



FY 2023 BUDGET

City of Dacula



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Budget Memo

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 2023 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 1, 2022, for Fiscal Year 2023 beginning January 1 and ending December 31.

Citizen input for this budget will be received at public hearings on November 3 and December 1, 2022.

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 4.806 mills as it has since 2017.
- 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 for the anticipated residential development in the City. Additionally, this department has a position open to fill when necessary.
- In-house real estate tax collection and sanitation billing services have begun and are successful.

The City has funding allotted for several capital projects. This includes upgrades to the stormwater system on McMillan Road funded through the American Rescue Plan Act (ARPA). Maple Creek Park is also scheduled to have extensive playground upgrades 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 Acting 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 2023 Budget.

Very truly yours,

Hugh D. King, III

FISCAL YEAR 2023 BUDGET CALENDAR

| DATE(S) / TIMELINE | ACTIVITY |
|--|---|
| Phase 1 | PHASE 1—STRATEGY FORMULATION (FY 2023 BUDGET PREP DISTRIBUTION) |
| July 25 | FY2023 Budget request worksheets, instructions, and guidelines are distributed to department heads. |
| Phase 2 | PHASE 2—NEEDS ASSESSMENT, REVIEW & DEVELOPMENT OF FY 2023 BUDGET |
| August 15 - August 19 | The Finance Department hold conferences with the department heads to finalize any changes with the individual budgets. |
| August 22 – September 9 | Finance Director assembles budget requests, compares with revenue estimates, and compiles a preliminary budget document. |
| September 12 – September 29 | The Finance Department meet with Mayor & Council to review Departmental FY2023 budget requests and make any adjustments deemed necessary. |
| September 21 | Advertise FY2023 Budget information and availability of budget; public hearing dates and planned date adoption for Nov. 3 rd first public hearing & Dec. 1 2 nd public hearing. |
| Phase 3 | PHASE 3—CITY COUNCIL BUDGET DISCUSSIONS & FINAL BUDGETARY DECISIONS FOR FY 2023 |
| October 6 | Present preliminary budget to council. |
| October 10 – October 27 | FY2023 Budget Meetings as needed to refine the 2023 Budget and 2022 Amended Budget. |
| November 3 | FY2023 Proposed Budget submitted to Mayor & Council and made available to the public. First Public Hearing. |
| Phase 4 | PHASE 4 – ADOPTION & IMPLEMENTATION OF FY 2023 BUDGET |
| December 1 | 2 nd Public Hearing. FY2023 Budget – Final Review and any last revisions. Adopt FY2023 Budget Resolution |
| December 2 | Print final Budget Document and send copies to department heads and Council members. |
| January 1, 2023 | FY2023 Budget is in effect. |

CITY OF DACULA, GEORGIA
FISCAL YEAR 2022 BUDGET ADJUSTMENTS (FY22) & 2023 (FY23)
BUDGET REVIEW & ADOPTION

PUBLIC HEARING ON FY22 BUDGET ADJUSTMENTS & FY23 BUDGET: A Public Hearing on the Proposed FY23 Budget and the FY22 Budget Adjustments is scheduled for Thursday, November 3, 2022 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 FY23 Budget and the FY22 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 FY23 Budget and the FY22 Budget Adjustments on the following dates:

November 3, 2022 (Thursday) 6:30 p.m. at 442 Harbins Road, Dacula, Georgia

December 1, 2022 (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 FY23 Budget and the FY22 Budget Adjustments at their regular monthly meeting on Thursday, December 1, 2022. 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 12, 2022; October 26, 2022; November 9, 2022; & November 23, 2022

CITY OF
DACULA

5 - YEAR CAPITAL
IMPROVEMENTS
PROGRAM

(2022 - 2026)



5 - Year Capital Improvements Program (2022 – 2026)

A five-year capital improvements program (CIP) is a list of all capital improvements proposed and completed within a specified five-year period (2022 – 2026). 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-2023 Budget and FY-2022 Budget Adjustment as a tool to anticipate the future financial needs of upcoming projects.

Year One - 2022

| Project Name | Description | Needs Assessment | Cost Estimate | Financing | Time Schedule | Annual Maintenance / Operation Cost |
|--------------------------|---|--|----------------------|------------------|---------------------------|--|
| Maple Creek Park | New playground equipment Exercise stations Other convenience improvements | Update equipment Increase exercise capability | \$750,000 | Endowment | Winter 2022 / Spring 2023 | \$2,000 - \$3,000 |
| McMillan Road stormwater | Repair and redesign storm system | Existing storm system is failing | \$750,000 | ARPA | Fall / Winter 2022 | \$500 - \$1,000 |
| 2nd Avenue stormwater | Redesign storm system to capture run off water | Storm runoff sheets flows onto buildings, streets and parking. Redesign would capture runoff into storm system | \$350,000 | SPLOST | Summer 2022 | \$500 - \$1,000 |
| Sewer connection | Connect City Hall to sewer | Connect new sewer line to City Hall and decommission existing septic system | \$150,000 | ARPA | Fall 2022 | \$500 |
| Broadband | Install broadband at Maple Creek Park and Dacula Maintenance Facility | Broadband is not available at the subject location. Broadband would be available for public use | \$10,000 | ARPA | Summer / Fall 2022 | \$12,000 |

| Year Two - 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 | Replacement of aging roadways. | \$350,000 | LMIG SPLOST | Spring 2023 | \$750 - \$1,000 |
| Brookton Station 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 |
| Gateway Signage | Beautify right-of-ways Designate City boundaries | Determine locations, sign style, and color | \$100,000 | Endowment | Summer / Fall 2023 | \$750 |
| Garbage Truck | New garbage truck | Older trucks are in need of replacement | \$250,000 | General Fund | 2023-2024 | \$5,000 |
| Small equipment | Small equipment for maintenance | Replace small equipment (edger, weed eaters, etc.) as needed | \$5,000 | General Fund | 2023 | \$1,000 |
| Plotter with scanner | Plotter with large scanner | Replace aging plotter | \$22,000 | General Fund | Spring 2023 | \$750 |
| Office equipment | Replace office computers Replace office furniture | Replace outdated office equipment and Council chamber chairs | \$15,000 | General Fund | 2023 | None |

Year Three - 2024

| Project Name | Description | Needs Assessment | Cost Estimate | Financing | Time Schedule | Annual Maintenance/ Operation Cost |
|--|-------------------------------------|---|----------------------|--------------------|-------------------------|---|
| Brookton Place Subdivision (Phase I) Williams Farm Drive Torrey Place Hannah Court | Patch and re-top as needed | Repairs needed due to age of road | \$498,308.00 | SPLOST LMIG | Spring / Summer 2024 | \$2,500 |
| Brookton Place Subdivision (Phase II) 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 | Patch and re-top as needed | Repairs needed due to age of road | \$921,312.00 | TBD | Summer / Fall 2024 | \$3,000 |
| McMillan Road | Asphalt and stormwater improvements | Repairs needed due to age of road | \$600,000 | CDBG | Spring / Summer 2024 | \$2,000 |
| Sewer connection | Connect sewer to 431 Harbins Road | Sewer connection needed to develop site | \$300,000 | SPLOST IGA | | \$500 |

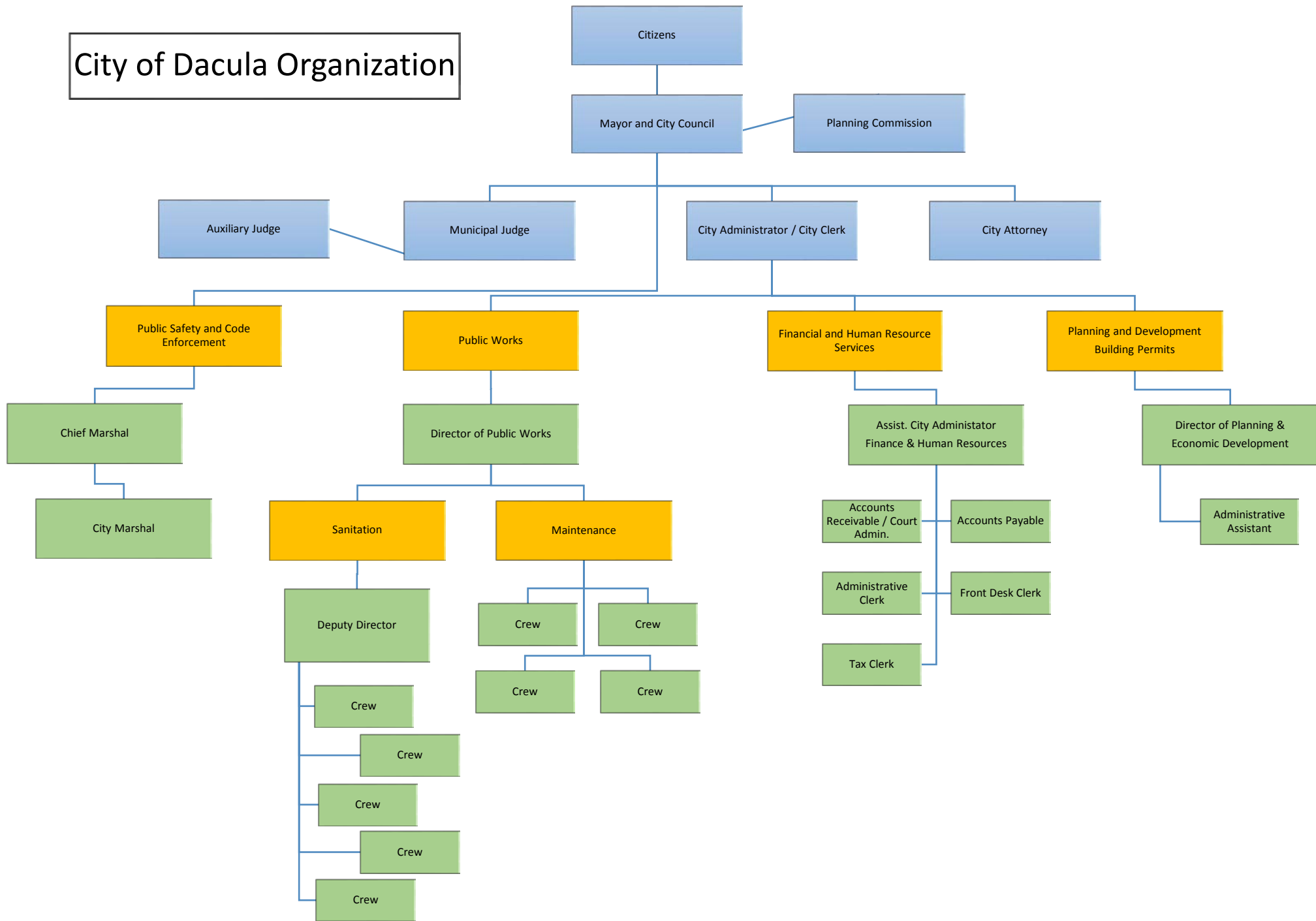
Year Four - 2025

| Project Name | Description | Needs Assessment | Cost Estimate | Financing | Time Schedule | Annual Maintenance/ Operation Cost |
|---|--|---|----------------------|------------------|----------------------|---|
| Brookton Downs Subdivision Brookton Drive Brookton Lane Brookton Woods Way | Patch and re-top as needed | Improvements needed due to age of road | \$498,308.00 | SPLOST LMIG | Spring / Summer 2025 | \$2,500 |
| Unidentified Road | Asphalt and/or stormwater improvements | Improvements needed due to age of road | \$600,00 | CDBG | 2025 | \$2,000 |
| Marshal vehicle | New marshal vehicle | Older vehicle is in need of replacement | \$70,000 | SPLOST | 2025 | \$2,000 |
| Public Works vehicle | New public works vehicle | Older vehicle is in need of replacement | \$70,000 | SPLOST | 2025 | \$2,000 |
| Office equipment | Replace office computers Replace office furniture | Replace outdated office equipment | \$15,000 | General Fund | 2025 | None |

Year Five - 2026

| Project Name | Description | Needs Assessment | Cost Estimate | Financing | Time Schedule | Annual Maintenance/ Operation Cost |
|---------------------|---|---|----------------------|------------------|----------------------|---|
| New City Hall | Build a new City Hall at 431 Harbins Road | The current Dacula City Hall has reached maximum capacity | \$5,500,000 | SPLOST | 2026-2028 | \$200,000 |
| Unidentified Road | asphalt and/or stormwater improvements | Improvements needed due to age of road | \$600,000 | CDBG LMIG | 2026 | \$2,500 |

City of Dacula Organization



BUDGET FY 2023

| BUDGET FY 2023 | | | | |
|-------------------------------------|---|-----------------------------|----------------------------|----------------------------|
| REVENUE | GENERAL FUND - 100 | | | |
| Account # | Account Description | 2023 Proposed Budget | 2022 Amended Budget | 2022 Current Budget |
| 311100 | Real Property Taxes - Current Year | \$ 1,300,000.00 | \$ 1,100,000.00 | \$ 1,100,000.00 |
| 311300 | Personal Property Taxes - Current Year | \$ 60,000.00 | \$ 50,000.00 | \$ 50,000.00 |
| 319000 | Penalties & Interest Real & Personal Property | \$ 2,000.00 | \$ 2,000.00 | \$ 2,000.00 |
| 311310 | Motor Vehicle Taxes | \$ 238,000.00 | \$ 230,000.00 | \$ 200,000.00 |
| 311320 | Mobile Home Taxes | \$ 150.00 | \$ 280.00 | \$ 100.00 |
| 311340 | Recording Tax (Intangibles) | \$ 50,000.00 | \$ 48,000.00 | \$ 45,600.00 |
| 311600 | Real Estate Transfer Tax | \$ 20,000.00 | \$ 18,000.00 | \$ 15,600.00 |
| 311700 | Franchise Taxes | \$ 467,000.00 | \$ 450,000.00 | \$ 400,000.00 |
| 314200 | Alcohol Beverage Excise Tax | \$ 240,000.00 | \$ 220,000.00 | \$ 240,000.00 |
| 314300 | Alcohol Beverage Tax by the Drink | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 |
| 316100 | Occupational Tax (Business Licenses) | \$ 100,000.00 | \$ 100,000.00 | \$ 100,000.00 |
| 316200 | Insurance Premium Tax | \$ 575,000.00 | \$ 574,255.00 | \$ 360,000.00 |
| 316300 | Financial Institution Tax | \$ 40,000.00 | \$ 38,000.00 | \$ 45,000.00 |
| 321100 | Alcohol Licenses | \$ 75,000.00 | \$ 70,000.00 | \$ 62,400.00 |
| 321700 | Insurance Company Licenses | \$ 14,000.00 | \$ 13,000.00 | \$ 12,000.00 |
| 322200 | Permits issued by Planning Dept. | \$ 350,000.00 | \$ 335,000.00 | \$ 335,000.00 |
| 331152 | CDBG | \$ 1,274,060.00 | \$ - | \$ 675,000.00 |
| 334100 | LMIG Georgia DOT | \$ - | \$ 72,863.00 | \$ - |
| 341910 | Elections - Qualifying Fee | \$ 600.00 | \$ - | \$ - |
| 351160 | Municipal Fines | \$ 20,000.00 | \$ 10,000.00 | \$ 20,000.00 |
| 361000 | Interest Revenues | \$ 1,700.00 | \$ 1,700.00 | \$ 1,700.00 |
| GENERAL FUND Revenue Totals: | | \$ 4,847,510.00 | \$ 3,353,098.00 | \$ 3,684,400.00 |
| | | | | |

BUDGET FY 2023

| BUDGET FY 2023 | | | | |
|-----------------------|---------------------------------------|-----------------------------|----------------------------|----------------------------|
| EXPENDITURES | GENERAL FUND - 100 | | | |
| Account # | Account Description | 2023 Proposed Budget | 2022 Amended Budget | 2022 Current Budget |
| | DEPARTMENT: COUNCIL | | | |
| 1110 | Council: Salaries | \$ 28,400.00 | \$ 28,400.00 | \$ 28,400.00 |
| 1110 | Council: Taxes: FICA, FUTA, Medicare | \$ 2,382.00 | \$ 2,382.00 | \$ 2,382.00 |
| 1110 | Council: Travel Expenditures | \$ 7,000.00 | \$ 7,000.00 | \$ 7,000.00 |
| 1110 | Council: Education/Training | \$ 8,000.00 | \$ 8,000.00 | \$ 8,000.00 |
| 1110 | Council: Community Outreach Supplies | \$ 5,000.00 | \$ - | \$ - |
| | DEPARTMENT: CITY ADMINISTRATOR | | | |

| | | | | |
|------|---|-----------------|---------------|---------------|
| 1130 | City Administrator: Salary | \$ 145,000.00 | \$ 50,000.00 | \$ 120,000.00 |
| 1130 | City Administrator: Taxes: FICA, FUTA, Medicare | \$ 14,500.00 | \$ 5,000.00 | \$ 9,380.00 |
| 1130 | City Administrator: Group Health Ins | \$ 22,600.00 | \$ 5,500.00 | \$ 20,000.00 |
| 1130 | City Administrator: Retirement | \$ - | \$ 8,000.00 | \$ 8,000.00 |
| 1130 | City Administrator: Travel Expenditures | \$ 3,000.00 | \$ 500.00 | \$ 3,000.00 |
| 1130 | City Administrator: Education/Training | \$ 2,000.00 | \$ 500.00 | \$ 2,000.00 |
| | DEPARTMENT: MAYOR | | | |
| 1310 | Mayor: Salaries | \$ 8,300.00 | \$ 8,300.00 | \$ 8,300.00 |
| 1310 | Mayor: Taxes: FICA, FUTA, Medicare | \$ 687.00 | \$ 687.00 | \$ 687.00 |
| 1310 | Mayor: Travel Expenditures | \$ 3,500.00 | \$ 3,500.00 | \$ 2,500.00 |
| 1310 | Mayor: Education/Training | \$ 2,000.00 | \$ 1,700.00 | \$ 2,000.00 |
| | DEPARTMENT: ELECTIONS | | | |
| 1400 | Elections: Poll Worker Salaries | \$ 4,000.00 | \$ - | |
| 1400 | Election: General Supplies | \$ 10,000.00 | \$ 4,000.00 | \$ 4,000.00 |
| 1400 | Elections: Training | \$ 500.00 | \$ - | |
| | DEPARTMENT: FINANCIAL | | | |
| 1510 | Administration: Salary | \$ 380,000.00 | \$ 345,000.00 | \$ 335,000.00 |
| 1510 | Administration: Group Health Ins | \$ 123,000.00 | \$ 119,000.00 | \$ 119,000.00 |
| 1510 | Administration: Taxes: FICA, FUTA, Medicare | \$ 35,000.00 | \$ 30,000.00 | \$ 30,000.00 |
| 1510 | Administration: Retirement | \$ 41,616.00 | \$ 32,000.00 | \$ 32,000.00 |
| 1510 | Administration: Travel Expenditures | \$ 4,000.00 | \$ 4,000.00 | \$ 4,000.00 |
| 1510 | Administration: Education/Training | \$ 6,000.00 | \$ 6,000.00 | \$ 6,000.00 |
| 1510 | Purchase Services - Accounting, Audits | \$ 30,000.00 | \$ 30,000.00 | \$ 30,000.00 |
| 1510 | Tax Administration | \$ 15,000.00 | \$ 20,000.00 | \$ 8,000.00 |
| 1510 | Contract Labor | \$ 5,000.00 | \$ - | \$ 10,000.00 |
| 1510 | Purchase Services - ADP, Dues & Fees, Security | \$ 30,000.00 | \$ 40,000.00 | \$ 40,000.00 |
| 1510 | Insurance: Worker's Comp, Fleet, Structure | \$ 150,000.00 | \$ 140,600.00 | \$ 140,800.00 |
| 1510 | Communications: Telephones, Fax & Internet | \$ 30,000.00 | \$ 25,000.00 | \$ 20,000.00 |
| 1510 | Advertising | \$ 10,000.00 | \$ 7,000.00 | \$ 7,000.00 |
| 1510 | Other Purchase Services | \$ 2,000.00 | \$ 1,000.00 | \$ 2,000.00 |
| 1510 | Purchase Services - Technical | \$ 90,000.00 | \$ 83,000.00 | \$ 83,000.00 |
| 1510 | Purchase of Land | | | |
| 1510 | Settlement of Claims | | \$ 500.00 | |
| 1510 | CDBG | \$ 1,274,060.00 | \$ - | \$ 675,000.00 |
| 1510 | LMIG GA DOT | \$ 143,357.48 | \$ - | \$ 91,644.18 |
| 1510 | Contingency | \$ 465,587.52 | \$ 876,829.00 | \$ 272,046.82 |
| | DEPARTMENT: LEGAL | | | |

| | | | | |
|------|--|---------------|---------------|---------------|
| 1530 | Professional Legal Services | \$ 70,000.00 | \$ 70,000.00 | \$ 70,000.00 |
| 1530 | Official Code of Georgia yearly update | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 |
| 1530 | CIVICPLUS: Codification of Ordinances | \$ 8,000.00 | \$ 8,000.00 | \$ 8,000.00 |
| | DEPARTMENT: CITY HALL | | | |
| 1565 | Office Supplies | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 |
| 1565 | Water | \$ 5,500.00 | \$ 4,000.00 | \$ 1,500.00 |
| 1565 | Natural Gas | \$ 6,500.00 | \$ 6,500.00 | \$ 6,500.00 |
| 1565 | Electricity | \$ 125,000.00 | \$ 125,000.00 | \$ 125,000.00 |
| 1565 | Building Maintenance Supplies | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 |
| 1565 | Repairs and Maintenance | \$ 25,000.00 | \$ 25,000.00 | \$ 25,000.00 |
| 1565 | Other supplies not otherwise categorized | \$ 5,000.00 | \$ 10,000.00 | \$ 5,000.00 |
| 1565 | Capital Outlay/Furniture & Fixtures | \$ 5,000.00 | \$ 7,600.00 | \$ 7,600.00 |
| 1565 | Capital Outlay Computers | \$ 10,000.00 | \$ 6,000.00 | \$ 3,000.00 |
| 1565 | Capital Outlay Equipment | \$ 7,000.00 | \$ 10,000.00 | \$ 10,000.00 |
| | DEPARTMENT: MUNICIPAL COURT | | | |
| 2650 | Judicial: Salaries | \$ 6,160.00 | \$ 3,000.00 | \$ 10,400.00 |
| 2650 | Judicial: Taxes: FICA, FUTA, Medicare | \$ 493.00 | \$ 300.00 | \$ 560.00 |
| 2650 | Judicial: Travel Expenditures | \$ 1,000.00 | \$ - | \$ 2,000.00 |
| 2650 | Judicial: Education/Training | \$ 2,000.00 | \$ 200.00 | \$ 2,000.00 |
| 2650 | Judicial: Dues/Fees (State Surcharges) | \$ 9,000.00 | \$ 9,000.00 | \$ 9,000.00 |
| 2650 | Judicial: Court Computers/Equipment | \$ - | \$ - | \$ - |
| 2650 | Judicial: Supplies | \$ 300.00 | \$ - | \$ 300.00 |
| | DEPARTMENT: PUBLIC SAFETY | | | |
| 3200 | Marshal: Salary | \$ 136,600.00 | \$ 115,000.00 | \$ 115,000.00 |
| 3200 | Marshal: Group Health Ins | \$ 45,174.00 | \$ 40,000.00 | \$ 40,000.00 |
| 3200 | Marshal: Taxes: FICA, FUTA, Medicare | \$ 13,000.00 | \$ 8,100.00 | \$ 8,100.00 |
| 3200 | Marshal: Retirement | \$ 13,872.00 | \$ 16,000.00 | \$ 16,000.00 |
| 3200 | Marshal: Travel Expenditures | \$ 3,500.00 | \$ 3,500.00 | \$ 3,000.00 |
| 3200 | Marshal: Education/Training | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 |
| 3200 | Marshal: Uniforms | \$ 2,000.00 | \$ 4,000.00 | \$ 4,000.00 |
| 3200 | Marshal: Purch Svc Repairs & Maintenance | \$ 5,500.00 | \$ 5,500.00 | \$ 5,500.00 |
| 3200 | Marshal: Gen Supplies (Purch Svc) | \$ 4,000.00 | \$ 4,000.00 | \$ 4,000.00 |
| 3200 | Marshal: Gasoline | \$ 6,000.00 | \$ 6,000.00 | \$ 6,000.00 |
| 3200 | Marshal: Supplies | \$ 500.00 | \$ 500.00 | \$ 500.00 |
| 3200 | Marshal: Dues & Fees | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 |
| 3200 | Marshal: Capital Outlay | \$ 7,000.00 | \$ 8,400.00 | \$ 7,000.00 |
| | DEPARTMENT: PUBLIC WORKS | | | |
| 4200 | Streets & Maintenance: Salary | \$ 252,000.00 | \$ 158,000.00 | \$ 229,400.00 |

| | | | | |
|------|---|---------------|---------------|---------------|
| 4200 | Streets & Maintenance: Group Health Ins | \$ 100,000.00 | \$ 68,000.00 | \$ 100,000.00 |
| 4200 | Streets & Maintenance: Taxes: FICA, FUTA, Medicare | \$ 20,000.00 | \$ 13,000.00 | \$ 18,000.00 |
| 4200 | Streets & Maintenance: Retirement | \$ 20,808.00 | \$ 24,000.00 | \$ 24,000.00 |
| 4200 | Streets & Maintenance: Travel Expenditures | \$ 1,000.00 | \$ 500.00 | \$ 1,000.00 |
| 4200 | Streets & Maintenance: Education/Training | \$ 6,000.00 | \$ 2,000.00 | \$ 2,000.00 |
| 4200 | Streets & Maintenance: Uniforms | \$ 20,000.00 | \$ 18,000.00 | \$ 18,000.00 |
| 4200 | Streets & Maintenance: Purch Svc Repairs & Maintenance | \$ 20,000.00 | \$ 20,000.00 | \$ 15,000.00 |
| 4200 | Streets & Maintenance: Gasoline | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 |
| 4200 | Streets & Maintenance: Supplies | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 |
| 4200 | Streets & Maintenance: Dues & Fees | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 |
| 4200 | Capital Outlay Small Equipment (weed eaters, etc.) | \$ 5,000.00 | \$ 7,000.00 | \$ 5,000.00 |
| 4200 | Capital Outlay (Large Machinery, Trucks, and Computers) | \$ - | \$ 95,000.00 | \$ 95,000.00 |
| 4200 | Right of Way Maintenance | \$ 10,000.00 | \$ 10,000.00 | \$ 10,000.00 |
| | DEPARTMENT: STORMWATER | | | |
| 4250 | Stormwater & DIP | \$ 22,600.00 | \$ 22,600.00 | \$ 22,600.00 |
| 4250 | Storm Drainage & System Improvements | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 |
| | DEPARTMENT: PARKS | | | |
| 6200 | Culture and Recreation - Other Supplies | \$ 5,000.00 | \$ 8,000.00 | \$ 8,000.00 |
| 6200 | Repairs and Maintenance - Park | \$ 10,000.00 | \$ 4,000.00 | \$ - |
| 6200 | Employee Salary (Open & Close Park) | \$ 9,000.00 | \$ 9,000.00 | \$ 9,000.00 |
| 6200 | General Supplies | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 |
| | DEPARTMENT: PLANNING & ZONING | | | |
| 7400 | Planning: Salary | \$ 143,000.00 | \$ 125,000.00 | \$ 115,000.00 |
| 7400 | Planning: Group Health Ins | \$ 45,174.00 | \$ 40,000.00 | \$ 40,000.00 |
| 7400 | Planning: Taxes: FICA, FUTA, Medicare | \$ 10,440.00 | \$ 8,100.00 | \$ 8,100.00 |
| 7400 | Planning: Retirement | \$ 13,872.00 | \$ 8,000.00 | \$ 8,000.00 |
| 7400 | Planning: Travel Expenditures | \$ 1,500.00 | \$ 1,250.00 | \$ 1,250.00 |
| 7400 | Planning: Education/Training | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 |
| 7400 | Planning: Mileage Reimbursement | \$ 3,600.00 | \$ 2,400.00 | \$ 2,400.00 |
| 7400 | Planning: Prof Svc (Bldg. Inspections) | \$ 200,000.00 | \$ 137,000.00 | \$ 137,000.00 |
| 7400 | Professional Engineers (General) | \$ 80,000.00 | \$ 75,000.00 | \$ 75,000.00 |
| 7400 | Planning: Dues & Subscriptions | \$ 750.00 | \$ 750.00 | \$ 750.00 |
| 7400 | Planning: Revised Zoning Map (Prof Svcs) | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 |
| 7400 | Planning: Comprehensive Plan | \$ 75,000.00 | | |
| 7400 | Planning: Purchase Services Technical | \$ 8,500.00 | | |
| 7400 | Planning: Supplies | \$ 5,000.00 | \$ 4,500.00 | \$ 4,500.00 |
| 7400 | Capital Outlay | \$ 25,677.00 | \$ - | \$ 300.00 |
| | DEPARTMENT: DOWNTOWN DEVELOPMENT AUTHORITY | | | |

| | | | | |
|---|-------------------------------------|-----------------|-----------------|-----------------|
| 7550 | General | \$ 6,000.00 | \$ - | \$ 6,000.00 |
| GENERAL FUND Expenditure Totals: | | \$ 4,847,510.00 | \$ 3,353,098.00 | \$ 3,684,400.00 |
| | GENERAL FUND 100 REVENUE TOTALS | \$ 4,847,510.00 | | |
| | GENERAL FUND 100 EXPENDITURE TOTALS | \$ 4,847,510.00 | | |

BUDGET FY 2023

| REVENUE | | | | |
|---------------------------------------|----------------------------|----------------------|---------------------|---------------------|
| TREE BANK FUND - 100 | | | | |
| Account # | Account Description | 2023 Proposed Budget | 2022 Amended Budget | 2022 Current Budget |
| 100 | DONATION | | \$ 2,500.00 | |
| 100 | TRANSFER FROM FUND ACCOUNT | \$ 2,500.00 | | |
| TREE BANK FUND Revenue Totals: | | \$ 2,500.00 | \$ 2,500.00 | \$ - |

BUDGET FY 2023

| EXPENDITURES | | | | |
|---|---------------------|----------------------|---------------------|---------------------|
| TREE BANK FUND - 100 | | | | |
| Account # | Account Description | 2023 Proposed Budget | 2022 Amended Budget | 2022 Current Budget |
| 6240 | TREE BANK | \$ 2,500.00 | | |
| 6240 | CONTINGENCY FUND | | \$ 2,500.00 | |
| TREE BANK FUND Expenditure Totals: | | \$ 2,500.00 | \$ 2,500.00 | \$ - |
| TREE BANK FUND 100 REVENUE TOTALS | | \$ 2,500.00 | | |
| TREE BANK FUND 100 EXPENDITURE TOTALS | | \$ 2,500.00 | | |

| BUDGET FY 2023 | | | | |
|--------------------------------------|--|-----------------------------|----------------------------|----------------------------|
| REVENUE | AMERICAN RESCUE PLAN ACT FUNDS (ARPA) 230 | | | |
| Account # | Account Description | 2023 Proposed Budget | 2022 Amended Budget | 2022 Current Budget |
| 230 | AMERICAN RESCUE PLAN ACT FUNDS | | \$ 1,187,015.44 | \$ 1,185,656.56 |
| 230 | TRANSFER IN FROM RESERVES | \$ 549,880.00 | | |
| 230 | INTEREST INCOME | \$ 120.00 | \$ 120.00 | \$ 240.00 |
| ARPA FUND Revenue Totals: | | \$ 550,000.00 | \$ 1,187,135.44 | \$ 1,185,896.56 |
| BUDGET FY 2023 | | | | |
| EXPENDITURES | AMERICAN RESCUE PLAN ACT FUNDS (ARPA) 230 | | | |
| Account # | Account Description | 2023 Proposed Budget | 2022 Amended Budget | 2022 Current Budget |
| 230 | SEWER LINE | \$ 50,000.00 | \$ 150,000.00 | \$ 600,000.00 |
| 230 | STORMWATER | \$ 500,000.00 | \$ 750,000.00 | |
| 230 | PREMIUM PAY | | \$ 52,500.00 | |
| 230 | BROADBAND | | \$ 20,000.00 | |
| 230 | CONTINGENCY FUND | | \$ 214,515.44 | \$ 585,896.56 |
| ARPA FUND Expenditure Totals: | | \$ 550,000.00 | \$ 1,187,015.44 | \$ 1,185,896.56 |
| ARPA FUND 230 REVENUE TOTALS | | \$ 550,000.00 | | |
| ARPA FUND 230 EXPENDITURE TOTALS | | \$ 550,000.00 | | |

BUDGET FY 2023

| REVENUE | | | | |
|---------------------------------------|----------------------------|-----------------------------|----------------------------|----------------------------|
| ENDOWMENT FUND - 300 | | | | |
| Account # | Account Description | 2023 Proposed Budget | 2022 Amended Budget | 2022 Current Budget |
| 300 | DONATION | | \$ 1,005,000.00 | |
| 300 | INTEREST INCOME | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 |
| 300 | TRANSFER IN FROM RESERVES | \$ 849,000.00 | \$ 24,000.00 | \$ 599,000.00 |
| ENDOWMENT FUND Revenue Totals: | | \$ 850,000.00 | \$ 1,030,000.00 | \$ 600,000.00 |

BUDGET FY 2023

| EXPENDITURES | | | | |
|---|--|-----------------------------|----------------------------|----------------------------|
| ENDOWMENT FUND - 300 | | | | |
| Account # | Account Description | 2023 Proposed Budget | 2022 Amended Budget | 2022 Current Budget |
| 300 | CAPITAL OUTLAY: BEAUTIFICATION, PARKS & RECREATION | \$ 850,000.00 | \$ 60,000.00 | \$ 600,000.00 |
| 300 | CONTINGENCY FUND | | \$ 970,000.00 | |
| ENDOWMENT FUND Expenditure Totals: | | \$ 850,000.00 | \$ 1,030,000.00 | \$ 600,000.00 |
| ENDOWMENT FUND 300 REVENUE TOTALS | | \$ 850,000.00 | | |
| ENDOWMENT FUND 300 EXPENDITURE TOTALS | | \$ 850,000.00 | | |

BUDGET FY 2023

| REVENUE | | | | |
|---|--|-----------------------------|----------------------------|----------------------------|
| SPLOST 2017 FUND - 320 | | | | |
| Account # | Account Description | 2023 Proposed Budget | 2022 Amended Budget | 2022 Current Budget |
| 320 | SPECIAL PURPOSE LOCAL OPTION SALES TAX | \$ 400,000.00 | \$ 850,000.00 | |
| 320 | INTEREST INCOME | \$ 150.00 | \$ 300.00 | \$ 400.00 |
| 320 | TRANSFER IN FROM RESERVES | \$ 794,850.00 | \$ 249,850.00 | \$ 725,600.00 |
| SPLOST 2017 FUND Revenue Totals: | | \$ 1,195,000.00 | \$ 1,100,150.00 | \$ 726,000.00 |

BUDGET FY 2023

| EXPENDITURES | | | | |
|---|------------------------------------|-----------------------------|----------------------------|----------------------------|
| SPLOST 2017 FUND - 320 | | | | |
| Account # | Account Description | 2023 Proposed Budget | 2022 Amended Budget | 2022 Current Budget |
| 320 | CAPITAL OUTLAY: FEES | | \$ 150.00 | \$ - |
| 320 | CAPITAL OUTLAY: ADMIN FACILITIES | | \$ 140,000.00 | \$ 115,000.00 |
| 320 | CAPITAL OUTLAY: PUBLIC SAFETY | \$ 45,000.00 | \$ 60,000.00 | \$ 11,000.00 |
| 320 | CAPITAL OUTLAY: PARKS & RECREATION | | | \$ - |
| 320 | CAPITAL OUTLAY: TRANSPORTATION | \$ 1,150,000.00 | \$ 900,000.00 | \$ 600,000.00 |
| 320 | CAPITAL OUTLAY: WATER & SEWER | | | \$ - |
| SPLOST 2017 FUND Expenditure Totals: | | \$ 1,195,000.00 | \$ 1,100,150.00 | \$ 726,000.00 |
| SPLOST 2017 FUND 320 REVENUE TOTALS | | \$ 1,195,000.00 | | |
| SPLOST 2017 FUND 320 EXPENDITURE TOTALS | | \$ 1,195,000.00 | | |

BUDGET FY 2023

| BUDGET FY 2023 | | | | |
|--|---|----------------------|---------------------|---------------------|
| REVENUE | ENTERPRISE FUND - 540 | | | |
| Account # | Account Description | 2023 Proposed Budget | 2022 Amended Budget | 2022 Current Budget |
| 540 | Utilities: Refuse Collection Charge | \$ 576,000.00 | \$ 576,000.00 | \$ 466,000.00 |
| 540 | Other Charges (Penalties) | \$ 500.00 | \$ 500.00 | \$ 500.00 |
| 540 | Interest Revenue | \$ 400.00 | \$ 400.00 | |
| 540 | Transfers In | \$ 464,716.00 | \$ 183,300.00 | \$ 513,300.00 |
| ENTERPRISE FUND Revenue Totals: | | \$ 1,041,616.00 | \$ 760,200.00 | \$ 979,800.00 |
| BUDGET FY 2023 | | | | |
| EXPENDITURES | ENTERPRISE FUND - 540 | | | |
| Account # | Account Description | 2023 Proposed Budget | 2022 Amended Budget | 2022 Current Budget |
| 4520 | Sanitation: Salary | \$ 305,000.00 | \$ 272,000.00 | \$ 272,000.00 |
| 4520 | Sanitation: Group Health Ins | \$ 86,000.00 | \$ 94,000.00 | \$ 94,000.00 |
| 4520 | Sanitation: Taxes: FICA, FUTA, Medicare | \$ 23,000.00 | \$ 24,000.00 | \$ 24,000.00 |
| 4520 | Sanitation: Retirement | \$ 41,616.00 | \$ 40,000.00 | \$ 40,000.00 |
| 4520 | Sanitation: Travel Expenditures | \$ 1,000.00 | \$ 1,200.00 | \$ 1,200.00 |
| 4520 | Sanitation: Education/Training | \$ 5,000.00 | \$ 7,000.00 | \$ 7,000.00 |
| 4520 | Sanitation: Uniforms | \$ 25,000.00 | \$ 10,000.00 | \$ 20,000.00 |
| 4520 | Sanitation: Purch Svc Repairs & Maintenance | \$ 35,000.00 | \$ 35,000.00 | \$ 35,000.00 |
| 4520 | Sanitation: Gasoline | \$ 24,000.00 | \$ 24,000.00 | \$ 24,000.00 |
| 4520 | Sanitation: Supplies | \$ 5,000.00 | \$ 7,000.00 | \$ 7,000.00 |
| 4520 | Sanitation: Dues & Fees | \$ 1,000.00 | \$ 1,000.00 | \$ 600.00 |
| 4520 | Sanitation: Disposal Fees | \$ 105,000.00 | \$ 105,000.00 | \$ 105,000.00 |
| 4520 | Sanitation: Recycling | \$ 30,000.00 | \$ 30,000.00 | \$ 40,000.00 |
| 4520 | Inventory (Trash & Recycle Cans) | \$ 85,000.00 | \$ 85,000.00 | \$ 85,000.00 |
| 4520 | Sanitation: Contract Labor | \$ 20,000.00 | \$ 25,000.00 | \$ 20,000.00 |
| 4520 | Small Machinery & Equipment | \$ - | \$ - | \$ - |
| 4520 | Capital Outlay | \$ 250,000.00 | \$ - | \$ 205,000.00 |
| ENTERPRISE FUND Expenditure Totals: | | \$ 1,041,616.00 | \$ 760,200.00 | \$ 979,800.00 |
| | | | | |
| ENTERPRISE FUND 540 REVENUE TOTALS | | \$ 1,041,616.00 | | |
| ENTERPRISE FUND 540 EXPENDITURE TOTALS | | \$ 1,041,616.00 | | |

City of Dacula
State of Georgia

A RESOLUTION

TO APODT THE FISCAL YEAR 2023 BUDGET & 2022 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 FY23 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 2023 Annual Budget, effective from January 1, 2023 through December 31, 2023

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 2023 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 2023, which begins January 1, 2023 and ends on December 31, 2023.

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.

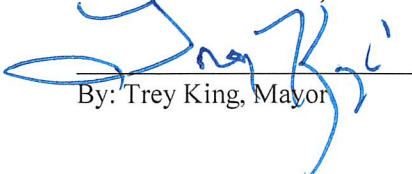
Section 3. That the "legal level of control" as defined in OCGA § 36-81 is set at the departmental level, meaning that the Mayor in his capacity is authorized to move appropriations from one line item to another within a department, but under no circumstances may expenditures or expenses exceed the amount 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 its date of adoption.

Adopted this 1st day of December, 2022.

CITY OF DACULA, GEORGIA


By: Trey King, Mayor



Attest: Heather Coggins, Acting City Administrator

