

**CITY OF GUYTON  
STATE OF GEORGIA**

**ORDINANCE NUMBER 2024-03**

**AN ORDINANCE OF THE CITY OF GUYTON TO PROVIDE FOR THE CITY OF GUYTON BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2025; TO PROVIDE FOR SEVERABILITY; TO PROVIDE AN EFFECTIVE DATE; TO REPEAL ALL ORDINANCES AND RESOLUTIONS AND PARTS THEREOF IN CONFLICT HEREWITH; AND FOR OTHER PURPOSES.**

**WHEREAS**, the duly elected governing authority of the City of Guyton, Georgia is authorized by O.C.G.A. §36-35-3 to adopt ordinances and resolutions relating to its property, affairs, and local government; and

**WHEREAS**, Section 6.25 of the Charter of the City of Guyton provides that the City Manager of the City of Guyton shall each year submit to the City Council a proposed operating budget for the ensuing fiscal year; and

**WHEREAS**, Section 6.29 of the Charter of the City of Guyton provides that the City Manager of the City of Guyton shall each year submit to the City Council a proposed capital budget for the ensuing fiscal year; and

**WHEREAS**, the City Manager of the City of Guyton is hereby presenting to the City Council for adoption a proposed Budget for the fiscal year ending June 30, 2025, which is attached hereto as Exhibit A; and

**WHEREAS**, Section 6.26(b) of the Charter of the City of Guyton provides that "adoption of the budget shall take the form of an appropriations ordinance setting out the estimated revenues in detail by sources and making appropriations according to fund and by organizational unit, purpose, or activity ... "

**NOW, THEREFORE, IT IS HEREBY ORDAINED BY THE GOVERNING AUTHORITY OF THE CITY OF GUYTON, GEORGIA IN A REGULAR MEETING ASSEMBLED AND PURSUANT TO LAWFUL AUTHORITY THEREOF, AS FOLLOWS:**

**Section 1.** Adoption of Budget for the Fiscal Year Ending June 30, 2025. The City Council of the City of Guyton hereby adopts the Budget attached hereto as Exhibit A and incorporated by reference as if set forth verbatim herein.

**Section 2.** Severability. If any section, clause, sentence or phrase of this ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this ordinance.

**Section 3. Repealer.** All ordinances and resolutions and parts thereof in conflict with this ordinance are hereby repealed.

**Section 4. Effective Date.** This ordinance including the Budget attached hereto shall become effective upon the first day of the fiscal year ending June 30, 2025.

SO ORDAINED, this \_\_\_\_ of \_\_\_\_\_, 2024.

**CITY OF GUYTON**

\_\_\_\_\_  
Andy Harville, Mayor

Attest: \_\_\_\_\_

Fabian Mann, City Clerk

First Reading: \_\_\_\_\_; Adopted: \_\_\_\_\_

# **EXHIBIT A**

## **Proposed City of Guyton Budget for the Fiscal Year Ending June 30, 2025**

First Reading: \_\_\_\_\_; Adopted: \_\_\_\_\_

Exhibit "A"

General Fund

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**Revenues and other Financing Sources**

Taxes	\$ 1,531,041	1
Licenses & permits	181,900	2
Intergovernmental	58,500	3
Charges for services	325,486	4
Fines & forfeitures	184,800	5
Miscellaneous	22,325	6
Other financing sources (interfund transfers)	96,032	7
<b>Total Revenues and other Financing Sources</b>	<u>2,400,084</u>	8

**Expenditures**

Other General Government	232,314	11
City Council	46,812	12
General Administration	479,634	13
Public safety - Police	920,636	14
Public works - Streets	422,188	15
Public works - Sanitation	267,000	16
Recreation - Historical Commission and Leisure services	6,500	17
Housing and development - Economic development	25,000	18
<b>Total Expenditures</b>	<u>2,400,084</u>	19

*Use of prior year reserves*

		20
	\$ -	21

		22
	<b>Water and Sewer Fund</b>	23
		24
<b>Revenues and other Financing Sources</b>		25
Intergovernmental	\$ 514,000	26
Charges for services	1,222,500	27
Other revenues	57,340	28
Miscellaneous	31,700	29
Other financing sources	1,234,608	30
<b>Total Revenues and other Financing Sources</b>	<u>3,060,148</u>	31
		32
<b>Expenditures</b>		33
Wages	66,659	34
Payroll tax	5,094	35
Employee benefits	650	36
Legal and professional	529,092	37
Insurance	37,242	38
Utilities	76,661	39
Supplies	40,000	40
Postage	12,000	41
Chemicals	12,000	42
Other	42,269	43
Repairs and Maintenance	765,000	44
Depreciation	345,000	45
Interest	550,850	46
Other financing uses (interfund transfers)	576,032	47
<b>Total Expenditures</b>	<u>3,058,549</u>	48
		49
<i>Excess of revenues over expenditures</i>	\$ <u>1,599</u>	50
		51
		52

		53
	<b>TSPLOST</b>	54
		55
<b>Revenues - Taxes</b>	\$ 2,118,000	56
		57
<b>Expenditures - Public Works - Streets and Lanes</b>	<u>500,256</u>	58
		59
<i>Excess of revenues over expenditures</i>	<u>\$ 1,617,744</u>	60
		61
	<b>Debt Service Trust Fund</b>	62
		63
<b>Other Financing Sources - Transfer from Water and Sewer Fund</b>	\$ 480,000	64
		65
		66
<b>Other Financing Uses - Transfer to Water and Sewer Fund</b>		67
	<u>550,850</u>	68
		69
<i>Use of prior year reserves</i>	<u>\$ (70,850)</u>	70
		71
		72
	<b>SPLOST Fund</b>	73
		74
<b>Revenues - Intergovernmental</b>	<u>\$ 554,200</u>	75
		76
<b>Expenditures</b>		77
Public safety - Police	50,000	78
Public works - Streets	14,100	79
Recreation	<u>130,000</u>	80
<b>Total Expenditures</b>	<u>194,100</u>	81
		82
<i>Excess of revenues over expenditures</i>	<u>\$ 360,100</u>	83
		84
		85
	<b>Construction Trust Fund</b>	86
		87
<b>Revenues - Investment income</b>	<u>\$ -</u>	88
		89
<b>Expenditures</b>		90
Administration	\$ -	91
Water & Sewer (Transfers to)	<u>4,358</u>	92
<b>Total Expenditures</b>	<u>\$ 4,358</u>	93
		94
<i>Use of prior year reserves</i>	<u>\$ (4,358)</u>	95

**City of Guyton**  
**Proposed Budget - General Fund**  
**For the Year Ended June 30, 2025**

			Budgeted 2023	Budgeted 2024	Projected 2024	Proposed 2025	
Taxes							96
100-31-1310	Motor Vehicle Tax	R	1,360	500	3,682	3,700	98
100-31-1312	Title A. V. Tax - Lost	R	110,000	115,000	98,465	98,500	99
100-31-1315	Ad Valorem/Property Ta	R	230,000	240,000	220,000	220,000	100
100-31-1600	Real Estate Transfer Ta	R	1,000	24,000	24,788	24,800	101
100-31-1700	Franchise Tax	R	150,000	150,000	147,237	147,200	102
100-31-3100	Local Option Sales Tax	R	460,000	693,140	680,754	694,741	103
100-31-3101	Special Local Option Excise Tax	R	-	-	12,275	12,300	104
100-31-4016	Lost Excise Tax	R	17,600	29,000	11,502	11,500	105
100-31-4200	Beer And Wine Tax	R	55,400	47,000	49,147	49,100	106
100-31-6200	Insurance Premium Tax (	R	151,000	210,000	203,000	210,000	107
100-31-8000	Intangible Taxes	R	10,000	60,000	59,217	59,200	108
Total Taxes			1,186,360	1,568,640	1,510,067	1,531,041	109
							110
Licenses & permits							111
100-32-1000	Business License Fee	R	23,000	26,000	15,400	15,400	112
100-32-1100	Alcohol Beverage License	R	8,500	13,000	7,800	7,800	113
100-32-2210	Zoning Fees	R	350	500	720	700	114
100-32-3100	Building Permits	R	70,000	60,000	157,716	158,000	115
Total Licenses & permits			101,850	99,500	181,636	181,900	116
							117
Intergovernmental							118
100-33-1000	GRANT REVENUES - GF - GA	R	-	-	-	11,500	119
100-33-4310	Lmig	R	41,000	43,000	103,851	47,000	120
Total Intergovernmental			41,000	43,000	103,851	58,500	121
							122
Charges for services							123
100-34-1010	Iga - Effingham County - Sro	R	-	-	55,486	55,486	124
100-34-1910	Election Qualifying Fee	R	200	600	864	-	125
100-34-4190	Garbage Collection Fee	R	245,000	260,000	269,972	270,000	126
Total Charges for services			245,200	260,600	326,322	325,486	127
							128
Fines & forfeitures							129
100-35-1170	Pd Fees And Fines Accou	R	26,250	70,000	93,830	101,284	130
100-35-1172	Pd Fees And Fines Accou	R	-	-	3,216	3,216	131
100-35-9991	Cameras	R	-	90,000	80,350	80,300	132
Total Fines & forfeitures			26,250	160,000	177,396	184,800	133
							134
Miscellaneous							135
100-38-1000	Rent Income	R	2,000	-	3,416	11,400	136
100-38-3200	Donations - Pd	R	-	-	3,000	-	137
100-38-3740	Ls - Donations	R	-	1,000	870	725	138
100-38-9020	Miscellaneous Revenue	R	6,000	6,000	2,135	2,200	139
100-38-9070	Rummage Sale Spaces	R	3,500	7,000	7,960	8,000	140
100-38-9100	INS. PROCEEDS, RECOVERIE	R	-	-	-	-	141
Total Miscellaneous			11,500	14,000	17,381	22,325	142
							143
Other financing sources							144
100-39-2100	Sale Of Assets	R	2,300	2,500	-	-	145
100-39-0505	Transfer from Water & Sewer		280,280	-	-	96,032	146
Total Other financing sources			282,580	2,500	-	96,032	147
							148
Other General Government							149
100-1000-5003	Ee Insurance	E	8,100	16,200	-	-	150
100-1000-5111	Salaries-Facilities	E	41,080	86,800	45,162	91,937	151
100-1000-5121	Insurance - Group	E	-	-	8,100	8,100	152
100-1000-5122	Taxes - Payroll & Unemp	E	4,000	7,000	3,455	7,033	153
100-1000-5124	Gma Retirement Fund	E	-	8,000	874	874	154
100-1000-5127	Workers Comp	E	-	1,000	5,386	317	155
100-1000-5216	Professional Services	E	-	-	10,341	10,341	156
100-1000-5222	City Prty-Maintenance/	E	27,000	30,000	24,113	24,113	157

**City of Guyton**  
**Proposed Budget - General Fund**  
**For the Year Ended June 30, 2025**

			Budgeted 2023	Budgeted 2024	Projected 2024	Proposed 2025	96
100-1000-5231	General Insurance	E	20,000	32,000	25,348	31,685	158
100-1000-5232	Insurance - Property	E	5,800	-	-	-	159
100-1000-5237	Training & Travel	E	-	4,000	-	4,000	160
100-1000-5317	Uniforms	E	-	-	-	1,000	161
100-1000-5330	Fuel	E	-	-	-	3,500	162
100-1000-5310	Office Supplies	E	-	-	-	1,500	163
100-1000-5240	Postage	E	-	-	-	700	164
100-1000-5242	Cell Phone	E	-	-	-	550	165
100-1000-5228	Vehicle Maintenance	E	-	-	-	4,000	166
100-1000-5321	Seasonal Decorations	E	2,500	-	-	-	167
100-1000-5413	City Hall Renovations	E	-	8,000	-	-	168
100-1000-5422	Insurance - Vehicle	E	1,000	-	-	-	169
100-1000-5715	Building Inspector	E	40,000	36,000	49,086	40,000	170
100-1000-5735	P&Z Committee Pay	E	1,000	1,000	1,320	1,320	171
100-1000-5750	Effingham Day At Capito	E	-	4,000	1,344	1,344	172
100-1000-5822	Debt Service- Capital Lease- Edmunds	E	-	-	252	-	173
Total Other General Government			150,480	234,000	174,781	232,314	174
							175
City Council							176
100-1100-5111	Salaries	E	19,200	19,200	19,200	19,200	177
100-1100-5122	Payroll Taxes	E	1,500	1,500	1,500	1,500	178
100-1100-5231	General Insurance	E	6,500	9,500	10,872	10,872	179
100-1100-5237	Training & Travel	E	8,000	10,000	20,865	15,000	180
100-1100-5318	Miscellaneous Expense	E	750	800	240	240	181
Total City Council			35,950	41,000	52,677	46,812	182
							183
General Administration							184
100-1500-1710	Bank Charges	E	300	150	459	459	185
100-1500-5003	Employee Insurance	E	17,000	27,100	16,185	24,300	186
100-1500-5111	Salaries	E	131,000	184,800	134,592	187,000	187
100-1500-5122	Payroll Taxes	E	10,500	14,760	10,083	15,306	188
100-1500-5124	Retirement	E	1,000	2,150	2,605	2,605	189
100-1500-5127	Workers Comp	E	1,300	1,360	-	1,242	190
100-1500-5131	General Insurance	E	2,500	3,100	3,043	3,170	191
100-1500-5212	Audit	E	8,000	7,500	7,500	7,500	192
100-1500-5214	Legal Services	E	62,000	40,000	50,000	50,000	193
100-1500-5215	Engineering	E	-	480	20,429	20,429	194
100-1500-5216	Professional Services	E	75,000	75,000	75,000	75,000	195
100-1500-5222	Repairs & Maintenance	E	5,000	5,000	11,544	11,750	196
100-1500-5232	Communications Upgrad	E	-	-	-	-	197
100-1500-5233	Ads	E	2,500	2,000	4,480	2,000	198
100-1500-5235	Travel & Training	E	7,500	3,000	4,036	4,036	199
100-1500-5236	Dues	E	6,750	7,500	6,239	6,239	200
100-1500-5240	Postage	E	6,500	3,000	3,134	3,134	201
100-1500-5242	Telephone	E	12,900	10,000	11,120	11,120	202
100-1500-5250	Utilities	E	6,800	5,000	14,590	14,590	203
100-1500-5310	Office Expense/Supplies	E	17,000	32,500	22,587	22,587	204
100-1500-5365	Special Events	E	500	-	6,567	6,567	205
100-1500-5395	Budget Workshop	E	500	-	-	-	206
100-1500-5424	Computer Equipment	E	2,000	-	-	-	207
100-1500-5426	Alarm System	E	500	600	547	600	208
100-1500-5429	Accounting Software	E	10,000	10,000	9,452	10,000	209
Total General Administration			387,050	435,000	414,192	479,634	210
							211
Public safety - Police							212
100-3200-5105	Salaries	E	385,000	408,500	426,888	526,330	213
100-3200-5111	Boe Reimb- Sro	E	-	(59,200)	-	-	214
100-3200-5112	Payroll- School Resource Officer	E	-	65,600	-	-	215
100-3200-5113	Overtime	E	10,000	15,500	30,645	15,000	216
100-3200-5121	Payroll Taxes	E	31,600	39,200	35,254	41,412	217
100-3200-5124	Retirement	E	31,600	4,500	8,263	8,000	218

**City of Guyton**  
**Proposed Budget - General Fund**  
**For the Year Ended June 30, 2025**

			Budgeted 2023	Budgeted 2024	Projected 2024	Proposed 2025	96
100-3200-5127	Workers Comp	E	12,000	24,000	-	37,049	219
100-3200-5131	Pd Insurance	E	16,000	20,000	21,860	22,770	220
100-3200-5133	Employee Insurance	E	34,000	59,000	58,476	90,720	221
100-3200-5211	Pd Computer Sftwr & Up	E	-	-	24	-	222
100-3200-5212	Pd Computer Sftwr Svc (	E	-	250	-	-	223
100-3200-5214	Legal Fees	E	-	7,000	776	-	224
100-3200-5222	Maintenance	E	1,500	2,500	11,469	5,000	225
100-3200-5232	Postage	E	500	700	-	200	226
100-3200-5236	Pd Clerk Training	E	-	-	127	-	227
100-3200-5237	Training & Travel	E	1,750	2,000	2,069	4,000	228
100-3200-5245	Judge	E	3,000	4,000	3,600	3,600	229
100-3200-5250	Public Defender	E	10,200	-	-	-	230
100-3200-5255	Utilities	E	26,000	22,000	12,981	14,000	231
100-3200-5260	Pd - Public Defender	E	-	12,000	6,420	12,000	232
100-3200-5265	Enforcement Expense	E	2,250	2,250	276	-	233
100-3200-5270	Pest Control	E	-	-	-	800	234
100-3200-5310	Office Supplies	E	3,000	4,000	4,896	4,000	235
100-3200-5315	Bank Charges	E	-	200	-	-	236
100-3200-5317	Uniforms	E	4,000	6,200	5,087	8,000	237
100-3200-5322	Justiceone Software	E	7,500	8,500	11,700	11,700	238
100-3200-5324	Pd-City Of Guyton Fees &	E	-	-	10,521	-	239
100-3200-5330	Gas	E	30,000	35,000	41,107	45,000	240
100-3200-5335	Ps Safety & Marketing	E	2,600	2,600	4,126	4,000	241
100-3200-5360	Tech Fund	E	-	100	-	16,455	242
100-3200-5370	Ammunition	E	1,000	1,500	-	1,500	243
100-3200-5412	Car & Equip - School Resource Officer	E	-	-	2,638	-	244
100-3200-5420	Pd Equipment, Office/Cou	E	-	-	2,184	-	245
100-3200-5424	Vehicle Maintenance	E	9,000	12,000	26,127	15,000	246
100-3200-5425	Pd-Eqpmt Mntc/Rpr - Ofc	E	900	2,300	414	7,000	247
100-3200-5426	Weapons	E	1,000	1,500	-	-	248
100-3200-5431	Pd - Gsccca	E	3,200	12,500	16,718	18,000	249
100-3200-5432	Pd - Eff Cnty Victim Witn	E	800	1,700	2,627	3,000	250
100-3200-5433	Pd - Peace Officers A & B	E	1,500	-	-	-	251
100-3200-5440	Alarm System	E	600	600	607	600	252
100-3200-5733	Sheriff'S Office	E	1,200	3,500	4,880	5,500	253
Total Public safety - Police			631,700	722,000	752,760	920,636	254
							255
Public works - Streets							256
100-4200-5212	Engineering	E	-	6,200	-	-	257
100-4200-5216	Professional Services	E	204,000	198,540	186,645	144,000	258
100-4200-5221	Equipment Repairs	E	19,000	13,000	19,838	11,700	259
100-4200-5223	Repairs And Maintenanc	E	11,000	-	461	-	260
100-4200-5228	Vehicle Maintenance	E	10,000	2,500	4,105	4,000	261
100-4200-5238	County Contract - Inmate Supervisor	E	56,260	64,500	60,989	66,000	262
100-4200-5250	Utilities - Garage	E	15,000	-	-	-	263
100-4200-5260	Utilities - Street Lights	E	55,000	85,000	106,488	106,488	264
100-4200-5310	Supplies	E	6,500	23,500	53,480	32,000	265
100-4200-5422	Capital Outlays - Street	E	41,000	43,000	2,200	47,000	266
100-4200-5423	Gas	E	6,800	13,000	10,917	11,000	267
Total Public works - Streets			424,560	449,240	445,123	422,188	268
							269
Public works - Sanitation							270
100-4500-5221	Garbage Fee/Sanitation	E	210,000	210,000	189,389	267,000	271
Total Public works - Sanitation			210,000	210,000	189,389	267,000	272
							273
Recreation, Historical Commission and Leisure services							274
100-6100-5223	Repairs & Maintenance	E	-	500	-	-	275
100-6100-5300	Supplies	E	-	500	-	-	276
100-6100-5305	Special Events - General	E	-	2,000	-	-	277
100-6100-5310	Leisure Services	E	-	-	-	-	278
100-6100-5320	Community Events-General	E	-	-	-	1,500	279

**City of Guyton**  
**Proposed Budget - General Fund**  
**For the Year Ended June 30, 2025**

			Budgeted 2023	Budgeted 2024	Projected 2024	Proposed 2025	96
100-6100-5370	Recreation - Ball Park F	E	-	14,000	-	-	280
100-6100-5385	Ls Summer Activities	E	-	-	-	-	281
100-6100-5395	Events, Special/City-Ls	E	5,000	5,000	5,345	3,500	282
100-6100-5397	Events, Special/City-Hp	E	-	5,000	38	1,500	283
Total Recreation, Historical Commission and Leisure services			5,000	27,000	5,383	6,500	284
							285
Housing and development - Economic development							286
100-7500-5210	Contracted Services-Economic Developmen	E	50,000	25,000	6,060	-	287
100-7500-5215	Dda- Grants	E	-	5,000	-	10,000	288
100-7500-5217	Dda- Training	E	-	-	-	10,000	289
100-7500-5219	#N/A	E	-	-	-	-	290
100-7500-5221	Dda- Professional Fees	E	-	-	-	5,000	291
Total Housing and development - Economic development			50,000	30,000	6,060	25,000	292
							293
							294
							295
TOTAL GENERAL EXPENSE			1,894,740	2,148,240	2,040,365	2,400,084	296
							297
TOTAL GENERAL REVENUE			1,894,740	2,148,240	2,316,653	2,400,084	298
							299
SURPLUS(DEFICIT)			-	-	276,288	-	300

**City of Guyton**  
**Proposed Budget - Water Fund**  
**For the Year Ended June 30, 2025**

			Budgeted 2023	Budgeted 2024	Projected 2024	Proposed 2025	
Intergovernmental							302
505-33-XXXX	Arpa Revenue	R	-	675,000	-	514,000	303
Total Intergovernmental			-	675,000	-	514,000	304
							305
Charges for services							306
505-34-4210	Water Revenue	R	658,000	675,000	648,144	648,100	307
505-34-4255	Sewage Revenue	R	523,000	555,000	548,985	549,000	308
505-34-4999	Deposit Discrepancies	R	-	-	134	-	309
505-34-609	Late Fees & Penalties	R	16,000	16,000	12,624	12,600	310
505-34-612	Admin Fee- Water & Sewer	R	-	-	12,750	12,800	311
Total Charges for services			1,197,000	1,246,000	1,222,637	1,222,500	312
							313
Other revenues							314
505-37-9111	Meter Fees, New Constru	R	25,000	25,000	82,560	50,000	315
505-37-9112	Admin. Fee, Water Tap	R	5,000	6,000	12,120	7,340	316
505-37-9113	Miscellaneous Income	R	-	-	43	-	317
Total Other revenues			30,000	31,000	94,723	57,340	318
							319
Miscellaneous							320
505-38-9100	Return Check Fees	R	-	400	43	-	321
505-38-9102	Water Service Charge	R	1,500	4,000	9,000	9,000	322
505-38-9103	Sewage Service Charge	R	1,000	2,500	22,680	22,700	323
Total Miscellaneous			2,500	6,900	31,723	31,700	324
							325
Other financing sources							326
505-39-700	Transfer In From Construction	R	-	50,000	-	4,358	327
505-39-1320	Cut In/Tap/Impact	R	370,000	370,000	860,400	608,400	328
505-39-1400	Transfer From Debt Service	R	500,000	550,850	661,020	550,850	329
505-39-1505	Transfer From Splost	R	337,000	142,000	-	71,000	330
505-39-2000	Legal Settlement	R	-	-	1,666,442	-	331
Total Other financing sources			1,207,000	1,112,850	3,187,862	1,234,608	332
							333
Wages							334
505-5100-0052	Salaries	E	59,000	64,300	66,586	66,586	335
505-5100-0053	Overtime	E	-	-	73	73	336
Total Wages			59,000	64,300	66,659	66,659	337
							338
Payroll tax							339
505-5122-0052	Payroll Taxes	E	4,800	5,200	1,495	5,094	340
Total Payroll tax			4,800	5,200	1,495	5,094	341
							342
Employee benefits							343
505-5317-0010	Retirement	E	500	650	1,289	650	344
Total Employee benefits			500	650	1,289	650	345
							346
Legal and professional							347
505-5210-0010	Audit	E	8,000	7,500	7,500	7,500	348
505-5210-0012	Legal Services	E	60,000	50,000	33,917	33,917	349
505-5210-0014	Professional Fees	E	334,000	170,000	329,008	329,008	350
505-5210-0016	Engineering	E	15,000	15,000	2,298	2,298	351
505-5210-0018	Mapping	E	15,000	30,000	31,329	31,329	352
505-5317-0060	Computer Software & Maintena	E	8,600	10,000	11,342	10,000	353
505-5210-4414	Professional Fees	E	88,000	144,000	115,040	115,040	354
Total Legal and professional			528,600	426,500	530,434	529,092	355
							356
							357
Insurance							358

**City of Guyton**  
**Proposed Budget - Water Fund**  
**For the Year Ended June 30, 2025**

			Budgeted 2023	Budgeted 2024	Projected 2024	Proposed 2025	301
505-5231-0001	Employee Insurance	E	15,000	12,200	14,741	14,741	359
505-5231-0005	Workers Comp	E	-	300	-	317	360
505-5231-0010	General Insurance	E	7,300	10,700	10,649	11,092	361
505-5231-4410	General Insurance	E	7,300	10,700	10,649	11,092	362
Total Insurance			29,600	33,900	36,039	37,242	363
							364
Utilities							365
505-5240-0040	Utilities	E	44,000	63,000	76,661	76,661	366
505-5240-4440	Utilities	E	30,000	100	-	-	367
Total Utilities			74,000	63,100	76,661	76,661	368
							369
Supplies							370
505-5310-0001	Supplies	E	20,000	30,000	21,845	30,000	371
505-5310-4400	SUPPLIES	E	-	15,000	80,218	10,000	372
Total Supplies			20,000	45,000	102,063	40,000	373
							374
Postage							375
505-5312-0010	Postage	E	6,000	10,000	11,497	12,000	376
Total Postage			6,000	10,000	11,497	12,000	377
							378
Chemicals							379
505-5315-0001	Chemicals	E	7,500	8,000	7,692	12,000	380
Total Chemicals			7,500	8,000	7,692	12,000	381
							382
Other							383
505-5317-0015	Office Supplies	E	670	500	(156)	-	384
505-5317-0020	Bank Charges	E	10,000	23,000	19,240	19,300	385
505-5317-0035	Dues	E	2,200	2,500	2,227	2,227	386
505-5317-0040	Drinking Water Fees To Ep	E	6,000	7,000	9,389	8,500	387
505-5317-9993	Springfield Payment	E	-	-	456	-	388
505-5317-0050	Gas	E	6,000	10,000	12,242	12,242	389
Total Other			24,870	43,000	43,398	42,269	390
							391
Repairs and Maintenance							392
505-5310-0005	Sewer Repairs/Maintenance	E	20,000	98,000	39,357	70,000	393
505-5400-005	Flo-Test Water Wells	E	-	-	32,387	-	394
505-5400-0055	Capital Outlay, Cptl Imp	E	145,000	-	-	-	395
505-5400-0060	Equipment	E	5,500	-	8,075	8,000	396
505-5400-0065	Meters	E	-	65,000	24,612	65,000	397
505-5400-0001	Water Repairs/Maintenance	E	16,000	-	20,814	28,000	398
505-5400-0002	Water & Sewer Vehicle Expenses	E	5,000	15,000	-	15,000	399
505-5400-0070	Water Tanks, Capital Ou	E	-	-	16,300	-	400
505-5400-4405	Maintenance	E	20,000	40,000	82,331	65,000	401
505-5400-4455	Wwtp-Plant Misc.	E	9,000	-	316,808	514,000	402
Total Repairs and Maintenance			220,500	218,000	540,684	765,000	403
							404
Depreciation							405
505-5610-0001	Depreciation Exp.	E	345,000	345,000	345,000	345,000	406
Total Depreciation			345,000	345,000	345,000	345,000	407
							408
Interest							409
505-8000-5820	Interest Expense	E	325,000	320,850	550,850	550,850	410
Total Interest			325,000	320,850	550,850	550,850	411
Other financing uses - Interfund transfers							412
505-9000-1000	Transfer To W/S	E	280,280	-	-	96,032	413
505-9000-1070	Debt Service	E	500,000	575,000	726,038	480,000	414
Total Other financing uses - Interfund transfers			780,280	575,000	726,038	576,032	415

**City of Guyton**  
**Proposed Budget - Water Fund**  
**For the Year Ended June 30, 2025**

	<u>Budgeted 2023</u>	<u>Budgeted 2024</u>	<u>Projected 2024</u>	<u>Proposed 2025</u>	
					301
					416
					417
TOTAL W/S EXPENSE	2,425,650	2,158,500	3,039,799	3,058,549	418
					419
TOTAL W/S REVENUE	2,436,500	2,396,750	4,536,945	3,060,148	420
					421
SURPLUS(DEFICIT)	10,850	238,250	1,497,146	1,599	422

**City of Guyton**  
**Proposed Budget - TSPLOST, Debt Service Trust, and SPLOST Funds**  
**For the Year Ended June 30, 2025**

				Budgeted	Budgeted	Projected	Proposed	
				<u>2023</u>	<u>2024</u>	<u>2024</u>	<u>2025</u>	
<b>TSPLOST Fund</b>								423
Taxes								424
235-31-3500	Tsplost Revenue	R	315,000	260,000	478,604	2,118,000		425
Total Taxes				315,000	260,000	478,604	2,118,000	426
								427
Public Works - Streets								428
235-4200-1710	Bank Charges	E	-	-	256	256		429
235-4200-5400	Capital Outlays - Streets	E	1,050,000	-	93,731	500,000		430
235-9000-6112	Debt Service-Tsplost	E	-	260,000	478,604	-		431
Total Public works - streets				1,050,000	260,000	572,591	500,256	432
								433
TOTAL TSPLOST EXPENSE				1,050,000	260,000	572,591	500,256	434
								435
TOTAL TSPLOST REVENUE				<u>315,000</u>	<u>260,000</u>	<u>478,604</u>	<u>2,118,000</u>	436
								437
EXCESS (DEFICIT) OF REVENUES OVER (TO) EXPENDITURES				<u>(735,000)</u>	<u>-</u>	<u>(93,987)</u>	<u>1,617,744</u>	438
								439
<b>Debt Service Trust Fund (DST)</b>								440
Other revenues								441
400-36-1000	Interest Income	R	10	10	48	-		442
Total Other revenues				10	10	48	-	443
								444
Interfund transfers								445
400-39-1000	Transfer from W/S Fund	R	500,000	575,000	726,038	480,000		446
Total Interfund transfers				500,000	575,000	726,038	480,000	447
								448
Other financing uses								449
400-9000-6112	Transfer to W/S Fund (Debt Svc Pmts)	E	500,000	550,850	661,020	550,850		450
Total Other financing uses				500,000	550,850	661,020	550,850	451
								452
TOTAL DST EXPENSE				500,000	550,850	661,020	550,850	453
								454
TOTAL DST REVENUE				<u>500,010</u>	<u>575,010</u>	<u>726,086</u>	<u>480,000</u>	455
								456
EXCESS (DEFICIT) OF REVENUES OVER (TO) EXPENDITURES				<u>10</u>	<u>24,160</u>	<u>65,066</u>	<u>(70,850)</u>	457
								458
<b>SPLOST Fund</b>								459
Intergovernmental								460
430-33-7100	Splost	R	424,000	590,000	554,213	554,200		461
Total Intergovernmental				424,000	590,000	554,213	554,200	462
								463
General government - Administration								464
430-1500-230	Technology	E	-	-	214	-		465
Total General government - Administration				-	-	214	-	466
								467
Public safety - Police								468
430-3200-230	Technology	E	10,000	-	33,034	-		469
430-3200-5425	Police Equipment	E	87,000	-	40,531	50,000		470
Total Public safety - Police				97,000	-	73,565	50,000	471
								472
Public works - Streets								473
430-4200-5414	Streets - Infrastructure	E	182,000	12,900	194,407	14,100		474
430-4200-5425	Streets - Equipment	E	50,000	-	2,212	-		475
Total Public works - Streets				232,000	12,900	196,619	14,100	476
								477
								478
								479
								480

**City of Guyton**  
**Proposed Budget - TSPLOST, Debt Service Trust, and SPLOST Funds**  
**For the Year Ended June 30, 2025**

Recreation								481
430-6100-5424	Recreaion Equipment	E	9,000	-	11,188	130,000	482	
Total Recreation			9,000	-	11,188	130,000	483	
								484
Water & Sewer (Transfers to)								485
430-9000-5430	Transfer To Water Sewer F	E	337,000	142,000	740,105	71,000	486	
Total Transfers to water & sewer			337,000	142,000	740,105	71,000	487	
								488
TOTAL SPLOST EXPENSE			675,000	154,900	1,021,691	265,100	489	
								490
TOTAL SPLOST REVENUE			424,000	590,000	554,213	554,200	492	
								493
EXCESS (DEFICIT) OF REVENUES OVER (TO) EXPENDITURES			<u>(251,000)</u>	<u>435,100</u>	<u>(467,478)</u>	<u>289,100</u>	494	
								495
								496
<b>Construction Trust Fund</b>								497
Interest income								498
700-36-3616	Interest income	R	-	-	35	-	499	
Total Investment income			-	-	35	-	500	
								501
Administration								502
700-5317-0020	Service Charge Expense	E	-	100	-	-	503	
Total General government - Administration			-	100	-	-	504	
								505
Water & Sewer (Transfers to)								506
700-9000-1040	Transfer To Water	E	-	50,000	4,358	4,358	507	
Total Transfers to water & sewer			-	50,000	4,358	4,358	508	
								509
TOTAL CONSTRUCTION TRUST EXPENSE			-	50,100	4,358	4,358	510	
								511
TOTAL CONSTRUCTION TRUST REVENUE			-	-	35	-	512	
								513
EXCESS (DEFICIT) OF REVENUES OVER (TO) EXPENDITURES			<u>-</u>	<u>(50,100)</u>	<u>(4,323)</u>	<u>(4,358)</u>	514	