City of Walnut Grove

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July - August, 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
31.1000 General Property Taxes (25)	1,411.24	55,333.34	-53,922.10	2.55 %
31.1310 Motor Vehicle (25)	415.54	291.66	123.88	142.47 %
31.1315 Motor Vehicle Ad Valorem Tax Fee (TAVT) (25)	8,228.65	9,666.66	-1,438.01	85.12 %
31.1320 Mobile Home Tax (26)		16.66	-16.66	
31.1340 Intangible Tax (Recording) (25)	4,508.16	883.34	3,624.82	510.35 %
31.1600 Real Estate Transfer Tax (Intangible)	1,454.04	383.34	1,070.70	379.31 %
31.1700 Franchise Taxes				
31.1710 Franchise Tax - Electric (25)		13,833.34	-13,833.34	
31.1730 Franchise Tax - Gas (25)	4,247.97	683.34	3,564.63	621.65 %
31.1750 Franchise Tax - Cable (25)	2,193.27	1,500.00	693.27	146.22 %
31.1760 Franchise Tax - Telephone (25)	154.06	108.34	45.72	142.20 %
Total 31.1700 Franchise Taxes	**6,595.30**	**16,125.02**	**-9,529.72**	**40.90 %**
31.3100 Local Option Sales and Use Taxes (LOST) (25)	25,065.75	44,166.66	-19,100.91	56.75 %
31.4200 Beer/Wine Alcoholic Beverage Excise Tax (25)	13,571.56	12,500.00	1,071.56	108.57 %
31.6200 Insurance Premium Taxes (25)		21,166.66	-21,166.66	
31.9000 Penalties & Interest on Delinquent Taxes (25)	63.91	83.34	-19.43	76.69 %
32.1115 Alcohol Licenses - Beer & Wine Licenses (25)		187.50	-187.50	
32.1125 Alcohol Licenses - Wine Retail Sales (25)		187.50	-187.50	
32.1135 Alcohol Licenses - Liquor Retail Sales (25)		833.34	-833.34	
32.1200 General Business License (25)	250.00	1,166.66	-916.66	21.43 %
32.1220 Insurance License Fees		441.66	-441.66	
32.2210 Land Disturbance Permit (26)		416.66	-416.66	
32.2230 Sign Permit (Temporary) (25)	123.00	41.66	81.34	295.25 %
32.2235 Sign Permit (Permanent) (25)		79.16	-79.16	
32.2240 Demolition Permit (26)		25.00	-25.00	
32.3100 Building Structures and Equipment (Building Permits)	8,466.88	1,250.00	7,216.88	677.35 %
32.3120 Building Inspection (26)		133.34	-133.34	
32.3130 Plumbing Inspection (26)		50.00	-50.00	
32.3140 Electrical Inspection (26)		50.00	-50.00	
32.3150 Natural Gas Inspection (26)		16.66	-16.66	
32.3160 HVAC Inspection (26)		16.66	-16.66	
32.4000 Late Fees-Permits & License (25)	20.62	66.66	-46.04	30.93 %
33.4000 State Government Grants (25)		7,500.00	-7,500.00	
34.1910 Election Qualifying Fee	144.00	48.00	96.00	300.00 %
34.4110 Refuse Collection Charges		11,700.00	-11,700.00	
34.7000 Cultural & Recreation Income (25)	2,785.00	1,250.00	1,535.00	222.80 %
34.9999 Other Charges	194.73	500.00	-305.27	38.95 %
35.1000 Fines and Forfeitures (25)	7,110.72	7,933.34	-822.62	89.63 %
36.1000 Interest Revenue	129.58	200.00	-70.42	64.79 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
38.9000 Other Miscellaneous Revenue (25)		256.16	-256.16	
Total Income	**$80,538.68**	**$194,966.64**	**$ -114,427.96**	**41.31 %**
GROSS PROFIT	**$80,538.68**	**$194,966.64**	**$ -114,427.96**	**41.31 %**
Expenses				
51.1100 Regular Employees-Salaries & Wages (25)	55,178.43	52,572.16	2,606.27	104.96 %
51.1110 Council-Salaries & Wages (25)	1,500.00	4,000.00	-2,500.00	37.50 %
51.1200 Temporary Employees - Wages (25)	820.00	2,640.00	-1,820.00	31.06 %
51.1300 Overtime- Salaries & Wages (25)		1,250.00	-1,250.00	
51.2000 Personal Services - Employee Benefits		291.66	-291.66	
51.2110 Medical Benefit - People Keep (25)	2,415.53	4,200.00	-1,784.47	57.51 %
51.2200 Payroll Taxes - Social Security - (FICA) Contributions (25)	4,314.80	3,516.66	798.14	122.70 %
51.2300 Payroll Taxes- Medicare (25)		825.00	-825.00	
51.2400 Retirement Benefits (25)		3,000.00	-3,000.00	
51.2700 Worker's Compensation (25)		1,666.66	-1,666.66	
51.2900 Other Employee Benefits (25)		491.66	-491.66	
52.1100 Office/Administrative	4,229.00	3,343.66	885.34	126.48 %
52.1210 Municipal Court Judge (25)	2,000.00	2,333.34	-333.34	85.71 %
52.1220 Muncipal Court Solicitor (25)	1,500.00	1,500.00	0.00	100.00 %
52.1240 Engineering - City (25)		4,166.66	-4,166.66	
52.1242 Engineering - Storm Water (25)		1,666.66	-1,666.66	
52.1245 Zoning Administrator (25)	2,232.50	3,666.66	-1,434.16	60.89 %
52.1246 Inspections (25)	2,050.00	1,125.00	925.00	182.22 %
52.1260 Accounting - Bookkeeping (25)	1,200.00	3,000.00	-1,800.00	40.00 %
52.1265 Accounting - Auditor (25)		4,166.66	-4,166.66	
52.1270 Legal - City Attorney (25)	5,652.88	4,166.66	1,486.22	135.67 %
52.1275 Professional & Legal Services - Other (25)	1,919.00	666.66	1,252.34	287.85 %
52.1280 Security (25)		770.84	-770.84	
52.1310 IT Service (25)	2,439.96	2,125.00	314.96	114.82 %
52.1315 IT Service - Website (25)	80.00	80.00	0.00	100.00 %
52.1320 Court Software (25)	45.00	800.00	-755.00	5.63 %
52.1330 Office Software (25)	938.50	1,050.00	-111.50	89.38 %
52.1340 Other Software (25)		766.66	-766.66	
52.1390 IT-Other (25)		83.34	-83.34	
52.2100 Cleaning Services (25)	258.00	260.00	-2.00	99.23 %
52.2110 Disposal (i.e. Garbage Pickup) (25)	10,880.00	21,000.00	-10,120.00	51.81 %
52.2200 Repairs and Maintenance-NON-Employee Services (25)	444.74	4,000.00	-3,555.26	11.12 %
52.2210 Repairs and Maintenance - Vehicles-NON Employee Services (25)	3,341.10	625.00	2,716.10	534.58 %
52.2220 Repairs & Maintenance-Streets, Roads &Bridges-NON-Employee Services((25)		83.34	-83.34	
52.2250 Facility & Grounds Maintenance-NON-Employee Services (25)	1,835.00	1,875.00	-40.00	97.87 %
52.3100 Insurance, Other than employee benefits (25)		5,916.66	-5,916.66	
52.3200 Communications (25)	1,932.34	3,000.00	-1,067.66	64.41 %
52.3230 Postage (25)		83.34	-83.34	
52.3300 Advertising (25)	457.50	500.00	-42.50	91.50 %
52.3400 Printing & Binding (25)	170.00	200.00	-30.00	85.00 %
52.3500 Travel (25)	100.00	833.34	-733.34	12.00 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
52.3510 Mileage reimbursement (25)	413.00	500.00	-87.00	82.60 %
52.3520 Per Diem or Meals (25)		333.34	-333.34	
52.3530 Hotel & Parking (25)	4,026.52	2,166.66	1,859.86	185.84 %
52.3540 Other Travel (25)		41.66	-41.66	
52.3600 Dues and fees (25)	90.00	183.34	-93.34	49.09 %
52.3610 Bank Charges (25)	109.85	125.00	-15.15	87.88 %
52.3620 Membership Dues (25)	29.98	250.00	-220.02	11.99 %
52.3700 Training and Education (25)	236.00	666.66	-430.66	35.40 %
52.3710 Conference Fees (25)		1,041.66	-1,041.66	
52.3850 Contract Labor (25)		291.66	-291.66	
53.1105 Cleaning Supplies (25)	123.38	83.34	40.04	148.04 %
53.1110 Office Supplies (25)	546.75	2,000.00	-1,453.25	27.34 %
53.1125 Facility & Grounds Supplies (25)	324.44	2,500.00	-2,175.56	12.98 %
53.1130 OTHER - General Supplies (25)		1,250.00	-1,250.00	
53.1135 Employee Uniforms (25)	123.04	166.66	-43.62	73.83 %
53.1140 Community Events (25)	1,441.84	2,500.00	-1,058.16	57.67 %
53.1210 Water/Sewerage - ENERGY (25)	406.26	333.34	72.92	121.88 %
53.1220 Natural Gas - ENERGY (25)	66.20	125.00	-58.80	52.96 %
53.1230 Electricity - ENERGY (25)	4,819.06	9,166.66	-4,347.60	52.57 %
53.1270 Gasoline - ENERGY (25)	159.25	1,266.66	-1,107.41	12.57 %
53.1300 Food (25)		458.34	-458.34	
53.1600 Small Equipment (25)	237.06	516.66	-279.60	45.88 %
53.1700 Other Supplies (25)	3.58	291.66	-288.08	1.23 %
53.9999 Miscellaneous Expenditures (25)	163.36	250.00	-86.64	65.34 %
54.2100 Machinery (25)		833.34	-833.34	
54.2300 Furniture and Fixtures (25)		216.66	-216.66	
54.2400 Computer		350.00	-350.00	
57.1000 Intergovernmental (25)		83.34	-83.34	
57.1100 Walton County Board of Commissioners (25)		2,204.16	-2,204.16	
57.3100 Library (25)		11,666.66	-11,666.66	
57.3300 Peace Officer Annuity/Benefit Fund (25)	95.07	537.50	-442.43	17.69 %
57.3375 County Jail Fund (25)		183.34	-183.34	
57.3385 Local Victim Assist. Fund (25)	40.50	233.34	-192.84	17.36 %
57.3392 Sheriff's Retirement Fund of GA (25)	8.00	70.84	-62.84	11.29 %
57.3393 GSCCCA Payouts (25)	278.29	937.50	-659.21	29.68 %
58.1000 Debt Service - Principal (25)	12,436.29	5,716.66	6,719.63	217.54 %
58.2000 Debt Service - Interest (25)	517.59	283.34	234.25	182.67 %
Total Expenses	**$134,629.59**	**$198,133.26**	**$ -63,503.67**	**67.95 %**
NET OPERATING INCOME	**$ -54,090.91**	**$ -3,166.62**	**$ -50,924.29**	**1,708.16 %**
Other Income				
33.7100 Special Purpose Local Option Sales Tax Revenue (SPLOST)	20,729.95		20,729.95	
34.4255 Sewerage Charges (25)	14,522.45		14,522.45	
Fund Balance Transfer		6,500.00	-6,500.00	
Total Other Income	**$35,252.40**	**$6,500.00**	**$28,752.40**	**542.34 %**
Other Expenses				
11.7950 11.7950 Other Capital Assets	17,610.00	3,333.34	14,276.66	528.30 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
54.1400 Capital outlay - Roads Streets and Bridges	406,004.76		406,004.76	
54.1401 54.1401 Capital outlay - Sewer Expansion Project	440,730.00		440,730.00	
Total Other Expenses	**$864,344.76**	**$3,333.34**	**$861,011.42**	**25,930.29 %**
NET OTHER INCOME	**$ -829,092.36**	**$3,166.66**	**$ -832,259.02**	**-26,181.92 %**
NET INCOME	**$ -883,183.27**	**$0.04**	**$ -883,183.31**	**-2,207,958,175.00 %**