

City of Guyton
State of Georgia

Resolution to adopt budget for the various funds of the City of Guyton
For the year ended June 30, 2023

WHEREAS, the local budget for the General Fund of the City of Guyton shall
take effect July 1, 2022;

THEREFORE BE IT RESOLVED by the Governing Authority of the City of
Guyton, Georgia, the following appropriations within the budget for the year
ended June 30, 2023, be made;

General Fund

Revenues and other Financing Sources

Taxes	\$ 1,186,360
Licenses & permits	101,850
Intergovernmental	41,000
Charges for services	245,200
Fines & forfeitures	26,250
Miscellaneous	11,500
Other financing sources (interfund transfers)	282,580
Total Revenues and other Financing Sources	\$ <u>1,894,740</u>

Expenditures

Other General Government	\$ 150,480
City Council	35,950
General Administration	387,050
Public safety - Police	631,700
Public works - Streets	424,560
Public works - Sanitation	210,000
Recreation - Historical Commission and Leisure services	5,000
Housing and development - Economic development	50,000
Total Expenditures	\$ <u>1,894,740</u>

Water and Sewer Fund

Revenues and other Financing Sources

Charges for services	\$ 1,197,000
Other revenues	30,000
Miscellaneous	2,500
Other financing sources	<u>1,196,150</u>
Total Revenues and other Financing Sources	<u>\$ 2,425,650</u>

Expenditures

Wages	\$ 59,000
Payroll tax	4,800
Employee benefits	500
Legal and professional	520,000
Insurance	29,600
Utilities	74,000
Supplies	20,000
Postage	6,000
Chemicals	7,500
Other	24,870
Repairs and Maintenance	229,100
Depreciation	345,000
Interest	325,000
Other financing uses (interfund transfers)	<u>780,280</u>
Total Expenditures	<u>\$ 2,425,650</u>

TSPLOST

Revenues - Taxes	\$ <u>315,000</u>
Expenditures - Public Works - Streets and Lanes	\$ <u>1,050,000</u>

Debt Service Trust Fund

Other Financing Sources - Transfer from Water and Sewer Fund	\$ <u>489,150</u>
Other Income - Interest Income	10
Other Financing Uses - Transfer to Water and Sewer Fund	<u>500,000</u>
Total Other Financing Sources and Other Income	\$ <u>500,010</u>
<i>Excess of revenues over expenditures</i>	\$ <u>10,860</u>

SPLOST Fund

Revenues - Intergovernmental	\$ <u>424,000</u>
Expenditures	
Public safety - Police	\$ 97,000
Public works - Streets	232,000
Recreation	9,000
Water & Sewer (Transfers to)	<u>337,000</u>
Total Expenditures	\$ <u>675,000</u>
<i>Use of prior year reserves (fund balance)</i>	\$ <u>251,000</u>

Adopted this ____ day of _____, 2022

CITY OF GUYTON, GEORGIA

By: _____
Russ Deen, Mayor

By: _____
Michael Johnson, Sr., Mayor Pro Tem

By: _____
Councilwoman Hursula Pelote, Councilman

By: _____
Marshal T. Reiser, Councilman

By: _____
Joseph T. Lee, Councilman

Attest: _____
Matthew Walker, City Clerk

City of Guyton
Proposed Budget - General Fund
For the Year Ended June 30, 2023

			Projected	Proposed
			2021	2022
			<hr/>	<hr/>
Taxes				
100-31-1310	Motor Vehicle Tax	R	2,065	1,360
100-31-1312	Title A. V. Tax - Lost	R	109,645	110,000
100-31-1315	Ad Valorem/Property Ta	R	263,706	230,000
100-31-1600	Real Estate Transfer Ta	R	1,960	1,000
100-31-1700	Franchise Tax	R	146,140	150,000
100-31-3100	Local Option Sales Tax	R	403,118	460,000
100-31-4016	Lost Excise Tax	R	17,105	17,600
100-31-4200	Beer And Wine Tax	R	54,486	55,400
100-31-6200	Insurance Premium Tax (R	139,009	151,000
100-31-8000	Intangible Taxes	R	9,777	10,000
Total Taxes			1,147,011	1,186,360
Licenses & permits				
100-32-1000	Business License Fee	R	22,567	23,000
100-32-1100	Alcohol Beverage License	R	8,645	8,500
100-32-2210	Zoning Fees	R	492	350
100-32-3100	Building Permits	R	73,084	70,000
Total Licenses & permits			104,788	101,850
Intergovernmental				
100-33-1110	Cares Act Funding	R	562,816	-
100-33-4310	Lmig	R	49,368	41,000
Total Intergovernmental			612,184	41,000
Charges for services				
100-34-1910	Election Qualifying Fee	R	192	200
100-34-4190	Garbage Collection Fee	R	243,314	245,000
Total Charges for services			243,506	245,200
Fines & forfeitures				
100-35-1170	Pd Fees And Fines Accou	R	30,929	26,250
Total Fines & forfeitures			30,929	26,250
Miscellaneous				
100-38-1000	Rent Income	R	-	2,000
100-38-9020	Miscellaneous Revenue	R	2,171	6,000
100-38-9070	Rummage Sale Spaces	R	4,675	3,500
Total Miscellaneous			6,846	11,500
Other financing sources				
100-39-2100	Sale Of Assets	R	2,330	2,300
100-39-0505	Transfer from Water & Sewer		-	280,280
Total Other financing sources			2,330	282,580
Other General Government				

City of Guyton
Proposed Budget - General Fund
For the Year Ended June 30, 2023

			Projected 2021	Proposed 2022
100-1000-5111	Salaries-Facilities	E	-	41,080
100-1000-5122	Pr Tax-Facilities	E	-	4,000
100-1000-5003	Ee Insurance	E	-	8,100
100-1000-5216	Professional Services	E	97,672	-
100-1000-5222	City Prty-Maintenance/	E	25,649	27,000
100-1000-5231	General Insurance	E	-	20,000
100-1000-5232	Insurance - Property	E	7,499	5,800
100-1000-5237	Training & Travel	E	441	-
100-1000-5321	Seasonal Decorations	E	3,296	2,500
100-1000-5325	New Zoning Codification	E	3,491	-
100-1000-5415	Capital Outlays - Gen Gov	E	34,580	-
100-1000-5422	Insurance - Vehicle	E	1,330	1,000
100-1000-5715	Building Inspector	E	39,082	40,000
100-1000-5735	P&Z Committee Pay	E	931	1,000
Total Other General Government			213,971	150,480
 City Council				
100-1100-5111	Salaries	E	19,086	19,200
100-1100-5122	Payroll Taxes	E	5,030	1,500
100-1100-5231	General Insurance	E	-	6,500
100-1100-5237	Training & Travel	E	5,513	8,000
100-1100-5318	Miscellaneous Expense	E	327	750
Total City Council			29,956	35,950
 General Administration				
100-1500-1710	Bank Charges	E	291	300
100-1500-1790	Penalties	E	200	-
100-1500-5003	Employee Insurance	E	6,108	17,000
100-1500-5111	Salaries	E	59,966	131,000
100-1500-5115	Salary - [Contracted] City Manager	E	45,390	-
100-1500-5122	Payroll Taxes	E	5,459	10,500
100-1500-5124	Retirement	E	919	1,000
100-1500-5127	Workers Comp	E	-	1,300
100-1500-5131	General Insurance	E	-	2,500
100-1500-5212	Audit	E	-	8,000
100-1500-5214	Legal Services	E	55,410	62,000
100-1500-5215	Engineering	E	10,310	-
100-1500-5216	Professional Services	E	34,983	75,000
100-1500-5221	Toxic Disposal	E	840	-
100-1500-5222	Building Maintenance	E	5,068	5,000
100-1500-5233	Ads	E	2,471	2,500
100-1500-5235	Travel & Training	E	4,015	7,500
100-1500-5236	Dues	E	6,533	6,750
100-1500-5240	Postage	E	5,053	6,500
100-1500-5242	Telephone	E	12,406	12,900
100-1500-5250	Utilities	E	5,469	6,800

City of Guyton
Proposed Budget - General Fund
For the Year Ended June 30, 2023

			Projected 2021	Proposed 2022
100-1500-5310	Office Supplies	E	16,808	17,000
100-1500-5365	Special Events	E	421	500
100-1500-5395	Budget Workshop	E	456	500
100-1500-5424	Computer Equipment	E	1,164	2,000
100-1500-5426	Alarm System	E	499	500
100-1500-5429	Accounting Software	E	10,226	10,000
Total General Administration			290,465	387,050
Public safety - Police				
100-3200-5105	Salaries	E	360,964	385,000
100-3200-5107	Pd - Salary, Police Chief	E	699	-
100-3200-5108	Pd - Wages, Clerk	E	798	-
100-3200-5113	Overtime	E	20,950	10,000
100-3200-5121	Payroll Taxes	E	21,825	31,600
100-3200-5124	Retirement	E	5,846	31,600
100-3200-5127	Workers Comp	E	-	12,000
100-3200-5131	Pd Insurance	E	-	16,000
100-3200-5133	Employee Insurance	E	36,357	34,000
100-3200-5211	Pd Computer Sftwr & Up	E	18	-
100-3200-5222	Maintenance	E	-	1,500
100-3200-5232	Postage	E	-	500
100-3200-5237	Training & Travel	E	1,570	1,750
100-3200-5245	Judge	E	3,325	3,000
100-3200-5250	Public Defender	E	9,111	10,200
100-3200-5255	Utilities	E	25,519	26,000
100-3200-5260	Pd - Public Defender	E	2,860	-
100-3200-5265	Enforcement Expense	E	-	2,250
100-3200-5310	Office Supplies	E	2,036	3,000
100-3200-5317	Uniforms	E	3,310	4,000
100-3200-5322	Global Software	E	7,182	7,500
100-3200-5330	Gas	E	27,760	30,000
100-3200-5335	Pd Miscellaneous	E	2,557	2,600
100-3200-5350	Pd Meetings	E	575	-
100-3200-5370	Ammunition	E	927	1,000
100-3200-5424	Vehicle Maintenance	E	8,783	9,000
100-3200-5425	Pd-Eqpmt Mntc/Rpr - Ofc	E	653	900
100-3200-5426	Weapons	E	84	1,000
100-3200-5431	Pd - Gsccca	E	3,049	3,200
100-3200-5432	Pd - Eff Cnty Victim Witn	E	706	800
100-3200-5433	Pd - Peace Officers A & B	E	1,482	1,500
100-3200-5440	Alarm System	E	565	600
100-3200-5733	Sheriff'S Office	E	1,412	1,200
Total Public safety - Police			550,923	631,700
Public works - Streets				
100-4200-5216	Professional Services	E	199,424	204,000

City of Guyton
Proposed Budget - General Fund
For the Year Ended June 30, 2023

		Projected	Proposed
		2021	2022
100-4200-5221	Equipment Repairs	E 18,946	19,000
100-4200-5223	Repairs And Maintenanc	E 10,311	11,000
100-4200-5228	Vehicle Maintenance	E 8,183	10,000
100-4200-5238	County Contract - Inmate Supervisor	E 47,000	56,260
100-4200-5250	Utilities - Garage	E 17,633	15,000
100-4200-5260	Utilities - Street Lights	E 53,845	55,000
100-4200-5310	Supplies	E 6,078	6,500
100-4200-5422	Capital Outlays - Street	E -	41,000
100-4200-5423	Gas	E 5,495	6,800
Total Public works - Streets		366,915	424,560
Public works - Sanitation			
100-4500-5221	Garbage Fee/Sanitation	E 206,220	210,000
Total Public works - Sanitation		206,220	210,000
Recreation - Historical Commission and Leisure services			
100-6100-5310	Leisure Services	E 200	-
100-6100-5395	Events, Special/City	E 2,180	5,000
Total Recreation - Historical Commission and Leisure services		2,380	5,000
Housing and development - Economic development			
100-7500-5210	Contracted Services - Economic Dev	E -	50,000
Total Housing and development - Economic development		-	50,000
TOTAL GENERAL EXPENSE		1,894,740	
TOTAL GENERAL REVENUE		1,894,740	
SURPLUS(DEFICIT)		-	

City of Guyton
Proposed Budget - Water and Sewer Fund
For the Year Ended June 30, 2023

				Projected	Proposed
				2021	2022
Charges for services					
505-34-4210	Water Revenue	R	615,746	658,000	
505-34-4255	Sewage Revenue	R	488,635	523,000	
505-34-4999	Deposit Discrepancies	R	56	-	
505-34-609	Late Fees & Penalties	R	15,723	16,000	
Total Charges for services				1,120,160	1,197,000
Other revenues					
505-37-9111	Meter Fees, New Constru	R	24,605	25,000	
505-37-9112	Admin. Fee, Water Tap	R	4,921	5,000	
Total Other revenues				29,526	30,000
Miscellaneous					
505-38-9100	Return Check Fees	R	287	-	
505-38-9102	Water Service Charge	R	1,397	1,500	
505-38-9103	Sewage Service Charge	R	998	1,000	
Total Miscellaneous				2,682	2,500
Other financing sources					
505-39-1320	Cut In/Tap/Impact	R	218,785	370,000	
505-39-1400	Transfer From Debt Service	R	621,044	489,150	
505-39-1505	Transfer From Splost	R	-	337,000	
Total Other financing sources				839,829	1,196,150
Wages					
505-5100-0052	Salaries	E	38,207	59,000	
505-5100-0053	Overtime	E	562	-	
Total Wages				38,769	59,000
Payroll tax					
505-5122-0052	Payroll Taxes	E	51	4,800	
Total Payroll tax				51	4,800
Employee benefits					
505-5317-0010	Retirement	E	594	500	
Total Employee benefits				594	500
Legal and professional					
505-5210-0010	Audit	E	-	8,000	
505-5210-0012	Legal Services	E	55,410	60,000	
505-5210-0014	Professional Fees	E	332,159	334,000	
505-5210-0016	Engineering	E	11,420	15,000	
505-5210-0018	Mapping	E	15,209	15,000	
505-5210-4414	Professional Fees	E	87,097	88,000	

City of Guyton
Proposed Budget - Water and Sewer Fund
For the Year Ended June 30, 2023

				Projected	Proposed
				2021	2022
				<u>501,295</u>	<u>520,000</u>
Total Legal and professional				501,295	520,000
Insurance					
505-5231-0001	Employee Insurance	E	6,272	15,000	
505-5231-0010	General Insurance	E	-	7,300	
505-5231-4410	General Insurance	E	-	7,300	
Total Insurance			6,272	29,600	
Utilities					
505-5240-0040	Utilities	E	43,985	44,000	
505-5240-4440	Utilities	E	30,192	30,000	
Total Utilities			74,177	74,000	
Supplies					
505-5310-0001	Supplies	E	77,835	20,000	
Total Supplies			77,835	20,000	
Postage					
505-5312-0010	Postage	E	5,839	6,000	
Total Postage			5,839	6,000	
Chemicals					
505-5315-0001	Chemicals	E	7,221	7,500	
Total Chemicals			7,221	7,500	
Other					
505-5317-0015	Office Supplies	E	681	670	
505-5317-0020	Bank Charges	E	9,875	10,000	
505-5317-0035	Dues	E	2,128	2,200	
505-5317-0040	Drinking Water Fees To Ep	E	463	6,000	
505-5317-0050	Gas	E	6,281	6,000	
Total Other			19,428	24,870	
Repairs and Maintenance					
505-5310-0005	Sewer Repairs/Maintenance	E	65,384	20,000	
505-5317-0060	Computer Software & Maintenance	E	11,402	8,600	
505-5400-0055	Capital Outlay, Cptl Imp	E	13,965	145,000	
505-5400-0060	Equipment	E	5,140	5,500	
505-5400-0065	Meters	E	60,738	-	
505-5400-0001	Water Repairs/Maintenance	E	15,798	16,000	
505-5400-0002	Water & Sewer Vehicle Expenses	E	4,945	5,000	
505-5400-4401	Wwtp Repairs/Maintenance	E	-	-	
505-5400-4405	Maintenance	E	41,788	20,000	

City of Guyton
Proposed Budget - Water and Sewer Fund
For the Year Ended June 30, 2023

		Projected 2021	Proposed 2022
505-5400-4455	Wwtp-Plant Misc.	E	
		8,778	9,000
Total Repairs and Maintenance		227,938	229,100
Depreciation			
505-5610-0001	Depreciation Exp.	E	
		-	345,000
Total Depreciation		-	345,000
Interest			
505-8000-5820	Interest Expense	E	
		434,844	325,000
Total Interest		434,844	325,000
Other financing uses - Interfund transfers			
505-9000-1000	Transfer To General Fund	E	
		-	280,280
505-9000-1070	Debt Service	E	
		484,203	500,000
Total Other financing uses - Interfund transfers		484,203	780,280
TOTAL W/S EXPENSE			2,425,650
TOTAL W/S REVENUE			2,425,650
SURPLUS(DEFICIT)			-

City of Guyton
Proposed Budget - TSPLOST, Debt Service Trust, and SPLOST Funds
For the Year Ended June 30, 2023

				Projected 2021	Proposed 2022
TSPLOST Fund					
Taxes					
235-31-3500	Tsplost Revenue	R	335,756	315,000	
Total Taxes			335,756	315,000	
Other financing sources					
235-39-3100	Bond Proceeds	R	787,500	-	
Total Other financing sources			787,500	-	
Public Works - Streets					
235-4200-1710	Bank Charges	E	209	210	
235-4200-5400	Capital Outlays - Streets	E	-	1,050,000	
Total Public works - streets			209	1,050,210	
TOTAL TSPLOST EXPENSE			1,050,210		
TOTAL TSPLOST REVENUE			315,000		
USE OF PRIOR YEAR RESERVES (FUND BALANCE)			735,210		
			1,050,210		
Debt Service Trust Fund (DST)					
Other revenues					
400-36-1000	Interest Income	R	16	10	
Total Other revenues			16	10	
Interfund transfers					
400-39-1000	Transfer from W/S Fund	R	484,203	500,000	
Total Interfund transfers			484,203	500,000	
Other financing uses					
400-9000-6112	Transfer to W/S Fund (Debt Svc Pmts)	E	621,044	489,150	
Total Other financing uses			621,044	489,150	
TOTAL DST EXPENSE			489,150		
TOTAL DST REVENUE			500,010		
EXCESS OF REVENUE OVER EXPENDITURES			(10,860)		
SPLOST Fund					
Intergovernmental					
430-33-7100	Splost	R	424,407	424,000	
Total Intergovernmental			424,407	424,000	

City of Guyton
Proposed Budget - TSPLOST, Debt Service Trust, and SPLOST Funds
For the Year Ended June 30, 2023

Public safety - Police				
430-3200-230	Technology	E	-	10,000
430-3200-5425	Police Equipment	E	90,305	87,000
Total Public safety - Police			90,305	97,000
Public works - Streets				
430-4200-5414	Streets - Infrastructure	E	5,952	182,000
430-4200-5425	Streets - Equipment	E	22,131	50,000
Total Public works - Streets			28,083	232,000
Recreation				
430-6100-5424	Recreation Equipment	E	31,234	9,000
Total Recreation			31,234	9,000
Water & Sewer (Transfers to)				
430-9000-5430	Transfer To Water Sewer F	E	-	337,000
Total Transfers to water & sewer			-	337,000
TOTAL SPLOST EXPENSE			<u>675,000</u>	
TOTAL SPLOST REVENUE			424,000	
USE OF PRIOR YEAR RESERVES (FUND BALANCE)			<u>251,000</u>	
			<u>675,000</u>	

City of Guyton
Proposed Budget - Water and Sewer Fund -
Breakdown of Water and Sewer Budget Between
Water and Sewer Utility Services and Waste Water Treatment Plant Operations
For the Year Ended June 30, 2023

				Projected	Proposed
				<u>2021</u>	<u>2022</u>
Water and Sewer Expenses					
Wages					
	505-5100-0052	Salaries	E	38,207	59,000
	505-5100-0053	Overtime	E	562	-
Total Wages				38,769	59,000
Payroll tax					
	505-5122-0052	Payroll Taxes	E	51	4,800
Total Payroll tax				51	4,800
Employee benefits					
	505-5317-0010	Retirement	E	594	500
Total Employee benefits				594	500
Legal and professional					
	505-5210-0010	Audit	E	-	8,000
	505-5210-0012	Legal Services	E	55,410	60,000
	505-5210-0014	Professional Fees	E	332,159	334,000
	505-5210-0016	Engineering	E	11,420	15,000
	505-5210-0018	Mapping	E	15,209	15,000
Total Legal and professional				414,198	432,000
Insurance					
	505-5231-0001	Employee Insurance	E	6,272	15,000
	505-5231-0010	General Insurance	E	-	7,300
Total Insurance				6,272	22,300
Utilities					
	505-5240-0040	Utilities	E	43,985	44,000
Total Utilities				43,985	44,000
Supplies					
	505-5310-0001	Supplies	E	77,835	20,000
Total Supplies				77,835	20,000
Chemicals					
	505-5315-0001	Chemicals	E	7,221	7,500
Total Chemicals				7,221	7,500
Other					
	505-5317-0015	Office Supplies	E	681	670
	505-5317-0020	Bank Charges	E	9,875	10,000
	505-5317-0035	Dues	E	2,128	2,200
	505-5317-0040	Drinking Water Fees To Ep	E	463	6,000
	505-5317-0050	Gas	E	6,281	6,000
Total Other				19,428	24,870

City of Guyton
Proposed Budget - Water and Sewer Fund -
Breakdown of Water and Sewer Budget Between
Water and Sewer Utility Services and Waste Water Treatment Plant Operations
For the Year Ended June 30, 2023

			Projected	Proposed
			<u>2021</u>	<u>2022</u>
Repairs and Maintenance				
505-5310-0005	Sewer Repairs/Maintenance	E	65,384	20,000
505-5317-0060	Computer Software & Maintenance	E	11,402	8,600
505-5400-0055	Capital Outlay, Cptl Imp	E	13,965	145,000
505-5400-0060	Equipment	E	5,140	5,500
505-5400-0065	Meters	E	60,738	-
505-5400-0001	Water Repairs/Maintenance	E	15,798	16,000
505-5400-0002	Water & Sewer Vehicle Expenses	E	4,945	5,000
Total Repairs and Maintenance			177,372	200,100
Depreciation				
505-5610-0001	Depreciation Exp.	E	-	345,000
Total Depreciation			-	345,000
Interest				
505-8000-5820	Interest Expense	E	434,844	325,000
Total Interest			434,844	325,000
Other financing uses - Interfund transfers				
505-9000-1000	Transfer To General Fund	E	-	280,280
505-9000-1070	Debt Service	E	484,203	500,000
Total Other financing uses - Interfund transfers			484,203	780,280
Total Water and Sewer Expenses			1,710,611	2,271,350
Waste Water Treatment Plant Expenses				
Legal and professional				
505-5210-4414	Professional Fees	E	87,097	88,000
Total Legal and professional			87,097	88,000
Insurance				
505-5231-4410	General Insurance	E	-	7,300
Total Insurance			-	7,300
Utilities				
505-5240-4440	Utilities	E	30,192	30,000
Total Utilities			30,192	30,000
Repairs and Maintenance				
505-5400-4401	Wwtp Repairs/Maintenance	E	-	-
505-5400-4405	Maintenance	E	41,788	20,000
505-5400-4455	Wwtp-Plant Misc.	E	8,778	9,000
Total Repairs and Maintenance			50,566	29,000
Total Waste Water Treatment Plant Expenses			167,855	154,300

City of Guyton
Proposed Budget - Water and Sewer Fund -
Breakdown of Water and Sewer Budget Between
Water and Sewer Utility Services and Waste Water Treatment Plant Operations
For the Year Ended June 30, 2023

	Projected <u>2021</u>	Proposed <u>2022</u>
TOTAL WATER FUND EXPENSES	1,878,466	2,425,650