

City of Walnut Grove

BUDGET VS. ACTUALS: BUDGET - FISCAL YEAR ENDED JUNE 30, 2021 - FY21 P&L CLASSES

July 2020 - June 2021

| | TOTAL | | | |
|--|---------------------|---------------------|-----------------------|----------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| Income | | | | |
| 31.1000 Property Taxes | 13,974.88 | 195,000.00 | -181,025.12 | 7.17 % |
| 31.1310 Title Ad Valorem - TAVT | 13,014.40 | 25,000.00 | -11,985.60 | 52.06 % |
| 31.1315 Motor Vehicle Tax | 336.78 | | 336.78 | |
| 31.1600 Real Estate Transfer Tax | 932.56 | | 932.56 | |
| 31.1710 Franchise Tax - Electric | 3,129.55 | 59,000.00 | -55,870.45 | 5.30 % |
| 31.1730 Franchise Tax - Gas | | 3,300.00 | -3,300.00 | |
| 31.1750 Franchise Tax - Cable | 3,352.54 | 6,000.00 | -2,647.46 | 55.88 % |
| 31.1760 Franchise Tax - Telephone | 209.64 | 750.00 | -540.36 | 27.95 % |
| 31.3100 Local Option Sales Tax | 63,717.06 | 190,000.00 | -126,282.94 | 33.54 % |
| 31.4200 Alcohol Excise Tax | 34,816.95 | 73,000.00 | -38,183.05 | 47.69 % |
| 31.6200 Insurance Premium Tax | | 97,000.00 | -97,000.00 | |
| 31.8000 Other Taxes | 2,119.37 | | 2,119.37 | |
| 31.9000 Penalties and Interest on Delinquent Taxes | | 2,500.00 | -2,500.00 | |
| 32.1110 Alcohol Licenses - Beer | 250.00 | 750.00 | -500.00 | 33.33 % |
| 32.1120 Alcohol Licenses - Wine | 250.00 | 750.00 | -500.00 | 33.33 % |
| 32.1130 Alcohol Licenses - Liquor | 1,700.00 | 2,400.00 | -700.00 | 70.83 % |
| 32.1200 Business License | 910.00 | 5,000.00 | -4,090.00 | 18.20 % |
| 32.2200 Building Permits and Inspections | 600.00 | 2,500.00 | -1,900.00 | 24.00 % |
| 32.2990 Other Permits | 400.00 | 1,000.00 | -600.00 | 40.00 % |
| 32.4000 Late Fees | -18.05 | | -18.05 | |
| 33.4000 Intergovernmental Revenue - State | 21,310.74 | | 21,310.74 | |
| 33.7100 SPLOST Revenue | 78,458.93 | | 78,458.93 | |
| 34.1100 Court Services | -685.00 | | -685.00 | |
| 34.1910 Election Qualifying Fee | 36.00 | 100.00 | -64.00 | 36.00 % |
| 34.3210 Street Light Charges | | 9,000.00 | -9,000.00 | |
| 34.4100 Sanitation Charges | 2,606.00 | | 2,606.00 | |
| 34.7000 Recreation Income | 840.00 | 3,500.00 | -2,660.00 | 24.00 % |
| 34.9999 Other Charges | | 150.00 | -150.00 | |
| 35.1000 Fines and Forfeitures | 4,898.40 | 55,000.00 | -50,101.60 | 8.91 % |
| 35.1900 Court Fees - Other | -2,927.54 | 1,500.00 | -4,427.54 | -195.17 % |
| 36.1000 Interest Revenue | 177.41 | 330.00 | -152.59 | 53.76 % |
| 38.9999 Miscellaneous Revenue | 792.37 | 100.00 | 692.37 | 792.37 % |
| 39.1100 Transfers from General Fund | 24,000.00 | | 24,000.00 | |
| Total Income | \$269,202.99 | \$733,630.00 | \$ -464,427.01 | 36.69 % |
| GROSS PROFIT | \$269,202.99 | \$733,630.00 | \$ -464,427.01 | 36.69 % |
| Expenses | | | | |
| 4902 - Repair & Maintenance (Vehicles) (deleted) | 1,772.26 | | 1,772.26 | |
| 51.1100 Salaries and Wages | 39,758.58 | 191,900.00 | -152,141.42 | 20.72 % |
| 51.1101 - Direct Deposit Payable | -4,752.31 | | -4,752.31 | |
| Total 51.1100 Salaries and Wages | 35,006.27 | 191,900.00 | -156,893.73 | 18.24 % |
| 51.2100 Insurance | 233.80 | 31,000.00 | -30,766.20 | 0.75 % |

City of Walnut Grove

BUDGET VS. ACTUALS: BUDGET - FISCAL YEAR ENDED JUNE 30, 2021 - FY21 P&L CLASSES

July 2020 - June 2021

| | TOTAL | | | |
|--|-----------|-----------|-------------|-------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| 51.2200 Payroll Taxes | 51.00 | 14,400.00 | -14,349.00 | 0.35 % |
| 51.2400 Retirement Contributions | 2.00 | | 2.00 | |
| 52.1100 Court Software | 656.36 | 4,500.00 | -3,843.64 | 14.59 % |
| 52.1200 Professional Serv - Accounting (deleted) | 3,000.00 | | 3,000.00 | |
| 52.1230 - Electricity (deleted) | 2,562.54 | | 2,562.54 | |
| 52.1300 IT Services | 13,465.94 | 10,500.00 | 2,965.94 | 128.25 % |
| 52.2110 Solid Waste Collection | 20,058.33 | 55,000.00 | -34,941.67 | 36.47 % |
| 52.2200 Repairs and Maintenance | 23,115.41 | 30,500.00 | -7,384.59 | 75.79 % |
| 52.2210 Repairs and Maintenance - Vehicles | 1,235.01 | 4,500.00 | -3,264.99 | 27.44 % |
| 52.2220 Repairs and Maintenance - Streets, Roads and Bridges | 17,477.00 | 50,000.00 | -32,523.00 | 34.95 % |
| 52.2240 Professional Services | 3,077.74 | 2,000.00 | 1,077.74 | 153.89 % |
| 52.2241 Professional Services - Engineering | 20,846.85 | 50,000.00 | -29,153.15 | 41.69 % |
| 52.2242 Professional Services - Accounting | 6,446.25 | 25,000.00 | -18,553.75 | 25.79 % |
| 52.2243 Professional Services - Legal | 20,210.23 | 30,000.00 | -9,789.77 | 67.37 % |
| 52.2244 Professional Services - Security | 396.20 | 10,750.00 | -10,353.80 | 3.69 % |
| 52.2260 Liability Insurance | 14,234.00 | 13,500.00 | 734.00 | 105.44 % |
| 52.2335 Dues (deleted) | 158.11 | | 158.11 | |
| 52.3000 Cleaning Services | | 4,000.00 | -4,000.00 | |
| 52.3200 Communications - Telephone | 5,938.90 | 9,500.00 | -3,561.10 | 62.51 % |
| 52.3300 Advertising | 410.00 | 3,000.00 | -2,590.00 | 13.67 % |
| 52.3500 Travel | 450.20 | 2,100.00 | -1,649.80 | 21.44 % |
| 52.3600 Dues and fees | 773.68 | 2,600.00 | -1,826.32 | 29.76 % |
| 52.3610 Bank Charges | 281.11 | | 281.11 | |
| 52.3700 Training and Education | 170.00 | 16,500.00 | -16,330.00 | 1.03 % |
| 52.3850 Contract Labor | 2,500.00 | 3,000.00 | -500.00 | 83.33 % |
| 52.3900 Contract Services - Other | 500.00 | | 500.00 | |
| 53.1100 - General Supplies (deleted) | 693.31 | | 693.31 | |
| 53.1100 Cleaning Supplies | 143.07 | | 143.07 | |
| 53.1110 Office Supplies | 1,495.14 | 5,000.00 | -3,504.86 | 29.90 % |
| 53.1115 Pavilion Rental Expenses | 150.00 | 700.00 | -550.00 | 21.43 % |
| 53.1120 Postage | 81.95 | 1,800.00 | -1,718.05 | 4.55 % |
| 53.1130 General Supplies - Other | 1,860.26 | 6,200.00 | -4,339.74 | 30.00 % |
| 53.1140 Community Events | 685.97 | 2,500.00 | -1,814.03 | 27.44 % |
| 53.1210 Utilities - Water | 3,356.50 | 750.00 | 2,606.50 | 447.53 % |
| 53.1220 Utilities - Gas | 88.02 | 1,500.00 | -1,411.98 | 5.87 % |
| 53.1230 Utilities - Electricity | 11,689.97 | 30,000.00 | -18,310.03 | 38.97 % |
| 53.1270 Gas, Oil, Diesel | 1,997.71 | 5,000.00 | -3,002.29 | 39.95 % |
| 53.1700 Other Supplies | | 3,500.00 | -3,500.00 | |
| 53.9999 Miscellaneous Expenditures | 1,053.93 | | 1,053.93 | |
| 54.2500 Equipment | 8,704.71 | 11,000.00 | -2,295.29 | 79.13 % |
| 54.2600 New Construction | 2,400.00 | | 2,400.00 | |
| 57.3000 Library | | 50,000.00 | -50,000.00 | |
| 57.3300 Peace Officer Annuity/Benefit Fund | 545.06 | 2,200.00 | -1,654.94 | 24.78 % |

City of Walnut Grove

BUDGET VS. ACTUALS: BUDGET - FISCAL YEAR ENDED JUNE 30, 2021 - FY21 P&L CLASSES

July 2020 - June 2021

| | TOTAL | | | |
|---|----------------------|---------------------|-----------------------|-----------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| 57.3320 Crime Lab Fees | 25.00 | 130.00 | -105.00 | 19.23 % |
| 57.3340 Drivers Ed/Training Fund | 2.63 | 400.00 | -397.37 | 0.66 % |
| 57.3370 Drug Abuse Treatment and Education | 321.75 | 2,000.00 | -1,678.25 | 16.09 % |
| 57.3371 Brain & Spinal Injury Fund | | 100.00 | -100.00 | |
| 57.3375 County Jail Fund | 732.22 | 4,000.00 | -3,267.78 | 18.31 % |
| 57.3380 Peace Officer - Prosecutor's Fund | 17.51 | 3,500.00 | -3,482.49 | 0.50 % |
| 57.3385 Local Victim Assist. Fund | 330.04 | 1,800.00 | -1,469.96 | 18.34 % |
| 57.3390 GA Crime Victims Assist. Program | 221.47 | | 221.47 | |
| 57.3391 Peace Officer - Prosecution Indigent Fund | 17.51 | 3,750.00 | -3,732.49 | 0.47 % |
| 57.3392 Sheriff's Retirement Fund of GA | 201.02 | 400.00 | -198.98 | 50.26 % |
| 57.4000 Walton County Board of Commissioners | 5,464.56 | 5,000.00 | 464.56 | 109.29 % |
| 58.1000 Debt Service - Principal | 11,978.44 | 28,000.00 | -16,021.56 | 42.78 % |
| 58.2000 Debt Service - Interest | | 9,000.00 | -9,000.00 | |
| 61.1505 Transfers to Water Treatment Fund | 24,000.00 | | 24,000.00 | |
| 6110 - Community Events (deleted) | 176.09 | | 176.09 | |
| 66000 - Payroll Expenses (deleted) | 108.50 | | 108.50 | |
| Brothers MFG | 0.00 | | 0.00 | |
| Payroll Expenses | | | | |
| Taxes | 994.41 | | 994.41 | |
| Wages | 11,496.20 | | 11,496.20 | |
| Total Payroll Expenses | 12,490.61 | | 12,490.61 | |
| Purchases | 38.95 | | 38.95 | |
| Total Expenses | \$286,101.09 | \$742,480.00 | \$ -456,378.91 | 38.53 % |
| NET OPERATING INCOME | \$ -16,898.10 | \$ -8,850.00 | \$ -8,048.10 | 190.94 % |
| NET INCOME | \$ -16,898.10 | \$ -8,850.00 | \$ -8,048.10 | 190.94 % |