

52.2242 Professional Services - Accounting			35,000.00								35,000.00											
52.2243 Professional Services - Legal			50,000.00	10,800.00							60,800.00											
52.2244 Professional Services - Security			1,800.00								1,800.00											
52.2250 Facility and Grounds Maintenance					7,500.00						7,500.00											
52.2260 Liability Insurance			27,000.00								27,000.00											
52.3200 Communications - Wireless Telephone			8,800.00		1,500.00						10,300.00											
52.3200 Communications - Telephone - Office			500.00		500.00						1,000.00											
52.3300 Advertising			2,500.00					2,500.00			5,000.00											
52.3500 Travel	1,000.00		2,500.00								3,500.00											
52.3600 Dues and fees	2,000.00		1,000.00								3,000.00											
52.3610 Bank Charges			750.00								750.00											
52.3700 Training and Education	12,500.00		3,000.00		1,500.00						17,000.00											
52.3850 Contract Labor (General and Election Staff)			15,000.00								15,000.00											
52.3900 Other Expenses			1,000.00	2,500.00							3,500.00											
53.1100 Cleaning Supplies			450.00		50.00						500.00											
53.1110 Office Supplies			4,500.00		500.00						5,000.00											
53.1115 Pavilion Rental Expenses					500.00			150.00			650.00											
53.1120 Postage			1,000.00								1,000.00											
53.1130 General Supplies - Other			1,500.00		1,000.00			500.00			3,000.00											
53.1140 Community Support/Events			1,000.00					4,000.00			5,000.00											
53.1210 Utilities - Water			500.00		1,500.00			250.00			2,250.00											
53.1220 Utilities - Gas			1,000.00								1,000.00											
53.1230 Utilities - Electricity			36,000.00		4,500.00			5,000.00			45,500.00											
53.1240 Utilities - Cable			4,000.00		4,000.00						8,000.00											
53.1270 Gas, Oil, Diesel					8,000.00						8,000.00											
53.9999 Miscellaneous Expenditures			1,000.00		1,500.00						2,500.00											
54.1000 Property											0.00											
54.1400 Capital outlay - Roads Streets and Bridges											0.00											
54.2500 Equipment			5,000.00		9,000.00						14,000.00											
54.2600 New Construction					50,000.00						50,000.00											
57.1000 Other Business Expenses			720.00								720.00											
57.3000 Library								70,000.00			70,000.00											
57.3300 Peace Officer Annuity/Benefit Fund				2,500.00							2,500.00											
57.3320 Crime Lab Fees				50.00							50.00											
57.3340 Drivers Ed/Training Fund				50.00							50.00											
57.3370 Drug Abuse Treatment and Education				1,750.00							1,750.00											
57.3375 County Jail Fund				2,000.00							2,000.00											
57.3380 Peace Officer - Prosecutor's Fund				1,500.00							1,500.00											
57.3385 Local Victim Assist. Fund				1,500.00							1,500.00											
57.3390 GA Crime Victims Assist. Program				500.00							500.00											
57.3391 Peace Officer - Prosecution Indigent Fund				500.00							500.00											
57.3392 Sheriff's Retirement Fund of GA				500.00							500.00											
57.3393 GSCCCA Payouts				6,000.00							6,000.00											
57.4000 Walton County Board of Commissioners				10,000.00							10,000.00											
58.1000 Debt Service - Principal (Library)								36,000.00			36,000.00											
58.2000 Debt Service - Interest											0.00											
Transfers In (Out)											0.00											
Total Expenses	\$	24,735.80	\$	-	\$	445,561.46	\$	42,650.00	\$	322,640.48	\$	-	\$	85,000.00	\$	12,400.00	\$	108,500.00	\$	20,000.00	\$	1,061,487.74
Net Income	\$	(24,735.80)	\$	180.00	\$	(380,561.46)	\$	700.00	\$	(322,640.48)	\$	-	\$	(85,000.00)	\$	(9,400.00)	\$	(108,500.00)	\$	(20,000.00)	\$	-

**City of Walnut Grove
GENERAL FUND BUDGET 3 YEAR COMPARISON**

Income	2022		2023		2024	
	Budget	Actual	Budget	Proposed Budget		
31.1000 Property Taxes	\$ 195,000.00	\$ 212,205.00	\$ 210,000.00	\$ 265,000.00		
31.1310 Title Ad Valorem - TAVT	26,000.00	45,111.00	35,000.00	45,000.00		
31.1315 Motor Vehicle Tax	2,500.00	3,070.00	2,500.00	2,500.00		
31.1340 Intangible Tax	500.00	8,243.00	6,000.00	7,000.00		
31.1600 Real Estate Transfer Tax	1,250.00	2,893.18	1,250.00	2,500.00		
31.1710 Franchise Tax - Electric	59,500.00	62,595.21	60,000.00	70,000.00		
31.1730 Franchise Tax - Gas	3,300.00	6,521.34	3,000.00	6,000.00		
31.1750 Franchise Tax - Cable	6,000.00	12,188.06	9,000.00	9,000.00		
31.1760 Franchise Tax - Telephone	3,000.00	2,637.22	2,500.00	2,500.00		
31.3100 Local Option Sales Tax	210,000.00	317,334.62	220,000.00	250,000.00		
31.4200 Alcohol Excise Tax	80,000.00	93,264.81	80,000.00	80,000.00		
31.6200 Insurance Premium Tax	105,000.00	110,001.81	105,000.00	110,000.00		
31.8000 Other Taxes	2,100.00	11.54	500.00	500.00		
32.1110 Alcohol Licenses - Beer	1,250.00	1,250.00	1,250.00	750.00		
32.1120 Alcohol Licenses - Wine	1,000.00	200.00	1,000.00	750.00		
32.1130 Alcohol Licenses - Liquor	3,400.00	2,300.00	3,400.00	1,700.00		
32.1200 Business License	10,000.00	10,039.78	10,000.00	12,000.00		
32.2200 Building Permits and Inspections	22,500.00	58,588.47	50,000.00	25,000.00		
32.2990 Other Permits	500.00	550.00	500.00	500.00		
33.4000 Intergovernmental revenue	0.00	18,826.38				
34.1910 Election Qualifying Fee	73.00	72.00	0.00	180.00		
34.7000 Recreation Income	5,000.00	2,187.60	5,000.00	2,000.00		
34.9999 Other Charges	850.00	2,589.20	850.00	850.00		
35.1000 Fines and Forfeitures	50,000.00	40,882.92	35,000.00	35,000.00		
35.1020 Court Fees - Other	1,500.00	2,317.00	1,500.00	7,000.00		
36.1000 Interest Revenue	500.00	536.00	500.00	500.00		
38.9999 Miscellaneous Revenue	0.00	2,319.00	0.00	0.00		
37.100 Contribution	0.00	1,135.00	1,000.00	1,000.00		
Budget Fund Balance (transfer from General Fund Balance)	0.00		104,000.00	124,257.74		
Total Income	\$ 790,723.00	\$ 1,019,870.14	\$ 948,750.00	\$ 1,061,487.74		
Expenses						
51.1100 Salaries and Wages	209,400.00	202,642.55	196,900.00	211,720.00		
51.2100 Group Insurance	10,000.00	12,685.78	21,000.00	16,800.00		
51.2200 Payroll Taxes - Social Security	0.00	17,549.94	12,500.00	13,761.80		
51.2210 Payroll Taxes - Medicare	0.00	2,680.13	3,000.00	3,069.94		
51.2215 Payroll Taxes - Federal Unemployment	500.00	351.13	500.00	2,117.20		
51.2220 Payroll Taxes - State Unemployment	500.00	3,479.04	2,200.00	1,098.80		
51.2400 Retirement Contributions	0.00	0.00	0.00	15,000.00		
52.1100 Court Software	3,000.00	2,283.42	3,000.00	2,500.00		
52.1300 IT Services	10,000.00	9,808.63	10,000.00	10,000.00		
52.2110 Solid Waste Collection	60,000.00	63,627.30	85,000.00	85,000.00		
52.2200 Repairs and Maintenance	15,000.00	30,583.09	15,000.00	20,000.00		
52.2210 Repairs and Maintenance - Vehicles	10,000.00	17,057.01	15,000.00	15,000.00		
52.2220 Repairs and Maintenance - Streets, Roads and Bridges	10,000.00	11,687.93	10,000.00	12,500.00		
52.2240 Professional Services - General	5,000.00	19,981.85	50,500.00	51,800.00		
52.2241 Professional Services - Engineering - Code Enforcement	25,000.00	60,987.94	25,000.00	20,000.00		
52.2241 Professional Services - Engineering - Engineering Serv.	30,000.00	0.00	30,000.00	30,000.00		
52.2241 Professional Services - Engineering - Stormwater	0.00	0.00	0.00	30,000.00		
52.2241 Professional Services - Engineering - Zoning Admin.	0.00	0.00	0.00	50,000.00		
52.2242 Professional Services - Accounting	35,000.00	34,938.71	35,000.00	35,000.00		
52.2243 Professional Services - Legal	51,000.00	52,052.87	51,000.00	60,800.00		
52.2244 Professional Services - Security	500.00	1,633.23	2,000.00	1,800.00		
52.2250 Facility and Grounds Maintenance	15,000.00	14,031.91	15,000.00	7,500.00		
52.2260 Liability Insurance	15,000.00	26,941.00	20,000.00	27,000.00		
52.3200 Communications - Wireless Telephone	11,000.00	3,820.55	10,800.00	10,300.00		
52.3200 Communications - Telephone - Office	500.00	0.00	1,000.00	1,000.00		
52.3300 Advertising	5,000.00	3,153.50	5,000.00	5,000.00		
52.3500 Travel	1,500.00	2,601.63	1,500.00	3,500.00		
52.3600 Dues and fees	3,500.00	2,896.21	3,000.00	3,000.00		
52.3610 Bank Charges	100.00	812.34	750.00	750.00		
52.3700 Training and Education	21,500.00	16,565.64	20,000.00	17,000.00		
52.3850 Contract Labor (General and Election Staff)	5,000.00	2,175.00	5,000.00	15,000.00		
52.3900 Other Expenses	3,500.00	3,949.25	3,500.00	3,500.00		
53.1100 Cleaning Supplies	500.00	84.21	500.00	500.00		
53.1110 Office Supplies	3,500.00	5,210.79	3,600.00	5,000.00		
53.1115 Pavilion Rental Expenses	650.00	-30.00	650.00	650.00		
53.1120 Postage	1,000.00	912.00	1,000.00	1,000.00		
53.1130 General Supplies - Other	3,000.00	3,512.34	3,000.00	3,000.00		
53.1140 Community Support/Events	5,000.00	5,235.19	5,000.00	5,000.00		
53.1210 Utilities - Water	950.00	1,375.57	1,500.00	2,250.00		
53.1220 Utilities - Gas	800.00	968.56	1,000.00	1,000.00		
53.1230 Utilities - Electricity	30,500.00	31,662.61	35,000.00	45,500.00		
53.1240 Utilities - Cable	0.00	13,179.55	5,000.00	8,000.00		
53.1270 Gas, Oil, Diesel	5,500.00	10,297.15	10,000.00	8,000.00		
53.9999 Miscellaneous Expenditures	2,500.00	41.93	2,500.00	2,500.00		
54.1000 Property	500.00	0.00	0.00	0.00		
54.1400 Capital outlay - Roads Streets and Bridges	50,000.00	0.00	13,000.00	0.00		
54.2500 Equipment	10,000.00	10,650.00	3,500.00	14,000.00		
54.2600 New Construction	10,723.00	34,629.11	70,000.00	50,000.00		
57.1000 Other Business Expenses	500.00	896.30	500.00	720.00		
57.3000 Library	50,000.00	50,000.00	60,000.00	70,000.00		
57.3300 Peace Officer Annuity/Benefit Fund	2,500.00	2,498.52	2,500.00	2,500.00		
57.3320 Crime Lab Fees	50.00	0.00	50.00	50.00		
57.3340 Drivers Ed/Training Fund	50.00	0.00	50.00	50.00		
57.3370 Drug Abuse Treatment and Education	1,000.00	1,663.30	1,750.00	1,750.00		
57.3375 County Jail Fund	2,000.00	2,213.43	2,000.00	2,000.00		
57.3380 Peace Officer - Prosecutor's Fund	3,500.00	0.00	1,500.00	1,500.00		
57.3385 Local Victim Assist. Fund	500.00	1,179.49	1,500.00	1,500.00		
57.3390 GA Crime Victims Assist. Program	500.00	280.25	500.00	500.00		
57.3391 Peace Officer - Prosecution Indigent Fund	3,000.00	0.00	3,500.00	500.00		
57.3392 Sheriff's Retirement Fund of GA	500.00	0.00	500.00	500.00		
57.3393 GSCCCA Payouts	4,000.00	6,342.94	6,000.00	6,000.00		
57.4000 Walton County Board of Commissioners	5,000.00	0.00	0.00	10,000.00		
58.1000 Debt Service - Principal (Library)	36,000.00	35,935.32	60,000.00	36,000.00		
58.2000 Debt Service - Interest	0.00	0.00	0.00	0.00		
Legal Settlement	0.00	130,000.00	0.00	0.00		
Total Expenses	\$ 790,723.00	\$ 969,716.14	\$ 948,750.00	\$ 1,061,487.74		
Net Income	\$ -	\$ 50,154.00	\$ -	\$ -		

**City of Walnut Grove, Georgia
Payroll Budget**

Position	Payrate	Annual Hours	Annual Salary	Merrit Increase	Annual Salary 2023-2024	IRA-Pension Retirement	
City Clerk	\$ 19.23	2080	40,000.00	25.00	52,000.00	\$1,000.00	30.0%
Deputy Clerk	\$ 17.85	2080	37,130.42	19.75	41,080.00	\$12,000.00	10.6%
Councilmember 1	\$ 1,200.00	1	1,200.00	1,200.00	1,200.00		0.0%
Councilmember 2	\$ 1,200.00	1	1,200.00	1,200.00	1,200.00		0.0%
Councilmember 3	\$ 1,200.00	1	1,200.00	1,200.00	1,200.00		0.0%
Councilmember 4	\$ 1,200.00	1	1,200.00	1,200.00	1,200.00		0.0%
Mayor	\$ 3,600.00	1	3,600.00	3,600.00	3,600.00		0.0%
Public Works	\$ 13.00	2080	\$ 27,040.00	15.00	31,200.00	\$1,000.00	15.4%
Public Works	\$ 14.00	2080	29,120.00	16.00	33,280.00	\$1,000.00	14.3%
Public Works	\$ 19.80	2080	41,184.00	22.00	45,760.00		11.1%
Total Salaries			<u>\$ 142,874.42</u>		<u>211,720.00</u>	<u>\$15,000.00</u>	

General Administration	\$ 77,130.42	\$ 93,080.00
Legislative	\$ 8,400.00	\$ 8,400.00
Public Works	\$ 97,344.00	\$ 110,240.00
Total Salaries	<u>\$ 182,874.42</u>	<u>\$ 211,720.00</u>

Public Works			
Original	\$ 13.00	2080	\$ 27,040.00
	\$ 14.00	2080	29,120.00
	\$ 19.80	2080	41,184.00
			<u>97,344.00</u>
Additional \$1	\$ 14.00	2080	\$ 29,120.00
	\$ 15.00	2080	31,200.00
	\$ 20.80	2080	43,264.00
			<u>103,584.00</u>
Additional \$2	\$ 15.00	2080	\$ 31,200.00
	\$ 16.00	2080	33,280.00
	\$ 22.00	2080	45,760.00
			<u>110,240.00</u>

Mayor and Council	
Councilmember 1	\$ 1,200.00
Councilmember 2	\$ 1,200.00
Councilmember 3	\$ 1,200.00
Councilmember 4	\$ 1,200.00
Mayor	\$ 3,600.00
	<u>\$ 8,400.00</u>

Administration	
City Clerk	52,000.00
Deputy Clerk	41,080.00
	<u>\$ 93,080.00</u>

Group Insurance	\$350 month per employee
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City of Walnut Grove
FY 2023-2024 WASTEWATER TREATMENT FUND BUDGET

July 2023 - June 2024

Income

33.0000 Intergovernmental Revenue	0.00
34.0000 Charges for Services	75,600.00
38.9999 Miscellaneous Revenue	0.00
Total Income	\$ 75,600.00

Expenses

51.1100 Salaries and Wages	0.00
52.0000 Contract Services	18,000.00
53.0000 Supplies and Utilities	15,600.00
58.1000 Debt Service (GEFA Loan)	42,000.00
Total Operating Expense	\$ 75,600.00

Net Operating Income (Expense)	\$ 0.00
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Transfers In (Out)	\$ 0.00
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Net Income	\$ 0.00
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City of Walnut Grove
FY 2023-2024 ARPA SPECIAL REVENUE BUDGET

July 2023 - June 2024

Income

33. 0000 Intergovernmental Revenue	<u>\$</u>	<u>0.00</u>
Total Income	<u>\$</u>	<u>0.00</u>

Expenses

54.0000 Capital outlay - Sewer Plant Upgrades		0.00
Total Expenditure	<u>\$</u>	<u>0.00</u>

Net Operating Income (Expense)	<u>\$</u>	<u>0.00</u>
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Transfers In (Out)	<u>\$</u>	<u>0.00</u>
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Net Income	<u>\$</u>	<u>0.00</u>
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