



WALNUT

GROVE

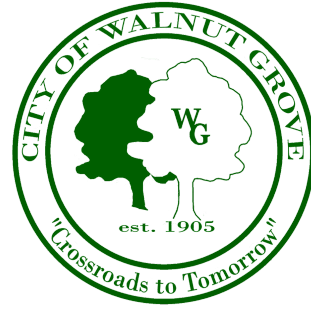


2024-2025

PROPOSED

BUDGET

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2024-2025

PROPOSED

BUDGET

WALNUT GROVE CITY COUNCIL



STEPHANIE
MONCRIEF

MAYOR



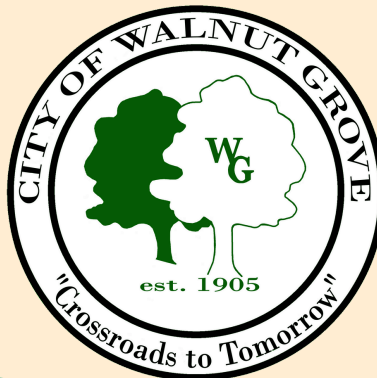
LINDA
PILGRIM

COUNCIL MEMBER



ERICA
MILES

MAYOR PRO TEM



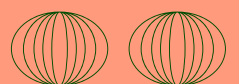
MAXINE
MCCLANAHAN

COUNCIL MEMBER



RACHEL
DAVIS

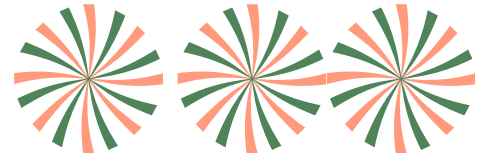
COUNCIL MEMBER



DEPARTMENTS

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ADMINISTRATION

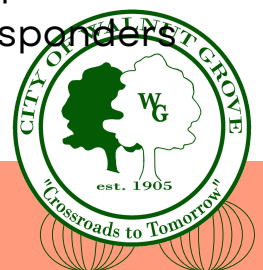


- Our city's Administration consists of The Office of the Mayor and/or City Administrator, City Clerk, Deputy Clerk/Clerk of Municipal Court
- Duties include but are not limited to overseeing day-to-day operations, staffing, finance, logistics, municipal court proceedings, etc.
- The Office of the Mayor and/or City Administrator acts as a conduit between Council and staff, giving oversight for all city departments and creates long and short term plans.

PUBLIC WORKS



- The Public Works Department consists of a Manager and staff members who are responsible for the maintenance of all city properties and facilities
- They maintain buildings, oversee general repairs to roads and sidewalks, maintain storm water drain off collection sites, park and park equipment, sewer plant facilities and act as first responders during emergency events



INTRODUCTION

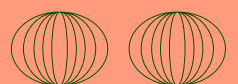


OUR MISSION:

"Empowering our community through collaboration, innovation, and inclusivity, the City of Walnut Grove is dedicated to fostering a safe, vibrant, and sustainable environment where every resident thrives. We pledge to preserve our rich heritage while embracing measured growth and progress, ensuring a prosperous future for generations to come."

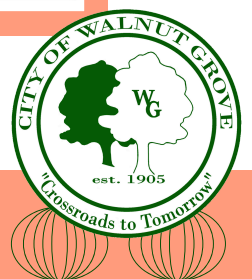
WE ARE COMMITTED TO ACHIEVING THIS GOAL BY:

Balanced growth thru planning and fiscal management, strong infrastructure that anticipates the needs of growth, excellent public services, wide ranging, recreational and green space resources and environmental stewardship to create a balance between built and natural.



INTRODUCTION

Our City at-a-Glance	
General Data	
Date of Incorporation	1905
Estimated Population (2020 Census)	1322
Form of Government	Strong Mayor
Next Election	May 21, 2024 (General Primary)
Registered Voters	1104
Area of city (in square miles)	2.876
Demographics	
Median Age	45.2
Median Household Income	\$78,750
Household Value Range	\$50k - \$1mil
Average Household Size	2.74
Percentage of Families	77%
Public Safety	
Number of Police Stations	1
Number of Fire Stations	1
Parks & Recreation	
Community Centers	1
Parks	1
Baseball/Softball Fields	1
Basketball Court	1
Tennis Court	1



TO UNDERSTANDING THE BUDGET

Budget Objective

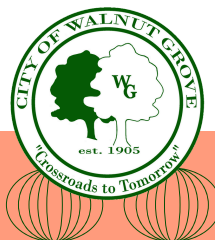
The City of Walnut Grove's budget is produced in conformance with the guidelines developed for use by local governments and is intended to ensure proficiency in four major categories as follows:

- > The budget serves as a policy document for elected officials and administration to convey how the organization will operate, and what process will be used to adopt the annual budget.
- > The budget serves as an operations guide to the departments that receive funding through the budget. That includes identifying the resources (dollars & staffing) to be provided and the objective to be met.
- > The budget serves as a financial plan, divulging all sources of funding. The budget shows data for multiple years for comparison.
- > The budget serves as a communications device to convey essential information to the diverse groups who use budget information i.e. elected officials, the public, the news, media, bond rating agencies, and investors. This purpose is served through a variety of devices: charts and tables, summaries, assumptions, trends, etc.

Budget Strategy

Adopting a Sustainable Budget

- > Make our budgetary process transparent, simple, and accessible to everyone.
- > Protect and strengthen core services, as well as identify strategic investments.
- > It is our fiscal responsibility to build and maintain reserves so that we can continue services when times are bad.
- > Continue to manage our debt level responsibly.
- > Use recurring revenues for costs or one-time expenses.
- > Ensure all resources are used fairly and effectively.
- > Think short-term and long-term planning and goals

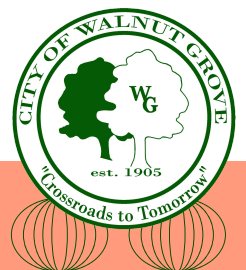


THE CITY OF WALNUT GROVE

Fiscal Year 2024-2025 Budget Calendar

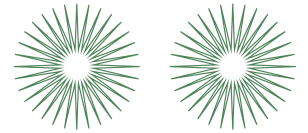
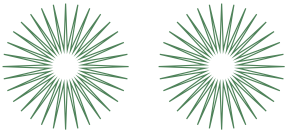
Date Due By	Action
March 4	Prepare budget forms for distribution to departments
March 4	Generate prior years actual and YTD estimates for revenues and expenditures for departments
March 15	Review forms/questionnaires with Mayor & committee if active
March 18	Distribute forms, including personnel, salary, and benefits information, to department heads (Mayor, Clerk, Public Works, Code Enforcement)
March 25	Meet with each department head to discuss departmental needs and requests
April 1	Prepare preliminary revenue estimates
April 8	Departments return budget request forms to budget officer
April 22	Review and adjust each department's budget and prepare expenditure and revenue plans
April 29	Begin executive review and development of final budget content (Budget officer, Mayor and City Clerk, Accountant)
May 9	Submit proposed budget to the city council for review and <u>make it available to the public</u> . Regular meeting of council.(ORD 4-305.3.)
May 10	Give notice of availability of proposed budget and the public hearing date, time and location are placed as ad (for May 12) or article in the newspaper PLUS post on city website, meeting location, City facebook page of upcoming Public Hearing (must be one week prior to hearing*)(ORD 4-305.4. & 5.)
May 30	Conduct Public Hearing (along with Work Session meeting) Could be the week before if needed.
May 31	Submit advertisement to newspaper of the council meeting to adopt budget to run on June 5
June 5	End of council review period; budget officer makes any needed adjustments making sure council has sent all questions, comments, concerns with proposed budget for review by Mayor/Budget officer
June 13	City council adopts the budget by resolution or ordinance*
July 1	Fiscal year begins

**Adjust the calendar to meet any requirements set forth in the city charter or city ordinances. For example, the budget must be submitted to city council for review not later than forty-five days prior to the beginning of the fiscal year.*



THE CITY OF WALNUT GROVE

Budget Proposal



The Income and Expenses proposed in the next few pages are based on several factors: expenditures and income from the last 2 3/4 years as well as scrutiny of those figures for accuracy. Consideration was given to ALL the necessary, as well as desired projects. Our primary goal was to assure no increase in taxes while fulfilling many needs of the city.

COLOR KEY

GREEN TEXT - Budget line titles as found in the Uniform Chart Of Accounts (UCOA) and what we will use in the coming year.

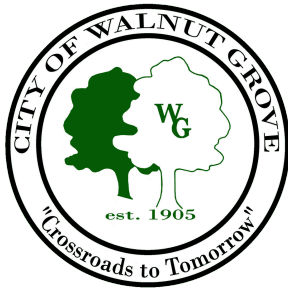
BLACK TEXT - Titles that have been used up until now.

BLUE TEXT - Budget line titles that both existed and will be created to be used in sub categories to ensure accurate bookkeeping.

BURGUNDY TEXT - Titles that have been used in the past but were inaccurate or incorrectly used.



FUNDS SUMMARY



 GOVERNMENTAL FUNDS 		
<p>The City utilizes three major governmental fund types: General Fund, SPLOST Fund, and Special Revenue Funds.</p>		
<p>GENERAL FUND</p> <p>The General Fund is the City's primary operating fund. It accounts for all financial resources except those required to be accounted for separately. By definition, the City has only one General Fund.</p>	<p>CAPITAL PROJECTS FUND (SPLOST Fund)</p> <p>This fund is used to budget and account for the acquisition of construction of all capital equipment or facilities. The City uses one Capital Projects Fund for its Special Purpose Local Option Sales Tax (SPLOST fund).</p>	<p>SPECIAL REVENUE FUNDS</p> <p>These funds account for proceeds of specific revenue sources that are legally restricted to expenditures committed for a specific purpose.</p>

"The future is not something we enter. The future is something we create." –Leonard I. Sweet





GENERAL FUND

Revenue Description for 2024-2025	GENERAL FUND REVENUE Revenue Description for prior years	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 current	2025 PROPOSED
	152.2510 Unearned Revenue***	253,376.50				
31.1000 General Property Taxes	31.1000 Property Taxes	213,585.89	270,839.61	265,000.00	329,945.23	350,000.00
	31.1310 Title Ad Valorem - TAVT	40,247.93	43,179.98	45,000.00	44,505.89	
31.1310 Motor Vehicle						1,500.00
	31.1315 Motor Vehicle Tax	2,420.54	2,433.11	2,500.00	1,407.48	
31.1315 Motor Vehicle Title Ad Valorem Tax Fee (TAVT)	31.1315 Motor vehicle title ad valorem tax fee					50,000.00
31.1340 Intangibles Tax (Recording)	31.1340 Intangible Tax	8,243.00	6,812.97	7,000.00	2,461.61	3,600.00
31.1600 Real Estate Transfer (Intangible)	31.1600 Real Estate Transfer Tax	2,893.13	3,125.31		1,024.06	
	31.1600 Real Estate Transfer Tax			2,500.00		
31.1700 Franchise Taxes						
31.1710 Franchise Tax - Electric	31.1710 Franchise Tax - Electric	62,595.21	71,611.98	70,000.00	81,501.50	82,000.00
31.1730 Franchise Tax - Natural Gas	31.1730 Franchise Tax - Gas	3,011.60	-	6,000.00	-	4,300.00
31.1750 Franchise Tax - Television Cable	31.1750 Franchise Tax - Cable	9,183.32	8,934.71	9,000.00	5,417.82	8,600.00
31.1760 Franchise Tax - Telephone	31.1760 Franchise Tax - Telephone	2,637.22	1,235.55	2,500.00	325.50	400.00
31.3000 General Sales and Use taxes						
31.3100 Local Option Sales and Use Taxes (LOST)	31.3100 Local Option Sales Tax (LOST)	258,426.41	272,813.11	250,000.00	168,481.80	275,000.00
31.4000 Selective Sales and Use Taxes						
31.4200 Beer/Wine Alcoholic Beverage Excise Tax	31.4200 Alcohol Excise Tax	83,883.48	78,398.12	80,000.00	64,734.75	77,000.00
31.6200 Insurance Premium Taxes	31.6200 Insurance Premium Tax	110,001.81	110,376.86	110,000.00	118,422.17	120,000.00
31.8000 Other Taxes	31.8000 Other Taxes			500.00		-
31.9000 Penalties & Interest on Delinquent Taxes	31.9000 Penalties and Interest on Delinquent Taxes	11.54	232.28		2,609.40	1,500.00
	Total Taxes	1,050,517.58	869,993.59	850,000.00	820,837.21	973,900.00



Revenue Continued

Revenue Description for 2024-2025	GENERAL FUND REVENUE Revenue Description for prior years	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 current	2025 PROPOSED
32.1000 Business Licenses						
32.1100 Alcoholic Beverages						
32.1115 Alcohol Licenses - Beer Retail Sales	32.1110 Alcohol Licenses - Beer		1,000.00	750.00	750.00	750.00
32.1125 Alcohol Licenses - Wine Retail Sales	32.1120 Alcohol Licenses - Wine	1,250.00	1,000.00	750.00	750.00	750.00
32.1135 Alcohol Licenses - Liquor Retail Sales	32.1130 Alcohol Licenses - Liquor	200.00	1,700.00	1,700.00	1,700.00	1,700.00
32.1200 General Business License	32.1200 Business License	2,300.00	12,652.50	12,000.00	8,676.00	11,000.00
32.2000 Non-Business Licenses and Permits						
32.2200 Building and Signs	32.2200 Building Permits and Inspections	10,539.78	12,000.86	25,000.00	36,735.62	15,000.00
32.2990 Other Permits	32.2990 Other Permits	58,588.47	2,515.00	500.00	935.00	1,200.00
32.3000 Regulatory Fees						
32.3100 Building Structures and Equipment (Building Permits)						
32.4000 Penalties and interest on delinquents licenses and permits	32.4000 Late Fees	550.00	550.00		275.00	-
Total License & Permits		73,428.25	31,418.36	40,700.00	49,821.62	30,400.00
33.1000 Federal government grants	33.1000 Intergovernmental Revenue - Federal	-	18,985.68		45,200.04	
33.2000 Federal Government Transfers (Non-Grant)						
33.2100 American Resuce Plan (ARP) Act of 2021 Fiscal Recovery Funds						
33.4000 State Government Grants	33.4000 Intergovernmental Revenue - State	18,826.38				25,000.00
33.7000 Local Government Unit (Specify Unit) Shared Revenues						
33.7100 Special Purpose Local Option Sales Tax Revenue (SPLOST)	33.7100 SPLOST Revenue	221,776.17		-	228,959.27	
Total Intergovernmental		240,602.55	18,985.68	-	274,159.31	25,000.00



Revenue Continued

Revenue Description for 2024-2025	GENERAL FUND REVENUE		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 current	2025 PROPOSED
	Revenue Description for prior years						
34.1000 General Government							-
34.1100 Court Costs, Fees and Charges	34.1100	Court Services		1.00			-
34.1910 Election Qualifying Fee	34.1910	Election Qualifying Fee	36.00		180.00	360.00	-
34.3000 Streets and Public Improvements							
34.4000 Utilities/Enterprise							
34.4100 Sanitation	34.4100	Sanitation Charges	2,030.11			45,252.89	
34.4110 Refuse Collection charges							60,000.00
34.4255 Sewerage Charges	34.4255	Sewerage Charges	10,903.09				-
34.6000 Other Fees							
34.7000 Cultural & Recreation Income	34.7000	Cultural & Recreation Income	2,697.60	2,960.00	2,000.00	3,420.00	3,000.00
34.9000 Other Charges for Services							
34.9900 Other Charges for Services	34.9999	Other Charges	3,449.20	577.19	850.00	4,725.54	1,000.00
Total Charges for Services			19,116.00	3,538.19	3,030.00	53,758.43	64,000.00
35.1000 Fines and Forfeitures	35.1000	Fines and Forfeitures	40,568.92	42,638.00	35,000.00	50,958.36	52,000.00
35.1010 Fines and Forfeitures-Other	35.1010	Fines and Forfeitures-Other		4,345.00	7,000.00		-
35.1020 Court Fees - Other	35.1020	Court Fees - Other	2,317.00	12,397.50	500.00	(318.07)	-
35.1100 Court							
Total Fines & Forefitures			42,885.92	59,380.50	42,500.00	50,640.29	52,000.00
36.1000 Interest Revenue	36.1000	Interest Revenue	615.40	493.27		643.84	-
37.1000 Contributions and Donations from private sources	37.1000	Contributions	1,135.00	660.00	1,000.00	150.00	-
38.9000 Other Miscellaneous Revenue	38.9999	Miscellaneous Revenue	2,318.76	3,828.19		5,747.39	1,000.00
Total Investment Income			4,069.16	4,981.46	1,000.00	6,541.23	1,000.00
39.1000 Interfund Transfers In							
39.1100 Transfers from General fund	39.1100	Transfers from General fund				101.88	-
39.1200 Transfers In - Sewer Fund							-
38.9000 Other Miscellaneous Revenue		Sales of Product Income				13,152.79	1,100.00
		Fund Balance Transfer		172.69			-
Total Other Sundry Revenue			-	172.69	-	13,254.67	1,100.00
Total General Fund Revenue			1,430,619.46	988,470.47	937,230.00	1,269,012.76	1,147,400.00



Expenses

Expense Description for 2024-2025	GENERAL FUND EXPENSE Expense Description for prior years	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 current	2025 PROPOSED
51.1000 Personal Services-Salaries and Wages	51.1000 Salaries and Wages					
51.1100 Regular Employees		200,831.11	179,690.82	203,774.40	176,301.06	299,500.00
51.1110 Council						20,400.00
51.1200 Temporary Employees						9,000.00
51.1300 Overtime						10,000.00
51.2000 Personal Services-Employee Benefits						
51.2100 Group Insurance	51.2100 Group Insurance	11,076.69	8,796.00	21,000.00	11,428.56	
51.2110 Medical Benefit-PeopleKeep						21,000.00
51.2200 Payroll Taxes - Social Security - (FICA) Contributions	51.2200 Payroll Taxes - Social Security	12,728.00	16,499.56	18,100.00	16,183.99	21,050.00
	51.2210 Payroll Taxes-Medicare	2,680.13	1,350.29	2,610.00		
	51.2215 Payroll Taxes - Federal Unemployment	351.13	201.55	825.60		
	51.2220 Payroll Taxes - State Unemployment	3,479.04				
51.2300 Payroll Taxes-Medicare						4,950.00
51.2400 Retirement Contributions	51.2400 Retirement Contributions			15,000.00		15,000.00
51.2600 Unemployment Insurance						1,000.00
51.2700 Workers Compensation						9,500.00
51.2900 Other Employee Benefits						2,900.00
Total Personnel Services & Benefits		231,146.10	206,538.22	261,310.00	203,913.61	414,300.00
	52.1100 Court Software	2,253.42	1,772.94	2,500.00	2,985.00	
52.1100 Official/Administrative						
52.1200 Professional						
52.1210 Municipal Court Judge						15,000.00
52.1220 Municipal Court Solicitor						9,000.00
52.1230 Code Enforcement						26,000.00
52.1240 Engineering - City						25,000.00
52.1241 Engineering - Sewer						
52.1242 Engineering - Storm Water						10,000.00



Expenses Continued

Expense Description for 2024-2025	GENERAL FUND EXPENSE Expense Description for prior years	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 current	2025 PROPOSED
52.1245 Zoning Administrator						30,000.00
52.1246 Inspections						1,200.00
52.1260 Accounting - CPA						18,000.00
52.1265 Accounting - Audits						15,000.00
52.1270 Legal - City Attorney(s)						25,000.00
52.1275 Legal - other						6,000.00
52.1280 Security						2,000.00
52.1300 Technical	52.1300 IT Services	8,820.59	10,870.23	10,000.00	15,922.78	
52.1310 IT Service						13,000.00
52.1315 IT Service - Website						
52.1320 Court Software						4,200.00
52.1330 Office Software						4,000.00
52.1340 Other Software						1,500.00
52.1390 IT-Other						2,000.00
52.2000 Purchased - Property Services	52.2200 Repairs and Maintenance					
52.2100 Cleaning Services						5,000.00
52.2110 Disposal (i.e, Garbage Pickup)	52.2110 Solid Waste Collection	63,627.30	73,772.40		64,752.00	115,000.00
52.2200 Repairs and Maintenance	52.2200 Repairs and Maintenance	76,104.99	10,382.13	17,500.00	9,531.20	15,000.00
	52.2210 Repairs and Maintenance - Vehicles	16,809.91	5,090.29		2,911.48	3,500.00
	Code Officer		225.00	100,000.00		-
52.2220 Repairs & Maintenance - Streets, Roads & Bridges (NON-Employee)	52.2220 Repairs and Maintenance - Streets, Roads and Bridges	62,329.68	2,240.88	15,000.00	12,086.25	12,000.00
52.2250 Facility and Grounds Maintenances (Non-Employee)	52.2240 Professional Services	15,375.85	1,000.00	51,800.00	435.00	10,000.00
	52.2241 Professional Services - Engineering	180,340.94			19,115.62	
	52.2241 Code Enforcement		27,897.50	20,000.00	43,357.50	
	52.2241 Engineering Services		23,283.85	30,000.00	-	
	52.2241 Inspections		13,932.50		4,630.00	



Expenses Continued

Expense Description for 2024-2025	GENERAL FUND EXPENSE Expense Description for prior years	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 current	2025 PROPOSED
	52.2241 Stormwater		21,441.25	30,000.00		
	52.2241 Zoning Administration		36,822.23	50,000.00	50,509.31	
	52.2242 Professional Services - Accounting	31,461.22	21,427.47	35,000.00	35,804.98	
	52.2243 Professional Services - Legal	46,904.34	51,954.34	60,800.00	57,934.50	
	52.2244 Professional Services - Security	1,633.23	8,958.87	1,800.00	1,208.28	
	52.2250 Facility & Grounds Maintenance	97,672.71	6,738.05	7,500.00	10,690.77	
	52.2260 Liability Insurance	21,431.00		27,000.00	23,082.00	24,000.00
52.3000 Other purchased services						
	52.3000 Cleaning Services		225.00		1,087.50	
52.3100 Insurance, other than employee benefits						
52.3200 Communications	52.3200 Communications	15,900.21	8,760.76	11,300.00	2,030.67	11,000.00
	52.3200 Communications - Wireless Telephone	1,579.72			6,264.78	
52.3210 Telephone						
52.3220 Cable						
52.3230 Postage						2,500.00
52.3300 Advertising	52.3300 Advertising	3,296.00	4,891.00	5,000.00	1,800.00	2,500.00
52.3400 Printing & Binding						3,000.00
52.3500 Travel	52.3500 Travel	2,651.63	2,528.06	3,500.00	5,402.07	7,000.00
52.3510 Mileage reimbursement						3,000.00
52.3520 Per Diem or Meals						2,000.00
52.3530 Hotel & Parking						15,000.00
52.3540 Other Travel						3,400.00
52.3600 Dues and fees	52.3600 Dues and fees	2,727.21	3,051.01	4,500.00	5,945.99	7,000.00
52.3610 Bank Charges	52.3610 Bank Charges	1,552.38	453.56	750.00	1,044.34	500.00
52.3620 Membership Dues						1,100.00
52.3700 Training and Education	52.3700 Training and Education	10,697.03	9,976.08	17,000.00	9,576.45	4,000.00
52.3710 Conference Fees						6,500.00
Total Purchased & Contracted Services		663,169.36	347,695.40	500,950.00	388,108.47	459,900.00



Expenses Continued

Expense Description for 2024-2025	GENERAL FUND EXPENSE		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 current	2025 PROPOSED
	Expense Description for prior years						
52.3850 Contract Labor	52.3850	Contract Labor	2,175.00	1,575.00	15,000.00	130.05	1,000.00
52.3900 Contract Services - Other	52.3900	Other Expenses	3,756.66	3,558.44	3,500.00	1,964.86	
53.1000 Supplies							
	53.1100	Cleaning Supplies	84.21	182.81	500.00	-	
53.1105 Cleaning Supplies							1,000.00
53.1110 Office Supplies	53.1110	Office Supplies	4,822.65	6,515.29	5,000.00	6,631.51	10,000.00
53.1115 Pavilion Rental Expenses	53.1115	Pavilion Rental Expenses	(30.00)		650.00	165.00	500.00
	53.1120	Postage	912.00	1,212.00		834.00	
53.1125 Facility & Grounds Supplies							20,000.00
53.1130 OTHER - General Supplies	53.1130	General Supplies - Other	3,472.58	1,728.57	2,500.00		10,000.00
53.1135 Employee Uniforms							1,000.00
53.1140 Community Events	53.1140	Community Support/Events	4,233.19	5,368.57	5,000.00	1,529.70	7,500.00
53.1200 Energy							
52.1210 Water/Sewerage	53.1210	Utilities - Water	1,992.52	2,744.12	2,250.00	2,003.26	2,500.00
53.1220 Natural Gas	53.1220	Utilities-Gas	938.05	1,096.61	1,000.00	850.75	1,000.00
53.1230 Electricity	53.1230	Utilities - Electricity	42,002.48	40,364.66	45,500.00	47,395.55	45,000.00
53.1235 Cable							8,000.00
53.1240 Bottled Gas	53.1240	Utilities - Cable		10,338.47	8,000.00	9,379.06	
53.1270 Gasoline	53.1270	Gas, Oil, Diesel	9,031.90	7,516.11	8,000.00	5,887.26	7,000.00
53.1300 Food							3,500.00
53.1600 Small Equipment							3,000.00
53.1700 Other Supplies	53.1700	Other Supplies	126.57	1,342.89		275.00	500.00
53.9999 Miscellaneous Expenditures	53.9999	Miscellaneous Expenditures	41.93	1,222.39	2,500.00		1,500.00
Total Misc. Expenditures			73,559.74	84,765.93	99,400.00	77,046.00	123,000.00
54.1000 Property	54.1000	Property	130,000.00				-
54.2100 Machinery							5,000.00
54.2300 Furniture and Fixtures							2,000.00
54.2500 Other Equipment	54.2500	Equipment	13,670.45	1,765.98	14,000.00		
54.2600 New Construction	54.2600	New Construction	30,482.24		50,000.00		
Total Capital Expenditures			174,152.69	1,765.98	64,000.00	-	7,000.00



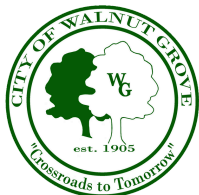
Expenses Continued

Expense Description for 2024-2025	GENERAL FUND EXPENSE		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 current	2025 PROPOSED
	Expense Description for prior years						
57.1000 Intergovernmental							
	57.1000 Other Business Expenses		715.40	29.23	720.00		500.00
57.1100 Walton County Board of Commissioners							13,000.00
57.3100 Library	57.3000 Library		50,000.00	60,000.00	70,000.00	70,561.05	70,000.00
57.3300 Peace Officer Annuity/Benefit Fund	57.3300 Peace Officer Annuity/Benefit Fund		2,331.19	2,467.36	2,500.00	3,291.56	4,000.00
57.3320 Crime Lab Fees	57.3320 Crime Lab Fees				50.00		50.00
57.3340 Drivers Ed/Training Fund	57.3340 Drivers Ed/Training Fund				50.00		50.00
57.3370 Drug Abuse Treatment and Education	57.3370 Drug Abuse Treatment and Education		1,663.30	372.38	1,750.00		1,000.00
57.3375 County Jail Fund	57.3375 County Jail Fund		2,170.96	1,226.12	2,000.00		1,500.00
57.3380 Peace Officer - Prosecutor's Fund	57.3380 Peace Officer - Prosecutor's Fund				1,500.00		1,500.00
57.3385 Local Victim Assist. Fund	57.3385 Local Victim Assist. Fund		1,171.61	1,114.89	1,500.00	1,330.94	2,000.00
57.3390 GA Crime Victims Assist. Program	57.3390 GA Crime Victims Assist. Program				500.00		500.00
57.3391 Peace Officer-Prosecution Indigent Fund	57.3391 Peace Officer-Prosecution Indigent Fund				500.00		500.00
57.3392 Sheriff's Retirement Fund of GA	57.3392 Sheriff's Retirement Fund of GA		274.00	205.75	500.00	412.00	600.00
57.3393 GSCCCA Payouts	57.3393 GSCCCA Payouts		6,280.78	5,414.93	6,000.00	8,627.47	12,000.00
57.4000 Bad Debts	57.4000 Bad Debts						
	57.4000 Walton Co Board of Comm			6,762.40	10,000.00	8,472.69	
	Total County Agreements		64,607.24	77,593.06	97,570.00	92,695.71	107,200.00
58.1000 Debt Service - Principal	58.1000 Debt Service - Principal		74,240.95	39,417.65	36,000.00	61,287.07	33,200.00
58.2000 Debt Service - Interest							2,800.00
	Total Debt Service		74,240.95	39,417.65	36,000.00	61,287.07	36,000.00
61.1000 Interfund transfers out-fund	61.1000 Interfund transfers out-fund						-
61.1320 Transfers to 2013 SPLOST	61.1320 Transfers to 2013 SPLOST						-
	Reimbursements		1,609.09	11,779.28		13,224.54	
	Total Other		1,609.09	11,779.28	-	13,224.54	-
	Total General Fund Expense		1,282,485.17	769,555.52	1,059,230.00	836,275.40	1,147,400.00
61.3121 Transfers In (Out)	61.3121 Transfers In (Out)			20,000.00			
	39.9999 Budgeted Use of Fund Balance				122,000.00		

Department Detail

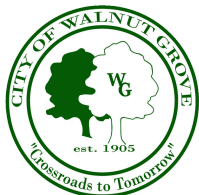
DEPARTMENT BREAKOUT for GENERAL FUND BUDGET PROPOSAL 2024-2025

GENERAL FUND REVENUE Revenue Description	1100 Legislative	1500 Administrative	2650 Municipal Court	4200 Public Works	4500 Solid Waste	6100 Parks & Rec	6500 Library	7450 Code Enforcement	Not Specified	2025 PROPOSED
31.1000 General Property Taxes		350,000.00								350,000.00
31.1310 Motor Vehicle		1,500.00								1,500.00
31.1315 Motor vehicle title ad valorem tax fee		50,000.00								50,000.00
31.1600 Real Estate Transfer (intangible)		3,600.00								3,600.00
31.1710 Franchise Tax - Electric		82,000.00								82,000.00
31.1730 Franchise Tax - Natural Gas		4,300.00								4,300.00
31.1750 Franchise Tax - Television Cable		8,600.00								8,600.00
31.1760 Franchise Tax - Telephone		400.00								400.00
31.3100 Local Option Sales Tax (LOST)		275,000.00								275,000.00
31.4200 Alcohol Beverage Excise Tax		77,000.00								77,000.00
31.6200 Insurance Premium Tax		120,000.00								120,000.00
31.9000 Penalties & Interest-Delinquent Taxes		1,500.00								1,500.00
32.1115 Alcohol Licenses - Beer Retail Sales		750.00								750.00
32.1125 Alcohol Licenses - Wine Retail Sales		750.00								750.00
32.1135 Alcohol Licenses - Liquor Retail Sales		1,700.00								1,700.00
32.1200 General Business License		11,000.00								11,000.00
32.2200 Building and signs (zoning, signs, land-use)		15,000.00								15,000.00
32.2990 Other Permits		1,200.00								1,200.00
33.4000 State Government Grants		25,000.00								25,000.00
34.4110 Refuse Collection charges					60,000.00					60,000.00
34.7000 Cultural & Recreation Income						3,000.00				3,000.00
34.9999 Other Charges		1,000.00								1,000.00
35.1000 Fines and Forfeitures	52,000.00									52,000.00
38.9999 Miscellaneous Revenue		1,000.00								1,000.00
39.2000 Proceeds of Sales of Product Income (Fixed Assets)				1,100.00						1,100.00
	52,000.00	1,031,300.00	-	1,100.00	60,000.00	3,000.00	-	-	-	1,147,400.00



Department Detail (continued)

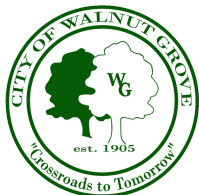
GENERAL FUND EXPENSE Expense Description	1100 Legislative	1500 Administrative	2650 Municipal Court	4200 Public Works	4500 Solid Waste	6100 Parks & Rec	6500 Library	7450 Code Enforcement	Not Specified	2025 PROPOSED
51.1100 Regular Employees		181,500.00		118,000.00						299,500.00
51.1110 Council	20,400.00									20,400.00
51.1200 Temporary Employees		9,000.00								9,000.00
51.1300 Overtime		2,000.00		8,000.00						10,000.00
51.2100 Group Insurance		8,400.00		12,600.00						21,000.00
51.2200 Payroll Taxes - Social Security -(FICA) Contributions	1,265.00	11,945.00		7,840.00						21,050.00
51.2300 Payroll Taxes-Medicare	300.00	2,800.00		1,850.00						4,950.00
51.2400 Retirement Contributions		6,000.00		9,000.00						15,000.00
51.2600 Unemployment Insurance		1,000.00								1,000.00
51.2700 Workers Compensation		9,500.00								9,500.00
51.2900 Other Employee Benefits									2,900.00	2,900.00
52.1210 Municipal Court Judge			15,000.00							15,000.00
52.1220 Municipal Court Solicitor			9,000.00							9,000.00
52.1230 Code Enforcement		26,000.00								26,000.00
52.1240 Engineering - City		25,000.00								25,000.00
52.1242 Engineering - Storm Water		10,000.00								10,000.00
52.1245 Zoning Administrator		30,000.00								30,000.00
52.1246 Inspections		1,200.00								1,200.00
52.1260 Accounting - CPA		18,000.00								18,000.00
52.1265 Accounting - Audits		15,000.00								15,000.00
52.1270 Legal - City Attorney(s)		25,000.00								25,000.00
52.1275 Legal - other		6,000.00								6,000.00
52.1280 Security		2,000.00								2,000.00
52.1310 IT Service		13,000.00								13,000.00
52.1320 Court Software			4,200.00							4,200.00
52.1330 Office Software (Qbooks)		4,000.00								4,000.00
52.1340 Other Software (i.e. code enf, PW's)		1,500.00								1,500.00
52.1390 IT-Other		2,000.00								2,000.00
52.2100 Cleaning Services		5,000.00								5,000.00



THE CITY OF WALNUT GROVE

Department Detail (continued)

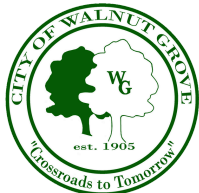
GENERAL FUND EXPENSE Expense Description	1100 Legislative	1500 Administrative	2650 Municipal Court	4200 Public Works	4500 Solid Waste	6100 Parks & Rec	6500 Library	7450 Code Enforcement	Not Specified	2025 PROPOSED
52.2110 Disposal (i.e, Garbage Pickup)					115,000.00					115,000.00
52.2200 Repairs and Maintenance		4,000.00		5,000.00		3,000.00	3,000.00			15,000.00
52.2210 Repairs and Maintenance-Vehicles		3,500.00								3,500.00
52.2220 Repairs and Maintenance - Streets, Roads and Bridges (NON-Employee)				6,000.00		6,000.00				12,000.00
52.2250 Facility and Grounds Maintenances (Non-Employee)		4,000.00		6,000.00						10,000.00
52.3100 Insurance, other than employee benefits		24,000.00								24,000.00
52.3210 Telephone		9,000.00		2,000.00						11,000.00
52.3230 Postage (was 53.1120 this year)		2,500.00								2,500.00
52.3300 Advertising		2,500.00								2,500.00
52.3400 Printing & Binding		3,000.00								3,000.00
52.3500 Travel		5,000.00		2,000.00						7,000.00
52.3510 Mileage reimbursement	1,600.00	800.00		600.00						3,000.00
52.3520 Per Diem or Meals	1,500.00	300.00	200.00							2,000.00
52.3530 Hotel & Parking	10,000.00	2,500.00	2,500.00							15,000.00
52.3540 Other Travel	900.00	2,000.00		500.00						3,400.00
52.3600 Dues and fees		7,000.00								7,000.00
52.3610 Bank Charges		500.00								500.00
52.3620 Membership Dues		1,100.00								1,100.00
52.3700 Training and Education	1,500.00	2,000.00	500.00							4,000.00
52.3710 Conference Fees	3,500.00	1,500.00	1,000.00	500.00						6,500.00
52.3850 Contract Labor		1,000.00								1,000.00
53.1105 Cleaning Supplies		500.00		500.00						1,000.00
53.1110 Office Supplies		8,000.00		1,500.00				500.00		10,000.00
53.1115 Pavilion Rental Expenses						500.00				500.00
53.1125 Facility & Grounds Supplies		8,000.00		8,000.00		4,000.00				20,000.00
53.1130 OTHER - General Supplies		6,500.00		2,500.00		750.00		250.00		10,000.00
53.1135 Employee Uniforms				1,000.00						1,000.00
53.1140 Community Events		5,500.00		1,500.00		500.00				7,500.00



THE CITY OF WALNUT GROVE

Department Detail (continued)

GENERAL FUND EXPENSE Expense Description	1100 Legislative	1500 Administrative	2650 Municipal Court	4200 Public Works	4500 Solid Waste	6100 Parks & Rec	6500 Library	7450 Code Enforcement	Not Specified	2025 PROPOSED
53.1210 Utilities - Water		2,500.00								2,500.00
53.1220 Utilities-Gas		1,000.00								1,000.00
53.1230 Utilities - Electricity		45,000.00								45,000.00
53.1235 Utilities Cable		3,000.00		2,000.00		2,000.00		1,000.00		8,000.00
53.1270 Gas, Oil, Diesel				5,500.00				1,500.00		7,000.00
53.1300 Food		3,500.00								3,500.00
53.1600 Small Equipment		1,000.00		2,000.00						3,000.00
53.1700 Other Supplies				500.00						500.00
53.9999 Miscellaneous Expenditures		1,000.00		500.00						1,500.00
54.2100 Machinery				5,000.00						5,000.00
54.2300 Furniture and Fixtures		1,000.00		1,000.00						2,000.00
57.1000 Intergovernmental	500.00									500.00
57.1100 Walton Co Board of Commissioners	13,000.00									13,000.00
57.3000 Library							70,000.00			70,000.00
57.3300 Peace Officer Annuity/Benefit Fund			4,000.00							4,000.00
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			1,000.00							1,000.00
57.3375 County Jail Fund			1,500.00							1,500.00
57.3380 Peace Officer - Prosecutor's Fund			1,500.00							1,500.00
57.3385 Local Victim Assist. Fund			2,000.00							2,000.00
57.3390 GA Crime Victims Assist. Program			500.00							500.00
57.3391 Peace Officer-Prosecution Indigent Fund			500.00							500.00
57.3392 Sheriff's Retirement Fund of GA			600.00							600.00
57.3393 GSCCCA Payouts			12,000.00							12,000.00
58.1000 Debt Service - Prindpal		33,200.00								33,200.00
58.2000 Debt Service - Interest		2,800.00								2,800.00
Total General Fund Expense	54,465.00	614,545.00	56,100.00	211,390.00	115,000.00	16,750.00	73,000.00	3,250.00	2,900.00	1,147,400.00



THE CITY OF WALNUT GROVE



FUNDS BUDGETS

<u>CAPITAL FUND REVENUE</u>		2022	2023	2024	2024	2025
Revenue Description for 2024-2025	Revenue Description for prior years	ACTUAL	ACTUAL	BUDGET	current	PROPOSED
Budget Fund Balance (transfer from General Fund Balance)		253,376.50				122,500.00
<u>CAPITAL FUND EXPENSE</u>		2022	2023	2024	2024	2025
Expense Description for 2024-2025	Expense Description for prior years	ACTUAL	ACTUAL	BUDGET	current	PROPOSED
54.1000 Property	54.1000 Property	130,000.00				-
54.1200 Site Improvements						50,000.00
54.1300 Buildings and building improvements						25,000.00
54.2200 Vehides						20,000.00
54.2400 Computers						7,500.00
54.2500 Other Equipment	54.2500 Equipment	13,670.45	1,765.98	14,000.00		20,000.00
54.2600 New Construction	54.2600 New Construction	30,482.24		50,000.00		
Total Capital Expenditures		174,152.69	1,765.98	64,000.00	-	122,500.00

“When we strive to become better than we are, everything around us becomes better too.” —Paula Coelho

SPECIAL FUNDS

SPLOST FUND

The SPLOST (Special Local Option Sales Tax) Fund operates on the Modified Accrual Basis for both the Budget and Financial Statements. The Revenues for this Fund are received on a monthly basis funded by an optional 1% sales tax levied by any county to fund the building of parks, schools, roads, and other public facilities. The revenue generated cannot be used towards operating expenses or most maintenance projects. Cities within a county reach an agreement on the sharing of these revenues prior to adding a SPLOST plan to the ballot. It is a financing method for funding capital outlay projects in Georgia. The current SPLOST was approved by the voters in 2018 and effective January 2019.

Allocation 2019 SPLOST

Transportation & Safety: \$502,604

Sewer: \$400,000

Total Anticipated Funds, per 2019 SPLOST Agreement: \$902,604

2019 SPLOST Funds on hand (May 9, 2024): \$839,510

Anticipated Additional 2024 SPLOST Funds: \$108,000

Total On hand + Anticipated 2025: \$947,510

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 Anticipated	*2024 Projected
SPLOST Revenue	270797.19	300887.64	221,776.17	396,287.43	108,000.00

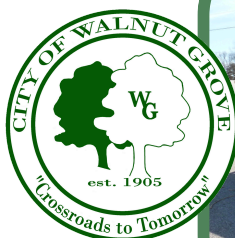
*The 2024 Projected does not include the 2025 SPLOST on the ballot currently. We will adjust this figure after final voting

GENERAL FUND PROJECTS

Site Improvements	Parks & Rec, Municipal Building		\$ 42,000.00
Buildings & Building Improvements	Public Works Building, new roof for library & City Hall		\$ 48,000.00
Vehicles	Dump Trailer for Public Works		\$ 14,000.00
Computers	Update to Computer equipment		\$ 7,500.00
Other Equipment	Public Works Building, new roof for library & City Hall		\$ 14,000.00
			\$ 125,500.00

ARPA (American Rescue Plan Act)

To be used for the Sewer Expansion Project	\$ 506,753.00
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BUDGET

HIGHLIGHTED CHANGES

In order to avoid a tax increase, we will be reverting back to Sanitation being an individual expense for each property owner in January of 2025. Approaching it in this manner means that your property taxes are formulated from a lower base should there ever be a need to increase taxes some day. Experts have advised us that this option is a more practical long term solution to keeping taxes reduced for city residents.

We have included higher amounts on the employee line in hopes to be adding to staff in the near future. By adding staff we hope that will result in lower expenses in several departments, including, Engineering, IT Services, Legal and Code Enforcement. We are adding some employee benefits.

We are going back to “in house” Code Enforcement which will reduce the time and monies needed along with more consistent controls.

Below see some funds we received this year and hope to find similar special revenues in 2024-2025

Special Revenues

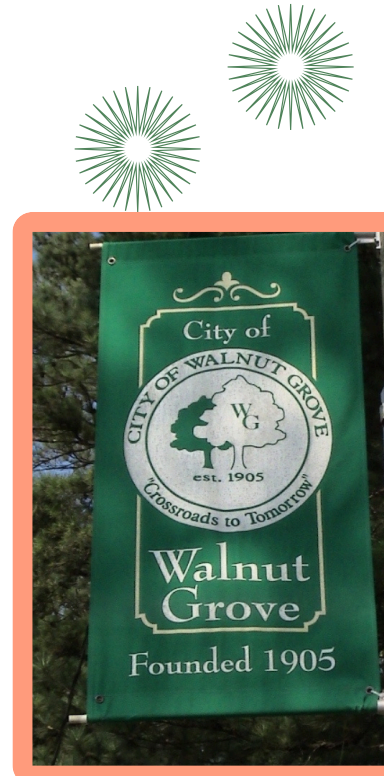
LMIG - **\$20,192.71**

LMIG SUPPLEMENTAL - **\$25,007.33**

Small Cities - **\$150.00**

Carl Vinson Institute of Gov't Leadership Scholarship - **\$850.00**

Walton EMC Funds Recovered - **\$3,561.76**





THANK YOU!

Living and serving in Walnut Grove is an honor to those of us that you have chosen as leaders! We hope that we have been able to provide you with clear and valuable information for your review in our budget presentation.

We look forward to bringing you new plans and ideas as we learn more about the desires of our citizens. THANK YOU, for being a city of civility!

