



**City of Guyton, Georgia
City Council
Regular Meeting
January 13, 2026 at 7:00 P.M.**

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

AGENDA

- 1. Call to Order**
- 2. Invocation and Pledge of Allegiance - Pastor Scott Stringer - Liberty Christian Church**
- 3. Guyton City Council Official Oath of Office – Councilman Joseph Lee
Councilman Michael Johnson**
- 4. Consideration to Approve the Agenda**
- 5. Consideration to Approve the Minutes**
 - ⌚ 12/9/25 Regular Meeting
- 6. Reports from Staff and Committees**

⌚ Police Department	Kelphie Lundy
⌚ Fire Department	Clint Hodges
⌚ Public Works/Water/Sewer	EOM
⌚ Planning and Zoning	Lon Harden
⌚ Industrial Development	Lon Harden
⌚ Historical Commission	Lucy Powell
⌚ Leisure Services	Lula Seabrooks
⌚ Downtown Development	Miller Bargeron, Jr.
⌚ Streets and Lanes	Jimmie Hill
- 7. Public Participation**
- 8. Old Business**
 - A. None**

9. New Business

- A. Consideration to approve the Calendar of Events 2026**
- B. Consideration to approve the LMIG Projects for 2026**
- C. Consideration to approve quote from HFF Services to install the gate at the City of Guyton Maintenance Shop**
- D. Consideration to approve the amendment to the Inmate Labor Agreement**
- E. Consideration to authorize the City Manager to discuss the special election with the City Attorney and the County Elections Office**
- F. Consideration to approve the services of Lanier, Deal & Deal for the preparation of the FY 2025 audit in an amount not to exceed \$15,000.00**

10. Dates to Remember

- ⑥ Guyton City Hall will be closed on Monday, January 19, 2026 in observance of Martin Luther King Day. The office will reopen for business on Tuesday, January 20, 2026**
- ⑥ Wednesday, January 21, 2026, Downtown Development Authority meeting, 10:00 A.M., Guyton City Hall, 310 Central Boulevard, Guyton, GA 31312**
- ⑥ Thursday, January 22, 2026, Bingo from 11:00 A.M. until 12:00 P.M. – Leisure Services Room, 505 Magnolia Street, Guyton, GA 31312**
- ⑥ Sunday-Tuesday, February 1-3, 2026, Effingham Day at State Capitol**
- ⑥ Tuesday, February 10, 2026, Guyton City Council Meeting at 7:00 P.M. --- Guyton City Hall, 310 Central Boulevard, Guyton, GA 31312**

11. Consideration to adjourn

Rules of Decorum for All Meetings

The purpose of the Rules of Decorum is to foster an atmosphere of civil and courteous discourse, even and especially when discussing contentious topics, at all meetings held by the City of Guyton.

(A) **General rules applicable to all (Mayor and City Council, Staff, Members of the Public)**

- 1) Each speaker should refrain from personal attacks, foul or abusive language, and will maintain a civil and courteous manner and tone.
- 2) During designated times for members of the public to speak, members of the public will be permitted 10 minutes to discuss topics. After 10 minutes of discussion on a topic, members of the public will be limited to 3:00 minutes speaking time. The Mayor or presiding officer shall have the authority to grant additional speaking time. Notwithstanding the foregoing, during public hearings involving zoning decisions, members of the public will have no less than 10 minutes to speak in favor, and no less than 10 minutes to speak in opposition.
- 3) Members of the audience will respect the rights of others and will not create noise or other disturbances that will disrupt or disturb persons who are addressing the Mayor and Council or Committee or Board or Commission, or members of those bodies who are speaking, or otherwise impede the orderly conduct of the meeting.

(B) **Additional Rules for Mayor and City Council, Committees, Boards or Commissions**

1. The Mayor and City Council, Committees, Boards, Authorities, or Commissions will conduct themselves in a professional and respectful manner at all meetings.
2. Questions for staff or individuals or other Council, Committee, Board or Commission members will be directed to the appropriate person to answer. Members of the Mayor and City Council, Committees, Boards, Authorities, or Commissions will attempt to answer or address questions presented one at a time without attempting to talk over another member.
3. Members of the Mayor and City Council, Committees, Boards, Authorities, or Commissions are always free to criticize or question policies, positions, data, or information presented. However, members of the Mayor and City Council, Committees, Boards, Authorities, or Commissions will not attack or impugn the person presenting.

(C) **Enforcement**

The Mayor or presiding officer has the authority to enforce each of the Rules of Decorum regarding members of the public. If any Rule is violated, the Mayor or presiding officer will give the speaker a warning, citing the Rule being violated, and telling the speaker that a second violation will result in a forfeiture of the right to speak further. The Mayor or presiding officer also may have the offending speaker removed from the meeting if the misconduct persists. The Mayor or presiding officer shall not have any power under this provision regarding a Council, Committee, Board or Commission member.



CITY OF GUYTON

PO Box 99, Guyton, Georgia 31312
Telephone – 912.772.3353 . Fax – 912.772.3152
www.cityofguyton.com

Working Together to Make a Difference

Mayor
Andy W. Harville
City Manager
Bill Lindsey
City Clerk
Moses Walker

CITY OF GUYTON

GUYTON CITY COUNCIL OFFICIAL OATH

State of Georgia

County of Effingham

City of Guyton

I do solemnly swear (or affirm) that I will faithfully and impartially perform the duties of Council Member of the City of Guyton, and that I will support the charter thereof as well as the Constitution and the laws of the State of Georgia and the United States of America;

I do further solemnly swear and affirm that I am not the holder of any unaccounted-for public money due this State or any political subdivision or authority thereof;

I do further solemnly swear and affirm that I am not the holder of any office of trust under the government of the United States, any other State, or any foreign State which I am by laws of the State of Georgia prohibited from holding;

So help me, God!



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Mayor
Andy W. Harville
City Manager
Bill Lindsey
City Clerk
Moses Walker

Signed: _____

Print: _____

Sworn to and subscribed before me

this _____ day of _____, 20____

Mayor Andy Harville, Mayor of the City of Guyton



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GUYTON CITY COUNCIL OFFICIAL OATH

State of Georgia

County of Effingham

City of Guyton

I do solemnly swear (or affirm) that I will faithfully and impartially perform the duties of Council Member of the City of Guyton, and that I will support the charter thereof as well as the Constitution and the laws of the State of Georgia and the United States of America;

I do further solemnly swear and affirm that I am not the holder of any unaccounted-for public money due this State or any political subdivision or authority thereof;

I do further solemnly swear and affirm that I am not the holder of any office of trust under the government of the United States, any other State, or any foreign State which I am by laws of the State of Georgia prohibited from holding;

So help me, God!



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Signed: _____

Print: _____

Sworn to and subscribed before me

this _____ day of _____, 20____

Mayor Andy Harville, Mayor of the City of Guyton



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City of Guyton Regular Meeting December 9, 2025 — 7:00 PM

MINUTES OF MEETING

Call to Order — The meeting was called to order by Mayor Andy Harville at 7:00 PM. Councilmember Jeremiah Chancey, Councilmember Joseph Lee, and Councilmember Michael Johnson were present at this meeting.

Additional Administrative Staff Present — City Manager Bill Lindsey, City Attorney Ben Perkins, and City Clerk Moses Walker were present

Guest Present — The guest sign-in sheets are filed in the Office of the City Clerk.

Invocation — Lon Harden led the invocation

Pledge of Allegiance — The Pledge of Allegiance was led by Lon Harden

Bid Opening for the Guyton Police Department Surplus Vehicles: 2010 Chevy Tahoe and 2008 Ford Expedition

Two bids were submitted for the 2010 Chevy Tahoe. No bids were submitted for the Ford Expedition. Emergency Remarketing submitted the first bid for the Tahoe for \$578.18. The second bid for the Tahoe was from Daniel Brantley for \$1505.00. Daniel Brantley won the bid. The mayor mentioned that the city could put the Expedition on GovDeals Inc. Chief Lundy said that he would take the Expedition to Lane Brothers to be placed on auction.

Consideration to approve the agenda — Michael Johnson made a motion to approve the agenda with an amendment to New Business. Joseph Lee seconded the motion. New Business was amended to show item K as a consideration to approve the 2025 Christmas bonus for Guyton city employees for \$500.00 per employee. **Motion passed unanimously.**

Consideration to Approve the Minutes ----- Michael Johnson made a motion to approve the minutes of 11.12.25. Jeremiah Chancey seconded the motion. **Motion passed unanimously.**



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Reports from Staff or Committees

● Police Department	Kelphie Lundy
● Fire Department	Chief Hodges
● Public Works/Water/Sewer	EOM
● Planning and Zoning	Lon Harden
● Industrial Development	Lon Harden
● Historical Commission	Lucy Powell
● Leisure Services	Lula Seabrooks
● Downtown Development Authority	Miller Bargeron, Jr.
● Streets and Lanes	Jimmie Hill

Public Participation -

Ms. Lula Seabrooks asked if she could be allowed to return to the podium, after previously having given the Leisure Services monthly report, to address the Council under Public Participation. Although she had not signed up prior to the meeting to speak under Public Participation, Mayor Harville allowed her to come forward. Ms. Seabrooks questioned the Council as to why Highland Park had not been decorated for Christmas, as was the custom. Mayor Harville responded that EOM personnel had previously been responsible for decorating the park, but they are no longer responsible for streets and lanes. City staff have been unable to locate the lights that EOM had used. Ms. Seabrooks stated that it was important to the community that the park and other parts of the city be decorated for Christmas. City Manager Bill Lindsey suggested to Council that the possibility of purchasing additional decorations be considered as part of next year's budget discussions. All of the Council voiced agreement in that regard. Ms. Seabrooks also commented on recent efforts by Code Enforcement to address blighted and dilapidated properties in the city. She expressed concern that the city was not doing enough to assist residents, financially or otherwise, to help them clean up their property. She stated that many residents need assistance with this matter, and that she would appreciate anything that the Council could do.

Mr. Michael Garvin, 101 Dilmus Jackson, Highland Park, who also did not sign up to speak prior to the meeting, said that Code Enforcement has been in his area a lot and is working him down. Mr. Garvin said that he did not purchase a home in a subdivision because he wanted to have some say about what happens on his property. He stated that the residents have been in that area for fifty years or more and are not able to change their behavior in fifteen to thirty days. He brought up the fact that money has been given to the DDA to get them active, and that if the city is moving forward with code enforcement, there should be some sort of block grants or salvage



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area for them to take things. He feels that the pressure that is being put on the citizens should be looked into. Councilman Chancey stated he agreed that something should be done to assist those residents who need help to clean up their property. The sentiment from the rest of the council was that grants and other forms of assistance would be researched.

Old Business

A. None

New Business

A. Consideration to approve the renewal contract with Alcine Xtreme Fitness— Ms. Alcine thanked the council for the opportunity to bring Zumba to the city. The classes have been successful with one hundred and twenty-seven people in attendance for the year. She proposed adding the option to also work with the kids in Guyton, one or two days a week, for free, to keep them active during the summer. The council agreed to the additional proposal. **Jeremiah Chancey** made a motion to approve the contract renewal. **Michael Johnson** seconded the motion. **Motion passed unanimously.**

B. Consideration to approve the workman's comp renewal quote with GMA Worker Compensation Self-Insurance Fund- City Manager Bill Lindsey explained to Council that the deductible would remain the same. The estimated premium for 2026 will be \$24,179.00. Councilmember **Michael Johnson** made a motion to approve the agreement with the city attorney's edits and revisions. **Joseph Lee** seconded the motion. **Motion passed unanimously.**

C. Consideration to approve the quote for the installation of new fencing at Old School Park playground. City Manager Bill Lindsey presented quotes to install the fence from the following vendors: Veteran's Fencing Supply for \$18,860.13, HFF Services LLC for \$11,820.00. Both quotes proposed to install 4' x 6' black galvanized chain link fencing around the park, along with two (2) 4' walk gates and a 12' double drive. The quote from Veteran's Fencing Supply proposed additional fencing and barbed wire for the maintenance shop area. Councilman Johnson said that after the fence is installed, the city would have a ribbon-cutting ceremony to include the playground equipment. The hope is to have the fence within the next six weeks. The quote from HFF Services LLC was agreed as the best choice. Councilmember **Michael Johnson** made a motion to accept the quote from HFF Services LLC. Councilmember **Jeremiah Chancey** seconded the motion. **Motion passed unanimously.**



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D. Consideration to approve the proposed water meter change-outs- City Manager Bill Lindsey said that there is a total of thirty-three meters that need to be changed. At the time of the meeting, one meter had already been changed. Most of them are 1400 and 1600 series meters and are no longer operational. Lindsey said that thirty thousand dollars was budgeted for the meter change-out. The current quote comes well under the budget, at \$7,921.00, with plenty left over for future change-outs. EOM also said that manual readings can be done, but the current meters no longer work with the software to get accurate readings. There is no way to inform the customer of how much water has been used during the billing period. Mayor Harville stated that his concern was how is this preventable and commented that there should be some sort of fail-safe in place. Councilman Lee also commented that due to this issue, the city lost money. Councilman Johnson asked if there were any meters left from the last purchase but EOM could not answer that question at the moment. Jimmie Hill said that he would get with David Cook to do an inventory of the meters. Councilmember Joseph Lee said that he would like a copy of the meter readings to be maintained. Jimmie Hill said that the new system will be able to maintain that information. Councilmember **Michael Johnson** made a motion to approve the water meter change outs. Councilmember **Jeremiah Chancey** seconded the motion. **Motion passed unanimously.**

E. Consideration to approve the Cost-Of-Living Adjustment for the 2026 calendar year- City Manager Bill Lindsey stated that last year, the council approved a three percent COLA increase. He said that the budget is in good shape to support another three percent increase for 2026. The only areas over budget at this time are Street and Lanes (which was expected) and Recreation due to the new playground equipment. **Jeremiah Chancey** made a motion to approve the three percent COLA increase. **Michael Johnson** seconded the motion. **Motion passed unanimously.**

F. Consideration to approve the quote from Parker Engineering for the preliminary flood plain study for spray fields C&D at the wastewater treatment plant- City Manager Bill Lindsey said that there is a preliminary quote for the study from Jim Collins of Thomas and Hutton for \$12,500.00. A full-blown study would cost another \$75,000.00. Parker Engineering is looking into GEFA funding, with the application being due at the end of the month. They are looking into how much dirt would need to be brought in. The idea is to raise the risers to take the plant out of the flood plain, which will solve the issue with the spray fields. This would take EPD and FEMA out of the picture if this is successful. We need to have the preliminary study in our pocket as a playing card, just in case. Lindsey recommended approving the preliminary study. Councilmember **Joseph Lee** made a motion to approve the quote from Parker Engineering for the preliminary flood plain study for spray fields C&D at the wastewater treatment plant. Councilmember **Michael Johnson** seconded the motion. **Motion passed unanimously.**



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G. Consideration to approve the designation of wastewater equipment as surplus – Jimmie Hill said he did an inventory of the equipment. The hay baler has not been used for two years. He said that the farmer who was previously cutting the grass quit and that the grass has not been baled for the same amount of time. He said that his theory is that the grass can be cut by whoever wants to personally use it. Councilmember Lee said that the city tried that before, but it didn't work. Councilmember Lee feels that the citizens' money would be thrown away if the equipment is surplus. He said that the city can hire someone to do it. Councilmember Johnson said that the city gave it away, burned it, and sold it in past times. Either way, the city would have to cut it. Mayor Harville suggested that the topic be tabled until the city can figure out the baling process of the grass once it is cut. Councilmember **Jeremiah Chancey** made a motion to table the topic. Councilmember **Michael Johnson** seconded the motion. Motion passed unanimously.

H. Consideration to approve the quote for sewer line repair at the Guyton Police Department – City Manager Bill Lindsey said that there has been an issue for some time with the bathroom that was designated for the bull gang. There were some things that were flushed down the toilet that caused the line to back up. We had three different quotes with different objectives. The quote from Canady was in the amount of \$4416.90 to only replace the grease trap.. The second quote was from Thompson and Thompson for \$89,724.69. The proposed work from the first two quotes was for more work than is actually needed. The third quote was from Ace's was in the amount of \$3,760.90. Ace's proposed to do what the city needs which is to clear the lines. City Manager Bill Lindsey recommended approving the quote from Ace's. It was stated that the lines run under the three wings out to the gym side. Mayor Harville stated that he would eventually like to see the whole complex redone, but that is in the future. Councilmember **Jeremiah Chancey** made a motion to approve the quote from Ace's in the amount of \$3,760.90. Councilmember **Michael Johnson** seconded the motion. **Motion passed unanimously.**

I. Discussion to establish a dog park in the City of Guyton – Councilmember Jospeh Lee said that citizens are bringing dogs to the park where the children play. He had to remind a citizen not to have their dog in the park. He then realized that there is a need for a dog park in the city. It was suggested that the end of the baseball field on Magnolia Street could be utilized as a dog park. Mr. Johnson suggested two additional areas that can be used: Guyton Park and Highland Park. Councilmember Lee was opposed to placing a dog park where children play because they could possibly climb the fence. He said that we only need one dog park. Mayor Harville asked if he would accept the challenge to find out about pricing and what it takes to set up a dog park. He said that he would.



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J. Consideration to approve the disbursement of the anonymous donation to the Guyton Police Department - Chief Lundy said that this is something that is done every year, and agrees

that it should be divided among the department. As city attorney Ben Perkins stated, a lot of towns have police foundations to receive these types of donations from others as well. He will find out more information about it and get back to the city. Councilmember **Michael Johnson** made a motion to approve the disbursement of the donation to the Guyton Police Department. Councilmember **Joseph Lee** seconded the motion. **Motion passed unanimously.**

K. Consideration to approve awarding a \$500.00 Christmas bonus to city employees. Bill Lindsey spoke with Matthew Caine, who said that the budget can support awarding a Christmas bonus of \$500.00 to each city employee as was done last year. Councilmember **Jeremiah Chancey** made a motion to approve the \$500.00 Christmas bonus. Councilmember **Joseph Lee** seconded the motion. **Motion passed unanimously.**

Consideration to Adjourn ----- Councilmember **Michael Johnson** made a motion to adjourn. Councilmember **Jeremiah Chancey** seconded the motion. **Motion passed unanimously.** The meeting was adjourned at 8:12 P.M.

Dates to Remember

- **Saturday, December 13, 2025, Guyton Polar Express Christmas Parade, 11:00 A.M., Guyton Walking Trail, Guyton, GA 31312**
- **Wednesday, December 17, 2025, Guyton Community Blood Drive, 1:00 P.M.-6:00 P.M., Guyton Gymnasium, 5052 Magnolia Street, Guyton, GA 31312**
- **Wednesday, December 17, 2025, Downtown Development Authority Meeting, 10:00 A.M., Guyton City Hall, 310 Central Boulevard, Guyton, GA 31312**
- **Friday, December 19, 2025, Annual Christmas Luncheon, 11:00 A.M. – 1:00 P.M. Leisure Services Room, 505 Magnolia Street, Guyton, GA, 31312**
- **Guyton City Hall will be closed on Wednesday, December 24, and Thursday, December 25, 2025, in observance of Christmas. The office will reopen for business on Friday, December 26, 2025**
- **Tuesday, January 13, 2026, Guyton City Council Meeting at 7:00 P.M. – Guyton City Hall, 310 Central Boulevard, Guyton, GA 31312**



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City of Guyton

Andy Harville, Mayor

Attest:

Moses Walker, City Clerk

2026 City of Guyton List of Events

Date	Event	Time	Location
	Seniors in the Know	09:00 AM-01:00 PM	Guyton Gymnasium
03/04/26	Blood Drive	01:00 PM-06:00 PM	Guyton Gymnasium
04/26/25	Sale Along the Trail	08:00 AM-02:00 PM	Guyton Walking Trail
04/19/25	Earth Day Festival	08:00 AM-02:00 PM	Guyton Walking Trail
04/29/26	Blood Drive	01:00 PM-06:00 PM	Guyton Gymnasium
06/12/25	Summer Social	05:00 PM-07:00 PM	Guyton Walking Trail
06/24/26	Blood Drive	01:00 PM-06:00 PM	Guyton Gymnasium
07/26/25	Community Picnic	12:00 PM-Until	Guyton Gymnasium
08/02/25	Sale Along the Trail	08:00 AM-02:00 PM	Guyton Walking Trail
08/26/26	Blood Drive	01:00 PM-06:00 PM	Guyton Gymnasium
10/18/25	Sale Along the Trail	08:00 AM-02:00 PM	Guyton Walking Trail
10/21/26	Blood Drive	01:00 PM-06:00 PM	Guyton Gymnasium
10/25/25	CASA Superhero Run	08:00 AM-Until	Guyton Gymnasium
10/25/25	Trick or Trail	05:00 PM-07:00 PM	Guyton Walking Trail
12/07/25	Christmas Tree Lighting	06:00 PM-Until	Guyton Walking Trail
12/06/25	Sale Along the Trail	08:00 AM-02:00 PM	Guyton Walking Trail
12/09/25	Luminary Service	05:30 PM-Until	Guyton Cemeteries
12/13/25	Christmas Parade	11:00 AM-Until	Guyton Elementary
12/13/25	Tour of Churches	04:00 PM-07:00 PM	Guyton Gymnasium

Addresses

- Guyton Gymnasium: 505 Magnolia Street, Guyton, GA 31312
- Guyton Walking Trail: 310 Central Boulevard., Guyton, GA 31312
- Guyton Elementary School: 719 Central Boulevard., Guyton, GA 31312
- Guyton Cemeteries: Cemetery Road, Guyton, GA 31312

2026 Calendar

January							February							March						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
					1	2	3	1	2	3	4	5	6	7	1	2	3	4	5	6
4	5	6	7	8	9	10	8	9	10	11	12	13	14	8	9	10	11	12	13	14
11	12	13	14	15	16	17	15	16	17	18	19	20	21	15	16	17	18	19	20	21
18	19	20	21	22	23	24	22	23	24	25	26	27	28	22	23	24	25	26	27	28
25	26	27	28	29	30	31								29	30	31				

April							May							June						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
					1	2	3	4					1	2	1	2	3	4	5	6
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12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20
19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27
26	27	28	29	30			24	25	26	27	28	29	30	28	29	30				
							31													

July							August							September						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
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12	13	14	15	16	17	18	9	10	11	12	13	14	15	13	14	15	16	17	18	19
19	20	21	22	23	24	25	16	17	18	19	20	21	22	20	21	22	23	24	25	26
26	27	28	29	30	31		23	24	25	26	27	28	29	27	28	29	30			
							30	31												

October							November							December						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
					1	2	3	1	2	3	4	5	6	1	2	3	4	5		
4	5	6	7	8	9	10	8	9	10	11	12	13	14	6	7	8	9	10	11	12
11	12	13	14	15	16	17	15	16	17	18	19	20	21	13	14	15	16	17	18	19
18	19	20	21	22	23	24	22	23	24	25	26	27	28	20	21	22	23	24	25	26
25	26	27	28	29	30	31	29	30						27	28	29	30	31		

City of Guyton TSPL/OST/LMIG

DATE: 01/07/26

PE23172

PARKER ENGINEERING, LLC

BY:LTB/MTG

OPINIONS OF PROBABLE COST

Since the engineer has no control over the cost of labor, materials, equipment, the Contractor's methods of determining prices, or over competitive bidding or market conditions, the Opinions of Probable Construction Cost provided herein are to be made on the basis of the engineer's experience and qualifications. These opinions represent the engineer's best judgment as a design professional familiar with the construction industry.

ITEM NO.	QTY.	UNIT	DESCRIPTION	UNIT PRICE	TOTAL PRICE
SECTION 1 - Church Street (from 7th Avenue to HWY 119 - Springfield Avenue)					
a.	47	SY	Milling at Intersections	\$ 62.50	\$ 2,937.50
b.	1624	SY	Milling at Edgeline	\$ 3.80	\$ 6,171.20
c.	428	GL	413-1000 Bituminous Tack Coat	\$ 3.00	\$ 1,284.00
d.	705	TN	402-3103 165 lb/SY Recycled Asphalt Concrete 9.5 mm Superpave, GP2 only, Incl. Bitum. Matl. And H. Lime	\$ 109.00	\$ 76,845.00
e.	1.06	LM	Solid Traffic Stripe, 5" Yellow	\$ 2,850.00	\$ 3,021.00
f.	0.71	LM	Solid Traffic Stripe, 5" White	\$ 2,850.00	\$ 2,023.50
g.	13	LF	Thermoplastic Solid Traffic Stripe, 24" White	\$ 7.50	\$ 97.50
h.	1	LS	Clip and Dress-Up Shoulders	\$ 1,000.00	\$ 1,000.00
i.	1	LS	150-1000 Traffic Control	\$ 4,000.00	\$ 4,000.00
Church Street Improvements Total					\$ 97,379.70
SECTION 2 - Poplar Street (from 4th Street to Brogdon Road)					
a.	37	SY	Mill at Intersections	\$ 62.50	\$ 2,333.33
b.	291	GL	413-1000 Bituminous Tack Coat	\$ 3.00	\$ 872.55
c.	480	TN	402-3103 165 lb/SY Recycled Asphalt Concrete 9.5 mm Superpave, GP2 only, Incl. Bitum. Matl. And H. Lime	\$ 109.00	\$ 52,309.37
d.	0.85	LM	Solid Traffic Stripe, 5" Yellow	\$ 2,850.00	\$ 2,428.98
e.	0.85	LM	Solid Traffic Stripe, 5" White	\$ 2,850.00	\$ 2,428.98
f.	22	LF	Thermoplastic Solid Traffic Stripe, 24" White	\$ 7.50	\$ 165.00
g.	1	LS	Clip and Dress-Up Shoulders	\$ 2,000.00	\$ 2,000.00
h.	1	LS	150-1000 Traffic Control	\$ 3,000.00	\$ 3,000.00
Poplar Street Improvements Total					\$ 65,538.21
GRAND TOTAL					\$ 162,917.91



CHAIN LINK ESTIMATE

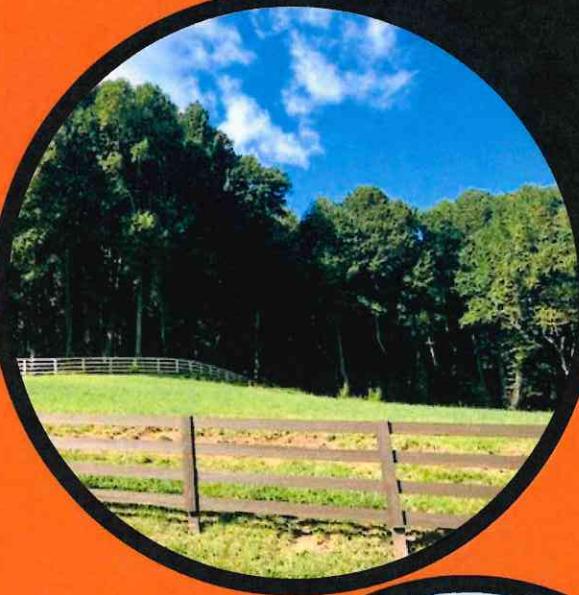
DEC 18, 2025

CITY OF GUYTON

310 Central Blvd
Guyton, GA
31312

HFF SERVICES

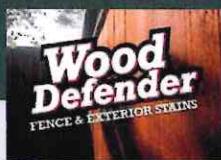
Fencing Done Right the First Time



OUR SERVICES

COMMERCIAL & RESIDENTIAL

- Privacy Fencing
- Chain Link Fencing
- Ornamental Fencing
- Farm/Ag Fencing
- Fence & Exterior Staining



Jeremy Hill, Owner



912-346-8320



HFF Services LLC



www.hffservicesllc.com

WHY CHOOSE US?

Locally Owned, Operated, & Trusted

Fully Insured & Experienced

Expert Craftsmanship

Quality Materials

INTRODUCTION

Hi Jim,

At HFF Services, we recognize that fencing is more than just a boundary. It is an investment in privacy, security, and curb appeal. Our crew takes pride in delivering high-quality workmanship with attention to detail in every step of the process.

Thank you for the opportunity to quote on your fencing project. Please find your estimate below along with upgrade options for potential improvements to your project, if applicable.

The following estimate is for:

1. Removal and disposal of old materials (if applicable)
2. Supply and installation of new materials
3. Clean-up of entire work area (all nails and other materials)

We are fully licensed and insured for your protection as well as ours. In the event that an accident or injury happens on the jobsite, you can feel confident knowing that our insurance coverage handles those situations. This means you are not liable for injuries to our crew while working on your property.

Once the job is complete, we will perform a thorough inspection of your project to make sure we did everything correctly and up to our strict standards and the site is spotless.

We appreciate the opportunity to earn your business and are here to answer any questions as you review your estimate. If you have any questions, please give me a call.

Kind regards,

ESTIMATE

Description

Chain Link Quote

Chain Link Scope of Work

HFF Services LLC will provide all labor, materials, and equipment necessary for the complete installation of a chain-link fence system as specified below. Work includes layout, post setting, framework assembly, fabric installation, gate installation, cleanup, and haul-away of debris.

Fence Specifications:

Color / Coating: Galvanized

Fabric Gauge: 9ga

Fabric Height: 6'

Total Linear Footage: 24'

Fabricate and Install Gates:

Quantity of Gates: 2

Gate Sizes / Widths: 12'x6' with barbedwire

Gate Type: Swing

Fabricate (2) 12' swing gates and install. Install (2) new gate post and reattach existing fence.

Installation Details:

Line, corner, and terminal posts will be set at appropriate depth based on soil conditions and industry standards.

Top rail, tension wire, fittings, and hardware will be installed per manufacturer and ASTM specifications.

Chain-link fabric will be stretched tightly, secured with tie wires, and tension bands attached for proper rigidity.

Gates will be installed level, square, and adjusted for smooth operation with appropriate hardware.

Job site will be cleaned upon completion and all construction debris removed.

Work will be completed professionally following industry and safety standards.

Estimate subtotal	\$4,415.69
Total	\$4,415.69

Please feel free to call with any lingering questions or concerns.

ESTIMATE

Description

Chain Link Quote

Chain Link Scope of Work

HFF Services LLC will provide all labor, materials, and equipment necessary for the complete installation of a chain-link fence system as specified below. Work includes layout, post setting, framework assembly, fabric installation, gate installation, cleanup, and haul-away of debris.

Gates:

Quantity of Gates: 2

Gate Sizes / Widths: 12'

Gate Type: Automatic openers

Install (1) double gate automatic opener with keypad , pedestal mount, MYQ package

Installation Details:

Line, corner, and terminal posts will be set at appropriate depth based on soil conditions and industry standards.

Top rail, tension wire, fittings, and hardware will be installed per manufacturer and ASTM specifications.

Chain-link fabric will be stretched tightly, secured with tie wires, and tension bands attached for proper rigidity.

Gates will be installed level, square, and adjusted for smooth operation with appropriate hardware.

Job site will be cleaned upon completion and all construction debris removed.

Work will be completed professionally following industry and safety standards.

Estimate subtotal	\$4,970.48
Total	\$4,970.48

Please feel free to call with any lingering questions or concerns.

SIGNING

Estimate

\$4,415.69

Name: Jim Hill

Address: 310 Central Blvd, Guyton, GA

Deposit

Please note that a 50% materials deposit is due at the time of scheduling to move your project into production.

50%

Customer Comments / Notes

Jim Hill:

Date:

TERMS & CONDITIONS

These terms and conditions outline the guidelines for all fencing services provided by HFF Services LLC.

Estimates

All estimates are based on the information available at the time of inspection and remain valid for 30 days unless otherwise stated. Pricing may be adjusted if material costs or project specifications change.

Deposit

A 50% materials deposit is required to secure your project and allow us to order materials in preparation for your job. Work will not be scheduled until the deposit has been received.

Scheduling

Installation dates are estimated based on workload, material availability, and weather conditions. All dates are approximate and subject to change. Customers will be notified promptly of any schedule adjustments.

Access to Property

The customer is responsible for ensuring HFF fence crews have clear and unobstructed access to the job site on the scheduled installation day(s). This includes moving obstacles, securing pets, and unlocking gates or access points.

Utilities & Underground Lines

Customers must identify and mark private underground utilities or obstacles before work begins (such as irrigation systems, private power lines, invisible dog fences, septic components, etc.). HFF Services LLC is not responsible for damage to any unmarked or privately installed underground utilities not identified by 811 or the customer.

Permit & Approvals

It is the customer's responsibility to obtain HOA approvals, neighborhood permission, or other required community documentation. If a city or county permit is required, HFF Services LLC can assist, but any associated fees may be the customer's responsibility.

Property Lines & Boundaries

Customers are responsible for confirming property lines prior to installation. HFF Services LLC is not liable for disputes arising from misidentified boundaries.

Job Site Conditions

The customer agrees to allow our crew a safe and workable environment. Additional charges may apply if hidden obstacles, inaccessible terrain, excessive rock, roots, concrete, or grading issues significantly affect installation.

Liability & Insurance

HFF Services LLC is fully licensed and insured. In the event of on-site accidents involving our crew, our insurance covers those situations, so the homeowner is not held liable for worker injuries.

Final Payment

The remaining balance is due upon completion of the project unless otherwise agreed in writing. Failure to pay may result in delays, service holds, or additional fees.

Warranty

Workmanship warranties apply only to the labor performed by HFF Services LLC. Warranty length and specifics may vary depending on materials used, soil conditions, and project location. Damage caused by weather, natural disasters, pets, improper use, irrigation/sprinkler systems, or third parties is not covered.

Material Variations

Wood is a natural product and may experience knots, color differences, warping, or splitting over time. Metal and vinyl products may have slight manufacturer variations. These natural or production variations are not considered defects.

Project Changes

Any changes to materials, design, layout, or scope must be approved in writing. Additional charges may apply for changes requested after the project has begun.

Clean-Up

Our team will remove all job-related debris unless otherwise noted. Minor leftover sawdust, dirt, or natural settling around posts may occur and is considered normal.

Cancellations

Cancellations made after materials have been ordered may forfeit all or part of the deposit.

**Amendment No. 4 to the
Inmate Labor Agreement
Executed December 1, 2020
between
Board of Commissioners of Effingham County
and
The City of Guyton, Georgia**

THIS AMENDMENT NO. 4 (the "Amendment") is entered into this 18th day of November, 2025 by and between the County of Effingham ("COUNTY") with offices at 804 S Laurel Street, Guyton, GA 31329 and The City of Guyton, Georgia ("CITY OF GUYTON") with offices at 310 Central Blvd, Guyton, GA 31312.

WHEREAS, THE COUNTY and the CITY OF GUYTON entered into an Agreement dated December 1, 2020 for Inmate Labor (as amended, the "Agreement"); and

WHEREAS, the parties desire to amend the provisions of the Agreement; and

NOW, THEREFORE, in consideration of the foregoing and of the mutual promises in the Agreement, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as set forth below.

1. Term: This Amendment allows for the Contract to renew for one (1) additional year commencing upon completion of the current term, July 1, 2025 and ending on June 30, 2026.
2. Fee: The salaries for Correctional Officers have increased. The average salary/benefits (as defined in the Inmate Agreement) is currently \$71,600. Based on the Service Delivery Strategy, Guyton will receive a 3% credit against that total, bringing the amount to **\$69,452.00**.
3. Except as specifically set forth herein, all other terms and provisions of the Agreement shall remain unaffected by this Amendment and continue in full force and effect.

IN WITNESS THEREOF, the parties hereto have caused this Amendment No. 4 to be signed by their duly authorized representatives the day and year first written above.

The City of Guyton, Georgia

By: _____

Printed Name: _____

Title: _____

Dated: _____

Effingham County Board of Commissioners

By: Damon Rahn

Printed Name: Damon Rahn

Title: Chairman

Dated: 11/18/2025

LANIER, DEAL & DEAL

WILLIAM RUSSELL LANIER, CPA
RICHARD N. DEAL, CPA, CGMA
RICHARD N. DEAL II, CPA

CERTIFIED PUBLIC ACCOUNTANTS
201 SOUTH ZETTEROWER AVENUE
P.O. BOX 505
STATESBORO, GEORGIA 30459
PHONE (912) 489-8756
FAX (912) 489-1243

MEMBERS
AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS
GEORGIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

November 25, 2025

Mayor and City Council
City of Guyton
310 Central Boulevard
Guyton, Georgia 31312

We are pleased to confirm our understanding of the services we are to provide to the City of Guyton for the year ended June 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the City of Guyton as of and for the year ended June 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement City of Guyton's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to City of Guyton's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquires of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of Changes in Net Pension Liability (Asset) and Related Ratios
- 3) Schedule of Contributions to Pension Plan

We have also been engaged to report on supplementary information other than RSI that accompanies the City of Guyton's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole:

- 1) Combining and individual fund statements and schedules
- 2) Schedule of SPLOST expenditures
- 3) Schedule of TSPLOST expenditures

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of City of Guyton and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Governmental Auditing Standards*, we exercise professional judgement and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Governmental Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate

level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws and governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditor is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of City of Guyton's compliance with the provisions of applicable

laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and context, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not been changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audit or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility included relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the financial statements and related notes of City of Guyton in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, account receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the City of Guyton; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Lanier, Deal, & Deal, CPA's and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a regulator or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Lanier, Deal, & Deal, CPA's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies of information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a regulator. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Richard Deal is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately November 25, 2025, and to issue our reports no later than January 31, 2026.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$15,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

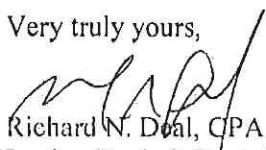
We will issue a written report upon completion of our audit of City of Guyton's financial statements. Our report will be addressed to the Mayor and City Council of the City of Guyton. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if

necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provision of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that City of Guyton is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be service to City of Guyton and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return to us.

Very truly yours,


Richard N. Deal, CPA, CGMA
Lanier, Deal, & Deal, CPA's

RESPONSE:

This letter correctly sets forth the understanding of City of Guyton.

Management signature: William F. Drury
Title: City Manager
Date: November 25, 2025

Governance signature: _____
Title: _____
Date: November 25, 2025