



Mayor and City Council Budget Public Hearing

Thursday, November 07, 2024 at 6:30 PM

Dacula City Hall, Council Chambers

442 Harbins Rd. | P.O. Box 400 | Dacula, Georgia 30019 | (770) 963-7451

Agenda

CALL TO ORDER AND ROLL CALL OF MEMBERS:

NEW BUSINESS:

1. Presentation of the FY-2025 Proposed Budget and FY-2024 Budget Adjustment
2. Public Hearing: FY-2025 Proposed Budget and FY-2024 Budget Adjustment

ADJOURNMENT:

ANNUAL BUDGET
FISCAL YEAR
JANUARY 1 – DECEMBER 31, 2025

20
25



CITY OF DACULA

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CITY OF DACULA

OFFICE OF
THE MAYOR

442 Harbins Road
Post Office Box 400
Dacula, GA 30019

Telephone: 770-963-7451

Fax: 770-513-2187

Website: www.daculaga.gov

Memo

Dear Citizens:

I am pleased to present to you the Annual Operating and Capital Budget for the 2025 Fiscal Year. In accordance with Georgia Law and the Code of Ordinances for the City of Dacula, this budget is presented for adoption by the City Council on December 5, 2024, for Fiscal Year 2025 beginning January 1 and ending December 31.

Citizen input for this budget will be received at public hearings on November 7 and December 5, 2024.

The City Council and I have made a concentrated effort to look toward the future with the knowledge of the continued growth coming to Dacula. As such, this budget has strategic plans for progress and solutions for challenges which may arise.

Below are some of these plans:

- The property tax millage rate will remain at 4.557 mills.
- In-house real and personal property tax collection, and sanitation billing services have begun and are successful.
- An urban redevelopment project known as the “City Core Project” consisting of a new municipal complex, outdoor amphitheater for community and civic events, greenspace, public parking deck, and other public amenities.

The City has funding allotted for several capital projects utilizing multiple revenue sources from federal, state, and local sources including, but not limited to, ARPA, CDBG, LMIG, SPLOST, and Intergovernmental Agreements. Three improvement projects are programmed for implementation within the Urban Redevelopment Area including the City Core Project, Maxey Street Sewer Improvements, and widening Sanjo Street. Additional projects include asphalt improvements to Brookton North subdivision.

A number of persons contributed many hours of effort in the development of the budget. My thanks go to every department for their input, as well as, the City Administrator, and the Finance Department for their supportive efforts during the budget process.

My thanks also go to each member of the Council for their hard work, thoroughness, and thoughtful contributions during the development of the FY 2025 Budget.

Very truly yours,

Hugh D. King, III
Mayor

FISCAL YEAR 2025 BUDGET CALENDAR

| DATE(S) / TIMELINE | ACTIVITY |
|--|---|
| Phase 1 | PHASE 1 - STRATEGY FORMULATION (FY 2025 BUDGET PREP DISTRIBUTION) |
| August 7 | FY2025 Budget request worksheets, instructions, and guidelines are distributed to department heads. |
| Phase 2 | PHASE 2 - NEEDS ASSESSMENT, REVIEW & DEVELOPMENT OF FY 2025 BUDGET |
| August 15 - August 23 | The Finance Director and City Administrator holds conferences with the department heads to finalize any changes with the individual budgets. |
| August 24 – September 10 | Finance Director and City Administrator assembles budget requests, compares with revenue estimates, and compiles a preliminary budget document. |
| September 11 – September 13 | The Finance Department meet with Mayor & Council members to review departmental FY2025 Budget requests and make any adjustments deemed necessary. |
| October 4 | Advertise FY2025 Budget information, availability of budget, public hearing dates, and planned adoption date. |
| Phase 3 | PHASE 3 - CITY COUNCIL BUDGET DISCUSSIONS & FINAL BUDGETARY DECISIONS FOR FY 2025 |
| October 3 | Present preliminary budget to Mayor & Council and make available to the public. |
| October 7 – October 30 | FY2025 Budget meetings as needed to refine the 2025 Budget and 2024 Amended Budget. |
| November 7 | FY2025 Proposed Budget submitted to Mayor & Council. First Public Hearing. |
| Phase 4 | PHASE 4 - ADOPTION & IMPLEMENTATION OF FY 2025 BUDGET |
| December 5 | Second Public Hearing. FY2025 Budget – Final review and any last revisions. Adopt FY 2025 Budget Resolution. |
| December 9 | Print final budget document and send copies to department heads and Council Members. |
| January 1, 2025 | FY2025 Budget is in effect. |

CITY OF DACULA, GEORGIA
FISCAL YEAR 2024 (FY24) BUDGET ADJUSTMENTS & 2025 (FY25)
BUDGET REVIEW & ADOPTION

PUBLIC HEARING ON FY24 BUDGET ADJUSTMENTS & FY25 BUDGET: A Public Hearing on the Proposed FY25 Budget and the FY24 Budget Adjustments is scheduled for Thursday, November 7, 2024 at 6:30 p.m. in the City Hall Council Chambers located at 442 Harbins Road, Dacula, Georgia. At this meeting, the Mayor and Council will receive both written and oral comments about the Annual Operating and Capital Budget for the City of Dacula, Georgia. All citizens are urged to attend.

RECOMMENDED BUDGET AVAILABLE FOR REVIEW: The Proposed FY25 Budget and the FY24 Budget Adjustments will be available for public review during normal office hours Monday-Friday between 8:30 a.m. - 5:00 p.m. at Dacula City Hall.

BUDGET REVIEW: The Mayor and Council of the City of Dacula are scheduled to review and receive public comments on the Proposed FY25 Budget and the FY24 Budget Adjustments on the following dates:

November 7, 2024 (Thursday) 6:30 p.m. at 442 Harbins Road, Dacula, Georgia

December 5, 2024 (Thursday) 6:30 p.m. at 442 Harbins Road, Dacula, Georgia

BUDGET ADOPTION: The Mayor and Council of the City of Dacula are scheduled to adopt the FY25 Budget and the FY24 Budget Adjustments at their regular monthly meeting on Thursday, December 5, 2024. The meeting will be held at 7:00 p.m. in the City Hall Chambers located at 442 Harbins Road, Dacula, Georgia.

Dates of Publication: October 2, 2024; October 16, 2024; & November 20, 2024

Capital Improvements Program



CITY OF DACULA

5-YEAR CAPITAL IMPROVEMENTS PROGRAM

(2024 - 2028)

5 - Year Capital Improvements Program (2024 – 2028)

A five-year capital improvements program (CIP) is a list of all capital improvements proposed and completed within a specified five-year period (2024 – 2028). The CIP contains project descriptions, need assessments, cost estimates, financing methods, projected time lines, and estimated annual maintenance for each listed project. Staff continually updates the City's CIP as projects progress and as the City's needs evolve. All future projects within the CIP are projections and are subject to revision based on need assessments.

Staff is presenting the current five-year capital improvements program concurrently with the FY-2025 Budget and FY-2024 Budget Adjustment as a tool to anticipate the future financial needs of upcoming projects.

| Year One - 2024 | | | | | | |
|--|--|---|---------------|----------------|---------------------------|-----------------------------------|
| Project Name | Description | Needs Assessment | Cost Estimate | Financing | Time Schedule | Annual Maintenance/Operation Cost |
| Brookton Place Subdivision Kristi Beth Court Katie Lynne Lane Nathan Timothy Court Winky Bluff James Henry Drive Sam Calvin Drive Peter Josiah Court Carly Joanna Court Ben Arron Drive | Asphalt improvements | Repairs needed due to age of road | \$950,000 | SPLOST LMIG | Spring 2024 | \$3,000 |
| McMillan Road | Asphalt and/or stormwater improvements | Improvements needed due to age of road | \$600,000 | CDBG LRA | Fall / Winter 2024 | \$2,000 |
| Superior Drive | Stormwater improvements | Improvements needed due to age of storm system | \$120,000 | SPLOST | Fall / Winter 2024 | \$2,000 |
| Whisper Way | Stormwater improvements | Improvements needed due to age of storm system | \$150,000 | ARPA | Spring / Summer 2024 | \$2,000 |
| Olde Mill Park Extention / Parking | Extend Olde Mill Park to provide gravel public parking | Provide needed services | \$180,000 | Endowment | Fall / Winter 2024 | \$2,000 |
| Gateway signage | Beautify right-of-ways Designate City boundaries | Determine locations Sign, style, and color | \$100,000 | Endowment | Winter 2024 / Spring 2025 | \$750 |
| Garbage truck | New garbage truck | Older trucks are in need of replacement | \$250,000 | General Fund | Winder 2024 / 2025 | \$5,000 |
| Public Works vehicle | Chipper truck | New vehicle needed | \$105,000 | SPLOST | 2024 | \$2,000 |
| Small equipment | Small equipment for maintenance | Replace small equipment (edgers, weed eaters, etc.) as needed | \$5,000 | General Fund | 2024 | \$1,000 |

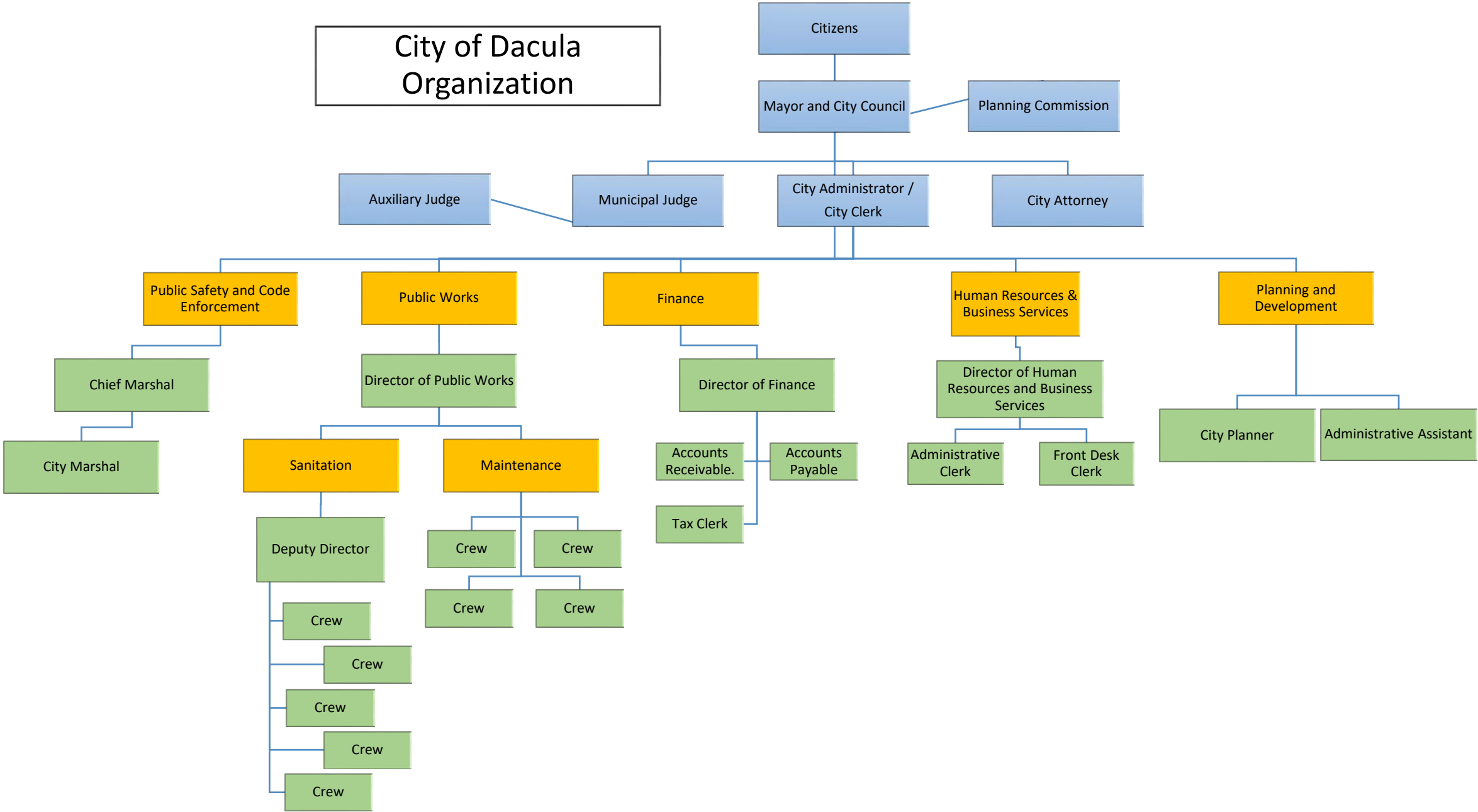
| Year Two - 2025 | | | | | | |
|---|--|---|---------------|--|----------------------|-----------------------------------|
| Project Name | Description | Needs Assessment | Cost Estimate | Financing | Time Schedule | Annual Maintenance/Operation Cost |
| Brookton North Subdivision Williams Farm Drive Torrey Place Hannah Court | Asphalt improvements | Repairs needed due to age of road | \$500,000 | SPLOST LMIG | Spring / Summer 2025 | \$2,500 |
| Sanjo Street | Road widening | Improvements needed due to age of road and future needs of area | \$600,000 | CDBG | 2025 | \$2,500 |
| Maxey Street Sewer Improvement | Sewer improvements | Sewer improvement to expand service area | \$1,200,000 | ARPA Gwinnet County IGA | 2025 | \$500 |
| Urban Redevelopment Project AKA "City Core Project" | Urban redevelopment project consisting of a new municipal complex, outdoor amphitheater for community and civic events, greenspace, public parking deck, and other public amenities. | Revitalize the URP area and provide services to the community. | \$42,000,000 | SPLOST Endowment Tax-Exempt Bond | 2025-2028 | \$250,000 |
| Small equipment | Small equipment for maintenance | Replace small equipment (edgers, weed eaters, etc.) as needed | \$5,000 | General Fund | 2025 | \$1,000 |

| Year Three - 2026 | | | | | | |
|---|---------------------------------|---|---------------|--------------|----------------------|-----------------------------------|
| Project Name | Description | Needs Assesment | Cost Estimate | Financing | Time Schedule | Annual Maintenance/Operation Cost |
| Brookton Downs Subdivision Brookton Drive Brookton Lane Brookton Woods Way | Asphalt improvements | Improvements needed due to age of road | \$600,000 | CDBG LMIG | Spring / Summer 2026 | \$2,500 |
| Marshal vehicle | New marshal vehicle | Older vehicle is in need of replacement | \$70,000 | SPLOST | 2026 | \$2,000 |
| Small equipment | Small equipment for maintenance | Replace small equipment (edgers, weed eaters, etc.) as needed | \$5,000 | General Fund | 2026 | \$1,000 |

| Year Four - 2027 | | | | | | |
|---|--|---|---------------|----------------|----------------------|----------------|
| Project Name | Description | Needs Assessment | Cost Estimate | Financing | Time Schedule | Operation Cost |
| South Dacula Subdivision Spring Street William Street William Circle Misty Court Spring Circle | Asphalt and/or stormwater improvements Investigate adding sidewalks | Improvements needed due to age of road | \$900,000 | SPLOST LMIG | Spring / Summer 2027 | \$2,500 |
| Drowning Creek Road | Asphalt and/or stormwater improvements | Improvements needed due to age of road | \$600,000 | CDBG | Summer / Fall 2027 | \$2,500 |
| Office equipment | Office computers Office furniture | Office equipment for new municipal complex | \$250,000 | General Fund | 2027 | None |
| Small equipment | Small equipment for maintenance | Replace small equipment (edgers, weed eaters, etc.) as needed | \$5,000 | General Fund | 2027 | \$1,000 |

| Year Five - 2028 | | | | | | |
|---------------------------|--|---|---------------|--------------|----------------------|---------|
| Project Name | Description | Needs Assessment | Cost Estimate | Financing | Time Schedule | Annual |
| Freemans Walk Subdivision | Asphalt and/or stormwater improvements | Improvements needed due to age of road | \$900,000 | CDBG LMIG | Spring / Summer 2028 | \$2,500 |
| Office equipment | Replace office computers Replace office furniture | Replace outdated office equipment | \$15,000 | General Fund | 2028 | None |
| Small equipment | Small equipment for maintenance | Replace small equipment (edgers, weed eaters, etc.) as needed | \$5,000 | General Fund | 2028 | \$1,000 |

City of Dacula Organization



CITY OF DACULA

BUDGET FY 2025

| FUND | FUND NAME | FUNCTION | DESCRIPTION | REVENUE | EXPENDITURES |
|------|-----------------------------------|----------|------------------------|------------------|------------------|
| 100 | GENERAL FUND | 1110 | COUNCIL | | \$ 62,448.00 |
| | | 1320 | CITY ADMINISTRATOR | | 209,133.00 |
| | | 1310 | MAYOR | | 20,918.00 |
| | | 1400 | ELECTIONS | | 22,350.00 |
| | | 1510 | FINANCE | | 1,949,229.00 |
| | | 1530 | LEGAL | | 101,500.00 |
| | | 1540 | HUMAN RESOURCES | | 464,551.00 |
| | | 1565 | GOVERNMENT FACILITIES | | 277,500.00 |
| | | 2650 | MUNICIPAL COURT | | 13,832.00 |
| | | 3200 | PUBLIC SAFETY | | 265,972.00 |
| | | 4200 | PUBLIC WORKS | | 1,322,862.00 |
| | | 6200 | CULTURE/RECREATION | | 56,000.00 |
| | | 7400 | PLANNING & ZONING | | 622,826.00 |
| | | 7550 | DDA | | 6,000.00 |
| | | 9000 | TRANSFERS OUT | | 121,749.00 |
| | | | | \$ 5,516,870.00 | \$ 5,516,870.00 |
| 100 | TREE BANK FUND | 6240 | FORESTRY AND NURSERY | \$ 33,500.00 | \$ 33,500.00 |
| 230 | AMERICAN RESCUE PLAN ACT FUND | 4200 | PUBLIC WORKS | \$ 584,000.00 | \$ 584,000.00 |
| 300 | ENDOWMENT FUND* | VARIOUS | | \$ 3,450,864.73 | \$ 3,450,864.73 |
| 320 | SPLOST 2017 FUND* | VARIOUS | | \$ 6,080,213.90 | \$ 6,080,213.90 |
| 321 | SPLOST 2023 FUND* | VARIOUS | | \$ 9,920,184.00 | \$ 9,920,184.00 |
| 360 | URBAN REDEVELOPMENT PROJECT FUND* | 1565 | GOVERNMENT FACILITIES | \$ 48,936,999.00 | \$ 48,936,999.00 |
| 540 | SANITATION FUND | 4520 | SOLID WASTE COLLECTION | \$ 869,749.00 | \$ 869,749.00 |
| | | | | | |
| | FY 2025 TOTAL REVENUE | | | \$ 75,392,380.63 | |
| | FY 2025 TOTAL EXPENDITURES | | | \$ 75,392,380.63 | |
| | | | | | |

* THIS IS A CAPITAL PROJECTS FUND AND IS BUDGETED BY PROJECT LENGTH. FUNDS ARE NOT EXPENDED IN A SINGLE YEAR.

| BUDGET FY 2025 | | | | |
|-------------------------------------|--|------------------------|------------------------|------------------------|
| GENERAL FUND - 100 | | | | |
| REVENUE | | | | |
| Account # | Account Description | 2025 Proposed Budget | 2024 Amended Budget | 2024 Current Budget |
| 311100 | Real Property Taxes - Current Year | \$ 1,917,532.00 | \$ 1,826,221.00 | \$ 1,678,000.00 |
| 311200/311400 | Property Taxes - Prior Year (Real and Personal) | 126,932.00 | 79,191.00 | - |
| 311300 | Personal Property Taxes - Current Year | 61,479.00 | 59,688.00 | 61,000.00 |
| 319000 | Penalties & Interest Real & Personal Property | 15,000.00 | 13,500.00 | 5,000.00 |
| 311315 | Motor Vehicle Taxes (TAVT and Annual Ad Valorem Tax) | 360,000.00 | 360,000.00 | 300,000.00 |
| 311320 | Mobile Home Taxes | 200.00 | 200.00 | 200.00 |
| 311340 | Recording Tax (Intangibles) | 30,000.00 | 22,500.00 | 35,000.00 |
| 311600 | Real Estate Transfer Tax | 13,500.00 | 12,000.00 | 12,500.00 |
| 311700 | Franchise Taxes | 425,000.00 | 415,000.00 | 400,000.00 |
| 314200 | Alcohol Beverage Excise Tax | 215,000.00 | 205,000.00 | 215,000.00 |
| 314300 | Alcohol Beverage Tax by the Drink | 18,000.00 | 14,000.00 | 18,000.00 |
| 314500 | Energy Exise Tax | 3,200.00 | 4,000.00 | - |
| 316100 | Occupational Tax (Business Licenses) | 170,000.00 | 170,000.00 | 125,000.00 |
| 316200 | Insurance Premium Tax | 615,000.00 | 655,000.00 | 500,000.00 |
| 316300 | Financial Institution Tax | 45,000.00 | 45,000.00 | 45,000.00 |
| 321100 | Alcohol Licenses | 78,900.00 | 77,850.00 | 75,000.00 |
| 321220 | Insurance Company Licenses | 16,000.00 | 16,000.00 | 16,000.00 |
| 322200 | Permits issued by Planning Dept. | 332,500.00 | 1,000,000.00 | 360,000.00 |
| 331152 | Community Development Block Grant (CDBG) | 550,000.00 | 525,175.68 | - |
| 334100 | Local Maintenance & Improvement Grant (LMIG) | 86,500.00 | 82,500.00 | 82,500.00 |
| 334101 | 2024 Local Road Assistance Funds | - | 102,085.00 | - |
| 341910 | Elections - Qualifying Fee | 1,560.00 | - | - |
| 351170 | Municipal Fines | 13,000.00 | 20,000.00 | 20,000.00 |
| 361000 | Interest Revenues | 280,000.00 | 370,000.00 | 250,000.00 |
| 392000 | Proceeds of Capital Asset Dispositions | - | 825.00 | - |
| 135500 | Unassigned Fund Balance | 142,567.00 | - | - |
| GENERAL FUND Revenue Totals: | | \$ 5,516,870.00 | \$ 6,075,735.68 | \$ 4,198,200.00 |

| BUDGET FY 2025 | | | | |
|---------------------------------------|---|----------------------|---------------------|---------------------|
| GENERAL FUND - 100 | | | | |
| EXPENDITURES | | | | |
| Function | Account Description | 2025 Proposed Budget | 2024 Amended Budget | 2024 Current Budget |
| DEPARTMENT: CITY COUNCIL | | | | |
| 1110 | City Council: Salaries | \$ 32,000.00 | \$ 32,000.00 | \$ 32,000.00 |
| 1110 | City Council: FICA and Medicare | 2,448.00 | 2,448.00 | 2,448.00 |
| 1110 | City Council: Travel | 10,000.00 | 4,000.00 | 8,000.00 |
| 1110 | City Council: Education and Training | 8,000.00 | 4,000.00 | 8,000.00 |
| 1110 | City Council: Community Outreach Supplies | 10,000.00 | 10,000.00 | 10,000.00 |
| DEPARTMENT: CITY ADMINISTRATOR | | | | |
| 1320 | City Administrator: Salary | \$ 155,413.00 | \$ 148,500.00 | \$ 148,500.00 |
| 1320 | City Administrator: FICA, Medicare, FUTA, and SUI | 12,347.00 | 11,500.00 | 11,500.00 |
| 1320 | City Administrator: Group Health Insurance | 23,273.00 | 22,797.00 | 22,758.24 |
| 1320 | City Administrator: Retirement Contributions | 4,300.00 | - | - |

| | | | | |
|------|--|---------------|---------------|---------------|
| 1320 | City Administrator: Other Employee Benefits | 4,800.00 | 4,800.00 | 4,800.00 |
| 1320 | City Administrator: Travel | 6,000.00 | 6,000.00 | 6,000.00 |
| 1320 | City Administrator: Education and Training | 3,000.00 | 3,000.00 | 3,000.00 |
| | DEPARTMENT: MAYOR | | | |
| 1310 | Mayor: Salary | \$ 12,000.00 | \$ 12,000.00 | \$ 12,000.00 |
| 1310 | Mayor: FICA and Medicare | 918.00 | 918.00 | 918.00 |
| 1310 | Mayor: Travel | 6,000.00 | 6,000.00 | 6,000.00 |
| 1310 | Mayor: Education and Training | 2,000.00 | 2,000.00 | 2,000.00 |
| | DEPARTMENT: ELECTIONS | | | |
| 1400 | Elections: Contract Labor - Poll Workers | \$ 8,500.00 | \$ - | \$ - |
| 1400 | Elections: General Supplies | 10,000.00 | - | - |
| 1400 | Elections: Travel | 350.00 | - | - |
| 1400 | Elections: Training | - | - | - |
| 1400 | Elections: Software | 3,500.00 | 3,500.00 | 3,500.00 |
| | DEPARTMENT: FINANCIAL ADMINISTRATION | | | |
| 1510 | Financial Administration: Salaries | \$ 258,204.00 | \$ 242,500.00 | \$ 242,500.00 |
| 1510 | Financial Administration: Group Health Insurance | 80,712.00 | 65,210.00 | 65,000.00 |
| 1510 | Financial Administration: FICA, Medicare, FUTA, and SUI | 20,113.00 | 19,000.00 | 19,000.00 |
| 1510 | Financial Administration: Retirement Contributions | 17,200.00 | 36,781.20 | 36,781.20 |
| 1510 | Financial Administration: Tuition Reimbursements | - | - | 10,500.00 |
| 1510 | Financial Administration: Travel | 4,000.00 | 4,000.00 | 4,000.00 |
| 1510 | Financial Administration: Education and Training | 5,000.00 | 5,250.00 | 5,250.00 |
| 1510 | Financial Administration: Purchased Services - Professional | 75,000.00 | 67,000.00 | 65,000.00 |
| 1510 | Financial Administration: Contract Labor | 20,000.00 | 10,000.00 | - |
| 1510 | Financial Administration: Purchased Services - Dues and Fees | 25,000.00 | 23,500.00 | 23,500.00 |
| 1510 | Financial Administration: Communications | 35,000.00 | 30,000.00 | 30,000.00 |
| 1510 | Financial Administration: Advertising | 15,000.00 | 15,000.00 | 10,000.00 |
| 1510 | Financial Administration: Other Purchased Services | 4,000.00 | 8,000.00 | 2,000.00 |
| 1510 | Financial Administration: Purchased Services - Technical | 90,000.00 | 90,000.00 | 95,000.00 |
| 1510 | Financial Administration: Capital Outlay - Purchase of Land | 1,300,000.00 | 1,120,000.00 | 360,000.00 |
| 1510 | Contingency | | 496,553.60 | 76,631.90 |
| | DEPARTMENT: HUMAN RESOURCES AND BUSINESS SERVICES | | | |
| 1540 | Human Resources: Salaries | \$ 213,018.00 | \$ 198,600.00 | \$ 198,600.00 |
| 1540 | Human Resources: Group Health Insurance | 69,817.00 | 68,390.00 | 68,300.00 |
| 1540 | Human Resources: FICA, Medicare, FUTA, and SUI | 16,566.00 | 15,500.00 | 15,500.00 |
| 1540 | Human Resources: Retirement Contributions | 12,900.00 | - | - |
| 1540 | Human Resources: Tuition Reimbursement | 5,250.00 | 5,250.00 | 7,500.00 |
| 1540 | Human Resources: Travel | 5,000.00 | 4,500.00 | 4,500.00 |
| 1540 | Human Resources: Education and Training | 5,000.00 | 4,750.00 | 4,750.00 |
| 1540 | Human Resources: Purchased Services - Dues and Fees | 7,000.00 | 6,500.00 | 6,500.00 |
| 1540 | Human Resources: Insurance - Worker's Compensation | 55,000.00 | 45,000.00 | 75,000.00 |
| 1540 | Human Resources: Insurance - Property and Liability | 75,000.00 | 75,000.00 | 75,000.00 |
| | DEPARTMENT: LEGAL | | | |
| 1530 | Legal: Purchased Services - Professional | \$ 80,000.00 | \$ 70,000.00 | \$ 70,000.00 |
| 1530 | Legal: Official Code of Georgia Annual Update | 1,000.00 | 1,000.00 | 1,000.00 |
| 1530 | Legal: Codification of Ordinances & Records Management | 20,500.00 | 9,500.00 | 9,500.00 |
| | DEPARTMENT: GOVERNMENT FACILITIES | | | |

| | | | | |
|------|---|---------------|---------------|---------------|
| 1565 | Government Facilities: Supplies - Office Supplies | \$ 25,000.00 | \$ 25,000.00 | \$ 25,000.00 |
| 1565 | Government Facilities: Water | 5,000.00 | 5,000.00 | 6,000.00 |
| 1565 | Government Facilities: Natural Gas | 7,500.00 | 7,000.00 | 7,000.00 |
| 1565 | Government Facilities: Electricity | 165,000.00 | 150,000.00 | 145,000.00 |
| 1565 | Government Facilities: Supplies - Food | 10,000.00 | 10,000.00 | 15,000.00 |
| 1565 | Government Facilities: Repairs and Maintenance | 45,000.00 | 45,000.00 | 40,000.00 |
| 1565 | Government Facilities: Supplies - Other Supplies | 6,500.00 | 6,500.00 | 6,500.00 |
| 1565 | Government Facilities: Small Equipment - Furniture & Fixtures | 3,500.00 | 3,500.00 | 3,500.00 |
| 1565 | Government Facilities: Small Equipment - Computers | 6,500.00 | 5,500.00 | 5,500.00 |
| 1565 | Government Facilities: Small Equipment - Other Equipment | 3,500.00 | 3,500.00 | 3,500.00 |
| 1565 | Government Facilities: Capital Outlay - Site Improvement | - | 6,000.00 | 15,000.00 |
| | DEPARTMENT: MUNICIPAL COURT | | | |
| 2650 | Municipal Court: Salaries | \$ 6,160.00 | \$ 6,160.00 | \$ 6,160.00 |
| 2650 | Municipal Court: FICA, Medicare, FUTA, and SUI | 572.00 | 500.00 | 500.00 |
| 2650 | Municipal Court: Travel | 1,000.00 | 1,000.00 | 1,500.00 |
| 2650 | Municipal Court: Education and Training | 800.00 | 1,000.00 | 1,000.00 |
| 2650 | Municipal Court: Dues and Fees | 5,000.00 | 4,000.00 | 9,000.00 |
| 2650 | Municipal Court: Supplies | 300.00 | 300.00 | 300.00 |
| | DEPARTMENT: PUBLIC SAFETY | | | |
| 3200 | Marshal: Salaries | \$ 155,501.00 | \$ 151,300.00 | \$ 151,300.00 |
| 3200 | Marshal: Group Health Insurance | 46,545.00 | 47,490.00 | 45,600.00 |
| 3200 | Marshal: FICA, Medicare, FUTA, and SUI | 12,076.00 | 11,800.00 | 11,800.00 |
| 3200 | Marshal: Retirement Contributions | 8,600.00 | 12,260.64 | 12,260.64 |
| 3200 | Marshal: Travel | 6,500.00 | 4,000.00 | 4,000.00 |
| 3200 | Marshal: Education and Training | 2,500.00 | 2,500.00 | 2,500.00 |
| 3200 | Marshal: Uniforms | 5,000.00 | 7,500.00 | 7,500.00 |
| 3200 | Marshal: Purch Svc Repairs & Maintenance | 5,500.00 | 5,500.00 | 5,500.00 |
| 3200 | Marshal: Purchased Services - Technical (Fusus) | - | - | 7,300.00 |
| 3200 | Marshal: Purchased Services - Technical (Flock Cameras) | - | - | 20,000.00 |
| 3200 | Marshal: General Supplies | 6,000.00 | 4,000.00 | 4,000.00 |
| 3200 | Marshal: Gasoline | 8,500.00 | 7,500.00 | 7,200.00 |
| 3200 | Marshal: Food | 1,750.00 | 1,500.00 | 1,500.00 |
| 3200 | Marshal: Dues & Fees | 6,500.00 | 4,000.00 | 4,000.00 |
| 3200 | Marshal: Small Equipment | 1,000.00 | 1,200.00 | 1,200.00 |
| | DEPARTMENT: PUBLIC WORKS | | | |
| 4200 | Streets & Maintenance: Salaries | \$ 304,045.00 | \$ 287,000.00 | \$ 287,000.00 |
| 4200 | Streets & Maintenance: Group Health Insurance | 91,607.00 | 88,005.00 | 88,000.00 |
| 4200 | Streets & Maintenance: Taxes: FICA, Medicare, FUTA, and SUI | 23,710.00 | 23,500.00 | 23,500.00 |
| 4200 | Streets & Maintenance: Retirement Contributions | 21,500.00 | 30,651.60 | 30,651.60 |
| 4200 | Streets & Maintenance: Tuition Reimbursement | 5,250.00 | - | 10,500.00 |
| 4200 | Streets & Maintenance: Travel | 1,000.00 | 500.00 | 500.00 |
| 4200 | Streets & Maintenance: Education and Training | 2,000.00 | 2,000.00 | 2,000.00 |
| 4200 | Streets & Maintenance: Uniforms | 12,500.00 | 11,400.00 | 11,400.00 |
| 4200 | Streets & Maintenance: Purchased Services - Cleaning Services | - | - | 4,200.00 |
| 4200 | Streets & Maintenance: Purchased Services - Repairs & Maintenance | 35,000.00 | 35,000.00 | 35,000.00 |
| 4200 | Streets & Maintenance: Gasoline | 25,000.00 | 25,000.00 | 25,000.00 |
| 4200 | Streets & Maintenance: Supplies | 20,500.00 | 20,500.00 | 20,500.00 |

| | | | | |
|---|---|-----------------|-----------------|-----------------|
| 4200 | Streets & Maintenance: Dues and Fees | 750.00 | 750.00 | 500.00 |
| 4200 | Streets & Maintenance: Small Equipment (e.g. Weed Eaters) | 10,000.00 | 5,600.00 | 5,600.00 |
| 4200 | Streets & Maintenance: Capital Outlay - Large Equipment (e.g. Trucks) | - | 108,540.00 | 108,540.00 |
| 4200 | Streets & Maintenance: Right of Way Maintenance | 55,000.00 | 50,000.00 | 50,000.00 |
| 4200 | Streets & Maintenance: Contract Labor | 17,500.00 | 2,500.00 | - |
| 4200 | Streets & Maintenance: Stormwater & DIP | 22,500.00 | 25,000.00 | 25,000.00 |
| 4200 | Streets & Maintenance: Stormwater improvements | 15,000.00 | 15,000.00 | 15,000.00 |
| 4200 | Streets & Maintenance: Capital Outlay - Street Infrastructure (LMIG and CDBG) | 640,000.00 | 710,100.00 | 85,000.00 |
| 4200 | Streets & Maintenance: Technical Services - Maxey Street Sewer Project | 20,000.00 | - | - |
| DEPARTMENT: CULTURE/RECREATION | | | | |
| 6170 | Events: Purchased Services | \$ 12,000.00 | \$ - | \$ 12,000.00 |
| 6170 | Events: Supplies (Memorial Day and Snowflakes) | 2,500.00 | 60,000.00 | 50,000.00 |
| 6200 | Parks: Supplies | 22,500.00 | 15,000.00 | 15,000.00 |
| 6200 | Parks: Repairs and Maintenance | 10,000.00 | 10,000.00 | 10,300.00 |
| 6200 | Parks: Employee Salary (Open & Close Park) | 9,000.00 | 9,000.00 | 9,800.00 |
| DEPARTMENT: PLANNING & ZONING | | | | |
| 7400 | Planning: Salaries | \$ 131,330.00 | \$ 123,000.00 | \$ 123,000.00 |
| 7400 | Planning: Group Health Insurance | 34,168.00 | 32,605.00 | 32,500.00 |
| 7400 | Planning: FICA, Medicare, FUTA, and SUI | 10,228.00 | 9,700.00 | 9,700.00 |
| 7400 | Planning: Retirement Contributions | 8,600.00 | 12,260.64 | 12,260.64 |
| 7400 | Planning: Tuition Reimbursements | - | - | 5,250.00 |
| 7400 | Planning: Travel | 4,500.00 | 4,500.00 | 4,500.00 |
| 7400 | Planning: Education and Training | 4,000.00 | 4,000.00 | 4,000.00 |
| 7400 | Planning: Professional Services - Building Inspections | 335,000.00 | 355,000.00 | 180,000.00 |
| 7400 | Planning: Professional Engineers (General) | 80,000.00 | 95,000.00 | 95,000.00 |
| 7400 | Planning: Dues & Fees | 1,500.00 | 1,500.00 | 425.00 |
| 7400 | Planning: Professional Services - Revised Zoning Map | 2,500.00 | 2,500.00 | 2,500.00 |
| 7400 | Planning: Professional Services - Comprehensive Plan Update | - | 16,000.00 | - |
| 7400 | Planning: Purchased Services - Technical | 6,000.00 | 6,000.00 | 6,000.00 |
| 7400 | Planning: Supplies | 5,000.00 | 5,000.00 | 5,000.00 |
| 7400 | Planning: Capital Outlay - Equipment | - | - | - |
| DEPARTMENT: DOWNTOWN DEVELOPMENT AUTHORITY | | | | |
| 7550 | Downtown Development Authority: General | \$ 6,000.00 | \$ - | \$ 6,000.00 |
| Other Financing Uses | | | | |
| 9000 | Transfers Out to Sanitation Fund | \$ 121,749.00 | \$ 322,865.00 | \$ 348,214.78 |
| GENERAL FUND Expenditure Totals: | | \$ 5,516,870.00 | \$ 6,075,735.68 | \$ 4,198,200.00 |
| GENERAL FUND 100 REVENUE TOTALS | | \$ 5,516,870.00 | | |
| GENERAL FUND 100 EXPENDITURE TOTALS | | \$ 5,516,870.00 | | |

| BUDGET FY 2025 | | | | |
|---|----------------------------|----------------------|---------------------|---------------------|
| REVENUE | TREE BANK FUND - 100 | | | |
| Account # | Account Description | 2025 Proposed Budget | 2024 Amended Budget | 2024 Current Budget |
| 371001 | Fee-in-Lieu | \$ - | \$ - | \$ - |
| 135200 | Restricted Fund Balance | 33,500.00 | - | 33,500.00 |
| TREE BANK FUND Revenue Totals: | | \$ 33,500.00 | \$ - | \$ 33,500.00 |
| | | | | |
| BUDGET FY 2025 | | | | |
| EXPENDITURES | TREE BANK FUND - 100 | | | |
| Function | Account Description | 2025 Proposed Budget | 2024 Amended Budget | 2024 Current Budget |
| 6240- Forestry and Nursery | Forestry: Trees and Plants | \$ 33,500.00 | \$ - | \$ 33,500.00 |
| TREE BANK FUND Expenditure Totals: | | \$ 33,500.00 | \$ - | \$ 33,500.00 |
| | | | | |
| TREE BANK FUND 100 REVENUE TOTALS | | \$ 33,500.00 | | |
| TREE BANK FUND 100 EXPENDITURE TOTALS | | \$ 33,500.00 | | |

| BUDGET FY 2025 | | | | |
|--------------------------------------|---|----------------------|----------------------|----------------------|
| REVENUE | AMERICAN RESCUE PLAN ACT FUNDS (ARPA) - 230 | | | |
| Account # | Account Description | 2025 Proposed Budget | 2024 Amended Budget | 2024 Current Budget |
| 332300 | American Rescue Plan Act Funds | \$ 520,000.00 | \$ 775,000.00 | \$ 744,700.00 |
| 361000 | Interest Income | 15,000.00 | 40,000.00 | 7,500.00 |
| 135200 | Restricted Fund Balance | 49,000.00 | - | - |
| ARPA FUND Revenue Totals: | | \$ 584,000.00 | \$ 815,000.00 | \$ 752,200.00 |
| | | | | |
| BUDGET FY 2025 | | | | |
| EXPENDITURES | AMERICAN RESCUE PLAN ACT FUNDS (ARPA) - 230 | | | |
| Function | Account Description | 2025 Proposed Budget | 2024 Amended Budget | 2024 Current Budget |
| 4200- Highway/Streets | Purchased Services: Sewer Infrastructure | \$ 584,000.00 | \$ 600,000.00 | \$ 600,000.00 |
| 4200- Highway/Streets | Capital Outlay: Stormwater Infrastructure | - | 215,000.00 | 152,200.00 |
| ARPA FUND Expenditure Totals: | | \$ 584,000.00 | \$ 815,000.00 | \$ 752,200.00 |
| | | | | |
| ARPA FUND 230 REVENUE TOTALS | | \$ 584,000.00 | | |
| ARPA FUND 230 EXPENDITURE TOTALS | | \$ 584,000.00 | | |

| PROJECT LENGTH BUDGET | | | |
|--|---|--|------------------------|
| REVENUE | ENDOWMENT FUND - 300 | | |
| Account # | Account Description | Amended Budget | Current Budget |
| 371000 | Donation | \$ 3,442,587.50 | \$ 3,442,587.50 |
| 361000 | Interest Income | 8,277.23 | 8,277.23 |
| ENDOWMENT FUND Revenue Totals: | | \$ 3,450,864.73 | \$ 3,450,864.73 |
| PROJECT LENGTH BUDGET | | | |
| EXPENDITURES & OTHER FINANCING USES | ENDOWMENT FUND - 300 | | |
| Function | Account Description | Amended Budget | Current Budget |
| 6200- Parks and Recreation | Capital Outlay: Beautification, Parks, and Recreation | \$ 2,314,879.73 | \$ 2,314,879.73 |
| 9000- Other Financing Use | Transfers Out to Urban Redevelopment Project Fund | 1,135,985.00 | 1,135,985.00 |
| ENDOWMENT FUND Expenditure Totals: | | \$ 3,450,864.73 | \$ 3,450,864.73 |
| | | | |
| | | ENDOWMENT FUND 300 REVENUE TOTALS | \$ 3,450,864.73 |
| | | ENDOWMENT FUND 300 EXPENDITURE TOTALS | \$ 3,450,864.73 |

| PROJECT LENGTH BUDGET | | | |
|---|--|------------------------|------------------------|
| REVENUE | 2017 SPLOST FUND - 320 | | |
| Account # | Account Description | Amended Budget | Current Budget |
| 337100 | Special Purpose Local Option Sales Tax | \$ 5,855,899.00 | \$ 5,855,899.00 |
| 361000 | Interest Income | 224,314.90 | 124,314.90 |
| 2017 SPLOST FUND Revenue Totals: | | \$ 6,080,213.90 | \$ 5,980,213.90 |
| | | | |
| PROJECT LENGTH BUDGET | | | |
| EXPENDITURES | 2017 SPLOST FUND - 320 | | |
| Function | Account Description | Amended Budget | Current Budget |
| 1565- Government Facilities | Capital Outlay: Admin Facilities | \$ 893,791.27 | \$ 879,091.27 |
| 3200- Public Safety | Capital Outlay: Public Safety Facilities and Equipment | 212,807.74 | 209,307.74 |
| 6200- Parks and Recreation | Capital Outlay: Recreational Facilities and Equipment | 303,871.48 | 298,873.77 |
| 4200- Highway/Streets | Capital Outlay: Transportation | 4,374,279.43 | 4,302,336.58 |
| 4200- Highway/Streets | Capital Outlay: Water and Sewer | 295,463.97 | 290,604.54 |
| 2017 SPLOST FUND Expenditure Totals: | | \$ 6,080,213.90 | \$ 5,980,213.90 |
| | | | |
| 2017 SPLOST FUND 320 REVENUE TOTALS | | \$ 6,080,213.90 | |
| 2017 SPLOST FUND 320 EXPENDITURE TOTALS | | \$ 6,080,213.90 | |

| PROJECT LENGTH BUDGET | | | |
|---|--|-------------------------------|------------------------|
| REVENUE | | 2023 SPLOST FUND - 321 | |
| Account # | Account Description | Amended Budget | Current Budget |
| 337100 | Special Purpose Local Option Sales Tax | \$ 9,620,184.00 | \$ 9,620,184.00 |
| 361000 | Interest Income | 300,000.00 | 65,085.56 |
| 2023 SPLOST FUND Revenue Totals: | | \$ 9,920,184.00 | \$ 9,685,269.56 |
| | | | |
| PROJECT LENGTH BUDGET | | | |
| EXPENDITURES | | 2023 SPLOST FUND - 321 | |
| Function | Account Description | Amended Budget | Current Budget |
| 1565- Government Facilities | Capital Outlay: Admin Facilities | \$ 4,761,687.99 | \$ 4,648,929.07 |
| 3200- Public Safety | Capital Outlay: Public Safety Facilities and Equipment | 297,606.01 | 290,558.57 |
| 6200- Parks and Recreation | Capital Outlay: Recreational Facilities and Equipment | 198,218.40 | 193,524.50 |
| 4200- Highway/Streets | Capital Outlay: Transportation | 3,174,457.97 | 3,099,285.37 |
| 4200- Highway/Streets | Capital Outlay: Water and Sewer | 1,488,213.63 | 1,452,972.05 |
| 2023 SPLOST FUND Expenditure Totals: | | \$ 9,920,184.00 | \$ 9,685,269.56 |
| | | | |
| 2023 SPLOST FUND 321 REVENUE TOTALS | | \$ 9,920,184.00 | |
| 2023 SPLOST FUND 321 EXPENDITURE TOTALS | | \$ 9,920,184.00 | |

PROJECT LENGTH BUDGET

| REVENUE & OTHER FINANCING SOURCES | | URBAN REDEVELOPMENT PROJECT FUND - 360 |
|---|----------------------------------|--|
| Account # | Account Description | Proposed Budget |
| 393100 | Bond Proceeds | \$ 43,410,000.00 |
| 393400 | Premiums on Bonds Issued | 1,486,756.00 |
| 361000 | Interest Income | 2,904,258.00 |
| 391000 | Transfers In from Endowment Fund | 1,135,985.00 |
| URBAN REDEVELOPMENT PROJECT FUND Revenue & Other Financing Sources Totals: | | \$ 48,936,999.00 |

PROJECT LENGTH BUDGET

| EXPENDITURES & OTHER FINANCING USES | | URBAN REDEVELOPMENT PROJECT FUND - 360 |
|---|---|--|
| Department/Function | Account Description | Proposed Budget |
| 1565- Government Facilities | Capital Outlay: Site Improvements | \$ 19,303,885.00 |
| 1565- Government Facilities | Capital Outlay: Buildings and Building Improvements | 23,275,500.00 |
| 8000- Debt Service | Debt Service: Bond issuance costs | 726,132.00 |
| 9000- Other Financing Use | Other Financing Use: Transfers Out to General Fund | 5,631,482.00 |
| URBAN REDEVELOPMENT PROJECT FUND Expenditure Totals: | | \$ 48,936,999.00 |
| URBAN REDEVELOPMENT PROJECT FUND 360 REVENUE TOTALS | | \$ 48,936,999.00 |
| URBAN REDEVELOPMENT PROJECT FUND 360 EXPENDITURE TOTALS | | \$ 48,936,999.00 |

BUDGET FY 2025

| REVENUE | | | | |
|--|---|----------------------|------------------------|------------------------|
| SANITATION FUND - 540 | | | | |
| Account # | Account Description | 2025 Proposed Budget | 2024 Amended Budget | 2024 Current Budget |
| 344110 | Refuse Collection Charges | \$ 720,000.00 | \$ 700,000.00 | \$ 700,000.00 |
| 344190 | Other Charges (Interest and Penalties on Delinquent Fees) | 3,000.00 | 3,000.00 | 900.00 |
| 361000 | Interest Income | 25,000.00 | 35,000.00 | 25,000.00 |
| 391000 | Transfers In from General Fund | 121,749.00 | 322,865.00 | 348,214.78 |
| SANITATION FUND Revenue Totals: | | \$ 869,749.00 | \$ 1,060,865.00 | \$ 1,074,114.78 |

BUDGET FY 2025

| EXPENDITURES | | | | |
|--|---|----------------------|------------------------|------------------------|
| SANITATION FUND - 540 | | | | |
| Function | Account Description | 2025 Proposed Budget | 2024 Amended Budget | 2024 Current Budget |
| 4520 | Sanitation: Salary | \$ 359,079.00 | \$ 340,240.00 | \$ 340,240.00 |
| 4520 | Sanitation: Group Health Ins | 101,019.00 | 76,000.00 | 92,000.00 |
| 4520 | Sanitation: FICA, Medicare, FUTA, and SUI | 28,101.00 | 26,843.00 | 26,842.86 |
| 4520 | Sanitation: Retirement Contributions | 25,800.00 | 36,782.00 | 36,781.92 |
| 4520 | Sanitation: Tuition Reimbursement | 5,250.00 | - | 15,750.00 |
| 4520 | Sanitation: Travel | 1,500.00 | 500.00 | 500.00 |
| 4520 | Sanitation: Education and Training | 5,000.00 | 5,000.00 | 5,000.00 |
| 4520 | Sanitation: Uniforms | 14,500.00 | 14,000.00 | 14,000.00 |
| 4520 | Sanitation: Purch Svc Repairs & Maintenance | 65,000.00 | 65,000.00 | 65,000.00 |
| 4520 | Sanitation: Gasoline | 35,000.00 | 32,000.00 | 32,000.00 |
| 4520 | Sanitation: Supplies | 5,000.00 | 5,000.00 | 5,000.00 |
| 4520 | Sanitation: Dues & Fees | 1,000.00 | 1,000.00 | 1,000.00 |
| 4520 | Sanitation: Disposal Fees | 175,000.00 | 150,000.00 | 150,000.00 |
| 4520 | Sanitation: Recycling Fees | 25,000.00 | 25,000.00 | 25,000.00 |
| 4520 | Sanitation: Contract Labor | 23,500.00 | 18,500.00 | 15,000.00 |
| 4520 | Sanitation: Capital Outlay - Garbage Truck | - | 265,000.00 | 250,000.00 |
| SANITATION FUND Expenditure Totals: | | \$ 869,749.00 | \$ 1,060,865.00 | \$ 1,074,114.78 |
| SANITATION FUND 540 REVENUE TOTALS | | \$ 869,749.00 | | |
| SANITATION FUND 540 EXPENDITURE TOTALS | | \$ 869,749.00 | | |

A RESOLUTION

TO ADOPT THE FISCAL YEAR 2025 BUDGET & 2024 BUDGET ADJUSTMENT FOR EACH FUND OF THE CITY OF DACULA, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/ EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE

WHEREAS, sound governmental operations require a budget in order to plan financing of services for residents of the City of Dacula; and

WHEREAS, Title 36, Chapter 81, Article 1 of the Official Code of Georgia Annotated (OCGA) requires a balanced budget for the City’s fiscal year, which runs from January 1 to December 31 of each year; and

WHEREAS, the Mayor and City Council of the City of Dacula have reviewed the proposed FY25 budget as presented by the Mayor; and

WHEREAS, each of these funds is a balanced budget, so that anticipated revenues and other financial resources for each fund equal the proposed expenditures or expenses; and

WHEREAS, the Mayor and City Council wishes to adopt this proposal as the Fiscal Year 2025 Annual Budget, effective from January 1, 2025 through December 31, 2025

NOW THEREFORE BE IT RESOLVED by the Mayor and City Council of the City of Dacula, Georgia as follows:

Section 1. That the proposed Fiscal Year 2025 Budget, attached hereto and incorporated herein as a part of this Resolution is hereby adopted as the Budget for the City of Dacula, Georgia for the Fiscal Year 2025, which begins January 1, 2025 and ends on December 31, 2025.

Section 2. That the several items of revenues, other financial resources, and sources of cash shown in the budget for each fund as proposed expenditures or expenses, and uses of cash are hereby appropriated to the departments named in each fund.

Section 3. That the “legal level of control” as defined in OCGA § 36-81 is set at the departmental level, meaning that the Mayor in his capacity is authorized to move appropriations from one line item to another within a department, but under no circumstances may expenditures or expenses exceed the amount appropriated for a department without further Budget amendment approved by the Mayor and City Council.

Section 4. That all appropriations shall lapse at the end of the fiscal year.

Section 5. That this Resolution shall be and remain in full force and effect from and after it’s date of adoption.

Adopted this 5th day of December, 2024.

CITY OF DACULA, GEORGIA

By: Trey King, Mayor

Attest: Brittini Nix, City Administrator

(AFFIX SEAL)