

**PUBLIC HEARING**  
**WALNUT GROVE CITY COUNCIL**  
**THURSDAY, JUNE 11, 2020**  
**6:30 P.M.**

- I. CALL TO ORDER
- II. INVOCATION
- III. PLEDGE OF ALLEGIANCE
- IV. AGENDA APPROVAL
- V. PUBLIC COMMENT
- VI. BUDGET 2020 / 2021
- VII. ADJOURN

**City of Walnut Grove**  
**2020-2021 Budget Proposal**  
 Year to date figures July 1, 2019 through May 28, 2020

2020 - 2021 Proposed Budget

2020-2021 Budget

Ordinary Income/Expense

Income

|                                    |                   |
|------------------------------------|-------------------|
| 31.000 · Taxes                     |                   |
| 31.1100 · General Ad Valorem Tax   | \$25,000.00       |
| 31.1200 · Property Taxes           | \$200,000.00      |
| 31.1710 · Franchise Fee - Electric | \$59,000.00       |
| 31.1730 · Franchise Tax-Gas        | \$3,300.00        |
| 31.1750 · Franchise Tax-Cable      | \$6,000.00        |
| 31.1760 · Franchise Tax-Telephone  | \$750.00          |
| 31.3100 · LOST Receivables         | \$190,000.00      |
| 31.3200 · Alcohol Beverage Tax     | \$75,000.00       |
| 31.6200 · Insurance Premium Tax    | \$100,000.00      |
| 31.000 · Taxes - Other             | \$0.00            |
| <b>Total 31.000 · Taxes</b>        | <b>659,050.00</b> |

|  |                  |
|--|------------------|
| 31.1315 · TAVT                               | 2,500.00         |
| 31.1340 · Intangible Tax                     | 500.00           |
| 31.1600 · Real Estate Transfer Tax           | 0.00             |
| 313000 · Use Fees                            | 0.00             |
| 318110 · Beer License                        | 750.00           |
| 318111 · Liquor License                      | 0.00             |
| 318120 · Wine License                        | 750.00           |
| 318130 · Penalties & Interest-Late Fees      | 2,500.00         |
| 319150 · Penalties & Interest-FIFA's         | 0.00             |
| 32.000 · Licenses & Permits                  |                  |
| 32.1100 · Alcohol Beverage License           | \$2,400.00       |
| 32.1200 · General Business License           | \$5,000.00       |
| 32.2200 · Bldg Permits/Inspections           | \$2,500.00       |
| 32.2900 · Other Non-Business Lic/Permits     | \$1,000.00       |
| 32.000 · Licenses & Permits - Other          | 0.00             |
| <b>Total 32.000 · Licenses &amp; Permits</b> | <b>17,900.00</b> |

|   |      |
|---|------|
| 33.1310 · Walton County Sewer System Cont | 0.00 |
| 34.000 · Charges for Services             |      |

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|   | <u>2020-2021 Budget</u> |
|---|-------------------------|
| 34.1000 · Misc Income                         | \$100.00                |
| 34.3200 · Street Light Charges                | \$0.00                  |
| 34.4100 · Sanitation Fees                     | \$0.00                  |
| 34.7000 · Recreational Income                 | \$3,500.00              |
| 34.7400 · Community Events                    | \$0.00                  |
| 34.8000 · Qualifying Fees                     | \$100.00                |
| 34.9900 · Other Income                        | \$0.00                  |
| 34.000 · Charges for Services - Other         | \$150.00                |
| <b>Total 34.000 · Charges for Services</b>    | <b>3,650.00</b>         |
| <br>  |                         |
| 35.000 · Fines & Forfeitures                  |                         |
| 35.1000 · Fines & Forfeitures General         | 55,000.00               |
| 35.1100 · Court Services-Fees                 | 500.00                  |
| 35.000 · Fines & Forfeitures - Other          | 1,000.00                |
| <b>Total 35.000 · Fines &amp; Forfeitures</b> | <b>56,500.00</b>        |
| <br>  |                         |
| 351900 · Court Services-Administrative        | 0.00                    |
| 36.000 · Investment Income                    |                         |
| 36.1000 · Interest on Revenue                 | 330.00                  |
| 36.000 · Investment Income - Other            | 0.00                    |
| <b>Total 36.000 · Investment Income</b>       | <b>330.00</b>           |
| 38.000 · Misc. Revenue                        | 0.00                    |
| 47900 · Sales                                 | 0.00                    |
| <b>Total Income</b>                           | <b>737,630.00</b>       |
| <b>Cost of Goods Sold</b>                     |                         |
| 50000 · Cost of Goods Sold                    | 0.00                    |
| <b>Total COGS</b>                             | <b>0.00</b>             |
| <b>Gross Profit</b>                           | <b>737,630.00</b>       |
| <b>Expense</b>                                |                         |
| 1000 · General Government Expense             |                         |
| 1300 · Salary-Council/Mayor                   | \$8,400.00              |
| 1350 · Auto Gas Expense                       | \$600.00                |
| 1400 · Elections                              | \$5,000.00              |

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|  | <u>2020-2021 Budget</u> |
|--|-------------------------|
| 1500 · Salary-City Hall Staff                  | \$90,000.00             |
| 1000 · General Government Expense - Other      | 0.00                    |
| <b>Total 1000 · General Government Expense</b> | <b>104,000.00</b>       |
| <br>   |                         |
| 1512401 · State Unemployment                   | 200.00                  |
| 2000 · Judicial Expense                        |                         |
| 2100 · Solicitor/Judge                         | 6,000.00                |
| 2000 · Judicial Expense - Other                | 0.00                    |
| <b>Total 2000 · Judicial Expense</b>           | <b>6,200.00</b>         |
| <br>   |                         |
| 2150 · Judicial Continuing Education           | 2,000.00                |
| 3000 · Public Safety Expense                   |                         |
| 3001 · SPLOST Sewer Expense                    | 0.00                    |
| 3300 · Peace Officer-Annuity/Benefit F         | \$2,200.00              |
| 3320 · Crime Lab Fees                          | \$130.00                |
| 3340 · Drivers Ed/Training Fund                | \$400.00                |
| 3341 · Ed/Training Court                       | \$0.00                  |
| 3371 · Brain & Spinal Injury Fd                | \$100.00                |
| 3380 · Peace Officer-Prosec. Fund              | \$3,500.00              |
| 3385 · Local Victims Assist Program            | \$1,800.00              |
| 3390 · GA Crime Victims Assist. Prog           | \$0.00                  |
| 3391 · Peace Officer-Prosec. Indgen. F         | \$3,750.00              |
| 3392 · Sheriff's Ret. Fund of GA               | \$400.00                |
| 3393 · Code Enforcement Officer                | \$15,000.00             |
| 3000 · Public Safety Expense - Other           | \$0.00                  |
| <b>Total 3000 · Public Safety Expense</b>      | <b>27,280.00</b>        |
| <br>   |                         |
| 3370 · Drug Abuse Treatment & Educatio         | \$2,000.00              |
| 3375 · County Jail Fund                        | \$4,000.00              |
| 4000 · Public Works General                    |                         |
| 4100 · Salary-Public Works                     | \$95,000.00             |
| 4520 · Solid Waste Collection                  | \$65,000.00             |
| 4901 · Repair & Maint.                         | \$18,000.00             |
| 4902 · Repair & Maint-Vehicles                 | \$10,000.00             |

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|---|-------------------------|
| 4000 · Public Works General - Other                   | \$0.00                  |
| <b>Total 4000 · Public Works General</b>              | <b>\$194,000.00</b>     |
| 400002 · Social Security-Public Works                 | \$0.00                  |
| 400003 · Medicare-Public Works                        | \$200.00                |
| 5000 · Health & Welfare                               |                         |
| 5130 · Inspections                                    | 0.00                    |
| 5000 · Health & Welfare                               | 0.00                    |
| <b>Total 5000 · Health &amp; Welfare</b>              | <b>200.00</b>           |
| 51.000 · Personal Services/Employee Beni              |                         |
| 51.2200 · Social Security/Medicare                    | 14,000.00               |
| 51.2203 · Medicare                                    | 0.00                    |
| 51.2301 · Social Security Council                     | 0.00                    |
| 51.2302 · Medicare Council                            | 0.00                    |
| 51.2600 · SUTA  | 200.00                  |
| 51.000 · Personal Services/Employee Beni - Other      | 0.00                    |
| <b>Total 51.000 · Personal Services/Employee Beni</b> | <b>14,200.00</b>        |
| 51.2100 · Group Insurance                             |                         |
| AFLAC   | 0.00                    |
| 51.2100 · Group Insurance - Health Insurance          | 10,000.00               |
| <b>Total 51.2100 · Group Insurance</b>                | <b>10,000.00</b>        |
| 52.000 · Purchased/Contracted Services                |                         |
| 52.1000 · Prof Services-Engineering                   | 50,000.00               |
| 52.1200 · Prof Services-Accounting                    | 35,000.00               |
| 52.1300 · Prof. Services-Legal                        | 35,000.00               |
| 52.220 · Social Security/Medicare                     | 0.00                    |
| 52.3100 · Insurance Exp Building                      | 13,500.00               |
| 52.330 · Advertising                                  | 3,000.00                |
| 52.3500 · Travel Council                              | 0.00                    |
| 52.3601 · Travel Executive                            | 1,500.00                |
| 52.3502 · Education & Training Council (2600 x 5)     | 12,500.00               |
| 52.3600 · Dues & Fees                                 | 2,500.00                |
| 52.3601 · Bank Service Fees                           | 100.00                  |
| 52.3602 · Bad Debts                                   | 0.00                    |

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|   | <u>2020-2021 Budget</u> |
|---|-------------------------|
| 52.3700 · Education & Training-Executive            | 3,700.00                |
| 52.3701 · Training/Conventions                      | 0.00                    |
| 52.3850 · Professional Services                     | 1,000.00                |
| 52.3851 · Security-Trust Security                   | 1,000.00                |
| 52.3900 · Other Payments                            | 0.00                    |
| 52.4000 · Street, Sidewalk, Curb Repair             | 25,000.00               |
| 52.4500 · IT Services                               | 10,500.00               |
| 521401 · Court Software Exp                         | 3,000.00                |
| 52.000 · Purchased/Contracted Services - Other      | 0.00                    |
| <b>Total 52.000 · Purchased/Contracted Services</b> | <b>197,300.00</b>       |
| 52.2130 · Cleaning Services Custodial               | 2,500.00                |
| 52.2310 · Rental Opening/Closing Pavilion           | 1,000.00                |
| 53.000 · Supplies                                   |                         |
| 53.1001 · Postage                                   | 500.00                  |
| 53.1100 · General Supplies/Materials                |                         |
| 53.1000 · Office Supplies                           | 4,000.00                |
| 53.1100 · General Supplies/Materials - Other        | 5,000.00                |
| <b>Total 53.1100 · General Supplies/Materials</b>   | <b>13,000.00</b>        |
| 53.1112 · Misc Expense Prepaid                      | 200.00                  |
| 53.1210 · Energy-Water                              | 750.00                  |
| 53.1220 · Energy-Gas                                | 1,500.00                |
| 53.1230 · Energy-Electricity                        | 27,000.00               |
| 53.1270 · Gas, Oil, Diesel                          | 4,000.00                |
| 53.1600 · Equipment-CODE RED                        | 1,500.00                |
| 53.1700 · Misc Expense                              | 1,500.00                |
| 53.3200 · Energy-Telephone                          | 9,500.00                |
| 53.000 · Supplies - Other                           | 0.00                    |
| <b>Total 53.000 · Supplies</b>                      | <b>45,950.00</b>        |
| 5400 · Capital Outlays                              | 0.00                    |
| 541400 · Capital Outlay-Equipment                   | 5,000.00                |
| 544220 Capital Outlay - Road Streets Bridges        | 61,000.00               |

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|                                       | <u>2020-2021 Budget</u> |
|---------------------------------------|-------------------------|
| 58.000 · Debt Service Exp             |                         |
| 58.1000 · Debt Service-Principal      | 27,000.00               |
| 58.2000 · Debt Service-Interest       | 9,000.00                |
| 58.0000 · Debt Service Exp - Other    | 0.00                    |
| Total 58.000 · Debt Service Exp       | <u>102,000.00</u>       |
| 581002 · GEFA Loan Principal Payments | 0.00                    |
| 582002 · GEFA Loan Intrest            | 0.00                    |
| 6000 · Culture/Recreation             |                         |
| 6110 · Community / Employee Events    | 2,500.00                |
| 6130 · Recreation Facilities/Grounds  | 15,000.00               |
| 6500 · Library Funding                | 50,000.00               |
| 6000 · Culture/Recreation - Other     | 0.00                    |
| Total 6000 · Culture/Recreation       | <u>67,500.00</u>        |
| 652240 · Walton Co. Board of Comm.    | 5,000.00                |
| 66000 · Payroll Expenses              |                         |
| 66001 · W/C Insurance                 | 12,000.00               |
| 66000 · Payroll Expenses - Other      | 15,000.00               |
| Total 66000 · Payroll Expenses        | <u>32,000.00</u>        |
| 66900 · Reconciliation Discrepancies  | 0.00                    |
| 7000 · Housing & Development          | 0.00                    |
| 7550 · Downtown Development           | 0.00                    |
| 8000 · Debt Service                   | 0.00                    |
| Total Expense                         | <u>813,630.00</u>       |
| Net Ordinary Income                   | -76,000.00              |
| Other Income/Expense                  |                         |
| Other Income                          |                         |
| 399000 Budgeted Fund Balance          | 100,000.00              |
| 391000 · Transfers Out - WTP          | -24,000.00              |
| Total Other Income                    | <u>76,000.00</u>        |
| Other Expense                         |                         |

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1054111 - SPLOST Transportation Exp  
1054121 - SPLOST Sewer Exp  
1054131 - SPLOST Streets/Sidwalks  
Total Other Expense  
Net Other Income  
Net Income

| 2020-2021 Budget |
|------------------|
| 0.00             |
| 0.00             |
| 0.00             |
| 0.00             |
| 76,000.00        |
| 0.00             |