

FY 2023
BUDGET

City of Dacula

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Budget Memo

CITY OF DACULA

OFFICE OF
THE MAYOR

442 Harbins Road
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Dacula, GA 30019

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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. 3rd first public hearing & Dec. 1 2nd 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	2nd 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

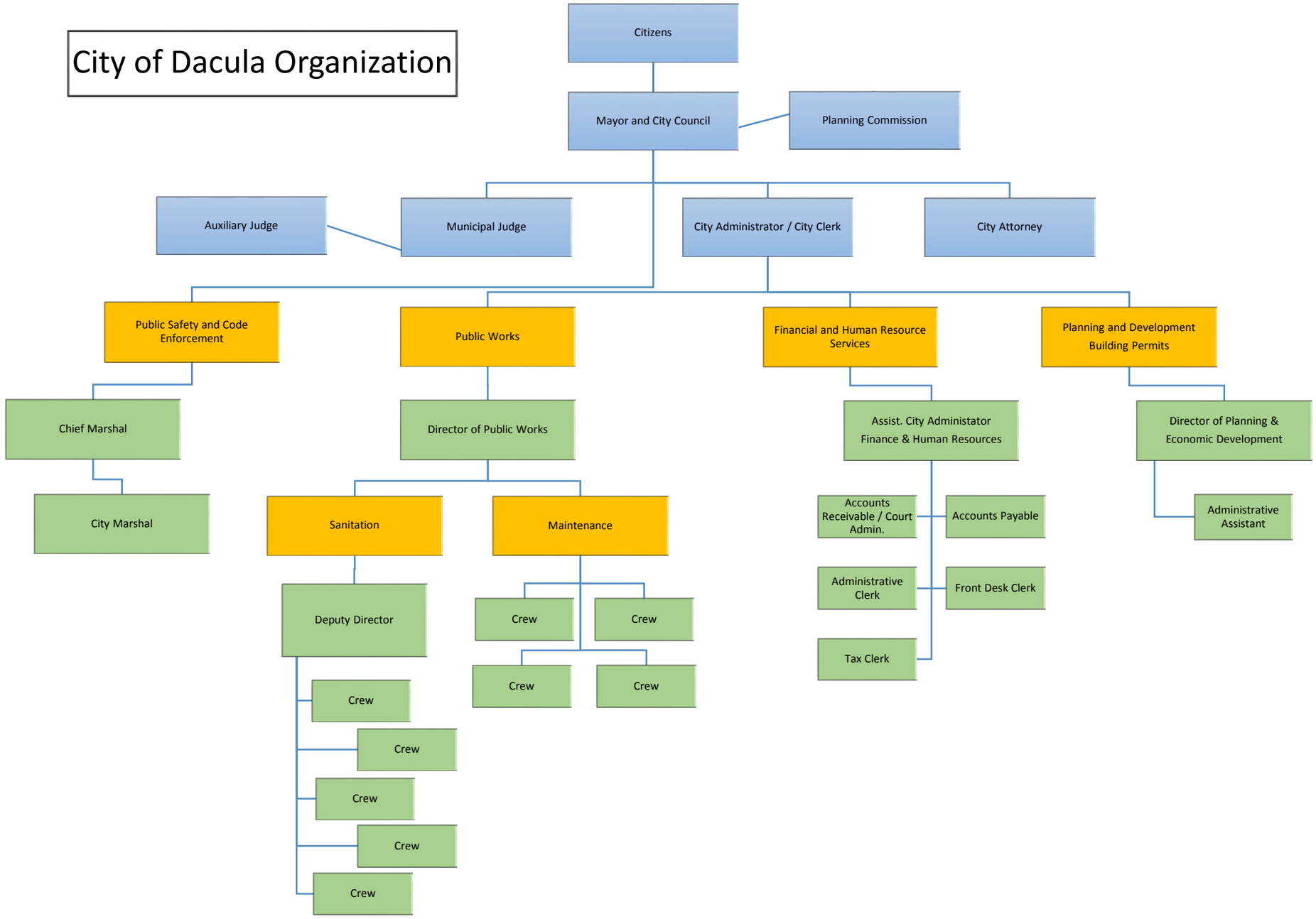
Year Two - 2023						
Project Name	**Description**	**Needs Assessment**	**Cost Estimate**	**Financing**	**Time Schedule**	**Annual Maintenance/ Operation Cost**
Dacula Crossing Subdivision Dacula Ridge Drive Dacula Court	Asphalt replacement	Replacement of aging roadways.	$350,000	LMIG SPLOST	Spring 2023	$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



CITY OF DACULA

BUDGET FY 2023

FUND	ACCOUNT NAME	FUNCTION	DESCRIPTION	REVENUE	EXPENSES
100	GENERAL FUND	1100	COUNCIL		$ 50,782.00
		1130	CITY ADMINISTRATOR		$ 187,100.00
		1300	MAYOR		$ 14,487.00
		1400	ELECTIONS		$ 14,500.00
		1510	FINANCE		$ 2,834,621.00
		1530	LEGAL		$ 79,000.00
		1565	CITY HALL		$ 224,000.00
		2650	MUNICIPAL COURT		$ 18,953.00
		3200	PUBLIC SAFETY		$ 242,646.00
		4200	PUBLIC WORKS		$ 490,808.00
		4250	STORMWATER		$ 27,600.00
		6200	PARKS		$ 39,000.00
		7400	PLANNING & ZONING		$ 618,013.00
		7550	DDA		$ 6,000.00
				$ 4,847,510.00	$ 4,847,510.00
100	TREE BANK FUND	6240		$ 2,500.00	$ 2,500.00
230	AMERICAN RESCUE PLAN ACT FUND			$ 550,000.00	$ 550,000.00
300	ENDOWMENT FUND			$ 850,000.00	$ 850,000.00
320	SPLOST 2017 FUND			$ 1,195,000.00	$ 1,195,000.00
540	ENTERPRISE FUND	4520	SANITATION	$ 1,041,616.00	$ 1,041,616.00
	FY 2023 TOTAL REVENUE	$ 8,486,626.00			
	FY 2023 TOTAL EXPENDITURES	$ 8,486,626.00			

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				
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				
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 it date of adoption.

Adopted this 1st day of December, 2022.

CITY OF DACULA, GEORGIA

By: Trey King, Mayor

Attest: Heather Coggins, Acting City Administrator

(AFFIX SEAL)

CITY OF DACULA, GEORGIA
OFFICIAL SEAL
GWINNETT COUNTY