

CITY OF ADAIRSVILLE, GEORGIA

2016 BUDGET

City of Adairsville, Georgia
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2016 Annual Budget

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The City of Adairsville, Georgia
Entity-Wide
2016 Budget Summary

2016 Entity-Wide Budget Summary

	General Fund	Hotel Motel Tax Fund	Confiscated Assets Fund	2008 SPLOST Fund	2014 SPLOST Fund	Water Fund	Gas Fund
Total Revenues	$ 2,915,800	$ 180,000	$ -	$ -	$ 720,000	$ 2,451,000	$3,206,000
Total Expenditures	3,085,100	-	-	140,000	757,000	2,311,300	3,042,000
Excess of Revenues over Expenditures	(169,300)	180,000	-	(140,000)	(37,000)	139,700	164,000
Transfers	180,000	(180,000)	-	-	-	-	-
Change in Fund Net Assets	$ 10,700	$ -	$ -	$ (140,000)	$ (37,000)	$ 139,700	$ 164,000
Total Capital Expenditures	$ 210,000	$ -	$ -	$ 140,000	$ 757,000	$ 600,000	$ 450,000

The City of Adairsville, Georgia
General Fund Budget Summary
For the Year Ending December 31, 2016

REVENUES:	**2016**
TAXES	$ 2,151,600
LICENSE AND PERMITS	59,000
INTERGOVERNMENTAL	45,000
FINES AND FORFEITURES	175,000
CHARGES FOR SERVICES	458,900
MISCELLANEOUS INCOME	22,500
INTEREST INCOME	3,800
TOTAL REVENUES	2,915,800
EXPENDITURES:	
CURRENT:	
MAYOR AND COUNCIL	102,100
ADMINISTRATION	653,700
POLICE	1,196,100
COURT SERVICES	132,400
CONTRACTED PUBLIC SERVICES	180,500
STREETS AND ROADS	462,600
CULTURE AND RECEATION	185,100
COMMUNITY DEVELOPMENT	172,600
TOTAL EXPENDITURES	3,085,100
OTHER FINANCING SOURCES (USES)	
TRANSFERS IN (HOTEL MOTEL TAX)	180,000
TOTAL OTHER FINANCING SOURCES(USES)	180,000
NET CHANGE IN FUND BALANCE	$ 10,700

The City of Adairsville, Georgia
General Fund Revenue Budget
For the Year Ending December 31, 2016

		2016 BUDGET	2015 BUDGET	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL
100.31.1100	PROP TAX/REAL CURRENT (1)	$ 415,000	$ 395,000	$ 405,983	$ 388,626	$ 423,553	$ 369,110
100.31.1200	PROP TAX/REAL PRIOR	75,000	80,000	67,922	78,887	101,620	99,201
100.31.1310	PROP TAX/MOTOR VEHICLE	110,000	100,000	153,066	103,164	21,967	18,682
100.31.1320	PROP TAX/MOBILE	1,000	1,000	842	852	1,058	768
100.31.1340	GA INTANGIBLE TAX	5,000	5,000	6,933	7,060	10,445	3,112
100.31.1450	RR EQUIPMENT TAX	100	200	142	141	128	-
100.31.1600	GA TRANSFER TAX	1,500	2,800	4,219	1,645	1,569	1,235
TOTAL GENERAL PROPERTY TAXES		607,600	584,000	639,107	580,375	560,340	492,108
100.31.1710	FRANCHISE TAX/ELECTRIC	265,000	265,000	271,178	254,578	286,986	286,986
100.31.1750	FRANCHISE TAX/CABLE	50,000	52,000	55,151	52,661	50,097	50,097
100.31.1760	FRANCHISE TAX/TELEPHONE	10,000	14,000	9,736	9,819	14,006	14,006
100.31.1791	FRANCHISE TAX/GARBAGE	5,000	7,000	4,315	5,164	6,835	6,549
100.31.3100	1% SALES TAX-LOST (2)	850,000	875,000	951,244	867,139	754,132	742,020
100.31.4100	HOTEL/MOTEL TAX (3)	-	-	-	92,669	72,482	61,903
TOTAL SALES & USE TAX		1,180,000	1,213,000	1,291,624	1,282,030	1,184,538	1,161,561
100.31.4200	MALT BEVERAGE TAXES	75,000	75,000	76,668	75,043	84,974	86,087
100.31.4300	MIXED DRINK TAX REVENUE	3,000	2,900	3,598	2,912	3,113	5,721
100.31.6200	INSURANCE PREMIUM TAX	240,000	240,000	250,689	239,762	231,563	218,010
100.31.6300	FINANCIAL INSTITUTION TAX	15,000	15,000	15,316	14,683	12,707	11,800
TOTAL BUSINESS TAXES		333,000	332,900	346,271	332,400	332,357	321,618
100.31.9901	EXCISE TAX (4)	27,000	26,500	32,583	-	-	-
100.31.9110	INT & PENALTY DELINQUENT	4,000	5,000	4,647	5,449	10,307	7,470
TOTAL TAXES		2,151,600	2,161,400	2,281,649	2,200,254	2,087,542	1,982,757
100.32.1110	BEER/WINE-POURING LIC	1,000	2,000	1,800	1,800	3,600	3,200
100.32.1130	DIST SPIRITS-POURING LIC	5,000	10,000	5,000	10,000	10,000	10,000
100.32.1200	LICENSES & PERMITS	50,000	50,000	52,083	53,686	60,264	54,266
100.32.1900	LAND DISTURBANCE FEES	-	500	-	-	-	-
100.32.2210	ZONING FEES	500	1,000	-	660	1,065	130
100.32.2230	BILLBOARD PERMIT FEES	2,500	2,500	-	1,900	3,760	1,459
TOTAL LICENSE & PERMITS		59,000	66,000	58,883	68,046	78,689	69,055
100.33.1110	COPS HIRING & RECOVERY PROG.	-	-	18,802	-	40,692	42,967
100.33.1111	DOJ BULLET PROOF VEST GRANT	-	-	1,390	-	4,225	-
100.33.4250	PAVING GRANTS /LMIG	45,000	44,291	85,717	-	-	139
TOTAL INTERGOVERNMENTAL		45,000	44,291	105,909	-	44,917	43,106
100.34.1910	ELECTION FEES	-	500	468	312	-	-
100.34.2900	MISC POLICE REVENUES	4,000	5,000	4,011	5,127	4,145	5,213
100.34.2901	CODE/COMMUNITY DEV	400	1,000	200	-	-	-
100.34.3900	MISC STREET REVENUES	-	-	1,662	-	-	-
100.34.3901	STREET LIGHTS REVENUES	-	-	-	-	-	164
100.34.7300	FESTIVAL/EVENTS REVENUE	65,000	60,000	57,369	57,568	57,158	61,392
100.34.9300	RETURNED CHECK CHARGES	1,500	1,500	1,670	1,425	1,955	1,625
100.34.9901	ADMINISTRATIVE CHARGES	388,000	310,000	320,000	346,500	337,400	291,000
TOTAL CHARGES FOR SERVICES		458,900	378,000	385,380	410,932	400,658	359,394

The City of Adairsville, Georgia
General Fund Revenue Budget
For the Year Ending December 31, 2016

		2016 BUDGET	2015 BUDGET	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL
100.35.1170	FINES & FORFEITURES (5)	160,000	150,000	171,400	160,733	175,568	160,599
100.35.1400	POLICE ADMINISTRATIVE FEES	7,500	7,500	7,563	7,589	8,090	6,887
100.35.1401	POLICE FUEL SURCHARGE	7,500	8,000	6,325	8,692	10,397	9,334
TOTAL FINES & FORFEITURES		175,000	165,500	185,288	177,014	194,055	176,820
100.36.1001	INTEREST INCOME	3,500	3,600	3,992	5,180	6,439	9,770
100.36.1002	INTEREST INCOME-UDAG	300	300	320	328	363	666
TOTAL INTEREST INCOME		3,800	3,900	4,312	5,508	6,802	10,436
100.37.1004	CONTRIBUTIONS/MISC	-	-	300	298	-	-
100.38.1000	TELECOMMUNICATIONS	22,500	22,500	23,958	22,506	21,780	21,780
100.38.1001	MISC REVENUE	-	2,500	2,421	2,963	9,967	-
100.38.3000	GEN. - INS. CLAIM REIMB.	-	-	18,401	63,531	9,595	4,704
TOTAL MISCELLANEOUS INCOME		22,500	25,000	45,080	89,298	41,342	26,484
100.38.9000	TRAIL GRANT	-	-	-	-	35,203	557
100.38.9007	TEA GRANT LOGTOWN	-	-	-	-	52,367	72,924
TOTAL OTHER GRANTS		-	-	-	-	87,570	73,481
	TRANSFER IN - HOTEL MOTEL TAX	180,000	125,000	99,968	32,970	-	1,205,807
	SALE OF CAPITAL ASSETS	-	-	20,300	-	-	-
TOTAL OTHER FINANCING SOURCES		180,000	125,000	120,268	32,970	-	1,205,807
TOTAL REVENUES		$3,095,800	$2,969,091	$ 3,186,769	$ 2,984,022	$ 2,941,575	$ 3,947,340

(1) 2015 Property Taxes based on final digest from tax commissioner's office.
(2) LOST is estimated to decline slightly vs 2014 collections.
(3) Hotel Motel Tax is budgeted in the Hotel Motel Tax Fund. The revenue is transferred into the General Fund. The General Fund has budgeted $83,000 for tourism expenditures, with the balance remaining in the fund.

City of Adairsville, Georgia
General Fund Budget
For the Year Ending December 31, 2016

		2016 BUDGET	2015 BUDGET	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL
MAYOR & COUNCIL							
1110.51.1100	SALARIES AND WAGES	15,600	$ 16,060	15,766	14,943	15,592	16,242
1110.51.2100	GROUP HEALTH INSURANCE	45,100	54,742	38,305	35,668	36,734	34,948
1110.51.2102	LIFE INSURANCE	600	555	355	492	540	562
1110.51.2200	PAYROLL TAXES	1,200	1,229	1,205	1,143	1,192	1,242
1110.52.1105	ELECTION COSTS	-	8,000	6,180	7,739	-	716
1100.52.1202	PROFESSIONAL FEES	-	-	-	50	-	-
1100.52.1304	OUTSIDE SERVICES	20,000	20,000	5,473	90	-	-
1100.52.3100	INSURANCE	9,300	9,226	8,247	4,900	2,089	4,221
1100.52.3500	TRAVEL	10,000	15,000	13,997	2,554	5,020	6,267
1100.53.1100	SUPPLIES	300	300	621	-	-	-
TOTAL MAYOR & COUNCIL M&O		102,100	125,113	90,149	67,579	61,167	64,198

City of Adairsville, Georgia
General Fund Budget
For the Year Ending December 31, 2016

		2016 BUDGET	2015 BUDGET	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL
ADMINISTRATION							
1510.51.1100	SALARIES AND WAGES	250,200	$ 222,190	263,439	249,875	295,640	299,711
1510.51.1300	WAGES - OVERTIME	3,600	3,000	1,177	3,742	1,838	995
1510.51.2100	GROUP HEALTH INSURANCE	40,800	36,809	35,892	32,048	34,157	34,458
1510.51.2102	LIFE INSURANCE	800	444	681	589	510	637
1510.51.2103	DISABILITY INSURANCE	1,400	1,063	1,556	2,348	2,188	2,687
1510.51.2200	PAYROLL TAXES	19,500	16,998	19,315	19,087	22,227	22,147
1510.51.2400	RETIREMENT	10,600	9,748	15,920	18,580	22,025	35,577
1510.51.2600	GA UNEMPLOYMENT	-	-	-	4,620	-	-
1510.51.2700	WORKERS COMP	2,600	2,599	1,693	2,379	1,908	1,392
1510.51.2900	OPEB EXPENSE	11,000	10,971	13,000	7,071	-	7,692
1510.52.1102	PROPERTY TAX BILLING	11,000	10,000	9,665	9,732	9,660	9,645
1510.52.1200	ACCOUNTING & UNIL BILLING	23,000	4,500	3,345	3,186	3,013	2,802
1510.52.1202	PROFESSIONAL FEES	10,000	15,000	5,629	4,013	15,489	13,327
1510.52.1304	OUTSIDE SERVICES	26,000	15,000	11,464	47,644	22,891	9,967
1510.52.2204	REPAIRS & MAINT/BLDGS	5,000	5,000	16,614	155	646	2,903
1510.52.2220	REPAIRS & MAINT/EQUIPMENT	1,000	2,000	1,360	19	1,187	851
1510.52.2222	REPAIRS & MAINT. VEHICLES	1,000	1,500	223	1,662	649	21
1510.52.2310	RENT - CSX	500	500	498	491	482	467
1510.52.2321	LEASE EXPENSE-PINNACLE	4,800	4,600	4,823	4,594	4,374	4,497
1510.52.2322	LEASE EXP-COPIER	12,000	2,600	3,556	2,567	2,567	2,567
1510.52.3100	INSURANCE	6,600	6,503	8,784	7,086	5,510	4,360
1510.52.3200	TELEPHONE	9,000	7,500	8,662	8,756	9,305	11,705
1510.52.3201	POSTAGE	4,500	1,000	1,186	671	915	676
1510.52.3300	ADVERTISING	2,500	3,000	2,275	2,132	2,457	1,802
1510.52.3500	TRAVEL	6,500	5,200	6,579	5,081	4,941	3,797
1510.52.3601	DUES & SUBSCRIPTIONS	2,800	2,600	2,434	2,561	2,892	2,849
1510.52.3902	BANK CHARGES	1,000	900	1,140	890	900	493
1510.53.1100	OFFICE SUPPLIES	7,500	6,000	7,203	5,453	3,599	4,507
1510.53.1230	UTILITIES	32,000	25,000	24,435	28,278	24,406	24,145
1510.53.1270	GAS & OIL	3,500	3,000	3,302	6,436	6,275	2,552
1510.53.1600	SMALL EQUIPMENT	1,000	1,000	478	-	-	3,543
1510.53.1609	COMPUTER EXPENSE	2,500	2,500	675	415	1,818	787
1510.53.1700	MATERIALS & SUPPLIES	6,500	3,500	2,310	5,611	3,314	5,043
1510.53.1702	UNIFORMS	500	500	210	175	180	-
1510.53.1710	TIRES & FUEL	1,000	1,000	-	-	137	-
1510.53.1750	MISCELLANEOUS	1,500	1,000	1,374	2,456	2,616	2,061
1510.54.1100	CAPITAL OUTLAY PROPERTY	130,000	-	-	-	-	-
TOTAL ADMINISTRATION M&O		653,700	434,724	480,897	490,403	510,716	520,663

City of Adairsville, Georgia
General Fund Budget
For the Year Ending December 31, 2016

		2016 BUDGET	2015 BUDGET	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL
POLICE							
3210.51.1100	SALARIES AND WAGES	627,000	613,196	598,703	610,431	584,411	570,037
3210.51.1300	WAGES - OVERTIME	45,000	55,000	51,704	53,385	61,335	61,367
3210.51.2100	GROUP HEALTH INSURANCE	130,800	117,958	95,240	124,304	113,110	119,753
3210.51.2102	LIFE INSURANCE	1,800	1,776	1,440	1,774	1,612	1,475
3210.51.2103	DISABILITY INSURANCE	5,000	5,177	4,938	5,539	5,090	4,745
3210.51.2200	PAYROLL TAXES	51,400	51,117	48,251	48,586	46,941	44,514
3210.51.2400	RETIREMENT	27,900	28,328	28,007	40,616	41,019	62,608
3210.51.2401	POAB MONTHLY ANNUITY	2,500	2,500	1,220	1,600	2,080	2,780
3210.51.2700	WORKERS COMP	29,000	27,869	32,489	29,650	19,237	25,768
3210.51.2900	OPEB EXPENSE	-	-	-	943	-	6,011
3210.52.1202	PROFESSIONAL FEES	10,000	10,000	34,767	5,892	6,550	4,134
3210.52.1304	OUTSIDE SERVICES	12,500	12,500	24,314	14,476	13,102	13,296
3210.52.2204	REPAIRS & MAINT/BLDGS	5,000	2,500	5,542	807	91	2,231
3210.52.2205	AUTO EXP/VEHICLES	15,000	15,000	24,270	25,954	16,637	17,062
3210.52.2220	REPAIRS & MAINT/EQUIPMENT	2,500	2,500	2,130	2,897	2,497	2,088
3210.52.2320	EQUIP RENTAL & MAINT	5,000	5,000	613	4,937	13,481	14,663
3210.52.2322	COPIER LEASE	3,500	3,000	2,819	2,785	532	-
3210.52.3100	INSURANCE	47,000	45,511	33,682	24,120	22,408	21,546
3210.52.3200	TELEPHONE	21,000	21,000	20,704	19,379	18,722	11,160
3210.52.3201	POSTAGE	600	500	542	412	357	185
3210.52.3300	ADVERTISING	600	500	320	1,790	600	815
3210.52.3500	TRAVEL	17,500	17,500	15,339	12,110	16,103	5,959
3210.52.3601	DUES & SUBSCRIPTIONS	2,000	1,500	60	250	145	-
3210.52.3908	ALCOHOL INVEST/BACKGROUND	500	500	-	37	111	457
3210.52.3909	PRISONER MEDICAL	2,500	2,500	7,725	830	49	28
3210.53.1100	OFFICE SUPPLIES	5,000	5,000	3,890	4,840	4,686	4,320
3210.53.1230	UTILITIES	10,000	10,000	10,045	9,510	9,237	9,284
3210.53.1609	COMPUTER EXPENSE	7,000	7,000	3,478	4,520	8,992	2,682
3210.53.1700	MATERIALS & SUPPLIES	6,500	6,500	6,471	6,351	8,262	5,398
3210.53.1702	UNIFORMS	12,000	12,000	14,828	14,244	11,118	21,708
3210.53.1710	TIRES & FUEL	68,000	68,000	66,205	69,918	60,808	51,638
3210.53.1711	UNDERCOVER DRUG ENFORCEMENT	1,000	1,000	500	500	500	-
3210.53.1750	MISCELLANEOUS	1,000	1,000	62	363	1,350	86
3210.54.1100	CAPITAL OUTLAY-PROPERTY	20,000	-	-	-	15,111	-
3210.58.1205	LEASE / LOAN PAYMENTS	-	-	18,245	20,870	14,820	336
TOTAL POLICE M&O		1,196,100	1,153,432	1,158,543	1,164,620	1,121,104	1,088,134

City of Adairsville, Georgia
General Fund Budget
For the Year Ending December 31, 2016

		2016 BUDGET	2015 BUDGET	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL
COURT SERVICES							
3290.51.1100	SALARIES AND WAGES	38,200	36,978	34,785	34,956	28,609	31,306
3290.51.1300	WAGES - OVERTIME	-	-	110	946	120	308
3290.51.2100	GROUP HEALTH INSURANCE	8,000	7,130	2,928	-	5,350	6,011
3290.51.2102	LIFE INSURANCE	200	111	111	-	64	96
3290.51.2103	DISABILITY	300	358	-	-	225	332
3290.51.2200	PAYROLL TAXES	2,900	2,829	2,494	2,603	2,107	2,345
3290.51.2400	RETIREMENT	1,900	1,878	2,182	1,792	2,390	3,609
3290.51.2700	WORKERS COMP	200	428	129	117	93	149
3290.51.2900	OPEB EXPENSE	2,900	2,828	2,828	2,828	-	-
3290.52.1202	PROFESSIONAL FEES	12,000	4,800	4,200	4,615	-	-
3290.52.1304	OUTSIDE SERVICES	1,200	4,000	764	2,232	4,200	4,200
3290.52.3100	INSURANCE	500	531	197	-	-	-
3290.52.3201	POSTAGE	300	500	130	40	118	180
3290.52.3300	ADVERTISING	300	500	25	35	-	75
3290.52.3500	TRAVEL	2,000	2,000	2,005	671	264	675
3290.52.3601	DUES & SUBSCRIPTIONS	500	100	45	35	35	35
3290.52.3605	COURT COSTS	200	500	160	100	180	300
3290.52.3608	COURTWARE SERVICES	7,000	7,500	6,902	6,012	7,264	6,207
3290.52.3610	LOCAL VICTIM ASST/FINE	5,100	5,200	5,492	4,776	5,418	4,309
3290.52.3611	GSCCCA FINE & FORFEITURE	23,700	27,500	25,328	24,889	27,448	24,563
3290.52.3612	BARTOW COUNTY JAIL FEE	10,400	10,500	11,094	9,653	10,956	8,858
3290.52.3613	CO ADMIN/DRUG	5,100	3,000	5,496	3,764	2,524	517
3290.52.3614	POAB ANNUITY RET	6,500	6,500	6,994	6,635	6,718	6,484
3290.52.3903	CREDIT CARD SERVICE FEES	1,000	1,200	767	995	1,035	904
3290.53.1100	OFFICE SUPPLIES	1,000	1,000	194	432	348	262
3290.53.1700	MATERIALS & SUPPLIES	1,000	2,500	-	505	-	-
TOTAL COURT SERVICES		132,400	130,370	115,360	108,631	105,466	101,725

City of Adairsville, Georgia
General Fund Budget
For the Year Ending December 31, 2016

		2016 BUDGET	2015 BUDGET	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL
CONTRACTED PUBLIC SERVICES							
3510.57.1001	FIRE SERVICE AGREEMENT	-	56,334	215,016	205,167	178,248	186,804
	BARTOW COUNTY JAIL COSTS	6,000	-	-	-	-	-
	LIBRARY APPROPRIATION	67,500	67,500	65,000	62,500	62,499	62,499
	KEEP BARTOW BEAUTIFUL	3,000	3,000	3,355	2,341	1,773	-
	BARTOW COUNTY TOURISM	72,000	50,000	65,907	34,445	28,988	-
3510.57.2004	ANIMAL SHELTER	32,000	29,000	36,761	35,662	29,701	24,767
TOTAL CONTRACTED PUBLIC SERVICES		180,500	205,834	386,039	340,115	301,209	274,070

City of Adairsville, Georgia
General Fund Budget
For the Year Ending December 31, 2016

		2016 BUDGET	2015 BUDGET	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL
STREETS & ROADS							
4210.51.1100	SALARIES AND WAGES	145,000	148,231	91,883	94,346	62,030	60,726
4210.51.1300	WAGES - OVERTIME	5,000	5,000	16,602	7,724	963	3,819
4210.51.2100	GROUP HEALTH INSURANCE	39,800	25,484	19,366	15,231	15,923	21,540
4210.51.2102	LIFE INSURANCE	400	333	284	305	333	309
4210.51.2103	DISABILITY	600	1,324	846	876	879	800
4210.51.2200	PAYROLL TAXES	11,000	11,722	8,115	7,424	4,368	4,379
4210.51.2400	RETIREMENT	7,600	7,529	7,084	4,809	5,410	6,289
4210.51.2600	GA UNEMPLOYMENT	-	-	5,712	-	-	-
4210.51.2700	WORKERS COMP	7,500	7,421	10,451	7,460	5,190	7,748
4210.52.1202	PROFESSIONAL FEES	3,500	1,000	6,530	-	3,072	3,519
4210.52.1304	OUTSIDE SERVICES	8,500	5,000	42,775	10,362	11,500	2,410
4210.52.2204	REPAIR & MAINTENANCE/BLDGS	2,000	2,000	488	256	1,275	1,908
4210.52.2220	REPAIRS & MAINT EQUIPMENT	5,000	1,500	7,851	3,225	459	173
4210.52.2222	REPAIRS & MAINT. VEHICLES	10,000	10,000	5,007	24,096	15,073	8,533
4210.52.2320	EQUIP RENTAL & MAINT	5,000	2,500	3,157	2,019	1,688	56
4210.52.3100	INSURANCE	6,000	5,717	5,958	4,757	4,244	3,619
4210.52.3200	TELEPHONE	3,500	3,500	2,117	2,385	1,945	2,078
4210.52.3300	ADVERTISING	500	500	-	-	-	-
4210.52.3500	TRAVEL & EDUCATION	1,500	1,500	872	156	-	255
4210.52.3915	STREET PROJECTS / LMIG	45,000	-	109,697	-	56,259	14,227
4210.52.1100	OFFICE SUPPLIES	200	-	37	316	-	-
4210.53.1230	UTILITIES	1,500	1,500	1,427	1,277	1,371	1,514
4210.53.1235	STREET LIGHT EXPENSE	75,000	74,000	73,977	72,168	72,261	73,192
4210.53.1270	GAS & OIL	15,000	14,000	17,171	12,822	11,729	8,061
4210.53.1600	SMALL EQUIPMENT	5,000	5,000	3,694	400	1,250	2,173
4210.53.1700	MATERIALS & SUPPLIES	40,000	40,000	46,081	33,062	18,083	24,104
4210.53.1702	UNIFORMS	1,500	1,000	1,739	1,174	671	808
4210.54.1100	CAPITAL OUTLAY	17,000	75,000	36,836	-	25,979	47,954
TOTAL STREETS & ROADS		462,600	450,761	525,757	306,650	321,955	300,194

City of Adairsville, Georgia
General Fund Budget
For the Year Ending December 31, 2016

		2016 BUDGET	2015 BUDGET	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL
CULTURE & RECREATION							
6100.51.1100	SALARIES AND WAGES	6,000	-	-	-	-	-
6100.51.2200	PAYROLL TAXES	500	-	-	-	-	-
6100.51.2600	GA UNEMPLOYMENT	-	-	-	2,355	-	-
6100.52.1202	PROFESSIONAL FEES	5,000	5,000	-	-	-	-
6100.52.1304	OUTSIDE SERVICES	15,000	15,000	12,360	-	-	-
6100.52.2204	REPAIRS & MAINT/BLDGS	15,000	15,000	87,542	16,887	13,722	7,341
6100.52.2222	REPAIRS & MAINT VEHICLES	-	-	-	-	524	500
6100.52.3100	INSURANCE	1,600	1,563	1,805	2,975	3,103	2,932
6100.52.3906	PUBLIC FACILITIES	12,000	10,000	13,679	12,949	12,729	14,026
6100.52.	SPONSORSHIPS/EVENTS	12,500	7,500	-	-	-	-
6100.52.3907	FESTIVAL EXPENSE	52,000	52,000	45,588	46,754	50,724	37,151
6100.53.1230	UTILITIES	6,500	6,500	5,598	5,430	5,788	5,266
6100.53.1700	MATERIALS & SUPPLIES	2,000	2,000	2,369	275	749	1,200
6100.53.1708	DEPOT EXPENSES	13,000	13,000	5,593	13,720	8,312	10,679
6100.53.1750	MISCELLANEOUS	1,000	1,000	794	-	-	832
6100.53.1801	LANDFILL CLEANUP COSTS	-	-	249,234	-	-	-
6100.54.1000	CAPITAL OUTLAY	43,000	-	-	-	-	-
6100.54.1100	CAPITAL OUTLAY - CDBG GRANT	-	-	-	-	-	-
	CAPITAL OUTLAY -TEA/ LOGTOWN	-	25,000	-	-	-	-
6100.54.1406	TRAIL GRANT PROJECT	-	-	-	-	1,640	-
TOTAL CULTURE & RECREATION		185,100	153,563	424,562	101,345	97,291	79,927

City of Adairsville, Georgia
General Fund Budget
For the Year Ending December 31, 2016

		2016 BUDGET	2015 BUDGET	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL
COMMUNITY DEVELOPMENT							
7410.51.1100	SALARIES AND WAGES	104,000	81,110	59,740	52,076	50,528	
7410.51.1300	WAGES - OVERTIME	3,000	-	248	-	-	
7410.51.2100	GROUP HEALTH INSURANCE	21,400	18,565	10,021	8,424	5,749	
7410.51.2102	LIFE INSURANCE	200	222	83	102	92	
7410.51.2103	DISABILITY INSURANCE	600	932	494	505	458	
7410.51.2200	PAYROLL TAXES	8,200	6,205	4,209	3,782	3,819	
7410.51.2400	RETIREMENT	4,500	4,120	3,324	3,941	-	
7410.51.2700	WORKERS COMP	1,100	1,137	372	420	185	
7410.52.1202	PROFESSIONAL FEES	2,000	2,000	3,495	-	20,312	
7410.52.1304	OUTSIDE SERVICES	2,000	2,000	635	495	162	
7410.52.2222	REPAIRS & MAINT/VEHICLES	1,200	1,000	198	1,476	55	
7410.52.3100	INSURANCE	900	839	1,138	-	-	
7410.52.3200	TELEPHONE	2,000	1,000	1,023	1,090	819	
7410.52.3201	POSTAGE	500	500	453	-	-	
7410.52.3300	ADVERTISING	500	500	-	-	-	
7410.52.3500	TRAVEL	3,000	5,000	979	317	90	
7410.52.3601	DUES & SUBSCRIPTIONS	500	500	263	-	-	
7410.53.1100	OFFICE SUPPLIES	1,000	500	1,196	81	52	
7410.53.1270	GAS & OIL	4,500	3,500	2,142	3,512	1,478	
7410.53.1609	COMPUTER EXPENSE	2,000	1,000	-	-	559	
7410.53.1700	MATERIALS & SUPPLIES	1,000	1,000	980	505	425	
7410.53.1702	UNIFORMS	1,000	500	171	390	96	
7410.53.1750	MISCELLANEOUS	-	1,000	-	-	-	
7410.54.1100	CAPITAL OUTLAY	-	-	-	-	-	
7410.57.2001	DDA	7,500	7,500	549	7,500	3,890	
TOTAL COMMUNITY DEVELOPMENT		172,600	140,629	91,713	84,616	88,769	-

City of Adairsville, Georgia
General Fund
Capital Budget
For the Year Ending December 31, 2016

Class	Department	Description	Amount
Equipment	Administration	Software	130,000
	Police	Generator	20,000
Buildings	Public Works	Building Addition and Electrical	17,000
	Culture and Recreation	Depot Improvements	15,000
		Demolish S&H	28,000

General Note:
The City's capitalization policy is $5,000. All expenditures exceeding this level will be budgeted as Capital Outlays in the General Fund Budget. Each item is shown with an anticipated funding source. These sources include net assets of the fund or debt service. Any debt service is budgeted separately.

CITY OF ADAIRSVILLE, GEORGIA
HOTEL MOTEL TAX FUND BUDGET
FOR THE YEAR ENDING DECEMBER 31, 2016

REVENUES	
TAXES	180,000
TRANSFERS	
TRANSFER OUT - GENERAL FUND	(180,000)
NET CHANGE IN FUND BALANCE	-

40% OF HOTEL MOTEL TAX FUNDS ARE REQUIRED TO BE EXPENDED ON LOCAL TOURISM.

60% OF HOTEL MOTEL TAX FUNDS ARE ELIGIBLE FOR USE OF THE GENERAL FUND FOR FUNDING M&O.

City of Adairsville, Georgia
Confiscated Assets Fund
Budget for the Year Ending December 31, 2016

REVENUES	
FINES AND FOFEITURES	$ -
EXPENDITURES	
POLICE	-
TRANSFERS	
TRANSFER OUT - GENERAL FUND	-
NET CHANGE IN FUND BALANCE	$ -

City of Adairsville, Georgia
SPLOST 2008 Capital Budget
For the Year Ended December 31, 2016

REVENUES	
INTEREST INCOME	$ -
TOTAL REVENUE	-
EXPENDITURES	
CITY HALL RENOVATION	112,000
STRIPING AND INCIDENTALS	28,000
TOTAL EXPENDITURES	140,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(140,000)
BEGINNING FUND BALANCE	140,000
ENDING FUND BALANCE	$ -

City of Adairsville, Georgia
2014 SPLOST Fund Budget
For the Year Ending December 31, 2016

Revenues		$ 720,000
Expenditures		
Public Safety Expenditures		
Project ID		
Dodge Charger	27,000	
Total Public Safety Expenditures		27,000
Streets and Roads Expenditures		
Project ID		
Streets and Roads Projects		
Poplar Springs-Phase 1	200,000	
Oakdale	80,000	
Paving	150,000	
Carson St	20,000	
Legion St	30,000	
Church St	20,000	
Total Streets and Roads Expenditures		500,000
Stormwater Expenditures		
Project ID		
Stormwater related		
Railroad St	25,000	
Dyer St	25,000	
Total Stormwater Expenditures		50,000
Parks and Recreation		
Project ID		
Tennis Courts	100,000	
Fencing Rex Mongus	30,000	
Logtown Improvements	25,000	
Environmental Cleanup	15,000	
Miscellaneous Projects	10,000	
Total Parks and Recreation Expenditures		180,000
Total Expenditures		757,000
Beginning Fund Balance		80,000
Increase in Fund Balance		(37,000)
Ending Fund Balance		$ 43,000

City of Adairsville, Georgia
Water Fund Budget Summary
For the Year Ending December 31, 2016

Fund Cash Flows

Fund Operating Cash Flow	$ 624,700
Fund Debt Service Payments	(420,640)
Fund Capital Outlays	(600,000)
Net Fund Cash Flow	$ (395,940)
Fund Cash Position, 12/31/2015	$ 1,300,000
Fund Cash Position, 12/31/2016	$ 904,060
Water Fund M&O Excluding Depreciation	1,826,300
Cash Reserve - % of 2015 Budget M&O	50%

CITY OF ADAIRSVILLE, GEORGIA
WATER FUND
REVENUE BUDGET
FOR THE YEAR ENDING DECEMBER 31, 2016

Water Fund		2016 BUDGET	2015 BUDGET	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL
505.34.4210	WATER SALES	1,275,000	1,200,000	1,326,345	1,222,390	1,173,006	1,209,392
505.34.4211	WATER SALES-BARTOW CO	200,000	200,000	233,678	188,886	221,818	165,785
505.34.4212	WATER SALES-FLOYD CO	167,000	167,000	422,296	426,561	376,696	392,965
505.34.4213	FIRE FLOW CHARGES	16,000	15,000	16,370	15,760	16,780	16,680
505.34.4214	TAP & CONNECTION FEES	22,000	20,000	22,388	19,618	55,934	13,043
505.34.4215	CUTOFF FEES	22,000	20,000	18,850	34,501	12,375	14,175
505.34.4216	LATE CHARGE FEES	65,000	65,000	66,850	63,102	51,643	60,026
505.34.4255	SEWER CHARGES	671,000	630,000	715,653	667,865	611,269	607,751
505.34.4256	BARNSLEY GRAVITY SEWER LINE	12,000	11,500	13,273	13,147	13,236	12,982
505.36.1001	INTEREST INCOME	1,000	1,300	1,235	1,429	1,918	3,256
505.37.1000	CONTRIBUTED REVENUE	-	-	-	-	-	3,000
505.37.1100	CONTRIBUTED CAPITAL	-	-	-	-	-	66,500
505.38.3000	INSURANCE CLAIM REIMBURSEMENT	-	-	-	575,982	-	-
505.39.1000	OTHER INCOME	-	-	1,328	8,604	-	-
TOTAL WATER FUND REVENUES		2,451,000	2,329,800	2,838,265	3,237,845	2,534,675	2,565,555

CITY OF ADAIRSVILLE, GEORGIA
WATER FUND
M&O BUDGET
FOR THE YEAR ENDING DECEMBER 31, 2016

WASTE WATER		2016 BUDGET	2015 BUDGET	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL
505.4330.51.1100	SALARIES AND WAGES	153,000	107,934	82,970	106,726	124,098	111,830
505.4330.51.1300	WAGES - OVERTIME	5,000	5,000	15,615	15,903	12,877	13,236
505.4330.51.2100	BLUE CROSS/BLUE SHIELD	24,000	32,301	19,226	28,769	31,056	31,059
505.4330.51.2102	GREATER GA LIFE/EXP	300	333	222	311	355	398
505.4330.51.2103	HARTFORD	800	1,048	746	998	1,082	1,113
505.4330.51.2200	PAYROLL TAXES	12,000	8,639	6,508	8,469	9,533	8,626
505.4330.51.2400	RETIREMENT	6,500	5,493	6,458	8,177	6,893	12,249
505.4330.51.2700	WORKERS COMP	6,000	5,993	5,018	6,403	3,977	3,995
505.4330.52.1200	ACCOUNTING & UNIL BILLING	-	3,500	3,345	3,186	3,013	2,695
505.4330.52.1201	LEGAL & ACCOUNTING	2,000	1,500	8,191	-	1,859	2,075
505.4330.52.1203	ENGINEERING	6,000	1,500	8,504	500	6,772	12,104
505.4330.52.1300	LAB FEES	45,000	40,000	52,030	41,785	41,364	22,746
505.4330.52.1304	OUTSIDE SERVICES	6,000	4,500	7,558	5,412	12,614	18,846
505.4330.52.1320	PENALTIES WASTEWATER	10,000	2,000	500	-	-	250
505.4330.52.2220	REPAIRS & MAINTENANCE	30,000	45,000	40,159	10,356	13,232	22,381
505.4330.52.2223	COLLECTIONS MAINTENANCE	25,000	-	-	-	-	-
505.4330.52.2222	REPAIRS & MAINT. / VEHICLES	6,000	6,000	5,624	6,173	2,817	4,066
505.4330.52.2320	EQUIP RENTAL & MAINT	2,000	2,000	1,692	73	2,343	2,498
505.4330.52.3100	INSURANCE	11,000	10,973	9,574	10,545	10,397	9,676
505.4330.52.3200	TELEPHONE	3,200	3,200	3,165	3,761	4,909	4,159
505.4330.52.3201	POSTAGE	200	200	1,085	99	68	30
505.4330.52.3300	ADVERTISING	100	-	-	100	-	-
505.4330.52.3500	TRAVEL & EDUCATION	2,500	2,500	607	1,306	520	985
505.4330.53.1100	OFFICE SUPPLIES	500	500	473	91	603	268
505.4330.53.1230	UTILITIES	60,000	65,000	56,172	60,179	59,728	65,658
505.4330.53.1270	GAS & OIL	6,000	6,000	5,117	6,095	5,929	6,033
505.4330.53.1609	COMPUTER EXPENSE	2,000	1,000	-	-	-	-
505.4330.53.1700	MATERIALS & SUPPLIES	65,000	65,000	71,214	54,136	31,132	39,523
505.4330.53.1702	UNIFORMS	1,000	1,000	728	1,119	1,616	720
505.4330.53.1750	MISCELLANEOUS	1,000	1,000	347	-	-	-
TOTAL 4330		492,100	429,115	412,848	380,672	388,787	397,219

CITY OF ADAIRSVILLE, GEORGIA
WATER FUND
M&O BUDGET
FOR THE YEAR ENDING DECEMBER 31, 2016

WATER		2016 BUDGET	2015 BUDGET	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL
505.4440.51.1100	SALARIES AND WAGES	268,000	323,979	276,518	185,504	147,431	201,469
505.4440.51.1300	WAGES - OVERTIME	25,000	25,000	48,482	32,701	14,671	31,633
505.4440.51.2100	HEALTH INSURANCE	61,000	76,342	63,904	44,516	34,517	49,350
505.4440.51.2102	LIFE INSURANCE	700	999	729	512	408	654
505.4440.51.2103	DISABILITY INSURANCE	2,000	2,984	2,114	1,644	1,209	1,850
505.4440.51.2200	PAYROLL TAXES	22,000	26,697	21,964	15,158	11,307	16,443
505.4440.51.2400	RETIREMENT	12,000	16,488	11,247	10,780	11,968	16,619
505.4440.51.2600	GA UNEMPLOYMENT	-	-	-	3,300	20,790	-
505.4440.51.2700	WORKERS COMP	19,000	13,463	19,681	15,723	9,960	11,637
505.4440.52.1200	ACCOUNTING & UNIL BILLING	-	15,000	15,851	14,668	14,112	13,996
505.4440.52.1201	LEGAL & ACCOUNTING	3,500	3,500	3,301	1,775	5,198	5,919
505.4440.52.1202	PROFESSIONAL FEES	6,000	2,000	6,359	-	-	-
505.4440.52.1203	ENGINEERING	25,000	4,500	3,535	25,370	14,279	1,575
505.4440.52.1300	LAB FEES	7,500	7,500	-	6,600	6,600	-
505.4440.52.1304	OUTSIDE SERVICES	40,000	30,000	29,685	54,048	113,102	16,440
505.4440.52.2205	AUTO EXP/VEHICLES	4,000	1,500	1,372	1,615	3,844	7,445
505.4440.52.2220	REPAIRS & MAINTENANCE	60,000	30,000	45,831	34,780	54,783	46,155
505.4440.52.2222	VEHICLE REPAIR & MAINTENANCE	8,500	5,000	4,709	7,354	6,001	-
505.4440.52.2320	EQUIP RENTAL & MAINT	2,500	2,500	501	3,751	85	56
505.4440.52.3100	INSURANCE	24,000	23,875	27,838	25,792	24,749	24,241
505.4440.52.3200	TELEPHONE	6,500	7,000	6,767	6,098	6,290	11,806
505.4440.52.3201	POSTAGE	3,000	2,000	2,713	1,871	1,649	1,590
505.4440.52.3300	ADVERTISING	1,600	1,500	1,077	1,247	891	886
505.4440.52.3500	TRAVEL & EDUCATION	3,000	3,000	2,737	2,734	1,164	2,235
505.4440.52.3601	DUES & SUBSCRIPTIONS	1,000	1,000	350	2,240	541	325
505.4440.52.3901	ADMINISTRATIVE CHARGES	245,000	205,000	210,000	231,000	168,700	145,500
505.4440.52.3902	BANK CHARGES	500	500	60	60	60	80
505.4440.53.1100	OFFICE SUPPLIES	1,600	2,000	1,591	447	1,195	1,434
505.4440.53.1230	UTILITIES	250,000	250,000	268,435	253,759	229,637	234,239
505.4440.53.1270	GAS & OIL	19,000	15,000	18,795	9,410	11,092	13,321
505.4440.53.1600	SMALL EQUIPMENT	2,500	5,000	2,875	-	-	2,832
505.4440.53.1609	COMPUTER EXPENSE	1,200	5,000	11,645	1,319	474	-
505.4440.53.1700	MATERIALS & SUPPLIES	100,000	100,000	129,135	128,765	87,026	93,824
505.4440.53.1702	UNIFORMS	3,000	3,000	3,803	2,702	1,359	2,281
505.4440.53.1710	WATER METERS	25,000	35,000	10,000		7,548	-
505.4440.53.1750	MISCELLANEOUS	2,500	2,500	-	1,939	-	-
505.4440.56.1000	DEPRECIATION EXPENSE	485,000	470,000	463,705	445,329	464,923	451,538
505.4440.56.2000	AMORTIZATION EXPENSE	-	-	9,598	-	2,895	2,895
505.4440.57.4000	BAD DEBT EXPENSE	-	-	-	-	-	10,159
505.4440.58.1100	INTEREST EXPENSE	77,100	94,418	112,510	121,636	149,782	169,162
505.4440.58.3001	AGENCY FEES	1,000	1,500	820	820	2,420	2,520
TOTAL 4440		1,819,200	1,814,745	1,840,234	1,696,967	1,632,660	1,592,109
	TOTAL WATER FUND EXPENSE	2,311,300	2,243,860	2,253,082	2,077,639	2,021,447	1,989,328

City of Adairsville, Georgia
Water Fund
Capital Budget
For the Year Ending December 31, 2016

Class	Department	Description	Amount	Funding Source
Vehicles				
		Pump Truck	$ 250,000	Net Assets
Construction				
		Hill St	20,000	Net Assets
		Wilson St	10,000	Net Assets
		Various Projects to be Identified	320,000	Net Assets
Total			$ 600,000	

General Note:
The City's capitalization policy is $5,000. All expenditures exceeding this level will be capitalized in the Water Fund's Balance Sheet. Each item is shown with an anticipated funding source. These sources include net assets of the fund or debt service. Any debt service is budgeted separately.

City of Adairsville, Georgia
Gas Fund
2016 Budget Summary

Fund Cash Flows

Fund Operating Cash Flow	$ 232,000
Fund Debt Service Payments	-
Fund Capital Outlays	450,000
Net Fund Cash Flow	$ (218,000)
Fund Cash Position, 12/31/2015	$ 1,700,000
Fund Cash Position, 12/31/2016	$ 1,482,000
Gas Fund M&O Excluding Depreciation	2,974,000
Cash Reserve - % of 2015 Budget M&O	50%

CITY OF ADAIRSVILLE, GEORGIA
GAS FUND
REVENUE BUDGET
FOR THE YEAR ENDING DECEMBER 31, 2016

Gas Fund		2016 BUDGET	2015 BUDGET	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL
515.34.4215	CUTOFF FEES	3,000	2,000	2,825	1,125	250	1,650
515.34.4410	GAS SALES	3,074,000	2,975,000	3,381,355	3,129,585	2,149,703	2,485,091
515.34.4411	TAP FEES	5,000	2,400	4,200	4,311	5,830	1,205
515.36.1001	INTEREST INCOME	4,000	4,000	3,264	3,735	4,896	6,812
515.37.1001	CONTRIBUTED INFRASTRUCTURE	-	-	-	5,368	14,470	-
515.38.9002	GAS REBATES	120,000	115,000	124,870	102,703	93,751	89,995
515.39.1000	OTHER INCOME	-	-	35	1,000	1,836	1,102
TOTAL GAS FUND REVENUES		3,206,000	3,098,400	3,516,549	3,247,827	2,270,736	2,585,855

CITY OF ADAIRSVILLE, GEORGIA
GAS FUND
M&O BUDGET
FOR THE YEAR ENDING DECEMBER 31, 2016

Gas Fund		2016 BUDGET	2015 BUDGET	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL
515.4700.51.1100	SALARIES AND WAGES	303,000	187,803	140,025	118,217	137,024	155,034
515.4700.51.1300	WAGES - OVERTIME	25,000	20,000	33,366	17,645	10,834	13,783
515.4700.51.2100	GROUP HEALTH INSURANCE	58,000	40,521	22,731	25,187	34,889	28,705
515.4700.51.2102	LIFE INSURANCE	600	555	373	342	512	445
515.4700.51.2103	DISABILITY INSURANCE	2,000	1,657	1,181	1,114	1,619	1,439
515.4700.51.2200	PAYROLL TAXES	25,000	15,897	12,679	9,463	10,735	12,177
515.4700.51.2400	RETIREMENT	10,500	10,576	6,880	10,166	11,225	17,898
515.4700.51.2600	GA UNEMPLOYMENT	-	-	-	-	5,960	-
515.4700.51.2700	WORKERS COMP	9,100	9,078	9,832	11,584	5,630	6,678
515.4700.52.1200	ACCOUNTING & UNIL BILLING	-	15,000	15,578	15,237	14,657	14,115
515.4700.52.1201	LEGAL & ACCOUNTING	3,000	1,000	3,216	-	1,369	2,972
515.4700.52.1203	ENGINEERING	5,000	10,000	2,370	3,060	9,495	6,863
515.4700.52.1304	OUTSIDE SERVICES	30,000	20,000	29,752	38,963	31,424	20,534
515.4700.52.1320	PENALTIES	2,000	2,000	-	3,000	500	500
515.4700.52.2205	VEHICLES MAINTENANCE	1,000	1,000	520	-	458	-
515.4700.52.2220	REPAIRS & MAINT/EQUIPMENT	10,000	11,500	14,508	6,449	22,894	7,945
515.4700.52.2221	SYSTEM REPAIRS & MAINTENANCE	15,000	15,000	4,519	928	3,325	-
515.4700.52.2320	EQUIP RENTAL & MAINT	1,000	1,000	501	73	85	56
515.4700.52.3100	INSURANCE	11,000	10,560	9,914	10,039	9,213	8,627
515.4700.52.3200	TELEPHONE	6,000	6,500	5,060	5,449	7,366	11,595
515.4700.52.3201	POSTAGE	500	500	569	390	328	502
515.4700.52.3300	ADVERTISING	1,000	1,500	4,846	1,431	1,115	1,528
515.4700.52.3500	TRAVEL	7,000	3,000	2,267	1,978	3,671	2,954
515.4700.52.3601	DUES & SUBSCRIPTIONS	1,500	1,500	400	400	360	400
515.4700.52.3901	ADMINISTRATIVE CHARGES	145,000	105,000	110,000	115,500	168,700	145,500
515.4700.52.3902	BANK CHARGES	100	100	60	60	60	60
515.4700.52.3910	TAXES - PROPERTY	3,200	3,500	3,118	3,148	3,212	3,217
515.4700.53.1100	OFFICE SUPPLIES	1,500	1,500	808	1,602	831	1,404
515.4700.53.1230	UTILITIES	12,000	10,000	12,301	12,275	6,075	7,261
515.4700.53.1270	GAS & OIL	14,000	14,000	14,365	12,638	13,438	16,331
515.4700.53.1520	COST OF SALES	2,200,000	2,169,000	2,456,832	2,026,084	1,479,995	1,779,317
515.4700.53.1600	SMALL EQUIPMENT	8,000	5,000	-	-	-	-
515.4700.53.1609	COMPUTER EXPENSE	1,500	2,000	944	-	-	591
515.4700.53.1700	MATERIALS & SUPPLIES	50,000	45,000	34,234	37,301	48,685	46,485
515.4700.53.1701	PACE PROGRAM WATER HEATERS	1,500	2,000	900	-	-	4,125
515.4700.53.1702	UNIFORMS	1,500	1,500	1,411	1,288	1,424	1,447
515.4700.53.1705	PUBLIC AWARENESS	5,000	-	-	-	-	-
515.4700.53.1710	GAS METERS	2,500	2,500	3,298	1,119	1,299	4,053
515.4700.53.1750	MISCELLANEOUS	1,000	1,000	83	-	-	-
515.4700.56.1000	DEPRECIATION EXPENSE	68,000	68,000	56,400	64,076	82,817	85,154
515.4700.57.4000	BAD DEBT EXPENSE	-	-	52,137	-	-	3,936
TOTAL GAS EXPENSES		3,042,000	2,816,247	3,067,974	2,556,206	2,131,224	2,413,631

City of Adairsville, Georgia
Gas Fund
Capital Budget
For the Year Ending December 31, 2016

Class	Department	Description	Amount	Funding Source
Equipment				
		Trencher	$ 105,000	Net Assets
Vehicles				
		Auto Conversion	30,000	Net Assets
		Truck - Ford 150	25,000	Net Assets
		1 Ton Dump Truck	43,000	Net Assets
Construction		CNG	140,000	Net Assets
		Dry Creek	44,000	Net Assets
		McDaniel Station	17,000	Net Assets
		Stoners Rd	25,000	Net Assets
		Mitchell Rd	21,000	Net Assets
Total			$ 450,000	

General Note:
The City's capitalization policy is $5,000. All expenditures exceeding this level will be capitalized in the Gas Fund's Balance Sheet. Each item is shown with an anticipated funding source. These sources include net assets of the fund or debt service. Any debt service is budgeted separately.