City of Sylvester
2024 Budget

City of Sylvester
I 01 N. Main *Steet*
Sylvester, GA 31791
229-776-8505

Contents

The Proposed Fiscal Year 2024 Budget In Brief is designed to provide an overview of the FY 2024 Adopted Budget in a simple framework. Over the next few pages you will find information on revenues and expenditures, organization and staffing.

Contents	2
Proposed Budget FY2023	3
General Fund Revenues	4
Top 6 Largest Revenue Sources (General Fund)	5
Property Tax Dollar at Work	6-7
Organizational Chart	8
Overall Budget Summary	9
Exhibit A	10
Capital Projects	11
Special Revenue Funds	12
251 - Designated Grant Fund	13
351 - Capital Improvement Fund	14
505 - Water Sewer Fund	15
510 - Electric Fund	16
515 - Gas Fund	17
540 - Sanitation Fund	18
550 - Airport Fund	19
570 - Broadband Fund	20

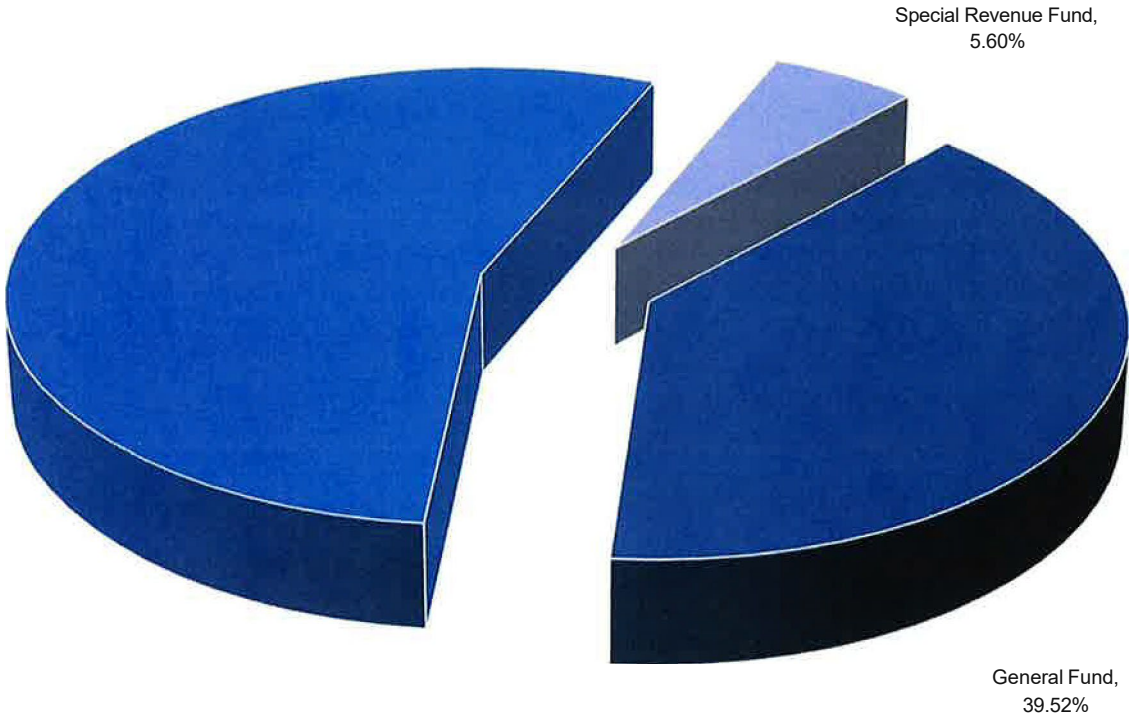
Proposed Budget FY2024

The **General Fund Account** is the main fund for the City. It is used to pay for all City activities related to providing central government services.

The **Special Revenue Fund Account** is used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt services and capital projects.

The **Enterprise Fund Account** is used for operations that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered. primarily through user charges. These funds include the Water/Sewer, Electric, Gas, Sanitation, Airport and Broadband.

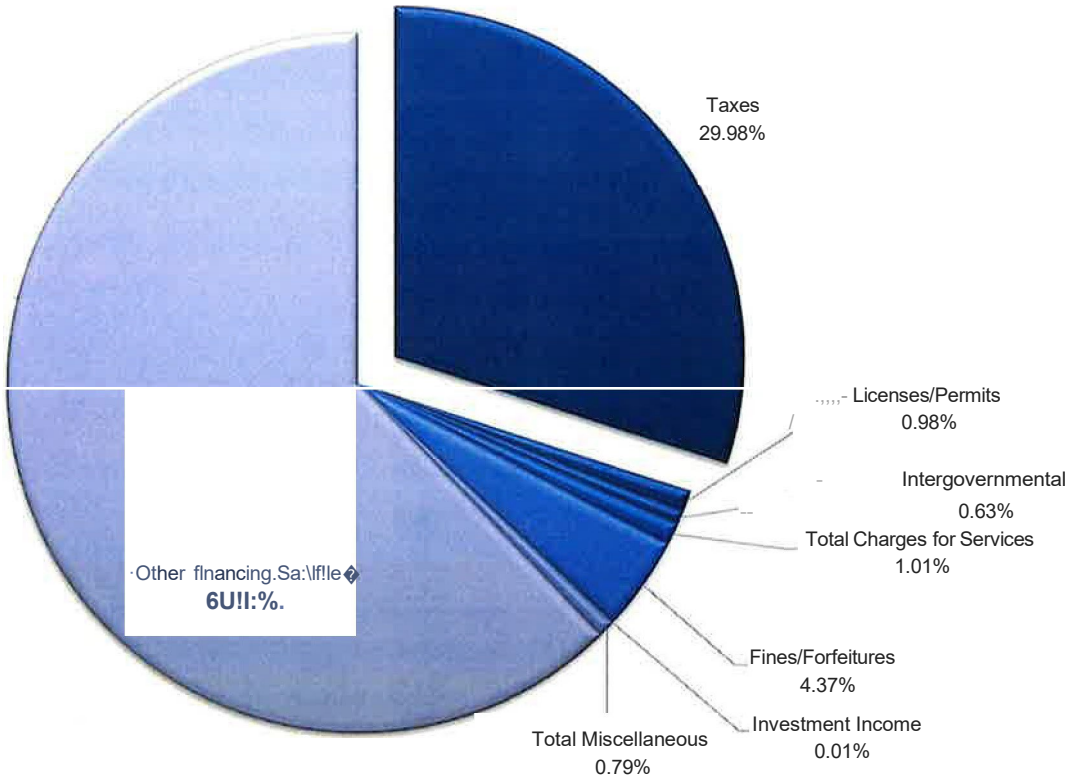
Fund	FY 2024 Budget	%
General Fund	$8,348,860	39.52%
Enterprise Funds	$11,594,131	54.88%
Special Revenue Fund	$1,182,500	5.60%
Total	**$21,125,491**	**100%**



General Fund Revenue

Revenue Source	FY 2024 Budget	%
Taxes	$2,503,000	29.98%
Licenses/Permits	$82,050	0.98%
Intergovernmental	$52,500	0.63%
Total Charges for Services	$84,000	1.01%
Fines/Forfeitures	$364,800	4.37%
Investment Income	$1,100	0.01%
Total Miscellaneous	$66,000	0.79%
Other Financing Sources	$5,195,410	62.23%
Funds Carried forward		0.00%
Total	**$8,348,860**	**100%**

Proposed FY2024 Budget



Top Six Largest Revenue Sources for the General Fund

1 Operating Transfers **$ 5,195,410.17 62.23%**

Operating Transfers are primarily made up of the Transfers from Other Funds. This source of financing is counted as revenue in the transferring fund. A significant portion of these transfers is for indirect cost allocation to account for cost and services provided to enterprise Funds by the General Fund.

2 Taxes $ **2,503,000.00 29.98%**

A property tax or millage rate is an ad valorem tax on the value of a property, usually levied on real estate. The tax is levied by the governing authority of jurisdiction in which the property is located.

3 Fines/Forfeitures **$ 364,800.00 4.37%**

This includes fines and forfeitures imposed by the Municipal Court for violations of the Municipal Code and minor violations and infractions of State law dealing with traffic citations, DUI, and similar offenses.

4 Total Charges for Services **$ 84,000.00 1.01%**

The primary sources of revenue are Rental Fees for the various park facilities, the H.H. Woolard Center, the Daisy Gamble Learning Center, the Mary Alice Shipp Center and Cemetery Fees.

5 **Licenses/Permits** **$ 82,050.00 0.98%**

The primary sources of revenue are Alcoholic Beverage Licenses, Insurance Licenses, General Business Licenses, Occupation Tax Administration Fees, and Building Permits, which include building, plumbing, electrical, HYAC and similar permits.

6 **Total Miscellaneous** $ **66,000.00 0.79%**

The majority of this revenue comes from donations received for specific City of Sylvester projects such as the installation of park benches in the downtown area, Summer Camp and engraved bricks around City Hall. Additionally, the sale of gasoline to the Sylvester Housing Authority is recorded in this category.

General Fund

Your property taxes represent 27.95% of General Fund revenues. This diagram shows what each dollar pays for. The narrative for each category highlights select goals and objectives identified as priorities for FY as identified on the previous page, there are other revenue sources that also support these General Fund expenditures.

Budgeted General Fund expenditures balance revenues at : **-$3,153,450.00**



Public Safety - $0.43

* Ensure the most effective delivery of public safety services and awareness to the community.
* Retaining open lines of communication with the community is vital to our public safety mission.
* Reduce incidence and severity of emergencies and provide the highest level of protection possible.
* Provide effective, timely and efficient emergency response to all areas in the City of Sylvester.
* Promote community involvement by promoting the See-it, Click-it, Fix-it program.

General Government - $0.25

* Promote policies, procedures, codes and ordinances to maintain a fiscally sound and progressive City.
* Provides efficient and effective delivery of City services to the citizens of Sylvester.

* Create and implement a City of Sylvester Strategic Plan.

* Provide support to municipal administration, oversees the issuance of occupation tax certificates, issuance of alcohol licenses and oversees all aspects of Municipal Election.

* Equip internal departments such as Finance and Human Resources to support the effective and efficient operations of the City.

Public Works - $0.24

* Provide leadership, direction & customer service support for all divisions in Public Works.

* Provide curbside yard waster collection to all residential customers in Sylvester.

* Manage City Sanitation and Stormwater operations to provide safe, reliable services and mainstream compliance with all Federal and State requirements.

* Protect and maintain the expected service life of the City's street and pavement through our preventative maintenance program.

Community Development - $0.05

* Provide assistance on planning, zoning, building, engineering and economic development matters.

* Encourage high quality development through rational, thoughtful and realistic decision making.

* Encourage a safe and healthy environment for the citizens of Sylvester by enforcing building, zoning, housing and environment ordinances.

* Assist all citizens and commercial businesses achieve their goals in compliance with the city codes.

* Maintain a high level of customer service and increase training certificates.

Parks - $0.03

* Improve the cleanliness and appearance of all city parks.

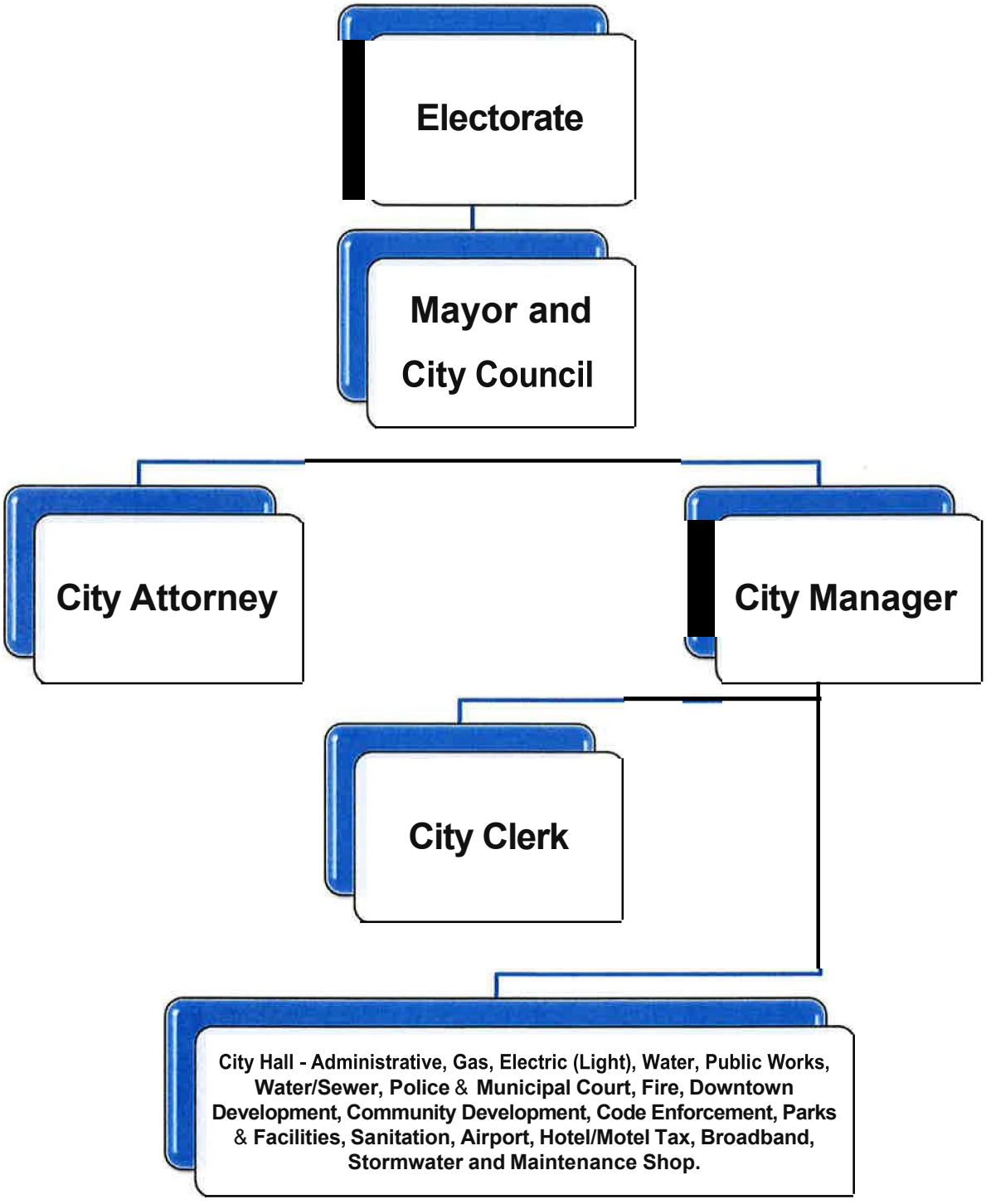
* Continue to develop cultural arts programming to promote outreach to the community.

* Create more opportunity for the seniors program to offer more for recreational & cultural arts services & special events.

* Continue the growth of the youth's sporting programs to alternative sports as an outlet.

City Personnel

The City of Sylvester operates under a Mayor-Council form of government. The Mayor and all four Council members are elected by the citizens of Sylvester to four-year terms. The governing body appoints a City Manager to oversee the daily operations of the City.



Budget Summary
2023 - 2024

Fund	Description	2023 - 2024 Department Requested Funds	2023 - 2023 HR Payroll recommended Funds	2023 - 2024 Department Requested Funds
100	General Fund			8,348,860.17
231	ARPA			
251	Designated Grant			
275	Hotel/Motel			12,500.00
335	T-Splost			570,000.00
336	Splost VII			600,000.00
351	Capital Project			
505	Water/Sewer			2,106,201.85
510	Electric			7,164,457.98
515	Gas			1,041,860.00
540	Sanitation			735,000.00
550	Airport			17,000.00
570	Broadband			529,611.00
				21,125,491.00

Fund	Description	Balance carried forward	Budgeted Revenue	2022-2023 BUDGET
100	General Fund		(3,153,450.00)	(3,153,450.00)
231	**ARPA**			
251	Designated Grant			
275	Hotel/Motel		12,500.00	12,500.00
335	T-Splost		570,000.00	570,000.00
336	Splost VII		600,000.00	600,000.00
351	Capital Project			
505	Water/Sewer		2,697,150.00	2,697,150.00
510	Electric		11,598,520.00	11,598,520.00
515	Gas		1,041,860.00	1,041,860.00
540	Sanitation		920,000.00	920,000.00
550	Airport		2,400.00	2,400.00
570	Broadband		529,611.00	529,611.00
			14,818,591.00	14,818,591.00

Exhibit A

Fund	Description	Budgeted Revenue	Expenses	Difference
100	General Fund	3,153,450.00	8,348,860.17	(5,195,410.17)
231	ARPA			
251	Designated Grant			
275	Hotel/Motel	12,500.00	12,500.00	
335	T-Splost	570,000.00	570,000.00	
336	Splost VII	600,000.00	600,000.00	
351	Capital Project			
505	Water/Sewer	2,697,150.00	2,106,201.85	590,948.15
510	Electric	11,598,520.00	7,164,457.98	4,434,062.02
515	Gas	1,041,860.00	1,041,860.00	
540	Sanitation	920,000.00	735,000.00	185,000.00
550	Airport	2,400.00	17,000.00	(14,600.00)
570	Broadband	529,611.00	529,611.00	
		21,125,491.00	21,125,491.00	

TRANSFERS TO GENERAL FUND

from - ELECTRIC	4,419,462.02	
from-SANITATION	185,000.00	
from - Water/Sewer	590,948.15	
		5,195,410.17

TRANSFERS TO AIRPORT

from - Electric	14,600.00	
		14,600.00

Capital Projects / Equipment

FY 2024 General Fund CIP Projects/Equipment

The Capital Improvements Fund accounts for the receipt and disbursement of funds to acquire major general fixed assets for the City. Funding is usually provided by transfers from the Enterprise Funds, Federal and State Grants, and Georgia Department of Transportation (GDOT) Grants.

Projects funded here cost at least $5,000.00 and have a useful life of at least two years. Some projects may have a smaller dollar amount if they are an incomplete project that has been carried over from the previous year. Some capital projects require more than l year to complete, therefore requiring the remainder of the project to be funded in the following fiscal year.

Any savings from projects or purchases that come in under the budgeted amount in any line item at fiscal year-end return to the fund balance, to be appropriated to another project.

TSPLOST Fund

TSPLOST Fund $494,310.84 - This fund accounts for proceeds of a sales tax levied in Worth County, which will be used by the City of Sylvester for the exclusive purpose of transportation improvement projects.

SPLOST Funds

SPLOST VII Fund $944,644.61 - This fund accounts for proceeds of a sales tax levied in Worth County, which will be used by the City of Sylvester for the exclusive purpose of Roads, Technical System upgrades & improvement projects; Utility projects, vehicles & equipment; City facility projects & improvements; Public Safety/Work facilities & vehicles.

Revenue Bond

These funds accounts for proceeds of a Revenue Bond issued to the City of Sylvester, which will be used by the City of Sylvester for the exclusive purpose of construction/installation of the Broadband System.

Capital Outlay Proposed for FY 2024

Description	Fund	Cost	Type	Funding Source

Project # Project Name

Special Revenue Funds

Special Revenue Funds are used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt services and capital projects.

ARPA Funds

The Federal Coronavirus Local Fiscal Recovery Fund (CLFRF) was established under section 9901 of the American Rescue Plan Act of 2021 (ARPA). The fund provides substantial funding to local governments to support the response to and recovery from the COVID-19 public health emergency.

Hotel/Motel Tax Fund

This fund accounts for proceeds from the levy of a percentage of gross rentals of all hotels operating within the City. Funds are restricted by state law and are to be used for Economic Development.

Confiscated and State Drug Fund

This fund accounts for funds seized for possible illegal activity. When the court adjucates a case, the money is either released back to the individual or is forfeited. In some cases, portions of the fund are dispersed to the courts and other entities involved. Any funds released to the City are used exclusively to support the Police Department, usually with the purchase of additional equipment, essentially supplementing the minor capital budget for the Police Department.

Designated Grant Fund

This fund accounts for funds that are restricted by law and are to be used for specific expenses.

DESIGNATED GRANT FUND

The **Designated Grant Fund** manages the funds that are restricted by law and are to be used for specific expenses and maintain compliance with all federal and state requirements.

Revenue Source		FY 2024 Budget		%
31	Taxes			0.00%
32	License & Permits			0.00%
33	Intergovernmental Revenue			0.00%
34	Charges for Services			0.00%
35	Fines & Forfeitures			0.00%
36	Interest Revenue		0.00	0.00%
37	Contributions & Donations			0.00%
38	Miscellaneous Revenue			0.00%
39	Other Financing Source			0.00%
Total		$		**100%**

	Expense	FY 2024 Budget		%
51	TOTAL PERS SVCS & EMPLOYEE BEN			0.0%
52	TOTAL PURCHASED/CONTRACTED SVC			0.0%
53	SUPPLIES			0.0%
54	CAPITAL OUTLAY			0.0%
55	INTERFUND/DEPT CHGS			0.0%
56	DEPREC/AMORT			0.0%
57	OTHER COSTS			0.0%
58	DEBT SERVICES			0.0%
61	OTHER FINANCING USES		0	0.0%
Total		$		**100%**

CAPITAL IMPROVEMENT FUND

The **Capital Improvement Fund** manages the funds that are to be used for specific expenses and maintain compliance with all federal and state requirements.

Revenue Source	FY 2024 Budget		%
31 Taxes			0.00%
32 License & Permits			0.00%
33 Intergovernmental Revenue			0.00%
34 Charges for Services			0.00%
35 Fines & Forfeitures			0.00%
36 Interest Revenue			0.00%
37 Contributions & Donations			0.00%
38 Miscellaneous Revenue			0.00%
39 Other Financing Source		0	0.00%
Total	**S**		**100%**

Expense	FY 2024 Budget		%
54 CAPITAL OUTLAY		0	0.0%
Total	**S**		**100%**

Capital Outlay Proposed for FY 2023

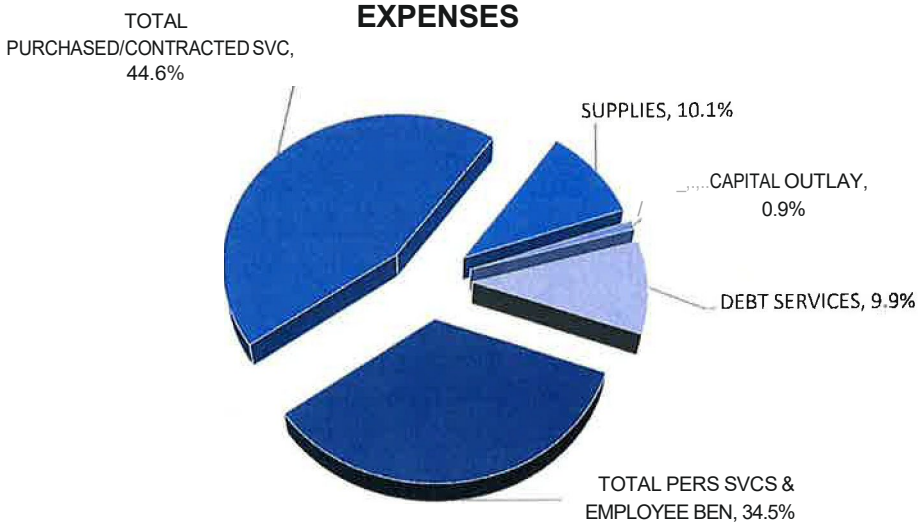
PW-22-05	W. Lee Streetscape Design	$ 430,000.00	Infrastructure	TAP Grant LMIG
SW-22-04	CDBG - Mid Towne Creek	$ 1,265,672.00	Infrastructure	CDBG Grant SPLOST
WS-22-04	Sewer Rehabilitation	$ 793,055.00	Infrastructure	CDBG Grant SPLOST

WATER/SEWER FUND

The **Water/Sewer Fund** manages the City Water and Wastewater Operations to provide safe/reliable services and maintain compliance with all federal and state requirements. Monitor and update the High Performance Work System, which promotes efficient use of the various disciplines within the Operation's program.

Revenue Source		FY 2024 Budget	%
31	Taxes	0.00	0.00%
32	License & Permits	0.00	0.00%
33	Intergovernmental Revenue	0.00	0.00%
34	Charges for Services	2,697,100	100.00%
35	Fines & Forfeitures	0.00	0.00%
36	Interest Revenue	50.00	0.00%
37	Contributions & Donations	0.00	0.00%
38	Miscellaneous Revenue	0.00	0.00%
39	Other Financing Source	0	0.00%
Total		$ **2,697,150**	**100%**

Expense		FY 2024 Budget	%
51	TOTAL PERS SVCS & EMPLOYEE BEN	726,854	34.5%
52	TOTAL PURCHASED/CONTRACTED SVC	939,850	44.6%
53	SUPPLIES	212,300	10.1%
54	CAPITAL OUTLAY	20,000	0.9%
55	INTERFUND/DEPT CHGS	0	0.0%
56	DEPREC/AMORT	0	0.0%
57	OTHER COSTS	0	0.0%
58	DEBT SERVICES	208,197	9.9%
61	OTHER FINANCING USES	0	0.0%
Total		$ **2,107,202**	**100%**



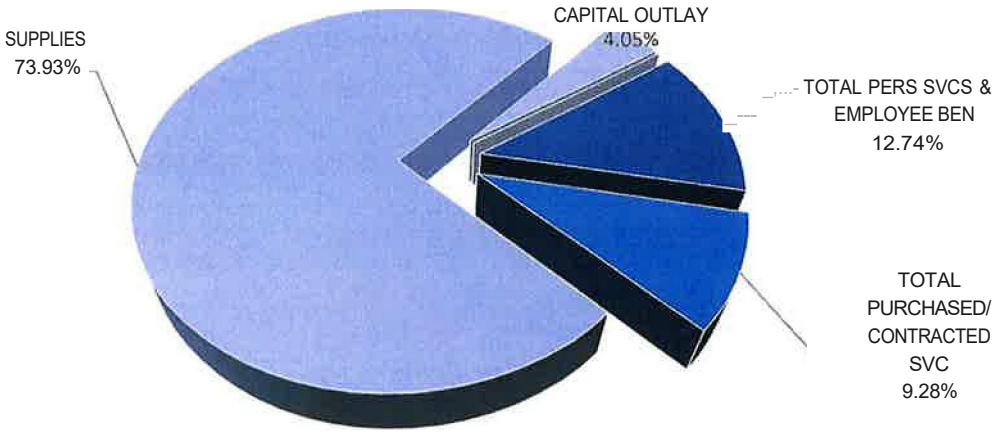
ELECTRIC FUND

The **Electric Fund** manages the City Electrical Operations to provide safe/reliable services and maintain compliance with all federal and state requirements. Monitor and update the High Performance Work System, which promotes efficient use of the various disciplines within the Operation's program.

Revenue Source	FY 2024 Budget	%
31 Taxes	0	0.00%
32 License & Permits	0	0.00%
33 Intergovernmental Revenue	0	0.00%
34 Charges for Services	**11,505,500**	**99.20%**
35 Fines & Forfeitures	0	0.00%
36 Interest Revenue	**20**	0.00%
37 Contributions & Donations	0	0.00%
38 Miscellaneous Revenue	**93,000**	0.80%
39 Other Financing Source	0	0.00%
Total	$ **11,598,520**	**100%**

Expense	FY 2024 Budget	%
51 TOTAL PERS SVCS & EMPLOYEE BEN	**912,988**	**12.74%**
52 TOTAL PURCHASED/CONTRACTED SVC	664,520	9.28%
53 SUPPLIES	**5,296,950**	**73.93%**
54 CAPITAL OUTLAY	290,000	4.05%
***55* INTERFUND/DEPT CHGS**	0	**0.00%**
56 DEPREC/AMORT	0	0.00%
***57* OTHER COSTS**	0	**0.00%**
58 DEBT SERVICES	0	0.00%
61 OTHER FINANCING USES		**0.00%**
Total	$ **7,164,458**	**100%**

EXPENSE



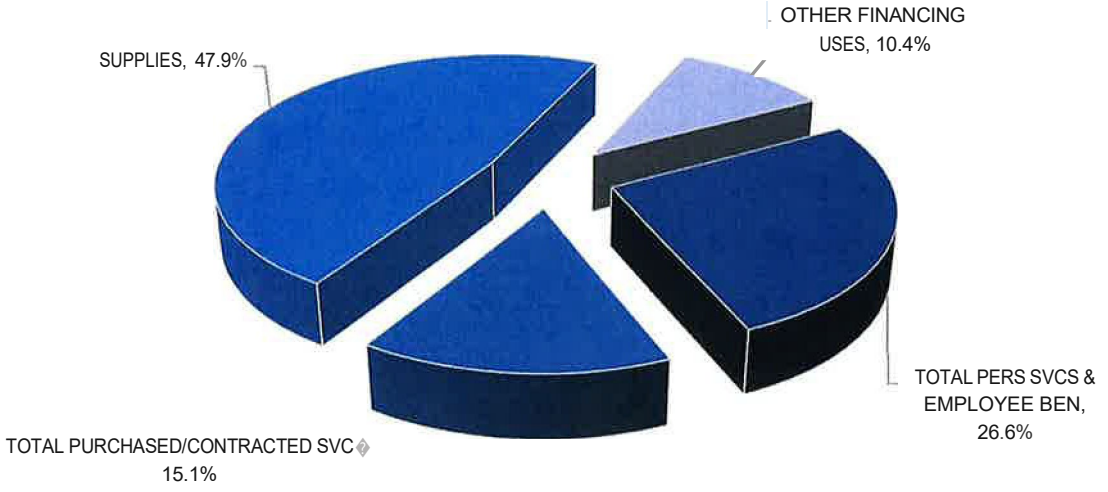
GAS FUND

The **Gas Fund** manages the City Gas Operations to provide safe/reliable services and maintain compliance with all federal and state requirements. Monitor and update the High Performance Work System, which promotes efficient use of the various disciplines within the Operation's program.

Revenue Source	FY 2024 Budget		%
31	Taxes	0	0.0%
32	License & Permits	0	0.0%
33	Intergovernmental Revenue	0	0.0%
34	Charges for Services	898,800	100.0%
35	Fines & Forfeitures	0	0.0%
36	Interest Revenue	100	0.0%
37	Contributions & Donations	0	0.0%
38	Miscellaneous Revenue	0	0.0%
39	Other Financing Source	0	0.0%
Total		$ ***898,900***	**100%**

Expense	FY 2024 Budget		%
51	TOTAL PERS SVCS & EMPLOYEE BEN	238,992	26.6%
52	TOTAL PURCHASED/CONTRACTED SVC	135,600	15.1%
53	SUPPLIES	430,400	47.9%
54	CAPITAL OUTLAY	0	0.0%
55	INTERFUND/DEPT CHGS	0	0.0%
56	DEPREC/ AMORT	0	0.0%
57	OTHER COSTS	0	0.0%
58	DEBT SERVICES	0	0.0%
61	OTHER FINANCING USES	93,908	10.4%
Total		$ ***898,900***	**100%**

EXPENSES

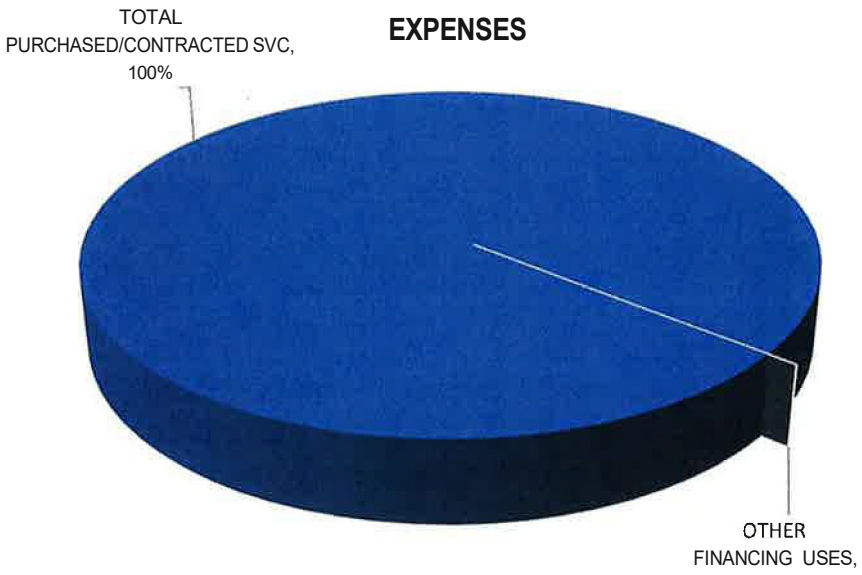


SANITATION FUND

The **Sanitation Fund** manages the City Solid Waste Operations to provide safe/reliable services and maintain compliance with all federal and state requirements. Monitor and update the High Performance Work System, which promotes efficient use of the various disciplines within the Operation's program.

Revenue Source	FY 2024 Budget	%
31 Taxes	0	0.0%
32 License & Permits	0	0.0%
33 Intergovernmental Revenue	0	0.0%
34 Charges for Services	908,000	100.0%
35 Fines & Forfeitures	0	0.0%
36 Interest Revenue	0	0.0%
37 Contributions & Donations	0	0.0%
38 Miscellaneous Revenue	0	0.0%
39 Other Financing Source	0	0.0%
Total	$ ***908,000***	**100%**

Expense	FY 2024 Budget	%
51 TOTAL PERS SVCS & EMPLOYEE BEN	0	0%
52 TOTAL PURCHASED/CONTRACTED SVC	735,000	100%
53 SUPPLIES	0	0%
54 CAPITAL OUTLAY	0	0%
55 INTERFUND/DEPT CHGS	0	0%
56 DEPREC/ AMORT	0	0%
57 OTHER COSTS	0	0%
58 DEBT SERVICES	0	0%
61 OTHER FINANCING USES	0	0%
Total	$ **735,000**	**100%**

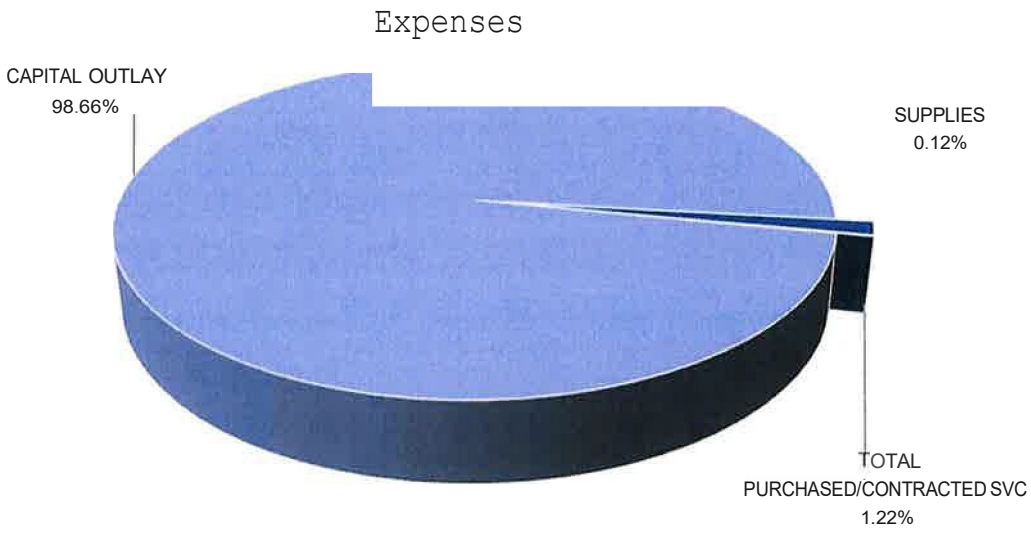


AIRPORT FUND

The **Airport Fund** manages the City Airport operations to provide safe/reliable services and maintain compliance with all federal and state requirements. Monitor and update the High Performance Work System, which promotes efficient use of the various disciplines within the Operation's program.

Revenue Source		FY 2024 Budget	%
31	Taxes	0	0.00%
32	License & Permits	0	0.00%
33	Intergovernmental Revenue	562,500	44.33%
34	Charges for Services	0	0.00%
35	Fines & Forfeitures	0	0.00%
36	Interest Revenue	0	0.00%
37	Contributions & Donations	0	0.00%
38	Miscellaneous Revenue	4,800	0.38%
39	Other Financing Source	701,700	55.30%
Total		**$ 1,269,000**	**100%**

Expense		FY 2024 Budget	%
51	TOTAL PERS SVCS & EMPLOYEE BEN	0	0.00%
52	TOTAL PURCHASED/CONTRACTED SVC	15,500	1.22%
53	SUPPLIES	1,500	0.12%
54	CAPITAL OUTLAY	1,252,000	98.66%
55	INTERFUND/DEPT CHGS		0.00%
56	DEPREC/ AMORT	0	0.00%
57	OTHER COSTS	0	0.00%
58	DEBT SERVICES	0	0.00%
61	OTHER FINANCING USES	0	0.00%
Total		**$ 1,269,000**	**100%**



BROADBAND FUND

The **Broadband Fund** manages the City Broadband Operations to provide safe/reliable services and maintain compliance with all federal and state requirements. Monitor and update the High Performance Work System, which promotes efficient use of the various disciplines within the Operation's program.

Revenue Source	FY 2024 Budget	%
31 Taxes	0	0.00%
32 License & Permits	0	0.00%
33 Intergovernmental Revenue	0	0.00%
34 Charges for Services	529,611	100.00%
35 Fines & Forfeitures	0	0.00%
36 Interest Revenue	0	0.00%
37 Contributions & Donations	0	0.00%
38 Miscellaneous Revenue	0	0.00%
39 Other Financing Source	0	0.00%
Total	$ **529,611**	**100%**

Expense	FY 2024 Budget	%
51 TOTAL PERS SVCS & EMPLOYEE BEN	0	0.00%
52 TOTAL PURCHASED/CONTRACTED SVC	110,000	20.77%
53 SUPPLIES	101,500	19.17%
54 CAPITAL OUTLAY	0	0.00%
55 INTERFUND/DEPT CHGS	0	0.00%
56 DEPREC/AMORT	0	0.00%
57 OTHER COSTS	0	0.00%
58 DEBT SERVICES	318,111	60.07%
61 OTHER FINANCING USES	0	0.00%
Total	$ **529,611**	**100%**

