

**CITY OF WALNUT GROVE**  
**April 3, 2025 6:00 PM**  
**1021 PARK STREET MUNICIPAL BUILDING**  
**Called Council Meeting**  
**Agenda**

- I. Call to Order**
- II. Invocation**
- III. Pledge of Allegiance**
- IV. Roll Call**
- V. Agenda Approval**
- VI. Consent Agenda**
  - 1. Minutes
    - A. March 13, 2025
    - B. March 27, 2025
  - 2. Financials
    - A. July 1, 2024 – February 28, 2025
    - B. July 1, 2024 – March 31, 2025
  - 3. Invoices Over \$5,000
    - A. GIRMA Insurance - \$29,454.00
- VII. Committee Reports**
  - 1. DDA – Rachel Davis
- VIII. Planning & Zoning Commission – Joe Walter**
- IX. Library Report – Dana Segar**
- X. Public Comment**
- XI. Old Business**

**XII. New Business**

**XIII. Reports**

- A. Public Works
- B. City Clerk
- C. Code Enforcement
- D. Mayor

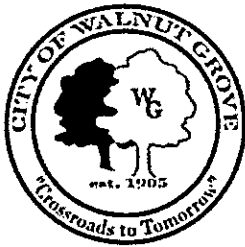
**XIV. Town Hall**

**XV. Council Comments**

**XVI. Executive Session**

- 1. Personnel

**XVII. Adjourn**



**CITY OF WALNUT GROVE**  
**March 13, 2025 5:00 PM**  
**1021 PARK STREET MUNICIPAL BUILDING**  
**Council Called Meeting**  
**Minutes**

- I. Call to Order** – Mayor Moncrief called the meeting to order at 5:05pm
- II. Executive Session - Personnel**
- III. Invocation** – Given by Tony Powell
- IV. Pledge of Allegiance** – The pledge was said by all in attendance
- V. Roll Call** - Present: Mayor Stephanie Moncrief, Mayor Pro Tem Erica Miles, Council Member Maxine McClanahan, Council Member Linda Pilgrim, Council Member Rachel Davis, Zoning Administrator Joe Walter, City Attorney Tony Powell, City Attorney Jay Crowley, City Clerk Lynn Heard
- VI. Agenda Approval** – Council Member Maxine McClanahan motioned to approve the Agenda. Mayor Pro Tem Erica Miles seconded. Motion carried unanimously.
- VII. Consent Agenda** – Mayor Pro Tem Erica Miles motioned to approve the Consent Agenda. Council Member Rachel Davis seconded. Mayor Moncrief called for discussion. Council Member Linda Pilgrim asked for financials to be removed. Council Member Davis asked for City Attorney Tony Powell to advise Council. Attorney Powell advised the Council accordingly. Mayor Pro Tem Miles amended her motion to approve the Consent Agenda with the removal of the financials. Council Member Davis seconded. Motion carried unanimously.
  1. Minutes
    - A. February 13, 2025 Council Meeting & Public Hearing 10:00am
    - B. February 13, 2025 Council Meeting & Public Hearing 6:00pm
    - C. February 27, 2025 Work Session
  2. Invoices Over \$5,000
    - A. Azalea Regional Library System FY Annual Invoice \$70,000
- VII. Committee Reports**
  1. DDA – Rachel Davis – No report
- VIII. Planning & Zoning Commission** – Joe Walter (please see attached)
- IX. Library Report** – Dana Segar (please see attached)

**X. Public Comment** – Mr. Wade Luethi of 2230 Emerald Cove and Brenda Ramsey of 2221 of Emerald Cove expressed concerns of needing speed bumps or stop signs at Emerald Drive and Crystal Court.

**XI. Old Business**

1. Vote: Safety Coordinator Resolution – A resolution was presented to create a Safety Coordinator to enable the City of Walnut Grove Public Works Department to apply for grants to purchase safety equipment. Public Works Manager, Brian Pilgrim, will be taking on this role. Mayor Pro Tem Erica Miles motioned to approve. Council Member Rachel Davis seconded. Motion carried unanimously.
2. Vote: LAS Sewer Phase II – Bid Package Approval - Council Member Rachel Davis motioned to approve. Mayor Pro Tem Miles seconded. Motion carried unanimously.

**XII. New Business** – No new business

**XIII. Reports**

1. Public Works (please see attached)
2. City Clerk (please see attached)
3. Mayor

**XIV. Town Hall** – No comments

**XV. Council Comments** – All Council Members encourage Walnut Grove to go green. (#goinggreeninthegrove) Council Member Davis announced the First Annual Recycling Day at Walnut Grove City Hall on April 22, 2025.

**XVI. Adjourn** – Mayor Moncrief called for a motion to adjourn the meeting. Council Member Maxine McClanahan motioned to adjourn the meeting. Council Member Davis seconded. Motion carried unanimously.

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**Lynn Heard, City Clerk**      **Date**

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**Stephanie Moncrief, Mayor**      **Date**

**COUNCIL MEMBERS:**

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**Erica Miles, Mayor Pro Tem**      **Date**

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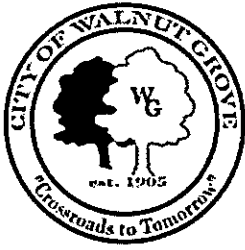
**Linda Pilgrim**      **Date**

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**Rachel Davis**      **Date**

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**Maxine McClanahan**      **Date**



**CITY OF WALNUT GROVE**  
**March 27, 2025 6:00 PM**  
**1021 PARK STREET MUNICIPAL BUILDING**  
**Called Council Work Session**  
**Minutes**

- I. Call to Order** – Mayor Moncrief called the meeting to order at 6:00pm
- II. Invocation** - Given by City Attorney, Jay Crowley
- III. Pledge of Allegiance** – The pledge was said by all in attendance
- IV. Roll Call** - Present: Mayor Stephanie Moncrief, Mayor Pro Tem Erica Miles, Council Member Maxine McClanahan, Council Member Linda Pilgrim, Council Member Rachel Davis, City Attorney Jay Crowley, City Clerk Lynn Heard
- V. Agenda Approval** – Mayor Moncrief called for a motion to approve the agenda. Council Member Rachel Davis motioned to approve the agenda. Council Member Maxine McClanahan seconded the motion. Motion carried unanimously.
- VI. Old Business**
  1. Sewer Plant Expansion Phase 2 Finance Discussion
- VII. New Business**
  1. HB 744 – Council had various discussions. Mayor Moncrief will respond to the Governor's office.
  2. City of Walnut Grove Speeding Issues/Safety Measures – Council had various discussions about installing stop signs, speed bumps and lowering speed limits in city neighborhoods for the safety of the residents. The Council will revisit this subject at the next Work Session.
- VIII. Executive Session**
  1. Personnel – Mayor Moncrief called for a motion to go into Executive Session. Council Member Rachel Davis motioned to approve. Mayor Pro Tem Erica Miles seconded. Motion carried unanimously. Mayor and Council returned from the Executive Session. Mayor Moncrief called for a motion to return from the Executive Session. Mayor Pro Tem Erica Miles motioned to approve. Council Member Maxine McClanahan seconded. Motion carried unanimously.
- IX. Adjourn** – Mayor Moncrief called for a motion to adjourn the meeting. Mayor Pro Tem Erica Miles motioned to approve. Council Member Rachel Davis seconded. Motion carried unanimously.

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**Lynn Heard, City Clerk**      **Date**

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**Stephanie Moncrief, Mayor**      **Date**

**COUNCIL MEMBERS:**

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**Erica Miles, Mayor Pro Tem**      **Date**

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**Linda Pilgrim**      **Date**

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**Rachel Davis**      **Date**

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**Maxine McClanahan**      **Date**



# City of Walnut Grove

## Budget vs. Actuals: FY25 Budget by Department - FY25 P&L Classes

July 2024 - February 2025

	ACTUAL	TOTAL		
		BUDGET	OVER BUDGET	% OF BUDGET
<b>Income</b>				
31.1000 General Property Taxes (25)	68,256.04	365,000.00	-296,743.96	18.70 %
31.1310 Motor Vehicle (25)	-4,600.41	1,500.00	-6,100.41	-306.69 %
31.1315 Motor Vehicle Ad Valorem Tax Fee (TAVT) (25)	47,504.79	50,000.00	-2,495.21	95.01 %
31.1340 Intangible Tax (Recording) (25)	3,255.26	3,600.00	-344.74	90.42 %
31.1600 Real Estate Transfer Tax	1,530.92		1,530.92	
31.1700 Franchise Taxes				
31.1710 Franchise Tax - Electric (25)		82,000.00	-82,000.00	
31.1730 Franchise Tax - Gas (25)	3,993.04	4,300.00	-306.96	92.86 %
31.1750 Franchise Tax - Cable (25)	4,493.78	8,600.00	-4,106.22	52.25 %
31.1760 Franchise Tax - Telephone (25)	466.81	400.00	66.81	116.70 %
<b>Total 31.1700 Franchise Taxes</b>	<b>8,953.63</b>	<b>95,300.00</b>	<b>-86,346.37</b>	<b>9.40 %</b>
31.3100 Local Option Sales and Use Taxes (LOST) (25)	76,086.97	275,000.00	-198,913.03	27.67 %
31.4200 Beer/Wine Alcoholic Beverage Excise Tax (25)	51,084.91	77,000.00	-25,915.09	66.34 %
31.6200 Insurance Premium Taxes (25)	126,249.54	120,000.00	6,249.54	105.21 %
31.9000 Penalties & Interest on Delinquent Taxes (25)	287,018.75	1,500.00	285,518.75	19,134.58 %
32.1115 Alcohol Licenses - Beer & Wine Licenses (25)	2,828.96	750.00	2,078.96	377.19 %
32.1125 Alcohol Licenses - Wine Retail Sales (25)		750.00	-750.00	
32.1135 Alcohol Licenses - Liquor Retail Sales (25)	15,000.00	1,700.00	13,300.00	882.35 %
32.1200 General Business License (25)	5,075.00	11,000.00	-5,925.00	46.14 %
32.2000 Non-Business Licenses and Permits				
32.2200 Permits Building and Signs (25)	36,255.66	15,000.00	21,255.66	241.70 %
<b>Total 32.2000 Non-Business Licenses and Permits</b>	<b>36,255.66</b>	<b>15,000.00</b>	<b>21,255.66</b>	<b>241.70 %</b>
32.2990 Other Permits (25)	100.00	1,200.00	-1,100.00	8.33 %
32.4000 Late Fees-Permits & License (25)	325.00		325.00	
33.4000 State Government Grants (25)		25,000.00	-25,000.00	
34.7000 Cultural & Recreation Income (25)	2,217.50	3,000.00	-782.50	73.92 %
34.9999 Other Charges	25,188.38	1,000.00	24,188.38	2,518.84 %
35.1000 Fines and Forfeitures (25)	29,877.00	52,000.00	-22,123.00	57.46 %
37.1000 Contribution	250.00		250.00	
38.9000 Other Miscellaneous Revenue (25)	620,016.14	1,000.00	619,016.14	62,001.61 %
39.2000 Proceeds of Sales of product Income		1,100.00	-1,100.00	
Sales of Product Income	84,782.85		84,782.85	
<b>Total Income</b>	<b>\$1,487,256.89</b>	<b>\$1,102,400.00</b>	<b>\$384,856.89</b>	<b>134.91 %</b>
<b>Cost of Goods Sold</b>				
Cost of Goods Sold	0.00		0.00	



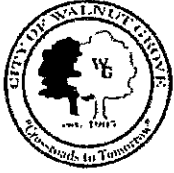


# City of Walnut Grove

## Budget vs. Actuals: FY25 Budget by Department - FY25 P&L Classes

July 2024 - February 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Total Cost of Goods Sold</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>GROSS PROFIT</b>	<b>\$1,487,256.89</b>	<b>\$1,102,400.00</b>	<b>\$384,856.89</b>	<b>134.91 %</b>
<b>Expenses</b>				
51.1100 Regular Employees-Salaries & Wages (25)	148,227.28	299,500.00	-151,272.72	49.49 %
51.1100 Salaries and Wages	-112.00		-112.00	
51.1110 Council-Salaries & Wages (25)	11,700.00	20,400.00	-8,700.00	57.35 %
51.1200 Temporary Employees - Wages (25)	4,016.00	9,000.00	-4,984.00	44.62 %
51.1300 Overtime- Salaries & Wages (25)		10,000.00	-10,000.00	
51.2110 Medical Benefit - People Keep	0.00		0.00	
51.2110 Medical Benefit - People Keep (25)	5,013.68	21,000.00	-15,986.32	23.87 %
51.2200 Payroll Taxes - Social Security - (FICA) Contributions	-68.55		-68.55	
51.2200 Payroll Taxes - Social Security - (FICA) Contributions (25)	14,722.98	21,050.00	-6,327.02	69.94 %
51.2210 Payroll Taxes - Medicare		0.00	0.00	
51.2300 Payroll Taxes- Medicare (25)		4,950.00	-4,950.00	
51.2400 Retirement Benefits (25)		15,000.00	-15,000.00	
51.2600 Unemployment Insurance (25)		1,000.00	-1,000.00	
51.2700 Worker's Compensation (25)		9,500.00	-9,500.00	
52.1210 Municipal Court Judge (25)	7,100.00	15,000.00	-7,900.00	47.33 %
52.1220 Municipal Court Solicitor (25)	5,250.00	9,000.00	-3,750.00	58.33 %
52.1230 Code Enforcement (25)		26,000.00	-26,000.00	
52.1240 Engineering - City (25)	4,601.94	25,000.00	-20,398.06	18.41 %
52.1242 Engineering - Storm Water (25)		10,000.00	-10,000.00	
52.1245 Zoning Administrator (25)		30,000.00	-30,000.00	
52.1246 Inspections (25)	20,025.00	1,200.00	18,825.00	1,668.75 %
52.1260 Accounting - Bookkeeping (25)	8,190.00	18,000.00	-9,810.00	45.50 %
52.1265 Accounting - Auditor (25)	43,000.00	15,000.00	28,000.00	286.67 %
52.1270 Legal - City Attorney (25)	17,556.32	25,000.00	-7,443.68	70.23 %
52.1275 Professional & Legal Services - Other (25)	9,933.00	6,000.00	3,933.00	165.55 %
52.1280 Security (25)	480.00	2,000.00	-1,520.00	24.00 %
52.1310 IT Service (25)	9,490.50	13,000.00	-3,509.50	73.00 %
52.1315 IT Service - Website (25)	280.00	2,000.00	-1,720.00	14.00 %
52.1320 Court Software (25)	1,290.32	4,200.00	-2,909.68	30.72 %
52.1330 Office Software (25)	3,083.00	4,000.00	-917.00	77.08 %
52.1340 Other Software (25)		1,500.00	-1,500.00	
52.1390 IT-Other (25)	9,440.32	2,000.00	7,440.32	472.02 %
52.2100 Cleaning Services (25)	1,471.00	5,000.00	-3,529.00	29.42 %
52.2110 Disposal (i.e. Garbage Pickup) (25)	70,928.00	120,000.00	-49,072.00	59.11 %
52.2200 Repairs and Maintenance-NON-Employee Services (25)	24,470.58	15,000.00	9,470.58	163.14 %
52.2210 Repairs and Maintenance - Vehicles-NON Employee Services (25)	5,898.96	3,500.00	2,398.96	168.54 %



# City of Walnut Grove

## Budget vs. Actuals: FY25 Budget by Department - FY25 P&L Classes

July 2024 - February 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
52.2220 Repairs & Maintenance-Streets, Roads & Bridges-NON-Employee Services( 25)	499.40	12,000.00	-11,500.60	4.16 %
52.2241 Professional Services - Engineering				
52.2241 - Code Enforcement	340.00		340.00	
52.2241 - Engineering Services	24,605.02		24,605.02	
52.2241 - Zoning Administration	2,545.00		2,545.00	
<b>Total 52.2241 Professional Services - Engineering</b>	<b>27,490.02</b>		<b>27,490.02</b>	
52.2242 Professional Services - Accounting	4,977.49		4,977.49	
52.2243 Professional Services - Legal	1,464.75		1,464.75	
52.2244 Professional Services - Security	141.29		141.29	
52.2250 Facility & Grounds Maintenance-NON-Employee Services (25)	61,463.30	10,000.00	51,463.30	614.63 %
52.2260 Liability Insurance	1,000.00		1,000.00	
52.3100 Insurance, Other than employee benefits (25)	16,464.00	32,000.00	-15,536.00	51.45 %
52.3200 Communications (25)	3,901.23		3,901.23	
52.3200 Communications - Wireless Telephone	219.77		219.77	
52.3210 Telephone		11,000.00	-11,000.00	
52.3230 Postage (25)	371.06	2,500.00	-2,128.94	14.84 %
52.3300 Advertising (25)	810.99	2,500.00	-1,689.01	32.44 %
52.3400 Printing & Binding (25)	310.00	3,000.00	-2,690.00	10.33 %
52.3500 Travel (25)	200.00	7,000.00	-6,800.00	2.86 %
52.3510 Mileage reimbursement (25)	1,821.13	3,000.00	-1,178.87	60.70 %
52.3520 Per Diem or Meals (25)	414.00	2,000.00	-1,586.00	20.70 %
52.3530 Hotel & Parking (25)	5,053.17	15,000.00	-9,946.83	33.69 %
52.3540 Other Travel (25)	260.00	3,400.00	-3,140.00	7.65 %
52.3600 Dues and fees (25)	5,114.73	7,000.00	-1,885.27	73.07 %
52.3610 Bank Charges (25)	406.59	500.00	-93.41	81.32 %
52.3620 Membership Dues (25)	29.98	1,100.00	-1,070.02	2.73 %
52.3700 Training and Education (25)	1,139.00	4,000.00	-2,861.00	28.48 %
52.3710 Conference Fees (25)	1,640.00	6,500.00	-4,860.00	25.23 %
52.3850 Contract Labor (25)	4,275.00	1,000.00	3,275.00	427.50 %
52.3900 Contract Services - Other	150.00		150.00	
53.1105 Cleaning Supplies (25)		1,000.00	-1,000.00	
53.1110 Office Supplies (25)	2,972.84	10,000.00	-7,027.16	29.73 %
53.1115 Pavilion Rental Expenses (25)		500.00	-500.00	
53.1125 Facility & Grounds Supplies (25)	3,469.45	20,000.00	-16,530.55	17.35 %
53.1130 OTHER - General Supplies (25)		10,000.00	-10,000.00	
53.1135 Employee Uniforms (25)	526.59	1,000.00	-473.41	52.66 %
53.1140 Community Events (25)	7,502.19	7,500.00	2.19	100.03 %
53.1210 Water/Sewerage - ENERGY (25)	1,030.52	2,500.00	-1,469.48	41.22 %
53.1220 Natural Gas - ENERGY (25)	354.57	1,000.00	-645.43	35.46 %



# City of Walnut Grove

## Budget vs. Actuals: FY25 Budget by Department - FY25 P&L Classes

July 2024 - February 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
53.1230 Electricity - ENERGY (25)	18,195.41	45,000.00	-26,804.59	40.43 %
53.1235 Cable - ENERGY (25)		8,000.00	-8,000.00	
53.1270 Gasoline - ENERGY (25)	3,949.43	7,000.00	-3,050.57	56.42 %
53.1300 Food (25)	81.00	3,500.00	-3,419.00	2.31 %
53.1600 Small Equipment (25)	13,570.33	3,000.00	10,570.33	452.34 %
53.1700 Other Supplies (25)	221.16	500.00	-278.84	44.23 %
53.9999 Miscellaneous Expenditures (25)	1,688.68	1,500.00	188.68	112.58 %
54.2100 Machinery (25)		5,000.00	-5,000.00	
54.2300 Furniture and Fixtures (25)		2,000.00	-2,000.00	
57.1000 Intergovernmental (25)		500.00	-500.00	
57.1100 Walton County Board of Commissioners (25)	9,294.68	13,000.00	-3,705.32	71.50 %
57.3100 Library (25)		70,000.00	-70,000.00	
57.3300 Peace Officer Annuity/Benefit Fund (25)	1,090.34	4,000.00	-2,909.66	27.26 %
57.3320 Crime Lab Fees (25)		50.00	-50.00	
57.3340 Drivers Ed/Training Fund (25)		50.00	-50.00	
57.3370 Drug Abuse Treatment and Education (25)		1,000.00	-1,000.00	
57.3375 County Jail Fund (25)	824.44	1,500.00	-675.56	54.96 %
57.3380 Peace Officer - Prosecutor's Fund (25)		1,500.00	-1,500.00	
57.3385 Local Victim Assist. Fund (25)	717.29	2,000.00	-1,282.71	35.86 %
57.3390 GA Crime Victims Assist. Program (25)		500.00	-500.00	
57.3391 Peace Officer - Prosecution Indigent Fund (25)		500.00	-500.00	
57.3392 Sheriff's Retirement Fund of GA (25)	214.00	600.00	-386.00	35.67 %
57.3393 GSCCCA Payouts (25)	4,246.76	12,000.00	-7,753.24	35.39 %
58.1000 Debt Service - Principal (25)	20,962.27	33,200.00	-12,237.73	63.14 %
58.2000 Debt Service - Interest (25)		2,800.00	-2,800.00	
Payroll Expenses	50.00		50.00	
Wages	13,163.45		13,163.45	
<b>Total Payroll Expenses</b>	<b>13,213.45</b>		<b>13,213.45</b>	
Payroll Taxes - Social Security	1,924.58		1,924.58	
Reimbursements	2,353.60		2,353.60	
<b>Total Expenses</b>	<b>\$674,008.81</b>	<b>\$1,159,500.00</b>	<b>\$ - 485,491.19</b>	<b>58.13 %</b>
<b>NET OPERATING INCOME</b>	<b>\$813,248.08</b>	<b>\$ -57,100.00</b>	<b>\$870,348.08</b>	<b>-1,424.25 %</b>
<b>NET INCOME</b>	<b>\$813,248.08</b>	<b>\$ -57,100.00</b>	<b>\$870,348.08</b>	<b>-1,424.25 %</b>

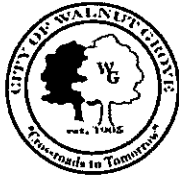


# City of Walnut Grove

## Budget vs. Actuals: FY25 Budget by Department - FY25 P&L Classes

July 2024 - March 2025

	ACTUAL	TOTAL		
		BUDGET	OVER BUDGET	% OF BUDGET
<b>Income</b>				
31.1000 General Property Taxes (25)	72,396.87	365,000.00	-292,603.13	19.83 %
31.1310 Motor Vehicle (25)	-4,285.73	1,500.00	-5,785.73	-285.72 %
31.1315 Motor Vehicle Ad Valorem Tax Fee (TAVT) (25)	52,244.51	50,000.00	2,244.51	104.49 %
31.1340 Intangible Tax (Recording) (25)	3,530.30	3,600.00	-69.70	98.06 %
31.1600 Real Estate Transfer Tax	1,707.84		1,707.84	
31.1700 Franchise Taxes				
31.1710 Franchise Tax - Electric (25)		82,000.00	-82,000.00	
31.1730 Franchise Tax - Gas (25)	3,993.04	4,300.00	-306.96	92.86 %
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31.1760 Franchise Tax - Telephone (25)	466.81	400.00	66.81	116.70 %
<b>Total 31.1700 Franchise Taxes</b>	<b>8,953.63</b>	<b>95,300.00</b>	<b>-86,346.37</b>	<b>9.40 %</b>
31.3100 Local Option Sales and Use Taxes (LOST) (25)	127,608.51	275,000.00	-147,391.49	46.40 %
31.4200 Beer/Wine Alcoholic Beverage Excise Tax (25)	55,583.09	77,000.00	-21,416.91	72.19 %
31.6200 Insurance Premium Taxes (25)	126,249.54	120,000.00	6,249.54	105.21 %
31.9000 Penalties & Interest on Delinquent Taxes (25)	291,159.58	1,500.00	289,659.58	19,410.64 %
32.1115 Alcohol Licenses - Beer & Wine Licenses (25)	3,428.96	750.00	2,678.96	457.19 %
32.1125 Alcohol Licenses - Wine Retail Sales (25)		750.00	-750.00	
32.1135 Alcohol Licenses - Liquor Retail Sales (25)	20,000.00	1,700.00	18,300.00	1,176.47 %
32.1200 General Business License (25)	5,075.00	11,000.00	-5,925.00	46.14 %
32.2000 Non-Business Licenses and Permits				
32.2200 Permits Building and Signs (25)	38,775.66	15,000.00	23,775.66	258.50 %
<b>Total 32.2000 Non-Business Licenses and Permits</b>	<b>38,775.66</b>	<b>15,000.00</b>	<b>23,775.66</b>	<b>258.50 %</b>
32.2990 Other Permits (25)	100.00	1,200.00	-1,100.00	8.33 %
32.4000 Late Fees-Permits & License (25)	325.00		325.00	
33.4000 State Government Grants (25)		25,000.00	-25,000.00	
34.7000 Cultural & Recreation Income (25)	2,667.50	3,000.00	-332.50	88.92 %
34.9999 Other Charges	25,484.77	1,000.00	24,484.77	2,548.48 %
35.1000 Fines and Forfeitures (25)	31,250.00	52,000.00	-20,750.00	60.10 %
36.1000 Interest Revenue	689.03		689.03	
37.1000 Contribution	250.00		250.00	
38.9000 Other Miscellaneous Revenue (25)	620,016.14	1,000.00	619,016.14	62,001.61 %
39.2000 Proceeds of Sales of product Income		1,100.00	-1,100.00	
Sales of Product Income	84,782.85		84,782.85	
<b>Total Income</b>	<b>\$1,567,993.05</b>	<b>\$1,102,400.00</b>	<b>\$465,593.05</b>	<b>142.23 %</b>



# City of Walnut Grove

## Budget vs. Actuals: FY25 Budget by Department - FY25 P&L Classes

July 2024 - March 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Cost of Goods Sold				
Cost of Goods Sold	0.00		0.00	
<b>Total Cost of Goods Sold</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>GROSS PROFIT</b>	<b>\$1,567,993.05</b>	<b>\$1,102,400.00</b>	<b>\$465,593.05</b>	<b>142.23 %</b>
Expenses				
51.1100 Regular Employees-Salaries & Wages (25)	163,702.14	299,500.00	-135,797.86	54.66 %
51.1100 Salaries and Wages	-112.00		-112.00	
51.1110 Council-Salaries & Wages (25)	11,700.00	20,400.00	-8,700.00	57.35 %
51.1200 Temporary Employees - Wages (25)	4,696.15	9,000.00	-4,303.85	52.18 %
51.1300 Overtime- Salaries & Wages (25)		10,000.00	-10,000.00	
51.2110 Medical Benefit - People Keep	0.00		0.00	
51.2110 Medical Benefit - People Keep (25)	6,014.08	21,000.00	-14,985.92	28.64 %
51.2200 Payroll Taxes - Social Security - (FICA) Contributions	-68.55		-68.55	
51.2200 Payroll Taxes - Social Security - (FICA) Contributions (25)	16,592.08	21,050.00	-4,457.92	78.82 %
51.2210 Payroll Taxes - Medicare		0.00	0.00	
51.2300 Payroll Taxes- Medicare (25)		4,950.00	-4,950.00	
51.2400 Retirement Benefits (25)		15,000.00	-15,000.00	
51.2600 Unemployment Insurance (25)		1,000.00	-1,000.00	
51.2700 Worker's Compensation (25)		9,500.00	-9,500.00	
52.1210 Municipal Court Judge (25)	8,100.00	15,000.00	-6,900.00	54.00 %
52.1220 Municipal Court Solicitor (25)	6,000.00	9,000.00	-3,000.00	66.67 %
52.1230 Code Enforcement (25)		26,000.00	-26,000.00	
52.1240 Engineering - City (25)	8,906.94	25,000.00	-16,093.06	35.63 %
52.1242 Engineering - Storm Water (25)	2,520.00	10,000.00	-7,480.00	25.20 %
52.1245 Zoning Administrator (25)		30,000.00	-30,000.00	
52.1246 Inspections (25)	22,680.00	1,200.00	21,480.00	1,890.00 %
52.1260 Accounting - Bookkeeping (25)	8,190.00	18,000.00	-9,810.00	45.50 %
52.1265 Accounting - Auditor (25)	43,000.00	15,000.00	28,000.00	286.67 %
52.1270 Legal - City Attorney (25)	19,070.32	25,000.00	-5,929.68	76.28 %
52.1275 Professional & Legal Services - Other (25)	9,933.00	6,000.00	3,933.00	165.55 %
52.1280 Security (25)	480.00	2,000.00	-1,520.00	24.00 %
52.1310 IT Service (25)	9,490.50	13,000.00	-3,509.50	73.00 %
52.1315 IT Service - Website (25)	280.00	2,000.00	-1,720.00	14.00 %
52.1320 Court Software (25)	1,436.52	4,200.00	-2,763.48	34.20 %
52.1330 Office Software (25)	3,083.00	4,000.00	-917.00	77.08 %
52.1340 Other Software (25)		1,500.00	-1,500.00	
52.1390 IT-Other (25)	14,040.32	2,000.00	12,040.32	702.02 %
52.2100 Cleaning Services (25)	1,588.50	5,000.00	-3,411.50	31.77 %
52.2110 Disposal (i.e. Garbage Pickup) (25)	81,264.00	120,000.00	-38,736.00	67.72 %



# City of Walnut Grove

## Budget vs. Actuals: FY25 Budget by Department - FY25 P&L Classes

July 2024 - March 2025

	ACTUAL	TOTAL		
		BUDGET	OVER BUDGET	% OF BUDGET
52.2200 Repairs and Maintenance-NON-Employee Services (25)	24,470.58	15,000.00	9,470.58	163.14 %
52.2210 Repairs and Maintenance - Vehicles-NON Employee Services (25)	5,973.68	3,500.00	2,473.68	170.68 %
52.2220 Repairs & Maintenance-Streets, Roads & Bridges-NON-Employee Services( (25)	499.40	12,000.00	-11,500.60	4.16 %
52.2241 Professional Services - Engineering				
52.2241 - Code Enforcement	340.00		340.00	
52.2241 - Engineering Services	31,021.27		31,021.27	
52.2241 - Zoning Administration	2,545.00		2,545.00	
<b>Total 52.2241 Professional Services - Engineering</b>	<b>33,906.27</b>		<b>33,906.27</b>	
52.2242 Professional Services - Accounting	4,977.49		4,977.49	
52.2243 Professional Services - Legal	1,464.75		1,464.75	
52.2244 Professional Services - Security	141.29		141.29	
52.2250 Facility & Grounds Maintenance-NON-Employee Services (25)	61,463.30	10,000.00	51,463.30	614.63 %
52.2260 Liability Insurance	1,000.00		1,000.00	
52.3100 Insurance, Other than employee benefits (25)	16,464.00	32,000.00	-15,536.00	51.45 %
52.3200 Communications (25)	5,057.82		5,057.82	
52.3200 Communications - Wireless Telephone	646.99		646.99	
52.3210 Telephone		11,000.00	-11,000.00	
52.3230 Postage (25)	618.84	2,500.00	-1,881.16	24.75 %
52.3300 Advertising (25)	810.99	2,500.00	-1,689.01	32.44 %
52.3400 Printing & Binding (25)	310.00	3,000.00	-2,690.00	10.33 %
52.3500 Travel (25)	200.00	7,000.00	-6,800.00	2.86 %
52.3510 Mileage reimbursement (25)	2,008.73	3,000.00	-991.27	66.96 %
52.3520 Per Diem or Meals (25)	414.00	2,000.00	-1,586.00	20.70 %
52.3530 Hotel & Parking (25)	5,985.25	15,000.00	-9,014.75	39.90 %
52.3540 Other Travel (25)	260.00	3,400.00	-3,140.00	7.65 %
52.3600 Dues and fees (25)	5,429.72	7,000.00	-1,570.28	77.57 %
52.3610 Bank Charges (25)	543.95	500.00	43.95	108.79 %
52.3620 Membership Dues (25)	114.98	1,100.00	-985.02	10.45 %
52.3700 Training and Education (25)	1,139.00	4,000.00	-2,861.00	28.48 %
52.3710 Conference Fees (25)	1,919.00	6,500.00	-4,581.00	29.52 %
52.3850 Contract Labor (25)	4,400.00	1,000.00	3,400.00	440.00 %
52.3900 Contract Services - Other	150.00		150.00	
53.1105 Cleaning Supplies (25)	102.30	1,000.00	-897.70	10.23 %
53.1110 Office Supplies (25)	4,732.23	10,000.00	-5,267.77	47.32 %
53.1115 Pavilion Rental Expenses (25)		500.00	-500.00	
53.1125 Facility & Grounds Supplies (25)	3,469.45	20,000.00	-16,530.55	17.35 %
53.1130 OTHER - General Supplies (25)	0.00	10,000.00	-10,000.00	0.00 %
53.1135 Employee Uniforms (25)	602.59	1,000.00	-397.41	60.26 %
53.1140 Community Events (25)	7,502.19	7,500.00	2.19	100.03 %



# City of Walnut Grove

## Budget vs. Actuals: FY25 Budget by Department - FY25 P&L Classes

July 2024 - March 2025

		TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
53.1210 Water/Sewerage - ENERGY (25)	1,108.52	2,500.00	-1,391.48	44.34 %
53.1220 Natural Gas - ENERGY (25)	572.44	1,000.00	-427.56	57.24 %
53.1230 Electricity - ENERGY (25)	27,176.57	45,000.00	-17,823.43	60.39 %
53.1235 Cable - ENERGY (25)		8,000.00	-8,000.00	
53.1270 Gasoline - ENERGY (25)	3,949.43	7,000.00	-3,050.57	56.42 %
53.1300 Food (25)	926.75	3,500.00	-2,573.25	26.48 %
53.1600 Small Equipment (25)	14,129.02	3,000.00	11,129.02	470.97 %
53.1700 Other Supplies (25)	720.01	500.00	220.01	144.00 %
53.9999 Miscellaneous Expenditures (25)	1,688.68	1,500.00	188.68	112.58 %
54.2100 Machinery (25)		5,000.00	-5,000.00	
54.2300 Furniture and Fixtures (25)		2,000.00	-2,000.00	
57.1000 Intergovernmental (25)		500.00	-500.00	
57.1100 Walton County Board of Commissioners (25)	9,294.68	13,000.00	-3,705.32	71.50 %
57.3100 Library (25)	70,000.00	70,000.00	0.00	100.00 %
57.3300 Peace Officer Annuity/Benefit Fund (25)	1,090.34	4,000.00	-2,909.66	27.26 %
57.3320 Crime Lab Fees (25)		50.00	-50.00	
57.3340 Drivers Ed/Training Fund (25)		50.00	-50.00	
57.3370 Drug Abuse Treatment and Education (25)		1,000.00	-1,000.00	
57.3375 County Jail Fund (25)	824.44	1,500.00	-675.56	54.96 %
57.3380 Peace Officer - Prosecutor's Fund (25)		1,500.00	-1,500.00	
57.3385 Local Victim Assist. Fund (25)	889.30	2,000.00	-1,110.70	44.47 %
57.3390 GA Crime Victims Assist. Program (25)		500.00	-500.00	
57.3391 Peace Officer - Prosecution Indigent Fund (25)		500.00	-500.00	
57.3392 Sheriff's Retirement Fund of GA (25)	232.00	600.00	-368.00	38.67 %
57.3393 GSCCCA Payouts (25)	5,149.29	12,000.00	-6,850.71	42.91 %
58.1000 Debt Service - Principal (25)	23,956.88	33,200.00	-9,243.12	72.16 %
58.2000 Debt Service - Interest (25)		2,800.00	-2,800.00	
Payroll Expenses	50.00		50.00	
Wages	15,855.77		15,855.77	
<b>Total Payroll Expenses</b>	<b>15,905.77</b>		<b>15,905.77</b>	
Payroll Taxes - Social Security	1,924.58		1,924.58	
Reimbursements	2,353.60		2,353.60	
<b>Total Expenses</b>	<b>\$821,258.09</b>	<b>\$1,159,500.00</b>	<b>\$-</b>	<b>70.83 %</b>
			<b>338,241.91</b>	
<b>NET OPERATING INCOME</b>	<b>\$746,734.96</b>	<b>\$-57,100.00</b>	<b>\$803,834.96</b>	<b>-1,307.77 %</b>
<b>NET INCOME</b>	<b>\$746,734.96</b>	<b>\$-57,100.00</b>	<b>\$803,834.96</b>	<b>-1,307.77 %</b>

# Georgia Interlocal Risk Management Agency

GMA Property & Liability Self-Insurance Program

## CONTRIBUTION PAYMENT TERMS

CITY OF WALNUT GROVE

RLFC# WA7

INVOICE NUMBER	360265
EFFECTIVE DATE	05/01/2025
INVOICE AMOUNT	\$29,454
PROPOSAL NUMBER	RWA7-PR2025-1

### PAYMENT TERMS:

- OPTION 1: Full Amount Due on Binding
- OPTION 2: 50% Down – Balance due in 30 days
- OPTION 3: 25% Down – Balance due in 4 monthly installments. The entire contribution must be paid within 6 months of the effective date.

Checks should be made payable to **GIRMA**. Please sign and return with your check to:

Georgia Interlocal Risk Management Agency  
P.O. Box 105377  
Atlanta, Georgia 30348

Please sign and date on the lines below that you have read and accept the limits and deductibles outlined in the renewal terms. Please return the signed invoice with your initial payment to the GIRMA address above.

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date