

BUDGET AMENDMENT

Date: June 30, 2023

Number: FY2023 - 001

Description of Action: Action to amend the Fiscal Year 2023 Budget for the General Fund.

This amendment adjusts certain departments who require additional appropriation so that they do not exceed their legal budgetary limit. This action is required to comply with the laws of the State of Georgia as enforced by the Georgia Department of Audits and Accounts, regulations of the Georgia Department of Community Affairs, and generally accepted accounting principles.

Agenda Item Number: _____

Date: _____

Motion Made By: _____

Date: _____

Motion Seconded By: _____

Votes: _____

Financial Accounts Affected:

Account Number	Amount	Posted/fill in date
(See Attachment "A" for relevant account numbers and amounts.)		

**City of Walnut Grove, Georgia
Fiscal Year Ended June 30, 2023
Proposed Budget Adjustments**

Department	Account	Debit (Credit)
1500	31.1000 Property Taxes	\$ (62,000.00)
1500	31.3100 Local Option Sales Tax	(22,500.00)
	Total Revenue Accounts	<u>\$ (84,500.00)</u>
1500	52.2240 Professional Services	10,000.00
1500	52.2241 Professional Services - Engineering	70,000.00
4200	52.2241 Professional Services - Engineering	(25,000.00)
6100	52.2241 Professional Services - Engineering	(10,000.00)
7450	52.2241 Professional Services - Engineering	(35,000.00)
1500	52.2242 Professional Services - Accounting	5,000.00
1500	52.2243 Professional Services - Legal	5,000.00
1500	52.2244 Professional Services - Security	7,200.00
1500	52.2250 Facility and Grounds Maintenance	2,000.00
1500	52.3200 Communications - Wireless Telephone	7,000.00
1500	52.3300 Advertising	3,200.00
1500	52.3500 Travel	2,000.00
1500	52.3600 Dues and fees	2,000.00
1500	53.1110 Office Supplies	7,000.00
1500	53.1230 Utilities - Electricity	12,000.00
4200	53.1230 Utilities - Electricity	(1,400.00)
6100	53.1230 Utilities - Electricity	(4,500.00)
1500	53.1240 Utilities - Cable	4,500.00
4200	53.1240 Utilities - Cable	(1,500.00)
6100	53.1240 Utilities - Cable	(2,500.00)
7450	53.1240 Utilities - Cable	(500.00)
1500	Reimbursements	8,000.00
1500	61.3121 Transfer Out	20,000.00
	Total Expenses and Transfers out Accounts	<u>\$ 84,500.00</u>

**City of Walnut Grove
Budget vs. Actuals: FY 2023 - FY23 P&L Classes
July 2022 - June 2023**

Needs budget adjustment

	1100 - Legislative			1500 - Administration			2650 - Municipal Court			4200 - Public Works			4500 - Solid Waste			6100 - Parks & Recreation			6500 - Library			7450 - Code Enforcement			TOTAL				
	Actual	Budget	over Budget	Actual	Budget	over Budget	Actual	Budget	over Budget	Actual	Budget	over Budget	Actual	Budget	over Budget	Actual	Budget	over Budget	Actual	Budget	over Budget	Actual	Budget	over Budget	Actual	Budget	over Budget		
	% of	% of	% of	% of	% of	% of	% of	% of	% of	% of	% of	% of	% of	% of	% of	% of	% of	% of	% of	% of	% of	% of	% of	% of	% of	% of	% of		
Income																													
311000 Property Taxes	0.00			272,283.27	310,000.00	62,283.27	129.88%	0.00			0.00					0.00			272,283.27	210,000.00	62,283.27	129.88%							
311310 Title Ad Valorem - TAVT	0.00			47,090.48	45,000.00	12,090.48	134.54%	0.00			0.00					0.00			47,090.48	35,000.00	12,090.48	134.54%							
311315 Motor Vehicle Tax	0.00			2,720.56	2,500.00	220.56	108.82%	0.00			0.00					0.00			2,720.56	2,500.00	220.56	108.82%							
311340 Inseparable Tax	0.00			6,812.97	6,000.00	812.97	113.55%	0.00			0.00					0.00			6,812.97	6,000.00	812.97	113.55%							
311600 Real Estate Transfer Tax	0.00			3,298.00	1,250.00	2,048.00	263.84%	0.00			0.00					0.00			3,298.00	1,250.00	2,048.00	263.84%							
311710 Franchise Tax - Electric	0.00			71,611.98	60,000.00	11,611.98	119.35%	0.00			0.00					0.00			71,611.98	60,000.00	11,611.98	119.35%							
311750 Franchise Tax - Gas	0.00			0.00	3,000.00	-3,000.00	0.00%	0.00			0.00					0.00			0.00	3,000.00	-3,000.00	0.00%							
311750 Franchise Tax - Cable	0.00			11,554.38	9,000.00	2,554.38	128.38%	0.00			0.00					0.00			11,554.38	9,000.00	2,554.38	128.38%							
311760 Franchise Tax - Telephone	0.00			1,235.55	2,500.00	-1,264.45	49.42%	0.00			0.00					0.00			1,235.55	2,500.00	-1,264.45	49.42%							
313100 Local Option Sales Tax	21,850.44			301,339.70	220,000.00	81,339.70	136.97%	0.00			0.00					0.00			323,190.14	220,000.00	103,190.14	146.90%							
314200 Alcohol Excise Tax	0.00			86,342.72	80,000.00	6,342.72	107.83%	0.00			0.00					0.00			86,342.72	80,000.00	6,342.72	107.83%							
315200 Insurance-Premium Tax	0.00			110,376.86	105,000.00	5,376.86	105.12%	0.00			0.00					0.00			110,376.86	105,000.00	5,376.86	105.12%							
318000 Other Taxes	0.00			0.00	500.00	-500.00	0.00%	0.00			0.00					0.00			0.00	500.00	-500.00	0.00%							
319000 Penalties and Interest on Delinquent Taxes	0.00			232.28	232.28	0.00	0.00%	0.00			0.00					0.00			232.28	0.00	232.28	0.00%							
321110 Alcohol Licenses - Beer	0.00			750.00	1,250.00	-500.00	60.00%	0.00			0.00					0.00			750.00	1,250.00	-500.00	60.00%							
321120 Alcohol Licenses - Wine	0.00			750.00	1,000.00	-250.00	75.00%	0.00			0.00					0.00			750.00	1,000.00	-250.00	75.00%							
321130 Alcohol Licenses - Liquor	0.00			1,700.00	3,400.00	-1,700.00	50.00%	0.00			0.00					0.00			1,700.00	3,400.00	-1,700.00	50.00%							
321200 Business License	0.00			9,445.50	10,000.00	-554.50	94.47%	0.00			0.00					0.00			9,445.50	10,000.00	-554.50	94.47%							
322200 Building Permits and Inspections	0.00			12,200.86	50,000.00	-37,799.14	24.40%	0.00			0.00					0.00			12,200.86	50,000.00	-37,799.14	24.40%							
322900 Other Permits	0.00			665.00	500.00	165.00	133.00%	0.00			0.00					1,850.00			2,515.00	500.00	2,015.00	503.00%							
324000 Late Fees	0.00			525.00	525.00	0.00	0.00%	0.00			0.00					0.00			525.00	0.00	525.00	0.00%							
331000 Intergovernmental Revenue - Federal	18,985.68			18,985.68	0.00	18,985.68	0.00%	0.00			0.00					0.00			18,985.68	0.00	18,985.68	0.00%							
334000 Intergovernmental Revenue - State	0.00			18,985.68	0.00	18,985.68	0.00%	0.00			0.00					0.00			18,985.68	0.00	18,985.68	0.00%							
341100 Court Services	0.00			0.00	0.00	0.00	0.00%	1.00		1.00	0.00					0.00			0.00	0.00	0.00	0.00%							
347000 Recreation Income	0.00			0.00	0.00	0.00	0.00%	0.00		0.00						2,960.00	5,000.00	-2,040.00	59.20%	0.00	0.00	0.00							
349990 Other Charges	0.00			577.19	577.19	0.00	0.00%	0.00		850.00	0.00%	0.00				0.00			577.19	850.00	-272.81	67.90%							
351000 Fines and Forfeitures	0.00			240.00	240.00	0.00	0.00%	40,472.00	35,000.00	5,472.00	115.63%	0.00				0.00			240.00	35,000.00	-34,760.00	116.32%							
351010 Fines and Forfeitures - Other	0.00			0.00	0.00	0.00	0.00%	4,345.00	0.00	4,345.00	0.00%	0.00				0.00			0.00	0.00	0.00	0.00%							
351020 Court Fees - Other	0.00			0.00	0.00	0.00	0.00%	12,397.50	1,500.00	10,897.50	826.50%	0.00				0.00			0.00	0.00	0.00	0.00%							
361000 Interest Revenue	0.00			598.66	500.00	98.66	197.33%	0.00		0.00						0.00			598.66	500.00	98.66	197.33%							
371000 Contribution	0.00			660.00	660.00	0.00	0.00%	0.00		0.00						0.00			660.00	0.00	660.00	0.00%							
381000 Miscellaneous Revenue	0.00			2,981.19	0.00	2,981.19	0.00%	0.00		500.00	0.00%	0.00				460.00	1,000.00	-540.00	46.00%	0.00	0.00	0.00							
Total Income	\$ 40,836.12	\$ 0.00	\$ 40,836.12	\$ 945,890.15	\$ 800,000.00	\$ 144,890.15	118.10%	\$ 87,215.00	\$ 37,850.00	\$ 49,365.00	151.16%	\$ 500.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,270.00	\$ 6,000.00	\$ -730.00	87.83%	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,040,701.77	\$ 844,750.00	\$ 204,951.77	124.26%
Gross Profit	\$ 40,836.12	\$ 0.00	\$ 40,836.12	\$ 945,890.15	\$ 800,000.00	\$ 144,890.15	118.10%	\$ 87,215.00	\$ 37,850.00	\$ 49,365.00	151.16%	\$ 500.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,270.00	\$ 6,000.00	\$ -730.00	87.83%	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,040,701.77	\$ 844,750.00	\$ 204,951.77	124.26%
Expenses																													
511100 Salaries and Wages	7,900.00	8,400.00	-500.00	94.05%	73,492.97	82,500.00	-9,007.03	89.98%	614.23	614.23	95,920.96	106,000.00	-10,079.04	90.49%	0.00				0.00	0.00	0.00	0.00%							
512100 Group Insurance	0.00			196.08%	8,796.00	8,400.00	396.00	104.71%	0.00		0.00					0.00			8,796.00	21,000.00	-12,204.00	41.89%							
512200 Payroll Taxes - Social Security	980.38	500.00	480.38	196.08%	6,796.37	5,000.00	1,796.37	135.91%	0.00		8,723.81	6,000.00	2,723.81	145.47%	0.00				0.00	16,496.56	11,500.00	4,996.56	143.47%						
512210 Payroll Taxes - Medicare	150.00	-150.00	0.00%	1,350.29	1,500.00	-149.71	90.52%	0.00			0.00					0.00			0.00	1,350.29	3,150.00	-1,799.71	42.87%						
512215 Payroll Taxes - Federal Unemployment	100.00	-100.00	0.00%	201.55	100.00	101.55	201.55%	0.00			0.00					0.00			0.00	201.55	300.00	-98.45	67.18%						
512220 Payroll Taxes - State Unemployment	250.00	-250.00	0.00%	2,000.00	-2,000.00	0.00%	0.00%	0.00			0.00					0.00			0.00	0.00	4,250.00	-4,250.00	0.00%						
521100 Court Software	0.00			0.00	0.00	0.00	0.00%	1,952.94	3,000.00	-1,047.06	65.10%	0.00				0.00			0.00	0.00	0.00	0.00%							
521300 IT Services	0.00			11,657.49	7,000.00	4,657.49	166.68%	0.00		0.00						0.00			0.00	0.00	0.00	0.00%							
521110 Solid Waste Collection	0.00			0.00	0.00	0.00	0.00%	0.00		0.00						80,912.40	85,000.00	-4,087.60	95.19%	0.00	0.00	0.00							
522200 Repairs and Maintenance - Vehicles	724.60	724.60	0.00	1,000.00	5,000.00	-4,000.00	20.00%	0.00		0.00						0.00			0.00	0.00									

57.3375 County Jail Fund	0.00	0.00	1,226.12	2,000.00	-773.88	61.31%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,226.12	2,000.00	-773.88	61.31%																
57.3380 Peace Officer - Prosecutor's Fund	0.00	0.00	1,500.00	1,500.00	-1,500.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00	-1,500.00	0.00%																
57.3385 Local Victim Assist. Fund	0.00	0.00	1,319.05	1,500.00	-180.95	87.94%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,319.05	1,500.00	-180.95	87.94%																
57.3390 GA Crime Victims Assist. Program	0.00	0.00	500.00	500.00	-500.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	-500.00	0.00%																
57.3391 Peace Officer - Prosecution Indigent Fund	0.00	0.00	3,500.00	3,500.00	-3,500.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00	3,500.00	-3,500.00	0.00%																
57.3392 Sheriff's Retirement Fund of GA	0.00	0.00	229.75	500.00	-270.25	45.95%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	229.75	500.00	-270.25	45.95%																
57.3393 GSCCCA Payouts	0.00	0.00	6,258.63	6,000.00	258.63	104.31%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,258.63	6,000.00	258.63	104.31%																
57.4000 Walton County Board of Commissioners	0.00	6,762.40	6,762.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,762.40	0.00	6,762.40	0.00%																
58.1000 Debt Service - Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,482.33	3,482.33	0.00	0.00	0.00	35,935.32	36,000.00	-64.68	99.82%	39,417.65	36,000.00	3,417.65	109.49%															
58.2000 Debt Service - Interest	0.00	71.05	71.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71.05	0.00	71.05	0.00%																
Reimbursements	0.00	6,005.32	6,005.32	2,350.00	2,350.00	3,423.96	3,423.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,779.28	0.00	11,779.28	0.00%																
Total Expenses	\$ 16,593.92	\$ 27,900.00	\$ 11,306.08	\$ 429,130.87	\$ 308,160.00	\$ 121,030.87	139.28%	\$ 29,738.31	\$ 36,850.00	\$ 7,111.69	80.70%	\$ 148,009.16	\$ 309,500.00	\$ 161,490.84	47.82%	\$ 84,394.73	\$ 85,000.00	\$ 605.27	99.29%	\$ 5,114.00	\$ 24,900.00	\$ 19,786.00	20.54%	\$ 95,966.05	\$ 98,000.00	\$ 2,033.95	97.92%	\$ 24,887.50	\$ 35,500.00	\$ 10,612.50	70.11%	\$ 833,824.54	\$ 925,750.00	\$ 91,915.46	90.27%
Net Operating Income	\$ 24,242.20	\$ 27,900.00	\$ 52,142.20	\$ 492,800.00	\$ 23,949.28	104.86%	\$ 27,477.19	\$ 1,000.00	\$ 26,477.19	2747.72%	\$ 147,509.16	\$ 309,500.00	\$ 161,990.84	47.66%	\$ 84,394.73	\$ 85,000.00	\$ 605.27	99.29%	\$ 156.00	\$ 18,900.00	\$ 19,056.00	-0.83%	\$ 95,966.05	\$ 98,000.00	\$ 2,033.95	97.92%	\$ 24,887.50	\$ 35,500.00	\$ 10,612.50	70.11%	\$ 215,867.23	\$ 81,000.00	\$ 296,867.23	-266.50%	
Other Expenses	0.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00	0.00	20,000.00	0.00%																
61.3121 Transfer Out	0.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00	0.00	20,000.00	0.00%																
Net Other Expenses	\$ 0.00	\$ 0.00	\$ 20,000.00	\$ 0.00	\$ 20,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 20,000.00	\$ 0.00	\$ 20,000.00	\$ 0.00																
Net Other Income	\$ 0.00	\$ 0.00	\$ 20,000.00	\$ 0.00	\$ 20,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 20,000.00	\$ 0.00	\$ 20,000.00	\$ 0.00																
Net Income	\$ 24,242.20	\$ 27,900.00	\$ 52,142.20	\$ 492,800.00	\$ 3,949.28	100.80%	\$ 27,477.19	\$ 1,000.00	\$ 26,477.19	2747.72%	\$ 147,509.16	\$ 309,500.00	\$ 161,990.84	47.66%	\$ 84,394.73	\$ 85,000.00	\$ 605.27	99.29%	\$ 156.00	\$ 18,900.00	\$ 19,056.00	-0.83%	\$ 95,966.05	\$ 98,000.00	\$ 2,033.95	97.92%	\$ 24,887.50	\$ 35,500.00	\$ 10,612.50	70.11%	\$ 195,867.23	\$ 81,000.00	\$ 276,867.23	-241.81%	

Wednesday, Nov 01, 2023 08:43:53 PM GMT-7 - Accrual Basis

1500	31.1000 Property Taxes	\$ (62,000.00)
1500	31.3100 Local Option Sales Tax	(22,500.00)
	Total Revenue Accounts	<u>\$ (84,500.00)</u>
1500	52.2240 Professional Services	10,000.00
1500	52.2241 Professional Services - Engineering	70,000.00
4200	52.2241 Professional Services - Engineering	(25,000.00)
6100	52.2241 Professional Services - Engineering	(10,000.00)
7450	52.2241 Professional Services - Engineering	(35,000.00)
1500	52.2242 Professional Services - Accounting	5,000.00
1500	52.2243 Professional Services - Legal	5,000.00
1500	52.2244 Professional Services - Security	7,200.00
1500	52.2250 Facility and Grounds Maintenance	2,000.00
1500	52.3200 Communications - Wireless Telephone	7,000.00
1500	52.3300 Advertising	3,200.00
1500	52.3500 Travel	2,000.00
1500	52.3600 Dues and fees	2,000.00
1500	53.1110 Office Supplies	7,000.00
1500	53.1230 Utilities - Electricity	12,000.00
4200	53.1230 Utilities - Electricity	(1,400.00)
6100	53.1230 Utilities - Electricity	(4,500.00)
1500	53.1240 Utilities - Cable	4,500.00
4200	53.1240 Utilities - Cable	(1,500.00)
6100	53.1240 Utilities - Cable	(2,500.00)
7450	53.1240 Utilities - Cable	(500.00)
1500	Reimbursements	8,000.00
1500	61.3121 Transfer Out	20,000.00
	Total Expenses and Transfers out Accounts	<u>\$ 84,500.00</u>

	Needs budget adjustment												TOTAL															
	1100 - Legislative			1500 - Administration			2650 - Municipal Court			4200 - Public Works			4500 - Solid Waste			6100 - Parks & Recreation			6500 - Library			7450 - Code Enforcement			TOTAL			
	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	
Income																												
31.1000 Property Taxes	0.00			272,283.27	210,000.00	62,283.27	62,000.00		0.00			0.00			0.00			0.00			0.00			272,283.27	210,000.00	62,283.27	129.66%	
31.1100 Title And Valuer - TAVT	0.00			-47,990.48	35,000.00	10,290.48	12,000.00		0.00			0.00			0.00			0.00			0.00			47,990.48	35,000.00	13,999.48	134.56%	
31.1315 Motor Vehicle Tax	0.00			2,720.56	2,500.00	220.56			0.00			0.00			0.00			0.00			0.00			2,720.56	2,500.00	220.56	108.82%	
31.1340 Inaugible Tax	0.00			6,812.97	6,000.00	812.97			0.00			0.00			0.00			0.00			0.00			6,812.97	6,000.00	812.97	113.55%	
31.1600 Real Estate Transfer Tax	0.00			3,298.00	1,250.00	2,048.00			0.00			0.00			0.00			0.00			0.00			3,298.00	1,250.00	2,048.00	263.84%	
31.1710 Franchise Tax - Electric	0.00			71,611.98	60,000.00	11,611.98	11,000.00		0.00			0.00			0.00			0.00			0.00			71,611.98	60,000.00	11,611.98	119.35%	
31.1750 Franchise Tax - Gas	0.00			0.00	3,000.00	0.00	0.00		0.00			0.00			0.00			0.00			0.00			0.00	3,000.00	0.00	0.00%	
31.1750 Franchise Tax - Cable	0.00			11,554.38	9,000.00	2,554.38			0.00			0.00			0.00			0.00			0.00			11,554.38	9,000.00	2,554.38	128.38%	
31.1760 Franchise Tax - Telephone	0.00			1,235.55	2,500.00	-1,264.45			0.00			0.00			0.00			0.00			0.00			1,235.55	2,500.00	-1,264.45	49.42%	
31.3100 Local Option Sales Tax	21,850.44			21,850.44	30,000.00	8,139.70	52,300.00		0.00			0.00			0.00			0.00			0.00			21,850.44	30,000.00	8,139.70	146.90%	
31.4200 Alcohol Excise Tax	0.00			86,342.72	80,000.00	6,342.72			0.00			0.00			0.00			0.00			0.00			86,342.72	80,000.00	6,342.72	107.93%	
31.6200 Insurance Premium Tax	0.00			113,378.96	105,000.00	8,378.96			0.00			0.00			0.00			0.00			0.00			113,378.96	105,000.00	8,378.96	105.12%	
31.8000 Other Taxes	0.00				500.00	-500.00			0.00			0.00			0.00			0.00			0.00			0.00	500.00	-600.00	0.00%	
31.9000 Penalties and Interest on Delinquent Taxes	0.00			232.28		232.28			0.00			0.00			0.00			0.00			0.00			232.28	0.00	232.28	0.00%	
32.1110 Alcohol Licenses - Beer	0.00			750.00	1,250.00	-500.00			0.00			0.00			0.00			0.00			0.00			750.00	1,250.00	-500.00	60.00%	
32.1120 Alcohol Licenses - Wine	0.00			750.00	1,000.00	-250.00			0.00			0.00			0.00			0.00			0.00			750.00	1,000.00	-250.00	75.00%	
32.1130 Alcohol Licenses - Liquor	0.00			1,700.00	3,400.00	-1,700.00			0.00			0.00			0.00			0.00			0.00			1,700.00	3,400.00	-1,700.00	50.00%	
32.1200 Business License	0.00			9,446.50	10,000.00	-553.50			0.00			0.00			0.00			0.00			0.00			9,446.50	10,000.00	-553.50	94.47%	
32.2200 Building Permits and Inspections	0.00			12,200.86	50,000.00	-37,799.14			0.00			0.00			0.00			0.00			0.00			12,200.86	50,000.00	-37,799.14	24.40%	
32.2500 Other Permits	0.00			665.00	500.00	165.00			0.00			0.00			0.00			0.00			0.00			2,515.00	500.00	2,015.00	503.00%	
32.4600 Lien Fees	0.00			525.00		525.00			0.00			0.00			0.00			0.00			0.00			525.00	0.00	525.00	0.00%	
33.1000 Intergovernmental Revenue - Federal	18,985.68			18,985.68		-18,985.68			0.00			0.00			0.00			0.00			0.00			0.00	0.00	0.00	0.00%	
33.4000 Intergovernmental Revenue - State	0.00			18,985.68		18,985.68			0.00			0.00			0.00			0.00			0.00			18,985.68	0.00	18,985.68	0.00%	
34.1100 Court Services	0.00					0.00		1.00	1.00			0.00			0.00			0.00			0.00			1.00	0.00	1.00	0.00%	
34.7000 Reconciliation Income	0.00					0.00		0.00				0.00			0.00			0.00			0.00			2,960.00	5,000.00	-2,040.00	59.20%	
34.9999 Other Charges	0.00			577.19		577.19		850.00	450.00	0.00%	0.00				0.00			0.00			0.00			577.19	850.00	-272.81	67.90%	
35.1000 Fines and Forfeitures	0.00			240.00		240.00		40,472.00	35,000.00	5,472.00	115.63%				0.00			0.00			0.00			40,712.00	35,000.00	5,712.00	116.32%	
35.1010 Fines and Forfeitures - Other	0.00					0.00		4,345.00	4,345.00						0.00			0.00			0.00			4,345.00	0.00	4,345.00	0.00%	
35.1020 Court Fees - Other	0.00					0.00		12,397.50	1,500.00	10,897.50	826.50%				0.00			0.00			0.00			12,397.50	1,500.00	10,897.50	826.50%	
35.1030 Interest Revenue	0.00			598.66		598.66		500.00	500.00	0.00%					0.00			0.00			0.00			598.66	500.00	98.66	119.73%	
37.1000 Contribution	0.00			660.00		660.00				0.00					0.00			0.00			0.00			660.00	0.00	660.00	0.00%	
38.9999 Miscellaneous Revenue	0.00			2,868.19		2,868.19				500.00	500.00				0.00			0.00			0.00			480.00	1,000.00	-520.00	48.00%	
						137,300.00																						
52.2340 Professional Services	0.00			24,283.85	15,000.00	9,283.85	10,000.00		500.00	-500.00		0.00			0.00			0.00			0.00			24,283.85	15,000.00	9,283.85	156.67%	
52.2241 Professional Services - Engineering	0.00			75,205.98	20,000.00	55,205.98	70,000.00					35,000.00	-25,000.00	-25,000.00				0.00			0.00			75,205.98	20,000.00	55,205.98	83.56%	
52.2242 Professional Services - Accounting	0.00			39,904.96	35,000.00	4,904.96	5,000.00								0.00			0.00			0.00			39,904.96	35,000.00	4,904.96	114.01%	
52.2243 Professional Services - Legal	0.00			44,339.84	40,000.00	4,339.84	5,000.00	10,814.50	11,000.00	-385.50					0.00			0.00			0.00			44,339.84	40,000.00	4,339.84	107.75%	
52.2244 Professional Services - Security	75.00			8,680.00	1,000.00	7,680.00	7,200.00				303.87	500.00	-246.13					0.00			0.00			8,680.00	2,000.00	6,680.00	447.60%	
52.2255 Facility and Grounds Maintenance	0.00			2,798.00	1,000.00	1,798.00	2,000.00				3,980.06	9,500.00	-5,519.94					2,500.00	-2,500.00		0.00			2,798.00	1,000.00	1,798.00	44.92%	
52.3000 Cleaning Services	0.00			225.00		225.00									0.00			0.00			0.00			225.00	0.00	225.00	0.00%	
52.3200 Communications - Wireless Telephone	0.00			7,352.11	500.00	6,852.11	7,000.00			1,960.47	500.00	1,460.47						0.00			0.00			9,312.58	1,000.00	8,312.58	931.26%	
52.3300 Advertising	0.00			5,687.50	2,500.00	3,187.50	3,200.00								0.00			0.00			0.00			5,687.50	2,500.00	3,187.50	227.50%	
52.3500 Travel	981.41	1,000.00	18.14%	2,411.95	500.00	1,911.95	2,000.00	386.45						0.00				0.00			0.00			3,779.81	1,500.00	2,279.81	251.99%	
52.3600 Dues and fees	0.00			3,051.01	1,000.00	2,051.01	2,000.00								0.00			0.00			0.00			3,051.01	3,000.00	51.01	151.70%	
52.3610 Bank Charges	0.00			818.17	750.00	68.17									0.00			0.00			0.00			818.17	750.00	68.17	109.09%	
52.3700 Training and Education	5,890.80	15,000.00	-38.01%	3,024.08	3,000.00	24.08		1,449.20	1,449.20		1,500.00	-1,500.00						0.00			0.00			10,384.08	20,000.00	-9,615.92	51.82%	
52.3900 Other Expenses	0.00			2,255.97	1,000.00	1,255.97									0.00			0.00			0.00			3,538.44	3,500.00	38.44	101.67%	
53.1110 Office Supplies	0.00			10,298.17	3,800.00	6,498.17	7,000.00				2,500.00	-2,500.00			682.47			682.47			0.00			10,419.54	3,600.00	6,819.54	204.45%	
53.1120 Postage	0.00			1,212.00	1,000.00	212.00									0.00			0.00			0.00			1,212.00	1,000.00	212.00	121.20%	
53.1140 Community Support/Events	0.00			1,391.22	1,000.00	391.22									0.00			0.00			0.00			3,977.35	4,000.00	-22.65	107.37%	
53.1210 Utilities - Water	0.00			2,329.82	500.00	1,829.82					414.30	750.00	-335.70					0.00			0.00			2,744.12	1,500.00	1,244.12	182.94%	
53.1220 Utilities - Gas	0.00			1,096.81	1,000.00	96.81									0.00			0.00			0.00			1,298.61	1,000.00	298.61	109.86%	
53.1230 Utilities - Electricity	0.00			38,719.40	25,000.00	13,719.40	12,000.00				3,520.22	5,000.00	-1,479.78	-1,400.00				0.00			0.00			38,190.00	5,000.00	33,190.00	85.47%	
53.1240 Utilities - Cable	0.00			10,846.48	8,800.00																							

City of Walnut Grove, Georgia
 Fiscal Year Ended June 30, 2023
 Proposed Budget Adjustments

Department	Account	Debit (Credit)
1500	31.1000 Property Taxes	\$ (62,000.00)
1500	31.3100 Local Option Sales Tax	(22,500.00)
	Total Revenue Accounts	<u>\$ (84,500.00)</u>
1500	52.2240 Professional Services	10,000.00
1500	52.2241 Professional Services - Engineering	70,000.00
4200	52.2241 Professional Services - Engineering	(25,000.00)
6100	52.2241 Professional Services - Engineering	(10,000.00)
7450	52.2241 Professional Services - Engineering	(35,000.00)
1500	52.2242 Professional Services - Accounting	5,000.00
1500	52.2243 Professional Services - Legal	5,000.00
1500	52.2244 Professional Services - Security	7,200.00
1500	52.2250 Facility and Grounds Maintenance	2,000.00
1500	52.3200 Communications - Wireless Telephone	7,000.00
1500	52.3300 Advertising	3,200.00
1500	52.3500 Travel	2,000.00
1500	52.3600 Dues and fees	2,000.00
1500	53.1110 Office Supplies	7,000.00
1500	53.1230 Utilities - Electricity	12,000.00
4200	53.1230 Utilities - Electricity	(1,400.00)
6100	53.1230 Utilities - Electricity	(4,500.00)
1500	53.1240 Utilities - Cable	4,500.00
4200	53.1240 Utilities - Cable	(1,500.00)
6100	53.1240 Utilities - Cable	(2,500.00)
7450	53.1240 Utilities - Cable	(500.00)
1500	Reimbursements	8,000.00
1500	61.3121 Transfer Out	20,000.00

Total Expenses and Transfers out Accounts

\$ 84,500.00

BUDGET AMENDMENT

Date: June 30, 2023

Number: FY2023 - 001

Description of Action: Action to amend the Fiscal Year 2023 Budget for the General Fund.

This amendment adjusts certain departments who require additional appropriation so that they do not exceed their legal budgetary limit. This action is required to comply with the laws of the State of Georgia as enforced by the Georgia Department of Audits and Accounts, regulations of the Georgia Department of Community Affairs, and generally accepted accounting principles.

Agenda Item Number: _____

Date: _____

Motion Made By: _____

Date: _____

Motion Seconded By: _____

Votes: _____

Financial Accounts Affected:

Account Number	Amount	Posted/fill in date
(See Attachment "A" for relevant account numbers and amounts.)		

City of Walnut Grove
Budget vs. Actuals: FY 2023 - FY23 P&L Classes
 July 2022 - June 2023

	Needs budget adjustment		1100 - Legislative				1500 - Administration				2650 - Municipal Court				4200 - Public Works				4500 - Solid Waste				6100 - Parks & Recreation				8500 - Library				7450 - Code Enforcement				TOTAL	
	Actual	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget					
Income																																				
31.000 Property Taxes		0.00		272,283.27	210,000.00	67,283.27	129.82%																													
31.130 Title Ad Valorem - TAVT		0.00		47,090.48	35,000.00	12,090.48	134.24%																													
31.1315 Motor Vehicle Tax		0.00		2,220.68	2,500.00	(279.32)	109.82%																													
31.140 Intangible Tax		0.00		43,812.97	60,000.00	(16,187.03)	112.55%																													
31.160 Real Estate Transfer Tax		0.00		3,298.00	1,250.00	2,048.00	283.84%																													
31.170 Franchise Tax - Electric		0.00		71,611.88	60,000.00	11,611.88	119.35%																													
31.170 Franchise Tax - Gas		0.00		0.00	3,000.00	(3,000.00)	0.00%																													
31.170 Franchise Tax - Cable		0.00		11,554.28	9,000.00	2,554.28	128.26%																													
31.170 Franchise Tax - Telephone		0.00		1,235.65	2,500.00	(1,264.35)	48.42%																													
31.200 Local Option Sales Tax	21,850.44	21,850.44		301,339.70	220,000.00	81,339.70	136.97%																													
31.400 Alcohol Excise Tax		0.00		86,342.72	80,000.00	6,342.72	107.93%																													
31.620 Insurance Premium Tax		0.00		110,376.98	100,000.00	10,376.98	105.12%																													
31.800 Other Taxes		0.00		0.00	500.00	(500.00)	0.00%																													
31.900 Penalties and Interest on Delinquent Taxes		0.00		232.28	0.00	232.28	0.00%																													
32.110 Alcohol Licenses - Beer		0.00		750.00	1,200.00	(450.00)	62.50%																													
32.120 Alcohol Licenses - Wine		0.00		750.00	1,000.00	(250.00)	75.00%																													
32.150 Alcohol Licenses - Liquor		0.00		1,700.00	3,400.00	(1,700.00)	50.00%																													
32.120 Business License		0.00		9,486.50	10,000.00	(513.50)	94.47%																													
32.220 Building Permits and Inspections		0.00		12,200.86	50,000.00	(37,799.14)	24.40%																													
32.290 Other Permits		0.00		660.00	500.00	160.00	132.00%																													
32.400 Life Fees		0.00		525.00	525.00	0.00	100.00%																													
33.100 Intergovernmental Revenue - Federal	18,985.68	18,985.68		(18,985.68)	0.00	(18,985.68)	0.00%																													
33.400 Intergovernmental Revenue - State		0.00		18,985.68	0.00	18,985.68	0.00%																													
34.100 Court Services		0.00		0.00	0.00	0.00	0.00%																													
34.200 Recreational Income		0.00		0.00	0.00	0.00	0.00%																													
34.999 Other Charges		0.00		577.19	0.00	577.19	0.00%																													
35.100 Fines and Forfeitures		0.00		240.00	0.00	240.00	0.00%																													
35.1810 Fines and Forfeitures - Other		0.00		0.00	0.00	0.00	0.00%																													
35.1920 Court Fees - Other		0.00		0.00	0.00	0.00	0.00%																													
36.1000 Interest Revenue		0.00		598.66	0.00	598.66	0.00%																													
37.1000 Contribution		0.00		660.00	0.00	660.00	0.00%																													
38.999 Miscellaneous Revenue		0.00		2,868.19	0.00	2,868.19	0.00%																													
Total Income	\$ 40,636.12	\$ 0.00	\$ 40,636.12	\$ 945,880.15	\$ 800,900.00	\$ 144,980.15	118.19%	\$ 57,215.00	\$ 37,850.00	\$ 19,365.00	151.16%	\$ 500.00	\$ 500.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00			
Expenses																																				
51.100 Salaries and Wages	7,900.00	8,400.00	(500.00)	73,492.97	82,500.00	(9,007.03)	89.08%	614.23																												
51.200 Group Insurance		0.00		8,199.20	8,400.00	(200.80)	104.21%																													
51.200 Payroll Taxes - Social Security	680.38	500.00	180.38	19,028.11	19,000.00	28.11	100.00%	614.23																												
51.210 Payroll Taxes - Medicare		0.00		1,350.58	1,500.00	(149.42)	90.92%																													
51.2215 Payroll Taxes - Federal Unemployment		0.00		201.55	100.00	101.55	201.55%																													
51.2220 Payroll Taxes - State Unemployment		250.00	(250.00)	0.00	2,000.00	(2,000.00)	0.00%																													
52.1100 Court Services		0.00		11,867.48	7,000.00	4,867.48	169.58%	1,852.94	3,000.00	(1,047.06)	65.10%																									
52.210 Solid Waste Collection		0.00		0.00	0.00	0.00	0.00%																													
52.220 Repairs and Maintenance	724.90	724.90	0.00	1,000.00	5,000.00	(4,000.00)	20.00%																													
52.210 Repairs and Maintenance - Vehicles		0.00		0.00	0.00	0.00	0.00%																													
Code Officer		0.00		225.00	0.00	225.00	0.00%																													
Total 52.210 Repairs and Maintenance - Vehicles	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%	\$ 5,315.29	\$ 15,000.00	(\$ 9,684.71)	35.44%	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00				
52.220 Repairs and Maintenance - Streets, Roads and Bridges		0.00		250.28	0.00	250.28	0.00%																													
52.240 Professional Services		0.00		24,283.26	18,000.00	6,283																														

57.3900 Library	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,000.00	60,000.00	0.00	100.00%	0.00	60,000.00	60,000.00	0.00	100.00%																
57.3300 Peace Officer Annuity/Benefit Fund	0.00	0.00	2,965.06	2,500.00	465.06	118.60%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,965.06	2,500.00	465.06	118.60%																
57.3320 Crime Lab Fees	0.00	0.00	0.00	50.00	-50.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	-50.00	0.00%																
57.3340 Drivers Ed/Training Fund	0.00	0.00	0.00	50.00	-50.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	-50.00	0.00%																
57.3370 Drug Abuse Treatment and Education	0.00	0.00	372.38	1,750.00	-1,377.62	21.28%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	372.38	1,750.00	-1,377.62	21.28%																
57.3375 County Jail Fund	0.00	0.00	1,206.12	2,000.00	-793.88	61.31%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,206.12	2,000.00	-793.88	61.31%																
57.3390 Peace Officer - Prosecutor's Fund	0.00	0.00	0.00	1,000.00	-1,000.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	-1,000.00	0.00%																
57.3385 Local Victim Assaist Fund	0.00	0.00	1,319.05	1,000.00	319.05	87.94%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,319.05	1,000.00	319.05	87.94%																
57.3390 GA Crime Victims Assaist Program	0.00	0.00	0.00	500.00	-500.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	-500.00	0.00%																
57.3391 Peace Officer - Prosecution Budget Fund	0.00	0.00	0.00	3,500.00	-3,500.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00	-3,500.00	0.00%																
57.3392 Sheriff's Retirement Fund of GA	0.00	0.00	229.75	900.00	-670.25	45.98%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	229.75	900.00	-670.25	45.98%																
57.3393 GACCCA Payouts	0.00	0.00	6,295.63	6,000.00	295.63	104.31%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,295.63	6,000.00	295.63	104.31%																
57.4000 Walton County Board of Commissioners	0.00	6,762.40	6,762.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,762.40	6,762.40	0.00	100.00%																
58.1000 Debt Service - Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%																
58.2000 Debt Service - Interest	0.00	71.05	71.05	0.00	0.00	0.00	0.00	0.00	0.00	35,535.32	35,000.00	-535.32	99.82%	0.00	35,417.85	36,000.00	-582.15	98.39%																
Reimbursements	0.00	6,995.92	6,995.92	2,550.00	2,550.00	3,445.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,779.29	0.00	11,779.29	0.00%																
Total Expenses	\$ 16,593.52	\$ 27,900.00	\$ 11,306.68	\$ 425,130.87	\$ 308,108.00	\$ 121,983.87	139.28%	\$ 20,738.31	\$ 36,850.00	\$ 161,499.84	47.82%	\$ 84,384.73	\$ 85,000.00	99.29%	\$ 5,114.00	\$ 24,800.00	\$ -19,786.00	20.54%	\$ 95,966.05	\$ 98,000.00	97.92%	\$ 24,887.50	\$ 35,000.00	\$ -10,612.50	70.11%	\$ 833,834.24	\$ 925,700.00	\$ -91,865.76	89.87%					
Net Operating Income	\$ 24,242.20	\$ -27,900.00	\$ 52,142.20	\$ 516,749.28	\$ 482,808.00	\$ 23,941.28	104.89%	\$ 27,477.19	\$ 1,000.00	\$ 28,477.19	2747.72%	\$ 147,509.18	\$ 309,500.00	47.66%	\$ 84,384.73	\$ 85,000.00	\$ 605.27	99.29%	\$ 156.00	\$ 18,900.00	\$ 19,056.00	-0.83%	\$ 95,966.05	\$ 98,000.00	\$ 2,033.95	97.92%	\$ 24,887.50	\$ 35,000.00	\$ -10,612.50	70.11%	\$ 193,867.23	\$ 278,867.23	\$ -84,999.99	70.36%
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
61.3121 Transfer Out	\$ 0.00	\$ 0.00	\$ 0.00	\$ 20,000.00	\$ 0.00	\$ 20,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00		
Total Other Expenses	\$ 0.00	\$ 0.00	\$ 0.00	\$ 20,000.00	\$ 0.00	\$ 20,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
Net Other Income	\$ 0.00	\$ 0.00	\$ 0.00	\$ -20,000.00	\$ 0.00	\$ 20,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
Net Income	\$ 24,242.20	\$ -27,900.00	\$ 52,142.20	\$ 496,749.28	\$ 482,808.00	\$ 3,941.28	106.89%	\$ 27,477.19	\$ 1,000.00	\$ 28,477.19	2747.72%	\$ 147,509.18	\$ 309,500.00	47.66%	\$ 84,384.73	\$ 85,000.00	\$ 605.27	99.29%	\$ 156.00	\$ 18,900.00	\$ 19,056.00	-0.83%	\$ 95,966.05	\$ 98,000.00	\$ 2,033.95	97.92%	\$ 24,887.50	\$ 35,000.00	\$ -10,612.50	70.11%	\$ 193,867.23	\$ 278,867.23	\$ -84,999.99	70.36%

Wednesday, Nov 01, 2023 06:43:53 PM GMT-7 - Actual Basis

1500	31.1000 Property Taxes	\$ (62,000.00)
1500	31.3100 Local Option Sales Tax	(22,500.00)
	Total Revenue Accounts	<u>\$ (84,500.00)</u>
1500	52.2240 Professional Services	10,000.00
1500	52.2241 Professional Services - Engineering	70,000.00
4200	52.2241 Professional Services - Engineering	(25,000.00)
6100	52.2241 Professional Services - Engineering	(10,000.00)
7450	52.2241 Professional Services - Engineering	(35,000.00)
1500	52.2242 Professional Services - Accounting	5,000.00
1500	52.2243 Professional Services - Legal	5,000.00
1500	52.2244 Professional Services - Security	7,200.00
1500	52.2250 Facility and Grounds Maintenance	2,000.00
1500	52.3200 Communications - Wireless Telephone	7,000.00
1500	52.3300 Advertising	3,200.00
1500	52.3500 Travel	2,000.00
1500	52.3600 Dues and fees	2,000.00
1500	53.1110 Office Supplies	7,000.00
1500	53.1230 Utilities - Electricity	12,000.00
4200	53.1230 Utilities - Electricity	(1,400.00)
6100	53.1230 Utilities - Electricity	(4,500.00)
1500	53.1240 Utilities - Cable	4,500.00
4200	53.1240 Utilities - Cable	(1,500.00)
6100	53.1240 Utilities - Cable	(2,500.00)
7450	53.1240 Utilities - Cable	(500.00)
1500	Reimbursements	8,000.00
1500	61.3121 Transfer Out	20,000.00
	Total Expenses and Transfers out Accounts	<u>\$ 84,500.00</u>

	Needs budget adjustment												TOTAL															
	1100 - Legislative			1500 - Administration			2650 - Municipal Court			4200 - Public Works			4500 - Solid Waste			6100 - Parks & Recreation			6500 - Library			7450 - Code Enforcement			TOTAL			
	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	
Income																												
31.1000 Property Taxes	0.00	272,283.27	210,000.00	62,283.27	42,360.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	272,283.27	210,000.00	62,283.27	120,895.00	47,000.48	35,000.00	12,000.48	134,546.00
31.1310 Title Ad Valorem - TAVT	0.00	47,000.48	35,000.00	12,000.48	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,000.48	35,000.00	12,000.48	134,546.00				
31.1315 Motor Vehicle Tax	0.00	2,720.58	2,800.00	220.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,720.58	2,800.00	220.58	108,624.00				
31.1340 Inflation Tax	0.00	6,812.87	6,000.00	812.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,812.87	6,000.00	812.87	113,526.00				
31.1400 Real Estate Transfer Tax	0.00	3,200.00	1,250.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,200.00	1,250.00	2,000.00	203,846.00				
31.1710 Franchise Tax - Electric	0.00	71,611.98	60,000.00	11,611.98	11,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71,611.98	60,000.00	11,611.98	116,156.00				
31.1730 Franchise Tax - Gas	0.00	0.00	3,000.00	-3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	-3,000.00	0.00	0.00			
31.1750 Franchise Tax - Cable	0.00	11,554.38	9,000.00	2,554.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,554.38	9,000.00	2,554.38	120,298.00				
31.1760 Franchise Tax - Telephone	0.00	1,235.55	2,500.00	-1,264.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,235.55	2,500.00	-1,264.45	46,274.00				
31.1900 Local Option Sales Tax	21,800.44	21,800.44	301,229.70	220,000.00	81,229.70	92,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,800.44	200,000.00	100,190.44	146,506.00				
31.4200 Alcohol Excise Tax	0.00	86,342.72	80,000.00	6,342.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86,342.72	80,000.00	6,342.72	107,876.00				
31.6200 Insurance Premium Tax	0.00	110,376.96	105,000.00	5,376.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110,376.96	105,000.00	5,376.96	105,129.00				
31.9900 Other Taxes	0.00	500.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00	0.00				
31.9900 Penalties and Interest on Delinquent Taxes	0.00	232.28	232.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	232.28	0.00	232.28	0.00				
32.1110 Alcohol Licenses - Beer	0.00	750.00	1,250.00	-500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00	1,250.00	-500.00	60,000.00				
32.1120 Alcohol Licenses - Wine	0.00	750.00	1,000.00	-250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00	1,000.00	-250.00	75,000.00				
32.1130 Alcohol Licenses - Liquor	0.00	1,750.00	3,400.00	-1,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,750.00	3,400.00	-1,700.00	50,200.00				
32.1200 Business Licenses	0.00	9,448.50	10,000.00	-551.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,448.50	10,000.00	-551.50	94,474.00				
32.2200 Building Permits and Inspections	0.00	12,200.86	50,000.00	-37,799.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,200.86	50,000.00	-37,799.14	24,474.00				
32.2900 Other Permits	0.00	665.00	900.00	195.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	665.00	900.00	215.00	503,000.00				
32.4400 Late Fees	0.00	55.00	55.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55.00	55.00	0.00	0.00				
33.1000 Intergovernmental Revenue - Federal	18,985.68	18,985.68	-18,985.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,985.68	0.00	18,985.68	0.00				
33.4000 Intergovernmental Revenue - State	0.00	18,985.68	18,985.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,985.68	0.00	18,985.68	0.00				
34.1100 Court Services	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00			
34.1900 Recreation Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,960.00	5,000.00	-2,040.00	58,200.00				
34.9900 Other Charges	0.00	577.19	577.19	0.00	850.00	-450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	577.19	850.00	-272.81	67,500.00				
35.1000 Fines and Forfeitures	0.00	240.00	240.00	0.00	40,472.00	-40,232.00	115.63%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	240.00	35,000.00	-34,760.00	116,274.00				
35.1010 Fines and Forfeitures - Other	0.00	0.00	0.00	0.00	4,345.00	-4,345.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,345.00	0.00	4,345.00	0.00			
35.1020 Court Fees - Other	0.00	0.00	0.00	0.00	12,397.50	-12,397.50	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,397.50	1,500.00	10,897.50	618,500.00			
36.1000 Interest Revenue	0.00	588.66	588.66	0.00	500.00	-900.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	588.66	500.00	88.66	118,776.00				
37.1000 Contribution	0.00	660.00	660.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	660.00	0.00	660.00	0.00				
38.9999 Miscellaneous Revenue	0.00	2,868.19	2,868.19	0.00	500.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,868.19	1,000.00	-1,868.19	382,824.00				
				137,900.00																								
52.2240 Professional Services	0.00	24,283.85	15,000.00	9,283.85	10,000.00	500.00	-600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,283.85	15,000.00	9,283.85	6,750.00	15,000.00	14,750.00	83,260.00	
52.2241 Professional Services - Engineering	0.00	75,203.98	20,000.00	55,203.98	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,203.98	20,000.00	55,203.98	39,000.00	35,000.00	4,000.00	114,010.00	
52.2242 Professional Services - Accounting	0.00	29,934.99	35,000.00	-4,965.01	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,934.99	35,000.00	-4,965.01	4,900.00	0.00	0.00	10,000.00	
52.2243 Professional Services - Legal	0.00	44,209.94	40,000.00	4,209.94	5,000.00	10,614.00	11,000.00	-485.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,209.94	40,000.00	4,209.94	3,900.00	10,000.00	3,900.00	102,700.00	
52.2244 Professional Services - Security	75.00	75.00	6,800.00	1,900.00	7,100.00	7,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.00	6,800.00	-6,725.00	6,900.00	0.00	0.00	447,814.00	
52.2250 Facility and Grounds Maintenance	0.00	2,750.00	1,000.00	1,750.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,750.00	1,000.00	1,750.00	2,000.00	0.00	0.00	44,874.00	
52.2900 Cleaning Services	0.00	225.00	225.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	225.00	0.00	225.00	0.00				
52.3000 Communications - Wireless Telephone	0.00	2,702.11	900.00	6,802.11	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,702.11	900.00	1,802.11	8,312.00	0.00	0.00	931,200.00	
52.3300 Advertising	0.00	5,687.50	2,500.00	3,187.50	3,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,687.50	2,500.00	3,187.50	3,187.50	237,500.00			
52.3500 Travel	891.41	1,000.00	-18.59	881.41	900.00	1,811.95	2,000.00	386.45	386.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	891.41	1,000.00	-108.59	251,999.00				
52.3600 Dues and fees	2,000.00	-2,000.00	0.00%	3,051.01	1																							