CITY OF SYLVANIA
2020 BUDGET ASSUMPTIONS

Any budget by definition is a planning document and not every issue will have been determined prior to its preparation and adoption. Therefore, it is necessary to make assumptions and base the budget plan on them. Then, if any circumstance changes, we would know whether it meets the assumptions or not, thereby requiring review to determine if any adjustments are needed. These assumptions are as follows:

Overall

- 2020 budget will be adopted and accounted for using generally accepted accounting principles.
- 2.5% raise increase for City employees and will include longevity raises and 1.25% year end pay.
- Employees may cash in vacation in 20 hour increments with a maximum of 40 hours only once they reach their max.

General Fund

- The City will contract with the Chamber to promote tourism, to manage the DDA board, maintain Main Street status and promote events for the City and downtown. This will be funded by 3.5% of hotel motel tax and $25,000 from the general fund.
- No ad valorem tax millage rate increase.
- Capital purchases include:
    - 2 police vehicles $ 70,000 grant/loan
    - Bullet proof vests $ 10,000 donation/revenues
    - Training container $ 18,600 GF revenues
    - Street paving $ 150,000 grants and SPLOST
    - Entrance sign $ 34,870 grant/revenues
    - Tractor $ 33,000 loan
    - City facilities improvements $ 30,000 SPLOST

Proprietary Funds (includes Utility Funds and Solid/Yard Waste Fund)

- 2020 electrical energy costs will be within MEAG budget estimates.
- The Proprietary Funds will transfer to the General Fund all revenues needed to reimburse for administration costs and to off-set the General Fund's revenue shortfall
- Capital purchases include:
    - Gas line extension $ 650,000 grant/loan/revenues
    - WWTP – pumps rebuilt $ 22,000 grant/revenues
    - Water/Swr- fire hydrant & meter replace $ 40,000 revenues
    - Water/Swr -sewer line replacemt $ 812,000 w/s revenues
    - Electric – bucket truck $ 182,000 loan
    - Electric – line upgrades $ 13,000 revenues

2020 CAPITAL

GENERAL FUND	DESCRIPTION	FUNDING		
Police	2 police vehicles	usda grant 25K balanced financed with usda	$ 70,000	
	Bullet proof vests	GF revenues & partial grant	$ 10,000	$ 80,000
Fire	Training container	city match		$ 18,600
Street	Paving-Davis Street	LMIG $53K/SPLOST$97K	$ 150,000	
	Gateway Sign	DOT $27,896/GF revenues $6974	$ 34,870	
	Tractor	GMA loan	$ 33,000	$ 217,870
City facilities	City hall flooring, paint, phone system, front door, public safety upgrades	SPLOST		$ 30,000
UTILITIES				
WWTP	rebuild pumps	revenues		$ 22,000
Water/Sewer	Sewer line replacement	CDBG grant $750,000/ W/S revenues $62K	$ 812,000	
	Fire hydrant & wtr meter replaceme	W/S revenues	$ 40,000	$ 852,000
Electric	Bucket truck	GMA loan	$ 182,000	
	Line upgrades	electric revenues	$ 13,000	$ 195,000
Gas	Industrial Park infrastructure	EDA grant$357k/UDAG loan $238k	$ 595,000	
	Line extension/upgrades	gas revenues	$ 55,000	$ 650,000
				$ 2,065,470

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CITY OF SYLVANIA
BUDGET COMPARISONS
2017-2020 CITY BUDGET

GENERAL FUND	**2017**	**2018**	**2019**	**2020**
Department				
Mayor & Council	30,520	30,520	30,520	30,520
Office of City Manager	196,965	201,185	202,945	217,849
Elections	5,000	0	5,300	0
Finance	316,925	317,070	340,082	390,650
Non-Departmental	64,700	63,300	152,300	163,450
Municipal court	68,512	71,670	77,870	77,770
Police	919,430	946,280	1,033,500	1,097,800
Fire	493,295	539,285	567,744	633,345
Animal Control	11,510	11,560	13,905	13,580
Streets	356,200	405,360	463,170	544,470
Shop & Maintenance	149,950	158,300	170,420	190,600
Nutrition	113,931	107,190	119,715	144,730
Total	2,726,938	2,851,720	3,177,471	3,504,764
UTILITIES				
Department				
Wastewater	434,405	449,945	465,238	504,400
Water/Sewer	1,552,560	710,462	1,484,765	1,451,764
Electric	27,294,850	27,883,900	29,665,422	27,824,376
Gas	2,712,192	3,133,232	3,950,950	4,008,600
Total	31,994,007	32,177,539	35,566,375	33,789,140
SOLID WASTE FUND				
Department				
Solid Waste Collection	239,330	382,940	393,090	331,500
Yard Waste Collection	199,665	199,840	206,340	79,800
Total	438,995	582,780	599,430	411,300
Total	**35,159,940**	**35,612,039**	**39,343,276**	**37,705,204**

2015-2018 Budget Comparison Cont.

SPECIAL REVENUE FUNDS				
Hotel/Motel	15,000	15,000	24,000	22,400
Confiscated Assets	0	0	0	4,000
UDAG	0	0	400,000	238,000
SPLOST 2013 & 2019	176,750	332,664	236,400	230,500
Total Special Revenue Budget	**191,750**	**347,664**	**660,400**	**494,900**
Total Proposed Budget	**35,351,690**	**35,959,703**	**40,003,676**	**38,200,104**

GENERAL FUND REVENUES & TRANSFERS

	2017	2018	2019	2020
General Fund Revenue	1,332,150	1,379,575	1,467,756	1,529,884
Hotel/Motel Transfer		0	9,000	8,400
Electric Fund Transfer	803,550	946,630	1,274,578	1,581,624
Gas Fund Transfer	258,478	224,938	212,220	143,570
Water/Sewer Transfer	282,455	247,357	193,097	164,336
Solid Waste Transfer	50,305	53,220	20,820	76,950
Revenue Total	**2,726,938**	**2,851,720**	**3,177,471**	**3,504,764**

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