



CITY OF WALNUT GROVE
September 8, 2022 7:00 PM
1021 PARK STREET MUNICIPAL BUILDING
MAYOR AND COUNCIL

Council Meeting Agenda

- I. CALL TO ORDER**
- II. INVOCATION**
- III. PLEDGE OF ALLEGIANCE**
- IV. AGENDA APPROVAL**
- V. CONSENT AGENDA**
 1. August 25th Meeting Minutes
 2. Financials
 3. Invoices over \$5000 - NONE
- VI. COMMITTEE REPORTS**
 1. Community Involvement Committee – Linda Pilgrim
 2. Parks and Recreation/Public Works – Jon Dial
 3. DDA Report – Erica Miles
 4. Education Involvement Committee – Stephanie Moncrief
- VII. PLANNING AND ZONING COMMISSION – DON CANNON: CHAIR**
- VIII. PUBLIC COMMENTS**
- IX. OLD BUSINESS**
- X. NEW BUSINESS**
 1. City Island Properties
 2. Variance Request – Sergio Quesada – Parcel #WG010069
- XI. REPORTS**
 1. Public Works Report
 2. Clerk’s Report
 3. Mayor Report:
- XII. TOWN HALL DISCUSSION**
- XIII. COUNCIL COMMENTS**
- XIV. EXECUTIVE SESSION – Employee Matter**
- XV. ADJOURN**

City of Walnut Grove

Balance Sheet

As of September 3, 2022

| | TOTAL |
|--|-----------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| 11.1100 Cash in Bank - General Fund | 195,208.43 |
| 11.1101 Money Market - General Fund | 510,701.45 |
| 11.1102 Cash in Bank - 2013 SPLOST | 3,424.76 |
| 11.1103 Cash in Bank - 2019 SPLOST | 346,760.43 |
| 11.1104 Cash in Bank - Sewer Operating Account | 2,373.63 |
| 11.1105 Money Market - Sewer | 928,840.10 |
| 11.1111 Cash in Bank - DDA | 91,451.37 |
| Total Bank Accounts | \$2,078,760.17 |
| Accounts Receivable | |

City of Walnut Grove

Balance Sheet

As of September 3, 2022

| | TOTAL |
|--|-----------------------|
| LIABILITIES AND EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 12.1100 Accounts Payable | 165.71 |
| Total Accounts Payable | \$165.71 |
| Other Current Liabilities | |
| 12.2000 Wages Payable | 2,479.83 |
| 12.2010 Payroll Direct Deposit Payable | 0.00 |
| 12.2500 Unearned Revenue - Tap Fees | 726,000.00 |
| 12.2550 Municipal Court Bonds Payable | 586.00 |
| 12.2600 Cash Bonds Payable | -516.00 |
| 12.2700 Other Liabilities | 0.00 |
| 12.3000 Due to Other Funds | 19,535.34 |
| 12.3505 Due to Wastewater Treatment Fund | 0.00 |
| 12.4200 Notes Payable - Current | 37,950.00 |
| 12.4300 Bonds Payable - Current | -265.00 |
| 12.9100 Unavailable Property Taxes | 601.65 |
| Direct Deposit Payable | 0.00 |
| Payroll Liabilities | -4,821.94 |
| AFLAC Accident Plus Rider | 0.00 |
| AFLAC Accident Policy | 80.73 |
| Aflac Cancer Policy | 106.40 |
| Federal Taxes (941/944) | 1,034.78 |
| Federal Unemployment (940) | 390.77 |
| GA Income Tax | 213.44 |
| GA Unemployment Tax | -225.45 |
| Total Payroll Liabilities | -3,221.27 |
| Total Other Current Liabilities | \$783,150.55 |
| Total Current Liabilities | \$783,316.26 |
| Long-Term Liabilities | |
| 12.6200 Notes Payable - Noncurrent | 617,360.87 |
| Total Long-Term Liabilities | \$617,360.87 |
| Total Liabilities | \$1,400,677.13 |
| Equity | |
| 13.3000 Net Position | 15,911.81 |
| 13.3100 Net Investment In Capital Assets | 1,816,201.00 |
| 13.5100 Nonspendable Fund Balance | 139,339.92 |
| 13.5200 Restricted Fund Balance | 1,097,129.99 |
| 13.5500 Unassigned Fund Balance | 228,140.68 |

City of Walnut Grove

Balance Sheet

As of September 3, 2022

| | TOTAL |
|-------------------------------------|-----------------------|
| Net Income | -163,324.93 |
| Total Equity | \$3,133,398.47 |
| TOTAL LIABILITIES AND EQUITY | \$4,534,075.60 |



City of Walnut Grove

Budget vs. Actuals: FY 2023 - FY23 P&L Classes

July 2022 - June 2023

| | TOTAL | | | |
|--|--------------------|---------------------|-----------------------|---------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| Income | | | | |
| 31.1000 Property Taxes | 79.30 | 210,000.00 | -209,920.70 | 0.04 % |
| 31.1310 Title Ad Valorem - TAVT | 11,509.77 | 35,000.00 | -23,490.23 | 32.89 % |
| 31.1315 Motor Vehicle Tax | 790.51 | 2,500.00 | -1,709.49 | 31.62 % |
| 31.1340 Intangible Tax | 1,098.95 | 6,000.00 | -4,901.05 | 18.32 % |
| 31.1600 Real Estate Transfer Tax | 410.30 | 1,250.00 | -839.70 | 32.82 % |
| 31.1710 Franchise Tax - Electric | | 60,000.00 | -60,000.00 | |
| 31.1730 Franchise Tax - Gas | 3,509.74 | 3,000.00 | 509.74 | 116.99 % |
| 31.1750 Franchise Tax - Cable | 3,012.65 | 9,000.00 | -5,987.35 | 33.47 % |
| 31.1760 Franchise Tax - Telephone | 99.02 | 2,500.00 | -2,400.98 | 3.96 % |
| 31.3100 Local Option Sales Tax | | 220,000.00 | -220,000.00 | |
| 31.4200 Alcohol Excise Tax | 16,831.35 | 80,000.00 | -63,168.65 | 21.04 % |
| 31.6200 Insurance Premium Tax | | 105,000.00 | -105,000.00 | |
| 31.8000 Other Taxes | | 500.00 | -500.00 | |
| 32.1110 Alcohol Licenses - Beer | | 1,250.00 | -1,250.00 | |
| 32.1120 Alcohol Licenses - Wine | | 1,000.00 | -1,000.00 | |
| 32.1130 Alcohol Licenses - Liquor | | 3,400.00 | -3,400.00 | |
| 32.1200 Business License | 300.00 | 10,000.00 | -9,700.00 | 3.00 % |
| 32.2200 Building Permits and Inspections | 250.00 | 50,000.00 | -49,750.00 | 0.50 % |
| 32.2990 Other Permits | | 500.00 | -500.00 | |
| 34.1100 Court Services | 501.00 | | 501.00 | |
| 34.7000 Recreation Income | 620.00 | 5,000.00 | -4,380.00 | 12.40 % |
| 34.9999 Other Charges | 100.00 | 850.00 | -750.00 | 11.76 % |
| 35.1000 Fines and Forfeitures | | 35,000.00 | -35,000.00 | |
| 35.1010 Fines and Forfeitures - Other | 979.00 | | 979.00 | |
| 35.1020 Court Fees - Other | 6,172.00 | 1,500.00 | 4,672.00 | 411.47 % |
| 36.1000 Interest Revenue | | 500.00 | -500.00 | |
| 38.9999 Miscellaneous Revenue | 660.00 | 1,000.00 | -340.00 | 66.00 % |
| Total Income | \$46,923.59 | \$844,750.00 | \$ -797,826.41 | 5.55 % |
| GROSS PROFIT | \$46,923.59 | \$844,750.00 | \$ -797,826.41 | 5.55 % |
| Expenses | | | | |
| 51.1100 Salaries and Wages | 32,966.50 | 196,900.00 | -163,933.50 | 16.74 % |
| 51.2100 Group Insurance | | 21,000.00 | -21,000.00 | |
| 51.2200 Payroll Taxes - Social Security | 2,679.30 | 11,500.00 | -8,820.70 | 23.30 % |
| 51.2210 Payroll Taxes - Medicare | | 3,150.00 | -3,150.00 | |
| 51.2215 Payroll Taxes - Federal Unemployment | | 300.00 | -300.00 | |
| 51.2220 Payroll Taxes - State Unemployment | | 4,250.00 | -4,250.00 | |
| 52.1100 Court Software | 335.00 | 3,000.00 | -2,665.00 | 11.17 % |
| 52.1300 IT Services | 1,563.11 | 10,000.00 | -8,436.89 | 15.63 % |
| 52.2110 Solid Waste Collection | 10,899.90 | 85,000.00 | -74,100.10 | 12.82 % |



City of Walnut Grove

Budget vs. Actuals: FY 2023 - FY23 P&L Classes

July 2022 - June 2023

| | TOTAL | | | |
|--|-----------|-----------|-------------|-------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| 52.2200 Repairs and Maintenance | 2,740.74 | 15,000.00 | -12,259.26 | 18.27 % |
| 52.2210 Repairs and Maintenance - Vehicles | 375.31 | 15,000.00 | -14,624.69 | 2.50 % |
| 52.2220 Repairs and Maintenance - Streets, Roads and Bridges | 87,661.63 | 10,000.00 | 77,661.63 | 876.62 % |
| 52.2240 Professional Services | 6,576.00 | 15,500.00 | -8,924.00 | 42.43 % |
| 52.2241 Professional Services - Engineering | 2,935.00 | 90,000.00 | -87,065.00 | 3.26 % |
| 52.2242 Professional Services - Accounting | 3,477.49 | 35,000.00 | -31,522.51 | 9.94 % |
| 52.2243 Professional Services - Legal | 10,293.53 | 51,000.00 | -40,706.47 | 20.18 % |
| 52.2244 Professional Services - Security | | 2,000.00 | -2,000.00 | |
| 52.2250 Facility and Grounds Maintenance | 286.27 | 15,000.00 | -14,713.73 | 1.91 % |
| 52.2260 Liability Insurance | | 25,000.00 | -25,000.00 | |
| 52.3200 Communications - Telephone | 1,956.87 | 13,300.00 | -11,343.13 | 14.71 % |
| 52.3200 Communications - TelephoneWire | 357.47 | 1,000.00 | -642.53 | 35.75 % |
| 52.3300 Advertising | 1,015.00 | 2,500.00 | -1,485.00 | 40.60 % |
| 52.3500 Travel | 6,018.61 | 1,500.00 | 4,518.61 | 401.24 % |
| 52.3600 Dues and fees | 338.00 | 3,000.00 | -2,662.00 | 11.27 % |
| 52.3610 Bank Charges | 86.00 | 750.00 | -664.00 | 11.47 % |
| 52.3700 Training and Education | 275.08 | 20,000.00 | -19,724.92 | 1.38 % |
| 52.3850 Contract Labor | 375.00 | 5,000.00 | -4,625.00 | 7.50 % |
| 52.3900 Other Expenses | 207.58 | 3,500.00 | -3,292.42 | 5.93 % |
| 53.1100 Cleaning Supplies | 3.20 | 500.00 | -496.80 | 0.64 % |
| 53.1110 Office Supplies | 454.62 | 3,600.00 | -3,145.38 | 12.63 % |
| 53.1115 Pavilion Rental Expenses | | 650.00 | -650.00 | |
| 53.1120 Postage | | 1,000.00 | -1,000.00 | |
| 53.1130 General Supplies - Other | 247.25 | 3,000.00 | -2,752.75 | 8.24 % |
| 53.1140 Community Support/Events | 1,287.14 | 5,000.00 | -3,712.86 | 25.74 % |
| 53.1210 Utilities - Water | 1,561.56 | 1,500.00 | 61.56 | 104.10 % |
| 53.1220 Utilities - Gas | 61.02 | 1,000.00 | -938.98 | 6.10 % |
| 53.1230 Utilities - Electricity | 9,442.55 | 35,000.00 | -25,557.45 | 26.98 % |
| 53.1270 Gas, Oil, Diesel | 2,381.99 | 10,000.00 | -7,618.01 | 23.82 % |
| 53.1700 Other Supplies | 46.63 | | 46.63 | |
| 53.9999 Miscellaneous Expenditures | 41.93 | 2,500.00 | -2,458.07 | 1.68 % |
| 54.1400 Capital outlay - Roads Streets and Bridges | | 13,000.00 | -13,000.00 | |
| 54.2500 Equipment | 172.11 | 3,500.00 | -3,327.89 | 4.92 % |
| 54.2600 New Construction | 6,340.00 | 70,000.00 | -63,660.00 | 9.06 % |
| 57.1000 Other Business Expenses | 210.13 | 500.00 | -289.87 | 42.03 % |
| 57.3000 Library | | 60,000.00 | -60,000.00 | |
| 57.3300 Peace Officer Annuity/Benefit Fund | 532.89 | 2,500.00 | -1,967.11 | 21.32 % |
| 57.3320 Crime Lab Fees | | 50.00 | -50.00 | |
| 57.3340 Drivers Ed/Training Fund | | 50.00 | -50.00 | |
| 57.3370 Drug Abuse Treatment and Education | | 1,750.00 | -1,750.00 | |



City of Walnut Grove

Budget vs. Actuals: FY 2023 - FY23 P&L Classes

July 2022 - June 2023

| | TOTAL | | | |
|---|-----------------------|----------------------|-----------------------|-----------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| 57.3375 County Jail Fund | 309.19 | 2,000.00 | -1,690.81 | 15.46 % |
| 57.3380 Peace Officer - Prosecutor's Fund | | 1,500.00 | -1,500.00 | |
| 57.3385 Local Victim Assist. Fund | 155.32 | 1,500.00 | -1,344.68 | 10.35 % |
| 57.3390 GA Crime Victims Assist. Program | | 500.00 | -500.00 | |
| 57.3391 Peace Officer - Prosecution Indigent Fund | | 3,500.00 | -3,500.00 | |
| 57.3392 Sheriff's Retirement Fund of GA | 32.25 | 500.00 | -467.75 | 6.45 % |
| 57.3393 GSCCCA Payouts | 728.44 | 6,000.00 | -5,271.56 | 12.14 % |
| 58.1000 Debt Service - Principal | 5,989.22 | 36,000.00 | -30,010.78 | 16.64 % |
| Reimbursements | 2,339.71 | | 2,339.71 | |
| Total Expenses | \$205,756.54 | \$925,750.00 | \$ -719,993.46 | 22.23 % |
| NET OPERATING INCOME | \$ -158,832.95 | \$ -81,000.00 | \$ -77,832.95 | 196.09 % |
| NET INCOME | \$ -158,832.95 | \$ -81,000.00 | \$ -77,832.95 | 196.09 % |

