



**City of Guyton, Georgia
City Council
Special Called Meeting
June 18, 2025 at 6:00 P.M.**

**Guyton City Hall
310 Central Boulevard
Guyton, GA 31312**

AGENDA

- 1. Call to Order**
- 2. Second Reading and Consideration of Ordinance 2025-05 providing the City of Guyton Budget for the Fiscal Year Ending June 30, 2026.**
- 3. Date to Remember**
 - ☉ Tuesday, July 8, 2025, Guyton City Council Meeting, at 7:00P.M. –Guyton City Halll, 310 Central Boulevard, Guyton GA 31312**
- 4. Consideration to Adjourn**

EXHIBIT A

Proposed City of Guyton Budget for the Fiscal Year Ending June 30, 2026

First Reading: _____; Adopted: _____

City of Guyton
Proposed Budget Summary
For the Year Ended June 30, 2026

General Fund

Revenues and other Financing Sources

Taxes	\$ 1,628,690	1
Licenses & permits	88,400	2
Intergovernmental	108,000	3
Charges for services	305,750	4
Fines & forfeitures	220,850	5
Miscellaneous	42,700	6
Other financing sources (interfund transfers)	10,000	7
Total Revenues and other Financing Sources	<u>2,404,390</u>	8
		9

Expenditures

Other General Government	245,849	10
City Council	40,794	11
General Administration	468,433	12
Public safety - Police	842,758	13
Public works - Streets	509,179	14
Public works - Sanitation	227,500	15
Recreation - Historical Commission and Leisure services	15,000	16
Housing and development - Economic development	52,300	17
Total Expenditures	<u>2,401,813</u>	18
		19

Excess of revenues over expenditures

\$ <u>2,577</u>	20
	21

City of Guyton
Proposed Budget Summary
For the Year Ended June 30, 2026

		22
		23
Water and Sewer Fund		24
Revenues and other Financing Sources		25
Charges for services	\$ 1,462,000	26
Investment earnings	2,800	27
Other revenues	21,300	28
Miscellaneous	22,100	29
Other financing sources	834,075	30
Total Revenues and other Financing Sources	<u>2,342,275</u>	31
		32
Expenditures		33
Wages	90,000	34
Payroll tax	7,100	35
Employee benefits	3,500	36
Legal and professional	480,500	37
Insurance	46,566	38
Utilities	134,000	39
Supplies	40,000	40
Postage	18,700	41
Chemicals	12,000	42
Other	38,800	43
Repairs and Maintenance	154,800	44
Depreciation	365,000	45
Interest	315,675	46
Other financing uses (interfund transfers)	625,675	47
Total Expenditures	<u>2,332,316</u>	48
		49
<i>Excess of revenues over expenditures</i>	\$ <u>9,959</u>	50
		51
		52

City of Guyton
Proposed Budget Summary
For the Year Ended June 30, 2026

TSPLOST		53
		54
		55
Revenues		56
Taxes	\$ -	57
Investment earnings	18,000	58
Total Revenues	<u>18,000</u>	59
		60
		61
Expenditures - Public Works - Streets and Lanes	<u>1,800,000</u>	62
		63
<i>Excess of revenues over expenditures</i>	<u>\$ (1,782,000)</u>	64
		65
CDBG Fund		66
		67
Revenues - Intergovernmental	\$ 500,000	68
		69
Other Financing Uses - Transfer to Water and Sewer Fund	<u>500,000</u>	70
		71
		72
<i>Use of prior year reserves</i>	<u>\$ -</u>	73
		74
		75
Debt Service Trust Fund		76
		77
Revenues and other Financing Sources		78
Investment earnings	19,900	79
Other financing sources (interfund transfers)	615,675	80
Total Revenues and other Financing Sources	<u>\$ 635,575</u>	81
		82
		83
Other Financing Uses - Transfer to Water and Sewer Fund	<u>615,475</u>	84
		85
<i>Use of prior year reserves</i>	<u>\$ 20,100</u>	86
		87
		88
SPLOST Fund		89
		90
Revenues		91
Intergovernmental	\$ 588,000	92
Investment earnings	2,900	93
	<u>590,900</u>	94
		95
Expenditures		96
Genral government - Administration	-	97
Public safety - Police	-	98
Public works - Streets	-	99
Recreation	-	100
Other financing uses (interfund transfers)	27,000	101
Total Expenditures	<u>27,000</u>	102
		103
<i>Excess of revenues over expenditures</i>	<u>\$ 563,900</u>	104

City of Guyton
Proposed Budget Summary
For the Year Ended June 30, 2026

		105
		106
	Construction Trust Fund	107
		108
Revenues - Investment income	\$ <u>7,800</u>	109
		110
Expenditures		111
Water & Sewer (Transfers to)	\$ <u>-</u>	112
Total Expenditures	\$ <u>-</u>	113
		114
<i>Use of prior year reserves</i>	\$ <u>7,800</u>	115

City of Guyton
Proposed Budget - General Fund
For the Year Ended June 30, 2026

			Budgeted 2025	Projected 2025	Proposed 2026	
Taxes						
100-31-1310	Motor Vehicle Tax	R	3,700	90	100	116
100-31-1312	Title A. V. Tax - Lost	R	98,500	166,876	167,000	117
100-31-1315	Ad Valorem/Property Ta	R	220,000	220,000	220,000	118
100-31-1600	Real Estate Transfer Ta	R	24,800	9,596	9,600	119
100-31-1700	Franchise Tax	R	147,200	182,397	182,400	120
100-31-3100	Local Option Sales Tax	R	694,741	718,108	718,000	121
100-31-3101	Special Local Option Excise Tax	R	12,300	-	-	122
100-31-4016	Lost Excise Tax	R	11,500	26,517	27,000	123
100-31-4200	Beer And Wine Tax	R	49,100	58,590	58,590	124
100-31-6200	Insurance Premium Tax (	R	210,000	220,010	220,000	125
100-31-8000	Intangible Taxes	R	59,200	25,624	26,000	126
Total Taxes			1,531,041	1,627,808	1,628,690	127
Licenses & permits						
100-32-1000	Business License Fee	R	15,400	17,000	17,000	128
100-32-1100	Alcohol Beverage License	R	7,800	16,667	16,700	129
100-32-2210	Zoning Fees	R	700	1,333	1,300	130
100-32-3100	Building Permits	R	158,000	53,387	53,400	131
Total Licenses & permits			181,900	88,387	88,400	132
Intergovernmental						
100-33-1000	GRANT REVENUES - GF - GA	R	11,500	-	-	133
100-33-4310	Lmig	R	47,000	48,451	108,000	134
Total Intergovernmental			58,500	48,451	108,000	135
Charges for services						
100-34-1010	Iga - Effingham County - Sro	R	55,486	-	56,750	136
100-34-1910	Election Qualifying Fee	R	-	-	-	137
100-34-4190	Garbage Collection Fee	R	270,000	284,985	249,000	138
Total Charges for services			325,486	284,985	305,750	139
Fines & forfeitures						
100-35-1170	Pd Fees And Fines Accou	R	101,284	139,426	144,000	140
100-35-1172	Pd Technology Fund	R	3,216	323	300	141
100-35-1174	Pd Fees And Fines Accou	R	-	360	350	142
100-35-9991	Cameras	R	80,300	76,195	76,200	143
Total Fines & forfeitures			184,800	216,304	220,850	144
Miscellaneous						
100-38-1000	Rent Income	R	11,400	35,441	26,000	145
100-38-3200	Donations - Pd	R	-	-	-	146
100-38-3740	Ls - Donations	R	725	967	900	147
100-38-9020	Miscellaneous Revenue	R	2,200	5,517	5,500	148
100-38-9070	Rummage Sale Spaces	R	8,000	10,320	10,300	149
Total Miscellaneous			22,325	52,245	42,700	150
Other financing sources						
100-39-2100	Sale Of Assets	R	-	-	-	151
100-39-0505	Transfer from Water & Sewer		96,032	-	10,000	152
Total Other financing sources			96,032	-	10,000	153
Other General Government						
100-1000-5003	Ee Insurance	E	-	-	-	154
100-1000-5111	Salaries-Facilities	E	91,937	106,215	107,000	155
100-1000-5121	Insurance - Group	E	8,100	10,022	23,000	156
100-1000-5122	Taxes - Payroll & Unemp	E	7,033	4,674	8,560	157
100-1000-5124	Gma Retirement Fund	E	874	5,354	5,400	158

City of Guyton
Proposed Budget - General Fund
For the Year Ended June 30, 2026

			Budgeted 2025	Projected 2025	Proposed 2026	
100-1000-5127	Workers Comp	E	317	317	325	174
100-1000-5214	Legal Services	E	-	360	350	175
100-1000-5216	Professional Services	E	10,341	1,527	1,500	176
100-1000-5222	City Prty-Maintenance/	E	24,113	14,804	2,800	177
100-1000-5228	Vehicle Maintenance	E	4,000	6,484	4,000	178
100-1000-5231	General Insurance	E	31,685	31,685	23,814	179
100-1000-5237	Training & Travel	E	4,000	1,027	4,000	180
100-1000-5240	Postage	E	700	-	500	181
100-1000-5242	Cell Phone	E	550	-	500	182
100-1000-5310	Office Supplies	E	1,500	1,445	1,500	183
100-1000-5317	Uniforms	E	1,000	-	1,000	184
100-1000-5330	Fuel	E	3,500	-	4,000	185
100-1000-5413	City Hall Renovations	E	-	-	-	186
100-1000-5422	Office Equip/Tech	E	-	-	4,500	187
100-1000-5715	Building Inspector	E	40,000	45,100	45,100	188
100-1000-5735	P&Z Committee Pay	E	1,320	667	3,000	189
100-1000-5750	Effingham Day At Capito	E	1,344	4,794	5,000	190
Total Other General Government			232,314	234,475	245,849	191
						192
City Council						193
100-1100-5111	Salaries	E	19,200	19,201	19,200	194
100-1100-5122	Payroll Taxes	E	1,500	1,419	1,450	195
100-1100-5124	Retirement	E	-	-	900	196
100-1100-5231	General Insurance	E	10,872	10,872	3,994	197
100-1100-5237	Training & Travel	E	15,000	12,235	15,000	198
100-1100-5318	Miscellaneous Expense	E	240	1,575	250	199
Total City Council			46,812	45,302	40,794	200
						201
General Administration						202
100-1500-1710	Bank Charges	E	459	454	450	203
100-1500-5003	Employee Insurance	E	24,300	14,490	29,400	204
100-1500-5111	Salaries	E	187,000	88,721	187,000	205
100-1500-5122	Payroll Taxes	E	15,306	4,857	15,000	206
100-1500-5124	Retirement	E	2,605	5,404	4,500	207
100-1500-5127	Workers Comp	E	1,242	1,242	1,300	208
100-1500-5131	General Insurance	E	3,170	3,170	5,083	209
100-1500-5212	Audit	E	7,500	14,000	7,000	210
100-1500-5214	Legal Services	E	50,000	49,640	50,000	211
100-1500-5215	Engineering	E	20,429	16,580	17,000	212
100-1500-5216	Professional Services	E	75,000	66,589	60,000	213
100-1500-5222	Repairs & Maintenance	E	11,750	8,171	8,200	214
100-1500-5233	Ads	E	2,000	4,395	4,400	215
100-1500-5235	Travel & Training	E	4,036	3,083	4,000	216
100-1500-5236	Dues	E	6,239	7,515	10,000	217
100-1500-5240	Postage	E	3,134	2,676	3,100	218
100-1500-5242	Telephone	E	11,120	12,960	13,000	219
100-1500-5250	Utilities	E	14,590	7,737	8,900	220
100-1500-5310	Office Expense/Supplies	E	22,587	29,494	29,000	221
100-1500-5365	Special Events	E	6,567	-	-	222
100-1500-5426	Alarm System	E	600	600	600	223
100-1500-5429	Accounting Software	E	10,000	9,925	10,500	224
Total General Administration			479,634	351,703	468,433	225
						226
Public safety - Police						227
100-3200-5105	Salaries	E	526,330	329,762	416,500	228
100-3200-5111	Boe Reimb- Sro	E	-	-	-	229
100-3200-5112	Payroll- School Resource Officer	E	-	-	-	230
100-3200-5113	Overtime	E	15,000	11,362	15,000	231

City of Guyton
Proposed Budget - General Fund
For the Year Ended June 30, 2026

			Budgeted 2025	Projected 2025	Proposed 2026	
100-3200-5121	Payroll Taxes	E	41,412	20,019	33,300	232
100-3200-5124	Retirement	E	8,000	17,653	17,700	233
100-3200-5127	Workers Comp	E	37,049	20,668	24,000	234
100-3200-5131	Pd Insurance	E	22,770	22,770	34,058	235
100-3200-5133	Employee Insurance	E	90,720	57,792	68,500	236
100-3200-5212	Pd Computer Sftwr Svc (	E	-	-	-	237
100-3200-5214	Legal Fees	E	-	21,833	21,800	238
100-3200-5222	Maintenance	E	5,000	12,279	7,500	239
100-3200-5232	Postage	E	200	184	500	240
100-3200-5237	Training & Travel	E	4,000	1,933	7,500	241
100-3200-5245	Judge	E	3,600	2,667	4,000	242
100-3200-5255	Utilities	E	14,000	16,212	18,400	243
100-3200-5260	Pd - Public Defender	E	12,000	5,400	12,000	244
100-3200-5265	Enforcement Expense	E	-	-	-	245
100-3200-5270	Pest Control	E	800	-	-	246
100-3200-5310	Office Supplies	E	4,000	32,122	6,500	247
100-3200-5315	Bank Charges	E	-	331	-	248
100-3200-5317	Uniforms	E	8,000	19,369	12,500	249
100-3200-5322	Justiceone Software	E	11,700	9,000	13,500	250
100-3200-5239	Pd Exterminating Servc	E	-	580	600	251
100-3200-5330	Gas	E	45,000	26,936	40,000	252
100-3200-5335	Ps Safety & Marketing	E	4,000	4,452	6,000	253
100-3200-5360	Tech Fund	E	16,455	34,456	16,500	254
100-3200-5370	Ammunition	E	1,500	1,260	1,500	255
100-3200-5424	Vehicle Maintenance	E	15,000	39,808	25,000	256
100-3200-5425	Pd-Eqpmt Mntc/Rpr - Ofc	E	7,000	24,452	7,000	257
100-3200-5426	Weapons	E	-	-	-	258
100-3200-5431	Pd - Gsccca	E	18,000	21,405	22,000	259
100-3200-5432	Pd - Eff Cnty Victim Witn	E	3,000	3,239	3,300	260
100-3200-5440	Alarm System	E	600	600	600	261
100-3200-5733	Sheriff'S Office	E	5,500	6,480	7,000	262
Total Public safety - Police			920,636	765,024	842,758	263
						264
Public works - Streets						265
100-4200-5110	Wages	E	-	-	116,100	266
100-4200-5121	Ee Insurance	E	-	-	24,500	267
100-4200-5123	Payroll Taxes	E	-	-	9,300	268
100-4200-5127	W/C Ins	E	-	-	8,000	269
100-4200-5216	Professional Services	E	144,000	127,698	48,000	270
100-4200-5221	Equipment Repairs	E	11,700	14,880	10,000	271
100-4200-5223	Repairs And Maintenanc	E	-	600	-	272
100-4200-5228	Vehicle Maintenance	E	4,000	26,374	8,000	273
100-4200-5231	General Insurance	E	-	1,979	1,979	274
100-4200-5238	County Contract - Inmate Supervisor	E	66,000	43,650	69,000	275
100-4200-5260	Utilities - Street Lights	E	106,488	72,389	83,300	276
100-4200-5310	Supplies	E	32,000	28,332	12,000	277
100-4200-5422	Capital Outlays - Street	E	47,000	-	108,000	278
100-4200-5423	Gas	E	11,000	11,813	11,000	279
Total Public works - Streets			422,188	327,715	509,179	280
						281
Public works - Sanitation						282
100-4500-5214	Legal Services	E	-	1,498	1,500	283
100-4500-5221	Garbage Fee/Sanitation	E	267,000	280,623	226,000	284
Total Public works - Sanitation			267,000	282,121	227,500	285
						286
Recreation, Historical Commission and Leisure services						287
100-6100-5223	Repairs & Maintenance	E	-	-	-	288
100-6100-5300	Supplies	E	-	-	-	289

City of Guyton
Proposed Budget - General Fund
For the Year Ended June 30, 2026

			Budgeted 2025	Projected 2025	Proposed 2026	
100-6100-5305	Special Events - General	E	-	-	-	290
100-6100-5310	Leisure Services	E	-	60	-	291
100-6100-5320	Community Events-General	E	1,500	1,968	-	292
100-6100-5370	Recreation - Ball Park F	E	-	-	-	293
100-6100-5395	Events, Special/City-Ls	E	3,500	3,302	10,000	294
100-6100-5397	Events, Special/City-Hp	E	1,500	3,096	5,000	295
Total Recreation, Historical Commission and Leisure services			6,500	8,426	15,000	296
						297
Housing and development - Economic development						298
100-7500-5210	Contracted Services-Economic Developmer	E	-	-	-	299
100-7500-5214	Legal Services	E	-	2,336	2,300	300
100-7500-5215	Dda- Grants	E	10,000	-	50,000	301
100-7500-5217	Dda- Training	E	10,000	473	-	302
100-7500-5221	Dda- Professional Fees	E	5,000	-	-	303
Total Housing and development - Economic development			25,000	2,809	52,300	304
						305
						306
						307
TOTAL GENERAL EXPENSE			2,400,084	2,017,575	2,401,813	308
						309
TOTAL GENERAL REVENUE			2,400,084	2,318,180	2,404,390	310
						311
SURPLUS(DEFICIT)			-	300,605	2,577	312

City of Guyton
Proposed Budget - Water Fund
For the Year Ended June 30, 2026

			Budgeted 2025	Projected 2025	Proposed 2026	
Intergovernmental						313
505-33-1110	Arpa	R	514,000	510,899	-	314
Total Intergovernmental			514,000	510,899	-	315
						316
Charges for services						317
505-34-4210	Water Revenue	R	648,100	783,611	783,600	318
505-34-4255	Sewage Revenue	R	549,000	653,513	653,500	319
505-34-609	Late Fees & Penalties	R	12,600	21,597	21,600	320
505-34-612	Admin Fee- Water & Sewer	R	12,800	3,320	3,300	321
Total Charges for services			1,222,500	1,462,041	1,462,000	322
						323
Investment earnings						324
505-36-1000	Interest Earned	R	-	2,805	2,800	325
Total Investment earnings			-	2,805	2,800	326
						327
Other revenues						328
505-37-9111	Meter Fees, New Constr	R	50,000	18,200	18,200	329
505-37-9112	Admin. Fee, Water Tap	R	7,340	2,667	2,700	330
505-37-9113	Miscellaneous Income	R	-	376	400	331
Total Other revenues			57,340	21,243	21,300	332
						333
Miscellaneous						334
505-38-9100	Return Check Fees	R	-	432	400	335
505-38-9102	Water Service Charge	R	9,000	11,900	11,900	336
505-38-9103	Sewage Service Charge	R	22,700	9,800	9,800	337
Total Miscellaneous			31,700	22,132	22,100	338
						339
Other financing sources						340
505-39-700	Transfer In From Construction	R	4,358	-	-	341
505-39-1320	Cut In/Tap/Impact	R	608,400	191,600	191,600	342
505-39-1400	Transfer From Debt Service	R	550,850	570,675	615,475	343
505-39-1505	Transfer From Splst	R	71,000	26,507	27,000	344
Total Other financing sources			1,234,608	788,782	834,075	345
						346
Wages						347
505-5100-0052	Salaries	E	66,586	69,320	89,000	348
505-5100-0053	Overtime	E	73	84	1,000	349
Total Wages			66,659	69,404	90,000	350
						351
Payroll tax						352
505-5122-0052	Payroll Taxes	E	5,094	1,515	7,100	353
Total Payroll tax			5,094	1,515	7,100	354
						355
Employee benefits						356
505-5317-0010	Retirement	E	650	3,510	3,500	357
Total Employee benefits			650	3,510	3,500	358
						359
Legal and professional						360
505-5210-0010	Audit	E	7,500	14,000	7,000	361
505-5210-0012	Legal Services	E	33,917	9,565	34,000	362
505-5210-0014	Professional Fees	E	329,008	239,834	250,000	363
505-5210-0016	Engineering	E	2,298	750	2,000	364
505-5210-0018	Mapping	E	31,329	29,796	32,000	365
505-5317-0060	Computer Software & Maintena	E	10,000	19,633	10,500	366

City of Guyton
Proposed Budget - Water Fund
For the Year Ended June 30, 2026

			Budgeted 2025	Projected 2025	Proposed 2026	
505-5210-4414	Professional Fees	E	115,040	145,133	145,000	367
Total Legal and professional			529,092	458,711	480,500	368
						369
						370
Insurance						371
505-5231-0001	Employee Insurance	E	14,741	9,727	19,600	372
505-5231-0005	Workers Comp	E	317	317	600	373
505-5231-0010	General Insurance	E	11,092	11,092	13,183	374
505-5231-4410	General Insurance	E	11,092	11,092	13,183	375
Total Insurance			37,242	32,228	46,566	376
						377
Utilities						378
505-5240-0040	Utilities	E	76,661	116,687	134,000	379
505-5240-4440	Utilities	E	-	-	-	380
Total Utilities			76,661	116,687	134,000	381
						382
Supplies						383
505-5310-0001	Supplies	E	30,000	24,399	30,000	384
505-5310-4400	SUPPLIES	E	10,000	7,245	10,000	385
Total Supplies			40,000	31,644	40,000	386
						387
Postage						388
505-5312-0010	Postage	E	12,000	17,750	18,700	389
Total Postage			12,000	17,750	18,700	390
						391
Chemicals						392
505-5315-0001	Chemicals	E	12,000	6,567	12,000	393
Total Chemicals			12,000	6,567	12,000	394
						395
Other						396
505-5317-0015	Office Supplies	E	-	(39)	-	397
505-5317-0020	Bank Charges	E	19,300	19,179	19,500	398
505-5317-0035	Dues	E	2,227	2,192	2,300	399
505-5317-0040	Drinking Water Fees To Ep	E	8,500	-	8,500	400
505-5317-9993	Springfield Payment	E	-	456	-	401
505-5317-0050	Gas	E	12,242	8,484	8,500	402
Total Other			42,269	30,272	38,800	403
						404
Repairs and Maintenance						405
505-5310-0005	Sewer Repairs/Maintenance	E	70,000	61,935	70,000	406
505-5400-005	Flo-Test Water Wells	E	-	4,800	4,800	407
505-5400-0055	Capital Outlay, Cptl Imp	E	-	18,285	-	408
505-5400-0060	Equipment	E	8,000	2,005	2,000	409
505-5400-0065	Meters	E	65,000	36,920	-	410
505-5400-0001	Water Repairs/Maintenance	E	28,000	56,485	38,000	411
505-5400-0002	Water & Sewer Vehicle Expenses	E	15,000	-	-	412
505-5400-0070	Water Tanks, Capital Ou	E	-	27,277	-	413
505-5400-4405	Maintenance	E	65,000	14,487	40,000	414
505-5400-4455	Wwtp-Plant Misc.	E	514,000	1,075,366	-	415
505-5400-4460	Sewer Capitol Outlay	E	-	271,687	-	416
Total Repairs and Maintenance			765,000	1,569,247	154,800	417
						418
Depreciation						419
505-5610-0001	Depreciation Exp.	E	345,000	365,000	365,000	420

City of Guyton
Proposed Budget - Water Fund
For the Year Ended June 30, 2026

			Budgeted 2025	Projected 2025	Proposed 2026	
Total Depreciation			345,000	365,000	365,000	421
						422
Interest						423
505-8000-5820 Interest Expense	E		550,850	320,850	315,675	424
Total Interest			550,850	320,850	315,675	425
Other financing uses - Interfund transfers						426
505-9000-1000 Transfer To/From G/F	E		96,032	-	10,000	427
505-9000-1070 Debt Service	E		480,000	871,246	615,675	428
Total Other financing uses - Interfund transfers			576,032	871,246	625,675	429
						430
						431
TOTAL W/S EXPENSE			3,058,549	3,894,631	2,332,316	432
						433
TOTAL W/S REVENUE			3,060,148	2,297,003	2,342,275	434
						435
SURPLUS(DEFICIT)			1,599	(1,597,628)	9,959	436

City of Guyton
Proposed Budget - TSPLOST, Debt Service Trust, and SPLOST Funds
For the Year Ended June 30, 2026

			Budgeted 2025	Projected 2025	Proposed 2026	
TSPLOST Fund						437
Taxes						438
235-31-3500	Tsplost Revenue	R	2,118,000	-	-	439
Total Taxes			2,118,000	-	-	440
						441
Investment earnings						442
235-36-1000	Interest Revenue	R	-	18,058	18,000	443
Total Investment earnings			-	18,058	18,000	444
						445
Public Works - Streets						446
235-4200-1710	Bank Charges	E	256	44	-	447
235-4200-5400	Capital Outlays - Streets	E	500,000	-	1,800,000	448
Total Public works - streets			500,256	44	1,800,000	449
						450
TOTAL TSPLOST EXPENSE			500,256	44	1,800,000	451
						452
TOTAL TSPLOST REVENUE			2,118,000	-	-	453
						454
EXCESS (DEFICIT) OF REVENUES OVER (TO) EXPENDITURES			1,617,744	(44)	(1,800,000)	455
						456
CDBG Fund						457
Interest income						458
340-33-300	CDBG Revenue	R	-	31,512	500,000	459
Total Investment income			-	31,512	500,000	460
						461
Water & Sewer (Transfers to)						462
340-4000-400	Project Expend.	E	-	31,512	500,000	463
Total Transfers to water & sewer			-	31,512	500,000	464
						465
TOTAL CONSTRUCTION TRUST EXPENSE			-	31,512	500,000	466
						467
TOTAL CONSTRUCTION TRUST REVENUE			-	31,512	500,000	468
						469
EXCESS (DEFICIT) OF REVENUES OVER (TO) EXPENDITURES			-	-	-	470
						471
Debt Service Trust Fund (DST)						472
Other revenues						473
400-36-1000	Interest Income	R	-	19,927	19,900	474
Total Other revenues			-	19,927	19,900	475
						476
Interfund transfers						477
400-39-1000	Transfer from W/S Fund	R	480,000	871,246	615,675	478
Total Interfund transfers			480,000	871,246	615,675	479
						480
Other financing uses						481
400-9000-6112	Transfer to W/S Fund (Debt Svc Pmts)	E	550,850	570,675	615,475	482
Total Other financing uses			550,850	570,675	615,475	483
						484
TOTAL DST EXPENSE			550,850	570,675	615,475	485
						486
TOTAL DST REVENUE			480,000	891,173	635,575	487
						488
						489
						490

City of Guyton
Proposed Budget - TSPLOST, Debt Service Trust, and SPLOST Funds
For the Year Ended June 30, 2026

EXCESS (DEFICIT) OF REVENUES OVER (TO) EXPENDITURES			<u>(70,850)</u>	<u>320,498</u>	<u>20,100</u>	491
						492
SPLOST Fund						493
Intergovernmental						494
430-33-7100	Splost	R	554,200	588,038	588,000	495
Total Intergovernmental			554,200	588,038	588,000	496
						497
Investment earnings						498
430-36-1000	Splost	R	-	2,918	2,900	499
Total Investment earnings			-	2,918	2,900	500
						501
General government - Administration						502
430-1500-230	Technology	E	-	39	-	503
Total General government - Administration			-	39	-	504
						505
Public safety - Police						506
430-3200-5425	Police Equipment	E	50,000	32,832	-	507
Total Public safety - Police			50,000	32,832	-	508
						509
Public works - Streets						510
430-4200-5414	Streets - Infrastructure	E	14,100	14,655	-	511
Total Public works - Streets			14,100	14,655	-	512
						513
Recreation						514
430-6100-5424	Recreation Equipment	E	130,000	139,423	-	515
Total Recreation			130,000	139,423	-	516
						517
Water & Sewer (Transfers to)						518
430-9000-5430	Transfer To Water Sewer F	E	-	26,507	27,000	519
Total Transfers to water & sewer			-	26,507	27,000	520
						521
TOTAL SPLOST EXPENSE			194,100	213,456	27,000	522
						523
						524
TOTAL SPLOST REVENUE			554,200	588,038	588,000	525
						526
EXCESS (DEFICIT) OF REVENUES OVER (TO) EXPENDITURES			<u>360,100</u>	<u>374,582</u>	<u>561,000</u>	527
						528
						529
Construction Trust Fund						530
Interest income						531
700-36-3616	Interest income	R	-	8,837	7,800	532
Total Investment income			-	8,837	7,800	533
						534
Water & Sewer (Transfers to)						535
700-9000-1040	Transfer To Water	E	4,358	-	-	536
Total Transfers to water & sewer			4,358	-	-	537
						538
TOTAL CONSTRUCTION TRUST EXPENSE			4,358	-	-	539
						540
TOTAL CONSTRUCTION TRUST REVENUE			-	8,837	7,800	541
						542
EXCESS (DEFICIT) OF REVENUES OVER (TO) EXPENDITURES			<u>(4,358)</u>	<u>8,837</u>	<u>7,800</u>	543

City of Guyton
Proposed Budget Summary
For the Year Ended June 30, 2026

General Fund

Revenues and other Financing Sources

Taxes	\$ 1,628,690	1
Licenses & permits	88,400	2
Intergovernmental	108,000	3
Charges for services	305,750	4
Fines & forfeitures	220,850	5
Miscellaneous	42,700	6
Other financing sources (interfund transfers)	10,000	7
Total Revenues and other Financing Sources	<u>2,404,390</u>	8

9

Expenditures

Other General Government	245,849	11
City Council	40,794	12
General Administration	468,433	13
Public safety - Police	842,758	14
Public works - Streets	509,179	15
Public works - Sanitation	227,500	16
Recreation - Historical Commission and Leisure services	15,000	17
Housing and development - Economic development	52,300	18
Total Expenditures	<u>2,401,813</u>	19

20

Excess of revenues over expenditures

\$ 2,577 21

City of Guyton
Proposed Budget Summary
For the Year Ended June 30, 2026

		22
Water and Sewer Fund		23
		24
Revenues and other Financing Sources		25
Charges for services	\$ 1,462,000	26
Investment earnings	2,800	27
Other revenues	21,300	28
Miscellaneous	22,100	29
Other financing sources	834,075	30
Total Revenues and other Financing Sources	<u>2,342,275</u>	31
		32
Expenditures		33
Wages	90,000	34
Payroll tax	7,100	35
Employee benefits	3,500	36
Legal and professional	480,500	37
Insurance	46,566	38
Utilities	134,000	39
Supplies	40,000	40
Postage	18,700	41
Chemicals	12,000	42
Other	38,800	43
Repairs and Maintenance	154,800	44
Depreciation	365,000	45
Interest	315,675	46
Other financing uses (interfund transfers)	625,675	47
Total Expenditures	<u>2,332,316</u>	48
		49
<i>Excess of revenues over expenditures</i>	\$ <u><u>9,959</u></u>	50
		51
		52

City of Guyton
Proposed Budget Summary
For the Year Ended June 30, 2026

			53
	TSPLOST		54
			55
Revenues			56
Taxes	\$ -		57
Investment earnings	18,000		58
Total Revenues	<u>18,000</u>		59
			60
			61
Expenditures - Public Works - Streets and Lanes	<u>1,800,000</u>		62
			63
<i>Excess of revenues over expenditures</i>	<u>\$ (1,782,000)</u>		64
			65
	CDBG Fund		66
			67
Revenues - Intergovernmental	\$ 500,000		68
			69
Other Financing Uses - Transfer to Water and Sewer Fund	<u>500,000</u>		70
			71
			72
<i>Use of prior year reserves</i>	<u>\$ -</u>		73
			74
			75
	Debt Service Trust Fund		76
			77
Revenues and other Financing Sources			78
Investment earnings	19,900		79
Other financing sources (interfund transfers)	615,675		80
Total Revenues and other Financing Sources	<u>\$ 635,575</u>		81
			82
Other Financing Uses - Transfer to Water and Sewer Fund	<u>615,475</u>		83
			84
			85
<i>Use of prior year reserves</i>	<u>\$ 20,100</u>		86
			87
			88
	SPLOST Fund		89
			90
Revenues			91
Intergovernmental	\$ 588,000		92
Investment earnings	2,900		93
	<u>590,900</u>		94
			95
Expenditures			96
General government - Administration	-		97
Public safety - Police	-		98
Public works - Streets	-		99
Recreation	-		100
Other financing uses (interfund transfers)	27,000		101
Total Expenditures	<u>27,000</u>		102
			103
<i>Excess of revenues over expenditures</i>	<u>\$ 563,900</u>		104

City of Guyton
Proposed Budget Summary
For the Year Ended June 30, 2026

		105
		106
	Construction Trust Fund	107
		108
Revenues - Investment income	\$ 7,800	109
		110
Expenditures		111
Water & Sewer (Transfers to)	\$ -	112
Total Expenditures	\$ -	113
		114
Use of prior year reserves	\$ 7,800	115

City of Guyton
Proposed Budget - General Fund
For the Year Ended June 30, 2026

			Budgeted 2025	Projected 2025	Proposed 2026	
Taxes						
100-31-1310	Motor Vehicle Tax	R	3,700	90	100	116
100-31-1312	Title A. V. Tax - Lost	R	98,500	166,876	167,000	117
100-31-1315	Ad Valorem/Property Ta	R	220,000	220,000	220,000	118
100-31-1600	Real Estate Transfer Ta	R	24,800	9,596	9,600	119
100-31-1700	Franchise Tax	R	147,200	182,397	182,400	120
100-31-3100	Local Option Sales Tax	R	694,741	718,108	718,000	121
100-31-3101	Special Local Option Excise Tax	R	12,300	-	-	122
100-31-4016	Lost Excise Tax	R	11,500	26,517	27,000	123
100-31-4200	Beer And Wine Tax	R	49,100	58,590	58,590	124
100-31-6200	Insurance Premium Tax (	R	210,000	220,010	220,000	125
100-31-8000	Intangible Taxes	R	59,200	25,624	26,000	126
Total Taxes			1,531,041	1,627,808	1,628,690	127
Licenses & permits						
100-32-1000	Business License Fee	R	15,400	17,000	17,000	128
100-32-1100	Alcohol Beverage License	R	7,800	16,667	16,700	129
100-32-2210	Zoning Fees	R	700	1,333	1,300	130
100-32-3100	Building Permits	R	158,000	53,387	53,400	131
Total Licenses & permits			181,900	88,387	88,400	132
Intergovernmental						
100-33-1000	GRANT REVENUES - GF - GA	R	11,500	-	-	133
100-33-4310	Lmig	R	47,000	48,451	108,000	134
Total Intergovernmental			58,500	48,451	108,000	135
Charges for services						
100-34-1010	Iga - Effingham County - Sro	R	55,486	-	56,750	136
100-34-1910	Election Qualifying Fee	R	-	-	-	137
100-34-4190	Garbage Collection Fee	R	270,000	284,985	249,000	138
Total Charges for services			325,486	284,985	305,750	139
Fines & forfeitures						
100-35-1170	Pd Fees And Fines Accou	R	101,284	139,426	144,000	140
100-35-1172	Pd Technology Fund	R	3,216	323	300	141
100-35-1174	Pd Fees And Fines Accou	R	-	360	350	142
100-35-9991	Cameras	R	80,300	76,195	76,200	143
Total Fines & forfeitures			184,800	216,304	220,850	144
Miscellaneous						
100-38-1000	Rent Income	R	11,400	35,441	26,000	145
100-38-3200	Donations - Pd	R	-	-	-	146
100-38-3740	Ls - Donations	R	725	967	900	147
100-38-9020	Miscellaneous Revenuc	R	2,200	5,517	5,500	148
100-38-9070	Rummage Sale Spaces	R	8,000	10,320	10,300	149
Total Miscellaneous			22,325	52,245	42,700	150
Other financing sources						
100-39-2100	Sale Of Assets	R	-	-	-	151
100-39-0505	Transfer from Water & Sewer		96,032	-	10,000	152
Total Other financing sources			96,032	-	10,000	153
Other General Government						
100-1000-5003	Ee Insurance	E	-	-	-	154
100-1000-5111	Salaries-Facilities	E	91,937	106,215	107,000	155
100-1000-5121	Insurance - Group	E	8,100	10,022	23,000	156
100-1000-5122	Taxes - Payroll & Unemp	E	7,033	4,674	8,560	157
100-1000-5124	Gma Retirement Fund	E	874	5,354	5,400	158

City of Guyton
Proposed Budget - General Fund
For the Year Ended June 30, 2026

			Budgeted 2025	Projected 2025	Proposed 2026	
100-1000-5127	Workers Comp	E	317	317	325	174
100-1000-5214	Legal Services	E	-	360	350	175
100-1000-5216	Professional Services	E	10,341	1,527	1,500	176
100-1000-5222	City Prty-Maintenance/	E	24,113	14,804	2,800	177
100-1000-5228	Vehicle Maintenance	E	4,000	6,484	4,000	178
100-1000-5231	General Insurance	E	31,685	31,685	23,814	179
100-1000-5237	Training & Travel	E	4,000	1,027	4,000	180
100-1000-5240	Postage	E	700	-	500	181
100-1000-5242	Cell Phone	E	550	-	500	182
100-1000-5310	Office Supplies	E	1,500	1,445	1,500	183
100-1000-5317	Uniforms	E	1,000	-	1,000	184
100-1000-5330	Fuel	E	3,500	-	4,000	185
100-1000-5413	City Hall Renovations	E	-	-	-	186
100-1000-5422	Office Equip/Tech	E	-	-	4,500	187
100-1000-5715	Building Inspector	E	40,000	45,100	45,100	188
100-1000-5735	P&Z Committee Pay	E	1,320	667	3,000	189
100-1000-5750	Effingham Day At Capito	E	1,344	4,794	5,000	190
Total Other General Government			232,314	234,475	245,849	191
						192
City Council						193
100-1100-5111	Salaries	E	19,200	19,201	19,200	194
100-1100-5122	Payroll Taxes	E	1,500	1,419	1,450	195
100-1100-5124	Retirement	E	-	-	900	196
100-1100-5231	General Insurance	E	10,872	10,872	3,994	197
100-1100-5237	Training & Travel	E	15,000	12,235	15,000	198
100-1100-5318	Miscellaneous Expense	E	240	1,575	250	199
Total City Council			46,812	45,302	40,794	200
						201
General Administration						202
100-1500-1710	Bank Charges	E	459	454	450	203
100-1500-5003	Employee Insurance	E	24,300	14,490	29,400	204
100-1500-5111	Salaries	E	187,000	88,721	187,000	205
100-1500-5122	Payroll Taxes	E	15,306	4,857	15,000	206
100-1500-5124	Retirement	E	2,605	5,404	4,500	207
100-1500-5127	Workers Comp	E	1,242	1,242	1,300	208
100-1500-5131	General Insurance	E	3,170	3,170	5,083	209
100-1500-5212	Audit	E	7,500	14,000	7,000	210
100-1500-5214	Legal Services	E	50,000	49,640	50,000	211
100-1500-5215	Engineering	E	20,429	16,580	17,000	212
100-1500-5216	Professional Services	E	75,000	66,589	60,000	213
100-1500-5222	Repairs & Maintenance	E	11,750	8,171	8,200	214
100-1500-5233	Ads	E	2,000	4,395	4,400	215
100-1500-5235	Travel & Training	E	4,036	3,083	4,000	216
100-1500-5236	Dues	E	6,239	7,515	10,000	217
100-1500-5240	Postage	E	3,134	2,676	3,100	218
100-1500-5242	Telephone	E	11,120	12,960	13,000	219
100-1500-5250	Utilities	E	14,590	7,737	8,900	220
100-1500-5310	Office Expense/Supplies	E	22,587	29,494	29,000	221
100-1500-5365	Special Events	E	6,567	-	-	222
100-1500-5426	Alarm System	E	600	600	600	223
100-1500-5429	Accounting Software	E	10,000	9,925	10,500	224
Total General Administration			479,634	351,703	468,433	225
						226
Public safety - Police						227
100-3200-5105	Salaries	E	526,330	329,762	416,500	228
100-3200-5111	Boe Reimb- Sro	E	-	-	-	229
100-3200-5112	Payroll- School Resource Officer	E	-	-	-	230
100-3200-5113	Overtime	E	15,000	11,362	15,000	231

City of Guyton
Proposed Budget - General Fund
For the Year Ended June 30, 2026

			Budgeted 2025	Projected 2025	Proposed 2026	
100-3200-5121	Payroll Taxes	E	41,412	20,019	33,300	232
100-3200-5124	Retirement	E	8,000	17,653	17,700	233
100-3200-5127	Workers Comp	E	37,049	20,668	24,000	234
100-3200-5131	Pd Insurance	E	22,770	22,770	34,058	235
100-3200-5133	Employee Insurance	E	90,720	57,792	68,500	236
100-3200-5212	Pd Computer Sftwr Svc (	E	-	-	-	237
100-3200-5214	Legal Fees	E	-	21,833	21,800	238
100-3200-5222	Maintenance	E	5,000	12,279	7,500	239
100-3200-5232	Postage	E	200	184	500	240
100-3200-5237	Training & Travel	E	4,000	1,933	7,500	241
100-3200-5245	Judge	E	3,600	2,667	4,000	242
100-3200-5255	Utilities	E	14,000	16,212	18,400	243
100-3200-5260	Pd - Public Defender	E	12,000	5,400	12,000	244
100-3200-5265	Enforcement Expense	E	-	-	-	245
100-3200-5270	Pest Control	E	800	-	-	246
100-3200-5310	Office Supplies	E	4,000	32,122	6,500	247
100-3200-5315	Bank Charges	E	-	331	-	248
100-3200-5317	Uniforms	E	8,000	19,369	12,500	249
100-3200-5322	Justiceone Software	E	11,700	9,000	13,500	250
100-3200-5239	Pd Exterminating Servic	E	-	580	600	251
100-3200-5330	Gas	E	45,000	26,936	40,000	252
100-3200-5335	Ps Safety & Marketing	E	4,000	4,452	6,000	253
100-3200-5360	Tech Fund	E	16,455	34,456	16,500	254
100-3200-5370	Ammunition	E	1,500	1,260	1,500	255
100-3200-5424	Vehicle Maintenance	E	15,000	39,808	25,000	256
100-3200-5425	Pd-Eqpmnt Mntc/Rpr - Ofc	E	7,000	24,452	7,000	257
100-3200-5426	Weapons	E	-	-	-	258
100-3200-5431	Pd - Gsccca	E	18,000	21,405	22,000	259
100-3200-5432	Pd - Eff Cnty Victim Witn	E	3,000	3,239	3,300	260
100-3200-5440	Alarm System	E	600	600	600	261
100-3200-5733	Sheriff'S Office	E	5,500	6,480	7,000	262
Total Public safety - Police			920,636	765,024	842,758	263
						264
Public works - Streets						265
100-4200-5110	Wages	E	-	-	116,100	266
100-4200-5121	Ee Insurance	E	-	-	24,500	267
100-4200-5123	Payroll Taxes	E	-	-	9,300	268
100-4200-5127	W/C Ins	E	-	-	8,000	269
100-4200-5216	Professional Services	E	144,000	127,698	48,000	270
100-4200-5221	Equipment Repairs	E	11,700	14,880	10,000	271
100-4200-5223	Repairs And Maintenanc	E	-	600	-	272
100-4200-5228	Vehicle Maintenance	E	4,000	26,374	8,000	273
100-4200-5231	General Insurance	E	-	1,979	1,979	274
100-4200-5238	County Contract - Inmate Supervisor	E	66,000	43,650	69,000	275
100-4200-5260	Utilities - Street Lights	E	106,488	72,389	83,300	276
100-4200-5310	Supplies	E	32,000	28,332	12,000	277
100-4200-5422	Capital Outlays - Street	E	47,000	-	108,000	278
100-4200-5423	Gas	E	11,000	11,813	11,000	279
Total Public works - Streets			422,188	327,715	509,179	280
						281
Public works - Sanitation						282
100-4500-5214	Legal Services	E	-	1,498	1,500	283
100-4500-5221	Garbage Fee/Sanitation	E	267,000	280,623	226,000	284
Total Public works - Sanitation			267,000	282,121	227,500	285
						286
Recreation, Historical Commission and Leisure services						287
100-6100-5223	Repairs & Maintenance	E	-	-	-	288
100-6100-5300	Supplies	E	-	-	-	289

City of Guyton
Proposed Budget - General Fund
For the Year Ended June 30, 2026

			Budgeted 2025	Projected 2025	Proposed 2026	
100-6100-5305	Special Events - General	E	-	-	-	290
100-6100-5310	Leisure Services	E	-	60	-	291
100-6100-5320	Community Events-General	E	1,500	1,968	-	292
100-6100-5370	Recreation - Ball Park F	E	-	-	-	293
100-6100-5395	Events, Special/City-Ls	E	3,500	3,302	10,000	294
100-6100-5397	Events, Special/City-Hp	E	1,500	3,096	5,000	295
			6,500	8,426	15,000	296
Total Recreation, Historical Commission and Leisure services						297
						298
Housing and development - Economic development						299
100-7500-5210	Contracted Services-Economic Development	E	-	-	-	300
100-7500-5214	Legal Services	E	-	2,336	2,300	301
100-7500-5215	Dda- Grants	E	10,000	-	50,000	302
100-7500-5217	Dda- Training	E	10,000	473	-	303
100-7500-5221	Dda- Professional Fees	E	5,000	-	-	304
			25,000	2,809	52,300	305
Total Housing and development - Economic development						306
						307
TOTAL GENERAL EXPENSE			2,400,084	2,017,575	2,401,813	308
						309
TOTAL GENERAL REVENUE			2,400,084	2,318,180	2,404,390	310
						311
SURPLUS(DEFICIT)			-	300,605	2,577	312

City of Guyton
Proposed Budget - Water Fund
For the Year Ended June 30, 2026

			Budgeted 2025	Projected 2025	Proposed 2026	
Intergovernmental						313
505-33-1110	Arpa	R	514,000	510,899	-	314
Total Intergovernmental			514,000	510,899	-	315
						316
Charges for services						317
505-34-4210	Water Revenue	R	648,100	783,611	783,600	318
505-34-4255	Sewage Revenue	R	549,000	653,513	653,500	319
505-34-609	Late Fees & Penalties	R	12,600	21,597	21,600	320
505-34-612	Admin Fee- Water & Sewer	R	12,800	3,320	3,300	321
Total Charges for services			1,222,500	1,462,041	1,462,000	322
						323
Investment earnings						324
505-36-1000	Interest Earned	R	-	2,805	2,800	325
Total Investment earnings			-	2,805	2,800	326
						327
Other revenues						328
505-37-9111	Meter Fees, New Constr	R	50,000	18,200	18,200	329
505-37-9112	Admin. Fee, Water Tap	R	7,340	2,667	2,700	330
505-37-9113	Miscellaneous Income	R	-	376	400	331
Total Other revenues			57,340	21,243	21,300	332
						333
Miscellaneous						334
505-38-9100	Return Check Fees	R	-	432	400	335
505-38-9102	Water Service Charge	R	9,000	11,900	11,900	336
505-38-9103	Sewage Service Charge	R	22,700	9,800	9,800	337
Total Miscellaneous			31,700	22,132	22,100	338
						339
Other financing sources						340
505-39-700	Transfer In From Construction	R	4,358	-	-	341
505-39-1320	Cut In/Tap/Impact	R	608,400	191,600	191,600	342
505-39-1400	Transfer From Debt Service	R	550,850	570,675	615,475	343
505-39-1505	Transfer From Splost	R	71,000	26,507	27,000	344
Total Other financing sources			1,234,608	788,782	834,075	345
						346
Wages						347
505-5100-0052	Salaries	E	66,586	69,320	89,000	348
505-5100-0053	Overtime	E	73	84	1,000	349
Total Wages			66,659	69,404	90,000	350
						351
Payroll tax						352
505-5122-0052	Payroll Taxes	E	5,094	1,515	7,100	353
Total Payroll tax			5,094	1,515	7,100	354
						355
Employee benefits						356
505-5317-0010	Retirement	E	650	3,510	3,500	357
Total Employee benefits			650	3,510	3,500	358
						359
Legal and professional						360
505-5210-0010	Audit	E	7,500	14,000	7,000	361
505-5210-0012	Legal Services	E	33,917	9,565	34,000	362
505-5210-0014	Professional Fees	E	329,008	239,834	250,000	363
505-5210-0016	Engineering	E	2,298	750	2,000	364
505-5210-0018	Mapping	E	31,329	29,796	32,000	365
505-5317-0060	Computer Software & Maintena	E	10,000	19,633	10,500	366

City of Guyton
Proposed Budget - Water Fund
For the Year Ended June 30, 2026

			Budgeted 2025	Projected 2025	Proposed 2026	
505-5210-4414	Professional Fees	E	115,040	145,133	145,000	367
Total Legal and professional			529,092	458,711	480,500	368
						369
						370
Insurance						371
505-5231-0001	Employee Insurance	E	14,741	9,727	19,600	372
505-5231-0005	Workers Comp	E	317	317	600	373
505-5231-0010	General Insurance	E	11,092	11,092	13,183	374
505-5231-4410	General Insurance	E	11,092	11,092	13,183	375
Total Insurance			37,242	32,228	46,566	376
						377
Utilities						378
505-5240-0040	Utilities	E	76,661	116,687	134,000	379
505-5240-4440	Utilities	E	-	-	-	380
Total Utilities			76,661	116,687	134,000	381
						382
Supplies						383
505-5310-0001	Supplies	E	30,000	24,399	30,000	384
505-5310-4400	SUPPLIES	E	10,000	7,245	10,000	385
Total Supplies			40,000	31,644	40,000	386
						387
Postage						388
505-5312-0010	Postage	E	12,000	17,750	18,700	389
Total Postage			12,000	17,750	18,700	390
						391
Chemicals						392
505-5315-0001	Chemicals	E	12,000	6,567	12,000	393
Total Chemicals			12,000	6,567	12,000	394
						395
Other						396
505-5317-0015	Office Supplies	E	-	(39)	-	397
505-5317-0020	Bank Charges	E	19,300	19,179	19,500	398
505-5317-0035	Dues	E	2,227	2,192	2,300	399
505-5317-0040	Drinking Water Fees To Ep	E	8,500	-	8,500	400
505-5317-9993	Springfield Payment	E	-	456	-	401
505-5317-0050	Gas	E	12,242	8,484	8,500	402
Total Other			42,269	30,272	38,800	403
						404
Repairs and Maintenance						405
505-5310-0005	Sewer Repairs/Maintenance	E	70,000	61,935	70,000	406
505-5400-005	Flo-Test Water Wells	E	-	4,800	4,800	407
505-5400-0055	Capital Outlay, Cptl Imp	E	-	18,285	-	408
505-5400-0060	Equipment	E	8,000	2,005	2,000	409
505-5400-0065	Meters	E	65,000	36,920	-	410
505-5400-0001	Water Repairs/Maintenance	E	28,000	56,485	38,000	411
505-5400-0002	Water & Sewer Vehicle Expenses	E	15,000	-	-	412
505-5400-0070	Water Tanks, Capital Ou	E	-	27,277	-	413
505-5400-4405	Maintenance	E	65,000	14,487	40,000	414
505-5400-4455	Wwtp-Plant Misc.	E	514,000	1,075,366	-	415
505-5400-4460	Sewer Capitol Outlay	E	-	271,687	-	416
Total Repairs and Maintenance			765,000	1,569,247	154,800	417
						418
Depreciation						419
505-5610-0001	Depreciation Exp.	E	345,000	365,000	365,000	420

City of Guyton
Proposed Budget - Water Fund
For the Year Ended June 30, 2026

			Budgeted 2025	Projected 2025	Proposed 2026	
Total Depreciation			345,000	365,000	365,000	421
						422
Interest						423
505-8000-5820 Interest Expense	E		550,850	320,850	315,675	424
Total Interest			550,850	320,850	315,675	425
Other financing uses - Interfund transfers						426
505-9000-1000 Transfer To/From G/F	E		96,032	-	10,000	427
505-9000-1070 Debt Service	E		480,000	871,246	615,675	428
Total Other financing uses - Interfund transfers			576,032	871,246	625,675	429
						430
						431
TOTAL W/S EXPENSE			3,058,549	3,894,631	2,332,316	432
						433
TOTAL W/S REVENUE			3,060,148	2,297,003	2,342,275	434
						435
SURPLUS(DEFICIT)			1,599	(1,597,628)	9,959	436

City of Guyton
Proposed Budget - TSPLOST, Debt Service Trust, and SPLOST Funds
For the Year Ended June 30, 2026

			Budgeted 2025	Projected 2025	Proposed 2026	
TSPLOST Fund						437
Taxes						438
235-31-3500	Tsplost Revenue	R	2,118,000	-	-	439
Total Taxes			2,118,000	-	-	440
						441
Investment earnings						442
235-36-1000	Interest Revenue	R	-	18,058	18,000	443
Total Investment earnings			-	18,058	18,000	444
						445
Public Works - Streets						446
235-4200-1710	Bank Charges	E	256	44	-	447
235-4200-5400	Capital Outlays - Streets	E	500,000	-	1,800,000	448
Total Public works - streets			500,256	44	1,800,000	449
						450
TOTAL TSPLOST EXPENSE			500,256	44	1,800,000	451
						452
						453
TOTAL TSPLOST REVENUE			2,118,000	-	-	454
						455
EXCESS (DEFICIT) OF REVENUES OVER (TO) EXPENDITURES			1,617,744	(44)	(1,800,000)	456
						457
CDBG Fund						458
Interest income						459
340-33-300	CDBG Revenue	R	-	31,512	500,000	460
Total Investment income			-	31,512	500,000	461
						462
Water & Sewer (Transfers to)						463
340-4000-400	Project Expend.	E	-	31,512	500,000	464
Total Transfers to water & sewer			-	31,512	500,000	465
						466
TOTAL CONSTRUCTION TRUST EXPENSE			-	31,512	500,000	467
						468
TOTAL CONSTRUCTION TRUST REVENUE			-	31,512	500,000	469
						470
EXCESS (DEFICIT) OF REVENUES OVER (TO) EXPENDITURES			-	-	-	471
						472
Debt Service Trust Fund (DST)						473
Other revenues						474
400-36-1000	Interest Income	R	-	19,927	19,900	475
Total Other revenues			-	19,927	19,900	476
						477
Interfund transfers						478
400-39-1000	Transfer from W/S Fund	R	480,000	871,246	615,675	479
Total Interfund transfers			480,000	871,246	615,675	480
						481
Other financing uses						482
400-9000-6112	Transfer to W/S Fund (Debt Svc Pmts)	E	550,850	570,675	615,475	483
Total Other financing uses			550,850	570,675	615,475	484
						485
TOTAL DST EXPENSE			550,850	570,675	615,475	486
						487
						488
TOTAL DST REVENUE			480,000	891,173	635,575	489
						490

City of Guyton
Proposed Budget - TSPLOST, Debt Service Trust, and SPLOST Funds
For the Year Ended June 30, 2026

EXCESS (DEFICIT) OF REVENUES OVER (TO) EXPENDITURES			<u>(70,850)</u>	<u>320,498</u>	<u>20,100</u>	491
						492
SPLOST Fund						493
Intergovernmental						494
430-33-7100	Splost	R	554,200	588,038	588,000	495
Total Intergovernmental			554,200	588,038	588,000	496
						497
Investment earnings						498
430-36-1000	Splost	R	-	2,918	2,900	499
Total Investment earnings			-	2,918	2,900	500
						501
General government - Administration						502
430-1500-230	Technology	E	-	39	-	503
Total General government - Administration			-	39	-	504
						505
Public safety - Police						506
430-3200-5425	Police Equipment	E	50,000	32,832	-	507
Total Public safety - Police			50,000	32,832	-	508
						509
Public works - Streets						510
430-4200-5414	Streets - Infrastructure	E	14,100	14,655	-	511
Total Public works - Streets			14,100	14,655	-	512
						513
Recreation						514
430-6100-5424	Recreation Equipment	E	130,000	139,423	-	515
Total Recreation			130,000	139,423	-	516
						517
Water & Sewer (Transfers to)						518
430-9000-5430	Transfer To Water Sewer F	E	-	26,507	27,000	519
Total Transfers to water & sewer			-	26,507	27,000	520
						521
TOTAL SPLOST EXPENSE			194,100	213,456	27,000	522
						523
						524
TOTAL SPLOST REVENUE			554,200	588,038	588,000	525
						526
EXCESS (DEFICIT) OF REVENUES OVER (TO) EXPENDITURES			<u>360,100</u>	<u>374,582</u>	<u>561,000</u>	527
						528
						529
Construction Trust Fund						530
Interest income						531
700-36-3616	Interest income	R	-	8,837	7,800	532
Total Investment income			-	8,837	7,800	533
						534
Water & Sewer (Transfers to)						535
700-9000-1040	Transfer To Water	E	4,358	-	-	536
Total Transfers to water & sewer			4,358	-	-	537
						538
TOTAL CONSTRUCTION TRUST EXPENSE			4,358	-	-	539
						540
TOTAL CONSTRUCTION TRUST REVENUE			-	8,837	7,800	541
						542
EXCESS (DEFICIT) OF REVENUES OVER (TO) EXPENDITURES			<u>(4,358)</u>	<u>8,837</u>	<u>7,800</u>	543