

City of Walnut Grove
General Fund
FY2026 Proposed Budget (Adjusted 6/1/25)

ACCOUNTS	FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Current/Actuals	FY26 Proposed Budget
Income					
Unearned Revenue					
31.1000 General Property Taxes (25)	\$ 270,839.61	\$ 333,800.00	\$ 365,000.00	\$ 373,060.39	\$ 332,000.00
31.1310 Motor Vehicle (25)	\$ 43,179.98	\$ 51,218.28	\$ 1,500.00	\$ 1,507.20	\$ 1,750.00
31.1313 Temp Tax Category					
31.1315 Motor Vehicle Ad Valorem Tax Fee (TAVT) (25)	\$ 2,433.11	\$ 1,839.48	\$ 50,000.00	\$ 58,127.30	\$ 58,000.00
31.1320 Mobile Home Tax					\$ 100.00
31.1340 Intangible Tax (Recording) (25)	\$ 6,812.97	\$ 4,841.10	\$ 3,600.00	\$ 5,207.35	\$ 5,300.00
31.1600 Real Estate Transfer Tax (Intangible)	\$ 3,125.31	\$ 2,276.36		\$ 2,288.17	\$ 2,300.00
31.1710 Franchise Tax - Electric (25)	\$ 71,611.98	\$ 81,501.50	\$ 82,000.00	\$ 82,031.92	\$ 83,000.00
31.1730 Franchise Tax - Gas (25)	\$ -	\$ 4,313.98	\$ 4,300.00	\$ 3,993.04	\$ 4,100.00
31.1750 Franchise Tax - Cable (25)	\$ 8,934.71	\$ 10,292.70	\$ 8,600.00	\$ 9,179.83	\$ 9,000.00
31.1760 Franchise Tax - Telephone (25)	\$ 1,235.55	\$ 2,637.59	\$ 400.00	\$ 626.46	\$ 650.00
31.3000 General Sales and Use Taxes					
31.3100 Local Option Sales and Use Taxes (LOST) (25)	\$ 272,813.11	\$ 293,740.85	\$ 275,000.00	\$ 228,258.43	\$ 265,000.00
31.4000 Selective Sales and Use Taxes					
31.4200 Beer/Wine Alcoholic Beverage Excise Tax (25)	\$ 78,398.12	\$ 77,460.50	\$ 77,000.00	\$ 67,470.61	\$ 75,000.00
31.6200 Insurance Premium Taxes (25)	\$ 110,376.86	\$ 118,422.17	\$ 120,000.00	\$ 126,249.54	\$ 127,000.00
31.8000 Other Taxes					
31.9000 Penalties & Interest on Delinquent Taxes (25)	\$ 232.28	\$ 3,092.01	\$ 1,500.00	\$ 375.62	\$ 500.00
32.1000 Business Licenses		\$ 684.44			
32.1100 Alcoholic Beverages					
32.1115 Alcohol Licenses - Beer & Wine Licenses (25)	\$ 1,000.00	\$ 750.00	\$ 750.00	\$ 1,500.00	\$ 1,125.00
32.1125 Alcohol Licenses - Wine Retail Sales (25)	\$ 1,000.00	\$ 750.00	\$ 750.00	\$ -	\$ 1,125.00
32.1135 Alcohol Licenses - Liquor Retail Sales (25)	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 5,000.00	\$ 5,000.00

32.1200 General Business License (25)	\$ 12,652.50	\$ 9,006.00	\$ 11,000.00	\$ 7,475.00	\$ 7,000.00
32.1220 Insurance License Fees					\$ 2,650.00
32.2000 Non-Business Licenses and Permits					
ACCOUNTS	FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Current/Actuals	FY26 Proposed Budget
32.2200 Permits Building and Signs (25)	\$ 12,000.86	\$ 48,551.26	\$ 15,000.00	\$ 37,879.22	
32.2210 Land Disturbance Permit					\$ 2,500.00
32.2230 Sign Permit (freestanding)					\$ 250.00
32.2235 Sign Permit (Affixed)					\$ 475.00
32.2240 Demolition Permit					\$ 150.00
32.2990 Other Non Business License & Permits (25)	\$ 2,515.00	\$ 960.00	\$ 1,200.00	\$ 10,490.30	
32.3000 Regulatory Fees					
32.3100 Building Structures and Equipment (Building Permits)					\$ 7,500.00
32.3120 Building Inspection					\$ 800.00
32.3130 Plumbing Inspection					\$ 300.00
32.3140 Electrical Inspection					\$ 300.00
32.3150 Natural Gas Inspection					\$ 100.00
32.3160 HVAC Inspection					\$ 100.00
32.3180 Elevator Inspection					
32.4000 Late Fees-Permits & License (25)	\$ 550.00	\$ 275.00		\$ 475.00	\$ 400.00
33.1000 Federal Government Grants	\$ 18,985.68	\$ -			
33.1010 Intergovernmental Revenue - CARES Act					
33.2000 Federal Government Transfers (Non-Grant)					
33.2100 American Rescue Plan (ARP) Act of 2021 Fiscal Recovery Funds					
33.4000 State Government Grants (25)		\$ 45,200.04	\$ 25,000.00	\$ 20,658.19	\$ 45,000.00
33.7000 Local Government Shared Revenues					
33.7100 Special Purpose Local Option Sales Tax Revenue (SPLOST)		\$ 36,098.34			
34.1000 General Government					
34.1100 Court Costs, Fees and Charges	\$ 1.00				
34.1910 Election Qualifying Fee		\$ 360.00			\$ 288.00
34.3000 Streets and Public Improvements					
34.3210 Street Light Charges					

34.4000 Utilities/Enterprise					
34.4100 Sanitation Charges					
34.4110 Refuse Collection Charges					\$ 70,200.00
34.4210 Tap Fees					
34.4255 Sewerage Charges (25)					
Accounts	FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Current/Actuals	FY26 Proposed Budget
34.6000 Other Fees					
34.7000 Cultural & Recreation Income (25)	\$ 2,960.00	\$ 4,020.00	\$ 3,000.00	\$ 6,250.00	\$ 7,500.00
34.9000 Other Charges for Services					
34.9900 Other Charges for Services					
34.9999 Other Charges	\$ 577.19	\$ 5,745.34	\$ 1,000.00	\$ 3,488.83	\$ 3,000.00
35.1000 Fines and Forfeitures (25)	\$ 42,638.00	\$ 55,991.79	\$ 52,000.00	\$ 43,986.00	\$ 47,600.00
35.1010 Fines and Forfeitures - Other	\$ 4,345.00				
35.1020 Court Fees - Other	\$ 12,397.50	\$ 160.00			
35.1100 Court					
36.1000 Interest Revenue	\$ 493.27	\$ 732.92		\$ 937.49	\$ 1,200.00
37.1000 Contributions and Donations from private sources	\$ 660.00	\$ 150.00			
38.9000 Other Miscellaneous Revenue (25)		\$ 88,081.67	\$ 1,000.00		\$ 1,537.00
38.9999 Miscellaneous Revenue	\$ 3,828.19				
39.1000 Interfund Transfers In					
39.1100 Transfers from General Fund					
39.1200 Transfers In - Sewer Fund					
39.1320 Transfers from 2013 SPLOST					
39.1321 Transfers from 2019 SPLOST					
39.1505 Transfers from Water Treatment Fund					
39.2000 Proceeds of Sales of product Income			\$ 1,100.00	\$ -	\$ -
38.9000 Other Miscellaneous Revenue/Sales of Product Income				\$ 620,708.93	
Fund Balance Transfer	\$ 172.69				\$ 39,000.00
37.1000 Contribution					
Billable Expense Income					
donation					

Sales of Product Income					
Unapplied Cash Payment Income					
Variance					
Cost of Goods Sold					
Cost of Goods Sold					
Inventory Shrinkage					
Total Cost of Goods Sold			\$ -		
Total Income	\$ 988,470.47	\$ 1,284,653.32	\$ 1,102,400.00	\$ 1,717,224.82	\$ 1,208,800.00

Accounts	FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Current/Actuals	FY26 Proposed Budget
Expense					
11.7950 Other Capital Assets					\$ 20,000.00
51.1000 Personal Services-Salaries and Wages					
51.1100 Regular Employees-Salaries & Wages (25)	\$ 179,690.82	\$ 220,733.99	\$ 299,500.00	\$ 214,112.40	\$ 315,433.00
51.1100 Salaries & Wages		\$ 1,200.00		\$ (112.00)	
51.1110 Council-Salaries & Wages (25)			\$ 20,400.00	\$ 16,200.00	\$ 24,000.00
51.1200 Temporary Employees - Wages (25)			\$ 9,000.00	\$ 6,003.45	\$ 15,840.00
51.1300 Overtime- Salaries & Wages (25)			\$ 10,000.00		\$ 7,500.00
51.2000 Personal Services - Employee Benefits				\$ 1,512.00	\$ 1,750.00
51.2100 Group Insurance	\$ 8,796.00	\$ 11,428.56			
51.2110 Medical Benefit - People Keep (25)			\$ 21,000.00	\$ 8,005.66	\$ 25,200.00
51.2200 Payroll Taxes - Social Security - (FICA) Contributi	\$ 16,499.56	\$ 19,727.23	\$ 21,050.00	\$ 22,012.53	\$ 21,100.00
51.2200 Payroll Taxes - Social Security - (FICA) Contributions			\$ -	\$ (68.55)	
51.2210 Payroll Taxes - Medicare	\$ 1,350.29	\$ 538.02	\$ -		
51.2215 Payroll Taxes - Federal Unemployment	\$ 201.55				
51.2220 Payroll Taxes - State Unemployment					
51.2300 Payroll Taxes- Medicare (25)			\$ 4,950.00	\$ -	\$ 4,950.00
51.2400 Retirement Benefits (25)			\$ 15,000.00	\$ -	\$ 18,000.00
51.2600 Unemployment Insurance (25)			\$ 1,000.00	\$ -	
51.2700 Worker's Compensation (25)			\$ 9,500.00	\$ 9,821.00	\$ 10,000.00
51.2900 Other Employee Benefits (25)			\$ 2,900.00	\$ -	\$ 2,950.00

52.1100 Court Software	\$ 1,772.94				
52.1100 Office/Administrative		\$ 3,825.00		\$ 13,725.00	\$ 20,062.00
52.1200 Professional					
52.1210 Municipal Court Judge (25)		\$ 1,228.07	\$ 15,000.00	\$ 12,100.00	\$ 14,000.00
52.1220 Muncipal Court Solicitor (25)			\$ 9,000.00	\$ 7,500.00	\$ 9,000.00
52.1230 Code Enforcement (25)			\$ 26,000.00	\$ -	
52.1235 Cable					
52.1240 Engineering - City (25)			\$ 25,000.00	\$ 23,622.46	\$ 25,000.00
52.1241 Legal & Professional Fees					
52.1242 Engineering - Storm Water			\$ 10,000.00	\$ 2,520.00	\$ 10,000.00
52.1245 Zoning Administrator (25)			\$ 30,000.00	\$ 11,715.00	\$ 22,000.00
52.1246 Inspections (25)		\$ 4,405.00	\$ 1,200.00	\$ 28,775.00	\$ 6,750.00
52.1260 Accounting - Bookkeeping (25)			\$ 18,000.00	\$ 14,541.49	\$ 18,000.00
Accounts	FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Current/Actuals	FY26 Proposed Budget
52.1265 Accounting - Auditor (25)			\$ 15,000.00	\$ 43,000.00	\$ 25,000.00
52.1270 Legal - City Attorney (25)			\$ 25,000.00	\$ 22,263.82	\$ 25,000.00
52.1275 Professional & Legal Services - Other (25)		\$ 4,401.85	\$ 6,000.00	\$ 897.75	\$ 4,000.00
52.1280 Security (25)			\$ 2,000.00	\$ 480.00	\$ 4,625.00
52.1300 Technical	\$ 10,870.23	\$ 18,845.78			
52.1310 IT Service (25)			\$ 13,000.00	\$ 11,599.50	\$ 12,750.00
52.1315 IT Service - Website (25)			\$ 2,000.00	\$ 400.00	\$ 480.00
52.1320 Court Software (25)			\$ 4,200.00	\$ 1,706.52	\$ 4,800.00
52.1330 Office Software (25)			\$ 4,000.00	\$ 6,220.00	\$ 6,300.00
52.1340 Other Software (25)			\$ 1,500.00	\$ 4,600.00	\$ 4,600.00
52.1390 IT-Other (25)			\$ 2,000.00	\$ 66.80	\$ 500.00
52.2000 Purchased - Property Services					
52.2100 Cleaning Services (25)		\$ 1,589.50	\$ 5,000.00	\$ 1,890.90	\$ 1,560.00
52.2110 Disposal (i.e. Garbage Pickup) (25)	\$ 73,772.40	\$ 79,392.00	\$ 120,000.00	\$ 102,128.00	\$ 126,000.00
52.2200 Repairs and Maintenance-NON-Employee Servid	\$ 10,382.13	\$ 12,082.24	\$ 15,000.00	\$ 34,621.47	\$ 24,000.00

52.2210 Repairs and Maintenance - Vehicles-NON Empld	\$ 5,090.29	\$ 3,364.44	\$ 3,500.00	\$ 3,113.29	\$ 3,750.00
Code Officer	\$ 225.00				
52.2220 Repairs & Maintenance-Streets, Roads &Bridges	\$ 2,240.88	\$ 12,086.25	\$ 12,000.00	\$ 385.00	\$ 500.00
52.2240 Professional Services	\$ 1,000.00	\$ 563.59	\$ -	\$ 979.00	
52.2241 Professional Services - Engineering					
52.2241 - Code Enforcement	\$ 27,897.50	\$ 46,222.50	\$ -		
52.2241 - Engineering Services	\$ 23,283.85	\$ (17,942.94)	\$ -	\$ 21,949.79	\$ -
52.2241 - Inspections	\$ 13,932.50	\$ 24,935.00			
52.2241 - Storm Water	\$ 21,441.25				\$ -
52.2241 - Zoning Administration	\$ 36,822.23	\$ 80,635.98	\$ -	\$ 6,667.50	\$ -
52.2242 Professional Services - Accounting	\$ 21,427.47	\$ 39,282.47	\$ -	\$ -	
52.2243 Professional Services - Legal	\$ 51,954.34	\$ 56,634.50	\$ -		
52.2244 Professional Services - Security		\$ 1,303.28	\$ -		
52.2250 Facility & Grounds Maintenance-NON-Employee	\$ 6,738.05	\$ 13,494.27	\$ 10,000.00	\$ 66,505.13	\$ 11,250.00
52.2260 Liability Insurance		\$ 34,033.05	\$ -		\$ -
52.3000 Other purchased services - Cleaning Services	\$ 225.00				
52.3100 Insurance, Other than employee benefits (25)			\$ 32,000.00	\$ 30,454.00	\$ 35,500.00
52.3200 Communications (25)	\$ 8,760.76	\$ 2,030.67	\$ -	\$ 11,904.56	\$ 18,000.00
Accounts	FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Current/Actuals	FY26 Proposed Budget
52.3200 Communications - Wireless Telephone		\$ 8,184.26	\$ -		
52.3210 Telephone			\$ 11,000.00		
52.3220 Cable/Internet					
52.3230 Postage (25)		\$ 1,212.00	\$ 2,500.00	\$ 618.84	\$ 500.00
52.3300 Advertising (25)	\$ 4,891.00	\$ 1,800.00	\$ 2,500.00	\$ 2,836.00	\$ 3,000.00
52.3400 Printing & Binding (25)			\$ 3,000.00	\$ 477.50	\$ 1,200.00
52.3500 Travel (25)	\$ 2,528.06	\$ 8,752.52	\$ 7,000.00	\$ 500.00	\$ 5,000.00
52.3510 Mileage reimbursement (25)		\$ 296.14	\$ 3,000.00	\$ 2,008.73	\$ 3,000.00
52.3520 Per Diem or Meals (25)			\$ 2,000.00	\$ 414.00	\$ 2,000.00
52.3530 Hotel & Parking (25)		\$ 734.00	\$ 15,000.00	\$ 5,985.25	\$ 13,000.00

52.3540 Other Travel (25)			\$ 3,400.00	\$ 10.00	\$ 250.00
52.3600 Dues and fees (25)	\$ 3,051.01	\$ 8,157.66	\$ 7,000.00	\$ 557.85	\$ 1,100.00
52.3610 Bank Charges (25)	\$ 453.56	\$ 1,237.21	\$ 500.00	\$ 953.59	\$ 750.00
52.3620 Membership Dues (25)			\$ 1,100.00	\$ 1,507.21	\$ 1,500.00
52.3700 Training and Education (25)	\$ 9,976.08	\$ 9,921.45	\$ 4,000.00	\$ 7,148.00	\$ 4,000.00
52.3710 Conference Fees (25)			\$ 6,500.00	\$ 2,080.00	\$ 6,250.00
52.3850 Contract Labor (25)	\$ 1,575.00	\$ 2,500.00	\$ 1,000.00	\$ 929.28	\$ 1,750.00
52.3900 Contract Services - Other	\$ 3,558.44	\$ 2,343.61			
53.1000 Supplies				\$ 558.69	
53.1100 Cleaning Supplies	\$ 182.81				
53.1105 Cleaning Supplies (25)			\$ 1,000.00	\$ 260.14	\$ 500.00
53.1110 Office Supplies (25)	\$ 6,515.29	\$ 6,996.22	\$ 10,000.00	\$ 9,893.90	\$ 12,000.00
53.1115 Pavilion Rental Expenses (25)		\$ 315.00	\$ 500.00	\$ -	
53.1120 Postage	\$ 1,212.00				
53.1125 Facility & Grounds Supplies (25)			\$ 20,000.00	\$ 4,201.41	\$ 15,000.00
53.1130 OTHER - General Supplies		\$ 826.98	\$ 10,000.00	\$ 2,075.53	\$ 7,500.00
53.1135 Employee Uniforms (25)			\$ 1,000.00	\$ 656.09	\$ 1,000.00
53.1140 Community Events (25)	\$ 5,368.57	\$ 1,697.46	\$ 7,500.00	\$ 8,322.86	\$ 15,000.00
53.1200 Energy					
53.1210 Water/Sewerage - ENERGY (25)	\$ 2,744.12	\$ 2,367.54	\$ 2,500.00	\$ 1,342.52	\$ 2,000.00
53.1220 Natural Gas - ENERGY (25)	\$ 1,096.61	\$ 1,048.53	\$ 1,000.00	\$ 712.58	\$ 750.00
53.1230 Electricity - ENERGY (25)	\$ 40,364.66	\$ 45,956.56	\$ 45,000.00	\$ 44,578.95	\$ 55,000.00
53.1235 Cable - ENERGY (25)			\$ 8,000.00	\$ -	
Accounts	FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Current/Actuals	FY26 Proposed Budget
53.1240 Utilities - Cable	\$ 10,338.47				
53.1240 Bottled Gas		\$ 12,741.32			
53.1270 Gasoline - ENERGY (25)	\$ 7,516.11	\$ 9,721.51	\$ 7,000.00	\$ 6,606.43	\$ 7,600.00
53.1300 Food (25)			\$ 3,500.00	\$ 1,038.38	\$ 2,750.00
53.1600 Small Equipment (25)			\$ 3,000.00	\$ 47.32	\$ 3,100.00

53.1700 Other Supplies (25)	\$ 1,342.89	\$ 225.00	\$ 500.00	\$ 1,531.62	\$ 1,750.00
53.9999 Miscellaneous Expenditures (25)	\$ 1,222.39	\$ 45.00	\$ 1,500.00	\$ 1,688.68	\$ 1,500.00
54.1000 Property					
54.1400 Capital outlay - Roads Streets and Bridges					
54.2100 Machinery (25)			\$ 5,000.00	\$ 13,570.33	\$ 5,000.00
54.2300 Furniture and Fixtures (25)			\$ 2,000.00	\$ 350.00	\$ 1,300.00
54.2400 Computer				\$ 4,145.80	\$ 2,100.00
54.2500 Other Equipment	\$ 1,765.98				
54.2600 New Construction					
57.1000 Intergovernmental (25)			\$ 500.00	\$ -	\$ 500.00
57.1000 Other Business Expenses	\$ 29.23				
57.1100 Walton County Board of Commissioners (25)		\$ 8,472.69	\$ 13,000.00	\$ 9,294.68	\$ 13,225.00
57.3100 Library	\$ 60,000.00				
57.3100 Library (25)		\$ 70,561.05	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00
57.3300 Peace Officer Annuity/Benefit Fund (25)	\$ 2,467.36	\$ 4,175.63	\$ 4,000.00	\$ 2,871.45	\$ 3,225.00
57.3310 Community Outreach - CARES Act					
57.3320 Crime Lab Fees (25)			\$ 50.00	\$ -	
57.3340 Driver's Ed/Training Fund			\$ 50.00	\$ -	
57.3370 Drug Abuse Treatment and Education (25)	\$ 372.38		\$ 1,000.00	\$ -	
57.3371 Brain & Spinal Injury Fund					
57.3375 County Jail Fund (25)	\$ 1,226.12		\$ 1,500.00	\$ 824.44	\$ 1,100.00
57.3380 Peace Officer - Prosecutor's Fund (25)			\$ 1,500.00		
57.3385 Local Victim Assist. Fund (25)	\$ 1,114.89	\$ 4,465.27	\$ 2,000.00	\$ 1,231.71	\$ 1,400.00
57.3390 GA Crime Victims Assist. Program (25)			\$ 500.00	\$ -	
57.3391 Peace Officer - Prosecution Indigent Fund (25)			\$ 500.00	\$ -	
57.3392 Sheriff's Retirement Fund of GA (25)	\$ 205.75	\$ 508.00	\$ 600.00	\$ 270.00	\$ 425.00
57.3393 GSCCCA Payouts (25)	\$ 5,414.93	\$ 9,327.70	\$ 12,000.00	\$ 5,162.03	\$ 5,625.00
57.4000 Bad Debts					
57.4000 Walton County Board of Commissioners	\$ 6,762.40				

Accounts	FY23 Actuals	FY24 Actuals	FY25 Budget	FY25 Current/Actuals	FY26 Proposed Budget
58.1000 Debt Service - Principal (25)	\$ 39,417.65	\$ 32,166.21	\$ 33,200.00	\$ 35,935.32	\$ 34,300.00
58.2000 Debt Service - Interest (25)		\$ 3,769.11	\$ 2,800.00	\$ -	\$ 1,700.00
59.1000 Reimbursements		\$ 17,114.39	\$ -	\$ 2,353.60	
61.1100 Transfers to General Fund					
61.1320 Transfers to 2013 SPLOST					
61.1321 Transfers to 2019 SPLSOT					
61.1505 Transfers to Water Treatment Fund		\$ 17,942.94			
Reimbursements	\$ 11,779.28				
Council Payroll Wage Expenses					
51.1100 Salaries and Wages					
51.2110 Medical Benefit - People Keep					
51.2200 Payroll Taxes - Social Security - (FICA) Contributions					
52.3200 Communications - Wireless Telephone					
56.1000 Depreciation Expense					
Adobe Acropro Subs					
Brothers MFG					
Taxes					
Wages			\$ -	\$ 17,875.55	
Payroll Taxes - Social Security		\$ 137.04		\$ 1,924.58	
Postbase Meter Commercial					
Purchases				\$ 13,467.20	
Reimbursements					
Reimbursements (25)					
Unapplied Cash Bill Payment Expense					
Total Expense	\$ 758,868.08	\$ 971,760.30	\$ 1,162,400.00	\$ 1,052,636.51	\$ 1,208,800.00
Other Income					
39.1000 Interfund Transfers In					
39.9999 Budgeted Use of Fund Balance					

39.1322 Transfer from Wastewater Fund				
39.9000 Penalties and Interest Delinquent Taxes				
Total Other Income			\$ -	
Other Expense				
61.3121 Transfer Out	\$ 20,000.00			
57.4000 Legal Settlement				
Reconciliation Discrepancies				
Total Other Expense			\$ -	
Total Net Income			\$ 421,755.00	