



Mayor and City Council Budget Public Hearing

Thursday, December 07, 2023 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-2024 Proposed Budget and FY-2023 Budget Adjustment
2. Public Hearing: FY-2024 Proposed Budget and FY-2023 Budget Adjustment

ADJOURNMENT:

ANNUAL BUDGET
FISCAL YEAR
JANUARY 1 – DECEMBER 31, 2024

20
24



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 2024 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 7, 2023, for Fiscal Year 2024 beginning January 1 and ending December 31.

Citizen input for this budget will be received at public hearings on November 2 and December 7, 2023.

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 decreased from 4.806 mills to 4.557 mills.
- Dacula's in-house recycling service will continue in its successful efforts to provide higher quality service at a lower cost to our citizenry.
- The Sanitation Department will order a Freightliner and chipper truck for the anticipated new residential development in the City. Additionally, this department has a position open to fill when necessary.
- In-house real and personal property tax collection, and sanitation billing services have begun and are successful.

The City has funding allotted for several capital projects. This includes asphalt improvements to Brookton Place subdivision funded through Local Maintenance and Improvement Grant (LMIG) and Special Purpose Local Option Sales Tax (SPLOST). Gateway signs are also scheduled to be installed with money provided by an endowment received from former Mayor Jimmy Wilbanks' Estate.

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 2024 Budget.

Very truly yours,

Hugh D. King, III

FISCAL YEAR 2024 BUDGET CALENDAR

DATE(S) / TIMELINE	ACTIVITY
Phase 1	PHASE 1 - STRATEGY FORMULATION (FY 2024 BUDGET PREP DISTRIBUTION)
August 7	FY2024 Budget request worksheets, instructions, and guidelines are distributed to department heads.
Phase 2	PHASE 2 - NEEDS ASSESSMENT, REVIEW & DEVELOPMENT OF FY 2024 BUDGET
August 14 - August 18	The Finance Department holds conferences with the department heads to finalize any changes with the individual budgets.
August 21 – September 14	Finance Director assembles budget requests, compares with revenue estimates, and compiles a preliminary budget document.
September 15 – September 21	The Finance Department meet with Mayor & Council members to review departmental FY2024 Budget requests and make any adjustments deemed necessary.
October 4	Advertise FY2024 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 2024
October 5	Present preliminary budget to Mayor & Council and made available to the public.
October 9 – October 27	FY2024 Budget meetings as needed to refine the 2024 Budget and 2023 Amended Budget.
November 2	FY2024 Proposed Budget submitted to Mayor & Council. First Public Hearing.
Phase 4	PHASE 4 - ADOPTION & IMPLEMENTATION OF FY 2024 BUDGET
December 7	Second Public Hearing. FY2024 Budget – Final review and any last revisions. Adopt FY2024 Budget Resolution.
December 8	Print final budget document and send copies to department heads and Council Members.
January 1, 2024	FY2024 Budget is in effect.

CITY OF DACULA, GEORGIA
FISCAL YEAR 2023 (FY23) BUDGET ADJUSTMENTS & 2024 (FY24)
BUDGET REVIEW & ADOPTION

PUBLIC HEARING ON FY23 BUDGET ADJUSTMENTS & FY24 BUDGET: A Public Hearing on the Proposed FY24 Budget and the FY23 Budget Adjustments is scheduled for Thursday, November 2, 2023 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 FY24 Budget and the FY23 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 FY24 Budget and the FY23 Budget Adjustments on the following dates:

November 2, 2023 (Thursday) 6:30 p.m. at 442 Harbins Road, Dacula, Georgia

December 7, 2023 (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 FY24 Budget and the FY23 Budget Adjustments at their regular monthly meeting on Thursday, December 7, 2023. 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 4, 2023; October 18, 2023; & November 22, 2023

Capital Improvements Program



CITY OF DACULA

5-YEAR CAPITAL IMPROVEMENTS PROGRAM

(2023 - 2027)

5 - Year Capital Improvements Program (2023 – 2027)

A five-year capital improvements program (CIP) is a list of all capital improvements proposed and completed within a specified five-year period (2023 – 2027). 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-2024 Budget and FY-2023 Budget Adjustment as a tool to anticipate the future financial needs of upcoming projects.

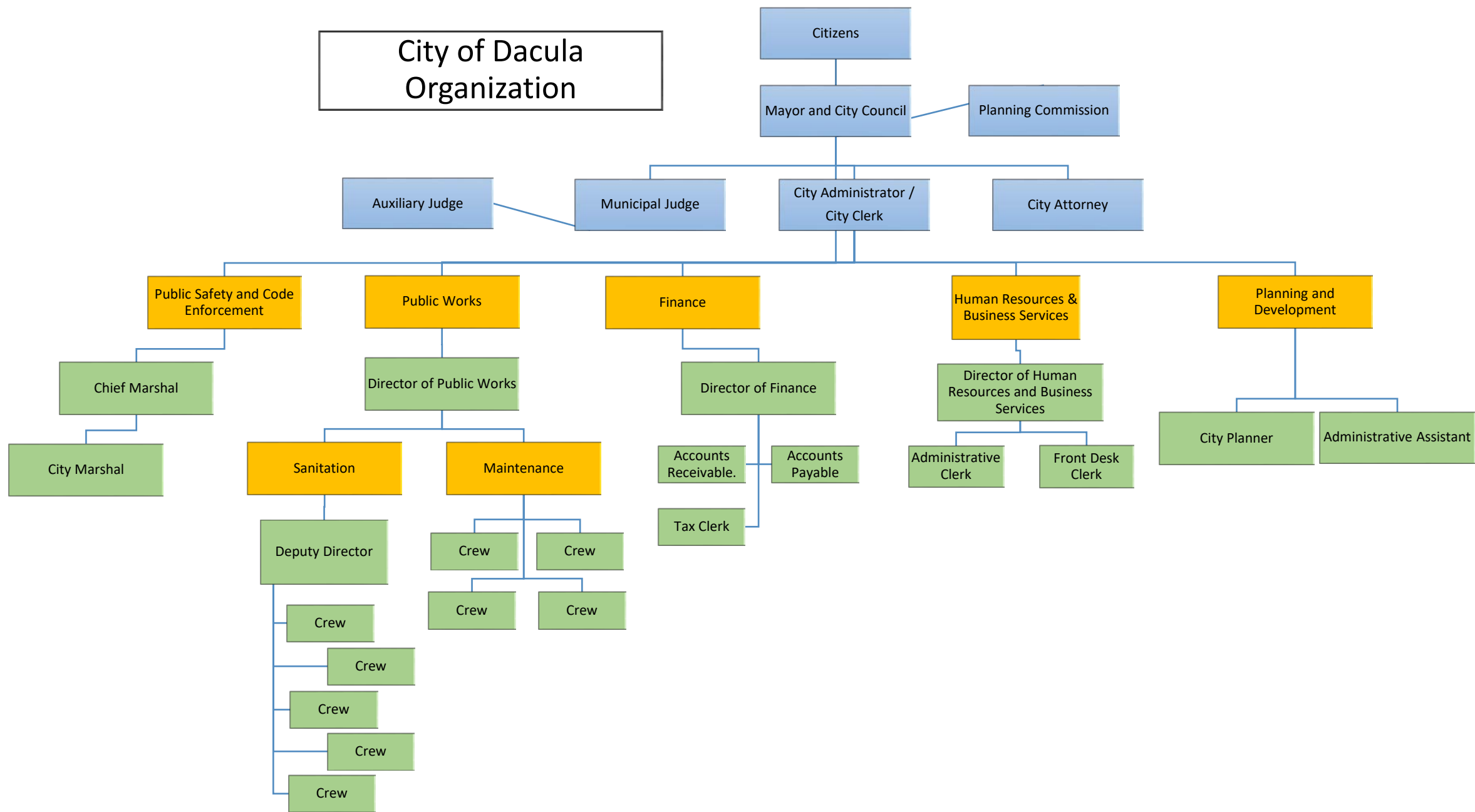
Year One - 2023						
Project Name	Description	Needs Assessment	Cost Estimate	Financing	Time Schedule	Annual Maintenance/Operation Cost
Dacula Crossing Subdivision Dacula Ridge Drive Dacula Court	Asphalt replacement	Repairs needed due to age of road	\$350,000	LMIG SPLOST	Spring 2023	\$750 - \$1,000
Brookton Station Subdivision Fortune Drive Luna Court Charlyne Way Alton Frank Way Charesa Lane Kale Court	Asphalt replacement Sidewalk repair as needed Storm drainage improvements	Repairs needed due to age of road and sidewalk repair as needed for vehicular and pedestrian safety	\$800,000	CDBG SPLOST LMIG	Spring / Summer 2023	\$2,500
Maple Creek Park Playground Improvements	New playground equipment Exercise stations Tee box improvements Other convenience improvements	Update equipment Increase exercise capability Add multi-use trail	\$750,000	Endowment	Summer / Fall 2023	\$2,000 - \$3,000
McMillan Road Stormwater Improvements	Repair and redesign storm system	Existing storm system is failing	\$750,000	ARPA	Winter 2022 / Summer 2023	\$500 - \$1,000
Dacula City Hall Sewer Connection	Connect City Hall to sewer	Connect new sewer line to City Hall and decommission existing septic system	\$150,000	ARPA	Winter 2022 / 2023	\$500
Small equipment	Small equipment for maintenance	Replace small equipment (edgers, weed eaters, etc.) as needed	\$5,000	General Fund	2023	\$1,000
Office equipment	Replace office computers Replace office furniture	Replace outdated office equipment and Council chamber chairs	\$15,000	General Fund	2023	None

Year Two - 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
Unidentified	Stormwater improvements	Improvements needed due to age of storm system	\$120,000	ARPA	Fall / Winter 2024	\$2,000
Gateway signage	Beautify right-of-ways Designate City boundaries	Determine locations Sign, style, and color	\$100,000	Endowment	Summer / Fall 2024	\$750
Garbage truck	New garbage truck	Older trucks are in need of	\$250,000	General Fund	2023-2024	\$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, weedeaters, etc.) as needed	\$5,000	General Fund	2024	\$1,000

Year Three - 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
McMillan Road	Asphalt and/or stormwater improvements	Improvements needed due to age of road	\$600,000	CDBG	2025	\$2,000
Maxey Street Sewer Improvement	Sewer improvements	Sewer improvement to expand service area	\$1,200,000	ARPA Gwinnet County IGA	2025	\$500
Marshal vehicle	New marshal vehicle	Older vehicle is in need of replacement	\$70,000	SPLOST	2025	\$2,000
Small equipment	Small equipment for maintenance	Replace small equipment (edgers, weed eaters, etc.) as needed	\$5,000	General Fund	2025	\$1,000

Year Four - 2026						
Project Name	Description	Needs Assessment	Cost Estimate	Financing	Time Schedule	Annual Maintenance/Operation Cost
New City Hall	Build a new City facility	The current Dacula City Hall has reached maximum capacity	\$5,500,000	SPLOST	2026-2028	\$200,000
Brookton Downs Subdivision Brookton Drive Brookton Lane Brookton Woods Way	Asphalt improvements	Improvements needed due to age of road	\$600,000	SPLOST LMIG	Spring / Summer 2026	\$2,500
Sanjo Street	Road widening	Improvements needed due to age of road	\$500,000	CDBG	2026	\$2,500
Small equipment	Small equipment for maintenance	Replace small equipment (edgers, weed eaters, etc.) as needed	\$5,000	General Fund	2026	\$1,000

Year Five - 2027						
Project Name	Description	Needs Assessment	Cost Estimate	Financing	Time Schedule	Operation Cost
South Dacula	Asphalt and/or stormwater improvements	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	Replace office computers Replace office furniture	Replace outdated office equipment	\$15,000	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



CITY OF DACULA					
BUDGET FY 2024					
FUND	FUND NAME	FUNCTION	DESCRIPTION	REVENUE	EXPENDITURES
100	GENERAL FUND	1110	COUNCIL		\$ 60,448.00
		1320	CITY ADMINISTRATOR		\$ 196,558.24
		1310	MAYOR		\$ 20,918.00
		1400	ELECTIONS		\$ 3,500.00
		1510	FINANCE		\$ 1,045,163.10
		1530	LEGAL		\$ 80,500.00
		1540	HUMAN RESOURCES		\$ 455,650.00
		1565	CITY HALL		\$ 272,000.00
		2650	MUNICIPAL COURT		\$ 18,460.00
		3200	PUBLIC SAFETY		\$ 285,660.64
		4200	PUBLIC WORKS		\$ 827,891.60
		6200	CULTURE/RECREATION		\$ 97,100.00
		7400	PLANNING & ZONING		\$ 480,135.64
		7550	DDA		\$ 6,000.00
			TRANSFERS OUT		\$ 348,214.78
				\$ 4,198,200.00	\$ 4,198,200.00
100	TREE BANK FUND	6240	FORESTRY AND NURSERY	\$ 33,500.00	\$ 33,500.00
230	AMERICAN RESCUE PLAN ACT FUND			\$ 752,200.00	\$ 752,200.00
300	ENDOWMENT FUND*			\$ 1,507,075.08	\$ 1,507,075.08
320	SPLOST 2017 FUND*			\$ 3,405,000.00	\$ 3,405,000.00
321	SPLOST 2023 FUND*			\$ 2,903,864.00	\$ 2,903,864.00
540	SANITATION FUND	4520	SOLID WASTE COLLECTION	\$ 1,074,114.78	\$ 1,074,114.78
	FY 2024 TOTAL REVENUE	\$ 13,873,953.86			
	FY 2024 TOTAL EXPENDITURES	\$ 13,873,953.86			
* THIS IS A CAPITAL PROJECTS FUND AND IS BUDGETED BY PROJECT LENGTH. FUNDS ARE NOT EXPENDED IN A SINGLE YEAR.					

BUDGET FY 2024				
REVENUE	GENERAL FUND - 100			
Account #	Account Description	2024 Proposed Budget	2023 Amended Budget	2023 Current Budget
311100	Real Property Taxes - Current Year	\$ 1,678,000.00	\$ 1,600,000.00	\$ 1,300,000.00
311300	Personal Property Taxes - Current Year	\$ 61,000.00	\$ 55,000.00	\$ 60,000.00
319000	Penalties & Interest Real & Personal Property	\$ 5,000.00	\$ 5,000.00	\$ 2,000.00
311310	Motor Vehicle Taxes	\$ 300,000.00	\$ 300,000.00	\$ 238,000.00
311320	Mobile Home Taxes	\$ 200.00	\$ 150.00	\$ 150.00
311340	Recording Tax (Intangibles)	\$ 35,000.00	\$ 35,000.00	\$ 50,000.00
311600	Real Estate Transfer Tax	\$ 12,500.00	\$ 12,500.00	\$ 20,000.00
311700	Franchise Taxes	\$ 400,000.00	\$ 380,000.00	\$ 467,000.00
314200	Alcohol Beverage Excise Tax	\$ 215,000.00	\$ 215,000.00	\$ 240,000.00
314300	Alcohol Beverage Tax by the Drink	\$ 18,000.00	\$ 15,000.00	\$ 20,000.00
316100	Occupational Tax (Business Licenses)	\$ 125,000.00	\$ 120,000.00	\$ 100,000.00
316200	Insurance Premium Tax	\$ 500,000.00	\$ 575,000.00	\$ 575,000.00
316300	Financial Institution Tax	\$ 45,000.00	\$ 45,000.00	\$ 40,000.00
321100	Alcohol Licenses	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
321220	Insurance Company Licenses	\$ 16,000.00	\$ 14,000.00	\$ 14,000.00
322200	Permits issued by Planning Dept.	\$ 360,000.00	\$ 350,000.00	\$ 350,000.00
331152	CDBG	\$ -	\$ 674,060.00	\$ 1,274,060.00
334100	LMIG Georgia DOT	\$ 82,500.00	\$ 82,500.00	\$ -
341910	Elections - Qualifying Fee	\$ -	\$ 960.00	\$ 600.00
351170	Municipal Fines	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
361000	Interest Revenues	\$ 250,000.00	\$ 1,700.00	\$ 1,700.00
383010	Reimbursement for Damaged Property	\$ -	\$ 144,829.00	\$ -
392000	Proceeds of Capital Asset Dispositions	\$ -	\$ 235,436.00	\$ -
GENERAL FUND Revenue Totals:		\$ 4,198,200.00	\$ 4,956,135.00	\$ 4,847,510.00
BUDGET FY 2024				
EXPENDITURES	GENERAL FUND - 100			
Function	Account Description	2024 Proposed Budget	2023 Amended Budget	2023 Current Budget
	DEPARTMENT: CITY COUNCIL			
1110	City Council: Salaries	\$ 32,000.00	\$ 28,400.00	\$ 28,400.00
1110	City Council: FICA and Medicare	\$ 2,448.00	\$ 2,382.00	\$ 2,382.00
1110	City Council: Travel	\$ 8,000.00	\$ 7,000.00	\$ 7,000.00
1110	City Council: Education and Training	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
1110	City Council: Community Outreach Supplies	\$ 10,000.00	\$ 5,000.00	\$ 5,000.00
	DEPARTMENT: CITY ADMINISTRATOR			
1320	City Administrator: Salary	\$ 148,500.00	\$ 141,000.00	\$ 145,000.00
1320	City Administrator: FICA, Medicare, FUTA, and SUI	\$ 11,500.00	\$ 13,500.00	\$ 14,500.00
1320	City Administrator: Group Health Insurance	\$ 22,758.24	\$ 22,600.00	\$ 22,600.00
1320	City Administrator: Retirement Contributions	\$ -	\$ -	\$ -

1320	City Administrator: Other Employee Benefits	\$ 4,800.00	\$ 3,000.00	\$ -
1320	City Administrator: Travel	\$ 6,000.00	\$ 4,500.00	\$ 3,000.00
1320	City Administrator: Education and Training	\$ 3,000.00	\$ 2,500.00	\$ 2,000.00
	DEPARTMENT: MAYOR			
1310	Mayor: Salary	\$ 12,000.00	\$ 8,300.00	\$ 8,300.00
1310	Mayor: FICA and Medicare	\$ 918.00	\$ 687.00	\$ 687.00
1310	Mayor: Travel	\$ 6,000.00	\$ 4,500.00	\$ 3,500.00
1310	Mayor: Education and Training	\$ 2,000.00	\$ 1,500.00	\$ 2,000.00
	DEPARTMENT: ELECTIONS			
1400	Elections: Contract Labor - Poll Workers	\$ -	\$ 9,500.00	\$ 4,000.00
1400	Elections: General Supplies	\$ 3,500.00	\$ 8,000.00	\$ 10,000.00
1400	Elections: Training	\$ -	\$ 150.00	\$ 500.00
	DEPARTMENT: FINANCIAL ADMINISTRATION			
1510	Financial Administration: Salaries	\$ 242,500.00	\$ 370,000.00	\$ 380,000.00
1510	Financial Administration: Group Health Insurance	\$ 65,000.00	\$ 123,000.00	\$ 123,000.00
1510	Financial Administration: FICA, Medicare, FUTA, and SUI	\$ 19,000.00	\$ 35,000.00	\$ 35,000.00
1510	Financial Administration: Retirement Contributions	\$ 36,781.20	\$ 41,616.00	\$ 41,616.00
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	\$ 5,250.00	\$ 6,000.00	\$ 6,000.00
1510	Financial Administration: Purchased Services - Professional	\$ 65,000.00	\$ 55,000.00	\$ 30,000.00
1510	Financial Administration: Purchased Services - Tax Administration	\$ -	\$ 1,000.00	\$ 15,000.00
1510	Financial Administration: Contract Labor	\$ -	\$ 5,000.00	\$ 5,000.00
1510	Financial Administration: Purchased Services - Dues and Fees	\$ 23,500.00	\$ 30,000.00	\$ 30,000.00
1510	Financial Administration: Communications	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
1510	Financial Administration: Advertising	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
1510	Financial Administration: Other Purchased Services	\$ 2,000.00	\$ 5,500.00	\$ 2,000.00
1510	Financial Administration: Purchased Services - Technical	\$ 95,000.00	\$ 90,000.00	\$ 90,000.00
1510	Financial Administration: Capital Outlay - Purchase of Land	\$ 360,000.00	\$ 320,000.00	\$ -
1510	Contingency	\$ 76,631.90	\$ 546,689.65	\$ 316,039.17
	DEPARTMENT: HUMAN RESOURCES AND BUSINESS SERVICES			
1540	Human Resources: Salaries	\$ 198,600.00	\$ -	\$ -
1540	Human Resources: Group Health Insurance	\$ 68,300.00	\$ -	\$ -
1540	Human Resources: FICA, Medicare, FUTA, and SUI	\$ 15,500.00	\$ -	\$ -
1540	Human Resources: Tuition Reimbursement	\$ 10,500.00	\$ -	\$ -
1540	Human Resources: Travel	\$ 4,500.00	\$ -	\$ -
1540	Human Resources: Education and Training	\$ 1,750.00	\$ -	\$ -
1540	Human Resources: Purchased Services - Dues and Fees	\$ 6,500.00	\$ -	\$ -
1540	Human Resources: Insurance - Worker's Comp, Fleet, Structure	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
	DEPARTMENT: LEGAL			
1530	Legal: Purchased Services - Professional	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00
1530	Legal: Official Code of Georgia yearly update	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
1530	Legal: CIVICPLUS: Codification of Ordinances	\$ 9,500.00	\$ 8,000.00	\$ 8,000.00
	DEPARTMENT: CITY HALL			

1565	City Hall: Property Services - Emergency Mitigation	\$ -	\$ 149,548.35	\$ 149,548.35
1565	City Hall: Supplies - Office Supplies	\$ 25,000.00	\$ 20,000.00	\$ 20,000.00
1565	City Hall: Water	\$ 6,000.00	\$ 5,500.00	\$ 5,500.00
1565	City Hall: Natural Gas	\$ 7,000.00	\$ 6,500.00	\$ 6,500.00
1565	City Hall: Electricity	\$ 145,000.00	\$ 135,000.00	\$ 125,000.00
1565	City Hall: Supplies - Food	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
1565	City Hall: Repairs and Maintenance	\$ 40,000.00	\$ 40,000.00	\$ 25,000.00
1565	City Hall: Supplies - Other Supplies	\$ 6,500.00	\$ 5,000.00	\$ 5,000.00
1565	City Hall: Small Equipment - Furniture & Fixtures	\$ 3,500.00	\$ 5,000.00	\$ 5,000.00
1565	City Hall: Small Equipment - Computers	\$ 5,500.00	\$ 10,000.00	\$ 10,000.00
1565	City Hall: Small Equipment - Other Equipment	\$ 3,500.00	\$ 7,000.00	\$ 7,000.00
1565	City Hall: Capital Outlay - Site Improvement	\$ 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	\$ 500.00	\$ 493.00	\$ 493.00
2650	Municipal Court: Travel	\$ 1,500.00	\$ 1,500.00	\$ 1,000.00
2650	Municipal Court: Education and Training	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00
2650	Municipal Court: Dues and Fees (State Surcharges)	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
2650	Municipal Court: Supplies	\$ 300.00	\$ 300.00	\$ 300.00
	DEPARTMENT: PUBLIC SAFETY			
3200	Marshal: Salaries	\$ 151,300.00	\$ 136,600.00	\$ 136,600.00
3200	Marshal: Group Health Insurance	\$ 45,600.00	\$ 45,174.00	\$ 45,174.00
3200	Marshal: FICA, Medicare, FUTA, and SUI	\$ 11,800.00	\$ 13,000.00	\$ 13,000.00
3200	Marshal: Retirement Contributions	\$ 12,260.64	\$ 13,872.00	\$ 13,872.00
3200	Marshal: Travel	\$ 4,000.00	\$ 3,500.00	\$ 3,500.00
3200	Marshal: Education and Training	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
3200	Marshal: Uniforms	\$ 7,500.00	\$ 2,500.00	\$ 2,000.00
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: Gen Supplies	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
3200	Marshal: Gasoline	\$ 7,200.00	\$ 6,000.00	\$ 6,000.00
3200	Marshal: Food	\$ 1,500.00	\$ 500.00	\$ 500.00
3200	Marshal: Dues & Fees	\$ 4,000.00	\$ 3,000.00	\$ 3,000.00
3200	Marshal: Small Equipment	\$ 1,200.00	\$ -	\$ -
3200	Marshal: Capital Outlay - Computers	\$ -	\$ 7,000.00	\$ 7,000.00
	DEPARTMENT: PUBLIC WORKS			
4200	Streets & Maintenance: Salaries	\$ 287,000.00	\$ 252,000.00	\$ 252,000.00
4200	Streets & Maintenance: Group Health Insurance	\$ 88,000.00	\$ 100,000.00	\$ 100,000.00
4200	Streets & Maintenance: Taxes: FICA, FUTA, Medicare	\$ 23,500.00	\$ 20,000.00	\$ 20,000.00
4200	Streets & Maintenance: Retirement Contributions	\$ 30,651.60	\$ 20,808.00	\$ 20,808.00
4200	Streets & Maintenance: Tuition Reimbursement	\$ 10,500.00	\$ -	\$ -
4200	Streets & Maintenance: Travel	\$ 500.00	\$ 1,000.00	\$ 1,000.00
4200	Streets & Maintenance: Education and Training	\$ 2,000.00	\$ 6,000.00	\$ 6,000.00

4200	Streets & Maintenance: Uniforms	\$ 11,400.00	\$ 20,000.00	\$ 20,000.00
4200	Streets & Maintenance: Purchased Services - Cleaning Services	\$ 4,200.00	\$ -	\$ -
4200	Streets & Maintenance: Purch Svc Repairs & Maintenance	\$ 35,000.00	\$ 31,000.00	\$ 20,000.00
4200	Streets & Maintenance: Gasoline	\$ 25,000.00	\$ 20,000.00	\$ 20,000.00
4200	Streets & Maintenance: Supplies	\$ 20,500.00	\$ 17,500.00	\$ 15,000.00
4200	Streets & Maintenance: Dues and Fees	\$ 500.00	\$ 1,000.00	\$ 1,000.00
4200	Streets & Maintenance: Small Equipment (e.g. weed eaters)	\$ 5,600.00	\$ 5,000.00	\$ 5,000.00
4200	Streets & Maintenance: Capital Outlay - Large Equipment (e.g. trucks)	\$ 108,540.00	\$ -	\$ -
4200	Streets & Maintenance: Right of Way Maintenance	\$ 50,000.00	\$ 12,000.00	\$ 10,000.00
4200	Streets & Maintenance: Contract Labor	\$ -	\$ -	\$ -
4200	Streets & Maintenance: Stormwater & DIP	\$ 25,000.00	\$ 22,600.00	\$ 22,600.00
4200	Streets & Maintenance: Storm Drainage & System Improvements	\$ 15,000.00	\$ 5,000.00	\$ 5,000.00
4200	Streets & Maintenance: Capital Outlay - Street Infrastructure (LMIG and CDBG)	\$ 85,000.00	\$ 818,060.00	\$ 1,417,417.48
DEPARTMENT: CULTURE/RECREATION				
6170	Events: Purchased Services	\$ 12,000.00	\$ -	\$ -
6170	Events: Supplies (Memorial Day and Snowflakes)	\$ 50,000.00	\$ 8,100.00	\$ 5,000.00
6200	Parks: Supplies	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
6200	Parks: Repairs and Maintenance	\$ 10,300.00	\$ 10,000.00	\$ 10,000.00
6200	Parks: Employee Salary (Open & Close Park)	\$ 9,800.00	\$ 9,000.00	\$ 9,000.00
DEPARTMENT: PLANNING & ZONING				
7400	Planning: Salaries	\$ 123,000.00	\$ 115,000.00	\$ 143,000.00
7400	Planning: Group Health Insurance	\$ 32,500.00	\$ 30,000.00	\$ 45,174.00
7400	Planning: FICA, Medicare, FUTA, SUI	\$ 9,700.00	\$ 7,500.00	\$ 10,440.00
7400	Planning: Retirement Contributions	\$ 12,260.64	\$ 13,872.00	\$ 13,872.00
7400	Planning: Tuition Reimbursements	\$ 5,250.00	\$ -	\$ -
7400	Planning: Travel	\$ 4,500.00	\$ 1,500.00	\$ 1,500.00
7400	Planning: Education and Training	\$ 4,000.00	\$ 3,000.00	\$ 3,000.00
7400	Planning: Mileage Reimbursement	\$ -	\$ 3,600.00	\$ 3,600.00
7400	Planning: Professional Services - Building Inspections	\$ 180,000.00	\$ 200,000.00	\$ 200,000.00
7400	Planning: Professional Engineers (General)	\$ 95,000.00	\$ 80,000.00	\$ 80,000.00
7400	Planning: Dues & Subscriptions	\$ 425.00	\$ 1,000.00	\$ 750.00
7400	Planning: Professional Services - Revised Zoning Map	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
7400	Planning: Professional Services - Comprehensive Plan	\$ -	\$ 75,000.00	\$ 75,000.00
7400	Planning: Purchased Services - Technical	\$ 6,000.00	\$ 8,500.00	\$ 8,500.00
7400	Planning: Supplies	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
7400	Planning: Capital Outlay - Equipment	\$ -	\$ 25,677.00	\$ 25,677.00
DEPARTMENT: DOWNTOWN DEVELOPMENT AUTHORITY				
7550	Downtown Development Authority: General	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
Other Financing Uses				
611000	Transfers Out to Sanitation Fund	\$ 348,214.78	\$ 150,446.00	\$ -
GENERAL FUND Expenditure Totals:		\$ 4,198,200.00	\$ 4,956,135.00	\$ 4,847,510.00
GENERAL FUND 100 REVENUE TOTALS		\$ 4,198,200.00		
GENERAL FUND 100 EXPENDITURE TOTALS		\$ 4,198,200.00		

BUDGET FY 2024				
REVENUE	TREE BANK FUND - 100			
Account #	Account Description	2024 Proposed Budget	2023 Amended Budget	2023 Current Budget
389000	Fee-in-Lieu	\$ -	\$ 31,000.00	\$ 2,500.00
135200	Restricted Fund Balance	\$ 33,500.00	\$ -	\$ -
TREE BANK FUND Revenue Totals:		\$ 33,500.00	\$ 31,000.00	\$ 2,500.00
BUDGET FY 2024				
EXPENDITURES	TREE BANK FUND - 100			
Function	Account Description	2024 Proposed Budget	2023 Amended Budget	2023 Current Budget
6240	Tree Bank	\$ 33,500.00	\$ 31,000.00	\$ 2,500.00
6240	Contingency	\$ -	\$ -	\$ -
TREE BANK FUND Expenditure Totals:		\$ 33,500.00	\$ 31,000.00	\$ 2,500.00
	TREE BANK FUND 100 REVENUE TOTALS	\$ 33,500.00		
	TREE BANK FUND 100 EXPENDITURE TOTALS	\$ 33,500.00		

BUDGET FY 2024				
REVENUE	AMERICAN RESCUE PLAN ACT FUNDS (ARPA) 230			
Account #	Account Description	2024 Proposed Budget	2023 Amended Budget	2023 Current Budget
332300	American Rescue Plan Act Funds	\$ 744,700.00	\$ 622,000.00	\$ -
361400	Interest Income	\$ 7,500.00	\$ 5,000.00	\$ 120.00
135200	Restricted Fund Balance	\$ -	\$ -	\$ 549,880.00
ARPA FUND Revenue Totals:		\$ 752,200.00	\$ 627,000.00	\$ 550,000.00
BUDGET FY 2024				
EXPENDITURES	AMERICAN RESCUE PLAN ACT FUNDS (ARPA) 230			
Function	Account Description	2024 Proposed Budget	2023 Amended Budget	2023 Current Budget
4200	Capital Outlay: Sewer Line	\$ 600,000.00	\$ 127,000.00	\$ 50,000.00
4200	Capital Outlay: Stormwater	\$ 152,200.00	\$ 500,000.00	\$ 500,000.00
4200	Broadband Infrastructure	\$ -	\$ -	\$ -
4200	Contingency	\$ -	\$ -	\$ -
ARPA FUND Expenditure Totals:		\$ 752,200.00	\$ 627,000.00	\$ 550,000.00
ARPA FUND 230 REVENUE TOTALS		\$ 752,200.00		
ARPA FUND 230 EXPENDITURE TOTALS		\$ 752,200.00		

BUDGET FY 2024

BUDGET FY 2024				
REVENUE				
SPLOST 2017 FUND - 320				
Account #	Account Description	2024 Proposed Budget	2023 Amended Budget	2023 Current Budget
337100	Special Purpose Local Option Sales Tax	\$ -	\$ 412,000.00	\$ 400,000.00
361100	Interest Income	\$ 125,000.00	\$ 250.00	\$ 150.00
135200	Restricted Fund Balance	\$ 3,280,000.00	\$ -	\$ 794,850.00
SPLOST 2017 FUND Revenue Totals:		\$ 3,405,000.00	\$ 412,250.00	\$ 1,195,000.00
BUDGET FY 2024				
EXPENDITURES				
SPLOST 2017 FUND - 320				
Function	Account Description	2024 Proposed Budget	2023 Amended Budget	2023 Current Budget
1510	Purchased Services: Bank Fees	\$ 20,000.00	\$ 100.00	\$ -
1510	Capital Outlay: Admin Facilities	\$ 288,940.42	\$ -	\$ -
3200	Capital Outlay: Public Safety Facilities and Equipment	\$ 75,108.55	\$ 15,000.00	\$ 45,000.00
6200	Capital Outlay: Recreational Facilities and Equipment	\$ 247,796.85	\$ -	\$ -
4200	Capital Outlay: Transportation	\$ 2,425,762.96	\$ 397,150.00	\$ 1,150,000.00
4200	Capital Outlay: Water and Sewer	\$ 118,263.51	\$ -	\$ -
1510	Contingency	\$ 229,127.70	\$ -	\$ -
SPLOST 2017 FUND Expenditure Totals:		\$ 3,405,000.00	\$ 412,250.00	\$ 1,195,000.00
SPLOST 2017 FUND 320 REVENUE TOTALS		\$ 3,405,000.00		
SPLOST 2017 FUND 320 EXPENDITURE TOTALS		\$ 3,405,000.00		

BUDGET FY 2024

BUDGET FY 2024				
SPLOST 2023 FUND - 321				
REVENUE				
Account #	Account Description	2024 Proposed Budget	2023 Amended Budget	2023 Current Budget
337100	Special Purpose Local Option Sales Tax	\$ 1,603,364.00	\$ 1,202,523.00	\$ -
361100	Interest Income	\$ 90,000.00	\$ 50.00	\$ -
135200	Restricted Fund Balance	\$ 1,210,500.00	\$ -	\$ -
SPLOST 2023 FUND Revenue Totals:		\$ 2,903,864.00	\$ 1,202,573.00	
BUDGET FY 2024				
SPLOST 2023 FUND - 321				
EXPENDITURES				
Function	Account Description	2024 Proposed Budget	2023 Amended Budget	2023 Current Budget
1510	Purchased Services: Bank Fees	\$ 9,500.00	\$ 50.00	\$ -
1510	Capital Outlay: Admin Facilities	\$ 1,346,825.67	\$ 577,211.00	\$ -
3200	Capital Outlay: Public Safety Facilities and Equipment	\$ 84,176.75	\$ 36,075.75	\$ -
6200	Capital Outlay: Recreational Facilities and Equipment	\$ 56,065.33	\$ 24,028.00	\$ -
4200	Capital Outlay: Transportation	\$ 897,883.58	\$ 384,807.25	\$ -
4200	Capital Outlay: Water and Sewer	\$ 420,935.67	\$ 180,401.00	\$ -
1510	Contingency	\$ 88,477.00	\$ -	\$ -
SPLOST 2023 FUND Expenditure Totals:		\$ 2,903,864.00	\$ 1,202,573.00	
SPLOST 2023 FUND 321 REVENUE TOTALS		\$ 2,903,864.00		
SPLOST 2023 FUND 321 EXPENDITURE TOTALS		\$ 2,903,864.00		

BUDGET FY 2024				
REVENUE	ENDOWMENT FUND - 300			
Account #	Account Description	2024 Proposed Budget	2023 Amended Budget	2023 Current Budget
371000	Donation	\$ -	\$ 92,588.00	\$ -
361400	Interest Income	\$ 800.00	\$ 1,200.00	\$ 1,000.00
135200	Restricted Fund Balance	\$ 1,506,275.08	\$ 1,363,624.20	\$ 849,000.00
ENDOWMENT FUND Revenue Totals:		\$ 1,507,075.08	\$ 1,457,412.20	\$ 850,000.00
BUDGET FY 2024				
EXPENDITURES	ENDOWMENT FUND - 300			
Function	Account Description	2024 Proposed Budget	2023 Amended Budget	2023 Current Budget
6000	Capital Outlay: Beautification, Parks, and Recreation	\$ 100,000.00	\$ 1,457,412.20	\$ 850,000.00
6000	Contingency	\$ 1,407,075.08	\$ -	\$ -
ENDOWMENT FUND Expenditure Totals:		\$ 1,507,075.08	\$ 1,457,412.20	\$ 850,000.00
ENDOWMENT FUND 300 REVENUE TOTALS		\$ 1,507,075.08		
ENDOWMENT FUND 300 EXPENDITURE TOTALS		\$ 1,507,075.08		

BUDGET FY 2024

BUDGET FY 2024				
REVENUE	SANITATION FUND - 540			
Account #	Account Description	2024 Proposed Budget	2023 Amended Budget	2023 Current Budget
344100	Utilities: Refuse Collection Charge	\$ 700,000.00	\$ 650,000.00	\$ 576,000.00
344190	Other Charges (Interest and Penalties)	\$ 900.00	\$ 900.00	\$ 500.00
361400	Interest Revenue	\$ 25,000.00	\$ -	\$ 400.00
391000	Transfers In from General Fund	\$ 348,214.78	\$ 150,446.00	\$ 464,716.00
SANITATION FUND Revenue Totals:		\$ 1,074,114.78	\$ 801,346.00	\$ 1,041,616.00
BUDGET FY 2024				
EXPENDITURES	SANITATION FUND - 540			
Function	Account Description	2024 Proposed Budget	2023 Amended Budget	2023 Current Budget
4520	Sanitation: Salary	\$ 340,240.00	\$ 305,000.00	\$ 305,000.00
4520	Sanitation: Group Health Ins	\$ 92,000.00	\$ 86,000.00	\$ 86,000.00
4520	Sanitation: FICA, Medicare, FUTA, and SUI	\$ 26,842.86	\$ 23,000.00	\$ 23,000.00
4520	Sanitation: Retirement Contributions	\$ 36,781.92	\$ 41,616.00	\$ 41,616.00
4520	Sanitation: Tuition Reimbursement	\$ 15,750.00	\$ -	\$ -
4520	Sanitation: Travel	\$ 500.00	\$ 1,000.00	\$ 1,000.00
4520	Sanitation: Education and Training	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
4520	Sanitation: Uniforms	\$ 14,000.00	\$ 25,000.00	\$ 25,000.00
4520	Sanitation: Purch Svc Repairs & Maintenance	\$ 65,000.00	\$ 50,000.00	\$ 35,000.00
4520	Sanitation: Gasoline	\$ 32,000.00	\$ 26,500.00	\$ 24,000.00
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	\$ 150,000.00	\$ 135,000.00	\$ 105,000.00
4520	Sanitation: Recycling	\$ 25,000.00	\$ 25,000.00	\$ 30,000.00
4520	Sanitation: Inventory (Trash & Recycle Cans)	\$ -	\$ 46,230.00	\$ 85,000.00
4520	Sanitation: Contract Labor	\$ 15,000.00	\$ 26,000.00	\$ 20,000.00
4520	Sanitation: Small Machinery & Equipment	\$ -	\$ -	\$ -
4520	Sanitation: Capital Outlay - Garbage Truck	\$ 250,000.00	\$ -	\$ 250,000.00
SANITATION FUND Expenditure Totals:		\$ 1,074,114.78	\$ 801,346.00	\$ 1,041,616.00
SANITATION FUND 540 REVENUE TOTALS		\$ 1,074,114.78		
SANITATION FUND 540 EXPENDITURE TOTALS		\$ 1,074,114.78		

A RESOLUTION

TO APODT THE FISCAL YEAR 2024 BUDGET & 2023 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 FY24 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 2024 Annual Budget, effective from January 1, 2024 through December 31, 2024

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 2024 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 2024, which begins January 1, 2024 and ends on December 31, 2024.

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 date of adoption.

Adopted this 7th day of December, 2023.

CITY OF DACULA, GEORGIA

By: Trey King, Mayor

Attest: Brittini Nix, City Administrator

(AFFIX SEAL)