

ANNUAL BUDGET
FISCAL YEAR
JANUARY 1 – DECEMBER 31, 2025

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CITY OF DACULA

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CITY OF DACULA

OFFICE OF
THE MAYOR

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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 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 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 FY2024 Budget requests and make any adjustments deemed necessary.
October 2	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 3	Present preliminary budget to Mayor & Council and make available to the public.
October 7 – October 30	FY2024 Budget meetings as needed to refine the 2024 Budget and 2023 Amended Budget.
November 7	FY2024 Proposed Budget submitted to Mayor & Council. First Public Hearing.
Phase 4	PHASE 4 - ADOPTION & IMPLEMENTATION OF FY 2024 BUDGET
December 5	Second Public Hearing. FY2024 Budget – Final review and any last revisions. Adopt FY2024 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

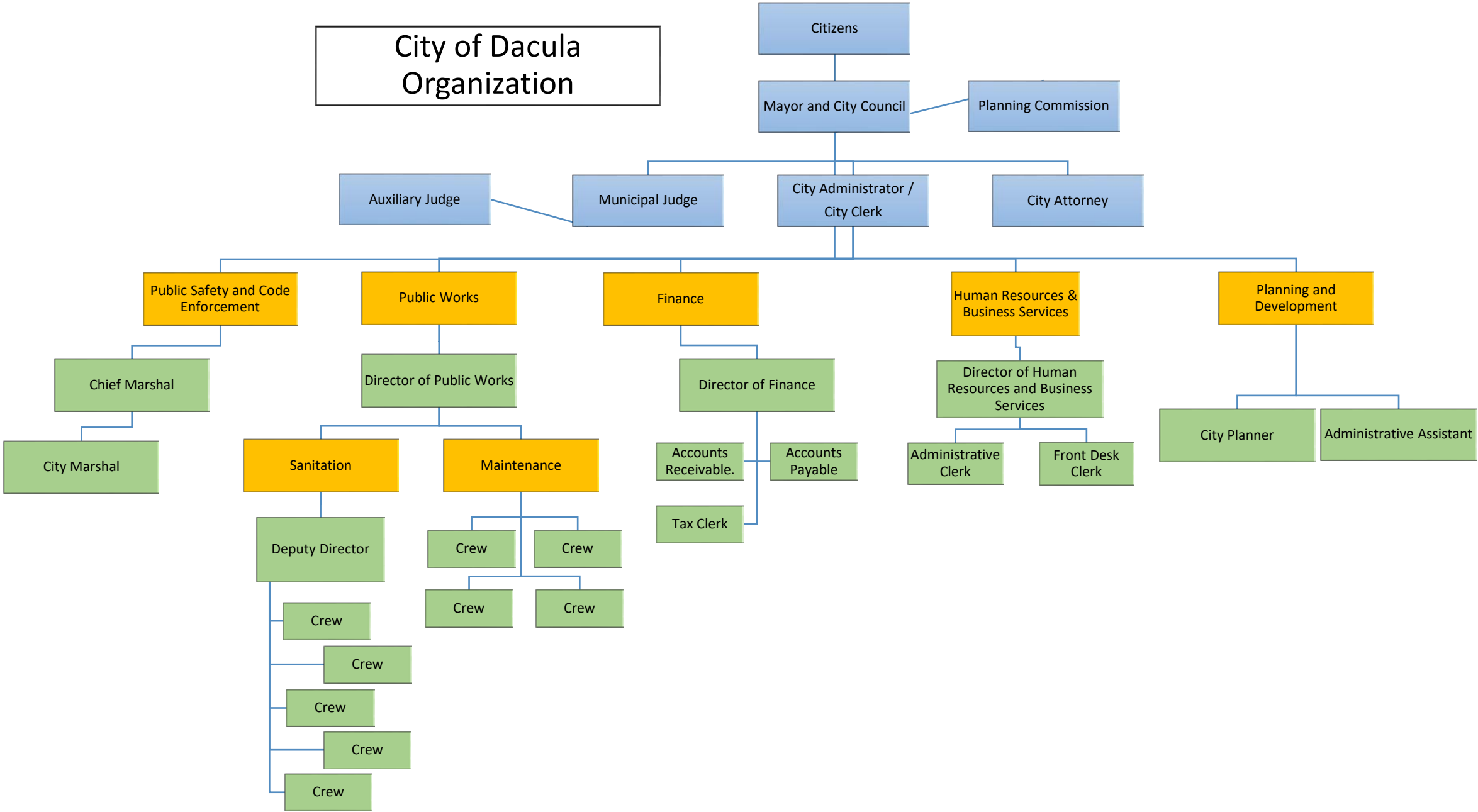
Year Four - 2027

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		1,949,412.00
		1530	LEGAL		101,500.00
		1540	HUMAN RESOURCES		464,551.00
		1565	GOVERNMENT FACILITIES		280,500.00
		2650	MUNICIPAL COURT		13,832.00
		3200	PUBLIC SAFETY		265,972.00
		4200	PUBLIC WORKS		1,322,612.00
		6200	CULTURE/RECREATION		56,000.00
		7400	PLANNING & ZONING		477,326.00
		7550	DDA		6,000.00
		9000	TRANSFERS OUT		121,749.00
				\$ 5,374,303.00	\$ 5,374,303.00
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			\$ 75,249,813.63	
	FY 2025 TOTAL EXPENDITURES			\$ 75,249,813.63	

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

BUDGET FY 2025				
REVENUE	GENERAL FUND - 100			
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	12,000.00	18,000.00
314500	Energy Exise Tax	3,200.00	3,200.00	-
316100	Occupational Tax (Business Licenses)	170,000.00	170,000.00	125,000.00
316200	Insurance Premium Tax	615,000.00	600,000.00	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	700,000.00	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	19,500.00	20,000.00
361000	Interest Revenues	280,000.00	370,000.00	250,000.00
392000	Proceeds of Capital Asset Dispositions	-	825.00	-
GENERAL FUND Revenue Totals:		\$ 5,374,303.00	\$ 5,717,435.68	\$ 4,198,200.00

BUDGET FY 2025				
EXPENDITURES	GENERAL FUND - 100			
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	6,000.00	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	183.00	161,203.60	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	9,500.00	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	500.00	500.00	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	-	-
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	9,800.00	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	190,000.00	355,000.00	180,000.00
7400	Planning: Professional Engineers (General)	80,000.00	95,000.00	95,000.00
7400	Planning: Dues & Fees	1,000.00	1,000.00	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	\$ 304,365.00	\$ 348,214.78
	GENERAL FUND Expenditure Totals:	\$ 5,374,303.00	\$ 5,717,435.68	\$ 4,198,200.00
	GENERAL FUND 100 REVENUE TOTALS	\$ 5,374,303.00		
	GENERAL FUND 100 EXPENDITURE TOTALS	\$ 5,374,303.00		

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	304,365.00	348,214.78
SANITATION FUND Revenue Totals:		\$ 869,749.00	\$ 1,042,365.00	\$ 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	15,000.00	15,000.00
4520	Sanitation: Capital Outlay - Garbage Truck	-	250,000.00	250,000.00
SANITATION FUND Expenditure Totals:		\$ 869,749.00	\$ 1,042,365.00	\$ 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)