BUDGET PRESENTATION AWARD PROGRAM

A voluntary awards program administered by the Government Finance Officers Association (GFOA) to encourage governments to prepare effective budget documents.

EMPLOYEE (OR FRINGE) BENEFITS

Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and Medicare, and the various pension, medical, and life insurance plans.

ENCUMBRANCE

The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure. Adopted Budget FY2011

ENTERPRISE FUND

A proprietary fund used to account for business-like operations of a government to provide goods and or services to the general public. The intent is that enterprise fund operations should be supported by user fees on a cost recovery basis. The periodic determination of revenues and expenses is appropriate for capital maintenance, management control, or other public policy. An example of an enterprise fund is Storm water Utility.

EXPENDITURE

The incurring of a liability, the payment of cash, or the transfer of property for the purpose of acquiring an asset, or a service or settling a loss. A decrease in net financial resources under the current financial resources measurement focus not properly classified as "Other Financing Uses".

FIDUCIARY FUND

Fiduciary Fund means those trust and agency funds used to account "Fiscal year" means the period for which a budget is proposed or a budget ordinance or resolution is adopted for the local government's general funds, each special revenue fund, if any, and each debt service fund, if any.

FISCAL POLICY

A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

FISCAL YEAR

A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City's fiscal year runs from January 1st to December 31st.

FUND

An accounting and reporting entity with a self-balancing set of accounts. Funds are created to establish accountability for revenues and expenses, which are segregated for the purpose of carrying out a specific purpose or range of activities.

FUND BALANCE (undesignated/unreserved)

Refers to the excess of assets over liabilities and is therefore, generally known as amount available for appropriation.

FUND BALANCE (designated/reserved)

Refers to the excess of assets over liabilities and is designated or reserved for a particular item, e.g. "Fund Balance Reserved for Encumbrances".

FUND BALANCE (carried forward)

Funds on hand at year end resulting from collections of revenue in excess of anticipations and/or unexpended appropriations which are included as a revenue source in the budget of the ensuing year.

GENERAL FUND

The chief operating fund used to account for both general government transactions and those financial resources not required to be accounted for in another fund.

GOALS

A measurable statement of desired conditions to be maintained or achieved.

GOVERNING AUTHORITY

Governing authority means that official or group of officials responsible for governance of the unit of local government.

GOVERNMENTAL FUNDS

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except for those accounted for in proprietary funds and fiduciary funds.

INTERFUND TRANSFERS

Flows of assets (such as cash or goods) between funds of the primary government without equivalent flows of assets in return and without a requirement for repayment.

INTERGOVERNMENTAL REVENUE

Funds received from federal, state and other local government sources in the form of grants, shared revenues, entitlements, or payments in lieu of taxes.

LEGAL LEVEL OF CONTROL

Legal level of control is the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not

preclude the governing authority of a local government from establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

MILLAGE RATE

The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property. One mill is equal to one dollar per thousand.

MODIFIED ACCRUAL ACCOUNTING

A basis of accounting in which revenues are recorded when collected within the current period or soon enough thereafter to be used to pay liabilities of the current period and expenditures are recognized when the related liability is incurred.

NON-DEPARTMENTAL (CITY-WIDE)

A group of accounts which are not directly related to a department's primary service activities, or which are separate from departmental operations for control purposes.

OBJECTIVES

Unambiguous statements of performance intentions expressed in measurable terms.

OPERATING BUDGET

The portion of the budget pertaining to daily operations that provides basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services and capital outlay.

OPERATING EXPENSES

The cost for personnel, materials and equipment required for a department to function. Another example would be Proprietary Fund expenses related directly to the primary activities of the fund.

OPERATING REVENUES

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services. Another example would be Proprietary Fund user fees for goods and/or services that are directly related to the primary activities of the fund.

PERFORMANCE INDICATORS

Special quantitative and qualitative measure of work performed as an objective of a department.

PERSONNEL SERVICES

Expenditures for salaries, wages, and fringe benefits of a government's employees.

PROPRIETARY FUNDS

Used to account for government's ongoing organizations and activities that are similar to those found in the private sector.

RETAINED EARNINGS

A fund equity account which reflects accumulated net earnings (or losses) in a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

RESERVE

An account to indicate that a portion of funds have been legally restricted for a specific purpose, or not available for appropriation and subsequent spending. A reserve for working capital is a budgetary reserve set aside for cash flow needs, emergencies, or unforeseen expenditure/revenue shortfalls.

REVENUE

Funds that the City receives as income. It includes such items as taxes, licenses, user fees, service charges, fines and penalties, and grants.

REVENUE BONDS

Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

ROLLED BACK RATE

The millage rate which, exclusive of new construction, will provide the same property (Ad Valorem) tax revenue for each taxing entity as was levied during the prior year. The rolled back rate controls for changes in the market value of property and represents "no tax increase". The only source of additional tax revenue, if the rolled-back rate is levied, is the tax upon new construction.

SINKING FUND

A reserve fund accumulated over a period of time for retirement of a debt.

SPECIAL REVENUE FUND

A fund in which the revenues are designated for use for specific purposes or activities.

TAX DIGEST

Official list of all property owners, the assessed value (100% of fair market value), and the tax due on their property.

TAXES

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Hiram are approved by the City Council and are within limits determined by the State.

UNIT OF LOCAL GOVERNMENT

Unit of local government, "unit," or "local government" means a municipality, county, consolidated city-county government, or other political subdivision of the state. Such terms do not include any local school district or board of education. For purposes of this paragraph, "county" includes any county officer who is paid in whole or in part on a salary basis and over whom the county governing authority exercises budgetary authority.

WORKING CAPITAL

A dollar amount reserved in (General Fund) fund balance that is available for unforeseen emergencies, to handle shortfalls caused by revenue declines, and to provide cash liquidity during periods of low cash flow.

APPENDIX C

ABBREVIATIONS & ACRONYMS

ABBREVIATIONS & ACRONYMS

ACS	American Community Survey
ADA	American with Disabilities Act
APB	Accounting Principles Board
ARC	Atlanta Regional Commission
ASE	Automotive Service Excellence
BCBS	Blue Cross/Blue Shield
BOC	Board of Commissioners
BOE	Board of Education
CCWSA	Cherokee County Water and Sewer Authority
CIP	Capital Improvement Program
COLA	Cost of Living Adjustment
CTP	Comprehensive Transportation Plan
CVB	Convention and Visitors Bureau
DDA	Downtown Development Authority
DOL	Department of Labor
DOR	Georgia Department of Revenue
EPD	Environmental Protection Division
F/T	Full Time
FASB	Financial Accounting Standards Board
FEMA	Federal Emergency Management Association
FICA	Federal Insurance Contributions Act
FLSA	Fair Labor Standards Act
FMLA	Family Medical Leave Act
FSA	Flexible Spending Arrangement
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GAAS	Generally Accepted Auditing Standards
GAGAS	Generally Accepted Governmental Auditing Standards
GAO	General Accounting Office
GASB	Government Accounting Standards Board
GDOT	Georgia Department of Transportation
GEMA	Georgia Emergency Management Agency
GMA	Georgia Municipal Association
GFOA	Government Finance Officers' Association
GGTCFC	Georgia Government Transparency and Campaign Finance Commission
GMEBS	Georgia Municipal Employees Benefit System
HRA	Health Reimbursement Arrangement
IGA	Intergovernmental Agreement
IT	Information Technology
LCI	Livable Centers Initiative
LMIG	Local Maintenance Improvement Grant
LOST	Local Option Sales Tax
NPDES	National Pollutant Discharge Elimination System
OMB	Office of Management and Budget
P/T	Part Time
SPLOST	Special Purpose Local Option Sales Tax
SOS	Georgia Secretary or State's Office
TAD	Tax Allocation District

TAVT	Title Ad Valorem Tax
TE	Transportation Enhancement
URA	Urban redevelopment Area
USACE	United States Army Corps of Engineers

APPENDIX D

GEORGIA LAW ON LOCAL GOVERNMENT BUDGETS

GEORGIA LAW ON LOCAL GOVERNMENT BUDGETS

36-81-2. Definitions.**Statute text**

As used in this article, the term:

- (1) "Budget" means a plan of financial operation embodying an estimate of proposed expenditures during a budget period and the proposed means of financing them.
- (2) "Budget officer" means that local government official charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.
- (3) "Budget ordinance," "ordinance," or "resolution" means that governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.
- (4) "Budget period" means the period for which a budget is proposed or a budget ordinance or resolution is adopted.
- (5) "Capital projects fund" means a fund used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by resources from proprietary type activities which are accounted for in enterprise funds or those financed with funds held by the local government in a trustee capacity.
- (6) "Debt service fund" means a fund used to account for the accumulation of resources for and the payment of general long-term debt principal and interest.
- (7) "Enterprise fund" means a fund used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing authority is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or where the governing authority has decided that periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. For purposes of this paragraph, the term "costs" means expenses, including depreciation.
- (8) "Fiduciary fund" means those trust and agency funds used to account for assets held by a local government in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.
- (9) "Fiscal year" means the period for which a budget is proposed or a budget ordinance or resolution is adopted for the local government's general fund, each special revenue fund, if any, and each debt service fund, if any.
- (10) "Fund" means a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

(11) "General fund" means the fund used to account for all financial resources except those required to be accounted for in another fund.

(12) "Governing authority" means that official or group of officials responsible for governance of the unit of local government.

(13) "Internal service fund" means a fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit or to other governmental units on a cost-reimbursement basis.

(14) "Legal level of control" means the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government from establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

(15) "Special revenue fund" means a fund used to account for the proceeds of specific revenue sources, other than those for major capital projects or those held by the government in a trustee capacity, that are legally restricted to expenditure for specified purposes.

(16) "Unit of local government," "unit," or "local government" means a municipality, county, consolidated city-county government, or other political subdivision of the state. Such terms do not include any local school district or board of education. For purposes of this paragraph, "county" includes any county officer who is paid in whole or in part on a salary basis and over whom the county governing authority exercises budgetary authority.

36-81-3. Establishment of fiscal year; requirement of annual balanced budget; adoption of budget ordinances or resolutions generally; budget amendments; uniform chart of accounts.

Statute text

(a) The governing authority shall establish by ordinance, local law, or appropriate resolution a fiscal year for the operations of the local government.

(b) (1) Each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government. The annual balanced budget shall be adopted by ordinance or resolution and administered in accordance with this article.

(2) Each unit of local government shall adopt and operate under a project-length balanced budget for each capital projects fund in use by the government. The project-length balanced budget shall be adopted by ordinance or resolution in the year that the project initially begins and shall be administered in accordance with this article. The project-length balanced budget shall appropriate total expenditures for the duration of the capital project.

(3) A budget ordinance or resolution is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations.

(4) Nothing contained in this Code section shall preclude a local government from adopting a budget for any funds used by the local government other than those specifically identified in paragraphs (1) and (2) of this subsection, including enterprise funds, internal service funds, and fiduciary funds.

(c) For each fiscal year beginning on or after January 1, 1982, each unit of local government shall adopt and utilize a budget ordinance or resolution as provided in this article.

(d) Nothing contained in this Code section shall preclude a local government from amending its budget so as to adapt to changing governmental needs during the budget period. Amendments shall be made as follows, unless otherwise provided by charter or local law:

(1) Any increase in appropriation at the legal level of control of the local government, whether accomplished through a change in anticipated revenues in any fund or through a transfer of appropriations among departments, shall require the approval of the governing authority. Such amendment shall be adopted by ordinance or resolution;

(2) Transfers of appropriations within any fund below the local government's legal level of control shall require only the approval of the budget officer; and

(3) The governing authority of a local government may amend the legal level of control to establish a more detailed level of budgetary control at any time during the budget period. Said amendment shall be adopted by ordinance or resolution.

(e) The Department of Community Affairs, in cooperation with the Association County Commissioners of Georgia and the Georgia Municipal Association, shall develop local government uniform charts of accounts. The uniform charts of accounts, including any subsequent revisions thereto, shall require approval of the state auditor prior to final adoption by the Department of Community Affairs. All units of local government shall adopt and use such initial uniform charts of accounts within 18 months following adoption of the uniform charts of accounts by the Department of Community Affairs. The department shall adopt the initial local government uniform charts of accounts no later than December 31, 1998. The department shall be authorized to grant a waiver delaying adoption of the initial uniform charts of accounts for a period of time not to exceed one year upon a clear demonstration that conversion of the accounting system of the requesting local government, within the time period specified in this subsection, would be unduly burdensome.

(f) The department's implementation of subsection (e) of this Code section shall be subject to Chapter 13 of Title 50, the "Georgia Administrative Procedure Act."

36-81-4. Appointment of budget officer; performance of duties by governing authority in absence of appointment; utilization of executive budget.

Statute text

(a) Unless provided to the contrary by local charter or local Act, each local government may appoint a budget officer to serve at the will of the governing authority.

(b) In those units of local government in which there is no budget officer, the governing authority shall perform all duties of the budget officer as set forth in Code Section 36-81-5.

(c) Nothing in this Code section shall preclude the utilization of an executive budget, under which an elected or appointed official, authorized by charter or local law and acting as the chief executive of the governmental unit, exercises the initial budgetary policy-making function, while another individual, designated as provided in this Code section as budget officer, exercises the administrative functions of budgetary preparation and control.

36-81-5. Preparation of proposed budget; submission to governing authority; public review of proposed budget; notice and conduct of budget hearing.**Statute text**

(a) By the date established by each governing authority, in such manner and form as may be necessary to effect this article, and consistent with the local government's accounting system, the budget officer shall prepare a proposed budget for the local government for the ensuing budget period.

(b) The proposed budget shall, at a minimum, be an estimate of the financial requirements at the legal level of control for each fund requiring a budget for the appropriate budget period and shall be in such form and detail, with such supporting information and justifications, as may be prescribed by the budget officer or the governing authority. The budget document, at a minimum, shall provide, for the appropriate budget period, a statement of the amount budgeted for anticipated revenues by source and the amount budgeted for expenditures at the legal level of control. In accordance with the minimum required legal level of control, the budget document shall, at a minimum, provide a statement of the amount budgeted for expenditures by department for each fund for which a budget is required. This does not preclude the governing authority of a local government from preparing a budget document or establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

(c) On the date established by each governing authority, the proposed budget shall be submitted to the governing authority for that body's review prior to enactment of the budget ordinance or resolution.

(d) On the day that the proposed budget is submitted to the governing authority for consideration, a copy of the budget shall be placed in a public location which is convenient to the residents of the unit of local government. The governing authority shall make every effort to provide convenient access to the residents during reasonable business hours so as to accord every opportunity to the public to review the budget prior to adoption by the governing authority. A copy of the budget shall also be made available, upon request, to the news media.

(e) A statement advising the residents of the local unit of government of the availability of the proposed budget shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The notice shall be published during the week in which the proposed budget is submitted to the governing authority. In addition, the statement shall also advise the residents that a public hearing will be held at which time any persons wishing to be heard on the budget may appear. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.

(f) At least one week prior to the meeting of the governing authority at which adoption of the budget ordinance or resolution will be considered, the governing authority shall conduct a public hearing, at which time any persons wishing to be heard on the budget may appear.

(g) (1) The governing authority shall give notice of the time and place of the budget hearing required by subsection (f) of this Code section at least one week before the budget hearing is held. The notice shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.

(2) The notice required by paragraph (1) of this subsection may be included in the statement published pursuant to subsection (e) of this Code section in lieu of separate publication of the notice.

(h) Nothing in this Code section shall be deemed to preclude the conduct of further budget hearings if the governing body deems such hearings necessary and complies with the requirements of subsection (e) of this Code section.

36-81-6. Adoption of budget ordinance or resolution; form of budget.

Statute text

(a) On a date after the conclusion of the hearing required in subsection (f) of Code Section 36-81-5, the governing authority shall adopt a budget ordinance or resolution making appropriations in such sums as the governing authority may deem sufficient, whether greater or less than the sums presented in the proposed budget. The budget ordinance or resolution shall be adopted at a public meeting which shall be advertised in accordance with the procedures set forth in subsection (e) of Code Section 36-81-5 at least one week prior to the meeting.

(b) The budget may be prepared in any form that the governing authority deems most efficient in enabling it to make the fiscal policy decisions embodied in the budget, but such budget shall be subject to the provisions of this article.

APPENDIX E

BUDGET ORDINANCE

ORDINANCE TO PROVIDE FOR THE ADOPTION OF A BUDGET, ITS EXECUTION AND EFFECT FOR THE FISCAL YEAR BEGINNING JULY 1, 2016 AND ENDING JUNE 30, 2017.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF WOODSTOCK, GEORGIA:

Section I. There is hereby adopted for the fiscal year July 1, 2016 through June 30, 2017 a balanced city-wide budget for the City of Woodstock, Georgia of \$38,077,704 based on the budget estimates as prepared by management.

Section II. General Fund. There is hereby established a General Fund for the City of Woodstock with an appropriation of \$19,006,468 for the general operation and legal obligations in FY 2016 - 2017.

General Fund revenues for the fiscal year are estimated as follows:

General Property Taxes	\$ 10,549,600
Selective Sales & Use Taxes	1,425,000
Business Taxes	2,575,000
Fines & Forfeitures	1,504,000
Regulatory Fees	1,144,127
Indirect Cost Allocation	1,282,791
All Other Revenue Classes	<u>525,950</u>
Total Estimated Revenue	\$ 19,006,468

Section III. There is appropriated for the General Fund, general operation and payment of certain legal obligations of the City of Woodstock for the fiscal year totaling \$19,006,468 or as much as may be deemed necessary by management, not to exceed this amount without further City Council approval:

Mayor & Council	\$281,631	Building	536,577
Administration	392,094	Community Development	634,592
City Clerk	154,441	GIS	183,798
Finance	670,442	Economic Development	<u>234,780</u>
Technology	692,538	Total Expenditures	\$ 19,006,468
Human Resources	330,130		
General Services	2,092,424		
Court Services	803,524		
Police	5,157,266		
Fire	3,938,972		
Public Works	132,042		
Building & Grounds	915,032		
Streets –Public Works	785,876		
Parks & Recreation	1,070,309		

Section IV: A copy of the budget supporting the appropriations set forth in Section III, shall be attested by the City Clerk and maintained as an official record in the office of the City's Chief Financial Officer and in the office of the City Clerk.

Section V: Tax Allocation District Fund. There is hereby established a Tax Allocation District Fund for the City of Woodstock and with an appropriation to service tax allocation projects of \$441,200. Revenues for the Tax Allocation District Fund shall be exclusively from the ad valorem tax collection of the tax allocation district.

Revenues for the Tax Allocation District Fund are estimated from the following sources:

General Property Taxes	\$ 441,200
------------------------	------------

The following disbursements are authorized for the fiscal year:

General Service	\$ 441,200
-----------------	------------

Total Expenditures	\$ 441,200
--------------------	------------

Section VI: Tree Preservation Fund. There is hereby established a Tree Preservation Fund for the City of Woodstock and with an appropriation to service tree replacement projects of \$10,442. Revenues for the Tree Preservation Fund shall be provided from tree preservation contributions.

Revenues for the Tree Preservation Fund are estimated from the following sources:

Tree Preservation Contribution	\$ 10,442
--------------------------------	-----------

The following disbursements are authorized for the fiscal year:

Tree Preservation Expenditures	\$ 10,442
--------------------------------	-----------

Section VII: Confiscated Assets Fund. There is hereby established a Confiscated Asset Fund for the City of Woodstock and with an appropriation to service police projects of \$32,200. Revenues for the Confiscated Asset Fund shall be provided from police confiscation.

Revenues for the Confiscated Asset Fund are estimated from the following sources:

Confiscations	\$ 32,200
---------------	-----------

The following disbursements are authorized for the fiscal year:

Miscellaneous Expenditures	\$ 32,200
----------------------------	-----------

Section VIII: Multiple Grant Fund. There is hereby established a Multiple Grant Fund for the City of Woodstock and with an appropriation to service various grant funded projects in the amount of \$754,291. Revenues for the Multiple Grant Fund shall be provided from various

funding sources.

Revenues for the Multiple Grant Fund are estimated from the following sources:

Grant Revenues \$ 754,291

The following disbursements are authorized for the fiscal year:

Grant Expenditures \$ 754,291

Section IX: Excise Tax Fund. There is hereby established an Excise Tax Fund for the City of Woodstock and with an appropriation to service special events of \$80,000. Revenues for the Excise Tax Fund shall be provided from excise tax on vehicle rentals.

Revenues for the Excise Tax Fund are estimated from the following sources:

Excise Tax Rentals \$ 80,000

The following disbursements are authorized for the fiscal year:

Special Events \$ 80,000

Section X: Capital Equipment Fund. There is hereby established a Capital Equipment Fund for the City of Woodstock and with an appropriation in capital equipment improvements of \$902,610. Various Capital project shall also be developed in the fund for financing purposes with related debt service being recognized in the general fund. Revenues for the Capital Equipment Fund shall be from the General Fund and loan proceeds.

The following disbursements are authorized for the fiscal year:

City Clerk	\$ 25,000
Human Resource	\$ 42,010
Police	279,500
Fire	515,000
Community Development	<u>41,100</u>
Total Expenditures	\$ 902,610

Section XI: Impact Fee Fund. There is hereby established an Impact Fee Fund for the City of Woodstock and with an appropriation for park & recreation improvements of \$1,199,000.

Revenues for the Impact Fee Fund shall be from fee assessed new development:

Impact Fees	\$ 795,000
Interest Earnings	4,000

Use of Reserves	<u>400,000</u>
Total Impact Fee Revenues	\$ 1,199,000

The following disbursements are authorized for the fiscal year:

Parks – Capital Outlay	\$ 1,139,000
Management Fee Paid to	<u>60,000</u>
General Fund	\$ 1,199,000

Section XII: Green Prints Project Fund. There is hereby established a Green Prints Project Fund for the City of Woodstock and with an appropriation to service Green Prints projects in Woodstock of \$24,000. Revenues for the fund shall be provided from private contributions.

Revenues for the Green Prints Project Fund are estimated from the following sources:

Contributions & Donations	\$ 24,000
Total Green Prints Revenues	\$ 24,000

The following disbursements are authorized for the fiscal year:

Misc Green Prints Projects	\$ 24,000
----------------------------	-----------

Section XIII: Urban Redevelopment Agency (URA) 2009 Fund. There is hereby established an Urban Redevelopment Agency 2009 Fund for the City of Woodstock and with an appropriation to service URA projects in Woodstock of \$106,100. Revenues for the fund shall be provided from reserves.

Revenues for the Urban Redevelopment Agency (URA) 2009 Fund are estimated from the following sources:

Reserves	<u>106,100</u>
Total URA 2009 Revenues	\$ 106,100

The following disbursements are authorized for the fiscal year:

URA Projects	\$ 106,100
--------------	------------

Section XIV. SPLOST IV. There is hereby established a SPLOST IV for the City of Woodstock with an appropriation of \$3,405,207.

Estimated revenues for the SPLOST IV fund shall be from the following sources:

SPLOST IV	<u>\$ 3,405,207</u>
-----------	---------------------

Total Revenues	\$ 3,405,207
----------------	--------------

The following estimated disbursements are authorized at \$3,405,207 for the fiscal year:

General Services	\$ 552,656
Fire Department	107,353
Streets	407,093
Waste Water Treatment Plan	99,313
Sewer Mains & Collections	33,000
Water Transmission	441,514
Parks & Recreation	<u>1,764,278</u>
Total Expenditures	\$ 3,405,207

Section XV. Water & Sewer Fund. There is hereby established a Water & Sewer Fund for the City of Woodstock with an appropriation of \$10,155,798.

Revenues for the Water & Sewer Fund are estimated from the following sources:

Water and Sewer Sales	\$ 3,462,093
Sewer Charges	4,186,765
Tap Fees	1,375,000
Late Charges	130,000
Other Revenue	58,000
Reserves	<u>943,940</u>
Total Estimated Revenue	\$ 10,155,798

The following estimated disbursements are authorized for the fiscal year:

Customer Acct. & Collections	\$ 287,248
Depreciation & Capital	2,215,085
General Services	78,668
Waste Water Treatment Plant	2,934,093
Sewer Mains & Collections	926,014
Metering	223,604
Water Transmission	2,481,086
Allocation to G/F	<u>1,010,000</u>
Total Expenditures	\$ 10,155,798

Section XVI. Storm Water Utility. There is hereby established a Storm Water Utility Fund for the City of Woodstock with an appropriation of \$1,200,387.

Estimated revenues for the Storm Water Utility fund shall be from the following sources:

Storm Water Fees	\$ 1,200,387
Reserves	<u>0</u>
Total Revenues	\$ 1,200,387

The following estimated disbursement is authorized at \$1,200,387 for the fiscal year.

Stormwater Utility Expenditures	\$ 1,200,387
---------------------------------	--------------

Section XVII. Amphitheater. There is hereby established an Amphitheater Fund for the City of Woodstock with an appropriation of \$420,000.

Estimated revenues for the Amphitheater fund shall be from the following sources:

Transfer in from SPLOST IV	\$ 20,000
Transfer in from Impact Fee Fund	<u>400,000</u>
Total Revenues	\$ 420,000

The following estimated disbursements are authorized at \$420,000 for the fiscal year:

Capital Outlay –	
Greenroom Buildout	\$ 20,000
Construction	<u>400,000</u>
Total Expenditures	\$ 420,000

Section XVIII. Hotel/Motel Tax Fund. There is hereby established a Hotel/Motel Tax Fund for the City of Woodstock with an appropriation of \$340,000.

Estimated revenues for the Hotel/Motel Tax Fund shall be from the following source:

Hotel/Motel Tax	\$ 340,000
-----------------	------------

Estimated disbursements are authorized at \$122,964 DDA/ CVB Staff Salaries and benefits and expenditures; plus \$117,921 for DDA Contributions, \$42,478 for CVB Contributions and \$56,637 for Main Street Contributions

DDA/CVB Salaries & Benefits	\$ 122,964
DDA Contributions	117,921
CVB Contributions	42,478

Main Street Contribution	<u>56,637</u>
Total Expenditures	\$ 340,000

Section XIX. Additional Provisions. There is hereby established additional salary adjustment (COLA), longevity plan implementation, intern pay structure definition and moratorium provisions related to the fiscal year July 1, 2016 through June 30, 2017 Budget.

- The additional salary adjustment (COLA) shall only apply to non-probationary employees that are year-round part-time and full-time.
- The longevity payout shall apply to regular full-time employees who have been employed by the city for consecutive years as of their anniversary date will be eligible to receive a lump sum longevity incentive annually at the next regularly scheduled payroll following their anniversary date based on their most recent date of hire as a regular full-time employee. Lump sum longevity incentives will be paid as follows, subject to annual budget appropriation:

Years of Service	Amount
< 5	\$ -
5	\$ 250.00
6 - 10	\$ 500.00
11 - 15	\$ 750.00
16 - 19	\$ 1,000.00
20 = <	\$ 1,500.00

- The intern pay structure shall be defined as follows:
 - \$8.00 per hour for high school student intern
 - \$10.00 per hour for college undergraduate student intern
 - \$12.00 per hour for graduate student intern
- A moratorium is placed on the cashing-in leave time by city employees during the fiscal year, except for medical related requests or other severe emergencies as determined by the City Manager.

Donald P. "Donnie" Henriques, Mayor



CITY OF WOODSTOCK, GEORGIA

DONE, RATIFIED AND PASSED by the Mayor and Council of the City of Woodstock, Georgia at the special session assembled this 13th day of June 2016.

ATTEST



Rhonda L. Pezzello, City Clerk