

City of Walnut Grove
Profit & Loss Budget vs. Actual
July 2019 through June 2020

	<u>Jul '19 - Jun 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
31.000 · Taxes				
31.1100 · General Ad Valorem Tax	28,761.02	20,000.00	8,761.02	143.81%
31.1200 · Property Taxes	193,932.53	190,000.00	3,932.53	102.07%
31.1710 · Franchise Fee - Electric	58,136.32	59,000.00	-863.68	98.54%
31.1730 · Franchise Tax-Gas	3,256.49	3,300.00	-43.51	98.68%
31.1750 · Franchise Tax-Cable	6,456.17	6,000.00	456.17	107.6%
31.1760 · Franchise Tax-Telephone	489.24	750.00	-260.76	65.23%
31.3100 · LOST Receivables	158,560.34	200,000.00	-41,439.66	79.28%
31.3105 · SEWER Receivables	0.00	0.00	0.00	0.0%
31.3200 · Alcohol Beverage Tax	76,956.94	70,000.00	6,956.94	109.94%
31.6200 · Insurance Premium Tax	102,317.34	97,000.00	5,317.34	105.48%
31.000 · Taxes - Other	2,988.34	0.00	2,988.34	100.0%
Total 31.000 · Taxes	631,854.73	646,050.00	-14,195.27	97.8%
31.1315 · TAVT	4,860.22			
31.1340 · Intangible Tax	628.14			
31.1600 · Real Estate Transfer Tax	258.25			
318110 · Beer License	750.00	750.00	0.00	100.0%
318111 · Liquor License	1,700.00			
318120 · Wine License	750.00	750.00	0.00	100.0%
318130 · Penalties & Interest-Late Fees	3,589.26	2,500.00	1,089.26	143.57%
319150 · Penalties & Interest-FIFA's	135.03			
32.000 · Licenses & Permits				
32.1100 · Alcohol Beverage License	0.00	2,400.00	-2,400.00	0.0%
32.1200 · General Business License	5,125.00	5,400.00	-275.00	94.91%
32.2200 · Bldg Permits/Inspections	2,638.80	3,000.00	-361.20	87.96%
32.2900 · Other Non-Business Lic/Permits	6,504.36	1,000.00	5,504.36	650.44%
32.000 · Licenses & Permits - Other	202.50			
Total 32.000 · Licenses & Permits	14,470.66	11,800.00	2,670.66	122.63%
34.000 · Charges for Services				
34.1000 · Misc Income	108.40	100.00	8.40	108.4%
34.3200 · Street Light Charges	8,910.44	11,300.00	-2,389.56	78.85%
34.4100 · Sanitation Fees	65,531.19	75,000.00	-9,468.81	87.38%
34.7000 · Recreational Income	2,387.65	3,000.00	-612.35	79.59%
34.7400 · Community Events	144.48	0.00	144.48	100.0%
34.8000 · Qualifying Fees	295.20	150.00	145.20	196.8%
34.9900 · Other Income	402.89	0.00	402.89	100.0%
34.000 · Charges for Services - Other	58.13			
Total 34.000 · Charges for Services	77,838.38	89,550.00	-11,711.62	86.92%
35.000 · Fines & Forfeitures				
35.1000 · Fines & Forfeitures General	38,099.03	70,000.00	-31,900.97	54.43%
35.1100 · Court Services-Fees	2,756.00	0.00	2,756.00	100.0%
35.000 · Fines & Forfeitures - Other	1,933.00	0.00	1,933.00	100.0%
Total 35.000 · Fines & Forfeitures	42,788.03	70,000.00	-27,211.97	61.13%
351900 · Court Services-Administrative	0.00	0.00	0.00	0.0%
36.000 · Investment Income				
36.1000 · Interest on Revenue	320.32	330.00	-9.68	97.07%
Total 36.000 · Investment Income	320.32	330.00	-9.68	97.07%

City of Walnut Grove
Profit & Loss Budget vs. Actual
July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
38.000 · Misc. Revenue	24,220.31			
Total Income	804,163.33	821,730.00	-17,566.67	97.86%
Gross Profit	804,163.33	821,730.00	-17,566.67	97.86%
Expense				
1000 · General Government Expense				
1300 · Salary-Council/Mayor	3,660.00	10,000.00	-6,340.00	36.6%
1350 · Auto Gas Expense	200.00	600.00	-400.00	33.33%
1400 · Elections	9,638.97	5,000.00	4,638.97	192.78%
1500 · Salary-City Hall Staff	80,610.34	90,000.00	-9,389.66	89.57%
1000 · General Government Expense - Other	118.00			
Total 1000 · General Government Expense	94,227.31	105,600.00	-11,372.69	89.23%
1512401 · State Unemployment	0.00	200.00	-200.00	0.0%
2000 · Judicial Expense				
2100 · Solicitor/Judge	5,352.10	11,400.00	-6,047.90	46.95%
Total 2000 · Judicial Expense	5,352.10	11,400.00	-6,047.90	46.95%
2150 · Judicial Continuing Education	0.00	1,500.00	-1,500.00	0.0%
3000 · Public Safety Expense				
3300 · Peace Officer-Annuity/Benefit F	1,823.42	2,200.00	-376.58	82.88%
3320 · Crime Lab Fees	50.00	130.00	-80.00	38.46%
3340 · Drivers Ed/Training Fund	298.56	400.00	-101.44	74.64%
3341 · Ed/Training Court	0.00	0.00	0.00	0.0%
3371 · Brain & Spinal Injury Fd	589.56	100.00	489.56	589.56%
3380 · Peace Officer-Prosec. Fund	2,571.35	2,200.00	371.35	116.88%
3385 · Local Victims Assist Program	1,546.93	1,800.00	-253.07	85.94%
3390 · GA Crime Victims Assist. Prog	52.00	0.00	52.00	100.0%
3391 · Peace Officer-Prosec. Indgen. F	3,089.91	3,500.00	-410.09	88.28%
3392 · Sheriff's Ret. Fund of GA	394.00	350.00	44.00	112.57%
3393 · Code Enforcement Officer	4,090.00	11,000.00	-6,910.00	37.18%
Total 3000 · Public Safety Expense	14,505.73	21,680.00	-7,174.27	66.91%
3370 · Drug Abuse Treatment & Educatio	1,440.08	1,000.00	440.08	144.01%
3375 · County Jail Fund	2,936.28	6,000.00	-3,063.72	48.94%
4000 · Publics Works General				
4100 · Salary-Public Works	66,309.87	97,000.00	-30,690.13	68.36%
4520 · Solid Waste Collection	49,595.03	55,000.00	-5,404.97	90.17%
4901 · Repair & Maint.	15,474.85	20,000.00	-4,525.15	77.37%
4902 · Repair & Maint-Vehicles	4,457.95	6,000.00	-1,542.05	74.3%
4000 · Publics Works General - Other	10.53	0.00	10.53	100.0%
Total 4000 · Publics Works General	135,848.23	178,000.00	-42,151.77	76.32%
500 · Enterprise Funds / Sewer Plant	0.00	52,500.00	-52,500.00	0.0%
51.000 · Personal Services/Employee Beni				
51.2200 · Social Security/Medicare	12,798.43	22,000.00	-9,201.57	58.18%
51.2600 · SUTA	257.51	152.00	105.51	169.41%
Total 51.000 · Personal Services/Employee Beni	13,055.94	22,152.00	-9,096.06	58.94%
51.2100 · Group Insurance				
AFLAC	1,489.07			
51.2100 · Group Insurance - Other	405.55			
Total 51.2100 · Group Insurance	1,894.62			
52.000 · Purchased/Contracted Services				
52.1000 · Prof Services-Engineering	49,253.98	50,000.00	-746.02	98.51%

City of Walnut Grove
Profit & Loss Budget vs. Actual
July 2019 through June 2020

	<u>Jul '19 - Jun 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
52.1200 · Prof Services-Accounting	13,118.75	20,000.00	-6,881.25	65.59%
52.1300 · Prof. Services-Legal	33,730.58	35,000.00	-1,269.42	96.37%
52.220 · Social Security/Medicare	0.00	0.00	0.00	0.0%
52.3100 · Insurance Exp Building	0.00	14,000.00	-14,000.00	0.0%
52.330 · Advertising	2,024.50	4,000.00	-1,975.50	50.61%
52.3500 · Travel Council	100.00	800.00	-700.00	12.5%
52.3501 · Travel Executive	1,006.11	2,500.00	-1,493.89	40.24%
52.3502 · Education & Training Council	2,110.00	7,000.00	-4,890.00	30.14%
52.3600 · Dues & Fees	1,064.52	2,500.00	-1,435.48	42.58%
52.3601 · Bank Service Fees	9.00	100.00	-91.00	9.0%
52.3602 · Bad Debts	-0.20			
52.3700 · Education & Training-Executive	1,519.00	7,000.00	-5,481.00	21.7%
52.3701 · Training/Conventions	4,790.21	14,000.00	-9,209.79	34.22%
52.3850 · Professional Services	560.00	3,000.00	-2,440.00	18.67%
52.3851 · Security-Trust Security	576.00	1,500.00	-924.00	38.4%
52.3900 · Other Payments	0.00	0.00	0.00	0.0%
52.4000 · Street, Sidewalk, Curb Repair	0.00	50,628.00	-50,628.00	0.0%
52.4500 · IT Services	4,390.74	2,000.00	2,390.74	219.54%
521401 · Court Software Exp	2,310.00	3,000.00	-690.00	77.0%
52.000 · Purchased/Contracted Services - Other	2,338.80	0.00	2,338.80	100.0%
Total 52.000 · Purchased/Contracted Services	118,901.99	217,028.00	-98,126.01	54.79%
52.2130 · Cleaning Services Custodial	2,420.00	3,000.00	-580.00	80.67%
52.2310 · Rental Opening/Closing Pavilion	480.00	1,000.00	-520.00	48.0%
53.000 · Supplies				
53.1001 · Postage	1,706.16	1,800.00	-93.84	94.79%
53.1100 · General Supplies/Materials				
53.1000 · Office Supplies	3,930.84	6,000.00	-2,069.16	65.51%
53.1100 · General Supplies/Materials - Other	4,916.89	8,000.00	-3,083.11	61.46%
Total 53.1100 · General Supplies/Materials	8,847.73	14,000.00	-5,152.27	63.2%
53.1112 · Misc Expense Prepaid	0.00	200.00	-200.00	0.0%
53.1210 · Energy-Water	651.46	1,000.00	-348.54	65.15%
53.1220 · Energy-Gas	873.07	1,500.00	-626.93	58.21%
53.1230 · Energy-Electricity	26,900.03	30,000.00	-3,099.97	89.67%
53.1270 · Gas, Oil, Diesel	3,769.76	6,000.00	-2,230.24	62.83%
53.1600 · Equipment-CODE RED	1,500.00	1,500.00	0.00	100.0%
53.1700 · Misc Expense	1,316.86	5,000.00	-3,683.14	26.34%
53.3200 · Energy-Telephone	9,365.50	10,000.00	-634.50	93.66%
53.000 · Supplies - Other	0.00	0.00	0.00	0.0%
Total 53.000 · Supplies	54,930.57	71,000.00	-16,069.43	77.37%
541400 · Capital Outlay-Equipment	0.00	10,000.00	-10,000.00	0.0%
58.000 · Debt Service Exp				
58.1000 · Debt Service-Principal	26,061.35	28,000.00	-1,938.65	93.08%
58.2000 · Debt Service-Interest	7,546.17	9,000.00	-1,453.83	83.85%
Total 58.000 · Debt Service Exp	33,607.52	37,000.00	-3,392.48	90.83%
6000 · Culture/Recreation				
6110 · Community / Employee Events	5,436.93	5,000.00	436.93	108.74%
6130 · Recreation Facilities/Grounds	0.00	10,670.00	-10,670.00	0.0%
6500 · Library Funding	50,000.00	50,000.00	0.00	100.0%
6000 · Culture/Recreation - Other	0.00	0.00	0.00	0.0%

City of Walnut Grove
Profit & Loss Budget vs. Actual
 July 2019 through June 2020

	<u>Jul '19 - Jun 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total 6000 · Culture/Recreation	55,436.93	65,670.00	-10,233.07	84.42%
652240 · Walton Co. Board of Comm.	0.00	5,000.00	-5,000.00	0.0%
66000 · Payroll Expenses				
66001 · W/C Insurance	11,387.00	12,000.00	-613.00	94.89%
66000 · Payroll Expenses - Other	14,381.00	0.00	14,381.00	100.0%
Total 66000 · Payroll Expenses	<u>25,768.00</u>	<u>12,000.00</u>	<u>13,768.00</u>	<u>214.73%</u>
Total Expense	<u>560,805.30</u>	<u>821,730.00</u>	<u>-260,924.70</u>	<u>68.25%</u>
Net Ordinary Income	243,358.03	0.00	243,358.03	100.0%
Other Income/Expense				
Other Expense				
1054121 · SPLOST Sewer Exp	0.00	0.00	0.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	<u><u>243,358.03</u></u>	<u><u>0.00</u></u>	<u><u>243,358.03</u></u>	<u><u>100.0%</u></u>