

DONATION AGREEMENT FOR LITTLE LIBRARY

THIS AGREEMENT (the "Agreement") made and entered into as of this ____ day of May, 2024 by and among THE CITY OF WALNUT GROVE, GEORGIA ("City"), and _____, as Guardian for Emily Bovenkerk, a minor (the "Donor"). City and Donor together shall be known as "Parties."

WITNESSETH:

WHEREAS, Donor offered to build a "free little library" for the City as part of her Girl Scout commitment;

WHEREAS, the City is grateful for this offer and agreed to accept the donation at their May 9, 2024 Council Meeting; and

NOW, THEREFORE, in consideration of the foregoing premises and the agreements contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereto hereby agree as follows:

Section 1. Agreement. The Parties hereby agree to the following terms:

- a) Donor will build the "free little library" at her convivence and place the free little library in a place approved by the city, likely adjacent to the parking lot of the City park.
- b) City agrees to pay for all repair and maintenance of the "free little library" once it is completed.
- c) Donor acknowledges that the City has the right to move or remove the "free little library" in its sole discretion.

Section 2. Binding Effect. This Agreement shall be binding upon the Parties, their successors, assigns, personal representatives, and heirs, whether or not named herein.

Section 3. Counterparts. This Agreement may be executed in any number of counterparts and by different parties hereto on separate counterparts, each complete set of which, when so executed and delivered by all Parties, shall be an original, but all such counterparts shall together constitute one and the same instrument.

Section 4. Merger, Amendments and Binding Effect. No amendment, modification or supplement to this Agreement, or waiver of any provision or right hereunder by any party hereto, shall be effective unless in writing and executed by the Parties. This Agreement shall be binding upon the Parties and their respective successors.

[SIGNATURE PAGE TO IMMEDIATELY FOLLOW]

IN WITNESS WHEREOF, the Parties have executed this Termination Agreement as dated below, but is effective as of May 9, 2024:

THE CITY OF WALNUT GROVE, GEORGIA

By: _____
Stephanie Moncrief, Mayor

Attest: _____
Kimberly Whitlow, Clerk

By: _____
_____, as parent and guardian
of Emily Bovenkerk, a minor

May 22, 2024

Honorable Stephanie Moncrief
Mayor
City of Walnut Grove
2581 Leone Avenue
Walnut Grove, GA 30052

RE: ON-CALL SERVICES: MISCELLANEOUS ENGINEERING SERVICES AGREEMENT

Dear Ms. Moncrief,

I am pleased to offer my expertise to perform as-needed engineering and professional services for the City of Walnut Grove.

In general, the services covered by this letter agreement may include, but are not limited to: studies, design, recommendations, asset management, engineering analyses and evaluations, construction engineering and inspection, or other professional services as requested by the City of Walnut Grove. Our 2024 Rate Schedule is listed in Exhibit A. A new rate schedule will be submitted annually. The City of Walnut Grove will be invoiced monthly for months in which services occur.

LNCO Planning Engineering Construction will provide these engineering services in accordance with Exhibit B, General Terms and Conditions, which is also attached and made a part of this Letter Agreement.

If the terms of this Letter Agreement are acceptable, please execute and return a copy to us.

I look forward to serving the City and appreciate the opportunity to provide the above services and others to the City of Walnut Grove. I look forward to working with you and staff. We are committed to doing all that we can to ensure a successful outcome for each project, task, or program. Please let me know if you have any questions or comments concerning this proposal.

Sincerely,



Aaron Wadley, P.E.
LNCO Planning Engineering Construction
404-326-4522

EXHIBIT A

LN.CO, LLC
2024 RATE SCHEDULE FOR PROFESSIONAL SERVICES

POSITION	HOURLY RATE
SENIOR PROFESSIONAL ENGINEER	\$194.25
TECHNICAL PROFESSIONAL/ TECHNICAL INSPECTOR GENERAL	\$157.50
INSPECTOR / LMIG INSPECTION	\$141.75
JUNIOR INSPECTOR / ADMINISTRATION	\$110.25
*ADDITIONAL POSITIONS MAY BE ADDED AS NECESSARY	

REIMBURSABLE EXPENSE SCHEDULE

All other expenses, including contract reproduction/printing, travel and subsistence, parking, communications, equipment rental, postage and overnight mail, and supplies will be reimbursed at actual cost.
Use State or Federal Rates for mileage, travel and subsistence where necessary and/or required.

EXHIBIT B
GENERAL TERMS AND CONDITIONS
PROFESSIONAL SERVICES

1. Relationship between Consultant and Client.

LN,CO, LLC. ("Consultant") shall serve as the Client's professional consultant in those phases of the Project to which this Agreement applies. The relationship is that of a buyer and seller of professional services and it is understood that the parties have not entered into any joint venture or partnership with the other. Consultant shall not be considered to be the agent or fiduciary of the Client.

2. Responsibility of Consultant. Consultant will perform services under this Agreement in a manner consistent with that standard of care and skill ordinarily exercised by members of the profession currently practicing in the same locality under similar conditions (the "Standard of Care"). No other representation, warranty or guarantee, express or implied, is included or intended in this Agreement or in any report, opinion, document, or otherwise.

3. Responsibility of the Client. Client shall provide all information and criteria as to its requirements for the Project, including budgetary limitations. Client shall arrange for Consultant to enter upon public and private property and obtain all necessary approvals required from all governmental authorities having jurisdiction over the Project. Client shall give prompt written notice to Consultant whenever Client observes or otherwise becomes aware of any development that affects the scope or timing of Consultant's services.

The Client shall promptly report to the Consultant any defects or suspected defects in the Consultant's services of which the Client becomes aware, so that Consultant may take measures to minimize the consequences of such a defect. Should legal liability for the defects exist, failure by the Client to notify the Consultant shall relieve the Consultant of any liability for costs of remedying the defects above the sum such remedy would have cost had prompt notification been given when such defects were first discovered.

4. Construction Phase Services. If Consultant's scope of services includes the observation and monitoring of work performed by Client's separate contractors, Consultant shall provide personnel to observe and monitor the work in accordance with the Standard of Care in order to ascertain that it is being performed, in general, in accordance with the plans and specifications. Consultant shall not supervise, direct, or have control over the contractor's work. Consultant shall not have authority over or responsibility for construction means, methods, techniques, sequences or procedures or for safety precautions and programs in connection with the work of the contractor. Consultant does not guarantee the performance of the construction contract by the contractor and does not assume responsibility for the

contractor's failure to furnish and perform its work in accordance with the plans and specifications.

In the event Consultant's scope of services does not include the observation and monitoring of work performed by Client's separate contractors, the Client assumes all responsibility for construction observation, and Client waives any claims against Consultant arising therefrom.

5. Designation of Authorized Representatives. Each party shall designate one or more persons to act with authority on its behalf with respect to appropriate aspects of the Project. The persons designated shall review and respond promptly to all communications received from the party.

6. Ownership of Documents. All reports, notes, drawings, specifications, data, calculations, and other documents, including those in electronic form prepared by Consultant are instruments of Consultant's service that shall remain Consultant's property. The Client agrees not to use Consultant generated documents for projects other than the project for which the documents were prepared by Consultant, or for future modifications to the Project, without Consultant's express written permission. Any reuse or distribution to third parties without such express written permission or project-specific adaptation by Consultant will be at the Client's sole risk and without liability to Consultant or its employees, subsidiaries, and subconsultants.

7. Opinion of Costs. When required as a part of its scope of services, Consultant will furnish opinions or estimates of construction cost on the basis of Consultant's experience and qualifications, but Consultant does not guarantee the accuracy of such estimates. The parties recognize that Consultant has no control over the cost of labor, material, equipment, or services furnished by others or over market conditions or contractors' methods of determining prices.

8. Changes or Delays. In the event new developments or circumstances beyond the control of Consultant require a change in the scope of services or schedule, Consultant shall be entitled to an equitable adjustment to the fee and/or schedule. Such events include, but are not limited to, unreasonable delays caused by Client's failure to provide specified direction or information, delays caused by Client's other contractors or consultants, or if Consultant's failure to perform is due to any act of God, labor shortage, fire, inclement weather, act of governmental authority, failure of transportation, accident, power failure, or interruption or any other cause beyond the reasonable control of Consultant.

EXHIBIT B
GENERAL TERMS AND CONDITIONS
PROFESSIONAL SERVICES

9. **Suspension of Services.** Client may, at any time, by written notice, suspend further services by Consultant. Upon receipt of such notice, Consultant shall take all reasonable steps to mitigate costs allocable to the suspended services. Client, however, shall pay all reasonable and necessary costs associated with such suspension including the cost of assembling documents, personnel and equipment, rescheduling or reassignment costs necessary to maintain continuity and the staff required to resume the services upon expiration of the suspension. Consultant will not be obligated to provide the same personnel in the event the period of any suspension exceeds 30 days.
10. **Termination.** This Agreement may be terminated by either party upon 30 days' written notice to the other party. Upon such termination, Client shall pay Consultant for all services performed up to the date of termination. If Client is the terminating party, Client shall pay Consultant all reasonable cost and expenses incurred by Consultant in effecting the termination, including but not limited to non-cancellable commitments and demobilization costs, if any.
11. **Indemnification.** Consultant shall indemnify and hold harmless Client from and against those damages and costs (including reasonable attorneys' fees) that Client incurs as a result of third party claims for personal injury or property damage to the extent caused by the negligent acts, errors or omissions of Consultant. To the fullest extent permitted by law, Client shall indemnify and hold harmless Consultant from and against those damages and costs (including reasonable attorneys' fees) that Consultant incurs as a result of third party claims for personal injury or property damage to the extent caused by the negligent acts, errors or omissions of Client.
12. **Legal Proceedings.** In the event Consultant or its employees are required by Client to provide testimony, answer interrogatories, produce documents or otherwise provide information in relation to any litigation, arbitration, proceeding or other inquiry arising out of Consultant's services, where Consultant is not a party to such proceeding, Client will compensate Consultant for its services and reimburse Consultant for all related direct costs incurred in connection with providing such testimony or information. This provision shall not apply in the event Client engages Consultant to provide expert testimony or litigation support, which services shall be the subject of a separate agreement or an amendment to this Agreement.
13. **Successors and Assigns.** The terms of this Agreement shall be binding upon and inure to the benefit of the parties and their respective successors and assigns; provided however, that neither party shall assign this Agreement in whole or in part without the prior written consent of the other party.
14. **Insurance.** Consultant agrees to maintain minimum required insurance coverage for General Liability, Automobile General Liability, Workers Comp, and Errors and Omissions
15. **Information Provided by the Client.** Consultant shall be entitled to rely upon, without liability, the accuracy and completeness of any and all information provided by Client, without the obligation of independent verification.
16. **Consequential Damages.** Neither Client nor Consultant shall be liable to the other or shall make any claim for any special, incidental, indirect or consequential damages arising out of, or connected in any way to the Project or this Agreement. This mutual waiver includes, but is not limited to, damages related to loss of use, loss of profits, loss of income, loss of reputation, loss of business or diminution of property value and shall apply regardless of legal theory such damages are alleged including negligence, strict liability, breach of contract and breach of warranty.
17. **Payment.** Unless agreed to otherwise, Consultant shall submit monthly invoices to the Client. Payment in full shall be due upon receipt of the invoice. Payment of any invoices by the Client shall be taken to mean that the Client is satisfied with the Consultant's services to the date of the payment and is not aware of any deficiencies in those services. If payments are delinquent after 30 days from invoice date, the Client agrees to pay interest on the unpaid balance at the rate of one percent (1%) per month. If the Client fails to make payments; then Consultant, after giving seven (7) days written notice to the Client, may suspend services until the Client has paid in full all amounts due for services, expenses, and other related charges without recourse to the Client for loss or damage caused by such suspension. The Client waives any and all claims against the Consultant for any such suspension. Payment for Consultant's services is not contingent on any factor, except the Consultant's ability to provide services in a manner consistent with that Standard of Care. Payment of invoices shall not be subject to any discounts, set-offs or back-charges unless agreed to in writing by both parties. If the Client contests an invoice, the Client may withhold only that portion so contested and shall pay the undisputed portion, after the Client has notified Consultant in writing within 30 days of receiving the invoice and shall identify the specific cause of the disagreement and the amount in dispute.

EXHIBIT B
GENERAL TERMS AND CONDITIONS
PROFESSIONAL SERVICES

18. **Force Majeure.** Neither Client nor Consultant shall be liable for any fault or delay caused by any contingency beyond their control, including but not limited to, acts of God, wars, strikes, walkouts, fires, natural calamities, or demands or requirements of governmental agencies.
19. **Compliance with Laws.** To the extent they apply to its employees or its services, Consultant shall exercise due professional care to comply with all applicable laws, including ordinances of any political subdivisions or governing agencies.
20. **Invalid Terms.** If any provisions of this Agreement are held to be invalid or unenforceable, the remaining provisions shall be valid and binding as if the unenforceable provisions were never included in the Agreement.
21. **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the state where the services are performed.
22. **Dispute Resolution.** All disputes, controversies or claims, of whatever kind or character, between the Parties, their agents and/or principals, arising out of or in connection with the subject matter of this Agreement shall be litigated in a court of competent jurisdiction.
23. **Additional Services.** Consultant shall be entitled to an equitable adjustment of its fee for services resulting from significant changes in the general scope, extent or character of the Project or its design including, but not limited to, changes in size, complexity, Client's schedule, construction schedule, character of construction or method of financing; and revising previously accepted studies, reports; design documents or other documents when such revisions are required by changes in laws, rules, regulations, ordinances, codes or orders enacted subsequent to the preparation of such studies, reports or documents, or are due to any other causes beyond Consultant's control.
24. **Amendment.** This Agreement may only be amended in writing and where such amendment is executed by a duly authorized representatives of each party.
24. **Entire Understanding of Agreement.** This Agreement represents and incorporates the entire understanding of the parties hereto, and each party acknowledges that there are no warranties, representations, covenants or understandings of any kind, matter or description whatsoever, made by either party to the other except as expressly set forth herein. Client and Consultant hereby agree that any purchase orders, invoices, confirmations, acknowledgments or other similar documents executed or delivered with respect to the subject matter hereof that conflict with the terms of this Agreement shall be null, void and without effect to the extent they conflict with the terms of this Agreement.
25. **Survival of Provisions.** The provisions of this Agreement shall continue to be binding upon the parties hereto notwithstanding termination of this Agreement for any reason.
26. **Nonwaiver.** No waiver by a party of any provision of this Agreement shall be deemed to have been made unless in writing and signed by such party.
27. **Identity of Project Owner.** Within ten (10) days of the entry of this Agreement, Client, if Client is not the Project Owner, shall provide to Consultant the Project Owner's full legal name; Project Owner's physical address; Project Owner's mailing address; and the name, physical address and mailing address of the Client's point of contact with the Owner for the Project.
28. **Conflicting Terms.** In the event that there are multiple agreements with varying or conflicting terms and conditions between Client and Consultant, the terms and conditions contained in this Agreement shall supersede and have precedence over any other conflicting terms and conditions contained in any other written or oral agreement.
29. **Course of Dealing.** Client and Consultant agree that these General Terms and Conditions establish a course of dealing between them and shall apply to this and all other services, projects, agreements or dealings between the them, unless Client or Consultant gives the other written notice of objection to any term or condition before commencement of performance in connection with any other provision of services or projects involving the two of them.

PAUL L. ROSENTHAL
DONALD A. WRIGHT, III
RUSSELL P. PRESTON, OF COUNSEL

From the desk of
Paul L. Rosenthal, Esq.

April 16, 2024

VIA USPS FIRST CLASS MAIL and
VIA EMAIL TO mayor@cityofwalnutgrove.com

Mayor Stephanie Moncrief
City of Walnut Grove
City Hall
2581 Leone Avenue
Walnut Grove, Georgia 30052

Re: **Monthly Solicitor Services in Walnut Grove Municipal Court;**
Engagement Letter

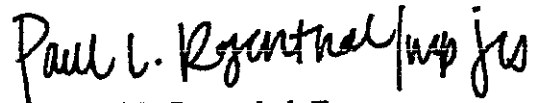
Dear Ms. Moncrief:

Thank you for Mr. Crowley's call last week to my paralegal, Jenna, letting me know that the City of Walnut Grove would like to engage my new law firm of Rosenthal Wright, LLC to continue the monthly solicitor services in the City of Walnut Grove Municipal Court beginning May 1, 2024.

As detailed in my letter of March 27, 2024, I have spoken about this change at length with your municipal court judge and the clerk of court has been made aware of this change as well. There will be no change to our current monthly flat fee of \$750.00 per month charged as approved by your city council nor will there be any change to the quantity and quality of service we provide you as solicitors. My office will continue to send one to two solicitors to each court session based on the calendar and the current case load to make sure that we efficiently process the files there in court to minimize court time. We will continue to see that matters in the Walnut Grove Municipal Court are efficiently and effectively processed on behalf of the City.

If the provisions set forth in this letter are suitable to you, please sign below and return a copy to me. We sincerely appreciate the City of Walnut Grove continuing our working relationship and we look forward to many more successful years together.

Sincerely,


Paul L. Rosenthal, Esq.

ENGAGEMENT AGREED TO AS SET FORTH ABOVE.

CITY OF WALNUT GROVE, GEORGIA

Stephanie Moncrief, Mayor

Date

PLR/jls

cc: Jay Crowley, Esq., City Attorney

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May 22, 2024

Honorable Stephanie Moncrief
Mayor
City of Walnut Grove
2581 Leone Avenue
Walnut Grove, GA 30052

RE: EMERALD COVE PAVEMENT RESTORATION RECCOMENDATION

Dear Ms. Moncrief,

I have reviewed the City's Emerald Cove Pavement concerns and potential solutions to restore the paving section close to original grades. I will not get into the background, causes, or specific underlying issues in this letter but only recommended options to consider.

Option 1: Fill gutter with asphalt - \$150,000 Estimated

This option is exactly as it sounds; the City will solicit bids to clean and reestablish the historic gutter line and tack and fill with asphalt. This work will require a minimum amount of material but significant labor as the work is almost all to be performed by hand. This is the most economical solution but comes with the following concerns:

1. Because the gutter will be filled by hand, it will not be possible to be perfectly smooth and will be a noticeable difference from the adjacent paving.
2. The cracks and joints in the gutter line will transfer up to the surface of the asphalt relatively fast. This can lead to delamination of the asphalt and be a maintenance and aesthetic problem in the future.
3. Concrete can hold and permeate water that may lead to additional isolated delamination as moisture seeks a way out.

Option 2: Mill and Inlay - \$300,000 – 400,000 Estimated

The City will solicit bids to mill the roadway surface 1.5 inches below the gutter line, patch any areas of failing pavement, and pave back flush with the edge of the concrete gutter. This contract will need to include concrete removal and repair at all locations homeowners have filled the gutter in.

1. This estimate will depend on the lower pavement condition, below the current asphalt surface and there could be additional cost due to what cannot be seen.
2. Construction staging will be very difficult and a temporary burden to the neighborhood as the road is milled several inches in some locations.
3. Some savings may be possible by utilizing a slightly thinner topping.
4. Bids for single streets / neighborhoods are very difficult to estimate due to the amount of road work in the marketplace and could be significantly higher than estimated.

CITY OF WALNUT GROVE: EMERALD COVE PAVEMENT RESTORATION RECCOMENDATION

My professional recommendation is option 2, as a 'BEST VALUE' to the city. Fix it like new now and there should be minimal maintenance and repair for many years into the future. Once an option is chosen, I will assemble a bid package and we should be able to post a bid within two weeks. The bid will need to post for 30 days, with the work potentially being completed by mid October.

Thank you for the opportunity to support the City of Walnut Grove. I look forward to working with you, the council, and staff.

Sincerely,



Aaron Wadley, P.E.
LNCO Planning Engineering Construction
404-326-4522

GA Tree & Dump Service, LLC
Office: 678-548-7909

Estimate

Date: 05/15/2024

Customer Name: City of Walnut Grove

Email: mayor@cityofwalnutgrove.com

Service Location:

1021 Park St, Loganville GA 30052



Description of Service

Tree removal -QTY 4. All tree removal debris will be hauled away from the property the same day.

Photos below for reference.



Total Cost

\$3,000.00



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
December 10, 2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Progressive Commercial Advantage Agency 747 Alpha Drive Highland Hts OH 44143	CONTACT NAME: PHONE (A/C, No., Ext): 1-888-560-4622 FAX (A/C, No.): E-MAIL: mklservicesco@market.com ADDRESS:
INSURED GA Tree & Dump Service LLC 5370 GA-20 Lot 77 Loganville GA 30052	INSURER(S) AFFORDING COVERAGE INSURER A: Evanston Insurance Company NAIC # 35378 INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS!

INSR LTR	TYPE OF INSURANCE	ADDL SUBR RSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:		3AA625501	12/10/2022	12/10/2023	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 100,000 PERSONAL & ADV INJURY \$ 5,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/PROP AGG \$ 2,000,000 DATA BREACH \$ 25,000
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION S					EACH OCCURRENCE \$ AGGREGATE \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N/A				PER STATUTE OTHER E.L. EACH ACCIDENT \$ E.L. DISEASE EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)



Brad Raffensperger

Brad Raffensperger
Secretary of State

Control Number : 22047724

STATE OF GEORGIA

Secretary of State
Corporations Division
313 West Tower
2 Martin Luther King, Jr. Dr.
Atlanta, Georgia 30334-1530

CERTIFICATE OF EXISTENCE

I, **Brad Raffensperger**, the Secretary of State of the State of Georgia, do hereby certify under the seal of my office that

GA Tree & Dump Service, LLC
a Domestic Limited Liability Company

was formed in the jurisdiction stated below or was authorized to transact business in Georgia on the below date. Said entity is in compliance with the applicable filing and annual registration provisions of Title 14 of the Official Code of Georgia Annotated and has not filed articles of dissolution, certificate of cancellation or any other similar document with the office of the Secretary of State.

This certificate relates only to the legal existence of the above-named entity as of the date issued. It does not certify whether or not a notice of intent to dissolve, an application for withdrawal, a statement of commencement of winding up or any other similar document has been filed or is pending with the Secretary of State.

This certificate is issued pursuant to Title 14 of the Official Code of Georgia Annotated and is prima-facie evidence that said entity is in existence or is authorized to transact business in this state.

Docket Number : 25577703
Date Inc/Auth/Filed: 02/24/2022
Jurisdiction : Georgia
Print Date : 06/20/2023
Form Number : 211

STATE OF GEORGIA

Secretary of State
Corporations Division
313 West Tower
2 Martin Luther King, Jr. Dr.
Atlanta, Georgia 30334-1530

Annual Registration

Electronically Filed

Secretary of State

Filing Date: 02/24/2024 23:45:12

BUSINESS INFORMATION

BUSINESS NAME : GA Tree & Dump Service, LLC
CONTROL NUMBER : 22047724
BUSINESS TYPE : Domestic Limited Liability Company
ANNUAL REGISTRATION PERIOD : 2024

BUSINESS INFORMATION CURRENTLY ON FILE

PRINCIPAL OFFICE ADDRESS : 5370 hwy 20 lot 77, loganville, GA, 30052, USA
REGISTERED AGENT NAME : Lillian Gonzalez
REGISTERED OFFICE ADDRESS : 5370 hwy 20 lot 77, loganville, GA, 30052, USA
REGISTERED OFFICE COUNTY : Walton

UPDATES TO ABOVE BUSINESS INFORMATION

PRINCIPAL OFFICE ADDRESS : 3724 red rose court, loganville, GA, 30052, USA
REGISTERED AGENT NAME : Lillian Gonzalez
REGISTERED OFFICE ADDRESS : 3724 red rose court, loganville, GA, 30052, USA
REGISTERED OFFICE COUNTY : Walton

AUTHORIZER INFORMATION

AUTHORIZER SIGNATURE : Lillian Gonzalez
AUTHORIZER TITLE : Organizer

Fidelmar Tree Care LLC

RECIPIENT:

Stephanie Moncrief
1021 Park Street
Loganville, Georgia 30052

Quote #36

Sent on

May 21, 2024

Total

\$2,500.00

Product/Service	Description	Qty.	Unit Price	Total
Tree Removal	Removing four (4) large pine trees that are tagged with caution tape at the City of Walnut Grove Park, on Park Street. Two trees are by the municipal building, one tree is in the field by the playground, and another tree is in the tree line outside the fence on the ballfield.	1	\$2,500.00	\$2,500.00
Stump Removal	Stump removal is required for three of these trees (the tree by the ballfield is exempt from stump removal).	1	\$0.00	\$0.00

Total

\$2,500.00

This quote is valid for the next 30 days, after which values may be subject to change.



CERTIFICATE OF LIABILITY INSURANCE

DATE: 11/01/2023

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PRODUCER ABT INSURANCE SERVICES INC 6025 Peachtree Industrial Blvd Suite 110 Atlanta, GA 30330	CONTACT NAME: Marly Hernandez PHONE: 770-441-0000 FAX: 770-441-3373 EMAIL: mhernandez@abti.com ADDRESS: 6025 Peachtree Industrial Blvd, Suite 110, Atlanta, GA 30330
INSURED Federal Tree Care LLC 3490 Lane Canton Rd Cantonville, GA 30052	INSURER American Builders Insurance Co-Atlanta NAIC#: 00000

COVERAGES CERTIFICATE NUMBER REVISION NUMBER

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE COVERAGE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF EACH POLICY. LIMITS AND DEDUCTIBLES MAY HAVE BEEN REDUCED BY PAID CLAIMS.

TYPE OF INSURANCE	CERTIFICATE NUMBER	START DATE	EXPIRES	LIMITS
<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> HOMEOWNERS <input type="checkbox"/> AUTO <input type="checkbox"/> BOAT <input type="checkbox"/> AIRCRAFT <input type="checkbox"/> RAILROADS <input type="checkbox"/> NUCLEAR <input type="checkbox"/> FIDELITY AND BOND <input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> UMBRELLA <input type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS LIABILITY <input type="checkbox"/> FIDELITY AND BOND <input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> UMBRELLA <input type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS LIABILITY	ED00042945 00	10/01/2023	10/09/2024	SOLE OCCURRENCE: 1,000,000 COLLISION: 100,000 MEDICAL EXPENSES: 5,000 AUTOMOBILE LIABILITY: 1,000,000 GENERAL LIABILITY: 2,000,000 UMBRELLA: 2,000,000 WORKERS COMPENSATION: 1,000,000 EMPLOYERS LIABILITY: 1,000,000 FIDELITY AND BOND: 1,000,000 AUTOMOBILE LIABILITY: 1,000,000 UMBRELLA: 1,000,000 WORKERS COMPENSATION: 1,000,000 EMPLOYERS LIABILITY: 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101 Additional Remarks Schedule may be attached if more space is required)
*GA OPERATIONS: *GENERAL LIABILITY POLICY EXCLUDES COVERAGE IN STATE OF NY

CERTIFICATE HOLDER CANCELLATION

CERTIFICATE HOLDER SAMPLE SAMPLE SAMPLE SAMPLE SAMPLE SAMPLE	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE: [Signature]
--	--

STATE OF GEORGIA

Secretary of State
Corporations Division
313 West Tower
2 Martin Luther King, Jr. Dr.
Atlanta, Georgia 30334-1530

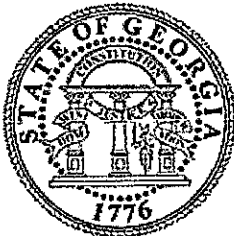
CERTIFICATE OF ORGANIZATION

I, **Brad Raffensperger**, the Secretary of State and the Corporation Commissioner of the State of Georgia, hereby certify under the seal of my office that

Fidelmar Tree Care LLC
a Domestic Limited Liability Company

has been duly organized under the laws of the State of Georgia on **07/14/2023** by the filing of articles of organization in the Office of the Secretary of State and by the paying of fees as provided by Title 14 of the Official Code of Georgia Annotated.

WITNESS my hand and official seal in the City of Atlanta
and the State of Georgia on **07/21/2023**.



Brad Raffensperger

Brad Raffensperger
Secretary of State

STATE OF GEORGIA

Secretary of State
Corporations Division
313 West Tower
2 Martin Luther King, Jr. Dr.
Atlanta, Georgia 30334-1530

ANNUAL REGISTRATION

Electronically Filed
Secretary of State
Filing Date: 3/5/2024 4:54:47 PM

BUSINESS INFORMATION

CONTROL NUMBER	23156389
BUSINESS NAME	Fidelmar Tree Care LLC
BUSINESS TYPE	Domestic Limited Liability Company
EFFECTIVE DATE	03/05/2024
ANNUAL REGISTRATION PERIOD	2024

PRINCIPAL OFFICE ADDRESS

ADDRESS	3490 Lake Carlton Rd, Loganville, GA, 30052, USA
---------	--

REGISTERED AGENT

NAME	ADDRESS	COUNTY
Brian González Perez	3490 Lake Carlton Rd, Loganville, GA, 30052, USA	Gwinnett

AUTHORIZER INFORMATION

AUTHORIZER SIGNATURE	Brian perez
AUTHORIZER TITLE	Organizer

AGREEMENT BETWEEN
THE CITY OF WALNUT GROVE
AND
THE GEORGIA MUNICIPAL ASSOCIATION, INC.
FOR TELECOMMUNICATIONS & RIGHT OF WAY MANAGEMENT

WHEREAS, the City of Walnut Grove ("City") desires to provide regulation and oversight of cable television and other telecommunications services being provided to the citizens of the City;

WHEREAS, the Georgia Municipal Association, Inc. ("GMA") has available a telecommunications and right of way management program; and,

WHEREAS, the City has a need for such telecommunications and right of way management program.
THEREFORE, THE CITY AND GMA AGREE AS FOLLOWS:

Section 1. Services Provided to the City of Walnut Grove

GMA agrees to provide, either directly or through its agents or subcontractors, the following consulting services, (all of which are explained more fully below) which are to be known as GMA's Telecommunications and Right of Way Management Program:

- a) Local Franchise Management, as more fully described in Section 2 of this agreement;
- b) State Issued Franchise Management, as more fully described in Section 3 of this agreement;
- c) Cellular Tower and PCS Tower Site Consultation Services, as more fully described in Section 4 of this agreement;
- d) Franchise Compliance Monitoring Services as more fully described in Section 5 of this agreement.
- e) Right of Way Ordinance Development as more fully described in Section 6 of this agreement.

Section 2. Local Franchise Management

Local Franchise Management shall include assisting the City with the following:

- a) Facilitating the City's compliance with the 1984 and 1992 Federal Cable Acts, the Telecommunications Act of 1996 and the rules of the FCC affecting municipal regulation of cable and video service providers;
- b) Regulating cable rates for basic service, equipment and installation, and performing rate analysis to determine compliance with the Federal Communications Commission ("FCC") rate regulations, if the City is a rate regulator;
- c) Evaluating and responding to requests for approval of franchise grant, transfer, modification or renewal;

- d) Recommending and developing customer service standards for cable and video service providers; and
- e) Assisting with Public Educational and Government Channel (PEG) development and implementation issues.

Section 3. State Issued Franchise Management

State Issued Franchise Management shall include assisting the City as needed with the following based on O.C. G. A. 36-76-1 *et seq.*:

- a) Reviewing requests for state issued franchises submitted to the Secretary of State's Office to provide service within the city's corporate limits, including facilitating the Secretary of State's procedural processes related to the franchise fee percentage for a holder of a state issued franchise;
- b) Assisting with Public Educational and Government Channel (PEG) development and implementation issues;
- c) Reviewing requests for transfers of state issued franchises submitted to the Secretary of State's Office for service provided within the city's corporate limits; and
- d) Assisting with customer complaints rules as established by the Governor's Office of Consumer Affairs.

Section 4. Cellular and PCS Tower Site Consultation Services

Cellular and PCS and Tower Site Consultation Services shall include:

- a) Negotiating agreement between the City and any cellular or PCS provider for use of the city's property by the provider;
- b) Advising Cities on the provisions of tower site agreements for the use of public land;
- c) Informing Cities concerning federal policies related to siting of wireless technologies; and
- d) Referring Cities to engineering or other professional resources on an as needed basis.

Section 5. State and Local Franchise Compliance Monitoring Services

Franchise compliance monitoring services shall include systematically reviewing the cable operator's or video provider's compliance with the terms of certain aspects of a local or state issued franchise agreement to encompass the following:

- a) Upon receipt of revenue report forms from the city, monitor compliance with the definition of "gross revenue" and assist with recovery of any identified underpayments;
- b) Periodically perform a review of the franchisee's books and records to determine compliance with the definition of gross revenue and assisting with recovery of any identified underpayment;
- c) Advising government concerning conducting the local performance review of an operator's performance in compliance with provisions of a local franchise agreement;

- d) Reviewing funding or other issues related to the government channel, tower rental fees or pole agreement fees if applicable;
- e) Documenting operator's carriage of appropriate insurance coverage;
- f) Checking and documenting the status of system construction timeframes, if applicable;
- g) Handling and resolving subscriber complaints as referred;
- h) Monitoring operator's adherence to federal, state or local customer service standards;
- i) Notifying Cities of any identified areas of noncompliance and resolution of same or notification that the operator was found to be in compliance;

Section 6. Rights of Way Ordinance Development

- a) Review existing Rights of Way Ordinance to determine City's current rights of way practices;
- b) Review existing permit process and other ordinances that impact use and restoration of the rights of way;
- c) Evaluate current Rights of Way practices and recommend changes; and
- d) Provide updated Rights of Way Ordinance based on the unique needs of the City

Section 7. Other Services

In addition to the services outlined above, the City may obtain technical performance auditing of a cable operator or telecommunications company and technical assistance in the development of public, educational and governmental access channels and institutional networks as well as engineering consulting services concerning cellular tower siting. These other services may be obtained from GMA, its agents, employees or subcontractors. The parties to the agreement may execute an addendum or addenda to this agreement for the City to obtain such services; provided, however, the additional fee for each such additional service shall not exceed \$10,000.

Section 8. Effective Date, Renewal and Termination.

- a) This Agreement shall terminate absolutely and without further obligation on the part of the City at the close of the Calendar year in which it was executed and at the close of each succeeding Calendar year for which it may be renewed as provided for herein.
- b) This Agreement shall commence as of _____, 20____. It is automatically renewed for successive one-year calendar terms thereafter, unless terminated by either GMA or the City by giving 30 days advance written notice of such termination to the other party. GMA shall be entitled to payment for services rendered to the City, including compensation due for additional services rendered to the City, including compensation due for additional services reasonably substantiated by GMA as of the effective date of termination.

c) The total obligation of the City under this Agreement for the calendar year of execution shall initially be **\$1,050.00**. The total obligation of the City which will be incurred in each Calendar year renewal term shall be reflected in an annual invoice to be submitted to the City thirty (30) days prior to the due date. The invoice shall state the total amount of obligation for the upcoming year exclusive of amounts for any Other Services as the City may elect to obtain through the provisions of Section 7 of this agreement. The rendering of services by GMA or its subcontractors to the City after any renewal of this Agreement for such services shall result in additional obligations for the City.

Section 9. Hold Harmless

Each party shall bear the responsibility for liability for negligence, errors or omissions of its own officers, agents, employees or subcontractors in carrying out this agreement. To the extent permitted by law, the City holds harmless GMA for liability for the negligence of the City, its officers, agents, employees, or subcontractors arising out of this agreement. GMA holds harmless the City for the negligence of GMA, its officers, agents, employees, or subcontractors arising out of this agreement. No agency relationship created for other purposes including but not limited to workers compensation and employee benefits and neither party or their officers, agents or employees shall be deemed employees of the other party.

Section 10. Agency

In addition, by executing the attached Agent Representation Form the City designates GMA, its officers, agents, employees, and contractors as agents of the City for purposes of Section 635A of the Communications Act of 1934, as amended, the applicable provisions of the Local Government Antitrust Act of 1984 and O.C. G. A. 36-76-1 *et seq* known as the Georgia Consumer's Choice for Television Act of 2008.

Section 11. Amendments.

This contract may be amended by future written agreements executed on behalf of the City and GMA.

Section 12. Georgia Security and Immigration Compliance Act

GMA attests compliance with the requirements of O.C.G.A. §13-10-91 and Rule 300-10-1-.02 by the execution of the contractor affidavit attached as Appendix A as shown in Rule 300-10-1-.07, or a substantially similar contractor affidavit, which document is attached to and made a part of this contract as Exhibit A.

GMA agrees that, in the event GMA employs or contracts with any subcontractor(s) in connection with the covered contract, GMA will secure from such subcontractor(s) attestation of the subcontractor's compliance with O.C.G.A. 13-10-91 and Rule 300-10-1-.02 by the subcontractor's execution of the subcontractor affidavit shown in Rule 300-10-1-.08 or a substantially similar subcontractor affidavit, and maintain records of such attestation for inspection by the City at any time.

Section 13. Law Applicable.

This agreement shall be construed under the laws of the State of Georgia.

Section 14. Consulting Services

None of the services provided pursuant to this agreement shall be regarded or treated as the practice of law or accountancy.

EXECUTED ON BEHALF OF THE CITY OF WALNUT GROVE THIS _____ DAY OF _____,
20____.

ATTEST:

CITY OF WALNUT GROVE:

City Clerk

By: _____
Authorized Signatory, Title

APPROVED AS TO FORM:

City Attorney

GEORGIA MUNICIPAL ASSOCIATION, INC.

By: _____
Larry H. Hanson, CEO and Executive Director

**Georgia Municipal Association
Telecommunications and Right of Way Management Program**

AGENT REPRESENTATION FORM

The undersigned is a participant in the Georgia Municipal Association's (GMA) Telecommunications and Right of Way Management (TRM) program. GMA's TRM program provides assistance with all aspects of federal and state cable and video franchising, including but not limited to franchise renewals and modifications, state franchise application process, franchise fee reviews and customer service issues. As a participant in GMA's TRM program, authorization is hereby granted to allow GMA's staff and/or subcontractors to act on the Participants behalf as listed above.

This AGENT REPRESENTATION FORM is effective upon date signed and until further notice.

Name of City, Town or County

Street Address

City

Zip Code

Phone #

Fax #

Email Address

Submitted By – Print Name

Title

Signature

Date

A RESOLUTION OF THE CITY OF WALNUT GROVE THROUGH THE COUNCIL TO AUTHORIZE THE MAYOR OF SAID CITY TO EXECUTE A TELECOMMUNICATIONS, & RIGHT OF WAY MANAGEMENT PROGRAM AGREEMENT

WHEREAS, the City of Walnut Grove desires to regulate the provision of cable television and other telecommunications management services so as to assure that the citizens of said City receive quality service;

WHEREAS, the Georgia Municipal Association has available a telecommunications and right of way management program to assist the City in such regulation;

NOW THEREFORE BE IT RESOLVED, that the Mayor of the City of Walnut Grove is hereby authorized to execute a telecommunications and right of way management program agreement on behalf of the City, in substantially the same form as Appendix A which is attached to and made a part of this resolution.

RESOLVED by the Mayor and Council of the City of Walnut Grove this _____ day of _____, 20____.

ATTEST:

By: _____
City Clerk

Mayor: _____
City of Walnut Grove

(SEAL)



EXHIBIT A

GEORGIA MUNICIPAL ASSOCIATION
FEDERAL WORK AUTHORIZATION PROGRAM COMPLIANCE AFFIDAVIT

By executing this affidavit, the Georgia Municipal Association, Inc. ("GMA") verifies its compliance with O.C.G.A. §13-10-91, stating affirmatively that GMA, which is engaged in the physical performance of services in Georgia, has registered with, is authorized to use, and uses the federal work authorization program commonly known as E-verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. §13-10-91. Furthermore, GMA will continue to use the federal work authorization program throughout the contract period and will contract for the physical performance of services in satisfaction of such contract only with subcontractors who present an affidavit to the contractor with the information required by O.C.G.A. §13-10-91(b). GMA hereby attests that its federal work authorization user identification number and date of authorization are as follows:

69371 Federal Work Authorization User Identification Number
November 26, 2007 Date of Authorization

Telecommunications and Right of Way Management Service
Name of Project

I hereby declare under penalty of perjury that the foregoing is true and correct.
Executed on July 12, 2023, in Atlanta (city), Georgia (state).

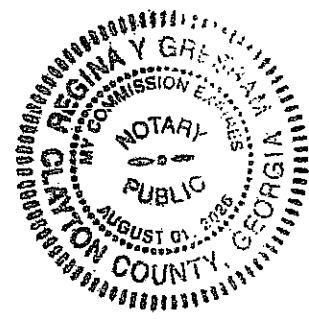
Larry H. Hanson
BY: GMA Authorized Officer or Agent Date 7-12-23

Larry H. Hanson, CEO and Executive Director
Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE
12th DAY OF July, 2023

Regina Y. Gresham
Notary Public
My Commission Expires: August 1, 2026

SEAL





WALNUT

GROVE

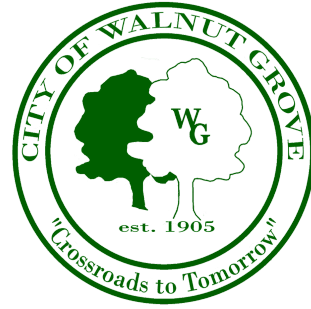


2024-2025

PROPOSED

BUDGET

TABLE



OF CONTENTS

1	Council Members	
2	Departments	
3	Introduction	
5	Guide to Understanding the Budget	
8	Funds Summary	
9	Revenue/Income	
12	Expenditures	
17	Department Detail	
22	Special Funds	
23	Highlighted Changes	

2024-2025

PROPOSED

BUDGET

WALNUT GROVE CITY COUNCIL



STEPHANIE
MONCRIEF

MAYOR



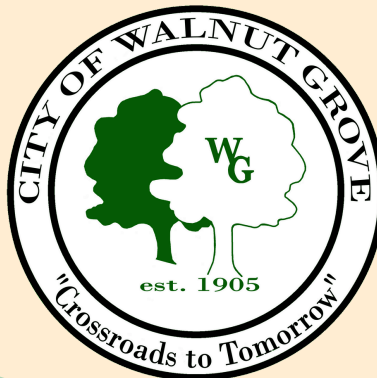
LINDA
PILGRIM

COUNCIL MEMBER



ERICA
MILES

MAYOR PRO TEM



MAXINE
MCCLANAHAN

COUNCIL MEMBER



RACHEL
DAVIS

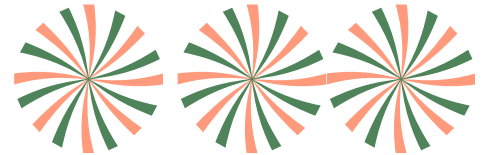
COUNCIL MEMBER



DEPARTMENTS

PAGE
2

ADMINISTRATION

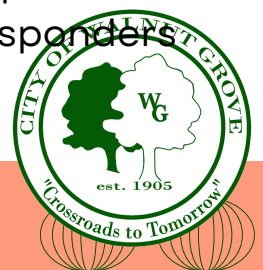


- Our city's Administration consists of The Office of the Mayor and/or City Administrator, City Clerk, Deputy Clerk/Clerk of Municipal Court
- Duties include but are not limited to overseeing day-to-day operations, staffing, finance, logistics, municipal court proceedings, etc.
- The Office of the Mayor and/or City Administrator acts as a conduit between Council and staff, giving oversight for all city departments and creates long and short term plans.

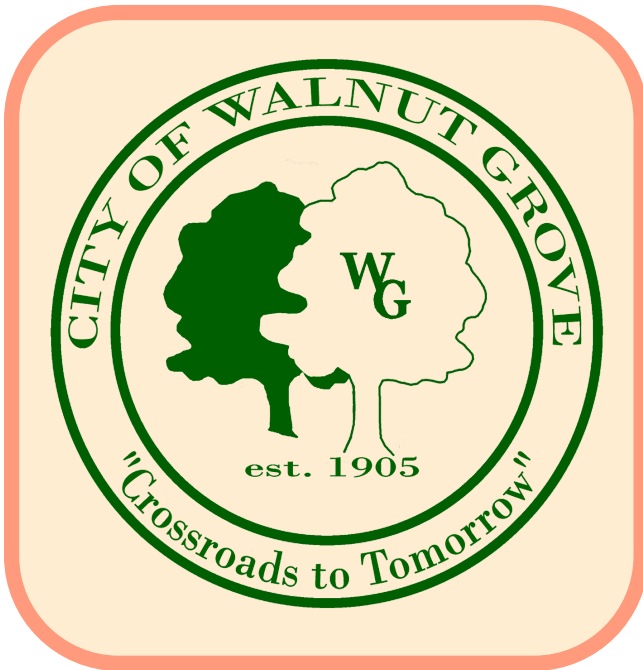
PUBLIC WORKS



- The Public Works Department consists of a Manager and staff members who are responsible for the maintenance of all city properties and facilities
- They maintain buildings, oversee general repairs to roads and sidewalks, maintain storm water drain off collection sites, park and park equipment, sewer plant facilities and act as first responders during emergency events



INTRODUCTION



OUR MISSION:

"Empowering our community through collaboration, innovation, and inclusivity, the City of Walnut Grove is dedicated to fostering a safe, vibrant, and sustainable environment where every resident thrives. We pledge to preserve our rich heritage while embracing measured growth and progress, ensuring a prosperous future for generations to come."

WE ARE COMMITTED TO ACHIEVING THIS GOAL BY:

Balanced growth thru planning and fiscal management, strong infrastructure that anticipates the needs of growth, excellent public services, wide ranging, recreational and green space resources and environmental stewardship to create a balance between built and natural.



INTRODUCTION

Our City at-a-Glance

General Data

Date of Incorporation	1905
Estimated Population (2020 Census)	1322
Form of Government	Strong Mayor
Next Election	May 21, 2024 (General Primary)
Registered Voters	1104
Area of city (in square miles)	2.876

Demographics

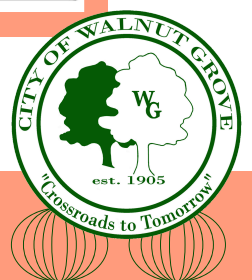
Median Age	45.2
Median Household Income	\$78,750
Household Value Range	\$50k - \$1mil
Average Household Size	2.74
Percentage of Families	77%

Public Safety

Number of Police Stations	1
Number of Fire Stations	1

Parks & Recreation

Community Centers	1
Parks	1
Baseball/Softball Fields	1
Basketball Court	1
Tennis Court	1



TO UNDERSTANDING THE BUDGET

Budget Objective

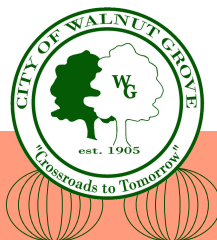
The City of Walnut Grove's budget is produced in conformance with the guidelines developed for use by local governments and is intended to ensure proficiency in four major categories as follows:

- > The budget serves as a policy document for elected officials and administration to convey how the organization will operate, and what process will be used to adopt the annual budget.
- > The budget serves as an operations guide to the departments that receive funding through the budget. That includes identifying the resources (dollars & staffing) to be provided and the objective to be met.
- > The budget serves as a financial plan, divulging all sources of funding. The budget shows data for multiple years for comparison.
- > The budget serves as a communications device to convey essential information to the diverse groups who use budget information i.e. elected officials, the public, the news, media, bond rating agencies, and investors. This purpose is served through a variety of devices: charts and tables, summaries, assumptions, trends, etc.

Budget Strategy

Adopting a Sustainable Budget

- > Make our budgetary process transparent, simple, and accessible to everyone.
- > Protect and strengthen core services, as well as identify strategic investments.
- > It is our fiscal responsibility to build and maintain reserves so that we can continue services when times are bad.
- > Continue to manage our debt level responsibly.
- > Use recurring revenues for costs or one-time expenses.
- > Ensure all resources are used fairly and effectively.
- > Think short-term and long-term planning and goals

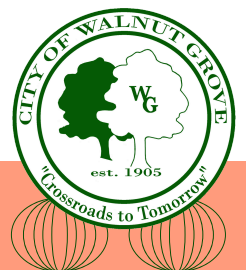


THE CITY OF WALNUT GROVE

Fiscal Year 2024-2025 Budget Calendar

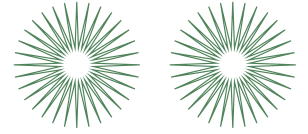
Date Due By	Action
March 4	Prepare budget forms for distribution to departments
March 4	Generate prior years actual and YTD estimates for revenues and expenditures for departments
March 15	Review forms/questionnaires with Mayor & committee if active
March 18	Distribute forms, including personnel, salary, and benefits information, to department heads (Mayor, Clerk, Public Works, Code Enforcement)
March 25	Meet with each department head to discuss departmental needs and requests
April 1	Prepare preliminary revenue estimates
April 8	Departments return budget request forms to budget officer
April 22	Review and adjust each department's budget and prepare expenditure and revenue plans
April 29	Begin executive review and development of final budget content (Budget officer, Mayor and City Clerk, Accountant)
May 9	Submit proposed budget to the city council for review and <u>make it available to the public</u> . Regular meeting of council.(ORD 4-305.3.)
May 10	Give notice of availability of proposed budget and the public hearing date, time and location are placed as ad (for May 12) or article in the newspaper PLUS post on city website, meeting location, City facebook page of upcoming Public Hearing (must be one week prior to hearing*)(ORD 4-305.4. & 5.)
May 30	Conduct Public Hearing (along with Work Session meeting) Could be the week before if needed.
May 31	Submit advertisement to newspaper of the council meeting to adopt budget to run on June 5
June 5	End of council review period; budget officer makes any needed adjustments making sure council has sent all questions, comments, concerns with proposed budget for review by Mayor/Budget officer
June 13	City council adopts the budget by resolution or ordinance*
July 1	Fiscal year begins

**Adjust the calendar to meet any requirements set forth in the city charter or city ordinances. For example, the budget must be submitted to city council for review not later than forty-five days prior to the beginning of the fiscal year.*



THE CITY OF WALNUT GROVE

Budget Proposal



The Income and Expenses proposed in the next few pages are based on several factors: expenditures and income from the last 2 3/4 years as well as scrutiny of those figures for accuracy. Consideration was given to ALL the necessary, as well as desired projects. Our primary goal was to assure no increase in taxes while fulfilling many needs of the city.

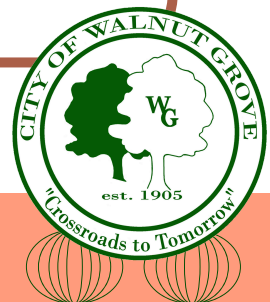
COLOR KEY

GREEN TEXT - Budget line titles as found in the Uniform Chart Of Accounts (UCOA) and what we will use in the coming year.

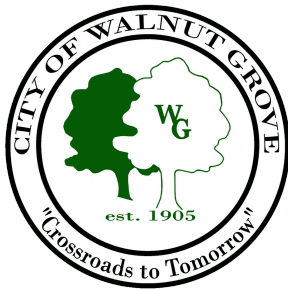
BLACK TEXT - Titles that have been used up until now.

BLUE TEXT - Budget line titles that both existed and will be created to be used in sub categories to ensure accurate bookkeeping.

BURGUNDY TEXT - Titles that have been used in the past but were inaccurate or incorrectly used.



FUNDS SUMMARY



 GOVERNMENTAL FUNDS 		
<p>The City utilizes three major governmental fund types: General Fund, SPLOST Fund, and Special Revenue Funds.</p>		
<p>GENERAL FUND</p> <p>The General Fund is the City's primary operating fund. It accounts for all financial resources except those required to be accounted for separately. By definition, the City has only one General Fund.</p>	<p>CAPITAL PROJECTS FUND (SPLOST Fund)</p> <p>This fund is used to budget and account for the acquisition of construction of all capital equipment or facilities. The City uses one Capital Projects Fund for its Special Purpose Local Option Sales Tax (SPLOST fund).</p>	<p>SPECIAL REVENUE FUNDS</p> <p>These funds account for proceeds of specific revenue sources that are legally restricted to expenditures committed for a specific purpose.</p>

"The future is not something we enter. The future is something we create." –Leonard I. Sweet



GENERAL FUND



THE CITY OF WALNUT GROVE
Revenue

Revenue Description for 2024-2025	GENERAL FUND REVENUE Revenue Description for prior years	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 current	2025 PROPOSED
	152.2510 Unearned Revenue***	253,376.50				
31.1000 General Property Taxes	31.1000 Property Taxes	213,585.89	270,839.61	265,000.00	329,945.23	350,000.00
31.1310 Motor Vehicle	31.1310 Title Ad Valorem - TAVT	40,247.93	43,179.98	45,000.00	44,505.89	1,500.00
	31.1315 Motor Vehicle Tax	2,420.54	2,433.11	2,500.00	1,407.48	
31.1315 Motor Vehicle Title Ad Valorem Tax Fee (TAVT)	Motor vehicle title ad valorem tax fee					50,000.00
31.1340 Intangibles Tax (Recording)	31.1340 Intangible Tax	8,243.00	6,812.97	7,000.00	2,461.61	3,600.00
31.1600 Real Estate Transfer (Intangible)	31.1600 Real Estate Transfer Tax	2,893.13	3,125.31		1,024.06	
	31.1600 Real Estate Transfer Tax			2,500.00		
31.1700 Franchise Taxes						
31.1710 Franchise Tax - Electric	31.1710 Franchise Tax - Electric	62,595.21	71,611.98	70,000.00	81,501.50	82,000.00
31.1730 Franchise Tax - Natural Gas	31.1730 Franchise Tax - Gas	3,011.60	-	6,000.00	-	4,300.00
31.1750 Franchise Tax - Television Cable	31.1750 Franchise Tax - Cable	9,183.32	8,934.71	9,000.00	5,417.82	8,600.00
31.1760 Franchise Tax - Telephone	31.1760 Franchise Tax - Telephone	2,637.22	1,235.55	2,500.00	325.50	400.00
31.3000 General Sales and Use taxes						
31.3100 Local Option Sales and Use Taxes (LOST)	31.3100 Local Option Sales Tax (LOST)	258,426.41	272,813.11	250,000.00	168,481.80	275,000.00
31.4000 Selective Sales and Use Taxes						
31.4200 Beer/Wine Alcoholic Beverage Excise Tax	31.4200 Alcohol Excise Tax	83,883.48	78,398.12	80,000.00	64,734.75	77,000.00
31.6200 Insurance Premium Taxes	31.6200 Insurance Premium Tax	110,001.81	110,376.86	110,000.00	118,422.17	120,000.00
31.8000 Other Taxes	31.8000 Other Taxes			500.00		-
31.9000 Penalties & Interest on Delinquent Taxes	31.9000 Penalties and Interest on Delinquent Taxes	11.54	232.28		2,609.40	1,500.00
	Total Taxes	1,050,517.58	869,993.59	850,000.00	820,837.21	973,900.00



THE CITY OF WALNUT GROVE

Revenue Continued

Revenue Description for 2024-2025	GENERAL FUND REVENUE Revenue Description for prior years	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 current	2025 PROPOSED
32.1000 Business Licenses						
32.1100 Alcoholic Beverages						
32.1115 Alcohol Licenses - Beer Retail Sales	32.1110 Alcohol Licenses - Beer		1,000.00	750.00	750.00	750.00
32.1125 Alcohol Licenses - Wine Retail Sales	32.1120 Alcohol Licenses - Wine	1,250.00	1,000.00	750.00	750.00	750.00
32.1135 Alcohol Licenses - Liquor Retail Sales	32.1130 Alcohol Licenses - Liquor	200.00	1,700.00	1,700.00	1,700.00	1,700.00
32.1200 General Business License	32.1200 Business License	2,300.00	12,652.50	12,000.00	8,676.00	11,000.00
32.2000 Non-Business Licenses and Permits						
32.2200 Building and Signs	32.2200 Building Permits and Inspections	10,539.78	12,000.86	25,000.00	36,735.62	15,000.00
32.2990 Other Permits	32.2990 Other Permits	58,588.47	2,515.00	500.00	935.00	1,200.00
32.3000 Regulatory Fees						
32.3100 Building Structures and Equipment (Building Permits)						
32.4000 Penalties and interest on delinquents licenses and permits	32.4000 Late Fees	550.00	550.00		275.00	-
	Total License & Permits	73,428.25	31,418.36	40,700.00	49,821.62	30,400.00
33.1000 Federal government grants	33.1000 Intergovernmental Revenue - Federal	-	18,985.68		45,200.04	
33.2000 Federal Government Transfers (Non-Grant)						
33.2100 American Rescue Plan (ARP) Act of 2021 Fiscal Recovery Funds						
33.4000 State Government Grants	33.4000 Intergovernmental Revenue - State	18,826.38				25,000.00
33.7000 Local Government Unit (Specify Unit) Shared Revenues						
33.7100 Special Purpose Local Option Sales Tax Revenue (SPLOST)	33.7100 SPLOST Revenue	221,776.17		-	228,959.27	
	Total Intergovernmental	240,602.55	18,985.68	-	274,159.31	25,000.00

THE CITY OF WALNUT GROVE

Revenue Continued



Revenue Description for 2024-2025	GENERAL FUND REVENUE Revenue Description for prior years	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 current	2025 PROPOSED
34.1000 General Government						
34.1100 Court Costs, Fees and Charges	34.1100 Court Services		1.00			
34.1910 Election Qualifying Fee	34.1910 Election Qualifying Fee	36.00		180.00	360.00	
34.3000 Streets and Public Improvements						
34.4000 Utilities/Enterprise						
34.4100 Sanitation	34.4100 Sanitation Charges	2,030.11			45,252.89	
34.4110 Refuse Collection charges						60,000.00
34.4255 Sewerage Charges	34.4255 Sewerage Charges	10,903.09				
34.6000 Other Fees						
34.7000 Cultural & Recreation Income	34.7000 Cultural & Recreation Income	2,697.60	2,960.00	2,000.00	3,420.00	3,000.00
34.9000 Other Charges for Services						
34.9900 Other Charges for Services	34.9999 Other Charges	3,449.20	577.19	850.00	4,725.54	1,000.00
	Total Charges for Services	19,116.00	3,538.19	3,030.00	53,758.43	64,000.00
35.1000 Fines and Forfeitures	35.1000 Fines and Forfeitures	40,568.92	42,638.00	35,000.00	50,958.36	52,000.00
35.1010 Fines and Forfeitures-Other	35.1010 Fines and Forfeitures-Other		4,345.00	7,000.00		
35.1020 Court Fees - Other	35.1020 Court Fees - Other	2,317.00	12,397.50	500.00	(318.07)	
35.1100 Court						
	Total Fines & Forfeitures	42,885.92	59,380.50	42,500.00	50,640.29	52,000.00
36.1000 Interest Revenue	36.1000 Interest Revenue	615.40	493.27		643.84	
37.1000 Contributions and Donations from private sources	37.1000 Contributions	1,135.00	660.00	1,000.00	150.00	
38.9000 Other Miscellaneous Revenue	38.9999 Miscellaneous Revenue	2,318.76	3,828.19		5,747.39	1,000.00
	Total Investment Income	4,069.16	4,981.46	1,000.00	6,541.23	1,000.00
39.1000 Interfund Transfers In						
39.1100 Transfers from General fund	39.1100 Transfers from General fund				101.88	
39.1200 Transfers In - Sewer Fund						
38.9000 Other Miscellaneous Revenue	Sales of Product Income				13,152.79	1,100.00
	Fund Balance Transfer		172.69			
	Total Other Sundry Revenue	-	172.69	-	13,254.67	1,100.00
	Total General Fund Revenue	1,430,619.46	988,470.47	937,230.00	1,269,012.76	1,147,400.00



THE CITY OF WALNUT GROVE

Expenses

Expense Description for 2024-2025	GENERAL FUND EXPENSE Expense Description for prior years	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 current	2025 PROPOSED
51.1000 Personal Services-Salaries and Wages	51.1000 Salaries and Wages					
51.1100 Regular Employees		200,831.11	179,690.82	203,774.40	176,301.06	299,500.00
51.1110 Council						20,400.00
51.1200 Temporary Employees						9,000.00
51.1300 Overtime						10,000.00
51.2000 Personal Services-Employee Benefits						
51.2100 Group Insurance	51.2100 Group Insurance	11,076.69	8,796.00	21,000.00	11,428.56	
51.2110 Medical Benefit-PeopleKeep						21,000.00
51.2200 Payroll Taxes - Social Security - (FICA) Contributions	51.2200 Payroll Taxes - Social Security	12,728.00	16,499.56	18,100.00	16,183.99	21,050.00
	51.2210 Payroll Taxes-Medicare	2,680.13	1,350.29	2,610.00		
	51.2215 Payroll Taxes - Federal Unemployment	351.13	201.55	825.60		
	51.2220 Payroll Taxes - State Unemployment	3,479.04				
51.2300 Payroll Taxes-Medicare						4,950.00
51.2400 Retirement Contributions	51.2400 Retirement Contributions			15,000.00		15,000.00
51.2600 Unemployment Insurance						1,000.00
51.2700 Workers Compensation						9,500.00
51.2900 Other Employee Benefits						2,900.00
	Total Personnel Services & Benefits	231,146.10	206,538.22	261,310.00	203,913.61	414,300.00
	52.1100 Court Software	2,253.42	1,772.94	2,500.00	2,985.00	
52.1100 Official/Administrative						
52.1200 Professional						
52.1210 Municipal Court Judge						15,000.00
52.1220 Municipal Court Solicitor						9,000.00
52.1230 Code Enforcement						26,000.00
52.1240 Engineering - City						25,000.00
52.1241 Engineering - Sewer						
52.1242 Engineering - Storm Water						10,000.00



Expenses Continued

Expense Description for 2024-2025	GENERAL FUND EXPENSE Expense Description for prior years	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 current	2025 PROPOSED
52.1245 Zoning Administrator						30,000.00
52.1246 Inspections						1,200.00
52.1260 Accounting - CPA						18,000.00
52.1265 Accounting - Audits						15,000.00
52.1270 Legal - City Attorney(s)						25,000.00
52.1275 Legal - other						6,000.00
52.1280 Security						2,000.00
52.1300 Technical	52.1300 IT Services	8,820.59	10,870.23	10,000.00	15,922.78	
52.1310 IT Service						13,000.00
52.1315 IT Service - Website						
52.1320 Court Software						4,200.00
52.1330 Office Software						4,000.00
52.1340 Other Software						1,500.00
52.1390 IT-Other						2,000.00
52.2000 Purchased - Property Services	52.2200 Repairs and Maintenance					
52.2100 Cleaning Services						5,000.00
52.2110 Disposal (i.e, Garbage Pickup)	52.2110 Solid Waste Collection	63,627.30	73,772.40		64,752.00	115,000.00
52.2200 Repairs and Maintenance	52.2200 Repairs and Maintenance	76,104.99	10,382.13	17,500.00	9,531.20	15,000.00
	52.2210 Repairs and Maintenance - Vehicles	16,809.91	5,090.29		2,911.48	3,500.00
	Code Officer		225.00	100,000.00		-
52.2220 Repairs & Maintenance - Streets, Roads & Bridges (NON-Employee)	52.2220 Repairs and Maintenance - Streets, Roads and Bridges	62,329.68	2,240.88	15,000.00	12,086.25	12,000.00
52.2250 Facility and Grounds Maintenances (Non-Employee)	52.2240 Professional Services	15,375.85	1,000.00	51,800.00	435.00	10,000.00
	52.2241 Professional Services - Engineering	180,340.94			19,115.62	
	52.2241 Code Enforcement		27,897.50	20,000.00	43,357.50	
	52.2241 Engineering Services		23,283.85	30,000.00	-	
	52.2241 Inspections		13,932.50		4,630.00	



THE CITY OF WALNUT GROVE

Expenses Continued

Expense Description for 2024-2025	GENERAL FUND EXPENSE Expense Description for prior years	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 current	2025 PROPOSED
	52.2241 Stormwater		21,441.25	30,000.00		
	52.2241 Zoning Administration		36,822.23	50,000.00	50,509.31	
	52.2242 Professional Services - Accounting	31,461.22	21,427.47	35,000.00	35,804.98	
	52.2243 Professional Services - Legal	46,904.34	51,954.34	60,800.00	57,934.50	
	52.2244 Professional Services - Security	1,633.23	8,958.87	1,800.00	1,208.28	
	52.2250 Facility & Grounds Maintenance	97,672.71	6,738.05	7,500.00	10,690.77	
	52.2260 Liability Insurance	21,431.00		27,000.00	23,082.00	24,000.00
52.3000 Other purchased services						
	52.3000 Cleaning Services		225.00		1,087.50	
52.3100 Insurance, other than employee benefits						
52.3200 Communications		15,900.21	8,760.76	11,300.00	2,030.67	11,000.00
52.3200 Communications - Wireless Telephone		1,579.72			6,264.78	
52.3210 Telephone						
52.3220 Cable						
52.3230 Postage						2,500.00
52.3300 Advertising		3,296.00	4,891.00	5,000.00	1,800.00	2,500.00
52.3400 Printing & Binding						3,000.00
52.3500 Travel		2,651.63	2,528.06	3,500.00	5,402.07	7,000.00
52.3510 Mileage reimbursement						3,000.00
52.3520 Per Diem or Meals						2,000.00
52.3530 Hotel & Parking						15,000.00
52.3540 Other Travel						3,400.00
52.3600 Dues and fees		2,727.21	3,051.01	4,500.00	5,945.99	7,000.00
52.3610 Bank Charges		1,552.38	453.56	750.00	1,044.34	500.00
52.3620 Membership Dues						1,100.00
52.3700 Training and Education		10,697.03	9,976.08	17,000.00	9,576.45	4,000.00
52.3710 Conference Fees						6,500.00
	Total Purchased & Contracted Services	663,169.36	347,695.40	500,950.00	388,108.47	459,900.00



Expenses Continued

Expense Description for 2024-2025	GENERAL FUND EXPENSE Expense Description for prior years	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 current	2025 PROPOSED
52.3850 Contract Labor	52.3850 Contract Labor	2,175.00	1,575.00	15,000.00	130.05	1,000.00
52.3900 Contract Services - Other	52.3900 Other Expenses	3,756.66	3,558.44	3,500.00	1,964.86	
53.1000 Supplies						
53.1105 Cleaning Supplies	53.1100 Cleaning Supplies	84.21	182.81	500.00	-	
53.1110 Office Supplies	53.1110 Office Supplies	4,822.65	6,515.29	5,000.00	6,631.51	1,000.00
53.1115 Pavilion Rental Expenses	53.1115 Pavilion Rental Expenses	(30.00)		650.00	165.00	500.00
53.1125 Facility & Grounds Supplies	53.1120 Postage	912.00	1,212.00		834.00	
53.1130 OTHER - General Supplies	53.1130 General Supplies - Other	3,472.58	1,728.57	2,500.00		20,000.00
53.1135 Employee Uniforms						1,000.00
53.1140 Community Events	53.1140 Community Support/Events	4,233.19	5,368.57	5,000.00	1,529.70	7,500.00
53.1200 Energy						
52.1210 Water/Sewerage	53.1210 Utilities - Water	1,992.52	2,744.12	2,250.00	2,003.26	2,500.00
53.1220 Natural Gas	53.1220 Utilities-Gas	938.05	1,096.61	1,000.00	850.75	1,000.00
53.1230 Electricity	53.1230 Utilities - Electricity	42,002.48	40,364.66	45,500.00	47,395.55	45,000.00
53.1235 Cable						8,000.00
53.1240 Bottled Gas	53.1240 Utilities - Cable		10,338.47	8,000.00	9,379.06	
53.1270 Gasoline	53.1270 Gas, Oil, Diesel	9,031.90	7,516.11	8,000.00	5,887.26	7,000.00
53.1300 Food						3,500.00
53.1600 Small Equipment						3,000.00
53.1700 Other Supplies	53.1700 Other Supplies	126.57	1,342.89		275.00	500.00
53.9999 Miscellaneous Expenditures	53.9999 Miscellaneous Expenditures	41.93	1,222.39	2,500.00		1,500.00
	Total Misc. Expenditures	73,559.74	84,765.93	99,400.00	77,046.00	123,000.00
54.1000 Property	54.1000 Property	130,000.00				-
54.2100 Machinery						5,000.00
54.2300 Furniture and Fixtures						2,000.00
54.2500 Other Equipment	54.2500 Equipment	13,670.45	1,765.98	14,000.00		
54.2600 New Construction	54.2600 New Construction	30,482.24		50,000.00		
	Total Capital Expenditures	174,152.69	1,765.98	64,000.00	-	7,000.00



THE CITY OF WALNUT GROVE

Expenses Continued

Expense Description for 2024-2025	GENERAL FUND EXPENSE Expense Description for prior years	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 current	2025 PROPOSED
57.1000 Intergovernmental						
57.1100 Walton County Board of Commissioners	57.1000 Other Business Expenses	715.40	29.23	720.00		500.00
57.3100 Library	57.3000 Library					13,000.00
57.3300 Peace Officer Annuity/Benefit Fund	57.3300 Peace Officer Annuity/Benefit Fund	50,000.00	60,000.00	70,000.00	70,561.05	70,000.00
57.3320 Crime Lab Fees	57.3320 Crime Lab Fees	2,331.19	2,467.36	2,500.00	3,291.56	4,000.00
57.3340 Drivers Ed/Training Fund	57.3340 Drivers Ed/Training Fund			50.00		50.00
57.3370 Drug Abuse Treatment and Education	57.3370 Drug Abuse Treatment and Education	1,663.30	372.38	1,750.00		1,000.00
57.3375 County Jail Fund	57.3375 County Jail Fund	2,170.96	1,226.12	2,000.00		1,500.00
57.3380 Peace Officer - Prosecutor's Fund	57.3380 Peace Officer - Prosecutor's Fund			1,500.00		1,500.00
57.3385 Local Victim Assist. Fund	57.3385 Local Victim Assist. Fund	1,171.61	1,114.89	1,500.00	1,330.94	2,000.00
57.3390 GA Crime Victims Assist. Program	57.3390 GA Crime Victims Assist. Program			500.00		500.00
57.3391 Peace Officer-Prosecution Indigent Fund	57.3391 Peace Officer-Prosecution Indigent Fund			500.00		500.00
57.3392 Sheriff's Retirement Fund of GA	57.3392 Sheriff's Retirement Fund of GA	274.00	205.75	500.00	412.00	600.00
57.3393 GSCCCA Payouts	57.3393 GSCCCA Payouts	6,280.78	5,414.93	6,000.00	8,627.47	12,000.00
57.4000 Bad Debts	57.4000 Bad Debts					
	57.4000 Walton Co Board of Comm		6,762.40	10,000.00	8,472.69	
	Total County Agreements	64,607.24	77,593.06	97,570.00	92,695.71	107,200.00
58.1000 Debt Service - Principal	58.1000 Debt Service - Principal	74,240.95	39,417.65	36,000.00	61,287.07	33,200.00
58.2000 Debt Service - Interest						2,800.00
	Total Debt Service	74,240.95	39,417.65	36,000.00	61,287.07	36,000.00
61.1000 Interfund transfers out-fund	61.1000 Interfund transfers out-fund					-
61.1320 Transfers to 2013 SPLOST	61.1320 Transfers to 2013 SPLOST					-
	Reimbursements	1,609.09	11,779.28		13,224.54	
	Total Other	1,609.09	11,779.28	-	13,224.54	-
	Total General Fund Expense	1,282,485.17	769,555.52	1,059,230.00	836,275.40	1,147,400.00
61.3121 Transfers In (Out)	61.3121 Transfers In (Out)		20,000.00			
	Budgeted Use of Fund Balance			122,000.00		

Department Detail

DEPARTMENT BREAKOUT for GENERAL FUND BUDGET PROPOSAL 2024-2025

GENERAL FUND REVENUE	Revenue Description	1100 Legislative	1500 Administrative	2650 Municipal Court	4200 Public Works	4500 Solid Waste	6100 Parks & Rec	6500 Library	7450 Code Enforcement	Not Specified	2025 PROPOSED
31.1000	General Property Taxes		350,000.00								350,000.00
31.1310	Motor Vehicle		1,500.00								1,500.00
31.1315	Motor vehicle title ad valorem tax fee		50,000.00								50,000.00
31.1600	Real Estate Transfer (intangible)		3,600.00								3,600.00
31.1710	Franchise Tax - Electric		82,000.00								82,000.00
31.1730	Franchise Tax - Natural Gas		4,300.00								4,300.00
31.1750	Franchise Tax - Television Cable		8,600.00								8,600.00
31.1760	Franchise Tax - Telephone		400.00								400.00
31.3100	Local Option Sales Tax (LOST)		275,000.00								275,000.00
31.4200	Alcohol Beverage Excise Tax		77,000.00								77,000.00
31.6200	Insurance Premium Tax		120,000.00								120,000.00
31.9000	Penalties & Interest-Delinquent Taxes		1,500.00								1,500.00
32.1115	Alcohol Licenses - Beer Retail Sales		750.00								750.00
32.1125	Alcohol Licenses - Wine Retail Sales		750.00								750.00
32.1135	Alcohol Licenses - Liquor Retail Sales		1,700.00								1,700.00
32.1200	General Business License		11,000.00								11,000.00
32.2200	Building and signs (zoning, signs, land-use)		15,000.00								15,000.00
32.2990	Other Permits		1,200.00								1,200.00
33.4000	State Government Grants		25,000.00								25,000.00
34.4110	Refuse Collection charges					60,000.00					60,000.00
34.7000	Cultural & Recreation Income						3,000.00				3,000.00
34.9999	Other Charges		1,000.00								1,000.00
35.1000	Fines and Forfeitures	52,000.00									52,000.00
38.9999	Miscellaneous Revenue		1,000.00								1,000.00
39.2000	Proceeds of Sales of Product Income (Fixed Assets)				1,100.00						1,100.00
		52,000.00	1,031,300.00	-	1,100.00	60,000.00	3,000.00	-	-	-	1,147,400.00



THE CITY OF WALNUT GROVE

Department Detail (continued)

GENERAL FUND EXPENSE	Expense Description	1100 Legislative	1500 Administrative	2650 Municipal Court	4200 Public Works	4500 Solid Waste	6100 Parks & Rec	6500 Library	7450 Code Enforcement	Not Specified	2025 PROPOSED
51.1100	Regular Employees		181,500.00		118,000.00						299,500.00
51.1110	Council	20,400.00									20,400.00
51.1200	Temporary Employees		9,000.00								9,000.00
51.1300	Overtime		2,000.00		8,000.00						10,000.00
51.2100	Group Insurance		8,400.00		12,600.00						21,000.00
51.2200	Payroll Taxes - Social Security - (FICA) Contributions	1,265.00	11,945.00		7,840.00						21,050.00
51.2300	Payroll Taxes-Medicare	300.00	2,800.00		1,850.00						4,950.00
51.2400	Retirement Contributions		6,000.00		9,000.00						15,000.00
51.2600	Unemployment Insurance		1,000.00								1,000.00
51.2700	Workers Compensation		9,500.00								9,500.00
51.2900	Other Employee Benefits									2,900.00	2,900.00
52.1210	Municipal Court Judge			15,000.00							15,000.00
52.1220	Municipal Court Solicitor			9,000.00							9,000.00
52.1230	Code Enforcement		26,000.00								26,000.00
52.1240	Engineering - City		25,000.00								25,000.00
52.1242	Engineering - Storm Water		10,000.00								10,000.00
52.1245	Zoning Administrator		30,000.00								30,000.00
52.1246	Inspections		1,200.00								1,200.00
52.1260	Accounting - CPA		18,000.00								18,000.00
52.1265	Accounting - Audits		15,000.00								15,000.00
52.1270	Legal - City Attorney(s)		25,000.00								25,000.00
52.1275	Legal - other		6,000.00								6,000.00
52.1280	Security		2,000.00								2,000.00
52.1310	IT Service		13,000.00								13,000.00
52.1320	Court Software			4,200.00							4,200.00
52.1330	Office Software (Qbooks)		4,000.00								4,000.00
52.1340	Other Software (i.e. code enf, PW's)		1,500.00								1,500.00
52.1390	IT-Other		2,000.00								2,000.00
52.2100	Cleaning Services		5,000.00								5,000.00



THE CITY OF WALNUT GROVE

Department Detail (continued)

GENERAL FUND EXPENSE	Expense Description	1100 Legislative	1500 Administrative	2650 Municipal Court	4200 Public Works	4500 Solid Waste	6100 Parks & Rec	6500 Library	7450 Code Enforcement	Not Specified	2025 PROPOSED
52.2110	Disposal (i.e. Garbage Pickup)					115,000.00					115,000.00
52.2200	Repairs and Maintenance		4,000.00		5,000.00		3,000.00	3,000.00			15,000.00
52.2210	Repairs and Maintenance- Vehicles		3,500.00								3,500.00
52.2220	Repairs and Maintenance - Streets, Roads and Bridges (NON-Employee)				6,000.00		6,000.00				12,000.00
52.2250	Facility and Grounds Maintenances (Non- Employee)		4,000.00		6,000.00						10,000.00
52.3100	Insurance, other than employee benefits		24,000.00								24,000.00
52.3210	Telephone		9,000.00		2,000.00						11,000.00
52.3230	Postage (was 53.1120 this year)		2,500.00								2,500.00
52.3300	Advertising		2,500.00								2,500.00
52.3400	Printing & Binding		3,000.00								3,000.00
52.3500	Travel		5,000.00		2,000.00						7,000.00
52.3510	Mileage reimbursement	1,600.00	800.00		600.00						3,000.00
52.3520	Per Diem or Meals	1,500.00	300.00	200.00							2,000.00
52.3530	Hotel & Parking	10,000.00	2,500.00	2,500.00							15,000.00
52.3540	Other Travel	900.00	2,000.00		500.00						3,400.00
52.3600	Dues and fees		7,000.00								7,000.00
52.3610	Bank Charges		500.00								500.00
52.3620	Membership Dues		1,100.00								1,100.00
52.3700	Training and Education	1,500.00	2,000.00	500.00							4,000.00
52.3710	Conference Fees	3,500.00	1,500.00	1,000.00	500.00						6,500.00
52.3850	Contract Labor		1,000.00								1,000.00
53.1105	Cleaning Supplies		500.00		500.00						1,000.00
53.1110	Office Supplies		8,000.00		1,500.00				500.00		10,000.00
53.1115	Pavilion Rental Expenses						500.00				500.00
53.1125	Facility & Grounds Supplies		8,000.00		8,000.00		4,000.00				20,000.00
53.1130	OTHER - General Supplies		6,500.00		2,500.00		750.00				10,000.00
53.1135	Employee Uniforms				1,000.00						1,000.00
53.1140	Community Events		5,500.00		1,500.00		500.00				7,500.00



THE CITY OF WALNUT GROVE

Department Detail (continued)

GENERAL FUND EXPENSE	Expense Description	1100 Legislative	1500 Administrative	2650 Municipal Court	4200 Public Works	4500 Solid Waste	6100 Parks & Rec	6500 Library	7450 Code Enforcement	Not Specified	2025 PROPOSED
53.1210	Utilities - Water		2,500.00								2,500.00
53.1220	Utilities-Gas		1,000.00								1,000.00
53.1230	Utilities - Electricity		45,000.00								45,000.00
53.1235	Utilities Cable		3,000.00		2,000.00		2,000.00		1,000.00		8,000.00
53.1270	Gas, Oil, Diesel				5,500.00				1,500.00		7,000.00
53.1300	Food		3,500.00								3,500.00
53.1600	Small Equipment		1,000.00		2,000.00						3,000.00
53.1700	Other Supplies				500.00						500.00
53.9999	Miscellaneous Expenditures		1,000.00		500.00						1,500.00
54.2100	Machinery				5,000.00						5,000.00
54.2300	Furniture and Fixtures		1,000.00		1,000.00						2,000.00
57.1000	Intergovernmental	500.00									500.00
57.1100	Walton Co Board of Commissioners	13,000.00									13,000.00
57.3000	Library							70,000.00			70,000.00
57.3300	Peace Officer Annuity/Benefit Fund			4,000.00							4,000.00
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			1,000.00							1,000.00
57.3375	County Jail Fund			1,500.00							1,500.00
57.3380	Peace Officer - Prosecutor's Fund			1,500.00							1,500.00
57.3385	Local Victim Assist. Fund			2,000.00							2,000.00
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			600.00							600.00
57.3393	GSCCCA Payouts			12,000.00							12,000.00
58.1000	Debt Service - Principal		33,200.00								33,200.00
58.2000	Debt Service - Interest		2,800.00								2,800.00
Total General Fund Expense		54,465.00	614,545.00	56,100.00	211,390.00	115,000.00	16,750.00	73,000.00	3,250.00	2,900.00	1,147,400.00



THE CITY OF WALNUT GROVE



FUNDS BUDGETS

Revenue Description for 2024-2025	CAPITAL FUND REVENUE	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 current	2025 PROPOSED
Budget Fund Balance (transfer from General Fund Balance)	Revenue Description for prior years	253,376.50				122,500.00
Expense Description for 2024-2025	CAPITAL FUND EXPENSE	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 current	2025 PROPOSED
54.1000 Property	Expense Description for prior years	130,000.00				-
54.1200 Site Improvements	54.1000 Property					50,000.00
54.1300 Buildings and building improvements						25,000.00
54.2200 Vehicles						20,000.00
54.2400 Computers						7,500.00
54.2500 Other Equipment	54.2500 Equipment	13,670.45	1,765.98	14,000.00		20,000.00
54.2600 New Construction	54.2600 New Construction	30,482.24		50,000.00		
	Total Capital Expenditures	174,152.69	1,765.98	64,000.00	-	122,500.00



"When we strive to become better than we are, everything around us becomes better too." —Paulo Coelho



SPECIAL FUNDS

SPLOST FUND

The SPLOST (Special Local Option Sales Tax) Fund operates on the Modified Accrual Basis for both the Budget and Financial Statements. The Revenues for this Fund are received on a monthly basis funded by an optional 1% sales tax levied by any county to fund the building of parks, schools, roads, and other public facilities. The revenue generated cannot be used towards operating expenses or most maintenance projects. Cities within a county reach an agreement on the sharing of these revenues prior to adding a SPLOST plan to the ballot. It is a financing method for funding capital outlay projects in Georgia. The current SPLOST was approved by the voters in 2018 and effective January 2019.

Allocation 2019 SPLOST

Transportation & Safety: \$502,604

Sewer: \$400,000

Total Anticipated Funds, per 2019 SPLOST Agreement: \$902,604

2019 SPLOST Funds on hand (May 9, 2024): \$839,510

Anticipated Additional 2024 SPLOST Funds: \$108,000

Total On hand + Anticipated 2025: \$947,510

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 Anticipated	*2024 Projected
SPLOST Revenue	270797.19	300887.64	221,776.17	396,287.43	108,000.00

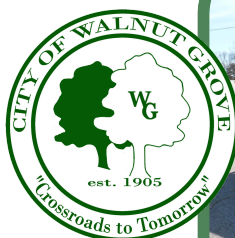
*The 2024 Projected does not include the 2025 SPLOST on the ballot currently. We will adjust this figure after final voting

GENERAL FUND PROJECTS

Site Improvements	Parks & Rec, Municipal Building		\$ 42,000.00
Buildings & Building Improvements	Public Works Building, new roof for library & City Hall		\$ 48,000.00
Vehicles	Dump Trailer for Public Works		\$ 14,000.00
Computers	Update to Computer equipment		\$ 7,500.00
Other Equipment	Public Works Building, new roof for library & City Hall		\$ 14,000.00
			\$ 125,500.00

ARPA (American Rescue Plan Act)

To be used for the Sewer Expansion Project	\$ 506,753.00
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BUDGET

HIGHLIGHTED CHANGES

In order to avoid a tax increase, we will be reverting back to Sanitation being an individual expense for each property owner in January of 2025. Approaching it in this manner means that your property taxes are formulated from a lower base should there ever be a need to increase taxes some day. Experts have advised us that this option is a more practical long term solution to keeping taxes reduced for city residents.

We have included higher amounts on the employee line in hopes to be adding to staff in the near future. By adding staff we hope that will result in lower expenses in several departments, including, Engineering, IT Services, Legal and Code Enforcement. We are adding some employee benefits.

We are going back to “in house” Code Enforcement which will reduce the time and monies needed along with more consistent controls.

Below see some funds we received this year and hope to find similar special revenues in 2024-2025

Special Revenues

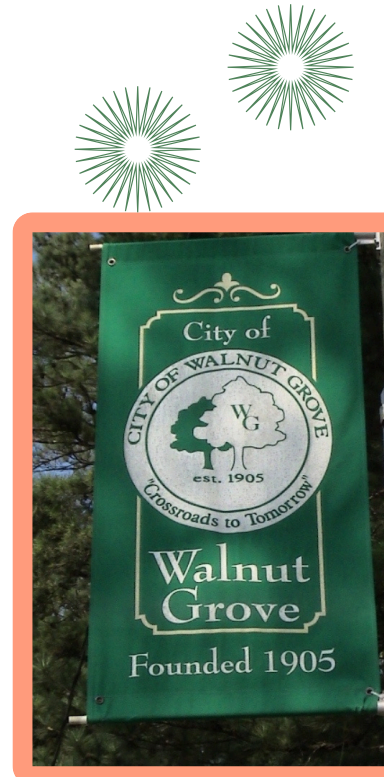
LMIG - **\$20,192.71**

LMIG SUPPLEMENTAL - **\$25,007.33**

Small Cities - **\$150.00**

Carl Vinson Institute of Gov't Leadership Scholarship - **\$850.00**

Walton EMC Funds Recovered - **\$3,561.76**





THANK YOU!

Living and serving in Walnut Grove is an honor to those of us that you have chosen as leaders! We hope that we have been able to provide you with clear and valuable information for your review in our budget presentation.

We look forward to bringing you new plans and ideas as we learn more about the desires of our citizens. THANK YOU, for being a city of civility!

